

CITY OF SALEM FINANCIAL PERFORMANCE Year End FY 2025

The City's funds can be broken down into four categories: Governmental, Proprietary, Capital, and Debt funds. Governmental funds are those supported by taxes and fees that provide a communitywide benefit. Proprietary funds operate like a business and are capable of adjusting their fees for services to cover their costs but are not directly supported by taxes. Finally, Capital and Debt funds facilitate the financing of large projects throughout the City like road construction and building renovations.

	Favorable Impact	Adverse Impact <10%	Adverse Impact >10%
	<u>Year over Year Resources</u>	<u>Year over Year Expenses</u>	<u>Change from Beginning to Ending Fund Balance</u>
Governmental Funds:	-0.10%	5.50%	-13.98%
Proprietary Funds:	6.55%	10.79%	-1.73%
Capital Funds:	-1.48%	-17.97%	4.30%
Debt Fund:	8.47%	6.09%	24.66%

Fund Watchlist

The City's Budget staff have identified several funds that are not fiscally healthy and where continued financial challenges are anticipated.

General Fund:	2.63%	5.16%	-9.70%
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Expenses continued to outpace revenues in the General Fund for FY 2025 and fund balance declined by 9.7%. With passage of the local option levy and dedicated revenue to fund Community Services in FY 2026, this trajectory is expected to improve but there is still a structural imbalance in the fund.

Transportation Services Fund:	6.56%	6.68%	6.34%
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The Transportation Services Fund is primarily funded by state gas tax which is projected to increase at a rate that wont keep up with expenses.

Airport Fund:	11.22%	32.12%	-37.77%
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With Commercial Air Service stopping in FY 2025 and continued staffing expenses while trying to attract another airline, fund balance has dropped significantly even with a subsidy from the General Fund. Decisions will need to be made about this service soon to keep the fund solvent.

Risk Self Insurance Fund:	6.78%	9.62%	-11.47%
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In recent years, insurance premiums and claims have increased significantly, causing higher expenses that have lowered the Fund's reserve balance. This trend likely means high rate increases into the future.

Downtown Parking Fund:	10.38%	22.78%	-96.67%
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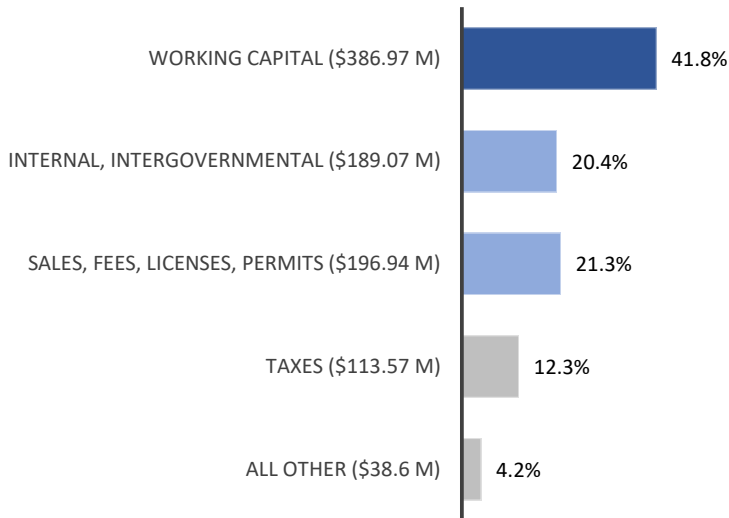
The Downtown Parking Fund has been in a structural decline for several years. With the introduction of paid on street parking in FY 2026 and revenues coming in as expected, this fund will likely come off the watchlist next year.

CITY OF SALEM FINANCIAL PERFORMANCE Year End FY 2025

This financial summary provides FY 2025 year-end results that include July 2024 through June 2025. Notable occurrences are identified, described, and graphically illustrated through budget-to-actual and actual-to-actual comparisons. In addition, many comparisons extend to multiple fiscal years to augment context for FY 2025 activity.

