FISCAL YEAR 2027

VOLUME 1
Budget Overview and Schedules



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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July 01, 2025



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California Society of Municipal Finance Officers

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February 5, 2026

Jennifer Wakeman
2025 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

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Disclaimer

Pursuant to the City Charter, the Mayor proposes, and the City Council is responsible for adopting, an annual budget.

The annual budget consists of appropriations based on estimated revenues and expenditures developed during the six to ten-month period preceding the start of each fiscal year. Those estimated revenues and expenditures rely on economic and financial assumptions that the City develops for budgetary purposes based on then-available information. The City updates its revenue and expenditure estimates over the course of the fiscal year based on actual economic and financial conditions, which often differ from those existing at the time the annual budget was adopted. These differences are sometimes material. As such, the annual budget may be modified by the Mayor and City Council throughout the fiscal year. For the purposes of this document, estimated revenues and expenditures are in line with what was originally adopted, and have not yet been updated.

The annual budget is not prepared, nor is it suitable, for the purpose of an investor understanding the forward-looking financial condition of the City or for making any investment decision in any bonds issued by the City or secured by any City revenues. Further, the economic and financial assumptions that the City presents in the annual budget have been prepared for budgetary purposes, which assumptions may differ materially from those that the City would use to communicate financial projections to investors. The City files official statements for bond offerings, audited financial statements, annual comprehensive financial reports, annual financial information, material event notices, and voluntary disclosures with the Municipal Securities Rulemaking Board (MSRB) and posts such information on the City's investor information webpage. The annual budget will not be filed with the MSRB.

A Message to San Diegans from Mayor Todd Gloria
Fiscal Year 2027 Adopted Budget

My Fellow San Diegans:

The Fiscal Year 2027 Adopted Budget is a responsible plan for a challenging moment. It reflects the difficult but necessary work of bringing the City's finances into better long-term balance while continuing to protect the services residents rely on most.

This year's budget totals $6.5 billion and marks the second consecutive year of meaningful progress toward addressing the City's structural deficit in the General Fund.

Last year, our city was staring down a $318 million structural budget deficit – the kind of gap that had built up over decades of politicians kicking the hard problems down the road and underfunding our responsibilities. We solved $270 million of that deficit through real, structural changes: cutting external contracts, eliminating management positions, consolidating city departments, moving city employees out of costly rented office space, and reorganizing how your city government operates.

When the budget process for this year began, the City's Five-Year Financial Outlook projected an $88.8 million shortfall in the General Fund for Fiscal Year 2027. As the year progressed, that shortfall worsened to approximately $118.0 million due to lower transient occupancy tax revenue, increased pension costs, and weaker departmental revenue. At the same time, inflationary pressures and slowing growth in key revenues continued to strain the budget. Even with help from Measure C-related revenues and the implementation of refuse collection fees, the City still faced a significant fiscal challenge. After accounting for essential additions tied to mandates, legal obligations, and risk mitigation, the total budget problem to solve grew even larger – a still significant challenge, but one I believe we are fully prepared to meet. We closed the gap through a combination of fiscal discipline, difficult reductions, and strategic use of resources.

It also reflects a more collaborative and deliberate approach to budget development, including zero-based budgeting analysis for contracts, review of unclassified employee growth, continued consolidation of departments, a data-driven approach to resident use of recreation centers and libraries and input from the City Council and resident budget survey. Taken together, these actions reflect a budget process that is more analytical and more focused on long-term structural solutions rather than temporary fixes alone.

Even under severe fiscal pressure, this budget protects the services San Diegans have told us matter most. I hear from San Diegans every day about what matters most to them: safe neighborhoods, fixed roads, and a city government that shows up when they need it. This budget reflects those priorities because they are my priorities too. The results of the Resident Budget Survey reinforced the importance of preserving public safety, neighborhood infrastructure, efforts to reduce homelessness, and building more housing.

This budget maintains front-line public safety services by preserving sworn police staffing, avoiding fire-station brownouts, and continuing essential emergency response capacity. It also largely maintains current homelessness service levels, with $103.0 million in total funding for homelessness programs and services, including shelter programs, safe parking, safe sleeping, outreach, prevention services, and navigation support.

In a time of fiscal constraint and uncertainty around future state and federal support, maintaining these core services is both a practical necessity and a reflection of community priorities.

The Adopted Budget also continues investment in the City's infrastructure with the resources available. The Fiscal Year 2027 Capital Improvements Program totals $858.1 million and supports key work in public utilities, transportation, stormwater, and other essential public assets. It includes $96.0 million for the Street Repair Program, $64.3 million for traffic safety improvements, and $47.0 million for stormwater infrastructure, in addition to investments supported through the City's broader stormwater financing program. These investments are critical because San Diegans expect safe streets, reliable infrastructure, and visible progress in every neighborhood. Even in a constrained budget year, we must continue to address deferred infrastructure needs that, if ignored, will only become more costly over time.

This budget also recognizes that the City must be prepared for uncertainty beyond our control. Federal funding remains increasingly unpredictable across areas such as infrastructure, housing, and community development. The best way to prepare for that uncertainty is to strengthen the City's own fiscal position now. A structurally unbalanced city budget leaves San Diego more vulnerable to external shocks; a disciplined and realistic budget gives us greater flexibility to respond. That is why this Adopted Budget emphasizes sustainability, shared responsibility, and resilience.

The budget includes a second year of reductions, and those decisions will have real service-level impacts across the City. Reductions include labor concessions, reductions in unclassified positions, reduced hours at recreation centers and libraries, and other operational changes across departments. These are painful choices, and they are not a reflection of diminished commitment to those services. They result from a structural imbalance that requires the City to live within its means while protecting the functions most essential to safety, shelter, and basic quality of life.

A city that papers over its financial problems year after year cannot invest in its neighborhoods, cannot plan for the future, and cannot weather the unexpected. The responsible path – the only path that leads to potential restorations – is the one we are on. We are building a foundation that can be strong enough to build on.

The Fiscal Year 2027 Adopted Budget is not an easy budget, but it is a responsible one. It reflects the hard choices required to move San Diego toward long-term fiscal stability while continuing to protect public safety, homelessness response, housing, and infrastructure. It also makes clear that additional work remains ahead. Structural deficits are not solved in a single year, and the City will need to continue pursuing ongoing savings, prudent revenue strategies, and thoughtful long-term planning. Still, this budget represents continued progress in the right direction. It is a balanced, disciplined plan that protects core priorities today while positioning San Diego for a stronger future.

Sincerely,



TODD GLORIA
Mayor



Todd Gloria
Mayor



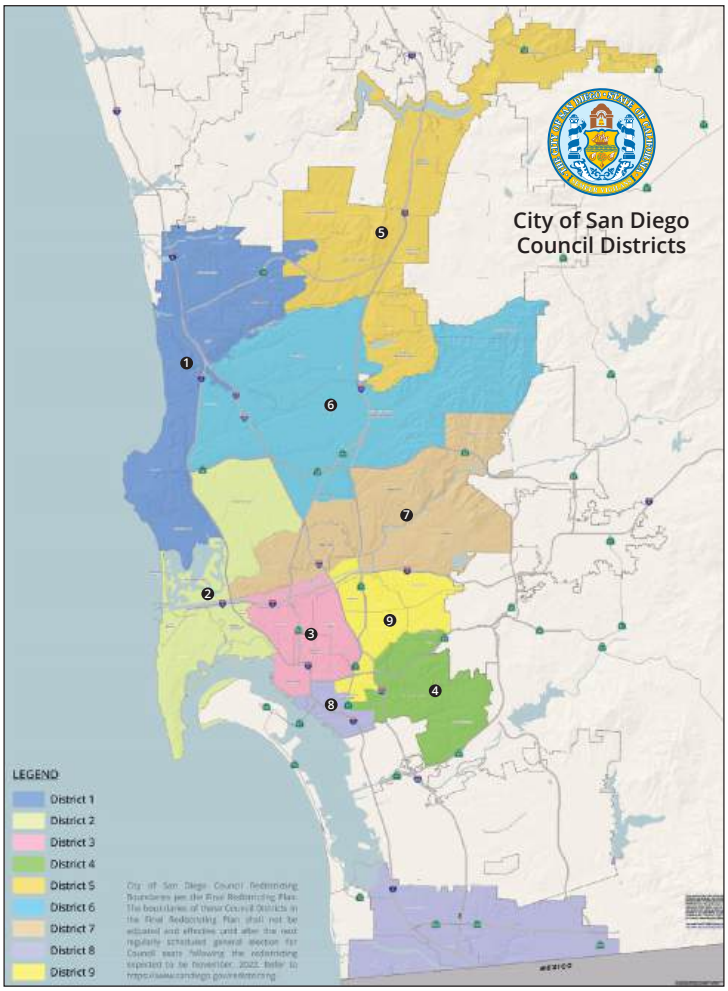
Joe LaCava
Council President
District 1



Jennifer Campbell
Councilmember
District 2



Stephen Whitburn
Councilmember
District 3





Henry L. Foster III
Councilmember
District 4



Marni von Wilpert
Councilmember
District 5



Kent Lee
Council President Pro Tem
District 6



Raul A. Campillo
Councilmember
District 7



Vivian Moreno
Councilmember
District 8

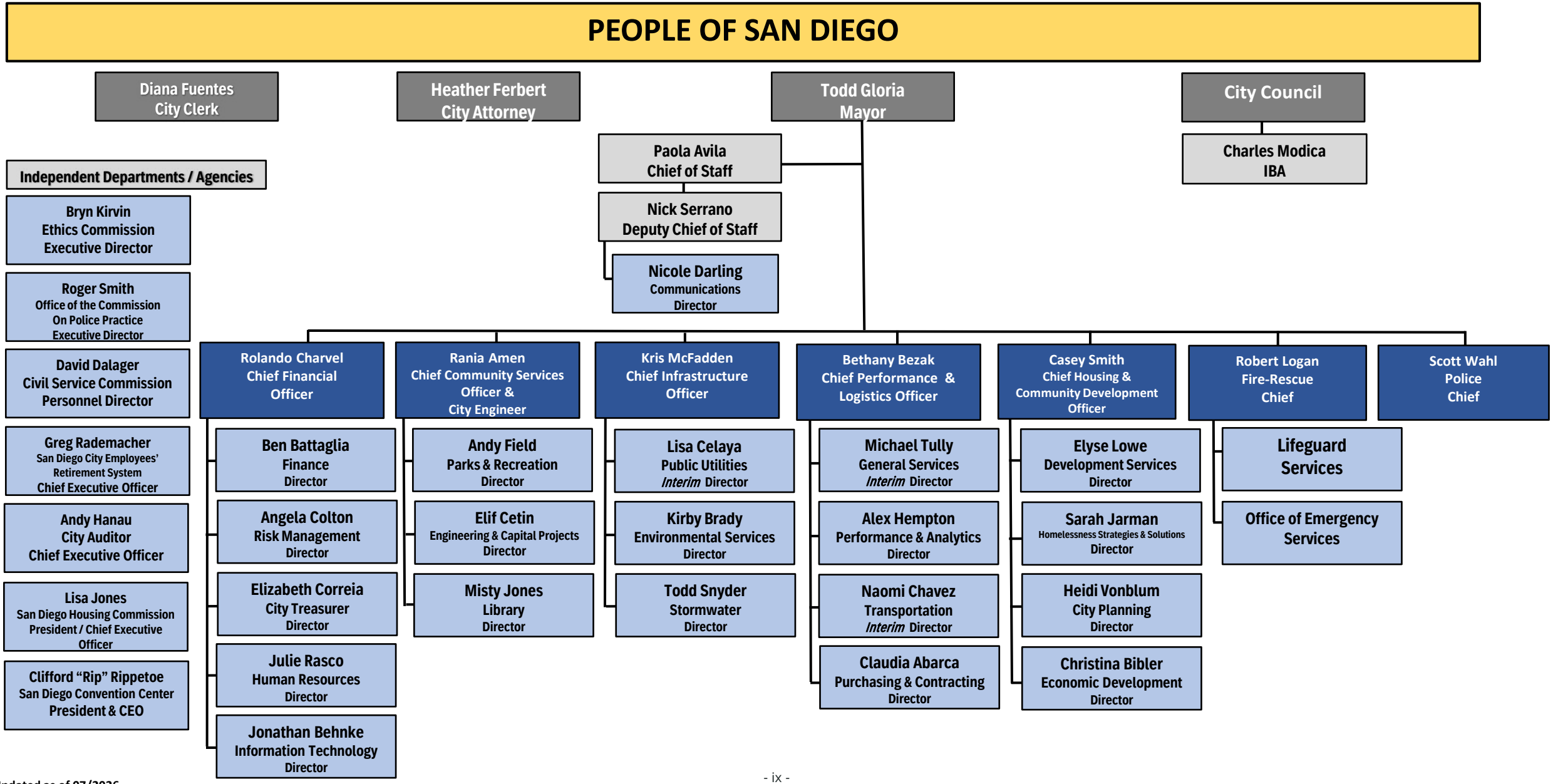


Sean Elo-Rivera
Councilmember
District 9



Heather Ferbert
City Attorney

CITY ORGANIZATIONAL CHART



Updated as of 07/2026



City Strategic Plan

Vision

Opportunity in every neighborhood, excellent service for every San Diegan.

Mission

Every day we serve our communities to make San Diego not just a fine city, but a great city.

Priority Areas

Create Homes for All of Us
Protect & Enrich Every Neighborhood
Advance Mobility & Infrastructure
Champion Sustainability
Foster Regional Prosperity

Operating Principles

Customer Service	We value our residents, customers, and employees by designing solutions and services that put people first.
Equity & Inclusion	We value equity by taking intentional action to create equal access to opportunity and resources.
Empowerment & Engagement	We value a "Culture of Yes" where we empower employees to creatively solve problems and offer solutions.
Trust & Transparency	We value transparency by using data to make better-informed decisions and build trust with the public.

City of San Diego Strategic Plan 2022 performance.sandiego.gov

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Executive Summary

The City of San Diego's Fiscal Year 2027 Adopted Budget is $6.49 billion and is comprised of five operating fund types (listed below), and the Capital Improvements Program (CIP):

Total City Expenditures Fiscal Years 2026-2027
by Fund Type/Program
(in millions)

Fund Type/Program	FY 2026 Adopted	FY 2027 Adopted	FY 2026-FY 2027 Change
General Fund	$ 2,167.4	$ 2,256.7	$ 89.2
Enterprise Funds	1,730.5	1,915.1	184.6
Special Revenue Funds	1,102.7	1,207.9	105.2
Internal Service Funds	234.1	225.7	(8.4)
Capital Project Funds	25.2	23.5	(1.7)
Capital Improvements Program	843.7	858.1	14.3
Total	**$ 6,103.7**	**$ 6,486.9**	**$ 383.2**

Numbers may not foot due to rounding.

The Fiscal Year 2027 Adopted Budget represents an increase of $383.2 million, or 6.3 percent, compared to the Fiscal Year 2026 Adopted Budget. This is primarily due to increases in the General Fund, Special Revenue Funds, and Enterprise Funds, partially offset by decreases in the Internal Service Funds and Capital Project Funds. As of the publication of this document, the City has not finalized labor negotiations with all Recognized Employee Organizations (REOs). While the budget includes an estimate of the potential impacts of the ongoing negotiations, the actual impact will not be known until they are finalized and will be monitored throughout the year. Additional details on changes between fiscal years are included in the Citywide Budget Overview section.

Personnel Expenditure Changes

The Fiscal Year 2027 Adopted Budget includes a total citywide personnel budget of $2.40 billion, with $1.49 billion for salaries and wages and $909.4 million for fringe benefits. The General Fund accounts for the largest portion of personnel expenditures, at $1.59 billion, or 66.6 percent. The budget includes a total of 13,044.23 Full-Time Equivalent (FTE) positions Citywide, representing a decrease of 18.25 FTE positions, or 0.1 percent, compared to the Fiscal Year 2026 Adopted Budget. This net decrease is primarily due to the following: a 133.66 FTE position net decrease in the General Fund associated with budget reductions, and the restructure of positions to the Recycling Fund; and a net decrease of 28.03 FTE positions in the Special Revenue Funds, primarily associated with the reduction of vacant positions in the Engineering and Capital Projects Fund. These decreases are offset by a net increase of 138.31 FTE positions in the Enterprise Funds primarily associated with the support for recycling and solid waste collections and the previously noted restructure of positions from the General Fund. Budgeted Personnel Expenditure Savings totals $84.8 million in the Fiscal Year 2027 Adopted Budget, a decrease of $15.2 million, or 15.2 percent from the Fiscal Year 2026 Adopted Budget. The decrease is primarily due to fewer projected vacant positions in Fiscal Year 2027, resulting from the elimination of vacant positions and improved recruitment and retention. Fringe benefits include fixed costs (e.g., retirement contributions, workers' compensation) and variable costs (dependent on payroll). The total citywide fringe benefits allocation for Fiscal Year 2027 is $909.4 million, with $621.2 million, or 68.3 percent, budgeted in the General Fund.

Total City FTE Positions
Fiscal Years 2026-2027 by Fund Type

Fund Type	FY 2026 Adopted	FY 2027 Adopted	FY 2026–FY 2027 Change
General Fund	8,261.40	8,127.74	(133.66)
Enterprise Funds	3,345.94	3,484.25	138.31
Special Revenue Funds	1,016.91	988.88	(28.03)
Internal Service Funds	388.23	393.36	5.13
Other Funds	50.00	50.00	0.00
Total	**13,062.48**	**13,044.23**	**(18.25)**

General Fund Overview

The General Fund is the primary operating fund of the City, supporting community services such as police, fire-rescue, transportation and stormwater infrastructure, parks and recreation, and library services, as well as essential support functions. These services are primarily funded by major revenue sources, including property tax, sales tax, transient occupancy tax (TOT), and franchise fees. The Fiscal Year 2027 Adopted Budget for General Fund expenditures totals $2.26 billion, an increase of $89.2 million or 4.1 percent, from the Fiscal Year 2026 Adopted Budget.

General Fund revenues are projected to be $2.26 billion in Fiscal Year 2027, an increase of $89.2 million, or 4.1 percent, from the Fiscal Year 2026 Adopted Budget. This increase is split between major revenues of $47.1 million, or 3.2 percent, and other revenue sources of $42.1 million, or 6.3 percent. The four major General Fund revenue sources (property taxes, sales tax, TOT, and franchise fees) account for $1,543.0 million, or 68.4 percent, of the FY 2027 Adopted Budget General Fund revenues. The FY 2027 Adopted Budget reflects a stable, yet slowing, economic outlook. Projected growth rates for major revenues in the FY 2027 Adopted Budget are as follows:

- **Property Tax:** 4.0 percent
- **Sales Tax:** 2.0 percent
- **Transient Occupancy Tax (TOT):** 2.1 percent
- **Franchise Fees:**
  - **SDG&E:** 1.0 percent
  - **Cable:** -7.6 percent

The remaining General Fund revenues are generated from various sources. After incorporating all adjustments, the Fiscal Year 2027 Adopted Budget maintains a balanced budget. Additional details are included in the General Fund Revenue and General Fund Expenditure sections.

Financial Outlook and Stability

The Fiscal Year 2027-2031 Five-Year Financial Outlook projected baseline shortfalls with deficits projected through Fiscal Year 2031. Addressing the projected structural budget deficits, where ongoing expenditures exceed ongoing revenues, remains a key goal of the City. To limit the need for additional operational reductions, the Fiscal Year 2027 Adopted Budget continues to delay the planned General Fund reserve contribution of approximately $80.1 million, which is what would have been needed to fund the reserve at target levels identified in the City's current Reserve Policy for Fiscal Year 2027; however, the Budget does include a modest contribution to the General Fund Reserve up to $1.7 million, pending availability of excess equity at year-end. Risk Management Reserves are anticipated to end Fiscal Year 2026 below target levels, and the Fiscal Year 2027 Adopted Budget also delays risk management reserve contributions of approximately $44.2 million beyond annual operating expenditures. One-time resources of $40.8 million support $17.7 million in one-time uses for a net structural deficit of about $23.1 million, or about 1.0 percent of General Fund expenditures; an improvement over Fiscal Year 2026.

Mitigation Actions

To close the projected Fiscal Year 2027 Adopted Budget General Fund shortfall, the City has implemented a combination of expenditure reductions, new revenue generation, and strategic financial actions. The Fiscal Year 2027 Adopted Budget reflects departmental restructuring through reorganization, renaming or merging organizational units. Significant reductions, including position reductions, are reflected across General Fund departments. Additional mitigation measures include reducing Other Post Employment Benefits (OPEB) contributions, offsetting general wage increases with other concessions, and leveraging non-General Fund balances.

Budget Process

The annual operating budget is developed in conjunction with the Mayor, City Council, City departments, Independent Budget Analyst, and the public. The Budget Development Process consists of three main phases—Budget Development, Budget Review, and Budget Adoption—spanning Fall 2025 through June 2026. Additional details are included in the Budget Development Process section.

Critical Expenditures

The Fiscal Year 2027 Adopted Budget includes funding to maintain current service levels. Expanded services include the operations of new facilities.

The list below highlights some of the significant General Fund critical expenditure additions, organized by City branch.

Community Services

Animal Services Contract	Funding of non-personnel expenditures to restore contractual obligation for the San Diego Humane Society contract.
Brush Management Compliance	Funding of a position supporting compliance with audit recommendations and improving operational efficiency.
Median Maintenance	Funding of non-personnel expenditures to increase the square footage that will be maintained.
New Park Facilities	Funding of positions and expenditures to operate and maintain new parks and joint-use facilities.

Finance

Citywide Elections	Funding of non-personnel expenditures to support 2026 General Elections.
Labor Negotiations	Funding of personnel expenditures to support ongoing labor negotiations.

Housing & Community Development

Opioid Shelter Support	Funding of non-personnel expenditures to support the operation of a shelter focused on opioid substance use disorder services.
Property and Business Improvement Districts Support	Funding of a position to support operations, contract oversight, and community engagement.

Shelters and Services Support	Funding of non-personnel expenditures to support shelter operations at the Bishop Maher Interim Shelter, Connections Interim Shelter, Domestic Violence Shelter, and Haven Interim Family Shelter.
Small Business Enhancement Program	Funding of non-personnel expenditures to provide technical support for grants and other business assistance services.

Independent Departments

Complaint and Investigation Information Management System	Funding of non-personnel expenditures for system configuration, customization, and migration of historical data to a new system for the Commission on Police Practices.
Consumer Protection	Funding of positions to protect consumers from falling victim to unfair business practices.
Fee Support	Funding of positions and non-personnel expenditures to support the Contractor Compliance Application Program, Hospitality Minimum Wage Program, and Traffic Control Worker Minimum Wage Program.
Gun Violence Response Unit (GVRU)	Funding of positions and non-personnel expenditures to support the GVRU and the regional Firearm Relinquishment Task Force.
Legal Support - Emergency Medical Services (EMS)	Funding of a position in the City Attorney's Office to provide legal guidance for a new EMS system.
Youth Support	Funding of non-personnel expenditures supporting the Drop-In Center program.

Infrastructure

Channel Clearing	Funding of personnel and non-personnel expenditures to support enhanced channel-clearing efforts.
Ineligible Trash Customers	Funding of non-personnel expenditures to support the collection and disposal of trash for residents who haven't transitioned to a private refuse hauler.
Levee Support	Funding of non-personnel expenditures for consulting services to support engineering studies required to achieve levee certification and address issues with the City's levee system.
Outreach Services	Funding of positions and non-personnel expenditures to support expanded outreach services and encampment abatements on State right-of-way.
User Fee Study	Funding of non-personnel expenditures for a consultant to conduct a rate study for Assembly Bill (AB) 939 fees, franchise fees, and Miramar Landfill tipping fees.

Performance & Logistics

Right-of-Way Support	Funding of non-personnel expenditures to support sidewalk repair, address critical needs for asphalt and cement, and support for capital repairs for City departments.
Ready, Set, Grow San Diego Support	Funding of non-personnel expenditures supporting the Climate Action Plan by bolstering tree planting and maintenance.
Speed Management Plan	Funding of non-personnel expenditures supporting increased pedestrian, cyclist, and student safety.

Public Safety

Permitting Support	Funding of a position to support Fire Code Plan Review and Permitting processes.
PLEADS Program	Funding of non-personnel expenditures to support the Prosecution and Law Enforcement Assisted Diversion Services.
Wellness Services	Funding of wellness exams, behavioral, and psychological services in the Fire-Rescue and Police departments.
Vegetation Management Support	Funding of personnel expenditures to support wildfire risk reduction efforts.

Critical Reductions

The Fiscal Year 2027 Adopted Budget includes expenditure reductions to achieve a balanced budget. The list below highlights the most critical reductions. For a full list of reductions by department, see Volume II of the budget publication.

Building and Zoning Enforcement	Reduction of personnel and non-personnel expenditures responding to claims of land use and zoning violations.
Climate Equity Fund Transfer	Reduction of non-personnel expenditures associated with waiving the transfer to the Climate Equity Fund.
Facility Services	Reduction of personnel and non-personnel expenditures supporting the maintenance of City facilities.
Fire-Rescue Services	Reduction of personnel and non-personnel expenditures supporting recruitment, community outreach, public information, and restoration of Bomb Squad cross training in the Fire-Rescue Department.
Homelessness Shelters	Reduction of non-personnel expenditures associated with the closure of shelter sites, a decrease in City-funded beds at shelters, and closure of a safe parking site.
Library Services	Reduction of personnel and non-personnel expenditures associated with the decrease in operational hours at select library locations.

Multi-Modal Team Support	Reduction of personnel and non-personnel expenditures supporting the planning and design of multi-modal safety improvements.
Parks & Recreation Services	Reduction of personnel and non-personnel expenditures associated with the decrease in operational hours at select recreation centers.
Personnel Expenditure Savings	Reduction of personnel expenditures in Independent departments as they manage their personnel costs.
Unclassified Positions	Reduction of personnel expenditures associated with unclassified positions supporting Citywide departments in various capacities.
Vacant Police Positions	Reduction of personnel expenditures associated with the anticipated savings generated by holding positions vacant within the Police department.

Non-General Fund Overview

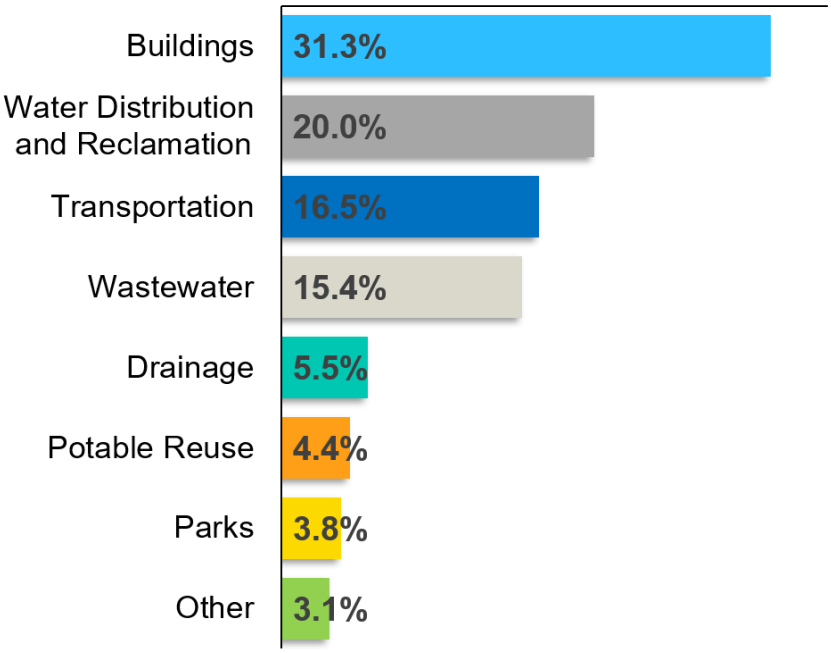
In addition to the General Fund, the Fiscal Year 2027 Adopted Budget includes the following major changes, in excess of $10.0 million, in non-General Funds.

Fire/Emergency Medical Services (EMS) Transport Program Fund	Addition of non-personnel expenditures for increased fees for participation in the PP-GEMT program and for reimbursement of eligible General Fund expenditures in support of the EMS program.
Low- & Moderate-Income Housing Asset Fund	Addition of non-personnel expenditures for long-term affordable housing projects through the Bridge to Home Notice of Funding Availability.
Tax and Revenue Anticipation Notes Revolving Fund	Addition of non-personnel expenditures associated with issuing Tax and Revenue Anticipation Notes.
Underground Surcharge Fund	Addition of one-time non-personnel expenditures for utilities undergrounding activities to align with projected expenditures in Fiscal Year 2027.
Water Utility Operating Fund	Addition of non-personnel expenditures associated with changes in water volume, the wholesale rate to purchase water, and the support of Pure Water Phase I operations.

Capital Improvements Program Overview

The Fiscal Year 2027 Adopted CIP Budget for all funds is $858.1 million, which is an increase of $14.3 million from the Fiscal Year 2026 Adopted Budget. This increase is primarily associated with water and wastewater-related projects. This budget allocates existing funds and anticipated revenues to both new and continuing projects. The allocation of funds is based on an analysis of available funding sources and a review of project needs and priorities.

Fiscal Year 2027 Adopted Budget by Project Type



Figures may not foot due to rounding.

Conclusion

The Fiscal Year 2027 Adopted Budget protects the progress made in recent fiscal years, including public safety, homelessness, housing, and infrastructure. This balanced budget includes budget reductions and prioritizes funding for the aforementioned areas. Additionally, it utilizes a mix of one-time and ongoing resources to balance the budget. Looking ahead, the City may need to consider additional ongoing reductions, seek new revenue streams, or re-evaluate the programs and services it provides to achieve a structurally balanced General Fund budget. Additional details are included throughout this Volume.

FISCAL YEAR **2027**

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City Profile



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City Profile

San Diego at a Glance



The City of San Diego, known as America's Finest City, is best known for its ideal climate, beautiful beaches, and world-class attractions. As the eighth largest city in the nation and the second largest city in the State of California, the City's total population is estimated at 1,406,106 as of July 1, 2025. San Diego's population has increased by 19,174 people from the 2020 Census. 2025 population estimates were released on May 14, 2026.[1]

San Diego covers 326 square miles of land area and an additional 46 square miles of water area for an aggregate total of 372 square miles.[2] Due to the city's unique topography, which includes numerous beaches, mesas, mountains, and canyons, the climate can vary significantly over short geographical distances, resulting in microclimates throughout the region.

San Diego spans over 70 miles of pristine Pacific Ocean coastline and offers a wide variety of beaches and amenities. With its great weather and miles of sandy beaches, San Diego is known worldwide as one of the best tourist destinations and is a great place for residents to relax year-round.

Center for Education & Research

San Diego is a center for education and research, with both public and private colleges and universities. San Diego State University, Point Loma Nazarene University, the University of San Diego, and the University of California San Diego (UCSD) are the most well-known higher education institutions in San Diego. U.S. News & World Report recently released its rankings of the 2026 best national universities in the United States. UCSD ranked 29, the University of San Diego ranked 110, and San Diego State University ranked 117.[3]

UCSD is world-renowned and recognized as one of the top universities for research and development (R&D). For Fiscal Year 2025 (July 2024 – June 2025), it received $1.7 billion in new research funding.[4] Research centers under the umbrella of UC San Diego include the Scripps Institution of Oceanography (Scripps Oceanography), San Diego Supercomputer Center, California Institute for Telecommunications and Information Technology, Center for Energy Research, and the Office of Innovation & Commercialization Center. Scripps Oceanography is one of the world's largest and most renowned centers for ocean, earth, and atmospheric science research. After three straight years of growth, San Diego State University saw a reduction in grant and research funding, totaling $200.8 million.[5] San Diego State University plans to expand its academic and research programs, aided by its expansion into Mission Valley and adjacent land to the University.

Local Economy

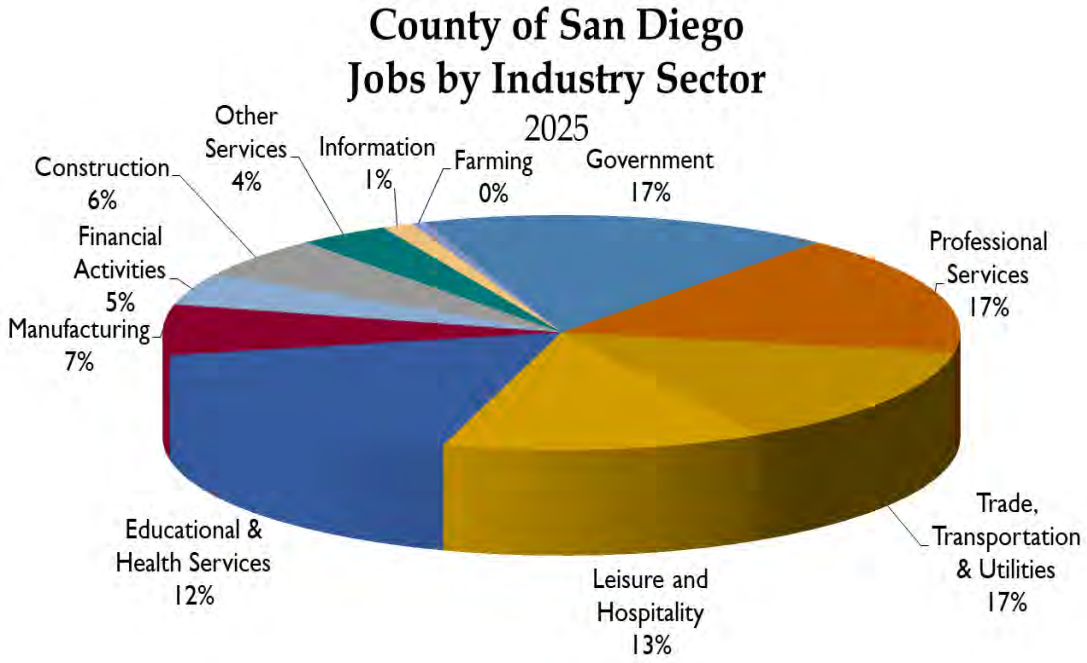
San Diego policymakers, businesses, and educators are working collaboratively to create a thriving innovation ecosystem that includes some of the world's most innovative companies and a talented, loyal workforce. The City's proximity to Mexico and global recruitment capabilities gives San Diego easy access

[1] Schedule. United States Census Bureau website. Retrieved July 2026.
[2] 2025 Census Gazetteer Files-Places. United States Census Bureau website. Retrieved March 2026.
[3] Best Colleges in San Diego. USnews website. Retrieved March 2026
[4] UCSD Behind Every Breakthrough Article. UCSD website. Retrieved March 2026.
[5] SDSU Newscenter. SDSU website. Retrieved March 2026.

to international markets. Built on a strong foundation in defense spending, the San Diego economy has benefited from increased demand for global trade, high-tech manufacturing, research and development, the advantages of a blue economy, and a dynamic tourism industry. San Diego's economic base has transformed in recent years, becoming more diversified, helping to hedge against the risks of impacts from a single sector.

However, the defense and military industries play a significant role in the San Diego economy. The San Diego Military Advisory Council (SDMAC) issued a Military Economic Impact Study in November 2025 (SDMAC Study), estimating that from October 1, 2024, to September 30, 2025, defense-related activities and spending generated approximately $61.3 billion of Gross Regional Product (GRP) for San Diego County, or 22.2 percent of the region's total GRP. Furthermore, the military was responsible for approximately 357,000 jobs, or 22.4 percent of all employment in the region. The SDMAC Study also estimates that $19.8 billion in federal defense funds were allocated to San Diego County.

Figure 1 County of San Diego Jobs by Industry Sector for 2025.



Source: State of California Economic Employment Development

Innovation

The San Diego region is known for having one of the largest concentrations of high-tech companies in the United States, with companies focused on information and communication technology, biotech and life sciences, clean-tech, and maritime technology. San Diego's innovation economy is a center for scientific breakthroughs and discoveries, driven by its research institutions and scientific research and development. Research institutions, as well as commercial research and development businesses, are significant economic contributors to the region, bringing in more than $3.6 billion in venture capital funding in 2025.[6]

The City's economic base is anchored by higher education and major scientific research institutions, which provide a foundation for developing new manufacturing products. The top exports from the San Diego Area are computer and electronic parts, machinery, chemicals, transportation equipment, and other

[6] 2025 Connect Impact Report. Connect website. Retrieved March 2026.

miscellaneous manufacturing goods. The San Diego area ranked 19th among U.S. Metro areas in 2024, with an export value of $24.9 billion.[7]

In 2025, San Diego County's life science workforce consisted of over 61,000 direct employees and remained a driving force in the local economy despite experiencing a 2.6 percent decline from 2024. Life science jobs in San Diego County pay an average of $203,000 per year, representing a regional economic impact of $55.2 billion. Biotechnology accounted for 46 percent of life sciences direct employment, with biopharmaceuticals following at 18 percent.[8]

Tourism



In calendar year 2025, visitors to San Diego County spent an estimated $14.4 billion during their stays, with total visitation reaching 32.4 million.[9] This industry typically generates over $1.0 billion in total tax revenue for the region annually. Since the height of the COVID-19 pandemic, the San Diego tourism industry has rebounded strongly. According to the San Diego Tourism Marketing District, San Diego County had the fourth-highest hotel occupancy in the country in Fiscal Year 2025, averaging 73.8 percent county-wide.[10] The primary economic drivers of transient occupancy tax include room rates, occupancy, and room demand, which are projected to experience tempered growth in calendar year 2027 according to the April 2026 San Diego County Lodging Forecast, prepared for the San Diego Tourism Authority by Tourism Economics. This is primarily due to consumers navigating general economic uncertainty and inflationary pressures.[11]

The Fiscal Year 2027 Adopted Budget projects transient occupancy tax revenues to continue to see moderate growth. Additional details on the impacts and recovery related to tourism revenue are discussed in detail in the General Fund Revenues Section of this Volume.

While San Diego is primarily known for its miles of beaches and amazing weather, San Diego is also home to an abundance of attractions for visitors of all ages. These destinations include the world-renowned San Diego Zoo, San Diego Zoo Safari Park, and Sea World. In addition, San Diego offers a variety of activities for visitors seeking cultural and recreational experiences. Balboa Park, for example, is a 1,200-acre urban park with 17 museums and cultural institutions, several performing arts venues, gardens, hiking trails, art galleries, and various cultural attractions that draw millions of visitors each year.

The San Diego Convention Center is a 2.6 million square foot convention center located on San Diego Bay, next to San Diego's historic Gaslamp Quarter. Every year, the convention center hosts several large events and conventions, but the most well-known is Comic Con International, which has historically been the Convention Center's largest economic generator and one of the largest for the City of San Diego. Comic Con International has committed to staying in San Diego through 2030. Comic Con's 2025 main event attracted over 130,000 attendees and generated a regional economic impact of $160.0 million. The San Diego Convention Center's Fiscal Year 2025 Annual Report notes that because of 92 Convention Center events, and over 730,000 visitors from around the world, spending at restaurants, hotels, and attractions

[7] San Diego-Chula Vista-Carlsbad, CA Goods Exports. Department of Commerce. Retrieved March 2026.
[8] California Economic Impact Report. Biocom California Website. Retrieved July 2026.
[9] San Diego Travel Forecast. San Diego Tourism Authority website. Retrieved July 2026.
[10] San Diego Tourism Marketing District FY 2025 Annual Performance Report. Sdtmd.org. Retrieved July 2026.
[11] San Diego Tourism Authority Lodging Forecast. San Diego Tourism Authority Website. Retrieved July 2026.

reached over $921.0 million with a record breaking regional impact of $1.57 billion, making it one of the biggest drivers in the City for sales, lodging, and tourism revenue.[12]



Transportation

San Diego is well connected to the rest of Southern California by interstates, trains, and light rail. The region is served by the San Diego International Airport at Lindbergh Field. The San Diego International Airport prior to 2020 broke traffic records for six consecutive years with 25.2 million passengers recorded for 2019; however, the COVID-19 pandemic significantly impacted air travel. Since then, air traffic has had a continual recovery and ended 2025 with a record breaking 25.3 million passengers.[13] San Diego International Airport is focused on advancing the Airport Development Plan to further support and expand air travel to and from San Diego.

San Diego, in cooperation with the San Diego Metropolitan Transit System, has established a light-rail system that connects downtown with other outlying communities in the northern, eastern, and southern portions of the county. Amtrak also provides intercity passenger rail service from downtown San Diego to Los Angeles, and north to San Luis Obispo.

The Metropolitan Transit System's San Diego Trolley includes four primary lines that operate daily and a heritage streetcar line that operates on holidays. The trolley system serves over 60 stations and connects San Diego's Downtown with East County, UC San Diego, South Bay, and the Mexico Border. The Metropolitan Transit System also operates 97 bus routes, including nine high-frequency, limited-stop Rapid bus service lines. The Metropolitan Transit System has freeway level transit stations to enhance the reliability and efficiency of a service that connects the Mid-City communities with Downtown San Diego and Escondido. Additionally, the Metropolitan Transit System has limited South Bay rapid bus service connecting the South Bay community to downtown San Diego.[14]

The City of San Diego is focused on creating a balanced, equitable, and sustainable mobility system. In furtherance of this goal, the City Council adopted the City's first-ever Mobility Master Plan that combines community, mode, and objective-specific planning into one comprehensive document to prioritize mobility projects and to identify programs that will have the most significant benefit in communities and on the environment.

The City's efforts will be adapted as needed over time, but are currently guided by three themes:

- Safety – Ensuring all users are safe when using any mode of transportation, the City has further committed to the Vision Zero goal of eliminating all traffic fatalities and severe injuries.
- Sustainability – Reshaping the mobility system using technology, design, and sustainable transportation options to help reduce emissions and vehicle miles traveled, encourage mode shift, and promote environmental health.
- Equity – Ensuring that transportation infrastructure and services are accessible, affordable, and inclusive for all, regardless of age, gender, physical ability, income level, or geographic location.

[12] SDCC Annual Report FY2025. San Diego Convention Center website. Retrieved March 2026.
[13] San Diego Passenger Traffic Record. San Diego International Airport website. Retrieved March 2026.
[14] South Bay Rapid. Metropolitan Transit System website. Retrieved July 2026.

Demographic Statistics

As the eighth largest city in the United States and the second largest in California, the City of San Diego has 1.4 million residents, comprised of an ethnically and culturally diverse population. Since 2024, the population of the City has increased by 1,654. San Diego reached a population peak of 1,425,976 in 2018 and is estimated at 1,406,106 as of July 1, 2025. Estimates for city populations as of July 1, 2026, are scheduled for release in May 2027.

Influenced by its proximity to an international border and the Pacific Rim, more than 40.0 percent of the City's population speaks a language other than English at home, and more than 25.0 percent are considered foreign-born persons. Immigration from various parts of the world has been, and continues to be, a major contributor to San Diego's ethnic and cultural diversity. Having the privilege of being a multicultural melting pot positions the City's labor force for success in the global economy.

San Diego's strong history and reputation with the military and defense industry have built the nation's largest military community, which accounts for nearly 10.0 percent of the region's population. The San Diego Association of Governments (SANDAG) forecasts the City's population to be 1.44 million in 2035 and 2050.[15]

Figures 2 through 4 provide more detail about the City of San Diego's demographics including: Population by Age, Educational Attainment, and Race Identification, respectively.

Figure 2: Population By Age >

Source: U.S. Census Bureau, 2020 - 2024 American Community Survey 5-Year Estimates.

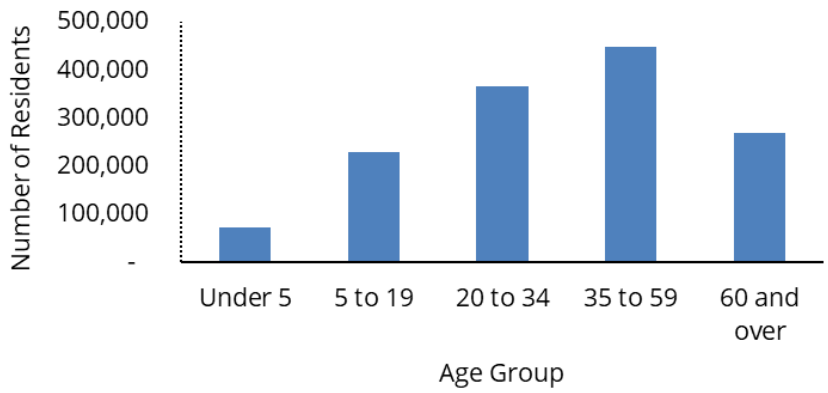
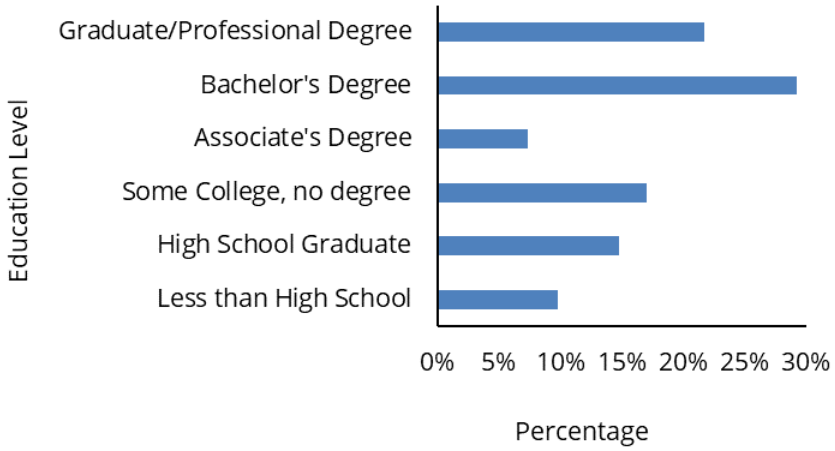


Figure 3: Educational Attainment >

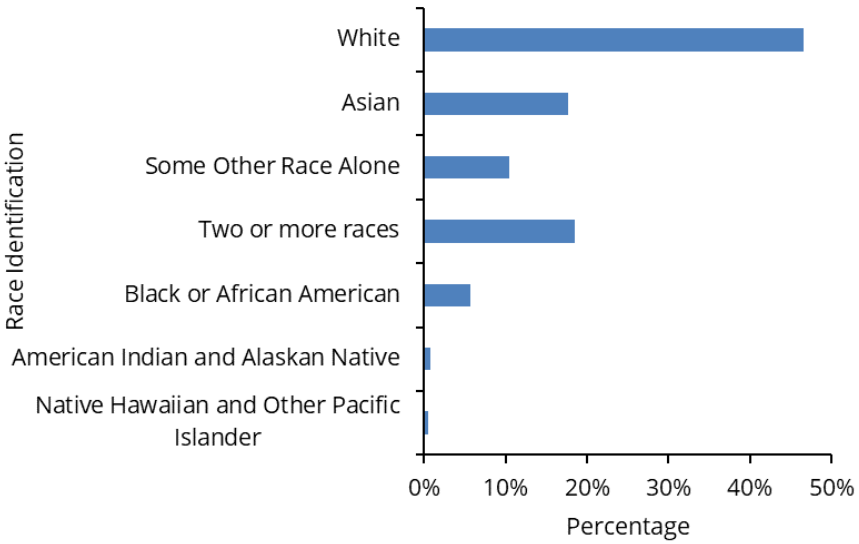
Source: U.S. Census Bureau, 2020 - 2024 American Community Survey 5-Year Estimates.



[15] SANDAG Series 15 Regional Growth Forecast. SANDAG website. Retrieved March 2026.

Figure 4: Race Identification >

Source: U.S. Census Bureau, 2020 - 2024 American Community Survey 5-Year Estimates.



FISCAL YEAR **2027**

VOLUME 1
Budget Development Process



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Budget Development Process

The City of San Diego's budget is created in conjunction with the Mayor, City Council, City departments and public input. The budget process considers the fiscal and policy goals of the City for the upcoming fiscal year, while following a timeline for budget publication codified in the City's Charter. This section provides an overview of the annual workflow and the specific processes that helped produce the City's budget for Fiscal Year 2027.

The Budget Development Process consists of three main phases: Budget Development, Budget Review, and Budget Adoption. After the budget is adopted, there is an opportunity to amend it through the Budget Monitoring Process.

Budget Development

August - October 2025 City Council Priority Memoranda Issued

A call memorandum was issued on August 28, 2025, for City Councilmembers' Fiscal Year 2027 budget priorities. City Councilmembers' Fiscal Year 2027 budget priorities memoranda were due to the Office of the Independent Budget Analyst on September 24, 2025. The Fiscal Year 2027 Council Budget Priorities Report was released on October 10, 2025.

November 2025: Fiscal Planning

The Fiscal Year 2027-2031 Five-Year Financial Outlook (Outlook) was released in November 2025. The Outlook is a long-range fiscal planning guide that serves as the framework for the Fiscal Year 2027 General Fund Budget. The report provides an outlook of the City's General Fund finances over the next five years.

November - December 2025: Citywide Budget Development Training

City departments received training on how to use the budgeting system, the budget development process, and incorporating equity into the budget. This included guidance and expectations for developing budget requests within the Fiscal Year 2027 Draft Budget goals and priorities.

December 2025 - January 2026: Budget Submission

Departments developed and submitted budget requests for Fiscal Year 2027. Department of Finance staff analyzed the budget submissions and prepared a summary of changes and adjustment recommendations for discussion at the Executive Budget Review (EBR) meetings.

February 2026: Executive Budget Review (EBR) Meetings

In the EBR meetings, Department Directors and staff met with the City's Executive Management Team, Mayor's Office, and Department of Finance (DoF) to discuss strategic priorities and budget reduction proposals. City management reviewed the departments' budget proposals, ensuring requests aligned with the City's fiscal policies and Strategic Plan.

February - March 2026: Budget Development

Based on information provided by Departments, the City's Executive Management Team, the Mayor's Office, and the Department of Finance developed the Fiscal Year 2027 Draft Budget. Staff balanced General Fund resources with expenditures and ensured the budget aligned with the City's fiscal policies and priorities.

March - April 2026: Draft Budget Finalized

In March, the Fiscal Year 2027 Draft Budget, including the General Fund, non-general funds, and Capital Improvements Program, was finalized. The Department of Finance created the Draft Budget document in March and April. The Mayor released the Fiscal Year 2027 Draft Budget to the public on April 15, 2026, in compliance with the City's Charter [Article VII, Section 69, Item (c)]. The Office of the Independent Budget Analyst (IBA) reviewed the Fiscal Year 2027 Draft Budget and issued its report on April 29, 2026.

Budget Review

May 2026: Budget Review Committee Hearings

The City Council's Budget Review Committee held a series of public budget hearings to gather input from San Diego residents on spending priorities. Councilmembers used the information to develop their final budget priorities and recommend changes to the Fiscal Year 2027 Draft Budget.

May 2026: May Revision

On May 13, 2026, the May Revision to the Fiscal Year 2027 Draft Budget was released. In this report, changes to the Draft Budget were based on updated policy-related issues and updated Fiscal Year 2026 year-end revenue and expenditure projections. On May 18, 2026, City Council reviewed the Mayor's May Revision to the Fiscal Year 2027 Draft Budget and the Fiscal Year 2026 Third Quarter Budget Monitoring Report.

Budget Adoption

June 2026: IBA Recommended Revisions and Adopted Budget

The IBA issued a report on June 2, 2026 with recommended City Council modifications to the Fiscal Year 2027 Draft Budget and May Revision. On June 9, 2026, City Council approved the Fiscal Year 2027 Adopted Budget with potential modifications.

June 2026: Adopted Budget Finalized

Once the final changes to the Fiscal Year 2027 budget were implemented, based on City Council modifications, the Fiscal Year 2027 Adopted Budget was complete.

June 2026: Appropriation Ordinance

On June 23, 2026, City Council adopted the Appropriation Ordinance, codifying the Fiscal Year 2027 Adopted Budget into law. The Appropriation Ordinance is an ordinance adopting the annual budget for Fiscal Year 2027 and appropriating the necessary money to operate the City of San Diego for Fiscal Year 2027.

Additionally, during the fiscal year, the Department of Finance monitors the annual operating budget via quarterly financial reports. During this process, the Department of Finance, in conjunction with all City departments, analyzes year-to-date actuals, forecasts year-end results, and recommends budget amendments. Throughout the fiscal year, the Mayor may recommend budget amendments, which the City Council may approve.[16]

[16]Not all budget amendments are subject to City Council approval. Refer to the Appropriation Ordinance for budget amendments that are not subject to City Council approval.

FISCAL YEAR **2027**

VOLUME 1
Citywide Budget Overview



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Citywide Budget Overview

The City of San Diego's Fiscal Year 2027 Adopted Budget of $6.49 billion is comprised of the following five operating fund types and the Capital Improvements Program (CIP):

- General Fund
- Enterprise Funds
- Special Revenue Funds
- Internal Service Funds
- Capital Project Funds

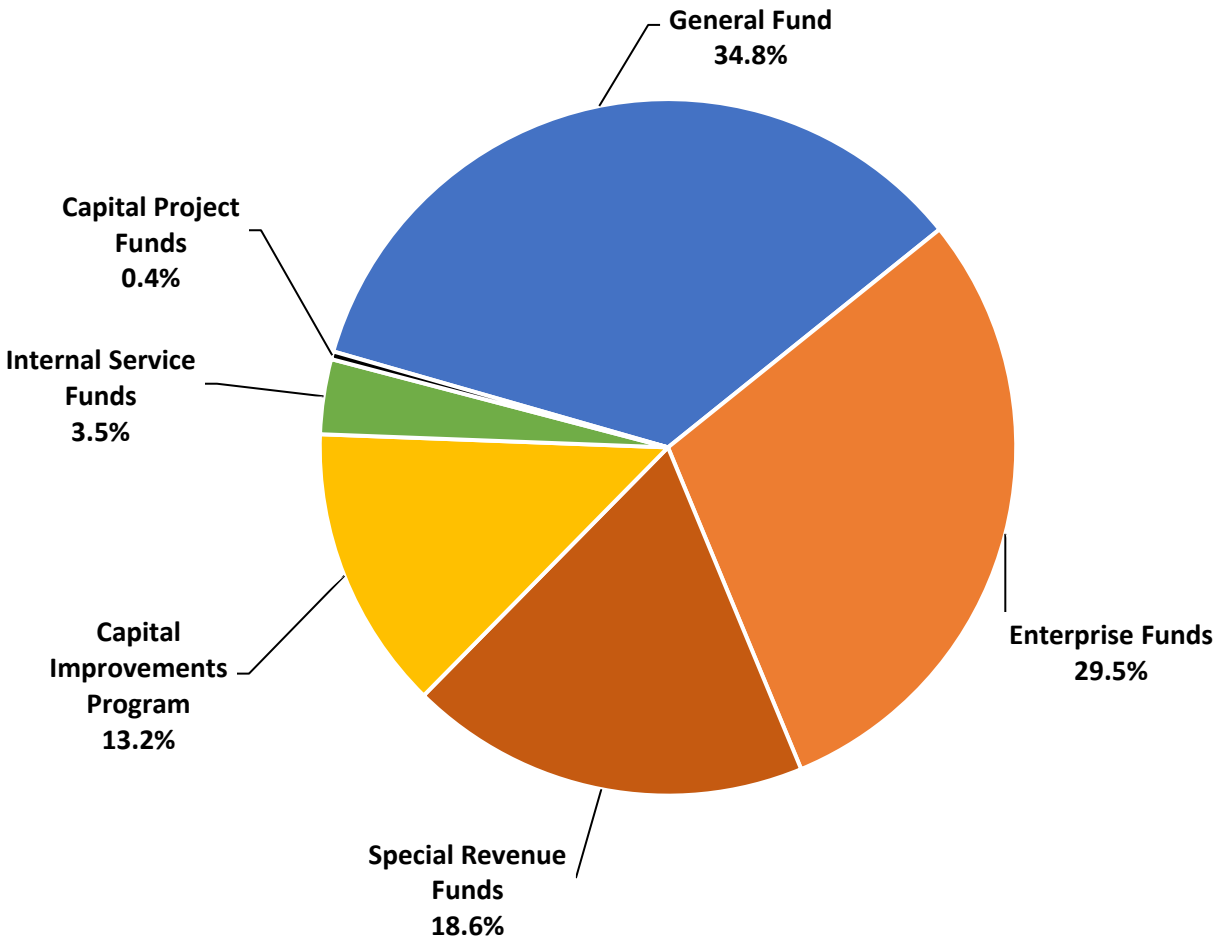
Below is additional detail on citywide revenues and expenditures. **Table 1** shows the change in expenditures from Fiscal Year 2025 to Fiscal Year 2027 by fund type/program; **Figure 1** displays the Fiscal Year 2027 Expenditures Budget by Fund Type/Program; and **Table 2** presents the Change in City Revenue from Fiscal Year 2025 to Fiscal Year 2027 by Fund Type. As of the publication of this document, the City has not finalized labor negotiations with all Recognized Employee Organizations (REOs). While the budget includes an estimate of the potential impacts of the ongoing negotiations, the actual impact will not be known until they are finalized and will be monitored throughout the year.

Table 1 - Change in Total City Expenditures from Fiscal Years 2025 - 2027 by Fund Type/Program

Fund Type	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget	FY 2026 – FY 2027 Change	Percent Change
General Fund	$ 2,176,546,411	$ 2,167,433,989	$ 2,256,647,832	$ 89,213,843	4.1%
Enterprise Funds	1,511,352,131	1,730,508,635	1,915,068,260	184,559,625	10.7%
Special Revenue Funds	933,063,746	1,102,725,001	1,207,927,849	105,202,848	9.5%
Internal Service Funds	196,250,575	234,144,403	225,696,347	(8,448,056)	(3.6%)
Capital Project Funds	29,700,308	25,151,428	23,497,614	(1,653,814)	(6.6%)
Capital Improvements Program	1,145,091,106	843,743,919	858,083,119	14,339,200	1.7%
Total	**$ 5,992,004,276**	**$ 6,103,707,375**	**$ 6,486,921,021**	**$ 383,213,646**	**6.3%**



Figure 1 - Fiscal Year 2027 Expenditures Budget by Fund Type/Program



Note: Percentages may not add to 100% due to rounding.

Table 2 - Changes in Total City Revenue from Fiscal Years 2025 - 2027 by Fund Type

Fund Type	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget	FY 2026 – FY 2027 Change	Percent Change
General Fund	$ 2,071,524,464	$ 2,167,433,989	$ 2,256,647,832	$ 89,213,843	4.1%
Enterprise Funds	2,202,075,387	2,028,787,271	2,230,789,493	202,002,222	10.0%
Special Revenue Funds	987,098,116	1,011,564,143	1,052,671,687	41,107,544	4.1%
Internal Service Funds	176,943,797	199,393,780	220,768,893	21,375,113	10.7%
Capital Project Funds	86,688,998	67,541,512	70,537,951	2,996,439	4.4%
Total[1]	**$ 5,524,330,762**	**$ 5,474,720,695**	**$ 5,831,415,856**	**$ 356,695,161**	**6.5%**

[1] Operating revenue may be less than operating expenditures due to the use of fund balance in excess of reserves.

Expenditure Overview by Fund Type/Program

General Fund

The General Fund is the primary operating fund of the City, supporting community services such as police, fire-rescue, transportation and stormwater infrastructure, parks and recreation, and library services, as well as essential support functions. These services are primarily supported by major revenue sources, including property tax, sales tax, transient occupancy tax, and franchise fees. The City's Fiscal Year 2027 Adopted Budget reflects General Fund expenditures totaling $2.26 billion, which is an increase of $89.2 million, or 4.1 percent, from the Fiscal Year 2026 Adopted Budget. Details on the total net increases in the General Fund are described in the General Fund Expenditures section of this Volume.

Enterprise Funds

Enterprise Funds account for specific services funded directly by user fees. These funds include Water, Sewer, Development Services, Refuse Disposal, Recycling, Solid Waste Management, Golf Course, and Airports. Typically, these funds are intended to be fully self-supporting and are not subsidized by the General Fund. The Fiscal Year 2027 Adopted Budget for Enterprise Funds is $1.92 billion, representing an increase of $184.6 million, or 10.7 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily due to the following adjustments:

- $112.0 million increase in the Water Utility Operating Fund primarily associated with changes in the wholesale rate to purchase water, personnel expenditure increases, Phase 1 of Pure Water Operations and associated energy consumption increases, and support for dams and reservoirs.
- $34.4 million increase in the Sewer Funds primarily associated with increased electricity and water charges to support Phase 1 of Pure Water Operations, debt service payments tied to planned issuance of bonds, and repayment beginning on the Public Liability fund loan tied to the Industrial Wastewater Control Program (IWCP) subsidy.
- $13.5 million increase in the Development Services Fund primarily associated with personnel expenditure increases and the implementation of a modernized online permitting system.
- $10.0 million increase in the Solid Waste Management Fund primarily associated with the planned implementation of a Bulky Item Pickup Program, additional overtime for the Solid Waste Collection Program, and additional support to transition the Recycling Collection Program from biweekly to weekly collections.
- $7.0 million increase in the Golf Course Fund primarily associated with an increase in the fee for use of City golf properties, as well as equipment upgrades, Mission Bay Golf Course lighting repair, and consulting services to develop a new business plan for the Golf Operations Division.
- $5.9 million increase in the Refuse Disposal Fund primarily associated with the Organic Waste Decontamination Program mandated by Senate Bill 1383, a rate study of the Environmental Services Department’s various fees, and the purchase and transportation of soil to closed sites to meet regulatory requirements.

Special Revenue Funds

Special Revenue Funds account for revenues received for specific purposes. The five largest special revenue funds are the Engineering & Capital Projects Fund, Underground Surcharge Fund, Transient Occupancy Tax Fund, Fire/Emergency Medical Services Transport Program Fund, and the Information Technology Fund. The Fiscal Year 2027 Adopted Budget for Special Revenue Funds is $1.21 billion, representing an increase of $105.2 million, or 9.5 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily due to the following adjustments:

- $85.8 million increase in the Underground Surcharge Fund associated with the alignment of projected surcharge construction activity in Fiscal Year 2027.

- $17.1 million increase in the Tax and Revenue Anticipation Notes (TRANs) Fund associated with the issuance of TRANs to provide interim financing for the City's General Fund.
- $15.3 million increase in the Fire/Emergency Medical Services Transport Program Fund associated with contractual services for ambulance services and the transfer to the General Fund to reimburse eligible expenditures.
- $10.3 million increase in the Low & Moderate Housing Asset Fund resulting from one-time expenditures related to the use of excess surplus in the fund for long-term affordable housing projects available through upcoming Bridge to Home Notice of Funding Availability's (NOFAs).

Offsetting these increases is a $37.4 million decrease in the TOT Convention Center Fund, due to a reduction in operational appropriations to allow for future capital improvement project budgeting.

Internal Service Funds

Internal Service Funds support the City's internal operations on a cost-reimbursable basis. The Fiscal Year 2027 Adopted Budget for Internal Service Funds totals $225.7 million, which is a decrease of $8.4 million, or 3.6 percent, from the Fiscal Year 2026 Adopted Budget. This is primarily due to a decrease in the Fleet Operations Replacement Fund, resulting from reduced funding for vehicle acquisitions for the Public Utilities, Transportation, and Stormwater Departments.

Capital Project Funds

Capital Project Funds are primarily used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities but can also fund related operating costs. Examples of these funds include the Capital Outlay Fund, TransNet Extension Funds, and the Mission Bay Park and San Diego Regional Parks Improvement Funds. The budget for this expenditure category reflects eligible operating expenditures that are funded by these restricted sources, and the capital component is reported in the Capital Improvements Program (CIP). The Fiscal Year 2027 Adopted Budget for Capital Project Funds is $23.5 million, which is a decrease of $1.7 million, or 6.6 percent, from the Fiscal Year 2026 Adopted Budget. This decrease is related to the Capital Outlay Fund supporting a final debt obligation payment in Fiscal Year 2026.

Capital Improvements Program



The CIP Budget allocates available revenue to rehabilitate, restore, improve, enhance, and increase the City's capital assets. The Fiscal Year 2027 Adopted Budget is comprised of various funding sources, such as sewer and water rate revenue, a half-cent local sales tax for transportation improvements (TransNet Extension), and developer fees. The Fiscal Year 2027 Adopted CIP Budget appropriates a total of $858.1 million above the $2.7 billion in carry forward appropriations previously approved by the City Council. The Fiscal Year 2027 Adopted CIP Budget reflects an increase of $14.3 million, or 1.7 percent, when compared to the Fiscal Year 2026 Adopted CIP Budget. This increase is primarily associated with appropriations for water and wastewater projects.

The CIP budget project pages in Volume 3 of the Fiscal Year 2027 Adopted Budget include anticipated funding information for CIP projects. For Fiscal Year 2027, a total of $354.0 million in funding for CIP projects is anticipated but has not been appropriated in the Fiscal Year 2027 Adopted Budget. Anticipated funding includes a variety of funding types, such as commercial paper, lease revenue bonds, revenue bonds and notes, General Fund contributions, donations, grants, and developer funding. Not all anticipated funding

materializes; however, as anticipated funding sources are received, separate City Council actions will be brought forward to appropriate the funding in Fiscal Year 2027.

Citywide Personnel Expenditures

The Fiscal Year 2027 Adopted Budget includes a total of $1.49 billion in budgeted salaries and wages, and $909.4 million for fringe benefit expenditures, resulting in a total citywide personnel budget of $2.40 billion. **Table 3 – Fiscal Year 2027 Personnel Expenditures Budget** illustrates the budgeted FTE positions, salaries and wages, fringe benefits, and total personnel expenditures by fund type.

Table 3 - Fiscal Year 2027 Personnel Expenditures Budget

Fund Type	Budgeted FTE Positions	Budgeted Salaries and Wages	Budgeted Fringe Benefits	Budgeted Total Personnel Expenses
General Fund	8,127.74	$ 969,414,877	$ 621,234,401	$ 1,590,649,278
Special Revenue Funds	988.88	135,722,661	74,574,186	210,296,847
Enterprise Funds	3,484.25	340,144,332	188,240,504	528,384,836
Internal Service Funds	393.36	36,857,247	20,947,134	57,804,381
Other Funds[1]	50.00	7,965,657	4,395,959	12,361,616
Total	**13,044.23**	**$ 1,490,104,774**	**$ 909,392,184**	**$ 2,399,496,958**

[1] Other Funds includes San Diego City Employees' Retirement System (SDCERS) FTE Positions.

Table 4 – Total City FTE Position Changes Fiscal Year 2026 – 2027 presents the change in positions from Fiscal Year 2026 to Fiscal Year 2027.

Table 4 - Total City FTE Position Changes Fiscal Year 2026 - 2027

Fund Type	FY 2026 Adopted Budget	Additions	Reductions	Reorganizations	FY 2027 Adopted Budget	FY 2026 - FY 2027 Change	Percent Change
General Fund	8,261.40	81.92	(191.07)	(24.51)	8,127.74	(133.66)	-1.6%
Special Revenue Funds	1,016.91	9.50	(37.42)	(0.11)	988.88	(28.03)	-2.8%
Enterprise Funds	3,345.94	140.54	(18.99)	16.76	3,484.25	138.31	4.1%
Internal Service Funds	388.23	2.00	(4.73)	7.86	393.36	5.13	1.3%
Other Funds[1]	50.00	0.00	0.00	0.00	50.00	0.00	0.0%
Total	**13,062.48**	**233.96**	**(252.21)**	**0.00**	**13,044.23**	**(18.25)**	**-0.1%**

[1] Other Funds includes San Diego City Employees' Retirement System (SDCERS) FTE positions.

