

CITY OF OCEANSIDE



Financial Status Report

Third Quarter ended March 31, 2026

Financial Services Department

EXECUTIVE SUMMARY

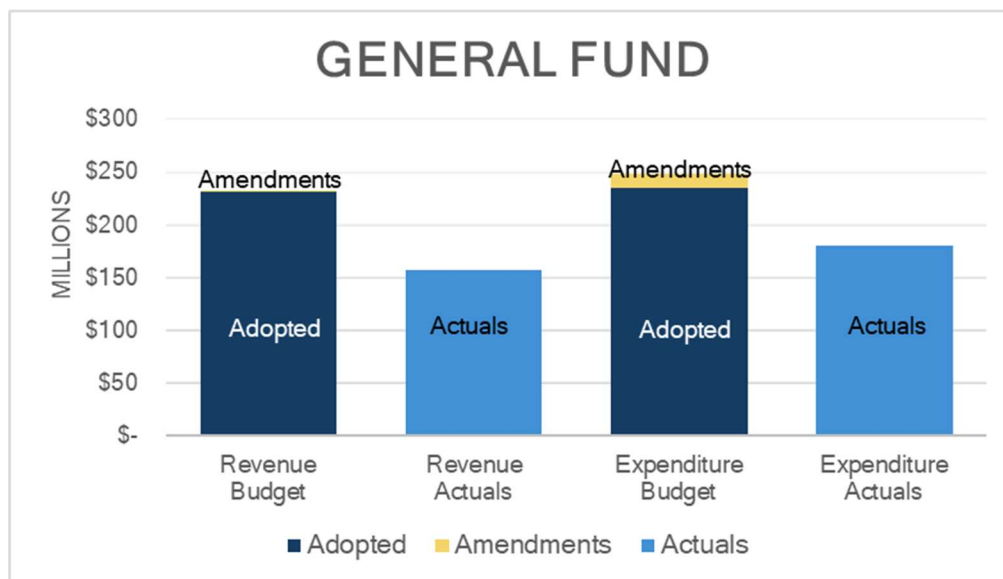
This preliminary report summarizes the financial activity of the City's major operating funds for the fiscal year 2025-26 third quarter ending March 31, 2026. It is not intended to capture all finance and accounting transactions, but rather to provide the City Council and the public with an overview of the City's general fiscal condition.

GENERAL FUND

The General Fund is the City's primary operating fund, supporting essential municipal services such as public safety, parks and recreation, library services, and general government operations. It is largely funded by local taxes, including property tax, sales tax, and transient occupancy tax (TOT).

On June 4, 2025, the City Council adopted a General Fund budget of \$231.49 million in revenues, \$230.16 million in recurring expenditures, and \$4.38 million in one-time costs, for a total expenditure budget of \$234.54 million.

Amendments during the year added \$1.16 million in revenues and \$14.35 million in expenditures. Revenue amendments in the third quarter were \$0.08 million, mainly from Risk Management reimbursements. Expenditure amendments in the third quarter totaled \$6.9 million, driven primarily by three Council-approved actions: a \$13,500 appropriation to support the new property lease agreement with Visit Oceanside, Inc. at 928 North Coast Highway, covering shared utility costs and facility improvements; a \$1.34 million payment to CalPERS toward the City's unfunded pension liability funded by 1/3 of interest earned per City Council Policy 200-11; and a \$3.62 million allocation for the acquisition of 615 Mission Avenue. Additional adjustments are detailed in Attachment A.



GENERAL FUND REVENUES

As of March 31, General Fund revenues reached \$157 million, or 68 percent of the amended annual budget. Revenues are up 7 percent compared to the third quarter of the prior year, reflecting stronger revenue performance of several key revenue sources.