Citywide Results - All Funds

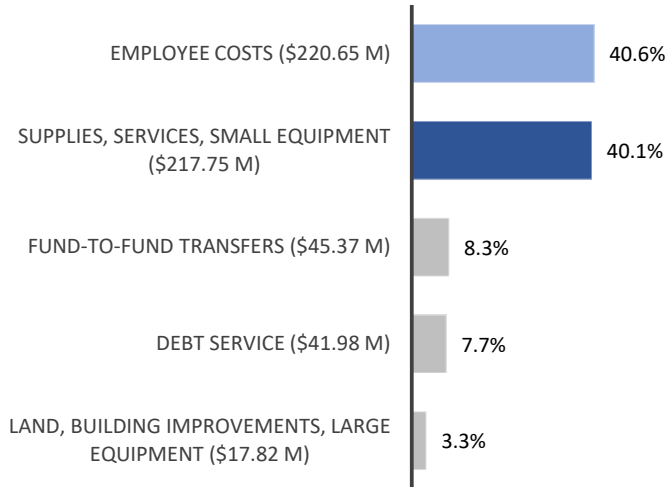
Total Resources of \$925.15 Million



This view of Citywide resources reveals the prominence of *Working Capital*—or cash-on-hand—at 41.8 percent of all fund resources. This is an decrease from 43.4 percent from the prior year. *Taxes* include property tax for General Fund operations and levies to pay debt service on voter-approved general obligation bonds, transient occupancy tax, and local marijuana sales tax. The category with *Sales, Fees* includes customer-paid fees for utilities, franchise fees, building permits, ambulance services, and system development charges. *Internal and Intergovernmental* includes insurance premiums, state shared revenues, transactions between funds, and grants. *All Other* includes fines, penalties, and insurance reimbursements as well as non-operating activity like sale of assets, interest, and rents.

Total Expenditures of \$543.57 Million

Everything associated with the cost of more than 1,423.5 full-time equivalent employees by fiscal year end—wages, overtime, insurances, and retirement benefits—is included in *Employee Costs*. 71.0 percent of *Supplies, Services, Small Equipment* were expended in just five of the City’s 25 funds—Capital Improvements, Extra Capacity Facilities, Self Insurance Benefits, Utility, and the General Fund.



BY THE NUMBERS Expenditures

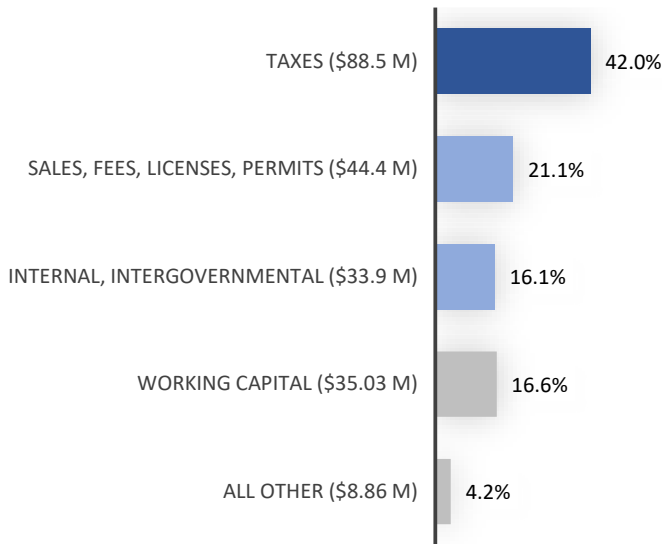
Total personnel expenditures increased by 7.5 percent year over year. The increase in total expenditures is influenced by both anticipated cost escalators and mid-year adjustments, mid-year position changes, and labor contract impacts like market adjustments to salaries and the corresponding increase to PERS expense and health benefits expense. Materials and services experienced a decrease in expenditures of 3.2 percent year over year due to the completion of large construction projects in Fiscal Year 2024 like the Public Works Operations Building and the Geren Island filter replacement.

