The City *of*

SAN DIEGO

FISCAL YEAR 2027
FIRST QUARTER BUDGET MONITORING REPORT

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INTRODUCTION

Per City Council Budget Policy (Policy No. 000-02), quarterly budget monitoring reports are presented to the Budget and Government Efficiency Committee and the City Council each fiscal year. These reports are an integral part of the budget process as they promote transparency regarding the City of San Diego's (City) financial condition and provide information to support informed budgetary decision-making.

The Fiscal Year 2027 First Quarter Budget Monitoring Report (First Quarter Report), prepared by the Department of Finance (DoF) in collaboration with City departments, provides the City Council and the public with an initial assessment of the City's projected fiscal performance for Fiscal Year (FY) 2027, focusing on key revenue and expenditure projections. Due to the limited financial data available at this stage of the fiscal year, detailed year-end projections for departmental revenues and expenditures are not included and will be provided in subsequent quarterly budget monitoring reports.

The First Quarter Report focuses on the following areas:

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

The analyses in this report are based on the most current data available at the time of publication, which includes three months of actual (unaudited) activity, statistical data, economic analyses from consultants, and other resources. This information is subject to change as more data becomes available. DoF and departments will continue to monitor actual revenues and expenditures and will provide a more detailed review of projections in the Fiscal Year 2027 Mid-Year Budget Monitoring Report (Mid-Year Report) and the Fiscal Year 2027 Third Quarter Budget Monitoring Report (Third Quarter Report).

In accordance with Section 39 of the City Charter, the First Quarter Report also includes **Attachment 1: Fiscal Year 2027 Financial Performance Report, as of September 30, 2026**, which compares unaudited revenue and expenditures against the FY 2027 budget for the General Fund and non-General Funds. This serves as a financial management tool, reflecting the City's commitment to fiscal discipline and transparency.

This report also includes position vacancy data and updates requested by the City Council via the Statement of Budgetary Principles, Resolution, or the Fiscal Year 2027 Appropriation Ordinance. These updates include **Attachment 3: Reporting Requirement - Section 19 of the Fiscal Year 2027 Appropriation Ordinance** provided by the Office of the City Attorney, **Attachment 4: Fiscal Year 2026 First Quarter Budget Monitoring Report and Grant Funding Update** provided by the Homelessness Strategies and Solutions Department, and **Attachment 5: Fiscal Year 2027 Addition of Programmatic Supplemental Positions**.

GENERAL FUND REVENUE

Major General Fund Revenues

The City's major General Fund revenues are projected to end the fiscal year at $1,553.1 million, which represents an increase of $12.9 million, or 0.8 percent, from the current budget. This increase includes $5.8 million in franchise fee revenues, $4.6 million in sales tax revenue, and $3.1 million in transient occupancy tax revenue, partially offset by a decrease of $577,000 in property tax revenue. **Table 1: FY 2027 Major General Fund Revenue Projections** summarizes the projections by major General Fund revenue category.

FY 2027 Major General Fund Revenue Projections

Table 1 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax	$ 881.0	$ 881.0	$ 880.4	$ (0.6)	-0.1%
Sales Tax	386.7	386.7	391.3	4.6	1.2%
Transient Occupancy Tax[1]	169.7	169.7	172.8	3.1	1.8%
Franchise Fees[2]	102.8	102.8	108.5	5.8	5.6%
Total	**$ 1,540.1**	**$ 1,540.1**	**$ 1,553.1**	**$ 12.9**	**0.8%**

[1]Total City FY 2027 Adopted Budget for transient occupancy tax is $322.7 million and the projection is $328.7 million. The balance is budgeted in the Transient Occupancy Tax Fund.

[2]Total City FY 2027 Adopted Budget for franchise fees revenue is $220.0 million and the projection is $227.0 million. The balance is budgeted in the Environmental Growth and Underground Surcharge Funds.

Projections for major General Fund revenues are based on actual revenue distributions received through the first quarter of FY 2027 and the most recent economic information at the time this report was prepared. While the FY 2027 Adopted Budget (Adopted Budget) assumed moderate yet positive growth in major General Fund revenues amid ongoing economic uncertainty, current projections reflect a combination of higher franchise fee collections, strong prior-year sales tax revenues that establish a higher baseline for FY 2027, and strength in summer tourism activity. Collectively, these factors contribute to stronger-than-anticipated performance across major general fund sources. Further details supporting the first quarter projection for each major General Fund revenue are provided in the following sections of this report.

Table 2: Local Economic Indicators presents key local economic indicator data as of September 2026 that informs the preparation of the major General Fund revenue projections.

Local Economic Indicators

Table 2

Economic Indicator	September-25	September-26	Change %
City of San Diego Unemployment	4.8%	4.6%	-0.2%
City of San Diego Number of Unemployed	36,100	34,000	-5.8%
City of San Diego Home Sales (CYTD)	8,290	8,386	1.2%
City of San Diego Median Home Price	$925,000	$950,000	2.7%
San Diego County Foreclosures (CYTD)	165	229	38.8%
San Diego County Notices of Default (CYTD)	1,627	1,659	2.0%
Consumer Confidence	95.6	84.2	-11.9%
San Diego Consumer Price Index (CPI)	390.7	409.0	4.7%

Source: California Employment Development Department, The Conference Board Index of Leading Economic Indicators, HDL Coren & Cone, San Diego County Assessor/Auditor/Recorder's Office

When compared to September 2025, the unemployment rate in the City of San Diego decreased by 0.2 percentage points, from 4.8 percent to 4.6 percent in September 2026. Although the unemployment rate has fluctuated month-to-month over the last year, labor market conditions remain relatively stable.

As of September 2026, the median home price in San Diego was $950,000, a 2.7 percent increase from September 2025, while home sales increased 1.2 percent when compared to the same time last year. Foreclosures and notices of default have also increased year-over-year by 64 more foreclosure filings reported through September compared to the same period in the prior year. Despite modest increases in home prices and sales, elevated housing costs continue to pose affordability challenges for San Diego residents; however, housing activity has remained relatively stable.

Consumer confidence has fluctuated month-to-month, reflecting continued concerns over persistent inflation, interest rates, and uncertainty regarding broader economic conditions. As of September 2026, consumer confidence was reported at 84.2, a decrease of 11.9 percent compared to September 2025. Meanwhile, the San Diego Consumer Price Index (CPI) increased by 4.7 percent year-over-year through September 2026, remaining above the Federal Reserve's long-term inflation target of 2.0 percent and contributing to ongoing cost pressures for consumers. Although consumer spending has remained resilient, declining consumer confidence and persistent inflation may pose a risk to discretionary spending, potentially affecting sales tax revenue and travel-related spending that supports transient occupancy tax revenue.

Although local economic indicators generally support the current projection for revenue growth, several indicators present mixed signals regarding future economic conditions. Strength in the labor market and housing activity continues to support consumer spending, while declining consumer confidence, persistent inflation, and increases in foreclosure-related activity may indicate emerging economic pressures. The Department of Finance will continue to monitor revenues and economic conditions throughout the fiscal year and incorporate updates from industry experts and the City's consultants in future budget monitoring reports.

Details on the major components of the City's General Fund Adopted Budget and current projections are provided in the following sections. For information on future fiscal year revenue projections, please reference the Fiscal Year 2028-2032 Five-Year Financial Outlook.

Property Tax

FY 2027 Property Tax Revenue Projections

Table 3 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Property Tax Growth Rate[1]	4.1%	4.1%	4.6%	0.6%	N/A
Property Tax Projection	$ 881.0	$ 881.0	$ 880.4	$ (0.6)	-0.1%

[1]The FY 2027 Adopted Budget growth rate is based on the change between the FY 2026 year-end projection used as the base during development and the FY 2027 Adopted Budget. In contrast, the Year-End Projection growth rate reflects the year-over-year change between FY 2026 unaudited actuals and the first quarter year-end projection.

As reflected in **Table 3: FY 2027 Property Tax Revenue Projections**, property tax is projected to decrease by $577,000, or 0.1 percent, at fiscal year-end. Property tax consists primarily of the City's share of the 1.0% property tax levy collected on assessed property values and is influenced by real estate market conditions, assessed valuation growth under Proposition 13, and distributions received through the Redevelopment Property Tax Trust Fund (RPTTF).

The projected decrease is primarily due to lower residual property tax distributions, partially offset by an increase in 1.0% property tax collections. **Table 4: FY 2027 Property Tax Revenue Projection Details** provides a breakdown of the projection by revenue source.

FY 2027 Property Tax Revenue Projection Details

Table 4 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
1.0% Property Tax	$ 597.5	$ 597.5	$ 598.6	$ 1.2	0.2%
MVLF Backfill	221.7	221.7	221.8	0.0	0.0%
RPTTF Tax Sharing Pass-through Payments	14.2	14.2	13.8	(0.4)	-2.6%
RPTTF Residual Property Tax	47.6	47.6	46.2	(1.4)	-3.0%
Total	**$ 881.0**	**$ 881.0**	**$ 880.4**	**$ (0.6)**	**-0.1%**

RPTTF residual property tax revenue is projected to decrease by $1.4 million, or 3.0 percent, by fiscal year-end. This decrease is primarily due to revised County estimates for Recognized Obligation Payment Schedule (ROPS) 20B deposits received in October 2026, which reduced projected residual distributions from the RPTTF. RPTTF tax-sharing pass-through payments are also projected to decrease by $368,000, or 2.6 percent, by fiscal year-end, reflecting the same revised County estimates.

These decreases are partially offset by an increase of $1.2 million, or 0.2 percent, in 1.0% property tax collections primarily due to higher-than-anticipated property tax collections reflected in the County's latest apportionment report. Motor vehicle license fee (MVLF) backfill revenue is projected to increase by $48,000, or less than 0.1 percent, by fiscal year-end, based on the most recent calculation and payment schedule provided by the County of San Diego in October 2026.

Property tax revenue projections for FY 2027 are supported by key economic indicators that influence assessed valuation growth, including home prices, home sales, and the California Consumer Price Index (CCPI). Due to the timing of the property tax assessment process, FY 2027 property tax receipts primarily reflect real estate market conditions during calendar year 2025. During calendar year 2025, the average monthly median home price remained relatively stable, increasing slightly by 0.8 percent from $940,000 in calendar year 2024 to $947,000. Home sales also remained relatively stable, declining by only 0.4 percent over the same period. Despite this moderation in market activity, recent trends indicate continued resilience in the housing market, with home sales increasing 1.2 percent year-to-date and the median home price increasing 2.7 percent year-over-year to $950,000 as of September 2026. These trends support continued stability in assessed valuations and property tax revenues.

Additionally, Proposition 13 limits annual increases in assessed value to the lesser of the CCPI or 2.0 percent, unless a property changes ownership or undergoes new construction. Given that the August 2025 CCPI increased by 3.3 percent compared to August 2024, FY 2027 continues to assume the maximum allowable 2.0 percent growth in assessed valuation, consistent with the Adopted Budget assumption.

Future risks to the property tax revenue forecast include changes in interest rates, which could affect housing affordability, home sales, and property values; fluctuations in delinquency rates, exemptions, and refunds; and uncertainty regarding future RPTTF residual distributions, which depend on the enforceable obligations included in the upcoming ROPS and subsequent approval by the California Department of Finance. An updated estimate of residual property tax distributions will be provided following the County's next ROPS determination.

Sales Tax

FY 2027 Sales Tax Revenue Projections

Table 5 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Sales Tax Growth Rate[1]	1.9%	1.9%	1.7%	-0.2%	N/A
Sales Tax Projection	$ 386.7	$ 386.7	$ 391.3	$ 4.6	1.2%

[1]The FY 2027 Adopted Budget sales tax growth rate is based on the change between the FY 2026 year-end projection used as the base during development and the FY 2027 Adopted Budget. In contrast, the Year-End Projection growth rate reflects the year-over-year change between FY 2026 unaudited actuals and the first quarter year-end projection.

As displayed in **Table 5: FY 2027 Sales Tax Revenue Projections**, sales tax revenue is projected to increase by $4.6 million, or 1.2 percent, at fiscal year-end. Sales tax is collected at the point of sale on taxable goods and certain services, with the City receiving one-cent of total sales tax levied on each dollar of taxable sales under the Bradley-Burns Sales and Use Tax Law.

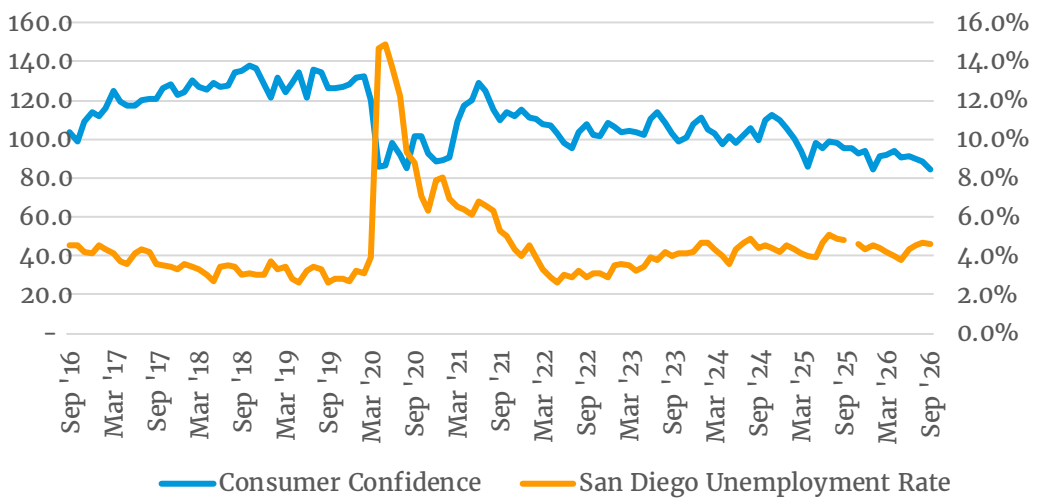
The projected increase in sales tax revenue is primarily due to higher-than-anticipated FY 2026 unaudited year-end actuals, which establish a higher revenue base for FY 2027. However, slightly lower-than-anticipated first quarter collections, alongside continued economic uncertainty and persistent inflationary pressure, temper the anticipated growth. Accordingly, the annual growth assumption has been revised from 1.9 percent to 1.7 percent based on the recent revenue activity and the latest forecast from the City's sales tax consultant. Despite the revised growth assumption, projected sales tax revenue remains above the Adopted Budget.

This forecast is supported by key economic indicators that impact consumer spending and consequently, sales tax revenue growth, including the San Diego Consumer Price Index (CPI), consumer confidence, and the unemployment rate. The San Diego CPI, which measures changes in costs across a broad range of consumer goods and services, increased by 4.7 percent, rising from 390.747 in September 2025 to 409.029 in September 2026. This increase reflects the continuation of elevated inflationary pressures in recent years, which continues to support higher taxable sales.