| REVENUE TYPE | FISCAL YEAR 2025-26 | | | | COMPARISON | | |
|--------------------------|----------------------|--------------------|----------------------|----------------------|---------------------|----------------------|-----------|
| | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | % OF AMENDED BUDGET | PRIOR YEAR ACTUALS | % CHANGE |
| Property Taxes | 95,685,750 | (55,377) | 95,630,373 | 56,127,301 | 59% | 53,369,243 | 5% |
| Sales & Use Taxes | 32,977,317 | (1,385,915) | 31,591,402 | 19,014,984 | 60% | 18,437,520 | 3% |
| Transient Occupancy Tax | 16,883,137 | 45,000 | 16,928,137 | 10,833,823 | 64% | 8,961,658 | 21% |
| All Other Taxes | 5,491,304 | - | 5,491,304 | 4,099,270 | 75% | 3,630,584 | 13% |
| Ambulance Billing | 9,800,000 | 106,024 | 9,906,024 | 8,777,262 | 89% | 8,026,821 | 9% |
| Charges for Svcs | 26,341,834 | 214,489 | 26,556,323 | 20,288,220 | 76% | 20,243,223 | 0% |
| Fines & Forfeitures | 4,276,000 | 9,156 | 4,285,156 | 2,690,290 | 63% | 2,817,753 | -5% |
| Intergovernmental | 556,500 | 66,000 | 622,500 | 334,079 | 54% | 341,405 | -2% |
| Licenses/Permits/Fees | 5,048,250 | - | 5,048,250 | 3,614,561 | 72% | 4,428,734 | -18% |
| Other Revenue & Transfer | 20,747,339 | 2,832,258 | 23,579,597 | 19,276,805 | 82% | 15,972,095 | 21% |
| Franchise Fees | 4,563,000 | - | 4,563,000 | 756,531 | 17% | 800,765 | -6% |
| Use of Money & Property | 9,121,039 | (668,700) | 8,452,339 | 11,370,613 | 135% | 9,553,922 | 19% |
| Total Revenues | \$231,491,470 | \$1,162,935 | \$232,654,405 | \$157,183,740 | 68% | \$146,583,723 | 7% |

Property Taxes

Property taxes represent 41 percent of total General Fund revenues and are primarily received in two installments: December/January and April/May. As of March 31, the first installment of secured property tax payments has been received, representing 59 percent of the amended budget and an increase of 5 percent over the prior year. Growth continues to be driven by the annual Proposition 13 inflation factor (2 percent CPI growth), prior-year transfers of ownership that reset assessed values to market levels, and ongoing new construction in both residential and non-residential categories. With the second installment due in April/May, property tax revenues are on pace with budget expectations through year-end.

Sales Taxes

Sales taxes represent 14 percent of total General Fund revenues. Through March 31, collections total 60 percent of the amended budget, up 3 percent compared to the same period last year. Performance has improved over the second quarter and is tracking on budget, with no material variances anticipated through year-end. Staff will continue to monitor statewide and local taxable sales trends during the fourth quarter.

Transient Occupancy Tax (TOT)

TOT revenues through March 31 total \$10.8 million, representing 64 percent of the amended budget and an increase of 21 percent compared to the same period last fiscal year. With three quarters of

activity recorded, collections reflect solid lodging performance and typical seasonal patterns. Increase in revenue over the prior year is largely due to increased average daily rates. Based on year-to-date results, revenues are trending in line with budget expectations.

GENERAL FUND EXPENDITURES

General Fund expenditure reached 72 percent of the amended budget as of March 31. Actual spending totaled \$180.8 million, an increase of \$3.5 million, or 2 percent, compared to the same period in the prior year. All departments are on track to remain within budgeted levels. Based on year-to-date spending patterns, staff projects that General Fund expenditures will remain within the amended budget by fiscal year-end. Departments will continue to monitor discretionary spending through the fourth quarter to ensure they stay within their appropriated budget.

