

The City of
SAN DIEGO

**FISCAL YEAR 2026
YEAR-END FINANCIAL
PERFORMANCE REPORT**



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INTRODUCTION

The Fiscal Year 2026 Year-End Financial Performance Report (Year-End Performance Report) provides a detailed comparison between unaudited revenue and expenditure activity through the end of Fiscal Year (FY) 2026, and the respective projections included in the [Fiscal Year 2026 Third Quarter Budget Monitoring Report](#) (Third Quarter Report). Per City Council Budget Policy (Policy No. 000-02), quarterly reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. This report is integral to the budget process as it provides transparency to the City of San Diego's (City) budget and finances and delivers critical data for informed decision-making.

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

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

In accordance with Section 39 of the City Charter, the Year-End Performance Report also includes **Attachment 4: Fiscal Year 2026 Financial Performance Report, as of June 2026**, which compares unaudited revenue and expenditures to the FY 2026 budget for the General Fund and non-General Funds. This serves as a financial management tool and reflects the City's commitment to fiscal discipline and transparency.

This report also includes, as attachments, position vacancy data and updates requested by the City Council via Resolution or the Fiscal Year 2026 Appropriation Ordinance. These updates include **Attachment 5: Reporting Requirements – Section 19 of the Appropriation Ordinance** provided by the Office of the City Attorney and **Attachment 6: Fiscal Year 2026 Year-End Performance and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department.

The actuals included in this report and attached Charter 39 Schedules are the most current data available at the time of publication and are subject to change as a result of the completion of the audit of the City of San Diego's Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2026.

GENERAL FUND EXECUTIVE SUMMARY

As reflected in **Table 1: Summary of FY 2026 General Fund Performance**, General Fund unaudited revenues and expenditures are expected to vary by 0.2 percent and 0.5 percent, respectively, when compared to the Third Quarter Report. This results in a decrease in projected net activity of \$6.4 million. The following sections provide details on these variances.

Summary of FY 2026 General Fund Performance				
<i>Table 1</i>				<i>in millions</i>
Revenue/Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 2,160.6	\$ 2,164.7	\$ 4.1	0.2%
Major General Fund Revenues	1,605.7	1,619.1	13.4	0.8%
Departmental Revenues	554.9	545.6	(9.3)	-1.7%
Expenditures	\$ 2,158.9	\$ 2,169.4	\$ (10.5)	-0.5%
Personnel Expenditures	981.4	976.4	5.0	0.5%
Fringe & Non-Personnel Expenditures	1,177.5	1,193.0	(15.4)	-1.3%
Net Projected Activity	\$ 1.7	\$ (4.7)	\$ (6.4)	

REVENUE

General Fund unaudited revenues are expected to end the fiscal year at \$2,164.7 million, which represents an increase of \$4.1 million, or 0.2 percent, from the Third Quarter Report.

This increase is primarily attributable to a net \$13.4 million increase in major General Fund revenues, largely due to the accounting of the Solid Waste Management Fund asset transfer. While this results in a large revenue transaction, it is offset by a corresponding expenditure transaction, resulting in a net General Fund impact relatively consistent with the Third Quarter Report. Excluding this transaction, major General Fund revenues are expected to decrease, primarily due to CalOES reimbursements related to the January 2024 Storm Event that remain under review, and lower property tax revenue collections due to reduced 1% property tax collections and increased refunds.

Departmental Revenues are also expected to decrease by \$9.3 million, primarily due to lower reimbursements from other funds, including the Parking Meter Operations Fund and the Transient Occupancy Tax Fund, reflecting the reallocation of available funds to other programs, lower reimbursements associated with reduced expenditures, and the accounting treatment and timing of certain revenue assumptions.

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

EXPENDITURES

General Fund unaudited expenditures are expected to end the fiscal year at \$2,169.4 million, which represents an increase of \$10.5 million, or 0.5 percent, from the projected expenditures in the Third Quarter Report.

The increase from the Third Quarter Report is primarily due to a net increase in fringe benefits and non-personnel expenditures, which are expected to end the fiscal year \$15.4 million, or 1.3 percent, higher than projected. This increase is primarily attributed to non-personnel expenditures and is largely related to the aforementioned year-end accounting of the Solid Waste Management Fund asset transfer. Excluding this transaction, fringe benefits and non-personnel expenditures are expected to decrease by a net \$4.1 million, primarily reflecting intentional mitigation efforts to reduce costs to the General Fund, including reduced Workers' Compensation contributions and the partial return of current-year contributions from the Unemployment Insurance and Risk Management Asset Funds, identified through a proactive review of City funds. Other expenditure savings reflect lower-than-anticipated spending across departments, including reduced shelter, fleet, supplies, maintenance, and information technology costs, as well as deferred purchases and services.

Personnel expenditures are also expected to end the fiscal year \$5.0 million, or 0.5 percent, below the projections included in the Third Quarter Report. This variance is primarily comprised of a decrease in salaries, primarily within the Fire-Rescue and Police Departments, due to higher-than-anticipated attrition, including retirements, resignations, and other forms of attrition, as well as reduced overtime in the Fire-Rescue Department resulting from lower divisional and special assignment overtime.

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

The combined changes in revenues and expenditures resulted in a shift from the \$1.7 million excess equity projected in the Third Quarter Report to a projected net negative activity of \$4.7 million, requiring a draw from the General Fund Stability Reserve. While reported variances indicate the change is primarily due to increased expenditures and revenues, when excluding the accounting of the Solid Waste Management Fund asset transfer, the change is largely due to reduced revenues. These revenue decreases are partially offset by lower-than-anticipated expenditures and the implementation of mitigation strategies, thereby reducing the amount required to be drawn from the Stability Reserve. Details on factors affecting the net projected activity and the expected ending available fund balance are discussed later in this report.

SOLID WASTE MANAGEMENT FUND – ASSET TRANSFER ACCOUNTING

The significant revenue and expenditure variances shown in **Table 1: Summary of FY 2026 General Fund Performance** are largely driven by the year-end accounting of the Solid Waste Management Fund asset transfer. During the budget development process, it was assumed that all assets purchased by the Solid Waste Management Fund were owned by the respective operating funds, including the General Fund, and that the sale would generate revenue for those operating funds. However, it was subsequently determined that some of the assets, in particular the vehicles, were owned by the Fleet Operations Funds, requiring different accounting entries. Thus, while the transaction results in large revenue and expenditure entries, the two transactions largely offset one another and do not represent a comparable change in the General Fund's underlying financial activity.

To provide a clearer comparison to the Third Quarter Report, the transaction is presented as a net revenue amount in **Table 1A – Alternative Presentation: Summary of FY 2026 General Fund Performance – Net Solid Waste Management Fund Accounting Transaction**. This

alternative presentation is provided for illustrative purposes only; all other tables and financial information in this report reflect the underlying accounting transactions as recorded. This approach removes the effect of the offsetting accounting entries and provides a clearer view of the underlying changes in revenues and expenditures since the Third Quarter Report, as outlined in the Revenue and Expenditure sections above. This shows revenues are expected to be \$15.4 million below the Third Quarter projection, and expenditures are expected to be \$9.1 million below the Third Quarter Report, resulting in the \$6.4 million bottom-line variance from the Third Quarter projections and a net negative activity of \$4.7 million.

Summary of FY 2026 General Fund Performance – Net Solid Waste Management Fund Accounting Transaction				
Table 1A – Alternative Presentation		in millions		
Revenue/Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 2,160.6	\$ 2,145.2	\$ (15.4)	-0.7%
Major General Fund Revenues	1,605.7	1,599.5	(6.2)	-0.4%
Departmental Revenues	554.9	545.6	(9.3)	-1.7%
Expenditures	\$ 2,158.9	\$ 2,149.9	\$ 9.1	0.4%
Personnel Expenditures	981.4	976.4	5.0	0.5%
Fringe & Non-Personnel Expenditures	1,177.5	1,173.4	4.1	0.3%
Net Projected Activity	\$ 1.7	\$ (4.7)	\$ (6.4)	

GENERAL FUND REVENUE

As reflected in **Table 2: FY 2026 General Fund Revenue Performance**, General Fund revenues are expected at \$2,164.7 million in FY 2026, which represents an increase of \$4.1 million, or 0.2 percent, when compared to the Third Quarter Report. This comprises an increase of \$13.4 million in major General Fund revenues, partially offset by a decrease of \$9.3 million in departmental revenues.

FY 2026 General Fund Revenue Performance				
<i>Table 2</i>				<i>in millions</i>
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Major General Fund Revenues	\$ 1,605.7	\$ 1,619.1	\$ 13.4	0.8%
Departmental Revenues	554.9	545.6	(9.3)	-1.7%
Total	\$ 2,160.6	\$ 2,164.7	\$ 4.1	0.2%

MAJOR GENERAL FUND REVENUES

As reflected in **Table 3: FY 2026 Major General Fund Revenue Performance**, the City's major General Fund revenues are expected to be \$1,619.1 million in FY 2026, which represents an increase of \$13.4 million, or 0.8 percent, from the Third Quarter Report. The following section highlights major revenue categories with significant variances, defined as variances greater than +/- \$1.0 million when compared to the Third Quarter Report.

FY 2026 Major General Fund Revenue Performance				
<i>Table 3</i>				<i>in millions</i>
Revenue Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Property Tax	\$ 847.4	\$ 841.4	\$ (6.0)	-0.7%
Sales Tax	379.2	384.9	5.7	1.5%
Transient Occupancy Tax	166.3	166.5	0.1	0.1%
Franchise Fees	111.4	112.1	0.7	0.7%
Other Major Revenues	101.4	114.2	12.8	12.6%
Major General Fund Revenue Total	\$ 1,605.7	\$ 1,619.1	\$ 13.4	0.8%

Property Tax

Property tax revenue is expected at \$841.4 million in FY 2026, which represents a decrease of \$6.0 million, or 0.7 percent, from the Third Quarter Report. This decrease is primarily comprised of the following:

- \$2.7 million in 1.0% property tax collections as a result of lower-than-anticipated collections in current secured property taxes. While the Third Quarter Report assumed continued growth based on higher assessed property valuations, actual collections were lower than projected, primarily due to a lower collection rate. Current secure supplemental revenues also decreased, primarily due to fluctuations in the timing and volume of property sales and construction activity.

- \$2.8 million in increased property tax refunds, which reduce net property tax revenue, resulting from assessment appeal adjustments and other corrections processed during FY 2026.
- \$521,000 in residual tax sharing revenue from the Redevelopment Property Tax Trust Fund (RPTTF) deposit. The City received its Recognized Obligation Payment Schedule (ROPS) RPTTF distributions from the County of San Diego in June 2026, which reflected a lower-than-anticipated RPTTF deposit, subsequently resulting in a lower residual RPTTF balance available to the City after required pass-through payments and enforceable obligations were met.

Sales Tax

Sales tax revenue is expected at \$384.9 million in FY 2026, which represents an increase of \$5.7 million, or 1.5 percent, from the Third Quarter Report. This increase is primarily due to higher-than-anticipated collections in the last quarter of the fiscal year. Despite inflationary pressures, fluctuations in consumer confidence, and broader economic uncertainty, consumer spending remained resilient, with increased federal tax refunds, continued elevated inflation, and higher fuel prices contributing to higher taxable sales. Based on the latest data from the U.S. Bureau of Labor Statistics, the San Diego Consumer Price Index (CPI), a metric that measures the cost of many consumer goods and services, increased by 3.8 percent, from 387.006 in May 2025 to 401.605 in May 2026, remaining above the Federal Reserve's 2.0 percent target and signaling continued price pressures that may support sales tax growth.

Other Major Revenues

Other major revenues are expected at \$114.2 million in FY 2026, which represents an increase of \$12.8 million, or 12.6 percent, from the Third Quarter Report. This increase is primarily attributed to the following:

- \$21.5 million associated with the accounting of the Solid Waste Management Fund asset transfer. During the budget development process, the assets being purchased by the Solid Waste Management Fund were assumed to be owned by the respective operating funds, including the General Fund. It was subsequently determined that certain assets, particularly vehicles, were owned by the Fleet Operations Funds, resulting in different accounting entries at year-end. While the Third Quarter Report reflected the transaction as a transfer, the year-end transaction was recorded through revenue and expenditure entries. This accounting increased both recorded revenues and expenditures; however, on a net basis, General Fund revenues are relatively consistent with the amount assumed in the Third Quarter Report, reflecting an increase of \$454,000 based on the final asset list.

This increase is partially offset by the following decreases:

- \$7.4 million lower-than-anticipated revenue due to the California Governor's Office of Emergency Services (CalOES) reimbursements related to the January 2024 Storm Event remaining outstanding. The City continues to monitor the status of these anticipated revenues and remains in regular communication with CalOES. Any reimbursements received in FY 2027 are anticipated to be used to replenish the amount drawn from the

General Fund Stability Reserve in FY 2026, consistent with the Third Quarter Report resolution (R-316815).

- \$968,000 in higher-than-anticipated negative interest earnings, reflecting the impact of a negative General Fund cash balance through most of the year. Negative interest earnings will be mitigated in FY 2027 and beyond through the annual issuance of Tax and Revenue Anticipation Notes.

DEPARTMENTAL REVENUE

General Fund departmental revenues are expected at \$545.6 million in FY 2026, which represents a net decrease of \$9.3 million, or 1.7 percent, from the Third Quarter Report. As summarized in **Table 4: FY 2026 General Fund Departmental Revenue Performance**, the following section highlights departments with significant revenue variances, defined as variances greater than +/- \$1.0 million when compared to the Third Quarter Report.

FY 2026 General Fund Departmental Revenue Performance				
Table 4		in millions		
Department	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Environmental Services	\$ 10.5	\$ 9.0	\$ (1.5)	-13.8%
Fire-Rescue	82.5	81.2	(1.3)	-1.5%
Homelessness Strategies & Solutions	51.2	48.7	(2.5)	-4.9%
Parks and Recreation	60.8	59.6	(1.3)	-2.1%
Stormwater	17.4	15.3	(2.2)	-12.5%
Transportation	91.7	88.2	(3.4)	-3.7%
All Other Departments	240.8	243.6	2.8	1.2%
Departmental Revenue Total	\$ 554.9	\$ 545.6	\$ (9.3)	-1.7%

Environmental Services

Departmental revenues in the Environmental Services Department are expected to be \$9.0 million in FY 2026, which represents a decrease of \$1.5 million, or 13.8 percent, from the Third Quarter Report. This decrease is primarily due to the reclassification of revenue collections associated with the Solid Waste Management Fund asset transfer from the Environmental Services Department to Other Major Revenues.

Fire-Rescue

Departmental revenues in the Fire-Rescue Department are expected at \$81.2 million in FY 2026, which represents a decrease of \$1.3 million, or 1.5 percent, from the Third Quarter Report. This decrease is primarily due to \$2.7 million in reduced reimbursements from the Transient Occupancy Tax Fund supporting eligible lifeguard operations due to a reallocation of available resources among other eligible programs. This decrease is partially offset by an increase of \$1.1 million, including \$573,000 in higher-than-anticipated reimbursements for Strike Team deployments and \$510,000 from revenue for the Regional Hazardous Materials Response that was inadvertently excluded from the Third Quarter projection.

Homelessness Strategies and Solutions

Departmental revenues in the Homelessness Strategies and Solutions Department are expected at \$48.7 million in FY 2026, which represents a decrease of \$2.5 million, or 4.9 percent, from the Third Quarter Report. This decrease is primarily due to reduced reimbursements from the Transient Occupancy Tax Fund, resulting from a corresponding decrease in eligible department expenditures.

Parks and Recreation

Departmental revenues in the Parks and Recreation Department are expected at \$59.6 million in FY 2026, which represents a decrease of \$1.3 million, or 2.1 percent, from the Third Quarter

Report. This decrease is primarily comprised of \$1.5 million related to the recognition of only half of the San Diego Zoo's advance parking payment for calendar year 2026 in FY 2026, with the remaining \$1.5 million recognized in FY 2027 in accordance with the terms of the agreement. An additional decrease of \$446,000 is attributed to reduced reimbursements from the Environmental Growth Fund due to increased commitments in the fund, reducing revenues available for reimbursement to the General Fund. Lastly, \$359,000 in lower-than-anticipated Balboa Park parking revenue reflects year-end actual activity under the new structure implemented in March 2026, which varied from the March activity that served as the basis of the third quarter projection. This decrease is partially offset by a \$1.4 million increase in revenue from the Cemetery Perpetuity Operations Fund, following a year-end review of the fund, which identified available fund balance that could be used to reimburse eligible expenditures.

Stormwater

Departmental revenues in the Stormwater Department are expected at \$15.3 million in FY 2026, which represents a decrease of \$2.2 million, or 12.5 percent, from the Third Quarter Report. This decrease is primarily attributed to a \$976,000 reduction in reimbursements from the Parking Meter Operations Fund. While street sweeping and storm drain cleaning work in the parking districts continues, operational expenditure needs in the Parking Meter Operations Fund have reduced the funds available to reimburse the General Fund for eligible expenditures. An additional \$732,000 in revenue is associated with federal reimbursements for flood planning management and permitting, as well as cooperative agreements with local agencies supporting water resources programs, which are now anticipated to be received in FY 2027. Lastly, \$454,000 is attributed to reduced parking citation revenue due to staffing shortages among Parking Enforcement Officers and Motor Sweeper Operators, as well as technical system factors affecting citation issuances.

Transportation

Departmental revenues in the Transportation Department are expected at \$88.2 million in FY 2026, which represents a decrease of \$3.4 million, or 3.7 percent, from the Third Quarter Report. This decrease includes \$1.3 million in lower reimbursements from the Parking Meter Operations Fund. Although work in the parking districts continues, operational expenditure needs within the fund have reduced the amount available to reimburse the General Fund for eligible expenditures. An additional \$1.1 million reflects lower-than-anticipated reimbursements for the CIP Mill and Pave program, as the third quarter projections did not fully account for weather-related impacts on workflow. The remaining \$1.0 million decrease reflects lower-than-anticipated reimbursements under the Public Works Dispatch Center service-level agreement, as special salary increases included in the projections did not materialize.

GENERAL FUND EXPENDITURES

General Fund expenditures are expected to be \$2,169.4 million in FY 2026, which represents a net increase of \$10.5 million, or 0.5 percent, from the Third Quarter Report. As shown in **Table 5: FY 2026 General Fund Expenditure Performance**, this variance is primarily due to an increase of \$18.7 million in other non-personnel expenditures, partially offset by decreases of \$5.0 million in personnel expenditures and \$3.3 million in fringe benefits.

FY 2026 General Fund Expenditure Performance				
<i>Table 5</i>	<i>in millions</i>			
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Personnel Expenditures	\$ 981.4	\$ 976.4	\$ 5.0	0.5%
Fringe Benefits	602.7	599.4	3.3	0.5%
Other Non-Personnel Expenditures	574.8	593.5	(18.7)	-3.3%
Total	\$ 2,158.9	\$ 2,169.4	\$ (10.5)	-0.5%

PERSONNEL EXPENDITURES

As displayed in **Table 6: FY 2026 General Fund Personnel Expenditure Performance**, personnel expenditures are expected to be \$976.4 million in FY 2026, which represents a decrease of \$5.0, or 0.5 percent, from the Third Quarter Report.

FY 2026 General Fund Personnel Expenditure Performance				
<i>Table 6</i>	<i>in millions</i>			
Personnel Expenditures Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Salaries	\$ 830.1	\$ 823.3	\$ 6.9	0.8%
Overtime	118.8	117.7	1.1	0.9%
Hourly	16.1	17.8	(1.8)	-10.9%
Pay-in-Lieu of Annual Leave	9.6	10.3	(0.7)	-7.3%
Termination Pay	6.8	7.3	(0.5)	-7.5%
Personnel Expenditures Total	\$ 981.4	\$ 976.4	\$ 5.0	0.5%

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

Compared to the Third Quarter Report, personnel expenditures are expected to decrease by \$5.0 million. This decrease is primarily due to a reduction of \$6.9 million in salaries and \$1.1 million in overtime, primarily offset by an increase of \$1.8 million in hourly wages.