Consumer confidence, a measurement of consumers' willingness to spend, was recorded at 84.2 in September 2026, representing an 11.9 percent decline compared to 95.6 in September 2025. Consumer sentiment continued to fluctuate month-to-month as consumers respond to economic uncertainty, supporting expectations of cautious consumer spending. Moreover, preliminarily data from the California Employment Development Department indicate that the City of San Diego's unemployment rate was 4.6 percent in September 2026, a decrease of 0.2 percentage points from 4.8 percent in September 2025. The relatively stable labor market supports consumer spending by sustaining household income levels, which is expected to continue supporting sales tax revenues in the current fiscal year. **Figure 1: Consumer Confidence & San Diego Unemployment Rate** illustrates the trend between these indicators.

Consumer Confidence & San Diego Unemployment Rate

Figure 1



Transient Occupancy Tax (TOT)

FY 2027 Transient Occupancy Tax (TOT) Revenue Projections[1]

Table 6 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
TOT Growth Rate	2.1%	2.1%	4.0%	1.9%	N/A
TOT Projection	$ 169.7	$ 169.7	$ 172.8	$ 3.1	1.8%

[1]Total City FY 2027 Adopted Budget for transient occupancy tax is $322.7 million and the projection is $328.7 million. The balance is budgeted in the Transient Occupancy Tax Fund.

As displayed in **Table 6: FY 2027 Transient Occupancy Tax (TOT) Revenue Projections**, TOT revenue is projected to increase by $3.1 million, or 1.8 percent, by fiscal year-end. TOT is levied

at 10.5 cents per dollar on taxable rent for a transient stay of less than a month, and is collected from hotels, Short-Term Residential Occupancy units (STROs), and Recreational Vehicle Parks (RV Parks). The Adopted Budget for TOT excludes revenues from Measure C, a voter-approved initiative passed in March 2020 that increased the TOT rate above the base rate of 10.5 percent to support key priorities. These additional revenues are deposited into separate funds and are used to reimburse eligible expenditures, including those related to homelessness services.

The projected increase in TOT revenue is primarily due to stronger-than-anticipated hotel receipts during the summer months, which exceeded assumptions included in the Adopted Budget. This performance reflects sustained seasonal strength in the City's tourism and hospitality industry, as summer months generally bring increased leisure travel and visitor demand. While the projection incorporates this stronger seasonal growth, it still balances the moderate growth assumed in the Adopted Budget for the remainder of the fiscal year, resulting in projected year-over year growth of 4.0 percent compared with the 2.1 percent assumed in the Adopted Budget.

This forecast is supported by key tourism indicators that influence TOT revenue performance, including room demand, occupancy, and average daily room rates. According to the July 2026 San Diego County Lodging Forecast prepared by Tourism Economics, international travel is projected to increase by 2.4 percent in calendar year 2026, with growth expected to rise to 5.0 percent in calendar year 2027. Leisure and business travel are also projected to increase by 4.4 percent and 2.8 percent, respectively, during calendar year 2026 before tempering in calendar year 2027.

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

San Diego County Visitor Industry

Table 7 *in millions*

Hotel Sector	CY 2023	CY 2024	CY 2025	CY 2026[2]	CY 2027[2]
Average Occupancy	73.4%	74.2%	72.1%	74.0%	73.3%
Average Daily Rate	$ 209.99	$ 213.23	$ 213.10	$ 220.48	$ 221.05
Revenue PAR[1]	$ 154.20	$ 158.16	$ 153.64	$ 163.20	$ 162.08
Room Demand (growth)	1.2%	1.0%	-0.4%	4.4%	0.2%
Room Revenue (growth)	3.7%	2.6%	-0.4%	8.0%	0.5%

Source: San Diego Tourism Authority and Tourism Economics

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

[2] Forecast - Tourism Economics, July 2026

The forecasted growth in visitor activity reflects continued demand for travel despite ongoing economic uncertainty, inflationary pressures, and geopolitical challenges. Continued growth in leisure, business, and international travel is expected to support hotel demand, occupancy levels, and room rates, which in turn are anticipated to sustain growth in TOT revenues during the forecast period.

Franchise Fees

FY 2027 Franchise Fee Revenue Projections

Table 8 *in millions*

Revenue Source	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
SDG&E Growth Rate	1.00%	1.00%	4.90%	3.9%	N/A
Cable Growth Rate	-7.60%	-7.60%	-7.60%	0.0%	N/A
Franchise Fee Projection	$ 102.8	$ 102.8	$ 108.5	$ 5.8	5.6%

As displayed in **Table 8: FY 2027 Franchise Fee Revenue Projections**, franchise fee revenue is projected to increase by $5.8 million, or 5.6 percent, at fiscal year-end. Franchise fee revenues are generated from agreements with private utility companies and refuse haulers in exchange for use of the City's right-of-way. Currently, the City has franchise agreements with San Diego Gas & Electric (SDG&E), Cox Communications, Spectrum, AT&T, and several refuse haulers. Approximately 76.5 percent of franchise fee revenue is comprised of revenue from SDG&E and cable companies.

The $5.8 million increase in franchise fee revenue when compared to the Adopted Budget is primarily due to the following increases:

- $3.5 million in SDG&E franchise fees based on higher-than-anticipated actuals from customer usage through the first half of calendar year 2026;
- $1.4 million in increased refuse collection franchise fees due to a one-time audit adjustment from refuse hauler franchisees that operate in the City;
- $869,000 in facility franchise fees from the Sycamore Landfill, primarily driven by a higher per-ton franchise fee rate.

There is no change to Cable revenue projections from the Adopted Budget. Cable revenues are received on a quarterly basis with the first invoice anticipated to be received in November 2026, at which time the revenue projections will be updated.

Other Major Revenues

The Adopted Budget for the Other Major Revenues does not include revenue associated with outstanding reimbursements from the California Governor's Office of Emergency Services (CalOES) for eligible costs incurred during the January 2024 storm event. The City continues to coordinate with CalOES regarding the processing and receipt of outstanding reimbursements and anticipates at least $4.8 million in reimbursement to be received in FY 2027 which will be used to replenish the General Fund Stability Reserve for the amount drawn in FY 2026 to end the fiscal year balanced. As of the First Quarter, approximately $500,000 in submitted claims has been approved to be reimbursed and CalOES staff have indicated that the City's larger General Fund claims are in their final stages of review. DoF and the City's OES staff are closely monitoring the status of CalOES' review and updates will be provided in future budget monitoring reports.

Departmental Revenue

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

Fire-Rescue

The Adopted Budget for the Fire-Rescue Department includes $16.1 million in revenue from reimbursements for eligible expenditures supporting the City's Emergency Medical Services (EMS) program. The department projects total reimbursements to be $8.7 million at the end of the fiscal year, representing a decrease of $7.3 million compared to the Adopted Budget. This decrease is primarily due to a lower available beginning fund balance in the EMS Fund, resulting from higher-than-anticipated expenditures in FY 2026, as reported in the FY 2026 Year-End Financial Performance Report. The lower available beginning fund balance reduces the funding available to support FY 2027 operations. With operating expenditures and revenues projected to remain consistent with budgeted levels, reimbursements to the General Fund are expected to decrease accordingly to maintain the EMS Fund's balance.

Homelessness Strategies and Solutions

The Adopted Budget for the Homelessness Strategies and Solutions Department includes $2.4 million in Opioid Settlement revenues to expand shelter beds and transitional housing capacity for individuals experiencing homelessness with opioid use disorder needs. The department projects revenues to end the fiscal year at $1.2 million, representing a decrease of $1.2 million compared to the Adopted Budget. This decrease is primarily due to reduced reimbursable expenditures resulting from the timing of the programs implementation, reflecting a net zero impact to the General Fund. Additional details are provided in the Department Expenditures section of this report.

Parks and Recreation

The Adopted Budget for the Parks and Recreation Department includes $4.4 million in revenue for Balboa Park Paid Parking. The department projects revenue to end the fiscal year at $3.5 million, representing a decrease of $927,000 compared to the Adopted Budget. This decrease is primarily due to the anticipated sunset of the paid parking program on January 1, 2027, resulting in six months of projected revenue collections rather than a full fiscal year. Despite the program ending halfway through the fiscal year, parking revenue is expected to be higher than originally anticipated for the six-month period.

Transportation Department

The Adopted Budget for the Transportation Department includes $3.8 million in U.S. Forest Service grant revenue to support the Ready, Set, Grow San Diego tree planting and protection initiative. The department projects revenues to end the fiscal year at $629,000, representing a decrease of $3.1 million compared to the Adopted Budget. This decrease is primarily due to eligible expenditures being expended directly in the grant, with only personnel costs expected to be reimbursed, and reflects a net zero impact to the General Fund. Additional details are provided in the Departmental Expenditures section of this report.

Transient Occupancy Tax Impact on Departmental Revenues

TOT revenue collected from hotels, STROs, and RV parks is used for special promotional programs that maintain and enhance visitor-related facilities and support the promotion of

the City's cultural amenities and natural attractions. The Adopted Budget includes $95.6 million in transfers from the TOT Fund to the General Fund to reimburse departments for the safety and maintenance of visitor-related facilities. This reimbursement supports tourism-related services and operations throughout the City, including lifeguard services, homelessness services, street sweeping and sanitation in high-tourist locations, Mission Bay Park security and trash pickup, parks and recreation services, public safety support at major events, and tourism and TOT administration.

Due to the projected increase in TOT revenue discussed in the major General Fund revenues section of this report, there is additional funding available to be allocated for special promotional programs, which could result in reimbursements to General Fund departments increasing to $96.4 million by fiscal year-end, which represents an increase of $773,000 when compared to the Adopted Budget.

GENERAL FUND EXPENDITURES

DEPARTMENTAL EXPENDITURES

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

Citywide Program Expenditures

The Adopted Budget for the Citywide Program Expenditures Department includes $2.3 million in expenditures to support the County of San Diego's administration of citywide elections. Based on current estimates from the San Diego County Registrar of Voters, the City's share of election-related expenditures is projected to range from $385,000 to $5.4 million, depending on whether a Special Election and subsequent runoff are required. This represents projected savings of $1.9 million if no Special Election is required, an overage of $554,000 if a Special Election is required, or an overage of $3.1 million if both a Special Election and a runoff are required. Cost assumptions will be refined following the November 2026 election results, with updated estimates provided in the Mid-Year Report.

These projections do not include the anticipated $945,000 reimbursement for costs associated with the June 2026 Primary Election, which is expected to be received in the current fiscal year.

Homelessness Strategies and Solutions

The Adopted Budget for the Homelessness Strategies and Solutions Department includes $2.4 million in Opioid Settlement expenditures to expand shelter beds and transitional housing capacity for individuals experiencing homelessness with opioid use disorder needs. The department projects expenditures to end the fiscal year at $1.2 million, representing a decrease of $1.2 million from the Adopted Budget. This decrease is primarily due to delays in site identification and implementation planning activities in coordination with the San Diego Housing Commission (SDHC), which have postponed program implementation and correspondingly reduced projected expenditures. Program implementation is anticipated to begin mid-year.

Parks and Recreation

The Parks and Recreation Department projects $1.2 million in expenditures to support the continued operation and maintenance of public restrooms in Balboa Park and Mission Bay Park. Although the Adopted Budget included planned closures of restroom facilities and did not allocate funding for their continued operation, the facilities have remained open with continued operations planned for the remainder of the fiscal year. As a result, operating costs, including maintenance, supplies, utilities, and custodial services, are expected to exceed assumptions included in the Adopted Budget. The department currently has $200,000 in additional funding to support the continued operations in Mission Bay Park through December 2026. This includes $100,000 in Community Projects, Programs, and Services (CPPS)

allocations from Council President LaCava and Councilmember Cambell and $100,000 in General Fund resources made available through higher-than-anticipated State grant funding.

Stormwater

The Stormwater Department projects $1.6 million in expenditures for preparedness efforts ahead of the El Niño storms expected this winter. These expenditures were not included in the Adopted Budget and support increased channel maintenance and pump station improvements to reduce the risk of storm-related flooding and infrastructure failures. The department projects an additional $850,000 in contract and material support for channel maintenance, above the $1.1 million budgeted for enhanced channel clearing efforts, to address increased maintenance demands and unforeseen repairs, as well as maintain planned maintenance levels ahead of the anticipated El Niño storms. An additional $770,000 is projected for pump station improvements, including replacement pumps, emergency generators, and system upgrades to reduce the risk of storm-related infrastructure failures. The department has received settlement proceeds to fully support the pump station improvements.

Transportation

The Adopted Budget for the Transportation Department includes $2.6 million in non-personnel expenditures for the Ready, Set, Grow San Diego tree planting and protection initiative. The department projects expenditures to end the fiscal year at $0, representing a decrease of $2.6 million compared to the Adopted Budget. This decrease primarily reflects a change in how contractual services and materials expenditures are recorded, with these costs now expected to be charged directly to the grant rather than the General Fund. This change in expenditure allocation is not expected to affect overall program spending, and the department anticipates completing all program milestones by fiscal year-end.

PUBLIC SAFETY PERSONNEL EXPENDITURE PROJECTIONS AND STAFFING

Overtime Projections

As shown in **Table 9: FY 2026 Public Safety Overtime Projections**, expenditures in the Fire-Rescue and Police Departments are projected to exceed the budget by a combined $1.5 million, or 1.5 percent, by fiscal year-end. The increase is comprised of $3.1 million in Police, partially offset by a decrease of $1.6 million in Fire-Rescue. The following sections provide further detail on the departmental variances and updates on select programs due to their impacts on past budgets or continued interest by the public and City Council.

FY 2027 Public Safety Overtime Projections

Table 9 *in millions*

Department	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
Fire-Rescue	$ 57.7	$ 57.7	$ 56.1	$ 1.6	2.7%
Police	47.8	47.8	50.9	(3.1)	-6.5%
Total	**$ 105.5**	**$ 105.5**	**$ 107.1**	**$ (1.5)**	**-1.5%**

Fire-Rescue Department

The Adopted Budget for the Fire-Rescue Department includes $57.7 million to support overtime expenditures. The department projects to end the fiscal year at $56.1 million, which represents a decrease of $1.6 million, or 2.7 percent, from the Adopted Budget. This decrease is primarily due to $2.2 million in lower constant staffing overtime resulting from the elimination of overtime backfill for Paramedic School attendees and bomb squad cross-staffing, following increased staffing in the Firefighter ranks and the elimination of the dedicated bomb squad in the Adopted Budget. The decrease also reflects lower-than-anticipated overtime backfill for leave taken based on trends observed over the past two years. These savings are partially offset by increases of $722,000 in special assignment overtime, primarily related to required training and educational activities.