Table 5 - Fiscal Year 2027 FTE Positions by Labor Group displays the Fiscal Year 2027 Adopted Budget breakdown of budgeted FTEs by Labor Group and fund type.

Table 5 - Fiscal Year 2027 FTE Positions by Labor Group

Labor Group	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Other Funds[1]	Labor Group Total
MEA	2,858.65	773.99	1,972.49	162.05	23.00	5,790.18
AFSCME LOCAL 127	1,031.92	39.75	1,289.75	174.00	-	2,535.42
POA	2,021.35	-	-	-	-	2,021.35
IAFF LOCAL 145	1,051.00	16.00	-	-	-	1,067.00
Unclassified / Unrepresented	627.66	122.89	125.39	28.96	23.00	927.90
Classified / Unrepresented	175.13	36.25	96.62	28.35	4.00	340.35
Teamsters Local 986	172.03	-	-	-	-	172.03
DCAA	179.00	-	-	-	-	179.00
Elected Officials	11.00	-	-	-	-	11.00
Fund Total	**8,127.74**	**988.88**	**3,484.25**	**393.36**	**50.00**	**13,044.23**

[1] Other Funds includes San Diego City Employees' Retirement System (SDCERS) FTE Positions.

Salaries and Wages

The Fiscal Year 2027 Adopted Budget includes $1.49 billion in budgeted salaries and wages, with $969.4 million, or 65.1 percent, budgeted in the General Fund. **Table 6 - Fiscal Year 2027 Budgeted Salaries and Wages** displays the Fiscal Year 2027 Adopted Budget breakdown for salaries and wages by fund type.

Table 6 - Fiscal Year 2027 Budgeted Salaries and Wages

Salary and Wage Type	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Other Funds[1]	Budgeted Salaries and Wages
Salaries/Add-on-Pays	$ 875,769,967	$ 133,735,337	$ 350,987,322	$ 39,149,699	$ 7,886,858	$ 1,407,529,183
Salary Savings	(4,014,413)	(740,488)	(1,701,096)	(90,313)	(24,496)	(6,570,806)
Budgeted Personnel Expenditures Savings	(49,374,672)	(2,533,460)	(29,517,480)	(3,408,920)	-	(84,834,532)
Vacation Pay In-Lieu	9,796,949	1,998,952	3,228,141	365,505	100,917	15,490,464
Termination Pay/Annual Leave	4,001,376	311,103	807,050	89,324	-	5,208,853
Hourly Wages	17,266,141	493,253	704,721	21,760	2,378	18,488,253
Overtime	115,969,529	2,457,964	15,635,674	730,192	-	134,793,359
Total	**$ 969,414,877**	**$ 135,722,661**	**$ 340,144,332**	**$ 36,857,247**	**$ 7,965,657**	**$ 1,490,104,774**

[1] Other Funds includes San Diego City Employees' Retirement System (SDCERS) FTE Positions.

Budgeted Personnel Expenditure Savings

Budgeted Personnel Expenditure Savings are used as a budgeting tool to reallocate resources that are projected to remain unspent on other priority needs. As part of the development of the Fiscal Year 2027 Adopted Budget, the City estimates an amount of personnel savings by department that is attributed to the following: vacancies, normal attrition, leaves of absence, under-filled positions, delays in the creation or filling of positions, time-dependent add-ons, unplanned termination pay, and variances in all personnel salary groups due to unforeseen circumstances. These estimates will require that departments monitor Fiscal Year 2027 personnel expenditures against available allocated appropriations; however, this does not

prohibit departments from filling any budgeted positions. The Fiscal Year 2027 Adopted Budget for Budgeted Personnel Expenditure Savings is $84.8 million, representing a decrease of $15.2 million, or 15.2 percent, from the Fiscal Year 2026 Adopted Budget.

Table 7 - Budgeted Personnel Expenditure Savings Fiscal Year 2025 - 2027 displays the budgeted personnel expenditure savings by Department and Fund from Fiscal Year 2025 through Fiscal Year 2027.

Table 7 - Budgeted Personnel Expenditure Savings Fiscal Year 2025 – 2027

Departments/Funds	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	$ 1,604,131	$ 1,797,067	$ 1,278,846
City Clerk	194,057	103,828	322,015
City Council	-	96,107	97,022
City Planning	241,971	403,778	557,794
City Treasurer	976,463	878,012	1,033,097
Commission on Police Practices	420,154	368,944	317,392
Communications	124,841	-	-
Compliance	266,037	330,460	-
Department of Finance	135,393	124,095	-
Development Services	830,476	-	-
Economic Development	1,434,363	994,266	1,033,405
Environmental Services	1,250,080	632,890	739,428
Fire-Rescue	9,454,140	13,317,724	8,086,807
General Services	1,916,344	2,109,850	1,205,808
Homelessness Strategies & Solutions	119,501	-	-
Human Resources	790,062	-	-
Library	2,024,984	1,997,130	1,352,430
Office of the Chief Operating Officer	19,103	-	-
Office of the IBA	-	48,029	-
Parks & Recreation	6,857,248	5,836,321	4,797,698
Performance & Analytics	252,704	184,472	327,233
Personnel	108,695	93,344	-
Police	28,987,991	24,002,118	24,004,693
Purchasing & Contracting	1,678,258	1,400,402	998,337
Stormwater	2,035,477	1,488,198	1,601,996
Sustainability & Mobility	207,035	-	-
Transportation	3,663,166	2,000,132	1,620,671
Total General Fund	**$ 65,592,674**	**$ 58,207,167**	**$ 49,374,672**
Airports Fund	$ 369,978	$ 178,826	$ 116,002
Central Stores Fund	264,026	289,926	216,944
Development Services Fund	6,000,331	2,783,381	595,130
Energy Conservation Program Fund	125,387	275,000	166,080
Engineering & Capital Projects Fund	8,998,167	3,004,790	672,058
Fire/Emergency Medical Services Transport Program Fund	396,746	485,427	311,252

Departments/Funds	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Fleet Operations Operating Fund	2,001,613	1,702,654	2,143,124
GIS Fund	124,841	309,702	642,531
Golf Course Fund	572,150	513,916	256,755
Information Technology Fund	295,313	591,701	-
Maintenance Assessment District (MAD) Management Fund	-	76,608	-
Metropolitan Sewer Utility Fund	6,584,580	6,978,441	6,219,781
Municipal Sewer Revenue Fund	4,690,308	4,971,278	5,648,416
OneSD Support Fund	-	311,766	500,979
Parking Meter Operations Fund	58,117	67,748	-
Publishing Services Fund	65,589	-	-
Recycling Fund	697,087	487,219	737,193
Refuse Disposal Fund	1,993,331	3,243,763	3,240,881
Risk Management Administration Fund	505,025	837,221	882,772
Solid Waste Management Fund	293,544	2,500,000	2,498,550
Underground Surcharge Fund	124,841	-	-
Water Utility Operating Fund	10,822,229	12,018,416	10,204,772
Wireless Communications Technology Fund	210,105	208,618	406,640
Total Non-General Fund	**$ 45,193,308**	**$ 41,836,401**	**$ 35,459,860**
Grand Total	**$ 110,785,982**	**$ 100,043,568**	**$ 84,834,532**

Total Budgeted Fringe Allocations

Total budgeted fringe allocations are personnel costs that are non-wage related. The budgeted fringe allocation is composed of fixed fringe and variable fringe costs. Fixed fringe costs are targeted amounts that are set by specific obligations established through agreements with Recognized Employee Organizations (REO), City Ordinances, or the City's Reserve Policy. The targeted amounts are independent of current FTE position count or salary amounts. Fixed fringe costs include: the San Diego City Employees' Retirement System's (SDCERS) Actuarially Determined Contribution (ADC); as well as contributions for Workers' Compensation, Long-Term Disability (LTD), Other Post-Employment Benefits (OPEB), Unemployment Insurance, and Risk Management Administration (RMA). These expenditures account for $684.1 million, or 75.2 percent, of budgeted fringe allocations in Fiscal Year 2027. The remaining budgeted fringe allocations are variable fringe costs that are dependent on payroll activity, such as reductions or additions in staff, and salary increases or decreases. **Table 8 – Fiscal Year 2027 Annual Budgeted Fringe by Fund Type** displays the citywide fringe allocation, which totals $909.4 million for Fiscal Year 2027, of which $621.2, or 68.3 percent, is budgeted in the General Fund.

Table 8 - Fiscal Year 2027 Annual Budgeted Fringe by Fund Type

Fringe Type	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Other Funds[1]	Fringe Totals
Retirement ADC	$ 396,300,918	$ 47,210,165	$ 106,011,172	$ 10,771,424	$ 2,905,442	$ 563,199,121
Flexible Benefits	102,882,865	14,413,946	43,049,646	5,226,719	755,764	166,328,940
Workers' Compensation	47,250,554	1,283,588	8,045,348	1,420,713	61,450	58,061,653
Retiree Health/Other Post-Employment Benefits	23,269,213	3,033,336	9,838,385	1,104,125	158,100	37,403,159
Medicare	14,031,620	1,961,696	4,913,102	529,867	114,003	21,550,288
Risk Management Administration	11,678,755	1,522,424	4,937,747	554,157	79,350	18,772,433
Supplemental Pension Savings Plan	8,921,551	2,738,524	5,656,840	684,004	151,343	18,152,262
Retirement 401 Plan	3,139,945	853,336	2,320,263	247,951	52,951	6,614,446
Employee Offset Savings	5,027,004	448,423	642,976	80,952	46,691	6,246,046
Long-Term Disability	3,443,277	529,591	1,370,132	152,115	34,207	5,529,322
Retiree Medical Trust	2,833,571	239,701	595,475	66,108	13,238	3,748,093
Retirement DROP	1,768,317	233,802	586,093	78,657	16,596	2,683,465
Unemployment Insurance	686,811	105,654	273,325	30,342	6,824	1,102,956
Fund Type Totals	**$ 621,234,401**	**$ 74,574,186**	**$ 188,240,504**	**$ 20,947,134**	**$ 4,395,959**	**$ 909,392,184**

[1] Other Funds includes San Diego City Employees' Retirement System (SDCERS) FTE positions.

Retirement ADC

The City's payment for retirement benefits in the Fiscal Year 2027 Adopted Budget is determined by the Actuarial Valuation Report that was prepared by the SDCERS actuary and approved by the SDCERS Board in March 2026. The valuation calculated the City's Actuarially Determined Contribution (ADC) to be $563.2 million, an increase of $30.0 million from the Fiscal Year 2026 Adopted Budget; approximately $396.3 million, or 70.4 percent, of the ADC is budgeted in the General Fund. The prior actuarial valuation had projected an ADC increase of $6.9 million for Fiscal Year 2027. The change from the prior valuation is primarily due to the liability experience loss driven largely by salary increases that exceeded assumptions, which increased the pension payment by $26.4 million.

Flexible Benefits

An Internal Revenue Service (IRS) qualified cafeteria-style benefits program is offered to all eligible employees that are one-half, three-quarter, or full-time status. The Fiscal Year 2027 Adopted Budget for Flexible Benefits is $166.3 million, which represents an increase of $3.8 million from the Fiscal Year 2026 Adopted Budget due to net position changes, changes in coverage selections of employees, and negotiated increases to Flexible Benefit Plans.

Through the Flexible Benefits Plan, and in line with the Affordable Care Act (ACA), the City currently offers healthcare coverage to all of its full-time, three-quarter-time, half-time, and non-standard-hour employees who work an average of at least 30 hours per week or 130 hours per month. The City continues to monitor ACA mandates and clarifications to assess the impacts on City benefit plans.

Workers' Compensation

State Workers' Compensation laws ensure that employees who suffer work-related injuries or illnesses are provided with medical treatment and monetary awards. State Workers' Compensation statutes establish this framework of laws for the City. The workers' compensation contribution included in the Fiscal Year 2027 Adopted Budget is $58.1 million, which represents an increase of $9.6 million from the Fiscal Year 2026 Adopted Budget due to expected increases in operating costs based on a three-year-average growth rate.

Retiree Healthcare/Other Post-Employment Benefits (OPEB)

In Fiscal Year 2012, the City entered into a 15-year memorandum of understanding with the REOs (Healthcare MOU) and provided the same terms to unrepresented employees regarding reforms to the retiree healthcare benefit for health-eligible employees. Pursuant to the Healthcare MOU, members retiring after April 1, 2012, were required to make an irrevocable election between three retiree healthcare benefit plan options, Options A, B, and C. Options A and B are defined benefit plans and Option C is a defined contribution plan. The City's defined benefit plans and the Option C defined contribution plan are closed to employees hired on or after July 1, 2005. For general members hired on or after July 1, 2009, the City established a new defined contribution plan through a trust vehicle (Retiree Medical Trust Plan). Ongoing labor negotiations may introduce changes to the defined contribution plans, altering funding levels and employee eligibility.

The City has pre-funded future post-employment healthcare benefits for defined benefit plan costs through the California Employers' Retiree Benefit Trust (CERBT), an investment trust administered by the California Public Employees' Retirement System (CalPERS). Other than the amounts pre-funded through the CERBT, the City pays for retiree healthcare costs on a pay-as-you-go basis. If the City and employee annual contributions do not fully cover the costs of the Option A, B, and C Plans, the City withdraws funds from the CERBT to cover the difference. The Fiscal Year 2027 Adopted Budget for these plans is $37.4 million, which represents a one-time decrease of $10.6 million from the Fiscal Year 2026 Adopted Budget due to the City's plan to utilize the pre-funded CERBT funds to cover a portion of pay-go costs in the near term. This decrease was used as a mitigation strategy to balance the General Fund Budget in Fiscal Year 2027.

Medicare

Medicare is a federal tax established by the Federal Insurance Contributions Act (FICA) that all employees and employers are required to pay. This rate applies to all City employees and is based on earned income, including overtime or other special pay. The Fiscal Year 2027 Adopted Budget for Medicare is $21.6 million, which represents an increase of $317,000 from the Fiscal Year 2026 Adopted Budget.

Risk Management Administration

The Risk Management Administration (RMA) contribution was established to support the programs and services provided by the Risk Management Department, which is an Internal Service Fund. These services include the administration of the Workers' Compensation, Public Liability and Loss Recovery, Employee Benefits, Savings Plans, and Long-Term Disability programs. The Fiscal Year 2027 Adopted Budget for Risk Management Administration is $18.8 million, which represents a decrease of $869,000 from the Fiscal Year 2026 Adopted Budget. The decrease is primarily due to restructuring the benefits consulting services into the funds they are intending to support and the anticipated increase in loss recovery reimbursements.

Supplemental Pension Savings Plan (SPSP) and New Retirement Plans

In 1982, the City opted out of Social Security and established the Supplemental Pension Savings Plan (SPSP). SPSP accounts provide eligible employees with a way to save for retirement income, in addition to SDCERS' benefits. Employees hired before July 1, 2009 must contribute a mandatory 3.0 percent. Employees hired on or before July 1, 1986, can voluntarily contribute up to an additional 4.5 percent, and those hired after July 1, 1986, can contribute an additional 3.05 percent. This amount is deducted from employees' paychecks and placed into an SPSP account for the employee, which is matched by a City contribution. The Fiscal Year 2027 Adopted Budget for SPSP is $14.9 million, which represents a decrease of $1.0 million from the Fiscal Year 2026 Adopted Budget.

As part of the unwinding of Proposition B, some general members elected to remain in the defined contribution retirement plan, also known as the SPSP-H Plan, rather than joining SDCERS. These general members are required to contribute a percentage of compensation based on SDCERS member contribution rates, which is matched by an employer contribution of 9.2 percent. The Fiscal Year 2027 Adopted Budget includes the City's contribution match of $2.3 million for those employees who elected to remain in the SPSP-H Plan, which represents a decrease of $236,000 from the Fiscal Year 2026 Adopted Budget.

Additionally, the Fiscal Year 2027 Adopted Budget includes $961,000 in the SPSP-H account for hourly employees, an increase of $6,000 from the Fiscal Year 2026 Adopted Budget. **Table 8 – Fiscal Year 2027 Annual Budgeted Fringe by Fund Type** reflects a total budgeted amount of $18.2 million, which represents a decrease of $1.3 million from the Fiscal Year 2026 Adopted Budget, and includes SPSP, SPSP-H and hourly SPSP-H contributions. Lastly, City employees hired after July 10, 2021, with no prior City service, are now automatically placed in SDCERS.

Retirement 401 Plan

Most general members hired on or after July 1, 2009, receive a hybrid retirement plan, which includes a reduced defined benefit retirement plan as well as a defined contribution savings plan with a mandatory employee contribution of 1.0 percent of payroll, which the City matches. The Fiscal Year 2027 Adopted Budget for the City's contribution match is $6.6 million based on 7,273.75 FTE general members, which represents an increase of $334,000 from the Fiscal Year 2026 Adopted Budget.

Employee Offset Savings (EOS)

Labor negotiations in Fiscal Year 2005 resulted in the reduction of the City's Retirement Offset Contribution. In exchange, the savings the City realizes as a result of this reduction must be used to address the City's pension Unfunded Actuarial Accrued Liability (UAAL). Each City department contributes based upon its respective payroll, and these funds are transferred into the EOS Fund. The Fiscal Year 2027 Adopted Budget includes Employee Offset Savings of $6.2 million, which is a decrease of $804,000 from the Fiscal Year 2026 Adopted Budget and is budgeted as an expense to all City departments and revenue to the respective funds. The $6.2 million will be transferred to the General Fund to backfill the Tobacco Settlement Revenues securitized in Fiscal Year 2006.

Long-Term Disability (LTD)

Long-term disability is an employee benefit plan designed to provide partial salary replacement to eligible employees who are unable to work due to a disability resulting from an injury, illness, or pregnancy. The Long-Term Disability contribution in the Fiscal Year 2027 Adopted Budget is $5.5 million, which represents a decrease of $858,000 from the Fiscal Year 2026 Adopted Budget. This contribution funds the pay-go requirements for the LTD Fund.

Retiree Medical Trust (RMT)

The Fiscal Year 2027 Adopted Budget for retiree health trust contributions is $3.7 million, which represents an increase of $648,000 from the Fiscal Year 2026 Adopted Budget. This plan required general members,

hired on or after July 1, 2009, to contribute 0.25 percent of payroll into a retiree medical trust, which the City matches. The Fiscal Year 2027 Adopted Budget for the City's contribution match to general members is $1.7 million. Subsequent labor negotiations have resulted in the closure of this plan, and the savings associated with it have been incorporated into other areas of the budget. In addition, $2.0 million is included in the Fiscal Year 2027 Adopted Budget for contributions to the Southern California Firefighters Benefit Trust for each active Local 145 member.

Retirement DROP

In accordance with the Deferred Retirement Option Program (DROP) adopted in Fiscal Year 1997, the City is required to match 3.05 percent of DROP participants' salaries. The Fiscal Year 2027 Adopted Budget for Retirement DROP contributions is unchanged from the Fiscal Year 2026 Adopted Budget and set at $2.7 million, or 3.05 percent of the current DROP participants' salaries of $88.4 million.

Unemployment Insurance

Unemployment Insurance provides temporary unemployment benefits to eligible workers who are unemployed and meet State law eligibility requirements. The Fiscal Year 2027 Adopted Budget for Unemployment Insurance is $1.1 million, which represents a decrease of $94,000 from the Fiscal Year 2026 Adopted Budget to align with recent fiscal year payments.

Other Retirement-Related Contributions

While not reflected in **Table 8 – Fiscal Year 2026 Annual Budgeted Fringe by Fund Type**, the Fiscal Year 2027 Adopted Budget includes other retirement-related contributions that are not classified as fringe benefits. These include $1.1 million for the Preservation of Benefits Plan contribution to SDCERS to cover benefit payments in excess of Internal Revenue Service (IRS) limits. Additionally, $1.2 million has been included to fund the pay-go costs for the supplemental Cost of Living Adjustment (COLA) benefit, which increases the monthly retirement allotment for retirees who retired before July 1, 1982, with at least ten years of service credit or industrial disability retirees with less than ten years of service credit, and whose benefits had fallen below 75.0 percent of their original purchasing power. A reserve of $35.0 million was originally established in Fiscal Year 1999 by Ordinance O-18608 with surplus earnings from previous fiscal years. In response to projections that the reserve would be depleted as early as October 2013, Ordinance O-20282 was adopted on July 23, 2013, which established, as part of the annual budget process, that the City would determine whether to appropriate the funds necessary to pay the supplemental COLA. The City has funded the supplemental COLA benefit annually ever since the reserve was depleted in Fiscal Year 2015.

City Department Reorganizations

The Fiscal Year 2027 Adopted Budget incorporates several departmental changes, including restructuring, renaming, merging, and the creation of new divisions. These reorganizations are driven by both mayoral priorities and requests initiated by departments themselves. The purpose of these changes is to enhance programs and processes, resulting in comprehensive improvements across the organization. While reorganizations often involve significant adjustments to a department's main divisions and programs, they can also include smaller, less substantial modifications. The following provides an overview of the significant reorganizations implemented during the Fiscal Year 2027 budget process.

Communications Department

The Communications Department transferred a total of 2.00 FTE positions and non-personnel expenditures to the Department of Information Technology as part of restructuring the Public Records Act (PRA) Program. Under the Department of Information Technology, the City will be actively piloting new tools that could allow departments to conduct record searches and redactions much more rapidly and accurately.

Compliance Department

The Compliance Department transferred a total of 36.00 FTE positions and non-personnel expenditures to various city departments: 27.00 FTE positions and non-personnel expenditures associated with the Office of Labor Standards and Enforcement, Prevailing Wage team, Living Wage team, Minimum Wage team, Project Labor Agreement team transferred to the Office of the City Attorney (when including the two newly requested positions, a total of 29.00 FTE positions were added to the Office of the City Attorney); 2.00 FTE positions of the administrative team transferred to the Office of the City Treasurer; 1.00 FTE position with duties including Audit Committee support, Grand Jury coordination, and Title VI coordination transferred to the Department of Finance and was reduced (Audit Committee support and Grand Jury coordination will be absorbed by the Office of the Mayor and Title VI coordination will be absorbed by the Purchasing & Contracting Department); 1.00 FTE position with IT policy support duties was transferred to the Department of Information Technology; 2.00 FTE positions supporting administrative hearing functions transferred to the Purchasing and Contracting Department, one of which was reduced; and 3.00 FTE positions supporting the Occupational Health and Safety Program team transferred to the Risk Management Department.

Geographic Information Systems and Web Services Support

The Performance and Analytics Department (PandA) has played a key role in expanding innovation and data-driven decision-making across the City. To strengthen this work, the Department of Information Technology transferred 11.00 FTE positions and non-personnel expenditures to PandA to streamline the Geographic Information Systems and Web Services team's operations, supporting stronger data governance, performance management, and communication efforts across departments while accurately tracking citywide results.

Office of Child and Youth Success

The Office of Child and Youth Success transferred 1.00 FTE position and non-personnel expenditures from the Library Department to the Office of the Mayor. This will enable the City to maintain some of its existing programming and services, including mentorship and wraparound services for foster and justice-impacted youth, as well as support the annual Youth Summit, which provides youth engagement workshops and connects participants with community resources.

Office of Emergency Services

The Office of Emergency Services (OES) oversees disaster preparedness, emergency management and response, recovery and mitigation programs, and administers homeland security and emergency management grants. As part of an organizational realignment, OES will operate as a division of the Fire-Rescue Department.

Special Events and Filming

The Special Events and Filming Office provides services that support San Diego’s neighborhoods, special events, filming, and tourism industries, generating local jobs, attracting worldwide media exposure and stimulating economic impact for the City. As part of an organizational realignment, the Special Events and Filming Office will operate as a division of the Parks and Recreation Department.

Fiscal Year 2027 General Fund Adopted Budget

The Fiscal Year 2027 General Fund Adopted Budget reflects a multi-year analysis that addresses the Fiscal Year 2027 baseline shortfall projected in the Fiscal Year 2027-2031 Five-Year Financial Outlook. It includes revised projections based on updated revenues for Fiscal Year 2026 and 2027, as well as funding decisions made in Fiscal Year 2027. The multi-year analysis also includes a comprehensive review of critical expenditure requests submitted by various departments in Fiscal Year 2027 and incorporates other resources and mitigation actions to help address the projected revenue shortfall. The City’s Budget Policy

(Council Policy 000-02) establishes the goal of achieving a long-term structurally balanced budget where ongoing expenditures are supported by ongoing revenues. To achieve a balanced budget in future fiscal years, the City will need to explore additional mitigation actions, which could include additional budget reductions and the pursuit of additional ongoing revenue sources. The following sections provide additional details considered in the Fiscal Year 2027 General Fund Adopted Budget and the potential impact on the subsequent four fiscal years.

Fiscal Year 2027-2031 Five -Year Financial Outlook

In November 2025, the Fiscal Year 2027-2031 Five-Year Financial Outlook (Five-Year Outlook) was released. As displayed in **Table 9 - Fiscal Year 2027-2031 Five-Year Financial Outlook**, the report included a projected baseline shortfall—in which baseline expenditures exceed baseline revenues—in each fiscal year.

Table 9 - Fiscal Year 2027-2031 Five-Year Financial Outlook

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Baseline Revenues	$2,195.5	$2,255.7	$2,337.7	$2,406.3	$2,493.4
Baseline Expenditures	2,284.3	2,362.6	2,390.1	2,461.6	2,550.3
Baseline (Shortfall) /Surplus	**($88.8)**	**($106.9)**	**($52.4)**	**($55.3)**	**($57.0)**
New Facilities/ Planned Commitments	$21.8	$32.1	$39.1	$39.7	$47.4
(Shortfall) /Surplus	**($110.6)**	**($139.0)**	**($91.5)**	**($95.0)**	**($104.4)**

Since the release of the Five-Year Outlook, projected revenues for the Fiscal Year 2027 Adopted Budget have been updated, and expenditure adjustments have been made through the Fiscal Year 2027 Adopted Budget process. Additionally, the Fiscal Year 2027 Adopted Budget includes budget reductions across departments intended to help balance the budget while minimizing service level impacts on residents. These reductions were targeted and are intended to sustain the progress the City has made during the last five years in prioritizing homelessness, infrastructure, housing affordability and public safety.

Table 10 - Updated Fiscal Year 2027-2031 Five-Year Financial Outlook displays a preliminary updated projected net position of the General Fund over the next five fiscal years. Compared to the Five-Year Outlook, the updated Fiscal Year 2027 baseline reflects decreases in expenditures primarily due to budget reductions, revised projections for election costs, and reduced labor costs resulting from ongoing labor negotiations. These decreases were offset by certain expenditure increases not included in the Five-Year Outlook, such as a higher pension payment, a reallocation of funding for homelessness services, and increased stormwater and transportation infrastructure support. The updated Fiscal Year 2027 baseline reflects additional revenue primarily associated with the issuance of a Tax and Revenue Anticipation Note, transfer from the EMS Fund, parking meter reimbursements, opioid funding, and other one-time resources. Additional details are included in the General Fund Revenues and General Fund Expenditures sections of this Volume.

Table 10 - Updated Fiscal Year 2027-2031 Five-Year Financial Outlook

	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030	Fiscal Year 2031
Baseline Revenues	$2,256.6	$2,285.3	$2,378.2	$2,437.7	$2,520.7
Baseline Expenditures	2,256.6	2,294.8	2,393.2	2,455.3	2,546.4
Updated Baseline (Shortfall) /Surplus	**-**	**($9.5)**	**($15.0)**	**($17.6)**	**($25.7)**

Note: Fiscal Year 2027 Revenues and Expenditures include one-time additions that do not carry forward to Fiscal Year 2028 and beyond.

The updated Outlook continues to project deficits through Fiscal Year 2031, although they have been significantly mitigated through the various actions included in the Fiscal Year 2027 Adopted Budget. These updated Outlook projections demonstrate the importance of developing multi-year strategies to resolve the projected structural budget deficits, where ongoing expenditures exceed ongoing revenues, and demonstrate the City's need for additional ongoing available resources to support the critical needs of the City. In Fiscal Year 2028, a $9.5 million deficit is projected, which may require the City to consider additional ongoing or one-time solutions to ensure that ongoing revenues fully support ongoing expenditures, in order to achieve a structurally balanced General Fund budget. It is important to note that the City has not finalized labor negotiations with all Recognized Employee Organizations (REOs), and the updated Outlook reflects the best estimates of the potential impacts for the remaining REOs. Actual impacts from ongoing labor negotiations could affect the Updated Baseline amounts for each year of the Updated Outlook. Additionally, neither the Five-Year Outlook nor the updated Outlook includes contributions to the General Fund or Risk Management Reserves. Details on these reserves are included in subsequent sections.

A full, comprehensive update to the Five-Year Financial Outlook for Fiscal Years 2028-2032 will be released in November 2026 and will incorporate additional information not known at the time of this publication.

One-Time Resources and Uses – General Fund

The Fiscal Year 2027 Adopted Budget includes $40.8 million in one-time resources in the General Fund, as displayed in **Table 11 – Fiscal Year 2027 One-Time Resources**. This compares to approximately $17.7 million in General Fund one-time uses as displayed in **Table 12 – Fiscal Year 2027 One-Time Uses**.

Table 11 - Fiscal Year 2027 One-Time Resources

One-Time Resources	Amount
Waive the Climate Equity Fund Contribution	$7,031,799
Reduction of Other Post-Employment Benefit Contribution	6,007,704
Short-Term Residential Occupancy Program Revenue	5,849,879
Employ & Empower Grant Revenue	3,768,302
Tree Planting and Maintenance Grant	3,756,664
Road Maintenance and Rehabilitation Support	2,200,000
Environmental Growth Fund Reimbursement	1,500,000
Gas Tax Revenue	1,194,224
Vegetation Management Grant	1,040,000
Reimbursement for Trench Restoration	1,000,000
Delinquent Accounts Escheatment	1,000,000
Transient Occupancy Tax Fund Use of Fund Balance	1,000,000
General Plan Maintenance Fund Labor Billing Revenue	770,362
Reimbursement for Transportation Overtime	748,148

One-Time Resources	Amount
Reduction of Urban Forestry APCD Settlement	708,335
Intervention Services Team Reimbursement	537,604
PLEADS Program and Opioid Reimbursement	465,897
Parking Meter Operations Use of Fund Balance	450,900
Reimbursement for Sidewalk Repair and Replacement Projects	300,000
Holding Certain Positions Vacant	272,159
Reimbursement for CalOES Training	235,960
Community Equity Fund Use of Fund Balance	195,575
Managing Discretionary Spending	161,349
Reduction of Total Compensation Studies	139,129
Reallocation of Debt Service	125,996
Energy Independence Fund Use of Fund Balance	118,292
New Facility - Mira Mesa Aquatic Center (Mid-Year Opening)	112,441
Civil Penalties Fund Reimbursement	54,000
Reimbursement for Illegal Dumping Enforcement Pilot Program	50,725
Total	**$40,795,444**

Table 12 - Fiscal Year 2027 One-Time Uses

One-Time Uses	Amount
Employ & Empower Interns	$3,767,715
Tree Planting and Maintenance	3,328,335
Speed Management Plan	2,200,000
Channel Clearing	1,093,227
Vegetation Management Grant	1,040,000
Small Business Enhancement Program	750,000
Transportation Overtime	748,148
Wind Down Safe Parking Program and Neil Good Day Center	612,396
Intervention Services Team	537,604
E-Citation Parking Enforcement Program	507,000
Youth Drop In Centers	500,000
Environmental Services Fee Rate Study	500,000
PLEADS Program	465,897
NTC Building Demolition	400,000
Sidewalk Repair and Replacement Projects	300,000
Fire-Rescue Personal Protective Equipment (PPE) Support	292,000
CalOES Reimbursable Training	235,960
Complaint and Investigation Information Management System	200,000
No Shots Fired Program	100,000
SAP Modernization Project Consultant Support	50,000
New Facility - Mira Mesa Community Park	37,000
Ethics Commission Licensing Software Fee Implementation	30,000
Support for Consumer Protection	5,000
Fire Code Plan Review and Permitting Support	4,000

One-Time Uses	Amount
Marine Safety Supplies	4,000
Gun Violence Response Unit (GVRU)	2,500
Total	**$17,710,782**

The information shown in the table above reflects that there is $23.1 million more in one-time resources than uses, or about 1.0% of the General Fund Adopted Budget, which is an improvement over Fiscal Year 2026. While not included in the table, the Fiscal Year 2027 Adopted Budget forgoes contributions required to meet the Reserve Policy target levels for the General Fund and Risk Management reserves, thereby limiting the need for additional operational reductions. Continuing to address the issue of one-time resources exceeding one-time uses and the waiving of contributions to reserves will require reevaluating current expenditure patterns and exploring new and enhanced revenue sources.

Significant investments are needed to rebuild and properly maintain essential infrastructure and to provide vital services that the City's residents depend on daily. The City will continue to monitor revenues during Fiscal Year 2027 and develop additional mitigation strategies to address structural budget shortfalls during next year's budget process and beyond.

General Fund and Risk Management Reserves

The City's Reserve Policy was adopted by the City Council in 2002 to establish essential reserves, strengthen the City's financial position, and address unexpected emergencies and liabilities. Maintaining strong reserves positions the City to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies, such as natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the City.

General Fund Reserves

In December 2022, the City Council approved updates to the Reserve Policy to modify the annual funding targets for the General Fund's Emergency Reserve and Stability Reserve. The updated policy kept the goal of achieving a combined reserve balance equal to 16.7 percent of the most recent three-year average of annual audited General Fund operating revenues, which is a best practice per the Government Finance Officers Association (GFOA); however, the timeline to achieve that goal was extended from Fiscal Year 2025 to Fiscal Year 2030.

Beginning in Fiscal Year 2024, the City suspended or waived contributions to the General Fund Reserves to preserve excess equity for use in balancing the budget in subsequent fiscal years. This minimized service-level reductions as the City continued to address its structural budget deficit. As of the end of Fiscal Year 2025, the balance of excess equity had been fully consumed, and the Fiscal Year 2026 budget did not include any planned contributions.

The Fiscal Year 2027 Adopted Budget continues the work of addressing the structural budget deficit and includes a contribution to the General Fund Reserve up to $1.7 million, pending availability of excess equity at year-end. The Department of Finance will bring forward recommended updates to the City's Reserve Policy, including revised funding strategies, to the City Council for consideration during Fiscal Year 2027, and the revised funding strategy will be incorporated into future Five-Year Financial Outlooks.

Table 13 – General Fund Reserves shows the impact on the reserve's level and percentage under the current Reserve Policy due to suspended contributions in Fiscal Year 2025 through 2027. As shown, achieving Reserve Policy target levels in Fiscal Year 2027 would require a contribution of approximately $80.1 million.

Table 13 - General Fund Reserves (in millions)

Target Date	Emergency Reserve	Stability Reserve	Total General Fund Reserve	Reserve Percentage	Reserve Policy Target	Reserve Policy Percentage
June 30, 2025	$107.6	$99.5	$207.1	11.80%	$238.3	13.58%
June 30, 2026	$107.6	$99.5	$207.1	11.11%	$262.9	14.10%
June 30, 2027[1]	$107.6	$99.5	$207.1	10.60%	$287.2	14.70%

[1]The Adopted Budget includes a contribution of up to $1.7 million, contingent on excess equity at year-end, which would increase the Reserve Percentage to 10.69%.

Risk Management Reserves

The City's Reserve Policy includes additional reserves that are maintained by the Risk Management Department and provides support to address certain claims made against the City. The Public Liability Reserve is funded by the General Fund and supports claims arising from real or alleged acts by the City, including bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions. The Workers' Compensation and Long-Term Disability reserves are funded by citywide contributions and support medical and disability costs for industrial injury claims and non-industrially disabled City employees with income and flexible benefits coverage, respectively.

The target levels for each reserve utilize a smoothing methodology that incorporates the outstanding claims from the respective annual actuarial liability valuations for the three most recent fiscal years. The target percentages for the Public Liability, Workers' Compensation, and Long-Term Disability reserves are 50 percent, 12 percent, and 100 percent, respectively.

Due to the General Fund being a primary contributor to each Risk Management reserve, the Fiscal Year 2026 Adopted Budget delayed any additional contributions to the funds in excess of those intended to support annual operating expenditures. Additionally, as first discussed in the Fiscal Year 2024 Year-End Performance Report and detailed in subsequent budget monitoring reports, the Public Liability Reserve fund has issued an interest-bearing interfund loan to the Sewer Utility's Municipal Fund to fund the Industrial Wastewater Control Program (IWCP) subsidy while the program's fees are gradually increased to become fully cost recoverable. Based on projections in the Fiscal Year 2026 Third Quarter Budget Monitoring Report, the result of the delayed contributions, operating expenditures projected in excess of budgeted levels, and the interfund loan, the Public Liability, Workers' Compensation, and Long-Term Disability reserves are anticipated to end Fiscal Year 2026 below reserve target levels at $18.2 million, $16.8 million, and $1.6 million, respectively.

Similarly, the Fiscal Year 2027 Adopted Budget includes a recommendation to continue to delay contributions to the funds beyond those intended to support annual operating expenditures. Based on the average growth rate of the outstanding actuarial liability for each of the respective reserves, it is anticipated that even while maintaining reserves at current dollar levels, the required reserve target amounts for each of the funds will increase as a percentage of the respective actuarial liabilities, resulting in each reserve falling further below the target percentages noted in the Reserve Policy.

Table 14 – Risk Management Reserves shows projected reserve levels, based on the Fiscal Year 2026 Third Quarter Budget Monitoring Report, for each respective Risk Management Reserve Fund for Fiscal Year 2027.

Table 14 – Risk Management Reserves (in millions)

Reserve Fund	FY 2027 Projected Reserve Balance	Reserve Percentage	FY 2027 Est. Reserve Policy Target	Reserve Policy Percentage
Public Liability[1]	$30.8	28.8%	$53.6	50.0%
Workers' Compensation	$22.9	6.5%	$42.3	12.0%
Long-Term Disability	$4.2	67.6%	$6.2	100.0%

[1]Without the IWCP loan, the FY 2027 Projected Reserve Balance for Public Liability would be $38.4 million, or a Reserve Percentage of 35.8%.

Fiscal Year 2027 Priority Budget Programs

In addition to addressing the baseline shortfall, the Fiscal Year 2027 Adopted Budget prioritizes maintaining current core services, while allowing select budget additions needed to comply with various mandates, address quality of life issues, and support public safety and homelessness programs and services. Program summaries for the Street Repair Program, Homelessness Programs and Services, Climate Action Plan Implementation, Vision Zero, and Compensatory Wetland Mitigation are included in the following sections. For a summary of all significant budget adjustments included in the General Fund, please refer to the General Fund Expenditures section of this Volume.

Street Repair Program

In the Fiscal Year 2027 Adopted Budget, the City allocated $96.0 million for the Street Repair Program. The Transportation Department's long-term goal is to maintain the City's Street network in good condition, which equates to an average network Pavement Condition Index (PCI) of 70 or above. Given current funding constraints, the City's near-term strategy has shifted from achieving a PCI of 70 to maintaining the overall network at a PCI of 65. While the City was able to achieve a PCI of 65 in Fiscal Year 2025, due to continued funding levels below what is needed to sustain a PCI of 65, the network is projected to decline, with PCI anticipated to drop back to approximately 63 by the end of Fiscal Year 2026.

The Street Repair Program consists of maintenance activities, including asphalt repair, asphalt trench restoration, pothole repair, and slurry seal road repair and capital activities, including overlay and reconstruction road repair. These activities repair, maintain, and improve the City's 6,600 lane miles of streets and alleys to provide high-quality infrastructure on which individuals can safely drive, walk, and ride. Transportation Department employees also support other divisions and departments citywide to ensure that all individuals are provided with a safe, reliable, and accessible roadway network throughout the City, responding daily to roadway repair needs and improving the transportation system to promote efficient movement of people and goods. **Table 15 - Street Repair Program** displays the allocation of funding to each maintenance and capital activity.

Table 15 – Street Repair Program

Street Repair Program	Full Time Employees	Personnel Expenditures	Non-Personnel Expenditures	Total Expenditures
Asphalt and Pothole Repair	68.00	$8,374,273	$8,662,632	$17,036,905
Asphalt Trench Restoration	48.00	5,212,996	156,508	5,369,504
Slurry and Scrub Seal Road Repair	0.00	-	42,932,696	42,932,696
Overlay and Reconstruction Road Repair	0.00	-	30,710,132	30,710,132
Total Street Repair Program	**116.00**	**$13,587,269**	**$82,461,968**	**$96,049,237**

Each of the activities in the Street Repair Program is funded through various revenue sources, such as the Road Maintenance & Rehabilitation Account (RMRA), Gas Tax, TransNet, General Fund revenues, and debt

financing. The Fiscal Year 2027 Adopted Budget does not allocate funds for upgrading unimproved streets and alleys across the City.

Homelessness Programs and Services

For Fiscal Year 2027, $103.0 million is allocated to support homelessness programs and services, including $77.9 million budgeted in the General Fund ($32.0 million in Measure C TOT support, $25.0 million in TOT support, and $5.9 million in Opioid Settlement Fund support) for the Homelessness Strategies & Solutions, Police, and Environmental Services Departments and $25.1 million in grant funding and other resources.

Table 16 - Homelessness Programs and Services by Department and Funding Source

General Fund	FY 2027 Budget
Homeless Shelters and Services Programs	$ 42,912,757
Prevention Services	5,264,500
Coordinated Outreach	4,206,387
Coordination of City Homelessness Programs and Services	3,432,495
Supportive Services and Navigation Programs	3,171,963
Eviction Prevention Program	3,000,000
Homelessness Strategies & Solutions Department Total	**$ 61,988,102**
Homeless Outreach Team	$ 5,163,774
Police Department Total	**$ 5,163,774**
Clean SD – Encampment and Sidewalk Cleaning	$ 10,738,171
Environmental Services Department Total	**$ 10,738,171**
General Fund Total	**$ 77,890,047**
Grant Funding and Other Resources	
Homeless Housing, Assistance and Prevention (HHAP)	$ 19,789,731
Encampment Resolution Funding (ERF) Grant (extended)	1,875,841
County of San Diego Domestic Violence Shelter Project	1,500,000
Emergency Solutions Grant (ESG)*	969,322
Low-Moderate Income Housing Fund	513,500
Community Development Block Grant (CDBG)	441,405
Total Grant Funding and Other Resources	**$ 25,089,799**
Total Citywide Resources	**$ 102,979,846**

Note: Table is not intended to capture all complementary Homelessness Programs and Services related costs within the City.
*Estimated budget pending final allocations from HUD.

General Fund

The Fiscal Year 2027 Adopted Budget includes $77.9 million from the General Fund, primarily supported by TOT, Measure C TOT, and Opioid funding, in the Homelessness Strategies & Solutions, Police, and Environmental Services Departments for the following homelessness programs and services:

Homeless Shelters and Services Program

The City of San Diego partners with agencies to operate congregate and non-congregate shelters that serve individuals experiencing homelessness. These shelters provide meals, restrooms, showers, case management, housing navigation, and mental health and substance abuse services and referrals.

In Fiscal Year 2027, the City's General Fund will provide $42.9 million to support beds at the following shelters:

- PATH Connections Interim Housing
- Father Joe's Villages Bishop Maher Center
- Bridge Shelters for Single Adults
- Veterans Village Interim Shelter for Veterans
- Point Loma Campus for Single Adults and Seniors
- Alcohol Use Disorder Shelter
- Community Harm Reduction Safe Haven
- Community Harm Reduction Shelter
- Rachel's Promise Center for Women and Children
- Barrio Logan Family Shelter
- Salvation Army Haven Interim Family Shelter
- Casa Mariposa Shelter for Victims of Domestic Violence
- Shelters for Youth
- Safe Parking Locations
- Safe Sleeping Locations

Prevention Services

The Housing Instability Prevention Program (HIPP) helps pay rent and other housing-related expenses for families in the City of San Diego with low income, experiencing a housing crisis and at risk of homelessness. The San Diego Housing Commission (SDHC) operates HIPP for the City of San Diego.

The Fiscal Year 2027 Adopted Budget includes $5.3 million in the General Fund to support this program.

Coordinated Outreach

The City's Coordinated Street Outreach Program uses trained social workers and peer specialists to connect unsheltered residents with shelter, housing, and supportive services. Street-based case managers work with clients to build individualized plans to transition people from unsheltered conditions into housing. The program takes a coordinated approach to ensure adequate and equitable coverage of outreach teams and works to identify trends and proactively respond to critical areas throughout the city.

The Fiscal Year 2027 Adopted Budget includes $4.2 million in the General Fund to support this program in the Homelessness Strategies & Solutions Department.

Coordination of City Homelessness Programs and Services

The Fiscal Year 2027 Adopted Budget includes 15.00 FTE and $3.4 million in the Homelessness Strategies & Solutions Department associated with staff coordination of citywide homelessness programs and services. Also included is $600,000 in non-discretionary expenditures, including information technology services and utilities for shelter sites throughout the city. These costs are determined outside of the department's control and are managed by provider departments within the City of San Diego.

Supportive Services and Navigation Programs

In addition to these shelter programs, the General Fund will provide $3.2 million to fund Supportive Services and Navigation Programs. These programs are designed to support unsheltered individuals through system navigation, basic needs assistance, safe storage for belongings, and referrals to essential resources, including mental and behavioral health services and housing navigation.

Eviction Prevention Program

The Eviction Prevention Program assists renters with low income in the City of San Diego who are facing eviction. Operated by Legal Aid Society of San Diego through a contract with the San Diego Housing

Commission, the program offers free legal assistance and related services aimed at preventing evictions and homelessness.

The Fiscal Year 2027 Adopted Budget includes $3.0 million in the General Fund for the Eviction Prevention Program.

Homeless Outreach Team - Police Department

The Police Department's Homeless Outreach Team (HOT) uses a community-oriented policing approach to address the unique needs of the City's homeless population. HOT team leaders bring together behavioral health clinicians from the Psychiatric Emergency Response Team (PERT), public health nurses, and social workers from the County of San Diego Health and Human Services Agency to provide outreach and engagement services throughout the City of San Diego and connect unsheltered individuals with available services. HOT engages with individuals who may otherwise be subject to enforcement action for violation of various local ordinances and State statutes. Its approach aims to connect individuals with services without involving the criminal justice system.

The Fiscal Year 2027 Adopted Budget includes $5.2 million in the General Fund to support personnel and non-personnel expenditures in the San Diego Police Department.

Clean SD - Encampment & Sidewalk Cleaning – Environmental Services Department

The Clean SD Division of the Environmental Services Department (ESD) oversees three programs directly related to homelessness:

- Encampment Abatements: ESD provides at least 24-hour notice to individuals in homeless encampments located on public or city-owned property, advising them to relocate and secure their personal belongings before an abatement occurs. During abatements, waste is removed, and the area is sanitized. If personal items are found during this process and qualify for storage, an Impound Notice will be posted outlining the steps for claiming the items. The items will then be cataloged and stored for at least 90 days and will be available to be reclaimed by the owner.
- Caltrans Delegated Maintenance Agreement (DMA): Similar to encampment abatements conducted on City property, ESD provides at least 48-hour advance notice to individuals in homeless encampments located on Caltrans right-of-way, specifically within an approximate five-mile freeway corridor in the immediate downtown area. ESD follows procedures consistent with those used for abatements on City property.
- Enhanced Hot Spots: ESD provides public right-of-way large waste removal focused specifically on areas most heavily impacted by waste resulting from homeless encampments.
- Sidewalk Sanitizing: Sidewalks are sanitized, either proactively or following an encampment abatement, to reduce the potential presence of pathogens, bacteria, and communicable diseases.
- Incidental Hazardous and Biohazardous Waste Removal: The removal and disposal of incidental hazardous and biohazardous waste from the public right-of-way, primarily consisting of human waste and hypodermic needles.
- Sidewalk Resets: Power washing services to remove heavily impacted debris from the sidewalk to allow the sidewalk sanitizing process to be more effective.

The Fiscal Year 2027 Adopted Budget includes 37.00 FTE positions, totaling $4.2 million in personnel expenditures, and an additional $6.6 million in contractual services in the General Fund to support these programs in ESD.

Grant Funding and Other Resources

In Fiscal Year 2027, the City is anticipated to leverage a total of $25.1 million in grant funding to address the immediate emergency needs of individuals and families experiencing homelessness, or at imminent risk of homelessness, including State and federal grant funding to support homeless shelters and services.

Homeless Housing, Assistance and Prevention (HHAP) Funding

Homeless Housing, Assistance, and Prevention (HHAP) grants are one-time block grants that provide local jurisdictions in the State of California with funding to support regional coordination and expand or develop local capacity to address their immediate homelessness challenges. The City of San Diego was previously awarded approximately $22.5 million in HHAP Round 1 grant funds in 2020; approximately $10.6 million in Round 2 grant funds in 2021; approximately $27.5 million in Round 3 grant funds in 2022; approximately $22.5 million in Round 4 grant funds in 2023; and approximately $29.9 million in Round 5 in 2024. Additionally, the City received notification of an award of a sixth round of HHAP funding for $25.8 million which will be brought forward to the City Council for approval to accept the award at the beginning of Fiscal Year 2027. In total, the Fiscal Year 2027 Adopted Budget includes $19.8 million in HHAP funding to be used to support the following:

Shelters and Services

A total of $15.6 million in HHAP funding will support various shelters and safe parking programs.

Coordinated Street Outreach Program

A total of $499,000 in HHAP funding is designated for the Coordinated Street Outreach Program to amplify the General Fund contribution and ensure adequate and equitable coverage of outreach teams across the City.

Family Reunification Program

A total of $834,000 in HHAP funding to continue to support the Family Reunification Program in Fiscal Year 2027. The Family Reunification Program seeks to reconnect individuals experiencing homelessness with their families and loved ones who are able to provide stable living environments and build support systems to establish links to long-term housing.

Administrative Costs

A total of $1.5 million in costs to administer the HHAP programs are planned for Fiscal Year 2027. These include costs charged by City staff and staff from the San Diego Housing Commission (SDHC) and support for the use of the Homeless Management Information System (HMIS). The HMIS serves as a shared regional data infrastructure to support federal continuum of care responsibilities, HHAP requirements, and California System Performance Measures (CA SPMs).

Prevention & Diversion Services

A total of $1.4 million in HHAP funding is dedicated to the SDHC to support various prevention and diversion services, including partial funding of the HIPP.

Encampment Resolution Funding (ERF)

In Fiscal Year 2027, $1.9 million in Encampment Resolution Funding (ERF) grant program allocations are anticipated to fund homelessness programs, services, and projects. This funding will support contracted outreach teams, rental subsidies, case management, and housing navigation services. Two distinct programs are being administered through this grant program, including programs initiated in Council Districts 7 and 9 in Fiscal Year 2024.

County of San Diego Domestic Violence Grant Funding

In Fiscal Year 2027, $1.5 million in County of San Diego Domestic Violence grant funding will be used for an emergency shelter for domestic violence victims.

Other Funding Sources

In Fiscal Year 2027, $969,000 in Emergency Solutions Grant (ESG) and $441,000 in CDBG funding allocations are anticipated to fund homelessness programs, services, and projects, as well as to support family and single adult shelter and rapid rehousing. Additionally, $514,000 is available in the Low-Moderate Income Housing Fund (LMIHF) to help support the Homelessness Response Center, previously known as the Housing Navigation Center and now known as "The Hub".

Climate Action Plan Implementation

The City of San Diego's 2022 Climate Action Plan lays out a set of six strategies, 21 measures, 17 performance targets and 190 actions and supporting actions to achieve the City's interim 2030 reduction goal and 2035 goal of net-zero greenhouse gas emissions. The strategies include quantified performance targets outlining how the City will track progress and achieve its overall greenhouse gas emissions reduction goals. Each measure is broken down into discrete actions and supporting actions that work together to achieve the performance targets and emissions reduction goals.

- Strategy 1: Decarbonization of the Built Environment
- Strategy 2: Access to Clean and Renewable Energy
- Strategy 3: Mobility and Land Use
- Strategy 4: Circular Economy and Clean Communities
- Strategy 5: Resilient Infrastructure and Healthy Ecosystems
- Strategy 6: Emerging Climate Action

The Climate Action Implementation Plan (Implementation Plan), prepared in 2023, is a tool to help organize the City's processes and governance structure around climate action, with a focus on accountability and transparency. The Implementation Plan identifies the responsibilities of implementing City departments, implementation cost estimates, and other details needed to include climate action into the City's annual budgeting process and routine operations. The high-level estimates of the implementation costs cover the first five years of Climate Action Plan implementation (Fiscal Years 2024-2028) to strategically align the City's annual budgeting decisions with the Climate Action Plan. The Implementation Plan has been a helpful tool for clearly defining each City department's role in Climate Action Plan implementation each fiscal year and further integrating equity into climate action-related projects and initiatives. In 2025, the City completed a status update to the Implementation Plan, using the best available data to gauge progress toward the 2030 goal of the Climate Action Plan. The Climate Action Plan and Implementation Plan are available at: https://www.sandiego.gov/planning/work/working-on/cap. The City monitors progress toward Climate Action Plan goals by preparing annual greenhouse gas emissions inventories and reporting annually on the status of implementation actions. Information on the status of Climate Action Plan implementation is also provided on the City's Climate Action Plan dashboard: https://climatedashboard.sandiego.gov.

Budget Adjustments related to Climate Action Plan Implementation Summary

Implementation of the Climate Action Plan is performed by many City departments as part of the City's routine operations. **Table 17** summarizes budget adjustments included in the Fiscal Year 2027 Adopted Budget related to the implementation of the Climate Action Plan. This table presents department-level budget adjustments related to each strategy of the Climate Action Plan. The adjustments are relative to existing Climate Action Plan-related funding allocations in baseline and continuing appropriation budgets of City departments.

Table 17 - Summary of Fiscal Year 2027 Budget Adjustments related to Climate Action Plan Implementation

Climate Action Plan Strategy	FY 2027 Adopted Budget Budget Adjustments
Overarching Implementation[1]	$ (6,559,682)[2]
Strategy 1 – Decarbonization of the Built Environment	794,933
Strategy 2 - Access to Clean and Renewable Energy	47,940
Strategy 3 - Mobility and Land Use	43,272,271
Strategy 4 - Circular Economy and Clean Communities	5,873,473
Strategy 5 – Resilient Infrastructure and Healthy Ecosystems	226,509,443
Strategy 6 – Emerging Climate Action	-
Total	**$ 269,938,377**

1. "Overarching implementation" includes budget adjustments related to reporting on the Climate Action Plan (e.g., annual report, annual emissions inventories, Climate Action Plan dashboard) as well as the Climate Equity Fund.
2. Funding reductions reflect staffing adjustments and non-personnel expenditure reductions.

Budget adjustments related to Climate Action Plan implementation in the Fiscal Year 2027 Adopted Budget total approximately $269.9 million and include operating and capital expenditure budgets. Of note, throughout the year, there may be other funding sources (e.g., departments' existing operating budgets and grants) or budget adjustments that are not captured in this report but support implementation of the Climate Action Plan.

These budget adjustments reflect funding allocations that directly and indirectly support the implementation of the Climate Action Plan. Direct efforts are those specifically identified as actions in the Climate Action Plan (e.g., landfill gas capture) or that directly support Climate Action Plan goals (e.g., installing sidewalks or bikeways to increase walking and biking). Indirect efforts are not specifically identified as actions in the Climate Action Plan but support its implementation (e.g., funding for pump stations or sewer pipe repairs that help provide drinking water from local sources).

Vision Zero

The City remains committed to Vision Zero efforts to eliminate all traffic fatalities and severe injuries in San Diego.

In the Fiscal Year 2027 Adopted Budget, $64.3 million is allocated to implement the City's Vision Zero goals, including $8.4 million for bicycle facilities, $17.3 million for sidewalks, $1.8 million for streetlights, $1.2 million for traffic calming measures, $10.1 million for traffic signals, $3.1 million for median installation, $17.7 million for bridges, and $4.9 million for street and road modifications.

The partial reduction of the multimodal team (7.50 FTE) will impact the City's capacity to plan, design, and deliver multimodal projects that support Vision Zero implementation. This team serves as the primary dedicated in-house resource for advancing new bicycle facility design and implementing quick-build striping projects. With this reduction in staffing, the City will continue to deliver multimodal improvements, but at a reduced pace and scale, with greater reliance on coordination with capital improvement projects delivered by E&CP. **Table 18** – **Vision Zero Projects** displays the allocation of funds to applicable Vision Zero projects.

Table 18 - Vision Zero Projects

Vision Zero Project Type/Grouping	Project ID	FY 2027 Budget[1]
Bicycle Facilities		
Bike Striping Citywide	O&M	$ 250,000
Safe & Sustainable Transportation All Ages & Abilities Team (STAAT)	O&M	796,400
Bicycle Facilities	**AIA00001**	**5,311,861**
ACC Sewer Group 851 (BL)	B23089	60,000
Chollas Creek to Bayshore Multi-use Path	B17113	3,530,000
Downtown Complete St Impl. Ph. 3A2	B23046	1,717,861
Lake Murray Improv 2 (BL)	B24000	4,000
Normal Street Promenade	S22012	2,000,000
Bicycle Facilities Total		**$ 8,358,261**
Sidewalks		
New Walkways	**AIK00001**	**$ 5,245,347**
ADA S/W Group 3E W Point Loma	B16100	175,000
College-Meridian to Judy McCarty Sidewalk	B22005	4,766,042
Howard Ave-Village Pine to Iris Sidewalk	B18019	10,000
Wightman-Ogden to Shiloh Sidewalk	B18039	294,305
Sidewalk Repair and Reconstruction	**AIK00003**	**12,037,129**
ADA Improvement Group 2701	B27006	490,000
ADA Improvement Group 2702	B27007	495,000
ADA Improvement Group 2703	B27008	505,000
Sidewalk Replacement Group 2732	B27009	2,600,000
FY25 Curb Ramp Improvement Group 4	B26022	1,612,993
FY25 Curb Ramp Improvement Group 5	B26023	2,672,792
FY25 Curb Ramp Improvement Group 6	B26024	3,661,344
Sidewalks Total		**$ 17,282,476**
Street Lights		
Street Light Circuit Upgrades	**AIH00002**	**$ 1,756,904**
Pacific Beach 1 SL Series Circuit Conversion	B16119	1,756,904
Street Lights Total		**$ 1,756,904**
Signals - Calming/Speed Abatement		
Traffic Calming	**AIL00001**	**$ 1,187,910**
Milton St Burgener Blvd Curb Ext (NSG)	B22135	450,000
Osler Street Traffic Calming	B23147	322,910
Otay Mesa Rd Pedestrian Improvements	B23148	265,000
Rectangular Rapid Flash Beacons Grp 1902	B19046	150,000
Signals - Calming/Speed Abatement Total		**$ 1,187,910**
Traffic Signals		
Traffic Signal Modification	O&M	$ 867,700
Install Traffic Signal Interconnect System	**AIL00002**	**1,391,547**
Catalina Blvd TS Interconnect Upgrade	B21118	891,547
Pacific Beach TS Interconnect Upgrade	B15065	500,000

Vision Zero Project Type/Grouping	Project ID	FY 2027 Budget[1]
Traffic Signals – Citywide	**AIL00004**	**3,530,511**
31st St @ National Ave Traffic Signal	B17019	141,611
34th & Adams HAWK	B24117	888,900
Mission & Thomas HAWK	B24108	2,000,000
Mississippi St @ El Cajon Blvd T/Signal	B20140	300,000
Washington & Albatross HAWK	B24118	200,000
Traffic Signals Modification	**AIL00005**	**4,263,803**
Kurtz St & Rosecrans St Signal Mod	B27014	804,000
Palm (I-5 to Georgia St) Traffic Sig Mod (VZ)	B21120	1,793,203
Rosecrans St & Byron St Shel Isl Signal	B24096	1,166,600
TS Upgrades – Camino Ruiz & TX Madison	B24107	500,000
Traffic Signals Total		**$ 10,053,561**
Medians		
Median Installation	**AIG00001**	**$ 2,562,000**
6th Ave @ Juniper St Roundabout	B20142	270,000
Camino Del Rio West & Moore St Median	B19049	1,737,000
Carmel Mtn @ Carmel Country Roundabout	B21102	500,000
Chatsworth Blvd RRFB & Ped Refuge Island	B21117	25,000
Foothill Blvd & Loring St Roundabout	B18008	30,000
University Avenue Complete Street Phase1	S18001	500,000
Medians Total		**$ 3,062,000**
Bridges		
El Camino Real to Via De LaValle (1/2 mile)	S00856	$ 14,219,535
Palm Avenue Interstate 805 Interchange	S00869	2,772,440
West Valley River Crossing	P27004	750,000
Bridges Total		**$ 17,741,975**
Street and Road Modifications		
Airway Road West	P27000	$ 500,000
Beyer Blvd (OM T8)	RD26000	2,268,660
Caliente Avenue	RD26001	1,838,000
Fenton Pkwy Ext to Camino Del Rio N	RD23000	249,924
Street Road Modifications Total		**$ 4,856,584**
Total Vision Zero Project Type/Grouping		**$ 64,299,671**

Compensatory Wetland Mitigation

The Stormwater Department oversees the repair, maintenance, and replacement of the City's stormwater system, which requires comprehensive environmental protocols, mitigation measures, and permits. The Fiscal Year 2027 Adopted Budget includes $7.2 million in Environmental Growth Funds to support compensatory wetland mitigation.

Stormwater facilities can support sensitive habitats that can be negatively impacted by maintenance activities. Local, State, and federal regulatory permits are typically required to perform maintenance. The following construction projects, along with additional maintenance and monitoring costs, are planned for Fiscal Year 2027. The construction schedules for these projects are estimates and contingent upon approval

and permitting from regulatory resource agencies. These projects will provide the required compensatory wetland mitigation for past channel maintenance impacts and allow future and emergency maintenance to occur within the City's stormwater facilities.

- $6.5 million for San Dieguito Lagoon East Mitigation Site construction
- $675,000 for Maintenance and Monitoring costs associated with Mitigation Site Work

Other Fiscal Considerations

This section highlights other fiscal matters that are included in the Fiscal Year 2027 Adopted Budget, including revenue impacts and other policy items of interest.

TOT Increase (Measure C)

Measure C is a voter-approved initiative passed in 2020 that increased the Transient Occupancy Tax in San Diego. The additional revenue is intended to support the expansion of the San Diego Convention Center, provide a dedicated funding source for homelessness programs and services, and fund critical road repairs throughout the City through at least Fiscal Year 2061. The measure increased the City's existing 10.5 percent Transient Occupancy Tax to 11.75 percent, 12.75 percent, or 13.75 percent, depending on a hotel's location within one of the three geographic zones. The revenue from the tax increase, which has been collected since May 1, 2025, will be allocated as follows through October 31, 2030:

- 59.0 percent for Convention Center expansion, modernization, promotion, and operations.
- 41.0 percent for homelessness services and programs.

Beginning November 1, 2030, the allocation will change as follows:

- 59.0 percent for Convention Center expansion, modernization, promotion, and operations.
- 31.0 percent for homelessness services and programs.
- 10.0 percent for street repairs.

Per Municipal Code 35.0206(a), **Table 19 – Measure C Funds** reflects the draft itemized annual budgets for the TOT Convention Center Fund and the TOT Homelessness Fund in Fiscal Year 2027, pending Citizens Oversight Committee review of the TOT Homelessness Fund Budget.

Table 19 – Measure C Funds

TOT Convention Center Fund	FY 2027
Resources	**$98,257,004**
Balance from Prior Year	30,835,849
Continuing Appropriation - CIP	21,402,788
Transient Occupancy Taxes	46,018,367
Uses	**$49,930,409**
Operations: Dewatering	1,249,395
Operations: Marketing Contract	2,988,226
Operations: Operating Support	6,000,000
Continuing Appropriations - CIP	21,402,788
CIP: West Generator and UST Replacement/Relocation	3,225,000
CIP: Transformer Replacements	365,000
CIP: Switchgear/Panel Replacements	2,700,000
CIP: Central Plant Overhaul (Design then Phase 2 Replacement)	12,000,000
Balance	**$48,326,595**
TOT Homelessness Fund	**FY 2027**

Resources	**$31,978,865**
Balance from Prior Year	-
Transient Occupancy Taxes	31,978,865
Uses	**$31,978,865**
16th & Newton	226,651
17th & Imperial	1,654,376
Alcohol Use Disorder (AUD) - Interim Shelter	417,364
Base Budget Supplies	613,350
Base Budget Training & Travel	7,682
Bishops	346,908
CARE Events and Outreach HUB	13,945
Catholic Charities Women's and Family Shelter	1,865,298
Connections Interim Housing	725,631
Coordinated Shelter Intake Program	131,497
Coordinated Street Outreach	1,674,012
Coordination of City Services (HSSD)	1,914,624
DV Shelter	853,424
Emergency Harm Reduction & Ancillary	1,176,271
Eviction Prevention Program	1,673,381
Family Shelter Salvation Army	119,477
Homelessness Response Center	296,424
Housing Instability Prevention Program	2,936,505
LBGTQ Youth Shelter & Outreach	1,142,083
Non-Discretionary Costs	340,160
Safe Haven	244,712
Safe Parking & Ancillary	1,559,170
Safe Sleeping (O and B Lots)	7,510,110
Single Adult & Seniors	682,902
Storage Connect	1,077,172
Street Outreach - DSDP	658,339
System-wide Shelter Ancillary	327,042
Think Dignity	132,011
Transitional Housing Program for Seniors	422,887
TravelLodge	193,422
Urban Street Angels TAY Shelter	437,407
Veteran's Village SD	604,627
Balance	**$ -**

Updates to Council Policy 100-03 Transient Occupancy Tax

The Transient Occupancy Tax (TOT) is levied at a rate of 10.5 cents per dollar on the taxable rent charged for stays of less than one month. The use of TOT is governed by the City's Municipal Code (SDMC) Section 35.0128(b), which allocates the tax as follows: 5.5 cents for general government purposes, 4.0 cents to promote the City as a tourist destination, and 1.0 cent for any purposes approved by the City Council.

In December 2023, the City Council updated Council Policy 100-03 to establish a formal process for recommending the use of the 1.0 percent Council discretionary allocation. Under the updated policy, the

Mayor and the Department of Finance are required to provide the City Council, as part of the annual budget process, with a report on the proposed use of these funds and how the recommendations align with the Council's budget priorities resolution.

As required by Council Policy 100-03, this section reports on the proposed use of the 1.0 cent Council discretionary allocation and its alignment with the Council's budget priorities resolution. Given the City's ongoing fiscal constraints and the department reductions included in the Fiscal Year 2027 Adopted Budget to achieve a balanced budget, this allocation will be transferred to the General Fund for general government purposes, including public safety, homelessness services, and infrastructure operations and maintenance. Council Policy 100-03 allows the 1.0 cent TOT allocation to be recommended to support arts and culture funding or other purposes. The proposed use supports the Council's budget priorities by helping maintain essential City services and reducing the need for additional service reductions that could negatively impact residents. In addition, the Fiscal Year 2027 Adopted Budget for Special Promotional Programs includes $8.3 million for Arts-related programming, funded by 4.0 cents of TOT dedicated to promoting the City as a tourist destination. Of this amount, $6.0 million supports programming, including $4.9 million for Organizational Support, $870,000 for Creative Communities San Diego, and $258,000 for Impact. The budget also includes $1.8 million to support the Cultural Affairs Division and $450,000 allocated to the City Council for Arts, Culture, and Community Festival (ACCF) purposes.