The \$6.9 million decrease in salaries is primarily in the Fire-Rescue and Police Departments; however, numerous other departments also realized savings in the salaries category. The

decrease in the Fire-Rescue Department is primarily due to higher-than-anticipated sworn attrition, including extended leaves that exceeded the department's projected staffing assumptions. Similarly, the Police Department experienced greater attrition, including retirements, resignations, and other departures. Notably, the Third Quarter Report included an analysis of historical trends and estimated aggregate savings of \$852,000 across all departments. Subsequently, the \$6.9 million savings are greater than the historical savings projection.

The \$1.1 million decrease in the overtime category is primarily within the Fire-Rescue Department. This decrease is primarily due to reduced divisional overtime, including lower special assignment overtime associated with training and education, and reduced backfill for leave time taken, including compensatory time, industrial leave, and light duty assignments.

These decreases are partially offset by an increase of \$1.8 million in hourly wages, primarily within the Parks and Recreation Department, to maintain service levels at recreation centers and parks, including swimming pool operations, as the department continues to rely on hourly staff due to historical difficulties in recruiting.

FRINGE BENEFITS

Fringe benefits are expected to be \$599.4 million in FY 2026, which represents a decrease of \$3.3 million, or 0.5 percent, from the Third Quarter Report. This decrease is primarily attributed to savings of \$5.0 million in fixed fringe benefits, partially offset by an increase of \$1.7 million in variable fringe benefits. **Table 7: FY 2026 General Fund Fringe Benefits Performance** provides a summary.

FY 2026 General Fund Fringe Benefits Performance				
Table 7		in millions		
Fringe Benefits Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Fixed	\$ 465.0	\$ 460.0	\$ 5.0	1.1%
Variable	137.7	139.5	(1.7)	-1.2%
Fringe Benefits Total	\$ 602.7	\$ 599.4	\$ 3.3	0.5%

Fixed Fringe Benefits

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

Compared to the Third Quarter Report, fixed fringe benefits are expected to decrease by \$5.0 million. This decrease is primarily due to a \$4.1 million reduction in Workers' Compensation contributions, reflecting the use of the Workers' Compensation Reserve as part of the City's efforts to mitigate the General Fund shortfall. A plan to replenish the reserve will be included in an update to the City's Reserve Policy, which will be presented to City Council by the end of

calendar year 2026. An additional \$750,000 decrease is attributed to the reallocation of the Actuarially Determined Contribution based on the General Fund's proportionate share of costs, as determined by actual filled positions.

Variable Fringe Benefits

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

Compared to the Third Quarter Report, variable fringe benefit expenditures are expected to increase by \$1.7 million, primarily due to higher employee flexible benefit selections. Variable fringe benefit costs are driven by actual payroll activity and are influenced by factors such as hiring, attrition, retirements, and vacancies.

OTHER NON-PERSONNEL EXPENDITURES

As displayed in **Table 8: FY 2026 General Fund Other Non-Personnel Expenditure Performance**, non-personnel expenditures are expected to be \$593.5 million in FY 2026, when fringe benefits are excluded, which represents an increase of \$18.7 million, or 3.3 percent, from the Third Quarter Report. The following section discusses non-personnel expenditure categories with significant variances, defined as variances greater than +/- \$1.0 million when compared to the Third Quarter Report.

FY 2026 General Fund Other Non-Personnel Expenditure Performance				
Table 8		in millions		
Expenditure Category	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Supplies	\$ 39.1	\$ 36.1	\$ 3.1	7.8%
Contracts and Services	332.8	324.9	7.9	2.4%
Information Technology	54.3	51.8	2.5	4.6%
Energy and Utilities	65.3	67.1	(1.8)	-2.7%
Other	4.3	23.8	(19.5)	-451.4%
Transfers Out	74.9	75.7	(0.8)	-1.1%
Capital Expenditures	1.7	5.1	(3.4)	-200.6%
Debt	9.4	9.0	0.4	4.3%
Historical Savings Adjustment	(7.1)	-	(7.1)	100.0%
Total	\$ 574.8	\$ 593.5	\$ (18.7)	-3.3%

Supplies

Supplies are expected to be \$36.1 million in FY 2026, which represents a decrease of \$3.1 million, or 7.8 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$744,000 in the Homelessness Strategies and Solutions Department primarily due to lower site supply expenditures, as projections were based on prior year spending trends, while current year needs reflected fewer replacements and lower repair and maintenance expenditures across various shelter sites.
- \$656,000 in the Police Department primarily due to the reclassification of \$390,000 in ballistic vests from supplies to the capital expenditures category, and \$270,000 in

deferred ammunition and firearm purchases due to delivery and supply chain delays, along with lower tactical equipment repair and maintenance expenses.

- \$543,000 in the Fire-Rescue Department primarily due to lower-than-anticipated operating equipment purchases, low-value assets, and cleaning and janitorial supplies.
- \$536,000 in the Transportation Department, primarily due to the deferral of electrical and lighting materials as the department reduced or deferred expenditures.

Contracts and Services

Contracts and services expenditures are expected to be \$324.9 million in FY 2026, which represents a decrease of \$7.9 million, or 2.4 percent, from the Third Quarter Report. This decrease is primarily attributed to the following:

- \$2.2 million in the Fire-Rescue Department, primarily due to the inclusion of \$1.2 million in helicopter outfitting expenditures in the Third Quarter projections that were already accounted for as debt-financing under the Equipment and Vehicle Financing Program (EVFP). An additional \$521,000 is attributed to reduced operational costs, including fleet vehicle usage fees, as-needed facilities maintenance, and fewer waste removal services, and a \$403,000 decrease due to lower-than-anticipated helicopter repair and maintenance.
- \$1.9 million in the Police Department, primarily due to the reclassification of \$2.0 million in taser equipment purchases from contracts and services to capital expenditures.
- \$1.5 million in the Homelessness Strategies and Solutions Department, primarily comprised of \$800,000 from the use of alternative funding to support domestic violence shelter operations and \$700,000 in lower-than-anticipated expenditures for San Diego Housing Commission-administered shelter programs due to lower staffing levels and delayed site improvements. A more detailed update is provided in **Attachment 7: Homelessness Strategies and Solutions Department – Fiscal Year 2026 Year-End Performance and Grant Funding Update**.
- \$1.4 million in the Stormwater Department, primarily due to \$806,000 in lower-than-anticipated fleet vehicle usage fees based on lower actual repair needs, \$351,000 in deferred flood plan management consultant service payments anticipated to be processed in FY 2027, and \$250,000 in lower emergency equipment rentals needed to support operations and other savings related to shuttle and patrol services.

These decreases are partially offset by the following increases:

- \$1.4 million in the Parks and Recreation Department, primarily due to \$680,000 in higher-than-anticipated fleet vehicle usage charges based on year-to-date activity, \$538,000 in increased security services costs following an unanticipated vendor transition that resulted in increased rates, \$221,000 in higher landscape maintenance costs due to increased service needs, and \$175,000 in increased dumpster service costs due to increased refuse collection and disposal fees.
- \$929,000 in the Transportation Department, primarily for services provided by the Engineering and Capital Projects Department to support engineering services.

Information Technology

Information technology expenditures are expected to be \$51.8 million in FY 2026, which represents a decrease of \$2.5 million, or 4.6 percent, from the Third Quarter Report. This

decrease is primarily attributed to \$1.1 million in the Police Department, comprised of \$740,000 in lower discretionary expenditures, including delays in software records management system implementation and other software and technology purchases, \$390,000 in reduced non-discretionary expenditures, which are further detailed in the citywide explanation below.

The remaining \$1.4 million net decrease consists of savings across multiple departments, comprised of a \$1.0 million decrease in non-discretionary IT allocations primarily due to deferred projects and renewals, lower licensing and technology usage costs, and reduced contract service needs. The remaining amount is attributed to reductions in various IT discretionary costs, including deferred and reduced spending across City departments.

Energy and Utilities

Energy and utilities expenditures are expected to be \$67.1 million in FY 2026, which represents an increase of \$1.8 million, or 2.7 percent, from the Third Quarter Report. This increase is primarily due to \$1.8 million in the Parks and Recreation Department, due largely to increased water use. While the department assumed reduced water consumption, including a 30.0 percent reduction in irrigation run times, hotter and drier conditions in the last quarter of the fiscal year resulted in increased irrigation and higher-than-anticipated consumption at parks and recreation facilities.

Other Expenditures

Other Expenditures are expected to be \$23.8 million in FY 2026, which represents an increase of \$19.5 million, or 451.4 percent. This increase is primarily attributed to \$19.5 million in the Citywide Program Expenditures Department associated with the accounting of the Solid Waste Management Fund asset transfer. The Third Quarter Report assumed the transaction would be recorded as a revenue transfer, while the year-end accounting recorded the transaction as both revenue and expenditure entries. As a result, recorded expenditures significantly increased, while the overall net General Fund impact of the transaction remains relatively consistent with the Third Quarter assumption.

Capital Expenditures

Capital Expenditures are expected to be \$5.1 million in FY 2026, which represents an increase of \$3.4 million, or 200.6 percent, from the Third Quarter Report. This increase is primarily attributed to \$2.5 million in the Police Department due to the reclassification of expenditures from the supplies and contracts and services categories to the capital expenditures category, including \$2.0 million in taser equipment purchases and \$390,000 in ballistic vests.

Historical Non-Personnel Savings Adjustment

As reported in the Third Quarter Report, the Department of Finance (DoF) conducted an analysis of non-personnel expenditures over the past few fiscal years, similar to the Historical Personnel Savings Adjustments mentioned earlier in this report. This analysis compared projections contained in prior third quarter budget monitoring reports and year-end actuals to estimate final expenditures more accurately. The analysis resulted in an aggregate savings adjustment of \$7.1 million to the General Fund's third quarter projections.

Excluding the noted Solid Waste Management Fund asset transfer recorded through the revenue and expenditure entries, year-end actuals reflect an additional \$824,000 decrease,

exceeding the anticipated historical savings adjustment. This improvement is largely due to lower-than-anticipated contractual and supplies expenditures.

Significant Changes to Available Fund Balance

This section outlines significant changes affecting the General Fund's available fund balance since the Third Quarter Report. While the Third Quarter Report projected an ending available fund balance of \$1.7 million, subsequent revenue reductions, partially mitigated by positive developments and mitigation actions, have resulted in an expected \$4.7 million shortfall, indicating the City will need to draw upon the General Fund Stability Reserve.

Since the release of the Third Quarter Report, several factors have reduced the available fund balance by an additional \$18.0 million, resulting in a total expected shortfall of \$16.3 million. However, \$11.6 million in positive developments and mitigation actions have reduced the estimated shortfall to \$4.7 million. While the City is expected to require a draw from the General Fund Stability Reserve to end the fiscal year balanced, these actions have significantly reduced the amount required. **Table 9: Significant Changes to Available Fund Balance Since the Third Quarter Report** provides a summary of these changes.

Significant Changes to Available Fund Balance Since Third Quarter Report		
<i>Table 9</i>		<i>in millions</i>
Projected Available Fund Balance as of Third Quarter Report	\$	1.7
Factors Contributing to a Reduction in Available Fund Balance		
Delay of CalOES Reimbursements	\$	(7.4)
Reduced Reimbursements for Parking Meter Operations		(4.1)
Reduced Reimbursements from the Transient Occupancy Tax		(1.7)
Reduced Balboa Park Zoo Parking Revenue		(1.5)
Increased Negative Interest Earnings		(1.0)
Net Increase in General Fund Expenditures		(2.3)
Total Factors Contributing to a Reduction in Available Fund Balance	\$	(18.0)
Revised Available Fund Balance	\$	(16.3)
Mitigating Actions and Positive Developments		
Net Decrease in Salaries and Wages	\$	5.0
Reduced Workers' Compensation Contributions		4.1
Comprehensive Review of Special Funds		1.4
Return of Current-Year Contributions		1.0
Net Decrease in General Fund Revenues		0.2
Total Mitigating Actions and Positive Developments	\$	11.6
FY 2026 Ending Available Fund Balance	\$	(4.7)

FACTORS CONTRIBUTING TO A REDUCTION IN FUND BALANCE

Delay of CalOES Reimbursements

While the Third Quarter Report assumed \$7.4 million in reimbursement revenue related to the January 2024 Storm Event, this revenue was not received prior to the close of FY 2026. The City continues to monitor the status of these anticipated revenues and remains in regular communication with CalOES. Any reimbursements received in FY 2027 are anticipated to be

used to replenish the amount drawn from the General Fund Stability Reserve in FY 2026, consistent with the Third Quarter Report resolution (R-316815).

Reduced Reimbursements for Parking Meter Operations

Since the Third Quarter Report, reimbursements from the Parking Meter Operations Fund have decreased by \$4.1 million. This reduction is primarily due to increased administrative and operational costs within the Parking Meter Operations Fund, primarily related to the replacement of old parking meters with new technology, which has reduced the balance available to reimburse the General Fund, including eligible expenditures incurred by the Transportation and Stormwater Departments. Work in the parking districts continues, and the reduction in reimbursements reflects changes in the allocation of available resources to support the program rather than a reduction in the work being performed.

Reduced Reimbursements from the Transient Occupancy Tax Fund

Reimbursements from the Transient Occupancy Tax Fund are \$1.7 million lower than projected in the Third Quarter Report, primarily due to the reallocation of resources to address increased expenditures in Special Promotional Programs. This includes \$1.7 million in additional support for the PETCO Park Fund to address increased special-event activity, including police presence and traffic control. These expenditures were addressed before the remaining balance could be allocated to eligible General Fund expenditures, resulting in a net decrease of \$1.7 million in General Fund reimbursements.

Reduced Balboa Park Zoo Parking Revenue

Under the agreement with the San Diego Zoo, the \$3.0 million advance payment for Balboa Park Zoo parking applies to calendar year 2026. While the Third Quarter Report assumed the entire \$3.0 million would be recorded in FY 2026, the agreement's revenue recognition terms provide for \$1.5 million to be recognized in FY 2026 and the remaining \$1.5 million in FY 2027. As a result, Balboa Park Zoo parking revenue is \$1.5 million lower than projected in the Third Quarter Report, reflecting the timing of revenue recognition rather than a reduction in the total advance payment.

Increased Negative Interest Earnings

While the Third Quarter Report accounted for negative interest earnings resulting from negative General Fund cash balances through most of the year, actual negative interest earnings were \$968,000 higher than anticipated. Negative interest earnings will be mitigated in FY 2027 and beyond through the annual issuance of Tax and Revenue Anticipated Notes.

MITIGATION ACTIONS AND POSITIVE DEVELOPMENTS

Net Decrease in Salaries and Wages

Salaries and Wages are \$5.0 million lower than anticipated in the Third Quarter Report. The savings are primarily attributed to higher-than-anticipated attrition, including retirements, resignations and other forms of attrition, particularly within the Fire-Rescue and Police Departments, as well as lower-than-anticipated overtime in Fire-Rescue resulting from lower divisional and special assignment overtime.

Reduction in Workers' Compensation Contributions

To support the City's efforts to mitigate the General Fund shortfall, contributions to the Workers' Compensation Fund were reduced by \$4.1 million from the Third Quarter projection. This reduction reflects the use of the Workers' Compensation Reserve as part of the City's

efforts to mitigate the General Fund shortfall. A plan to replenish the reserve will be included in an update to the City's Reserve Policy, which will be presented to City Council by the end of calendar year 2026.

Comprehensive Review of Special Funds

As part of ongoing efforts to identify available resources to mitigate the General Fund shortfall, the Department of Finance conducted a year-end review of special funds. The review identified a fund balance in the Cemetery Perpetuity Operations Fund that had accumulated over prior years and had not been used to reimburse the General Fund for eligible expenditures. As a result, \$1.4 million was identified and transferred to the General Fund to reimburse eligible expenditures. The Department of Finance will continue to monitor the special funds to identify available resources that may be used to reimburse the General Fund in future fiscal years.

Return of Current Year Fund Contributions

In an effort to identify opportunities to provide relief to the General Fund, a review of the Unemployment Insurance and Risk Asset Management Funds identified sufficient cash balances to support the return of contributions across the affected funds, including \$1.0 million in current-year General Fund contributions, or \$500,000 from each fund. Returning a portion of current-year contributions allows the funds to use accumulated contributions while maintaining sufficient resources to meet anticipated obligations. This action is part of the Department of Finance's ongoing efforts, in collaboration with the Personnel and Risk Management Departments, to proactively monitor fund activity and align contribution levels with anticipated funding needs.

GENERAL FUND BALANCES AND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) documents the City's approach to establishing and maintaining reserves across City operations. The following section provides an update on the General Fund's FY 2026 projected ending fund balance and reserve estimates, factoring in the FY 2026 unaudited actuals. All General Fund reserve target goals are based on a percentage of the three-year average of General Fund operating revenues for the most recent fiscal years, as reported in the City of San Diego's Annual Comprehensive Financial Report (ACFR), currently FY 2023 through FY 2025.

FISCAL YEAR 2026 GENERAL FUND BALANCES AND RESERVE PROJECTIONS

Table 10: FY 2026 General Fund Balances and Reserve Estimates Performance displays the General Fund balance and reserve estimates.

FY 2026 General Fund Balances and Reserve Estimates Performance				
Table 10		in millions		
Description	Third Quarter Projection	Unaudited Actuals	Variance	% of Operating Revenues ¹
FY 2026 Audited Beginning Fund Balance	207.1	\$ 207.1	\$ -	11.1%
Fiscal Year 2026 Projected Activity				
Revenue	\$ 2,160.6	\$ 2,164.7	\$ 4.1	
Expenditures	(2,158.9)	(2,169.4)	(10.5)	
Net Projected Activity	1.7	(4.7)	(6.4)	
FY 2026 Projected Ending Fund Balance	\$ 208.8	\$ 202.4	\$ (6.4)	10.9%
Emergency Reserve	\$ 107.6	\$ 107.6	\$ -	5.8%
Stability Reserve	99.5	99.5	-	5.3%
Use of Stability Reserve	-	(4.7)	(4.7)	-0.3%
FY 2026 Reserve Balance	207.1	202.4	-	10.9%
FY 2026 Available Fund Balance	\$ 1.7	\$ -	\$ (1.7)	0.0%

¹ Based on FY 2023 – FY 2025 operating revenues as reported in the ACFR of the respective fiscal year in accordance with the City's Reserve Policy (CP 100-20).

The FY 2026 Beginning Fund Balance is \$207.1 million, consisting entirely of the General Fund's Emergency and Stability Reserves. This balance has remained unchanged since FY 2023, reflecting the City's decision to pause reserve contributions to maintain core service delivery. Although the reserve balance has remained unchanged in recent years, its position relative to the Reserve Policy target has declined as General Fund revenues have changed. Based on the most recent three-year average of operating General Fund revenues, the beginning reserve balance represents 11.1 percent, below the 14.1 percent target established in the Reserve Policy.

The Third Quarter Report projected a positive available fund balance of \$1.7 million, while noting that the forecast remained sensitive to changes in underlying assumptions, including fluctuations in revenue collections and the realization of projected savings. Since then, the

City's projected net activity has decreased by \$6.4 million, resulting in a negative available fund balance of \$4.7 million. This change reflects \$10.5 million in higher-than-anticipated expenditures, partially offset by \$4.1 million in higher-than-anticipated revenues. Excluding the accounting of the Solid Waste Management Fund asset transfer, the General Fund's year-end position was primarily affected by lower-than-anticipated revenues, partially offset by favorable developments and intentional mitigation efforts.