Police Department

The Adopted Budget for the Police Department includes $47.8 million to support overtime expenditures. The department projects to end the fiscal year at $50.9 million, which represents an increase of $3.1 million, or 6.5 percent, from the Adopted Budget. This increase primarily comprises $2.1 million to support enhanced enforcement efforts through Operation Last Call in the Gaslamp Quarter and training required to support the department's transition to a new Computer Aided Dispatch (CAD) system. An additional $998,000 increase reflects Parking Enforcement overtime to support expanded meter enforcement hours in and around Petco Park and business districts. The parking enforcement overtime is expected to be offset through parking citation revenues.

The Police Chief remains committed to managing overtime through continued command oversight and accountability. Although overtime expenditures are projected to exceed the adopted budget, the increase is primarily driven by targeted public safety operations, required system-transition training, and expanded parking enforcement activities. The department

will continue to balance cost-containment efforts with operational and public-safety priorities.

Staffing and Recruitment

Fire-Rescue Department

The Fire-Rescue Department continues to make progress in recruitment through its fire academies, with two academies budgeted in FY 2027. The 104th Fire Academy began in August 2026 with 37 recruits and is expected to graduate in December 2026. The 105th Fire Academy is scheduled to begin in January 2027 with 36 recruits and is anticipated to graduate in May 2027.

The department also continues to make progress in filling Fire Captain and Fire Engineer positions through ongoing promotional processes. While staffing levels are expected to improve throughout the fiscal year, some vacancies in these classifications are anticipated to remain by year-end.

Police Department

The Police Department continues extensive recruitment efforts, including weekly written examinations, participation in community and military outreach events, and acceptance of alternative testing pathways through POST and NTN. The department also has four police academies scheduled during FY 2027. The 147th Academy began in August 2026 with 23 recruits and is expected to graduate in February 2027. The 148th, 149th, and 150th Academies are scheduled to begin in November 2026, February 2027, and May 2027, respectively. In addition, the 146th Academy, which began in FY 2026, remains in progress with 27 recruits and is expected to graduate in October 2026.

During the first quarter, the department did not hire any lateral officers; however, two Police Investigative Service Officer positions were reclassified to Police Officer I positions and one officer was reinstated. The department is also advancing initiatives to improve recruitment efficiency and expand candidate outreach, including implementing a new background investigation software system and developing a targeted marketing campaign to support recruiting efforts. These initiatives are expected to streamline hiring processes and enhance the department's ability to attract qualified candidates.

Program and Operational Updates

Fire Season Response

California's 2026 fire season continues to be influenced by dry fuels, prolonged periods of hot, dry weather, drought-related conditions, and strong winds that can rapidly increase fire spread. As of September 28, 2026, California had experienced 5,701 wildfires that burned approximately 328,950 acres, resulting in the destruction of 157 structures and three reported fatalities. While acreage burned remains significantly below the five-year average for the same period, several large incidents, including the Bug, Biscar, and Plaskett Fires, accounted for a substantial share of total acreage burned.

The Fire-Rescue Department continues to support the statewide mutual aid system through personnel and resource deployments as needed. These deployments assist communities impacted by major wildfires while generating reimbursable revenue that partially offsets associated overtime and operational costs. The department will continue to monitor fire

activity throughout the remainder of the fire season and maintain readiness to support regional and statewide response efforts.

Neighborhood Policing Division

The Adopted Budget for the Neighborhood Policing Division (NPD) includes $3.3 million in overtime expenditures. The department projects expenditures to remain within budget.

NPD continues to collaborate with the Environmental Services Department to address encampments and other community concerns throughout the City. The division strategically deploys personnel during peak activity periods, including weekends and major community events, to enhance police visibility, deter crime, and support public safety efforts.

NPD's proactive deployment strategy also supports the City's efforts to address homelessness and other community quality-of-life concerns. During FY 2026, the division responded to more than 44,000 homelessness-related Get-It-Done requests and reduced average response times from approximately 20 days in October 2024 to 8.12 days by more efficiently deploying staff and coordinating with Retired Senior Volunteer Patrol (RSVP) members. Since March 2025, RSVP members have helped evaluate and address more than 10,000 service requests, contributing to faster response times and more efficient resource allocation. In addition, NPD has expanded its investigative capacity in recent years, enabling more timely responses to felony and misdemeanor cases with a nexus to homelessness. Additionally, since assuming responsibility for enforcement of the Oversized Vehicle Ordinance and Vehicle Habitation Ordinance, NPD has expanded enforcement activities citywide, resulting in more than 6,700 oversized vehicle citations and nearly 800 referrals to the Safe Parking Program.

CleanSD Program

The Adopted Budget includes $2.4 million to support CleanSD operations, and expenditures are projected to remain within budget.

The CleanSD Program supports citywide waste and debris abatement activities in Downtown, City-owned properties, canyons, creek beds, and other public spaces. Police officers continue to provide security for abatement crews operating in unsafe environments and during the removal of abandoned property. During FY 2026, the department provided security on approximately 7,200 abatements per month where more than 3,600 tons of trash and debris were removed from City streets and public spaces.

NPD also continues to provide enforcement and security services associated with freeway on- and off-ramp abatements under the City's Delegated Maintenance Agreement with Caltrans. These activities are reimbursable by the State and have helped reduce encampments and improve conditions in downtown freeway corridor areas.

Homeless Outreach Team

The Adopted Budget includes $5.2 million to support Homeless Outreach Team (HOT) operations, and expenditures are projected to remain within budget.

HOT continues to utilize a community-oriented policing approach to connect unsheltered individuals with shelter, behavioral health services, and other supportive resources. Through collaboration with behavioral health clinicians, public health nurses, and social workers, the team focuses on outreach, relationship building, and service coordination. During FY 2026,

HOT assisted more than 900 individuals with shelter placements and provided services or assistance to more than 3,200 individuals experiencing homelessness.

NPD's Intervention Services Team (IST) continues to support individuals experiencing substance use disorders and mental health challenges through intensive case management and partnerships with regional treatment and recovery providers. Beginning in FY 2027, the team received Opioid Settlement Fund support to expand diversion efforts that connect individuals struggling with opioid addiction to treatment services in lieu of incarceration. Through the first quarter, more than 100 individuals have been diverted to treatment and recovery services through this initiative.

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. While this report includes projections for major General Fund revenues and select departmental revenues and expenditures, these updates are not reflected in the projected ending fund. The only projection currently incorporated is the anticipated receipt in CalOES reimbursements, which will be used to replenish the reserves. The Mid-Year Report will provide comprehensive revenue and expenditure projections, along with updated estimates for reserves and Excess Equity.

FISCAL YEAR 2027 GENERAL FUND BALANCES AND RESERVES

Table 10: FY 2027 General Fund Balances and Reserve Estimates displays the General Fund Fiscal Year 2027 beginning balance, reserve levels, and estimated ending fund balance.

FY 2027 General Fund Balances and Reserve Estimates

Table 10 *in millions*

Description	Amount	% of Operating Revenues[1]
FY 2026 Unaudited Ending Fund Balance	**$ 202.3**	**10.3%**
FY 2027 Adopted Budget		
Revenue	2,261.5	
Expenditures	(2,256.6)	
Budgeted Change in Net Position	**4.8**	
FY 2027 Projected Ending Fund Balance	**$ 207.1**	**10.6%**
Emergency Reserve	107.6	5.5%
Stability Reserve	94.7	4.8%
FY 2027 Reserve Replenishment[2]	4.8	0.2%
FY 2027 Projected Reserve Balance	**207.1**	**10.6%**
FY 2027 Projected Available Fund Balance (Excess Equity)	**$ (0.0)**	**0.0%**

[1] Based on FY 2024 and 2025 operating revenues as reported in the ACFR and FY 2026 (unaudited) operating revenues in accordance with the City's Reserve Policy (CP 100-20).

[2] In accordance with R-316815, adopted as part of the FY 2026 Third Quarter Budget Monitoring Report, any outstanding California Office of Emergency Services (CalOES) reimbursements related to the January 2024 Storm Event received in FY 2027 are anticipated to be used to replenish the $4.8 million draw from the General Fund Stability Reserve in FY 2026.

The FY 2026 unaudited ending fund balance, which serves as the FY 2027 beginning fund balance, is anticipated to total $202.3 million, consisting entirely of the General Fund's Emergency and Stability Reserves. The balance represents 10.3 percent of the three-year average of General Fund operating revenues, below the 14.1 percent target established in the current Reserve Policy.

The audit of the City's Annual Comprehensive Financial Report (ACFR) for the fiscal year ending June 30, 2026, is currently underway and could result in an adjustment to the FY 2027 beginning fund balance. Any resulting adjustment will be reflected in the FY 2027 Mid-Year Budget Monitoring Report and subsequent budget monitoring reports, as appropriate.

The reserve balance entering FY 2027 reflects two outcomes from the close of FY 2026. First, a $4.8 million draw from the General Fund Stability Reserve was required to address negative net activity and maintain a balanced FY 2026 budget. This amount is $120,000 higher than the $4.7 million reported in the FY 2026 Year-End Financial Performance Report, reflecting updated unaudited year-end actuals. Second, because the General Fund is no longer anticipated to end FY 2026 with Excess Equity, 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 FY 2026 Third Quarter Budget Monitoring Report, is no longer anticipated.

In accordance with R-316815, adopted as part of the FY 2026 Third Quarter Budget Monitoring Report, any outstanding California Office of Emergency Services (CalOES) reimbursements related to the January 2024 Storm Event received in FY 2027 are anticipated to be used to replenish the $4.8 million draw from the General Fund Stability Reserve.

The $4.8 million in reimbursements is the only adjustment currently reflected in the projected ending fund balance and is expected to replenish the reserves. Following this adjustment, the projected reserve balance is $207.1 million, consisting entirely of the General Fund's Emergency and Stability Reserve. This represents 10.6 percent of the three-year average of General Fund operating revenues, which remains below the 14.1 percent target established in the current Reserve Policy. Any reimbursements exceeding the amount needed to replenish the General Fund Stability Reserve could be considered a potential resource for future quarterly budget monitoring reports or subsequent budget development.

Separately, the Department of Finance is in the process of developing proposed updates to the Reserve Policy, which are anticipated to be presented to the City Council by the end of calendar year 2026. The proposed updates could revise reserve targets and affect future assessments of the City's General Fund balances and reserve estimates.

NON-DISCRETIONARY PROJECTIONS

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

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

Debt Service

FY 2027 Debt Service Projection

Table 11 *in millions*

Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	$ 75.3	$ 74.9	$ 75.1	$ (0.2)	-0.3%
Non-General Funds	314.4	315.3	300.9	14.4	4.6%
Total	**$ 389.6**	**$ 390.1**	**$ 376.0**	**$ 14.1**	**3.6%**

The Adopted Budget for non-discretionary debt service is $389.6 million, with the current budget totaling $390.1 million. The Department of Finance projects citywide expenditures to end the fiscal year at $376.0 million, which represents a decrease of $14.1 million, or 3.6 percent, from the current budget. This decrease is comprised of $14.4 million in the non-General Funds, and a $206,000 increase in the General Fund.

The $206,000 increase in the General Fund is attributed to minor variances across debt service accounts.

The $14.4 million decrease in the non-General Funds is primarily due to lower debt service costs and financing-related adjustments. This includes a net decrease of $12.0 million in the Water Utility Operating Fund, including $8.3 million in lower-than-anticipated Water Bond principal and interest payments due to the refinancing of existing bonds to maximize upfront cashflow savings, which used escrow funds to cover debt service payments otherwise payable from City funds, reducing the need for City funding; and $3.3 million in lower Water SRF loan interest payments due to lower-than-anticipated loan disbursements based on project timeline delays, including the Alvarado 2nd Pipeline Extension, Otay 2nd Pipeline, and Morena Pipeline, and delays in processing disbursement requests by the State Water Resources Control Board. An additional net decrease of $1.7 million across select non-General Funds is primarily due to fewer vehicle leases being financed than anticipated, delays in lease executions, and the transfer of existing vehicle leases to the Fleet Ops Replacement-Solid Waste Fund.

Energy Services

FY 2027 Energy Services Projection

Table 12 *in millions*

Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	$ 27.0	$ 27.0	$ 30.4	$ (3.4)	-12.7%
Non-General Funds	79.7	79.7	82.3	(2.6)	-3.3%
Total	**$ 106.6**	**$ 106.6**	**$ 112.7**	**$ (6.0)**	**-5.7%**

The Adopted Budget for non-discretionary energy services (electricity and gas) is $106.6 million. The General Services Department projects citywide expenditures to end the fiscal year at $112.7 million, which represents an increase of $6.0 million, or 5.7 percent, at fiscal year-end. This increase is comprised of $3.4 million in the General Fund and $2.6 million in non-General Funds.

The $3.4 million increase in the General Fund is primarily due to higher electricity consumption in City facilities. Although the Adopted Budget assumed energy efficiency savings, cooling demand heat waves in the first quarter of the fiscal year resulted in electricity usage exceeding budget assumptions, in particular libraries and parks and recreation facilities, which serve as designated cooling zones.

The $2.6 million increase in the non-General Funds is also primarily due to higher electricity usage. This includes a net increase of $2.2 million in the Public Utilities Department, primarily within the Water Utility Operating Fund and Metropolitan Sewer Utility Fund, reflecting revised assumptions for the Pure Water and Pump Station 2 (PS2) Power Reliability and Surge Protection projects based on updated project timelines provided by the Public Utilities Department.

Fleet Services

FY 2027 Fleet Services Projections

Table 13 *in millions*

Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	$ 66.8	$ 66.8	$ 63.9	$ 2.9	4.4%
Non-General Funds	53.3	53.3	56.6	(3.3)	-6.2%
Total	**$ 120.1**	**$ 120.1**	**$ 120.5**	**$ (0.4)**	**-0.3%**

The Adopted Budget for non-discretionary fleet services (usage and assignment) is $120.1 million. The General Services Department projects citywide expenditures to end the fiscal year at $120.5 million, which represents an increase of $382,000, or 0.3 percent, at fiscal year-end. This increase is comprised of $3.3 million in non-General Funds, and a decrease of $2.9 million in the General Fund.

The decrease of $2.9 million in the General Fund is primarily due to a $5.1 million reduction in assignment fees resulting from the timing of replacement vehicle deliveries and related financing activity, which lowered debt-related assignment fees, upfitting costs, and sinking fund charges across multiple departments. These savings are partially offset by a $2.1 million increase in fleet usage and maintenance costs, primarily in the Fire-Rescue and Police Departments, driven by higher parts and supplies prices and increased labor costs.

The $3.3 million increase in the non-General Funds is primarily due to higher assignment fees. This includes a $5.4 million increase in the Solid Waste Management Fund resulting from increased replacement activity, the timing of vehicle acquisitions, and higher costs associated with heavy-duty vehicle replacements, which increased sinking fund charges and debt-related assignment fees. This increase is partially offset by a $2.1 million decrease in fleet usage fees, primarily within the Environmental Services Department, including the Refuse Disposal Enterprise Fund and Solid Waste Management Fund, reflecting year-to-date maintenance utilization trends.