| DEPARTMENT | FISCAL YEAR 2025-26 | | | | COMPARISON | | |
|----------------------------|---------------------|--------------|----------------|---------------|---------------------|--------------------|----------|
| | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | % OF AMENDED BUDGET | PRIOR YEAR ACTUALS | % CHANGE |
| City Council | 1,269,547 | - | 1,269,547 | 817,125 | 64% | 811,336 | 1% |
| City Clerk | 1,804,400 | - | 1,804,400 | 1,076,322 | 60% | 1,002,399 | 7% |
| City Treasurer | 475,765 | 55,000 | 530,765 | 357,996 | 67% | 341,585 | 5% |
| City Manager | 2,305,008 | - | 2,305,008 | 1,662,378 | 72% | 1,124,375 | 48% |
| City Attorney | 2,790,748 | - | 2,790,748 | 2,012,371 | 72% | 2,335,004 | -14% |
| Non Departmental | 20,374,804 | 5,452,635 | 25,827,439 | 19,119,329 | 74% | 23,084,223 | -17% |
| CALPERS Unfunded Liability | 600,000 | 3,692,345 | 4,292,345 | 4,292,345 | 100% | 2,342,355 | 83% |
| Personnel Vacancy Factor | (2,906,945) | - | (2,906,945) | - | | - | |
| Financial Services | 7,741,432 | 794,384 | 8,535,816 | 5,507,462 | 65% | 5,148,373 | 7% |
| Human Resources | 1,016,966 | - | 1,016,966 | 760,383 | 75% | 621,708 | 22% |
| Economic Development | 724,092 | 256,497 | 980,589 | 592,952 | 60% | 685,281 | -13% |
| Police | 79,317,987 | 587,573 | 79,905,560 | 58,551,310 | 73% | 57,256,326 | 2% |
| Fire | 54,508,313 | 753,176 | 55,261,489 | 41,972,892 | 76% | 40,914,046 | 3% |
| Property Mgmt | 1,925,525 | 334,597 | 2,260,122 | 1,205,936 | 53% | 1,113,423 | 8% |
| Public Works | 24,186,242 | 1,045,984 | 25,232,226 | 16,611,672 | 66% | 15,766,413 | 5% |
| Development Services | 19,062,833 | 2,746,083 | 21,808,916 | 12,511,793 | 57% | 12,059,569 | 4% |
| Neighborhood Services | 2,983,548 | 99,044 | 3,082,592 | 2,080,083 | 67% | 2,016,874 | 3% |
| Parks & Rec | 8,998,871 | 234,887 | 9,233,758 | 6,453,471 | 70% | 5,640,104 | 14% |
| Library | 7,358,730 | - | 7,358,730 | 5,235,734 | 71% | 5,022,425 | 4% |
| Subtotal | 234,537,866 | 16,052,205 | 250,590,071 | 180,821,555 | 72% | 177,285,820 | 2% |
| One-time use of reserves | 4,377,352 | | | | | | |
| Total Expenditures | \$230,160,514 | \$16,052,205 | \$250,590,071 | \$180,821,555 | | \$177,285,820 | |

MEASURE X - GENERAL FUND

In November 2024, Oceanside voters approved a 10-year extension of Measure X, the City's one-half percent local sales tax, first enacted in April 2019, ensuring it remains in effect through April 2036. Since the program's inception, the City has collected \$118 million in Measure X revenues. Capital project budgets may draw on reserves from prior-year revenue to supplement current-year funding. The table below summarizes this quarter's budgets, expenditures, and project activity for Measure X-funded programs.

| | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------------|
| Measure X Admin | 18,795,917 | - | 18,795,917 | 11,206,890 | - | 60% |
| Total Revenues | 18,795,917 | - | 18,795,917 | 11,206,890 | - | 60% |
| Measure X Admin | 5,500,000 | - | 5,500,000 | 4,206,620 | - | 76% |
| Enhanced Emergency SvcDelivery | 2,965,001 | - | 2,965,001 | 2,213,606 | 1,318 | 75% |
| DownTown Security Presence | 1,366,108 | 125,451 | 1,491,559 | 1,036,190 | 455,368 | 100% |
| Navigation Center Operations | 1,250,000 | - | 1,250,000 | 642,585 | 607,415 | 100% |
| Community Service Officer | 1,020,896 | - | 1,020,896 | 557,406 | - | 55% |
| Paramedic Squad | 1,000,001 | - | 1,000,001 | 754,096 | - | 75% |
| Youth Prgrmgng/Gang Diversion | 1,000,001 | 497,909 | 1,497,910 | 653,529 | 552,146 | 80% |
| Homeless Outreach Team | 666,378 | (200,000) | 466,378 | 218,705 | 115,870 | 72% |
| Police Equipment and Studies | 650,000 | 174,411 | 824,411 | 242,902 | 34,969 | 34% |
| Homeless Diversion/Prevention | 620,000 | - | 620,000 | 119,250 | 191,855 | 50% |
| Fire Battalion Chiefs | 587,154 | - | 587,154 | 283,292 | - | 48% |
| Crime Suppression Team | 500,000 | 200,000 | 700,000 | 381,950 | - | 55% |
| Hand Crew Program | 300,000 | - | 300,000 | 19,226 | - | 6% |
| Fire Equipment | 250,000 | 32,533 | 282,533 | 169,848 | 26,147 | 69% |
| OFD Health & Wellness | 150,000 | - | 150,000 | 26,329 | 99,480 | 84% |
| Homelessness Strategy Implmntn | 100,000 | - | 100,000 | 31,722 | 22,747 | 54% |
| Teen Work Program | 45,000 | - | 45,000 | 16,086 | - | 36% |
| Ebike Enforcement | - | 25,000 | 25,000 | 4,249 | - | 17% |
| Safe Parking Program | - | 166,671 | 166,671 | 34,678 | 109,246 | 86% |
| Total Operating Expenditure | 17,970,539 | 1,021,974 | 18,992,513 | 11,612,270 | 2,216,561 | 73% |
| St Restoration/Asphalt Overlay | 2,800,000 | 1,127,543 | 3,927,543 | 134,176 | - | 3% |
| Pier Rehab/Concrete Design | 1,000,000 | 9,437,915 | 10,437,915 | 633,326 | 1,074,247 | 16% |
| Road Repairs/Slurry Seal | 700,000 | 263,994 | 963,994 | 105,438 | 9,522 | 12% |
| Traffic Calming | 500,000 | 801,719 | 1,301,719 | 534,455 | 58,800 | 46% |
| Shoreline Restoration Program | 500,000 | - | 500,000 | - | - | 0% |
| Training Tower/DraftPit/Asphalt | - | 92,269 | 92,269 | 16,884 | 75,503 | 100% |
| New Fire Stnt #1/EOC Relctn | - | 87,660 | 87,660 | - | - | 0% |
| El Corazon Park Site 1 | - | 1,725,000 | 1,725,000 | 120,303 | 1,211,878 | 77% |
| Buccaneer Beach Restrooms | - | 2,312,486 | 2,312,486 | 35,390 | 123,194 | 7% |
| Police HQ Expansion | - | 1,726,029 | 1,726,029 | 563,531 | 618,644 | 68% |
| OPD Training Cntr/Firing Range | - | 4,990,000 | 4,990,000 | - | - | 0% |
| South Strand Rehab Study | - | 1,098,045 | 1,098,045 | 50,500 | - | 5% |
| Total Capital Expenditures | \$5,500,000 | \$23,662,661 | \$29,162,661 | \$2,194,002 | \$3,171,788 | 18% |
| Total Expenditures | \$23,470,539 | \$24,684,635 | \$48,155,174 | \$13,806,271 | \$5,388,349 | 40% |
| Total Ending | (4,674,622) | | (29,359,257) | (2,599,381) | | |

ENTERPRISE FUND

Enterprise funds, also known as business-type activities, are used to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting through user charges. These funds are structured to reflect operations in a manner similar to private enterprises, showing a net profit or loss. The financial status of operating funds for Water, Sewer and Solid Waste Disposal is discussed in this section. Water and Sewer budgets consist of multiple funds such as operating, replacement and developer connection. Debt service is not included. Generally accepted accounting principles (GAAP) call for fiscal analysis of Enterprise Funds to reflect a roll up of all funds into one report.