Favorable developments and additional mitigating measures helped offset the expected shortfall and reduce the amount required to be drawn from the General Fund Stability Reserve. However, given the mitigation measures already implemented in recent fiscal years, opportunities for additional significant mitigation are increasingly limited. As a result, the City is expected to draw \$4.7 million from the General Fund Stability Reserve to end the fiscal year balanced, reducing the reserve balance from \$207.1 million to \$202.4 million. Following the expected draw, the reserve balance is expected to represent 10.9 percent of operating revenues, below the 14.1 percent target established in the Reserve Policy. The Department of Finance is working with the Mayor, in consultation with the Independent Budget Analyst, to develop proposed updates to the Reserve Policy, which are anticipated to be presented to the City Council by the end of calendar year 2026.

Consistent with the Third Quarter Report resolution (R-316815), any outstanding CalOES reimbursements related to the January 2024 Storm Event received in FY 2027 will be used to replenish amounts drawn from the General Fund Stability Reserve in FY 2026.

The General Fund is expected to end the fiscal year balanced with no Excess Equity available as a potential future resource. As a result, the \$1.7 million contribution to the General Fund Stability Reserve included in the FY 2027 Adopted Budget, based on the Excess Equity projected in the Third Quarter Report, will not occur. Any Excess Equity identified upon completion of the FY 2026 ACFR in December 2026 could be considered for use in subsequent budget monitoring reports in FY 2027 or during the FY 2028 budget development process.

NON-GENERAL FUNDS

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

Engineering and Capital Projects Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 187.0	\$ 188.5	\$ 1.5	0.8%
Personnel Expenditures	102.5	101.8	0.6	0.6%
Non-Personnel Expenditures	75.5	75.1	0.4	0.5%
Expenditures	\$ 178.0	\$ 177.0	\$ 1.0	0.6%
Net Year-End Projection	\$ 9.0	\$ 11.6	\$ 2.6	

Revenues in the Engineering and Capital Projects Fund are expected at \$188.5 million in FY 2026, which represents an increase of \$1.5 million, or 0.8 percent, from the Third Quarter Report. This increase is primarily attributed to \$943,000 in higher-than-anticipated reimbursements for billable work performed on permitted projects within the public right-of-way, resulting from project schedule adjustments and faster-than-anticipated project progression, and an additional \$580,000 in increased interest earnings.

Expenditures in the fund are expected at \$177.0 million in FY 2026, which represents a decrease of \$1.0 million, or 0.6 percent, when compared to the Third Quarter Report. This decrease is primarily comprised of \$620,000 in reduced personnel expenditures based on vacancies through fiscal year-end and \$393,000 in reduced non-personnel expenditures from the deferral of the Envision CAD professional services and training contract to FY 2027, lower IT fixed costs and savings from transitioning to a break/fix model for IT equipment and engineering software.

Fire/Emergency Medical Services Transport Program Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 140.9	\$ 142.4	\$ 1.5	1.0%
Personnel Expenditures	6.5	5.9	0.6	9.8%
Non-Personnel Expenditures	135.0	142.4	(7.5)	-5.5%
Expenditures	\$ 141.5	\$ 148.3	\$ (6.8)	-4.8%
Net Year-End Projection	\$ (0.6)	\$ (5.9)	\$ (5.3)	

Revenues in the Fire/Emergency Medical Services Transport Program Fund are expected at \$142.4 million in FY 2026, which represents an increase of \$1.5 million, or 1.0 percent, from the Third Quarter Report. This increase is primarily due to \$1.1 million in higher-than-anticipated patient transport revenue, reflecting increased transport activity. The remaining increase is primarily due to increased interest earnings.

Expenditures in the Fund are expected at \$148.3 million in FY 2026, which represents an increase of \$6.8 million, or 4.8 percent, from the Third Quarter Report. This increase is

primarily attributed to higher-than-anticipated contracted ambulance deployment hours based on increased service demand.

Fleet Operations Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 73.5	\$ 74.8	\$ 1.3	1.7%
Personnel Expenditures	20.7	20.9	(0.2)	-0.9%
Non-Personnel Expenditures	50.5	48.6	1.9	3.8%
Expenditures	\$ 71.2	\$ 69.4	\$ 1.7	2.4%
Net Year-End Projection	\$ 2.3	\$ 5.3	\$ 3.0	

Revenues in the Fleet Operations Fund are expected at \$74.8 million in FY 2026, which represents an increase of \$1.3 million, or 1.7 percent, from the Third Quarter Report. This increase is primarily due to higher usage and fuel charges, as well as the recovery of prior-year fuel costs identified during a fourth-quarter audit.

Expenditures in the fund are expected at \$69.4 million in FY 2026, which represents a decrease of \$1.7 million, or 2.4 percent, from the Third Quarter Report. This decrease is primarily due to a \$1.0 million reduction in auto repair supply purchases, associated with lower repair activity and deferred purchases. An additional \$526,000 decrease is attributed to IT maintenance services deferred to FY 2027 due to staff capacity constraints, as well as reduced IT non-discretionary expenditures.

Golf Course Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 42.3	\$ 46.0	\$ 3.7	8.7%
Personnel Expenditures	9.4	9.6	(0.1)	-1.5%
Non-Personnel Expenditures	22.6	23.2	(0.6)	-2.5%
Expenditures	\$ 32.0	\$ 32.7	\$ (0.7)	-2.2%
Net Year-End Projection	\$ 10.3	\$ 13.3	\$ 3.0	

Revenues in the Golf Course Fund are expected at \$46.0 million in FY 2026, which represents an increase of \$3.7 million, or 8.7 percent, from the Third Quarter Report. This increase is primarily attributed to \$3.0 million from golf rounds played at golf courses, along with corresponding rents and concessions, reflecting more favorable weather conditions and economic conditions than assumed in the Third Quarter projections. An additional \$417,000 is associated with increased interest earnings.

Expenditures in the fund are expected at \$32.7 million in FY 2026, which represents an increase of \$702,000, or 2.2 percent, from the Third Quarter Report. This increase is primarily due to increased water use resulting from ongoing instability in reclaimed water availability, which increased reliance on potable water to maintain course conditions at impacted golf courses.

Recycling Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 30.6	\$ 33.0	\$ 2.4	7.9%
Personnel Expenditures	4.0	4.0	0.0	0.4%
Non-Personnel Expenditures	27.2	27.3	(0.1)	-0.3%
Expenditures	\$ 31.3	\$ 31.3	\$ (0.1)	-0.2%
Net Year-End Projection	\$ (0.7)	\$ 1.6	\$ 2.4	

Revenues in the Recycling Fund are expected at \$33.0 million in FY 2026, which represents an increase of \$2.4 million, or 7.9 percent. This increase is primarily attributed to the receipt of \$1.6 million in unanticipated liquidation damages and \$800,000 related to the accounting of the Solid Waste Management Fund asset transfer, neither of which was included in the Third Quarter assumptions.

Expenditures in the Recycling Fund are expected at \$31.3 million in FY 2026, which represents a decrease of \$0.1 million, or 0.2 percent, and remains consistent with the Third Quarter Report.

Refuse Disposal Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 77.3	\$ 78.1	\$ 0.8	1.0%
Personnel Expenditures	11.6	12.0	(0.4)	-3.4%
Non-Personnel Expenditures	36.1	36.2	(0.1)	-0.2%
Expenditures	\$ 47.7	\$ 48.2	\$ (0.5)	-1.0%
Net Year-End Projection	\$ 29.6	\$ 29.9	\$ 0.3	

Revenues in the Refuse Disposal Fund are expected at \$78.1 million in FY 2026, which represents an increase of \$765,000 or 1.0 percent, from the Third Quarter Report. This increase is primarily comprised of \$1.4 million from interest earnings on investments, partially offset by a decrease of \$365,000 in reimbursements from the Miramar Landfill being diverted to the Miramar Greenery for processing rather than landfill disposal and \$259,000 in reduced revenue from the Solid Waste Management Fund asset transfer, based on the final asset list.

Expenditures in the fund are expected at \$48.2 million in FY 2026, which represents an increase of \$476,000, or 1.0 percent, from the Third Quarter Report. This increase is primarily due to higher personnel costs related to earlier-than-anticipated hiring.

Sewer Utility Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	in millions
				Variance %
Revenue	\$ 783.2	\$ 757.4	\$ (25.8)	-3.3%
Personnel Expenditures	90.0	89.5	0.5	0.6%
Non-Personnel Expenditures	362.9	359.4	3.5	1.0%
Expenditures	\$ 452.9	\$ 448.9	\$ 4.0	0.9%
Net Year-End Projection	\$ 330.3	\$ 308.5	\$ (21.9)	

Revenues in the Sewer Utility Funds are expected at \$757.4 million, which represents a decrease of \$25.8 million, or 3.3 percent, from the Third Quarter Report. The decrease is attributed to a \$28.8 million decrease in sewer service charges. The forecast had assumed a much higher amount of revenue from commercial and industrial customers, primarily due to higher strengths of their wastewater and larger flows. Commercial and industrial customers are based on actual water usage, instead of winter averaging and have specific assumed strengths based on the type of business operations. Historically this customer group has provided the biggest variance between cost of service assumptions and actual flows in a given year, as well as year-over-year changes in revenue. This increase is partially offset by higher interest earnings and development capacity fees.

Expenditures in the fund are expected to end the fiscal year at \$448.9 million, which represents a decrease of \$4.0 million, or 0.9 percent, from the Third Quarter Report. This decrease is primarily due to projected energy expenses erroneously assuming that facilities associated with the Pure Water Program would be online in Fiscal Year 2026.

Solid Waste Management Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 136.4	\$ 155.1	\$ 18.7	13.7%
Personnel Expenditures	29.7	29.2	0.5	1.7%
Non-Personnel Expenditures	103.8	118.0	(14.2)	-13.7%
Expenditures	\$ 133.4	\$ 147.2	\$ (13.7)	-10.3%
Net Year-End Projection	\$ 2.9	\$ 7.9	\$ 5.0	

Revenues in the Solid Waste Fund are expected at \$155.1 million in FY 2026, which represents an increase of \$18.7 million, or 13.7 percent, from the Third Quarter Report. This increase is primarily due to the accounting of the Solid Waste Management Fund asset transfer, which was not factored into the preparation of the Third Quarter projections. The year-end transaction results in revenue and expenditure entries that are expected to have a net-zero impact on the bottom line.

Expenditures in the fund are expected at \$147.2 million in FY 2026, an increase of \$13.7, or 10.3 percent, from the Third Quarter Report. This increase is primarily due to the aforementioned accounting of the Solid Waste Management Fund asset transfer, which is offset by a corresponding revenue transaction. This increase is partially offset by \$2.3 million in savings from the Electric Vehicle Replacement Pilot Program, which was not implemented

in FY 2026, \$1.6 million in savings from container assembly and distribution, and \$935,000 in reduced costs from contracted curbside processing.

Underground Surcharge Fund

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 111.4	\$ 98.4	\$ (12.9)	-11.6%
Personnel Expenditures	3.1	3.0	0.0	1.4%
Non-Personnel Expenditures	55.0	50.6	4.4	8.0%
Expenditures	\$ 58.0	\$ 53.6	\$ 4.4	7.6%
Net Year-End Projection	\$ 53.3	\$ 44.8	\$ (8.5)	

Revenues in the Underground Surcharge Fund are expected at \$98.4 million in FY 2026, which represents a decrease of \$12.9 million, or 11.6 percent, from the Third Quarter Report. This decrease is primarily due to \$12.8 million from the reclassification of SDG&E Franchise Fees revenue to the Underground Surcharge Capital Improvement Program (CIP) Fund. The transfer aligns revenue with FY 2026 budget assumptions and ensures revenue and associated fund balances are recorded in the appropriate fund, with no net impact on the overall Underground Utilities Program.

Expenditures in the fund are expected at \$53.6 million in FY 2026, which represents a decrease of \$4.4 million, or 7.6 percent, from the Third Quarter Report. While the Third Quarter Report accounted for decreased costs associated with project schedule timing, costs for SDG&E construction projects have been lower-than-anticipated. Ongoing changes to permitting and design timelines continue to affect project schedules and associated expenditures.

Water Utility Operating Funds

Rev/PE/NPE	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Revenue	\$ 1,054.9	\$ 1,102.9	\$ 48.0	4.5%
Personnel Expenditures	99.9	98.5	1.3	1.3%
Non-Personnel Expenditures	687.7	717.8	(30.1)	-4.4%
Expenditures	\$ 787.6	\$ 816.4	\$ (28.8)	-3.7%
Net Year-End Projection	\$ 267.3	\$ 286.5	\$ 19.2	

Revenues in the Water Utility Operating Funds are expected at \$1,102.9 million, which is an increase of \$48.0 million, or 4.5 percent, from the projections in the Third Quarter Report. The decrease is primarily due to \$42.3 million in other revenue and transfers in, which largely represents loan reimbursement for the utilities commercial paper program and federal pure water loans, which saw a quicker timeline for reimbursement than what was originally projected for. An additional \$3.2 million in higher development capacity fees.

Expenditures in the fund are expected to end the fiscal year at \$816.4 million, which is an increase of \$28.8 million, or 3.7 percent, from the Third Quarter Report. The increase is primarily due to \$24.7 million in higher water purchases driven by drought conditions and local water-use production limits caused by equipment bottlenecks and reservoir water quality, which reduced the amount of local water available to offset purchases. An additional

\$8.0 million in increased contractual services, including Pure Water studies, project reclassifications, and repairs. These overages were partially offset by \$4.3 million in savings from delayed energy costs and reduced capital outlays.

NON-GENERAL FUND RESERVES

The City's Reserve Policy ([Council Policy 100-20](#)) documents the City's approach to establishing and maintaining reserves across City operations. **Table 11: FY 2026 Non-General Fund Reserves** displays each non-General Fund Reserve, the respective FY 2026 target in accordance with the respective Reserve Policy, and the target status as of fiscal year-end.

FY 2026 Non-General Fund Reserves				
Table 11			in millions	
Department	Fund Name	Reserve Type	FY 2026 Reserve 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	35.2	On Target
		Secondary Purchase Reserve	21.1	On Target
Risk Management	Long-Term Disability Fund	Risk Management Reserve	5.8	Not on Target
	Public Liability Fund	Risk Management Reserve	46.7	Not on Target
	Workers' Compensation Fund	Risk Management Reserve	39.7	Not on Target

The status of all reserves remains consistent with the Third Quarter Report, with the exception of the Water Utility Funds Rate Stabilization Fund Reserve, which is now expected to be on target. Consistent with the Third Quarter Report, the Development Services, Public Utilities, and Risk Management's reserves are not expected to meet their respective targets. Details regarding these reserves are provided below. The Department of Finance will continue to work with the respective departments to monitor reserve levels and provide updates in future quarterly monitoring reports. Additionally, work is ongoing to review the Reserve Policy, with proposed revisions anticipated to be presented to Council by the end of calendar year 2026.

Development Services Fund Operating Reserve

The Development Services Fund accounts for the City's development review and inspection services, which are funded directly by fees and charges paid by Development Services' customers. The Operating Reserve is intended to provide financial stability during economic cycles and to support business continuity in the event of significant natural or man-made disasters. Consistent with the Third Quarter Report, the Development Services Department (DSD) does not expect to meet the Reserve Policy target of \$19.3 million, or 15.0 percent of the most recent three years of audited actual expenditures. Based on unaudited year-end actuals,

and the absence of a beginning balance, the reserve is not expected to have a balance at the close of the fiscal year.

As part of the department's mitigation strategy, fees increased by 7.25 percent in May 2026 to align with the approved labor agreement from prior years, reflect higher fixed fringe costs, and account for sustained inflation in recent fiscal years. In addition, a dynamic pricing model was introduced in July 2025 to better support full cost recovery for permitting services. Under this approach, fees are calculated based on the cost of services at the time of invoicing, rather than the application's "Deemed Complete Date," resulting in more precise cost recovery. DSD will continue to implement and refine these measures to rebuild the reserve over an anticipated three-year period, alongside ongoing efforts to reevaluate the existing Reserve Policy.

Water Utility Rate Stabilization Fund Reserve

The Water Utility Rate Stabilization Fund (RSF) Reserve is maintained in accordance with 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 water rates for system operations and to 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 water system's operations and maintenance costs.

Since the Third Quarter Report, the status of the Water RSF reserve is now expected to be on target. This change is primarily due to the recording of the Patz litigation settlement, which was tentatively approved in May 2026 and approved via City Council Resolution in August 2026. The approximately \$80.0 million reduction in liability from the settlement allows for a significant one-time contribution to the RSF. The anticipated contribution is expected to restore the reserve, at a minimum, to its target level.

Finalization of the RSF reserve balance occurs in conjunction with the City's Annual Comprehensive Financial Report (ACFR), which will be completed after the release of this report. PUD will provide the final, confirmed reserve balance upon release of the department's updated Five-Year Financial Outlook in November 2026.

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 due to 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. Consistent with the Third Quarter Report, the estimated ending fund balance for the LTD Reserve is \$4.2 million, which is approximately \$1.6 million below the FY 2026 reserve target of \$5.8 million. At this time, no additional contributions beyond the amounts needed to fund current year expenditures will be made, which will result in the reserve remaining below Reserve Policy target levels.

Public Liability Fund Reserve

The Public Liability (PL) Fund Reserve is funded entirely by the General Fund to support claims arising from real or alleged acts on the part of the City, including claims for bodily injury,

property damage, inverse condemnation, false arrest, and errors and 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 \$20.8 million, which is approximately \$25.9 million below the PL Reserve target of \$46.7 million. This represents a further decrease of \$7.7 million compared to the Third Quarter Report, primarily due to lower-than-anticipated insurance proceeds and higher-than-anticipated claims activity. The PL Fund Reserve will use available reserves to support FY 2026 costs, avoiding an additional \$7.7 million General Fund contribution and reducing the need to draw on the General Fund Stability Reserve. Insurance proceeds associated with FY 2026 claims activity are expected in FY 2027 and will be available to replenish the reserve.

As discussed in previous budget monitoring reports, the PL Fund provided an interest-bearing interfund loan to the Sewer Utility's Municipal Fund in FY 2024 and FY 2025, with a final loan installment in the current fiscal year. These loans support the Industrial Wastewater Control Program (IWCP) subsidy for FY 2023-2025, during which time the program's fees were incrementally increased until reaching full cost recovery in FY 2026. Beginning in FY 2027, the Sewer Utility's Municipal Fund is expected to begin making annual debt service payments, with full repayment of the interfund loan targeted by FY 2031.

As a result of these loans, the PL Fund Reserve is expected to remain below its policy target levels throughout the loan period. In the event the PL Fund lacks sufficient funds to meet its financial obligations, the Sewer Utility's Municipal Fund would be required to immediately repay the outstanding loan balance using other legally available funds. Accordingly, although the reserve will remain below the Reserve Policy, it is expected to remain capable of meeting its obligations should the need arise.

Workers' Compensation Fund Reserve

The Workers' Compensation (WC) Fund Reserve provides funding for medical and disability costs arising 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 is estimated at \$17.7 million, which is approximately \$22.1 million below the FY 2026 reserve target of \$39.7 million. Compared to the Third Quarter Report, this represents a further decrease of \$5.2 million, primarily due to a \$5.2 million reduction in contributions from the General Fund and non-General Funds, as part of the City's efforts to mitigate the General Fund shortfall.

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

CONCLUSION

The FY 2026 Year-End Financial Performance Report provides the City Council and the public with unaudited revenue and expenditure activity compared to the respective year-end projections included in the FY 2026 Third Quarter Report. This report is integral to the budget process, reflecting the City's commitment to using financial data to make better-informed decisions and providing transparency to the City's budget and finances.

General Fund revenues and expenditures are expected to have significant variances from the projections included in the Third Quarter Report. While the year-end accounting of the Solid Waste Management Fund asset transfer contributes significantly to the reported increases in both revenues and expenditures, excluding this transaction, the General Fund's projected position has been primarily impacted by lower-than-anticipated revenues, partially offset by lower expenditures and intentional mitigation efforts.