Parking Management

In October 2025, City Council passed resolution R-316478, which temporarily suspended revenue sharing with Community Parking Districts (CPD) through June 2027. **Table 20 – Fiscal Year 2027 Parking Meter Revenues and Operations** reflects how the Fiscal Year 2027 Adopted Budget projects total net revenue that would be available to support General Fund work within parking meter zones.

Table 20 – Fiscal Year 2027 Parking Meter Revenues and Operations

	Downtown	Uptown	MidCity	6th & Park	San Ysidro	Pacific Beach	Total
Budgeted Revenue							
Current Active Meters	$10,351,409	$4,058,054	$733,689	$ -	$ -	$772,429	$15,915,581
Valet Permits	650,000	-	-	-	-	-	650,000
DSD Loss of Revenue Fee	780,000	306,000	55,200	-	-	58,800	1,200,000
Special Events	2,000,000	-	-	-	-	-	2,000,000
Extended Hours	975,000	382,500	69,000	-	-	73,500	1,500,000
East Village Expansion	349,200	-	-	-	-	-	349,200
6th & Park (Balboa Park)	-	-	-	300,000	-	-	300,000
Mid-City Expansion	-	-	1,770,000	-	-	-	1,770,000
Uptown Expansion	-	900,000	-	-	-	-	900,000
San Ysidro Expansion	-	-	-	-	511,200	-	511,200
Total Budgeted Revenue	**$15,105,609**	**$5,646,554**	**$2,627,889**	**$300,000**	**$511,200**	**$904,729**	**$25,095,981**
Use of Fund Balance	**$292,309**	**$109,267**	**$50,852**	**$5,805**	**$9,892**	**$17,507**	**$485,633**
Parking Meter Administration & Operations							
Parking Meter Operations Staff	$983,424	$367,609	$171,084	$19,531	$33,281	$58,901	$1,633,829
City Treasurer Support	968,051	361,862	168,410	19,226	32,761	57,980	1,608,289
Operations Supplies & Contracts	935,225	349,592	162,699	18,574	31,650	56,014	1,553,753
Capital Expenses	693,057	259,068	120,570	13,764	23,454	41,510	1,151,423
Transportation Support	636,959	238,098	110,810	12,650	21,556	38,150	1,058,223
Parking Enforcement	5,176,456	1,934,986	900,536	102,805	175,180	310,036	8,600,000
Administration Total	**$9,393,171**	**$3,511,215**	**$1,634,109**	**$186,550**	**$317,881**	**$562,591**	**$15,605,517**
Net Revenue	**$6,004,747**	**$2,244,605**	**$1,044,632**	**$119,255**	**$203,211**	**$359,646**	**$ 9,976,097**

Table 21 – Fiscal Year 2027 Parking Meter Eligible Expenditures reflects budgeted eligible expenditures by parking meter zone that will be supported by the total net revenue available from the table above. It is important to note that of the $23.5 million in budgeted eligible expenditures, $10.0 million will be supported by parking meter revenue, with the remaining $13.5 million supported by the General Fund.

Table 21 – Fiscal Year 2027 Parking Meter Eligible Expenditures

	Downtown	Uptown	MidCity	6th & Park	San Ysidro	Pacific Beach	Total
Eligible Expenditures							
Street Light Repair	$691,833	$89,848	$1,010,830	$48,650	$122,095	$574,915	$2,538,170
Traffic Signal Repair	383,597	249,560	468,420	64,271	61,076	82,683	1,309,608
Pothole Repair	53,671	41,548	486,112	12,845	34,109	80,046	708,332
Sidewalk In-House	440,012	596,702	2,601,561	62,541	217,594	580,895	4,499,306
Sign Repair / Replacement	417,269	183,872	706	-	39,482	163,701	805,031
Street Striping	3,062	1,771	-	-	274	489	5,597
Tree Trimming	343,484	659,429	2,352,594	31,889	191,323	354,268	3,932,987
Street Sweeping & Enforcement	1,191,928	387,756	1,598,616	73,652	183,945	388,401	3,824,297
Inlet Cleaning	86,192	58,493	279,853	9,700	24,225	45,185	503,647
CleanSD Abatements/Sanitation	2,350,896	-	-	-	-	-	2,350,896
Traffic Signal / Street Lights	742,827	367,732	1,443,524	33,530	87,943	337,604	3,013,160
Total Eligible Expenditures	**$6,704,772**	**$2,636,712**	**$10,242,217**	**$ 337,077**	**$962,066**	**$2,608,187**	**$23,491,031**

Balboa Park and Zoo Paid Parking

Additionally, the Fiscal Year 2027 Adopted Budget assumes $4.4 million in paid parking revenue for the Balboa Park paid parking program. Following the implementation of paid parking on January 5, 2026, the City has since decided to eliminate the paid parking program within Balboa Park, effective December 31, 2026. While the program is still operating, City residents are eligible for free parking in Levels 2 and 3 with valid vehicle registration and discounted parking in Level 1. For more information, visit the City's Balboa Park Parking webpage.

On March 9, 2026, the City Council unanimously approved the Second Amendment to the Lease Agreement with the Zoological Society of San Diego, extending the zoo's lease by 52 years. Under the amended terms, the zoo will pay the City $3.0 million annually, and parking revenue generated in the zoo parking lot, above $3.0 million, will be split equally between the City and the zoo. The Fiscal Year 2027 Adopted Budget assumes that only the initial $3.0 million payment will be received during the fiscal year. Parking revenues will be used for Balboa Park maintenance, operations, and improvements.

Infrastructure Fund (Charter Section 77.1)

In June 2016, voters approved Proposition H, requiring the City to dedicate specific revenue sources to fund new General Fund infrastructure, including streets, sidewalks, bridges, and buildings, as well as their maintenance and repair.

The calculation to fund the Infrastructure Fund is based on the following:

- Sales Tax Increment – an amount equal to the annual change in sales tax revenue when compared to the sales tax baseline of Fiscal Year 2016 actual receipts, adjusted by the California Consumer Price

Index (CCPI) for Fiscal Year 2018 through Fiscal Year 2042.

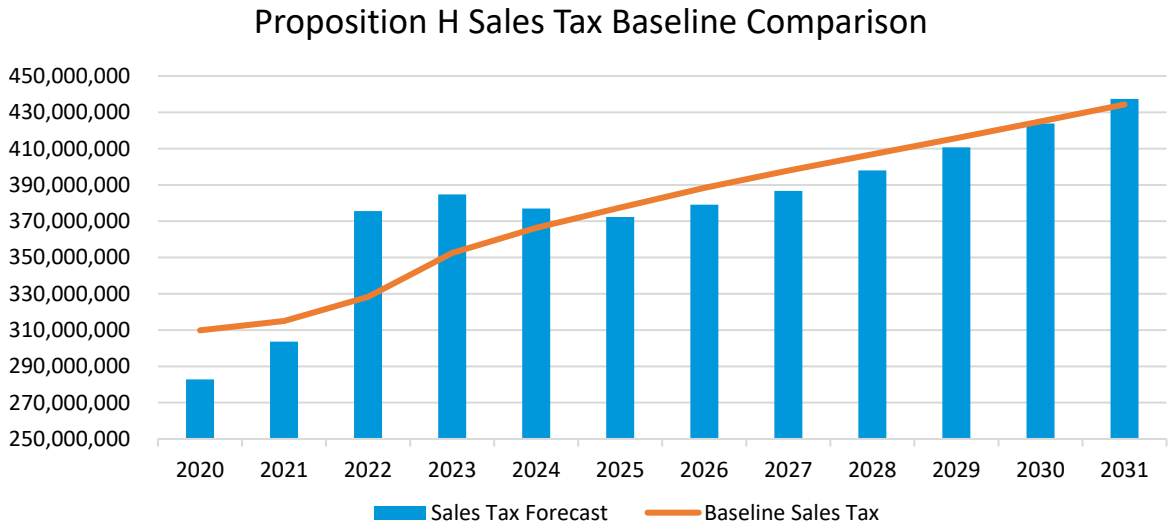
- General Fund Pension Cost Reduction – for Fiscal Year 2018 through Fiscal Year 2042, any amount of pension costs below the base year of Fiscal Year 2016.

Prior to Fiscal Year 2024, the calculation to fund the Infrastructure Fund also included a Major Revenues Increment equal to 50.0 percent of the year-over-year growth in property tax revenues, unrestricted General Fund TOT, and unrestricted franchise fees. However, the City Charter required this increment only for Fiscal Year 2018 through Fiscal Year 2022.

Based on the current calculation, no Infrastructure Fund contribution is required for Fiscal Year 2027. This is due to sales tax revenue being below the adjusted sales tax baseline and the General Fund Pension Cost not being below the Fiscal Year 2016 base year. At the end of each fiscal year, the Department of Finance conducts a reconciliation of Sales Tax Increment between actual revenue and the calculated baseline. If a contribution is determined to be required due to improved sales tax revenue performance, the resulting true-up contribution will be proposed during the next budget cycle in Fiscal Year 2028.

Figure 2: Proposition H Sales Tax Baseline Comparison Outlook illustrates the comparison between the adjusted sales tax baseline and Infrastructure Fund contributions. The sales tax baseline is subject to change and is adjusted annually by the California Consumer Price Index (CCPI) for each fiscal year within the outlook period.

Figure 2 - Proposition H Sales Tax Baseline Comparison Outlook



*Sales tax data for Fiscal Years 2020-2025 reflect actual data.

Climate Equity Fund

The goal of the Climate Equity Fund (CEF) is to provide additional funding for City infrastructure projects to enable underserved communities to better respond to the impacts of climate change. Currently, to be eligible for CEF funding, projects must have an impact on reducing greenhouse gas emissions, enhancing safety in the public right-of-way, relieving congestion, or addressing other climate equity concerns, and be in a Community of Concern as identified using the Climate Equity Index. City staff work with community-based organizations, Council offices, and City departments to decide which projects to fund. In accordance with the City Council resolution, the minimum annual allocation to CEF eligible projects is shown below, unless the Mayor recommends, and City Council approves, the suspension for one fiscal year:

- 1.0 percent of the total annual revenue received through TransNet
- 1.0 percent of the total annual revenue received through Gas Tax
- 10.0 percent of the total General Fund revenue received through the annual gas and electric franchise fees

In addition, the fund received $1.5 million from the SDG&E Electric Franchise Agreement through Fiscal Year 2026 to further the City's Climate Action and Climate Equity Goals. The Fiscal Year 2027 Adopted Budget includes the suspension of the minimum annual allocation to the CEF, but includes $500,000 from accrued fund balance to support the CIP.

Opioid Settlement Funding

It is anticipated that the Opioid Settlement Fund will begin Fiscal Year 2027 with approximately $15.3 million in available funds. Of this amount, the Fiscal Year 2027 Adopted Budget includes $7.5 million in Opioid Settlement Funds to support the following:

- $2.5 million for contractual expenditures associated with the Emergency Harm Reduction Shelter and Community Harm Reduction Safe Haven Shelter in the Homelessness Strategies and Solutions Department.
- $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.
- $700,000 for the Police Department's Neighborhood Policing Division's Intervention Services Team's training and operations. The additional investment in training, proactive outreach, and low-visibility response capabilities will significantly strengthen the City's ability to identify, engage, and connect people struggling with opioid use to life-saving care.
- $466,000 for the Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) Program, a partnership between the San Diego Police Department, City Attorney's Office, and County of San Diego, which provides individuals under the influence of a controlled substance the opportunity to obtain supportive services.

In addition to the support in the General Fund outlined above, the Opioid Settlement Fund will continue to directly allocate funds for contractual expenditures to support a $1.1 million agreement with the UCSD Transition Support Team, and a $300,000 agreement with the San Diego LGBT Community Center for Substance Use Disorder Treatment Services.

FISCAL YEAR 2027

VOLUME 1
General Fund Revenues



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

General Fund Revenues

General Fund revenues are the primary funding source for essential City services, including police, fire-rescue, homelessness services, library services, transportation, and parks and recreation programs. The Fiscal Year 2027 Adopted Budget includes $2.26 billion in General Fund revenues, representing an increase of $89.2 million, or 4.1 percent, from the Fiscal Year 2026 Adopted Budget.

General Fund revenues are comprised of four major revenue sources and various other revenues generated primarily by City departments. These revenue sources are categorized in the box to the right and discussed in greater detail throughout this section. **Table 1 - Fiscal Year 2027 General Fund Revenue Change** details the composition of General Fund revenues by major and other revenue sources. Additional details on other revenues generated by departments are provided in Volume II of the budget document.

San Diego's Economic Environment

Property Tax

Sales Tax

General Fund Transient Occupancy Tax (TOT)

Franchise Fees

Property Transfer Tax

Licenses and Permits

Fines, Forfeitures, and Penalties

Revenue from Money and Property

Revenue from Federal & Other Agencies

Charges for Current Services

Transfers In

Other Revenue

State of California Budget Impacts

Annual Tax Appropriations Limit (Gann Limit)

Table 1 - Fiscal Year 2027 General Fund Revenue Change

	Change (in millions)	Percent Change from FY 2026 Adopted Budget
Major Revenues	$ 47.1	3.2%
Other Revenue Sources	42.1	6.3%
Total	**$ 89.2**	**4.1%**

Numbers may not foot due to rounding.

The City's four major General Fund revenue sources are property taxes, sales taxes, transient occupancy taxes (TOT), and franchise fees. These sources account for $1.54 billion, or 68.4 percent, of the Fiscal Year 2027 Adopted Budget General Fund revenues. This represents an increase of $47.1 million, or 3.2 percent, from the Fiscal Year 2026 Adopted Budget, and an increase of $5.7 million from the amount forecasted in the FY 2027-2031 Five-Year Financial Outlook (Outlook). The increase in major General Fund revenues from the Fiscal Year 2026 Adopted Budget is primarily comprised of an increase of $36.4 million in property tax revenue and $12.1 million in sales tax revenue, partially offset by a decrease of $607,000 in TOT revenues. Fiscal Year 2027 Adopted Budget revenues are based on projections included in the Fiscal Year 2026 Third Quarter Budget Monitoring Report (Third Quarter Report) and the most recent economic data available at the time of budget development.

Other revenue sources reflect a net increase of $42.1 million, or 6.3 percent. The increase is primarily comprised of $14.8 million in TOT revenue reimbursements for eligible expenditures in General Fund departments; $5.1 million in increased interest earnings in the General Fund; and $6.0 million in revised General Government Services Billing revenue. These and other adjustments are discussed in greater detail later in this section.

Table 2 - Fiscal Year 2027 General Fund Revenues displays the Adopted Budget for each of the revenue categories in the General Fund, in addition to Fiscal Year 2025 actual revenues and the Fiscal Year 2026 Adopted Budget.

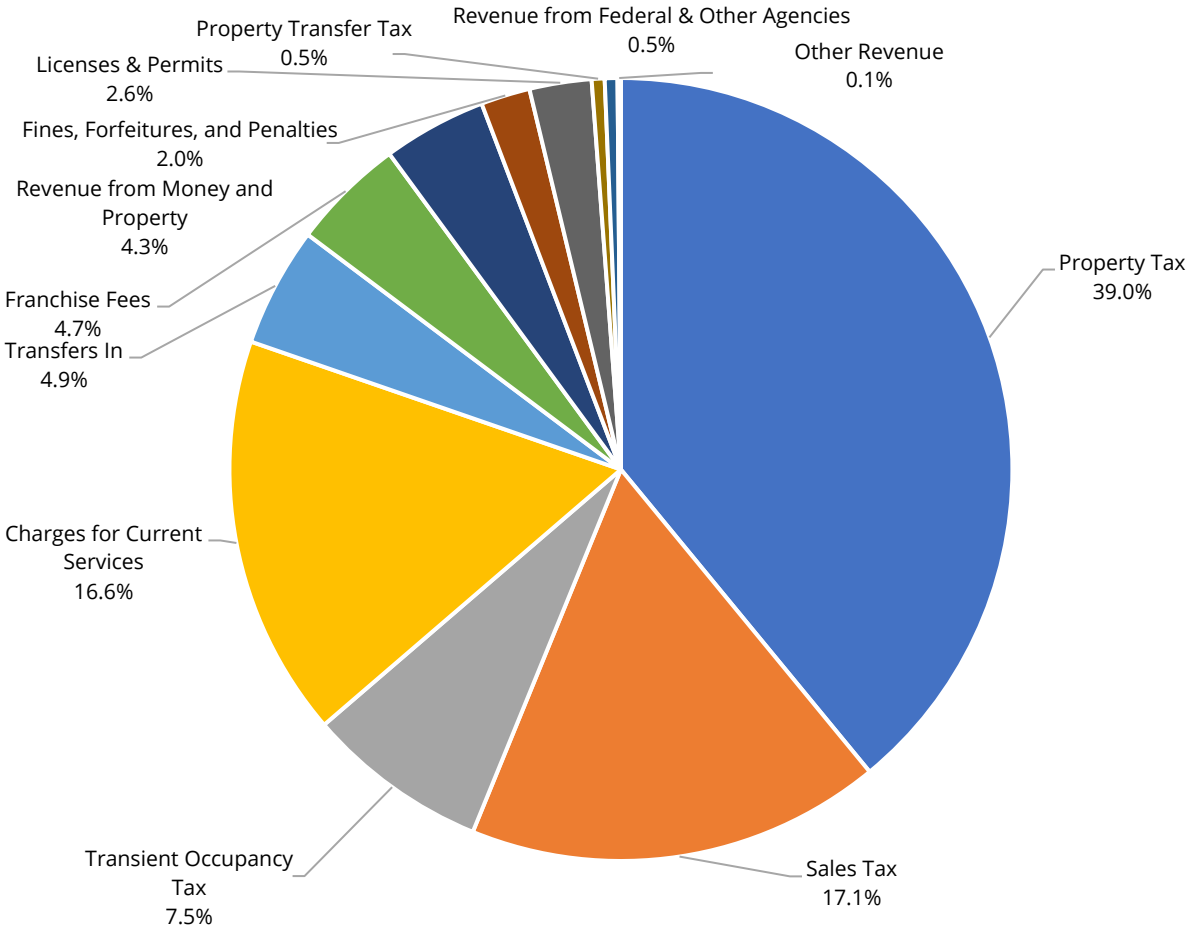
Table 2 - Fiscal Year 2027 General Fund Revenues (in millions)

Revenue Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget	FY 2026 - FY 2027 Change	Percent Change[1]	% of Total General Fund Revenue
Property Tax	$ 807.1	$ 844.6	$ 881.0	$ 36.4	4.3%	39.0%
Sales Tax	372.3	374.5	386.7	12.1	3.2%	17.1%
Transient Occupancy Tax	165.6	170.3	169.7	(0.6)	(0.4%)	7.5%
Franchise Fees	101.1	106.5	105.7	(0.8)	(0.8%)	4.7%
Property Transfer Taxes	11.4	11.9	12.0	0.1	1.2%	0.5%
Licenses & Permits	45.4	62.4	57.8	(4.6)	(7.4%)	2.6%
Fines, Forfeitures, and Penalties	34.4	45.7	45.9	0.1	0.2%	2.0%
Revenue from Money and Property	80.1	85.8	96.7	10.9	12.6%	4.3%
Revenue from Federal and Other Agencies	12.8	11.2	11.8	(0.6)	(5.3%)	0.5%
Charges for Current Services	306.5	330.9	374.7	43.8	13.2%	16.6%
Transfers In	123.2	121.5	111.6	(9.8)	(8.1%)	4.9%
Other Revenue	11.7	2.2	3.1	1.0	44.8%	0.1%
Total	**$ 2,071.6**	**$ 2,167.5**	**$ 2,256.6**	**$ 89.2**	**4.1%**	**100.0%**

Numbers may not foot due to rounding.

[1] Percent change represents the change from the Fiscal Year 2026 Adopted Budget to the Fiscal Year 2027 Adopted Budget. Budgeted growth rates for revenues may differ, as Fiscal Year 2027 Adopted Budget amounts are based on updated Fiscal Year 2026 projections.

Figure 1 - Fiscal Year 2027 General Fund Revenues - $2.26 Billion



San Diego's Economic Environment[17]

The Fiscal Year 2027 Adopted Budget reflects a stable, yet slowing, economic outlook. While key economic indicators remain generally stable, uncertainty related to inflation, interest rates, economic policy changes, and geopolitical conflict is expected to contribute to slower economic growth in Fiscal Year 2027. The Adopted Budget projects moderate growth in major General Fund revenues, reflecting continued economic resilience while accounting for broader economic uncertainties.

Compared to the Fiscal Year 2026 Adopted Budget, the Fiscal Year 2027 Adopted Budget assumes moderate growth across the four major General Fund revenue sources. Property tax revenue is projected to increase by 4.0 percent, supported by continued elevated median home prices and stable employment conditions, however, tempered by lower home sales activity and elevated interest rates. Sales tax revenue is projected to increase by 2.0 percent, reflecting continued consumer spending despite uncertainty related to inflation and consumer confidence. Transient Occupancy Tax revenue is projected to increase by 2.1 percent, based on moderate growth in leisure, business, and group travel. Franchise fee revenue is projected to increase

[17]The following sources were used in this section: California Employment Development Department, United States Bureau of Labor Statistics, California State Board of Equalization, CoreLogic ®, San Diego County Assessor / Recorder / Clerk's Office, San Diego Association of Governments, United States Bureau of Labor Statistics, S&P Dow Jones Indices LLC, UCLA Anderson Forecast, Tourism Economics, San Diego Tourism Authority, and The Conference Board.

by 1.0 percent based on updated Fiscal Year 2026 projections and continued uncertainty related to electric and gas usage rates and customer demand.

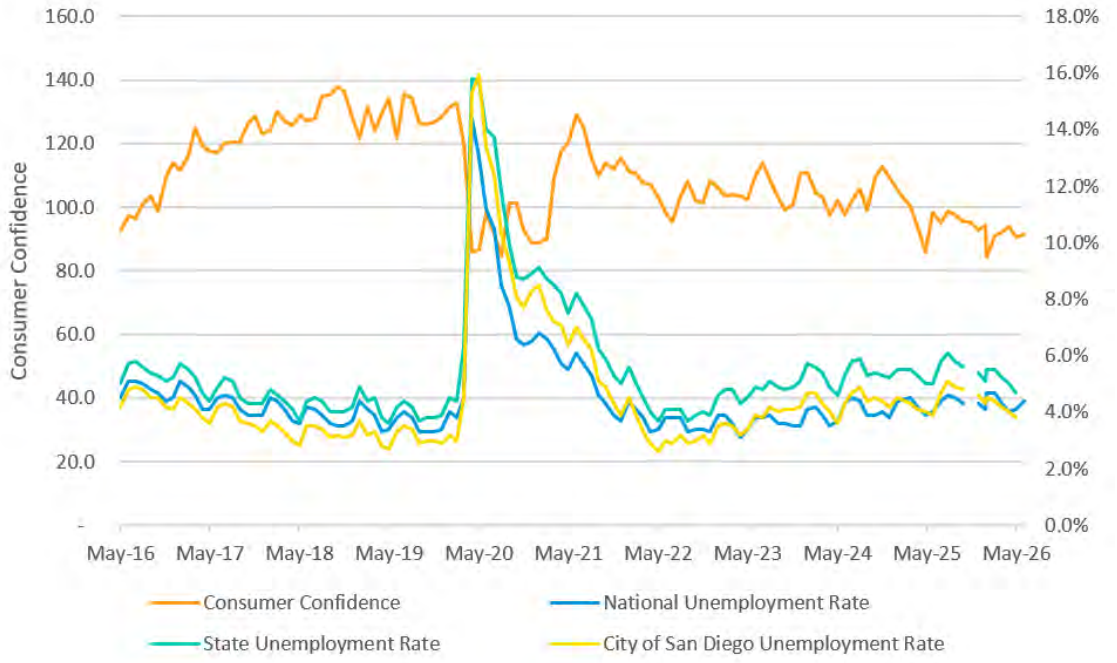
The City monitors key economic indicators to inform revenue projections and assess potential impact on major General Fund revenues. The primary economic indicators considered in the development of the major General Fund revenue sources include consumer confidence, unemployment rate, housing market conditions, expert forecasts, and broader economic conditions.

Consumer confidence, a measure of consumers' willingness to spend, has fluctuated amid inflationary pressures, recession concerns, and geopolitical uncertainty, leading to shifts in consumer spending behavior. As of May 2026, consumer confidence was 90.6, down 7.9 percent from May 2025 (98.4) and 3.4 percent from April 2026 (93.8). The decline in consumer confidence suggests a more cautious spending environment, supporting a budget that recognizes ongoing economic uncertainty.

The unemployment rate for the City of San Diego was recorded at 3.8 percent in May 2026, down 0.1 percentage points from 3.9 percent in May 2025 and 0.2 percentage points from 4.0 percent in April 2026. The current unemployment rate reflects continued stability in the local labor market. This is consistent with the UCLA Anderson Forecast, which projects the State unemployment rate to peak at 4.5 percent in calendar year 2027 before improving to 4.4 percent in 2028[18]. This continued strength of the local labor market supports a resilient local economy and provides a stable foundation for the City's revenue budget assumptions.

Figure 2 - Consumer Confidence and Unemployment illustrates the recent trend between consumer confidence and unemployment rates.

Figure 2 - Consumer Confidence and Unemployment



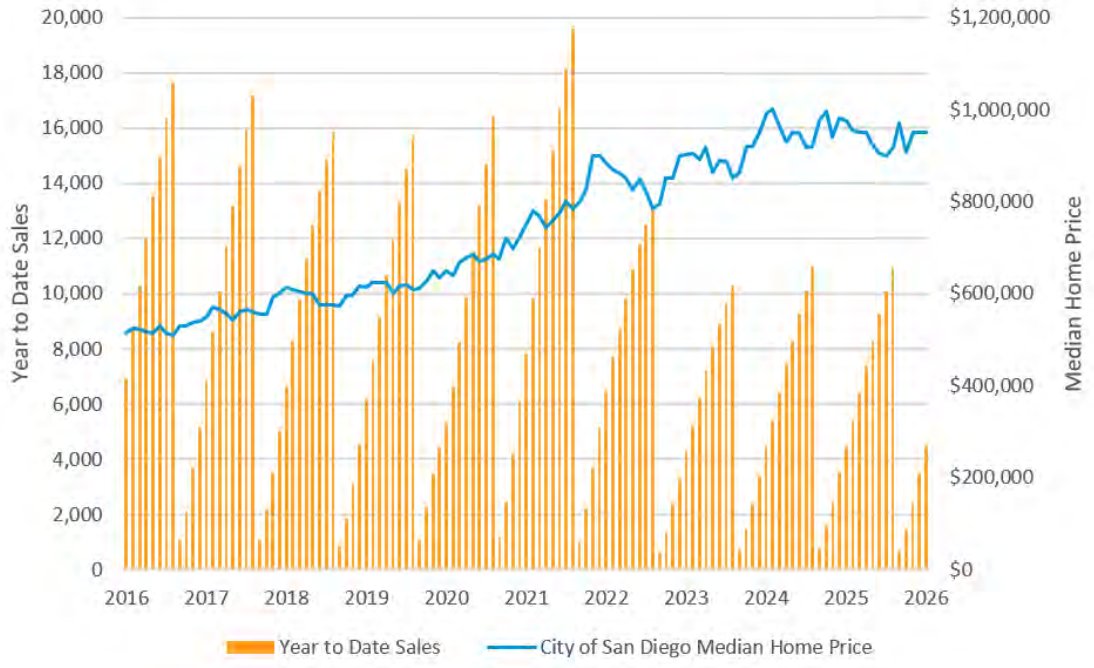
Source: Conference Board, Bureau of Labor Statistics, California Employment Development Department.

[18] The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. Summer 2026. page 28.

Changes in home values, sales activity, and mortgage rates influence future assessed valuations and property tax revenue growth. As depicted in **Figure 3 - City of San Diego Monthly Median Home Price and Home Sales** and **Figure 4 - City of San Diego S&P/Case-Shiller Home Price Non-Seasonally Adjusted Index**, the average 12-month median home price from January 2025 through December 2025 was $947,375, an increase of 0.8 percent from $939,521 in calendar year 2024. During the same period, the number of home sales totaled 10,912, a slight decrease of 0.4 percent, compared to 10,959 in calendar year 2024. Overall, while the housing market reflected modestly lower sales activity, home prices remained elevated, supporting continued growth in assessed valuations and, in turn, property tax revenues.

Elevated interest rates also continue to influence housing market activity. At the Federal Open Market Committee (FOMC) meeting held on June 17, 2026, the Federal Reserve maintained the federal funds target at 3.50 percent to 3.75 percent, as it continues to assess economic conditions and inflation trends. Higher borrowing costs have moderated housing affordability and home sales activity, contributing to a more measured assumption for revenue growth. The FOMC "decided to maintain the target range for the federal funds rate at 3-1/2 to 3-3/4 percent, in support of the Federal Reserve's dual mandate. The committee reaffirmed its policy of maintaining ample reserves in the banking system. Inflation remains elevated relative to the Committee's 2 percent goal, in part reflecting supply shocks that have driven price increases in certain sectors, including energy. The Committee will deliver price stability".[19] According to the Committee, uncertainty around the economic outlook remains elevated.

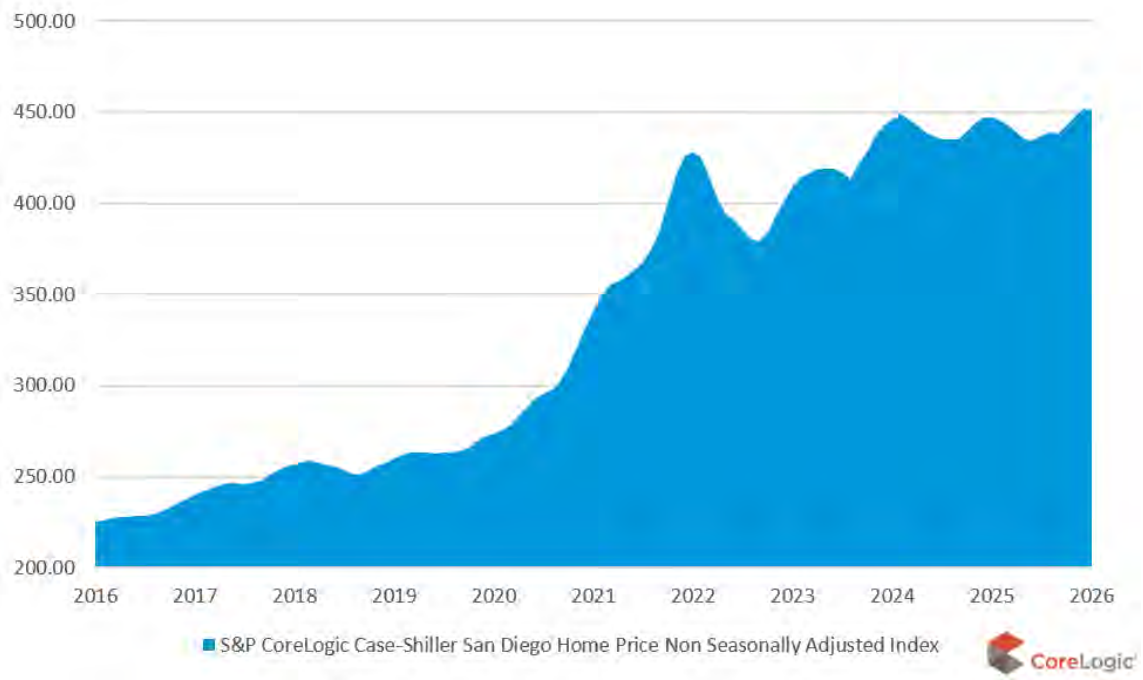
Figure 3 - City of San Diego Monthly Median Home Price and Home Sales



Source: HDLCC ®

[19] Federal Reserve issues FOMC Statement. Press Release. June 17, 2026.

Figure 4 - City of San Diego S&P/Case-Shiller Home Price Non-Seasonally Adjusted Index Graph



Source: CoreLogic ® S&P Dow Jones Indices LLC / Case-Shiller

Table 3 - Key Economic Indicators reflects economic indicators and assumptions that were used in the preparation of the Fiscal Year 2027 Adopted Budget.

Table 3 - Key Economic Indicators

Economic Indicator	May 2025	May 2026
City of San Diego Annual Home Sales[1] (Source: CoreLogic ®)	10,266	10,959
City of San Diego Average Annual Median Home Price[1] (Source: CoreLogic ®)	$874,813	$939,521
S&P/CoreLogic Case-Shiller Home Price NSA Index for the City of San Diego (Source: S&P Dow Jones Indices / CoreLogic ® Case-Shiller)	447.29	451.46
Countywide Foreclosures (12-month) (Source: County of San Diego)	249	232
Countywide Notices of Default (12-month) (Source: County of San Diego)	2,115	2,108
City of San Diego Unemployment Rates (Source: State of California Economic Development Department)	3.9%	3.8%
Consumer Confidence (Source: Conference Board)	98.4	90.6

[1]Represents calendar year 2024 and calendar year 2025 data from January through December.

In addition to economic indicators, expert forecasts also inform the City's revenue projections. The economic assumptions and revenue projections included in the Fiscal Year 2027 Adopted Budget are informed by the City's consultants and other economic sources available at the time that the budget was developed. These sources include the City's sales tax consultant, Hinderliter, de Llamas & Associates; the City's property tax consultant, HdL Coren & Cone; as well as the San Diego Tourism Authority; Tourism

Economics, an Oxford Economics Company; the San Diego Tourism and Marketing District; and the UCLA Anderson Forecast.

Expert forecasts also inform transient occupancy tax (TOT) revenue projections. The April 2026 San Diego Lodging Forecast, prepared by Tourism Economics for the San Diego Tourism Authority, projects restrained growth in room demand associated with continued moderate growth in overall travel. The forecast also anticipates a slight contraction in travel in calendar year 2027, with demand remaining below pre-pandemic levels. These projections support a cautious outlook for tourism-related revenue growth.

Broader economic conditions also influence the outlook for the City's major General Fund revenues. According to the UCLA Anderson Forecast, released in March 2026, while there remains uncertainty regarding the future direction of the economy, as economic policy continues to evolve, including changes in tariff schedules, ongoing geopolitical events, and elevated interest rates, "...the U.S. economy is expected to resume a brisk pace of nearly 3.0 percent GDP growth in 2026. This expansion is fueled by significant fiscal stimulus, through income tax cuts, looser financial conditions and an expanding boom in AI capital expenditures."[20]

Collectively, these economic indicators and expert forecasts informed the development of the Fiscal Year 2027 major General Fund revenue projections, balancing expectations for continued economic growth while recognizing ongoing economic uncertainty. Detailed assumptions and methodologies used to develop each of the four major General Fund revenues are provided in their respective sections.

Changes in local, State, and national economic conditions may affect General Fund revenues through Fiscal Year 2027. The Department of Finance will continue to monitor economic indicators and expert forecasts throughout Fiscal Year 2027 and will incorporate changes to General Fund revenue projections through the City's quarterly budget monitoring process.

Property Tax

General Fund Revenue
$881.0 million

Percent of General Fund Revenues
39.0 percent

Background

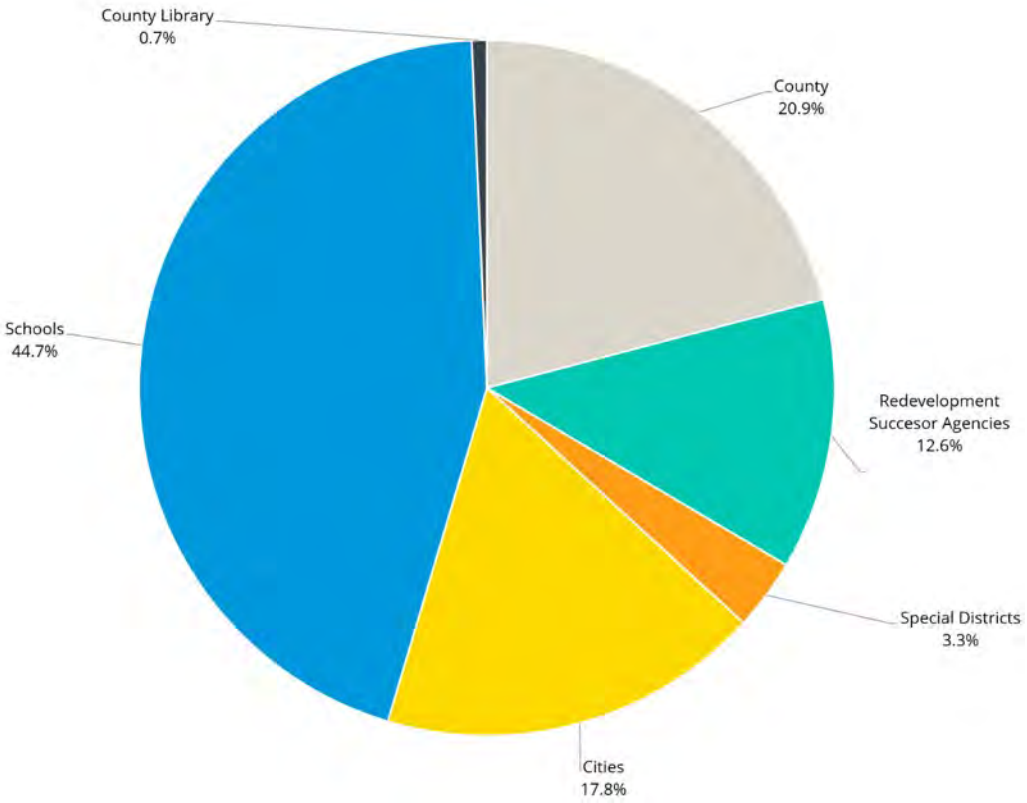
Property tax revenue is the City's largest revenue source, representing 39.0 percent of total General Fund revenue. Property tax revenue is collected by the San Diego County Tax Collector from a 1.0-percent levy on the assessed value of all real property. Proposition 13, passed by voters in 1979, specifies that a property's assessed value may increase at the rate of the California Consumer Price Index but cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. The 1.0 percent property tax levy is collected and distributed to several agencies, including the County, the City, school districts, and special districts. **Figure 5 - Fiscal Year 2027 Countywide Property Tax Distribution** depicts the respective distribution. According to the County of San Diego Assessor's Office, for every $100 collected the average allocation to cities within San Diego County totals $17.80. Additionally, per a City Charter requirement, a special tax levy, held separate from the General Fund, of $0.005 per $100 of assessed value is collected for funding the maintenance of zoological exhibits in Balboa Park.

Additionally, because redevelopment agencies were dissolved in Fiscal Year 2012, residual property tax revenue associated with former redevelopment areas is distributed through the Redevelopment Property Tax Trust Fund (RPTTF). Funding for continuing obligations approved by the California Department of Finance is distributed to the City as Successor Agency from the RPTTF after the Recognized Obligations Payment Schedule (ROPS) is met. These residual funds are then distributed to the local taxing entities per their individual allocation formulas at a rate ranging from 17.0 to 22.0 percent.

[20] The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. Spring 2026. page 20.

Lastly, the Adopted Budget for property tax includes "property tax in lieu of motor vehicle license fee" payments, which are property tax revenues received from the State of California to replace the Motor Vehicle License fee (MVLF) that was repealed in 2004.

Figure 5 - Fiscal Year 2027 Countywide Property Tax Distribution



Source: San Diego County Property Tax Services

Economic Trends

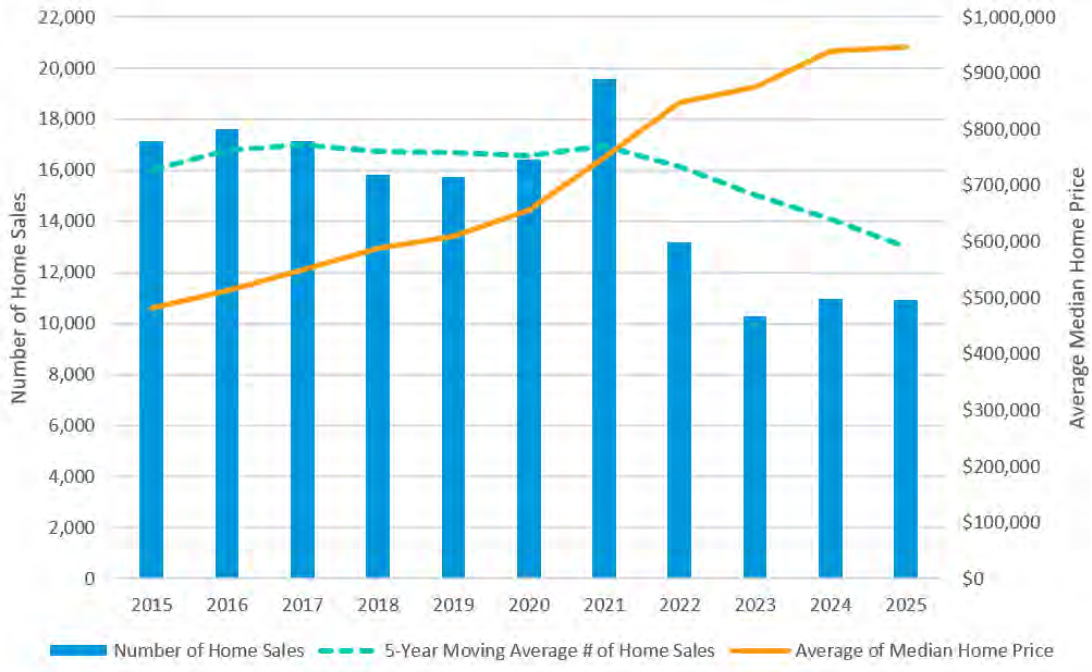
Property Tax growth for the Fiscal Year 2027 Adopted Budget is based primarily on real estate activity through calendar year 2025 due to the timing difference between when property values are assessed and when property tax revenue is received by the City. The County Assessor's Office determines the assessed value of each property as of January 1 each year; however, property tax payments based on those assessed valuations are not due from property owners until December of the same year and April of the following year. This results in an approximate 12-to-18-month lag between changes in real estate market conditions and when those conditions are reflected in the City's property tax revenue receipts. As a result, the Fiscal Year 2027 property tax revenue projections largely reflect assessed valuations established through calendar year 2025 and do not fully reflect more recent market activity.

Annual assessed valuation growth is influenced by adjustments to properties that do not sell or are not improved within a given year. Under California Revenue and Taxation Code section 51, assessed values may increase annually by the California Consumer Price Index (CCPI), up to a maximum increase of 2.0 percent per year under Proposition 13. During the development of the Fiscal Year 2027 Adopted Budget, the October 2025 CCPI was unavailable due to the federal government shutdown in late 2025. As a result, the 2026 assessment roll will use the nearest available CCPI data from August 2025 to apply the maximum 2.0 percent increase permitted under Proposition 13. The August 2025 CCPI was 354.456, representing an increase of 3.3 percent when compared to the CCPI of 343.108 in August 2024. This indicates that the maximum 2.0 percent Proposition 13 adjustment will be applied to the 2026 assessment roll, contributing

to stable assessed valuation growth. This stable growth supports the Fiscal Year 2027 property tax revenue assumptions.

The City's residential real estate market experienced limited transaction volume in calendar year 2025, while elevated home values continue to support property tax stability. As depicted in **Figure 6 - City of San Diego Home Sales (CY)**, the City recorded 10,912 sales in calendar year 2025, which is a 0.4 percent decrease from the 10,959 home sales in calendar year 2024. This modest decline in activity is assumed to reflect continued affordability challenges, elevated mortgage rates, and limited housing inventory.

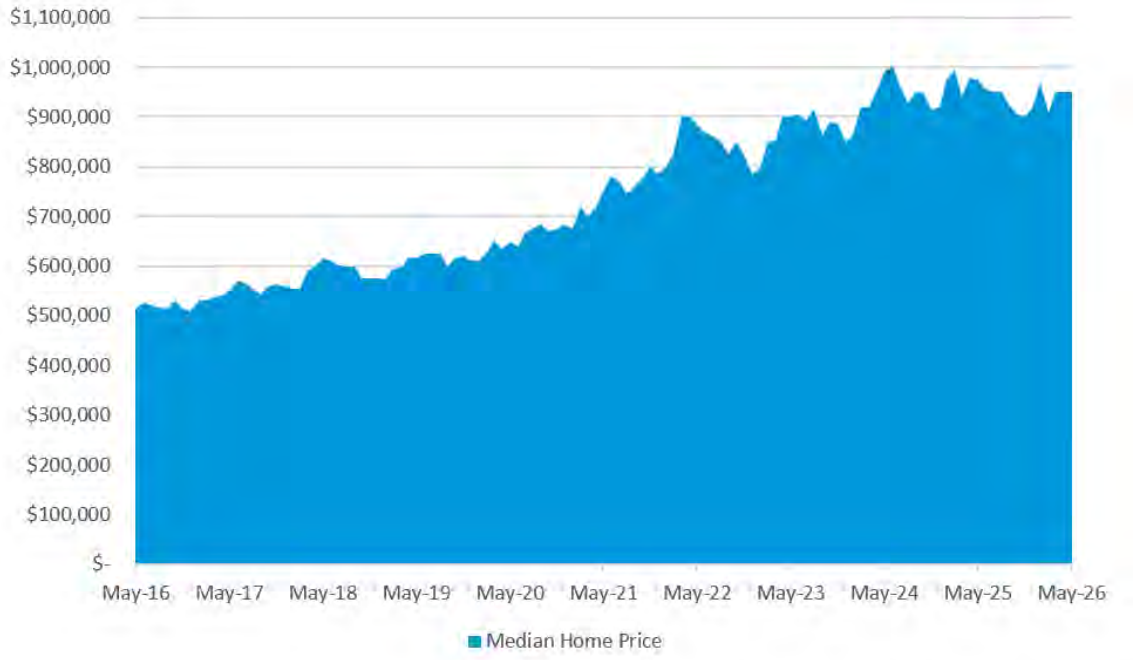
Figure 6 - City of San Diego Home Sales (CY)



Source: HDLCC ®

Despite slower transaction activity, sustained housing demand contributed to elevated property values throughout the year. **Figure 7 - City of San Diego Annual Median Home Price** depicts the continued strength in median home prices over time. The median home sales price reached a peak of $995,000 in February 2025, an increase of 8.2 percent compared to the February 2024 median home sales price of $920,000. Median home sales prices fluctuated throughout the remainder of calendar year 2025, ending at $918,000 in December 2025. Although home sales activity declined modestly, elevated home values continued to support the Fiscal Year 2027 property tax revenue budget.

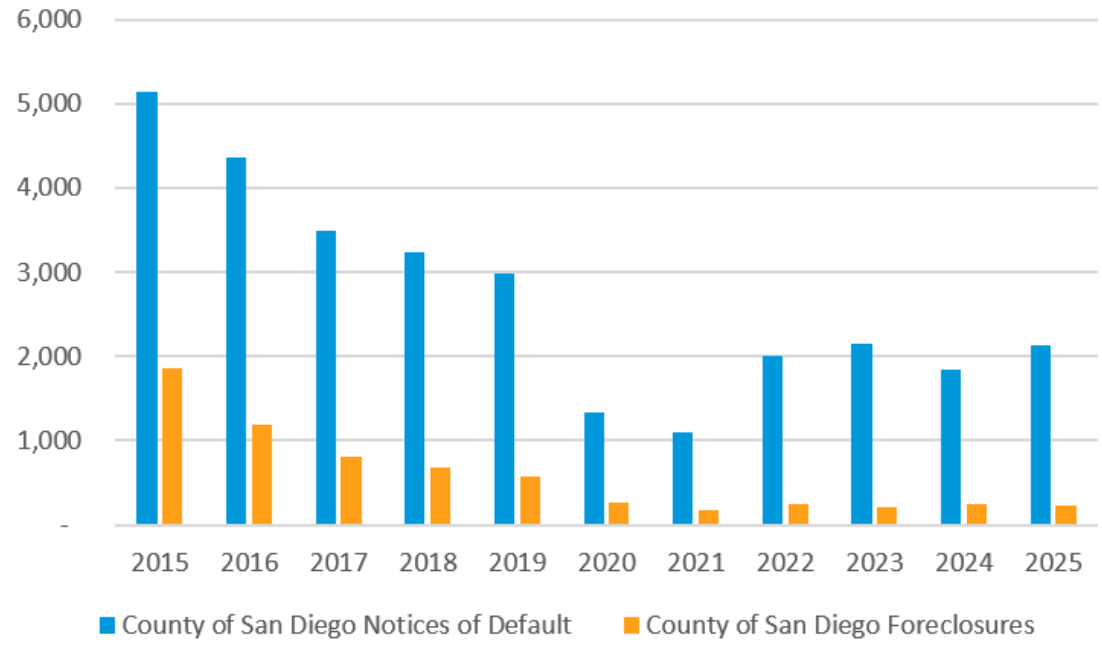
Figure 7 - City of San Diego Annual Median Home Price



Source: HDLCC ®

Year-over-year foreclosure activity remained consistent with typical historical levels. As shown in **Figure 8 - San Diego County Home Foreclosures (CY),** foreclosures and notices of defaults remained limited, indicating continued stability in the residential housing market. Combined with stable employment conditions, these trends support stability in the local housing market, which, in turn, supports the Fiscal Year 2027 property tax budget.

Figure 8 - San Diego County Home Foreclosures (CY)



Source: San Diego County Assessor/Recorder/County Clerk / CoreLogic ®

The City of San Diego's unemployment rate as of May 2026 is 3.8 percent, which reflects a slight decrease of 0.1 percent from the May 2025 unemployment rate of 3.9 percent and a decrease of 0.2 percent from the April 2026 rate of 4.0 percent. While employment growth is moderate, labor market conditions remain supportive of housing stability and support the Fiscal Year 2027 budget assumptions.

Mortgage interest rates have remained elevated compared to historical levels, despite the Federal Reserve's decision to reduce the federal funds rate three times towards the end of calendar year 2025. The Federal Open Market Committee (FOMC) has maintained the target federal rate range at 3.5 to 3.75 percent since the December 2025 reduction, including at their June 17, 2026, meeting, reflecting continued uncertainty regarding inflation and economic conditions. Elevated mortgage rates may affect housing affordability and housing market activity by influencing buyer demand and seller decisions. Notably, the UCLA Anderson Forecast does not predict any decreases to the federal funds rate for the remainder of 2026: "Beyond 2026, the outlook for rates is highly uncertain. Because the risks to inflation outweigh the risks to the labor market, interest rate hikes are a distinct possibility in 2027."[21]

Overall, the combination of continued elevated property values, stable assessed valuations, and stable employment conditions supports the City's Fiscal Year 2027 property tax revenue projections. While higher interest rates and slower transaction activity may influence future housing market conditions, these factors are not expected to materially affect Fiscal Year 2027 receipts because property tax revenues reflect market conditions with a 12- to 18-month lag.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for property tax revenue is $881.0 million, or 39.0 percent of the General Fund Budget. This represents an increase of $36.4 million, or 4.3 percent, from the Fiscal Year 2026 Adopted Budget. The Adopted Budget for property tax reflects 4.0 percent year-over-year growth from the Fiscal Year 2026 projected base. While the Adopted Budget for property tax represents a decrease of $2.8 million from the $883.8 million previously forecast in the Outlook, the projected growth remains consistent with the Outlook, as it is applied to an updated FY 2026 projected base and reflects relatively unchanged market conditions.

As detailed in **Table 4 - Fiscal Year 2027 Adopted Property Tax Budget**, the $881.0 million property tax budget is composed of $597.4 million in base property tax, $221.7 million in property tax in-lieu of Motor Vehicle License Fee (MVLF) payments, $47.6 million in anticipated residual property tax payments, and $14.2 million in tax sharing pass-through payments from the former Redevelopment Agency (RDA).

Table 4 - Fiscal Year 2027 Adopted Property Tax Budget

Property Tax Segments	Revenue (In Millions)
Base Property Tax	$ 597.4
Property Tax "In-Lieu" of MVLF	221.7
Residual Tax Sharing	47.6
Tax Sharing Distribution	14.2
Total Property Tax	**$ 881.0**

The Fiscal Year 2027 Adopted Budget assumes property tax growth of 4.0 percent over the Fiscal Year 2026 projected base and a collection rate of 98.9 percent, consistent with Fiscal Year 2026 levels and based on recent economic conditions. This assumption is supported by continued assessed valuation growth, the

[21] The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. June 2026. page 19.

application of the 2.0 percent Proposition 13 adjustment, elevated median home prices, stable labor market conditions, and continued demand amid limited housing inventory. This growth assumption is consistent with the forecast prepared by the City's property tax consultant, HdL Coren & Cone.

Sales Tax

Background

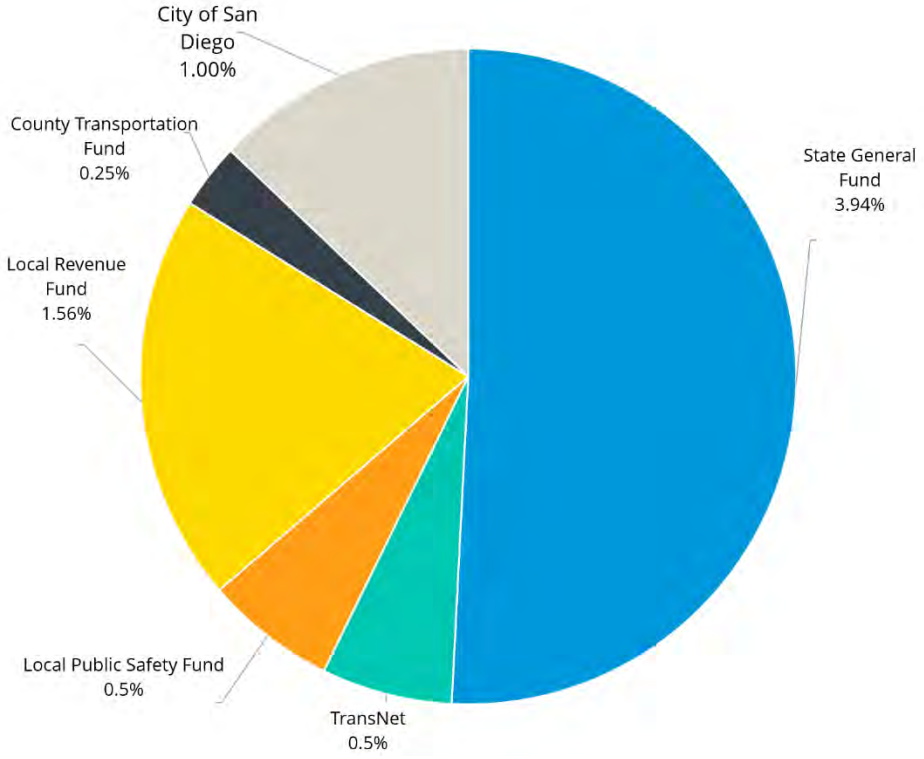
General Fund Revenues
$386.7 million

Percent of General Fund Revenues
17.1 percent

Sales tax is the second largest General Fund revenue source, representing 17.1 percent of total General Fund revenue. Collected at the point of sale, sales tax receipts are remitted to the California Department of Tax and Fee Administration, which allocates tax revenue owed to the City in monthly payments. Under the Bradley-Burns Sales and Use Tax law, the City is to receive one cent of the total statewide sales tax levied on each dollar of taxable sales.

As depicted in **Figure 9 - City of San Diego Sales Tax Rate (7.75 percent)**, the total citywide sales tax rate in San Diego is 7.75 percent, which includes two voter-approved supplemental sales tax add-ons: TransNet and safety sales tax. TransNet was implemented in 1987 to fund the San Diego Transportation Improvement Program for the maintenance, construction, and expansion of roads and bridges. The TransNet Extension Ordinance and Expenditure Plan, which went into effect in April 2008, renewed the half-cent obligation for an additional 40-year term. Additionally, the total citywide sales tax rate includes a half-cent tax approved by California voters in 1993 to fund local public safety expenditures.

Figure 9 - City of San Diego Sales Tax Rate (7.75 percent)



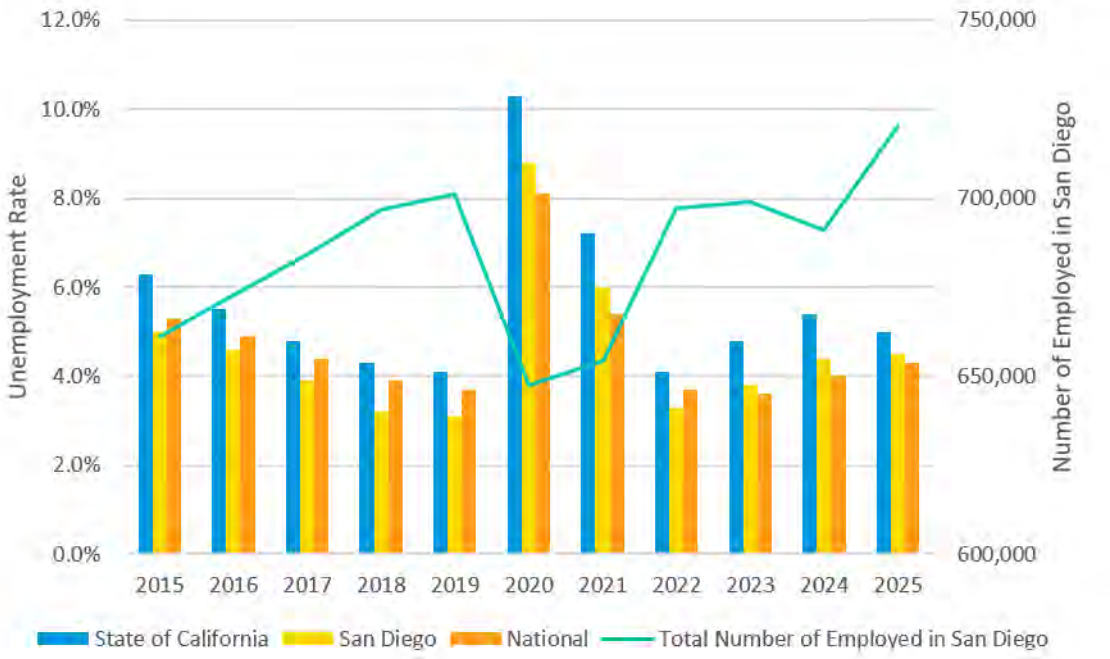
Source: California Department of Tax and Fee Administration.

Economic Trends

Economic indicators that influence consumer spending and sales tax receipts include employment levels, unemployment rates, consumer confidence, and Consumer Price Index (CPI). These indicators provide insight into overall economic conditions and consumer behavior that inform the City's sales tax revenue budget.

In May 2026, the City of San Diego preliminarily recorded 713,300 employed persons and an unemployment rate of 3.8 percent, compared to 725,200 employed persons and an unemployment rate of 3.9 percent in May 2025. **Figure 10 - Unemployment Rates by Calendar Year** depicts the City of San Diego's employment levels and unemployment rates by full calendar year, based on available data as of May 2026. Although employment levels declined modestly year over year, the unemployment rate remained low, indicating continued stability in the labor market. Stable employment conditions provide a solid foundation for consumer spending and support the Fiscal Year 2027 sales tax revenue forecast.

Figure 10 - Unemployment Rates by Calendar Year



Source: State of California-Employment Development Department, Bureau of Labor Statistics.

Consumer confidence was preliminarily recorded at 90.6 in May 2026, a decrease of 7.9 percent from 98.4 in May 2025. Although consumer confidence has improved from its January 2026 low of 84.5, consumer sentiment has fluctuated amid uncertainty surrounding inflation, economic policy, and geopolitical events. As a result, consumers have become more cautious with discretionary spending, prioritizing essential purchases, which may moderate taxable sales in Fiscal Year 2027.

The San Diego Consumer Price Index (CPI) increased 3.8 percent year-over-year, from 387.006 in May 2025 to 401.605 in May 2026. Although inflation has moderated from its recent elevated levels, it remains above the Federal Reserve's 2.0 percent target, continuing to affect consumer spending. Higher costs for essential expenses, including many non-taxable areas such as housing, healthcare, and energy, may reduce consumers' discretionary spending on taxable goods. These inflationary pressures are considered in the Fiscal Year 2027 sales tax budget, as changes in consumer spending patterns may affect the growth and sales tax. Notably, the UCLA Anderson Forecast, released in Summer 2026, projects inflation to decline gradually to 2.5 percent in the first quarter of calendar year 2027 and 2.3 percent by the fourth quarter of

calendar year 2028, while forecasting that real consumer spending on services, which are generally not subject to sales tax, will continue to outpace spending on goods through calendar year 2027[22].

Overall, these economic conditions support a cautious sales tax revenue budget, balancing continued labor market strength with elevated prices and shifts in consumer spending patterns. While consumer activity remains resilient, slower growth in taxable goods consumption may moderate sales tax revenue growth in Fiscal Year 2027.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for sales tax is $386.7 million, or 17.1 percent of the General Fund revenue budget. This represents an increase of $12.1 million, or 3.2 percent, from the Fiscal Year 2026 Adopted Budget and an increase of $3.1 million from the $383.6 million previously forecasted in the Outlook. The increase from the Outlook is primarily attributable to stronger-than-anticipated sales tax receipts collected in the first half of Fiscal Year 2026, which increased the base for the Fiscal Year 2027 projection and contributed to the projected growth.

The Fiscal Year 2027 Adopted Budget assumes sales tax growth of 2.0 percent over the Fiscal Year 2026 projected base. This growth assumption reflects recent revenue performance while incorporating the moderate economic conditions discussed in the Economic Trends section, including lower consumer confidence, persistent inflationary pressures, and continued economic uncertainty. This growth is consistent with the most recent quarterly projection report received in April 2026 from the City's sales tax consultant, HdL Companies.

Fiscal Year 2027 sales tax revenues remain sensitive to changes in consumer spending, employment conditions, and inflation. These factors remain subject to broader economic conditions, including changes in tariff policies, geopolitical events, and other developments that may affect consumer and business confidence. Additionally, State Senate Bill 122, approved on June 29, 2026, expands California's sales and use tax to include Software-as-a-Service (SaaS) and digital software platforms, beginning January 1, 2027. Since the bill was passed after the Fiscal Year 2027 Budget was adopted, related revenue collections are not reflected. The City is expected to collect additional sales tax revenues from SaaS transactions within the city limits. While the amount of additional revenue is unknown at this time, a portion of the increase will be partially offset by unbudgeted expenditures for the City's own taxable technology and software subscriptions. These factors will be monitored throughout the fiscal year, and revenue projections will be revised as updated economic and sales tax data becomes available.

General Fund Transient Occupancy Tax (TOT)

Background

General Fund Revenues
$169.7 million

Percent of General Fund Revenues
7.5 percent

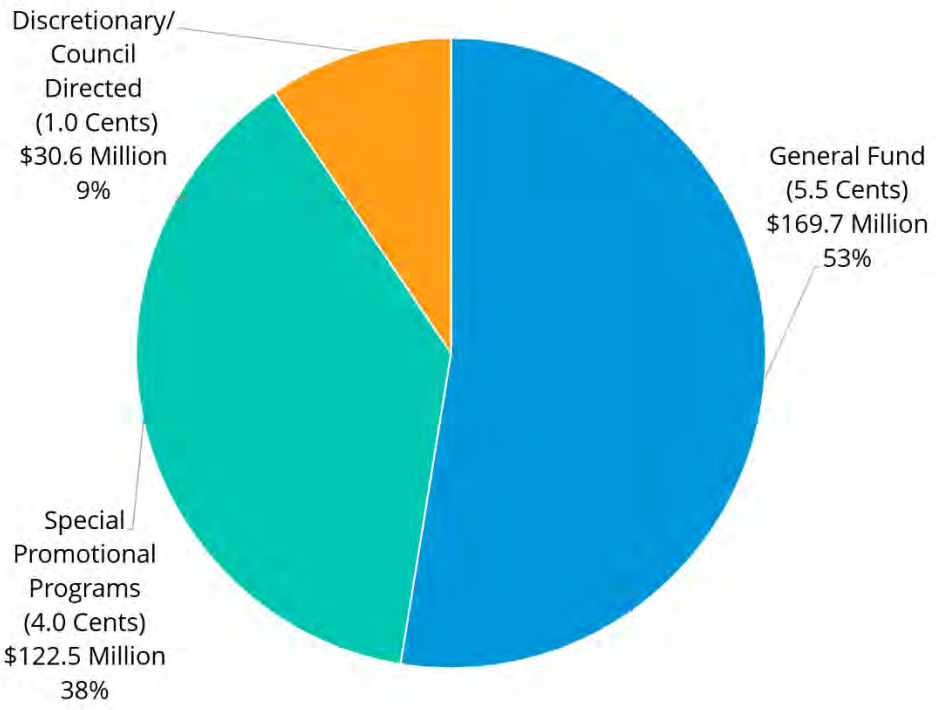
Transient Occupancy Tax makes up 7.5 percent of the City's General Fund revenue budget. TOT is levied at 10.5 cents per dollar on taxable rent for transient stays of less than one month. The use of TOT is governed by the City's Municipal Code, which allocates collected TOT as follows: 5.5 cents for general government purposes, 4.0 cents for promoting the City as a tourist destination, and 1.0 cent for any purpose approved by the City Council. This allocation structure is depicted in **Figure 11 - City of San Diego Transient Occupancy Tax Allocation**. Additional TOT revenue associated with Measure C, which increases the City's hotel visitor rate above the existing 10.5 percent rate, depending on

[22] The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. June 2026. Page 29.

a hotel's location within one of the three geographic zones, is discussed separately in the Citywide Budget Overview section of Volume I and the Transient Occupancy Tax Fund department budget page in Volume II and is not included in the figures presented below.

The Fiscal Year 2027 Adopted Budget includes $322.7 million in total TOT revenue. Of this amount, $169.7 million is allocated to the General Fund, representing the 5.5 cents designated for general government purposes. The remaining $153.1 million represents the 4.0 cents for purposes that promote the City as a tourist destination, including reimbursements to the General Fund for the safety and maintenance of visitor-related facilities, and the 1.0 cent designated for City Council-approved discretionary uses.

Figure 11 - City of San Diego Transient Occupancy Tax Allocation



Economic Indicators

The primary economic indicators of transient occupancy tax include room rates, occupancy, and room demand growth. Together, these indicators provide insight into tourism activity, travel demand, and lodging market conditions that influence the City's transient occupancy tax revenue assumptions.