Fuel Services

FY 2027 Fuel Services Projections

Table 14 *in millions*

Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	$ 10.4	$ 10.4	$ 11.7	$ (1.3)	-12.4%
Non-General Funds	3.9	3.9	4.3	(0.4)	-9.9%
Total	**$ 14.3**	**$ 14.3**	**$ 16.0**	**$ (1.7)**	**-11.7%**

The Adopted Budget for non-discretionary fleet fuel (unleaded and diesel) is $14.3 million. The General Services Department projects citywide expenditures to end the fiscal year at $16.0 million, which represents an increase of $1.7 million, or 11.7 percent, at fiscal year-end. This increase is comprised of $1.3 million in the General Fund, and an increase of $384,000 in the non-General Funds.

The $1.3 million increase in the General Fund is primarily due to higher fuel prices, including increased costs for renewable diesel and unleaded fuel, as well as higher fuel consumption based on recent year-to-date trends. The Adopted Budget assumed fuel savings in the Police Department associated with assigning two officers per vehicle; however, these savings will not be realized due to staffing limitations.

The $384,000 increase in non-General Funds is similarly driven by higher fuel prices, including increased costs for renewable diesel and unleaded fuel.

Water Services

FY 2027 Water Services Projections

Table 15 *in millions*

Fund	Adopted Budget	Current Budget	Year-End Projection	Variance	Variance %
General Fund	$ 20.4	$ 20.4	$ 21.3	$ (0.9)	-4.2%
Non-General Funds	28.3	28.3	25.3	3.0	10.6%
Total	**$ 48.7**	**$ 48.7**	**$ 46.5**	**$ 2.2**	**4.4%**

The Adopted Budget for non-discretionary water services is $48.7 million. The Public Utilities Department projects citywide expenditures to end the fiscal year at $46.5 million, which represents a decrease of $2.2 million, or 4.4 percent, from the Adopted Budget. This decrease is comprised of $3.0 million in non-General Funds, and an increase of $857,000 in the General Fund.

The $857,000 increase in the General Fund is primarily due to higher water consumption at parks and recreation facilities resulting from hotter and drier conditions during the first quarter of the fiscal year, which increased irrigation demand, particularly at Mission Bay Park. Expenditures also reflect the opening of the Mira Mesa Community Park and Aquatics Complex, which was not factored into the FY 2027 Budget.

The $3.0 million decrease in the non-General Funds is primarily due to lower-than-anticipated water consumption in the Public Utilities Department, including a $3.5 million decrease in the Metro Sewer Utility Fund resulting from the revised timeline for completion of the Pure Water Facility, now expected in the spring of 2027, and a $975,000 decrease in the Water Utility Operating Fund due to lower usage associated with the North City Pure Water Project based on prior-year trends and the non-recurrence of a 10-day Miramar Water Treatment Plant shutdown that had increased potable water consumption and was inadvertently incorporated into the budget assumptions. These savings are partially offset by increased water consumption of $972,000 in the Golf Course Enterprise Fund, primarily due to continued instability in reclaimed water availability, which has increased reliance on potable water, and $357,000 in the Environmental Growth Fund due to higher irrigation demand from hotter, drier conditions during the first quarter of the fiscal year.

NON-GENERAL FUND RESERVES

The City's Reserve Policy (Council Policy 100-20) established guidelines for maintaining reserves across City operations. **Table 16: FY 2027 Non-General Fund Reserves** identifies each non-General Fund reserve, its FY 2027 policy target, and its anticipated status by fiscal year-end. As of the first quarter, most non-General Fund reserves are projected to meet their respective targets; however, the Development Services, Public Utilities, and Risk Management reserves are not expected to meet their targets. Additional details on these reserves are provided below.

Notably, reserve target estimates are based on limited information available at the time of publication, including unaudited actuals, projected actuarial valuations, and other factors that may affect target calculations. Final target amounts are expected to be available for the Mid-Year Report, at which time updated targets will be provided.

Separately, the Department of Finance is developing proposed updates to the Reserve Policy. These updates are anticipated to be presented to the City Council by the end of calendar year 2026 and may affect reserve targets reported in subsequent quarterly budget monitoring reports. The updated policy may also establish revised targets and strategies for bringing reserves that are currently below target into alignment with the City's reserve requirements over time.

FY 2027 Non-General Fund Reserves

Table 16 *in millions*

Description	Fund Name	Reserve Type	FY 2027 Projected Target	Status
Development Services	Development Services Fund	Operating Reserve	$ 21.5	Not on Target
Golf Course	Golf Course Fund	Operating Reserve	4.5	On Target
Environmental Services	Recycling Enterprise Fund	Operating Reserve	4.1	On Target
	Refuse Disposal Fund	Operating Reserve	11.0	On Target
Public Utilities	Sewer Utility Funds	Emergency Operating Reserve	75.4	On Target
		Emergency Capital Reserve	10.0	On Target
		Rate Stabilization Fund Reserve	23.1	On Target
	Water Utility Funds	Emergency Operating Reserve	80.1	On Target
		Emergency Capital Reserve	5.0	On Target
		Rate Stabilization Fund Reserve	40.2	On Target
		Secondary Purchase Reserve	24.1	On Target
Risk Management	Long-Term Disability Fund	Liability Reserve	6.0	Not on Target
	Public Liability Fund	Liability Reserve	58.0	Not on Target
	Workers' Compensation Fund	Liability Reserve	42.0	Not on Target

Development Services Fund Operating Reserve

The Development Services Fund accounts for the City's development review and inspection services, which are funded directly by fees and charges paid by Development Services'

customers. The operating reserve is intended to provide financial stability during economic cycles and to support business continuity in the event of significant natural or man-made disasters. Consistent with the FY 2026 Year-End Financial Performance Report, the Development Services Department (DSD) is not expected to meet the Reserve Policy target of $21.5 million, or 15.0 percent of the most recent three years of audited actual expenditures. The fund began FY 2027 with no reserve balance and is not projected to generate sufficient net operating activity, based on budgeted revenues and expenditures, to establish a reserve balance. Accordingly, the operating reserve is not expected to have a balance at the close of the fiscal year.

DSD continues to implement and refine a mitigation plan to replenish the operating reserve over an anticipated three-year period. As part of this strategy, fees increased by 7.25 percent in May 2026 to account for costs associated with prior-year labor agreements, higher fixed fringe costs, and sustained inflation in recent fiscal years. Additionally, DSD uses a dynamic pricing model to improve cost recovery for permitting services by calculating fees based on service costs at the time of invoicing rather than the application's "Deemed Complete Date." This approach is intended to more accurately reflect the cost of services provided. DSD will continue to monitor and refine these measures to support cost recovery and rebuild the operating reserve over the anticipated three-year period.

Long-Term Disability Fund Reserve

The Long-Term Disability (LTD) Fund provides partial income replacement to eligible City employees who are unable to work for a period of time 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. The LTD Reserve is projected to end FY 2027 with a balance of $4.2 million, approximately $1.8 million below the FY 2027 Reserve Policy target of $6.0 million. No additional contributions are currently anticipated beyond those necessary to fund current-year expenditures; accordingly, the reserve is expected to remain below the established policy target.

Public Liability Fund Reserve

The Public Liability (PL) Fund Reserve is funded by the General Fund to cover claims arising from actual or alleged acts by the City, including bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. The Reserve Policy target is 50 percent of the value of outstanding public liability claims, based on the three most recent annual actuarial liability valuations. The FY 2027 ending PL Fund Reserve balance is estimated at $23.1 million, approximately $35.0 million below the $58.0 million policy target.

The FY 2027 beginning balance reflects the use of $7.7 million in available PL Fund reserves to cover FY 2026 costs, primarily due to lower-than-anticipated insurance proceeds and higher-than-anticipated claims activity. Using available reserves avoided the need for an additional $7.7 million contribution from the General Fund, reducing greater reliance on the General Fund Stability Reserve.

Additionally, 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, FY 2025, and FY 2026 to support the Industrial Wastewater Control Program (IWCP) subsidy during FY 2023 through FY 2025. During this period, the program's fees were incrementally increased to achieve full cost recovery in FY 2026. Beginning in FY 2027, the Sewer Utility's Municipal Fund

is expected to make annual debt service payments, with full repayment of the interfund loan targeted by FY 2031.

As a result of the interfund loan, the PL Fund Reserve is expected to remain below its policy target during the loan repayment period. However, if 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, while the reserve is expected to remain below the policy target, this repayment provision helps ensure the PL Fund can meet its obligations.

Workers' Compensation Fund Reserve

The Workers' Compensation (WC) Fund Reserve provides funding for medical and disability costs associated with workplace injuries and illnesses. The Reserve Policy target is to maintain reserves equal to 12 percent of outstanding actuarial liabilities, based on the three most recent annual actuarial liability valuations. The FY 2027 ending WC Fund Reserve balance is estimated at $17.7 million, approximately $24.3 million below the FY 2027 policy target of $42.0 million. The FY 2027 beginning balance reflects a $5.2 million use of the reserve to support FY 2026 costs, resulting from reduced contributions from the General Fund and non-General Funds as part of the City's FY 2026 efforts to mitigate the General Fund shortfall.

CONCLUSION

The Fiscal Year 2027 First Quarter Budget Monitoring Report is developed using three months of actual activity and is focused primarily on major General Fund revenues, significant revenue and expenditure variances submitted by departments, public safety overtime, non-discretionary expenditures, and reserves. The Department of Finance and City departments will continue to monitor actual revenues and expenditures and will provide comprehensive, updated projections in the Mid-Year Report.

Major General Fund revenues are currently projected to end the fiscal year $12.9 million above budget, primarily due to stronger-than-anticipated franchise fee, sales tax, and transient occupancy tax revenues, partially offset by a slight decrease in property tax revenue. Although the Adopted Budget assumed moderate growth across major revenue sources, sales tax revenues are benefiting from a stronger-than-anticipated FY 2026 revenue base, TOT revenues reflect robust summer tourism activity, and franchise fee revenues are trending above budget due largely to higher SDG&E customer usage.

Additionally, the City anticipates receiving at least $4.8 million in CalOES reimbursements, under other major revenues, which are expected to replenish the General Fund Stability Reserve for amounts drawn to balance FY 2026.

Departmental revenue projections reflect decreases primarily due to lower available fund balances, delayed program implementation and grant reimbursements, and the anticipated sunset of the Balboa Park Paid Parking Program. These decreases are partially offset by increased TOT revenue, resulting in additional reimbursements to General Fund departments for tourism-related services.

Departmental expenditure projections reflect a combination of savings and additional operational needs. Significant variances include lower-than-anticipated General Fund spending for homelessness programs and the Ready, Set Grow San Diego initiate, partially offset by increased costs for emergency preparedness, continued restroom operations in Balboa Park and Mission Bay Park, and Stormwater infrastructure maintenance and improvements.

General Fund public safety overtime expenditures are projected to exceed budget by $1.5 million primarily due to a projected increase in the Police Department for enhanced enforcement efforts, CAD system training, and expanded parking enforcement, partially offset by a decrease in the Fire-Rescue Department due to lower constant staffing overtime.

Given the limited scope of this report, the projected General Fund ending balance assumes all FY 2027 revenues and expenditures will remain at budgeted levels, except for the anticipated receipt of $4.8 million in CalOES reimbursements to replenish the General Fund Stability Reserve. Any reimbursements received in excess of this amount may be available as a resource in future budget monitoring reports.

More comprehensive revenue, expenditure, and ending balance projections will be provided in the Mid-Year Report, along with any recommended budget adjustments based on updated fiscal projections.

ATTACHMENTS

1. Fiscal Year 2027 Financial Performance Report, as of September 30, 2026
2. Fiscal Year 2027 First Quarter Budget Monitoring Report – Vacancy Status Report
3. Office of the City Attorney - Reporting Requirement - Section 19 of the Fiscal Year 2027 Appropriation Ordinance
4. Homelessness Strategies and Solutions Department – Fiscal Year 2027 First Quarter Budget Monitoring Report and Grant Funding Update

The City of SAN DIEGO

FISCAL YEAR 2027
Financial Performance Report
As of September 2026

November 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 3 (as of September 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 September 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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General Fund Summary As of Period 3, Ended September, 2026 (25% Completed) *(Unaudited)*	FY27 Adopted Budget	FY27 Current Budget	FY27 Actuals[1]	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Revenue							
Property Taxes	$ 881,021,758	$ 881,021,758	$ 17,315,372	2.0%	$ 17,406,026	$ (90,654)	-0.5%
Sales Taxes	386,667,688	386,667,688	31,532,018	8.2%	32,683,378	(1,151,360)	-3.5%
Transient Occupancy Taxes	169,650,343	169,650,343	36,120,822	21.3%	32,294,483	3,826,340	11.8%
Property Transfer Tax	12,027,095	12,027,095	944,335	7.9%	981,398	(37,063)	-3.8%
Licenses & Permits	57,812,995	57,812,995	7,876,505	13.6%	8,095,897	(219,392)	-2.7%
Fines & Forfeitures	45,850,579	45,850,579	1,323,158	2.9%	3,775,912	(2,452,754)	-65.0%
Interest & Dividends	11,337,561	11,337,561	(735,422)	-6.5%	(5,605,109)	4,869,687	-86.9%
Franchises	105,690,576	105,690,576	992,524	0.9%	8,749,191	(7,756,667)	-88.7%
Rents & Concessions	85,331,008	85,331,008	16,057,835	18.8%	15,018,111	1,039,724	6.9%
Revenues from Other Agencies	11,819,640	11,819,640	3,525,320	29.8%	1,667,522	1,857,798	111.4%
Charges for Current Services	374,668,511	376,477,511	38,357,491	10.2%	33,632,868	4,724,623	14.0%
Other Revenue	3,132,681	3,132,681	3,644,977	116.4%	872,900	2,772,077	317.6%
Transfers	111,637,397	111,637,397	12,795,491	11.5%	12,059,346	736,146	6.1%
Total General Fund Revenue	**$ 2,256,647,832**	**$ 2,258,456,832**	**$ 169,750,428**	**7.5%**	**$ 161,631,923**	**$ 8,118,505**	**5.0%**
Expenditures							
Personnel Services	$ 969,414,877	$ 970,514,877	$ 254,359,828	26.2%	$ 253,116,902	$ 1,242,927	0.5%
Total PE	**$ 969,414,877**	**$ 970,514,877**	**$ 254,359,828**	**26.2%**	**$ 253,116,902**	**$ 1,242,927**	**0.5%**
Fringe Benefits	621,234,401	621,234,401	153,297,035	24.7%	149,738,541	3,558,494	2.4%
Supplies	38,480,840	38,786,581	11,331,131	29.2%	11,050,721	280,411	2.5%
Contracts & Services	376,756,542	377,300,900	46,307,556	12.3%	47,772,619	(1,465,064)	-3.1%
Information Technology	58,315,675	58,702,761	3,637,170	6.2%	4,126,617	(489,447)	-11.9%
Energy & Utilities	74,087,293	74,087,293	15,728,793	21.2%	14,463,219	1,265,575	8.8%
Capital Expenditures	1,421,291	1,289,020	58,141	4.5%	173,446	(115,305)	-66.5%
Debt	9,689,047	9,132,545	3,663,342	40.1%	2,736,669	926,673	33.9%
Other Expenditures	6,828,113	6,826,337	1,235,120	18.1%	1,371,490	(136,370)	-9.9%
Transfers	100,419,753	100,582,117	42,646,415	42.4%	31,116,085	11,530,330	37.1%
Total NPE	**$ 1,287,232,955**	**$ 1,287,941,955**	**$ 277,904,704**	**21.6%**	**$ 262,549,408**	**$ 15,355,296**	**5.8%**
Total General Fund Expenditures	**$ 2,256,647,832**	**$ 2,258,456,832**	**$ 532,264,532**	**23.6%**	**$ 515,666,310**	**$ 16,598,222**	**3.2%**
General Fund Encumbrances			115,500,444		113,275,864	2,224,579	
Net Impact	**$ -**	**$ -**	**$ (478,014,547)**		**$ (467,310,251)**	**$ (10,704,297)**	

