The City *of*

SAN DIEGO

FISCAL YEAR 2026

FIRST QUARTER BUDGET MONITORING REPORT

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INTRODUCTION

Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. Quarterly reports are integral to the budget process as they provide transparency to the City of San Diego's (City) budget and finances and deliver critical data for informed decision-making. The Fiscal Year 2026 First Quarter Budget Monitoring Report (First Quarter Report) provides the City Council and the public with a first look at the projected fiscal performance for Fiscal Year (FY) 2026. The Department of Finance (DoF) produces this report in collaboration with City departments and focuses on the select revenue and expenditure projections listed below. Due to the limited financial data available, detailed year-end projections for departmental revenues and expenditures are not included in this report. However, these projections will be provided in subsequent quarterly budget monitoring reports.

- Major General Fund Revenue Projections
- Discussion of Significant General Fund Revenue and Expenditure Variances
- Public Safety Personnel Expenditure Projections (staffing, overtime, neighborhood policing, and fire season response)
- Status of General Fund Balance and Reserves
- Select Non-Discretionary Expenditures
- Reserve Status for Select Funds per the City's Reserve Policy

The analyses in this report are based on the most current data available at the time of publication, which includes three months of actual (unaudited) activity, statistical data, economic analyses from consultants, and other resources. This information is subject to change as more data becomes available. DoF and departments will continue to monitor actual revenues and expenditures and will provide a more detailed review of projections in the Fiscal Year 2026 Mid-Year Budget Monitoring Report (Mid-Year Report) and the Fiscal Year 2026 Third Quarter Budget Monitoring Report (Third Quarter Report).

In accordance with Section 39 of the City Charter, the First Quarter Report also includes **Attachment 1: Fiscal Year 2026 Charter 39 Report – Period ending September 30, 2025**, which compares unaudited revenue and expenditures against the FY 2026 budget for the General Fund and non-General Funds. This serves as a financial management tool, reflecting 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 Budgetary Principles, Resolution, or the Fiscal Year 2026 Appropriation Ordinance. These updates include **Attachment 3: Reporting Requirement - Section 19 of the Fiscal Year 2026 Appropriation Ordinance** provided by the Office of the City Attorney, **Attachment 4: Fiscal Year 2026 First Quarter Budget Monitoring Report and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department, and **Attachment 5: Fiscal Year 2026 - Addition of Programmatic Supplemental Positions**.

GENERAL FUND REVENUE

MAJOR GENERAL FUND REVENUES

The City's major General Fund revenues are projected to end the fiscal year at $1,491.2 million, which represents a decrease of $1.8 million, or 0.1 percent, from the current budget. This decrease includes reductions of $2.9 million in transient occupancy tax revenue and $393,000 in sales tax revenue, which is partially offset by an increase of $1.5 million in property tax revenue. **Table 1: FY 2026 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2026 Major General Fund Revenue Projections

Table 1 — *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	$ 844.6	$ 844.6	$ 846.1	$ 1.5	0.2%
Sales Tax	374.5	374.5	374.1	(0.4)	-0.1%
Transient Occupancy Tax[1]	170.3	170.3	167.4	(2.9)	-1.7%
Franchise Fees[2]	103.6	103.6	103.6	(0.0)	0.0%
Total	**$ 1,493.0**	**$ 1,493.0**	**$ 1,491.2**	**$ (1.8)**	**-0.1%**

[1]Total City FY 2026 Adopted Budget for transient occupancy tax is $323.6 million and the projection is $318.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

[2]Total City FY 2026 Adopted Budget for franchise fees revenue is $219.7 million and the projection is $219.7 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for major General Fund revenues are based on actual revenue distributions received as of the first quarter, and the most recent economic information available to the City at the time this report is prepared. While the Fiscal Year 2026 Adopted Budget (Adopted Budget) assumed moderate yet positive growth for major General Fund revenues, ongoing economic uncertainty has had a more substantial impact than anticipated, leading to more conservative growth assumptions for sales tax and transient occupancy tax revenues. These assumptions are supported by a decreasing trend in monthly revenue collected as of the first quarter, as well as fluctuating consumer confidence and year-over-year growth in the Consumer Price Index (CPI) remaining above target levels. These decreases are partially offset by anticipated growth in property tax revenue. Further details supporting the first quarter projection for each major General Fund revenue are provided in later sections of this report.

Table 2: Local Economic Indicators compares local key economic indicator data as of September 2025 to the same time last fiscal year, except for the City of San Diego Unemployment rate, which reflects data as of August.

Local Economic Indicators

Table 2

Economic Indicator	September-24	September-25	Change %
City of San Diego Unemployment[1]	4.9%	4.9%	0.0%
City of San Diego Number of Unemployed	31,900	37,000	16.0%
City of San Diego Home Sales (CYTD)	8,301	8,349	0.6%
City of San Diego Median Home Price	$950,000	$925,000	-2.6%
San Diego County Foreclosures (CYTD)	184	165	-10.3%
San Diego County Notices of Default (CYTD)	1,379	1,627	18.0%
Consumer Confidence	99.2	95.6	-3.6%
San Diego Consumer Price Index (CPI)	376.2	390.7	3.9%

[1]Total City of San Diego Unemployment data represents August data.
Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, HDL Coren & Cone, San Diego County Assessor/Auditor/Recorder's Office

When compared to August 2024, the unemployment rate in the City of San Diego for August 2025 has remained stable at 4.9 percent. Although the unemployment rate has fluctuated month-to-month over the last year, it remains at a moderate level.

As of September 2025, the median home price in San Diego was $925,000, a 2.6 percent decrease from September 2024. Home sales have slightly increased by 0.6 percent when compared to the same time last year. Additionally, foreclosures have decreased, while notices of defaults have increased when comparing year-over-year data through September. Over the last year, the Federal Open Market Committee (FOMC) has kept the federal funds rate steady to balance economic risks and bring the Consumer Price Index (CPI) to a target rate of 2.0 percent. With both interest rates and median home prices remaining elevated, housing affordability continues to be a challenge for many San Diego residents, leading potential buyers to delay purchasing until home prices or interest rates decrease. At its October 2025 meeting, the FOMC voted to decrease the target range for the federal funds rate by 25 basis points, following a cut of the same size in September 2025, aiming to address a weakening job market. This was the second interest rate cut in the year after holding the federal funds rate steady since the previous rate cut in December 2024. It is unknown at this time if there will be an additional rate cut by year-end at the FOMC's December meeting.

Consumer confidence has fluctuated month-to-month due to elevated interest rates, inflation, uncertain labor market conditions, impacts of tariffs, and geopolitical conflicts, which have significantly impacted both sales tax and transient occupancy tax receipts. As of September 2025, consumer confidence is reported at 95.6, a decrease of 3.6 percent compared to September 2024.

These local economic indicators support the overall projection for below-trend revenue growth and reflect a softening economy. The Department of Finance will continue to monitor revenues and economic indicators throughout the fiscal year and will incorporate updates from industry experts and the City's property tax and sales tax consultants in the upcoming budget monitoring reports. Details on the major components of the City's General Fund Adopted Budget and current projections are provided in the following sections. For information on future fiscal year revenue projections, please reference the Fiscal Year 2027-2031 Five-Year Financial Outlook.

Property Tax

FY 2026 Property Tax Revenue Projections *Table 3*					*in millions*
Revenue Source	**Adopted Budget**	**Current Budget**	**Year-End Projection**	**Variance**	**Variance %**
Property Tax Growth Rate	4.48%	4.48%	4.84%	0.4%	N/A
Property Tax Projection	$ 844.6	$ 844.6	$ 846.1	$ 1.5	0.2%

As reflected in **Table 3: FY 2026 Property Tax Revenue Projections**, property tax is projected to increase by $1.5 million, or 0.2 percent, at fiscal year-end. This is primarily attributed to an increase in the 1.0% property tax collections and motor vehicle license fees, as continued elevated home prices in calendar year 2024 supported a stable real estate market. Property tax growth for FY 2026 is based on real estate activity through calendar year 2024 due to a lag between when the County Assessor's Office assesses the property's valuation and when property owners pay the property tax. The assessed value of each property is determined as of January 1 each year; however, the resulting property tax payments are not due from property owners until December and April of the following year. As a result, property tax revenue projections for FY 2026 do not fully reflect recent market activity. **Table 4: FY 2026 Property Tax Revenue Projection Details** provides a breakdown of the property tax projection by revenue source.

FY 2026 Property Tax Revenue Projection Details *Table 4*					*in millions*
Revenue Source	**Adopted Budget**	**Current Budget**	**Year-End Projection**	**Variance**	**Variance %**
1.0% Property Tax	$ 574.2	$ 574.2	$ 574.7	$ 0.5	0.1%
MVLF Backfill	212.1	212.1	213.1	1.0	0.5%
RPTTF Tax Sharing Pass-through Payments	13.6	13.6	13.6	0.0	0.3%
RPTTF Residual Property Tax	44.7	44.7	44.6	(0.0)	-0.1%
Total	**$ 844.6**	**$ 844.6**	**$ 846.1**	**$ 1.5**	**0.2%**

The 1.0% property tax collections are projected to increase by $503,000, or 0.1 percent, by fiscal year-end. This is based on the latest apportionment report received in October 2025 from the County of San Diego, which reflects updated assessed values. Additionally, motor vehicle license fee (MVLF) revenue increased by $1.0 million, based on the most recent calculation and payment schedule provided by the County of San Diego in October 2025.

The major economic drivers of property tax revenue are home prices, home sales, the California Consumer Price Index (CCPI), and foreclosures. As noted earlier, FY 2026 property tax receipts reflect the real estate market from calendar year 2024. During that year, the average monthly median home price increased by 7.4 percent from $874,000 in calendar year 2023 to $939,000 in calendar year 2024. Moreover, home sales increased by 6.8 percent when compared to calendar year 2023.

Additionally, the CCPI limits assessed valuation under Proposition 13, which allows a property's assessed value to increase at the lesser of the CCPI rate or 2.0 percent per year unless the property is improved or sold, establishing a new assessed value. Since the CCPI as of October 2024 was 343.6, a 2.5 percent increase over the October 2023 CCPI of 335.2, the First

Quarter Report continues to assume a 2.0 percent growth in assessed valuation, which remains unchanged from the Adopted Budget assumption.

Future risks to the property tax revenue projection include changes in interest rates—which could further reduce or increase the number of home sales and impact median home prices—delinquency rates, refunds, exemptions, and RPTTF residual distributions, the latter of which is largely determined by enforceable obligations to be placed on the upcoming Recognized Obligation Payment Schedule (ROPS), which is subject to the California Department of Finance's approval in April 2026. An update to the projection of the residual property tax distributions will be provided at that time.

Sales Tax

FY 2026 Sales Tax Revenue Projections

Table 5 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate[1]	0.25%	0.25%	0.50%	0.25%	N/A
Sales Tax Projection	$ 374.5	$ 374.5	$ 374.1	$ (0.4)	-0.1%

[1]The FY 2026 Adopted Budget sales tax growth rate is based on the change between the FY 2025 year-end projection used as the base during development and the FY 2026 Adopted Budget. In contrast, the Year-End Projection growth rate reflects the year-over-year change between FY 2025 unaudited actuals and the first quarter year-end projection.

As displayed in **Table 5: FY 2026 Sales Tax Revenue Projections**, sales tax revenue is projected to slightly decrease by $393,000, or 0.1 percent, at fiscal year-end. Sales tax is levied at 7.75 percent in the City and collected at the point of sale for certain goods and services. These receipts are allocated to the City by the California Department of Tax and Fee Administration in monthly payments. The development of the Adopted Budget assumed tempered growth along with the continuation of fluctuating consumer confidence, persistent inflationary pressures and general economic uncertainty.

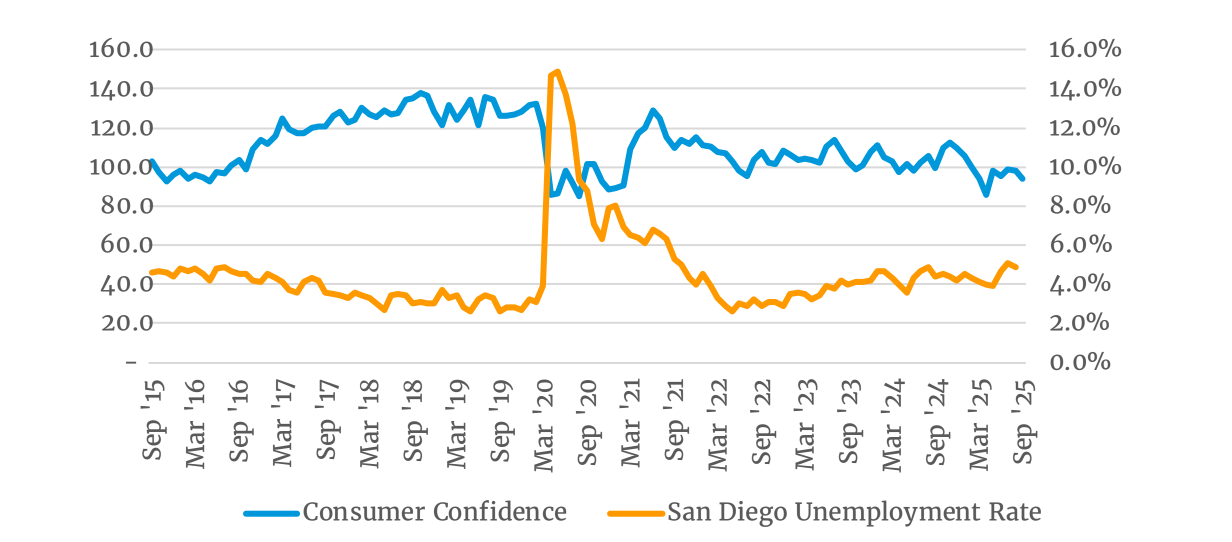
The $393,000 projected decrease in sales tax revenue reflects a continuation of these economic factors, which have had a more significant impact than initially anticipated. This sustained slowdown in sales tax receipts is largely due to persistent inflationary pressures, a slowdown in the labor market, proposed and enacted tariffs, and fluctuating consumer confidence, which affects consumers' willingness to spend. Notably, as prices remain high in many non-taxable areas such as housing and healthcare, consumers may reduce discretionary spending on taxable goods, further impacting sales tax collections. Additionally, local sales tax growth may be further impacted by potential federal interest rate adjustments, ongoing inflation, higher unemployment, and broader shifts in consumer spending.

Primary economic indicators that drive consumer spending and growth in sales tax receipts include the unemployment rate, the San Diego Consumer Price Index (CPI) and consumer confidence. The San Diego CPI, a metric that measures costs across many consumer items, increased by 3.9 percent from 376.2 in September 2024 to 390.7 in September 2025—continuing a trend of persistent elevated inflation experienced in recent years. Consumer confidence, a measurement of consumers' willingness to spend, was preliminarily recorded at 95.6 in September 2025, a 3.6 percent decrease compared to 99.2 in September 2024. Consumer confidence continues to fluctuate month-to-month as consumers respond to economic uncertainty. Moreover, as preliminarily reported by the California Employment Development Department, the August 2025 unemployment rate for the City of San Diego is 4.9

percent, which represents no change from August 2024. **Figure 1: Consumer Confidence & San Diego Unemployment Rate** illustrates the inverse relationship between these indicators.

Consumer Confidence & San Diego Unemployment Rate

Figure 1



Sales tax revenue will continue to be closely monitored and updated in the Mid-Year Report to account for any changes in spending trends or other economic indicators impacting sales tax receipts, including fiscal impacts associated with the current federal government shutdown.

Transient Occupancy Tax (TOT)

FY 2026 Transient Occupancy Tax (TOT) Revenue Projections[1]

Table 6 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	2.2%	2.2%	0.8%	-1.3%	N/A
TOT Projection	$ 170.3	$ 170.3	$ 167.4	$ (2.9)	-1.7%

[1]Total City FY 2026 Adopted Budget for transient occupancy tax is $323.6 million and the projection is $318.1 million. The balance is budgeted in the Transient Occupancy Tax Fund.