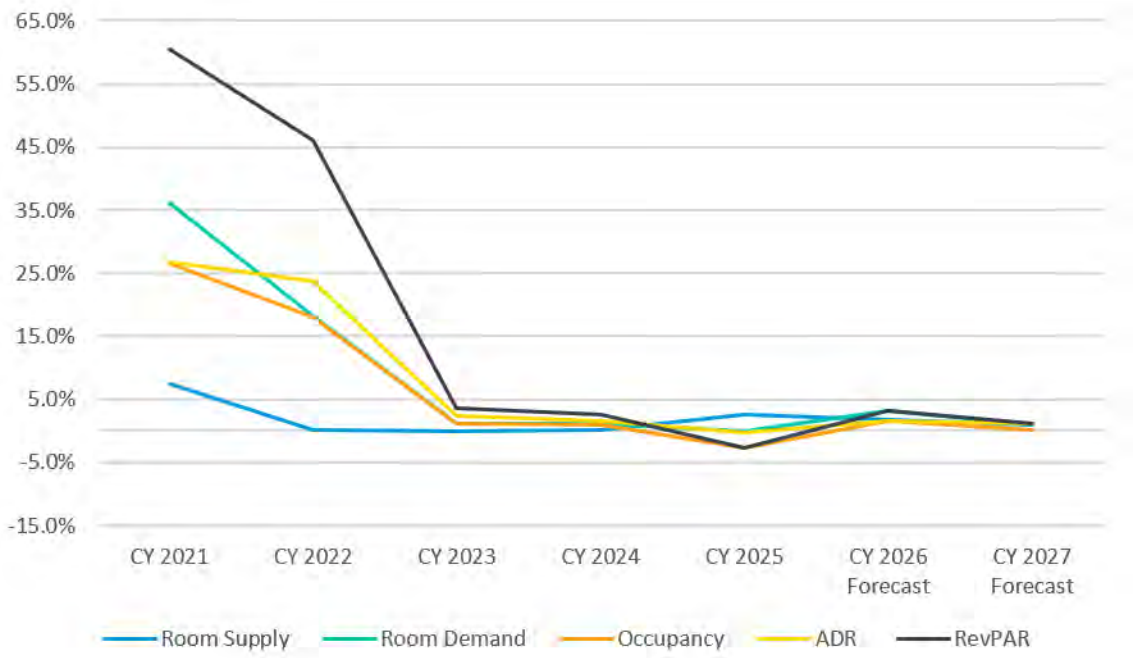
The April 2026 San Diego County Lodging Forecast, prepared for the San Diego Tourism Authority by Tourism Economics, projects moderate growth across the lodging sector in calendar year 2027. Hotel occupancy is forecasted at 73.4 percent, a slight increase from 73.3 percent in the prior year. Room demand is projected to increase by 1.0 percent, while room supply is expected to grow 0.9 percent. Average Daily Rate (ADR) and revenue per available room (RevPAR) are projected to increase by 1.1 percent and 1.2 percent, respectively, contributing to room revenue growth of 2.1 percent. **Figure 12 - Year-Over-Year Percentage Growth in Key Hotel Sector Indicators** depicts the projected growth of these indicators.

The forecast also highlights continued, but moderate growth in leisure, business and group travel in calendar year 2027. While previous forecasts anticipated a gradual return of business travel to pre-pandemic levels, ongoing economic uncertainty and inflationary pressures have slowed the recovery of

business, international, and group travel demand. International travel declined significantly in calendar year 2025, negatively affecting transient occupancy tax receipts; however, leisure and international travel are projected to increase by 3.6 percent and 3.4 percent, respectively, indicating continued improvement in tourism activity[23]. However, elevated inflation and rising fuel costs may prompt consumers to limit discretionary travel spending to prioritize essential purchases.

These trends support the City's transient occupancy tax revenue budget by indicating continued growth in hotel activity, although at a more moderate pace. The projected increase in occupancy, room rates, and overall room revenue provides a basis for continued revenue growth while acknowledging the potential effects of economic uncertainty on travel demand.

Figure 12 - Year-Over-Year Percentage Growth in Key Hotel Sector Indicators



Source: San Diego Tourism Authority; Tourism Economics San Diego County Lodging Forecast, April 2026.

	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025	CY 2026[1]	CY 2027[1]
Hotel Sector							
Avg. Occupancy	61.5%	72.6%	73.4%	74.2%	72.2%	73.3%	73.4%
Avg. Daily Rate	$ 165.55	$ 205.01	$ 209.99	$ 213.19	$ 212.85	$ 216.16	$ 218.64
Rev PAR[2]	$ 101.83	$ 148.75	$ 154.20	$ 158.10	$ 153.77	$ 158.51	$ 160.46
Room Demand (growth)	36.1%	18.2%	1.2%	1.1%	-0.1%	3.2%	1.0%

Source: San Diego Tourism Authority; Tourism Economics San Diego County Lodging Forecast, April 2026

[1] Forecast - Tourism Economics, April 2026

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

[23] San Diego County Lodging Forecast. Tourism Economics. April 2026. Page 25.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for total Transient Occupancy Tax (TOT) revenue allocated to the General Fund is $169.7 million, or 7.5 percent of the General Fund revenue budget. This represents a decrease of $607,000, or 0.4 percent, from the Fiscal Year 2026 Adopted Budget and a decrease of $1.2 million from the $170.9 million previously forecasted in the Outlook due to an updated Fiscal Year 2026 projected base.

The Fiscal Year 2027 Adopted Budget assumes General Fund TOT growth of 2.1 percent over the Fiscal Year 2026 projected base. While the Fiscal Year 2027 Adopted Budget is relatively flat compared to the Fiscal Year 2026 Adopted Budget due to lower receipts collected in the first half of Fiscal Year 2026, the projected growth is consistent with the lodging forecast and improvement in tourism activity observed during the last quarter of Fiscal Year 2026. The projection balances economic uncertainty, inflationary pressures, and elevated travel costs, which may constrain discretionary travel spending and moderate the pace of recovery in business, international, and group travel demand.

Total Fiscal Year 2027 TOT revenue is projected at $322.7 million, of which $153.0 million is allocated outside the General Fund for designated purposes, 4.0 cents for promoting the City as a tourist destination, and 1.0 cent for any purpose approved by the City Council. Additional information regarding these allocations is provided in the Special Promotional Programs department budget section in Volume II.

Franchise Fees

Background

General Fund Revenues
$105.7 million

Percent of General Fund Revenues
4.7 percent

Franchise Fee revenue makes up 4.7 percent of the City's General Fund revenue budget. Franchise fee revenue is generated from agreements with private utility companies in exchange for the use of the City's rights-of-way. The largest of the franchise fee payers in the City are San Diego Gas and Electric (SDG&E), Cox Communications, Spectrum TV, AT&T U-verse, California American Water (Cal AM), and Energy Center San Diego (ECSD) for temperature controlled chilled water. In addition, the City collects franchise fees from private refuse haulers that conduct business within the City limits. Revenue from agreements with SDG&E, cable companies, Cal AM and ECSD is based on a percentage of gross sales, while revenue from refuse haulers is based on tonnage collected.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget includes $105.7 million in Franchise Fee revenue, which represents a decrease of $717,000, or 0.7 percent, from the Fiscal Year 2026 Adopted Budget and an increase of $6.6 million from the Outlook, based on SDG&E's certified calendar year 2025 franchise fee statement received in Fiscal Year 2026.

SAN DIEGO GAS & ELECTRIC: SDG&E is the single largest generator of franchise fee revenue in the General Fund and remits 3.0 percent of the gross sales of gas and electricity within the City of San Diego. Based on City Charter Article VII: Section 103.1a, revenue from SDG&E is split between the General Fund (75.0 percent) and the Environmental Growth Funds (25.0 percent).

The General Fund Fiscal Year 2027 Adopted Budget includes $70.3 million for SDG&E franchise fee revenue. This estimate is based on SDG&E's certified calendar year franchise fee statement and assumes 1.0 percent growth to reflect historical energy consumption trends. To preserve General Fund resources for existing City services, the Fiscal Year 2027 Adopted Budget, permitted by the applicable City Council resolutions, temporarily suspends the $7.0 million Climate Equity Fund allocation and the Energy Independence Fund allocation, representing the General Fund's share of the minimum 20.0 percent of the Bid amount,

calculated at $88,000. Additionally, consistent with the City's franchise agreement with SDG&E, the Fiscal Year 2027 Adopted Budget reflects the discontinued $585,000 allocation in electric franchise bid payment. Electric franchise bid payments concluded in Fiscal Year 2026 and are not scheduled to resume until Fiscal Year 2031, subject to renewal of the franchise agreement.

Franchise fee revenue remains sensitive to changes in energy consumption, weather, utility rates, and broader energy market conditions. Further revenues may also be affected by rate adjustments approved by the California Public Utilities Commission (CPUC) through SDG&E's General Rate Case process.

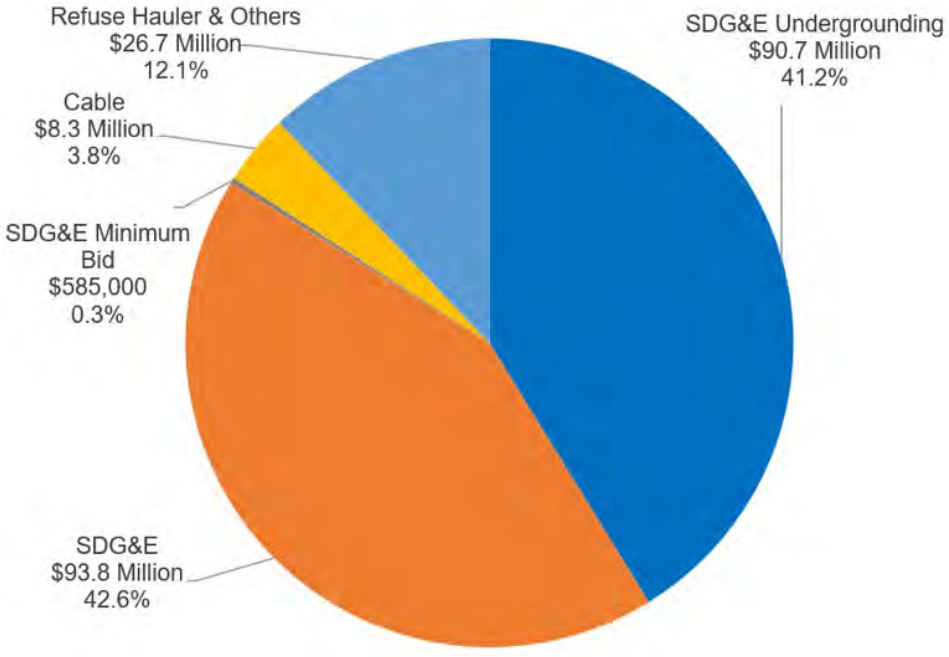
Separately, the Fiscal Year 2027 Adopted Budget includes $90.7 million in SDG&E undergrounding utility franchise fee revenue, budgeted in the Underground Surcharge Fund to support the undergrounding of electric distribution infrastructure within the City's right-of-way. An additional $23.4 million in franchise fee revenue is allocated to the Environmental Growth Funds (EGF), which supports park and open space maintenance, debt service for open space acquisitions, and stormwater mitigation.

CABLE COMPANIES: The Fiscal Year 2027 Adopted Budget for cable franchise fee revenue is $8.3 million and is based on updated Fiscal Year 2026 projections. The Adopted Budget assumes a decrease of 7.6 percent, reflecting historical revenue trends and continued declines in subscriptions for traditional cable providers as consumers continue to transition to alternative media platforms.

REFUSE HAULERS AND OTHER FRANCHISES: The Fiscal Year 2027 Adopted Budget for refuse haulers and other franchise fee revenues is $26.7 million and is based on updated Fiscal Year 2026 projections. The City anticipates $15.1 million from refuse collection fees, $2.7 million in revenue related to the Police Department's vehicle tow program, $240,000 in revenue from the EDCO facilities, and $879,000 from other franchise fee sources, including revenue from California American Water (Cal AM) and Energy Center San Diego (ECSD) Temp Controlled Water. Also, included is an allocation for the General Fund of $7.8 million, associated with the Sycamore Facility franchise fee.

Figure 13 - Franchise Fee Revenue Breakdown depicts the composition of total franchise fee revenue.

Figure 13 - Franchise Fee Revenue Breakdown



Property Transfer Tax

Background

Property Transfer Tax makes up 0.5 percent of the General Fund revenue budget. The Property Transfer Tax is levied on the sale of real property. The County of San Diego collects $1.10 per $1,000 of the sale price when any real property is sold. The City is credited $0.55 per $1,000 against the County's charge, giving both the County and City each $0.55 per $1,000 of the sale price. The County collects funds from the sale of real property within City limits and transfers them to the City monthly.

General Fund Revenues
$12.0 million

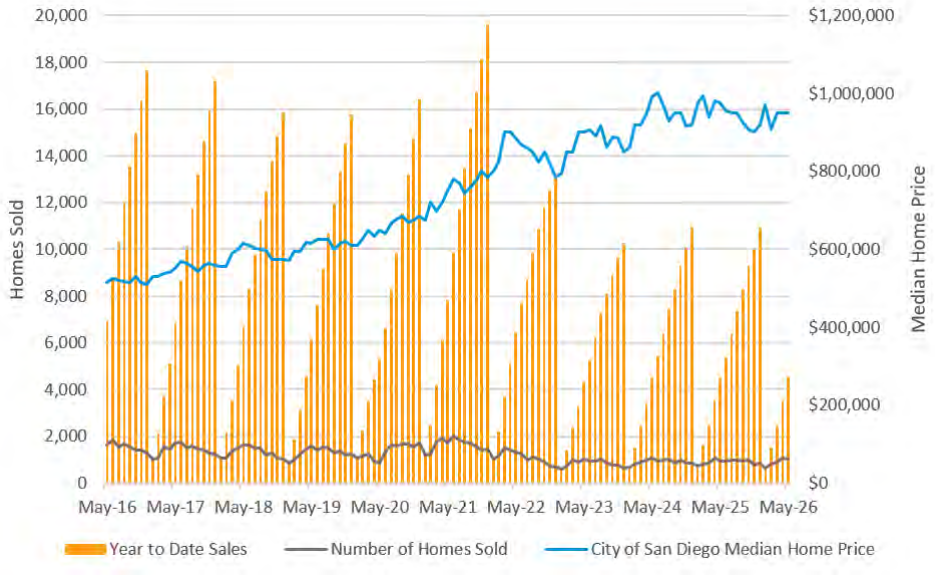
Percent of General Fund Revenues
0.5 percent

Economic Trends

The primary economic indicators influencing property transfer tax revenue are home sales activity and home prices, which directly affect the volume and value of taxable property transactions. Unlike property tax revenue, which typically reflects changes in real estate market conditions after a 12- to 18-month lag, property transfer tax revenue reflects current housing market activity.

Housing market conditions are expected to remain measured through calendar year 2026 as elevated mortgage interest rates and persistently elevated home prices continue to moderate housing affordability and home sales activity. As discussed in the San Diego Economic Environment section, the City's housing market has experienced modestly lower home sales activity in calendar year 2025 while home prices remained elevated. Although mortgage interest rates saw a relative ease towards the end of calendar year 2025, borrowing costs remain elevated and are expected to continue tempering housing market activity through calendar year 2026 and inform the Fiscal Year 2027 revenue forecast. As of May 2026, the City recorded 4,489 home sales year-to-date in calendar year 2026, an increase of 0.9 percent compared to the same period last year, when 4,447 sales were recorded. The median home price was $950,000 in May 2026, representing a decrease of 2.6 percent compared to the May 2025 median home price of $975,000. While transaction activity has increased compared to the prior year, median home prices have remained elevated, reflecting continued demand and limited housing inventory. These conditions support a more measured property transfer tax revenue budget. **Figure 14 - City of San Diego Home Sales** illustrates these housing market trends.

Figure 14 - City of San Diego Home Sales



Source: HDLCC®

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for Property Transfer Tax revenue is $12.0 million, which represents an increase of $143,000, or 1.2 percent, from the Fiscal Year 2026 Adopted Budget. The increase reflects slightly higher-than-anticipated property transfer tax receipts received to date in Fiscal Year 2026, which increased the projected base for Fiscal Year 2027.

The Fiscal Year 2027 Adopted Budget assumes modest growth in property transfer tax revenue, reflecting expectations for measured housing market activity amid elevated mortgage interest rates and affordability challenges. These factors may continue to influence home sales activity, as elevated home prices and borrowing costs may limit housing inventory and affordability, as discussed in the Economic Trends section. The budget also reflects recent property transfer tax collections, which have shown a positive year-to-date trend as of May 2026 for calendar year 2026.

Property transfer tax revenue remains sensitive to changes in housing market conditions, including interest rates, home prices, and transaction activity.

As noted in the property tax section, the Federal Open Market Committee (FOMC) maintained the federal funds rate target range at 3.50 to 3.75 percent following its June 17, 2026 meeting.[24] While stable interest rates may reduce uncertainty in the housing market, borrowing costs remain elevated compared to recent years and may continue to influence buyer and seller activity. Changes in the federal funds rate and broader market conditions in calendar year 2026 could impact Fiscal Year 2027 property transfer tax receipts.

Licenses and Permits

General Fund Revenues
$57.8 million

Percent of General Fund Revenues
2.6 percent

Background

The Licenses and Permits category includes revenues that recover costs associated with regulating activities, as well as business certificate fees, rental unit certificate fees, parking meter collections, alarm permit fees, and special event permits.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for licenses and permits is $57.8 million, or 2.6 percent of the General Fund revenue budget. This represents a decrease of $4.6 million, or 7.4 percent, from the Fiscal Year 2026 Adopted Budget. The net decrease is primarily attributed to the following:

- $8.1 million decrease in Balboa Park paid parking revenue due to the elimination of the paid parking program, effective December 31, 2026.
- $1.1 million decrease in Cannabis Business Tax associated with a decrease in gross receipts reported by retail outlets. Although the City Council approved an increase in the tax rate to 10.0 percent effective May 1, 2025, the additional revenue has been offset by a continued decline in reported gross receipts.
- $4.7 million increase in the Short-Term Residential Occupancy (STRO) program, reflecting the program's two-year license renewal cycle.

[24]Federal Reserve issues FOMC Statement. Press Release. June 17, 2026.

Fines, Forfeitures, and Penalties

General Fund Revenues
$45.9 million

Percent of General Fund Revenues
2.0 percent

Background

The Fines, Forfeitures, and Penalties category includes revenue generated from the violation of laws or regulations, such as California Vehicle Code violations, City parking and ordinance violations, negligent impounds, collection referrals, and litigation awards.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for fines, forfeitures, and penalties revenue is $45.9 million, or 2.0 percent of the General Fund revenue budget. This represents an increase of $103,000, or 0.2 percent, from the Fiscal Year 2026 Adopted Budget.

The net increase is primarily attributed to right-sizing the parking citation revenue budget to align with parking meter operations and enforcement activity based on recent trends.

Revenue from Money and Property

General Fund Revenues
$96.7 million

Percent of General Fund Revenues
4.3 percent

Rents and Concessions

Revenue from Money and Property is primarily comprised of rents and concessions revenue generated from Mission Bay Park, Balboa Park, City Pueblo Lands, and Torrey Pines Golf Course, as well as interest and dividend earnings. The largest component of this category is revenue from Mission Bay Park rents and concessions, the majority of which is generated through leases with Sea World, Marina Village, and the hotels and marinas within Mission Bay Park. Another significant source is lease revenue from the Midway/Frontier property.

Per City Charter Section 55.2, the first $20.0 million of Mission Bay rents and concessions is retained in the General Fund. Revenue in excess of this threshold is allocated to the San Diego Regional Parks Improvements Fund and the Mission Bay Park Improvements Fund. The San Diego Regional Parks Improvements Fund receives 35.0 percent of revenues in excess of the threshold amount or $3.5 million, whichever is greater, with the remaining amount allocated to the Mission Bay Park Improvements Fund.

Interest and Dividends

In accordance with the City Charter and authority granted by the City Council, the City Treasurer is responsible for investing the City's cash assets, exclusive of City Pension Trust Funds. Except for certain bond funds, all City funds are pooled and invested together in the City Treasurer's Pooled Investment Fund (Fund) to manage the City's cash flow requirements. Fund investments must comply with the City Treasurer's Investment Policy and the State of California Government Code guidelines and restrictions. The maximum maturity of any investment may not exceed five years. The selection of an investment is based on safety, liquidity, risk, interest rate environment, and the cash flow requirements of the City. Deviations in returns from one fiscal year to the next can generally be attributed to changes in market interest rates or the amount invested during the fiscal year. Past interest earnings performance is no guarantee or indicator of future results. Interest earnings are allocated to the participating City funds based on their pro rata share of cash balances.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for revenue from money and property is $96.7 million, or 4.3 percent of the General Fund revenue budget. This represents a net increase of $10.9 million, or 12.6 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily attributed to the following:

- $5.1 million in higher interest earnings from pooled investments associated with the issuance of a Tax and Revenue Anticipation Note.
- $4.3 million increase in the transfer from the Golf Enterprise Fund to the General Fund through a higher land use fee for City-owned golf properties.

Revenue from Federal & Other Agencies

Background

General Fund Revenues
$11.8 million

Percent of General Fund Revenues
0.5 percent

Revenue from Federal and Other Agencies includes federal grants and reimbursements for City services such as court crime lab revenue, urban search and rescue, and service level agreements.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for Revenue from Federal and Other Agencies is $11.8 million, or 0.5 percent of the General Fund revenue budget. This represents a net decrease of $600,000, or 5.3 percent, from the Fiscal Year 2026 Adopted Budget. This net decrease is primarily due to the following:

- $2.0 million net decrease associated with the removal of one-time revenues from Fiscal Year 2026 related to Fire-Rescue strike team deployments, grant revenue, and reimbursements that supported the maintenance of beach fire rings.
- $1.0 million increase in grant reimbursements to support wildfire risk reduction efforts.
- $600,000 increase associated with a cost-sharing Joint Partnership Agreement with the County of San Diego to support operations of select reservoirs.

Charges for Current Services

Background

General Fund Revenues
$374.7 million

Percent of General Fund Revenues
16.6 percent

Charges for Current Services revenue is generated by payments for services provided to the public and other City funds. This category includes General Government Services Billing (GGSB) revenue and Transient Occupancy Tax (TOT) allocations used to reimburse General Fund expenditures. GGSB revenue is generated through the annual allocation of central service costs to City departments, while TOT revenue reimburses departments for expenditures supporting visitor-related facilities.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for charges for current services revenue is $374.7 million, or 16.6 percent of the General Fund revenue budget. This represents a net increase of $43.8 million, or 13.2 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily attributed to the following:

- $14.6 million increase in TOT reimbursements to support eligible expenditures in General Fund Departments.
- $6.0 million increase to General Government Services Billing revenue to reimburse for the core centralized support functions within the General Fund.
- $3.8 million increase in revenue to support the City's “Ready, Set, Grow San Diego” tree planting program.
- $3.7 million in reimbursements from the Road Maintenance and Rehabilitation Account (RMRA) to support the implementation of the City’s Speed Management Plan and the Multi-Modal team.
- $2.9 million in Opioid Settlement funds for the operation of an opioid-focused shelter and the Intervention Services Team.

- $2.7 million increase in reimbursements from the Environmental Growth Funds (EGF) for eligible expenditures
- $2.2 million increase associated with the restructure of the Office of Labor Standards & Enforcement, which allows for the leverage of grant and penalty funds.
- $2.0 million increase to align the revenue budget with Fire-Rescue's support for the Junior Lifeguard Program, Paramedic School, EMS continuing education, support to Petco Park, and other programs.
- $1.9 million in reimbursements for public safety overtime expenditures related to security and traffic control at special events.

Transfers In

Background

General Fund Revenues
$111.6 million

Percent of General Fund Revenues
4.9 percent

The Transfers In revenue category includes revenues received by the General Fund from other non-general funds, including the 1.0 cent Transient Occupancy Tax (TOT) transfer, the Safety Sales Tax transfer, and Gas Tax revenue.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for Transfers In is $111.6 million, or 4.9 percent of the General Fund revenue budget. This represents a decrease of $9.8 million, or 8.1 percent, from the Fiscal Year 2026 Adopted Budget. This net decrease is primarily attributed to the following:

- $8.1 million decrease associated with the removal of one-time revenue included in the FY 2026 Adopted Budget related to anticipated reimbursement from the California Governor's Office of the Emergency Services (CalOES) for the January 2024 winter storm costs.
- $6.5 million decrease in reimbursements from the Solid Waste Management Fund due to a reallocation of debt service from the General Fund to the Solid Waste Management Fund.
- $4.9 million increase in reimbursements from the Fire/Emergency Medical Services Transport Fund for eligible expenditures supporting the City's Emergency Medical Services (EMS) program.

Other Revenue

Background

General Fund Revenues
$3.1 million

Percent of General Fund Revenues
0.1 percent

Other revenue is comprised of library donations, ambulance fuel reimbursements, corporate sponsorships, reimbursement for damage to City property, and other miscellaneous revenues.

Fiscal Year 2027 Adopted Budget

The Fiscal Year 2027 Adopted Budget for Other Revenue is $3.1 million, or 0.1 percent of the General Fund revenue budget. This represents a net increase of $1.0 million, or 44.8 percent, from the Fiscal Year 2026 Adopted Budget. This increase is primarily attributed to $1.0 million in delinquent account overpayments that have not been claimed by individuals and/or businesses. The City Treasurer will establish a process for escheating these overpayments and expects it to be completed in Fiscal Year 2027.

State of California Budget Impacts[25]

On June 29, 2026, Governor Gavin Newsom signed into law the Budget Act of 2026, which appropriates $351.7 billion in State funds, including $251.5 billion from the General Fund, and an estimated $35.2 billion in total reserves for 2026-27.

Per the Governor, the Budget Act of 2026 balances California's General Fund budget for the next two fiscal years, through 2027-28, and lowers future budget deficits. This is primarily due to higher-than-anticipated tax revenue due to higher stock market levels tied to artificial intelligence. The final budget also projects the Budget Stabilization Account (BSA) balance in 2026-27 to be $15.1 billion. In addition to this reserve amount, the budget also includes a projected ending balance of $4.5 billion in the Special Fund for Economic Uncertainties and $9.2 billion in the Public School System Stabilization Account. Additionally, $6.4 billion is set aside to help balance the 2027-28 budget, which brings the combined amount of reserves to approximately $35.2 billion in 2026-27.

The budget includes the addition of 22,700 new childcare spaces; allocates $700.0 million for affordable housing programs, including the Multifamily Housing Program and Low-Income Housing Tax Credit program; and maintains funding for the In-Home Support Services program for in-home care.

The budget also includes $900.0 million for a seventh round of the Homeless Housing, Assistance, and Prevention (HHAP) grant program, contingent on accountability and performance requirements. This is $400.0 million higher than the amount included in the May Revision. Previously, the sixth round of the HHAP program allocated $1.0 billion as part of the 2024-25 fiscal year.

Annual Tax Appropriations Limit (Gann Limit)

In November 1979, California voters approved Proposition 4 (the Gann Initiative) and added Article XIIIB to the California State Constitution. In 1980, the State Legislature added Division 9 (commencing with Section 7900) to Title I of the Government Code to implement Article XIIIB. This legislation required the governing body of each local jurisdiction in California to establish a Tax Appropriations Limit (also referred to as the Gann Limit) on or before June 30 of each year for the following fiscal year. The Tax Appropriations Limit is based on actual appropriations during the State of California Fiscal Year 1978-79 and adjusted each year using population and inflation adjustment factors.

On June 5, 1990, California voters approved Proposition 111, amending Article XIIIB. Proposition 111 allows local jurisdictions to choose among measures of inflation and population growth to compute the adjustment factor. The measures for inflation (price factors) include growth in California per capita income, or growth in the City's gross assessed valuation due to new non-residential construction, while measures for population growth include population growth within the county or city.

The Gann Limit is applicable only to proceeds of taxes and State subventions (unrestricted money received by a local agency from the State). Appropriations not subject to the limit are debt service on voter-approved debt and qualified capital outlays (a fixed asset, including land, with a useful life of more than 10 years and a value that equals or exceeds $100,000).

The San Diego City Council adopted a resolution on June 23, 2026, that established the City's Tax Appropriations Limit for Fiscal Year 2027 at $7,027,534,709. Using the Fiscal Year 2027 Adopted Budget, the appropriations subject to the limit (i.e., proceeds of taxes, excluding debt service on voter-approved debt, of which the City has none, and qualified capital outlays) was calculated to be $1,708,960,564, which is $5,318,574,145 below the Gann Limit.

[25] Governor's Budget Summary - 2026-27. Budget Summary (ca.gov). Released on June 29, 2026. Retrieved July 14, 2026.

In accordance with California Law, Division 9 of the Government Code and Proposition 111 guidelines, the Fiscal Year 2027 Tax Appropriations Limit was set and adopted by June 30, 2026.

FISCAL YEAR **2027**

VOLUME 1
General Fund Expenditures



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

General Fund Expenditures

The Fiscal Year 2027 Adopted Budget for General Fund expenditures is $2.26 billion, representing an increase of $89.2 million, or 4.1 percent, from the Fiscal Year 2026 Adopted Budget. **Table 1 - General Fund Expenditure Summary Fiscal Years 2025 - 2027** represents the change in General Fund expenditures from Fiscal Year 2025 to Fiscal Year 2027. Similarly, **Table 2 - Fiscal Year 2027 General Fund Expenditures** displays the change in General Fund Expenditures from Fiscal Year 2025 to Fiscal Year 2027 by expenditure category.

Table 1 - General Fund Expenditure Summary Fiscal Years 2025 - 2027

	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Total General Fund Budget	2,176,546,411	2,167,433,989	2,256,647,832
Percent Change from Previous Year		0.3%	4.1%

Table 2 – Fiscal Year 2027 General Fund Expenditures (in millions)

Expenditure Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget	FY 2026-2027 Change	Percent Change
PERSONNEL					
Personnel Cost	$ 961.1	$ 961.5	$ 969.4	$ 7.9	0.8%
Fringe Benefits	575.5	602.3	621.2	18.9	3.1%
PERSONNEL SUBTOTAL	**$ 1,536.6**	**$ 1,563.8**	**$ 1,590.6**	**$ 26.9**	**1.7%**
NON-PERSONNEL					
Supplies	$ 31.4	$ 37.3	$ 38.5	$ 1.2	3.3%
Contracts & Services	376.5	344.7	376.8	32.0	9.3%
External Contracts & Services	*236.3*	*251.8*	*264.2*	*12.5*	*4.9%*
Internal Contracts & Services	*140.2*	*93.0*	*112.5*	*19.6*	*21.0%*
Information Technology	57.4	58.2	58.3	0.2	0.3%
Energy and Utilities	66.2	65.5	74.1	8.6	13.1%
Other	4.7	6.0	6.8	0.9	14.4%
Transfers Out	94.6	80.3	100.4	20.2	25.1%
Capital Expenditures	1.9	0.9	1.4	0.6	65.8%
Debt	7.1	10.9	9.7	(1.2)	(11.2%)
NON-PERSONNEL SUBTOTAL	**$ 639.9**	**$ 603.6**	**$ 666.0**	**$ 62.4**	**10.3%**
Total	**$ 2,176.5**	**$ 2,167.4**	**$ 2,256.6**	**$ 89.2**	**4.1%**

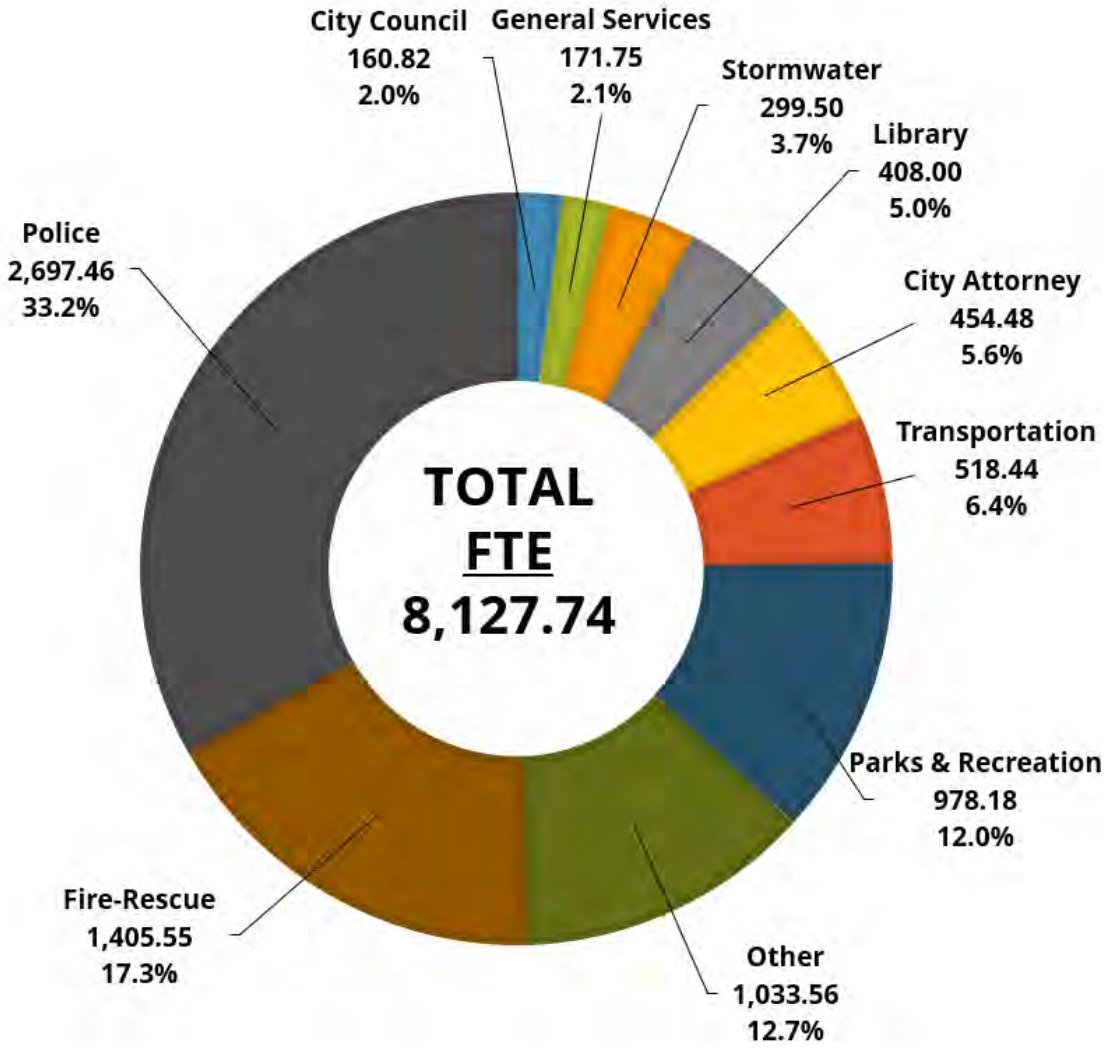
Table 3 - General Fund FTE Position Summary Fiscal Years 2025 – 2027 shows the change in the number of budgeted positions in the General Fund over the last three years.

Table 3 - General Fund FTE Position Summary Fiscal Years 2025 – 2027

	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Total General Fund Budget FTE Positions	8,733.16	8,261.40	8,127.74
Percent Change from Previous Year		-5.4%	-1.6%

Figure 1 – Fiscal Year 2027 General Fund FTE Positions by Department summarizes the Fiscal Year 2027 General Fund FTE positions by department. Only the top nine departments by total budgeted positions are displayed. All other General Fund departments are combined under the Other category. Details on the budgeted FTE positions in the General Fund are included in the Financial Summary and Schedules section of this Volume.

Figure 1: Fiscal Year 2027 General Fund FTE Positions by Department



Note: The Other category includes: City Auditor, City Clerk, City Planning, City Treasurer, Commission on Police Practices, Communications, Department of Finance, Department of Information Technology, Development Services, Economic Development, Environmental Services, Ethics Commission, Homelessness Strategies & Solutions, Human Resources, Office of the IBA, Office of the Mayor, Performance & Analytics, Personnel, and Purchasing & Contracting.

As displayed in **Figure 1 – Fiscal Year 2027 General Fund FTE Positions by Department** above, the Police and Fire-Rescue Departments account for approximately 50.5 percent of the total budgeted positions in the General Fund for Fiscal Year 2027.

The General Fund Fiscal Year 2027 Adopted Budget includes a total of 8,127.74 FTE positions, which reflects a net decrease of 133.66 FTE positions, or 1.6 percent, from the Fiscal Year 2026 Adopted Budget. The net decrease in positions is primarily due to the following:

- Net reduction of 61.59 FTE positions in the Parks and Recreation Department primarily associated with reduced recreation center and swimming pool hours, and reductions in Balboa Park and beach maintenance, including reduced support for restrooms.
- Net reduction of 26.50 FTE positions in the Library Department primarily associated with reductions to operating hours at select branches and the closure of branches for renovations and expansions.
- Net reduction of 12.75 FTE positions in the General Services Department primarily associated with reduced support for the repair and maintenance of City facilities.
- Net reduction of 12.00 FTE positions in the Environmental Services Department primarily associated with the restructure of functions from the General Fund to various Enterprise Funds.
- Net reduction of 11.00 FTE positions in the Fire-Rescue Department primarily associated with the implementation of bomb squad cross-staffing, and reduced support for recruitment, community engagement, and public information efforts.
- Net addition of 17.00 FTE positions in the Police Department primarily associated with supporting parking enforcement in recently expanded parking meter zones.

Personnel Cost

The General Fund Fiscal Year 2027 Adopted Budget includes a total of $969.4 million in Personnel Cost, which reflects a net increase of $7.9 million, or 0.8 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily resulting from:

- $16.1 million increase in overtime expenditures within the following departments:
  - $7.6 million increase in the Fire-Rescue Department primarily to implement recently negotiated salary increases, to align the budget with recent trends, and to support expanded wildfire risk reduction efforts associated with a grant.
  - $5.2 million increase in the Transportation Department primarily to account for negotiated salary increases from recent years and to support the implementation of the Speed Management Plan.
  - $2.6 million increase in the Police Department primarily due to recent trends in special events support and additional training for the Intervention Services Team.
- $8.8 million decrease in Budgeted Personnel Expenditure Savings (BPES), which results in a net increase to personnel costs. BPES is a budgetary tool that is an offset to personnel costs based on estimates of savings attributed to anticipated vacancies, attrition, leaves of absence, and delays in the creation and filling of positions. It is anticipated that savings will be lower in Fiscal Year 2027 due to the net reduction in budgeted positions and recent negotiated wage increases, which have reduced attrition rates.
- $9.5 million decrease in salaries primarily due to the previously noted net decrease in positions associated with reduced recreation center and swimming pool hours, reduction in library branch operating hours and reduced support for facility maintenance.
- $7.5 million decrease in Other Personnel Expenditures within the Police Department primarily associated with holding various positions vacant in order to generate savings, and the prolonged onboarding process for the parking enforcement positions, delaying the filling of those positions.

Fringe Benefits

The Fiscal Year 2027 Adopted Budget for the General Fund includes fringe benefit expenditures totaling $621.2 million, which reflects an increase of $18.9 million, or 3.1 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily due to adjustments in the following fringe benefits:

- $18.2 million increase in the City's Retirement ADC payment primarily due to a liability experience loss largely driven by salary increases that exceeded actuarial assumptions. Additionally, the SDCERS Board adopted additional contributions to fund the plan for the City's missed normal costs and

estimated shortfall due to Police Officer Safety Members who were hired and entered SDCERS after June 30, 2013, under the Tier V benefit, and had their benefit converted retroactively to a Tier IV benefit. Partially offsetting those increases were decreases due to an investment experience gain resulting from investment returns exceeding assumptions, and a change in the proportionate distribution of total pensionable salaries between the General Fund and non-General Funds resulting from position adds, reductions and reorganizations.

- $9.5 million increase in Workers' Compensation associated with revised projected claims due to changes in staffing levels and medical treatment costs.
- $7.2 million decrease in Other Post Employment Benefits associated with the City's plan to utilize the pre-funded CERBT funds to cover a portion of the pay-go costs in the near term as a mitigation action to balance the General Fund budget in Fiscal Year 2027.

For a detailed discussion of fringe benefits, refer to the Citywide Budget Overview section of this Volume.

Table 4 – Fiscal Year 2027 General Fund Fringe Benefits by Fringe Type shows the change in fringe benefits in the General Fund from Fiscal Year 2025 to the Fiscal Year 2027 Adopted Budget, by fringe benefit type.

Table 4 – Fiscal Year 2027 General Fund Fringe Benefits by Fringe Type

Fringe Type	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget	FY 2026 – FY 2027 Change	Percent Change
Fixed					
Long Term Disability	$ 2,777,949	$ 4,048,594	$ 3,443,277	$ (605,317)	(15.0%)
Other Post-Employment Benefits	32,173,942	30,422,061	23,269,213	(7,152,848)	(23.5%)
Retirement ADC	358,910,795	378,052,866	396,300,918	18,248,052	4.8%
Risk Management Administration	10,578,099	12,446,682	11,678,755	(767,927)	(6.2%)
Unemployment Insurance	15,774	758,670	686,811	(71,859)	(9.5%)
Workers' Compensation	31,318,716	37,704,673	47,250,554	9,545,881	25.3%
Fixed Subtotal	**$ 435,775,276**	**$ 463,433,546**	**$ 482,629,528**	**$ 19,195,982**	**4.1%**
Variable					
Employee Offset Savings	$ 6,159,092	$ 5,723,808	$ 5,027,004	$ (696,804)	(12.2%)
Flexible Benefits	102,943,089	102,289,339	102,882,865	593,526	0.6%
Medicare	13,906,546	14,021,222	14,031,620	10,398	0.1%
Retiree Medical Trust	1,441,752	2,255,044	2,833,571	578,527	25.7%
Retirement 401 Plan	2,966,799	3,086,410	3,139,945	53,535	1.7%
Retirement DROP	1,902,793	1,861,460	1,768,317	(93,143)	(5.0%)
Supplemental Pension Savings Plan	10,433,325	9,619,859	8,921,551	(698,308)	(7.3%)
Variable Subtotal	**$ 139,753,397**	**$ 138,857,142**	**$ 138,604,873**	**$ (252,269)**	**(0.2%)**
Fringe Benefits Total	**$ 575,528,673**	**$ 602,290,688**	**$ 621,234,401**	**$ 18,943,713**	**3.1%**

Supplies

The Supplies category includes costs for office supplies, books, tools, uniforms, safety supplies, and building and electrical materials, among others. The Supplies category for the Fiscal Year 2027 Adopted Budget totals $38.5 million, which is an increase of $1.2 million, or 3.3 percent, from the Fiscal Year 2026 Adopted Budget. The net increase is primarily associated with the following adjustments:

- $801,000 increase in the Transportation Department primarily due to supplies for asphalt and cement materials for sidewalk maintenance and addressing the backlog in pothole repair.

- $389,000 increase in the Fire-Rescue Department primarily for particulate blocking hoods to comply with new State legislation AB 1181.
- $277,000 increase in the Stormwater Department due to redistribution of the supplies budget to align with departmental budgetary needs within contracts and capital expenditures.
- $227,000 increase in the General Services Department due to the transfer of janitorial duties for Civic Center Plaza from an outside vendor to City staff.
- $220,000 decrease in the Police Department due to redistributing the supplies budget for ballistic vests to the Capital Expenditures category as assets to meet GASB reporting requirements.

Contracts & Services

The Contracts & Services category is broken down into two categories, External Contracts & Services and Internal Contracts & Services, which provide a clearer presentation of discretionary and non-discretionary contractual expenditures. External Contracts & Services are expenditures paid to outside agencies, consultants, or contractors, such as legal counsel, homeless shelter operations, insurance, rent, and consulting services. Internal Contracts & Services are expenditures that support internal, or enterprise, services provided by departments in one fund to departments in another fund, including refuse disposal fees, vehicle usage and assignment fees, and reimbursements for services provided by one fund to another. The Contracts and Services category for the Fiscal Year 2027 Adopted Budget totals $376.8 million, which is an increase of $32.0 million, or 9.3 percent, from the Fiscal Year 2026 Adopted Budget. This increase includes the following significant adjustments:

A net increase of $19.6 million in **Internal Contracts & Services** primarily associated with the following:

- $12.6 million in equipment replacement and maintenance due to approved vehicle adds being delivered and put in service, inflationary cost increases, and an increase in the cost of providing maintenance and unscheduled repairs primarily in the Police Department.
- $4.4 million in City Services Billed primarily to reimburse inspections performed in the right-of-way for utility permits issued to San Diego Gas and Electric in the Citywide Program Expenditures Department.
- $2.4 million in refuse disposal fees due to a projected fee increase based on a CPI escalator.

A net increase of $12.5 million in **External Contracts & Services** primarily associated with the following:

- $5.2 million in the Homelessness Strategies and Solutions Department primarily due to the creation of an interim shelter focused on opioid use disorders supported by Opioid Settlement revenue, a joint venture with the County to support operating costs of a domestic violence focused shelter, and a net increase in support for homeless shelters and services.
- $2.7 million in the Environmental Services Department primarily to reimburse the Solid Waste Management Fund for costs associated with residents who were still in the process of changing services to a private hauler during the transition year.
- $2.6 million in the Transportation Department primarily due to the tree planting work associated with the Ready, Set, Grow San Diego tree planting program.
- $1.9 million in the Parks and Recreation Department primarily due to the transition of the Balboa Park tram services, increases tied to State-mandated contributions for city parks maintained by Maintenance Assessment Districts, and increased support for the animal services contract with the San Diego Humane Society.
- $1.3 million in the Citywide Program Expenditures Department primarily associated with increases in rates for general liability and excess insurance programs, the 2026 election costs, and anticipated public liability claims reimbursements, offset by a net decrease in rent expenses.

Information Technology

The Information Technology (IT) category includes the costs related to hardware and software maintenance, help desk support, and other IT services. The IT category for the Fiscal Year 2027 Adopted Budget totals $58.3 million, which is an increase of $154,000, or 0.3 percent, from the Fiscal Year 2026 Adopted Budget. This is primarily associated with a net increase in IT non-discretionary costs due to the use of fund balance in the IT Funds during Fiscal Year 2026 to provide relief as a mitigation action in that fiscal year. The increase was partially offset by decreased discretionary costs within departments as they work to limit their spending to only the most critical initiatives.

Following the approval of State Senate Bill 122 on June 29, 2026, California will begin applying sales and use tax to Software-as-a-Service (SaaS) and digital software platforms effective January 1, 2027. Since the bill was passed after the Fiscal Year 2027 Budget was adopted, the potential impacts are not reflected. It is anticipated that the City will experience increased costs for the use of the City's technology and software subscriptions; however, these will be offset by an increase in local sales tax revenues generated from digital sales within the City. The overall impacts of these are unknown at this time and will be closely monitored throughout the year.

Energy and Utilities

The Energy and Utilities category includes the costs of electricity, fuel, gas, and other related expenditures. The Energy and Utilities category for the Fiscal Year 2027 Adopted Budget totals $74.1 million, which is an increase of $8.6 million, or 13.1 percent, from the Fiscal Year 2026 Adopted Budget. This increase is primarily due to the following:

- $5.3 million increase in water service, primarily in the Parks & Recreation Department, associated with a change in the type of rate being used to develop the budget and the implementation of approved rate increases.
- $2.1 million increase in Fleet Fuel/Renewable Diesel, primarily in the Police Department, associated with the increasing per-gallon costs amid current global geopolitical conflicts.

Other

The Other category includes miscellaneous expenditures that do not fall under one of the other expenditure categories. Examples include: preservation of retirement benefits costs, miscellaneous taxes, and transportation allowance. The Fiscal Year 2027 Adopted Budget for the Other category totals $6.8 million, which is an increase of $861,000, or 14.4 percent, from the Fiscal Year 2026 Adopted Budget. The increase is primarily attributed to interest due on the Stormwater WIFIA loan based upon increased draws on the loan proceeds.

Transfers Out

The Transfers Out category includes transfers between City funds, including the transfer of funding for annual debt service payments for outstanding bonds. The Transfers Out category for the Fiscal Year 2027 Adopted Budget totals $100.4 million, which is an increase of $20.2 million, or 25.1 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is primarily due to the following:

- $11.5 million increase in bond principal and interest payments due to annualization of debt service payments for the 2025A Lease Revenue Bonds that were issued in Fiscal Year 2026.
- $9.2 million increase due to the net interest payments for the issuance of a Tax and Revenue Anticipation Note (TRAN).

Capital Expenditures

The Capital Expenditures category for the Fiscal Year 2027 Adopted Budget totals $1.4 million, which is an increase of $564,112, or 65.8 percent, from the Fiscal Year 2026 Adopted Budget. This net increase is

primarily due to the redistribution of the base budget within the Police Department to properly reflect the appropriate financial reporting category. In prior years, the department's budget for low-value assets, such as ballistic vests and tablets, had been recorded in the Supplies and IT categories while the actual expenditures had been recorded in the capital expenditures category. The base budget redistribution now aligns the budget with how those expenditures are reported on the financial statements.

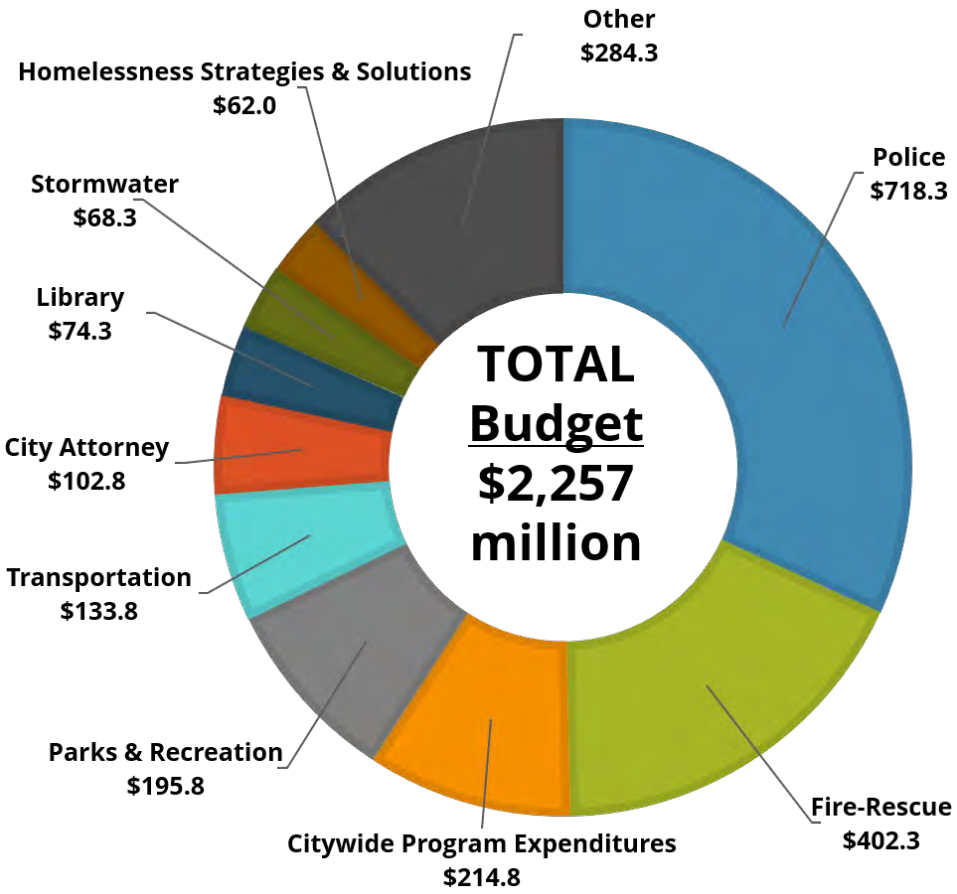
Debt

The Debt category for the Fiscal Year 2027 Adopted Budget totals $9.7 million, which is a decrease of $1.2 million, or 11.2 percent, from the Fiscal Year 2026 Adopted Budget. The debt category includes short- to medium-term capital leases, including Equipment and Vehicle Financing Program leases, IT hardware replacement leases, and energy efficiency loans. The decrease is primarily due to the City making the final payment on a Qualified Energy Conservation Bond in Fiscal Year 2026.

General Fund Departments

Figure 2 - Fiscal Year 2027 General Fund Expenditures by Department summarizes budgeted expenditures by department in the General Fund for Fiscal Year 2027. The nine largest General Fund expenditure budgets, by department, are displayed below. All other General Fund departments are combined in the Other category. For a complete review of expenditures by department in the General Fund, refer to the Financial Summary and Schedules section of this Volume.

Figure 2: Fiscal Year 2027 General Fund Expenditures by Department (in millions)



Note: The Other category includes: City Auditor, City Clerk, City Council, City Planning, City Treasurer, Commission on Police Practices, Communications, Department of Finance, Department of Information Technology, Development Services, Economic Development, Environmental Services, Ethics Commission, General Services, Human Resources, Office of the IBA, Office of the Mayor, Performance & Analytics, Personnel, Public Utilities, Purchasing & Contracting.

Budget Adjustments

The Fiscal Year 2027 Adopted Budget includes various expenditure additions and reductions determined to be critical for balancing this year's budget while maintaining priority services. The Executive Summary of this volume includes a list of the most significant budget additions and reductions included in the Fiscal Year 2027 Adopted Budget. For a full list of adjustments by department, see the Budget Adjustments tables within each department section in Volume II of the budget publication. The Budget Adjustments table lists key program expenditure, revenue, and personnel changes by fund and includes a description of the change.

FISCAL YEAR **2027**

VOLUME 1
Fiscal Policies



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Fiscal Policies

The City of San Diego has established fiscal policies through the City Charter and Council Policies to guide responsible long-range fiscal planning, develop the adopted budget, and establish reserves. The City continues to review existing policies and may adopt new policies as needed to foster responsible fiscal management. The Government Finance Officers Association (GFOA) recommends that local governments follow a financial planning process based upon established financial policies and strategies. Additionally, rating agencies such as Standard and Poor's, Moody's Investors Service, and Fitch Ratings consider fiscal policies that clearly delineate sound financial planning practices when evaluating credit ratings. The policies listed below describe the framework that the City has in place to guide fiscal decision-making. The City's fiscal policies are reviewed regularly to improve fiscal transparency and improve the fiscal strength of the City.

The City's fiscal policies described below are, in most cases, summaries of the City Charter or Council Policy language. This list is not exhaustive and as policies are modified or adopted, they will be incorporated into future budget publications.

Legal Authority (Appropriation Ordinance)

(Charter Section 69)

The City Council will enact an annual Appropriation Ordinance which establishes the legal spending authority for each budgeted fund and/or department based upon the adopted budget.

Five-Year Financial Outlook

(Council Policy 000-02)

The practice of developing the Five-Year Financial Outlook (Outlook) on an annual basis for the City of San Diego began in Fiscal Year 2007, with the first release in November 2006. The most recent Outlook, released in November 2025, continues to examine the City's baseline fiscal condition over the next five years. The Outlook focuses on the General Fund and is an important planning tool for the City. Since its inception, the Outlook has guided the City in developing the budget and served as the basis for the City's long-term, strategic fiscal decision-making. The Outlook continues to communicate and outline the City's fiscal priorities, strengths, and challenges in achieving a balanced General Fund budget.

Interim Financial Reporting

(Charter Sections 39 and 89, Council Policy 000-02)

The Chief Financial Officer provides monthly reports to the City Council detailing the fiscal status of the City by comparing year-to-date actual revenues and expenditures to budgeted amounts.

Additionally, the Department of Finance (DoF) provides the City Council with quarterly budget monitoring reports forecasting the end-of-year financial status and position of the City in relation to the current budget, the annual spending plan established at the onset of each fiscal year, and the status of reserves. Recommendations for appropriation adjustments necessary to maintain balanced revenue and expenditures may be included.

Mid-Year Budget Adjustments

(Municipal Code section 22.0229)

During the fiscal year, after the City has five months of actual budgetary data and the Mid-Year Budget Monitoring Report is projecting a surplus or a deficit relative to the adopted General Fund budget, the Mayor shall report such deficit or surplus to the City Council and provide a recommendation to the City Council, and accompanying budget amendment resolution, to address the reported deficit or surplus. The Mayor may recommend budgeting all, none, or any portion of any projected surplus. The City Council may

approve the Mayor's recommendation or modify such recommendation in whole or in part, up to the total amount recommended by the Mayor, in accordance with Charter section 290(b).

Budget Policy

(Council Policy 000-02)

The City adopted a Budget Policy in March 1962, which was last amended by the City Council on July 11, 2022, to assist the City in achieving its current and future goals in a fiscally responsible and sustainable manner. The Policy guides the creation of the City's budget and outlines standards for revenue generation and the execution of operating and capital budget expenditures as recommended by the GFOA and the National Advisory Council on State and Local Budgeting (NACSLB).

Balanced Budget

(Charter Section 69)

The budget, as proposed by the Mayor and as adopted by the City Council, shall be balanced such that proposed expenditures shall not exceed projected revenues and any other sources to balance the budget. A summary outlining the figures of the budget, that describes the balance between the ensuing year's total expenditures and total revenues, contrasted with corresponding figures for the current year, is presented by the Mayor no later than April 15 of each year, and adopted by the City Council no later than June 15 of each year. The classification of the estimate shall be as nearly uniform as possible for the main divisions of all departments and shall furnish necessary detailed fiscal information.

Basis of Budgeting

The City's budgets for Governmental Funds, such as the General Fund, Debt Service Funds, Special Revenue Funds, and Capital Project Funds, shall be prepared based on the modified accrual basis of accounting (revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the liability is incurred), except that the increase or decrease in reserve for advances and deposits to other funds and agencies shall be considered as additions or deductions of expenditures.

The City's Enterprise Funds and Internal Service Funds shall be prepared on the full accrual basis of accounting for all operating revenues and most operating expenses (revenues are recognized when they are earned, and expenses are recognized when the liability is incurred). Certain expenses for long-term liabilities, such as net pension liability, are budgeted on the modified accrual basis of accounting. The City's operating budget shall exclude unrealized gains or losses resulting from the change in fair value of investments.

Community Projects, Programs, and Services (CPPS)

(Council Policy 100-06)

The City adopted a policy on July 7, 2011, which was last amended by the City Council on July 1, 2023, to establish guidelines and uniform eligibility requirements for the annual appropriation and expenditure of funding for each City Council Office for community projects, programs, and services to be expended at the discretion of each Council member during the fiscal year. Per the CPPS Policy:

- Each year, the Mayor shall include in the Mayor's budget any aggregated, proposed appropriation for City Council Office CPPS fund allocations as a department expenditure.
- The actual appropriation shall be included in the City's annual budget as approved by the City Council.
- The total amount of funding budgeted for annual City Council Office CPPS fund allocations shall be distributed evenly amongst the City Council Offices.

- Upon a Councilmember's request to the Department of Finance, a City Council Office may supplement its annual CPPS fund allocation with estimated non-personnel savings related to the administration of the City Council Office within the current fiscal year.
- Unexpended CPPS appropriations shall be returned to the General Fund at the end of the fiscal year and shall not be carried forward to the following fiscal year.

Capital Improvements Program (CIP) Prioritization

(Council Policy 800-14)

The City's Prioritizing Capital Improvement Program Projects Policy was adopted on January 16, 2007, and last amended by the City Council on December 16, 2022. This policy's goal is to establish a capital planning prioritization process to optimize the use of available resources for projects and to guide an objective methodology that produces equal and equitable outcomes. As noted in the policy, the prioritization of CIP projects should consider legal mandates, as well as social, economic, and geographic factors, to prioritize structurally excluded communities and eliminate disparities.

CIP Transparency

(Council Policy 000-31)

The Capital Improvements Program (CIP) Transparency Policy was adopted on April 5, 2012, and last amended by the City Council on September 22, 2022. This Policy establishes standard requirements to enhance CIP transparency and improve access to publicly available information related to the CIP. It also establishes the framework for making information readily available to stakeholders by using a combination of presentations to the City Council, stakeholder meetings, reports, and updates to the City's website.

Proceeds of Sale of City-Owned Real Property

(Charter Section 77)

Charter Section 77, Proceeds of Sale of City-Owned Real Property, was adopted in April 1941 and last amended by voters in June 2016. This Charter section establishes that all proceeds received from the sale of City-owned real property shall be used exclusively for the acquisition and construction of permanent public improvements, including public buildings and such initial furnishings, equipment, supplies, inventory, and stock as will establish the public improvement as a going concern. Proceeds may also be used to reimburse the General Fund for prior capital expenditures and for the financing costs, if any, associated with the acquisition and construction of such permanent public improvements. The funds may also be used to replace permanent public improvements, but not for their repair or maintenance.

Debt Policy

(City Debt Policy)

The City adopted a Debt Policy in November 2007, which was last amended by the City Council in July 2025. The Policy documents the procedures and goals for the use of various debt instruments to finance City needs and the sound management of the existing debt obligations.

The Debt Policy establishes guidelines to address the following: purpose and needs for financing; credit ratings; types of financing instruments; debt affordability; structure and term of City indebtedness; method of issuance and sale; financing team roles and selection process; refunding of City indebtedness; and post-issuance compliance and administration. The Debt Policy addresses various debt instruments issued by the City typically using joint Powers Authorities, including Lease Revenue Bonds, Revenue Bonds for Water and Sewer Systems, and Commercial Paper Notes. The Debt Policy also addresses debt issued by the City's various Related Entities, including the former Redevelopment Agency (and Successor Agency), Community Facilities Districts (CFDs), Assessment Districts (ADs), and the Tobacco Settlement Revenue Corporation.

Appendices to the Policy include specific policies for Special Districts, which provide uniform guidelines for CFD and AD formation and financing. The Debt Policy appendix also includes Council Policy 800-14 "Prioritizing CIP Projects"; a list of Related Entities; a description of basic legal documents; a glossary of common terms; and the City's Disclosure Practices Controls and Procedures.

Infrastructure Fund

(Charter Section 77.1)

Charter Section 77.1, which established the Infrastructure Fund, was approved by voters in June 2016. This Charter section requires the City to dedicate specific sources of revenue to fund new General Fund infrastructure, such as streets, sidewalks, bridges, and buildings, and their maintenance and repair. Per Charter section 77.1(g), the Mayor may request to suspend this requirement for one fiscal year or for the remainder of a fiscal year, provided that the City Council approves the one-year suspension by a vote of two-thirds.

The calculations to fund the Infrastructure Fund are based upon the following:

Major Revenues Increment – amount equal to 50.0 percent of the year over year growth in property tax revenues, unrestricted General Fund TOT, and unrestricted franchise fees for Fiscal Year 2018 through Fiscal Year 2022.

Sales Tax Increment – an amount equal to the annual change in sales tax revenue when compared to the sales tax baseline of Fiscal Year 2016 actual receipts, adjusted by the California Consumer Price Index (CCPI) for Fiscal Year 2018 through Fiscal Year 2042.

General Fund Pension Cost Reduction – the amount by which the pension cost in the budget for each fiscal year is lower than the pension cost in the base year of Fiscal Year 2016 for Fiscal Year 2018 through Fiscal Year 2042.

Investment Policy

(City Treasurer's Investment Policy)

The City Treasurer's Pooled Investment Fund is comprised of core and liquidity portfolios. The liquidity portfolio is designed to ensure that the projected expenditures and related demands for cash can be met over a six-month period per California Government Code 53646, and the core portfolio is invested to allow for additional liquidity and longer-term growth of principal. The investment process is governed by the City Treasurer's Investment Policy, which is based on the California Government Code and annually presented to the City Treasurer's Investment Advisory Committee for review. The City Treasurer's Investment Policy is finally reviewed and accepted annually by the City Council. The current Investment Policy was effective on January 1, 2026.

Reserve Policy

(Council Policy 100-20)

The City adopted a Reserve Policy in October 2002, which was last amended by the City Council on December 16, 2022. The Policy documents the City's approach to establishing and maintaining strong reserves across the spectrum of City operations, including General Fund, risk management, and enterprise operations. The Reserve Policy also includes a Pension Payment Stabilization Reserve. The City's Reserve Policy serves as a framework to deploy City resources to meet the City's financial commitments and address unexpected future events in a fiscally prudent manner.

General Fund Reserves

The City's Reserve Policy (Council Policy 100-20) includes a funding schedule to achieve the 16.7 percent General Fund Reserve policy goal by Fiscal Year 2030. The Mayor and/or City Council may reevaluate the funding schedule for achieving the General Fund Reserve goal in budget surplus years to accelerate reserve contributions to achieve the reserve goal in a shorter time. Total General Fund Reserves consist of the Emergency Reserve and the Stability Reserve. The Emergency Reserve shall be set at a target level of 8.0 percent by June 30, 2028, and the Stability Reserve shall be set at a target level of 8.7 percent, by June 30, 2030. The reserve amounts shall be based on the percent target level multiplied by the average of the three most recent fiscal years of operating General Fund revenues as reported in the City's Annual Comprehensive Financial Report.

Total General Fund Reserves will be based on, and reconciled to, the fund balance of the General Fund. The sum of the Emergency Reserve, Stability Reserve, and any amounts determined to be Excess Equity, shall equal the sum of unassigned fund balance and amounts restricted for the purpose of maintaining the Emergency Reserve.

Emergency Reserve

An Emergency Reserve will be maintained for the purpose of sustaining General Fund operations in the case of a public emergency such as a natural disaster or other unforeseen catastrophic event. The Emergency Reserve will not be accessed to meet operating shortfalls or to fund new programs or personnel. This reserve may be expended only if an event is determined to be a public emergency by a two-thirds vote of the City Council, when such expenditures are necessary to ensure the safety of the City's residents and their property. In the event this reserve is reduced below the amount established by this policy, the Mayor shall prepare a plan as promptly as conditions warrant to replenish the Emergency Reserve balance to the policy level.

Stability Reserve

A Stability Reserve will be maintained to mitigate financial and service delivery risk due to unexpected revenue shortfalls or unanticipated critical expenditures. The purpose of this reserve is to provide budgetary stabilization and not to serve as an alternative funding source for new programs. The Stability Reserve may be used as a source of one-time funding for critical capital or operating needs. Recommendations to appropriate from the Stability Reserve will be brought forward by the Mayor and will require approval by a majority of the City Council. In the event this reserve is reduced below the amount established by this Policy, the Mayor shall prepare a plan no later than one year from the reserve action to replenish the Stability Reserve balance to the policy level.

Excess Equity

Excess Equity is an unassigned fund balance that is not otherwise designated as General Fund Reserves and is available for appropriation. Excess Equity most commonly results from a non-recurring source of revenue. Consistent with the City Council Budget Policy (Council Policy 000-02) and the use of one-time and ongoing revenues, Excess Equity will be appropriated primarily for unanticipated circumstances, such as a General Fund revenue shortfall, impacting programs included in the current year budget or for one-time priority expenditures. Recommendations for the use of Excess Equity may be brought forward by the Mayor and will require approval by a majority of the City Council.

Pension Payment Stabilization Reserve (Pension Reserve)

A Pension Reserve will be maintained to mitigate service delivery risk due to increases in the annual pension payment, the Actuarially Determined Contribution (ADC).

The Pension Reserve shall only be used to supplement increases in the ADC payment as calculated in the most recent Actuarial Valuation Report (Report) produced by the San Diego City Employees' Retirement System (SDCERS) actuary. The purpose of the Pension Reserve is to provide a source of funding for the ADC when these conditions occur, and the ADC has increased year over year.

Recommendations to appropriate from the Pension Reserve may be brought forward by the Mayor in the annual budget process and will require approval by a majority of the City Council. The budgeting of an amount from the Pension Reserve as described by this policy may occur when the City is faced with an increase in the ADC payment, and as warranted based on the current fiscal conditions of the City. During the adoption of the annual budget, the City Council has the authority to propose the use of the Pension Reserve consistent with the Reserve Policy and the City Charter. In the event the Pension Reserve is reduced below the amount established by this Policy, the Mayor shall prepare a plan no later than one year from the reserve action to replenish the Pension Reserve balance to the Policy level. Until such time that the City has reached the 16.7 percent reserve target for the General Fund Reserves, the Pension Reserve will not be funded or maintained.

Workers' Compensation Fund Reserve

The City will maintain reserves equal to 12 percent of the value of the outstanding claims. A smoothing methodology using the annual actuarial liability valuations for the three most recent fiscal years will be used to determine the value of outstanding claims for purposes of calculating the reserve level.

Public Liability Fund Reserve

The City will maintain reserves equal to 50 percent of the value of outstanding public liability claims. This reserve level recognizes that not all claims will be due and payable at one point in time and that not all claims will be awarded, yet there may be more than one large claim that could require an immediate payment. A smoothing methodology using the annual actuarial liability valuations for the three most recent fiscal years will be used to determine the value of outstanding public liability claims for purposes of calculating the reserve level.