WATER FUND

Overall revenues for the Combined Water Funds are at 77 percent of the amended budget as of March 31. Developer fee revenues have already exceeded full-year projections due to higher-than-anticipated activity early in the fiscal year. Expenditures are at 64 percent of the amended operating budget, and operating revenues exceed operating expenditures, including transfers and depreciation, by \$7.5 million. Capital project expenditures are at 70 percent of the amended budget, reflecting the timing of encumbrances for several major projects currently in construction or design, including the Water Pipeline Replacement Project, the Fire Mountain Recycled Pump Station and Reservoir Project, and the Water Energy Efficiency Project (ENGIE). Capital spending levels can vary widely depending on the stage and schedule of each project. The following table highlights the amount and percentage expended by each water program.

| OPERATING | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|-------------------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| Water Sales | 84,473,909 | - | 84,473,909 | 61,455,422 | - | 73% |
| Other Revenue | 2,346,582 | - | 2,346,582 | 3,536,282 | - | 151% |
| Developer Fees | 1,811,128 | - | 1,811,128 | 3,555,409 | - | 196% |
| Transfer In | - | - | - | 39,131 | - | 0% |
| Total Revenues | 88,631,619 | - | 88,631,619 | 68,586,244 | - | 77% |
| Administration/General | 57,694,424 | - | 57,694,424 | 34,298,814 | 109,504 | 60% |
| Water Maintenance | 5,906,429 | 214,281 | 6,120,710 | 3,788,685 | 523,533 | 70% |
| Pure Water | 5,760,004 | - | 5,760,004 | 3,280,275 | 591,774 | 67% |
| Other Water Programs | 5,558,417 | 12,878 | 5,571,295 | 3,278,860 | 632,638 | 70% |
| Desalting Plant | 2,992,040 | - | 2,992,040 | 2,017,624 | 407,315 | 81% |
| Water Meter Services | 2,967,882 | 61,073 | 3,028,955 | 1,761,669 | 566,617 | 77% |
| Water Filtration Plant | 2,908,772 | 35,000 | 2,943,772 | 1,810,752 | 257,035 | 70% |
| Water Distribution | 2,903,780 | - | 2,903,780 | 2,110,916 | 214,833 | 80% |
| Recycled Water | 1,171,622 | - | 1,171,622 | 478,904 | 134,256 | 52% |
| Water Compliance Activities | 317,028 | - | 317,028 | 78,928 | - | 25% |
| CALPERS Unfunded Liability | - | 988,841 | 988,841 | 988,841 | - | 100% |
| Total Operating Expenditures | 88,180,398 | 1,312,073 | 89,492,471 | 53,894,266 | 3,437,505 | 64% |
| Transfer to General Fund | 1,007,949 | - | 1,007,949 | 755,962 | - | 75% |
| Depreciation | - | - | - | 6,401,021 | - | 0% |
| Total Expenditures | \$89,188,347 | \$1,312,073 | \$90,500,420 | \$61,051,249 | \$3,437,505 | 71% |
| Total Ending | (556,728) | | (1,868,801) | 7,534,995 | | |

| CAPITAL PROJECTS | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|-----------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------|
| Replacement Projects | 5,188,227 | 19,437,973 | 24,626,200 | 4,480,808 | 10,217,981 | 60% |
| Connection Projects | 1,013,465 | 12,748,371 | 13,761,836 | 5,093,535 | 7,198,819 | 89% |
| Engie Project | 293,632 | 895,466 | 1,189,098 | 12,407 | 885,993 | 76% |
| Total Capital Expenditures | \$6,495,324 | \$33,081,810 | \$39,577,134 | \$9,586,749 | \$18,302,793 | 70% |

SEWER FUND

Sewer Fund revenues are at 85 percent of the amended budget as of March 31. Developer fee revenues have already exceeded full-year projections by \$1.3 million, while Sewer Service and Flow fees are tracking slightly higher than expected. The following table highlights the amount and percentage expended by each sewer program.

Operating expenditures are at 72 percent of the amended operating budget, and operating revenues exceed operating expenses after depreciation by \$11.6 million.