As displayed in **Table 6: FY 2026 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to decrease by $2.9 million, or 1.7 percent, by fiscal year-end. TOT is levied at 10.5 cents per dollar on taxable rent for a transient's stay of less than a month, and is received by the City from hotels, Short Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks).

The Adopted Budget for TOT excludes revenues from Measure C, a voter-approved initiative passed in March 2020, which increased the TOT rate on hotel stays above the base rate of 10.5 percent to support key priorities. These additional revenues are deposited into separate funds and are used to reimburse eligible expenditures, including those related to homelessness services. An update on revenues available to support homelessness services is provided in the Departmental Revenue section of this report.

The $2.9 million decrease in TOT revenue is primarily attributed to lower-than-anticipated revenue growth based on recent TOT receipts and the October 2025 San Diego Lodging Forecast (Lodging Forecast), released by Tourism Economics. The Adopted Budget assumed a 2.2 percent growth rate in hotel room demand and a 2.7 percent growth in room revenue for calendar year 2026; however, based on the most recent Lodging Forecast, the forecast has decreased to a 0.7 percent growth in hotel room demand and a 1.1 percent growth in room revenue. Additionally, the most significant decline in tourism has occurred in the international sector. International travel is expected to decrease by 8.2 percent in calendar year 2025, with Canadian visits showing the steepest decline, before reaching a positive year-over-year growth of 3.6 percent in calendar year 2026. Leisure demand and business travel are also anticipated to remain relatively flat, growing a projected 0.5 percent and 1.0 percent, respectively, in calendar year 2026. This reflects a continuing softening in travel demand as consumers navigate the current uncertainty regarding economic policy, inflationary pressures, and a slowdown in the labor market.

Room demand, room rates, and occupancy growth are the primary economic indicators for TOT revenue performance. To better align with both actual TOT receipt trends and the latest tourism forecast, the initial 2.2 percent growth rate assumed in the Adopted Budget has now been revised to a year-over-year growth of 0.8 percent.

Table 7: San Diego County Visitor Industry displays data from the Lodging Forecast.

San Diego County Visitor Industry

Table 7 *in millions*

Hotel Sector	CY 2022	CY 2023	CY 2024[2]	CY 2025[2]	CY 2026[2]
Average Occupancy	72.6%	73.4%	74.2%	72.0%	71.0%
Average Daily Rate	$ 205.01	$ 209.96	$ 212.45	$ 212.82	$ 213.60
Revenue PAR[1]	$ 148.75	$ 154.17	$ 157.67	$ 153.15	$ 151.69
Room Demand (growth)	18.2%	1.2%	1.7%	-0.6%	0.7%

Source: San Diego Tourism Authority and Tourism Economics

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

[2] Forecast - Tourism Economics, October 2025

TOT revenue projections will continue to be closely monitored and updated in the Mid-Year Report to account for any changes in spending trends and economic indicators related to the local tourism economy.

Franchise Fees

FY 2026 Franchise Fee Revenue Projections

Table 8 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	0.00%	0.00%	0.00%	0.0%	N/A
Cable Growth Rate	-6.79%	-6.79%	-6.79%	0.0%	N/A
Franchise Fee Projection	$ 103.6	$ 103.6	$ 103.6	$ (0.0)	0.0%

As displayed in **Table 8: FY 2026 Franchise Fee Revenue Projections**, franchise fee revenue is projected to remain at budget with no anticipated change by fiscal year-end. Franchise fee revenues are generated from agreements with private utility companies and refuse haulers in exchange for use of the City's right-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 72.9 percent of franchise fee revenue is comprised of revenue from SDG&E and cable companies.

Based on data and assumptions available at the time of the preparation of this report, the projections for all franchise agreements remain consistent with the Adopted Budget. This includes projections for SDG&E, cable, and refuse hauler franchise fee revenue. The City receives an annual cleanup payment from SDG&E in February, at which time the revenue projections will be updated for SDG&E franchise fee revenue. Cable revenues are received on a quarterly basis with the first invoice anticipated to be received in November 2025, at which time the revenue projections will be updated. The Environmental Services Department prepares projections for revenue from refuse haulers, which will be updated upon receipt of actual data.

Other Major Revenues

The Adopted Budget for the Other Major Revenues allocates $8.1 million in reimbursements from the California Office of Emergency Services (Cal OES) for January 2024 winter storm expenditures. Reimbursement revenue is expected to end the fiscal year at $2,240, which equals the total amount approved this fiscal year for reimbursement as of the time of publication. This represents a decrease of $8.1 million compared to the Adopted Budget. This decrease is attributed to a delay in State review and approval processes, which have impacted the timing and availability of anticipated reimbursements. Reimbursement for eligible expenditures remains contingent upon the State's determination that associated expenditures meet all eligibility requirements. Due to the potential for the reimbursement to differ from assumptions and delays in the State's review process, this report assumes that this revenue will not be received in the current fiscal year. However, there exists the potential for it to be resolved in a subsequent fiscal year.

Departmental Revenue

The following sections highlight significant variances in departmental revenues, defined as changes greater than +/- $1.0 million when compared to the Adopted Budget. It is important to note that due to the limited scope of this process, this report does not capture all potential changes. More comprehensive projections will be included in future budget monitoring reports.

Office of the City Treasurer

The Adopted Budget for the Office of the City Treasurer allocates $21.3 million in Cannabis Business Tax revenue. The department projects revenues to end the fiscal year at $19.7 million, which represents a decrease of $1.5 million when compared to the Adopted Budget. This decrease is attributed to a continued decline in taxable gross receipts reported by outlets, influenced by multiple factors including ongoing market dynamics, the delayed implementation of extended retail hours, and a limited number of outlets increasing their operating hours. While the Adopted Budget anticipated increased receipts following the 2 percent increase in Cannabis Business Tax, which took effect on May 1, 2025, and the assumed implementation of extended operating hours for cannabis retail outlets by July 1, 2025, these assumptions have not materialized as expected.

Increased competition from neighboring municipalities, delivery services, and the illicit market, as well as decreased wholesale prices resulting from an oversupply of cannabis products, continue to impact receipt collections. As a result, the ongoing decline in taxable gross receipts has reduced the revenue anticipated to be generated from the 2 percent tax increase. Additionally, extended retail hours did not become effective until mid-August 2025, and not all retail outlets have elected to increase their operating hours, contrary to what was assumed in the budget.

Homelessness Strategies and Solutions

Measure C, approved by voters in March 2020, increased the TOT on hotel stays to support key priorities, including addressing homelessness. Despite ongoing litigation, the City proactively exercised its authority to implement and begin collecting the tax on May 1, 2025. However, due to unresolved legal challenges, the revenue remained in a restricted account through the end of FY 2025. The litigation was resolved on October 3, 2025, when the Court of Appeals upheld the lower court's ruling that Measure C was a valid citizens' initiative and had passed with sufficient voter approval. The measure will be returned to the City Council for adoption of a clarifying ordinance to realign the implementation timeline. Once that process is completed, the $5.9 million of tax revenue collected in FY 2025 will be available to support eligible expenditures in FY 2026.

Parks and Recreation

The Adopted Budget for the Parks and Recreation Department allocates $12.5 million in Balboa Park parking revenue. Based on the actions taken at the September 15, 2025 City Council meeting, the department projects revenues to end the fiscal year at $3.7 million, which represents a decrease of $8.8 million compared to the Adopted Budget. This decrease is attributed to a shift in the implementation timeline for the initiative and requested adjustments to the proposed fee structure, which are pending Council approval. This includes a $4.4 million decrease due to shifting the program's implementation timeline from October 2025 to January 2026. An additional $3.2 million decrease is attributed to modifications to the initial tier structure, shifting to a model that introduces half-day passes, variable rates for residents and non-residents at each tier, reduced rates for residents at prime park locations, three hours of free parking at Inspiration Point, and a cap on meter revenue after four hours. A further $1.1 million reduction is attributed to the introduction of an annual pass for residents and club members.

It is important to note that the Adopted Budget and the associated revenue projections are based on an estimate of usage, which is not fully known and may not align with actual activity after the fees are implemented. Additionally, this projection is based on a proposed implementation timeline and fee structure recommendations, which are pending Council approval. The final fee structure is expected to be presented to City Council in November 2025 and may change based on the Council's final approval.

Police

The Adopted Budget for the Police Department allocates $13.2 million in revenue associated with work performed for special events, grants, task forces, and other reimbursable work. The department projects revenues associated with this work to end the fiscal year at $15.0 million, which represents an increase of $1.8 million when compared to the Adopted Budget. This increase is comprised of approximately $1.6 million for special events, including those at Petco Park. The budget assumed similar activity as FY 2024; however, based on recent activity, the department projects additional reimbursements for police presence, with some of this activity occurring on an overtime basis. The remaining balance is associated with planned reimbursements for Police assistance with abatements on Caltrans property, which is planned to be conducted on an overtime basis. The agreement with Caltrans was not completed until July 2025, after the budget had been adopted.

Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, STROs, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of the City's cultural amenities and natural attractions. The Adopted Budget includes $81.1 million in transfers from the TOT Fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities. This reimbursement helps support the City's Lifeguard Program, homelessness services, street sweeping in high-tourist locations, security services at Mission Bay Park, public safety support services at major events, and parks and recreation centers.

Due to the projected decrease in TOT revenue discussed in the Major General Fund Revenues section of this report, there is less funding available to be allocated for special promotional programs. As a result, reimbursements to General Fund departments are projected to end the fiscal year at $80.0 million, which represents a decrease of $1.1 million when compared to the Adopted Budget. DoF will continue to monitor TOT revenue and will provide an update on impacts to departmental revenues in the Mid-Year Report.

GENERAL FUND EXPENDITURES

DEPARTMENTAL EXPENDITURES

While General Fund departments were requested to report any significant variances in departmental expenditures compared to the Adopted Budget, no variances exceeding +/- $1.0 million are projected, with the exception of those reported within Public Safety, which are detailed in the following section of this report. Due to the limited scope of the first quarter process, this report does not capture all potential changes. More comprehensive projections will be included in future budget monitoring reports.

PUBLIC SAFETY PERSONNEL EXPENDITURE PROJECTIONS AND STAFFING

As shown in **Table 9: FY 2026 Public Safety Overtime Projections**, expenditures in the Fire-Rescue and Police Departments are projected to exceed the budget by a combined $7.6 million, or 8.0 percent, by fiscal year-end. When compared to FY 2025 unaudited actuals, these projections represent a decrease of $7.8 million in Fire-Rescue and $6.9 million in Police, or approximately 12.5 percent for both departments. The following sections further detail the variances compared to the Adopted Budget and provide updates on select programs, given their impacts on past budgets and continued interest by the public and City Council.

FY 2026 Public Safety Overtime Projections

Table 9 *in millions*

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fire-Rescue	$ 50.1	$ 50.1	$ 54.7	$ (4.6)	-9.2%
Police	45.3	45.3	48.3	(3.0)	-6.7%
Total	**$ 95.3**	**$ 95.3**	**$ 103.0**	**$ (7.6)**	**-8.0%**

Fire-Rescue

Staffing

The Fire-Rescue Department continues to make progress in recruitment through its fire academies, with two academies scheduled for FY 2026. The 101st Fire Academy, which began in FY 2025, graduated in July 2025 with 24 Fire Recruits. The 102nd Fire Academy began in August 2025 with 48 Fire Recruits and is expected to graduate in December 2025. The 103rd Fire Academy, which is the second budgeted fire academy in FY 2026, is scheduled to begin in mid-January 2026 with 36 Fire Recruits and is expected to graduate in May 2026. Based on current assumptions, partial implementation of the Relief Pool at the Fire Fighter II rank is expected to occur within FY 2026, with full staffing anticipated by the beginning of FY 2027.

Additionally, the department continues to make progress on the Fire Captain and Engineer promotional processes. As of the first quarter, the department expects to promote 20-24 eligible candidates into the Fire Engineer rank by November 2025, with the next recruitment anticipated to begin in early calendar year 2026. Additionally, eight Fire Captain promotions have occurred as of October 2025, with an additional eight anticipated in November 2025. The next promotional process for the Fire Captain rank is anticipated to begin in FY 2027. The timing is coordinated to follow the Fire Engineer promotional process to ensure staffing levels at that rank are maintained.

Overtime

The Adopted Budget for the Fire-Rescue Department includes $50.1 million in overtime expenditures. The department projects overtime expenditures to end the fiscal year at $54.7 million, which represents an increase of $4.6 million, or 9.2 percent, from the Adopted Budget. This increase is primarily attributed to sworn constant staffing backfill, primarily for leave time taken, including annual leave, compensatory time taken, industrial leave, and light duty. This increase in overtime is expected to be partially offset by an estimated $908,000 in reimbursements from current-year deployments, resulting from increased wildfire activity in calendar year 2025.

Fire Season Response

The calendar year 2025 California fire season has experienced a significant increase in large fires when compared to recent years. To date, the State has recorded 7,227 wildfires that have burned approximately 521,770 acres and damaged or destroyed 16,479 structures. Fire potential across California is expected to rise steadily through the fall, with both northern and southern operations forecasting above-normal large fire activity. In Southern California, the elevated risk is driven by persistent drought conditions, high grass loads, and weakening coastal moisture. In the upcoming peak season, the region can expect the continued potential for critical fire weather, necessitating the need for increased fire response.

As of the first quarter, the Fire-Rescue Department has provided support to the mutual aid system across the State of California, as well as to other states. In-state responses include the deployment of engine strike teams and incident management personnel to support the following wildland fires: Dillon and Garnet Fires (Six Rivers National Forest), Gifford Fire (Los Padres National Forest), High Sierra Lightning Complex (Sierra National Forest), Little Fire (Sequoia National Forest), and the Rosa and Wolf Fires (Riverside County). Incident management personnel were also deployed to support additional in-state and out-of-state incidents, including the Bridge Fire (Oregon), Dragon Bravo Fire (Arizona), 2025 NIFC Large Fire Support (Idaho), and the Ute 63 Fire (Colorado). Deployed personnel also supported FEMA Urban Search and Rescue efforts related to hurricanes and extreme weather events. These deployments required overtime expenditures for personnel directly deployed and those backfilling in operations.

Police Department

Staffing

As of the first quarter, the Police Department is actively engaged in extensive recruitment efforts. These efforts include weekly written examinations for the Police Recruit position held at various locations throughout the City, as well as military bases and college campuses both within and outside San Diego County. The City accepts scores from the Peace Officer Standards and Trainings (POST) test battery (PELLET-B) and National Testing Network (NTN). Candidates with associate's or bachelor's level college degrees can have the written test waived and may apply directly for the Physical Ability Test (PAT). Additionally, the Recruiting Unit has participated in numerous in-person events each month, including Comic-Con, Miramar Air Show, San Diego County Fair, National Night Out, career fairs, sporting events, community events, and military events. Lastly, the department has three police academies scheduled to start in FY 2026, as well as the 142nd academy that graduated in September 2025, producing 21 recruits. As of October 27, 2025, the 143rd academy is in progress with 40 recruits and an expected graduation date of January 2026. The 144th academy began on October 6, 2025, with

41 recruits and a graduation date of April 2026. The 145th academy is set to begin in January 2026, with an anticipated graduation date of July 2026.

In addition to overall police staffing, the department is focusing on recruitment within specific divisions, such as Parking Enforcement. The division currently has fifteen vacant positions, with seven new officers hired in September 2025, and six more expected to start in November 2025. Recruitment efforts continue, with additional interviews scheduled to fill the remaining vacancies. Filling these vacancies will increase field coverage and is expected to support the department's efforts to achieve the budgeted parking citation revenue.