CITY OF SALEM FINANCIAL PERFORMANCE Year End FY 2025

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General Fund Results

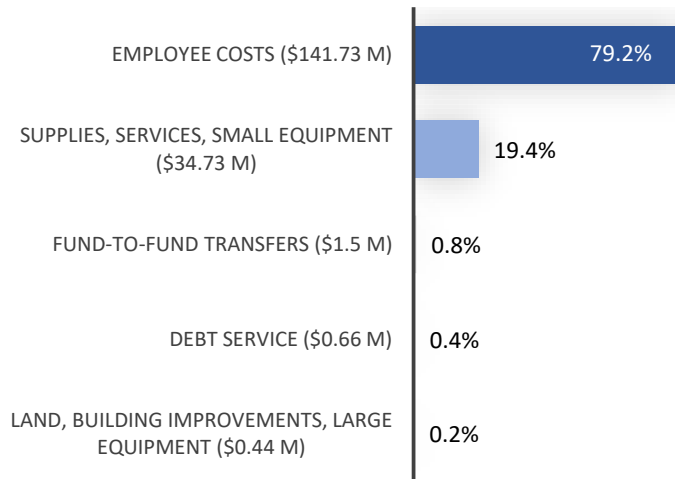
Total Resources of \$210.7 Million



Total resources for FY 2025 in the General Fund equal \$210.7 million, representing \$35.0 million in working capital and \$175.7 million in new revenues. This represents a decrease from the prior year of \$1.5 million in working capital. Property taxes account for \$87.1 million in the category, *Taxes*, with the remaining \$1.4 million from the City's sales tax on marijuana. *Sales, Fees, Licenses, Permits* includes over \$22.7 million in franchise fees, \$14.6 million from the City's operation fee, \$2.4 million in planning-related revenues, and fire-related fees and permits of \$2.1 million. Internal charges, including the cost for support services assessed to other City funds for services housed in the General Fund— such as Legal, Human Resources, Finance, and Information Technology— provide over \$12.3 million of the \$33.9 million in the *Internal and Intergovernmental* category. Revenues shared by the State of Oregon add another \$6.8 million. *All Other* revenue includes \$1.5 million in earned interest and almost \$2.7 million in court fines and photo radar enforcement fines.

Total Expenditures of \$179.1 Million

The City's General Fund maintains the services of fire emergency response, municipal court, parks maintenance, police, multi-generational recreation programs, long range and current planning, code enforcement, Salem Public Library, and the support services that benefit all City departments and funds. At year end, expenditures for these services equaled \$179.1 million, representing a 5.16 percent increase over FY 2024. The largest expenses in the General Fund are for the employees that provide valued City services. Unlike some other funds, such as the Utility that maintains large infrastructure system and are capital heavy, the General Fund's main expenditures are for personnel-related items like wages, taxes, benefits, and retirement.



Future Outlook

FY 2025 expenditures exceeded revenues by \$3.4 million, reducing available working capital. The trend of expenditures growing faster than revenue is expected to continue in future years. With passage of the local option levy, providing a dedicated funding source for Community Services including Center 50+, Parks, Recreation, and the Salem Public Library, the negative trajectory of the General Fund has slowed. In FY 2026, working capital is expected to increase slightly, disrupting the trend of spending fund balance down each year to pay for General Fund services. This new revenue source gives the City time to develop a long-term strategy to address the structural imbalance in the General Fund.

CITY OF SALEM FINANCIAL PERFORMANCE Year End FY 2025

General Fund Revenues

Property Tax—In FY 2025, the largest revenue source for the General Fund, received 3.2% more revenue than last year's actuals. The total year-over-year increase was \$2.7 million.

Franchise Fees—From last fiscal year, telephone declined by 3.1%, cable TV was reduced 8.8%, and natural gas decreased by 3.3%. Electric, solid, and water / sewer fees all increased for a total increase year over year of 4.7%.