Capital project expenditures are at 73 percent of the amended budget. This reflects the timing of encumbrances for several major projects beginning early in the fiscal year, including the Downtown Sewer Replacement Project, Phase 2, the construction phase of the Sewer Consolidation Project, and the Sewer Energy Efficiency Project (ENGIE). Capital spending levels can vary widely depending on the stage and schedule of each project.

| OPERATING | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|-------------------------------------|---------------------|--------------------|---------------------|---------------------|--------------------|---------------------------|
| Sewer Service & Flow Fees | 43,286,274 | - | 43,286,274 | 36,245,873 | - | 84% |
| Other Revenue | 7,096,459 | - | 7,096,459 | 4,824,532 | - | 68% |
| Developer Fees | 1,936,776 | - | 1,936,776 | 3,308,410 | - | 171% |
| Total Revenues | 52,319,509 | - | 52,319,509 | 44,378,815 | - | 85% |
| San Luis Rey Wastewater | 11,222,618 | - | 11,222,618 | 7,176,987 | 1,270,051 | 75% |
| Administration & General | 9,999,723 | 69,464 | 10,069,187 | 6,568,604 | 158,407 | 67% |
| Sewer Collections | 5,268,296 | 147,321 | 5,415,617 | 3,939,014 | 420,645 | 81% |
| La Salina Wastewater | 4,875,692 | - | 4,875,692 | 2,778,652 | 610,883 | 70% |
| Miscellaneous Projects | 1,749,532 | 280 | 1,749,812 | 743,992 | 195,889 | 54% |
| Facilities Maintenance | 1,475,614 | - | 1,475,614 | 1,025,895 | 34,935 | 72% |
| SCADA Program | 1,461,695 | 37,788 | 1,499,483 | 949,756 | 157,228 | 74% |
| Sewer Laboratory | 873,883 | 20,525 | 894,408 | 602,795 | 28,727 | 71% |
| GIS Program | 425,840 | - | 425,840 | 261,020 | - | 61% |
| Industrial Waste Program | 359,055 | - | 359,055 | 173,960 | - | 48% |
| CALPERS Unfunded Liability | - | 1,399,917 | 1,399,917 | 1,399,917 | - | 100% |
| Total Operating Expenditures | 37,711,948 | 1,675,295 | 39,387,243 | 25,620,592 | 2,876,765 | 72% |
| Depreciation | - | - | - | 7,177,217 | - | 0% |
| Total Expenditures | \$37,711,948 | \$1,675,295 | \$39,387,243 | \$32,797,809 | \$2,876,765 | 91% |
| Total Ending | \$14,607,561 | | \$12,932,266 | \$11,581,006 | | |

| CAPITAL PROJECTS | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|-----------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|---------------------------|
| Other Revenue | 42,327 | - | 42,327 | - | - | 0% |
| Total Capital Revenues | 42,327 | - | 42,327 | - | - | 0% |
| Replacement Projects | 8,178,393 | 64,557,549 | 72,735,942 | 4,929,171 | 48,129,520 | 73% |
| Total Capital Expenditures | \$8,178,393 | \$64,557,549 | \$72,735,942 | \$4,929,171 | \$48,129,520 | |

SOLID WASTE DISPOSAL FUND

Overall revenues for the Solid Waste Disposal Fund are 65 percent of the amended budget as of March 31.

The following table highlights the amount and percentage expended by each expenditure category. Operating expenditures are at 75 percent of the amended operating budget, and operating revenues exceeded operating expenditures after transfers and depreciation by approximately \$0.2 million. Encumbrances for contracted services recorded early in the fiscal year contribute to the higher expenditure percentage at this point in the year.

| OPERATING | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|-------------------------------------|--------------------|----------------|--------------------|--------------------|--------------------|---------------------------|
| Solid Waste Revenue | 2,734,457 | - | 2,734,457 | 1,747,275 | - | 64% |
| Other Revenue | 3,000 | - | 3,000 | - | - | 0% |
| City Waste Services | - | - | - | 20,127 | - | 0% |
| Total Revenues | 2,737,457 | - | 2,737,457 | 1,767,402 | - | 65% |
| Personnel | 996,589 | - | 996,589 | 691,928 | - | 69% |
| Maintenance & Operations | 782,608 | 4,658 | 787,266 | 267,528 | 383,413 | 83% |
| Internal Service Charges | 392,757 | - | 392,757 | 294,552 | - | 75% |
| Total Operating Expenditures | 2,171,954 | 4,658 | 2,176,612 | 1,254,009 | 383,413 | 75% |
| Transfers Out & Internal Services | 267,166 | - | 267,166 | 200,374 | - | 75% |
| Depreciation | - | - | - | 131,953 | - | 0% |
| Total Expenditures | \$2,439,120 | \$4,658 | \$2,443,778 | \$1,586,336 | \$383,413 | 81% |
| Total Ending | \$298,337 | | \$293,679 | \$181,066 | | |