The department's lateral incentive and recruitment incentive programs ended at the beginning of FY 2025. These programs provided up to $20,000 for lateral transfers to the Police Department, up to $4,000 for current sworn personnel who referred a lateral transfer, and up to $3,000 to sworn personnel who referred a recruit. Despite the conclusion of these programs, the department is continuing to see an influx of lateral officers due to the successful recruiting efforts both locally in California and from strategic locations nationwide. During the first quarter, the department hired two lateral officers.

One of the department's goals over the next few years is to develop a pipeline that encourages high school-aged youth to eventually become police officers. This includes bolstering the cadet program, working to hire qualified candidates right out of high school into entry-level positions, dispatch, and potentially bringing back the Police Service Officer position. This is intended to allow them to gain relevant work experience while acquiring knowledge about police work before they apply to become a police officer.

Overtime

The Adopted Budget for the Police Department includes $45.3 million to support overtime expenditures. The department projects to end the fiscal year at $48.3 million, which represents an increase of $3.0 million, or 6.7 percent, from the Adopted Budget. This increase is primarily comprised of $1.6 million to support increased special event activity requiring police presence and traffic control based on actuals and updated activity trends, $844,000 in Parking Enforcement to address enhancements to the program, including extended meter hours and Sunday enforcement around Petco Park and Business Districts, and $467,000 in grants, task forces, and other reimbursable operations due to broadened participation in cost-recoverable opportunities. As noted in the departmental revenue section, this increase is expected to be partially offset by an estimated $1.8 million in additional reimbursements related to special events, grants, task forces, and other reimbursable activities.

The Police Chief remains committed to maintaining overtime within budgeted levels, with the exception of cost-recoverable activities, such as those noted above. To support this goal, the department has revised its monitoring process to enhance command oversight and accountability. In the instance of major events that could compromise the City's strategic objective of safe and livable neighborhoods, the department will respond to ensure public safety, which may necessitate overtime.

Neighborhood Policing Division

The Adopted Budget for the Police Department includes $3.3 million to support Neighborhood Policing Division (NPD) overtime expenditures. The department projects to end the fiscal year at $3.3 million, which is consistent with the Adopted Budget. The mission of NPD is to enhance the quality of life and safety in San Diego neighborhoods through compassionate, professional, and fair practices for all. NPD continues to collaborate with the Environmental Services

Department (ESD) to address community complaints about encampments that negatively impact the quality of life in City neighborhoods.

NPD has assumed several new responsibilities that require strategic scheduling of personnel and overtime to meet public safety needs, including restructuring overtime deployments to focus on peak periods. This includes weekend hours, when major civic or community events occur citywide, to enhance police visibility, deter crime, and maintain public spaces free of unsafe encampments. These efforts contributed to a more than 13 percent year-over-year reduction in the City's total homeless population, from 6,783 to 5,866 individuals.

The division has also responded to 43,398 Get-It-Done requests related to homelessness, reducing average response times from 20 days in October 2024 to 6 days in June 2025 through more efficient overtime deployment.

Beginning July 2025, NPD assumed enforcement of the Oversized Vehicle Ordinance (OVO) and Vehicle Habitation Ordinance (VHO), primarily in beach and coastal areas during the strategic hours of 2:00 a.m. and 6:00 a.m. In July and August 2025, officers issued 611 OVO parking citations, 1,531 other parking violations, and referred 162 individuals to the Safe Parking Program at H Barracks, resulting in 45 successful placements.

NPD further strengthened its investigative capacity with the addition of a fourth detective, creating a team dedicated to felony cases with a homeless nexus, and expanded to seven-day coverage through temporary officer assignments and an evening hybrid team that addresses community complaints and hotspot enforcement.

CleanSD Program

The Adopted Budget for the Police Department includes $2.4 million to support CleanSD operations. The department projects to end the fiscal year at $2.4 million, which is consistent with the Adopted Budget. Although additional temporary staffing will be added, NPD will still need to utilize overtime to provide security for abatements conducted by ESD, as well as respond to various community complaints.

The CleanSD Program is a citywide waste and debris abatement initiative with efforts spanning Downtown, City-owned properties, and open space areas such as canyons, creek beds, and the San Diego River Park. The program's objective is to maintain the public right-of-way, keep City property clear from waste and illegal dumping, and ensure property owners comply with the San Diego Municipal Code. Police officers play a critical role in the CleanSD operations by providing security for cleaning crews working in unsafe areas and during the removal of abandoned property. During the first quarter, the department provided security on over 500 abatements per month across the City. These abatements are necessary to ensure a safe and clean environment for all who live, work, and visit the City. Beginning in FY 2026, NPD has also assumed responsibility for enforcement and security for abatements on several freeway on and off ramps in Downtown San Diego under the City's Delegated Maintenance Agreement (DMA) with Caltrans and the State of California. Although the City will receive $400,000 in reimbursement from the State for these services, the broader costs associated with homeless outreach and displacement from State property into Downtown San Diego are primarily borne by NPD officers.

Homeless Outreach Team

The Adopted Budget for the Police Department includes $5.0 million to support Homeless Outreach Team (HOT) operations. The department projects to end the fiscal year at $5.0

million, which is consistent with the Adopted Budget. The HOT uses a community-oriented policing approach to address the unique needs of the City's unhoused population. HOT leadership collaborates with behavioral health clinicians from the Psychiatric Emergency Response Team (PERT), public health nurses, and social workers from the Health and Human Services Agency to provide outreach and engagement services citywide, connecting unsheltered individuals with available resources. The team assists willing participants in accessing shelter placements and other services based on their individual needs. HOT officers focus on building trust and establishing relationships through compassionate engagement, encouraging individuals to accept services and take steps toward improving their quality of life.

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. Notably, while this report includes projections for major General Fund revenues and select departmental revenues and expenditures, the projected ending fund balance in this section *does not* consider these factors due to the limited data available. The Mid-Year Report will provide comprehensive revenue and expenditure projections, as well as updated estimates for reserves and Excess Equity.

FISCAL YEAR 2026 GENERAL FUND BALANCES AND RESERVES

Table 10: FY 2026 General Fund Balances and Reserve Estimates displays the General Fund Fiscal Year 2026 beginning balance, reserve levels, and estimated ending fund balance.

FY 2026 General Fund Balances and Reserve Estimates

Table 10 | *in millions*

Description	Amount	% of Operating Revenues[1]
FY 2025 Unaudited Ending Fund Balance	**$ 207.1**	**11.8%**
FY 2026 Adopted Budget		
Revenue	2,167.4	
Expenditures	(2,167.4)	
Budgeted Change in Net Position	**-**	
FY 2026 Projected Ending Fund Balance	**$ 207.1**	**11.8%**
Emergency Reserve	107.6	6.1%
Stability Reserve	99.5	5.7%
FY 2026 Projected Reserve Balance	**207.1**	**11.8%**
FY 2026 Projected Available Fund Balance (Excess Equity)	**$ -**	**0.0%**

[1] Based on FY 2023 and 2024 operating revenues as reported in the ACFR and FY 2025 (unaudited) operating revenues in accordance with the City's Reserve Policy (CP 100-20).

The FY 2025 unaudited ending fund balance (FY 2026 beginning fund balance) totals $207.1 million, consisting entirely of the General Fund's Emergency and Stability Reserves. This balance has remained unchanged since FY 2023 due to two years of suspended contributions. This balance represents 11.8 percent of the three-year average of General Fund operating revenues, which is below the reserve target of 14.1 percent outlined in the current Reserve Policy. The Department of Finance is currently working with the Mayor to propose revisions to the policy and is expected to present these to the City Council later this fiscal year.

In FY 2025, a significant revenue shortfall, driven by reduced sales tax and franchise fee revenues, required the implementation of multiple mitigating actions to maintain a balanced budget without drawing on the Stability Reserve. As a result, the General Fund's FY 2026 Adopted Budget does not assume the use of Excess Equity, and no such funds are available to mitigate potential shortfalls in the current fiscal year or to support the FY 2027 budget development process. The audit of the City of San Diego's Annual Comprehensive Financial

Report (ACFR) for the period ending June 30, 2025, is still in process, and the results could impact the available fund balance in excess of reserves. The Mid-Year Report will incorporate any updates on the projected ending fund balance for FY 2026 based on the results of the audit.

The First Quarter Report is informational only and does not include any action items for City Council consideration. If there are changes to the balance of Excess Equity as a result of the audit, requests for its use may be included in subsequent budget monitoring reports for FY 2026 or as part of the FY 2027 budget development process.

NON-DISCRETIONARY PROJECTIONS

Select non-discretionary provider departments with accounts that could significantly impact the General Fund were requested to provide updated projections. The following section summarizes each submission with a variance of +/-$1.0 million.

It is important to note that these projections are based on limited data available as of the first quarter, which introduces a level of sensitivity. As a result, any changes in activity or underlying assumptions could significantly impact overall projections. More comprehensive projections, based on additional data, will be provided in future monitoring reports.

Debt Service

FY 2026 Debt Service Projection

Table 11 *in millions*

Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	$ 62.5	$ 62.5	$ 60.9	$ 1.6	2.6%
Non-General Funds	277.9	277.9	274.3	3.6	1.3%
Total	**$ 340.4**	**$ 340.4**	**$ 335.2**	**$ 5.2**	**1.5%**

The Adopted Budget for non-discretionary debt service is $340.4 million. The provider department projects citywide expenditures to end the fiscal year at $335.2 million, which represents a decrease of $5.2 million, or 1.5 percent, from the Adopted Budget. This decrease is comprised of $1.6 million in the General Fund and $3.6 million in the non-General Funds.

The decrease in the General Fund is primarily due to $1.1 million in the Fire-Rescue Department, resulting from lower principal and interest payments associated with the purchase of a helicopter and its outfitting. Due to the timing of when the lease was executed, only one lease payment is required in FY 2026. Additionally, the cost for the outfitting has been deferred, resulting in no payment for this portion of the lease.

The decrease in the non-General Funds is primarily in the Water Utility Operating Fund comprised of reduced debt service for various items. This includes lower principal and interest payments on the Water Infrastructure Finance and Innovation Act (WIFIA) loans for the Pure Water Program, totaling $3.0 million, due to updated project schedules that extend the loan drawdown periods and defer interest accruals, resulting in reduced debt service costs. Additionally, lower-than-estimated borrowing costs associated with the 2025A Water Revenue Bonds are expected to result in a $3.0 million reduction in interest payments. Lastly, lower-than-anticipated interest on the Water Utility's State Revolving Fund (SRF) loans for the Morena Pipelines, Alvarado 2nd Extension Pipeline, and Otay 2nd Pipeline Steel Replacement projects, totaling $1.3 million, is due to lower debt proceeds usage, revised disbursement schedules, and the reclassification of interest charges to administrative service fees following recent loan amendments. These decreases are partially offset by an increase of $4.0 million in the Capital Outlay Fund, due to the issuance of the 2025 Lease Revenue Bonds. This issuance included the refunding of the 2018 Lease Revenue Bonds and the early transfer of Stadium bond debt service funds that had been previously set aside from the sale of Qualcomm Stadium.

Energy Services

FY 2026 Energy Services Projection					
Table 12					*in millions*
Fund	**Adopted Budget**	**Current Budget**	**Year-End Projection**	**Variance**	**Variance %**
General Fund	$ 27.3	$ 27.3	$ 26.3	$ 1.0	3.6%
Non-General Funds	62.5	62.5	55.8	6.7	10.7%
Total	**$ 89.8**	**$ 89.8**	**$ 82.1**	**$ 7.7**	**8.5%**

The Adopted Budget for non-discretionary energy services (electricity and gas) is $89.8 million. The provider department projects citywide expenditures to end the fiscal year at $82.1 million, which represents a decrease of $7.7 million, or 8.5 percent, at fiscal year-end. This decrease is comprised of $978,000 in the General Fund and $6.7 million in non-General Funds primarily due to decreases in electricity and gas consumption. The decrease in General Fund activity is primarily due to lower electricity costs, which reflect updated usage patterns across departments. Similarly, the decrease in non-General Fund activity reflects updated usage trends across funds, along with revised assumptions for the Metropolitan Sewer Utility Fund related to the Pure Water and Pump Station 2 (PS2) Power Reliability and Surge Protection projects based on updated project timelines provided by the Public Utilities Department. Due to delays in the construction schedule, initial energy usage is now expected to begin in the third quarter. An additional factor contributing to the decrease in non-General Fund expenditures is a reduction in gas service costs within the Metropolitan Sewer Utility Fund, based on updated assumptions regarding natural gas commodity purchases.

Fleet Services

FY 2026 Fleet Services Projections					
Table 13					*in millions*
Fund	**Adopted Budget**	**Current Budget**	**Year-End Projection**	**Variance**	**Variance %**
General Fund	$ 54.3	$ 54.3	$ 57.3	$ (3.1)	-5.6%
Non-General Funds	48.2	48.2	53.8	(5.6)	-11.5%
Total	**$ 102.5**	**$ 102.5**	**$ 111.1**	**$ (8.6)**	**-8.4%**

The Adopted Budget for non-discretionary fleet services (usage and assignment) is $102.5 million. The provider department projects citywide expenditures to end the fiscal year at $111.1 million, which represents an increase of $8.6 million, or 8.4 percent, at fiscal year-end. This increase is comprised of $3.1 million in the General Fund and $5.6 million in non-General Funds, primarily due to increases in assignment and usage costs. The increase in assignment fees, totaling $6.6 million across City departments, is primarily due to the delivery of several vehicles in FY 2025 that were not assumed in the Adopted Budget, combined with rising acquisition costs. Fleet has established a coordinated process with the Department of Finance to ensure that moving forward, new vehicle additions, whether during the annual budget cycle or off-cycle, are more accurately reflected in the budget. In addition, increased usage across City departments, totaling $2.0 million, is attributed to sustained growth in maintenance needs. This includes increased staff overtime to meet service demands and rising costs for supplies and parts.

Information Technology Services

FY 2026 Information Technology Services Projections					
Table 14					*in millions*
Fund	**Adopted Budget**	**Current Budget**	**Year-End Projection**	**Variance**	**Variance %**
General Fund	$ 40.6	$ 40.6	$ 39.3	$ 1.3	3.2%
Non-General Funds	30.2	30.2	29.3	1.0	3.2%
Total	**$ 70.8**	**$ 70.8**	**$ 68.6**	**$ 2.3**	**3.2%**

The Adopted Budget for non-discretionary information technology services is $70.8 million. The provider department projects citywide expenditures to end the fiscal year at $68.6 million, which represents a decrease of $2.3 million, or 3.2 percent, from the Adopted Budget. This decrease is comprised of $1.3 million in the General Fund and $961,000 in non-General Funds, primarily due to the availability of fund balance that can be used to support information technology services provided to departments. While the level of support reflects updates based on each department's technology needs, which the Department of Information Technology (DoIT) adjusts for throughout the fiscal year, overall charges to departments will be reduced this year with the use of the additional available fund balance.

Water Services

FY 2026 Water Services Projections					
Table 15					*in millions*
Fund	**Adopted Budget**	**Current Budget**	**Year-End Projection**	**Variance**	**Variance %**
General Fund	$ 15.1	$ 15.1	$ 19.2	$ (4.1)	-26.9%
Non-General Funds	18.3	18.3	22.9	(4.6)	-25.1%
Total	**$ 33.4**	**$ 33.4**	**$ 42.1**	**$ (8.7)**	**-25.9%**

The Adopted Budget for non-discretionary water services is $33.4 million. The provider department projects citywide expenditures to end the fiscal year at $42.1 million, which represents an increase of $8.7 million, or 25.9 percent, from the Adopted Budget. This increase is comprised $4.1 million in the General Fund and $4.6 million in non-General Funds.