Since the Third Quarter Report, the General Fund's projected available fund balance has shifted from a \$1.7 million positive balance to a \$4.7 million negative balance, representing a \$6.4 million change. Favorable developments and additional mitigation measures have reduced the projected shortfall; however, the City is expected to draw \$4.7 million from the General Fund Stability Reserve to close the fiscal year balanced. Consistent with the Third Quarter Report resolution (R-316815), any outstanding CalOES reimbursement revenue related to the January 2024 Storm Event received in FY 2027 is expected to replenish the amount drawn from the Stability Reserve.

As discussed in the General Fund Balances and Reserves section of this report, the expected use of the Stability Reserve further impacts the City's available reserve resources. The ending FY 2026 General Fund reserves balance of \$202.4 million, or 10.9 percent of the three-year average of operating revenue, remains below the 14.1 percent target outlined in the City's Reserve Policy. The Department of Finance is working with the Mayor to propose revisions to the policy, which are anticipated to be presented to the City Council by the end of calendar year 2026.

The Year-End Performance Report does not include any action items for City Council, as the General Fund is expected to end the fiscal year balanced, with no Excess Equity available as a potential resource. Accordingly, the \$1.7 million contribution to the General Fund Stability Reserve contemplated in the FY 2027 Adopted Budget, based on the Excess Equity projected in the Third Quarter Report and contingent upon that Excess Equity materializing, will not occur. If this changes upon the completion of the FY 2026 ACFR in December 2026, authority to use any potential Excess Equity may be requested through subsequent budget monitoring reports in FY 2027 or through the FY 2028 budget development process.

Updated projections are anticipated to be completed in November 2026 with the release of the Fiscal Year 2028-2032 Five-Year Financial Outlook Report. The Department of Finance will also report to the City Council quarterly with the release of the First Quarter, Mid-Year, and Third Quarter Budget Monitoring Reports.

ATTACHMENTS

1. General Fund Revenues Comparison
2. General Fund Expenditures Comparison
3. Non-General Funds Comparison
4. Fiscal Year 2026 Financial Performance Report, as of June 2026
5. Office of the City Attorney - Reporting Requirements – Section 19 of the Fiscal Year 2026 Appropriation Ordinance
6. Homelessness Strategies and Solutions Department – Fiscal Year 2026 Year-End Performance and Grant Funding Update
7. Year-End Financial Performance Report – Vacancy Status Report
8. Fiscal Year 2026 – Addition of Programmatic Supplemental Positions
9. Fiscal Year 2026 – Use of Parking Meter Revenues

General Fund Revenues Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
General Fund Major Revenues				
Charges for Current Services	\$ 37,102,741	\$ 37,102,741	\$ -	0.0%
Franchise Fees	111,350,103	112,075,246	725,143	0.7%
Interest and Dividends	(11,071,906)	(12,039,629)	(967,723)	8.7%
Motor Vehicle License Fees	2,121,522	2,121,523	1	0.0%
Fines, Forfeitures, and Penalties	-	5,785	5,785	100.0%
Other Revenue	472,663	23,520,677	23,048,014	4876.2%
Property Tax	847,398,106	841,410,837	(5,987,269)	-0.7%
Property Transfer Tax	10,898,403	11,189,952	291,549	2.7%
Refuse Collector Business Tax	1,415,121	1,477,043	61,922	4.4%
Revenue from Federal and Other Agencies	1,411,987	1,411,987	-	0.0%
Revenue from Money and Property	7,209,228	12,412,136	5,202,908	72.2%
Sales Tax	379,153,785	384,868,764	5,714,979	1.5%
Transfers In	51,881,118	37,046,295	(14,834,823)	-28.6%
Transient Occupancy Tax	166,341,014	166,476,664	135,650	0.1%
<i>Subtotal Major General Fund Revenues</i>	<i>\$ 1,605,683,885</i>	<i>\$ 1,619,080,021</i>	<i>\$ 13,396,136</i>	<i>0.8%</i>
City Attorney	\$ 9,894,857	\$ 9,335,349	\$ (559,508)	-5.7%
City Auditor	-	423	423	100.0%
City Clerk	297,686	312,750	15,064	5.1%
City Planning	11,972,954	12,105,426	132,472	1.1%
City Treasurer	43,899,072	44,798,768	899,696	2.0%
Citywide Program Expenditures	-	-	-	0.0%
Communications	766,435	741,843	(24,592)	-3.2%
Compliance	2,760,980	2,950,994	190,014	6.9%
Council Administration	8,179	9,679	1,500	18.3%
Council District 1	9,637	9,619	(18)	-0.2%
Council District 1 - Community Projects, Programs and Services	-	-	-	0.0%
Council District 2	-	-	-	0.0%
Council District 2 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 3	32,185	26,741	(5,444)	-16.9%
Council District 3 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 4	19,425	24,702	5,277	27.2%
Council District 4 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 5	24,621	29,305	4,684	19.0%
Council District 5 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 6	64,764	63,740	(1,024)	-1.6%
Council District 6 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 7	18,243	18,372	129	0.7%
Council District 7 - Community Projects, Programs, and Services	-	-	-	0.0%
Council District 8	51,598	46,400	(5,198)	-10.1%
Council District 8 - Community Projects, Programs, and Services	-	-	-	0.0%

General Fund Revenues Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Council District 9	\$ 109,762	\$ 103,455	\$ (6,307)	-5.7%
Council District 9 - Community Projects, Programs, and Services	-	-	-	0.0%
Department of Finance	1,674,699	1,682,265	7,566	0.5%
Department of Information Technology	-	(13)	(13)	100.0%
Development Services	1,453,404	1,420,301	(33,103)	-2.3%
Economic Development	75,757,087	76,484,695	727,608	1.0%
Environmental Services	10,479,994	9,028,672	(1,451,322)	-13.8%
Ethics Commission	11,360	11,360	-	0.0%
Fire-Rescue	82,494,037	81,233,594	(1,260,443)	-1.5%
General Services	5,640,976	6,084,780	443,804	7.9%
Homelessness Strategies & Solutions	51,225,799	48,739,240	(2,486,559)	-4.9%
Human Resources	1,332,074	1,399,902	67,828	5.1%
Library	3,678,155	3,915,317	237,162	6.4%
Office of Emergency Services	1,548,475	1,647,982	99,507	6.4%
Office of the Commission on Police Practices	10,301	10,301	-	0.0%
Office of the Independent Budget Analyst	(146)	(146)	-	0.0%
Office of the Mayor	286,099	196,788	(89,311)	-31.2%
Parks and Recreation	60,846,356	59,555,225	(1,291,131)	-2.1%
Performance and Analytics	313,554	310,033	(3,521)	-1.1%
Personnel	3,504	3,510	6	0.2%
Police	76,182,692	76,615,583	432,891	0.6%
Public Utilities	1,633,375	1,658,257	24,882	1.5%
Purchasing and Contracting	1,299,650	1,558,395	258,745	19.9%
Stormwater	17,448,838	15,267,236	(2,181,602)	-12.5%
Transportation	91,661,839	88,235,991	(3,425,848)	-3.7%
<i>Subtotal Departmental General Fund Revenues</i>	<i>\$ 554,904,341</i>	<i>\$ 545,627,155</i>	<i>\$ (9,277,186)</i>	<i>-1.7%</i>
Total General Fund Revenues	\$ 2,160,596,405	\$ 2,164,716,855	\$ 4,120,450	0.2%

¹ The Fiscal Year 2026 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2026 budget development process.

General Fund Expenditures Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
City Attorney	\$ 96,038,485	\$ 95,186,953	\$ 851,532	0.9%
City Auditor	5,686,911	5,527,297	159,614	2.8%
City Clerk	8,280,546	8,061,250	219,296	2.6%
City Planning	21,479,394	21,488,092	(8,698)	0.0%
City Treasurer	21,270,220	21,035,512	234,708	1.1%
Citywide Program Expenditures	159,260,898	179,882,419	(20,621,521)	-12.9%
Communications	7,460,140	7,822,945	(362,805)	-4.9%
Compliance	6,310,446	6,301,607	8,839	0.1%
Council Administration	2,453,674	2,515,018	(61,344)	-2.5%
Council District 1	1,783,815	1,782,703	1,112	0.1%
Council District 1 - Community Projects, Programs and Services	99,545	77,978	21,567	21.7%
Council District 2	2,223,711	2,218,680	5,031	0.2%
Council District 2 - Community Projects, Programs and Services	90,310	90,310	-	0.0%
Council District 3	2,134,244	2,133,398	846	0.0%
Council District 3 - Community Projects, Programs and Services	100,000	100,000	-	0.0%
Council District 4	2,635,475	1,705,258	930,217	35.3%
Council District 4 - Community Projects, Programs and Services	100,000	98,260	1,740	1.7%
Council District 5	1,971,077	1,982,773	(11,696)	-0.6%
Council District 5 - Community Projects, Programs and Services	100,000	100,000	-	0.0%
Council District 6	2,014,899	1,940,705	74,194	3.7%
Council District 6 - Community Projects, Programs and Services	100,000	100,000	-	0.0%
Council District 7	1,937,289	1,948,937	(11,648)	-0.6%
Council District 7 - Community Projects, Programs and Services	100,000	100,000	-	0.0%
Council District 8	1,988,363	1,988,740	(377)	0.0%
Council District 8 - Community Projects, Programs and Services	100,000	96,000	4,000	4.0%
Council District 9	1,912,066	1,903,978	8,088	0.4%
Council District 9 - Community Projects, Programs and Services	65,000	65,000	-	0.0%
Department of Finance	30,705,308	30,897,798	(192,490)	-0.6%
Department of Information Technology	3,438,020	3,278,681	159,339	4.6%
Development Services	12,870,130	12,844,061	26,069	0.2%
Economic Development	24,588,528	24,230,955	357,573	1.5%
Environmental Services	31,458,328	32,007,778	(549,450)	-1.7%
Ethics Commission	1,805,547	1,797,977	7,570	0.4%
Fire-Rescue	390,899,614	383,678,818	7,220,796	1.8%
General Services	29,666,414	28,983,778	682,636	2.3%
Homelessness Strategies & Solutions	51,236,991	48,796,874	2,440,117	4.8%
Human Resources	10,491,446	10,375,087	116,359	1.1%
Library	77,089,738	75,677,675	1,412,063	1.8%
Office of Emergency Services	4,158,411	4,226,845	(68,434)	-1.6%

General Fund Expenditures Comparison

Department ¹	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Office of the Commission on Police Practices	\$ 1,868,250	\$ 1,815,258	\$ 52,992	2.8%
Office of the Independent Budget Analyst	4,547,886	4,467,533	80,353	1.8%
Office of the Mayor	9,924,523	9,839,927	84,596	0.9%
Parks and Recreation	197,043,009	202,753,308	(5,710,299)	-2.9%
Performance and Analytics	4,568,644	4,371,831	196,813	4.3%
Personnel	16,971,769	16,868,138	103,631	0.6%
Police	707,253,203	699,569,129	7,684,074	1.1%
Public Utilities	2,755,359	2,618,175	137,184	5.0%
Purchasing and Contracting	12,093,133	11,848,840	244,293	2.0%
Stormwater	64,212,242	62,112,005	2,100,237	3.3%
Transportation	129,757,798	130,091,073	(333,275)	-0.3%
Historical Savings Adjustment ²	(8,190,163)	-	(8,190,163)	100.0%
Total General Fund Expenditures	\$ 2,158,910,636	\$ 2,169,405,357	\$ (10,494,721)	-0.5%

¹ The Fiscal Year 2026 Adopted Budget included several reorganizations and restructures. The accounting structure changes were approved as part of the FY 2026 budget development process.

² The Third Quarter Projection included cumulative historical savings adjustments of \$8.2 million based on factors that may contribute to the difference between departmental projections and year-end actuals, including implemented mitigation actions.

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Airports Fund	Revenue	\$ 9,085,297	\$ 9,378,268	\$ 292,971	3.2%
	Expenditures	11,717,652	11,062,112	655,540	5.6%
Central Stores Fund	Revenue	10,938,077	11,277,642	339,565	3.1%
	Expenditures	11,670,177	11,266,631	403,546	3.5%
Concourse and Parking Garages Operating Fund	Revenue	1,813,561	2,136,627	323,066	17.8%
	Expenditures	3,663,857	3,571,702	92,156	2.5%
Development Services Fund	Revenue	162,818,652	162,129,724	(688,928)	-0.4%
	Expenditures	150,406,223	150,417,589	(11,366)	0.0%
Energy Conservation Program Fund	Revenue	6,128,808	6,134,196	5,388	0.1%
	Expenditures	7,022,757	6,782,945	239,812	3.4%
Engineering & Capital Projects Fund	Revenue	186,966,702	188,514,396	1,547,694	0.8%
	Expenditures	177,963,726	176,951,088	1,012,639	0.6%
Facilities Financing Fund	Revenue	(0)	-	0	-100.0%
	Expenditures	(0)	42,044	(42,044)	8759166.7%
Fire/Emergency Medical Services Transport Program Fund	Revenue	140,898,500	142,359,733	1,461,233	1.0%
	Expenditures	141,467,114	148,277,868	(6,810,754)	-4.8%
Fleet Operations Operating Fund	Revenue	73,506,484	74,760,942	1,254,457	1.7%
	Expenditures	71,161,911	69,437,141	1,724,770	2.4%
GIS Fund	Revenue	5,350,741	5,370,851	20,110	0.4%
	Expenditures	6,176,889	6,182,283	(5,394)	-0.1%
Golf Course Fund	Revenue	42,325,739	46,000,109	3,674,370	8.7%
	Expenditures	32,046,557	32,748,216	(701,659)	-2.2%
Information Technology Fund	Revenue	79,361,673	77,587,255	(1,774,417)	-2.2%
	Expenditures	82,689,322	80,932,041	1,757,281	2.1%
Junior Lifeguard Program Fund	Revenue	1,283,188	1,253,410	(29,778)	-2.3%
	Expenditures	1,127,253	1,396,230	(268,978)	-23.9%
Local Enforcement Agency Fund	Revenue	1,084,617	1,100,486	15,869	1.5%
	Expenditures	1,016,505	1,034,750	(18,245)	-1.8%
Los Peñasquitos Canyon Preserve Fund	Revenue	32,964	32,733	(231)	-0.7%
	Expenditures	7,549	7,549	0	0.0%
OneSD Support Fund	Revenue	28,368,526	28,434,235	65,709	0.2%
	Expenditures	29,614,655	29,328,374	286,281	1.0%
Parking Meter Operations Fund	Revenue	21,647,629	19,440,641	(2,206,988)	-10.2%
	Expenditures	22,330,274	19,714,996	2,615,277	11.7%
Petco Park Fund	Revenue	19,122,299	21,215,755	2,093,456	10.9%
	Expenditures	19,891,579	22,234,794	(2,343,216)	-11.8%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Publishing Services Fund	Revenue	\$ 804,723	\$ 884,771	\$ 80,049	9.9%
	Expenditures	1,724,725	1,740,324	(15,598)	-0.9%
Recycling Fund	Revenue	30,559,437	32,962,690	2,403,253	7.9%
	Expenditures	31,268,307	31,319,794	(51,487)	-0.2%
Refuse Disposal Fund	Revenue	77,345,465	78,110,074	764,609	1.0%
	Expenditures	47,720,839	48,196,455	(475,616)	-1.0%
Risk Management Administration Fund	Revenue	19,061,087	19,455,875	394,788	2.1%
	Expenditures	19,507,451	19,548,076	(40,625)	-0.2%
Seized Assets - California Fund	Revenue	227,593	268,000	40,407	17.8%
	Expenditures	312,802	255,124	57,678	18.4%
Seized Assets - Federal DOJ Fund	Revenue	1,286,117	1,342,669	56,552	4.4%
	Expenditures	1,239,688	1,035,722	203,966	16.5%
Seized Asset - Federal Treasury Fund	Revenue	1,183	1,460	277	23.4%
	Expenditures	29,068	-	29,068	100.0%
Sewer Utility Funds ¹	Revenue	783,223,810	757,392,309	(25,831,501)	-3.3%
	Expenditures	452,905,714	448,933,686	3,972,028	0.9%
Solid Waste Management Fund	Revenue	136,372,921	155,120,944	18,748,023	13.7%
	Expenditures	133,439,591	147,175,633	(13,736,042)	-10.3%
State COPS	Revenue	3,706,848	4,527,050	820,202	22.1%
	Expenditures	6,142,671	5,166,172	976,499	15.9%
Transient Occupancy Tax Fund					
Cultural Affairs	Revenue	17,202	18,362	1,160	6.7%
Special Events & Filming	Revenue	203,306	204,555	1,249	0.6%
Major Revenues	Revenue	10,638	-	(10,638)	-100.0%
Special Promotional Programs	Revenue	149,799,640	149,526,539	(273,101)	-0.2%
	<i>Total Transient Occupancy Tax Fund Revenue</i>	<i>\$ 150,030,786</i>	<i>\$ 149,749,456</i>	<i>\$ (281,331)</i>	<i>-0.2%</i>
Cultural Affairs	Expenditures	13,815,390	13,708,854	106,536	0.8%
Special Events & Filming	Expenditures	1,680,987	1,626,749	54,239	3.2%
Major Revenues	Expenditures	-	-	-	0.0%
Special Promotional Programs	Expenditures	137,746,308	137,652,222	94,086	0.1%
	<i>Total Transient Occupancy Tax Fund Expenditures</i>	<i>\$ 153,242,686</i>	<i>\$ 152,987,825</i>	<i>\$ 254,861</i>	
Underground Surcharge Fund	Revenue	111,381,489	98,449,609	(12,931,880)	-11.6%
	Expenditures	58,042,252	53,625,964	4,416,288	7.6%
Water Utility Operating Fund ¹	Revenue	1,054,899,292	1,102,864,044	47,964,752	4.5%
	Expenditures	787,571,327	816,351,641	(28,780,314)	-3.7%

Non-General Fund Comparison

Fund	Revenue/ Expenditures	Third Quarter Projection	Unaudited Actuals	Variance	Variance %
Wireless Communications Technology Fund	Revenue	\$ 12,073,231	\$ 12,039,049	\$ (34,181)	0.0%
	Expenditures	12,550,297	12,562,628	(12,330)	-0.1%

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

The City of **SAN DIEGO**

FISCAL YEAR 2026 **Financial Performance Report** As of June 2026



October 2026

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 12 (as of June 2026).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of June 2026, and therefore, does not include forward looking statements or projections.