Internal Charges—The reimbursement for support services from other departments and funds as well as transfer revenue between funds increased in total by \$1.6 million. This drove the year-over-year increase of 5.0%.

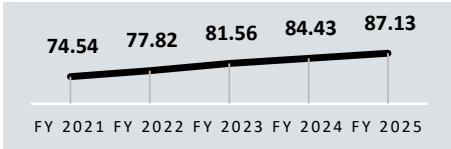
Marijuana Sales Tax—After several years of growth, in FY 2023 there was a reduction in marijuana revenue. After this rebasing, the revenue source has been relatively flat for several years.

State Shared Revenues—After several years of stable revenues this revenue source has been in decline. This year, there was a decrease of 12.8% as all lines saw a decrease except for marijuana.

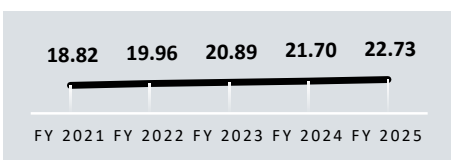
Fees, Permits—This category experienced an \$1.8 million increase compared with last fiscal year or 9.8% over FY 2025. The largest increases were in planning-related fees and the City operations fee.

Other Agencies, Grants, All Other Revenue—A \$1.8 million FEMA grant for Parks received in FY 2024 offset \$2 million received for lease of State Street by the Capitol building. Higher conflagration and Salem Housing Authority reimbursements totaling \$558 thousand and decreases in Civil Penalties and Marion County reimbursement for Behavioral Health totaling \$464 thousand, bring the total increase to 11.6% over FY 2024.

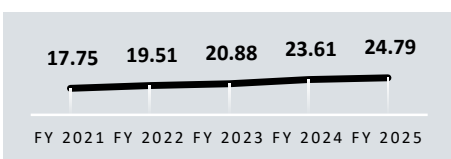
Beginning Fund Balance—Fund Balance decreased by \$1.5 million in FY 2025 due expenditures exceeding resources as previous years' one time funds have been eliminated. This is a 4.2% reduction in Beginning Fund Balance and represents 0.9% of expenditures.



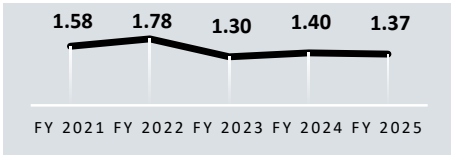
Actual to Budget	Year-over-Year
99.2%	3.2%



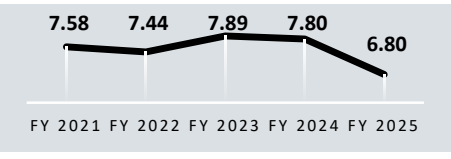
Actual to Budget	Year-over-Year
99.1%	4.7%



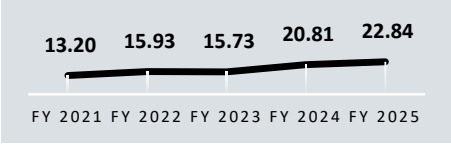
Actual to Budget	Year-over-Year
90.7%	5.0%



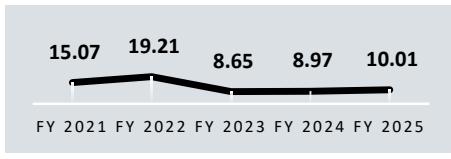
Actual to Budget	Year-over-Year
91.5%	-2.0%



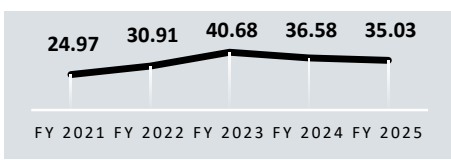
Actual to Budget	Year-over-Year
82.3%	-12.8%