The increase in the General Fund is primarily due to approved water rate increases, including a 5.5 percent rate increase that took effect on May 1, 2025, and an assumed 9.36 percent increase effective January 1, 2026. Historically, the development of the budget does not include assumptions for future rate increases unless they are formally approved. Additionally, the current projection reflects more refined rate assumptions, where applicable. While the budget assumed standard commercial rates, the updated projections now incorporate more appropriate rate categories based on actual operations, such as irrigation rates for landscape areas. Another contributing factor is increased water use in the Parks and Recreation Department due to increased irrigation across various community and regional parks. While the budget was developed based on FY 2022 water use, which is considered a relatively dry year, the first quarter projection is based on water use patterns similar to FY 2025, which experienced less rainfall. As a result, the drier weather conditions are expected to increase irrigation needs across community and regional parks.

Similarly, the increase in non-General Fund expenditures is primarily due to the approved water rate increases, increased water use, particularly in the Environmental Growth Fund, and the incorporation of more refined rate assumptions based on operational needs. Additionally, an increase in the Metropolitan Sewer Utility Fund is primarily attributed to the posting of FY 2025 actuals in FY 2026 related to the North City Water Reclamation site, part of the Pure Water project, along with the program's extension into FY 2026. Since the Adopted Budget assumed the project would be completed by FY 2025, these ongoing costs were not anticipated. The overall increase in non-General Fund expenditures is partially offset by a decrease in the Water Utility Operating Fund due to reduced potable water use for distribution and wastewater treatment as a result of increased water purchases from the San Diego County Water Authority.

PARKING METER REVENUE

The Adopted Budget includes a significant increase in parking meter revenues based on various parking reform actions recently approved by the City Council. The City has historically allocated parking meter revenues to eligible activities such as street sweeping and transportation infrastructure maintenance at the end of each fiscal year through a budget reconciliation process. With the growing importance of this funding source, the City recognizes the need to provide a more transparent budget-setting process and will incorporate revenue projections and proposed budget allocations for each parking meter zone into the annual budget process moving forward. This will also include new procedures for consistent monitoring and reporting on expenditures, as well as strengthening appropriate mechanisms for community input during budget development, in coordination with City Council and the Independent Budget Analyst.

Attachment 6: Fiscal Year 2026 Budgeted Use of Parking Meter Revenues provides a breakdown of how parking meter revenues were projected to be spent at the time the FY 2026 budget was adopted. It provides an overview of the administrative expenditures required to manage the parking program and how the remaining projected revenues were anticipated to be split between the Community Parking Districts and the City. For the City's share, it further provides a breakdown of how these revenues were allocated to the Transportation and Stormwater Departments, which are the primary departments that have historically been reimbursed for eligible expenditures. The Adopted Budget did not allocate parking meter revenues to specific activities within these departments; however, as part of the City's commitment to transparency, a more detailed breakdown of actual revenue receipts and expenditures will be included as part of the FY 2026 Year-End Financial Performance Report.

Additionally, this level of detail will be included in the Draft and Adopted Budget publications going forward, providing increased transparency and better aligning expenditures with input from the public and City Council. A memo is planned for release in November to share projected FY 2027 parking meter revenues by meter zone, in order to inform and solicit public input regarding the use of these resources for the FY 2027 budget development process. Parking meter revenues and related eligible expenditures will continue to be monitored throughout the year, and any significant variances will be included in future budget monitoring reports.

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 16: FY 2026 Non-General Fund Reserves** displays each non-General Fund reserve, the FY 2026 Projected Target (in accordance with the City's Reserve Policy), and the current status. As of the first quarter, most of the non-General Fund reserves are on track to meet their respective target, with the exception of the Development Services Fund, Risk Management reserves, and the Public Utilities Rate Stabilization Fund reserve. Further details regarding the reasons for these deviations are provided below.

Based on limited information available at the time of publication, the FY 2026 Reserve Targets included in the table below are based on unaudited actuals, projected actuarial valuations, or other respective variables that carry the potential to impact each reserve target calculation. It is expected that final data will be available by the time the Mid-Year Report is prepared, at which point, final reserve target amounts will be presented. The Department of Finance will continue to work with responsible departments to monitor non-General Fund reserve levels and will provide an update in the Mid-Year Report.

FY 2026 Non-General Fund Reserves

Table 16 *in millions*

Description	Fund Name	Reserve Type	FY 2026 Projected Target	Status
Development Services	Development Services Fund	Operating Reserve	$ 19.3	Not on Target
Golf Course	Golf Course Fund	Operating Reserve	4.2	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	3.8	On Target
	Refuse Disposal Fund	Operating Reserve	10.9	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	71.4	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	21.3	On Target
	Water Utility Funds	Emergency Operating Reserve	70.8	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	35.0	Not on Target
		Secondary Purchase Reserve	21.1	On Target
Risk Management	Long-Term Disability Fund	Liability Reserve	5.8	Not on Target
	Public Liability Fund	Liability Reserve	46.7	Not on Target
	Workers' Compensation Fund	Liability Reserve	39.7	Not on Target

Development Services Fund Operating Reserve

The Development Services Fund accounts for the City's development review and inspection services, which are funded directly by fees and charges paid by Development Services' customers. The Operating Reserve is intended to provide financial stability during economic cycles and ensure business continuity in the event of significant natural or man-made disasters. Consistent with the discussion in the FY 2025 Year-End Financial Performance Report, the Development Services Department is not expected to meet the Reserve Policy target of $19.3 million, or 15.0 percent of the most recent three years of audited actual expenditures. Given that the reserve is beginning the fiscal year with no balance and considering the FY 2026 revenue and expenditure budgets, the operating reserve for the Development Services Fund is expected to end the fiscal year with no balance in the reserve.

The department is currently working on a mitigation plan to be implemented over the next two to three years. Once the mitigation plan is finalized, its details will be included in future budget monitoring reports.

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 5.0 percent of the water system's total operating revenue from the prior fiscal year. The permitted uses of the RSF are limited to the operations and maintenance costs of the water system.

As of the publication of the FY 2025 Year-End Financial Performance Report, it was estimated that the Water RSF would end the fiscal year at approximately $10.0 million. Ultimately, the FY 2026 beginning balance of the Water RSF reserve was $15.7 million, which is approximately $19.2 million under the reserve target of $35.0 million. The department now estimates that this reserve may be fully depleted by the end of the current fiscal year. The department's cost-of-service study had originally anticipated going below targets beginning in FY 2026 and through FY 2028, with a return to budgeted levels anticipated in FY 2029. Rates for two of those four years were approved by the City Council on October 28, 2025, for implementation in January 2026 and January 2027. Rates for the subsequent years will need to be approved by the City Council following the completion of a cost-of-service study for those years.

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's goal is to maintain the LTD Fund Reserve equal to 100 percent of the value of outstanding claims based on the three most recent annual actuarial liability valuations. The estimated ending fund balance for the LTD Fund Reserve is $4.2 million, which is approximately $1.6 million under the FY 2026 reserve target of $5.8 million. This represents a further increase of $259,000 from the shortfall identified in the FY 2025 Year-End Financial Performance Report, resulting from the receipt of the FY 2025 LTD actuarial valuation, which led to an increase in the target. Consistent with the plans for the General Fund reserves, it is currently not anticipated that additional contributions in excess of the amounts required to fund operations will be made during FY 2026, which will result in the LTD Fund 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. The Reserve Policy's goal is to maintain the reserve equal to 50 percent of the value of outstanding public liability claims based on the three most recent annual actuarial liability valuations. The ending PL Fund Reserve balance for FY 2026 is estimated to be $28.2 million, which is approximately $18.5 million below the PL Fund Reserve target of $46.7 million.

As discussed in previous budget monitoring reports over the past two fiscal years, 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 this fiscal year. The loans fund the Industrial Wastewater Control Program (IWCP) subsidy for the period of FY 2023-2025, while the program's fees were gradually increased until they became fully cost recoverable in FY 2026. The Sewer Utility's Municipal Fund will begin making debt service payments beginning in FY 2027 with the goal of fully repaying the interfund loan by FY 2031. Due to the loan, the PL Fund Reserve is expected to remain below reserve target levels through the term of the loan. If the PL Fund has insufficient funds to meet any financial obligations, the Sewer Utility's Municipal Fund will be required to prepay the full loan amount immediately 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 outstanding actuarial liabilities based upon the three most recent annual actuarial liability valuations. The ending WC Fund Reserve balance is estimated at $27.1 million, which is approximately $12.7 million under the FY 2026 reserve target of $39.7 million. This represents a further increase of $2.4 million from the shortfall identified in the FY 2025 Year-End Financial Performance Report, resulting from the receipt of the FY 2025 WC actuarial valuation, which led to an increase in the target. Consistent with the plans for the General Fund reserves, it is not currently anticipated that additional contributions in excess of the amounts required to fund operations will be made during FY 2026, which will result in the WC Fund Reserve remaining below Reserve Policy target levels.

CONCLUSION

The Fiscal Year 2026 First Quarter Budget Monitoring Report is developed using three months of actual activity and is focused primarily on General Fund major revenues, select programs and initiatives, and reserves. The Department of Finance and City departments will continue to monitor actual revenues and expenditures and will provide comprehensive, updated projections in the Mid-Year Report.

Major General Fund revenues are currently trending to end the fiscal year $1.8 million below budget, comprised of decreases in sales tax and TOT revenue, partially offset by a slight increase in property tax revenue. While the Adopted Budget assumed moderate growth for both sales tax and TOT revenue, the effects of persistent inflationary pressures, a slowdown in the labor market, and tariffs continue to impact consumer spending on taxable goods, and leisure and business travel. These decreases are offset by anticipated growth in property tax revenue resulting from elevated home prices and sales in calendar year 2024, which impact property tax revenue collected in FY 2026.

In terms of departmental revenues, five departments submitted updates totaling a net projected decrease in revenues of $10.7 million. The departments with projected increases in their revenues are related to the receipt of revenue that had originally been anticipated in FY 2025, such as Measure C reimbursements for homelessness, or result from additional reimbursable overtime work performed by the Police Department. These are offset by decreases in projected revenues for the Balboa Park Parking Program, reimbursements from the State for January 2024 winter storm damage, and the continuing decline in Cannabis Business Tax revenue. While this report typically includes a discussion of significant General Fund expenditure variances, no significant variances were submitted except for those reported within Public Safety.

General Fund public safety overtime expenditures are projected to exceed budget by $7.6 million at fiscal year-end, with the Fire-Rescue Department accounting for $4.6 million and the Police Department accounting for $3.0 million of the projected overage. The increase in overtime in the Fire-Rescue Department is attributed to a constant staffing backfill for leave taken, including industrial leave and light duty. The increase in overtime in the Police Department is primarily attributed to reimbursable work, such as special events, grants, and task force operations. They are also focusing on parking enforcement efforts to address recent changes to the program. While both departments are projected to exceed their overtime budgets, the projections remain below FY 2025 unaudited actuals, and each department anticipates receiving offsetting revenues that will reduce the overall bottom-line impact.

Due to the limited focus of the report, FY 2026 revenues and expenditures are assumed to end at budgeted levels and *do not* reflect the variances in projected activity included in this report. As a result, the General Fund is not expected to end the fiscal year with a fund balance in excess of reserves (Excess Equity), which remains unchanged from FY 2025. The Mid-Year Report will provide comprehensive updates on projected activity, including updated projections for revenues and expenditures.

Based on the projections in the Mid-Year and Third Quarter Reports, the Mayor may recommend any necessary budget adjustments for the City Council's consideration. In the absence of projected Excess Equity, such adjustments would be limited to the appropriation of additional revenues or other funding sources.

ATTACHMENTS

1. Fiscal Year 2026 Charter 39 Report - Period Ending September 30, 2025
2. FY 2026 First Quarter Budget Monitoring Report – Vacancy Status Report
3. Office of the City Attorney - Reporting Requirement - Section 19 of the Fiscal Year 2026 Appropriation Ordinance
4. Homelessness Strategies and Solutions Department – Fiscal Year 2026 First Quarter Budget Monitoring Report and Grant Funding Update
5. Fiscal Year 2026 – Addition of Programmatic Supplemental Positions
6. Fiscal Year 2026 – Budgeted Use of Parking Meter Revenues

The City of SAN DIEGO

FISCAL YEAR 2026
Financial Performance Report
As of September 2025

November 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 3 (as of September 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 September 2025, and therefore, does not include forward looking statements or projections.

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

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

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General Fund Summary
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Adopted Budget	FY26 Current Budget	FY26 Actuals[1]	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Revenue							
Property Taxes	$ 844,597,213	$ 844,597,213	$ 17,406,026	2.1%	$ 15,433,261	$ 1,972,765	12.8%
Sales Taxes	374,533,252	374,533,252	32,683,378	8.7%	31,972,698	710,680	2.2%
Transient Occupancy Taxes	170,257,130	170,257,130	32,294,483	19.0%	34,786,125	(2,491,642)	-7.2%
Property Transfer Tax	11,884,826	11,884,826	981,398	8.3%	1,198,275	(216,876)	-18.1%
Licenses & Permits	62,405,713	61,640,982	8,095,897	13.1%	7,182,761	913,137	12.7%
Fines & Forfeitures	45,748,349	45,748,349	3,775,912	8.3%	5,404,286	(1,628,374)	-30.1%
Interest & Dividends	5,500,000	5,500,000	(5,605,109)	-101.9%	(3,484,585)	(2,120,524)	60.9%
Franchises	106,495,903	106,495,903	8,749,191	8.2%	9,090,384	(341,193)	-3.8%
Rents & Concessions	80,317,212	80,317,212	15,018,611	18.7%	20,862,182	(5,843,571)	-28.0%
Revenues from Other Agencies	11,220,846	10,702,048	1,667,522	15.6%	508,480	1,159,042	227.9%
Charges for Current Services	330,859,647	332,143,176	33,632,868	10.1%	33,611,595	21,273	0.1%
Other Revenue	2,163,337	2,163,337	872,900	40.3%	764,169	108,731	14.2%
Transfers	121,450,561	121,450,561	12,059,346	9.9%	12,847,990	(788,645)	-6.1%
Total General Fund Revenue	**$ 2,167,433,989**	**$ 2,167,433,989**	**$ 161,632,423**	**7.5%**	**$ 170,177,621**	**$ (8,545,197)**	**-5.0%**
Expenditures							
Personnel Services	$ 961,506,778	$ 961,506,778	$ 253,116,902	26.3%	$ 248,469,147	$ 4,647,754	1.9%
Total PE	**$ 961,506,778**	**$ 961,506,778**	**$ 253,116,902**	**26.3%**	**$ 248,469,147**	**$ 4,647,754**	**1.9%**
Fringe Benefits	602,290,688	602,290,688	149,738,541	24.9%	151,440,621	(1,702,080)	-1.1%
Supplies	37,253,167	37,344,292	11,050,721	29.6%	11,127,518	(76,797)	-0.7%
Contracts & Services	344,736,900	344,650,775	47,772,534	13.9%	50,878,332	(3,105,798)	-6.1%
Information Technology	58,161,208	58,156,208	4,126,617	7.1%	3,298,267	828,350	25.1%
Energy & Utilities	65,503,236	65,503,236	14,463,219	22.1%	12,246,986	2,216,233	18.1%
Capital Expenditures	857,179	857,179	173,446	20.2%	109,746	63,700	58.0%
Debt	10,905,860	10,743,496	2,736,669	25.5%	2,540,487	196,182	7.7%
Other Expenditures	5,967,486	5,967,486	1,371,490	23.0%	1,612,566	(241,076)	-14.9%
Transfers	80,251,487	80,413,851	31,116,085	38.7%	367,026	30,749,060	8377.9%
Total NPE	**$ 1,205,927,211**	**$ 1,205,927,211**	**$ 262,549,323**	**21.8%**	**$ 233,621,548**	**$ 28,927,774**	**12.4%**
Total General Fund Expenditures	**$ 2,167,433,989**	**$ 2,167,433,989**	**$ 515,666,224**	**23.8%**	**$ 482,090,696**	**$ 33,575,529**	**7.0%**
General Fund Encumbrances			113,275,864		150,688,330	(37,412,465)	
Net Impact	**$ -**	**$ -**	**$ (467,309,666)**		**$ (462,601,404)**	**$ (4,708,261)**	