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

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

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Financial Performance Report – Period Ended June 2026

General Fund Summary As of Period 12, Ended June 2026 (100% 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	\$ 841,410,837	99.6%	\$ 807,079,239	\$ 34,331,598	4.3%	
Sales Taxes	374,533,252	374,533,252	384,868,764	102.8%	372,287,163	12,581,601	3.4%	
Transient Occupancy Taxes	170,257,130	170,257,130	166,476,664	97.8%	165,620,308	856,355	0.5%	
Property Transfer Tax	11,884,826	11,884,826	11,189,952	94.2%	11,373,621	(183,669)	-1.6%	
Licenses & Permits	62,405,713	62,258,321	45,453,582	73.0%	45,412,611	40,971	0.1%	
Fines & Forfeitures	45,748,349	45,748,349	40,136,012	87.7%	34,441,701	5,694,311	16.5%	
Interest & Dividends	5,500,000	5,500,000	(6,355,560)	-115.6%	(6,491,071)	135,511	-2.1%	
Franchises	106,495,903	106,495,903	114,927,015	107.9%	101,157,923	13,769,091	13.6%	
Rents & Concessions	80,317,212	80,317,212	74,551,290	92.8%	86,605,006	(12,053,715)	-13.9%	
Revenues from Other Agencies	11,220,846	10,702,048	13,699,964	128.0%	12,759,058	940,906	7.4%	
Charges for Current Services	330,859,647	335,525,837	343,762,829	102.5%	306,467,793	37,295,035	12.2%	
Other Revenue	2,163,337	2,163,337	27,564,922	1274.2%	11,653,642	15,911,279	136.5%	
Transfers	121,450,561	121,150,561	107,030,585	88.3%	123,157,470	(16,126,885)	-13.1%	
Total General Fund Revenue	\$ 2,167,433,989	\$ 2,171,133,989	\$ 2,164,716,854	99.7%	\$ 2,071,524,464	\$ 93,192,390	4.5%	
Expenditures								
Personnel Services	\$ 961,506,778	\$ 977,419,741	\$ 976,439,888	99.9%	\$ 961,073,166	\$ 15,366,723	1.6%	
Total PE	\$ 961,506,778	\$ 977,419,741	\$ 976,439,888	99.9%	\$ 961,073,166	\$ 15,366,723	1.6%	
Fringe Benefits	602,290,688	593,114,927	599,447,172	101.1%	575,528,673	23,918,499	4.2%	
Supplies	37,253,167	37,390,311	36,093,207	96.5%	31,428,785	4,664,421	14.8%	
Contracts & Services	344,736,900	333,360,628	324,924,376	97.5%	376,500,437	(51,576,061)	-13.7%	
Information Technology	58,161,208	54,966,437	51,845,748	94.3%	57,444,702	(5,598,953)	-9.7%	
Energy & Utilities	65,503,236	72,176,534	67,081,331	92.9%	66,225,463	855,868	1.3%	
Capital Expenditures	857,179	5,228,545	5,099,557	97.5%	1,899,888	3,199,669	168.4%	
Debt	10,905,860	8,990,630	8,981,057	99.9%	7,129,421	1,851,636	26.0%	
Other Expenditures	5,967,486	14,089,575	23,793,074	168.9%	4,743,524	19,049,550	401.6%	
Transfers	80,251,487	74,396,663	75,690,372	101.7%	94,572,353	(18,881,980)	-20.0%	
Total NPE	\$ 1,205,927,211	\$ 1,193,714,248	\$ 1,192,955,894	99.9%	\$ 1,215,473,245	\$ (22,517,352)	-1.9%	
Total General Fund Expenditures	\$ 2,167,433,989	\$ 2,171,133,989	\$ 2,169,395,782	99.9%	\$ 2,176,546,411	\$ (7,150,629)	-0.3%	
Net Impact	\$ -	\$ -	\$ (4,678,928)		\$ (105,021,947)	\$ 100,343,019		

Financial Performance Report – Period Ended June 2026

Schedule 1

General Fund Revenue Status Report
As of Period 12, Ended June 2026 (100% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Property Taxes	\$ 841,410,837	\$ 844,597,213	99.6%	\$ 807,079,239	\$ 34,331,598	4.3%
Sales Taxes	384,868,764	374,533,252	102.8%	372,287,163	12,581,601	3.4%
Transient Occupancy Taxes	166,476,664	170,257,130	97.8%	165,620,308	856,355	0.5%
Property Transfer Tax	11,189,952	11,884,826	94.2%	11,373,621	(183,669)	-1.6%
Licenses & Permits						
Business Taxes	26,857,623	29,193,215	92.0%	24,086,197	2,771,426	11.5%
Rental Unit Taxes	8,188,720	7,284,502	112.4%	8,076,915	111,805	1.4%
Parking Meters	-	15,500,000	0.0%	-	-	100.0%
Alarm Permit Fees	925,467	1,090,766	84.8%	690,974	234,493	33.9%
Other Licenses and Permits	9,482,300	9,189,838	103.2%	12,558,525	(3,076,225)	-24.5%
Total Licenses & Permits	45,453,582	62,258,321	73.0%	45,412,611	40,971	0.1%
Fines & Forfeitures						
Parking Citations	32,774,186	37,551,663	87.3%	25,438,437	7,335,749	28.8%
Municipal Court	2,334,097	2,975,569	78.4%	3,099,029	(764,932)	-24.7%
Other Fines & Forfeitures	5,027,181	5,221,117	96.3%	5,904,234	(877,054)	-14.9%
Negligent Impound	548	-	100.0%	-	548	100.0%
Total Fines & Forfeitures	40,136,012	45,748,349	87.7%	34,441,701	5,694,311	16.5%
Interest & Dividends	(6,355,560)	5,500,000	-115.6%	(6,491,071)	135,511	-2.1%
Franchises						
SDG&E	70,774,472	66,287,477	106.8%	59,825,286	10,949,186	18.3%
CATV	8,910,451	9,192,915	96.9%	9,638,174	(727,723)	-7.6%
Refuse Collection	14,313,887	14,669,936	97.6%	13,815,900	497,987	3.6%
Other Franchises	20,928,205	16,345,575	128.0%	17,878,563	3,049,642	17.1%
Total Franchises	114,927,015	106,495,903	107.9%	101,157,923	13,769,091	13.6%
Rents & Concessions						
Mission Bay	39,863,931	41,273,512	96.6%	48,738,391	(8,874,459)	-18.2%
Pueblo Lands	8,444,496	10,327,611	81.8%	11,563,840	(3,119,344)	-27.0%
Other Rents and Concessions	26,242,863	28,716,089	91.4%	26,302,775	(59,912)	-0.2%
Total Rents & Concessions	74,551,290	80,317,212	92.8%	86,605,006	(12,053,715)	-13.9%

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Financial Performance Report – Period Ended June 2026

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	\$ 13,699,964	\$ 10,702,048	128.0%	\$ 12,759,058	\$ 940,906	7.4%
Charges for Current Services	343,762,829	335,525,837	102.5%	306,467,793	37,295,035	12.2%
Other Revenue	27,564,922	2,163,337	1274.2%	11,653,642	15,911,279	136.5%
Transfers	107,030,585	121,150,561	88.3%	123,157,470	(16,126,885)	-13.1%
Total General Fund Revenue	\$ 2,164,716,854	\$ 2,171,133,989	99.7%	\$ 2,071,524,464	\$ 93,192,390	4.5%

Financial Performance Report – Period Ended June 2026

Schedule 2

General Fund Department Expenditure Status Report
As of Period 12, Ended June 2026 (100% Completed)
(Unaudited)

	FY26	FY26	FY26 % of	FY25	FY26/FY25	FY26/FY25
	Actuals	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 95,186,953	\$ 95,186,953	100.0%	\$ 90,268,711	\$ 4,918,242	5.4%
City Auditor	5,527,297	5,614,146	98.5%	5,455,830	71,467	1.3%
City Clerk	8,061,250	8,178,279	98.6%	7,670,865	390,385	5.1%
City Council – District 1	1,860,681	2,017,654	92.2%	1,702,287	158,394	9.3%
City Council – District 2	2,308,989	2,310,920	99.9%	2,118,090	190,900	9.0%
City Council – District 3	2,233,398	2,233,398	100.0%	2,127,385	106,013	5.0%
City Council – District 4	1,803,518	1,816,804	99.3%	1,829,462	(25,944)	-1.4%
City Council – District 5	2,082,773	2,134,446	97.6%	1,933,772	149,001	7.7%
City Council – District 6	2,040,705	2,043,113	99.9%	1,964,306	76,399	3.9%
City Council – District 7	2,048,937	2,107,467	97.2%	2,024,018	24,919	1.2%
City Council – District 8	2,084,740	2,168,419	96.1%	2,042,276	42,464	2.1%
City Council – District 9	1,968,978	1,968,978	100.0%	2,007,783	(38,805)	-1.9%
City Planning	21,488,092	21,488,092	100.0%	15,487,649	6,000,442	38.7%
City Treasurer	21,035,512	21,035,512	100.0%	20,978,378	57,134	0.3%
Citywide Program Expenditures	179,872,846	180,502,212	99.7%	189,446,301	(9,573,455)	-5.1%
Commission on Police Practices	1,815,258	2,001,972	90.7%	1,553,239	262,019	16.9%
Communications	7,822,945	7,822,945	100.0%	7,431,891	391,054	5.3%
Compliance	6,301,607	6,301,607	100.0%	6,370,417	(68,810)	-1.1%
Council Administration	2,515,018	2,718,839	92.5%	3,019,542	(504,523)	-16.7%
Department of Finance	30,897,798	30,897,798	100.0%	28,779,070	2,118,728	7.4%
Department of Information Technology	3,278,681	3,278,681	100.0%	2,947,113	331,568	11.3%
Development Services	12,844,061	12,844,061	100.0%	12,784,450	59,611	0.5%
Economic Development	24,230,955	24,230,955	100.0%	13,620,613	10,610,342	77.9%
Environmental Services	32,007,778	32,007,778	100.0%	102,172,885	(70,165,107)	-68.7%
Ethics Commission	1,797,977	1,797,977	100.0%	1,891,613	(93,636)	-5.0%
Fire-Rescue	383,678,818	383,678,818	100.0%	364,300,193	19,378,625	5.3%
General Services	28,983,778	28,983,778	100.0%	24,179,208	4,804,570	19.9%
Government Affairs	-	-	100.0%	1,104,581	(1,104,581)	-100.0%
Homelessness Strategies & Solutions	48,796,874	48,796,874	100.0%	45,070,322	3,726,552	8.3%
Human Resources	10,375,087	10,375,087	100.0%	11,330,689	(955,602)	-8.4%
Library	75,677,675	75,677,675	100.0%	73,610,220	2,067,455	2.8%
Office of Boards & Commissions	-	-	100.0%	910,189	(910,189)	-100.0%
Office of Emergency Services	4,226,845	4,226,845	100.0%	4,050,913	175,932	4.3%
Office of the Chief Operating Officer ²	-	-	100.0%	6,352,450	(6,352,450)	-100.0%
Office of the IBA	4,467,533	4,484,493	99.6%	2,961,697	1,505,836	50.8%
Office of the Mayor	9,839,927	9,839,927	100.0%	4,007,718	5,832,209	145.5%
Parks & Recreation	202,753,308	202,882,296	99.9%	190,584,886	12,168,422	6.4%

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Financial Performance Report – Period Ended June 2026

Schedule 2 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Performance & Analytics	\$ 4,371,831	\$ 4,371,831	100.0%	\$ 5,286,281	\$ (914,450)	-17.3%
Personnel	16,868,138	16,868,138	100.0%	16,076,206	791,933	4.9%
Police	699,569,129	699,569,129	100.0%	691,169,483	8,399,646	1.2%
Public Utilities	2,618,175	2,618,175	100.0%	2,143,352	474,822	22.2%
Purchasing & Contracting	11,848,840	11,848,840	100.0%	10,990,196	858,645	7.8%
Race & Equity	-	-	100.0%	1,084,526	(1,084,526)	-100.0%
Real Estate & Airport Management ¹	-	-	100.0%	7,884,065	(7,884,065)	-100.0%
Stormwater	62,112,005	62,112,005	100.0%	63,720,998	(1,608,993)	-2.5%
Sustainability & Mobility ³	0	-	100.0%	6,444,981	(6,444,981)	-100.0%
Transportation	130,091,073	130,091,073	100.0%	115,655,313	14,435,761	12.5%
Total General Fund Expenditures	\$ 2,169,395,782	\$ 2,171,133,989	99.9%	\$ 2,176,546,411	\$ (7,150,629)	-0.3%

¹ Merged with Economic Development in Fiscal Year 2026² Merged with Office of the Mayor in Fiscal Year 2026³ Merged with Transportation in Fiscal Year 2026

Financial Performance Report – Period Ended June 2026

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 12, Ended June 2026 (100% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Citywide Program Expenditures						
Administrative Expenditures	\$ 21,463,574	\$ 12,777,852	168.0%	\$ 881,714	\$ 20,581,860	2334.3%
Assessments To Public Property	1,386,321	1,443,644	96.0%	1,227,585	158,736	12.9%
Citywide Elections	2,377,071	1,760,000	135.1%	3,463,614	(1,086,543)	-31.4%
Corporate Master Leases Rent	15,678,048	16,765,217	93.5%	14,903,492	774,556	5.2%
Deferred Capital Debt Service	52,760,947	50,948,459	103.6%	36,246,274	16,514,673	45.6%
Insurance	6,145,317	6,482,307	94.8%	5,864,680	280,637	4.8%
Memberships	1,271,193	1,338,493	95.0%	1,255,521	15,673	1.2%
PL Claims Trans-Ins	30,583,651	31,101,094	98.3%	32,451,413	(1,867,762)	-5.8%
Preservation of Benefits	908,322	925,000	98.2%	820,670	87,652	10.7%
Property Tax Administration	6,078,365	5,048,327	120.4%	5,197,941	880,424	16.9%
Public Liability Claims Xfer-Claims Fund	11,666,291	20,242,049	57.6%	26,865,509	(15,199,218)	-56.6%
Public Use Leases	710,949	1,308,175	54.3%	1,308,175	(597,226)	-45.7%
Redistricting Commission	-	-	100.0%	180	(180)	-100.0%
Right-of-Way Permit Reimbursements	7,708,993	7,672,377	100.5%	5,286,172	2,422,821	45.8%
Special Consulting Services	188,526	420,706	44.8%	534,837	(346,312)	-64.8%
Supplemental COLA Benefit	867,475	995,000	87.2%	912,887	(45,412)	-5.0%
Transfer to Infrastructure Fund	-	-	100.0%	21,057,697	(21,057,697)	-100.0%
Transfer to Other Funds	213,869	-	100.0%	2,426,062	(2,212,192)	-91.2%
Transfer to Park Improvement Funds	19,863,931	21,273,512	93.4%	28,741,876	(8,877,944)	-30.9%
Total Citywide Program Expenditures	\$ 179,872,846	\$ 180,502,212	99.7%	\$ 189,446,301	\$ (9,573,455)	-5.1%

Financial Performance Report – Period Ended June 2026

Schedule 2b

Council Districts Expenditure Status Report
As of Period 12, Ended June 2026 (100% Completed)
(Unaudited)

	FY26 Actuals	FY26 Adopted Budget	FY26 Current Budget	FY26 Budget Change	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Council District 1	\$ 1,782,703	\$ 2,169,526	\$ 1,939,676	\$ (229,850)	91.9%	\$ 1,619,707	\$ 162,995	10.1%
District 1 CPPS	77,978	100,000	77,978	(22,022)	100.0%	82,580	(4,602)	-5.6%
Total Council District 1	1,860,681	2,269,526	2,017,654	(251,872)	92.2%	1,702,287	158,394	9.3%
Council District 2	2,218,680	2,410,741	2,220,610	(190,131)	99.9%	2,022,967	195,713	9.7%
District 2 CPPS	90,310	100,000	90,310	(9,690)	100.0%	95,123	(4,813)	-5.1%
Total Council District 2	2,308,989	2,510,741	2,310,920	(199,821)	99.9%	2,118,090	190,900	9.0%
Council District 3	2,133,398	2,278,088	2,133,398	(144,690)	100.0%	2,029,385	104,013	5.1%
District 3 CPPS	100,000	100,000	100,000	-	100.0%	98,000	2,000	2.0%
Total Council District 3	2,233,398	2,378,088	2,233,398	(144,690)	100.0%	2,127,385	106,013	5.0%
Council District 4	1,705,258	2,186,765	1,718,544	(468,221)	99.2%	1,717,642	(12,385)	-0.7%
District 4 CPPS	98,260	100,000	98,260	(1,740)	100.0%	111,820	(13,560)	-12.1%
Total Council District 4	1,803,518	2,286,765	1,816,804	(469,961)	99.3%	1,829,462	(25,944)	-1.4%
Council District 5	1,982,773	2,460,126	2,034,446	(425,680)	97.5%	1,842,522	140,251	7.6%
District 5 CPPS	100,000	100,000	100,000	-	100.0%	91,250	8,750	9.6%
Total Council District 5	2,082,773	2,560,126	2,134,446	(425,680)	97.6%	1,933,772	149,001	7.7%
Council District 6	1,940,705	2,167,138	1,943,113	(224,025)	99.9%	1,864,306	76,399	4.1%
District 6 CPPS	100,000	100,000	100,000	-	100.0%	100,000	-	0.0%
Total Council District 6	2,040,705	2,267,138	2,043,113	(224,025)	99.9%	1,964,306	76,399	3.9%
Council District 7	1,948,937	2,273,534	2,007,467	(266,067)	97.1%	1,924,018	24,919	1.3%
District 7 CPPS	100,000	100,000	100,000	-	100.0%	100,000	-	0.0%
Total Council District 7	2,048,937	2,373,534	2,107,467	(266,067)	97.2%	2,024,018	24,919	1.2%
Council District 8	1,988,740	2,272,709	2,072,419	(200,290)	96.0%	1,951,776	36,964	1.9%
District 8 CPPS	96,000	100,000	96,000	(4,000)	100.0%	90,500	5,500	6.1%
Total Council District 8	2,084,740	2,372,709	2,168,419	(204,290)	96.1%	2,042,276	42,464	2.1%
Council District 9	1,903,978	2,080,027	1,903,978	(176,049)	100.0%	1,907,783	(3,805)	-0.2%
District 9 CPPS	65,000	100,000	65,000	(35,000)	100.0%	100,000	(35,000)	-35.0%
Total Council District 9	1,968,978	2,180,027	1,968,978	(211,049)	100.0%	2,007,783	(38,805)	-1.9%
Total Council Districts	\$ 18,432,719	\$ 21,198,654	\$ 18,801,199	\$ (2,397,455)	98.0%	\$ 17,749,379	\$ 683,341	3.8%

Financial Performance Report – Period Ended June 2026

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 12, Ended June 2026 (100% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 9,378,268	\$ 8,892,740	105.5%	\$ 9,041,033	\$ 337,235	3.7%
Automated Refuse Container Fund	56,602	-	100.0%	1,250,801	(1,194,198)	-95.5%
Capital Outlay - Misc Revenue	42,500	-	100.0%	3,050,401	(3,007,901)	-98.6%
Central Stores Internal Service Fund	11,277,642	11,236,451	100.4%	9,757,440	1,520,203	15.6%
Climate Equity Fund	2,083,100	1,500,000	138.9%	2,081,601	1,498	0.1%
Community Equity Fund	6,920	-	100.0%	105,024	(98,104)	-93.4%
Concourse and Parking Garages Operating Fund	2,136,627	2,986,732	71.5%	2,846,777	(710,150)	-24.9%
Convention Center Expansion Funds	12,907,919	12,902,836	100.0%	13,414,800	(506,881)	-3.8%
Development Services Fund	162,129,724	144,085,274	112.5%	122,707,889	39,421,836	32.1%
Energy Conservation Program Fund	6,134,196	6,208,947	98.8%	6,690,162	(555,966)	-8.3%
Energy Independence Fund	(3,095)	-	-100.0%	171,008	(174,103)	-101.8%
Engineering and Capital Projects	188,514,396	167,180,209	112.8%	187,600,421	913,975	0.5%
Environmental Growth Fund 1/3	9,222,193	8,732,902	105.6%	7,881,781	1,340,412	17.0%
Environmental Growth Fund 2/3	18,878,216	17,472,803	108.0%	16,427,049	2,451,167	14.9%
Fire/Emergency Medical Services Fund	142,359,733	136,044,011	104.6%	134,937,491	7,422,242	5.5%
Fire and Lifeguard Facilities Fund	1,333,009	1,327,425	100.4%	1,404,166	(71,157)	-5.1%
Fleet Operations	165,697,454	159,556,381	103.8%	147,752,049	17,945,406	12.1%
Gas Tax Fund	39,281,414	39,324,068	99.9%	39,045,575	235,838	0.6%
General Plan Maintenance Fund	6,141,446	5,822,300	105.5%	4,931,647	1,209,799	24.5%
GIS Fund	5,370,851	5,452,748	98.5%	5,423,791	(52,940)	-1.0%
Golf Course Fund	46,000,109	31,172,347	147.6%	42,297,680	3,702,430	8.8%
Information Technology Fund	77,587,255	83,814,797	92.6%	81,680,143	(4,092,888)	-5.0%
Infrastructure Fund	318,630	-	100.0%	21,057,697	(20,739,067)	-98.5%
Junior Lifeguard Program Fund	1,253,410	1,281,420	97.8%	1,219,005	34,405	2.8%
Local Enforcement Agency Fund	1,100,486	1,067,227	103.1%	933,644	166,842	17.9%
Long Range Property Management Fund	1,887,337	595,000	317.2%	2,121,380	(234,043)	-11.0%
Los Penasquitos Canyon Preserve Fund	32,733	36,000	90.9%	30,620	2,113	6.9%
Low-Moderate Income Housing Asset Fund	7,050,458	1,209,014	583.2%	8,037,981	(987,523)	-12.3%
Maintenance Assessment District (MAD) Funds	38,073,805	35,694,794	106.7%	36,492,995	1,580,810	4.3%
Mission Bay/Balboa Park Improvement Fund	820,832	904,333	90.8%	803,867	16,965	2.1%
Mission Bay Improvement Fund	15,142,307	13,827,783	109.5%	20,505,487	(5,363,180)	-26.2%
New Convention Facility Fund	2,901,192	2,901,191	100.0%	2,816,688	84,504	3.0%
OneSD Support Fund	28,434,235	27,955,462	101.7%	26,441,540	1,992,695	7.5%
Parking Meter Operations	19,440,641	28,040,000	69.3%	12,361,108	7,079,532	57.3%
PETCO Park Fund	21,215,755	18,495,036	114.7%	16,909,786	4,305,969	25.5%
Prop 42 Replacement - Transportation Relief Fund	1,634	-	100.0%	-	1,634	100.0%
Public Art Fund	709,827	-	100.0%	895,964	(186,137)	-20.8%
Public Safety Services & Debt Service Fund	13,527,849	13,507,624	100.1%	13,133,841	394,008	3.0%
Publishing Services Internal Fund	884,771	1,947,049	45.4%	1,319,003	(434,232)	-32.9%
Recycling Fund	32,962,690	25,414,856	129.7%	29,215,834	3,746,856	12.8%
Refuse Disposal Fund	78,110,074	72,751,556	107.4%	68,439,093	9,670,982	14.1%
Refuse Disposal - Miramar Clousure	1,734,347	625,000	277.5%	1,660,431	73,916	4.5%