[1] Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Property Taxes	$ 17,315,372	$ 881,021,758	2.0%	$ 17,406,026	$ (90,654)	-0.5%
Sales Taxes	31,532,018	386,667,688	8.2%	32,683,378	(1,151,360)	-3.5%
Transient Occupancy Taxes	36,120,822	169,650,343	21.3%	32,294,483	3,826,340	11.8%
Property Transfer Tax	944,335	12,027,095	7.9%	981,398	(37,063)	-3.8%
Licenses & Permits						
Business Taxes	4,758,887	28,043,574	17.0%	4,915,822	(156,935)	-3.2%
Rental Unit Taxes	414,139	7,284,502	5.7%	449,864	(35,725)	-7.9%
Parking Meters	-	7,379,654	0.0%	-	-	100.0%
Alarm Permit Fees	221,926	1,090,766	20.3%	254,319	(32,393)	-12.7%
Other Licenses and Permits	2,481,554	14,014,499	17.7%	2,475,892	5,662	0.2%
Total Licenses & Permits	7,876,505	57,812,995	13.6%	8,095,897	(219,392)	-2.7%
Fines & Forfeitures						
Parking Citations	-	37,742,993	0.0%	2,814,263	(2,814,263)	-100.0%
Municipal Court	414,389	2,975,569	13.9%	199,333	215,056	107.9%
Other Fines & Forfeitures	908,769	5,132,017	17.7%	762,316	146,453	19.2%
Negligent Impound	-	-	100.0%	-	-	100.0%
Total Fines & Forfeitures	1,323,158	45,850,579	2.9%	3,775,912	(2,452,754)	-65.0%
Interest & Dividends	(735,422)	11,337,561	-6.5%	(5,605,109)	4,869,687	-86.9%
Franchises						
SDG&E	-	70,317,989	0.0%	-	-	100.0%
CATV	-	8,265,275	0.0%	-	-	100.0%
Refuse Collection	104	15,136,439	0.0%	-	104	100.0%
Other Franchises	992,421	11,970,873	8.3%	8,749,191	(7,756,770)	-88.7%
Total Franchises	992,524	105,690,576	0.9%	8,749,191	(7,756,667)	-88.7%
Rents & Concessions						
Mission Bay	9,555,791	41,442,951	23.1%	8,273,937	1,281,855	15.5%
Pueblo Lands	1,970,587	10,433,391	18.9%	1,588,340	382,247	24.1%
Other Rents and Concessions	4,531,457	33,454,666	13.5%	5,155,835	(624,378)	-12.1%
Total Rents & Concessions	16,057,835	85,331,008	18.8%	15,018,111	1,039,724	6.9%

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Schedule 1 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Revenue from Other Agencies	$ 3,525,320	$ 11,819,640	29.8%	$ 1,667,522	$ 1,857,798	111.4%
Charges for Current Services	38,357,491	376,477,511	10.2%	33,632,868	4,724,623	14.0%
Other Revenue	3,644,977	3,132,681	116.4%	872,900	2,772,077	317.6%
Transfers	12,795,491	111,637,397	11.5%	12,059,346	736,146	6.1%
Total General Fund Revenue	**$ 169,750,428**	**$ 2,258,456,832**	**7.5%**	**$ 161,631,923**	**$ 8,118,505**	**5.0%**

[1] Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
City Attorney	$ 23,866,220	$ 102,835,314	23.2%	$ 23,665,629	$ 200,591	0.8%
City Auditor	1,264,508	6,097,456	20.7%	1,326,175	(61,666)	-4.6%
City Clerk	1,825,288	8,100,310	22.5%	1,840,574	(15,286)	-0.8%
City Council - District 1	434,853	2,145,745	20.3%	443,888	(9,035)	-2.0%
City Council - District 2	529,658	2,426,545	21.8%	522,164	7,494	1.4%
City Council - District 3	521,173	2,372,464	22.0%	534,346	(13,173)	-2.5%
City Council - District 4	441,868	2,233,274	19.8%	393,296	48,573	12.4%
City Council - District 5	478,037	2,295,728	20.8%	476,877	1,160	0.2%
City Council - District 6	460,240	2,160,318	21.3%	507,882	(47,643)	-9.4%
City Council - District 7	453,367	2,323,052	19.5%	488,716	(35,350)	-7.2%
City Council - District 8	452,443	2,307,264	19.6%	511,687	(59,244)	-11.6%
City Council - District 9	462,475	2,182,079	21.2%	467,380	(4,905)	-1.0%
City Planning	5,180,067	21,134,260	24.5%	5,224,264	(44,197)	-0.8%
City Treasurer	5,448,668	22,101,495	24.7%	4,477,929	970,739	21.7%
Citywide Program Expenditures	54,036,301	214,798,507	25.2%	42,738,685	11,297,616	26.4%
Commission on Police Practices	504,613	2,580,965	19.6%	427,986	76,627	17.9%
Communications	1,432,401	5,957,174	24.0%	1,982,732	(550,331)	-27.8%
Compliance[2]	0	-	100.0%	1,613,854	(1,613,854)	-100.0%
Council Administration	564,242	3,307,208	17.1%	588,869	(24,627)	-4.2%
Department of Finance	7,551,115	30,575,767	24.7%	7,489,681	61,434	0.8%
Department of Information Technology	682,199	3,492,221	19.5%	807,520	(125,321)	-15.5%
Development Services	2,840,069	11,585,255	24.5%	3,292,687	(452,618)	-13.7%
Economic Development	4,130,017	20,421,068	20.2%	4,291,410	(161,393)	-3.8%
Environmental Services	5,277,319	34,586,497	15.3%	7,487,613	(2,210,294)	-29.5%
Ethics Commission	441,607	1,983,250	22.3%	436,180	5,427	1.2%
Fire-Rescue	102,988,687	397,987,865	25.9%	97,518,767	5,469,920	5.6%
General Services	6,308,537	28,524,366	22.1%	6,886,203	(577,665)	-8.4%
Homelessness Strategies & Solutions	4,774,781	61,988,102	7.7%	4,434,561	340,219	7.7%
Human Resources	2,438,842	9,854,203	24.7%	2,458,392	(19,549)	-0.8%
Library	17,217,848	74,219,815	23.2%	18,256,798	(1,038,949)	-5.7%
Office of Emergency Services	1,039,246	4,282,962	24.3%	1,201,898	(162,652)	-13.5%
Office of the IBA	1,102,068	4,910,285	22.4%	1,173,932	(71,864)	-6.1%
Office of the Mayor	2,306,244	10,294,948	22.4%	2,735,035	(428,791)	-15.7%
Parks & Recreation	50,613,380	195,864,914	25.8%	47,076,801	3,536,579	7.5%

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Schedule 2 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Performance & Analytics	$ 1,335,618	$ 5,705,431	23.4%	$ 1,006,316	$ 329,303	32.7%
Personnel	3,787,685	16,582,421	22.8%	4,029,399	(241,714)	-6.0%
Police	172,470,444	718,299,548	24.0%	170,952,795	1,517,649	0.9%
Public Utilities	1,088,947	3,126,918	34.8%	935,419	153,528	16.4%
Purchasing & Contracting	3,002,448	12,943,732	23.2%	2,802,911	199,537	7.1%
Stormwater	13,478,399	68,257,803	19.7%	13,788,893	(310,495)	-2.3%
Transportation	29,032,608	135,610,303	21.4%	28,370,169	662,439	2.3%
Total General Fund Expenditures	**$ 532,264,532**	**$ 2,258,456,832**	**23.6%**	**$ 515,666,310**	**$ 16,598,222**	**3.2%**

[1] Includes adjustments made in future periods
[2] Merged with Risk Management, Department of Information Technology and City Attorney in Fiscal Year 2027

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Citywide Program Expenditures						
Administrative Expenditures	$ 343,953	$ 5,140,571	6.7%	$ 290,537	$ 53,416	18.4%
Assessments To Public Property	-	1,478,066	0.0%	-	-	100.0%
Citywide Elections	-	2,331,000	0.0%	-	-	100.0%
Corporate Master Leases Rent	4,461,471	13,503,359	33.0%	5,089,882	(628,411)	-12.3%
Deferred Capital Debt Service	42,647,865	67,381,950	63.3%	30,686,340	11,961,526	39.0%
Insurance	4,733,688	7,305,689	64.8%	4,592,369	141,319	3.1%
Memberships	1,152,168	1,345,846	85.6%	1,092,986	59,181	5.4%
Office Space Rent	-	1,103,699	0.0%	-	-	100.0%
PL Claims Trans-Ins	-	32,489,727	0.0%	-	-	100.0%
Preservation of Benefits	-	957,000	0.0%	-	-	100.0%
Property Tax Administration	(102,641)	5,197,941	-2.0%	94,946	(197,587)	-208.1%
Public Liability Claims Xfer-Claims Fund	-	31,657,782	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Right-of-Way Permit Reimbursements	3,727	11,642,031	0.0%	4,980	(1,253)	-25.2%
Special Consulting Services	11,950	400,000	3.0%	19,171	(7,221)	-37.7%
Supplemental COLA Benefit	784,120	893,000	87.8%	867,475	(83,355)	-9.6%
Transfer to Park Improvement Funds	-	21,442,951	0.0%	-	-	100.0%
TRANS Interest Expense Transfer Fund	-	9,219,720	0.0%	-	-	100.0%
Total Citywide Program Expenditures	**$ 54,036,301**	**$ 214,798,507**	**25.2%**	**$ 42,738,685**	**$ 11,297,616**	**26.4%**

[1] Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Adopted Budget	FY27 Current Budget	FY27 Budget Change	FY27% of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Council District 1	$ 434,853	$ 2,105,711	$ 2,105,711	$ -	20.7%	$ 443,888	$ (9,035)	-2.0%
District 1 CPPS	-	100,000	40,034	(59,966)	0.0%	-	-	100.0%
Total Council District 1	**434,853**	**2,205,711**	**2,145,745**	**(59,966)**	**20.3%**	**443,888**	**(9,035)**	**-2.0%**
Council District 2	529,658	2,376,545	2,376,545	-	22.3%	522,164	7,494	1.4%
District 2 CPPS	-	100,000	50,000	(50,000)	0.0%	-	-	100.0%
Total Council District 2	**529,658**	**2,476,545**	**2,426,545**	**(50,000)**	**21.8%**	**522,164**	**7,494**	**1.4%**
Council District 3	521,173	2,272,464	2,272,464	-	22.9%	534,346	(13,173)	-2.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	**521,173**	**2,372,464**	**2,372,464**	**-**	**22.0%**	**534,346**	**(13,173)**	**-2.5%**
Council District 4	441,868	2,133,274	2,133,274	-	20.7%	393,296	48,573	12.4%
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 4	**441,868**	**2,233,274**	**2,233,274**	**-**	**19.8%**	**393,296**	**48,573**	**12.4%**
Council District 5	478,037	2,197,228	2,197,228	-	21.8%	476,877	1,160	0.2%
District 5 CPPS	-	100,000	98,500	(1,500)	0.0%	-	-	100.0%
Total Council District 5	**478,037**	**2,297,228**	**2,295,728**	**(1,500)**	**20.8%**	**476,877**	**1,160**	**0.2%**
Council District 6	460,240	2,060,318	2,060,318	-	22.3%	507,882	(47,643)	-9.4%
District 6 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 6	**460,240**	**2,160,318**	**2,160,318**	**-**	**21.3%**	**507,882**	**(47,643)**	**-9.4%**
Council District 7	453,367	2,223,052	2,223,052	-	20.4%	488,716	(35,350)	-7.2%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	**453,367**	**2,323,052**	**2,323,052**	**-**	**19.5%**	**488,716**	**(35,350)**	**-7.2%**
Council District 8	452,443	2,207,264	2,207,264	-	20.5%	511,687	(59,244)	-11.6%
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 8	**452,443**	**2,307,264**	**2,307,264**	**-**	**19.6%**	**511,687**	**(59,244)**	**-11.6%**
Council District 9	462,475	2,085,079	2,085,079	-	22.2%	467,380	(4,905)	-1.0%
District 9 CPPS	-	100,000	97,000	(3,000)	0.0%	-	-	100.0%
Total Council District 9	**462,475**	**2,185,079**	**2,182,079**	**(3,000)**	**21.2%**	**467,380**	**(4,905)**	**-1.0%**
Total Council Districts	**$ 4,234,113**	**$ 20,560,935**	**$ 20,446,469**	**$ (114,466)**	**20.7%**	**$ 4,346,236**	**$ (112,123)**	**-2.6%**