[1] Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Property Taxes	**$ 17,406,026**	**$ 844,597,213**	**2.1%**	**$ 15,433,261**	**$ 1,972,765**	**12.8%**
Sales Taxes	**32,683,378**	**374,533,252**	**8.7%**	**31,972,698**	**710,680**	**2.2%**
Transient Occupancy Taxes	**32,294,483**	**170,257,130**	**19.0%**	**34,786,125**	**(2,491,642)**	**-7.2%**
Property Transfer Tax	**981,398**	**11,884,826**	**8.3%**	**1,198,275**	**(216,876)**	**-18.1%**
Licenses & Permits						
Business Taxes	4,915,822	29,193,215	16.8%	4,543,376	372,447	8.2%
Rental Unit Taxes	449,864	7,284,502	6.2%	601,282	(151,418)	-25.2%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	254,319	1,090,766	23.3%	145,887	108,433	74.3%
Application Fees	-	-	100.0%	-	-	100.0%
Other Licenses and Permits	2,475,892	8,572,499	28.9%	1,892,216	583,676	30.8%
Total Licenses & Permits	**8,095,897**	**61,640,982**	**13.1%**	**7,182,761**	**913,137**	**12.7%**
Fines & Forfeitures						
Parking Citations	2,814,263	37,551,663	7.5%	4,255,118	(1,440,855)	-33.9%
Municipal Court	199,333	2,975,569	6.7%	479,752	(280,418)	-58.5%
Other Fines & Forfeitures	762,316	5,221,117	14.6%	669,416	92,899	13.9%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	**3,775,912**	**45,748,349**	**8.3%**	**5,404,286**	**(1,628,374)**	**-30.1%**
Interest & Dividends	**(5,605,109)**	**5,500,000**	**-101.9%**	**(3,484,585)**	**(2,120,524)**	**60.9%**
Franchises						
SDG&E	-	66,287,477	0.0%	-	-	100.0%
CATV	-	9,192,915	0.0%	(1)	1	-100.0%
Refuse Collection	-	14,669,936	0.0%	3,018	(3,018)	-100.0%
Other Franchises	8,749,191	16,345,575	53.5%	9,087,367	(338,176)	-3.7%
Total Franchises	**8,749,191**	**106,495,903**	**8.2%**	**9,090,384**	**(341,193)**	**-3.8%**
Rents & Concessions						
Mission Bay	8,273,937	41,273,512	20.0%	11,213,342	(2,939,406)	-26.2%
Pueblo Lands	1,588,340	10,327,611	15.4%	5,020,397	(3,432,057)	-68.4%
Other Rents and Concessions	5,156,335	28,716,089	18.0%	4,628,443	527,891	11.4%
Total Rents & Concessions	**15,018,611**	**80,317,212**	**18.7%**	**20,862,182**	**(5,843,571)**	**-28.0%**

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Schedule 1 (cont.)	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Revenue from Other Agencies	$ 1,667,522	$ 10,702,048	15.6%	$ 508,480	$ 1,159,042	227.9%
Charges for Current Services	33,632,868	332,143,176	10.1%	33,611,595	21,273	0.1%
Other Revenue	872,900	2,163,337	40.3%	764,169	108,731	14.2%
Transfers	12,059,346	121,450,561	9.9%	12,847,990	(788,645)	-6.1%
Total General Fund Revenue	**$ 161,632,423**	**$ 2,167,433,989**	**7.5%**	**$ 170,177,621**	**$ (8,545,197)**	**-5.0%**

[1] Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
City Attorney	$ 23,665,629	$ 95,815,935	24.7%	$ 21,568,245	$ 2,097,384	9.7%
City Auditor	1,326,175	5,889,357	22.5%	1,239,427	86,748	7.0%
City Clerk	1,840,574	8,224,639	22.4%	1,755,118	85,456	4.9%
City Council - District 1	443,888	2,269,526	19.6%	420,000	23,888	5.7%
City Council - District 2	522,164	2,510,741	20.8%	517,915	4,249	0.8%
City Council - District 3	534,346	2,378,088	22.5%	497,202	37,144	7.5%
City Council - District 4	393,296	2,285,115	17.2%	347,635	45,661	13.1%
City Council - District 5	476,877	2,560,126	18.6%	459,395	17,481	3.8%
City Council - District 6	507,882	2,267,138	22.4%	457,070	50,812	11.1%
City Council - District 7	488,716	2,373,534	20.6%	465,801	22,915	4.9%
City Council - District 8	511,687	2,372,709	21.6%	494,585	17,101	3.5%
City Council - District 9	467,380	2,180,027	21.4%	461,016	6,364	1.4%
City Planning	5,224,264	22,236,146	23.5%	3,775,648	1,448,616	38.4%
City Treasurer	4,477,929	22,550,210	19.9%	4,600,747	(122,818)	-2.7%
Citywide Program Expenditures	42,738,685	184,241,897	23.2%	11,219,753	31,518,932	280.9%
Commission on Police Practices	427,986	2,219,128	19.3%	307,634	120,352	39.1%
Communications	1,982,732	7,222,198	27.5%	1,721,553	261,179	15.2%
Compliance	1,613,854	6,935,060	23.3%	1,575,818	38,035	2.4%
Council Administration	588,869	2,809,353	21.0%	564,950	23,919	4.2%
Department of Finance	7,489,681	30,499,554	24.6%	7,020,513	469,168	6.7%
Department of Information Technology	807,520	3,555,982	22.7%	937,962	(130,442)	-13.9%
Development Services	3,292,687	12,557,937	26.2%	3,016,260	276,427	9.2%
Economic Development	4,291,410	23,928,094	17.9%	2,390,600	1,900,810	79.5%
Environmental Services	7,487,613	32,339,470	23.2%	20,228,675	(12,741,062)	-63.0%
Ethics Commission	436,180	2,052,579	21.3%	451,788	(15,608)	-3.5%
Fire-Rescue	97,518,767	378,311,525	25.8%	96,704,497	814,270	0.8%
General Services	6,886,203	29,128,611	23.6%	5,806,761	1,079,441	18.6%
Government Affairs	2,247	-	100.0%	272,399	(270,152)	-99.2%
Homelessness Strategies & Solutions	4,434,561	53,821,132	8.2%	4,892,372	(457,811)	-9.4%
Human Resources	2,458,392	10,824,249	22.7%	3,296,829	(838,437)	-25.4%
Library	18,256,798	76,655,568	23.8%	16,087,681	2,169,116	13.5%
Office of Boards & Commissions	-	-	100.0%	225,114	(225,114)	-100.0%
Office of Emergency Services	1,201,898	4,367,881	27.5%	1,107,990	93,908	8.5%
Office of the Chief Operating Officer	(0)	-	-100.0%	1,672,824	(1,672,824)	-100.0%
Office of the IBA	1,176,014	4,651,781	25.3%	689,441	486,573	70.6%
Office of the Mayor	2,732,788	10,324,343	26.5%	993,143	1,739,645	175.2%
Parks & Recreation	47,076,716	188,754,308	24.9%	45,799,126	1,277,589	2.8%

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Schedule 2 (cont.)									
		FY26 Actuals		FY26 Current Budget	FY26 % of Current Budget		FY25 Actuals[1]		FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	$	1,006,316	$	4,703,288	21.4%	$	1,081,958	$	(75,642)	-7.0%
Personnel		4,029,399		16,475,407	24.5%		4,052,957		(23,558)	-0.6%
Police		170,952,795		703,515,478	24.3%		167,141,859		3,810,936	2.3%
Public Utilities		935,419		3,125,836	29.9%		1,086,413		(150,994)	-13.9%
Purchasing & Contracting		2,802,911		12,523,202	22.4%		2,606,710		196,201	7.5%
Race & Equity		(2,082)		-	-100.0%		303,100		(305,182)	-100.7%
Real Estate & Airport Management		-		-	100.0%		1,719,306		(1,719,306)	-100.0%
Stormwater		13,788,893		64,786,747	21.3%		13,300,230		488,663	3.7%
Sustainability & Mobility		0		-	100.0%		1,457,539		(1,457,539)	-100.0%
Transportation		28,370,169		121,190,090	23.4%		25,297,135		3,073,034	12.1%
Total General Fund Expenditures	**$**	**515,666,224**	**$**	**2,167,433,989**	**23.8%**	**$**	**482,090,696**	**$**	**33,575,529**	**7.0%**

The accounting structure reflects reorganizations and restructures approved as part of the FY 2026 budget development process.

[1] Includes adjustments made in future periods

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Citywide Program Expenditures						
Administrative Expenditures	$ 290,537	$ 1,514,297	19.2%	$ 166,522	$ 124,015	74.5%
Assessments To Public Property	-	1,443,644	0.0%	-	-	100.0%
Citywide Elections	-	1,760,000	0.0%	660	(660)	-100.0%
Corporate Master Leases Rent	5,089,882	16,235,609	31.4%	4,347,707	742,175	17.1%
Deferred Capital Debt Service	30,686,340	55,051,999	55.7%	278,741	30,407,598	10908.9%
Insurance	4,592,369	6,482,307	70.8%	4,358,087	234,282	5.4%
Memberships	1,092,986	1,338,493	81.7%	1,055,494	37,492	3.6%
PL Claims Trans-Ins	-	31,578,669	0.0%	-	-	100.0%
Preservation of Benefits	-	925,000	0.0%	-	-	100.0%
Property Tax Administration	94,946	5,048,327	1.9%	76,522	18,424	24.1%
Public Liability Claims Xfer-Claims Fund	-	31,193,782	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	180	(180)	-100.0%
Right-of-Way Permit Reimbursements	4,980	7,672,377	0.1%	6,604	(1,624)	-24.6%
Special Consulting Services	19,171	420,706	4.6%	16,350	2,821	17.3%
Supplemental COLA Benefit	867,475	995,000	87.2%	912,887	(45,412)	-5.0%
Transfer to Park Improvement Funds	-	21,273,512	0.0%	-	-	100.0%
Total Citywide Program Expenditures	**$ 42,738,685**	**$ 184,241,897**	**23.2%**	**$ 11,219,753**	**$ 31,518,932**	**280.9%**

The accounting structure reflects reorganizations and restructures approved as part of the FY 2026 budget development process.

[1] Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Adopted Budget	FY26 Current Budget	FY26 Budget Change	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Council District 1	$ 443,888	$ 2,169,526	$ 2,169,526	$ -	20.5%	$ 420,000	$ 23,888	5.7%
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 1	**443,888**	**2,269,526**	**2,269,526**	**-**	**19.6%**	**420,000**	**23,888**	**5.7%**
Council District 2	522,164	2,410,741	2,410,741	-	21.7%	517,915	4,249	0.8%
District 2 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 2	**522,164**	**2,510,741**	**2,510,741**	**-**	**20.8%**	**517,915**	**4,249**	**0.8%**
Council District 3	534,346	2,278,088	2,278,088	-	23.5%	497,202	37,144	7.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	**534,346**	**2,378,088**	**2,378,088**	**-**	**22.5%**	**497,202**	**37,144**	**7.5%**
Council District 4	393,296	2,186,765	2,185,115	(1,650)	18.0%	347,635	45,661	13.1%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	**393,296**	**2,286,765**	**2,285,115**	**(1,650)**	**17.2%**	**347,635**	**45,661**	**13.1%**
Council District 5	476,877	2,460,126	2,460,126	-	19.4%	461,645	15,231	3.3%
District 5 CPPS	-	100,000	100,000	-	0.0%	(2,250)	2,250	-100.0%
Total Council District 5	**476,877**	**2,560,126**	**2,560,126**	**-**	**18.6%**	**459,395**	**17,481**	**3.8%**
Council District 6	507,882	2,167,138	2,167,138	-	23.4%	459,070	48,812	10.6%
District 6 CPPS	-	100,000	100,000	-	0.0%	(2,000)	2,000	-100.0%
Total Council District 6	**507,882**	**2,267,138**	**2,267,138**	**-**	**22.4%**	**457,070**	**50,812**	**11.1%**
Council District 7	488,716	2,273,534	2,273,534	-	21.5%	465,801	22,915	4.9%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	**488,716**	**2,373,534**	**2,373,534**	**-**	**20.6%**	**465,801**	**22,915**	**4.9%**
Council District 8	511,687	2,272,709	2,272,709	-	22.5%	494,585	17,101	3.5%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	**511,687**	**2,372,709**	**2,372,709**	**-**	**21.6%**	**494,585**	**17,101**	**3.5%**
Council District 9	467,380	2,080,027	2,080,027	-	22.5%	461,016	6,364	1.4%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	**467,380**	**2,180,027**	**2,180,027**	**-**	**21.4%**	**461,016**	**6,364**	**1.4%**
Total Council Districts	**$ 4,346,236**	**$ 21,198,654**	**$ 21,197,004**	**$ (1,650)**	**20.5%**	**$ 4,120,620**	**$ 225,616**	**5.5%**

The accounting structure reflects reorganizations and restructures approved as part of the FY 2026 budget development process.

[1] Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	$ 2,038,749	$ 8,892,740	22.9%	$ 1,808,196	$ 230,553	12.8%
Automated Refuse Container Fund	20,746	-	100.0%	362,930	(342,184)	-94.3%
Central Stores Internal Service Fund	2,360,120	11,236,451	21.0%	1,783,029	577,091	32.4%
Climate Equity Fund	123,809	1,500,000	8.3%	101,391	22,418	22.1%
Community Equity Fund	(94)	-	-100.0%	26,154	(26,248)	-100.4%
Concourse and Parking Garages Operating Fund	555,231	2,986,732	18.6%	848,355	(293,124)	-34.6%
Convention Center Expansion Funds	589,099	12,902,836	4.6%	789,959	(200,860)	-25.4%
Development Services Fund	49,641,982	144,085,274	34.5%	37,026,806	12,615,176	34.1%
Energy Conservation Program Fund	14,658	6,208,947	0.2%	8,005	6,653	83.1%
Energy Independence Fund	(11,387)	-	-100.0%	32,303	(43,690)	-135.3%
Engineering and Capital Projects	48,334,945	167,180,209	28.9%	46,225,435	2,109,509	4.6%
Environmental Growth Fund 1/3	1,188,021	8,732,902	13.6%	981,481	206,539	21.0%
Environmental Growth Fund 2/3	2,314,388	17,472,803	13.2%	1,936,242	378,146	19.5%
Facilities Financing Fund	17,063	-	100.0%	(8,579)	25,642	-298.9%
Fire/Emergency Medical Services Fund	20,128,233	131,810,011	15.3%	22,086,893	(1,958,661)	-8.9%
Fire and Lifeguard Facilities Fund	644	1,327,425	0.0%	(19)	663	-3494.9%
Fleet Operations	29,820,914	159,556,381	18.7%	19,491,320	10,329,594	53.0%
Gas Tax Fund	3,418,451	39,324,068	8.7%	3,653,923	(235,472)	-6.4%
General Plan Maintenance Fund	1,704,850	5,822,300	29.3%	1,078,418	626,432	58.1%
GIS Fund	15,797	5,452,748	0.3%	112,360	(96,563)	-85.9%
Golf Course Fund	11,789,323	30,889,347	38.2%	11,355,060	434,263	3.8%
Information Technology Fund	115,657	83,814,797	0.1%	178,715	(63,059)	-35.3%
Junior Lifeguard Program Fund	57,714	1,193,420	4.8%	5,255	52,459	998.4%
Local Enforcement Agency Fund	648,966	1,067,227	60.8%	209,001	439,965	210.5%
Long Range Property Management Fund	601,811	595,000	101.1%	626,024	(24,213)	-3.9%
Los Penasquitos Canyon Preserve Fund	7,725	36,000	21.5%	7,500	225	3.0%
Low-Moderate Income Housing Asset Fund	1,738,754	1,209,014	143.8%	1,496,558	242,195	16.2%
Maintenance Assessment District (MAD) Funds	1,050,069	35,677,545	2.9%	966,308	83,761	8.7%
Mission Bay/Balboa Park Improvement Fund	226,083	904,333	25.0%	215,733	10,350	4.8%
Mission Bay Improvement Fund	572,161	13,827,783	4.1%	410,291	161,870	39.5%
New Convention Facility Fund	1,450,596	2,901,191	50.0%	1,408,344	42,252	3.0%
OneSD Support Fund	79,307	27,955,462	0.3%	37,080	42,226	113.9%
Parking Meter Operations	4,743,078	28,040,000	16.9%	2,464,787	2,278,292	92.4%
PETCO Park Fund	5,395,294	18,495,036	29.2%	5,104,900	290,394	5.7%
Public Art Fund	204,479	-	100.0%	68,682	135,797	197.7%
Public Safety Services & Debt Service Fund	2,333,379	12,657,066	18.4%	2,279,365	54,014	2.4%
Publishing Services Internal Fund	173,655	1,947,049	8.9%	358,595	(184,940)	-51.6%
Recycling Fund	2,338,356	25,414,856	9.2%	3,209,741	(871,385)	-27.1%
Refuse Disposal Fund	17,321,532	72,751,556	23.8%	15,112,783	2,208,749	14.6%
Refuse Disposal - Miramar Clousure	349,952	625,000	56.0%	302,547	47,405	15.7%