Continued on Next Page

Financial Performance Report – Period Ended June 2026

Schedule 3 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Regional Park Improvements Fund	\$ 7,930,415	\$ 7,445,729	106.5%	\$ 10,739,828	\$ (2,809,413)	-26.2%
Risk Management Administration Fund	19,455,875	20,444,952	95.2%	16,950,355	2,505,520	14.8%
Road Maintenance & Rehabilitation	42,120,806	36,347,892	115.9%	39,690,391	2,430,415	6.1%
Seized and Forfeited Assets Funds	1,660,370	-	100.0%	1,043,707	616,663	59.1%
Solid Waste Management Fund	155,120,944	148,438,551	104.5%	(261,153)	155,382,097	-59498.4%
State COPS	4,527,050	3,400,000	133.1%	4,390,380	136,670	3.1%
Storm Drain Fund	5,741,498	5,700,000	100.7%	5,062,874	678,624	13.4%
Successor Agency Admin & Project Fund	1,528,684	1,934,326	79.0%	1,357,357	171,327	12.6%
Transient Occupancy Tax Fund	149,749,456	153,553,231	97.5%	150,103,254	(353,798)	-0.2%
TOT - Convention Center	46,702,841	47,672,881	98.0%	8,465,988	38,236,853	451.7%
TOT - Homelessness	32,318,819	32,602,464	99.1%	5,872,337	26,446,482	450.4%
TOT - Major Events Revolving FD	707,665	153,970	459.6%	651,141	56,524	8.7%
TransNet Extension Funds	71,593,687	46,268,000	154.7%	61,999,967	9,593,720	15.5%
Underground Surcharge Fund	98,449,609	90,001,567	109.4%	97,723,093	726,517	0.7%
Wastewater Department Funds	763,269,082	639,210,654	119.4%	870,822,255	(107,553,173)	-12.4%
Water Department Funds	1,102,864,044	958,479,293	115.1%	1,058,152,327	44,711,717	4.2%
Wireless Communication Technology Fund	12,039,049	12,125,011	99.3%	10,583,331	1,455,719	13.8%
Zoological Exhibits Maintenance Fund	21,733,712	21,757,366	99.9%	21,033,373	700,339	3.3%

Financial Performance Report – Period Ended June 2026

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 12, Ended June 2026 (100% Completed)
(Unaudited)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Airports Fund	\$ 11,062,112	\$ 12,146,835	91.1%	\$ 9,240,240	\$ 1,821,872	19.7%
Automated Refuse Container Fund	2,204,410	2,204,410	100.0%	1,347,051	857,359	63.6%
Capital Outlay - Misc Revenue	8,090,875	8,164,598	99.1%	6,581,244	1,509,630	22.9%
Central Stores Internal Service Fund	11,266,631	11,403,746	98.8%	10,224,892	1,041,739	10.2%
Climate Equity Fund	706	120,995	0.6%	1,486,671	(1,485,965)	-100.0%
Community Equity Fund	-	89,857	0.0%	3,084,706	(3,084,706)	-100.0%
Concourse and Parking Garages Operating Fund	3,571,702	3,785,121	94.4%	4,344,918	(773,217)	-17.8%
Convention Center Expansion Funds	13,327,652	13,462,336	99.0%	13,498,899	(171,247)	-1.3%
Development Services Fund	150,417,589	144,014,897	104.4%	143,865,116	6,552,474	4.6%
Energy Conservation Program Fund	6,782,945	7,313,779	92.7%	7,033,075	(250,129)	-3.6%
Energy Independence Fund	299,962	300,000	100.0%	3,702,801	(3,402,840)	-91.9%
Engineering and Capital Projects	176,951,088	180,303,372	98.1%	169,087,688	7,863,400	4.7%
Environmental Growth Fund 1/3	10,006,483	11,303,475	88.5%	12,028,514	(2,022,031)	-16.8%
Environmental Growth Fund 2/3	16,196,289	19,691,871	82.2%	24,445,607	(8,249,318)	-33.7%
Facilities Financing Fund	42,044	-	100.0%	1,647,602	(1,605,558)	-97.4%
Fire/Emergency Medical Services Fund	148,277,868	148,282,936	100.0%	130,093,200	18,184,668	14.0%
Fire and Lifeguard Facilities Fund	1,325,125	1,327,425	99.8%	1,331,556	(6,431)	-0.5%
Fleet Operations	193,511,803	361,200,636	53.6%	163,386,435	30,125,368	18.4%
Gas Tax Fund	39,351,818	39,351,819	100.0%	42,054,141	(2,702,322)	-6.4%
General Plan Maintenance Fund	5,880,572	6,822,300	86.2%	4,173,977	1,706,595	40.9%
GIS Fund	6,182,283	6,720,010	92.0%	5,323,225	859,058	16.1%
Golf Course Fund	32,748,216	31,322,009	104.6%	28,193,604	4,554,612	16.2%
Information Technology Fund	80,932,041	84,684,741	95.6%	81,552,671	(620,630)	-0.8%
Infrastructure Fund	636,938	748,221	85.1%	21,605,536	(20,968,598)	-97.1%
Junior Lifeguard Program Fund	1,396,230	1,396,379	100.0%	1,294,479	101,751	7.9%
Local Enforcement Agency Fund	1,034,750	1,189,427	87.0%	1,005,816	28,934	2.9%
Long Range Property Management Fund	3,059,739	3,346,686	91.4%	949,427	2,110,312	222.3%
Los Penasquitos Canyon Preserve Fund	7,549	15,125	49.9%	8,374	(825)	-9.9%
Low-Moderate Income Housing Asset Fund	7,958,848	57,507,581	13.8%	13,368,060	(5,409,212)	-40.5%
Maintenance Assessment District (MAD) Funds	36,220,889	47,234,854	76.7%	36,151,621	69,269	0.2%
Mission Bay/Balboa Park Improvement Fund	820,832	904,333	90.8%	827,233	(6,400)	-0.8%
New Convention Facility Fund	2,901,191	2,901,191	100.0%	2,816,688	84,503	3.0%
OneSD Support Fund	29,328,374	30,954,538	94.7%	30,304,726	(976,352)	-3.2%
Parking Meter Operations	19,714,996	28,722,645	68.6%	12,123,898	7,591,098	62.6%
PETCO Park Fund	22,234,794	22,234,794	100.0%	20,846,517	1,388,277	6.7%
Public Art Fund	142,561	8,639,883	1.7%	152,116	(9,555)	-6.3%
Public Safety Services & Debt Service Fund	13,507,624	13,507,624	100.0%	13,101,777	405,846	3.1%
Publishing Services Internal Fund	1,740,324	2,132,055	81.6%	1,681,123	59,201	3.5%
Recycling Fund	31,319,794	30,728,076	101.9%	31,208,054	111,740	0.4%
Refuse Disposal Fund	48,196,455	55,964,803	86.1%	47,356,888	839,567	1.8%
Risk Management Administration Fund	19,548,076	20,433,736	95.7%	16,874,393	2,673,683	15.8%

Continued on Next Page

Financial Performance Report – Period Ended June 2026

Schedule 4 (cont.)

	FY26 Actuals	FY26 Current Budget	FY26 % of Current Budget	FY25 Actuals¹	FY26/FY25 Actuals Change	FY26/FY25 % Change
Road Maintenance & Rehabilitation	\$ 34,158,776	\$ 57,168,881	59.8%	\$ 50,223,581	\$ (16,064,805)	-32.0%
Seized and Forfeited Assets Funds	1,330,541	2,307,396	57.7%	3,389,882	(2,059,341)	-60.7%
Solid Waste Management Fund	147,175,633	139,380,756	105.6%	8,565,868	138,609,765	1618.2%
State COPS	3,427,934	3,658,275	93.7%	2,911,783	516,152	17.7%
Storm Drain Fund	5,731,128	5,731,128	100.0%	5,706,658	24,470	0.4%
Successor Agency Admin & Project Fund	1,528,684	1,934,326	79.0%	1,357,357	171,327	12.6%
Transient Occupancy Tax Fund	152,987,867	155,477,265	98.4%	149,678,931	3,308,935	2.2%
TOT - Covention Center	-	26,270,094	0.0%	-	-	100.0%
TOT - Homelessness	34,320,194	34,320,194	100.0%	-	34,320,194	100.0%
TOT - Major Events Revolving FD	526,093	1,150,850	45.7%	609,496	(83,403)	-13.7%
TransNet Extension Funds	23,545,833	24,877,418	94.6%	23,353,300	192,533	0.8%
Underground Surcharge Fund	53,625,964	79,994,908	67.0%	35,197,814	18,428,150	52.4%
Wastewater Department Funds	458,049,813	470,720,775	97.3%	486,038,979	(27,989,166)	-5.8%
Water Department Funds	816,351,641	847,768,484	96.3%	756,883,383	59,468,258	7.9%
Wireless Communication Technology Fund	12,562,628	12,581,265	99.9%	10,889,771	1,672,857	15.4%
Zoological Exhibits Maintenance Fund	21,791,188	21,791,188	100.0%	20,980,548	810,640	3.9%



THE CITY OF SAN DIEGO

MEMORANDUM

DATE: September 24, 2026

TO: Rolando Charvel, Chief Financial Officer

FROM: Heather Ferbert, City Attorney, Office of the City Attorney

SUBJECT: Reporting Requirements – Section 19 of the Appropriation Ordinance

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

- \$463,000 Alcohol and Drug Prosecution Program
- \$999,894 Byrne State Crisis Intervention Program (SCIP)
- \$312,500 Family Justice (FJ) Program
- \$400,000 Workers' Rights Enforcement Grant

The City Attorney's Office has expended \$1,684,341 in various grant funds including:

- Alcohol and Drug Prosecution Program
- Byrne State Crisis Intervention Program (SCIP)
- Family Justice (FJ) Program
- Gun Violence Response Task Force
- Workers' Rights Enforcement Grant

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

A handwritten signature in blue ink, appearing to read "Heather Ferbert".

Heather Ferbert
City Attorney

cc: Benjamin Battaglia, Director of Finance and City Comptroller
 Ambar Gutierrez, Financial Operations Manager, Department of Finance
 Margarita Medina, Principal Accountant, Department of Finance
 Ray Iadanza, Principal Accountant, Department of Finance
 Tanisha Santos, Finance Analyst III, Department of Finance



THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: September 30, 2026

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

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

SUBJECT: Fiscal Year 2026 Year End Performance Report and Grant Funding Update

This memorandum responds to City Council Resolution 313615 requesting the Homelessness Strategies and Solutions Department (Department) provide an update on homelessness programs and the process of spending multi-year grant funds, including reallocations of resources as recommended by the Independent Budget Analyst in [Report Number 21-19, Recommendation No. 2](#), and that updates on spending of state grant and other funding related to homelessness are included in the quarterly budget monitoring report. For additional details about the Fiscal Year 2026 spending plan for homelessness programs and services, please see pages 40-45 (PDF pages 15-20) 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.

FY26 Major Developments

Major program developments in FY26 include the launch of The Hub and the execution of the Delegated Maintenance Agreement (DMA) with the California Department of Transportation (Caltrans). In July 2025, the City, in partnership with SDHC and Downtown San Diego Partnership, launched The Hub. The Hub provides a broad range of services to assist unhoused individuals and families navigate their path to permanent or other long-term housing. In addition, in July 2025, the City and Caltrans executed a DMA, ensuring a faster and far more efficient process to clear encampments and connect those living in them with resources that will ultimately end their homelessness. The agreement covers a five-mile stretch of State right-of-way immediately surrounding Downtown San Diego and helps streamline the process for the City's outreach workers to go onto State property to offer available shelter and housing resources to people in encampments and authorizes the City to clear trash and debris.

Further, in partnership with the SDHC, shelter opportunities for new beds were identified including the expansion of the Rachel's Promise Center for Women and Children. Tenant improvements took place in FY26, and the new beds became available in August 2026. The expansion added 160 beds bringing the new total capacity to 210 beds.

In FY26, the City funded approximately 1,470 traditional shelter beds, 760 Safe Sleeping spaces, and over 400 Safe Parking spaces.

City-funded program outcomes from July 1, 2025, through June 30, 2026, include the following:

- 3,348 individuals served in City-funded shelters with 678 exits to permanent or other forms of long-term housing.
- 1,886 individuals served through the City's Safe Sleeping program.
- 1,311 individuals served through the City's Safe Parking program.
- 5,615 individuals served through the City's Coordinated Street Outreach Program.
- 266 individuals connected with permanent or other long-term housing through the Family Reunification Program.

General Fund Spending

The FY 2026 Adopted Budget included \$53,821,132 from the General Fund for shelters, coordinated outreach, prevention programming, and coordination of City homelessness programs and services. A summary of updated expenditures compared to the adopted budget is detailed in the table below.

FY 2026 Homelessness Strategies and Solutions Department – General Fund				
Category	FY 2026 Adopted Budget	Third Quarter Projection	Year End Performance	Variance from Third Quarter Projection
Shelter & Services	\$41,610,514	\$38,746,812	\$36,840,945	\$1,905,867
Outreach	\$3,205,256	\$3,205,256	\$2,939,218	\$266,038
Prevention	\$5,800,000	\$5,800,000	\$5,767,830	\$32,170
Coordination	\$3,205,362	\$3,484,923	\$3,248,882	\$236,041
Total General Fund	\$53,821,132	\$51,236,991	\$48,796,875	\$2,440,116

Notable Expenditures Updates:

Supplies- Underspending in supplies at \$744k primarily due to:

- Operating supplies, totaling an estimated savings of \$194k. Savings are due to carryforward need not materializing, which was previously assumed based on prior supply spending trends.
- Building materials, totaling an estimated savings of \$150k. Savings are primarily due to the Safe Sleeping program. It was previously assumed that multiple platform replacements were needed. However, custom-made platforms have lasted longer, and less supply budget was used for replacements.
- Miscellaneous supplies systemwide, totaling an estimated savings of \$400k. Savings result from an assumed \$250k for repair and maintenance supplies across multiple sites; \$60k for sleeping bags; \$65k of low value assets such as picnic tables, cots, paint, storage racks and traffic cones; \$10k on water

purchases; \$8k for plumbing and lighting fixtures, \$5k for electric materials; and \$2k for safety and security hardware.

Contracts – Underspending in contracts at \$1.5 million is primarily due to the following:

- Unanticipated savings of \$608k from staffing vacancies from the Emergency Harm Reduction Shelter, the Salvation Army family shelter and street outreach
- Unanticipated savings of \$800k as it was previously assumed that the general fund would need to cover the fourth quarter operating costs of the DV shelter. Yet based on lower than projected spending along with additional interest from the County Grant, these costs were covered outside of the General Fund. This was not a budgeted expense, yet it was captured in expenditure projections for the third quarter
- Due to the longer than planned timeline of increasing capacity at Rachel's Promise Center for Women and Children, \$92k of anticipated program expenditures were not needed.

Coordination – Underspending in projected personnel of \$236k is due to the following:

- The third quarter projection included the full year cost of a personnel transfer of 1.00 Program Coordinator to the Department that did not take place. This was corrected in the fourth quarter.

Energy and Utilities – Offsetting overage in projected Energy and Utilities of \$38k is due to the following:

- Projections were based on historical usage. These costs are non-discretionary and out of the Department's control.

Grant Funding

Notable updates:

Homeless Housing, Assistance, and Prevention (HHAP) grants are one-time block grants that provide local jurisdictions in the State of California with funding to support regional coordination and expand or develop local capacity to address their immediate homelessness challenges. The City of San Diego has been awarded \$22.5 million in HHAP Round 1 (2020); \$10.6 million in Round 2 (2021); \$27.5 million in Round 3 (2022); \$22.5 million in Round 4 (2023); \$29.9 million in round 5 (2024); \$25.8 million in round 6 (2026), of which \$10.3 million was budgeted in Fiscal Year 2026. Additionally, the City received notification of the preliminary allocation for HHAP Round 7 which is projected to be \$25.9 million.

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Honorable Council President LaCava and Members of the City Council
September 30, 2026

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

Funding Source	FY 2026 Adopted Budget	Year End Performance	Variance from Budget
General Fund	\$53,821,132	\$48,799,207	\$5,021,925
Low and Moderate Income Housing Fund (LMIHF)	\$250,000	\$250,000	\$0
Homeless Housing, Assistance and Prevention (HHAP)	\$24,350,665	\$13,031,014	\$11,319,651
County Capital Grant	\$958,178	\$1,054,740	-\$96,562
Encampment Resolution Grants	\$3,281,465	\$2,664,110	\$617,355
State Assembly Bill 179 Grant	\$500,000	\$95,247	\$404,753
County Domestic Violence Grant	\$2,400,000	\$2,614,517	-\$214,517
Emergency Solutions Grant	\$970,959	\$799,189	\$171,770
Community Development Block Grant (CDBG)	\$469,101	\$469,101	\$0
Total	\$87,001,500	\$69,777,125	\$17,224,375

Conclusion

The Department continued detailed oversight of program budgets and operations leading to operational efficiencies and right-sizing of contracts during FY26. The Department continues to monitor program expenses and will keep the City Council informed of grant funding execution and forecasting updates, as well as further updates related to City-funded homelessness programs and services.