[1] Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Airports Fund	$ 2,546,994	$ 8,892,740	28.6%	$ 2,038,749	$ 508,245	24.9%
Automated Refuse Container Fund	-	-	100.0%	20,746	(20,746)	-100.0%
Central Stores Internal Service Fund	2,260,810	11,612,451	19.5%	2,360,120	(99,311)	-4.2%
Climate Equity Fund	74,565	-	100.0%	123,809	(49,244)	-39.8%
Community Equity Fund	1,221	-	100.0%	(94)	1,315	-1392.4%
Concourse and Parking Garages Operating Fund	387,460	2,365,756	16.4%	555,231	(167,771)	-30.2%
Convention Center Expansion Funds	268,759	13,346,510	2.0%	589,099	(320,340)	-54.4%
Development Services Fund	43,840,411	160,380,282	27.3%	49,641,982	(5,801,571)	-11.7%
Energy Conservation Program Fund	30,080	6,914,050	0.4%	14,658	15,422	105.2%
Energy Independence Fund	907	-	100.0%	(11,387)	12,294	-108.0%
Engineering and Capital Projects	46,251,424	171,470,339	27.0%	48,334,945	(2,083,521)	-4.3%
Environmental Growth Fund 1/3	38,872	7,880,560	0.5%	1,188,021	(1,149,149)	-96.7%
Environmental Growth Fund 2/3	107,175	15,768,120	0.7%	2,314,388	(2,207,214)	-95.4%
Facilities Financing Fund	-	-	100.0%	17,063	(17,063)	-100.0%
Fire/Emergency Medical Services Fund	19,393,440	144,691,499	13.4%	20,128,233	(734,793)	-3.7%
Fire and Lifeguard Facilities Fund	(186)	1,333,300	0.0%	644	(830)	-128.8%
Fleet Operations	20,479,005	180,148,647	11.4%	29,820,914	(9,341,909)	-31.3%
Gas Tax Fund	4,467,638	41,301,531	10.8%	3,418,451	1,049,187	30.7%
General Plan Maintenance Fund	1,466,032	6,000,000	24.4%	1,704,850	(238,818)	-14.0%
GIS Fund	3,726	5,575,181	0.1%	15,797	(12,072)	-76.4%
Golf Course Fund	12,652,076	34,374,347	36.8%	11,789,323	862,753	7.3%
Information Technology Fund	60,640	83,495,859	0.1%	115,657	(55,017)	-47.6%
Junior Lifeguard Program Fund	11,068	1,193,420	0.9%	57,714	(46,646)	-80.8%
Local Enforcement Agency Fund	635,720	1,218,475	52.2%	648,966	(13,247)	-2.0%
Long Range Property Management Fund	646,741	595,000	108.7%	601,811	44,931	7.5%
Los Penasquitos Canyon Preserve Fund	7,725	31,920	24.2%	7,725	-	0.0%
Low-Moderate Income Housing Asset Fund	1,374,063	1,209,014	113.7%	1,738,754	(364,691)	-21.0%
Maintenance Assessment District (MAD) Funds	309,193	37,758,752	0.8%	965,527	(656,334)	-68.0%
Mission Bay/Balboa Park Improvement Fund	-	-	100.0%	226,083	(226,083)	-100.0%
Mission Bay Improvement Fund	339,762	13,937,918	2.4%	572,161	(232,399)	-40.6%
New Convention Facility Fund	1,494,113	2,988,226	50.0%	1,450,596	43,517	3.0%
OneSD Support Fund	18,210	30,862,368	0.1%	79,307	(61,096)	-77.0%
Parking Meter Operations	5,470,489	25,095,980	21.8%	4,743,078	727,411	15.3%
PETCO Park Fund	10,583,839	18,496,415	57.2%	5,395,294	5,188,546	96.2%
Public Art Fund	12,529	-	100.0%	204,479	(191,949)	-93.9%
Public Safety Services & Debt Service Fund	2,467,655	13,448,105	18.3%	2,333,379	134,276	5.8%
Publishing Services Internal Fund	242,158	1,947,049	12.4%	173,655	68,504	39.4%
Recycling Fund	2,817,785	27,388,372	10.3%	2,338,356	479,429	20.5%
Refuse Disposal Fund	15,220,703	73,062,660	20.8%	17,321,532	(2,100,829)	-12.1%
Refuse Disposal - Miramar Clousure	240,915	625,000	38.5%	349,952	(109,036)	-31.2%

Continued on Next Page

Schedule 3 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Regional Park Improvements Fund	$ 174,832	$ 7,505,033	2.3%	$ 250,006	$ (75,174)	-30.1%
Risk Management Administration Fund	4,422,112	20,146,696	21.9%	5,577,533	(1,155,421)	-20.7%
Road Maintenance & Rehabilitation	3,425,838	39,532,696	8.7%	3,342,306	83,533	2.5%
Seized and Forfeited Assets Funds	509,243	-	100.0%	1,068,777	(559,535)	-52.4%
Solid Waste Management Fund	(63,825)	145,087,227	0.0%	(202,082)	138,257	-68.4%
State COPS	4,337	3,400,000	0.1%	24,489	(20,153)	-82.3%
Storm Drain Fund	2,619,668	5,700,000	46.0%	2,535,694	83,974	3.3%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	32,601,465	153,329,704	21.3%	28,264,472	4,336,993	15.3%
TOT - Covention Center	10,127,036	46,018,367	22.0%	8,776,892	1,350,144	15.4%
TOT - Homelessness	6,673,437	31,978,865	20.9%	6,064,231	609,206	10.0%
TOT - Major Events Revolving FD	40,000	240,000	16.7%	50,000	(10,000)	-20.0%
TransNet Extension Funds	11,872,437	49,095,000	24.2%	9,731,094	2,141,344	22.0%
Underground Surcharge Fund	2,923,495	93,686,183	3.1%	4,020,183	(1,096,688)	-27.3%
Wastewater Department Funds	105,333,892	756,550,589	13.9%	113,549,915	(8,216,024)	-7.2%
Water Department Funds	218,114,106	1,024,428,276	21.3%	176,234,523	41,879,583	23.8%
Wireless Communication Technology Fund	67,775	12,711,386	0.5%	52,841	14,935	28.3%
Zoological Exhibits Maintenance Fund	592,297	22,801,395	2.6%	591,199	1,097	0.2%

[1] Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2026 (25% Completed)
(Unaudited)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Airports Fund	$ 2,158,124	$ 11,682,298	18.5%	$ 2,391,958	$ (233,834)	-9.8%
Automated Refuse Container Fund	-	-	100.0%	(858)	858	-100.0%
Capital Outlay - Misc Revenue	-	161,349	0.0%	3,973,429	(3,973,429)	-100.0%
Central Stores Internal Service Fund	3,151,788	11,686,817	27.0%	3,019,046	132,742	4.4%
Climate Equity Fund	-	-	100.0%	706	(706)	-100.0%
Community Equity Fund	-	195,575	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	385,540	4,262,403	9.0%	758,892	(373,352)	-49.2%
Convention Center Expansion Funds	302,585	13,346,510	2.3%	481,444	(178,859)	-37.2%
Development Services Fund	34,568,551	157,542,986	21.9%	36,009,198	(1,440,647)	-4.0%
Energy Conservation Program Fund	1,549,649	7,537,809	20.6%	1,481,829	67,820	4.6%
Energy Independence Fund	-	118,292	0.0%	40,818	(40,818)	-100.0%
Engineering and Capital Projects	41,213,079	182,751,272	22.6%	44,181,880	(2,968,801)	-6.7%
Environmental Growth Fund 1/3	1,153,101	7,947,834	14.5%	552,778	600,323	108.6%
Environmental Growth Fund 2/3	232,924	27,765,022	0.8%	394,689	(161,765)	-41.0%
Facilities Financing Fund	-	-	100.0%	(1,300)	1,300	-100.0%
Fire/Emergency Medical Services Fund	3,569,132	152,492,192	2.3%	22,342,978	(18,773,846)	-84.0%
Fire and Lifeguard Facilities Fund	1,183,125	1,333,300	88.7%	1,152,000	31,125	2.7%
Fleet Operations	46,934,637	330,493,456	14.2%	41,509,826	5,424,811	13.1%
Gas Tax Fund	10,089,915	41,301,519	24.4%	9,410,263	679,652	7.2%
General Plan Maintenance Fund	2,383,294	7,020,362	33.9%	2,724,945	(341,651)	-12.5%
GIS Fund	2,625,324	5,738,219	45.8%	2,899,023	(273,698)	-9.4%
Golf Course Fund	7,572,195	38,083,421	19.9%	6,218,052	1,354,142	21.8%
Information Technology Fund	12,788,524	83,375,838	15.3%	12,719,685	68,840	0.5%
Infrastructure Fund	-	0	0.0%	(18,961)	18,961	-100.0%
Junior Lifeguard Program Fund	702,765	1,448,953	48.5%	666,163	36,602	5.5%
Local Enforcement Agency Fund	277,774	1,227,902	22.6%	289,038	(11,264)	-3.9%
Long Range Property Management Fund	13,403	3,482,766	0.4%	(85,786)	99,189	-115.6%
Los Penasquitos Canyon Preserve Fund	1,987	15,125	13.1%	1,921	66	3.4%
Low-Moderate Income Housing Asset Fund	1,872,089	67,770,790	2.8%	1,653,584	218,505	13.2%
Maintenance Assessment District (MAD) Funds	5,735,220	47,120,484	12.2%	5,877,547	(142,326)	-2.4%
Mission Bay/Balboa Park Improvement Fund	1,021	99,747	1.0%	2,359	(1,338)	-56.7%
New Convention Facility Fund	996,076	2,988,226	33.3%	1,450,596	(454,520)	-31.3%
OneSD Support Fund	3,012,406	33,999,629	8.9%	3,171,119	(158,713)	-5.0%
Parking Meter Operations	1,149,283	25,581,613	4.5%	1,408,653	(259,370)	-18.4%
PETCO Park Fund	13,357,853	18,727,781	71.3%	14,126,880	(769,027)	-5.4%
Prop 42 Replacement - Transportation Relief Fund	485	-	100.0%	-	485	100.0%
Public Art Fund	31,910	8,497,322	0.4%	34,913	(3,003)	-8.6%
Public Safety Services & Debt Service Fund	-	13,448,105	0.0%	-	-	100.0%
Publishing Services Internal Fund	345,522	2,103,254	16.4%	379,428	(33,906)	-8.9%
Recycling Fund	3,251,145	31,572,327	10.3%	1,860,715	1,390,431	74.7%
Refuse Disposal Fund	10,260,804	61,891,083	16.6%	9,498,597	762,207	8.0%
Risk Management Administration Fund	4,642,648	20,285,343	22.9%	4,215,837	426,811	10.1%

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Schedule 4 (cont.)

	FY27 Actuals	FY27 Current Budget	FY27 % of Current Budget	FY26 Actuals[1]	FY27/FY26 Actuals Change	FY27/FY26 % Change
Road Maintenance & Rehabilitation	$ 3,495,907	$ 60,700,595	5.8%	$ 4,371,217	$ (875,310)	-20.0%
Seized and Forfeited Assets Funds	182,702	1,714,638	10.7%	206,579	(23,877)	-11.6%
Solid Waste Management Fund	29,199,628	149,479,201	19.5%	19,208,208	9,991,420	52.0%
State COPS	2,904,595	5,636,080	51.5%	2,793,740	110,855	4.0%
Storm Drain Fund	344,347	5,624,045	6.1%	140,307	204,040	145.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	11,048,837	153,342,268	7.2%	9,014,681	2,034,157	22.6%
TOT - Covention Center	1,494,113	10,237,621	14.6%	-	1,494,113	100.0%
TOT - Homelessness	-	31,978,865	0.0%	-	-	100.0%
TOT - Major Events Revolving FD	18,000	864,757	2.1%	19,380	(1,380)	-7.1%
TransNet Extension Funds	5,835,245	23,336,265	25.0%	5,578,314	256,931	4.6%
Underground Surcharge Fund	6,074,293	165,830,397	3.7%	3,055,393	3,018,900	98.8%
Wastewater Department Funds	77,041,113	505,116,986	15.3%	80,484,683	(3,443,570)	-4.3%
Water Department Funds	228,033,714	959,699,957	23.8%	218,297,631	9,736,083	4.5%
Wireless Communication Technology Fund	4,566,419	13,264,654	34.4%	4,162,714	403,705	9.7%
Zoological Exhibits Maintenance Fund	-	22,801,395	0.0%	-	-	100.0%

[1] Includes adjustments made in future periods

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
City Attorney	100000	General Fund	Administrative Aide 2	1.00
City Attorney	100000	General Fund	City Atty Invstgtr 2	1.00
City Attorney	100000	General Fund	Clerical Assistant 1	1.00
City Attorney	100000	General Fund	Clerical Assistant 2	3.00
City Attorney	100000	General Fund	Court Support Clerk 1	7.00
City Attorney	100000	General Fund	Court Support Clerk 2	6.00
City Attorney	100000	General Fund	Court Support Clerk Supervisor	1.00
City Attorney	100000	General Fund	Deputy City Attorney	17.00
City Attorney	100000	General Fund	Executive Assistant	1.00
City Attorney	100000	General Fund	Legal Secretary 2	4.00
City Attorney	100000	General Fund	Office Support Specialist	2.00
City Attorney	100000	General Fund	Paralegal	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	Supervising Compliance Officer	1.00
City Attorney	100000	General Fund	Victim Services Coordinator	1.00
City Attorney Total				**49.00**
City Clerk	100000	General Fund	Deputy City Clerk 1	1.00
City Clerk	100000	General Fund	Deputy City Clerk 2	2.00
City Clerk	100000	General Fund	Legislative Recorder 2	1.00
City Clerk Total				**4.00**
City Planning	100000	General Fund	Associate Planner	3.00
City Planning	100000	General Fund	Geographic Info Systems Analyst 3	1.00
City Planning	100000	General Fund	Program Coordinator	1.00
City Planning	100000	General Fund	Program Manager	1.00
City Planning Total				**6.00**
City Treasurer	100000	General Fund	Account Clerk	1.00
City Treasurer	100000	General Fund	Accountant 2	5.00
City Treasurer	100000	General Fund	Accountant 3	1.00
City Treasurer	100000	General Fund	Accountant 4	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 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	100000	General Fund	Supervising Management Analyst	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				**18.00**
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				**2.00**
Communications	100000	General Fund	Program Coordinator	1.00
Communications Total				**1.00**
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	6.00
Council District 2 Total				**6.00**
Council District 3	100000	General Fund	Council Representative 1	4.00
Council District 3	100000	General Fund	Council Representative 2A	1.00
Council District 3 Total				**5.00**
Council District 4	100000	General Fund	Council Representative 1	5.00
Council District 4 Total				**5.00**
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	5.00
Council District 7	100000	General Fund	Council Representative 2A	1.00
Council District 7 Total				**6.00**
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	100000	General Fund	Council Representative 2A	1.00
Council District 9 Total				**5.00**
Department of Finance	100000	General Fund	Account Audit Clerk	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	Program Coordinator	1.00
Department of Finance Total				**5.00**
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 Deputy Director	1.00
Development Services	700036	Development Services Fund	Assistant Engineer-Civil	4.00
Development Services	700036	Development Services Fund	Assistant Engineer-Electrical	1.00
Development Services	700036	Development Services Fund	Assistant Engineer-Traffic	1.00
Development Services	700036	Development Services Fund	Associate Engineer-Fire Protection	1.00
Development Services	700036	Development Services Fund	Associate Engineer-Traffic	1.00
Development Services	700036	Development Services Fund	Associate Planner	1.00
Development Services	700036	Development Services Fund	Development Services Permit Technician	1.00
Development Services	700036	Development Services Fund	Information Systems Manager	1.00
Development Services	700036	Development Services Fund	Mechanical Inspector 2	1.00
Development Services	700036	Development Services Fund	Multimedia Production Coordinator	1.00
Development Services	700036	Development Services Fund	Principal Plan Review Specialist	1.00
Development Services	700036	Development Services Fund	Principal Planner	1.00
Development Services	700036	Development Services Fund	Public Information Clerk	2.00
Development Services	700036	Development Services Fund	Senior Planner	1.00
Development Services	700036	Development Services Fund	Supervising Development Project Manager	1.00
Development Services Total				**22.00**