Continued on Next Page

Schedule 3 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Regional Park Improvements Fund	$ 250,006	$ 7,445,729	3.4%	$ 173,924	$ 76,081	43.7%
Risk Management Administration Fund	5,577,533	20,444,952	27.3%	4,272,609	1,304,924	30.5%
Road Maintenance & Rehabilitation	3,342,306	36,347,892	9.2%	3,474,367	(132,062)	-3.8%
Seized and Forfeited Assets Funds	1,068,777	-	100.0%	559,024	509,753	91.2%
Solid Waste Management Fund	(202,082)	148,438,551	-0.1%	(23,441)	(178,641)	762.1%
State COPS	24,489	3,400,000	0.7%	13,319	11,171	83.9%
Storm Drain Fund	2,535,694	5,700,000	44.5%	1,607,680	928,015	57.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	28,264,472	153,553,231	18.4%	30,867,459	(2,602,987)	-8.4%
TOT - Major Events Revolving FD	50,000	-	100.0%	195,000	(145,000)	-74.4%
TransNet Extension Funds	9,731,094	46,268,000	21.0%	8,687,797	1,043,297	12.0%
Underground Surcharge Fund	4,020,183	90,001,567	4.5%	3,177,915	842,268	26.5%
Wastewater Department Funds	113,549,915	639,210,654	17.8%	80,446,238	33,103,677	41.2%
Water Department Funds	176,234,523	958,479,293	18.4%	130,702,605	45,531,918	34.8%
Wireless Communication Technology Fund	52,841	12,125,011	0.4%	22,055	30,785	139.6%
Zoological Exhibits Maintenance Fund	591,199	21,757,366	2.7%	568,143	23,057	4.1%

[1] Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2025 (25% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	$ 2,391,958	$ 10,891,835	22.0%	$ 1,685,192	$ 706,766	41.9%
Automated Refuse Container Fund	(858)	2,125,895	0.0%	330,538	(331,395)	-100.3%
Capital Outlay - Misc Revenue	3,973,429	8,164,598	48.7%	-	3,973,429	100.0%
Central Stores Internal Service Fund	3,019,046	11,403,746	26.5%	2,263,862	755,184	33.4%
Climate Equity Fund	706	120,995	0.6%	285,230	(284,524)	-99.8%
Community Equity Fund	-	89,857	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	758,892	3,785,121	20.0%	273,228	485,664	177.8%
Convention Center Expansion Funds	481,444	13,462,336	3.6%	585,247	(103,803)	-17.7%
Development Services Fund	36,009,198	144,014,897	25.0%	33,469,653	2,539,546	7.6%
Energy Conservation Program Fund	1,481,829	7,313,779	20.3%	1,285,190	196,639	15.3%
Energy Independence Fund	40,818	300,000	13.6%	47,850	(7,033)	-14.7%
Engineering and Capital Projects	44,181,246	179,070,372	24.7%	41,629,897	2,551,349	6.1%
Environmental Growth Fund 1/3	552,778	10,044,967	5.5%	1,079,113	(526,335)	-48.8%
Environmental Growth Fund 2/3	394,689	15,151,775	2.6%	20,685	374,005	1808.1%
Facilities Financing Fund	(1,300)	-	-100.0%	1,241,706	(1,243,006)	-100.1%
Fire/Emergency Medical Services Fund	22,342,978	137,232,995	16.3%	13,508,015	8,834,963	65.4%
Fire and Lifeguard Facilities Fund	1,152,000	1,327,425	86.8%	500	1,151,500	230300.0%
Fleet Operations	41,510,091	361,200,636	11.5%	30,073,450	11,436,640	38.0%
Gas Tax Fund	9,410,263	40,343,181	23.3%	9,110,616	299,647	3.3%
General Plan Maintenance Fund	2,724,945	6,822,300	39.9%	1,246,036	1,478,909	118.7%
GIS Fund	2,899,023	6,720,010	43.1%	2,755,342	143,681	5.2%
Golf Course Fund	6,218,052	31,039,009	20.0%	5,253,976	964,077	18.3%
Information Technology Fund	12,719,685	84,684,741	15.0%	11,416,472	1,303,212	11.4%
Infrastructure Fund	(18,961)	123,193	-15.4%	3,801,871	(3,820,832)	-100.5%
Junior Lifeguard Program Fund	666,163	1,025,276	65.0%	583,160	83,003	14.2%
Local Enforcement Agency Fund	289,038	1,189,427	24.3%	232,548	56,490	24.3%
Long Range Property Management Fund	(85,786)	1,783,686	-4.8%	5,060	(90,846)	-1795.5%
Los Penasquitos Canyon Preserve Fund	1,921	15,125	12.7%	2,567	(646)	-25.2%
Low-Moderate Income Housing Asset Fund	1,653,584	57,507,581	2.9%	4,726,570	(3,072,986)	-65.0%
Maintenance Assessment District (MAD) Funds	5,885,597	45,169,227	13.0%	5,765,432	120,165	2.1%
Mission Bay/Balboa Park Improvement Fund	2,359	904,333	0.3%	270,200	(267,841)	-99.1%
New Convention Facility Fund	1,450,596	2,901,191	50.0%	1,408,344	42,252	3.0%
OneSD Support Fund	3,171,119	30,954,538	10.2%	7,520,773	(4,349,654)	-57.8%
Parking Meter Operations	1,408,653	28,722,645	4.9%	628,052	780,601	124.3%
PETCO Park Fund	14,126,880	19,461,510	72.6%	13,364,686	762,194	5.7%
Public Art Fund	34,913	7,980,057	0.4%	35,815	(902)	-2.5%
Public Safety Services & Debt Service Fund	-	12,657,066	0.0%	-	-	100.0%
Publishing Services Internal Fund	379,428	2,132,055	17.8%	403,643	(24,215)	-6.0%
Recycling Fund	1,860,715	30,728,076	6.1%	5,558,177	(3,697,462)	-66.5%
Refuse Disposal Fund	9,498,597	55,964,803	17.0%	9,726,007	(227,410)	-2.3%
Risk Management Administration Fund	4,215,837	20,433,736	20.6%	3,745,599	470,239	12.6%

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Schedule 4 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals[1]	FY26/FY25 Actuals Change	FY26/FY25 % Change
Road Maintenance & Rehabilitation	$ 4,371,217	$ 55,450,400	7.9%	$ 8,469,954	$ (4,098,737)	-48.4%
Seized and Forfeited Assets Funds	206,579	2,307,396	9.0%	2,194,753	(1,988,175)	-90.6%
Solid Waste Management Fund	19,208,208	139,380,756	13.8%	1,651,729	17,556,479	1062.9%
State COPS	2,793,740	6,142,672	45.5%	2,315,382	478,358	20.7%
Storm Drain Fund	140,307	5,731,128	2.4%	454,724	(314,417)	-69.1%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	9,014,681	155,397,265	5.8%	10,380,728	(1,366,048)	-13.2%
TOT - Major Events Revolving FD	19,380	443,185	4.4%	11,000	8,380	76.2%
TransNet Extension Funds	5,578,314	21,613,473	25.8%	5,762,618	(184,303)	-3.2%
Underground Surcharge Fund	3,055,393	79,994,908	3.8%	2,292,395	762,997	33.3%
Wastewater Department Funds	80,484,683	470,720,775	17.1%	75,996,813	4,487,870	5.9%
Water Department Funds	218,297,631	847,768,484	25.7%	187,352,294	30,945,338	16.5%
Wireless Communication Technology Fund	4,162,714	12,581,265	33.1%	1,980,828	2,181,886	110.2%
Zoological Exhibits Maintenance Fund	-	21,757,366	0.0%	-	-	100.0%

[1] Includes adjustments made in future periods

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 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	1.00
City Attorney	100000	General Fund	Clerical Assistant 1	1.00
City Attorney	100000	General Fund	Clerical Assistant 2	2.00
City Attorney	100000	General Fund	Court Support Clerk 1	6.00
City Attorney	100000	General Fund	Court Support Clerk 2	4.00
City Attorney	100000	General Fund	Court Support Clerk Supervisor	3.00
City Attorney	100000	General Fund	Deputy City Attorney	6.00
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	2.00
City Attorney	100000	General Fund	Paralegal	1.00
City Attorney	100000	General Fund	Principal Clerk	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	2.00
City Attorney	100000	General Fund	Victim Services Coordinator	1.00
City Attorney Total				**40.00**
City Clerk	100000	General Fund	Administrative Aide 2	1.00
City Clerk	100000	General Fund	Legislative Recorder 2	1.00
City Clerk Total				**2.00**
City Planning	100000	General Fund	Associate Planner	2.00
City Planning	100000	General Fund	Principal Planner	2.00
City Planning	100000	General Fund	Senior Planner	1.00
City Planning Total				**5.00**
City Treasurer	100000	General Fund	Accountant 2	3.00
City Treasurer	100000	General Fund	Accountant 3	1.00
City Treasurer	100000	General Fund	Accountant Trainee	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	Principal Accountant	1.00
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Supervisor	1.00
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Technician	1.00
City Treasurer Total				**19.00**
Commission on Police Practices	100000	General Fund	General Counsel	1.00
Commission on Police Practices	100000	General Fund	Program Manager	2.00
Commission on Police Practices Total				**3.00**
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	Program Manager	1.00
Compliance Total				**4.00**
Council Administration	100000	General Fund	Council Representative 1	1.00
Council Administration Total				**1.00**
Council District 1	100000	General Fund	Council Representative 1	3.00
Council District 1	100000	General Fund	Council Representative 2A	3.00
Council District 1 Total				**6.00**
Council District 2	100000	General Fund	Council Representative 1	5.00
Council District 2 Total				**5.00**
Council District 3	100000	General Fund	Council Representative 1	2.00
Council District 3	100000	General Fund	Council Representative 2A	1.00
Council District 3 Total				**3.00**
Council District 4	100000	General Fund	Council Representative 1	6.00
Council District 4 Total				**6.00**
Council District 5	100000	General Fund	Council Representative 1	6.00
Council District 5 Total				**6.00**
Council District 6	100000	General Fund	Council Representative 1	4.00
Council District 6 Total				**4.00**
Council District 7	100000	General Fund	Council Representative 1	4.00
Council District 7	100000	General Fund	Council Representative 2A	1.00
Council District 7 Total				**5.00**
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	6.00
Council District 9 Total				**6.00**
Department of Finance	100000	General Fund	Finance Analyst 2	2.00
Department of Finance	100000	General Fund	Finance Analyst 4	1.00
Department of Finance	100000	General Fund	Program Coordinator	2.00
Department of Finance Total				**5.00**
Development Services	100000	General Fund	Combination Inspector 1	1.00
Development Services	100000	General Fund	Combination Inspector 2	1.00
Development Services	100000	General Fund	Senior Zoning Investigator	1.00
Development Services	700036	Development Services Fund	Associate Engineer-Electrical	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	Plan Review Specialist 1	2.00
Development Services	700036	Development Services Fund	Plan Review Specialist 3	1.00
Development Services	700036	Development Services Fund	Program Manager	2.00
Development Services	700036	Development Services Fund	Senior Structural Inspector	1.00
Development Services	700036	Development Services Fund	Structural Engineering Senior	1.00
Development Services	700036	Development Services Fund	Structural Inspector 2	1.00
Development Services Total				**14.00**
Economic Development	100000	General Fund	Administrative Aide 1	1.00
Economic Development	100000	General Fund	Associate Management Analyst	1.00

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Economic Development	100000	General Fund	Community Development Coordinator	1.00
Economic Development	100000	General Fund	Community Development Specialist 2	3.00
Economic Development	100000	General Fund	Community Development Specialist 4	2.00
Economic Development	100000	General Fund	Property Agent	1.00
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	3.00
Economic Development	700033	Airports Enterprise	Equipment Operator 1	1.00
Economic Development Total				**17.00**
Emergency Medical Services	200227	EMS/MTS Fund	Fire Fighter 2	5.00
Emergency Medical Services	200227	EMS/MTS Fund	Paramedic 2	1.00
Emergency Medical Services Total				**6.00**
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Administrative Aide 2	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Civil	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Civil	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Planner	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Deputy Director	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Information Systems Analyst 2	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Land Surveying Assistant	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Land Surveying Associate	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Management Trainee	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Principal Engineering Aide	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Principal Survey Aide	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Project Assistant	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Project Officer 2	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Management Analyst	1.00
Engineering & Capital Projects Total				**19.00**
Environmental Services	100000	General Fund	Administrative Aide 2	1.00
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	Deputy Director	0.22
Environmental Services	100000	General Fund	Environmental Health Coordinator	1.00
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	2.00
Environmental Services	100000	General Fund	Information Systems Administrator	0.22
Environmental Services	100000	General Fund	Information Systems Analyst 2	0.22
Environmental Services	100000	General Fund	Laborer	1.00
Environmental Services	100000	General Fund	Payroll Specialist 2	0.22
Environmental Services	100000	General Fund	Safety Representative 2	0.22
Environmental Services	100000	General Fund	Senior Civil Engineer	0.10
Environmental Services	100000	General Fund	Trainer	0.22
Environmental Services	100000	General Fund	Training Supervisor	0.22
Environmental Services	100000	General Fund	Utility Worker 1	1.00
Environmental Services	100000	General Fund	Utility Worker 2	3.00
		General Fund Total		**14.09**
Environmental Services	700039	Refuse Disposal Enterprise Fund	Account Clerk	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Administrative Aide 1	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Administrative Aide 2	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Planner	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Deputy Director	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Disposal Site Representative	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Disposal Site Supervisor	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Operator 2	12.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Technician 3	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Hazardous Materials Program Manager	0.10
Environmental Services	700039	Refuse Disposal Enterprise Fund	Information Systems Administrator	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Information Systems Analyst 2	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Junior Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Laborer	12.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	7.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Payroll Specialist 2	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Safety Representative 2	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Senior Civil Engineer	1.90
Environmental Services	700039	Refuse Disposal Enterprise Fund	Senior Mechanical Engineer	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Supervising Hazardous Materials Inspector	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Trainer	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Training Supervisor	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Utility Worker 2	1.00
		Refuse Disposal Enterprise Fund Total		**51.75**
Environmental Services	700048	Recycling Enterprise Fund	Deputy Director	0.06
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	Heavy Truck Driver 2	2.00
Environmental Services	700048	Recycling Enterprise Fund	Information Systems Administrator	0.06
Environmental Services	700048	Recycling Enterprise Fund	Information Systems Analyst 2	0.06
Environmental Services	700048	Recycling Enterprise Fund	Laborer	1.00
Environmental Services	700048	Recycling Enterprise Fund	Payroll Specialist 2	0.06
Environmental Services	700048	Recycling Enterprise Fund	Recycling Specialist 1	1.00
Environmental Services	700048	Recycling Enterprise Fund	Safety Representative 2	0.06
Environmental Services	700048	Recycling Enterprise Fund	Supervising Hazardous Materials Inspector	1.00
Environmental Services	700048	Recycling Enterprise Fund	Supervising Recycling Specialist	1.00