Sincerely,



Sarah Jarman
Director, Homelessness Strategies and Solutions Department

cc: Honorable Mayor Todd Gloria
Paola Avila, Chief of Staff, Office of the Mayor
Charles Modica, Independent Budget Analyst
Rolando Charvel, Chief Financial Officer, Office of the Mayor
Casey Smith, Chief Housing & Community Development Officer, Office of the Mayor
Ben Battaglia, Director and City Comptroller, Department of Finance
Margarita Medina, Principal Accountant, Department of Finance
Ray Iadanza, Principal Accountant, Department of Finance
Tanisha Santos, Finance Analyst, Department of Finance

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
City Attorney	100000	General Fund	Assistant City Attorney	1.00
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	4.00
City Attorney	100000	General Fund	Court Support Clerk 1	5.00
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	13.00
City Attorney	100000	General Fund	Executive Assistant	1.00
City Attorney	100000	General Fund	Office Support Specialist	2.00
City Attorney	100000	General Fund	Principal Legal Secretary	1.00
City Attorney	100000	General Fund	Senior Legal Secretary	1.00
City Attorney	100000	General Fund	Senior Management Analyst	1.00
City Attorney	100000	General Fund	Senior Victim Services Coordinator	1.00
City Attorney	100000	General Fund	Victim Services Coordinator	1.00
City Attorney Total				41.00
City Clerk	100000	General Fund	Administrative Aide 2	1.00
City Clerk	100000	General Fund	Deputy City Clerk 1	1.00
City Clerk	100000	General Fund	Deputy City Clerk 2	1.00
City Clerk	100000	General Fund	Legislative Recorder 2	1.00
City Clerk Total				4.00
City Planning	100000	General Fund	Account Clerk	1.00
City Planning	100000	General Fund	Associate Planner	4.00
City Planning	100000	General Fund	Geographic Info Systems Analyst 4	1.00
City Planning	100000	General Fund	Program Coordinator	1.00
City Planning	100000	General Fund	Program Manager	1.00
City Planning	100000	General Fund	Senior Planner	1.00
City Planning	100000	General Fund	Senior Traffic Engineer	1.00
City Planning Total				10.00
City Treasurer	100000	General Fund	Account Clerk	1.00
City Treasurer	100000	General Fund	Accountant 2	5.00
City Treasurer	100000	General Fund	Accountant 4	2.00
City Treasurer	100000	General Fund	Accountant Trainee	1.00
City Treasurer	100000	General Fund	Administrative Aide 2	2.00
City Treasurer	100000	General Fund	Associate Management Analyst	1.00
City Treasurer	100000	General Fund	Collections Investigator 1	3.00
City Treasurer	100000	General Fund	Collections Investigator 2	1.00
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	Public Information Clerk	1.00
City Treasurer	200712	Parking Meter Operations Fund	Laborer	2.00
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Technician	1.00
City Treasurer Total				22.00
Commission on Police Practices	100000	General Fund	General Counsel	1.00
Commission on Police Practices	100000	General Fund	Program Coordinator	1.00
Commission on Police Practices	100000	General Fund	Program Manager	1.00
Commission on Police Practices Total				3.00
Communications	100000	General Fund	Multimedia Production Coordinator	1.00
Communications Total				1.00
Compliance	100000	General Fund	Administrative Aide 2	1.00
Compliance	100000	General Fund	Department Director	1.00
Compliance	100000	General Fund	Program Coordinator	1.00
Compliance	100000	General Fund	Program Manager	1.00
Compliance	100000	General Fund	Supervising Compliance Officer	1.00
Compliance Total				5.00
Concourse & Parking Garage	200300	Concourse and Parking Garage Operating Fund	Clerical Assistant 1	1.00
Concourse & Parking Garage Total				1.00
Council Administration	100000	General Fund	Council Representative 1	2.00
Council Administration	100000	General Fund	Program Manager	1.00
Council Administration Total				3.00
Council District 1	100000	General Fund	Council Representative 1	2.00
Council District 1	100000	General Fund	Council Representative 2A	3.00
Council District 1 Total				5.00
Council District 2	100000	General Fund	Council Representative 1	5.00
Council District 2 Total				5.00
Council District 3	100000	General Fund	Council Representative 1	3.00
Council District 3	100000	General Fund	Council Representative 2A	1.00
Council District 3 Total				4.00
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	5.00
Council District 6 Total				5.00
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	4.00
Council District 9 Total				4.00
Cultural Affairs	200205	Transient Occupancy Tax	Program Manager	1.00
Cultural Affairs Total				1.00
Department of Finance	100000	General Fund	Account Audit Clerk	1.00
Department of Finance	100000	General Fund	Administrative Aide 2	1.00
Department of Finance	100000	General Fund	Assistant Department Director	1.00
Department of Finance	100000	General Fund	Finance Analyst 2	1.00
Department of Finance	100000	General Fund	Finance Analyst 3	1.00
Department of Finance	100000	General Fund	Finance Analyst 4	1.00
Department of Finance	100000	General Fund	Principal Accountant	2.00
Department of Finance Total				8.00
Development Services	100000	General Fund	Administrative Aide 1	1.00
Development Services	100000	General Fund	Combination Inspector 2	2.00
Development Services	100000	General Fund	Public Information Clerk	1.00
Development Services	100000	General Fund	Zoning Investigator 2	1.00
Development Services	700036	Development Services Fund	Accountant 3	1.00
Development Services	700036	Development Services Fund	Administrative Aide 1	1.00
Development Services	700036	Development Services Fund	Assistant Engineer-Civil	1.00

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
Development Services	700036	Development Services Fund	Associate Engineer-Fire Protection	1.00
Development Services	700036	Development Services Fund	Associate Engineer-Mechanical	1.00
Development Services	700036	Development Services Fund	Associate Engineer-Traffic	1.00
Development Services	700036	Development Services Fund	Combination Inspector 1	1.00
Development Services	700036	Development Services Fund	Information Systems Administrator	1.00
Development Services	700036	Development Services Fund	Land Surveying Assistant	2.00
Development Services	700036	Development Services Fund	Program Manager	2.00
Development Services	700036	Development Services Fund	Public Information Clerk	1.00
Development Services	700036	Development Services Fund	Structural Inspector 2	1.00
Development Services	700036	Development Services Fund	Supervising Development Project Manager	1.00
Development Services Total				20.00
Economic Development	100000	General Fund	Account Clerk	1.00
Economic Development	100000	General Fund	Administrative Aide 1	2.00
Economic Development	100000	General Fund	Associate Property Agent	1.00
Economic Development	100000	General Fund	Community Development Coordinator	1.00
Economic Development	100000	General Fund	Community Development Specialist 3	1.00
Economic Development	100000	General Fund	Community Development Specialist 4	2.00
Economic Development	100000	General Fund	Program Manager	2.00
Economic Development	100000	General Fund	Property Agent	1.00
Economic Development	100000	General Fund	Public Information Clerk	1.00
Economic Development	100000	General Fund	Supervising Management Analyst	1.00
Economic Development	700033	Airports Enterprise Fund	Account Clerk	1.00
Economic Development	700033	Airports Enterprise Fund	Airport Operations Assistant	1.00
Economic Development	700033	Airports Enterprise Fund	Property Agent	1.00
Economic Development Total				16.00
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	200227	EMS/MTS Fund	Quality Management Coordinator	1.00
Emergency Medical Services Total				7.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Administrative Aide 2	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Department Director	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Deputy Director	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Civil	11.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Electrical	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Management Analyst	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Civil	6.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Electrical	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Traffic	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Management Analyst	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Planner	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	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Land Surveying Associate	2.00
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	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Project Officer 2	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Safety and Training Manager	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Civil Engineer	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Senior Management Analyst	2.00
Engineering & Capital Projects Total				46.00
Environmental Services	100000	General Fund	Administrative Aide 2	1.00
Environmental Services	100000	General Fund	Code Compliance Officer	6.00
Environmental Services	100000	General Fund	Heavy Truck Driver 1	2.00
Environmental Services	100000	General Fund	Heavy Truck Driver 2	1.00
Environmental Services	100000	General Fund	Information Systems Analyst 2	0.22
Environmental Services	100000	General Fund	Senior Civil Engineer	0.10
Environmental Services	100000	General Fund	Senior Code Compliance Supervisor	1.00
Environmental Services	100000	General Fund	Trainer	0.22
Environmental Services	100000	General Fund	Utility Worker 1	1.00
Environmental Services	100000	General Fund	Utility Worker 2	4.00
General Fund Total				16.54
Environmental Services	700039	Refuse Disposal Enterprise Fund	Administrative Aide 2	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Assistant Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Assistant Engineer-Electrical	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Engineer-Civil	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Associate Engineer-Mechanical	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Operator 2	8.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Technician 2	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Technician 3	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Information Systems Analyst 2	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Laborer	9.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	7.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Senior Civil Engineer	1.90
Environmental Services	700039	Refuse Disposal Enterprise Fund	Trainer	0.25
Refuse Disposal Enterprise Fund Total				33.40
Environmental Services	700048	Recycling Enterprise Fund	Hazardous Materials Inspector 3	1.00
Environmental Services	700048	Recycling Enterprise Fund	Information Systems Analyst 2	0.06
Environmental Services	700048	Recycling Enterprise Fund	Recycling Program Manager	1.00
Environmental Services	700048	Recycling Enterprise Fund	Recycling Specialist 2	4.00
Environmental Services	700048	Recycling Enterprise Fund	Supervising Recycling Specialist	1.00
Environmental Services	700048	Recycling Enterprise Fund	Trainer	0.06
Recycling Enterprise Fund Total				7.12
Environmental Services	700123	Solid Waste Management Fund	Area Refuse Collection Supervisor	5.00
Environmental Services	700123	Solid Waste Management Fund	Assistant Engineer-Mechanical	1.00
Environmental Services	700123	Solid Waste Management Fund	Associate Management Analyst	1.00
Environmental Services	700123	Solid Waste Management Fund	Geographic Info Systems Analyst 2	2.00
Environmental Services	700123	Solid Waste Management Fund	Geographic Info Systems Analyst 4	1.00
Environmental Services	700123	Solid Waste Management Fund	Information Systems Analyst 2	0.47
Environmental Services	700123	Solid Waste Management Fund	Payroll Supervisor	1.00
Environmental Services	700123	Solid Waste Management Fund	Program Coordinator	1.00
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver 2	1.00
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver 3	4.00
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver Trainee	2.00
Environmental Services	700123	Solid Waste Management Fund	Senior Management Analyst	1.00
Environmental Services	700123	Solid Waste Management Fund	Supervising Management Analyst	1.00
Environmental Services	700123	Solid Waste Management Fund	Trainer	0.47
Environmental Services	700123	Solid Waste Management Fund	Utility Worker 2	1.00
Solid Waste Management Fund Total				22.94
Environmental Services Total				80.00

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
Fire-Rescue	100000	General Fund	Clerical Assistant 2	1.00
Fire-Rescue	100000	General Fund	Dispatcher 1	3.00
Fire-Rescue	100000	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	100000	General Fund	Fire Captain	27.00
Fire-Rescue	100000	General Fund	Fire Dispatch Supervisor	1.00
Fire-Rescue	100000	General Fund	Fire Dispatcher	1.00
Fire-Rescue	100000	General Fund	Fire Engineer	19.00
Fire-Rescue	100000	General Fund	Fire Fighter 1	2.00
Fire-Rescue	100000	General Fund	Fire Fighter 2	37.00
Fire-Rescue	100000	General Fund	Fire Fighter 3	1.00
Fire-Rescue	100000	General Fund	Fire Lead Dispatcher	1.00
Fire-Rescue	100000	General Fund	Helicopter Mechanic	2.00
Fire-Rescue	100000	General Fund	Information Systems Analyst 2	1.00
Fire-Rescue	100000	General Fund	Lifeguard 2	2.00
Fire-Rescue	100000	General Fund	Senior Account Clerk	1.00
Fire-Rescue	100000	General Fund	Senior Code Compliance Supervisor	1.00
Fire-Rescue Total				101.00
General Services	100000	General Fund	Account Clerk	1.00
General Services	100000	General Fund	Assistant Department Director	1.00
General Services	100000	General Fund	Building Maintenance Supervisor	1.00
General Services	100000	General Fund	Building Service Technician	6.00
General Services	100000	General Fund	Building Supervisor	2.00
General Services	100000	General Fund	Carpenter	1.00
General Services	100000	General Fund	Carpenter Supervisor	1.00
General Services	100000	General Fund	Construction Estimator	1.00
General Services	100000	General Fund	Custodian 1	0.50
General Services	100000	General Fund	Electrician	2.00
General Services	100000	General Fund	Heating, Ventilation, and Air Conditioning Supervisor	1.00
General Services	100000	General Fund	Painter	2.00
General Services	100000	General Fund	Plasterer	1.00
General Services	100000	General Fund	Plumber Supervisor	1.00
General Services	100000	General Fund	Project Officer 2	1.00
General Services	200224	Energy Conservation Program Fund	Program Coordinator	1.00
General Services	720000	Fleet Operations Operating Fund	Administrative Aide 2	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	4.00
General Services	720000	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
General Services	720000	Fleet Operations Operating Fund	Equipment Painter	1.00
General Services	720000	Fleet Operations Operating Fund	Equipment Trainer	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Parts Buyer	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Repair Supervisor	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Team Leader	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Technician	11.00
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	Senior Management Analyst	2.00
General Services	720000	Fleet Operations Operating Fund	Supervising Management Analyst	1.00
General Services	720000	Fleet Operations Operating Fund	Welder	1.00
General Services Total				56.50
Human Resources	100000	General Fund	Deputy Director	1.00
Human Resources	100000	General Fund	Payroll Specialist 1	1.00
Human Resources	100000	General Fund	Program Coordinator	1.00
Human Resources Total				3.00
Independent Budget Analyst	100000	General Fund	Budget/Legislative Analyst 1	1.00
Independent Budget Analyst 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	2.00
Information Technology	200448	GIS Fund	Geographic Info Systems Analyst 2	2.00
Information Technology	200448	GIS Fund	Geographic Info Systems Analyst 3	2.00
Information Technology	200448	GIS Fund	Geographic Info Systems Analyst 4	1.00
Information Technology	200448	GIS Fund	Information Systems Technician	1.00
Information Technology	200448	GIS Fund	Program Coordinator	1.00
Information Technology	200610	SAP Support Fund	Program Manager	2.00
Information Technology	200611	Wireless Communications Technology Fund	Associate Communications Engineer	1.00
Information Technology	200611	Wireless Communications Technology Fund	Senior Communications Technician	1.00
Information Technology Total				15.00
Library	100000	General Fund	Account Clerk	1.00
Library	100000	General Fund	Assistant Management Analyst	1.00
Library	100000	General Fund	Librarian 2	7.00
Library	100000	General Fund	Librarian 3	1.00
Library	100000	General Fund	Librarian 4	2.00
Library	100000	General Fund	Library Assistant I	13.00
Library	100000	General Fund	Library Assistant II	17.50
Library	100000	General Fund	Library Assistant III	4.00
Library	100000	General Fund	Library Technician	2.00
Library	100000	General Fund	Literacy Tutor/Learner Coordinator	0.50
Library	100000	General Fund	Program Manager	1.00
Library Total				50.00
Office of Emergency Services	100000	General Fund	Program Coordinator	1.00
Office of Emergency Services Total				1.00
Office of the Mayor	100000	General Fund	Mayor Representative 2	2.00
Office of the Mayor Total				2.00
Parks & Recreation	100000	General Fund	Aquatics Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Aquatics Technician Supervisor	1.00
Parks & Recreation	100000	General Fund	Area Manager 2	2.00
Parks & Recreation	100000	General Fund	Assistant Department Director	1.00
Parks & Recreation	100000	General Fund	Assistant Recreation Center Director	1.00
Parks & Recreation	100000	General Fund	Associate Management Analyst	1.00
Parks & Recreation	100000	General Fund	Associate Planner	1.00
Parks & Recreation	100000	General Fund	Carpenter	1.00
Parks & Recreation	100000	General Fund	Custodian 2	1.00
Parks & Recreation	100000	General Fund	Custodian 3	1.00
Parks & Recreation	100000	General Fund	Deputy Director	1.00
Parks & Recreation	100000	General Fund	Equipment Operator 1	2.00
Parks & Recreation	100000	General Fund	Equipment Technician 2	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Supervisor	4.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 2	13.00

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 3	2.00
Parks & Recreation	100000	General Fund	Heavy Truck Driver 1	1.00
Parks & Recreation	100000	General Fund	Park Ranger	11.00
Parks & Recreation	100000	General Fund	Pesticide Applicator	1.00
Parks & Recreation	100000	General Fund	Pool Guard 2	17.00
Parks & Recreation	100000	General Fund	Public Information Clerk	1.00
Parks & Recreation	100000	General Fund	Recreation Center Director 1	1.00
Parks & Recreation	100000	General Fund	Recreation Center Director 2	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 3	4.00
Parks & Recreation	100000	General Fund	Recreation Leader 1	7.50
Parks & Recreation	100000	General Fund	Recreation Leader 2	11.00
Parks & Recreation	100000	General Fund	Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Senior Management Analyst	1.00
Parks & Recreation	100000	General Fund	Seven-Gang Mower Operator	1.00
Parks & Recreation	100000	General Fund	Supervising Aquatic Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 1	5.00
Parks & Recreation	100000	General Fund	Utility Worker 2	1.00
Parks & Recreation	200023	Maintenance Assessment District Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Assistant Golf Course Superintendent	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Golf Course Greenskeeper	3.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation Total				107.50
Performance & Analytics	100000	General Fund	Program Coordinator	1.00
Performance & Analytics	100000	General Fund	Program Manager	1.00
Performance & Analytics Total				2.00
Personnel	100000	General Fund	Associate Personnel Analyst	1.00
Personnel	100000	General Fund	Office Support Specialist	1.00
Personnel Total				2.00
Police	100000	General Fund	Account Audit Clerk	1.00
Police	100000	General Fund	Account Clerk	2.00
Police	100000	General Fund	Associate Management Analyst	1.00
Police	100000	General Fund	Clerical Assistant 1	1.00
Police	100000	General Fund	Clerical Assistant 2	4.00
Police	100000	General Fund	Crime Scene Specialist	1.00
Police	100000	General Fund	Criminalist 2	1.00
Police	100000	General Fund	Deputy Director	1.00
Police	100000	General Fund	Dispatcher 1	1.00
Police	100000	General Fund	Dispatcher 2	1.00
Police	100000	General Fund	Information Systems Analyst 3	1.00
Police	100000	General Fund	Laboratory Technician	2.00
Police	100000	General Fund	Latent Print Examiner 2	1.00
Police	100000	General Fund	Latent Print Examiner Aide	1.00
Police	100000	General Fund	Office Support Specialist	3.00
Police	100000	General Fund	Parking Enforcement Officer 1	7.00
Police	100000	General Fund	Payroll Specialist 2	1.00
Police	100000	General Fund	Police 911 Dispatcher	8.00
Police	100000	General Fund	Police Captain	6.00
Police	100000	General Fund	Police Detective	56.00
Police	100000	General Fund	Police Dispatcher	5.00
Police	100000	General Fund	Police Investigative Service Officer 1	5.00
Police	100000	General Fund	Police Investigative Service Officer 2	7.00
Police	100000	General Fund	Police Lieutenant	14.00
Police	100000	General Fund	Police Officer 1	23.00
Police	100000	General Fund	Police Officer 2	82.00
Police	100000	General Fund	Police Officer 3	4.00
Police	100000	General Fund	Police Property & Evidence Specialist	1.00
Police	100000	General Fund	Police Records Clerk	4.00
Police	100000	General Fund	Police Recruit	16.00
Police	100000	General Fund	Police Sergeant	32.00
Police	100000	General Fund	Police Service Officer 2	1.00
Police	100000	General Fund	Program Coordinator	1.00
Police	100000	General Fund	Senior Clerk/Typist	2.00
Police	100000	General Fund	Supervising Management Analyst	2.00
Police Total				299.00
Public Utilities	700000	Muni Sewer Revenue Fund	Account Clerk	0.80
Public Utilities	700000	Muni Sewer Revenue Fund	Accountant 3	0.40
Public Utilities	700000	Muni Sewer Revenue Fund	Administrative Aide 1	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Administrative Aide 2	3.18
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 Deputy Director	0.70
Public Utilities	700000	Muni Sewer Revenue Fund	Assistant Engineer-Civil	0.96
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	0.40
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 Engineer-Civil	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Management Analyst	2.06
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Planner	0.64
Public Utilities	700000	Muni Sewer Revenue Fund	Cashier	1.50
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	4.75
Public Utilities	700000	Muni Sewer Revenue Fund	Deputy Director	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Engineering Trainee	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 2	0.90
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 2	5.25
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 3	0.25
Public Utilities	700000	Muni Sewer Revenue Fund	Executive Assistant Director	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Field Representative	0.30
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 1	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 3	0.40
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	Laboratory Technician	0.14