HARBOR FUND

Harbor Fund revenues came in at 78 percent of the amended budget as of March 31. Operating expenditure after depreciation is on track at 76 percent, and operating revenues exceed operating expenses after depreciation by \$0.2 million.

Harbor capital project expenditures are at 92 percent of the amended budget. This higher percentage is primarily due to early-year encumbrances for ongoing capital projects, which are recorded upfront and can cause spending levels to appear elevated.

| OPERATING | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|---|---------------------|------------|---------------------|--------------------|--------------------|---------------------------|
| Slip Rental Revenue | 6,700,000 | - | 6,700,000 | 5,390,807 | - | 80% |
| Harbor Leases | 1,928,634 | - | 1,928,634 | 1,124,530 | - | 58% |
| Parking | 1,225,600 | - | 1,225,600 | 958,408 | - | 78% |
| Transfer and Waitlist Fees | 92,000 | - | 92,000 | 68,845 | - | 75% |
| Other Fees & Income (i.e. Late, Key, Dump | 82,061 | - | 82,061 | 129,835 | - | 158% |
| Interest | 76,000 | - | 76,000 | 218,504 | - | 288% |
| Inspection & Service Fees | 14,432 | - | 14,432 | 8,081 | - | 56% |
| Total Revenues | 10,118,727 | - | 10,118,727 | 7,899,010 | - | 78% |
| Transfer - Harbor Maintenance | 3,606,390 | - | 3,606,390 | 2,704,793 | - | 75% |
| Transfer - Harbor Fire/Lifeguard | 3,001,572 | - | 3,001,572 | 2,251,179 | - | 75% |
| Transfer - Harbor & Beaches Admin | 1,425,080 | - | 1,425,080 | 1,068,810 | - | 75% |
| Transfer - Tideland Lease | 840,000 | - | 840,000 | 703,875 | - | 84% |
| Transfer - Beach Lifeguards | 325,816 | - | 325,816 | 244,362 | - | 75% |
| Transfers - Engie | 234,291 | - | 234,291 | 175,716 | - | 75% |
| Transfer - Risk Management | 156,160 | - | 156,160 | 117,117 | - | 75% |
| Transfer - Property Management | 38,110 | - | 38,110 | 28,582 | - | 75% |
| Debt Service | 28,003 | - | 28,003 | - | - | 0% |
| Total Operating Expenditures | 9,655,422 | - | 9,655,422 | 7,294,434 | - | 76% |
| Depreciation | 538,667 | - | 538,667 | 438,476 | - | 81% |
| Total Expenditures | \$10,194,089 | - | \$10,194,089 | \$7,732,910 | - | 76% |
| Total Ending | (\$75,362) | - | (\$75,362) | \$166,100 | - | |

| CAPITAL PROJECTS | ADOPTED BUDGET | AMENDMENTS | AMENDED BUDGET | YTD ACTUALS | YTD ENCUMBRANCE | % OF AMENDED BUDGET |
|-----------------------------------|-------------------|--------------------|--------------------|------------------|--------------------|---------------------------|
| Harbor Projects | - | - | - | 50,000 | - | 0% |
| Total Revenues | - | - | - | 50,000 | - | 0% |
| Harbor Projects | 520,000 | 6,062,251 | 6,582,251 | 164,100 | 5,907,316 | 92% |
| Total Capital Expenditures | \$520,000 | \$6,062,251 | \$6,582,251 | \$164,100 | \$5,907,316 | 92% |

BUDGET TRANSFERS OVER \$50,000

Pursuant to Council Policy 200-13, budget transfers exceeding \$50,000 during this period are summarized below for informational purposes.