Long-Term Disability Fund Reserve

The City will maintain reserves equal to 100 percent of the value of outstanding long-term disability claims. A smoothing methodology using the annual actuarial liability valuations for the three most recent fiscal years will be used to determine the value of outstanding claims for purposes of calculating the reserve level. The target reserve balance will be maintained to support the feasibility of purchasing an insurance policy to cover this benefit as an alternative to the current practice of self-insurance.

User Fees

(Council Policy 100-05)

The City charges a range of fees for services provided to residents and businesses, such as fees for recreational services, inspections and permits, use of City property, and other services. The User Fee Policy establishes the method for setting up these types of fees, and the extent to which they cover the cost of the services provided, as recommended by the Government Finance Officers Association (GFOA), National Advisory Council on State and Local Budgeting (NACSLB), and Federal Government Office of Management and Budget (Circular A-87).

The User Fee Policy (Council Policy 100-05), which was last amended by the City Council on December 20, 2022, requires that all fees be categorized according to the level of cost recovery (full or partial recovery or be considered as penalties, which would not require a specific cost recovery level). Cost recovery rates shall be determined based upon direct and indirect costs.

According to the current Policy, a comprehensive user fee study and review of the Policy shall be conducted every three to five years. The City completed a comprehensive study of General Fund user fees during Fiscal Year 2025. Category 2 and 3 fee updates were implemented effective April 1, 2025, and Category 1 fee updates were implemented effective July 1, 2025.

FISCAL YEAR **2027**

VOLUME 1
Performance Management



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Performance Management

About Performance Management

The City of San Diego's performance management efforts integrate strategic planning and performance monitoring with the budget process. The goal is to create a more strategically oriented organization that optimizes its operations to serve the City's residents most effectively and efficiently. The City's performance management efforts are designed to build accountability for performance into City services at every level of the organization, as well as improve communication throughout the City and support data-driven decision-making. Performance management helps the City create and adhere to its goals and priorities, while strategic planning helps the City to manage the resources necessary for achieving them.

City Strategic Plan

The City Strategic Plan is an essential component of the City's performance management efforts. It defines the City's mission, vision, operating principles, priorities, and outcomes. These efforts help optimize operations to serve City residents, visitors, and communities in the most effective and efficient ways possible.

Mission and vision statements in the Strategic Plan articulate what the City's purpose is and what it strives to be. The operating principles form the foundation on which City employees perform work. Priority areas are broad topics of focus for the organization. Outcomes define the intended change in the lives of individuals, families, organizations, or communities to be accomplished through the implementation of the Strategic Plan.

The current City Strategic Plan is designed to be evaluated for progress towards City goals. It provides the framework for City employees' activities and gives departments the foundation necessary to develop more detailed tactical plans.

City staff and residents can follow the progress of the City Strategic Plan, with regularly updated metrics, on the City's Strategic Plan Dashboard website (performance.sandiego.gov).

Tactical Equity Plans

In Fiscal Year 2024, Tactical Equity Plans (TEPs) were developed to combine two organizationally mandated processes: tactical planning (business planning) and equity action planning. Together, these processes enhance each department's capability to think through the necessary operational, policy, program, and budget conditions needed to create equal and equitable outcomes for City services. TEPs contain a department's mission, vision, goals, objectives, and key performance indicators (KPIs). TEPs can be viewed on the City's Tactical Equity Plan Dashboard (sandiego.gov/tactical-equity-plan-dashboard), as well as in Volume II of the annual budget document.

The City of San Diego's Key Performance Indicator dashboard (performance.sandiego.gov/budget) provides interactive tables and graphics to visualize performance measures (i.e., KPIs). The performance measures are organized to align with the City Strategic Plan and include department-level KPIs categorized by the City Strategic Plan goals and objectives. The current KPIs for each department can be found in their respective budget pages in Volume II of the annual budget document.



City Strategic Plan

Vision

Opportunity in every neighborhood, excellent service for every San Diegan.

Mission

Every day we serve our communities to make San Diego not just a fine city, but a great city.

Priority Areas

Create Homes for All of Us
Protect & Enrich Every Neighborhood
Advance Mobility & Infrastructure
Champion Sustainability
Foster Regional Prosperity

Operating Principles

Customer Service
We value our residents, customers, and employees by designing solutions and services that put people first.

Equity & Inclusion
We value equity by taking intentional action to create equal access to opportunity and resources.

Empowerment & Engagement
We value a "Culture of Yes" where we empower employees to creatively solve problems and offer solutions.

Trust & Transparency
We value transparency by using data to make better-informed decisions and build trust with the public.

City of San Diego Strategic Plan 2022 performance.sandiego.gov

Priority Areas & Outcomes

To set a clear vision for the City, the City Strategic Plan outlines five key priority areas to help drive City operations, as well as outcomes and expected results that further define the required changes necessary for success.

The City Strategic Plan contains the following priority areas and outcomes:

Create Homes for All of Us

Ensuring every San Diegan has access to secure, affordable housing.

- San Diegans benefit from a diversity of different housing types, with homes that are affordable to everyone in all communities.
- The City helps San Diegans find ways to build housing cheaper, faster, and easier.
- San Diegans live in vibrant communities with healthy homes and access to opportunity.
- San Diegans experiencing homelessness have access to long-term housing with supportive services.
- San Diego's unsheltered residents are quickly placed in stable housing options.

Protect & Enrich Every Neighborhood

Connecting communities to safe public spaces that offer opportunities to learn, grow, and thrive.

- San Diegans, in all communities, are connected to neighborhood assets that anchor community life, foster interaction, and promote well-being.
- Every San Diegan has access to arts and culture opportunities on their own terms. Visitors can discover and experience local culture.
- San Diegans benefit from accessible, convenient, safe, and comfortable recreational spaces in their communities.
- San Diegans have equitable access to a network of libraries, including robust digital services and programming, that are tailored to local needs and interests.
- San Diegans benefit from public safety services that encompass the diverse needs of residents and communities.

Advance Mobility & Infrastructure

Offering high-quality infrastructure and mobility options that are efficient, safe, and convenient.

- San Diegans in all communities, of all ages and abilities, can efficiently get from point A to point B with mobility options that are safe, affordable, and sustainable.
- San Diegans travel on high-quality infrastructure that creates safe and comfortable spaces for people to walk, roll, ride, or drive.

Champion Sustainability

Creating livable, sustainable communities for all San Diegans, now and in the future.

- San Diegans have equitable access to high-quality, healthy, preserved open spaces.
- The City of San Diego provides a built environment that best sustains our natural environment and public health.
- A resilient San Diego that can adapt to, recover from, and thrive under changing climate conditions.
- San Diegans benefit from diligent, innovative waste management.
- The City of San Diego leads by example with zero emission vehicles, net zero emission facilities, and resilient and efficient delivery of services.

Foster Regional Prosperity

Promoting economic growth and opportunity in every community, for every San Diegan.

- San Diego residents and businesses are supported by a strong local economy, with well-paying jobs, economic activity, and opportunities in every community.
- San Diego businesses benefit from programs and funding opportunities that are accessible and equitably distributed.
- San Diegans have economic opportunity from relations with Mexico as a binational trade partner.
- The San Diego region benefits from a thriving, skilled, and educated workforce capable of tackling the challenges and opportunities of tomorrow.
- San Diegans benefit from a passionate, engaged City workforce that provides the highest level of customer service and represents the San Diego community.
- City employees enjoy a culture of great leadership, appreciation, and acknowledgement, with opportunities for learning and development.
- The City provides a clear, unified pathway for career growth and development.

Strategic Goals & Key Performance Indicators

In 2025, the City of San Diego began developing a dedicated, comprehensive performance report to provide additional details and clarity about how the City is performing as an organization. The need and desire for such a publication were affirmed by findings from the Office of the City Auditor's Performance Audit of the City's Key Performance Indicators.

The Citywide Comprehensive Performance Report (CCPR) will bring together performance data from across the organization into a single publication. The report is anticipated to be separated into five series of metrics and performance indicators, which is intended to be released sequentially (rather than all at once) in order to reduce time-to-publication and delay of performance data updates. The report will be released separate from the annual budget document, which is published as a draft version each spring, and as a final version each summer. This will allow important performance information to be considered prior to budgetary decisions.

The Citywide Comprehensive Performance Report is planned to be structured and released according to the following details:

Series	Title	Content	Estimated Release*
1	Overview	Introduction to the publication, the City's KPI Philosophy, performance and metric guidance for readers	Winter 2027
2	City Services	Service level data for select City services	Winter 2028**
3	Department Performance	Key performance indicators for department-level performance	Winter 2028**
4	Citywide Metrics	Key metrics for citywide and cross-departmental performance	Winter 2028**
5	Equity Outcomes	Key disparity and equity outcomes	Winter 2028**

***** Estimated release dates have been extended due to FY2027 Adopted Budget reductions in the Performance & Analytics Department. Additionally, final release dates may be shifted based on resources and other limitations.

**The initial release of these series may only feature a smaller selection of metrics, rather than the complete final set. This approach is intended to help the City meet its estimated publication date and ensure a faster release of key information.

Citywide Key Performance Indicators

In addition to specific priority areas and outcomes outlined in the City Strategic Plan, certain key areas have been identified as both critical for the accomplishment of the City's goals and are highly collaborative in

nature. These goal areas are distinct from other strategic objectives as they rise above the control of a single department and, therefore, require a coordinated effort across multiple departments and stakeholders.

To measure progress and ensure accountability, citywide metrics are currently being established for these goal areas and are targeted for publication within Series 4 of the CCPR. These metrics will serve as quantifiable means to assess the effectiveness of the City's efforts and track progress towards achieving desired outcomes. By monitoring these metrics above the department-level, the City will be able to identify strengths and areas for improvement, as well as make informed decisions to drive continuous progress.

Interim Publication of Key Performance Indicators

As the City develops a more targeted approach to key metrics and indicators, individual department KPIs will remain published in Volume II of the annual budget document. While this current set of KPIs has served as a benchmark resource, future enhancements are planned to ensure greater relevance and timeliness. In the meantime, the City will continue to publish the existing KPIs, providing consistent and reliable information until the Citywide Comprehensive Performance Report is introduced.

As mentioned earlier in this section, Budget KPIs will continue to be available year-round on the City of San Diego's KPI Dashboard (performance.sandiego.gov/budget).

FISCAL YEAR **2027**

VOLUME 1
Budget Equity



The City of SAN DIEGO

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Budget Equity Summary

Public Engagement in the Budget Process

Inclusive public participation practices can build public trust and help government be more responsive to the needs of each community by detailing how budget decisions align department spending with the needs of those communities. In the Budget Equity Summary section, the Division of Race and Equity (DRE), under the IBA (Independent Budget Analyst), discusses how embedding equity considerations in the budget process can assist political leaders (City Council and Mayor) by providing information about how budget and policy decisions can be leveraged to incrementally address disparities, gaps, or deficiencies in each city department.

The City of San Diego is committed to dismantling systemic racism through advancing racial and social equity; this requires a joint commitment and shared prioritization from both the City Council and the Mayor. As the city's chief executive, the Mayor is responsible for appointing department leaders and overseeing daily operations across the City. As the City's legislative body, the City Council holds the power to create and modify policy and adopt budgets. During adoption of the City's budget, the City Council can alter, cut, and/or reallocate portions of the Mayor's Proposed Budget, which is developed to support the operations of each department. DRE is tasked by ordinance with providing the City Council and the public with related analyses and information that are clear, objective, and unbiased. To help operationalize equity through city departments, DRE also partners with the Mayor, executive leaders (Chief of Staff and Branch Chiefs), and directors to assist with implementation of ongoing operations of Tactical Equity Plans, which will be described later in this section.

A baseline understanding of the key terms below is necessary to address institutional racism and address systemic disparities, gaps, and deficiencies. These key terms can also help guide race and equity work across all departments.

- **Equity:** An outcome that occurs when institutional racism and systemic disparities are eliminated, providing everyone with equitable access to opportunity and resources to thrive, no matter where they live or how they identify.
- **Equality:** Each, individual, family, neighborhood, or community is given the same resources and opportunities without recognizing that each person has different circumstances.
- **Equity Lens:** Critical and thoughtful analysis of policy, program, practice, and budget decisions as they relate to equitable outcomes.
- **Equity Opportunity:** When a disparity is identified in a policy, program, practice, or budget decision, an Equity Opportunity emerges to promote equitable outcomes and inclusive access.
- **Equity Implications:** Equity Implications include the impacts budget, policy, and operational decisions on City programs and services, City-owned and leased assets, City neighborhoods, and processes that support City departments in progressing toward desired outcomes. Equity Implications also identify barriers that prevent employees from effectively performing assigned job duties. Equity Implications uses key performance indicators and data to measure progress toward achieving desired outcomes needed to close disparities, gaps, and deficiencies.

To incorporate equity into the budget process and operations, the Department of Finance collaborated with the Division of Race & Equity and the Performance & Analytics Department to guide the implementation of a citywide Operationalizing Equity Model, which incorporates the Budget Equity Framework and the ongoing operations of Tactical Equity Plans. The image below illustrates the sequence of key action steps and processes each department participates in as the city moves towards increased equity.



Tactical Equity Plans: TEP's are a near-term planning document that:

1. Outlines Key strategic priorities, over a 1- to 3-year horizon, for every mayoral department (and a few non-mayoral departments) in the City of San Diego.
2. Applies an equity lens to goals, objectives, and measures of success to identify areas where disparities, gaps, and deficiencies do or do not exist
3. Creates alignment between each department's operational needs and budgetary implications (budget adjustments and ongoing operations in the annual Budget, Five-Year Outlook).

To review the TEP for each Department, scan this image or visit:

https://www.sandiego.gov/tactical-equity-plan-dashboard

SCAN ME

- **Key Performance Indicators (KPIs)**: The Performance & Analytics Department defines KPIs as a specific, specialized type of metric tied to specific goals or objectives, used to analyze progress, success, or failure as departments deliver programs and services to community members.
- **Equitable Outcomes**: Equity is an outcome measured through reviewing metrics and KPIs to advise elected officials on policy, budget, and operational impacts to community members residing in each City Council district. Achieving equitable outcomes is only possible by using quantifiable KPIs to evaluate progress toward the intended results outlined in Volume II by each department.
- **Budget Equity Framework**: The Budget Equity Framework is designed to work together with key terms, training, and tools to prepare City Departments to systematically integrate an Equity Lens into all aspects of the budget and operations/service delivery, including base budgets, adjustment requests (reductions, additions), and unfunded requests. Each Department used an Equity Lens

when requesting budget adjustments during the budget cycle. The Budget Equity Framework is used to prompt Departments to identify systemic disparities, gaps, and deficiencies, and to create Equity Highlights, which are integrated into each department's Budget Narrative in Volume II of the Budget Book and into Budget Review Committee presentations as City Council reviews the Mayor's Proposed Budget each year.

The Budget Equity Framework contains key deliverables that, when paired with Equity Centered Coaching, guide staff toward a process to request budget adjustments aligned with their TEP in each budget cycle and modify existing appropriations and service delivery to achieve department outcomes and KPIs. These deliverables are:

1. A Budget Equity process, where each budget request is filtered through specific equity lens questions for staff to identify disparities.
2. A Budget Equity Impact Statement (BEIS), which is a brief, public-facing summary of how a department's budget addresses identified disparities and how equity highlights demonstrate the work towards equitable outcomes.
3. Equity Highlights, which are an opportunity for departments to highlight how current fiscal year budgets enhanced equity.

A Budget Equity Impact Statement is included for every department in Volume II of the Budget Document to provide a summary describing how each department's budget will impact a specific neighborhood or City staff, in addition to identifying operational impacts and potential unintended consequences. In partnership with the Division of Race & Equity in the Office of the Independent Budget Analyst and the Performance & Analytics Department, City departments will use a data-driven approach to track and measure how their work impacts equity gaps.

- **Equity Implications**: In the IBA Review and Analysis of the Mayor's Draft Budget, DRE provides *Equity Implications* in each department review to provide context on how budget, policy, and operational decisions impact low-moderate income districts (higher poverty rates on average), historically underserved communities, and city employees. *Equity Implications* take into consideration progress towards achieving key performance indicators and the actions needed to close disparities, gaps, and deficiencies.

Budget Equity: Learning & Development and Equity Centered Coaching

The commitment to embed equity in city policy, budget, and operations is only possible through the facilitated trainings, workshops, and programs focused on advancing racial equity, socioeconomic equity, and inclusion in the City of San Diego. The Race & Equity team provides technical assistance to City departments through Equity Centered Coaching to develop equity-driven strategies and identify specific tasks to address disparities, gaps, and deficiencies. As a part of the learning & development curriculum, identified department leaders attend Budget Equity training before developing budget requests. Addressing implicit bias in Budget Equity work is a challenging but important task. All people, even when well-intentioned, have biases that are normal to human functioning. Since biases are often unconscious or implicit, the Race & Equity team provides training and debiasing tools to support the intentional creation of equitable outcomes. All key decision-makers in the budgetary process receive training to understand the role of implicit bias to reduce its impact.

IBA Budgetary Reporting

Equity Implications identified by the Division of Race & Equity are included in IBA reports and comments to draw attention to budget adjustments (reductions, additions) and unfunded requests that align with opportunities to enhance department Tactical Equity Plans. Equity Implications related to budget adjustments are categorized, and adjustments that have organization wide/cross-departmental impacts

are noted. These Equity Implications are integral to decision-making throughout the Budget Development process, as reflected in the Adopted Budget.

Budget Equity to Guide Infrastructure Investments

A focus on achieving equity cannot occur without investments in infrastructure that address historic divestment and that prioritize Capital Infrastructure Projects in distinct neighborhoods that have systemic disparities, gaps, and deficiencies. A core component of the Budget Equity Framework includes using an equity lens to guide infrastructure decisions to support community access to employment, recreation, and education via City assets. These assets span a wide variety of categories and include streets and related right-of-way features; stormwater and drainage systems; water and sewer systems; public buildings, such as libraries; parks, recreational, and community centers; and public safety facilities, such as police, fire, and lifeguard stations. Departments that manage City assets and ongoing investments use capital improvement funds to enhance the quality of life and design for every neighborhood. The Capital Improvements Program (CIP) Budget amended the priority scoring process when adding new projects to the CIP. Updated in December 2022, Council Policy 800-14 includes equity as part of the scoring process. The locations that face the largest barriers based on historical inequities and systemic racism, Communities of Concern, and Structurally Excluded Communities, are identified throughout the budget.

A Structurally Excluded Community is defined as one of the following:

1. A defined neighborhood, census tract, or council district having documented low levels of access to city services or use of city services and programs.
- A defined neighborhood, census tract, or council district where established indicators suggest disparities prevent individuals or communities from participating fully in the economic, social, and political life of the City.
- A defined neighborhood, census tract, or council district impacted by institutional racism and/or historically racialized policies and practices that have maintained unfair racial outcomes.

Budgetary Reporting: Transparency and Community Engagement

Developing a transparent budget process is key, and the budget cycle is complex; therefore, DRE has several values to describe why the Operationalizing Equity Model is used to embed equity into the budget process. The values below can be used to understand the Budget Equity process and Tactical Equity Plans within the Operationalizing Equity Model above.

The primary focus of these equity-centered tools is to dismantle systemic racism by advancing racial and social equity, as each department uses key performance indicators and data individually and collectively to eliminate institutional racism, systemic disparities, gaps, and deficiencies. DRE provides Equity Implications during three stages of the Budget Development process, including Executive Budget Reviews, review and analysis of the Mayor's Proposed Budget, and Budget Review Committee hearings before the City Council. These Equity Implications inform decision-making throughout the Budget Development process as reflected in the Adopted Budget.

Budgetary Equity Values: Encouraging Community Engagement

- **Equity:** Equity is an outcome, used to measure progress made toward addressing systemic disparities, gaps, and deficiencies. Embedding equity work includes differentiating outcomes and experiences by various demographics/neighborhoods, examining how the public accesses City programs and services, monitoring the quality of City-owned and leased infrastructure assets, and processes that support City departments in progressing toward desired outcomes.
- **Transparency (Equality):** Engaging community members is an important aspect of our democratic process. Every community member should be provided with the opportunity to provide input on

how their government functions and spends public dollars. To enhance transparency, "Equity Implications" are provided in the review of each fiscal year's budget to advise City Council and the public about the likely impacts of budget, policy, and operational decisions on inequities in City programs and services.

Note: DRE is tasked with providing the City Council and the public with related analyses and information that are clear, objective, and unbiased.

- **Education:** As the budget process is complex, DRE will conduct yearly workshops to educate the public about how budget decisions and TEP's are used to address systemic disparities, gaps, and deficiencies. This information can assist the public in engaging with elected officials during the budget process.
- **Inclusion:** The goal of inclusion is to make sure that typically underrepresented groups are included in city processes. Most importantly, government should explain the complex budget process to enhance community engagement, build trust, and offer opportunities for individuals to provide context and personal experiences with programs and services that numbers alone cannot capture.
- **Public Engagement:** Community engagement in the city budget process is vital because it aligns how departments implement their budgets with the actual needs within communities. Public Engagement also helps educate the public on difficult trade-offs within the context of a structural budget deficit.

Budget Equity Values are important because they focus on building and sustaining public trust and inclusive connections between City government and the communities most impacted by budget and policy decisions. To foster inclusive dialogue, DRE will provide workshops to community members to learn more about the budget process and the Operationalizing Equity model.

FISCAL YEAR **2027**

VOLUME 1
Debt Obligations



The City of SAN DIEGO

ADOPTED BUDGET

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Debt Obligations

Under the direction of the Chief Financial Officer, with attention to current economic and municipal bond market conditions, priority funding needs, revenue capacity for repayment, and debt affordability, the City executes debt instruments, administers debt proceeds, manages ongoing disclosure and debt compliance, and makes timely debt service payments. As described in the City's Five-Year Capital Infrastructure Planning Outlook, the City's needs include projects that address life, safety, regulatory requirements, and legally mandated needs, or could impact the core operation of a critical facility or asset, as well as others that can improve the quality of life of residents. Close coordination of capital planning and debt planning ensures that maximum benefits are achieved with limited capital funds. Reliance on short-term and long-term financing instruments can facilitate better allocation of resources and increased financial flexibility to meet the City's infrastructure funding needs.

City of San Diego's Outstanding Debt Obligations[1]

Long Term Bond Obligations

Lease Revenue Bonds are lease obligations secured by a lease-back arrangement with a public entity, in which the entity's general operating revenues are pledged to make lease payments that, in turn, pay the debt service on the bonds. These obligations do not constitute indebtedness under the State constitutional debt limitation and are not subject to voter approval.

Payments under valid financing leases are payable only in the year in which usage and occupancy of the leased property is available, and lease payments may not be accelerated. The governmental lessee is obligated to include in its annual budget the lease payments due and payable during each Fiscal Year (FY) in which the lessee has use of the leased property. Lease Revenue Bonds are primarily used to finance General Fund capital projects.

Revenue Bonds are obligations payable from revenues generated by an enterprise activity, such as water or wastewater utilities, public golf courses, or parking facilities. The City's outstanding utility Revenue Bonds are payable solely from the City's Water or Wastewater Enterprise Funds and are not secured by any pledge of ad valorem taxes or General Fund revenues.

Other Outstanding Debt Obligations

Federal and State Infrastructure Loans are an important funding source for capital projects in addition to bonds. State Revolving Funds (SRF) and the federal Water Infrastructure Finance and Innovation Act (WIFIA) programs provide low-cost, long-term loans to local agencies to fund certain public clean water and economic development infrastructure projects. The City is utilizing, or has applied for, SRF funding for various water, wastewater, and stormwater system projects. The City has secured WIFIA loans to finance the Water Utility portion of Phase 1 of the Pure Water Program and critical stormwater infrastructure improvements. Additionally, the City has secured a California Infrastructure and Economic Development Bank (I-Bank) loan to finance the City's organics processing facility.

California Energy Resources Conservation and Development Commission (CEC) Loans are energy conservation loans received for streetlight light-emitting diode retrofits. Repayments are made from the General Fund departments that benefit from the facility improvements.

Capital Leases are utilized by the City to finance various essential equipment and projects via lease-to-own or lease purchase agreements.

The City's Equipment and Vehicle Financing Program (EVFP) provides a mechanism for the lease-purchase of essential equipment and vehicles in addition to pay-as-you-go funding. The repayment terms of the lease purchases and capital leases are typically five to ten years and based on the useful life expectancy of the equipment or vehicles. These purchases include a variety of essential assets and span various lease terms. Examples include refuse packers, service trucks, Information Technology (IT) projects and equipment. In

addition, from time to time, the City enters into capital leases via equipment vendors to finance eligible projects.

As part of the City's Climate Action Plan implementation and Council Policy 900-03: Zero Emissions Municipal Buildings and Operation Policy, the City executed its first Energy Savings Performance Contract with Willdan Energy Solutions and entered into a Tax-Exempt Equipment Lease Purchase (TELP) Agreement with Webster Bank to finance clean energy upgrades across 40 City-owned facilities and approximately 39,000 streetlights. Such upgrades include electrification of 23 buildings, the installation of 1.7 MW of solar generation, and nearly 4 MW of energy storage capacity across 16 buildings. The $112.0 million, 25-year TELP Agreement finances project construction, three years of post-construction operations and maintenance for the installed systems, and three years of performance verification to ensure the guaranteed energy savings are achieved.

Short-term Interim Financings

Commercial Paper Notes provide an as-needed interim borrowing tool to meet the cash flow needs of capital improvement projects. These notes are issued on a short-term basis as capital spending occurs and are generally refinanced with long-term bonds.

In 2017, the City established a Water Revenue Commercial Paper Notes Program to finance Water Utility capital projects. Notes under this program mature within 270 days from issuance and hold short-term interest rates. Program costs and issuance expenses are paid by the Water Utility Fund. The City also established a General Fund Lease Revenue Commercial Paper Notes Program in 2018; however, as of July 1, 2025, the City elected to terminate the General Fund Commercial Paper Notes program.

Tax and Revenue Anticipation Notes (TRANs) were issued by the City on July 1, 2026 in a par amount of $332.0 million at a true interest cost of 2.34 percent, and will be repaid in full on June 30, 2027.

TRANs are short-term notes issued to finance the City's General Fund cash flow requirements in anticipation of receiving tax proceeds and other revenues later in the fiscal year. TRANs bridge timing mismatches and help maintain adequate liquidity for the City's operations. They are payable from and secured by a pledge of certain unrestricted General Fund revenues, including the first revenues received by the City during the fiscal year in which the notes are issued, and are repaid within the same fiscal year they are issued.

Table 1: General Fund Credit Ratings as of June 2026 shows the Issuer Credit Ratings and credit ratings on outstanding General Fund Lease Revenue Bonds and the Stormwater WIFIA Loan.

Table 1: General Fund Credit Ratings as of June 2026

	Fitch Ratings	Moody's Investors Service	Standard & Poor's
Issuer Credit Rating	AA+	Aa2	AA
Outlook	Stable	Stable	Stable
Lease Revenue Bonds and Stormwater WIFIA Loan[2]	AA	Not Rated	AA-
Outlook	Stable	--	Stable

Table 2: Summary of General Fund Debt Obligations summarizes the City's projected outstanding General Fund debt obligations, as of June 30, 2026, and the projected debt service or lease payment for each outstanding issuance for Fiscal Year 2027.

Table 2: Summary of General Fund Debt Obligations[3]

		Principal Outstanding 6/30/2026	FY 2027 Debt/Lease Payment	Final Maturity	Primary Funding Source
Lease Revenue Bonds					
2020A	Convention Center Expansion Refunding Bonds	$23,380,000	$12,097,115	FY 2028	Transient Occupancy Tax
2021A	General Fund CIP Bonds	109,640,000	7,226,475	FY 2051	General Fund
2023A	General Fund CIP Bonds	109,610,000	313,687	FY 2053	General Fund
2024A	General Fund CIP Bonds and Refunding Bonds	206,565,000	14,857,125	FY 2055	General Fund and Safety Sales Tax (2012B Refunding)
2025	Ballpark Refunding Bonds	43,880,000	8,458,375	FY 2032	Transient Occupancy Tax
2025A	General Fund CIP Bonds and Refunding Bonds	608,700,000	44,192,613	FY 2056	General Fund
Total Lease Revenue Bonds		**$1,101,775,000**	**$87,145,390**		
General Fund Supporting Capital Leases					
	Equipment and Vehicle Financing Program	$106,263,026	$27,590,253	FY 2036	Fleet Replacement Fund and General Fund
	Stormwater WIFIA Loan (total not to exceed $359.2 million)	9,840,951	2,263,700	FY 2062	General Fund
	General Electric Street Lights	8,980,064	1,652,635	FY 2033	General Fund
	IT Hardware	2,230,421	1,219,597	FY 2030	General Fund
	TELP Agreement[4]	112,322,766	-	FY 2050	General Fund
Total General Fund Supported Capital Leases		**$272,796,277**	**$32,726,185**		
CEC Loans					
	CEC Loans	$342,764	$162,364	FY 2029	General Fund
Total CEC Loans		**$342,764**	**$162,364**		

Debt Ratio

As outlined in the City's Debt Policy, an important metric that is actively monitored by the Department of Finance is the City's General Fund debt position as a percentage of total General Fund revenues, known as the Debt Ratio. This analysis includes the annual debt service and base rental payments for all General Fund-backed fixed obligations of the City such as lease revenue bonds and capital leases. The analysis excludes debt liabilities of related agencies, debt supported by rates and user charges such as enterprise fund-backed revenue bonds, and revenue securitizations such as tobacco settlement bonds. Moreover, since TRANs are issued and repaid within the same fiscal year, the related debt service is not included in the City's Debt Ratio calculation.

Generally, the City strives to maintain a Debt Ratio below 10.0 percent. Additionally, the City strives to maintain a ratio of short-term annual debt service (debt that matures in 10 years or less) to General Fund revenues below 2.0 percent.

In addition to the Debt Ratio analysis, the City also accounts for pension and Other Post-Employment Benefits (OPEB) costs, which are significant non-discretionary General Fund costs, when calculating the City's overall debt burden (Pension/OPEB Ratio). Taken together, the City strives to maintain the combined Debt Ratio and Pension/OPEB Ratio below 25.0 percent.

In accordance with Section 4.2 of the City's Debt Policy, a debt capacity analysis was undertaken in conjunction with the Fiscal Year 2027 Adopted Budget. Current projections show the General Fund Debt

Ratio and Pension/OPEB Debt Ratio reaching highs of 7.3 percent and 24.6 percent, respectively, over the current Five-Year Financial Outlook period (FY 2027 – 2031).

Additional capital financing needs, reductions in General Fund revenues, and/or increases in pension payments would adversely affect the debt ratios. For more information about debt affordability guidelines, please see the City's Debt Policy.

Enterprise Funds

Table 3: Enterprise Fund Credit Ratings as of June 2026 shows the City's credit ratings on outstanding Enterprise Fund Revenue Bonds and the Water Utility's WIFIA loans.

Table 3: Enterprise Fund Credit Ratings as of June 2026

	Fitch Ratings	Moody's Investors Service	Standard & Poor's
Wastewater System Bonds (Senior Bonds) Outlook	AA Negative	Not Rated --	AA+ Stable
Wastewater System Bonds (Subordinate Bonds) Outlook	AA Negative	Not Rated --	AA Stable
Water System Bonds (Senior Bonds) Outlook	AA- Negative	Aa3 Stable	Not Rated --
Water System Bonds (Subordinate Bonds) Outlook	AA- Negative	A1 Stable	Not Rated --
WIFIA Loans (Subordinate Debt) Outlook[5]	AA- Negative	Not Rated --	Not Rated --

Table 4: Summary of Enterprise Fund Debt Obligations summarizes the City's projected outstanding Enterprise Fund debt obligations, as of June 30, 2026, and the projected debt payment for each outstanding issuance for FY 2027.

Table 4: Summary of Enterprise Fund Debt Obligations[3]Error! Bookmark not defined.

		Principal Outstanding 6/30/2026	FY 2027 Debt/Lease Payment	Final Maturity	Primary Funding Source
Sewer Revenue Bonds, Notes, and State Loans					
2022A	Sewer Revenue Bonds	$157,275,000	$10,943,750	FY 2052	Net Wastewater System Revenues
2024A	Sewer Revenue Bonds	259,185,000	17,399,250	FY 2054	Net Wastewater System Revenues
2026A & 2026B	Sewer Revenue Bonds & Refunding Bonds[6]	495,280,000	67,923,534	FY 2056	Net Wastewater System Revenues
	Sewer State Revolving Fund Loans	541,257,207	10,803,144	FY 2056	Net Wastewater System Revenues
Total Sewer Revenue Bonds, Notes, and State Loans		**$1,452,997,207**	**$107,069,678**		
Water Revenue Bonds and Federal and State Loans					
2016A	Subordinated Water Revenue Bonds[7]	$33,170,000	$2,611,050	FY 2046	Net Water System Revenues
2016B	Subordinated Water Revenue Refunding Bonds[7]	274,030,000	42,030,125	FY 2040	Net Water System Revenues
2018A	Subordinated Water Revenue Bonds	211,990,000	16,023,675	FY 2048	Net Water System Revenues
2020A	Senior Water Revenue Bonds	195,710,000	12,416,550	FY 2050	Net Water System Revenues

		Principal Outstanding 6/30/2026	FY 2027 Debt/Lease Payment	Final Maturity	Primary Funding Source
2020B	Senior Water Revenue Refunding Bonds[7]	64,440,000	9,932,504	FY 2033	Net Water System Revenues
2023A	Senior Water Revenue Bonds	215,965,000	14,184,838	FY 2053	Net Water System Revenues
2025A	Senior Water Revenue Bonds	233,525,000	15,922,375	FY 2056	Net Water System Revenues
2026A	Senior Water Revenue Bonds[8]	-	4,000,000	FY 2057	Net Water System Revenues
	Water State Revolving Fund Loans (total not to exceed $302 million)	71,249,662	9,978,368	FY 2059	Net Water System Revenues
	Water State Revolving Fund Loans (total not to exceed $733.5 million)	634,397,048	12,118,500	FY 2059	Net Water System Revenues
Total Water Revenue Bonds and Loans		**$1,934,476,710**	**$139,217,985**		
Water Revenue Commercial Paper Notes					
	Subordinated Water Revenue Commercial Paper Notes Program (not to exceed $250 million)[7,9]	$129,540,000	$3,000,000	--	Net Water System Revenues
Total Water Revenue Commercial Paper Notes		**$129,540,000**	**$3,000,000**		
Refuse Disposal Enterprise Fund Loans					
	I-Bank Loan[10]	$35,763,369	$2,886,151	FY 2044	Net Refuse Disposal System Revenues
Total Refuse Disposal Enterprise Fund Loans		**$35,763,369**	**$2,886,151**		
Enterprise Fund Supported Capital Leases					
	Environmental Services – Vehicles Lease	$15,523,851	$4,177,927	FY 2031	Solid Waste Management Fund
	Environmental Services – Refuse and Recycling Bins Lease	9,890,660	3,562,497	FY 2036	Solid Waste Management Fund
Total Enterprise Fund Support Capital Leases		**$25,414,511**	**$7,740,424**		

[1] Does not reflect debt obligations of City related entities (examples include City as the Successor Agency to the Redevelopment Agency, Community Facilities Districts, and Assessment Districts). See the City's FY 2025 Annual Comprehensive Financial Report for a complete list of outstanding liabilities of the City and its related entities.

[2] Only Fitch Ratings rates the Stormwater WIFIA Loan.

[3] Principal Outstanding and Debt/Lease Payments are based on established debt service schedules. If debt service schedules are not yet available, Principal Outstanding and Debt/Lease Payments are based on projections at the time of document publication and are subject to change.

[4] In April 2026, the City executed a $112 million, 25-year Tax-Exempt Equipment Lease Purchase (TELP) Agreement with Webster Bank to finance clean energy upgrades at 40 City-owned facilities and approximately 39,000 streetlights as part of its Energy Savings Performance Contract.

[5] In addition to the ratings reflected in this table, the Water System's 2020 Senior Bonds are rated by Kroll Bond Rating Agency with an AA Rating and a Stable outlook as of June 2026 and the Water System's Subordinated Pure Water WIFIA Loans are rated by Kroll Rating Agency with an AA- Rating and a Stable outlook as of June 2026.

[6] In May 2026, the City issued the Public Facilities Financing Authority of the City of San Diego Sewer Revenue Bonds, Series 2026A and Series 2026B in one or more series to refund the 2015 and 2016A Sewer Revenue Refunding Bonds, to achieve debt service savings (subject to market conditions).

[7] In July 2026, the City anticipates issuing Public Facilities Financing Authority of the City of San Diego 2026A Water Revenue Bonds ("2026A Water Revenue Bonds") to partially refund the 2016A, 2016B, and 2020B Water Revenue Bonds to achieve debt

service savings and to pay down a portion of the outstanding Water Revenue Commercial Paper Notes. The 2016B and 2020B Water Revenue Bonds will be fully paid off on August 1, 2026, and $111.2 million of Commercial Paper Notes will be paid down on July 15, 2026.

[8] In July 2026, the City plans to issue the 2026A Water Revenue Bonds with debt service payments to begin in FY 2027.

[9] Figures do not include estimated fees of $1.1 million, which are required for Water Revenue Commercial Paper Notes Program operation.

[10] I-Bank Loan for the construction of an Organic Waste Processing Facility. Debt service payments are paid directly from the Refuse Disposal Enterprise Fund.

FISCAL YEAR **2027**

VOLUME 1
Financial Summary and Schedules



The City of SAN DIEGO

ADOPTED BUDGET

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Financial Summary and Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all this information.



Schedule I

Part I: Summary of General Fund Revenues by Department

Part II: Summary of General Fund Expenditures by Department

This schedule summarizes General Fund revenues and expenditures by department.

Schedule II

Part I: Summary of Revenues by Fund

Part II: Summary of Operating Expenditures by Fund

Part III: Summary of Capital Expenditures by Fund

This schedule summarizes the City's revenues and expenditures by fund type as follows:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds, including Agency Funds and Governmental Grant Funds

Schedule III

Summary of General Fund FTE Positions by Department

This schedule summarizes General Fund FTE positions by department.

Schedule IV
Summary of FTE Positions by Fund

This schedule summarizes the City's FTE positions by fund type as follows:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule V
Summary of Revenues by Category by Fund

This schedule summarizes the City's FTE positions by fund type as follows:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds

Schedule VI
Summary of Operating Expenditures by Category by Fund

This schedule summarizes the City's FTE positions by fund type as follows:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds

Schedule VII
Summary of Revenues, Expenditures, and Fund Balance

This schedule summarizes revenues, expenditures, and fund balances for the City's General Fund and Non-General Funds.

Schedule VIII
Summary of Expenditures for Maintenance Assessment Districts

This schedule summarizes the following information for Maintenance Assessment Districts:

- FTE Positions
- Personnel Expenditures
- Non-Personnel Expenditures

***Note that the actual totals reflected in the Fiscal Year 2025 column of the Financial Summary and Schedules may not add exactly due to rounding.**

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	$ 9,218,959	$ 9,350,965	$ 15,225,191
City Auditor	448	-	24,985
City Clerk	395,930	336,480	403,938
City Council	364,782	628,449	579,070
City Planning	8,712,436	11,156,719	11,842,800
City Treasurer	44,775,942	45,937,578	52,132,597
Communications	819,306	626,062	622,978
Compliance	1,693,665	2,339,397	-
Department of Finance	1,304,199	1,748,420	1,667,488
Department of Information Technology	64,821	-	90,337
Development Services	6,218,814	1,625,065	1,247,963
Economic Development	88,392,122	82,578,333	83,242,348
Environmental Services	2,517,892	4,228,217	7,339,630
Ethics Commission	500	-	-
Fire-Rescue	81,831,861	79,065,299	88,858,332
General Services	4,669,016	4,571,718	4,571,718
Homelessness Strategies and Solutions	34,974,613	53,189,289	61,988,102
Human Resources	1,802,513	875,962	853,183
Library	3,576,411	3,581,274	3,560,867
Major Revenues	1,550,298,500	1,612,542,087	1,661,863,899
Office of the Chief Operating Officer	94,994	-	-
Office of the Commission on Police Practices	27,467	28,775	51,943
Office of the IBA	24,275	-	-
Office of the Mayor	192,663	160,316	135,509
Parks & Recreation	54,826,944	68,838,729	65,685,523
Performance & Analytics	439,653	229,121	591,579
Personnel	43,371	31,878	27,485
Police	62,460,197	73,585,756	76,946,464
Public Utilities	1,856,882	1,845,186	2,445,186
Purchasing and Contracting	1,440,978	704,155	695,370
Stormwater	15,479,922	21,624,282	20,679,781
Sustainability and Mobility	2,224,814	-	-
Transportation	90,779,572	86,004,477	93,273,566
Total General Fund Revenues	**$ 2,071,524,464**	**$ 2,167,433,989**	**$ 2,256,647,832**

Schedule I - Summary of General Fund Expenditures by Department

Department	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	$ 90,268,711	$ 95,815,935	$ 102,835,314
City Auditor	5,455,830	5,889,357	6,097,456
City Clerk	7,670,865	8,224,639	8,098,810
City Council	20,768,920	24,008,007	23,868,143
City Planning	15,487,649	22,236,146	21,134,260
City Treasurer	20,978,378	22,550,210	22,101,495
Citywide Program Expenditures	189,446,301	184,241,897	214,798,507
Communications	7,431,891	7,222,198	5,957,174
Compliance	6,370,417	6,935,060	-
Department of Finance	28,779,070	30,499,554	30,575,767
Department of Information Technology	2,947,113	3,555,982	3,492,221
Development Services	12,784,450	12,557,937	11,585,255
Economic Development	21,504,679	23,928,094	20,421,068
Environmental Services	102,172,885	32,339,470	34,586,497
Ethics Commission	1,891,613	2,052,579	1,983,250
Fire-Rescue	368,351,105	382,679,406	402,260,861
General Services	24,179,208	29,128,611	28,524,366
Government Affairs	1,104,581	-	-
Homelessness Strategies and Solutions	45,070,322	53,821,132	61,988,102
Human Resources	11,330,689	10,824,249	9,854,203
Library	73,610,220	76,655,568	74,310,138
Office of Boards and Commissions	910,189	-	-
Office of the Chief Operating Officer	6,352,450	-	-
Office of the Commission on Police Practices	1,553,239	2,219,128	2,580,965
Office of the IBA	4,046,223	4,651,781	4,910,285
Office of the Mayor	4,007,718	10,324,343	10,204,625
Parks & Recreation	190,584,886	188,754,308	195,764,914
Performance & Analytics	5,286,281	4,703,288	5,705,431
Personnel	16,076,206	16,475,407	16,582,421
Police	691,169,483	703,515,478	718,299,548
Public Utilities	2,143,352	3,125,836	3,126,918
Purchasing and Contracting	10,990,196	12,523,202	12,943,732
Stormwater	63,720,998	64,786,747	68,254,803
Sustainability and Mobility	6,444,981	-	-
Transportation	115,655,313	121,188,440	133,801,303
Total General Fund Expenditures	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund	$ 2,071,524,464	$ 2,167,433,989	$ 2,256,647,832
General Fund Total	**$ 2,071,524,464**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund	$ 1,250,801	$ -	$ -
Climate Equity Fund	2,081,601	1,500,000	-
Community Equity Fund (CEF)	105,024	-	-
Concourse and Park Garages Operating Fund	2,846,777	2,986,732	2,365,756
Convention Center Expansion Administration Fund	13,414,800	12,902,836	13,346,510
Energy Independence Fund	171,008	-	-
Engineering & Capital Projects Fund	187,600,421	167,180,209	171,470,339
Environmental Growth 1/3 Fund	7,881,781	8,732,902	7,880,560
Environmental Growth 2/3 Fund	16,427,049	17,472,803	15,768,120
Fire And Lifeguard Facilities Fund	1,404,166	1,327,425	1,333,300
Fire/Emergency Medical Services Transport Program Fund	134,937,491	131,810,011	144,691,499
Gas Tax Fund	39,045,575	39,324,068	41,301,531
General Plan Maintenance Fund	4,931,647	5,822,300	6,000,000
GIS Fund	5,423,791	5,452,748	5,575,181
Information Technology Fund	81,680,143	83,814,797	83,495,859
Infrastructure Fund	21,057,697	-	-
Junior Lifeguard Program Fund	1,219,005	1,193,420	1,193,420
Local Enforcement Agency Fund	933,644	1,067,227	1,218,475
Long Range Property Management Fund	2,121,380	595,000	595,000
Los Peñasquitos Canyon Preserve Fund	30,620	36,000	-
Low & Moderate Income Housing Asset Fund	8,037,981	1,209,014	1,209,014
Maintenance Assessment District (MAD) Funds	35,886,981	33,088,825	36,095,107
Mission Bay/Balboa Park Improvement Fund	803,867	904,333	-
New Convention Facility Fund	2,816,688	2,901,191	2,988,226
OneSD Support Fund	26,441,540	27,955,462	30,862,368
Parking Meter Operations Fund	12,361,108	28,040,000	25,095,980
PETCO Park Fund	16,909,786	18,495,036	18,496,415
Public Arts Fund	895,964	-	-
Public Safety Services & Debt Service Fund	13,133,841	12,657,066	13,448,105
Road Maintenance & Rehabilitation Fund	39,690,391	36,347,892	39,532,696
Seized Assets - California Fund	456,772	-	-
Seized Assets - Federal DOJ Fund	504,364	-	-
Seized Assets - Federal Treasury Fund	2,426	-	-
State COPS	4,390,380	3,400,000	3,400,000
Storm Drain Fund	5,062,874	5,700,000	5,700,000
Successor Agency Admin & Project - CivicSD Fund	1,357,357	1,934,326	1,934,326
Tax and Revenue Anticipation Notes Fund	-	-	17,148,000
TOT Convention Center	8,465,988	47,672,881	46,018,367
TOT Homelessness	5,872,337	32,602,464	31,978,865
Transient Occupancy Tax Fund	150,103,254	153,553,231	153,329,704
Underground Surcharge Fund	97,723,093	90,001,567	93,686,183
Wireless Communications Technology Fund	10,583,331	12,125,011	12,711,386
Zoological Exhibits Maintenance Fund	21,033,373	21,757,366	22,801,395
Special Revenue Funds Total	**$ 987,098,116**	**$ 1,011,564,143**	**$ 1,052,671,687**

Schedule II – Summary of Revenues by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Capital Project Funds			
Capital Outlay Fund	$ 3,050,401	$ -	$ -
Mission Bay Park Improvements Fund	20,505,487	13,827,783	13,937,918
San Diego Regional Parks Improvement Fund	10,739,828	7,445,729	7,505,033
Transnet Extension Administration & Debt Fund	463,981	462,680	490,950
Transnet Extension Congestion Relief Fund	37,460,168	32,063,724	34,022,835
Transnet Extension Maintenance Fund	14,469,133	13,741,596	14,581,215
Capital Project Funds Total	**$ 86,688,998**	**$ 67,541,512**	**$ 70,537,951**
Enterprise Funds			
Airports Fund	$ 9,041,033	$ 8,892,740	$ 8,892,740
Development Services Fund	122,707,889	144,085,274	160,380,282
Golf Course Fund	42,297,680	30,889,347	34,374,347
Metropolitan Sewer Utility Fund	328,515,696	292,706,203	334,047,186
Municipal Sewer Revenue Fund	513,361,353	323,964,451	399,963,403
Recycling Fund	29,215,834	25,414,856	27,388,372
Refuse Disposal - Miramar Closure Fund	1,660,431	625,000	625,000
Refuse Disposal Funds	68,439,093	72,751,556	73,062,660
Sewer Utility - AB 1600 Fund	28,945,207	22,540,000	22,540,000
Solid Waste Management Fund	(261,153)	148,438,551	145,087,227
Water Utility - AB 1600 Fund	16,438,152	15,950,000	15,950,000
Water Utility Operating Fund	1,041,714,176	942,529,293	1,008,478,276
Enterprise Funds Total	**$ 2,202,075,387**	**$ 2,028,787,271**	**$ 2,230,789,493**
Internal Service Funds			
Central Stores Fund	$ 9,757,440	$ 11,236,451	$ 11,612,451
Energy Conservation Program Fund	6,690,162	6,208,947	6,914,050
Fleet Operations Operating Fund	75,747,252	70,001,821	74,078,225
Fleet Replacement Funds	66,479,584	89,554,560	106,070,422
Publishing Services Fund	1,319,003	1,947,049	1,947,049
Risk Management Administration Fund	16,950,355	20,444,952	20,146,696
Internal Service Funds Total	**$ 176,943,797**	**$ 199,393,780**	**$ 220,768,893**
Combined Revenues Total	**$ 5,524,330,762**	**$ 5,474,720,695**	**$ 5,831,415,856**

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund	$ 2,176,546,411	$ 2,167,433,989	$ 2,256,647,832
General Fund Total	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund	$ 1,347,051	$ 2,125,895	$ -
Climate Equity Fund	1,486,671	-	-
Community Equity Fund (CEF)	3,084,706	89,857	195,575
Concourse and Park Garages Operating Fund	4,344,918	3,785,121	4,262,403
Convention Center Expansion Administration Fund	13,498,899	13,462,336	13,346,510
Energy Independence Fund	3,702,801	300,000	118,292
Engineering & Capital Projects Fund	169,087,688	179,070,372	182,751,272
Environmental Growth 1/3 Fund	12,028,514	10,044,967	7,582,927
Environmental Growth 2/3 Fund	24,445,607	15,151,775	21,491,437
Facilities Financing Fund	1,647,602	-	-
Fire And Lifeguard Facilities Fund	1,331,556	1,327,425	1,333,300
Fire/Emergency Medical Services Transport Program Fund	130,093,200	137,232,995	152,492,192
Gas Tax Fund	42,054,141	39,324,068	41,301,519
General Plan Maintenance Fund	4,173,977	6,822,300	7,020,362
GIS Fund	5,323,225	6,720,010	5,738,219
Information Technology Fund	81,552,671	84,684,741	83,375,838
Infrastructure Fund	21,605,536	-	-
Junior Lifeguard Program Fund	1,294,479	1,025,276	1,448,953
Local Enforcement Agency Fund	1,005,816	1,189,427	1,227,902
Long Range Property Management Fund	949,427	1,783,686	3,482,766
Los Peñasquitos Canyon Preserve Fund	8,374	15,125	-
Low & Moderate Income Housing Asset Fund	13,368,060	57,507,581	67,770,790
Maintenance Assessment District (MAD) Funds	35,145,615	43,041,197	45,747,506
Mission Bay/Balboa Park Improvement Fund	827,233	904,333	99,747
New Convention Facility Fund	2,816,688	2,901,191	2,988,226
OneSD Support Fund	30,304,726	30,954,538	33,999,629
Parking Meter Operations Fund	12,123,898	28,722,645	25,581,613
PETCO Park Fund	20,846,517	19,461,510	18,727,781
Public Arts Fund	152,116	-	-
Public Safety Services & Debt Service Fund	13,101,777	12,657,066	13,448,105
Road Maintenance & Rehabilitation Fund	50,223,581	36,347,892	42,932,696
Seized Assets - California Fund	471,182	803,848	363,147
Seized Assets - Federal DOJ Fund	932,718	1,423,548	1,301,491
Seized Assets - Federal Treasury Fund	1,959,916	30,000	-
State COPS	2,911,783	6,142,672	5,636,080
Storm Drain Fund	5,706,658	5,731,128	5,624,045
Successor Agency Admin & Project - CivicSD Fund	1,357,357	1,934,326	1,934,326
Tax and Revenue Anticipation Notes Fund	-	-	17,148,000
TOT Convention Center	-	47,672,882	10,237,621
TOT Homelessness	-	32,602,464	31,978,865
Transient Occupancy Tax Fund	149,678,931	155,397,265	153,342,268
Underground Surcharge Fund	35,197,814	79,994,908	165,830,397
Wireless Communications Technology Fund	10,889,771	12,581,265	13,264,654
Zoological Exhibits Maintenance Fund	20,980,548	21,757,366	22,801,395
Special Revenue Funds Total	**$ 933,063,746**	**$ 1,102,725,001**	**$ 1,207,927,849**

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Capital Project Funds			
Capital Outlay Fund	$ 6,581,244	$ 4,047,152	$ 161,349
Transnet Extension Administration & Debt Fund	463,981	462,680	490,950
Transnet Extension Congestion Relief Fund	8,185,951	6,900,000	8,264,100
Transnet Extension Maintenance Fund	14,469,132	13,741,596	14,581,215
Capital Project Funds Total	**$ 29,700,308**	**$ 25,151,428**	**$ 23,497,614**
Enterprise Funds			
Airports Fund	$ 9,240,240	$ 10,891,835	$ 11,682,298
Development Services Fund	143,865,116	144,014,897	157,542,986
Golf Course Fund	28,193,604	31,039,009	38,083,421
Metropolitan Sewer Utility Fund	308,760,546	293,835,051	322,965,299
Municipal Sewer Revenue Fund	177,278,433	176,885,724	182,151,687
Recycling Fund	31,208,054	30,728,076	31,572,327
Refuse Disposal Funds	47,356,888	55,964,803	61,891,083
Solid Waste Management Fund	8,565,868	139,380,756	149,479,201
Water Utility Operating Fund	756,883,383	847,768,484	959,699,957
Enterprise Funds Total	**$ 1,511,352,131**	**$ 1,730,508,635**	**$ 1,915,068,260**
Internal Service Funds			
Central Stores Fund	$ 10,224,892	$ 11,403,746	$ 11,686,817
Energy Conservation Program Fund	7,033,075	7,313,779	7,537,809
Fleet Operations Operating Fund	69,953,554	70,144,502	74,706,477
Fleet Replacement Funds	90,483,538	122,716,585	109,376,647
Publishing Services Fund	1,681,123	2,132,055	2,103,254
Risk Management Administration Fund	16,874,393	20,433,736	20,285,343
Internal Service Funds Total	**$ 196,250,575**	**$ 234,144,403**	**$ 225,696,347**
Combined Operating Expenditures Total	**$ 4,846,913,171**	**$ 5,259,963,456**	**$ 5,628,837,902**

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Capital Project Funds			
6th & K-Civic San Diego	$ 6,968,413	$ -	$ -
6th & Market-Civic San Diego	4,002,000	-	-
99B(T)Bonds-Centre City	4,096	-	-
Active Trans In Lieu Fee-Comm Of Concern	-	110,652	28,322
Active Transportation In Lieu Fee	-	55,378	11,563
Barrio Logan	313,504	-	-
Black Mountain Ranch FBA	3,831,451	-	1,000,000
Bus Stop Capital Improvement Fund	575,384	120,000	-
Capital Outlay Fund	790,709	-	-
Capital Outlay-Mission Valley Trans	6,107,294	250,000	249,924
Capital Outlay-Sales Tax	70,675	-	-
Carmel Valley Consolidated FBA	4,625,961	-	-
Carmel Valley Development Impact Fee	2,179,359	510,000	500,000
CH-TAB 2010A (TE) Proceeds	82,799	-	-
CIP Contributions from General Fund	5,970,502	200,000	-
Citywide Fire DIF	272,704	800,000	-
Citywide Library DIF	-	1,000,000	500,000
Citywide Mobility DIF	6,574,126	24,953	-
Citywide Park DIF-Park Def. COC	734,330	2,230,716	2,388,335
Citywide Park DIF-Park Def. Unrestd	416,912	-	2,259,018
Citywide Park DIF-Unrestricted	387,398	-	1,411,308
Clairemont Mesa - Urban Comm	1,179,669	-	191,754
College Area	118,385	1,054,025	406,896
CR-TAB 2010A (TE) Proceeds	20,383	-	-
Debt Funded General Fund CIP Projects	192,258,981	100,300,000	89,030,000
Del Mar Hills/Carmel Vly-Maj D	668,264	-	-
Downtown DIF (Formerly Centre City DIF)	(2,846,109)	-	2,217,861
Encanto Neighborhoods DIF	1,070,590	65,476	-
Excess Redevelopment Bond Proceeds Exp	694,229	-	-
Fairbanks Country Club-Fac Dev	-	2,518	-
Far Bonus-Civic San Diego	715,443	-	-
Fire DIF-Fire Deficient Communities	8,805	-	-
Gen Dyna-Community Improvement	426,144	-	-
Gen Serv - Maint/Impr	61,431	-	-
General Fund WIFIA Loan-Construction	17,102,031	-	-
Golden Hill Urban Comm	93,804	-	-
Kearny Mesa Imprvmnts 20%	380,439	-	-
Kearny Mesa Urban Comm	553,599	500,000	-
La Jolla Urban Comm	155,285	15,000	-
Linda Vista Urban Comm	380,833	236,210	852,795
Lusk-Gen'L Traffic Imprvmts	1,840	-	-
M.M. Senior Ctr-Shapell Cont.	8,435	-	-
Mid City Urban Comm	526,105	42,469	137,365
Mid-City - Park Dev Fund	45,376	-	-
Midway/Pacific Hwy Urban Comm	502,412	-	2,561,000
Mira Mesa - FBA	22,434,531	250,000	1,420,000
Mira Mesa Development Impact Fee	6,108,535	-	-
Mira Mesa Senior Citizen Centr	20,679	-	-

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Miss City Pwy Brdg/S D River	5,607	-	-
Mission Beach Urban Comm	7,214	3,452	-
Mission Valley Urban Comm	307,149	-	800,000
Mitigation Funds for Carroll Canyon Road	63	-	-
Navajo Urban Comm	3,387,438	49,667	4,000
Neighborhood Enhancement-Comm Of Concern	105,467	1,178,174	3,137,381
Normal Hgts/Kensington Maj Dis	6,995	-	-
North Park Urban Comm	1,798,633	670,000	300,000
North University City DIF	2,988,038	-	-
North University City-FBA	397,329	-	-
NP-TAB 2009A (TE) Proceeds	789	-	-
Ocean Beach Urban Comm	61,167	-	-
Otay Mesa Development Impact Fee	22,118	-	572,721
Otay Mesa EIFD Capital Project Fund	5,054,085	6,509,000	9,250,339
Otay Mesa Facilities Benefit Assessment	6,147,319	-	1,200,000
Otay Mesa Local Mobility DIF	(487,917)	-	3,569,631
Otay Mesa/Nestor Urb Comm	1,189,902	570,642	10,000
Otay Mesa-East (From 39062)	1,967,863	-	-
Otay Mesa-Eastern DIF	18,576	-	-
Otay Mesa-West (From 39067)	2,117	-	-
Otay Water District Reimbursement S15018	94,138	-	-
Pacific Beach Urban Comm	47,373	-	30,000
Pacific Highlands Ranch FBA	2,086,602	-	6,680,000
Park Boulevard At-Grade State Approp	629,419	-	-
Peninsula Urban Comm	142,947	37,645	317,820
Private & Others Contrib-Cip	301,108	-	-
Rancho Bernardo-Fac Dev Fund	278,333	-	19,511
Rancho Penasquitos FBA	786,905	-	870,000
Rose & Tecolote Creek Water Quality	30,850	-	-
S.E. San Diego Urban Comm	393,270	137,050	50,907
Sabre Springs-FBA	158,605	-	-
San Ysidro Urban Comm	59,129	-	-
Scripps Miramar Ranch DIF	3,495,126	530,000	80,000
Scripps Miramar Ranch FBA	663,601	-	-
Scripps/Miramar-Major District	3,282	-	-
Serra Mesa - Major District	4,894	-	-
Skyline/Paradise Urban Comm	6,113	-	-
South Mission Beach Storm Drain Srf Fund	380,500	-	-
SR 209 & 274 Coop with State	749,460	-	-
Sub Area-2	635,758	26,173	-
Torrey Highlands	964,725	-	-
Torrey Pines Urban Comm	351,241	-	-
TransNet Estimated Revenue (Memo Only)	-	-	-
TransNet Extension Congestion Relief Fund	29,676,643	25,163,724	25,758,735
TransNet Extension RTCI Fee	1,183,470	5,438,779	8,225,980
UCSD Fire Station	1,142,478	-	-
University City So. Urban Comm	-	2,169	-
Uptown Urban Comm	741,135	171,877	106,072
Capital Project Funds Total	**$ 354,584,796**	**$ 148,255,749**	**$ 166,149,238**

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Enterprise Funds			
Balboa Park Golf Course CIP Fund	$ 157,860	$ -	$ -
Brown Field Special Aviation	334,316	1,500,000	-
Facility Franchse,P&R Libr Districts 4&8	15,882	-	-
Metro SDG&E Utility Relocation	(13,197,068)	-	-
Metro Sewer Utility - CIP Funding Source	218,457,969	117,424,842	171,697,800
Mission Bay Golf Course CIP Fund	163,108	-	-
Montgomery Field Special Aviation	893,951	-	-
Muni Sewer Utility - CIP Funding Source	128,960,995	153,016,481	134,555,327
Purewater (Water) State Approp	14,478,400	-	-
Recycling Fund CIP Fund	580,585	-	-
Refuse Disposal CIP Fund	1,514,795	2,600,000	4,500,000
Solid Waste Management CIP Fund	-	2,232,900	2,132,900
Torrey Pines Golf Course CIP Fund	652,981	-	-
Water SDG&E Utility Relocation	(22,481,452)	-	-
Water Utility - CIP Funding Source	351,760,041	380,027,138	283,713,764
Water Utility Operating Fund	(209)	-	-
Enterprise Funds Total	**$ 682,292,154**	**$ 656,801,361**	**$ 596,599,791**
Grant Government Funds			
Grant Fund - Federal	$ 16,539,213	$ -	$ -
Grant Fund - Other	250,924	-	-
Grant Fund - State	36,649,509	-	-
Grant Government Funds Total	**$ 53,439,646**	**$ -**	**$ -**
Internal Service Funds			
Fleet Services CIP Fund	$ 775,892	$ -	$ -
Internal Service Funds Total	**$ 775,892**	**$ -**	**$ -**
Enterprise Funds			
Antenna Lease Revenue	$ 163,402	$ -	$ -
Carmel Mtn Ranch/Sabre Recreation Center	23,907	-	-
Climate Equity Fund	2,755,898	2,400,000	450,000
Crossroads Redevelopment CIP Contributions Fund	184,070	-	-
Developer Contributions CIP	5,421,132	-	1,166,824
El Cajon Boulevard MAD Fund	3,087	-	-
Environmental Growth 1/3 Fund	306	-	-
Environmental Growth 2/3 Fund	59,991	-	-
Fiesta Island Sludge Mitigation Fund	213,348	-	-
Fire/Emergency Medical Services Transport Program Fund	-	-	1,990,000
Gas Tax Fund	3,356,385	-	-
Infrastructure Fund	6,359,858	-	-
IT CIP Contributions	1,156,175	3,100,000	-
Junior Lifeguard Program Fund	35,888	-	-
Library System Improvement Fund	38,722	10,000	-
Mission Bay Park Improvement Fund	11,091,729	13,177,782	12,919,752
Mission Trails Regional Park Fund	10,819	-	-
NTC RDA Contribution to CIP	175,292	-	-
Parking Meter District - Administration	401,064	-	-
Parking Meter District - Downtown	3,753,043	-	-
Parking Meter District - Uptown	70,450	-	-
Public Art Fund	70,473	-	-

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Public/Private Partnership	14,756	-	-
RDA Contribution to San Ysidro Project Fund	17,539	-	-
Road Maintenance and Rehabilitation Fund	2,977,789	-	5,300,000
San Diego Regional Parks Improvement Fund	6,546,989	7,095,729	6,982,397
Sea World Traffic Mitigation Fund	(285,575)	-	-
State COPS	-	-	3,013,536
Sunset Cliffs Natural Park	75,280	-	-
Talmadge MAD Fund	1	-	-
TOT Convention Center	-	-	18,290,000
Trench Cut Fees/Excavation Fee Fund	262,902	4,470,000	2,470,000
Underground Surcharge CIP Fund	9,043,900	8,433,298	42,751,581
Special Revenue Funds Total	**$ 53,998,618**	**$ 38,686,809**	**$ 95,334,090**
Combined Capital Budget Expenditures Total	**$ 1,145,091,106**	**$ 843,743,919**	**$ 858,083,119**
Combined Operating and Capital Budget Expenditures Total	**$ 5,992,004,276**	**$ 6,103,707,375**	**$ 6,486,921,021**

Schedule III - Summary of Budgeted General Fund FTE by Department

Department	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	423.53	423.48	454.48
City Auditor	24.00	24.00	25.00
City Clerk	52.73	45.17	46.17
City Council	156.77	159.66	160.82
City Planning	92.75	104.25	102.25
City Treasurer	123.25	117.25	117.25
Communications	38.16	33.00	28.00
Compliance	41.00	36.00	-
Department of Finance	140.49	137.00	134.00
Department of Information Technology	4.00	4.00	6.00
Development Services	85.00	73.00	67.00
Economic Development	102.75	96.75	94.75
Environmental Services	328.25	130.73	118.73
Ethics Commission	6.25	6.00	6.00
Fire-Rescue	1,427.75	1,417.87	1,405.55
General Services	185.50	184.50	171.75
Government Affairs	7.00	-	-
Homelessness Strategies and Solutions	16.38	15.00	15.00
Human Resources	69.56	44.00	41.00
Library	484.12	434.50	408.00
Office of Boards & Commissions	4.00	-	-
Office of the Chief Operating Officer	22.68	-	-
Office of the Commission on Police Practices	14.54	12.58	13.15
Office of the IBA	11.00	17.00	17.00
Office of the Mayor	27.27	39.00	37.77
Parks & Recreation	1,120.56	1,039.77	978.18
Performance & Analytics	19.31	17.00	22.00
Personnel	86.49	80.49	77.49
Police	2,691.64	2,680.46	2,697.46
Purchasing and Contracting	69.00	69.00	65.00
Race & Equity	8.50	-	-
Stormwater	305.00	301.50	299.50
Sustainability & Mobility	34.59	-	-
Transportation	509.34	518.44	518.44
Total General Fund Budgeted FTE	**8,733.16**	**8,261.40**	**8,127.74**