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
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	2.00
Economic Development	100000	General Fund	Community Development Specialist 3	2.00
Economic Development	100000	General Fund	Community Development Specialist 4	1.00
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 Total				**15.00**
Emergency Medical Services	200227	EMS/MTS Fund	Fire Fighter 2	5.00
Emergency Medical Services	200227	EMS/MTS Fund	Fire Fighter 3	1.00
Emergency Medical Services	200227	EMS/MTS Fund	Paramedic 2 (Terminal)	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 Deputy Director	2.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Assistant Engineer-Civil	4.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Civil	3.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Associate Engineer-Electrical	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	4.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Land Surveying Associate	1.00
Engineering & Capital Projects	720057	Engineering & Capital Projects Fund	Project Assistant	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	3.00
Engineering & Capital Projects Total				**23.00**
Environmental Services	100000	General Fund	Code Compliance Supervisor	1.00
Environmental Services	100000	General Fund	Hazardous Materials Inspector 3	1.00
Environmental Services	100000	General Fund	Heavy Truck Driver 1	3.00
Environmental Services	100000	General Fund	Information Systems Analyst 2	0.22
Environmental Services	100000	General Fund	Payroll Specialist 2	0.22
Environmental Services	100000	General Fund	Public Works Supervisor	1.00
Environmental Services	100000	General Fund	Senior Management Analyst	1.00
Environmental Services	100000	General Fund	Trainer	0.22
Environmental Services	100000	General Fund	Utility Worker 1	2.00
Environmental Services	100000	General Fund	Utility Worker 2	5.00
		General Fund Total		**14.66**
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	2.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Equipment Operator 2	12.00
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	5.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Landfill Equipment Operator	3.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Payroll Specialist 2	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Senior Civil Engineer	1.00
Environmental Services	700039	Refuse Disposal Enterprise Fund	Trainer	0.25
Environmental Services	700039	Refuse Disposal Enterprise Fund	Utility Worker 2	2.00
		Refuse Disposal Enterprise Fund Total		**30.75**
Environmental Services	700048	Recycling Enterprise Fund	Code Compliance Officer	2.00
Environmental Services	700048	Recycling Enterprise Fund	Information Systems Analyst 2	0.06
Environmental Services	700048	Recycling Enterprise Fund	Payroll Specialist 2	0.06
Environmental Services	700048	Recycling Enterprise Fund	Recycling Specialist 3	2.00
Environmental Services	700048	Recycling Enterprise Fund	Supervising Recycling Specialist	2.00
Environmental Services	700048	Recycling Enterprise Fund	Trainer	0.06
Environmental Services	700048	Recycling Enterprise Fund	Utility Worker 1	1.00
		Recycling Enterprise Fund Total		**7.18**
Environmental Services	700123	Solid Waste Management Fund	Administrative Aide 1	1.00
Environmental Services	700123	Solid Waste Management Fund	Area Refuse Collection Supervisor	2.00
Environmental Services	700123	Solid Waste Management Fund	Assistant Engineer-Mechanical	1.00
Environmental Services	700123	Solid Waste Management Fund	Code Compliance Supervisor	1.00
Environmental Services	700123	Solid Waste Management Fund	District Refuse Collection Supervisor	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 Specialist 2	0.47
Environmental Services	700123	Solid Waste Management Fund	Program Coordinator	1.00
Environmental Services	700123	Solid Waste Management Fund	Program Manager	1.00
Environmental Services	700123	Solid Waste Management Fund	Sanitation Driver 2	5.00
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	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		**25.41**
Environmental Services Total				**78.00**
Fire-Rescue	100000	General Fund	Administrative Aide 2	1.00
Fire-Rescue	100000	General Fund	Associate Management Analyst	1.00
Fire-Rescue	100000	General Fund	Clerical Assistant 2	3.00
Fire-Rescue	100000	General Fund	Deputy Fire Marshal 1	1.00
Fire-Rescue	100000	General Fund	Dispatcher 1	4.00
Fire-Rescue	100000	General Fund	Fire Battalion Chief	1.00
Fire-Rescue	100000	General Fund	Fire Captain	6.00
Fire-Rescue	100000	General Fund	Fire Dispatch Supervisor	1.00
Fire-Rescue	100000	General Fund	Fire Dispatcher	2.00
Fire-Rescue	100000	General Fund	Fire Engineer	15.00
Fire-Rescue	100000	General Fund	Fire Fighter 2	25.00
Fire-Rescue	100000	General Fund	Fire Fighter 3	6.00
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 3	1.00
Fire-Rescue	100000	General Fund	Lifeguard 2	1.00

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Fire-Rescue	100000	General Fund	Marine Safety Captain	1.00
Fire-Rescue	100000	General Fund	Senior Account Clerk	1.00
Fire-Rescue	100000	General Fund	Senior Code Compliance Supervisor	1.00
Fire-Rescue Total				**74.00**
General Services	100000	General Fund	Account Clerk	0.33
General Services	100000	General Fund	Assistant Department Director	0.33
General Services	100000	General Fund	Building Maintenance Supervisor	1.00
General Services	100000	General Fund	Building Service Technician	3.00
General Services	100000	General Fund	Building Supervisor	1.00
General Services	100000	General Fund	Carpenter	1.00
General Services	100000	General Fund	Custodian 1	0.50
General Services	100000	General Fund	Custodian 2	3.00
General Services	100000	General Fund	Electrician	1.00
General Services	100000	General Fund	Information Systems Analyst 4	0.33
General Services	100000	General Fund	Painter	2.00
General Services	720000	Fleet Operations Operating Fund	Account Clerk	0.34
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 Department Director	0.34
General Services	720000	Fleet Operations Operating Fund	Assistant Fleet Technician	7.00
General Services	720000	Fleet Operations Operating Fund	Auto Parts Stock Clerk	1.00
General Services	720000	Fleet Operations Operating Fund	Equipment Operator 1	1.00
General Services	720000	Fleet Operations Operating Fund	Equipment Trainer	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Attendant	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Parts Buyer	1.00
General Services	720000	Fleet Operations Operating Fund	Fleet Technician	13.00
General Services	720000	Fleet Operations Operating Fund	Information Systems Analyst 4	0.34
General Services	720000	Fleet Operations Operating Fund	Machinist	1.00
General Services	720000	Fleet Operations Operating Fund	Master Fleet Technician	5.00
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 Total				**50.51**
Human Resources	100000	General Fund	Program Coordinator	1.00
Human Resources	100000	General Fund	Program Manager	2.00
Human Resources Total				**3.00**
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	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				**6.00**
Library	100000	General Fund	Account Clerk	1.00
Library	100000	General Fund	Librarian 2	1.00
Library	100000	General Fund	Librarian 3	1.00
Library	100000	General Fund	Librarian 4	2.00
Library	100000	General Fund	Library Assistant 1	11.00
Library	100000	General Fund	Library Assistant 2	7.50
Library	100000	General Fund	Library Assistant 3	2.00
Library	100000	General Fund	Library Technician	2.00
Library	100000	General Fund	Literacy Tutor/Learner Coordinator	1.00
Library Total				**28.50**
Office of the Mayor	100000	General Fund	Mayor Representative 2	1.00
Office of the Mayor Total				**1.00**
Parks & Recreation	100000	General Fund	Aging Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Aquatics Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Aquatics Technician 2	2.00
Parks & Recreation	100000	General Fund	Area Manager	1.00
Parks & Recreation	100000	General Fund	Custodian 2	1.00
Parks & Recreation	100000	General Fund	Equipment Operator 1	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Supervisor	2.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 1	1.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 2	16.00
Parks & Recreation	100000	General Fund	Grounds Maintenance Worker 3	2.00
Parks & Recreation	100000	General Fund	Park Ranger	6.00
Parks & Recreation	100000	General Fund	Pool Guard 2	12.00
Parks & Recreation	100000	General Fund	Public Information Clerk	2.00
Parks & Recreation	100000	General Fund	Recreation Center Director 1	1.00
Parks & Recreation	100000	General Fund	Recreation Center Director 3	1.00
Parks & Recreation	100000	General Fund	Recreation Leader 2	5.50
Parks & Recreation	100000	General Fund	Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Senior Zoning Investigator	1.00
Parks & Recreation	100000	General Fund	Seven-Gang Mower Operator	2.00
Parks & Recreation	100000	General Fund	Supervising Management Analyst	1.00
Parks & Recreation	100000	General Fund	Swimming Pool Manager 3	1.00
Parks & Recreation	100000	General Fund	Therapeutic Recreation Specialist	1.00
Parks & Recreation	100000	General Fund	Utility Worker 2	1.00
Parks & Recreation	200023	Maintenance Assessesment District Fund	Grounds Maintenance Manager	1.00
Parks & Recreation	200023	Maintenance Assessesment District Fund	Supervising Management Analyst	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	1.00
Parks & Recreation	700043	Golf Course Enterprise Fund	Golf Operations Assistant	1.00
Parks & Recreation Total				**69.50**
Performance & Analytics	100000	General Fund	Information Systems Analyst 3	1.00
Performance & Analytics	100000	General Fund	Program Coordinator	1.00
Performance & Analytics	200448	GIS Fund	Geographic Info Systems Analyst 2	1.00
Performance & Analytics	200448	GIS Fund	Geographic Info Systems Analyst 3	2.00
Performance & Analytics	200448	GIS Fund	Geographic Info Systems Analyst 4	1.00
Performance & Analytics	200448	GIS Fund	Information Systems Technician	1.00
Performance & Analytics	200448	GIS Fund	Program Manager	1.00
Performance & Analytics Total				**8.00**
Personnel	100000	General Fund	Office Support Specialist	1.00
Personnel Total				**1.00**
Police	100000	General Fund	Account Clerk	2.00
Police	100000	General Fund	Administrative Aide 2	1.00
Police	100000	General Fund	Associate Management Analyst	2.00
Police	100000	General Fund	Clerical Assistant 1	1.00

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Police	100000	General Fund	Clerical Assistant 2	3.00
Police	100000	General Fund	Crime Scene Specialist 2	1.00
Police	100000	General Fund	Criminalist 2	2.00
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 3	1.00
Police	100000	General Fund	Latent Print Examiner Aide	1.00
Police	100000	General Fund	Multimedia Production Specialist	1.00
Police	100000	General Fund	Office Support Specialist	6.00
Police	100000	General Fund	Parking Enforcement Officer 1	24.00
Police	100000	General Fund	Parking Enforcement Officer 2	1.00
Police	100000	General Fund	Parking Enforcement Supervisor	1.00
Police	100000	General Fund	Police 911 Dispatcher	7.00
Police	100000	General Fund	Police Captain	1.00
Police	100000	General Fund	Police Detective	67.00
Police	100000	General Fund	Police Dispatcher	6.50
Police	100000	General Fund	Police Investigative Service Officer 1	6.00
Police	100000	General Fund	Police Investigative Service Officer 2	7.00
Police	100000	General Fund	Police Lieutenant	15.00
Police	100000	General Fund	Police Officer 1	24.00
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	2.00
Police	100000	General Fund	Police Records Clerk	6.00
Police	100000	General Fund	Police Recruit	16.00
Police	100000	General Fund	Police Sergeant	28.00
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	Senior Management Analyst	1.00
Police	100000	General Fund	Supervising Crime Scene Specialist	1.00
Police	100000	General Fund	Supervising Management Analyst	2.00
Police Total				**332.50**
Public Utilities	700000	Muni Sewer Revenue Fund	Account Clerk	0.40
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	2.75
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 Engineer-Civil	0.64
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Management Analyst	1.43
Public Utilities	700000	Muni Sewer Revenue Fund	Associate Planner	0.64
Public Utilities	700000	Muni Sewer Revenue Fund	Cashier	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Cement Finisher	0.92
Public Utilities	700000	Muni Sewer Revenue Fund	Clerical Assistant 1	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Clerical Assistant 2	0.55
Public Utilities	700000	Muni Sewer Revenue Fund	Customer Services Representative	4.75
Public Utilities	700000	Muni Sewer Revenue Fund	Deputy Director	0.55
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Biologist 3	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 2	0.53
Public Utilities	700000	Muni Sewer Revenue Fund	Environmental Scientist 3	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 2	6.23
Public Utilities	700000	Muni Sewer Revenue Fund	Equipment Operator 3	0.25
Public Utilities	700000	Muni Sewer Revenue Fund	Field Representative	1.50
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	Heavy Truck Driver 2	0.46
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 2	0.40
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 3	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Information Systems Analyst 4	0.20
Public Utilities	700000	Muni Sewer Revenue Fund	Junior Engineer-Civil	0.32
Public Utilities	700000	Muni Sewer Revenue Fund	Laboratory Technician	0.21
Public Utilities	700000	Muni Sewer Revenue Fund	Laborer	6.00
Public Utilities	700000	Muni Sewer Revenue Fund	Office Support Specialist	2.53
Public Utilities	700000	Muni Sewer Revenue Fund	Plant Maintenance Coordinator	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Plant Technician 1	2.00
Public Utilities	700000	Muni Sewer Revenue Fund	Principal Customer Services Representative	1.00
Public Utilities	700000	Muni Sewer Revenue Fund	Principal Engineering Aide	3.32
Public Utilities	700000	Muni Sewer Revenue Fund	Procurement Specialist	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Program Coordinator	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Program Manager	0.43
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	0.32
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	5.00
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	1.63