| REASON | ACCOUNT | DESCRIPTION | AMOUNT |
|--|------------------------------|--------------------------|-------------|
| Reclass to San Francisco Peak Pump Station upgrades | Pump Station Upgrades | Maintenance & Operations | (70,000) |
| Reclass from Pump Station Upgrades | SF Peak PS Rehab | Maintenance & Operations | 70,000 |
| Reclass to PWO ph 2 | Pure Water Oside Phase 1 | Maintenance & Operations | (429,357) |
| Reclass from PWO ph 1 | Pure Water Oceanside Phase 2 | Capital Outlay | 429,357 |
| Move from Upper Recycled Water | Oside Blvd 10' RW Rehab | Maintenance & Operations | 145,000 |
| Move to Oside Blvd 10' Rehab | Upper SLR WRF | Capital Outlay | (145,000) |
| Reclass from Investigations, Support and Comm Svc | OPD-Patrol | Maintenance & Operations | 118,500 |
| Reclass to Patrol business unit | OPD-Investigations | Maintenance & Operations | (118,500) |
| Reclass between various Water and Sewer CIP projects | Oside Aqueduct Assessment | Maintenance & Operations | (2,582,698) |
| | Lucky St Swr Rplcmnt | Maintenance & Operations | 2,582,698 |
| Decrease HOT Measure X budget | Homeless Outreach Team | Personnel Services | (200,000) |
| Increase Crime Supp Measure X budget | Crime Suppression Team | Personnel Services | 200,000 |

ADMINISTRATIVELY APPROVED PURCHASE ORDERS

The following purchase orders between \$25,000 and \$100,000 were administratively approved during this reporting period. This summary is provided for transparency.

| Vendor Name | Department | PO Number | Amount |
|---------------------------------------|--------------------------|-----------|--------|
| Adair Striping, Inc. | Development Services | 1007183 | 26,510 |
| Battista Floor Covering LLC | Public Works | 1007153 | 52,148 |
| Battista Floor Covering LLC | Library | 1007220 | 63,172 |
| BDS Tactical Gear, Inc. | Police | 0000296 | 25,000 |
| CertaPro Painters of North San Diego | Public Works | 1007154 | 52,795 |
| DiscoverIT Solutions Inc | Information Technologies | 1007126 | 79,832 |
| DiscoverIT Solutions Inc | Information Technologies | 1007210 | 40,045 |
| Dooley Enterprises | Police | 0000298 | 30,000 |
| FLINT A&E Inc | Development Services | 1007172 | 27,500 |
| Fonroche Lighting America Inc | Development Services | 1007130 | 99,945 |
| Hasa Inc | Parks & Recreation | 1007132 | 65,100 |
| Hawthorne, Kristi A | Development Services | 1007145 | 40,000 |
| JTB Services | Public Works | 1007122 | 65,000 |
| Kubota of San Diego | Public Works | 1007254 | 45,735 |
| LC Action Police Supply | Police | 1007189 | 72,000 |
| Motorola Solutions, Inc. | Police | 1007239 | 26,906 |
| National Cinemedia, LLC | Water | 1007208 | 43,070 |
| NexTech Systems Inc | Public Works | 1006874 | 37,000 |
| Pacific Lift & Equipment Co. Inc | Public Works | 1007152 | 69,938 |
| Pacific Mobile Structures, Inc. | Development Services | 1006592 | 38,962 |
| Poseidon Education LLC | Water | 1007158 | 25,000 |
| REC Consultants, Inc. | Water | 1007188 | 43,640 |
| San Diego Police Equipment | Police | 0000297 | 30,000 |
| Schaefer Ecological Solutions | Public Works | 1006780 | 60,000 |
| Siemens Industry, Inc. | Water | 1006035 | 26,156 |
| Sterling Corporate Custom Elevators I | Public Works | 1007160 | 76,220 |
| TNVC, Inc | Police | 1007146 | 58,358 |
| Trussell Technologies, Inc. | Water | 1005240 | 28,000 |
| Weatherproofing Technologies, Inc | Public Works | 1007157 | 52,296 |

* The Information Technologies department will be returning to City Council requesting retroactive approval for their contracts with DiscoverIT Solutions Inc.