Schedule IV - Summary of Budgeted FTE by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund	8,733.16	8,261.40	8,127.74
General Fund Total	**8,733.16**	**8,261.40**	**8,127.74**
Special Revenue Funds			
Concourse and Park Garages Operating Fund	2.00	2.00	2.00
Engineering & Capital Projects Fund	839.40	769.00	735.42
Fire/Emergency Medical Services Transport Program Fund	37.00	38.00	41.00
GIS Fund	11.49	11.27	10.00
Information Technology Fund	50.78	49.00	46.00
Junior Lifeguard Program Fund	1.00	1.00	3.08
Local Enforcement Agency Fund	5.00	5.00	5.00
Maintenance Assessment District (MAD) Funds	24.50	25.25	25.25
OneSD Support Fund	29.25	29.15	29.00
Parking Meter Operations Fund	9.75	9.75	12.75
Transient Occupancy Tax Fund	13.75	12.75	12.75
Underground Surcharge Fund	24.74	24.74	26.63
Wireless Communications Technology Fund	40.00	40.00	40.00
Special Revenue Funds Total	**1,088.66**	**1,016.91**	**988.88**
Enterprise Funds			
Airports Fund	30.25	29.25	29.28
Development Services Fund	690.00	644.00	653.59
Golf Course Fund	122.92	123.17	123.47
Metropolitan Sewer Utility Fund	529.84	529.46	550.49
Municipal Sewer Revenue Fund	439.70	443.39	415.35
Recycling Fund	102.09	49.53	70.28
Refuse Disposal Funds	162.17	160.69	161.73
Solid Waste Management Fund	16.00	317.55	411.41
Water Utility Operating Fund	1,004.21	1,048.90	1,068.65
Enterprise Funds Total	**3,097.18**	**3,345.94**	**3,484.25**
Internal Service Funds			
Central Stores Fund	21.00	21.00	21.00
Energy Conservation Program Fund	30.21	21.50	24.41
Fleet Operations Operating Fund	225.25	232.00	231.84
Publishing Services Fund	9.50	7.50	7.00
Risk Management Administration Fund	94.23	106.23	109.11
Internal Service Funds Total	**380.19**	**388.23**	**393.36**
Other Funds			
City Employees' Retirement System Fund	53.00	50.00	50.00
Other Funds Total	**53.00**	**50.00**	**50.00**
Total Budgeted FTE Positions	**13,352.19**	**13,062.48**	**13,044.23**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund			
Charges for Current Services	**$ 306,467,793**	**$ 330,859,647**	**$ 374,668,511**
Charges for Current Services	306,467,793	330,859,647	374,668,511
Fines Forfeitures and Penalties	**$ 34,441,701**	**$ 45,748,349**	**$ 45,850,579**
Municipal Court	3,099,029	2,975,569	2,975,569
Other Fines and Forfeitures	5,904,234	5,221,117	5,132,017
Parking Citations	25,438,437	37,551,663	37,742,993
Licenses and Permits	**$ 45,412,611**	**$ 62,405,713**	**$ 57,812,995**
Business Tax	24,086,197	29,193,215	28,043,574
Other Licenses and Permits	11,657,312	8,796,996	13,610,265
Parking Meters	-	15,500,000	7,379,654
Refuse Collector Business Tax	1,592,187	1,631,000	1,495,000
Rental Unit Tax	8,076,915	7,284,502	7,284,502
Other Local Taxes	**$ 112,531,544**	**$ 118,380,729**	**$ 117,717,671**
CATV	9,638,174	9,192,915	8,265,275
Other Franchise	17,878,563	16,345,575	11,970,873
Property Transfer Tax	11,373,621	11,884,826	12,027,095
Refuse Collection Franchise	13,815,900	14,669,936	15,136,439
SDGE	59,825,286	66,287,477	70,317,989
Other Revenue	**$ 11,653,642**	**$ 2,163,337**	**$ 3,132,681**
Other Revenue	11,653,642	2,163,337	3,132,681
Property Taxes	**$ 807,079,239**	**$ 844,597,213**	**$ 881,021,758**
Property Taxes	807,079,239	844,597,213	881,021,758
Revenue from Federal Agencies	**$ 456,053**	**$ 526,098**	**$ 7,300**
Revenue from Federal Agencies	456,053	526,098	7,300
Revenue from Other Agencies	**$ 12,303,005**	**$ 10,694,748**	**$ 11,812,340**
Motor Vehicle License Fees	2,186,377	1,384,746	1,596,750
Revenue from Other Agencies	10,116,628	9,310,002	10,215,590
Revenue from Use of Money and Property	**$ 80,113,935**	**$ 85,817,212**	**$ 96,668,569**
Interest and Dividends	(6,491,071)	5,500,000	11,337,561
Mission Bay	48,738,391	41,273,512	41,442,951
Other Rents and Concessions	26,302,775	28,716,089	33,454,666
Pueblo Lands	11,563,840	10,327,611	10,433,391
Sales Taxes	**$ 372,287,163**	**$ 374,533,252**	**$ 386,667,688**
Sales Tax	372,287,163	374,533,252	386,667,688
Transfers In	**$ 123,157,470**	**$ 121,450,561**	**$ 111,637,397**
Transfers In	123,157,470	121,450,561	111,637,397
Transient Occupancy Taxes	**$ 165,620,308**	**$ 170,257,130**	**$ 169,650,343**
Transient Occupancy Taxes	165,620,308	170,257,130	169,650,343
General Fund Total	**$ 2,071,524,464**	**$ 2,167,433,989**	**$ 2,256,647,832**
Total General Fund	**$ 2,071,524,464**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund			
Charges for Current Services	**$ 1,147,370**	**$ -**	**$ -**
Charges for Current Services	1,147,370	-	-
Revenue from Use of Money and Property	**$ 103,431**	**$ -**	**$ -**
Interest and Dividends	103,431	-	-
Automated Refuse Container Fund Total	**$ 1,250,801**	**$ -**	**$ -**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Climate Equity Fund			
Other Local Taxes	**$ 1,500,000**	**$ 1,500,000**	**$ -**
Other Franchise	1,500,000	1,500,000	-
Revenue from Use of Money and Property	**$ 581,601**	**$ -**	**$ -**
Interest and Dividends	581,601	-	-
Climate Equity Fund Total	**$ 2,081,601**	**$ 1,500,000**	**$ -**
Community Equity Fund (CEF)			
Revenue from Use of Money and Property	**$ 105,024**	**$ -**	**$ -**
Interest and Dividends	105,024	-	-
Community Equity Fund (CEF) Total	**$ 105,024**	**$ -**	**$ -**
Concourse and Park Garages Operating Fund			
Other Revenue	**$ 164**	**$ -**	**$ -**
Other Revenue	164	-	-
Revenue from Use of Money and Property	**$ 2,846,613**	**$ 2,986,732**	**$ 2,365,756**
Other Rents and Concessions	2,846,613	2,986,732	2,365,756
Concourse and Park Garages Operating Fund Total	**$ 2,846,777**	**$ 2,986,732**	**$ 2,365,756**
Convention Center Expansion Administration Fund			
Charges for Current Services	**$ -**	**$ -**	**$ 6,097,115**
Charges for Current Services	-	-	6,097,115
Revenue from Use of Money and Property	**$ 65,894**	**$ -**	**$ -**
Interest and Dividends	65,894	-	-
Transfers In	**$ 13,348,906**	**$ 12,902,836**	**$ 7,249,395**
Transfers In	13,348,906	12,902,836	7,249,395
Convention Center Expansion Administration Fund Total	**$ 13,414,800**	**$ 12,902,836**	**$ 13,346,510**
Energy Independence Fund			
Revenue from Use of Money and Property	**$ 171,008**	**$ -**	**$ -**
Interest and Dividends	171,008	-	-
Energy Independence Fund Total	**$ 171,008**	**$ -**	**$ -**
Engineering & Capital Projects Fund			
Charges for Current Services	**$ 186,674,652**	**$ 167,180,209**	**$ 171,470,339**
Charges for Current Services	186,674,652	167,180,209	171,470,339
Fines Forfeitures and Penalties	**$ 47,000**	**$ -**	**$ -**
Other Fines and Forfeitures	47,000	-	-
Other Revenue	**$ 464,866**	**$ -**	**$ -**
Other Revenue	464,866	-	-
Revenue from Use of Money and Property	**$ 413,902**	**$ -**	**$ -**
Interest and Dividends	413,902	-	-
Engineering & Capital Projects Fund Total	**$ 187,600,421**	**$ 167,180,209**	**$ 171,470,339**
Environmental Growth 1/3 Fund			
Other Local Taxes	**$ 7,610,979**	**$ 8,723,902**	**$ 7,871,560**
Other Franchise	963,725	1,191,960	58,450
SDGE	6,647,254	7,531,942	7,813,110
Revenue from Use of Money and Property	**$ 270,802**	**$ 9,000**	**$ 9,000**
Interest and Dividends	270,802	9,000	9,000
Environmental Growth 1/3 Fund Total	**$ 7,881,781**	**$ 8,732,902**	**$ 7,880,560**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Environmental Growth 2/3 Fund			
Other Local Taxes	**$ 15,721,958**	**$ 17,447,803**	**$ 15,743,120**
Other Franchise	2,427,450	2,383,920	116,900
SDGE	13,294,508	15,063,883	15,626,220
Revenue from Use of Money and Property	**$ 705,091**	**$ 25,000**	**$ 25,000**
Interest and Dividends	705,091	25,000	25,000
Environmental Growth 2/3 Fund Total	**$ 16,427,049**	**$ 17,472,803**	**$ 15,768,120**
Fire And Lifeguard Facilities Fund			
Revenue from Use of Money and Property	**$ (5,352)**	**$ -**	**$ -**
Interest and Dividends	(5,352)	-	-
Transfers In	**$ 1,409,518**	**$ 1,327,425**	**$ 1,333,300**
Transfers In	1,409,518	1,327,425	1,333,300
Fire And Lifeguard Facilities Fund Total	**$ 1,404,166**	**$ 1,327,425**	**$ 1,333,300**
Fire/Emergency Medical Services Transport Program Fund			
Charges for Current Services	**$ 133,938,189**	**$ 131,670,776**	**$ 143,853,044**
Charges for Current Services	133,938,189	131,670,776	143,853,044
Other Revenue	**$ 270,082**	**$ 109,235**	**$ 109,235**
Other Revenue	270,082	109,235	109,235
Revenue from Use of Money and Property	**$ 729,220**	**$ 30,000**	**$ 729,220**
Interest and Dividends	729,220	30,000	729,220
Fire/Emergency Medical Services Transport Program Fund Total	**$ 134,937,491**	**$ 131,810,011**	**$ 144,691,499**
Gas Tax Fund			
Other Local Taxes	**$ 38,716,420**	**$ 39,155,713**	**$ 41,243,176**
Other Local Tax	38,716,420	39,155,713	41,243,176
Revenue from Use of Money and Property	**$ 329,155**	**$ 168,355**	**$ 58,355**
Interest and Dividends	310,250	150,000	40,000
Other Rents and Concessions	18,905	18,355	18,355
Gas Tax Fund Total	**$ 39,045,575**	**$ 39,324,068**	**$ 41,301,531**
General Plan Maintenance Fund			
Licenses and Permits	**$ 4,873,053**	**$ 5,822,300**	**$ 6,000,000**
Other Licenses and Permits	4,873,053	5,822,300	6,000,000
Revenue from Use of Money and Property	**$ 58,594**	**$ -**	**$ -**
Interest and Dividends	58,594	-	-
General Plan Maintenance Fund Total	**$ 4,931,647**	**$ 5,822,300**	**$ 6,000,000**
GIS Fund			
Charges for Current Services	**$ 5,108,040**	**$ 5,213,978**	**$ 5,336,411**
Charges for Current Services	5,108,040	5,213,978	5,336,411
Other Revenue	**$ 980**	**$ -**	**$ -**
Other Revenue	980	-	-
Revenue from Other Agencies	**$ 263,568**	**$ 238,770**	**$ 238,770**
Revenue from Other Agencies	263,568	238,770	238,770
Revenue from Use of Money and Property	**$ 51,203**	**$ -**	**$ -**
Interest and Dividends	51,203	-	-
GIS Fund Total	**$ 5,423,791**	**$ 5,452,748**	**$ 5,575,181**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Information Technology Fund			
Charges for Current Services	**$ 81,498,954**	**$ 83,814,797**	**$ 83,495,859**
Charges for Current Services	81,498,954	83,814,797	83,495,859
Other Revenue	**$ 59,212**	**$ -**	**$ -**
Other Revenue	59,212	-	-
Revenue from Use of Money and Property	**$ 121,976**	**$ -**	**$ -**
Interest and Dividends	121,976	-	-
Information Technology Fund Total	**$ 81,680,143**	**$ 83,814,797**	**$ 83,495,859**
Infrastructure Fund			
Transfers In	**$ 21,057,697**	**$ -**	**$ -**
Transfers In	21,057,697	-	-
Infrastructure Fund Total	**$ 21,057,697**	**$ -**	**$ -**
Junior Lifeguard Program Fund			
Charges for Current Services	**$ 1,218,903**	**$ 1,193,420**	**$ 1,193,420**
Charges for Current Services	1,218,903	1,193,420	1,193,420
Other Revenue	**$ 101**	**$ -**	**$ -**
Other Revenue	101	-	-
Junior Lifeguard Program Fund Total	**$ 1,219,005**	**$ 1,193,420**	**$ 1,193,420**
Local Enforcement Agency Fund			
Charges for Current Services	**$ 159,367**	**$ 175,000**	**$ 354,248**
Charges for Current Services	159,367	175,000	354,248
Licenses and Permits	**$ 764,525**	**$ 881,503**	**$ 853,503**
Other Licenses and Permits	764,525	881,503	853,503
Other Revenue	**$ 984**	**$ -**	**$ -**
Other Revenue	984	-	-
Revenue from Use of Money and Property	**$ 8,768**	**$ 10,724**	**$ 10,724**
Interest and Dividends	8,768	10,724	10,724
Local Enforcement Agency Fund Total	**$ 933,644**	**$ 1,067,227**	**$ 1,218,475**
Long Range Property Management Fund			
Revenue from Use of Money and Property	**$ 2,121,380**	**$ 595,000**	**$ 595,000**
Interest and Dividends	363,639	5,000	5,000
Other Rents and Concessions	1,757,741	590,000	590,000
Long Range Property Management Fund Total	**$ 2,121,380**	**$ 595,000**	**$ 595,000**
Los Peñasquitos Canyon Preserve Fund			
Other Revenue	**$ 170**	**$ -**	**$ -**
Other Revenue	170	-	-
Revenue from Use of Money and Property	**$ 30,450**	**$ 36,000**	**$ -**
Other Rents and Concessions	30,450	36,000	-
Los Peñasquitos Canyon Preserve Fund Total	**$ 30,620**	**$ 36,000**	**$ -**
Low & Moderate Income Housing Asset Fund			
Licenses and Permits	**$ -**	**$ -**	**$ -**
Other Licenses and Permits	-	-	-
Other Revenue	**$ 325,138**	**$ -**	**$ -**
Other Revenue	325,138	-	-
Revenue from Use of Money and Property	**$ 7,712,842**	**$ 1,209,014**	**$ 1,209,014**
Interest and Dividends	5,954,071	558,014	558,014
Other Rents and Concessions	1,758,771	651,000	651,000
Low & Moderate Income Housing Asset Fund Total	**$ 8,037,981**	**$ 1,209,014**	**$ 1,209,014**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Maintenance Assessment District (MAD) Funds			
Charges for Current Services	**$ 5,260,591**	**$ 4,516,169**	**$ 5,488,698**
Charges for Current Services	5,260,591	4,516,169	5,488,698
Other Revenue	**$ 12,440**	**$ -**	**$ -**
Other Revenue	12,440	-	-
Property Taxes	**$ 22,920,678**	**$ 23,378,286**	**$ 24,570,275**
Property Taxes	22,920,678	23,378,286	24,570,275
Revenue from Use of Money and Property	**$ 1,210,849**	**$ 133,207**	**$ 142,707**
Interest and Dividends	1,210,849	133,207	142,707
Special Assessments	**$ 1,165,892**	**$ 45,000**	**$ 45,000**
Special Assessments	1,165,892	45,000	45,000
Transfers In	**$ 5,316,531**	**$ 5,016,163**	**$ 5,848,427**
Transfers In	5,316,531	5,016,163	5,848,427
Maintenance Assessment District (MAD) Funds Total	**$ 35,886,981**	**$ 33,088,825**	**$ 36,095,107**
Mission Bay/Balboa Park Improvement Fund			
Transfers In	**$ 803,867**	**$ 904,333**	**$ -**
Transfers In	803,867	904,333	-
Mission Bay/Balboa Park Improvement Fund Total	**$ 803,867**	**$ 904,333**	**$ -**
New Convention Facility Fund			
Transfers In	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
Transfers In	2,816,688	2,901,191	2,988,226
New Convention Facility Fund Total	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
OneSD Support Fund			
Charges for Current Services	**$ 26,048,258**	**$ 27,955,462**	**$ 30,862,368**
Charges for Current Services	26,048,258	27,955,462	30,862,368
Other Revenue	**$ 7,958**	**$ -**	**$ -**
Other Revenue	7,958	-	-
Revenue from Use of Money and Property	**$ 385,324**	**$ -**	**$ -**
Interest and Dividends	385,324	-	-
OneSD Support Fund Total	**$ 26,441,540**	**$ 27,955,462**	**$ 30,862,368**
Parking Meter Operations Fund			
Licenses and Permits	**$ 12,130,360**	**$ 28,040,000**	**$ 25,095,980**
Other Licenses and Permits	6,462	-	-
Parking Meters	12,123,898	28,040,000	25,095,980
Other Revenue	**$ 867**	**$ -**	**$ -**
Other Revenue	867	-	-
Revenue from Use of Money and Property	**$ 229,881**	**$ -**	**$ -**
Interest and Dividends	229,881	-	-
Parking Meter Operations Fund Total	**$ 12,361,108**	**$ 28,040,000**	**$ 25,095,980**
PETCO Park Fund			
Other Revenue	**$ 2,883,261**	**$ 2,084,759**	**$ 2,084,759**
Other Revenue	2,883,261	2,084,759	2,084,759
Revenue from Use of Money and Property	**$ 6,237,901**	**$ 5,986,874**	**$ 5,986,874**
Interest and Dividends	19,813	-	-
Other Rents and Concessions	6,218,088	5,986,874	5,986,874
Transfers In	**$ 7,788,624**	**$ 10,423,403**	**$ 10,424,782**
Transfers In	7,788,624	10,423,403	10,424,782
PETCO Park Fund Total	**$ 16,909,786**	**$ 18,495,036**	**$ 18,496,415**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Public Arts Fund			
Other Revenue	**$ 810,964**	**$ -**	**$ -**
Other Revenue	810,964	-	-
Transfers In	**$ 85,000**	**$ -**	**$ -**
Transfers In	85,000	-	-
Public Arts Fund Total	**$ 895,964**	**$ -**	**$ -**
Public Safety Services & Debt Service Fund			
Revenue from Use of Money and Property	**$ 127,777**	**$ -**	**$ -**
Interest and Dividends	127,777	-	-
Sales Taxes	**$ 13,006,063**	**$ 12,657,066**	**$ 13,448,105**
Safety Sales Tax	13,006,063	12,657,066	13,448,105
Public Safety Services & Debt Service Fund Total	**$ 13,133,841**	**$ 12,657,066**	**$ 13,448,105**
Road Maintenance & Rehabilitation Fund			
Other Local Taxes	**$ 37,805,744**	**$ 36,347,892**	**$ 39,532,696**
Other Local Tax	37,805,744	36,347,892	39,532,696
Revenue from Use of Money and Property	**$ 1,884,647**	**$ -**	**$ -**
Interest and Dividends	1,884,647	-	-
Road Maintenance & Rehabilitation Fund Total	**$ 39,690,391**	**$ 36,347,892**	**$ 39,532,696**
Seized Assets - California Fund			
Revenue from Other Agencies	**$ 406,276**	**$ -**	**$ -**
Revenue from Other Agencies	406,276	-	-
Revenue from Use of Money and Property	**$ 50,495**	**$ -**	**$ -**
Interest and Dividends	50,495	-	-
Seized Assets - California Fund Total	**$ 456,772**	**$ -**	**$ -**
Seized Assets - Federal DOJ Fund			
Revenue from Federal Agencies	**$ 419,965**	**$ -**	**$ -**
Revenue from Federal Agencies	419,965	-	-
Revenue from Use of Money and Property	**$ 84,398**	**$ -**	**$ -**
Interest and Dividends	84,398	-	-
Seized Assets - Federal DOJ Fund Total	**$ 504,364**	**$ -**	**$ -**
Seized Assets - Federal Treasury Fund			
Revenue from Use of Money and Property	**$ 2,426**	**$ -**	**$ -**
Interest and Dividends	2,426	-	-
Seized Assets - Federal Treasury Fund Total	**$ 2,426**	**$ -**	**$ -**
State COPS			
Revenue from Other Agencies	**$ 4,238,035**	**$ 3,400,000**	**$ 3,400,000**
Revenue from Other Agencies	4,238,035	3,400,000	3,400,000
Revenue from Use of Money and Property	**$ 152,345**	**$ -**	**$ -**
Interest and Dividends	152,345	-	-
State COPS Total	**$ 4,390,380**	**$ 3,400,000**	**$ 3,400,000**
Storm Drain Fund			
Charges for Current Services	**$ 5,042,308**	**$ 5,700,000**	**$ 5,700,000**
Charges for Current Services	5,042,308	5,700,000	5,700,000
Revenue from Use of Money and Property	**$ 20,566**	**$ -**	**$ -**
Interest and Dividends	20,566	-	-
Storm Drain Fund Total	**$ 5,062,874**	**$ 5,700,000**	**$ 5,700,000**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Successor Agency Admin & Project - CivicSD Fund			
Revenue from Other Agencies	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
Revenue from Other Agencies	1,357,357	1,934,326	1,934,326
Successor Agency Admin & Project - CivicSD Fund Total	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
Tax and Revenue Anticipation Notes Fund			
Revenue from Use of Money and Property	**$ -**	**$ -**	**$ 7,928,280**
Other Revenue from Money and Property	-	-	7,928,280
Transfers In	**$ -**	**$ -**	**$ 9,219,720**
Transfers In	-	-	9,219,720
Tax and Revenue Anticipation Notes Fund Total	**$ -**	**$ -**	**$ 17,148,000**
TOT Convention Center			
Revenue from Use of Money and Property	**$ 9,371**	**$ -**	**$ -**
Interest and Dividends	9,371	-	-
Transient Occupancy Taxes	**$ 8,456,617**	**$ 47,672,881**	**$ 46,018,367**
Transient Occupancy Taxes	8,456,617	47,672,881	46,018,367
TOT Convention Center Total	**$ 8,465,988**	**$ 47,672,881**	**$ 46,018,367**
TOT Homelessness			
Revenue from Use of Money and Property	**$ 6,487**	**$ -**	**$ -**
Interest and Dividends	6,487	-	-
Transient Occupancy Taxes	**$ 5,865,850**	**$ 32,602,464**	**$ 31,978,865**
Transient Occupancy Taxes	5,865,850	32,602,464	31,978,865
TOT Homelessness Total	**$ 5,872,337**	**$ 32,602,464**	**$ 31,978,865**
Transient Occupancy Tax Fund			
Charges for Current Services	**$ 20,780**	**$ 31,395**	**$ 33,876**
Charges for Current Services	20,780	31,395	33,876
Fines Forfeitures and Penalties	**$ 25,972**	**$ 6,000**	**$ 6,000**
Other Fines and Forfeitures	25,972	6,000	6,000
Licenses and Permits	**$ 110,210**	**$ 126,628**	**$ 126,628**
Other Licenses and Permits	110,210	126,628	126,628
Other Revenue	**$ 62,712**	**$ -**	**$ -**
Other Revenue	62,712	-	-
Transfers In	**$ -**	**$ -**	**$ 99,747**
Transfers In	-	-	99,747
Transient Occupancy Taxes	**$ 149,883,580**	**$ 153,389,208**	**$ 153,063,453**
Transient Occupancy Taxes	149,883,580	153,389,208	153,063,453
Transient Occupancy Tax Fund Total	**$ 150,103,254**	**$ 153,553,231**	**$ 153,329,704**
Underground Surcharge Fund			
Charges for Current Services	**$ 132,824**	**$ -**	**$ -**
Charges for Current Services	132,824	-	-
Other Local Taxes	**$ 79,166,709**	**$ 87,001,567**	**$ 90,686,183**
SDGE	79,166,709	87,001,567	90,686,183
Other Revenue	**$ 2,219**	**$ -**	**$ -**
Other Revenue	2,219	-	-
Revenue from Use of Money and Property	**$ 18,421,341**	**$ 3,000,000**	**$ 3,000,000**
Interest and Dividends	18,421,341	3,000,000	3,000,000
Underground Surcharge Fund Total	**$ 97,723,093**	**$ 90,001,567**	**$ 93,686,183**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Wireless Communications Technology Fund			
Charges for Current Services	**$ 10,334,613**	**$ 12,076,750**	**$ 12,636,386**
Charges for Current Services	10,334,613	12,076,750	12,636,386
Other Revenue	**$ 145,849**	**$ -**	**$ -**
Other Revenue	145,849	-	-
Revenue from Use of Money and Property	**$ 102,869**	**$ 48,261**	**$ 75,000**
Interest and Dividends	44,149	-	10,000
Other Rents and Concessions	58,720	48,261	65,000
Wireless Communications Technology Fund Total	**$ 10,583,331**	**$ 12,125,011**	**$ 12,711,386**
Zoological Exhibits Maintenance Fund			
Property Taxes	21,033,373	21,757,366	22,801,395
Property Taxes	21,033,373	21,757,366	22,801,395
Zoological Exhibits Maintenance Fund Total	**$ 21,033,373**	**$ 21,757,366**	**$ 22,801,395**
Total Special Revenue Funds	**$ 987,098,116**	**$ 1,011,564,143**	**$ 1,052,671,687**
Capital Project Funds			
Capital Outlay Fund			
Other Revenue	**$ 3,050,401**	**$ -**	**$ -**
Other Revenue	3,050,401	-	-
Capital Outlay Fund Total	**$ 3,050,401**	**$ -**	**$ -**
Mission Bay Park Improvements Fund			
Revenue from Use of Money and Property	**$ 1,823,268**	**$ -**	**$ -**
Interest and Dividends	1,823,268	-	-
Transfers In	**$ 18,682,219**	**$ 13,827,783**	**$ 13,937,918**
Transfers In	18,682,219	13,827,783	13,937,918
Mission Bay Park Improvements Fund Total	**$ 20,505,487**	**$ 13,827,783**	**$ 13,937,918**
San Diego Regional Parks Improvement Fund			
Revenue from Use of Money and Property	**$ 680,171**	**$ -**	**$ -**
Interest and Dividends	680,171	-	-
Transfers In	**$ 10,059,656**	**$ 7,445,729**	**$ 7,505,033**
Transfers In	10,059,656	7,445,729	7,505,033
San Diego Regional Parks Improvement Fund Total	**$ 10,739,828**	**$ 7,445,729**	**$ 7,505,033**
Transnet Extension Administration & Debt Fund			
Sales Taxes	**$ 463,981**	**$ 462,680**	**$ 490,950**
Sales Tax	463,981	462,680	490,950
Transnet Extension Administration & Debt Fund Total	**$ 463,981**	**$ 462,680**	**$ 490,950**
Transnet Extension Congestion Relief Fund			
Revenue from Use of Money and Property	**$ 484,400**	**$ -**	**$ -**
Interest and Dividends	484,400	-	-
Sales Taxes	**$ 36,975,768**	**$ 32,063,724**	**$ 34,022,835**
Sales Tax	36,975,768	32,063,724	34,022,835
Transnet Extension Congestion Relief Fund Total	**$ 37,460,168**	**$ 32,063,724**	**$ 34,022,835**
Transnet Extension Maintenance Fund			
Sales Taxes	**$ 14,469,133**	**$ 13,741,596**	**$ 14,581,215**
Sales Tax	14,469,133	13,741,596	14,581,215
Transnet Extension Maintenance Fund Total	**$ 14,469,133**	**$ 13,741,596**	**$ 14,581,215**
Total Capital Project Funds	**$ 86,688,998**	**$ 67,541,512**	**$ 70,537,951**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Enterprise Funds			
Airports Fund			
Charges for Current Services	**$ 1,384,307**	**$ 1,136,022**	**$ 1,136,022**
Charges for Current Services	1,384,307	1,136,022	1,136,022
Other Revenue	**$ 91,899**	**$ -**	**$ -**
Other Revenue	91,899	-	-
Revenue from Other Agencies	**$ 10,349**	**$ -**	**$ -**
Revenue from Other Agencies	10,349	-	-
Revenue from Use of Money and Property	**$ 7,554,478**	**$ 7,756,718**	**$ 7,756,718**
Interest and Dividends	889,211	160,000	160,000
Other Rents and Concessions	6,665,267	7,596,718	7,596,718
Airports Fund Total	**$ 9,041,033**	**$ 8,892,740**	**$ 8,892,740**
Development Services Fund			
Charges for Current Services	**$ 24,431,696**	**$ 26,760,562**	**$ 32,234,532**
Charges for Current Services	24,431,696	26,760,562	32,234,532
Fines Forfeitures and Penalties	**$ 3,500**	**$ -**	**$ -**
Other Fines and Forfeitures	3,500	-	-
Licenses and Permits	**$ 96,862,729**	**$ 115,998,617**	**$ 126,819,655**
Other Licenses and Permits	96,862,729	115,998,617	126,819,655
Other Revenue	**$ 1,269,068**	**$ 1,216,023**	**$ 1,216,023**
Other Revenue	1,269,068	1,216,023	1,216,023
Revenue from Use of Money and Property	**$ 140,895**	**$ 110,072**	**$ 110,072**
Interest and Dividends	140,895	110,072	110,072
Development Services Fund Total	**$ 122,707,889**	**$ 144,085,274**	**$ 160,380,282**
Golf Course Fund			
Charges for Current Services	**$ 36,312,968**	**$ 27,928,987**	**$ 29,813,987**
Charges for Current Services	36,312,968	27,928,987	29,813,987
Other Revenue	**$ 572,802**	**$ 332,560**	**$ 332,560**
Other Revenue	572,802	332,560	332,560
Revenue from Use of Money and Property	**$ 5,411,909**	**$ 2,627,800**	**$ 4,227,800**
Interest and Dividends	2,779,990	393,000	1,633,000
Other Rents and Concessions	2,631,919	2,234,800	2,594,800
Golf Course Fund Total	**$ 42,297,680**	**$ 30,889,347**	**$ 34,374,347**
Metropolitan Sewer Utility Fund			
Charges for Current Services	**$ 121,301,086**	**$ 115,985,827**	**$ 139,976,810**
Charges for Current Services	121,301,086	115,985,827	139,976,810
Fines Forfeitures and Penalties	**$ 1,737**	**$ -**	**$ -**
Municipal Court	1,737	-	-
Other Revenue	**$ 192,033,026**	**$ -**	**$ -**
Other Revenue	192,033,026	-	-
Revenue from Other Agencies	**$ 919,912**	**$ -**	**$ 1,000,000**
Revenue from Other Agencies	919,912	-	1,000,000
Revenue from Use of Money and Property	**$ 11,590,649**	**$ 2,559,000**	**$ 8,909,000**
Interest and Dividends	10,974,501	1,700,000	7,700,000
Other Rents and Concessions	616,148	859,000	1,209,000
Transfers In	**$ 2,669,285**	**$ 174,161,376**	**$ 184,161,376**
Transfers In	2,669,285	174,161,376	184,161,376
Metropolitan Sewer Utility Fund Total	**$ 328,515,696**	**$ 292,706,203**	**$ 334,047,186**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Municipal Sewer Revenue Fund			
Charges for Current Services	**$ 318,344,188**	**$ 321,860,451**	**$ 348,859,403**
Charges for Current Services	318,344,188	321,860,451	348,859,403
Fines Forfeitures and Penalties	**$ 905**	**$ -**	**$ -**
Municipal Court	905	-	-
Other Revenue	**$ 194,620,242**	**$ -**	**$ 50,000,000**
Other Revenue	194,620,242	-	50,000,000
Revenue from Use of Money and Property	**$ 396,018**	**$ 2,104,000**	**$ 1,104,000**
Interest and Dividends	258,870	2,100,000	1,100,000
Other Rents and Concessions	137,148	4,000	4,000
Municipal Sewer Revenue Fund Total	**$ 513,361,353**	**$ 323,964,451**	**$ 399,963,403**
Recycling Fund			
Charges for Current Services	**$ 20,357,877**	**$ 18,912,500**	**$ 20,957,670**
Charges for Current Services	20,357,877	18,912,500	20,957,670
Fines Forfeitures and Penalties	**$ 3,004,598**	**$ 2,633,103**	**$ 2,633,103**
Other Fines and Forfeitures	3,004,598	2,633,103	2,633,103
Other Local Taxes	**$ -**	**$ -**	**$ -**
Other Franchise	-	-	-
Other Revenue	**$ 191,954**	**$ 120,000**	**$ 120,000**
Other Revenue	191,954	120,000	120,000
Revenue from Other Agencies	**$ 1,073,186**	**$ 550,000**	**$ 550,000**
Revenue from Other Agencies	1,073,186	550,000	550,000
Revenue from Use of Money and Property	**$ 3,787,600**	**$ 1,511,100**	**$ 1,511,100**
Interest and Dividends	3,589,851	1,300,000	1,300,000
Other Rents and Concessions	197,749	211,100	211,100
Transfers In	**$ 800,618**	**$ 1,688,153**	**$ 1,616,499**
Transfers In	800,618	1,688,153	1,616,499
Recycling Fund Total	**$ 29,215,834**	**$ 25,414,856**	**$ 27,388,372**
Refuse Disposal - Miramar Closure Fund			
Revenue from Use of Money and Property	**$ 1,660,431**	**$ 625,000**	**$ 625,000**
Interest and Dividends	1,660,431	625,000	625,000
Refuse Disposal - Miramar Closure Fund Total	**$ 1,660,431**	**$ 625,000**	**$ 625,000**
Refuse Disposal Funds			
Charges for Current Services	**$ 63,481,172**	**$ 69,215,200**	**$ 69,695,200**
Charges for Current Services	63,481,172	69,215,200	69,695,200
Fines Forfeitures and Penalties	**$ 10,778**	**$ 1,500**	**$ 1,500**
Other Fines and Forfeitures	10,778	1,500	1,500
Other Revenue	**$ 482,828**	**$ 490,000**	**$ 490,000**
Other Revenue	482,828	490,000	490,000
Revenue from Use of Money and Property	**$ 4,464,315**	**$ 1,636,867**	**$ 1,736,867**
Interest and Dividends	3,609,939	800,867	800,867
Other Rents and Concessions	854,376	836,000	936,000
Transfers In	**$ -**	**$ 1,407,989**	**$ 1,139,093**
Transfers In	-	1,407,989	1,139,093
Refuse Disposal Funds Total	**$ 68,439,093**	**$ 72,751,556**	**$ 73,062,660**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Sewer Utility - AB 1600 Fund			
Charges for Current Services	**$ 28,376,954**	**$ 22,500,000**	**$ 22,500,000**
Charges for Current Services	28,376,954	22,500,000	22,500,000
Revenue from Use of Money and Property	**$ 568,253**	**$ 40,000**	**$ 40,000**
Interest and Dividends	568,253	40,000	40,000
Sewer Utility - AB 1600 Fund Total	**$ 28,945,207**	**$ 22,540,000**	**$ 22,540,000**
Solid Waste Management Fund			
Charges for Current Services	**$ -**	**$ 129,312,656**	**$ 128,827,753**
Charges for Current Services	-	129,312,656	128,827,753
Other Revenue	**$ 107**	**$ -**	**$ 1,000,000**
Other Revenue	107	-	1,000,000
Revenue from Use of Money and Property	**$ (261,260)**	**$ -**	**$ -**
Interest and Dividends	(261,260)	-	-
Transfers In	**$ -**	**$ 19,125,895**	**$ 15,259,474**
Transfers In	-	19,125,895	15,259,474
Solid Waste Management Fund Total	**$ (261,153)**	**$ 148,438,551**	**$ 145,087,227**
Water Utility - AB 1600 Fund			
Charges for Current Services	**$ 16,102,082**	**$ 15,900,000**	**$ 15,900,000**
Charges for Current Services	16,102,082	15,900,000	15,900,000
Revenue from Use of Money and Property	**$ 336,070**	**$ 50,000**	**$ 50,000**
Interest and Dividends	336,070	50,000	50,000
Water Utility - AB 1600 Fund Total	**$ 16,438,152**	**$ 15,950,000**	**$ 15,950,000**
Water Utility Operating Fund			
Charges for Current Services	**$ 717,591,900**	**$ 609,477,315**	**$ 738,476,298**
Charges for Current Services	717,591,900	609,477,315	738,476,298
Fines Forfeitures and Penalties	**$ 53,185**	**$ -**	**$ -**
Municipal Court	53,185	-	-
Other Revenue	**$ 280,805,725**	**$ 271,374,795**	**$ 211,374,795**
Other Revenue	280,805,725	271,374,795	211,374,795
Revenue from Federal Agencies	**$ -**	**$ 259,484**	**$ 259,484**
Revenue from Federal Agencies	-	259,484	259,484
Revenue from Other Agencies	**$ 4,051,596**	**$ 703,559**	**$ 703,559**
Revenue from Other Agencies	4,051,596	703,559	703,559
Revenue from Use of Money and Property	**$ 11,980,413**	**$ 11,530,178**	**$ 8,480,178**
Interest and Dividends	5,059,708	5,500,000	2,000,000
Other Rents and Concessions	6,920,706	6,030,178	6,480,178
Transfers In	**$ 27,231,357**	**$ 49,183,962**	**$ 49,183,962**
Transfers In	27,231,357	49,183,962	49,183,962
Water Utility Operating Fund Total	**$ 1,041,714,176**	**$ 942,529,293**	**$ 1,008,478,276**
Total Enterprise Funds	**$ 2,202,075,387**	**$ 2,028,787,271**	**$ 2,230,789,493**
Internal Service Funds			
Central Stores Fund			
Charges for Current Services	**$ 9,611,494**	**$ 11,060,451**	**$ 11,436,451**
Charges for Current Services	9,611,494	11,060,451	11,436,451
Other Revenue	**$ 103,996**	**$ 176,000**	**$ 176,000**
Other Revenue	103,996	176,000	176,000
Revenue from Use of Money and Property	**$ 41,950**	**$ -**	**$ -**
Interest and Dividends	41,950	-	-
Central Stores Fund Total	**$ 9,757,440**	**$ 11,236,451**	**$ 11,612,451**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Energy Conservation Program Fund			
Charges for Current Services	**$ 6,567,257**	**$ 6,034,947**	**$ 6,740,050**
Charges for Current Services	6,567,257	6,034,947	6,740,050
Other Revenue	**$ 10,803**	**$ -**	**$ -**
Other Revenue	10,803	-	-
Revenue from Other Agencies	**$ -**	**$ 174,000**	**$ 174,000**
Revenue from Other Agencies	-	174,000	174,000
Revenue from Use of Money and Property	**$ 112,102**	**$ -**	**$ -**
Interest and Dividends	112,102	-	-
Energy Conservation Program Fund Total	**$ 6,690,162**	**$ 6,208,947**	**$ 6,914,050**
Fleet Operations Operating Fund			
Charges for Current Services	**$ 75,390,305**	**$ 69,861,821**	**$ 73,938,225**
Charges for Current Services	75,390,305	69,861,821	73,938,225
Other Revenue	**$ 133,364**	**$ 40,000**	**$ 40,000**
Other Revenue	133,364	40,000	40,000
Revenue from Use of Money and Property	**$ 223,582**	**$ 100,000**	**$ 100,000**
Interest and Dividends	223,582	100,000	100,000
Fleet Operations Operating Fund Total	**$ 75,747,252**	**$ 70,001,821**	**$ 74,078,225**
Fleet Replacement Funds			
Charges for Current Services	**$ 47,212,356**	**$ 63,224,560**	**$ 79,740,422**
Charges for Current Services	47,212,356	63,224,560	79,740,422
Other Revenue	**$ 19,235,274**	**$ 26,330,000**	**$ 26,330,000**
Other Revenue	19,235,274	26,330,000	26,330,000
Revenue from Other Agencies	**$ 31,955**	**$ -**	**$ -**
Revenue from Other Agencies	31,955	-	-
Fleet Replacement Funds Total	**$ 66,479,584**	**$ 89,554,560**	**$ 106,070,422**
Publishing Services Fund			
Charges for Current Services	**$ 1,344,663**	**$ 1,947,049**	**$ 1,947,049**
Charges for Current Services	1,344,663	1,947,049	1,947,049
Other Revenue	**$ 342**	**$ -**	**$ -**
Other Revenue	342	-	-
Revenue from Use of Money and Property	**$ (26,002)**	**$ -**	**$ -**
Interest and Dividends	(26,002)	-	-
Publishing Services Fund Total	**$ 1,319,003**	**$ 1,947,049**	**$ 1,947,049**
Risk Management Administration Fund			
Charges for Current Services	**$ 456,694**	**$ 703,689**	**$ 1,258,047**
Charges for Current Services	456,694	703,689	1,258,047
Licenses and Permits	**$ -**	**$ 295**	**$ 295**
Other Licenses and Permits	-	295	295
Other Revenue	**$ 16,382,886**	**$ 19,740,968**	**$ 18,888,354**
Other Revenue	16,382,886	19,740,968	18,888,354
Revenue from Use of Money and Property	**$ 64,141**	**$ -**	**$ -**
Interest and Dividends	64,141	-	-
Transfers In	**$ 46,634**	**$ -**	**$ -**
Transfers In	46,634	-	-
Risk Management Administration Fund Total	**$ 16,950,355**	**$ 20,444,952**	**$ 20,146,696**
Total Internal Service Funds	**$ 176,943,797**	**$ 199,393,780**	**$ 220,768,893**
Total Combined Revenue Budgets	**$ 5,524,330,762**	**$ 5,474,720,695**	**$ 5,831,415,856**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund			
Personnel	**$ 1,536,601,838**	**$ 1,563,797,466**	**$ 1,590,649,278**
Personnel Cost	961,073,166	961,506,778	969,414,877
Fringe Benefits	575,528,673	602,290,688	621,234,401
Non-Personnel	**$ 639,944,572**	**$ 603,636,523**	**$ 665,998,554**
Supplies	31,428,785	37,253,167	38,480,840
Contracts & Services	376,500,437	344,736,900	376,756,542
External Contracts & Services	*236,289,335*	*251,769,177*	*264,230,028*
Internal Contracts & Services	*140,211,102*	*92,967,723*	*112,526,514*
Information Technology	57,444,702	58,161,208	58,315,675
Energy and Utilities	66,225,463	65,503,236	74,087,293
Other Expenses	4,743,524	5,967,486	6,828,113
Transfers Out	94,572,353	80,251,487	100,419,753
Capital Expenses	1,899,888	857,179	1,421,291
Debt Expenses	7,129,421	10,905,860	9,689,047
General Fund Total	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**
Total General Fund	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund			
Non-Personnel	**$ 1,347,051**	**$ 2,125,895**	**$ -**
Supplies	1,074,093	-	-
Contracts & Services	241,859	-	-
External Contracts & Services	*13,033*	-	-
Internal Contracts & Services	*228,827*	-	-
Information Technology	31,099	-	-
Transfers Out	-	2,125,895	-
Automated Refuse Container Fund Total	**$ 1,347,051**	**$ 2,125,895**	**$ -**
Climate Equity Fund			
Non-Personnel	**$ 1,486,671**	**$ -**	**$ -**
Contracts & Services	1,486,671	-	-
External Contracts & Services	*1,483,792*	-	-
Internal Contracts & Services	*2,879*	-	-
Climate Equity Fund Total	**$ 1,486,671**	**$ -**	**$ -**
Community Equity Fund (CEF)			
Non-Personnel	**$ 3,084,706**	**$ 89,857**	**$ 195,575**
Contracts & Services	3,084,706	89,857	-
External Contracts & Services	*3,084,706*	*89,857*	-
Transfers Out	-	-	195,575
Community Equity Fund (CEF) Total	**$ 3,084,706**	**$ 89,857**	**$ 195,575**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Concourse and Park Garages Operating Fund			
Personnel	**$ 236,856**	**$ 253,925**	**$ 256,775**
Personnel Cost	175,245	185,218	187,173
Fringe Benefits	61,611	68,707	69,602
Non-Personnel	**$ 4,108,063**	**$ 3,531,196**	**$ 4,005,628**
Supplies	7,240	53,500	53,500
Contracts & Services	2,562,234	2,633,931	3,556,516
External Contracts & Services	*2,391,372*	*2,546,775*	*3,444,422*
Internal Contracts & Services	*170,861*	*87,156*	*112,094*
Information Technology	20,395	12,788	10,155
Energy and Utilities	122,564	388,111	385,457
Transfers Out	1,395,631	442,866	-
Concourse and Park Garages Operating Fund Total	**$ 4,344,918**	**$ 3,785,121**	**$ 4,262,403**
Convention Center Expansion Administration Fund			
Non-Personnel	**$ 13,498,899**	**$ 13,462,336**	**$ 13,346,510**
Contracts & Services	943,389	1,364,895	1,249,395
External Contracts & Services	*39,531*	*135,500*	*20,000*
Internal Contracts & Services	*903,858*	*1,229,395*	*1,229,395*
Transfers Out	12,555,510	12,097,441	12,097,115
Convention Center Expansion Administration Fund Total	**$ 13,498,899**	**$ 13,462,336**	**$ 13,346,510**
Energy Independence Fund			
Non-Personnel	**$ 3,702,801**	**$ 300,000**	**$ 118,292**
Contracts & Services	500,000	300,000	-
External Contracts & Services	*500,000*	*300,000*	-
Transfers Out	3,202,801	-	118,292
Energy Independence Fund Total	**$ 3,702,801**	**$ 300,000**	**$ 118,292**
Engineering & Capital Projects Fund			
Personnel	**$ 147,995,600**	**$ 156,320,208**	**$ 156,750,361**
Personnel Cost	98,628,907	102,854,927	102,168,466
Fringe Benefits	49,366,693	53,465,281	54,581,895
Non-Personnel	**$ 21,092,087**	**$ 22,750,164**	**$ 26,000,911**
Supplies	245,548	657,780	358,057
Contracts & Services	9,852,523	9,867,386	13,950,762
External Contracts & Services	*7,084,794*	*6,641,277*	*10,179,823*
Internal Contracts & Services	*2,767,729*	*3,226,109*	*3,770,939*
Information Technology	8,826,282	10,876,052	10,317,968
Energy and Utilities	392,979	432,393	457,571
Other Expenses	967,628	916,553	916,553
Capital Expenses	807,126	-	-
Engineering & Capital Projects Fund Total	**$ 169,087,688**	**$ 179,070,372**	**$ 182,751,272**
Environmental Growth 1/3 Fund			
Non-Personnel	**$ 12,028,514**	**$ 10,044,967**	**$ 7,582,927**
Supplies	-	78,123	78,123
Contracts & Services	8,051,521	238,770	213,916
External Contracts & Services	*1,606,621*	*211,036*	*211,036*
Internal Contracts & Services	*6,444,900*	*27,734*	*2,880*
Energy and Utilities	3,976,993	2,067,369	2,795,237
Transfers Out	-	7,660,705	4,495,651
Environmental Growth 1/3 Fund Total	**$ 12,028,514**	**$ 10,044,967**	**$ 7,582,927**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Environmental Growth 2/3 Fund			
Non-Personnel	**$ 24,445,607**	**$ 15,151,775**	**$ 21,491,437**
Contracts & Services	24,445,607	7,000,000	7,175,000
External Contracts & Services	*1,657,588*	*7,000,000*	*7,175,000*
Internal Contracts & Services	*22,788,019*	-	-
Transfers Out	-	8,151,775	14,316,437
Environmental Growth 2/3 Fund Total	**$ 24,445,607**	**$ 15,151,775**	**$ 21,491,437**
Facilities Financing Fund			
Non-Personnel	**$ 1,647,602**	**$ -**	**$ -**
Contracts & Services	1,047,602	-	-
Internal Contracts & Services	*1,047,602*	-	-
Transfers Out	600,000	-	-
Facilities Financing Fund Total	**$ 1,647,602**	**$ -**	**$ -**
Fire And Lifeguard Facilities Fund			
Non-Personnel	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
Contracts & Services	500	2,300	2,300
External Contracts & Services	*500*	*1,700*	*1,700*
Internal Contracts & Services	-	*600*	*600*
Transfers Out	1,331,056	1,325,125	1,331,000
Fire And Lifeguard Facilities Fund Total	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
Fire/Emergency Medical Services Transport Program Fund			
Personnel	**$ 7,744,367**	**$ 7,935,675**	**$ 10,385,886**
Personnel Cost	5,137,157	5,205,243	6,226,034
Fringe Benefits	2,607,209	2,730,432	4,159,852
Non-Personnel	**$ 122,348,834**	**$ 129,297,320**	**$ 142,106,306**
Supplies	254,268	508,764	326,551
Contracts & Services	106,562,479	116,594,799	124,907,170
External Contracts & Services	*105,409,645*	*115,739,274*	*123,163,313*
Internal Contracts & Services	*1,152,835*	*855,525*	*1,743,857*
Information Technology	253,067	238,793	299,298
Energy and Utilities	-	28,688	28,688
Other Expenses	-	42,710	42,710
Transfers Out	15,228,056	11,453,266	16,071,589
Capital Expenses	50,964	430,300	430,300
Fire/Emergency Medical Services Transport Program Fund Total	**$ 130,093,200**	**$ 137,232,995**	**$ 152,492,192**
Gas Tax Fund			
Non-Personnel	**$ 42,054,141**	**$ 39,324,068**	**$ 41,301,519**
Supplies	9,003	15,000	23,000
Contracts & Services	11,261,985	11,914,909	12,604,648
External Contracts & Services	*3,687,048*	*4,808,187*	*5,461,603*
Internal Contracts & Services	*7,574,937*	*7,106,722*	*7,143,045*
Energy and Utilities	272,182	261,057	346,525
Transfers Out	30,510,970	27,133,102	28,327,346
Gas Tax Fund Total	**$ 42,054,141**	**$ 39,324,068**	**$ 41,301,519**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Plan Maintenance Fund			
Non-Personnel	**$ 4,173,977**	**$ 6,822,300**	**$ 7,020,362**
Supplies	3,048	-	-
Contracts & Services	4,170,325	6,822,300	7,020,362
External Contracts & Services	*241,033*	*1,000,000*	*397,700*
Internal Contracts & Services	*3,929,292*	*5,822,300*	*6,622,662*
Information Technology	604	-	-
General Plan Maintenance Fund Total	**$ 4,173,977**	**$ 6,822,300**	**$ 7,020,362**
GIS Fund			
Personnel	**$ 1,071,333**	**$ 1,630,789**	**$ 1,070,495**
Personnel Cost	662,982	1,025,567	581,956
Fringe Benefits	408,352	605,222	488,539
Non-Personnel	**$ 4,251,892**	**$ 5,089,221**	**$ 4,667,724**
Supplies	66	-	-
Contracts & Services	1,105,251	1,497,320	1,259,738
External Contracts & Services	*941,014*	*1,006,310*	*1,059,077*
Internal Contracts & Services	*164,237*	*491,010*	*200,661*
Information Technology	3,145,565	3,591,901	3,407,986
Energy and Utilities	800	-	-
Other Expenses	209	-	-
GIS Fund Total	**$ 5,323,225**	**$ 6,720,010**	**$ 5,738,219**
Information Technology Fund			
Personnel	**$ 10,318,345**	**$ 11,339,536**	**$ 11,660,134**
Personnel Cost	6,874,275	7,578,206	7,523,139
Fringe Benefits	3,444,070	3,761,330	4,136,995
Non-Personnel	**$ 71,234,325**	**$ 73,345,205**	**$ 71,715,704**
Supplies	6,523	25,889	22,840
Contracts & Services	2,516,567	71,188,514	69,903,770
External Contracts & Services	*1,406,494*	*1,624,578*	*1,637,577*
Internal Contracts & Services	*1,110,073*	*69,563,936*	*68,266,193*
Information Technology	67,827,113	2,116,132	1,774,424
Energy and Utilities	5,063	10,600	10,600
Other Expenses	4,914	4,070	4,070
Capital Expenses	874,147	-	-
Information Technology Fund Total	**$ 81,552,671**	**$ 84,684,741**	**$ 83,375,838**
Infrastructure Fund			
Non-Personnel	**$ 21,605,536**	**$ -**	**$ -**
Supplies	6,574,433	-	-
Contracts & Services	12,503,233	-	-
External Contracts & Services	*7,679,386*	-	-
Internal Contracts & Services	*4,823,847*	-	-
Information Technology	41,966	-	-
Energy and Utilities	71,287	-	-
Transfers Out	2,298,121	-	-
Capital Expenses	116,496	-	-
Infrastructure Fund Total	**$ 21,605,536**	**$ -**	**$ -**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Junior Lifeguard Program Fund			
Personnel	**$ 235,960**	**$ 262,121**	**$ 367,669**
Personnel Cost	116,647	126,145	214,016
Fringe Benefits	119,313	135,976	153,653
Non-Personnel	**$ 1,058,519**	**$ 763,155**	**$ 1,081,284**
Supplies	58,181	56,000	56,000
Contracts & Services	976,218	700,443	1,018,510
External Contracts & Services	*20,946*	*27,100*	*27,100*
Internal Contracts & Services	*955,271*	*673,343*	*991,410*
Information Technology	1,549	1,529	1,591
Energy and Utilities	21	183	183
Capital Expenses	22,550	5,000	5,000
Junior Lifeguard Program Fund Total	**$ 1,294,479**	**$ 1,025,276**	**$ 1,448,953**
Local Enforcement Agency Fund			
Personnel	**$ 918,027**	**$ 1,019,586**	**$ 1,046,311**
Personnel Cost	542,346	595,881	601,487
Fringe Benefits	375,681	423,705	444,824
Non-Personnel	**$ 87,789**	**$ 169,841**	**$ 181,591**
Supplies	2,713	6,000	6,000
Contracts & Services	70,190	139,962	153,777
External Contracts & Services	*10,793*	*46,387*	*58,530*
Internal Contracts & Services	*59,397*	*93,575*	*95,247*
Information Technology	8,850	11,564	8,706
Energy and Utilities	6,021	5,741	6,534
Other Expenses	16	6,574	6,574
Local Enforcement Agency Fund Total	**$ 1,005,816**	**$ 1,189,427**	**$ 1,227,902**
Long Range Property Management Fund			
Non-Personnel	**$ 949,427**	**$ 1,783,686**	**$ 3,482,766**
Contracts & Services	949,427	1,782,766	3,482,766
External Contracts & Services	*862,525*	*1,669,766*	*3,369,766*
Internal Contracts & Services	*86,902*	*113,000*	*113,000*
Energy and Utilities	-	920	-
Long Range Property Management Fund Total	**$ 949,427**	**$ 1,783,686**	**$ 3,482,766**
Los Peñasquitos Canyon Preserve Fund			
Non-Personnel	**$ 8,374**	**$ 15,125**	**$ -**
Supplies	-	4,125	-
Contracts & Services	6,900	11,000	-
External Contracts & Services	*5,860*	*11,000*	-
Internal Contracts & Services	*1,040*	-	-
Information Technology	1,474	-	-
Los Peñasquitos Canyon Preserve Fund Total	**$ 8,374**	**$ 15,125**	**$ -**
Low & Moderate Income Housing Asset Fund			
Non-Personnel	**$ 13,368,060**	**$ 57,507,581**	**$ 67,770,790**
Contracts & Services	13,354,863	57,498,716	67,762,549
External Contracts & Services	*13,106,198*	*57,177,661*	*67,441,161*
Internal Contracts & Services	*248,665*	*321,055*	*321,388*
Information Technology	8,575	4,859	3,435
Energy and Utilities	4,622	4,006	4,806
Low & Moderate Income Housing Asset Fund Total	**$ 13,368,060**	**$ 57,507,581**	**$ 67,770,790**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Maintenance Assessment District (MAD) Funds			
Personnel	**$ 4,087,011**	**$ 4,557,694**	**$ 4,884,513**
Personnel Cost	2,423,631	2,640,065	2,764,838
Fringe Benefits	1,663,380	1,917,629	2,119,675
Non-Personnel	**$ 31,058,604**	**$ 38,483,503**	**$ 40,862,993**
Supplies	83,353	385,750	331,850
Contracts & Services	21,550,601	27,424,695	28,488,321
External Contracts & Services	*21,031,723*	*26,843,568*	*27,480,705*
Internal Contracts & Services	*518,878*	*581,127*	*1,007,616*
Information Technology	96,074	239,019	116,073
Energy and Utilities	5,077,274	5,201,604	6,209,804
Other Expenses	4,251,301	4,986,695	5,707,927
Contingencies	-	245,740	9,018
Maintenance Assessment District (MAD) Funds Total	**$ 35,145,615**	**$ 43,041,197**	**$ 45,747,506**
Mission Bay/Balboa Park Improvement Fund			
Non-Personnel	**$ 827,233**	**$ 904,333**	**$ 99,747**
Contracts & Services	813,305	869,333	-
External Contracts & Services	*813,305*	*839,333*	-
Internal Contracts & Services	-	*30,000*	-
Energy and Utilities	13,928	35,000	-
Transfers Out	-	-	99,747
Mission Bay/Balboa Park Improvement Fund Total	**$ 827,233**	**$ 904,333**	**$ 99,747**
New Convention Facility Fund			
Non-Personnel	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
Transfers Out	2,816,688	2,901,191	2,988,226
New Convention Facility Fund Total	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
OneSD Support Fund			
Personnel	**$ 7,314,431**	**$ 7,844,832**	**$ 7,271,176**
Personnel Cost	4,714,781	4,934,188	4,742,270
Fringe Benefits	2,599,650	2,910,644	2,528,906
Non-Personnel	**$ 22,990,294**	**$ 23,109,706**	**$ 26,728,453**
Supplies	4,317	14,805	14,860
Contracts & Services	3,395,179	2,883,219	3,279,975
External Contracts & Services	*424,528*	*483,874*	*420,464*
Internal Contracts & Services	*2,970,651*	*2,399,345*	*2,859,511*
Information Technology	15,622,388	20,204,182	23,426,118
Energy and Utilities	8,410	6,500	6,500
Other Expenses	-	1,000	1,000
Transfers Out	3,960,000	-	-
OneSD Support Fund Total	**$ 30,304,726**	**$ 30,954,538**	**$ 33,999,629**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Parking Meter Operations Fund			
Personnel	**$ 1,000,826**	**$ 1,292,808**	**$ 1,633,829**
Personnel Cost	593,125	779,086	1,021,086
Fringe Benefits	407,701	513,722	612,743
Non-Personnel	**$ 11,123,072**	**$ 27,429,837**	**$ 23,947,784**
Supplies	8,900	36,775	36,775
Contracts & Services	3,060,341	2,403,405	12,748,269
External Contracts & Services	*2,025,429*	*1,510,283*	*9,622,966*
Internal Contracts & Services	*1,034,912*	*893,122*	*3,125,303*
Information Technology	27,836	25,531	20,583
Energy and Utilities	13,728	10,356	14,638
Transfers Out	7,514,715	24,953,770	9,976,096
Capital Expenses	497,552	-	1,151,423
Parking Meter Operations Fund Total	**$ 12,123,898**	**$ 28,722,645**	**$ 25,581,613**
PETCO Park Fund			
Personnel	**$ 1,059**	**$ -**	**$ -**
Personnel Cost	(770)	-	-
Fringe Benefits	1,829	-	-
Non-Personnel	**$ 20,845,459**	**$ 19,461,510**	**$ 18,727,781**
Supplies	-	936	936
Contracts & Services	11,440,868	9,905,018	10,006,229
External Contracts & Services	*6,165,490*	*5,345,692*	*5,345,692*
Internal Contracts & Services	*5,275,378*	*4,559,326*	*4,660,537*
Information Technology	3,153	-	-
Energy and Utilities	9,604	14,431	12,241
Transfers Out	9,391,834	9,541,125	8,708,375
PETCO Park Fund Total	**$ 20,846,517**	**$ 19,461,510**	**$ 18,727,781**
Public Arts Fund			
Non-Personnel	**$ 152,116**	**$ -**	**$ -**
Supplies	4,097	-	-
Contracts & Services	148,019	-	-
External Contracts & Services	*113,672*	-	-
Internal Contracts & Services	*34,346*	-	-
Public Arts Fund Total	**$ 152,116**	**$ -**	**$ -**
Public Safety Services & Debt Service Fund			
Non-Personnel	**$ 13,101,777**	**$ 12,657,066**	**$ 13,448,105**
Transfers Out	13,101,777	12,657,066	13,448,105
Public Safety Services & Debt Service Fund Total	**$ 13,101,777**	**$ 12,657,066**	**$ 13,448,105**
Road Maintenance & Rehabilitation Fund			
Non-Personnel	**$ 50,223,581**	**$ 36,347,892**	**$ 42,932,696**
Supplies	4,540	-	-
Contracts & Services	50,219,041	36,347,892	42,932,696
External Contracts & Services	*45,590,521*	*36,347,892*	*39,082,696*
Internal Contracts & Services	*4,628,520*	-	*3,850,000*
Road Maintenance & Rehabilitation Fund Total	**$ 50,223,581**	**$ 36,347,892**	**$ 42,932,696**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Seized Assets - California Fund			
Non-Personnel	**$ 471,182**	**$ 803,848**	**$ 363,147**
Supplies	133,463	303,848	150,000
Contracts & Services	106,984	-	-
External Contracts & Services	*106,984*	-	-
Information Technology	18,000	500,000	-
Capital Expenses	212,735	-	213,147
Seized Assets - California Fund Total	**$ 471,182**	**$ 803,848**	**$ 363,147**
Seized Assets - Federal DOJ Fund			
Non-Personnel	**$ 932,718**	**$ 1,423,548**	**$ 1,301,491**
Supplies	115,534	426,276	426,276
Contracts & Services	259,734	403,074	311,243
External Contracts & Services	*237,773*	*390,000*	*290,769*
Internal Contracts & Services	*21,961*	*13,074*	*20,474*
Information Technology	30,000	-	-
Energy and Utilities	371,864	514,228	413,972
Capital Expenses	155,585	79,970	150,000
Seized Assets - Federal DOJ Fund Total	**$ 932,718**	**$ 1,423,548**	**$ 1,301,491**
Seized Assets - Federal Treasury Fund			
Non-Personnel	**$ 1,959,916**	**$ 30,000**	**$ -**
Supplies	1,926,145	-	-
Contracts & Services	33,772	30,000	-
External Contracts & Services	*33,301*	*30,000*	-
Internal Contracts & Services	*471*	-	-
Seized Assets - Federal Treasury Fund Total	**$ 1,959,916**	**$ 30,000**	**$ -**
State COPS			
Non-Personnel	**$ 2,911,783**	**$ 6,142,672**	**$ 5,636,080**
Supplies	23,752	123,975	200,000
Contracts & Services	617,653	828,300	1,041,658
External Contracts & Services	*602,701*	*814,833*	*1,027,718*
Internal Contracts & Services	*14,951*	*13,467*	*13,940*
Information Technology	1,605,572	4,054,234	3,091,000
Capital Expenses	664,806	1,136,163	1,303,422
State COPS Total	**$ 2,911,783**	**$ 6,142,672**	**$ 5,636,080**
Storm Drain Fund			
Non-Personnel	**$ 5,706,658**	**$ 5,731,128**	**$ 5,624,045**
Supplies	139,178	-	-
Contracts & Services	5,234,280	5,627,972	5,604,045
External Contracts & Services	*4,499,730*	*4,549,871*	*5,604,045*
Internal Contracts & Services	*734,550*	*1,078,101*	-
Information Technology	118,618	103,156	20,000
Energy and Utilities	214,582	-	-
Storm Drain Fund Total	**$ 5,706,658**	**$ 5,731,128**	**$ 5,624,045**
Successor Agency Admin & Project - CivicSD Fund			
Non-Personnel	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
Contracts & Services	1,357,357	1,934,326	1,934,326
External Contracts & Services	*1,357,357*	*1,934,326*	*1,934,326*
Successor Agency Admin & Project - CivicSD Fund Total	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Tax and Revenue Anticipation Notes Fund			
Non-Personnel	**$ -**	**$ -**	**$ 17,148,000**
Contracts & Services	-	-	948,000
External Contracts & Services	-	-	*948,000*
Debt Expenses	-	-	16,200,000
Tax and Revenue Anticipation Notes Fund Total	**$ -**	**$ -**	**$ 17,148,000**
TOT Convention Center			
Non-Personnel	**$ -**	**$ 47,672,882**	**$ 10,237,621**
Contracts & Services	-	47,672,882	-
External Contracts & Services	-	*47,672,882*	-
Transfers Out	-	-	10,237,621
TOT Convention Center Total	**$ -**	**$ 47,672,882**	**$ 10,237,621**
TOT Homelessness			
Non-Personnel	**$ -**	**$ 32,602,464**	**$ 31,978,865**
Contracts & Services	-	32,602,464	31,978,865
Internal Contracts & Services	-	*32,602,464*	*31,978,865*
TOT Homelessness Total	**$ -**	**$ 32,602,464**	**$ 31,978,865**
Transient Occupancy Tax Fund			
Personnel	**$ 2,497,509**	**$ 2,581,503**	**$ 2,454,989**
Personnel Cost	1,823,028	1,879,943	1,731,166
Fringe Benefits	674,481	701,560	723,823
Non-Personnel	**$ 147,181,422**	**$ 152,815,762**	**$ 150,887,279**
Supplies	8,430	10,660	10,215
Contracts & Services	92,046,309	94,561,434	103,718,917
External Contracts & Services	*14,529,615*	*13,382,375*	*8,050,237*
Internal Contracts & Services	*77,516,694*	*81,179,059*	*95,668,680*
Information Technology	320,305	316,674	354,603
Energy and Utilities	7,840	8,700	8,700
Other Expenses	10,237	5,000	4,000
Transfers Out	54,788,300	57,913,294	46,790,844
Transient Occupancy Tax Fund Total	**$ 149,678,931**	**$ 155,397,265**	**$ 153,342,268**
Underground Surcharge Fund			
Personnel	**$ 3,942,267**	**$ 4,675,108**	**$ 4,976,849**
Personnel Cost	2,784,373	3,182,352	3,470,326
Fringe Benefits	1,157,893	1,492,756	1,506,523
Non-Personnel	**$ 31,255,547**	**$ 75,319,800**	**$ 160,853,548**
Supplies	23,411	16,200	16,200
Contracts & Services	8,655,025	21,865,074	22,492,170
External Contracts & Services	*2,003,463*	*17,361,995*	*17,363,247*
Internal Contracts & Services	*6,651,562*	*4,503,079*	*5,128,923*
Information Technology	176,794	292,181	408,301
Energy and Utilities	13,213	11,993	13,537
Other Expenses	22,387,103	53,134,352	137,923,340
Underground Surcharge Fund Total	**$ 35,197,814**	**$ 79,994,908**	**$ 165,830,397**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Wireless Communications Technology Fund			
Personnel	**$ 6,738,699**	**$ 7,504,182**	**$ 7,537,860**
Personnel Cost	4,167,675	4,533,034	4,490,704
Fringe Benefits	2,571,024	2,971,148	3,047,156
Non-Personnel	**$ 4,151,072**	**$ 5,077,083**	**$ 5,726,794**
Supplies	222,039	201,500	201,500
Contracts & Services	3,278,340	4,167,526	4,849,883
External Contracts & Services	*2,565,806*	*2,881,010*	*3,437,010*
Internal Contracts & Services	*712,535*	*1,286,516*	*1,412,873*
Information Technology	257,741	333,498	302,864
Energy and Utilities	328,975	374,352	372,547
Capital Expenses	63,528	-	-
Debt Expenses	449	207	-
Wireless Communications Technology Fund Total	**$ 10,889,771**	**$ 12,581,265**	**$ 13,264,654**
Zoological Exhibits Maintenance Fund			
Non-Personnel	**$ 20,980,548**	**$ 21,757,366**	**$ 22,801,395**
Contracts & Services	20,980,548	21,757,366	22,801,395
External Contracts & Services	*20,980,548*	*21,757,366*	*22,801,395*
Zoological Exhibits Maintenance Fund Total	**$ 20,980,548**	**$ 21,757,366**	**$ 22,801,395**
Total Special Revenue Funds	**$ 933,063,746**	**$ 1,102,725,001**	**$ 1,207,927,849**
Capital Project Funds			
Capital Outlay Fund			
Non-Personnel	**$ 6,581,244**	**$ 4,047,152**	**$ 161,349**
Transfers Out	6,581,244	4,047,152	161,349
Capital Outlay Fund Total	**$ 6,581,244**	**$ 4,047,152**	**$ 161,349**
Transnet Extension Administration & Debt Fund			
Non-Personnel	**$ 463,981**	**$ 462,680**	**$ 490,950**
Contracts & Services	463,981	462,680	490,950
Internal Contracts & Services	*463,981*	*462,680*	*490,950*
Transnet Extension Administration & Debt Fund Total	**$ 463,981**	**$ 462,680**	**$ 490,950**
Transnet Extension Congestion Relief Fund			
Non-Personnel	**$ 8,185,951**	**$ 6,900,000**	**$ 8,264,100**
Supplies	509,954	130,000	130,000
Contracts & Services	7,665,410	6,770,000	8,134,100
External Contracts & Services	*162,056*	*500,000*	*1,014,100*
Internal Contracts & Services	*7,503,354*	*6,270,000*	*7,120,000*
Energy and Utilities	10,586	-	-
Transnet Extension Congestion Relief Fund Total	**$ 8,185,951**	**$ 6,900,000**	**$ 8,264,100**
Transnet Extension Maintenance Fund			
Non-Personnel	**$ 14,469,132**	**$ 13,741,596**	**$ 14,581,215**
Contracts & Services	4,365	-	-
External Contracts & Services	*2,270*	-	-
Internal Contracts & Services	*2,095*	-	-
Transfers Out	14,464,767	13,741,596	14,581,215
Transnet Extension Maintenance Fund Total	**$ 14,469,132**	**$ 13,741,596**	**$ 14,581,215**
Total Capital Project Funds	**$ 29,700,308**	**$ 25,151,428**	**$ 23,497,614**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Enterprise Funds			
Airports Fund			
Personnel	**$ 3,396,489**	**$ 3,811,941**	**$ 4,086,377**
Personnel Cost	2,390,622	2,615,713	2,702,692
Fringe Benefits	1,005,867	1,196,228	1,383,685
Non-Personnel	**$ 5,843,750**	**$ 7,079,894**	**$ 7,595,921**
Supplies	275,088	206,558	192,228
Contracts & Services	4,368,587	5,539,072	6,195,515
External Contracts & Services	*2,604,438*	*4,606,218*	*5,091,650*
Internal Contracts & Services	*1,764,149*	*932,854*	*1,103,865*
Information Technology	203,220	219,223	168,706
Energy and Utilities	875,640	890,197	934,628
Other Expenses	3,508	6,000	6,000
Transfers Out	-	844	844
Capital Expenses	117,708	218,000	98,000
Airports Fund Total	**$ 9,240,240**	**$ 10,891,835**	**$ 11,682,298**
Development Services Fund			
Personnel	**$ 119,275,359**	**$ 122,421,777**	**$ 129,571,575**
Personnel Cost	81,163,853	81,418,707	86,811,375
Fringe Benefits	38,111,506	41,003,070	42,760,200
Non-Personnel	**$ 24,589,756**	**$ 21,593,120**	**$ 27,971,411**
Supplies	232,875	276,916	255,240
Contracts & Services	9,846,704	11,112,964	13,527,660
External Contracts & Services	*2,746,797*	*3,362,249*	*4,314,138*
Internal Contracts & Services	*7,099,906*	*7,750,715*	*9,213,522*
Information Technology	9,401,126	9,354,957	12,985,818
Energy and Utilities	872,770	231,328	366,353
Other Expenses	764,686	616,955	836,340
Capital Expenses	3,471,596	-	-
Development Services Fund Total	**$ 143,865,116**	**$ 144,014,897**	**$ 157,542,986**
Golf Course Fund			
Personnel	**$ 13,233,726**	**$ 14,333,440**	**$ 15,343,434**
Personnel Cost	8,395,772	8,982,890	9,488,039
Fringe Benefits	4,837,955	5,350,550	5,855,395
Non-Personnel	**$ 14,959,878**	**$ 16,705,569**	**$ 22,739,987**
Supplies	2,270,615	2,181,893	2,189,559
Contracts & Services	9,109,350	10,445,033	16,057,645
External Contracts & Services	*6,769,602*	*8,122,654*	*13,453,079*
Internal Contracts & Services	*2,339,748*	*2,322,379*	*2,604,566*
Information Technology	440,592	464,115	466,850
Energy and Utilities	2,906,221	3,395,093	3,903,498
Other Expenses	12,742	34,697	33,697
Transfers Out	-	66,088	66,088
Capital Expenses	220,359	118,650	22,650
Golf Course Fund Total	**$ 28,193,604**	**$ 31,039,009**	**$ 38,083,421**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Metropolitan Sewer Utility Fund			
Personnel	**$ 73,896,251**	**$ 81,725,861**	**$ 87,121,401**
Personnel Cost	49,065,354	52,818,800	56,786,383
Fringe Benefits	24,830,896	28,907,061	30,335,018
Non-Personnel	**$ 234,864,295**	**$ 212,109,190**	**$ 235,843,898**
Supplies	62,153,769	42,161,255	42,789,380
Contracts & Services	67,110,503	69,895,183	69,608,580
External Contracts & Services	*50,261,587*	*52,339,092*	*49,875,874*
Internal Contracts & Services	*16,848,916*	*17,556,091*	*19,732,706*
Information Technology	6,319,923	11,565,635	13,384,425
Energy and Utilities	30,083,629	33,950,370	48,717,095
Other Expenses	101,954	181,208	184,908
Transfers Out	62,482,347	50,010,783	57,367,054
Capital Expenses	5,095,863	4,344,756	3,792,456
Debt Expenses	1,516,307	-	-
Metropolitan Sewer Utility Fund Total	**$ 308,760,546**	**$ 293,835,051**	**$ 322,965,299**
Municipal Sewer Revenue Fund			
Personnel	**$ 53,264,721**	**$ 60,415,558**	**$ 55,515,317**
Personnel Cost	33,585,299	37,558,950	34,389,892
Fringe Benefits	19,679,422	22,856,608	21,125,425
Non-Personnel	**$ 124,013,712**	**$ 116,470,166**	**$ 126,636,370**
Supplies	5,660,675	6,396,307	6,136,854
Contracts & Services	51,060,466	47,187,762	52,117,827
External Contracts & Services	*24,867,342*	*21,244,465*	*21,830,167*
Internal Contracts & Services	*26,193,125*	*25,943,297*	*30,287,660*
Information Technology	6,358,926	5,624,046	5,149,986
Energy and Utilities	7,050,235	8,009,579	7,796,619
Other Expenses	191,912	88,789	81,789
Transfers Out	52,522,812	48,167,330	54,398,942
Capital Expenses	1,168,685	996,353	954,353
Municipal Sewer Revenue Fund Total	**$ 177,278,433**	**$ 176,885,724**	**$ 182,151,687**
Recycling Fund			
Personnel	**$ 12,615,531**	**$ 6,885,533**	**$ 8,864,504**
Personnel Cost	8,151,885	4,403,283	5,623,966
Fringe Benefits	4,463,646	2,482,250	3,240,538
Non-Personnel	**$ 18,592,523**	**$ 23,842,543**	**$ 22,707,823**
Supplies	1,443,123	721,166	515,221
Contracts & Services	15,984,193	7,654,886	8,363,259
External Contracts & Services	*8,066,706*	*5,712,244*	*6,161,016*
Internal Contracts & Services	*7,917,487*	*1,942,642*	*2,202,243*
Information Technology	569,031	299,118	461,054
Energy and Utilities	502,043	94,873	51,265
Other Expenses	36,890	12,500	7,550
Transfers Out	-	15,000,000	13,259,474
Capital Expenses	57,242	60,000	50,000
Recycling Fund Total	**$ 31,208,054**	**$ 30,728,076**	**$ 31,572,327**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Refuse Disposal Funds			
Personnel	**$ 15,844,768**	**$ 17,105,423**	**$ 18,424,738**
Personnel Cost	10,542,381	11,218,714	12,418,161
Fringe Benefits	5,302,387	5,886,709	6,006,577
Non-Personnel	**$ 31,512,120**	**$ 38,859,380**	**$ 43,466,345**
Supplies	1,404,373	1,703,644	2,703,755
Contracts & Services	22,496,997	28,175,729	33,164,818
External Contracts & Services	*18,623,508*	*23,055,972*	*27,286,088*
Internal Contracts & Services	*3,873,489*	*5,119,757*	*5,878,730*
Information Technology	1,205,898	2,219,298	1,048,843
Energy and Utilities	2,192,974	2,421,600	2,593,888
Other Expenses	19,556	20,889	18,889
Transfers Out	3,628,354	3,887,220	3,886,152
Capital Expenses	563,968	431,000	50,000
Refuse Disposal Funds Total	**$ 47,356,888**	**$ 55,964,803**	**$ 61,891,083**
Solid Waste Management Fund			
Personnel	**$ 1,292,531**	**$ 44,459,959**	**$ 52,048,312**
Personnel Cost	884,797	27,792,047	32,464,809
Fringe Benefits	407,734	16,667,912	19,583,503
Non-Personnel	**$ 7,273,337**	**$ 94,920,797**	**$ 97,430,889**
Supplies	126,641	3,109,335	3,206,335
Contracts & Services	4,186,218	70,908,381	79,134,685
External Contracts & Services	*3,683,192*	*21,879,914*	*29,470,070*
Internal Contracts & Services	*503,026*	*49,028,467*	*49,664,615*
Information Technology	2,958,864	6,615,887	5,177,646
Energy and Utilities	-	3,851,824	2,959,242
Other Expenses	1,614	2,911	30,911
Transfers Out	-	10,432,459	3,359,573
Debt Expenses	-	-	3,562,497
Solid Waste Management Fund Total	**$ 8,565,868**	**$ 139,380,756**	**$ 149,479,201**
Water Utility Operating Fund			
Personnel	**$ 142,552,466**	**$ 149,333,872**	**$ 157,409,178**
Personnel Cost	92,107,173	93,301,065	99,459,015
Fringe Benefits	50,445,293	56,032,807	57,950,163
Non-Personnel	**$ 614,330,917**	**$ 698,434,612**	**$ 802,290,779**
Supplies	267,522,611	320,566,571	339,658,591
Contracts & Services	196,016,130	188,639,036	237,417,839
External Contracts & Services	*147,338,605*	*146,899,804*	*189,929,762*
Internal Contracts & Services	*48,677,525*	*41,739,232*	*47,488,077*
Information Technology	12,300,947	20,995,426	21,473,105
Energy and Utilities	15,503,731	29,891,192	41,004,563
Other Expenses	14,702,366	20,001,665	19,214,488
Transfers Out	105,856,786	113,912,115	141,099,486
Capital Expenses	2,428,347	4,428,607	2,422,707
Water Utility Operating Fund Total	**$ 756,883,383**	**$ 847,768,484**	**$ 959,699,957**
Total Enterprise Funds	**$ 1,511,352,131**	**$ 1,730,508,635**	**$ 1,915,068,260**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Internal Service Funds			
Central Stores Fund			
Personnel	**$ 1,477,885**	**$ 1,667,419**	**$ 1,827,040**
Personnel Cost	948,946	970,741	1,046,269
Fringe Benefits	528,939	696,678	780,771
Non-Personnel	**$ 8,747,007**	**$ 9,736,327**	**$ 9,859,777**
Supplies	7,908,565	8,765,002	8,765,057
Contracts & Services	580,541	505,087	685,290
External Contracts & Services	*234,828*	*159,051*	*259,051*
Internal Contracts & Services	*345,713*	*346,036*	*426,239*
Information Technology	76,576	261,551	258,180
Energy and Utilities	170,147	203,759	150,322
Other Expenses	-	928	928
Capital Expenses	11,178	-	-
Central Stores Fund Total	**$ 10,224,892**	**$ 11,403,746**	**$ 11,686,817**
Energy Conservation Program Fund			
Personnel	**$ 4,897,997**	**$ 4,458,284**	**$ 5,152,307**
Personnel Cost	3,355,172	2,952,403	3,286,498
Fringe Benefits	1,542,825	1,505,881	1,865,809
Non-Personnel	**$ 2,135,077**	**$ 2,855,495**	**$ 2,385,502**
Supplies	3,096	4,937	3,992
Contracts & Services	1,852,123	2,605,597	2,126,228
External Contracts & Services	*1,733,788*	*2,473,754*	*2,002,114*
Internal Contracts & Services	*118,334*	*131,843*	*124,114*
Information Technology	272,428	233,361	243,682
Energy and Utilities	6,000	7,600	7,600
Other Expenses	1,430	4,000	4,000
Energy Conservation Program Fund Total	**$ 7,033,075**	**$ 7,313,779**	**$ 7,537,809**
Fleet Operations Operating Fund			
Personnel	**$ 29,508,256**	**$ 33,134,367**	**$ 33,185,991**
Personnel Cost	19,393,800	21,150,608	21,126,436
Fringe Benefits	10,114,456	11,983,759	12,059,555
Non-Personnel	**$ 40,445,299**	**$ 37,010,135**	**$ 41,520,486**
Supplies	18,606,549	16,057,252	16,057,474
Contracts & Services	5,269,689	5,561,367	6,662,368
External Contracts & Services	*4,286,369*	*3,665,989*	*3,655,713*
Internal Contracts & Services	*983,320*	*1,895,378*	*3,006,655*
Information Technology	2,165,045	2,299,898	2,269,424
Energy and Utilities	14,349,957	12,806,725	16,246,327
Other Expenses	4,489	4,893	4,893
Capital Expenses	49,569	280,000	280,000
Fleet Operations Operating Fund Total	**$ 69,953,554**	**$ 70,144,502**	**$ 74,706,477**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Fleet Replacement Funds			
Non-Personnel	**$ 90,483,538**	**$ 122,716,585**	**$ 109,376,647**
Supplies	729,685	-	-
Contracts & Services	370,625	-	-
External Contracts & Services	*4,177*	-	-
Internal Contracts & Services	*366,448*	-	-
Transfers Out	20,000,000	-	-
Capital Expenses	53,390,554	104,804,198	86,819,293
Debt Expenses	15,992,673	17,912,387	22,557,354
Fleet Replacement Funds Total	**$ 90,483,538**	**$ 122,716,585**	**$ 109,376,647**
Publishing Services Fund			
Personnel	**$ 771,395**	**$ 894,627**	**$ 831,250**
Personnel Cost	514,016	575,347	535,308
Fringe Benefits	257,379	319,280	295,942
Non-Personnel	**$ 909,728**	**$ 1,237,428**	**$ 1,272,004**
Supplies	184,596	124,205	174,260
Contracts & Services	610,453	901,757	902,007
External Contracts & Services	*528,333*	*832,169*	*814,633*
Internal Contracts & Services	*82,120*	*69,588*	*87,374*
Information Technology	51,593	127,155	127,062
Energy and Utilities	63,085	81,032	65,396
Transfers Out	-	3,279	3,279
Publishing Services Fund Total	**$ 1,681,123**	**$ 2,132,055**	**$ 2,103,254**
Risk Management Administration Fund			
Personnel	**$ 14,308,595**	**$ 16,592,909**	**$ 16,807,793**
Personnel Cost	9,230,625	10,531,922	10,862,736
Fringe Benefits	5,077,970	6,060,987	5,945,057
Non-Personnel	**$ 2,565,797**	**$ 3,840,827**	**$ 3,477,550**
Supplies	83,364	93,818	96,520
Contracts & Services	1,750,898	2,492,591	2,167,968
External Contracts & Services	*1,564,279*	*2,196,277*	*1,871,738*
Internal Contracts & Services	*186,619*	*296,314*	*296,230*
Information Technology	722,466	1,235,577	1,193,062
Energy and Utilities	5,080	4,841	5,500
Other Expenses	3,989	14,000	14,500
Risk Management Administration Fund Total	**$ 16,874,393**	**$ 20,433,736**	**$ 20,285,343**
Total Internal Service Funds	**$ 196,250,575**	**$ 234,144,403**	**$ 225,696,347**
Total Combined Expenditure Budgets	**$ 4,846,913,171**	**$ 5,259,963,456**	**$ 5,628,837,902**