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Environmental Services	700048	Recycling Enterprise Fund	Trainer	0.06
Environmental Services	700048	Recycling Enterprise Fund	Training Supervisor	0.06
		Recycling Enterprise Fund Total		**7.87**
Environmental Services	700123	Solid Waste Management Fund	Administrative Aide 2	3.00
Environmental Services	700123	Solid Waste Management Fund	Area Refuse Collection Supervisor	5.00
Environmental Services	700123	Solid Waste Management Fund	Associate Management Analyst	1.00
Environmental Services	700123	Solid Waste Management Fund	Code Compliance Officer	4.00
Environmental Services	700123	Solid Waste Management Fund	Code Compliance Supervisor	1.00
Environmental Services	700123	Solid Waste Management Fund	Deputy Director	0.47
Environmental Services	700123	Solid Waste Management Fund	Information Systems Administrator	0.47
Environmental Services	700123	Solid Waste Management Fund	Information Systems Analyst 2	0.47
Environmental Services	700123	Solid Waste Management Fund	Payroll Specialist 2	0.47
Environmental Services	700123	Solid Waste Management Fund	Public Information Clerk	4.00
Environmental Services	700123	Solid Waste Management Fund	Safety Officer	1.00
Environmental Services	700123	Solid Waste Management Fund	Safety Representative 2	0.47
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver 1	1.00
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver 2	12.00
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver 3	3.00
Environmental Services	700123	Solid Waste Management Fund	Supervising Management Analyst	2.00
Environmental Services	700123	Solid Waste Management Fund	Trainer	0.47
Environmental Services	700123	Solid Waste Management Fund	Training Supervisor	0.47
Environmental Services	700123	Solid Waste Management Fund	Utility Worker 1	1.00
		Solid Waste Management Fund Total		**41.29**
Environmental Services Total				**115.00**
Fire-Rescue	100000	General Fund	Assistant Fire Marshal	1.00
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 Captain	33.00
Fire-Rescue	100000	General Fund	Fire Captain-Metro Arson Strike Team	1.00
Fire-Rescue	100000	General Fund	Fire Dispatch Supervisor	1.00
Fire-Rescue	100000	General Fund	Fire Dispatcher	6.00
Fire-Rescue	100000	General Fund	Fire Engineer	18.00
Fire-Rescue	100000	General Fund	Fire Engineer-Metro Arson Strike Team	1.00
Fire-Rescue	100000	General Fund	Fire Fighter 2	5.00
Fire-Rescue	100000	General Fund	Fire Fighter 3	3.00
Fire-Rescue	100000	General Fund	Fire Lead Dispatcher	1.00
Fire-Rescue	100000	General Fund	Fire Prevention Inspector 2	2.00
Fire-Rescue	100000	General Fund	Helicopter Mechanic	1.00
Fire-Rescue	100000	General Fund	Information Systems Analyst 2	4.00
Fire-Rescue	100000	General Fund	Lifeguard 2	1.00
Fire-Rescue	100000	General Fund	Payroll Specialist 2	1.00
Fire-Rescue	100000	General Fund	Senior Code Compliance Supervisor	1.00
Fire-Rescue Total				**83.00**
General Services	100000	General Fund	Apprentice 2-Electrician (5 Yr)	1.00
General Services	100000	General Fund	Associate Management Analyst	1.00
General Services	100000	General Fund	Building Maintenance Supervisor	2.00
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	4.50
General Services	100000	General Fund	Custodian 2	2.00
General Services	100000	General Fund	Electrician	5.00
General Services	100000	General Fund	HVACR Technician	3.00
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	1.00
General Services	100000	General Fund	Project Officer 1	1.00
General Services	100000	General Fund	Roofer	1.00
General Services	200224	Energy Conservation Program Fund	Senior Electrical Engineer	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 Parts Buyer	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Team Leader	3.00
General Services	720000	Fleet Operations Operating Fund	Fleet Technician	8.00
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	Storekeeper 1	1.00
General Services	720000	Fleet Operations Operating Fund	Supervising Management Analyst	1.00
General Services	720000	Fleet Operations Operating Fund	Welder	2.00
General Services Total				**66.50**
Human Resources	100000	General Fund	Deputy Director	1.00
Human Resources Total				**1.00**
Information Technology	200308	Department Of Information Technology Fund	Assistant Department Director	1.00
Information Technology	200308	Department Of Information Technology Fund	Information Systems Analyst 3	1.00
Information Technology	200308	Department Of Information Technology Fund	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

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
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				**17.00**
Library	100000	General Fund	Administrative Aide 1	2.00
Library	100000	General Fund	Associate Management Analyst	2.00
Library	100000	General Fund	Librarian 2	5.00
Library	100000	General Fund	Library Assistant I	10.50
Library	100000	General Fund	Library Assistant II	10.50
Library	100000	General Fund	Library Assistant III	3.00
Library	100000	General Fund	Library Technician	1.00
Library	100000	General Fund	Literacy Tutor/Learner Coordinator	1.50
Library	100000	General Fund	Senior Management Analyst	1.00
Library Total				**36.50**
Office of Emergency Services	100000	General Fund	Program Coordinator	1.00
Office of Emergency Services Total				**1.00**
Parks & Recreation	100000	General Fund	Aquatics Recreation Specialist	2.00
Parks & Recreation	100000	General Fund	Area Manager 2	1.00
Parks & Recreation	100000	General Fund	Assistant Recreation Center Director	15.00
Parks & Recreation	100000	General Fund	Associate Management Analyst	1.00
Parks & Recreation	100000	General Fund	Cement Finisher	1.00
Parks & Recreation	100000	General Fund	Custodian 2	0.50
Parks & Recreation	100000	General Fund	Environmental Biologist 3	1.00
Parks & Recreation	100000	General Fund	Equipment Operator 1	2.00
Parks & Recreation	100000	General Fund	Equipment Operator 2	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Supervisor	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 2	17.00
Parks & Recreation	100000	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	100000	General Fund	Irrigation Specialist	1.00
Parks & Recreation	100000	General Fund	Light Equipment Operator	2.00
Parks & Recreation	100000	General Fund	Park Ranger	6.00
Parks & Recreation	100000	General Fund	Pesticide Applicator	1.00
Parks & Recreation	100000	General Fund	Pool Guard 2	16.00
Parks & Recreation	100000	General Fund	Public Information Clerk	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 2	1.00
Parks & Recreation	100000	General Fund	Recreation Center Director 3	2.00
Parks & Recreation	100000	General Fund	Recreation Leader 1	14.50
Parks & Recreation	100000	General Fund	Recreation Leader 2	9.50
Parks & Recreation	100000	General Fund	Recreation Specialist	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	Supervising Management Analyst	1.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 1	6.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 2	1.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 3	1.00
Parks & Recreation	100000	General Fund	Utility Supervisor	1.00
Parks & Recreation	100000	General Fund	Utility Worker 2	2.00
Parks & Recreation	200023	Maintenance Assessesment District Fund	Electrician	0.75
Parks & Recreation	200023	Maintenance Assessesment District Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Electrician	0.25
Parks & Recreation	700043	Golf Course Enterprise Fund	Golf Operations Assistant	2.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation Total				**120.50**
Performance & Analytics	100000	General Fund	Program Manager	1.00
Performance & Analytics Total				**1.00**
Personnel	100000	General Fund	Office Support Specialist	1.00
Personnel Total				**1.00**
Police	100000	General Fund	Account Clerk	2.00
Police	100000	General Fund	Administrative Aide 1	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 2	3.00
Police	100000	General Fund	Dispatcher 2	1.00
Police	100000	General Fund	Geographic Info Systems Analyst 3	1.00
Police	100000	General Fund	Laboratory Technician	5.00
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	15.00
Police	100000	General Fund	Payroll Specialist 2	1.00
Police	100000	General Fund	Police 911 Dispatcher	3.50
Police	100000	General Fund	Police Detective	42.00
Police	100000	General Fund	Police Dispatcher	7.00
Police	100000	General Fund	Police Investigative Service Officer 1	4.00
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	14.00
Police	100000	General Fund	Police Officer 2	103.00
Police	100000	General Fund	Police Officer 3	4.00
Police	100000	General Fund	Police Records Clerk	3.00
Police	100000	General Fund	Police Recruit	18.00
Police	100000	General Fund	Police Sergeant	23.00
Police	100000	General Fund	Police Service Officer 2	1.00
Police	100000	General Fund	Polygrapher 3	1.00

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Police	100000	General Fund	Senior Clerk/Typist	1.00
Police	100000	General Fund	Senior Police Records Clerk	3.00
Police	100000	General Fund	Supervising Management Analyst	2.00
Police Total				**282.50**
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	1.68
Public Utilities	700000	Muni Sewer Revenue Fund	Asset Management Coordinator	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Department Director	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Deputy Director	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Engineer-Civil	0.64
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	0.64
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	1.55
Public Utilities	700000	Muni Sewer Revenue Fund	Customer Services Representative	3.00
Public Utilities	700000	Muni Sewer Revenue Fund	Deputy Director	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Biologist 3	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 2	1.07
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 2	4.71
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Field Representative	0.90
Public Utilities	700000	Muni Sewer Revenue Fund	General Water Utility Supervisor	1.30
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	0.46
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	0.15
Public Utilities	700000	Muni Sewer Revenue Fund	Laborer	3.00
Public Utilities	700000	Muni Sewer Revenue Fund	Office Support Specialist	2.51
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	Plant Technician 2	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Principal Engineering Aide	1.32
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	1.36
Public Utilities	700000	Muni Sewer Revenue Fund	Project Officer 2	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Public Works Supervisor	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Pump Station Operations Superintendent	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Records Management Analyst	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Safety Officer	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 Customer Services Representative	0.50
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	1.15
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Planner	0.64
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Pump Station Operations Supervisor	0.33
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Water Utility Supervisor	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Sewer Maintenance Equipment Operator	6.00
Public Utilities	700000	Muni Sewer Revenue Fund	Stock Clerk	0.46
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 Department Human Resources Analyst	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	Trainer	0.73
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 1	14.00
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 2	1.92
Public Utilities	700000	Muni Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	2.00
Public Utilities	700000	Muni Sewer Revenue Fund	Wastewater Pretreatment Program Manager	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Supervisor	3.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Worker	8.00
		Muni Sewer Revenue Fund Total		**92.02**
Public Utilities	700001	Metro Sewer Utility Fund	Account Clerk	1.40
Public Utilities	700001	Metro Sewer Utility Fund	Accountant 3	0.35

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700001	Metro Sewer Utility Fund	Administrative Aide 1	1.30
Public Utilities	700001	Metro Sewer Utility Fund	Administrative Aide 2	0.65
Public Utilities	700001	Metro Sewer Utility Fund	Asset Management Coordinator	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Department Director	0.80
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Deputy Director	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Civil	0.82
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Electrical	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Mechanical	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Management Analyst	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Assistant to the Water Department Director	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Associate Department Human Resources Analyst	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Associate Eng-Control Systems	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Associate Engineer-Civil	1.94
Public Utilities	700001	Metro Sewer Utility Fund	Associate Management Analyst	1.22
Public Utilities	700001	Metro Sewer Utility Fund	Clerical Assistant 2	0.74
Public Utilities	700001	Metro Sewer Utility Fund	Deputy Director	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Biologist 3	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 2	7.45
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 3	0.52
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Operator 2	0.60
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Operator 3	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Painter	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Geographic Info Systems Analyst 2	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Geographic Info Systems Analyst 3	0.57
Public Utilities	700001	Metro Sewer Utility Fund	Heavy Truck Driver 2	0.60
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 2	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 3	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Instrumentation and Control Technician	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Junior Engineer-Civil	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Laboratory Technician	5.23
Public Utilities	700001	Metro Sewer Utility Fund	Laborer	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Machinist	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Office Support Specialist	2.05
Public Utilities	700001	Metro Sewer Utility Fund	Payroll Specialist 1	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Plant Process Control Electrician	6.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 1	5.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 2	8.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 3	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician Supervisor	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Operator	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Supervisor	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Principal Engineering Aide	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Principal Planner	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Procurement Specialist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Program Manager	1.30
Public Utilities	700001	Metro Sewer Utility Fund	Project Officer 2	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Pump Station Operations Superintendent	0.50
Public Utilities	700001	Metro Sewer Utility Fund	Pump Station Operator	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Pump Station Operator Trainee	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Records Management Analyst	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Safety Officer	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Senior Account Clerk	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Senior Clerk/Typist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Senior Control Systems Engineer	1.35
Public Utilities	700001	Metro Sewer Utility Fund	Senior Drafting Aide	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Senior Management Analyst	2.01
Public Utilities	700001	Metro Sewer Utility Fund	Senior Planner	0.44
Public Utilities	700001	Metro Sewer Utility Fund	Senior Plant Technician Supervisor	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Senior Pump Station Operations Supervisor	0.67
Public Utilities	700001	Metro Sewer Utility Fund	Senior Wastewater Operations Supervisor	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Senior Wastewater Plant Operator	4.00
Public Utilities	700001	Metro Sewer Utility Fund	Stock Clerk	0.60
Public Utilities	700001	Metro Sewer Utility Fund	Storekeeper 1	0.90
Public Utilities	700001	Metro Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Department Human Resources Analyst	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Management Analyst	0.92
Public Utilities	700001	Metro Sewer Utility Fund	Trainer	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Utility Worker 2	1.20
Public Utilities	700001	Metro Sewer Utility Fund	Warehouse Manager	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Plant Operator	2.00
		Metro Sewer Utility Fund Total		**86.81**
Public Utilities	700011	Water Utility Operating Fund	Account Clerk	1.80
Public Utilities	700011	Water Utility Operating Fund	Accountant 3	0.45
Public Utilities	700011	Water Utility Operating Fund	Administrative Aide 1	0.47
Public Utilities	700011	Water Utility Operating Fund	Administrative Aide 2	2.67
Public Utilities	700011	Water Utility Operating Fund	Asset Management Coordinator	0.47
Public Utilities	700011	Water Utility Operating Fund	Assistant Customer Services Supervisor	0.50
Public Utilities	700011	Water Utility Operating Fund	Assistant Department Director	0.97
Public Utilities	700011	Water Utility Operating Fund	Assistant Deputy Director	0.45
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Civil	3.54
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Corrosion	2.00
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Electrical	1.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Mechanical	0.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Management Analyst	0.45
Public Utilities	700011	Water Utility Operating Fund	Assistant Reservoir Keeper	1.00
Public Utilities	700011	Water Utility Operating Fund	Assistant to the Water Department Director	0.47