Actual to Budget	Year-over-Year
105.6%	9.8%



Actual to Budget	Year-over-Year
134.0%	11.6%



Actual to Budget	Year-over-Year
107.1%	-4.2%

CITY OF SALEM FINANCIAL PERFORMANCE Year End FY 2025

General Fund Expenditures by Department

Expenditures by Department (in millions)	Personal Services	Materials Services	Capital Outlay	Interfund Transfers	Debt	Actual to Budget	Year - over - Year
Mayor & Council	\$ -	\$ 0.44	\$ -	\$ -	\$ -	97.9%	16.8%
Municipal Court	1.84	0.69	-	-	-	91.3%	13.6%
City Manager	1.20	0.08	-	-	-	76.1%	3.9%
Human Resources	2.44	0.40	-	-	-	90.8%	18.8%
Customer Service Center	0.70	0.04	-	-	-	77.9%	-9.0%
Legal	2.65	0.30	-	-	-	93.2%	1.2%
Finance	3.79	0.31	-	-	-	92.5%	11.6%
Parks and Recreation	9.75	3.46	0.00	0.01	-	93.6%	1.3%
Facilities Services	3.86	1.54	-	0.12	-	97.1%	6.3%
Community Development	4.71	1.18	-	0.01	-	86.2%	5.8%
Library	4.18	0.89	-	-	-	87.4%	6.1%
Police	49.78	12.23	-	-	-	99.0%	7.8%
Fire	44.07	6.50	0.23	-	-	98.7%	2.6%
Information Technology	10.11	2.68	0.21	-	-	82.1%	9.8%
Non Departmental	0.02	3.59	-	1.36	0.66	69.1%	3.0%
Urban Development	2.62	0.41	-	-	-	74.8%	-17.6%
Total Expenditures	\$ 141.73	\$ 34.73	\$ 0.44	\$ 1.50	\$ 0.66		

BY THE NUMBERS Expenditures

General Fund FY 2025 year-end expenditures total \$179.1 million which is \$12.1 million or 6.4 percent lower than the adopted budget. The \$8.8 million or 5.2 percent year-over-year increase in total spending is influenced by cost escalators, such as labor contract / mid-year market adjustments to salaries, the corresponding increase to PERS expense, and health benefits expense. Differences are also influenced by changes in position vacancy rates and the timing of materials and services expenses.

CITY OF SALEM FINANCIAL SUMMARY Year End FY 2025

Fund Revenue totals do not include fund balance. If FY 2025 revenues exceed expenditures, growth in fund balance occurred. If expenditures exceed revenue, fund balance declined from the beginning to the end of FY 2025.

Other Funds (in millions)

Expenditures by Fund	Actual to Budget - FY 2025	Year - over - Year	Fund Revenues 5-Year Trend, FY 2021-FY 2025
Transportation Services	\$ 18.88	6.7%	
Personal Services	8.14		
Materials & Services	9.95		
Capital Outlay	0.26		
Interfund Transfers	0.53		
Streetlight	\$ 2.19	6.7%	
Materials & Services	1.47		
Interfund Transfers	0.50		
Debt	0.22		
Airport	\$ 3.19	32.1%	
Personal Services	1.19		
Materials & Services	1.78		
Debt	0.22		
Community Renewal	\$ 3.37	-26.7%	
Materials & Services	2.64		
Capital Outlay	0.73		
Downtown Parking	\$ 1.31	22.8%	
Materials & Services	1.31		
Cultural and Tourism	\$ 6.78	33.8%	
Materials & Services	3.28		
Interfund Transfers	3.50		
Public Art	\$ 0.02	5217.9%	
*Materials & Services	0.02		
*Total FY 2024 Public Art expense was \$394 and increased to \$20,975 in FY 2025			
Tourism Promotion Area	\$ 1.13	9.1%	
Materials & Services	\$ 1.13		

CITY OF SALEM FINANCIAL SUMMARY Year End FY 2025

Other Funds (in millions)