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700000	Muni Sewer Revenue Fund	Laborer	5.00
Public Utilities	700000	Muni Sewer Revenue Fund	Office Support Specialist	2.53
Public Utilities	700000	Muni Sewer Revenue Fund	Plant Process Control Electrician	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Plant Technician 1	4.00
Public Utilities	700000	Muni Sewer Revenue Fund	Plant Technician Supervisor	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	3.32
Public Utilities	700000	Muni Sewer Revenue Fund	Procurement Specialist	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Program Coordinator	1.23
Public Utilities	700000	Muni Sewer Revenue Fund	Program Manager	0.83
Public Utilities	700000	Muni Sewer Revenue Fund	Project Assistant	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Project Officer 2	0.32
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	1.32
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Clerk/Typist	0.23
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 Electrical Engineer	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Engineering Aide	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Senior Management Analyst	1.15
Public Utilities	700000	Muni Sewer Revenue Fund	Sewer Maintenance Equipment Operator	7.00
Public Utilities	700000	Muni Sewer Revenue Fund	Storekeeper 2	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Economist	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Management Analyst	1.72
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Wastewater Pretreatment Inspector	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Trainer	0.73
Public Utilities	700000	Muni Sewer Revenue Fund	Training Supervisor	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 1	13.00
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 2	0.25
Public Utilities	700000	Muni Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 2	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Systems District Manager	0.30
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Supervisor	6.00
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Worker	7.00
		Muni Sewer Revenue Fund Total		99.18
Public Utilities	700001	Metro Sewer Utility Fund	Account Clerk	1.40
Public Utilities	700001	Metro Sewer Utility Fund	Accountant 3	0.70
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	0.50
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Deputy Director	0.85
Public Utilities	700001	Metro Sewer Utility Fund	Assistant Engineer-Civil	1.04
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	0.70
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 Engineer-Civil	1.22
Public Utilities	700001	Metro Sewer Utility Fund	Associate Management Analyst	1.87
Public Utilities	700001	Metro Sewer Utility Fund	Associate Planner	0.44
Public Utilities	700001	Metro Sewer Utility Fund	Clerical Assistant 2	2.74
Public Utilities	700001	Metro Sewer Utility Fund	Deputy Director	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 2	6.73
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 3	0.52
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Painter	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Executive Assistant Director	0.30
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	Information Systems Analyst 2	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 3	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 4	1.00
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	2.86
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	1.53
Public Utilities	700001	Metro Sewer Utility Fund	Plant Operator Trainee	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Process Control Electrician	3.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 1	8.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 3	5.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician Supervisor	2.00
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	Procurement Specialist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Program Coordinator	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Program Manager	1.35
Public Utilities	700001	Metro Sewer Utility Fund	Project Assistant	0.22
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 Supervisor	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 Civil Engineer	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Senior Clerk/Typist	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Senior Control Systems Engineer	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Senior Drafting Aide	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Senior Electrical Engineer	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Senior Management Analyst	2.01
Public Utilities	700001	Metro Sewer Utility Fund	Senior Wastewater Operations Supervisor	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Storekeeper 2	0.30

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
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	Training Supervisor	0.30
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		80.25
Public Utilities	700011	Water Utility Operating Fund	Account Clerk	1.80
Public Utilities	700011	Water Utility Operating Fund	Accountant 3	0.90
Public Utilities	700011	Water Utility Operating Fund	Administrative Aide 1	0.47
Public Utilities	700011	Water Utility Operating Fund	Administrative Aide 2	3.17
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	0.50
Public Utilities	700011	Water Utility Operating Fund	Assistant Deputy Director	1.45
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Civil	5.00
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Electrical	0.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Mechanical	0.46
Public Utilities	700011	Water Utility Operating Fund	Assistant Management Analyst	0.90
Public Utilities	700011	Water Utility Operating Fund	Assistant to the Water Department Director	0.47
Public Utilities	700011	Water Utility Operating Fund	Assistant Water Distribution Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Associate Department Human Resources Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Associate Engineer-Civil	3.46
Public Utilities	700011	Water Utility Operating Fund	Associate Management Analyst	5.07
Public Utilities	700011	Water Utility Operating Fund	Associate Planner	0.92
Public Utilities	700011	Water Utility Operating Fund	Cashier	1.50
Public Utilities	700011	Water Utility Operating Fund	Cement Finisher	1.00
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 1	0.50
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 2	0.71
Public Utilities	700011	Water Utility Operating Fund	Code Compliance Officer	2.00
Public Utilities	700011	Water Utility Operating Fund	Customer Services Representative	4.75
Public Utilities	700011	Water Utility Operating Fund	Deputy Director	0.47
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 2	5.37
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 3	2.25
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 2	1.75
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 3	0.75
Public Utilities	700011	Water Utility Operating Fund	Equipment Technician 1	2.00
Public Utilities	700011	Water Utility Operating Fund	Executive Assistant Director	0.47
Public Utilities	700011	Water Utility Operating Fund	Field Representative	0.70
Public Utilities	700011	Water Utility Operating Fund	Geographic Info Systems Analyst 2	1.46
Public Utilities	700011	Water Utility Operating Fund	Geographic Info Systems Analyst 3	0.91
Public Utilities	700011	Water Utility Operating Fund	Heavy Truck Driver 2	1.00
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 2	0.90
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 3	0.90
Public Utilities	700011	Water Utility Operating Fund	Instrumentation and Control Technician	1.00
Public Utilities	700011	Water Utility Operating Fund	Instrumentation and Control Technician Trainee	1.00
Public Utilities	700011	Water Utility Operating Fund	Junior Engineer-Civil	0.46
Public Utilities	700011	Water Utility Operating Fund	Laborer	16.00
Public Utilities	700011	Water Utility Operating Fund	Lake Aide 2	2.00
Public Utilities	700011	Water Utility Operating Fund	Machinist	1.00
Public Utilities	700011	Water Utility Operating Fund	Office Support Specialist	2.94
Public Utilities	700011	Water Utility Operating Fund	Plant Operator Trainee	1.00
Public Utilities	700011	Water Utility Operating Fund	Plant Process Control Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 2	1.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Principal Backflow and Cross Connection Specialist Supervisor	2.00
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	Principle Corrosion Engineering Aide	2.00
Public Utilities	700011	Water Utility Operating Fund	Procurement Specialist	0.47
Public Utilities	700011	Water Utility Operating Fund	Program Coordinator	1.47
Public Utilities	700011	Water Utility Operating Fund	Program Manager	2.82
Public Utilities	700011	Water Utility Operating Fund	Project Assistant	0.46
Public Utilities	700011	Water Utility Operating Fund	Project Officer 2	0.46
Public Utilities	700011	Water Utility Operating Fund	Pure Water Plant Operator	3.00
Public Utilities	700011	Water Utility Operating Fund	Ranger/Diver 2	1.00
Public Utilities	700011	Water Utility Operating Fund	Records Management Analyst	0.47
Public Utilities	700011	Water Utility Operating Fund	Reservoir Keeper	1.00
Public Utilities	700011	Water Utility Operating Fund	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	3.00
Public Utilities	700011	Water Utility Operating Fund	Senior Civil Engineer	0.46
Public Utilities	700011	Water Utility Operating Fund	Senior Clerk/Typist	0.47
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 Electrical Engineer	0.46
Public Utilities	700011	Water Utility Operating Fund	Senior Management Analyst	2.59
Public Utilities	700011	Water Utility Operating Fund	Senior Plant Technician Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Storekeeper 2	0.47
Public Utilities	700011	Water Utility Operating Fund	Supervising Economist	0.45
Public Utilities	700011	Water Utility Operating Fund	Supervising Management Analyst	2.36
Public Utilities	700011	Water Utility Operating Fund	Trainer	0.97
Public Utilities	700011	Water Utility Operating Fund	Training Supervisor	0.47
Public Utilities	700011	Water Utility Operating Fund	Utility Worker 1	2.00
Public Utilities	700011	Water Utility Operating Fund	Utility Worker 2	0.75
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 Operations Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Plant Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Resources Specialist	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems District Manager	0.70
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 2	3.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 3	9.00
		Water Utility Operating Fund Total		136.82
Public Utilities Total				316.25
Publishing Services	720041	Publishing Services Fund	Information Systems Technician	0.50
Publishing Services Total				0.50
Purchasing & Contracting	100000	General Fund	Administrative Aide 1	1.00
Purchasing & Contracting	100000	General Fund	Assistant Compliance Officer	1.00
Purchasing & Contracting	100000	General Fund	Assistant Engineer-Civil	5.00

Fiscal Year 2026 Year-End Financial Performance – Vacancy Status Report
(Vacant, Budgeted Standard-Hour Positions as of June 30, 2026)

Attachment 7

Department Name	Fund Number	Fund Name	Job Classification	FTE
Purchasing & Contracting	100000	General Fund	Associate Engineer-Civil	1.00
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	3.00
Purchasing & Contracting	100000	General Fund	Supervising Procurement Contracting Officer	1.00
Purchasing & Contracting	720040	Stores Revolving Fund	Auto Messenger 1	2.00
Purchasing & Contracting	720040	Stores Revolving Fund	Auto Messenger 2	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				21.00
Risk Management	720048	Risk Management Administration Fund	Claims Clerk	1.00
Risk Management	720048	Risk Management Administration Fund	Liability Claims Aide	1.00
Risk Management	720048	Risk Management Administration Fund	Liability Claims Representative 1	2.00
Risk Management	720048	Risk Management Administration Fund	Liability Claims Representative 2	4.00
Risk Management	720048	Risk Management Administration Fund	Program Coordinator	2.00
Risk Management	720048	Risk Management Administration Fund	Supervising Liability Claims Representative	2.00
Risk Management	720048	Risk Management Administration Fund	Supervising Workers' Compensation Claims Representative	1.00
Risk Management Total				13.00
Stormwater	100000	General Fund	Assistant Engineer-Civil	3.00
Stormwater	100000	General Fund	Associate Planner	2.00
Stormwater	100000	General Fund	Equipment Operator 1	3.00
Stormwater	100000	General Fund	Equipment Operator 2	2.00
Stormwater	100000	General Fund	Equipment Operator 3	1.00
Stormwater	100000	General Fund	Geographic Info Systems Analyst 3	1.00
Stormwater	100000	General Fund	Heavy Truck Driver 2	1.00
Stormwater	100000	General Fund	Laborer	1.00
Stormwater	100000	General Fund	Parking Enforcement Officer 1	1.00
Stormwater	100000	General Fund	Plant Process Control Electrician	1.00
Stormwater	100000	General Fund	Plant Technician 2	1.00
Stormwater	100000	General Fund	Principal Utility Supervisor	1.00
Stormwater	100000	General Fund	Public Works Superintendent	1.00
Stormwater	100000	General Fund	Public Works Supervisor	1.00
Stormwater	100000	General Fund	Senior Account Clerk	1.00
Stormwater	100000	General Fund	Senior Planner	2.00
Stormwater	100000	General Fund	Storm Water Compliance Manager	1.00
Stormwater	100000	General Fund	Storm Water Inspector II	1.00
Stormwater	100000	General Fund	Utility Supervisor	1.00
Stormwater	100000	General Fund	Utility Worker 1	1.00
Stormwater Total				27.00
Transportation	100000	General Fund	Assistant Engineer-Civil	1.00
Transportation	100000	General Fund	Equipment Operator 2	1.00
Transportation	100000	General Fund	Heavy Truck Driver 2	3.00
Transportation	100000	General Fund	Laborer	1.00
Transportation	100000	General Fund	Principal Utility Supervisor	1.00
Transportation	100000	General Fund	Program Manager	1.00
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	Street Lighting Electrician	2.00
Transportation	100000	General Fund	Traffic Striper Operator	2.00
Transportation	100000	General Fund	Utility Worker 1	3.00
Transportation	100000	General Fund	Utility Worker 2	2.00
Transportation	200217	Underground Surcharge Fund	Program Manager	1.00
Transportation Total				20.50
Grand Total				1,350.25

Fund Type	FTE
General Fund	820.04
Non-General Fund	530.21
Grand Total	1,350.25

Fiscal Year 2026 - Addition of Programmatic Supplemental Positions
(Standard-Hour Positions Created as of June 30, 2026)

Attachment 8

Department Name	Fund Number	Fund Name	Job Classification	Date Created	FTE	Purpose
City Attorney	100000	General Fund	City Attorney Investigator 2	9/22/2025	1.00	Reimbursable via grants - Support Gun Violence Reduction Unit (GVRU) and Firearms Relinquishment Task Force
City Attorney	100000	General Fund	Deputy City Attorney	12/17/2025	1.00	Reimbursable via Prop 64 Penalty Funds - Support Civil Litigation division to respond to referrals for unfair business practices preying on consumers.
City Attorney	100000	General Fund	Deputy City Attorney	12/17/2025	1.00	Reimbursable via Prop 64 Penalty Funds - Support Civil Litigation division to respond to referrals for unfair business practices preying on consumers.
City Attorney	100000	General Fund	Deputy City Attorney	2/24/2026	1.00	Reimbursable via EMS Fund - Supports the implementation of systemic changes to the City's EMS program.
City Attorney Total					4.00	
City Clerk	100000	General Fund	Administrative Aide 1	4/9/2026	1.00	Reimbursable via grants - Supports archival operations, ensuring document preservation for future research, legal reference, and public access.
City Clerk Total					1.00	
City Treasurer	200712	Parking Meter Operations Fund	Sr. Parking Meter Technician	10/30/2025	1.00	Revenue Generating - Support expansion of metered parking zones. Position is expected to generate more parking citation revenue than the position costs.
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Technician	1/26/2026	1.00	Revenue Generating - Support expansion of metered parking zones. Position is expected to generate more parking citation revenue than the position costs.
City Treasurer	200712	Parking Meter Operations Fund	Parking Meter Technician	1/26/2026	1.00	Revenue Generating - Support expansion of metered parking zones. Position is expected to generate more parking citation revenue than the position costs.
City Treasurer Total					3.00	
Economic Development	100000	General Fund	Community Development Specialist 3	1/28/2026	1.00	Reimbursable via PBID - Supports the implementation of the Downtown PBID Program policies and serves as liaison to the Downtown San Diego Partnership
Economic Development Total					1.00	
Environmental Services	100000	General Fund	Code Compliance Officer	8/12/2025	1.00	Reimbursable via Caltrans - Conduct abatements on State right-of-way (ROW), including freeways, on-ramps, and off-ramps pursuant to Delegated Maintenance Agreement (DMA)
Environmental Services Total					1.00	
Police	100000	General Fund	Parking Enfrc Supv	2/24/2026	1.00	Oversees the daily operations, staff, and activities of a newly created parking enforcement unit due to additional meters from parking reform to ensure compliance with parking regulations and maintain public safety and order.
Police	100000	General Fund	Parking Enfrc Ofcr 2	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 2	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.

Fiscal Year 2026 - Addition of Programmatic Supplemental Positions
(Standard-Hour Positions Created as of June 30, 2026)

Attachment 8

Department Name	Fund Number	Fund Name	Job Classification	Date Created	FTE	Purpose
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Sr Parking Enfrc Supv	2/24/2026	1.00	Critical for ensure the successful operation of newly created parking enforcement unit by providing complex problem-solving and community liaison functions that ensure the entire parking system operates effectively.
Police	100000	General Fund	Parking Enfrc Ofcr 2	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Parking Enfrc Ofcr 1	2/24/2026	1.00	Revenue Generating - Supports City's parking enforcement efforts after additional meters have been installed throughout the City. If not approved, would lead to additional overtime hours from current enforcement units.
Police	100000	General Fund	Police Commander	3/18/2026	1.00	Provides critical oversight of specialized units (SWAT, Canine, Air Support, CIU) and compliance with surveillance ordinance.
Police Total					19.00	
Grand Total					28.00	

Fiscal Year 2026 Year-End Financial Performance Report

Use of Parking Meter Revenues

The table below reflects the City's commitment to providing transparency regarding how the parking meter revenues were used in Fiscal Year 2026. The information presented reflects actual parking meter receipts and expenditures for FY 2026, based on year-end financial results.

	Downtown	Uptown	MidCity	City Non-CPD	Pacific Beach	Total
Revenue Collections	\$ 12,558,179	\$ 4,351,077	\$ 943,055	\$ 335,419	\$ 845,680	\$ 19,033,410
Use of Fund Balance	450,539	155,932	33,800	12,045	30,330	682,645
Parking Meter Administration						
City Treasurer Support ¹	4,431,425	1,544,464	334,170	118,456	300,436	6,728,951
Transportation Support ²	716,456	248,233	53,802	19,136	48,247	1,085,874
Parking Enforcement ³	5,675,914	1,964,437	425,810	151,744	382,095	8,600,000
Administration Total	\$ 10,823,794	\$ 3,757,134	\$ 813,782	\$ 289,336	\$ 730,778	\$ 16,414,824
Net Revenue - City Share⁴	\$ 2,184,923	\$ 749,874	\$ 163,073	\$ 58,128	\$ 145,232	\$ 3,301,230
Reimbursed Expenditures						
Street Light Repair	1,100,068	194,801	43,942	16,332	13,237	1,368,381
Traffic Signal Repair	77,626	29,051	8,154	3,527	17,199	135,557
Pothole Repair	21,685	9,366	7,489	1,418	4,243	44,201
Sidewalk In-House	75,448	163,207	42,101	11,301	38,827	330,884
Sign Repair / Replacement	412,971	203,105	1,549	9,956	31,336	658,918
Street Striping	337	539	81	77	571	1,607
Tree Trimming	118,171	95,861	24,493	6,366	15,384	260,275
Street Sweeping	328,758	37,890	27,662	7,490	21,032	422,833
Inlet Cleaning	49,858	16,054	7,601	1,661	3,402	78,575
Total Reimbursed Expenditures	\$ 2,184,923	\$ 749,874	\$ 163,073	\$ 58,128	\$ 145,232	\$ 3,301,230

The following section summarizes expenditures eligible for reimbursement. Of the \$17.9 million in total expenditures incurred in FY 2026, \$3.3 million was reimbursed as outlined in the Total Reimbursed Expenditures section above.

Eligible Expenditures						
Street Light Repair	2,579,490	1,002,636	1,784,748	16,332	202,230	5,585,436
Traffic Signal Repair	182,020	149,527	331,188	3,527	262,757	929,019
Pothole Repair	50,848	48,207	304,156	1,418	64,829	469,457
Sidewalk In-House	176,914	840,022	1,709,982	11,301	593,167	3,331,386
Sign Repair / Replacement	968,354	1,045,376	62,908	9,956	478,738	2,565,333
Street Striping	791	2,776	3,305	77	8,728	15,678
Tree Trimming	277,093	493,397	994,802	6,366	235,025	2,006,683
Street Sweeping	770,887	195,021	1,123,516	7,490	321,307	2,418,222
Inlet Cleaning	116,909	82,628	308,715	1,661	51,980	561,893
Total Eligible Expenditures	\$ 5,123,306	\$ 3,859,591	\$ 6,623,320	\$ 58,128	\$ 2,218,761	\$ 17,883,106

Footnotes referenced in the tables above continue onto page 2 of this attachment.

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, bringing the City Share allocation to 100%.