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
General Fund									
General Fund	$ 207,100,000	$2,256,647,832	$2,463,747,832	$ -	$2,256,647,832	$2,256,647,832	$ -	$ 207,100,000	$ -
General Fund Total	**$ 207,100,000**	**$2,256,647,832**	**$2,463,747,832**	**$ -**	**$2,256,647,832**	**$2,256,647,832**	**$ -**	**$ 207,100,000**	**$ -**
Special Revenue Funds									
Climate Equity Fund	$ 13,336,398	$ -	$ 13,336,398	$ 450,000	$ -	$ 3,450,000	$ 3,000,000	$ 9,726,291	$ 160,107
Community Equity Fund (CEF)	195,575	-	195,575	-	195,575	195,575	-	-	-
Concourse and Parking Garages Operating Fund	(856,941)	2,365,756	1,508,815	-	4,262,403	4,262,403	-	-	(2,753,588)
Convention Center Expansion Administration Fund	330,859	13,346,510	13,677,369	-	13,346,510	13,346,510	-	-	330,859
Energy Independence Fund	130,058	-	130,058	-	118,292	118,292	-	-	11,766
Engineering & Capital Projects Fund	24,841,778	171,470,339	196,312,117	-	182,751,272	182,751,272	-	-	13,560,845
Environmental Growth 1/3 Fund	160,533	7,880,560	8,041,093	-	7,582,927	7,682,927	100,000	60,533	297,633
Environmental Growth 2/3 Fund	7,622,598	15,768,120	23,390,718	-	21,491,437	21,536,437	45,000	46,175	1,808,106
Fire and Lifeguard Facilities Fund	73,816	1,333,300	1,407,116	-	1,333,300	1,333,300	-	-	73,816
Fire/Emergency Medical Services Transport Program Fund	7,806,099	144,691,499	152,497,598	1,990,000	152,492,192	154,482,192	-	-	(1,984,594)
Gas Tax Fund	2,115,029	41,301,531	43,416,560	-	41,301,519	41,801,519	500,000	590,995	1,024,046
General Plan Maintenance Fund	2,433,505	6,000,000	8,433,505	-	7,020,362	7,020,362	-	-	1,413,143
GIS Fund	456,117	5,575,181	6,031,298	-	5,738,219	5,738,219	-	-	293,079
Information Technology Fund	(109,549)	83,495,859	83,386,310	-	83,375,838	83,375,838	-	-	10,472
Junior Lifeguard Program Fund	722,381	1,193,420	1,915,801	-	1,448,953	1,448,953	-	-	466,848
Local Enforcement Agency Fund	151,149	1,218,475	1,369,624	-	1,227,902	1,227,902	-	-	141,722
Long Range Property Management Fund	7,205,684	595,000	7,800,684	-	3,482,766	3,482,766	-	-	4,317,918
Low & Moderate Income Housing Asset Fund	92,843,926	1,209,014	94,052,940	-	67,770,790	67,770,790	-	-	26,282,150
Maintenance Assessment District (MAD) Funds	20,795,891	36,095,107	56,890,998	-	45,747,506	45,747,506	-	-	11,143,492

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
Mission Bay/Balboa Park Improvement Fund	99,747	-	99,747	-	99,747	99,747	-	-	-
New Convention Facility Fund	-	2,988,226	2,988,226	-	2,988,226	2,988,226	-	-	-
OneSD Support Fund	3,139,425	30,862,368	34,001,793	-	33,999,629	33,999,629	-	-	2,164
Parking Meter Operations Fund	487,485	25,095,980	25,583,465	-	25,581,613	25,581,613	-	-	1,852
PETCO Park Fund	1	18,496,415	18,496,416	-	18,727,781	18,727,781	-	-	(231,365)
Public Art Fund	8,546,023	-	8,546,023	-	-	50,000	50,000	7,980,057	515,966
Public Safety Services & Debt Service Fund	1,146,435	13,448,105	14,594,540	-	13,448,105	13,448,105	-	-	1,146,435
Road Maintenance and Rehabilitation Fund	35,566,086	39,532,696	75,098,782	5,300,000	42,932,696	49,232,696	6,000,000	18,167,536	2,698,550
Seized Assets - Federal DOJ Fund	2,765,157	-	2,765,157	-	1,664,638	1,664,638	-	-	1,100,519
State COPS	3,671,466	3,400,000	7,071,466	3,013,536	5,636,080	8,649,616	-	898,207	(2,476,357)
Storm Drain Fund	1,850,853	5,700,000	7,550,853	-	5,624,045	5,624,045	-	-	1,926,808
Successor Agency Admin & Project - CivicSD Fund	-	1,934,326	1,934,326	-	1,934,326	1,934,326	-	-	-
Tax and Revenue Anticipation Notes Fund	-	17,148,000	17,148,000	-	17,148,000	17,148,000	-	-	-
TOT Convention Center	52,238,637	46,018,367	98,257,004	18,290,000	10,237,621	28,527,621	-	21,402,788	48,326,595
TOT Homelessness	-	31,978,865	31,978,865	-	31,978,865	31,978,865	-	-	-
Transient Occupancy Tax Fund	480,806	153,329,704	153,810,510	-	153,342,268	153,342,268	-	-	468,242
Underground Surcharge Fund	497,398,553	93,686,183	591,084,736	42,751,581	165,830,397	208,581,978	-	17,375,768	365,126,990
Wireless Communications Technology Fund	316,170	12,711,386	13,027,556	-	13,264,654	13,264,654	-	-	(237,098)
Zoological Exhibits Maintenance Fund	274,301	22,801,395	23,075,696	-	22,801,395	22,801,395	-	-	274,301
Special Revenue Funds Total	**$ 788,236,053**	**$1,052,671,687**	**$1,840,907,740**	**$ 71,795,117**	**$1,207,927,849**	**$1,284,417,966**	**$ 9,695,000**	**$ 76,248,350**	**$475,241,424**

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
Enterprise Funds									
Airports Fund	$ 16,021,319	$ 8,892,740	$ 24,914,059	$ -	$ 11,682,298	$ 14,682,298	$ 3,000,000	$ 4,480,137	$ 5,751,623
Development Services Fund	(5,367,363)	160,380,282	155,012,919	-	157,542,986	157,542,986	-	-	(2,530,067)
Golf Course Fund	73,757,833	34,374,347	108,132,180	-	38,083,421	42,283,421	4,200,000	8,610,985	57,237,773
Municipal Sewer Revenue Fund	769,045,124	756,550,589	1,525,595,713	306,253,127	505,116,986	811,370,113	-	544,395,152	169,830,448
Recycling Fund	49,274,086	27,388,372	76,662,458	-	31,572,327	39,572,327	8,000,000	25,419,782	11,670,349
Refuse Disposal Fund	93,892,278	73,062,660	166,954,938	4,500,000	61,891,083	69,891,083	3,500,000	31,418,696	65,645,159
Refuse Disposal Fund - Miramar Closure Fund	39,745,074	625,000	40,370,074	-	-	-	-	-	40,370,074
Solid Waste Management Fund	(7,920,022)	145,087,227	137,167,205	2,132,900	149,479,201	151,612,101	-	2,232,900	(16,677,796)
Water Utility Operating Fund	1,049,584,137	1,024,428,276	2,074,012,413	283,713,764	959,699,957	1,243,413,721	-	766,332,930	64,265,762
Enterprise Funds Total	**$2,078,032,466**	**$2,230,789,493**	**$4,308,821,959**	**$596,599,791**	**$1,915,068,260**	**$2,530,368,051**	**$ 18,700,000**	**$1,382,890,582**	**$395,563,326**
Capital Project Funds									
Capital Outlay Fund	$ 2,390,015	$ -	$ 2,390,015	$ -	$ 161,349	$ 1,161,349	$ 1,000,000	$ 1,228,561	$ 105
Mission Bay Park Improvement Fund	50,813,980	13,937,918	64,751,898	12,919,752	-	18,919,752	6,000,000	44,813,980	1,018,166
Other Capital Projects	171,065,912	-	171,065,912	144,027,327	-	144,027,327	-	-	27,038,585
San Diego Regional Parks Improvement Fund	26,180,406	7,505,033	33,685,439	6,982,397	-	6,982,397	-	26,180,407	522,635
TransNet Extension Congestion Relief Fund	27,516,294	49,095,000	76,611,294	25,758,735	23,336,265	54,095,000	5,000,000	20,592,351	1,923,943
Capital Project Funds Total	**$ 277,966,607**	**$ 70,537,951**	**$ 348,504,558**	**$189,688,211**	**$ 23,497,614**	**$ 225,185,825**	**$ 12,000,000**	**$ 92,815,299**	**$ 30,503,434**
Internal Service Funds									
Central Stores Fund	$ (368,442)	$ 11,612,451	$ 11,244,009	$ -	$ 11,686,817	$ 11,686,817	$ -	$ -	$ (442,808)
Energy Conservation Program Fund	878,725	6,914,050	7,792,775	-	7,537,809	7,583,408	45,599	-	209,367
Fleet Operations Operating Fund	9,146,659	74,078,225	83,224,884	-	74,706,477	76,706,477	2,000,000	2,014,736	4,503,671
Fleet Ops Replacement-Rental	150,882,058	106,070,422	256,952,480	-	109,376,647	109,376,647	-	147,575,833	-

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
Publishing Services Fund	(1,638,317)	1,947,049	308,732	-	2,103,254	2,103,254	-	-	(1,794,522)
Risk Management Administration Fund	198,253	20,146,696	20,344,949	-	20,285,343	20,285,343	-	-	59,606
Internal Service Funds Total	**$ 159,098,935**	**$ 220,768,893**	**$ 379,867,828**	**$ -**	**$ 225,696,347**	**$ 227,741,946**	**$ 2,045,599**	**$ 149,590,569**	**$ 2,535,313**
Combined Budget Total	**$3,510,434,061**	**$5,831,415,856**	**$9,341,849,917**	**$858,083,119**	**$5,628,837,902**	**$6,524,361,620**	**$ 42,440,599**	**$1,908,644,800**	**$903,843,497**

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	FTE	Personnel Expenditures	Non-Personnel Expenditures	FY 2027 Adopted Budget
Adams Avenue MAD Fund	-	$ -	$ 66,982	$ 66,982
Barrio Logan Community Benefit MAD Fund	-	-	434,340	434,340
Bay Terraces - Honey Drive MAD Fund	-	-	16,511	16,511
Bay Terraces - Parkside MAD Fund	-	-	117,902	117,902
Bird Rock MAD Fund	-	-	338,142	338,142
Black Mountain Ranch North MAD Fund	-	-	246,749	246,749
Black Mountain Ranch South MAD Fund	-	-	1,182,811	1,182,811
C&ED MAD Management Fund	-	-	425,000	425,000
Calle Cristobal MAD Fund	-	-	578,075	578,075
Camino Santa Fe MAD Fund	-	-	245,896	245,896
Campus Point MAD Fund	-	-	63,781	63,781
Carmel Mountain Ranch MAD Fund	-	-	861,640	861,640
Carmel Valley MAD Fund	-	-	3,659,635	3,659,635
Carmel Valley NBHD #10 MAD Fund	-	-	503,216	503,216
Central Commercial MAD Fund	-	-	313,437	313,437
City Heights MAD Fund	-	-	475,477	475,477
Civita MAD Fund	-	-	1,591,331	1,591,331
College Heights Enhanced MAD Fund	-	-	479,964	479,964
Coral Gate MAD Fund	-	-	291,530	291,530
Coronado View MAD Fund	-	-	53,402	53,402
Del Mar Terrace MAD Fund	-	-	741,813	741,813
Eastgate Technology Park MAD Fund	-	-	217,905	217,905
El Cajon Boulevard MAD Fund	-	-	640,304	640,304
First SD River Imp. Project MAD Fund	-	-	409,469	409,469
Gateway Center East MAD Fund	-	-	313,830	313,830
Genesee/North Torrey Pines Road MAD Fund	-	-	447,683	447,683
Greater Hillcrest MAD	-	-	5,082	5,082
Hillcrest Commercial Core MAD Fund	-	-	111,518	111,518
Hillcrest MAD Fund	-	-	100	100
Kensington Heights MAD	-	-	230,477	230,477
Kensington Manor MAD	-	-	152,971	152,971
Kensington Park North MAD	-	-	114,500	114,500
Kings Row MAD Fund	-	-	13,039	13,039
La Jolla Self-Managed MAD	-	-	502,378	502,378
La Jolla Village Drive MAD Fund	-	-	110,164	110,164
Liberty Station/NTC MAD Fund	-	-	112,939	112,939
Linda Vista Community MAD Fund	-	-	468,847	468,847
Little Italy MAD Fund	-	-	1,191,498	1,191,498
Maintenance Assessment District (MAD) Management Fund	25.25	4,884,513	798,707	5,683,220
Mira Mesa MAD Fund	-	-	1,745,925	1,745,925
Miramar Ranch North MAD Fund	-	-	2,548,432	2,548,432
Mission Boulevard MAD Fund	-	-	141,138	141,138
Mission Hills Special Lighting MAD Fund	-	-	39,903	39,903
Newport Avenue MAD Fund	-	-	82,186	82,186
North Park MAD Fund	-	-	1,175,427	1,175,427
Ocean View Hills MAD Fund	-	-	937,686	937,686

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	FTE	Personnel Expenditures	Non-Personnel Expenditures	FY 2027 Adopted Budget
Otay International Center MAD Fund	-	-	485,852	485,852
Pacific Highlands Ranch MAD Fund	-	-	521,836	521,836
Park Village MAD Fund	-	-	762,563	762,563
Penasquitos East MAD Fund	-	-	647,958	647,958
Rancho Bernardo MAD Fund	-	-	1,241,162	1,241,162
Rancho Encantada MAD Fund	-	-	245,837	245,837
Remington Hills MAD Fund	-	-	80,959	80,959
Robinhood Ridge MAD Fund	-	-	215,885	215,885
Sabre Springs MAD Fund	-	-	371,884	371,884
Scripps/Miramar Ranch MAD Fund	-	-	2,871,955	2,871,955
Stonecrest Village MAD Fund	-	-	965,460	965,460
Street Light District #1 MAD Fund	-	-	839,297	839,297
Talmadge MAD Fund	-	-	726,952	726,952
Talmadge Park North MAD	-	-	35,592	35,592
Talmadge Park South MAD	-	-	85,248	85,248
Tierrasanta MAD Fund	-	-	2,125,016	2,125,016
Torrey Highlands MAD Fund	-	-	1,084,789	1,084,789
Torrey Hills MAD Fund	-	-	2,067,704	2,067,704
University Heights MAD Fund	-	-	84,976	84,976
Washington Street MAD Fund	-	-	140,000	140,000
Webster-Federal Boulevard MAD Fund	-	-	62,326	62,326
Total Combined Budget	**25.25**	**$ 4,884,513**	**$ 40,862,993**	**$ 45,747,506**

FISCAL YEAR **2027**

VOLUME 1
Capital Improvements Program



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Capital Improvements Program



The Fiscal Year 2027 Adopted Capital Improvements Program (CIP) Budget is $858.1 million. This budget allocates existing funds and anticipated revenues to both new and continuing projects in the City's $25.2 billion multi-year CIP. The allocation of funds is based on an analysis of available funding sources and a review of project needs and priorities. Since the City's CIP needs outweigh available resources, the Adopted CIP budget is constrained by the availability of funds.

The Fiscal Year 2027 Adopted CIP budget, as summarized in **Table 1 – Fiscal Year 2027 Adopted CIP Budget,** is funded by various sources, including water and sewer enterprise funds, TransNet, Gas Tax, bond financing, and park improvement funds. Further details on all funding sources and the specific projects are included in the Adopted CIP Budget, which can be found in Volume III of the Fiscal Year 2027 Adopted Budget.

Table 1 - Fiscal Year 2027 Adopted CIP Budget

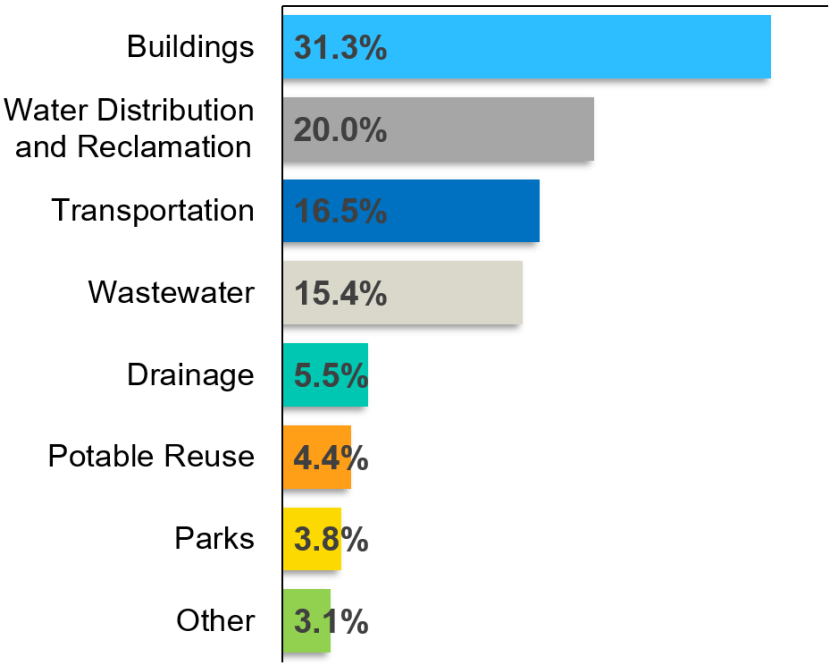
Funding Source		FY2027 Adopted Budget	Percent of Total CIP Budget
Bond Financing	$	89,030,000	10.38%
Capital Outlay Fund		249,924	0.03%
Climate Equity Fund		450,000	0.05%
Developer Funding		1,166,824	0.14%
Development Impact Fees		19,326,879	2.25%
Enhanced Infrastructure Financing District Fund		9,250,339	1.08%
Facilities Benefit Assessments		11,170,000	1.30%
Gas Tax Fund		5,300,000	0.62%
Mission Bay Park Improvement Fund		12,919,752	1.51%
Other Funding		8,140,917	0.95%
Refuse Disposal Fund		4,500,000	0.52%
Regional Transportation Congestion Improvement Program		8,225,980	0.96%
San Diego Regional Parks Improvement Fund		6,982,397	0.81%
Sewer Funds		306,253,127	35.69%
Solid Waste Management Fund		2,132,900	0.25%
TOT Convention Center Fund		18,290,000	2.13%
TransNet Funds		25,758,735	3.00%
Trench Cut/Excavation Fee Fund		2,470,000	0.29%
Utilities Undergrounding Program Fund		42,751,581	4.98%
Water Fund		283,713,764	33.06%
Grand Total	**$**	**858,083,119**	**100.00%**

An additional $354.0 million of funding is anticipated to be budgeted during Fiscal Year 2027. This anticipated funding is not included in the Adopted CIP Budget amount of $858.1 million because the funding sources either require additional City Council approval or are tentative funding sources. City Council approval will be requested to appropriate when funds are received. Anticipated funding includes a

variety of sources such as donations, grants, debt financing, developer funding, Development Impact Fees (DIF), and Facilities Benefit Assessments (FBA).

The Fiscal Year 2027 Adopted CIP Budget will support various types of projects, as displayed in **Figure 1 - Fiscal Year 2027 Adopted CIP Budget by Project Type** below, such as water and wastewater, buildings, and transportation projects. Since the allocation of resources is primarily driven by the availability of funds, the distribution of the Adopted CIP Budget is concentrated on those project types with dedicated funding sources. The Water and Sewer Enterprise Funds account for the majority of the Adopted CIP Budget and support water and wastewater project types. In addition, 68.6 percent of the CIP budget allocation for City buildings is for buildings that are maintained and operated by the Public Utilities Department and are funded by the Water and Sewer Enterprise Funds. Transportation projects are primarily funded by TransNet, gasoline taxes, and debt financing; these funding sources may also fund transportation components of other project types in the right-of-way, such as certain stormwater projects. Landfill, airport, and golf course project types are funded by their respective enterprise funds. Parks, stormwater, and other building projects, such as police, fire-rescue, and library buildings, compete for scarce resources, including Development Impact Fees and the City's General Fund.

Figure 1 - Fiscal Year 2027 Adopted CIP Budget by Project Type



Figures may not foot due to rounding.

The City's multi-year CIP includes assets that are maintained and operated by a variety of City departments and asset-managing sections, as shown in **Table 2 - Multi-Year CIP by Department.** The largest funding allocation in the Fiscal Year 2027 Adopted CIP Budget is for the Public Utilities Department's projects, receiving $345.5 million, or 40.3 percent, of the Adopted CIP Budget. The next largest portion is for the Transportation Department's projects, with $305.7 million, or 35.6 percent, of the Adopted CIP Budget. The distribution of funding for each department's projects is primarily dependent upon the availability of funding for the types of assets maintained by each department, combined with the amount, size and condition of those assets.

Table 2 - Multi-Year CIP by Department

Department	Prior Year	FY 2027 Adopted Budget	Future Fiscal Years	Total
Citywide	$ 45,679,766	$ 18,290,000	$ 760,680,228	$ 846,052,782
Department of Information Technology	33,148,437	15,908,536	201,015,969	250,072,942
Economic Development	15,171,545	-	53,785,583	68,957,128
Environmental Services	120,783,546	6,632,900	27,405,400	154,821,846
Fire-Rescue	81,273,174	6,400,000	188,116,983	275,790,157
General Services	74,438,300	8,096,000	133,832,050	194,963,562
Homelessness Strategies and Solutions	5,130,000	-	-	5,130,000
Library	113,162,522	500,000	41,967,585	155,630,107
Parks & Recreation	761,480,125	33,008,301	738,363,697	1,532,852,123
Police	12,000,000	-	5,800,000	17,800,000
Public Utilities	5,039,306,370	580,746,891	6,748,056,286	12,368,109,547
Stormwater	875,838,777	46,983,207	5,006,621,561	5,929,443,545
Transportation	1,329,589,436	141,517,284	2,322,116,378	3,793,223,098
Grand Total	**$ 8,507,002,000**	**$ 858,083,119**	**$ 16,227,761,720**	**$ 25,592,846,839**

The Fiscal Year 2027 Adopted CIP Budget will add $858.1 million to the City's $25.6 billion multi-year CIP, which is approximately a $14.3 million increase from the Fiscal Year 2026 Adopted Budget. The City Council approved approximately $8.5 billion for projects in prior fiscal years. Furthermore, an estimated $16.2 billion of additional funding will be needed in future fiscal years to complete the projects currently in the City's CIP and to fund annual ongoing capital expenditures, such as road resurfacing and pipe replacements. The City's Multi-Year CIP does not include all the City's unfunded CIP needs or new projects that may be added in future years.

Priority scores are given to projects to compare them to other similar projects of the same project type within the CIP Budget. Council Policy 800-14, Prioritizing CIP Projects, outlines the process for scoring and prioritizing projects. This policy was last updated in December 2022 to include factors that must be considered when adding projects to the annual Capital Improvements Program budget. Updates to the Council Policy ensure that the guiding principles of the City's recently adopted policies—the Parks Master Plan, Climate Action Plan, and Build Better San Diego Initiative—are incorporated into the City's delivery of needed neighborhood developments and infrastructure investments. The goal is to establish a capital planning prioritization process to optimize the use of available resources for projects and guide an objective methodology used to produce equal and equitable outcomes. This policy provides guidelines and procedures to maintain consistency in application across all asset-managing departments by requiring an asset specific scoring methodology using unique operational needs and an objective scoring tool in prioritizing CIP projects. More details regarding the project prioritization process can be found in the Project Prioritization section of Volume III of the Fiscal Year 2027 Adopted Budget.

Five-Year Capital Infrastructure Planning Outlook

Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to the City's residents. Therefore, the procurement, construction, and maintenance of capital assets are a critical activity of the City. Careful planning involves an ongoing review of the City's capital needs and funding programs to develop a cohesive capital asset management system. A prudent multi-year capital plan will identify and prioritize expected needs based on a community's strategic plan, establish project scope and cost, detail estimated amounts of funding from various sources, and project future operating and maintenance costs that will expand well beyond one year.

Capital Improvements Program

In February 2026, the Engineering & Capital Projects Department released the Fiscal Year 2027-2031 Five-Year Capital Infrastructure Planning Outlook (CIP Outlook) report. The CIP Outlook presents a comprehensive overview of the City's CIP including current driving factors, reviews of service level standards, a discussion of condition assessment impacts, and a cost analysis which spans over multiple fiscal years. The CIP Outlook is released annually and is used as a guide in developing the City's Annual Capital Improvements Program Budget.

FISCAL YEAR **2027**

VOLUME 1
City Agencies



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

City Agencies

The detailed Fiscal Year 2027 Budgets for the three City agencies (San Diego Housing Commission, San Diego City Employees' Retirement System, and the San Diego Convention Center Corporation) can be found on their respective websites. For each of these agencies, the budget development process is separate from the process for City departments. Notwithstanding, agency staff and City staff collaborate throughout the budget development process for each respective agency.

San Diego Housing Commission (SDHC):

Mission: The San Diego Housing Commission fosters social and economic stability by ensuring the development and preservation of quality, affordable housing solutions for San Diegans.

The San Diego Housing Commission (SDHC) is an award-winning public housing agency that creates innovative programs to provide housing opportunities for individuals and families with low income or experiencing homelessness in the City of San Diego. SDHC helps pay rent for approximately 17,000 households with low income by providing federal Section 8 Housing Choice Voucher (HCV) rental assistance. HCV participants pay a predetermined portion of their income toward rent, with the remainder paid by federal funds that SDHC administers, up to the applicable payment standard. SDHC also leads collaborative efforts to address homelessness in the City of San Diego, administering City of San Diego and federal funds for shelters, transitional housing and permanent housing with supportive services to address homelessness among families, seniors, veterans and individuals. In addition, SDHC develops affordable multifamily rental housing and provides deferred-payment loans and Closing Cost Assistance Grants to help first-time homebuyers.

To explore SDHC's budget visit: SDHC FY27 Budget

San Diego City Employees' Retirement System (SDCERS):

Mission: To deliver accurate and timely benefits to participants and ensure the Trust Fund's safety, integrity, and growth.

SDCERS was established by the City of San Diego on November 29, 1926, to administer retirement benefits for its members. In 1963, the San Diego Unified Port District contracted with SDCERS to administer its employee retirement benefits, followed by the San Diego County Regional Airport Authority in 2003. SDCERS provides a comprehensive range of member services to its more than 27,000 active, retired, and deferred members, including the administration of retirement, disability, and death benefits. SDCERS is governed by a 13-member Board of Administration, responsible for the prudent administration of retirement benefits for City, Port and Airport employees, and for overseeing the investment portfolio of the retirement system's trust fund.

To explore SDCERS' budget visit: SDCERS FY 2027 Budget

San Diego Convention Center Corporation (SDCCC):

Mission: To generate significant economic benefits for the greater San Diego region by hosting international and national conventions and trade shows in our world-class facility.

The San Diego Convention Center Corporation (SDCCC) is a non-profit public benefit corporation created by the City of San Diego to manage, market, and operate the San Diego Convention Center. A seven-member Board of Directors (Board) comprised of business and community leaders establishes policy for the SDCCC.

For more than a decade SDCCC has absorbed the growing share of operational needs, now averaging nearly $20M annually, that are typically funded through hotel tax revenue in other cities. The City continues to

fund approximately $2.9M annually for long-term sales and marketing through the San Diego Tourism Authority and has recently committed to addressing major infrastructure needs through Measure C funds.

Each year, SDCCC provides approximately $9M in rental credit incentives necessary to secure high-impact events that generate substantial tax revenue for the City. In addition, the Center covers nearly $14M annually in capital projects, preventative maintenance, and debt service beyond the City's current investment. Without a sustainable reinvestment framework, SDCCC will need to prioritize events that support the facility financially rather than those that deliver the greatest regional economic benefit.

Looking ahead to FY2027, we project high-impact regional benefit, with approximately 90 total events generating an estimated $1.37B in regional economic impact. Total revenues are budgeted at $50.0M, but with total expenses of $58.7M, SDCC anticipates an $8.7M financial loss to be covered by operating reserves, along with debt payments and critical capital investments totaling $7.4M, leaving an ending reserve balance of $14.2M.

To explore SDCCC's budget visit: SDCCC FY 2027 Budget

FISCAL YEAR **2027**

VOLUME 1
Glossary



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Glossary

ACCOUNTING PERIOD: The City of San Diego's fiscal year is divided into 12 accounting periods. Each accounting period is a month and may have two or three pay periods.

ACCRUAL BASIS OF ACCOUNTING: The basis of accounting under which revenues are recorded when earned, and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

ACTUARIALLY DETERMINED CONTRIBUTION (ADC): The annual contribution amount to the San Diego City Employees' Retirement System (SDCERS), as defined by the SDCERS actuary. The ADC is considered a fixed fringe benefit.

ADOPTED BUDGET: The Mayor and City Council's approved plan for the City's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year.

AD VALOREM: In proportion to value, it is commonly applied to a tax imposed on the value of property.

AMERICANS WITH DISABILITIES ACT (ADA): Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of telecommunications devices for the deaf (TDD)/telephone relay services.

ANNUAL COMPREHENSIVE FINANCIAL REPORT (ACFR): A report prepared by the Department of Finance that summarizes financial data from the previous fiscal year in a standardized format. The annual comprehensive financial report is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance, and an operating statement that compares revenues with expenditures.

ANNUALIZATION: Annualization/true-up of prior year expenditures or positions that were added for a portion of a year for the purpose of estimating annual costs.

APPROPRIATION: A legal authorization to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE: The annual official enactment by the City Council to establish legal authority for City officials to expend and obligate resources.

ASSEMBLY BILL (AB) 1234: This bill requires local government officials who receive compensation or expense reimbursements to complete two hours of public integrity and ethics training every two years.

ASSEMBLY BILL (AB) 1484: This bill amended the State's redevelopment dissolution law. It requires successor agencies to prepare a Long-Range Property Management Plan (LRPMP) governing the disposition and use of real properties formerly held by local redevelopment agencies.

ASSESSED VALUATION: An official government value placed upon real estate or other property as a basis for levying taxes.

BALANCE (FUND BALANCE): Revenues and assets in excess of the expenditure and reserve obligations of a fund at year-end.

BALANCED BUDGET: The total amount of budgeted expenditures is equal to or less than the total amount of budgeted revenues plus available fund balance.

BEGINNING BALANCE: The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

BOND: A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. In California, municipal government bonds are only used to finance capital improvements.

BOND, GENERAL OBLIGATION: A limited tax bond which is secured by the City's property tax.

BOND PROCEEDS: Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

BOND RATING: A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor's, Moody's Investor Service, and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including "+" or "1" designate the strongest bonds in the rating category. Generally, highly rated bonds have lower interest rates.

BUDGET: Proposed plan of expenditure and revenue over a specified time period such as a fiscal year or accounting period.

BUDGET CALENDAR: The schedule of major events in the development of the annual budget including the draft budget, budget hearings, budget deliberations, and the adoption of the annual Appropriation Ordinance.

BUDGET DELIBERATIONS: After the completion of public hearings, the City Council reviews and approves the Budget during deliberations.

BUDGET DOCUMENT: The instrument utilized to present the City's comprehensive financial plan to the City Council and the public.

BUDGETED PERSONNEL EXPENDITURE SAVINGS: A budgeting tool used to allocate resources that are projected to remain unspent to other priority needs. This amount is attributed to a number of items including: vacancies, normal attrition, leaves of absence, under-filled positions, delays in the creation or filling of positions, time-dependent add-ons, unplanned termination pay and overtime, and variances in all personnel salary groups due to unforeseen circumstances.

BUSINESS AREA: A basic organizational unit of government that may be sub-divided into divisions, programs, activity groups, and/or activities. Also referred to as a department.

BUSINESS IMPROVEMENT DISTRICT (BID) FUNDS: A special assessment levied upon business owners within a district with specifically defined boundaries established by City Ordinance. These assessments finance improvements within the district.

CALENDAR YEAR (CY): A 12-month term from January through December.

CAPITAL IMPROVEMENTS PROGRAM (CIP) BUDGET: A financial plan of capital projects and the authorized means of their expenditures over a given period of time.

CAPITAL IMPROVEMENT PROJECT: A capital improvement is generally a large construction project such as the development of park land, the construction of an overpass, the installation of a traffic signal, the acquisition of land, or the construction or remodeling of a City building. Funds for these projects are derived largely from the issuance of bonds, water and sewer fees, and a one-half cent local sales tax for transportation improvements (TransNet), grants, and developer impact fees.

CAPITAL EXPENDITURE: This expenditure category includes purchases of capital equipment, such as furniture, vehicles, large machinery, and other capital items. The Equipment and Vehicle Financing Program is budgeted within this expenditure category.

CASH BASIS OF ACCOUNTING: The basis of accounting under which revenues are recorded when received in cash and expenditures (or expenses) are recorded when cash is disbursed. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with Generally Accepted Accounting Principles (GAAP), local governments must use an accrual basis rather than the cash basis of accounting.

CHARGES FOR CURRENT SERVICES: This revenue results from user fees for various City services. Library charges, golf course fees, filing fees for planning services, charges for engineering, and reimbursements for fire and police services are included.

COMMERCIAL PAPER: Provide a just-in-time borrowing tool to meet the cash flow needs of capital improvement projects. Commercial paper notes are issued on an as-needed basis as capital project spending occurs. The notes have maturities of 270 days or less and hold short-term rates of interest. Commercial Paper obligations are ultimately refinanced with long-term bonds.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS: Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

COMMUNITY PARKING DISTRICTS: Districts established by the San Diego Council to provide a mechanism for communities to develop and implement neighborhood specific strategies to meet their specific needs and address parking impacts. The City of San Diego has seven active community parking districts: Downtown, Uptown, Mid-City, Old Town, Pacific Beach, Kearny Mesa, and San Ysidro.

COMPREHENSIVE USER FEE ANALYSIS: A user fee analysis that is conducted every three to five years for the purpose of establishing and maintaining a comprehensive user fee schedule. This analysis does the following: analyzes all costs for providing a service, establishes target recovery rates, brings existing fees in line with the service costs, communicates subsidies, and includes all relevant materials in a single report presented to the City Council.

CONSUMER PRICE INDEX (CPI): An inflationary indicator that measures the change in the cost of a fixed basket of products and services, including housing, electricity, food, and transportation. CPI is an index of the cost of all goods and services to a typical consumer.

CONTINUING APPROPRIATIONS: Funding approved in prior fiscal years, but not expended within the respective fiscal year, is carried forward into subsequent fiscal years for their intended purpose.

CONTRACTS AND SERVICES: This expenditure category consists of contractual agreement expenditures for services provided. It includes external contracts and services and internal contracts and services.

CONTRACTUAL SERVICE: A written agreement or legal instrument whereby the City of San Diego is committed to expend, or does expend, public funds in consideration for work, labor, services, equipment, or any combination of the foregoing.

DEBT: Payment of interest and principal on an obligation resulting from the issuance of bonds.

DEFERRED CAPITAL: A backlog of needed repairs to City facilities or other assets such as streets, roof repairs, heating and cooling system upgrades, painting, floor covering repair, structural repairs, and slurry sealing of streets.

DEFERRED RETIREMENT OPTION PLAN (DROP): A voluntary retirement program whereby members agree to retire from the City of San Diego within a specified period of time, up to a maximum of five years. In exchange, members have access to a lumpsum benefit, in addition to the normal monthly retirement allowance, at retirement.

DEPARTMENT: A basic organizational unit of government that may be subdivided into divisions, programs, activity groups, and/or activities. Also referred to as Business Area.

DEVELOPMENT IMPACT FEE: Fees that are collected from developers and used to finance various public improvements either within the communities where they originate or based on asset type. These fees help defray the costs incurred from the impact of the development. There are five categories of impact fees: Development Impact Fees (DIF), Park Development Fees (PDF), Urban Impact Fees (UIF), Facilities Benefit Assessments (FBA) and Other Miscellaneous Fees (OMF). The funds set up to collect and utilize these fees are subject to the reporting requirements set forth in the Mitigation Fee Act.

DISBURSEMENTS: Funds actually expended.

DISCRETIONARY FUNDS: Funds for which there are no restrictions on the use of fees or taxes collected.

DIVISION: An organizational component of a department, possibly subdivided into sections and groups.

DRAFT BUDGET: The Mayor's recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year. The draft budget is released to the public by April 15 each year.

EMERGENCY RESERVE: This reserve was established for the purpose of sustaining General Fund operations in the case of a public emergency such as a natural disaster or other unforeseen catastrophic event. This reserve may be expended only if an event is determined to be a public emergency by a two-thirds vote of the City Council.

EMPLOY AND EMPOWER INTERN PROGRAM: Grant based paid internship program designed to employ and empower the next generation of public servants at the City of San Diego.

ENCUMBRANCE: An encumbrance designates or reserves funds for a specific purpose as approved by the appropriate authority. When the goods and services are received, the encumbrance is released, and the expenditure is recorded for the actual costs.

ENDING BALANCE: The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

ENERGY AND UTILITIES: This expenditure category includes gas, electricity, water, sewer, telephone, and other utility expenses.

ENTERPRISE FUNDS: Funds established to account for specific services funded directly by fees and charges to users such as water and sewer services. These funds are intended to be self-supporting.

ENVIRONMENTAL GROWTH FUNDS (EGF): These funds were established in accordance with Section 103.1a of the City Charter to receive 25 percent of all funds derived from the revenues accruing to the City from gas, electricity, and steam franchises.

EQUIPMENT AND VEHICLE FINANCING PROGRAM (EVFP): A lease-purchase program for vehicle and equipment acquisitions. Lease payments are subject to annual appropriations and are not considered to be debt under the City Charter or the State Constitution.

EQUITY: Defined as an outcome that occurs when we eliminate institutional racism and systemic disparities, providing everyone with equitable access to opportunity and resources to thrive, no matter where they live or how they identify.

EQUITY IMPLICATIONS: Defined as the impact budget, policy, and operational decisions have on City programs and services, City-owned and leased assets, City neighborhoods, and processes that support City departments in progressing toward desired outcomes. It would also include barriers that prevent employees from effectively performing assigned job duties.

ESTIMATED REVENUE AND EXPENSE: The revenue or expense projected to be received or expended during a specific time period, usually a fiscal year.

EXCESS EQUITY: Spendable and unrestricted fund balance that is not otherwise assigned to reserves and is available for appropriation. Most commonly a non-recurring source of revenue. Council authorization is necessary to expend these funds in the General Fund.

EXPENDITURE: The actual outlay of monies from the City treasury.

EXPENDITURE CATEGORY: Expenditure categories are groupings of similar types of expenditures. The City uses ten major expenditure categories: Personnel Cost, Fringe Benefits, Supplies, Contracts & Services, Information Technology, Energy and Utilities, Other Expenses, Transfers Out, Capital Expenses, and Debt Expenses.

EXPENSES: Charges incurred for operations, maintenance, interest, or other charges.

EXTERNAL CONTRACTS AND SERVICES: Contracts and services that are paid to an outside agency, consultant, or contractor.

FEDERAL GRANT FUNDS: These funds were established to account for revenue from the federal government and expenditures as prescribed by grant provisions/agreements.

FINES, FORFEITURES, AND PENALTIES: Revenue resulting from violations of various City and State laws and from damage to City property.

FISCAL YEAR (FY): A 12-month timeframe designating the beginning and ending period for recording financial transactions. The City of San Diego has specified July 1 through June 30 as the fiscal year.

FIVE-YEAR FINANCIAL OUTLOOK (FYO): The Five-Year Financial Outlook includes General Fund revenue and expenditure forecasts which are based on various assumptions, such as economic conditions or previous policy decisions. The Outlook serves as a long-range planning tool that identifies priorities, economic trends, risks, and opportunities, and guides the City in the development of future budgets.

FIXED FRINGE: Fixed fringe costs are annual liabilities the City is obligated to expend regardless of current FTE count or salary amounts. If FTEs or salaries are adjusted either due to reductions, additions, or vacancies, the collection rate for the fixed fringe cost must be adjusted to fully expend the budgeted allocation. Fixed fringe includes: Actuarily Determined Contribution for pension, Other Post-Employment Benefits, Workers' Compensation, Risk Management Administration and Long-Term Disability.

FLEET VEHICLE USAGE AND ASSIGNMENT: Costs associated with motor vehicles consist of two charges, assignment, and usage. Assignment charges represent an amount to offset the annualized estimated expense for replacing the vehicle at the end of its economic life. Usage charges are fees that offset all operating expenses associated with the equipment class, including maintenance, fuel, tires, and repairs.

FLEXIBLE BENEFITS: An Internal Revenue Service (IRS) qualified cafeteria-style employee benefits program in which employees select their medical insurance coverage and other non-taxable fringe benefits from a list of options provided. Eligible participating employees include one-half, three-quarters, or full-time status employees.

FRANCHISE FEES: Fees resulting from agreements with private utility companies in exchange for use of the City's rights-of-way.

FRINGE BENEFITS: This expenditure category consists of the costs to provide employee benefits. Typical employee benefits include the flexible benefit program, insurance, and retirement. According to the City Charter, the fringe benefit expense is not considered a personnel cost.

FULL-TIME EQUIVALENT (FTE): The decimal equivalent of a part-time position converted to a full-time basis, i.e., one person working half-time would count as a 0.50 FTE position.

FUND: A fiscal and accounting entity with a self-balancing set of accounts to record revenues and expenditures.

FUND BALANCE: Revenues and assets in excess of the expenditure and reserve obligations of a fund at year-end.

GANN LIMIT (PROPOSITION 4): Under this article of the California Constitution, the City must compute an annual appropriations limit that places a ceiling on the total amount of tax revenues the City can appropriate annually.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): The uniform minimum standards used by State and local governments for financial recording and reporting that have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).

GENERAL FUND: The City's main operating fund that pays for basic City services that use most of the City's tax revenue, such as public safety, parks, and library services. The General Fund is also supported by fees from licenses and permits, fines, and investment earnings.

GENERAL FUND RESERVES: The General Fund Reserve is comprised of the Emergency Reserve and Stability Reserve. The target level for total General Fund Reserves shall be 16.7% of the most recent three-year average of annual audited General Fund operating revenues. The Emergency Reserve shall be set at a target level of 8%, and the Stability Reserve shall be set at a target level of 8.7%.

GENERAL GOVERNMENT SERVICES BILLING (GGSB): A standard methodology to allocate expenses for General Fund departments providing support services to non-general fund departments. For example, the allocation of a portion of the expenses for the Department of Finance to the Water Department based on an auditable formula.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): The Government Finance Officers Association (GFOA) represents public finance officials throughout the United States and Canada. GFOA's mission is to advance excellence in public finance.

GRANT: A contribution by a government or other organization to support a particular function.

GROWTH RATE: The level at which expenditures and revenues are expected to increase annually.

HOURLY AND TEMPORARY WAGE POSITIONS: Hourly and Temporary Wage Positions include seasonal, interns, provisional, and other temporary positions. The funding for these types of positions is allocated according to a zero-based annual review of hourly funding requirements.

HUMAN CAPITAL MANAGEMENT (HCM): HCM is a component of the OneSD System used to organize and manage the City's personnel structure and payroll functions.

INFORMATION TECHNOLOGY (IT): This expenditure category includes data center, network, procurement and maintenance of hardware, software, telephones, and associated labor.

INFRASTRUCTURE FUND (CHARTER SECTION 77.1): This fund was established to expend monies for General Fund infrastructure, such as streets, sidewalks, bridges, buildings, and the maintenance and repair of such infrastructure and is supported by specific sources of revenue as outlined in Section 77.1 of City Charter.

INTERFUND TRANSFERS: A transfer of monies between departments/funds for specific purposes as approved by the appropriate authority.

INTERNAL CONTRACTS AND SERVICES: Contracts and services that support internal and enterprise services among various City departments.

INTERNAL SERVICE FUND: A fund created to finance and account for a department's or division's work for other departments. The fund's expenses are repaid from fees or fund transfers from other City departments.

LEVY: To impose taxes, special assessments, or charges for the support of City activities.

LICENSES AND PERMITS: This revenue category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

MAINTENANCE ASSESSMENT DISTRICT (MAD) FUNDS: Property owners within a specified district are assessed for the purpose of financing maintenance of open space areas, street medians, rights-of-way, and in some cases, mini-parks, and streetlights.

MANDATED PROGRAM: A requirement by the State or federal government that the City perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.

MEASURE C: Measure C was a ballot measure that raises the tourism occupancy tax (TOT) in order to expand the San Diego Convention Center and create a dedicated funding stream for homelessness and road repair.

METRIC: Specific measurement used to track progress, ideally towards a desired outcome.

MISSION STATEMENT: A statement that articulates the purpose of an entity (e.g., City, department, division, or work unit).

MODIFIED ACCRUAL BASIS OF ACCOUNTING: Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

MODIFIED CASH BASIS OF ACCOUNTING: A plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis; this is sometimes known as Modified Accrual Basis.

MOTOR VEHICLE LICENSE FEES (MVLF): Fees paid to the Department of Motor Vehicles (DMV) at the time of vehicle registration. The fees are levied as a percentage of an automobile's purchase price, subject to depreciation.

MUNICIPAL STORMWATER PERMIT: Requires operators that serve populations of 100,000 or greater to implement a stormwater management program as a means to control polluted discharges from the Municipal Separate Storm Sewer System.

NET POSITION: The total of revenues less expenditures.

NET TOTAL COMBINED BUDGET: The City's total budget, including operating and capital revenues and expenditures that reflect General Fund, special revenue funds and enterprise funds, less inter-fund transfer activity, for a fiscal year.

NON-DISCRETIONARY: Non-discretionary expenditures generally are expense allocation adjustments that are determined outside of the department's direct control and are generally based on prior year expenditure trends. Examples include utilities, insurance, and rent.

NON-GENERAL FUND: A fund that is not supported by General Fund dollars. Examples of non-general funds include internal service, special revenue, trust, agency, and enterprise funds.

NON-PERSONNEL EXPENDITURE (NPE): Expenditures related to supplies, contracts, information technology, energy, and utilities, other expenses, transfers out, capital expenses, and debt expenses.

ONESD: A comprehensive strategy known as SAP Enterprise Resource Planning (ERP). This program changes the way the City does business by integrating enterprise data, information, and business processes into one system. OneSD applications are used citywide.

ONE-TIME EXPENDITURES AND/OR REVENUES: Expenditures and/or revenues for one-time projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

OPERATING BUDGET: Authorized expenditures for ongoing municipal services (e.g., police and fire protection, street maintenance, parks, and libraries).

OPERATING PRINCIPLES: Actions that guide employee behavior and show up in what we do every day.

ORDINANCE: A law adopted by the City Council. Ordinances usually amend, repeal, or supplement the Municipal Code; provide zoning specifications; or appropriate money for specific purposes.

OUTCOME: Defines the intended change in the lives of individuals, families, organizations, or communities to be accomplished through the implementation of the Strategic Plan.

OTHER LOCAL TAXES: Taxes other than property tax, including sales tax, property transfer tax, and transient occupancy tax.

OTHER POST-EMPLOYMENT BENEFITS (OPEB): Post-employment benefits that a retired employee earns after retirement such as medical insurance, dental, vision, life insurance and other health benefits.

PAY PERIOD: A pay period lasts 14 calendar days or two weeks. There are around 26 pay periods in each fiscal year, give-or-take a handful of days.

PERFORMANCE DASHBOARD: Public website that demonstrates progress with regularly updated metrics toward the outcomes and expected results in the Strategic Plan.

PEOPLE'S ORDINANCE/MEASURE B: During the November 2022 election, a majority of City voters approved Measure B, a proposition placed on the ballot by the City Council to amend sections of the Municipal Code commonly referred to as the People's Ordinance. The measure, along with recodifying the City's responsibilities for waste collection services, allows the City to recover the costs of performing solid waste collection services.

PERFORMANCE MEASURE: An indicator of the results of an action, task, process, activity, function, or work group. Performance measures may be output or outcome-based, the former focused on the amount of work or work product created by the action, task, process, activity, function, or work group being measured, and the latter focused on the impact or effectiveness of the action.

PERFORMANCE MONITORING: A process that includes tracking and analyzing performance data (e.g., performance measures) to infuse accountability into processes and efforts, monitor successes and compare levels of success with other entities', and support data-based decision-making.

PERSONNEL EXPENDITURE (PE): Expenditures related to employee compensation, including wages and salaries, fringe benefits, retirement, and special pays such as shift differentials.

POLICY ISSUES: The addition, expansion, reduction, or modification of programs that have significant implications/impacts to the City or public.

PRIORITY AREA: Policy topics that are a priority for the Mayor's administration.

PROPERTY TAX: An ad valorem tax on real property, based upon the value of the property. In accordance with Proposition 13, secured property is taxed at the rate of 1 percent of assessed valuation, plus a rate sufficient to generate revenue necessary to pay for voter-approved indebtedness.

PROPERTY TRANSFER TAX: A tax imposed whenever the ownership of real property changes.

PROPOSITION 218: Augments taxpayer rights to ensure that local governments obtain voter approval and abide by certain requirements when imposing taxes, assessments, and property-related fees.

PRORATING: Budgeting expenditures or positions for a portion of a year over for the purpose of incurring only necessary costs.

PUBLIC LIABILITY CLAIMS FUND: A program from which the City pays claims arising from real or alleged acts on the part of the City, including claims for bodily injury, property damage, inverse condemnation, false arrest, and errors and omissions.

PURE WATER: A phased, multi-year program that will provide nearly half of San Diego's water supply locally by the end of 2035. The Pure Water Program will use proven water purification technology to clean recycled water to produce safe, high-quality drinking water. The program offers a cost-effective investment for San Diego's water needs and will provide a reliable, sustainable water supply.

RECOGNIZED EMPLOYEE ORGANIZATIONS (REOs): These employee organizations represent employees to protect and further their rights and interests. The six recognized employee organizations include: International Association of Fire Fighters (IAFF) Local 145, Police Officers Association (POA), Teamsters Local 986, American Federation of State, County, and Municipal Employees (AFSCME) Local 127, Deputy City Attorneys Association (DCAA), and the Municipal Employees Association (MEA).

REDISTRIBUTION: A process where departments request to reallocate their non-personnel expenditures and revenue budgets within or across divisions to reflect how the expenses are incurred and revenues are collected.

REGIONAL WATER QUALITY CONTROL BOARD: A regulatory board that has a responsibility for protecting the water quality, bays and estuaries, rivers and streams, and the coastline.

REIMBURSEMENT: Fees received as payment for the provision of specific municipal services.

REQUEST FOR PROPOSAL (RFP): A document intended to elicit bids from potential vendors for a product or service. The quality of an RFP is very important to successful project management because it clearly delineates the deliverables associated with the project and establishes a framework for project execution. Ideally, RFPs stipulate the requesting organization's requirements and the conditions demanded of applicants clearly enough to minimize the possibility of misunderstandings and errors.

RESERVE: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RESOLUTION: Formal expressions of opinion or intention of the City Council. Resolutions typically become effective upon their adoption.

REVENUE: Funds received from various sources and treated as income to finance expenditures.

REVENUE AND EXPENSE (R&E) STATEMENT: The revenue and expense statement reflects the financial information of a fiscal and accounting entity, including revenues, expenditures, reserves, and balances.

REVENUE CATEGORIES: The major categories of revenue are property tax, sales tax, transient occupancy tax, franchise fees, property transfer tax, licenses and permits, fines, forfeitures, and penalties, revenue from money and property, interest earnings, revenue from federal agencies and other agencies, charges for current services, transfers in, and other revenue.