Expenditures by Fund	Actual to Budget - FY 2025	Year - over - Year	Fund Revenues 5-Year Trend, FY 2021-FY 2025												
Parking Leasehold	\$ 0.70	83.9%	0.4%												
Materials & Services	0.41														
Interfund Transfers	0.29														
			<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>0.60</td><td>0.60</td><td>0.65</td><td>0.63</td><td>0.68</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	0.60	0.60	0.65	0.63	0.68
FY	2021	2022	2023	2024	2025										
Revenue	0.60	0.60	0.65	0.63	0.68										
Building and Safety	\$ 12.12	84.8%	81.9%												
Personal Services	4.44														
Materials & Services	1.79														
Interfund Transfers	5.89		<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>6.96</td><td>7.36</td><td>7.94</td><td>5.22</td><td>6.22</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	6.96	7.36	7.94	5.22	6.22
FY	2021	2022	2023	2024	2025										
Revenue	6.96	7.36	7.94	5.22	6.22										
General Debt	\$ 25.75	100.0%	6.1%												
Debt Service	25.75														
			<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>49.13</td><td>22.97</td><td>23.53</td><td>24.94</td><td>26.63</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	49.13	22.97	23.53	24.94	26.63
FY	2021	2022	2023	2024	2025										
Revenue	49.13	22.97	23.53	24.94	26.63										
Capital Improvements	\$ 35.97	26.3%	-27.8%												
Materials & Services	31.22														
Capital Outlay	4.75														
			<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>34.40</td><td>31.96</td><td>167.94</td><td>48.29</td><td>43.89</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	34.40	31.96	167.94	48.29	43.89
FY	2021	2022	2023	2024	2025										
Revenue	34.40	31.96	167.94	48.29	43.89										
Extra Capacity Facilities	\$ 17.89	51.8%	18.0%												
Materials & Services	16.86														
Capital Outlay	0.66														
Interfund Transfers	0.38		<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>14.04</td><td>13.23</td><td>8.88</td><td>13.92</td><td>17.48</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	14.04	13.23	8.88	13.92	17.48
FY	2021	2022	2023	2024	2025										
Revenue	14.04	13.23	8.88	13.92	17.48										
Development Districts	\$ 0.06	1.2%	-92.3%												
Materials & Services	0.06														
			<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>1.01</td><td>2.25</td><td>4.28</td><td>1.27</td><td>0.62</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	1.01	2.25	4.28	1.27	0.62
FY	2021	2022	2023	2024	2025										
Revenue	1.01	2.25	4.28	1.27	0.62										
Utility	\$ 136.78	90.9%	7.6%												
Personal Services	46.62														
Materials & Services	44.30														
Capital Outlay	2.15														
Interfund Transfers	28.93														
Debt Service	14.77		<table border="1" style="display: none;"> <tr><th>FY</th><td>2021</td><td>2022</td><td>2023</td><td>2024</td><td>2025</td></tr> <tr><th>Revenue</th><td>114.68</td><td>118.58</td><td>122.26</td><td>125.55</td><td>133.57</td></tr> </table>	FY	2021	2022	2023	2024	2025	Revenue	114.68	118.58	122.26	125.55	133.57
FY	2021	2022	2023	2024	2025										
Revenue	114.68	118.58	122.26	125.55	133.57										

CITY OF SALEM FINANCIAL SUMMARY Year End FY 2025

Other Funds (in millions)