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700000	Muni Sewer Revenue Fund	Supervising Wastewater Pretreatment Inspector	0.18
Public Utilities	700000	Muni Sewer Revenue Fund	Trainer	0.50
Public Utilities	700000	Muni Sewer Revenue Fund	Training Supervisor	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 1	23.00
Public Utilities	700000	Muni Sewer Revenue Fund	Utility Worker 2	1.21
Public Utilities	700000	Muni Sewer Revenue Fund	Warehouse Manager	0.23
Public Utilities	700000	Muni Sewer Revenue Fund	Wastewater Pretreatment Inspector 3	0.09
Public Utilities	700000	Muni Sewer Revenue Fund	Water Systems District Manager	0.08
Public Utilities	700000	Muni Sewer Revenue Fund	Water Utility Worker	7.00
		Muni Sewer Revenue Fund Total		**93.04**
Public Utilities	700001	Metro Sewer Utility Fund	Account Clerk	0.70
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	2.08
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 Engineer-Civil	1.44
Public Utilities	700001	Metro Sewer Utility Fund	Associate Management Analyst	0.87
Public Utilities	700001	Metro Sewer Utility Fund	Associate Planner	0.44
Public Utilities	700001	Metro Sewer Utility Fund	Cement Finisher	1.20
Public Utilities	700001	Metro Sewer Utility Fund	Clerical Assistant 2	2.74
Public Utilities	700001	Metro Sewer Utility Fund	Deputy Director	0.52
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Biologist 3	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 2	5.35
Public Utilities	700001	Metro Sewer Utility Fund	Environmental Scientist 3	0.52
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Operator 2	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Equipment Painter	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Geographic Info Systems Analyst 2	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Geographic Info Systems Analyst 3	0.57
Public Utilities	700001	Metro Sewer Utility Fund	Heavy Truck Driver 2	0.60
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 2	0.70
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 3	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Information Systems Analyst 4	1.35
Public Utilities	700001	Metro Sewer Utility Fund	Instrumentation and Control Technician	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Junior Engineer-Civil	0.22
Public Utilities	700001	Metro Sewer Utility Fund	Laboratory Technician	4.79
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 Process Control Electrician	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 1	9.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 2	4.00
Public Utilities	700001	Metro Sewer Utility Fund	Plant Technician 3	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Power Plant Operator	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	0.65
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	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 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	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Storekeeper 2	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Economist	0.35
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Management Analyst	1.00
Public Utilities	700001	Metro Sewer Utility Fund	Supervising Wastewater Pretreatment Inspector	1.82
Public Utilities	700001	Metro Sewer Utility Fund	Training Supervisor	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Utility Worker 2	0.60
Public Utilities	700001	Metro Sewer Utility Fund	Warehouse Manager	0.30
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Operations Supervisor	2.00
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Plant Operator	4.00
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Pretreatment Inspector 3	0.91
Public Utilities	700001	Metro Sewer Utility Fund	Wastewater Treatment Superintendent	2.00
		Metro Sewer Utility Fund Total		**77.30**
Public Utilities	700011	Water Utility Operating Fund	Account Clerk	0.90
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	Assistant Customer Services Supervisor	0.50
Public Utilities	700011	Water Utility Operating Fund	Assistant Deputy Director	2.45
Public Utilities	700011	Water Utility Operating Fund	Assistant Engineer-Civil	4.00
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 Engineer-Civil	3.92
Public Utilities	700011	Water Utility Operating Fund	Associate Management Analyst	3.70
Public Utilities	700011	Water Utility Operating Fund	Associate Planner	0.92
Public Utilities	700011	Water Utility Operating Fund	Cashier	1.00
Public Utilities	700011	Water Utility Operating Fund	Cement Finisher	2.88
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 1	0.50
Public Utilities	700011	Water Utility Operating Fund	Clerical Assistant 2	2.71
Public Utilities	700011	Water Utility Operating Fund	Code Compliance Officer	1.00

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Public Utilities	700011	Water Utility Operating Fund	Customer Services Representative	4.75
Public Utilities	700011	Water Utility Operating Fund	Deputy Director	0.93
Public Utilities	700011	Water Utility Operating Fund	Environmental Biologist 3	0.46
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 2	5.12
Public Utilities	700011	Water Utility Operating Fund	Environmental Scientist 3	2.25
Public Utilities	700011	Water Utility Operating Fund	Equipment Operator 2	2.47
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	Field Representative	3.50
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	1.94
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 2	0.90
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 3	0.45
Public Utilities	700011	Water Utility Operating Fund	Information Systems Analyst 4	0.45
Public Utilities	700011	Water Utility Operating Fund	Junior Engineer-Civil	0.46
Public Utilities	700011	Water Utility Operating Fund	Laborer	20.00
Public Utilities	700011	Water Utility Operating Fund	Lake Aide 2	3.00
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 Technician 1	3.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 2	1.00
Public Utilities	700011	Water Utility Operating Fund	Plant Technician 3	2.00
Public Utilities	700011	Water Utility Operating Fund	Principal Backflow & Cross Connection Specialist	1.00
Public Utilities	700011	Water Utility Operating Fund	Principal Customer Services Representative	1.00
Public Utilities	700011	Water Utility Operating Fund	Principal Engineering Aide	0.46
Public Utilities	700011	Water Utility Operating Fund	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	0.47
Public Utilities	700011	Water Utility Operating Fund	Program Manager	1.92
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	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	4.00
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	2.37
Public Utilities	700011	Water Utility Operating Fund	Trainer	0.50
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	3.19
Public Utilities	700011	Water Utility Operating Fund	Warehouse Manager	0.47
Public Utilities	700011	Water Utility Operating Fund	Water Distribution Operator	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Plant Operator	2.00
Public Utilities	700011	Water Utility Operating Fund	Water Resources Specialist	1.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems District Manager	0.92
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 2	3.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 3	11.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician 4	4.00
Public Utilities	700011	Water Utility Operating Fund	Water Systems Technician Supervisor	1.00
Public Utilities	700011	Water Utility Operating Fund	Welder	1.00
		Water Utility Operating Fund Total		**151.91**
Public Utilities Total				**322.25**
Purchasing & Contracting	100000	General Fund	Assistant Compliance Officer	1.00
Purchasing & Contracting	100000	General Fund	Assistant Engineer-Civil	1.00
Purchasing & Contracting	100000	General Fund	Associate Engineer-Civil	1.00
Purchasing & Contracting	100000	General Fund	Associate Procurement Contracting Officer	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	3.00
Purchasing & Contracting	720040	Stores Revolving Fund	Storekeeper 2	1.00
Purchasing & Contracting Total				**15.00**
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	5.00
Risk Management	720048	Risk Management Administration Fund	Senior Workers' Compensation Claims Representative	1.00
Risk Management	720048	Risk Management Administration Fund	Supervising Liability Claims Representative	2.00
Risk Management	720048	Risk Management Administration Fund	Workers' Compensation Claims Representative 2	1.00
Risk Management Total				**12.00**
Stormwater	100000	General Fund	Assistant Engineer-Civil	2.00
Stormwater	100000	General Fund	Associate Planner	2.00
Stormwater	100000	General Fund	Clerical Assistant 1	1.00
Stormwater	100000	General Fund	Equipment Operator 1	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	Motor Sweeper Operator	1.00
Stormwater	100000	General Fund	Motor Sweeper Supervisor	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 1	1.00
Stormwater	100000	General Fund	Public Works Superintendent	1.00
Stormwater	100000	General Fund	Senior Planner	2.00

Fiscal Year 2027 First Quarter Budget Monitoring Report - Vacancy Status Report

(Vacant, Budgeted Standard-Hour Positions as of September 30, 2026)

Department Name	Fund Number	Fund Name	Job Classification	FTE
Stormwater	100000	General Fund	Storm Water Inspector 2	2.00
Stormwater	100000	General Fund	Supervising Management Analyst	1.00
Stormwater	100000	General Fund	Supervising Storm Water Inspector	1.00
Stormwater	100000	General Fund	Utility Worker 1	1.00
Stormwater	100000	General Fund	Utility Worker 2	1.00
Stormwater Total				**22.00**
Transportation	100000	General Fund	Cement Finisher	2.00
Transportation	100000	General Fund	Electrician Supervisor	1.00
Transportation	100000	General Fund	Equipment Operator 2	1.00
Transportation	100000	General Fund	Heavy Truck Driver 2	1.00
Transportation	100000	General Fund	Laborer	1.00
Transportation	100000	General Fund	Office Support Specialist	1.00
Transportation	100000	General Fund	Patch Truck Operator	1.00
Transportation	100000	General Fund	Principal Utility Supervisor	1.00
Transportation	100000	General Fund	Program Manager	2.00
Transportation	100000	General Fund	Public Works Dispatcher	0.50
Transportation	100000	General Fund	Public Works Supervisor	1.00
Transportation	100000	General Fund	Senior Civil Engineer	1.00
Transportation	100000	General Fund	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	Assistant Engineer-Civil	2.00
Transportation	200217	Underground Surcharge Fund	Assistant Management Analyst	1.00
Transportation	200217	Underground Surcharge Fund	Associate Engineer-Civil	1.00
Transportation Total				**26.50**
Grand Total				**1,253.75**

Fund Type	FTE
General Fund	735.15
Non-General Fund	518.60
Grand Total	**1,253.75**

THE CITY OF SAN DIEGO

M E M O R A N D U M

DATE: October 30, 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

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As required by Section 19 of the Fiscal Year 2027 Appropriation Ordinance (AO), the Chief Financial Officer (CFO) shall report all actions that are taken when authorizing to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function for the purpose of implementing any such grant.

This memorandum is intended to provide the necessary information to comply with the reporting requirements as outlined in the AO.

Through the First Quarter of the Fiscal Year 2027, the City Attorney's Office has accepted and appropriated $350,000 including:

- $350,000 Alcohol and Drug Prosecution Program

The City Attorney's Office has expended $212,874 in various grant funds including:

- Alcohol and Drug Prosecution Program
- Byrne State Crisis Intervention Program
- Family Justice (FJ) Program
- Workers' Rights Enforcement Grant

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

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: November 03, 2026

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

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

SUBJECT: Fiscal Year 2027 First Quarter Budget Monitoring Report and Grant Funding Update

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This memorandum responds to City Council Resolution[1] 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 2027 spending plan for homelessness programs and services, please see pages 41-44 (PDF pages 22-25) of the Citywide Budget Overview section of the Adopted Budget. This First Quarter memorandum highlights key updates to programs and multi-year grant spending to highlight major updates in the Department's program implementations. Program level financial data will be presented in the Mid-Year memorandum, and the Year-End Performance Report memorandum will include grant funding awards, prior year spending, unaudited expenditures at fiscal year-end, and the balance of grant funds available for use in future years.

Updates on Grant Funding

Homeless Housing, Assistance and Prevention (HHAP) Grant Program

Homeless Housing, Assistance, and Prevention (HHAP) grants are one-time block grants that provide local jurisdictions in California with funding to support regional coordination and expand or develop local capacity to address homelessness. The City of San Diego has received six rounds of HHAP funding awards to assist the Department's efforts in finding solutions to address homelessness within the City. The City of San Diego was awarded approximately $29.0 million in HHAP Round 5 and $25.8 million in HHAP Round 6. The Fiscal Year 2027 budget assumed $19.8 million that included HHAP Round 5 and Round 6. An additional $377k in HHAP Round 5 carryover was realized during Fiscal Year 2026 Year-End monitoring due to savings. The total of $20.2 million is anticipated to be fully expended in Fiscal Year 2027. Additionally,

[1] City Council Resolution Number R-313615

the City received notification of a preliminary award allocation of approximately $25.9 million in HHAP Round 7.

County of San Diego Domestic Violence Shelter Grant

On May 19, 2026, the San Diego County Board of Supervisors authorized an additional $1.5 million in grant funding for the Domestic Violence Shelter, which provides emergency housing for women and children escaping domestic violence. This additional funding is expected to be fully expended during Fiscal Year 2027, with the City General Fund covering the remaining shelter operating expenses.

Encampment Resolution Funding Program

The Encampment Resolution Funding Program is a State of California grant. The grant funds innovative projects that offer support for individuals experiencing homelessness residing in encampments by providing a meaningful path to stable, long-term housing.

- Encampment Resolution Funding is anticipated to be fully expended in Fiscal Year 2027. The table below reflects a Fiscal Year 2027 budget that was originally based on anticipated Fiscal Year 2026 carryover during the budget development process. The actuals include Fiscal Year 2026 expenditures that were originally anticipated for Fiscal Year 2027.

Opioid Settlement Fund

The Fiscal Year 2027 budget for the Department includes $4.9 million in Opioid Settlement Funds to support the following:

- $2.5 million for contractual expenditures associated with the Integrated Care Shelter (previously known as the Emergency Harm Reduction Shelter) and Community Harm Reduction Safe Haven Shelter.

- $2.4 million for contractual expenditures associated with the San Diego Housing Commission and the expansion of shelter opportunities for the portion of the homeless population experiencing opioid use disorders. The Department anticipates savings of $1.2 million due to the need to identify a location for the expanded beds.

Fiscal Year 2027 Updated Forecast

Updates to General Fund and grant expenditures projected for Fiscal Year 2027 are reflected in the table below. Since the Adopted Budget is released prior to Year-End performance for the previous year, the budget estimates for multi-year grant funds often change to reflect updated projections once the previous fiscal year is closed. The Department actively tracks and updates the allocations based on the final carryover amounts to ensure grant funds are prioritized to be spent in consideration of the various grant timelines. When compared to the Adopted Budget, the Department expects to end the Fiscal Year $870k under budget. This is primarily due to a savings of $1.2 million in Opioid Settlement Funds. At the time the Adopted Budget was developed, it was assumed that $2.4 million would be expended for the expansion of

shelter opportunities. However, because we still need to identify a location for the expanded beds, savings is anticipated. This savings is offset by an additional
$377k which is HHAP Round 5 carryforward from Fiscal Year 2026. At the time the Adopted Budget was developed, it was assumed all of the FY26 HHAP Round 5 allocation would be expended. However, following Year-End close, the Department realized this amount as savings.

Funding Source	FY 2027 Adopted Budget	Period 1-3 Expenditures	Year-End Projection
General Fund	$57,095,725	$4,774,781	$57,045,441
Opioid Settlement Funds (General Fund Reimbursement)	$4,892,377	-	$3,696,189
Community Development Block Grant (CDBG)	$441,405	-	$441,405
Emergency Solutions Grant (ESG)	$954,782	-	$954,782
Homeless Housing, Assistance & Prevention (HHAP) Grant Program	$19,789,731	$770,869	$20,166,684
Low-to-Moderate Income Housing Asset Fund (LMIHF)	$513,500	-	$513,500
County of San Diego Domestic Violence Shelter Grant	$1,500,000	-	$1,500,000
Encampment Resolution Funding (ERF) Grant	$1,875,841	$1,552,865	$1,875,841
Total	**$87,063,361**	**$7,098,515**	**$86,193,842**

Conclusion

This first quarter memo presents a high-level overview of the major changes in grant funding and updates regarding other funding sources. The Department continues to monitor program expenses and will continue to keep the City Council informed of grant funding execution and forecasting updates.

Sincerely,

Sarah Jarman

Sarah Jarman
Director, Homelessness Strategies and Solutions Department

cc: Honorable Mayor Todd Gloria
Honorable City Attorney Heather Ferbert
Paola Avila, Chief of Staff, Office of the Mayor
Bethany Bezak, Chief Operating Officer
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
Matt Yagyagan, Chief of Policy, Office of the Mayor
Ben Battaglia, Director and City Comptroller, Department of Finance
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