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700011	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Associate Department Human Resources Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Associate Eng-Control Systems	0.90
Public Utilities	700011	Water Utility Operating Fund	Associate Engineer-Civil	6.42
Public Utilities	700011	Water Utility Operating Fund	Associate Management Analyst	3.15
Public Utilities	700011	Water Utility Operating Fund	Cashier	0.50
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 1	0.50
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 2	0.71
Public Utilities	700011	Water Utility Operating Fund	Code Compliance Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Compliance and Metering Manager	1.00
Public Utilities	700011	Water Utility Operating Fund	Customer Services Representative	3.00
Public Utilities	700011	Water Utility Operating Fund	Deputy Director	0.47
Public Utilities	700011	Water Utility Operating Fund	Environmental Biologist 3	1.46
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 2	5.48
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 3	1.25
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 2	1.69
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 3	0.47
Public Utilities	700011	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	700011	Water Utility Operating Fund	Field Representative	2.10
Public Utilities	700011	Water Utility Operating Fund	General Water Utility Supervisor	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	0.94
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	Laboratory Technician	1.62
Public Utilities	700011	Water Utility Operating Fund	Laborer	14.00
Public Utilities	700011	Water Utility Operating Fund	Machinist	1.00
Public Utilities	700011	Water Utility Operating Fund	Office Support Specialist	2.44
Public Utilities	700011	Water Utility Operating Fund	Payroll Specialist 1	0.47
Public Utilities	700011	Water Utility Operating Fund	Plant Maintenance Coordinator	2.00
Public Utilities	700011	Water Utility Operating Fund	Plant Process Control Electrician	2.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 1	2.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 2	2.00
Public Utilities	700011	Water Utility Operating Fund	Principal Backflow and Cross Connection Specialist Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Principal Customer Services Representative	1.00
Public Utilities	700011	Water Utility Operating Fund	Principal Engineering Aide	0.46
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	3.34
Public Utilities	700011	Water Utility Operating Fund	Project Officer 2	0.46
Public Utilities	700011	Water Utility Operating Fund	Public Works Supervisor	1.50
Public Utilities	700011	Water Utility Operating Fund	Pure Water Plant Operator	7.00
Public Utilities	700011	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	700011	Water Utility Operating Fund	Records Management Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Reservoir Keeper	2.00
Public Utilities	700011	Water Utility Operating Fund	Safety Officer	0.47
Public Utilities	700011	Water Utility Operating Fund	Senior Account Clerk	0.90
Public Utilities	700011	Water Utility Operating Fund	Senior Backflow & Cross Connection Specialist	2.00
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 Customer Services Representative	0.50
Public Utilities	700011	Water Utility Operating Fund	Senior Drafting Aide	0.46
Public Utilities	700011	Water Utility Operating Fund	Senior Management Analyst	2.59
Public Utilities	700011	Water Utility Operating Fund	Senior Planner	0.92
Public Utilities	700011	Water Utility Operating Fund	Senior Plant Technician Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Senior Water Operations Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Stock Clerk	0.94
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 Department Human Resources Analyst	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	4.88
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 Systems District Manager	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 1	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 2	6.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 3	7.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 4	6.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
		Water Utility Operating Fund Total		**154.92**
Public Utilities Total				**333.75**
Publishing Services	720041	Publishing Services Fund	Information Systems Technician	0.50
Publishing Services Total				**0.50**
Purchasing & Contracting	100000	General Fund	Assistant Compliance Officer	1.00
Purchasing & Contracting	100000	General Fund	Assistant Engineer-Civil	5.00
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

Fiscal Year 2026 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Purchasing & Contracting	100000	General Fund	Program Coordinator	1.00
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	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	Storekeeper 2	1.00
Purchasing & Contracting	720040	Stores Revolving Fund	Stores Operations Supervisor	1.00
Purchasing & Contracting Total				**23.00**
Risk Management	720048	Risk Management Administration Fund	Administrative Aide 2	1.00
Risk Management	720048	Risk Management Administration Fund	Liability Claims Aide	5.00
Risk Management	720048	Risk Management Administration Fund	Liability Claims Representative 1	3.00
Risk Management	720048	Risk Management Administration Fund	Liability Claims Representative 2	2.00
Risk Management	720048	Risk Management Administration Fund	Program Coordinator	1.00
Risk Management	720048	Risk Management Administration Fund	Senior Liability Claims Representative	3.00
Risk Management	720048	Risk Management Administration Fund	Senior Workers' Compensation Claims Representative	1.00
Risk Management	720048	Risk Management Administration Fund	Supervising Liability Claims Representative	2.00
Risk Management	720048	Risk Management Administration Fund	Workers' Compensation Claims Representative 2	1.00
Risk Management Total				**19.00**
Stormwater	100000	General Fund	Associate Engineer-Civil	1.00
Stormwater	100000	General Fund	Associate Planner	2.00
Stormwater	100000	General Fund	Clerical Assistant 2	1.00
Stormwater	100000	General Fund	Code Compliance Officer	2.00
Stormwater	100000	General Fund	Equipment Operator 1	4.00
Stormwater	100000	General Fund	Equipment Operator 2	2.00
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	Payroll Specialist 2	1.00
Stormwater	100000	General Fund	Plant Maintenance Coordinator	1.00
Stormwater	100000	General Fund	Plant Process Control Electrician	1.00
Stormwater	100000	General Fund	Principal Engineering Aide	1.00
Stormwater	100000	General Fund	Principal Utility Supervisor	2.00
Stormwater	100000	General Fund	Program Manager	1.00
Stormwater	100000	General Fund	Public Works Supervisor	1.00
Stormwater	100000	General Fund	Safety Officer	1.00
Stormwater	100000	General Fund	Senior Account Clerk	1.00
Stormwater	100000	General Fund	Utility Supervisor	1.00
Stormwater	100000	General Fund	Utility Worker 1	3.00
Stormwater Total				**34.00**
Transportation	100000	General Fund	Assistant Engineer-Civil	1.00
Transportation	100000	General Fund	Associate Engineer-Civil	1.00
Transportation	100000	General Fund	Associate Engineer-Traffic	1.00
Transportation	100000	General Fund	Equipment Operator 1	1.00
Transportation	100000	General Fund	Heavy Truck Driver 2	5.00
Transportation	100000	General Fund	Information Systems Analyst 2	1.00
Transportation	100000	General Fund	Junior Engineer-Civil	2.00
Transportation	100000	General Fund	Public Works Dispatcher	0.50
Transportation	100000	General Fund	Public Works Supervisor	1.00
Transportation	100000	General Fund	Senior Civil Engineer	1.00
Transportation	100000	General Fund	Senior Traffic Engineer	1.00
Transportation	100000	General Fund	Traffic Signal Technician 2	1.00
Transportation	100000	General Fund	Utility Worker 1	11.00
Transportation	100000	General Fund	Utility Worker 2	2.00
Transportation Total				**29.50**
Grand Total				**1,344.75**

Fund Type	FTE
General Fund	786.59
Non-General Fund	558.16
Grand Total	**1,344.75**

THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 14, 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

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As required by Section 19 of the Fiscal Year 2026 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 First Quarter of the Fiscal Year, the City Attorney's Office has accepted and appropriated:

- $400,000 Worker's Rights Enforcement Grant Program

The City Attorney's Office has expended $395,688 in various grant funds including:

- Alcohol and Drug Prosecution Program
- Family Justice (FJ) Program
- Gun Violence Task Force
- Worker's Rights Enforcement Grant Program

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

Heather Ferbert
City Attorney

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

THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: November 7, 2025

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

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

SUBJECT: Fiscal Year 2026 First Quarter Budget Monitoring Report and Grant Funding Update

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This memorandum responds to City Council Resolution 313615[1] requesting the Homelessness Strategies and Solutions Department (Department) to 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 2026 spending plan for homelessness programs and services, please see pages 40-45 (PDF pages 15-20) 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 on Grant Funding

Homeless Housing, Assistance and Prevention (HHAP) Program Grants

- HHAP 1: In FY 2025 the Department fully expended the entire HHAP Round 1 allocation of the State of California's HHAP grant totaling $22,491,840. HHAP 1 is now considered closed.
- HHAP 2: Of the $10,632,506 allocated for HHAP 2, only $5,764 remains in interest. The Department will use this remaining balance to help fund existing eligible expenses.
- HHAP 3: The budget allocation is $27,480,939 and the expenditure deadline is June 30, 2026. As of the first quarter, $685,927 plus interest remains. The Department plans to use the remaining funds to support operations for shelter programs funded under the HHAP grants. The remaining balance will be expended by June 30, 2026.
- HHAP 4: The HHAP 4 allocation totals $22,517,489 with an expenditure deadline of June 30, 2027. As of the first quarter, the Department has expended $21,725,038 and will use the remaining budget to fund the operations of the 16th & Newton shelter and the Family Reunification Program. The Department anticipates expending the remainder of this grant by June 30, 2026.
- HHAP 5: The HHAP 5 allocation totals $29,918,593 with an expenditure deadline of

[1] City Council Resolution Number R-313615

June 30, 2028. As of the first quarter, the Department has spent $12,547,003 and anticipates expending an additional $13,165,539 by June 30, 2026.

- HHAP 6: To support continued homelessness response activities, the Department has submitted a joint application with the County of San Diego and the Regional Task Force on Homelessness for HHAP Round 6 grant funding. The City is expected to receive $25,844,167 with awards anticipated to be announced in early 2026. The Department anticipates the first disbursement to be received in the spring of 2026.

County of San Diego Emergency Shelter for Survivors Grant

The Department received $6,200,000 in grant funds from the County of San Diego to support the Domestic Violence (DV) Shelter, which provides emergency housing for women and children escaping domestic violence. The initial expenditure deadline was December 31, 2025, but the Department requested and received an extension to June 30, 2026. The County did inform the City that $800,000 of this grant will no longer be available during the extension period. Staff are exploring alternative funding sources to maintain shelter operations through the end of the fiscal year.

County of San Diego Capital Emergency Housing Solutions Grant

A total of $958,178 in savings from the County Capital Grant originally allocated to the Inclement Weather Shelter Program, Senior Landing, and Barrio Logan Non-Congregate Family Shelter was reallocated to support the expansion of the O Lot Safe Sleeping program. This expansion increased capacity to 581 spaces. As of the first quarter, the full $958,178 has been expended.

Fiscal Year 2026 Updated Forecast

Updates to General Fund and grant expenditures projected for Fiscal Year 2026 are reflected in the table below. Because the adopted budget is released prior to year-end performance for the previous year, the budget estimates for multi-year grant funds often change to reflect updated projections once the previous fiscal year is closed. The Department actively tracks and updates the allocations based on the final carryover amounts to ensure grant funds are prioritized to be spent in consideration of the various grant timelines.

Funding Source	FY 2026 Adopted Budget	Period 1-3 Expenditures	Year-End Projection
General Fund	$53,821,132	$4,434,561	$53,821,132
Low-to-Moderate Income Housing Fund	$250,000	-	$250,000
Community Development Block Grant (CDBG) & CDBG CV	$469,101	-	$469,101
Emergency Solutions Grant (ESG)	$970,959	-	$970,959
Homeless Housing, Assistance and Prevention (HHAP) Program Grants	$24,350,665	$420,586	$24,350,665
Encampment Resolution Funding (ERF) Grants	$3,281,465	$231,664	$3,281,465
County of San Diego Capital Emergency Housing Solutions Grants	$958,178	$958,178	$958,178
State Assembly Bill 179 Grant	$500,000	$205	$500,000

County Domestic Violence Grant	$2,400,000	$471,968	$2,400,000
Total	**$87,001,500**	**$6,517,162**	**$87,001,500**

Conclusion
This first quarter memo presents a high-level overview of major changes in grant funding and updates regarding the implementation of the Comprehensive Shelter Strategy. Future reports will include a more detailed analysis of program and grant specific expenditures as more financial data becomes available. 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

Sarah Jarman
Director, Homelessness Strategies and Solutions Department

cc: Paola Avila, Chief of Staff, Office of the Mayor
Charles Modica, Independent Budget Analyst
Kristina Peralta, Deputy Chief Operating Officer
Matt Yagyagan, Director of Policy, Office of the Mayor
Rolando Charvel, Chief Financial Officer

Fiscal Year 2026 - Addition of Programmatic Supplemental Positions
(Positions Created as of September 30, 2025)

Department Name	Fund Number	Fund Name	Job Classification	Date Created	FTE	Purpose
City Attorney	100000	General Fund	City Attorney Investigator 2	9/16/2025	1.00	Reimbursable via grants - Support Gun Violence Reduction Unit (GVRU) and Firearms Relinquishment Task Force
City Attorney Total					**1.00**	
Environmental Services	100000	General Fund	Code Compliance Officer	8/11/2025	1.00	Reimbursable via Caltrans - Conduct abatements on State right-of-way (ROW), including freeways, on-ramps, and off-ramps pursuant to Delelgated Maintenance Agreement (DMA)
Environmental Services Total					**1.00**	
Grand Total					**2.00**	

Fiscal Year 2026 - Budgeted Use of Parking Meter Revenues

The table below reflects the City's commitment to providing transparency regarding how the use of parking meter revenues was budgeted in the FY 2026 Adopted Budget. Any change to the actual parking meter receipts may alter these plans, and significant variances to projections will be reported out in future quarterly monitoring reports. Updates to how parking meter revenues were spent in FY 2026 will be included in the FY 2026 Year-End Financial Performance Report.

	Downtown	Uptown	MidCity	Pacific Beach	City Non-CPD	Total
Budgeted Revenue	**$ 18,288,843**	**$ 7,157,160**	**$ 1,264,295**	**$ 1,238,547**	**$ 91,155**	**$ 28,040,000**
Use of Fund Balance	**445,249**	**174,244**	**30,780**	**30,153**	**2,219**	**682,645**
Parking Meter Administration						
City Treasurer Support[1]	2,462,799	959,151	169,431	164,943	12,551	3,768,875
Transportation Support[2]	985,880	379,185	75,837	75,837	-	1,516,738
Parking Meter Enforcement[3]	5,609,274	2,195,135	387,765	379,868	27,958	8,600,000
Administration Total	**$ 9,057,953**	**$ 3,533,470**	**$ 633,033**	**$ 620,648**	**$ 40,509**	**$ 13,885,613**
Net Revenue	**$ 9,676,139**	**$ 3,797,934**	**$ 662,042**	**$ 648,051**	**$ 52,865**	**$ 14,837,032**
CPD Share (15%)[4]	$ 1,451,421	$ 569,690	$ 99,306	$ 97,208	$ 7,930	$ 2,225,555
City Share (85%)	$ 8,224,718	$ 3,228,244	$ 562,736	$ 550,844	$ 44,936	$ 12,611,477
Net Revenue - City Share	**$ 8,224,718**	**$ 3,228,244**	**$ 562,736**	**$ 550,844**	**$ 44,936**	**$ 12,611,477**
Eligible Expenditures[5]						
Transportation Department	5,519,499	2,166,431	377,644	369,664	30,156	8,463,394
Stormwater Department	2,705,219	1,061,812	185,091	181,180	14,780	4,148,082
Total Eligible Expenditures	**$ 8,224,718**	**$ 3,228,244**	**$ 562,736**	**$ 550,844**	**$ 44,936**	**$ 12,611,477**

Notes:

1. City Treasurer Support is primarily comprised of staffing, vehicles, and parking meter contract expenses that provide the necessary equipment and services to install, remove, repair, and collect coins from parking meters citywide.
2. Transportation Support is responsible for overseeing the technical and operational aspects of the program, ensuring all assets, including meters, signage, striping, and markings, are accurately designed, installed, and maintained in compliance with engineering and traffic standards. Additionally, the team manages spatial data, coordinates updates to maps and databases, ensures quality control, regulatory compliance, and technical oversight to support efficient and safe curbside operations.
3. Parking Meter Enforcement includes activities performed by the San Diego Police Department only related to enforcement of parking meters within parking meter zones to issue warnings/citations for violations of expired meters or time limits, patrolling designated areas, impounding vehicles, and responding to Get It Done reports.
4. Subsequent to the FY 2026 budget being adopted, the City Council voted to waive Council Policy 100-18 for Fiscal Years 2026 and 2027. This will allow the 15% previously allocated to the Community Parking Districts to be used by the City for eligible expenditures within parking meter zones.
5. Budgeted eligible expenditures include, but are not limited to, Street Light Repair, Traffic Signal Repair, Pothole Repair, Sidewalk Repair, Sign Repair / Replacement, Street Striping, Tree Trimming, Street Resurfacing, Street Sweeping and Enforcement, and Storm Drain Inlet Cleaning. Other departments may also have eligible expenditures, subject to future budget adjustments and City Council approval.