Expenditures by Fund	Actual to Budget - FY 2025	Year - over - Year	Fund Resources 5-Year Trend, FY 2021-FY 2025												
Emergency Services	\$ 7.49	-2.8%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>0.89</td><td>3.09</td><td>4.97</td><td>7.94</td><td>8.16</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	0.89	3.09	4.97	7.94	8.16
FY	2021			2022	2023	2024	2025								
Value	0.89			3.09	4.97	7.94	8.16								
Personal Services	1.24														
Materials & Services	5.05														
Interfund Transfers	0.85														
Debt Service	0.34														
WVCC	\$ 15.20	11.2%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>12.42</td><td>13.31</td><td>13.95</td><td>14.54</td><td>15.40</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	12.42	13.31	13.95	14.54	15.40
FY	2021			2022	2023	2024	2025								
Value	12.42			13.31	13.95	14.54	15.40								
Personal Services	12.07														
Materials & Services	2.43														
Capital Outlay	0.08														
Interfund Transfers	0.63														
Police Regional Records	\$ 0.47	6.7%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>0.45</td><td>0.47</td><td>0.49</td><td>0.96</td><td>0.76</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	0.45	0.47	0.49	0.96	0.76
FY	2021			2022	2023	2024	2025								
Value	0.45	0.47	0.49	0.96	0.76										
Materials & Services	0.47														
City Services	\$ 14.10	12.5%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>10.07</td><td>9.88</td><td>11.98</td><td>12.90</td><td>14.51</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	10.07	9.88	11.98	12.90	14.51
FY	2021			2022	2023	2024	2025								
Value	10.07			9.88	11.98	12.90	14.51								
Personal Services	3.07														
Materials & Services	10.61														
Capital Outlay	0.12														
Interfund Transfers	0.30														
Self Insurance Benefits	\$ 36.71	14.8%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>27.21</td><td>27.46</td><td>28.26</td><td>31.46</td><td>34.18</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	27.21	27.46	28.26	31.46	34.18
FY	2021			2022	2023	2024	2025								
Value	27.21			27.46	28.26	31.46	34.18								
Personal Services	1.07														
Materials & Services	35.64														
Self Insurance Risk	\$ 10.44	9.6%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>2.35</td><td>3.67</td><td>4.22</td><td>5.93</td><td>10.27</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	2.35	3.67	4.22	5.93	10.27
FY	2021			2022	2023	2024	2025								
Value	2.35			3.67	4.22	5.93	10.27								
Personal Services	1.09														
Materials & Services	9.35														
Equipment Replacement	\$ 9.01	88.2%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>3.45</td><td>9.12</td><td>3.85</td><td>9.15</td><td>11.51</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	3.45	9.12	3.85	9.15	11.51
FY	2021			2022	2023	2024	2025								
Value	3.45			9.12	3.85	9.15	11.51								
Materials & Services	0.41														
Capital Outlay	8.60														
Trust and Agency	\$ 4.94	-50.3%	<table border="1" style="display: none;"> <tr><th>FY</th><th>2021</th><th>2022</th><th>2023</th><th>2024</th><th>2025</th></tr> <tr><td>Value</td><td>1.38</td><td>22.28</td><td>11.22</td><td>5.96</td><td>2.65</td></tr> </table>	FY	2021	2022	2023	2024	2025	Value	1.38	22.28	11.22	5.96	2.65
FY	2021			2022	2023	2024	2025								
Value	1.38			22.28	11.22	5.96	2.65								
Materials & Services	2.85														
Capital Outlay	0.02														
Interfund Transfers	2.07														

CITY OF SALEM FINANCIAL SUMMARY Year End FY 2025

The largest operating expense for the City are its employees who provide services to the community. The City budgets for all authorized positions each fiscal year. If a position is vacant during budget development, the City takes a conservative approach and budgets that position at step one of the pay scale, with full-family benefits and OPSRP (Tier 3) PERS.

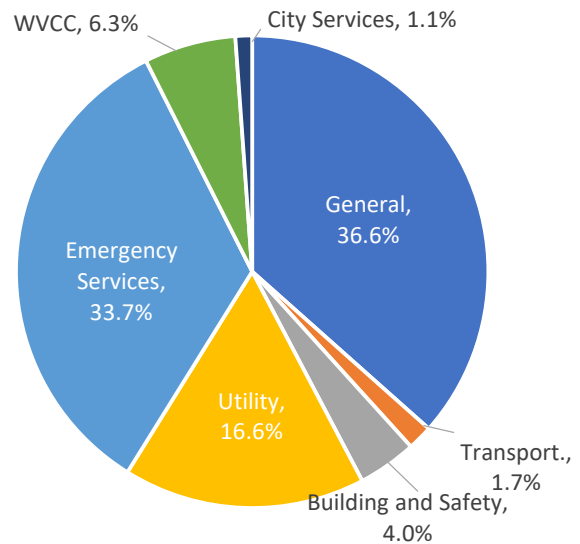
Below is vacancy data for the fourth quarter for the City of Salem. The Urban Renewal Agency does not have employees. This report compares the first pay period in April and the last pay period in June. Numbers are expressed in Full Time Equivalent (FTE) positions unless otherwise noted.

Beginning of Quarter 4

Total authorized positions	1,423.50
Total vacancies	175.00
Percent %	12.29%

Vacancies by Fund

<i>General</i>	64.00
<i>Transportation Services</i>	3.00
<i>Building and Safety</i>	7.00
<i>Utility</i>	29.00
<i>Emergency Medical Services</i>	59.00
<i>Willamette Valley Comm. Center (WVCC)</i>	11.00
<i>City Services - Document Services</i>	1.00
<i>City Services - Radio Communications</i>	1.00

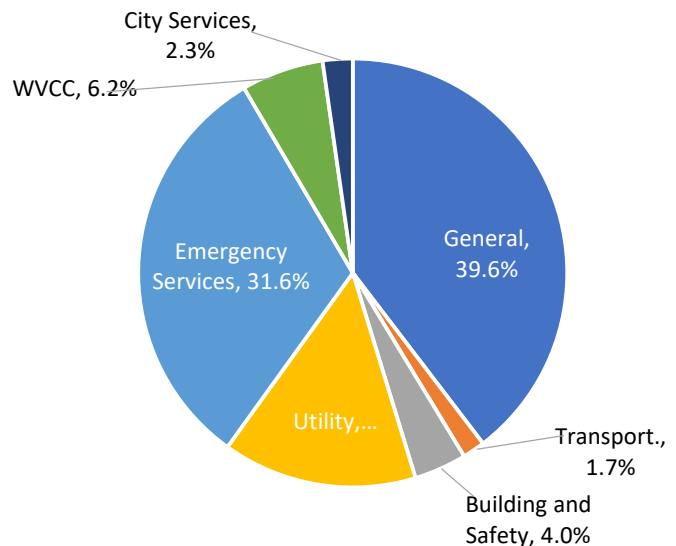


End of Quarter 4

Total authorized positions	1,423.50
Total vacancies	177.20
Percent %	12.45%

Vacancies by Fund

<i>General</i>	70.20
<i>Transportation Services</i>	3.00
<i>Building and Safety</i>	7.00
<i>Utility</i>	26.00
<i>Emergency Medical Services</i>	56.00
<i>Willamette Valley Comm. Center (WVCC)</i>	11.00
<i>City Services - Document Services</i>	2.00
<i>City Services - Radio Communications</i>	1.00
<i>City Services - Fleet Services</i>	1.00



ANALYSIS: The average citywide vacancy rate for Q4 was 12.37%. The majority of vacancies were in the General Fund in the Fire, Police, and Enterprise Services departments. Between the beginning of the quarter and the end of the quarter, no new positions were authorized by City Council.

Of the 175 vacant positions (175.0 FTE) at the beginning of the quarter, 131 (131.0 FTE) of them remained vacant at the end of the quarter. 56.0 FTE were in the Emergency Services (EMS) Fund, 45.0 FTE were in the General Fund, and 13.0 FTE were in the Utility Fund, with others being spread across the other funds. While technically vacant, most paramedics and basic EMTs in the Emergency Services Fund have been hired and worked as seasonal employees in training until being deployed as full-time career employees on July 1, 2025.