REVENUE FROM MONEY AND PROPERTY: This revenue category consists of revenue from money which includes interest earnings and dividends, and revenue from property which includes revenue from rents and concessions.

REVENUE FROM FEDERAL AGENCIES AND OTHER AGENCIES: This category includes revenues from federal grants, State grants and allocations, and reimbursement from the Unified Port District for services provided.

SALARY AND BENEFIT ADJUSTMENT: Adjustments to reflect negotiated salaries and benefits, changes to average salaries, and other salary and benefit compensation.

SALARIES AND WAGES: This expenditure category includes salaries, hourly wages, overtime, bilingual pay, and special pay expenses.

SAN DIEGO ASSOCIATION OF GOVERNMENTS: (SANDAG): SANDAG is the primary public planning, transportation, and research agency in the San Diego region. SANDAG provides the public forum for regional policy decisions about growth, transportation planning and construction, environmental management, housing, open space, energy, public safety, and binational topics.

SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS): The retirement system for the City of San Diego, Unified Port District, and San Diego County Regional Airport Authority employees.

SAN DIEGO CONVENTION CENTER CORPORATION (SDCCC): The San Diego Convention Center Corporation (SDCCC) is a non-profit public benefit corporation created by the City of San Diego to manage, market, and operate the San Diego Convention Center.

SAN DIEGO GAS AND ELECTRIC (SDG&E): San Diego Gas & Electric (SDGE) is a regulated public utility that provides natural gas and electricity to San Diego County and southern Orange County in southwestern California. It is owned by Sempra, a Fortune 500 energy services holding company based in San Diego.

SAN DIEGO HOUSING COMMISSION (SDHC): The San Diego Housing Commission (SDHC) is a public housing agency that creates innovative programs to provide housing opportunities for individuals and families with low income or experiencing homelessness in the City of San Diego.

SAN DIEGO TRANSPORTATION IMPROVEMENT PROGRAM (TransNet): TransNet is the half-cent sales tax administered by SANDAG to fund local transportation projects consistent with the Regional Plan. The first 20-year TransNet measure was approved by voters in 1987. It went into effect in 1988 and was extended by voters in 2004 for an additional 40 years. This program is one of the largest transportation improvement programs in California. TransNet funds numerous transit, highway, freight, bikeway, and walkway programs, in addition to an environmental conservation program, transit fare subsidies, and grants for smart growth, active transportation, and transportation services for seniors and persons with disabilities.

SCHEDULES: The schedules provide a summary of revenues, expenditures, and positions for the operating budgets of all departments and budgeted funds and reflect the funding sources and spending areas of the Capital Improvements Program. The schedules also summarize the City's total combined budget.

STATE SENATE BILL (SB) 1383: A bill that set goals to reduce the disposal of organic waste in landfills and edible food by establishing methane reduction targets.

SERVICE LEVEL AGREEMENT (SLA): A service level agreement is a contract used between City departments that defines the relationship between two parties: the service provider and the client department.

SPECIAL DISTRICT: A designated geographic area established to provide a specialized service usually petitioned for by the residents and approved by the Mayor and City Council (e.g., Open Space Maintenance).

SPECIAL REVENUE FUNDS: These funds account for revenues received that have specific purposes for which they can be used.

STABILITY RESERVE: This reserve was established to mitigate financial and service delivery risk due to unexpected revenue shortfalls or unanticipated critical expenditures. This reserve may be used as a source of one-time funding for critical capital or operating needs. Recommendations to appropriate from the Stability Reserve are brought forward by the Mayor and require approval by a majority of the City Council.

STATEMENT OF WORK (SOW): A document that defines the areas of work and performance standards on which external bids will be requested. The SOW will be performance-based and will specify desired outputs, performance levels, and outcomes. The SOW focuses on what should be done rather than on how it is currently done and must provide the information necessary for proposal teams (internal to the City and external) to develop an approach and cost for providing the service.

STRATEGIC GOALS: Broad, multi-year areas of priority and focus.

STRATEGIC OBJECTIVES: Attainable, mid-term achievements that help to accomplish strategic goals.

STRATEGIC, TACTICAL EQUITY, AND DEPARTMENTAL PLANS: Plans developed to define the strategy or direction of an organization. The City's Strategic Plan provides a guiding vision for the City while tactical equity or departmental plans provide strategy or direction for a department, division, or work unit that is very tangible and specific, delineating implementation processes.

STRATEGY: Determines the action, method, or plan (as outlined in existing City plans, initiatives, and policies) to bring about the future desired state.

STRONG MAYOR FORM OF GOVERNANCE: The City's system of government changed on January 1,2006 from a City Manager form to a Strong Mayor form; this change was made permanent by City voters in June 2010. Under the Strong Mayor system, the Mayor is the City's Chief Executive Officer, similar to the Governor or the President. The City Council is the legislative body, providing checks and balances to the Mayor's new authority.

STRUCTURALLY BALANCED BUDGET: The amount of budgeted ongoing expenditures is equal to or less than the amount of budgeted ongoing revenues.

SUPPLIES: This expenditure category consists of materials, supplies, and other services.

SUPPLEMENTAL POSITIONS: Supplemental positions are any positions not included in a department's budgeted staffing and FTE count.

TARGET(S): Anticipated and/or desired level of performance. Targets are intended to support resourcing decisions.

TAX AND REVENUE ANTICIPATION NOTES (TRANs): Short-term notes issued to finance the City's General Fund interim cash flow requirements in anticipation of the receipt of tax proceeds and other revenues later in the fiscal year.

TAX RATE ORDINANCE: This ordinance, annually adopted by the City Council, fixes a rate of taxation for real and personal taxable properties.

TRANSFERS: Transfers are the authorized exchanges of cash, positions, or other resources between organizational units.

TRANSIENT OCCUPANCY TAX (TOT): A tax that is imposed on occupants of hotel and motel rooms in the City of San Diego.

TRANSIENT OCCUPANCY TAX FUND: A fund established to receive five cents of the ten and one-half cents of the Transient Occupancy Taxes collected, in accordance with the Municipal Code.

TRANSPORTATION ALTERNATIVES PROGRAM (TAP): A benefits program that incentivizes and encourages City employees and volunteers to utilize mass transit and van pools as their primary mode of transportation to and from work.

UNFUNDED ACTUARIAL ACCRUED LIABILITY (UAAL): A liability generally representing the difference between the present value of all benefits estimated to be payable to plan members as a result of their service through the valuation date and the actuarial value of plan assets available to pay those benefits. This amount changes over time as a result of changes in accrued benefits, pay levels, rates of return on investments, changes in actuarial assumptions, and changes in the demographics of the employee base.

USER FEE: A charge for services provided by the City to residents and businesses.

VARIABLE FRINGE: Variable fringe costs are driven by actual payroll activity and are affected by reductions, additions, and vacancies. Savings can be achieved if reductions in salaries or FTEs occur. Variable fringes include but are not limited to Supplemental Savings Pension Plan (SPSP), Medicare, Retirement Offset Savings, Employee Offset Contributions, and Flexible Benefits.

VISION STATEMENT: A statement that articulates the desired future state of an entity (e.g., City, department, division, or work unit).

WATER INFASTRUCTURE FINANCE AND INNOVATION ACT (WIFIA): A federal credit program administered by the Environmental Protection Agency for eligible water, wastewater, and stormwater infrastructure projects.

WORKERS' COMPENSATION: State Workers' Compensation law that ensures that employees who are injured or disabled on the job are provided with fixed monetary awards. These laws are intended to reduce litigation and provide benefits for workers and (their dependents) who suffer work-related accidents or illnesses.

ZERO-BASED BUDGETING: Method of budgeting in which all expenses must be justified in complete detail starting from zero base.

ZOOLOGICAL EXHIBITS MAINTENANCE FUND: This fund was established to expend monies exclusively for the maintenance of zoological exhibits in Balboa Park and is financed from a fixed property tax levy authorized by Section 77A of the City Charter.

FISCAL YEAR **2027**

VOLUME 1
Appendix



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Appendix

Fiscal Year 2027 – 2031 Five-Year Financial Outlook **ATTACHMENT A**

A report that guides long-range fiscal planning and serves as the framework for the development of the Fiscal Year 2027 Adopted Budget.

https://www.sandiego.gov/sites/default/files/2025-11/fy2027-2031-five-year-financial-outlook-and-attachments-general-fund.pdf

Fiscal Year 2027 Updated City Council Budget Priorities **ATTACHMENT B**

Updated City Council budget priorities for Fiscal Year 2027, Office of the Independent Budget Analyst, Report Number 26-03 REV, issued February 4, 2026.

https://www.sandiego.gov/sites/default/files/2026-02/26-03-rev-fy-2027-updated-city-council-budget-priorities.pdf

May Revision to the Fiscal Year 2027 Draft Budget **ATTACHMENT C**

A document that presents the Mayor's recommended revisions to the Fiscal Year 2027 Draft Budget.

https://www.sandiego.gov/sites/default/files/2026-05/may-revision-fy2027-draft-budget.pdf

Fiscal Year 2027 Councilmember Budget Modification Memoranda **ATTACHMENT D**

Office of the Independent Budget Analyst, Report Number 26-16, issued June 2, 2026.

https://www.sandiego.gov/sites/default/files/2026-05/26-16-fy-2027-councilmember-budget-modification-memoranda.pdf

Recommended City Council Modifications to the Mayor's Draft Fiscal Year 2027 Budget and Review of the May Revision **ATTACHMENT E**

Office of the Independent Budget Analyst, Report Number 26-15, issued June 2, 2026.

26-15-recommended-city-council-modifications-to-the-mayors-proposed-fy-2027-budget-and-review-of-the-may-revision.pdf

Resolution R-316821 Adopting the Fiscal Year 2027 Budget **ATTACHMENT F**

A resolution adopting the Fiscal Year 2027 budget.

https://docs.sandiego.gov/council_reso_ordinance/rao2026/R-316821.pdf

Appropriation Ordinance O-22116 **ATTACHMENT G**

An ordinance adopting the annual budget for Fiscal Year 2027 and appropriating the necessary money to operate the City of San Diego for Fiscal Year 2027. Includes the operating and capital appropriations for Fiscal Year 2027, and the annual Change Letter which reflects changes in FTE Positions, Revenues and Expenditures from the Fiscal Year 2027 Draft Budget to the Fiscal Year 2027 Adopted Budget by fund, department, and project.

https://www.sandiego.gov/sites/default/files/2026-06/fy27-ao-22116.pdf

Approved Fiscal Year 2027 Statement of Budgetary Principles **ATTACHMENT H**

First adopted in Fiscal Year 2008, the Statement of Budgetary Principles addresses issues of budgetary authority and provides a mechanism for communicating budget changes between the Executive and Legislative branches following each year's budget adoption.

https://www.sandiego.gov/sites/default/files/2026-06/26-18-proposed-fy-2027-statement-of-budgetary-principles.pdf

FISCAL YEAR **2027**

VOLUME 2
Department Detail



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Guide to the Budget

Introduction

Volume II contains the budget information for City departments and funds. **The sections that are bolded** below are included at the department level. The other sections/tables are included at the department and fund level. The following sections may be included in the department budget pages:

- **Description**
- **Goals and Objectives**
- **Budget Equity Impact Statement**
- **Key Performance Indicators**
- **Department Summary**
- Department Expenditures
- Department Personnel
- Budget Adjustments
- Expenditures by Category
- Revenues by Category
- Personnel Expenditures
- Revenue and Expense Statement

Description

This section is a brief overview of the department or fund, which includes its purpose, mission and vision statements, and the services it provides.

Goals and Objectives

This section lists the goals and objectives that make up the action plan for a department. Strategic goals are broad, multi-year areas of focus, while strategic objectives are articulated aims that support the identified goals.

Budget Equity Impact Statement

The Budget Equity Impact Statement (BEIS) is a brief summary of how a department's budget addresses identified disparities. This statement includes examples of equity highlights from the current fiscal year. It also includes a response to Equity Lens questions for both ongoing operations and budget adjustments to provide a holistic overview of how equity is prioritized and addressed within each Department's budget. The summary highlights Equity Opportunities to implement changes, both in the specific goals, objectives, and clear metrics to address disparities.

This short summary will describe how each Department's budget will directly benefit a specific neighborhood or City employee, in addition to identifying operational impacts, potential unintended consequences and/or burdens connected to a specific budget request. The BEIS also captures opportunities to realign ongoing Base Budgets and Budget Adjustments to address identified disparities.

Below is the template that departments completed. Each department page (fund pages do not include this statement) displays their respective Budget Equity Impact Statement.

Budget Equity Impact Statement

Equity Highlights
Up to three examples from the current fiscal year. • Example 1 • Example 2 • Example 3
Budget Equity Lens Summary
Ongoing Operations *Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?* **Yes/No/N/A** If yes, elaborate and include the impacts under each Tactical Equity Plan (TEP) goal and objective.
Budget Adjustment(s) *Do the adjustments impact any department disparities, gaps, and deficiencies?* **Yes/No/N/A** If yes, elaborate and include the impacts under each Tactical Equity Plan (TEP) goal and objective.

Key Performance Indicators

This section lists the Key Performance Indicators (KPIs) identified by the department. These indicators show the results or outcomes of the department's performance. They help readers evaluate City services and enable the City to quantify service levels for all departments.

The table displays a performance indicator and definition along with the prior year baseline, current year projected performance and the department goal. The table below shows how it will be displayed on each department page.

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Performance Indicator 1	Indicator Definition 1	19	21	28
Performance Indicator 2	Indicator Definition 2	14	18	24
Performance Indicator 3	Indicator Definition 3	N/A	70%	100%

Department Summary

The Department Summary table summarizes positions, operating expenditures, and revenue. Grant Funds and Capital Improvement Program (CIP) projects are not included in these tables.

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	386.73	389.73	403.73	14.00
Personnel Expenditures	$59,785,578	$62,875,251	$68,441,444	$5,566,193
Non-Personnel Expenditures	3,756,511	5,924,084	6,464,486	540,402
Total Department Expenditures	**$63,542,089**	**$68,799,335**	**$74,905,930**	**$6,106,595**
Total Department Revenue	**$4,124,393**	**$3,910,296**	**$3,748,965**	**($161,331)**

Note: In some instances, the sum of individual expenditure line items may not match the bottom-line totals due to rounding. In addition, the figures displayed in the Fiscal Year 2026 Budget column by revenue and expenditure category may not match the Fiscal Year 2026 Adopted Budget publication due to the reclassification of commitment items between commitment item groups.

Department Expenditures and Personnel

The Department Expenditures and Department Personnel tables display expenditures and budgeted full-time equivalent (FTE) positions by fund and division.

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Division 1	$17,193,473	$18,363,492	$20,452,213	$2,088,721
Division 2	14,437,266	15,804,422	16,420,193	615,771
Division 3	6,041,481	6,591,973	7,373,630	781,657
Division 4	16,638,267	17,660,631	17,252,986	(407,645)
Division 5	861,810	1,029,908	1,695,893	665,985
Division 6	8,369,793	9,348,909	11,711,015	2,362,106
Total	**$63,542,089**	**$68,799,335**	**$74,905,930**	**$6,106,595**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Division 1	84.35	83.35	89.35	6.00
Division 2	85.10	86.35	88.35	2.00
Division 3	40.48	39.48	43.48	4.00
Division 4	130.80	134.55	133.55	(1.00)
Division 5	9.00	9.00	13.00	4.00
Division 6	37.00	37.00	36.00	(1.00)
Total	**386.73**	**389.73**	**403.73**	**14.00**

Budget Adjustments

The Budget Adjustments table lists key program expenditure, revenue, and personnel changes by fund. Impacts and a description of the adjustments are also briefly described.

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	$646,700	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	$160,316	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	($17,509)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior fiscal year.	0.00	$0	($160,316)
Total	**0.00**	**$789,507**	**($160,316)**

Expenditures by Category

The Expenditures by Category table represents how a department's budget is distributed within major expenditure categories by fund. This is broken down by Personnel and Non-Personnel Expenditures.

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	38,800,908	42,959,385	48,591,253	5,631,868
Fringe Benefits	26,144,872	25,482,059	27,968,840	2,486,781
PERSONNEL SUBTOTAL	**64,945,780**	**68,441,444**	**76,560,093**	**8,118,649**
NON-PERSONNEL EXPENDITURES				
Supplies	225,288	376,913	345,517	(31,396)
Contracts & Services	1,827,578	2,378,609	2,418,733	40,124
External Contracts & Services	*861,275*	*1,491,080*	*1,491,080*	-
Internal Contracts & Services	*966,303*	*887,529*	*927,653*	*40,124*
Information Technology	2,599,871	3,511,998	2,927,396	(584,602)
Energy and Utilities	42,138	46,842	48,749	1,907
Other Expenses	60,211	147,124	147,124	-
Capital Expenses	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	**4,755,085**	**6,464,486**	**5,890,519**	**(573,967)**
Total	**$69,700,865**	**$74,905,930**	**$82,450,612**	**$7,544,682**

Revenues by Category

The Revenues by Category table displays budgeted revenues by category and by fund.

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Services	3,425,437	3,448,162	3,395,465	(52,697)
Fines Forfeitures and Penalties	619,458	300,000	300,000	-
Licenses and Permits	1,804	3,500	3,500	-
Other Revenue	57,401	-	-	-
Rev from Money and Prop	(905)	-	-	-
Rev from Other Agencies	15	158,634	50,000	(108,634)
Transfers In	21,183	-	-	-
Total	**$4,124,393**	**$3,910,296**	**$3,748,965**	**($161,331)**

Personnel Expenditures

The Personnel Expenditures table displays the budgeted positions over three fiscal years, salary ranges by job classification, total budgeted expenditures, special assignment pays, and fringe benefits by fund.

Job Number	Job Title / Wages	FY2025 Actual	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
21000000	Job Classification 1	1.00	1.00	1.00	42,047 - 251,127	209,729
20001233	Job Classification 2	2.00	2.00	2.00	56,929 - 209,339	173,500
20001252	Job Classification 3	1.00	1.00	1.00	71,693 - 271,584	234,780
21000001	Job Classification 4	1.00	1.00	1.00	56,929 - 209,339	148,428
20001135	Job Classification 5	17.00	17.00	17.00	34,070 - 184,017	1,794,340
	Special Assignment Pay 1					41,946
	Special Assignment Pay 2					5,274
FTE, Salaries, and Wages Subtotal		**22.00**	**22.00**	**22.00**		**$2,607,997**

	FY2025 Actual	FY2026 Budget	FY207 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	11,608	12,181	13,082	901
Flexible Benefits	290,682	298,239	323,733	25,494
Insurance	1,290	-	-	-
Long-Term Disability	9,998	9,266	8,962	(304)
Medicare	32,653	33,506	37,129	3,623
Other Post-Employment Benefits	131,147	128,751	125,158	(3,593)
Retiree Medical Trust	3,564	3,888	4,396	508
Retirement 401 Plan	3,485	3,440	5,763	2,323
Retirement ADC	504,174	592,181	595,421	3,240
Retirement DROP	5,881	6,092	6,397	305
Risk Management Administration	21,623	22,281	25,630	3,349
Supplemental Pension Savings Plan	138,790	154,578	155,869	1,291
Unemployment Insurance	3,385	3,374	3,252	(122)
Workers' Compensation	2,403	13,687	11,019	(2,668)
Fringe Benefits Subtotal	**$1,160,681**	**$1,281,464**	**$1,315,811**	**$34,347**
Total Personnel Expenditures			**$3,923,808**	

Revenue and Expense Statement

The Revenue and Expense Statement table presents all revenues and expenses (Operating and Capital), reserves, and fund balance information for each budgeted non-General Fund. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

Fund Name	FY2025 Actual	FY2026 Budget	FY2027 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 7,362,146	$ 13,782,094	$ 17,032,922
Continuing Appropriation - CIP	10,389,887	11,643,134	8,330,649
Operating Reserve	2,247,600	2,810,720	2,810,720
Pension Stability Reserve	104,079	104,079	104,079
TOTAL BALANCE AND RESERVES	**$ 20,103,712**	**$ 28,340,026**	**$ 28,278,370**
REVENUE			
Charges for Services	$ 29,930,902	$ 20,870,347	$ 23,470,347
TOTAL REVENUE	**$ 29,930,902**	**$ 20,870,347**	**$ 23,470,347**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 50,034,614**	**$ 49,210,373**	**$ 51,748,717**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 412,376	$ 3,510,000	$ 2,000,000
TOTAL CIP EXPENSE	**$ 412,376**	**$ 3,510,000**	**$ 2,000,000**
OPERATING EXPENSE			
Personnel Expenses	$ 4,990,548	$ 5,347,215	$ 5,861,596
Fringe Benefits	3,607,307	3,995,384	3,965,834
Supplies	1,518,310	1,830,946	1,975,236
Contracts & Services	7,385,852	6,755,977	7,191,087
Information Technology	277,521	415,027	404,071
Energy and Utilities	2,227,890	2,354,205	2,459,378
Other Expenses	16,502	42,820	42,820
Transfers Out	-	66,088	66,088
Capital Expenditures	-	22,650	22,650
TOTAL OPERATING EXPENSE	**$ 20,023,930**	**$ 20,830,312**	**$ 21,988,760**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 1,258,281	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 1,258,281**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 21,694,587**	**$ 24,340,312**	**$ 23,988,760**
RESERVES			
Continuing Appropriation - CIP	$ 11,643,134	$ 11,643,134	$ 8,330,649
Operating Reserve	2,810,720	2,810,720	2,810,720
Pension Stability Reserve	104,079	104,079	104,079
TOTAL RESERVES	**$ 14,557,933**	**$ 14,557,933**	**$ 11,245,448**
BALANCE	**$ 13,782,093**	**$ 10,312,128**	**$ 16,514,509**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 50,034,614**	**$ 49,210,373**	**$ 51,748,717**

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Description

The Capital Outlay Fund was established per Section 77 of Article VII of the City Charter to hold all monies derived from taxation required or needed for capital outlay expenditures, as well as revenue proceeds from the sale of City-owned property. The Capital Outlay Fund is used exclusively for the acquisition, construction, and completion of permanent public improvements. Capital projects benefiting from this fund are typically managed and maintained by asset-owning General Fund departments.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	6,581,244	4,047,152	161,349	(3,885,803)
Total Department Expenditures	**$6,581,244**	**$4,047,152**	**$161,349**	**($3,885,803)**
Total Department Revenue	**$3,050,401**	**$ -**	**$ -**	**$ -**

Capital Outlay Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Capital Outlay Fund	$6,581,244	$4,047,152	$161,349	($3,885,803)
Total	**$6,581,244**	**$4,047,152**	**$161,349**	**($3,885,803)**

Budget Adjustments

	FTE	Expenditures	Revenue
Debt Service Reallocation Reallocation of one-time non-discretionary debt service from the General Fund to the Capital Outlay Fund.	-	$161,349	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(4,047,152)	-
Total	**0.00**	**($3,885,803)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Transfers Out	6,581,244	4,047,152	161,349	(3,885,803)
NON-PERSONNEL SUBTOTAL	**6,581,244**	**4,047,152**	**161,349**	**(3,885,803)**
Total	**$6,581,244**	**$4,047,152**	**$161,349**	**($3,885,803)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$3,050,401	$ -	$ -	$ -
Total	**$3,050,401**	**$ -**	**$ -**	**$ -**

Revenue and Expense Statement (Non-General Fund)

Capital Outlay Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year***	$ 12,129,777	$ 8,091,328	$ 161,454
Continuing Appropriation - CIP	3,244,213	2,961,110	2,228,561
TOTAL BALANCE AND RESERVES	**$ 15,373,990**	**$ 11,052,438**	**$ 2,390,015**
REVENUE			
Other Revenue	$ 3,050,401	$ -	$ -
TOTAL REVENUE	**$ 3,050,401**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 18,424,391**	**$ 11,052,438**	**$ 2,390,015**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 236,282	$ -	$ -
TOTAL CIP EXPENSE	**$ 236,282**	**$ -**	**$ -**
OPERATING EXPENSE			
Transfers Out	$ 6,581,244	$ 4,047,152	$ 161,349
TOTAL OPERATING EXPENSE	**$ 6,581,244**	**$ 4,047,152**	**$ 161,349**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 554,427	$ -	$ 1,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 554,427**	**$ -**	**$ 1,000,000**
TOTAL EXPENSE	**$ 7,371,953**	**$ 4,047,152**	**$ 1,161,349**
RESERVES			
Continuing Appropriation - CIP	$ 2,961,110	$ 2,961,110	$ 1,228,561
TOTAL RESERVES	**$ 2,961,110**	**$ 2,961,110**	**$ 1,228,561**
BALANCE	**$ 8,091,328**	**$ 4,044,176**	**$ 105**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 18,424,391**	**$ 11,052,438**	**$ 2,390,015**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***Unappropriated Revenue for Scheduled Lease Bond Payments added.



Description

The City Attorney's Office protects the people of San Diego by serving as chief legal counsel to the City of San Diego's elected officials and operational departments and prosecuting and defending civil cases involving the City. As the City's prosecutor, the Office also protects the people of San Diego by holding accountable those who violate local and state laws. These three main roles of the City Attorney's Office are mandated in San Diego Charter section 40 and the Office's staffing needs are generally dictated by forces outside our control.

The Civil Advisory Divisions serve as general counsel to the City of San Diego, advising the City Council, Mayor, and all City departments on legal matters involving the City, including contracts, personnel matters, and City governance. The Council and Government Services team works directly with City Council members and independent departments to accomplish their priorities. The advisory deputies and staff assigned to Mayoral departments work directly with the Mayor and City department directors and staff to provide legal counsel on day-to-day operational issues. The Office has a team of employment and labor attorneys who advise City administration on human resource and collective bargaining matters. The Advisory Division also houses the Gun Violence Response Unit, which secures gun violence restraining orders and other civil orders to prevent gun violence by those who pose a risk to themselves and others.

The Civil Litigation Division defends and prosecutes the more than 300 new civil lawsuits filed each year involving the City, its officials and employees. The number of civil cases filed against the City increased 25 percent in 2024 over 2023. Our civil litigators hold City contractors accountable, protect City assets from frivolous lawsuits, and identify legal issues early to minimize liability and keep important City projects on track. The work of our civil litigators in the Affirmative Civil Enforcement Unit generates revenue for the City and the Office through damages and penalty funds for cases that protect consumers, workers, and the environment.

As a law enforcement agency, over 170 attorneys and staff in the Criminal and Community Justice Divisions prosecute state and local misdemeanors and infractions committed within the City and assist victims of crime in navigating the criminal justice system. Our Criminal and Community Justice

Divisions receive criminal complaints from more than 15 law enforcement agencies and thousands of criminal complaints are filed each month.

The Community Justice Division protects the quality of life in our communities by enforcing laws relating to health and safety, substandard housing, nuisance, and zoning. The prosecutors in this Division also manage diversion and collaborative court programs intended to prevent recidivism by offering offenders education, treatment, and employment opportunities instead of criminal prosecution. These programs include the Community Justice Initiative and the Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program.

The Administration Division is necessary to manage the Office's personnel, budgeting, accounting, information technology, recruitment, training, hiring, and contract management.

The Office of the City Attorney also operates Your Safe Place (YSP), the San Diego Family Justice Center. YSP provides free, confidential, and comprehensive services to anyone who has experienced domestic violence, family violence, elder abuse, sexual assault, or sex trafficking. The team at YSP works with dedicated community partners and volunteers to provide judgment-free services that empower clients to become survivors and move forward with their lives. YSP's services include personal safety planning, housing support and financial security, protection from gun violence, legal and immigration services, domestic violence restraining orders, mental health counseling, forensic examinations, and sex trafficking-specific resources. YSP also coordinates interim housing placements as available at Casa Mariposa, the City's first residential shelter specifically designed for domestic violence survivors referred by a family justice center.

The vision is:

To stay engaged in the lives of San Diegans so that we can prioritize community needs.

The mission is:

In a challenging budget year, the City Attorney's Office will continue to seek resources and efficiencies that allow it to pursue its mission: Protect San Diego by keeping our communities healthy and safe; protect taxpayers by safeguarding the City's limited resources and providing its officials with solid legal advice and day-to-day guidance, and protect our natural resources, our quality of life, and our most vulnerable residents.

Goals and Objectives

Goal 1: ***Protect our most vulnerable citizens with effective programs that target domestic violence, human trafficking, elder abuse, sex crimes, hate crimes, wage theft, and gun violence.***

- Support victims of domestic violence and human trafficking by increasing victim services programs at YSP, expanding outreach efforts, and reaching vulnerable populations by removing cultural, geographic, and language barriers.
- Continue ensuring workers receive all the protections in wages and working conditions California law provides through the efforts of the Affirmative Civil Enforcement Unit, which was selected to implement the State of California Worker's Rights Enforcement Grant.

Goal 2: ***Improve public safety and further reduce gun violence through targeted enforcement and training.***

- Expand the success of the Office's Gun Violence Response Unit by strengthening partnerships with the U.S. Attorney's Office, the California Attorney General's Office, the California Legislature, the San Diego Superior Court, the San Diego Police Department, and other law enforcement agencies in San Diego County.
- Provide targeted resources that further our efforts to secure life-saving gun-prohibiting civil orders and interact with community members who have suffered from gun violence and other trauma.
- Continue to lead and expand the impact of the San Diego Countywide Gun Relinquishment Task Force in partnership with the Judicial Council of California and the San Diego County Superior Court.

Goal 3: ***Expand equity within the City Attorney's Office and across the City.***

- Continue to lead by example within the legal community by working aggressively to diversify our workforce, including a continued commitment to participate in the City's successful Employ and Empower program for management interns.
- Improve recruitment and retention of a diverse, highly qualified workforce.
- Use the Office's civil enforcement powers through the Affirmative Civil Enforcement Unit to obtain justice for victims of wage theft, consumer fraud, employment misclassification, environmental hazards, and other crimes that impact vulnerable populations.

Goal 4: ***Preserve City funds and manage budget constraints by seeking additional external funding while pursuing savings and efficiencies internally to deliver taxpayers more value for their tax dollar.***

- Work with City departments to prevent foreseeable lawsuits through the identification and mitigation of recurring issues.
- Develop and implement programs to keep people out of the criminal justice system by addressing the root causes of their behavior.
- Continue to expand the PLEADS program, which diverts people struggling with drug addiction from the criminal justice system and connects them with support services, providing significant cost savings for taxpayers. Explore a similar program for those experiencing homelessness.
- Protect taxpayers by taking proactive steps to reduce litigation costs.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The Office dedicates over 20 percent of its base budget to addressing inequities and disparities in the communities we serve.
- Our Office continues to lead the state in obtaining gun violence restraining orders necessary to disarm dangerous individuals. In these efforts, the Office works closely with the Police Department to evaluate referrals, assess risk, and promote public safety for all, including victims of domestic violence and those struggling with mental health. We continue to work with regional and statewide partners to train and educate stakeholders on gun violence restraining orders to help protect vulnerable members of the community. These efforts also include leading the San Diego Countywide Gun Relinquishment Task Force, a grant-funded program, to ensure those who are prohibited from possessing firearms safely surrender their firearms for safekeeping. Promoting a regional approach to safe firearms relinquishment fosters safety for all communities in San Diego. Initially limited to domestic violence restraining orders, beginning January 1, 2026, firearm relinquishment efforts expanded to enforcing relinquishment orders in all types of civil restraining orders, advancing enhanced protection for a wider portion of the community. The work of the Office is highlighted in the Judicial Council of California's recent report, Report on the Firearms Relinquishment Grant Program for 2024–25, available at this link. Additionally, the Office is expanding coordination between the Gun Violence Reduction Unit and Your Safe Place to implement grant-funded crisis intervention efforts through additional outreach, education, and resources for those seeking assistance. Efforts will include additional focus on those at risk of suicide, seeking intervention and safety for these vulnerable individuals.
- The Office launched the Housing Protection and Civil Code Enforcement Unit (HPU) in Summer 2025 to step up enforcement against repeat offenders who violate the law, threaten tenant safety, and hurt our communities. The Unit works to ensure housing in San Diego is safe, fair, and livable through a focused approach to addressing persistent code violations, substandard rental housing conditions, unfair business practices, and situations where there may be a pattern or practice of violating the Tenant Protection Ordinance or the Short-Term Residential Occupancy Ordinance throughout the City.
- HPU works in partnership with City departments, Council Offices, community groups, and the police to proactively preserve and enhance quality of life in all of our communities. In the last fiscal year, the Unit has filed multiple civil litigation matters including unfair business competition complaints involving building code violations, health and safety receiverships seeking remediation of substandard housing, a red-light abatement case seeking an injunction to stop illegal prostitution occurring in a mixed residential commercial zone, and civil enforcement actions to stop unlawful short-term rental operations at residential properties.
- HPU staff regularly participate in community events and meetings throughout the City of San Diego. This engagement enables the Office to build meaningful connections with the community we serve and ensures a visible, accessible presence that puts a face to our Office's work.
- The Affirmative Civil Enforcement Unit has initiated civil actions to address environmental justice, worker misclassification, wage theft, consumer fraud, and unlawful tobacco and vape shop practices. The Unit continues to perform work under the State of California Worker's Rights Enforcement Grant, providing funding to continue ensuring workers receive all the protections in wages and working conditions California law provides.
- The Criminal and Community Justice Divisions assist the most vulnerable among us by: targeting domestic violence and sex crimes in conjunction with services to help victims of these crimes; enforcing standards to protect low-income elderly and dependent adults in need of housing and

medical intervention; addressing substandard housing while providing relocation assistance to victims; leading prosecutorial efforts to hold accountable those who commit hate crimes against protected individuals; working proactively to develop collaborative court programs that offer alternatives to the criminal justice system; and so much more.

- In response to federal actions threatening to freeze or eliminate previously appropriated federal funding to the City, the Office has represented the City joining in multiple lawsuits challenging those actions. While litigation is pending, several suits have successfully resulted in various preliminary and permanent injunctions that have preserved hundreds of millions of dollars in critical funding to the City. The Office has also significantly increased its submissions of amicus briefs in federal cases to protect the civil rights of all San Diegans.

Budget Equity Impact Statement

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

The City Attorney's Office has long prioritized addressing inequities and disparities within the City using the Office's civil and criminal law enforcement assets to assist in achieving equitable outcomes for communities of concern. Some examples of such budgetary investments include: $2 million to staff the Affirmative Civil Enforcement Unit, with the funding provided by civil penalties collected by the Unit’s enforcement actions and a state grant to enforce worker rights. $1.3 million to staff the Gun Violence Response Unit, with the Office’s recognized leadership in gun violence reduction securing state funding for these operations. $6.6 million to staff the Domestic Violence and Sex Crimes Unit. $2.5 million to staff YSP, with the Office securing state and other funding for a significant portion of the YSP operations. $4.3 million to staff both participation in the Unsafe Facilities Task Force and the Office’s Substandard Housing Unit. $1.7 million to staff Office prosecutorial efforts to stop hate crimes. $2.5 million to staff our partnership with the collaborative courts program. The Office regularly assesses its deployment of assets to adjust as necessary. To preserve and continue its efforts at addressing inequities and disparities in the communities we serve during a challenging budget year, the Office has contributed over $4 million of its non-general fund revenue to support work at YSP, protect consumers, and enforce workers’ rights.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

The City Attorney's Office has limited its budget adjustment requests in a manner consistent with Department of Finance guidance. This includes requests tied to the existing base budget equity impacts, including: Expansion of staffing resources within the Gun Violence Response Unit (GVRU) and the Firearms Relinquishment Task Force (FRTF) to enhance the office's capacity to address gun violence and related issues. This expansion is cost-neutral and supported by state grants and the San Diego County Superior Court. Increased legal capacity within the Civil Division to strengthen the enforcement of consumer protection laws, benefiting low-income households and marginalized communities. Enhanced staffing within the Housing Protection and Affirmative Civil Enforcement units to bolster consumer protection efforts and provide legal support to low-income households and marginalized communities. Expanded support services for victims through the addition of Victim Services Coordinators, ensuring the provision of vital assistance to marginalized communities.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	423.53	423.48	454.48	31.00
Personnel Expenditures	$84,670,363	$89,215,833	$95,632,733	$6,416,900
Non-Personnel Expenditures	5,598,348	6,600,102	7,202,581	602,479
Total Department Expenditures	**$90,268,711**	**$95,815,935**	**$102,835,314**	**$7,019,379**
Total Department Revenue	**$9,218,959**	**$9,350,965**	**$15,225,191**	**$5,874,226**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Civil Advisory	$28,619,303	$31,238,356	$40,597,654	$9,359,298
Civil Litigation	20,861,500	22,205,340	24,564,962	2,359,622
Community Justice	7,942,367	9,109,223	-	(9,109,223)
Criminal & Community Justice	20,114,287	21,576,274	27,158,266	5,581,992
Management/Administration	10,809,835	9,338,525	8,590,260	(748,265)
Your Safe Place-SD Family Justice Center	1,921,419	2,348,217	1,924,172	(424,045)
Total	**$90,268,711**	**$95,815,935**	**$102,835,314**	**$7,019,379**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Civil Advisory	107.12	108.12	151.23	43.11
Civil Litigation	86.35	92.00	95.00	3.00
Community Justice	41.48	43.00	-	(43.00)
Criminal & Community Justice	135.58	129.36	159.25	29.89
Management/Administration	37.00	38.00	37.00	(1.00)
Your Safe Place-SD Family Justice Center	16.00	13.00	12.00	(1.00)
Total	**423.53**	**423.48**	**454.48**	**31.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Restructure of Office of Labor Standards & Enforcement Transfer of 29.00 FTE positions, non-personnel expenditures, and associated revenue from the Office of the City Treasurer.	29.00	$7,784,062	$5,775,112
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	1,988,082	-

Budget Adjustments

	FTE	Expenditures	Revenue
Consumer Protection Support Addition of 2.00 Deputy City Attorneys, one-time non-personnel expenditures, and associated revenue to support consumer protection efforts.	2.00	486,626	487,180
Emergency Medical Services (EMS) Legal Support Addition of 1.00 Deputy City Attorney and associated revenue to provide legal support for the EMS program.	1.00	238,813	239,090
Employ and Empower Program Support Addition of 4.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	4.00	180,646	180,674
Gun Violence Response Unit (GVRU) Addition of 1.00 City Attorney Investigator, one-time non-personnel expenditures, and associated revenue to support the GVRU and Firearms Relinquishment Task Force (FRTF).	1.00	162,288	160,002
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	28,793	-
Firearm Relinquishment Task Force (FRTF) Grant Adjustment to reflect revised FRTF grant revenue projections.	-	-	(94,000)
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(12,500)	(873,832)
Administrative Support Reduction of 1.00 Assistant Management Analyst supporting the department's administration.	(1.00)	(101,350)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(216,840)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(4.00)	(304,365)	-
Civil Litigation Support Reduction of 1.00 Assistant City Attorney supporting the Civil Litigation Division.	(1.00)	(646,312)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the office.	-	(2,568,564)	-
Total	**31.00**	**$7,019,379**	**$5,874,226**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	56,438,648	57,491,041	61,240,958	3,749,917
Fringe Benefits	28,231,715	31,724,792	34,391,775	2,666,983
PERSONNEL SUBTOTAL	**84,670,363**	**89,215,833**	**95,632,733**	**6,416,900**
NON-PERSONNEL EXPENDITURES				
Supplies	231,554	353,955	269,754	(84,201)
Contracts & Services	2,488,579	2,823,141	3,128,930	305,789
External Contracts & Services	*1,130,340*	*1,527,080*	*1,724,382*	*197,302*
Internal Contracts & Services	*1,358,238*	*1,296,061*	*1,404,548*	*108,487*
Information Technology	2,727,920	3,244,379	3,625,920	381,541
Energy and Utilities	61,120	46,503	65,653	19,150
Other Expenses	89,176	129,124	109,324	(19,800)
Capital Expenses	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	**5,598,348**	**6,600,102**	**7,202,581**	**602,479**
Total	**$90,268,711**	**$95,815,935**	**$102,835,314**	**$7,019,379**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$9,078,314	$8,949,465	$14,823,691	$5,874,226
Fines Forfeitures and Penalties	300	348,000	348,000	-
Licenses and Permits	441	3,500	3,500	-
Other Revenue	139,904	-	-	-
Revenue from Other Agencies	-	50,000	50,000	-
Total	**$9,218,959**	**$9,350,965**	**$15,225,191**	**$5,874,226**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	2.00	49,629 - 59,696	$116,692
20000012	Administrative Aide 1	2.00	2.00	3.00	58,365 - 70,262	197,665
20000024	Administrative Aide 2	1.00	1.00	1.00	67,184 - 80,974	79,650
20001076	Assistant City Attorney	5.00	6.00	5.00	127,109 - 507,499	1,464,068
20001154	Assistant for Community Outreach	2.00	2.00	2.00	36,920 - 242,590	270,940
20000041	Assistant Management Analyst	1.00	1.00	0.00	70,179 - 85,280	-
21000845	Associate Compliance Officer	0.00	0.00	13.00	104,790 - 126,651	1,454,222
20000119	Associate Management Analyst	4.00	4.00	7.00	85,280 - 103,085	699,310

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000171	Auto Messenger 1	2.00	2.00	2.00	37,523 - 45,074	90,148
20001070	City Attorney	1.00	1.00	1.00	244,727 - 244,727	244,727
20000610	City Atty Invstgtr 2	26.00	26.00	27.00	96,408 - 116,667	3,064,642
90000610	City Atty Invstgtr 2 - Hourly	0.90	0.00	0.00	96,408 - 116,667	-
20000539	Clerical Assistant 2	11.00	6.00	6.00	47,174 - 56,867	311,963
20001159	Confidential Secretary to the City Attorney	1.00	1.00	1.00	36,920 - 168,605	129,938
20000351	Court Support Clerk 1	21.00	22.00	22.00	49,712 - 59,821	1,216,458
20000353	Court Support Clerk 2	22.00	26.00	26.00	52,021 - 62,795	1,582,970
21000829	Court Support Clerk Supervisor	0.00	8.00	8.00	59,800 - 72,218	540,490
20001117	Deputy City Attorney	175.50	176.00	179.00	36,920 - 336,211	37,797,138
90001117	Deputy City Attorney - Hourly	0.98	0.00	0.00	36,920 - 336,211	-
20001258	Deputy City Attorney - Unrepresented	6.00	6.00	6.00	36,920 - 336,211	1,406,524
20001168	Deputy Director	1.00	1.00	2.00	79,643 - 292,822	421,013
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	67,392
20001220	Executive Director	1.00	1.00	1.00	79,643 - 292,822	249,475
20000290	Information Systems Analyst 2	2.00	2.00	2.00	86,944 - 105,061	210,122
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
20000377	Information Systems Technician	1.00	1.00	1.00	68,474 - 82,555	82,555
91001000	Intern - Hourly	0.00	0.00	4.00	36,920 - 47,320	168,064
90001128	Legal Intern - Hourly	3.25	5.48	5.48	36,920 - 47,320	230,248
20000587	Legal Secretary 2	36.00	36.00	36.00	83,179 - 100,589	3,487,774
90000587	Legal Secretary 2 - Hourly	0.35	0.00	0.00	83,179 - 100,589	-
20000911	Librarian 3	1.00	1.00	1.00	87,006 - 105,602	105,602
90001073	Management Intern - Hourly	7.55	4.00	0.00	36,920 - 47,320	-
20000756	Office Support Specialist	2.00	3.00	3.00	48,755 - 58,677	146,265
20000614	Paralegal	22.00	22.00	22.00	90,896 - 109,637	2,392,451
20000680	Payroll Specialist 2	2.00	2.00	2.00	57,325 - 69,264	137,582
20001141	Principal Assistant to the City Attorney	1.00	1.00	1.00	42,162 - 256,318	155,792
20000747	Principal City Attorney Investigator	1.00	1.00	1.00	116,314 - 140,920	140,920
20000741	Principal Clerk	1.00	1.00	1.00	62,317 - 75,400	62,317
20000380	Principal Legal Secretary	2.00	2.00	2.00	96,179 - 115,918	212,097
20000063	Principal Paralegal	1.00	1.00	1.00	110,386 - 132,725	132,725

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001234	Program Coordinator	4.00	4.00	6.00	36,920 - 220,314	895,545
20001222	Program Manager	4.00	4.00	6.00	79,643 - 292,822	981,552
20000933	Senior City Attorney Investigator	6.00	8.00	8.00	105,685 - 128,086	1,002,287
20000935	Senior City Attorney Investigator	1.00	0.00	0.00	105,685 - 128,086	-
20000927	Senior Clerk/Typist	9.00	1.00	1.00	55,806 - 67,288	67,288
21000846	Senior Compliance Officer	0.00	0.00	5.00	120,890 - 146,078	714,831
20000843	Senior Legal Secretary	7.00	7.00	7.00	91,624 - 110,427	767,062
20000015	Senior Management Analyst	1.00	1.00	1.00	93,621 - 113,214	113,214
20000845	Senior Paralegal	5.00	5.00	5.00	100,069 - 120,494	602,470
21000776	Senior Victim Services Coordinator	2.00	3.00	3.00	70,179 - 85,280	225,638
21000847	Supervising Compliance Officer	0.00	0.00	2.00	135,928 - 164,694	300,622
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	100,381
20001057	Victim Services Coordinator	12.00	11.00	11.00	64,334 - 77,459	835,274
	Adjust Budget To Approved Levels					(4,452,513)
	Bilingual - Regular					101,920
	Budgeted Personnel Expenditure Savings					(1,278,846)
	Chief Attorney Pay					344,393
	Lead/Supervising Attorney Pay					111,005
	Master Library Degree					5,280
	Other Certification Pays					5,521
	Overtime Budgeted					10,512
	Salary Savings					(584,720)
	Sick Leave - Hourly					1,499
	Termination Pay Annual Leave					301,977
	Vacation Pay In Lieu					883,449
FTE, Salaries and Wages Subtotal		**423.53**	**423.48**	**454.48**		**$61,240,958**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	332,196	356,146	331,481	(24,665)
Flexible Benefits	5,369,739	5,454,000	5,988,937	534,937
Long-Term Disability	199,581	303,250	278,744	(24,506)
Medicare	821,232	884,562	886,092	1,530
Other Post-Employment Benefits	1,665,983	1,608,440	1,350,174	(258,266)
Retiree Medical Trust	94,616	103,717	116,589	12,872
Retirement 401 Plan	363,349	408,369	459,942	51,573
Retirement ADC	17,139,701	19,994,255	22,569,749	2,575,494
Retirement DROP	78,315	79,401	74,453	(4,948)
Risk Management Administration	548,007	658,070	677,649	19,579
Supplemental Pension Savings Plan	1,038,521	1,118,116	1,038,205	(79,911)
Unemployment Insurance	3	56,839	55,634	(1,205)
Workers' Compensation	580,472	699,627	564,126	(135,501)
Fringe Benefits Subtotal	**$28,231,715**	**$31,724,792**	**$34,391,775**	**$2,666,983**
Total Personnel Expenditures			**$95,632,733**	



Description

The Office of the City Auditor (OCA) is an independent City department created by voters through the passage of Proposition C in 2008. Per City Charter Section 39.2, the City Auditor reports and is accountable to the Audit Committee and conducts performance audits of City departments, offices, and agencies in accordance with Government Auditing Standards. In addition, OCA administers the City's Fraud Hotline Program and oversees investigations of all material complaints received related to fraud, waste, and abuse.

OCA's goal is to enhance public trust in the City's proper use of taxpayer money by reviewing program performance and compliance with laws and regulations for the General Fund, Enterprise Funds, Special Revenue Funds, Internal Service Funds, and Capital Project Funds.

OCA is a key municipal asset that helps ensure accountability and oversight of City operations and programs, and that limited public funds are used appropriately, effectively, and efficiently. The department's independent audits and investigations routinely identify opportunities for cost savings, efficiencies, additional revenues, and equitable delivery of City services. These audits and investigations provide essential information to assist the Mayor and the City Council in decision-making. They also provide recommendations to improve City operations and mitigate the risks identified during our audits and investigations. OCA regularly follows up and reports on the status of these recommendations, which helps hold City management accountable for making critical improvements. The department also promotes community engagement by issuing audit and investigative reports through various public communications, such as emails and postings on government and social media sites.

The vision is:

A City government that inspires public trust through transparency, accountability, and continuous improvement.

The mission is:

To advance open and accountable government through independent, objective, and accurate audits and investigations that seek to improve the efficiency, effectiveness, and equity of City government.

Goals and Objectives

Goal 1: ***Provide recommendations to City leadership that improve the efficiency, effectiveness, and equity of the City of San Diego's government.***

- Provide independent, objective, accurate, reliable, and timely information to the Audit Committee, the City Council, the Mayor, City management, the public, and other stakeholders to inform their decision-making process.
- Identify opportunities to improve City programs that result in financial benefits, substantial improvements in service delivery, and/or improved oversight, compliance, transparency, or accountability.
- Administer the City's Fraud Hotline Program to detect, deter, and respond to fraud, waste, and abuse within City government.
- Utilize audits to identify opportunities for improved efficiency and the effective use of City resources.
- Regularly report the status and encourage implementation of open recommendations.

Goal 2: ***Broaden the department's reach and engagement with stakeholders, including the general public.***

- Refine the department's digital strategy, seek ways to expand public engagement, and facilitate awareness and understanding of OCA's work.
- Provide audit results, including findings and recommendations, to relevant stakeholders.

Goal 3: ***Continue to be a leader in the local government performance auditing field.***

- Further professional staff development to maximize skillsets and comply with continuing professional education requirements.
- Participate in professional organizations to keep informed of professional standards, learn from other practitioners, and offer advocacy and representation.

- Provide investigation results, including recommendations for necessary actions to be taken, for all allegations of fraud, waste, abuse, or violations of law and regulations that are found to be substantiated.

Goal 4: Pursue continuous improvement of office operations.

- Update the annual risk assessment methodology to ensure that our limited resources are directed toward the audit topics that will achieve the greatest impact for residents and taxpayers.
- Implement Measure A, approved by 67 percent of voters in March 2024, by retaining independent legal counsel.
- Enhance the Recommendation Follow-Up Dashboard to provide stakeholders with more comprehensive tools to assess management's progress on implementing audit and investigative recommendations.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Performance Audit of the City's Disaster Response (OCA 25-10): Recommended update to disaster communication plans to ensure they meet residents' needs, including expeditious translations when needed.
- Performance Audit of the City's Grants Program (OCA-25-07): Recommended the creation of a Citywide grants strategic plan to include a summary of departments' staff capacity limitations and identified strategies to address these limitations.
- Performance Audit of the City's Street Maintenance Program (OCA-24-07): Recommended listing of street selection prioritization factors, including new equity criteria that will be incorporated into the planning process.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

The department is achieving equal outcomes for both employees and community members, given current budget limitations. Most of the department's non-personnel expenditure (NPE) budget is allocated to core, non-discretionary functions that cannot be reduced. Specifically, more than 80% of the department's NPE is comprised of: the Charter-required ACFR contract; implementation of Measure A for outside legal advice; essential systems to manage workflows and support and maintain the confidentiality of audit and investigative work; and staff training required by Government Auditing Standards per the City Charter. Any changes would result in a negative impact to ongoing operations.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 1,2, 3

•Objective 1-1, 1-2, 2-1,2-2, 3-1: The addition of expenditure and revenue budget for 1.00 FTE Employ and Empower Intern will impact the General Fund. This addition will enable the department to receive necessary assistance with performance audits by gathering and organizing data for analysis, issuing audit reports, assisting with the creation of graphs, charts, and tables, and undertaking special projects as needed. Additionally, the role will support department operations through administrative duties, including tracking and reporting on the continued professional education requirements.

TEP Goal 3

•Objective 1, 2: The restoration and reduction of the one-time non-personnel expenditure will impact the General Fund and will negatively impact the department's ability to meet training requirements to comply with Government Auditing Standards per the City Charter and eliminate the department's ability to cover any unexpected overage expenditures for the citywide ACFR contract.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Audit Recommendations	Percentage of audit recommendations management agrees to implement	98.00%	100.00%	95.00%
Audit Work Plan[1]	Percentage of audit work plan completed during the fiscal year	74.00%	64.00%	90.00%
Hotline Investigation[2]	Percentage of hotline investigation recommendations management agrees to implement	70.00%	0.00%	90.00%

1 Various factors impacted Office of the City Auditor's ability to complete the Fiscal Year 2026 Audit Workplan. Due to budget constraints, two Performance Auditor positions remained vacant for more than half of the fiscal year, and two part-time Performance Auditor positions were eliminated for the full fiscal year. This limited the department's ability to staff audits. In addition, unanticipated delays occurred in obtaining information from management.

2 No public hotline investigations were completed for Fiscal Year 2026.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	24.00	24.00	25.00	1.00
Personnel Expenditures	$4,789,898	$5,112,340	$5,234,117	$121,777
Non-Personnel Expenditures	665,932	777,017	863,339	86,322
Total Department Expenditures	**$5,455,830**	**$5,889,357**	**$6,097,456**	**$208,099**
Total Department Revenue	**$448**	**$ -**	**$24,985**	**$24,985**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Auditor	$5,455,830	$5,889,357	$6,097,456	$208,099
Total	**$5,455,830**	**$5,889,357**	**$6,097,456**	**$208,099**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Auditor	24.00	24.00	25.00	1.00
Total	**24.00**	**24.00**	**25.00**	**1.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$96,796	$ -
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	60,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	26,988	-

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support	1.00	24,981	24,985
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	-	(666)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Total	**1.00**	**$208,099**	**$24,985**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	3,451,585	3,613,453	3,768,540	155,087
Fringe Benefits	1,338,313	1,498,887	1,465,577	(33,310)
PERSONNEL SUBTOTAL	**4,789,898**	**5,112,340**	**5,234,117**	**121,777**
NON-PERSONNEL EXPENDITURES				
Supplies	6,139	8,406	8,461	55
Contracts & Services	474,474	553,473	612,752	59,279
External Contracts & Services	*417,208*	*494,333*	*554,333*	*60,000*
Internal Contracts & Services	*57,267*	*59,140*	*58,419*	*(721)*
Information Technology	179,478	208,938	235,926	26,988
Other Expenses	5,840	6,200	6,200	-
NON-PERSONNEL SUBTOTAL	**665,932**	**777,017**	**863,339**	**86,322**
Total	**$5,455,830**	**$5,889,357**	**$6,097,456**	**$208,099**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$ -	$ -	$24,985	$24,985
Other Revenue	448	-	-	-
Total	**$448**	**$ -**	**$24,985**	**$24,985**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
21000000	Assistant City Auditor	1.00	1.00	1.00	55,453 - 331,053	$250,973
20001233	Assistant to the Director	3.00	3.00	3.00	79,643 - 292,822	465,141
20001252	City Auditor	1.00	1.00	1.00	99,237 - 375,918	288,330

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	23,241
21000001	Performance Audit Manager	1.00	1.00	1.00	79,643 - 292,822	187,429
20001135	Performance Auditor	18.00	18.00	18.00	36,920 - 242,590	2,546,305
	Adjust Budget To Approved Levels					-
	Vacation Pay In Lieu					7,121
FTE, Salaries and Wages Subtotal		**24.00**	**24.00**	**25.00**		**$3,768,540**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	8,573	9,561	6,591	(2,970)
Flexible Benefits	325,576	354,226	314,953	(39,273)
Insurance	1,826	-	-	-
Long-Term Disability	12,301	18,501	16,397	(2,104)
Medicare	50,313	52,914	54,541	1,627
Other Post-Employment Benefits	101,194	97,728	75,888	(21,840)
Retiree Medical Trust	7,203	7,845	8,316	471
Retirement 401 Plan	15,402	17,437	20,665	3,228
Retirement ADC	611,131	716,712	756,388	39,676
Retirement DROP	951	-	-	-
Risk Management Administration	33,269	39,984	38,088	(1,896)
Supplemental Pension Savings Plan	150,114	159,217	141,689	(17,528)
Unemployment Insurance	-	3,462	3,271	(191)
Workers' Compensation	20,460	21,300	28,790	7,490
Fringe Benefits Subtotal	**$1,338,313**	**$1,498,887**	**$1,465,577**	**($33,310)**
Total Personnel Expenditures			**$5,234,117**	



Description

The City Clerk plays a vital and multifaceted role within the framework of City government. As established by the 1931 Charter and other governing documents, the City Clerk's responsibilities include supporting the legislative body, administering municipal elections, serving as the Filing Officer, preserving historical records, and overseeing the City's records management policies. The office also assumed responsibility for managing passport services. While the core functions of the Office of the City Clerk remain consistent, the methods of delivering these crucial services continue to evolve, ensuring greater accessibility for all residents of San Diego. The City Clerk is committed to increasing efficiency and continually seeking opportunities for improvement by incorporating innovative practices that benefit both internal and external customers.

The Legislative Services Division is responsible for creating the City Council agenda and recording and preserving the official minutes of the City Council. Each year, Legislative Services staff manage the City Council's decisions, which include enacting new laws, deeds, contracts, leases, and permits, along with notices regarding land use changes such as rezoning, annexations, and street projects. To facilitate public access to City Council meetings and agendas, the division operates an interactive Legislative Calendar and posts agendas digitally on a kiosk at the City Administration Building and the City Clerk's website. In addition, the City Clerk facilitates hybrid City Council meetings, enabling elected officials, City staff, and community members to participate securely and provide real-time public input.

The Elections and City Connections Division is a public-facing division that serves several mandated roles and services. The Elections team is critical in supporting the City Clerk, who serves as the City's Elections Official, by ensuring that municipal elections are conducted with integrity. The section is dedicated to helping candidates and the public understand the procedures and requirements for registering to vote, running for office, submitting initiative or referendum petitions, and managing recall efforts. Given frequent changes in election laws, the City Clerk remains current and updates the City’s Elections Code and procedures as needed. The division creates and maintains online resources allowing potential candidates to conveniently access relevant information and training materials anytime, providing a valuable educational opportunity for the public to understand better and

engage in the electoral process. The team conducts outreach events to share information about election processes and voter registration drives; inclusive of hosting a ballot drop box during elections.

The City Clerk serves as the local Filing Official for Statements of Economic Interests (Form 700), Assembly Bill 1234 training certifications, lobbyist registration and disclosure reports, and campaign committees. The Elections section supports designated filers with their campaign statements, Statements of Economic Interests (Form 700), and lobbyist registrations and required disclosure forms. The Office of the City Clerk leads efforts in the Conflict-of-Interest Code and more than 3,000 designated positions-list updates for the City. The City Clerk utilizes a modern, user-friendly electronic filing system for these disclosure documents to enhance transparency and efficiency. This system not only streamlines the filing process but also promotes public accessibility. Furthermore, the City Clerk maintains a comprehensive online repository and application system in collaboration with the Office of Boards and Commissions. Additionally, in collaboration with the Office of Boards and Commissions, the City Clerk maintains an online application system and searchable database of Boards and Commissions, providing up-to-date information on membership requirements and vacancies to encourage civic engagement.

For more than a century, the City Clerk has been entrusted with essential responsibilities related to records management, as outlined in the 1889 and 1931 Charters. The Records Management Policy provides a structured approach to managing the entire lifecycle of City records. This includes updating the Master Records Schedule, safeguarding vital City documents in secure off-site storage to prepare for emergencies or natural disasters, managing inactive records, digitizing files, and providing training and guidance to City departments on records management best practices. The City Clerk is also enhancing its use of Electronic Trusted Systems for record storage. The Research section plays a crucial role by responding to thousands of information requests each year and distributing information related to legislative actions and policy decisions to various agencies, City staff, and members of the public.

The Office of the City Clerk also identifies, collects, indexes, and preserves the City's historical records and artifacts. The focus this year will continue to be on in-house preservation reserving this history supports informed civic engagement and helps guide the City's collective future.

The City Connections section serves as the primary point of contact for callers and visitors to the Office of the City Clerk and the City. Located in the City Administration Building lobby, City Connections staff handles thousands of inquiries annually, providing essential information on City operations and facilitating connections with various agencies and City departments. The Passport Acceptance Facility has received high customer service ratings and has become a proven, valued service for the community.

The Office of the City Clerk serves as a vital link between the public and local government. The office is committed to strengthening essential services while introducing innovative programs that promote equity, trust, accessibility, and transparency for all members of the community.

The vision is:

To connect all San Diegans and their City government through greater transparency and equitable access.

The mission is:

To provide accurate information and maximize access to municipal government.

Goals and Objectives

Goal 1: ***Customer Services and Civic Engagement: Provide accurate, comprehensive, and accessible services in a timely manner while enhancing them through civic engagement programming that reflects the diverse needs of all communities in the city.***

- Ensure that our services are informative and efficient and cater to our customers' diverse needs, fostering an inclusive and welcoming environment.
- Adjust departmental operations to establish a centralized and coordinated communication strategy that addresses gaps in consistent messaging across platforms, ensuring vital public information is understandable, accessible, and easy to navigate for all users.

Goal 2: ***Functionality: Embrace technology and industry best practices to enhance efficiency, transparency, and accessibility.***

- Leverage innovative software and technological solutions to improve customer engagement, streamline complex processes, and enhance efficiency, transparency, and accessibility.

Goal 3: ***Legal Requirements: Adhere to State and local mandates and deadlines.***

- Provide guidance and training to City departments to ensure compliance with State and local regulatory requirements, thereby improving access to City documents and records.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The department conducted community engagement and listening sessions across the city to better understand how residents want to access information and participate in City Council meetings. These sessions were intentionally designed to reach diverse communities and elevate voices that have historically faced barriers to civic participation. To expand access, an engagement survey was conducted from August 2025 through February 2026 for residents unable to attend in person. The survey was promoted at City Council meetings and shared through City newsletters, community locations, and press releases to ensure broad awareness and accessibility. Feedback received is informing improvements to communication, accessibility, and outreach strategies, strengthening trust, transparency, and equitable civic participation.
- The department continued to enhance eFileSD with automated reminders, calendaring features, and improved data exchange capabilities for County-required filings. These improvements reduce administrative barriers, improve accessibility, and support consistent, transparent compliance for all users creating a more transparent San Diego.
- The department strengthened equitable access to City services by partnering with schools, nonprofit organizations, community groups, and regional agencies to deliver educational outreach and public engagement opportunities throughout San Diego. Outreach activities included student tours of the City Clerk's Archives and Records Center, voter education at the Black College Expo, civic engagement presentations for community organizations and elections and passport outreach at the San Diego County Fair. The Office of the City Clerk partnered with the LGBTQ Historic Task Force, Lambda Archives of San Diego, the San Diego History Center, and San Diego Museum Council to bring educational exhibits and historical displays into City Hall, including the prominent "Our History Will Not Be Erased" exhibition. By providing free, publicly accessible opportunities to learn about the contributions and history of San Diego's LGBTQ+ community within a civic setting, the department helped foster greater awareness, preserve historically significant narratives, and promote an inclusive environment that reflects the diversity of the communities the City serves. These efforts increased awareness of Office of the City Clerk services, promoted civic participation, and connected diverse communities with local government services and resources.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Yes, the department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1, Objective 2: Adjust departmental operations to establish a centralized and coordinated communication strategy that addresses gaps in consistent messaging across platforms, ensuring vital public information is understandable, accessible, and easy to navigate for all users.

Activity 1: Reorganize existing staff and reclassify a position to address disparities in access to timely and accurate information related to Council meetings, legislative actions, records management and filing requirements, particularly for communities that do not routinely engage through traditional or digital platforms. Would assist in implementing this Goal and Activities:

TEP Goal 1: · Objective 1: Ensure that our services are informative and efficient and cater to our customers' diverse needs, fostering an inclusive and welcoming environment.

Activity 1: Engage with the community to gain deeper insights into the language needs and identify barriers to participation.

Activity 2: Respond to identified barriers by collaborating with City departments and Community partners to engage in inclusive outreach to ensure San Diego residents, regardless of their language, background or geographic locations, have the knowledge and opportunity to engage in city government and have their voices heard.

Activity 3: Create accessible and easy-to-understand materials that capture the attention of the community and clearly explain how to participate in city government, what the Language Access Program (LAP) is, and how to use it, as well as other services in our office.

Activity 4: Assist with and create voter education program in underserved communities to emphasize the importance of voting and civic engagement with community partners and County of San Diego Registrar of Voters.

Activity 5: Reach out to local schools with historic lower civic engagement to offer lesson plans and/or a presentation from our office/or materials to educators to incorporate into their existing lesson plans.

Activity 6: Inventory boxes with unidentified (or poorly identified) historical materials to facilitate research of the activities and contributions of San Diego's diverse communities.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

NO

No disparities were identified in the adjustments approved for this fiscal year.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Agenda results access	Post meeting item results on social media from Council Chambers and upload results summary within 48 hours of the meeting's conclusion.	98.00%	98.00%	90.00%
Customer service interactions that address Public Records Act and research requests	Percentage of customer service interactions that address Public Records Act and research requests, with responses provided within 7 days or less.	85.00%	88.00%	85.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Enhance community engagement and programming	A 20% increase in total community engagement initiatives over Fiscal Year 2024 baseline levels, measuring the growth of collaborative programming, events, and formal partnerships established with nonprofit organizations, government entities, NGOs, citizens, and regional stakeholders to advance the department's mission of municipal access and transparency.	10	17	12
Expansion of City's digital Records repository[1]	Number of pages of document published by the Office of the City Clerk in response to Public Records Act requests. Count does not include pages that are already online	20,000	N/A	20,000
Percentage of favorable customer satisfaction survey scores	To best serve San Diegans, the Office of the City Clerk is open to feedback and suggestions for continuous improvement within the department. The team will implement an annual customer satisfaction survey to internal and external customers with a goal of 85% favorable response rates.	93.00%	93.00%	85.00%
Provide guidance and training to City departments to comply with Statement of Economic Interests requirements	Percentage of Statement of Economic Interests (SEI) filers submitting AO/LO/Annual by the final required deadline.	80.00%	99.00%	90.00%

1 New KPI implementation set for Fiscal Year 2027.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	52.73	45.17	46.17	1.00
Personnel Expenditures	$6,456,205	$6,710,890	$6,709,054	($1,836)
Non-Personnel Expenditures	1,214,661	1,513,749	1,389,756	(123,993)
Total Department Expenditures	**$7,670,865**	**$8,224,639**	**$8,098,810**	**($125,829)**
Total Department Revenue	**$395,930**	**$336,480**	**$403,938**	**$67,458**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Clerk	$3,505,572	$3,727,237	$3,136,611	($590,626)
Elections & Information Services	611,956	632,742	1,126,374	493,632
Legislative Services	2,042,899	2,436,680	2,205,906	(230,774)
Records Management	1,510,437	1,427,980	1,629,919	201,939
Total	**$7,670,865**	**$8,224,639**	**$8,098,810**	**($125,829)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Clerk	14.00	12.17	10.17	(2.00)
Elections & Information Services	6.50	5.00	9.00	4.00
Legislative Services	18.23	18.00	17.00	(1.00)
Records Management	14.00	10.00	10.00	-
Total	**52.73**	**45.17**	**46.17**	**1.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Elections and City Connections Support Addition of 1.00 Deputy City Clerk 2 position and associated revenue to support the Elections and City Connections Division.	1.00	$105,171	$83,796
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	1.00	45,162	45,170
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(61,508)

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(47,980)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(54,073)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(76,013)	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(98,096)	-
Total	**1.00**	**($125,829)**	**$67,458**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,017,869	4,121,154	4,041,862	(79,292)
Fringe Benefits	2,438,335	2,589,736	2,667,192	77,456
PERSONNEL SUBTOTAL	**6,456,205**	**6,710,890**	**6,709,054**	**(1,836)**
NON-PERSONNEL EXPENDITURES				
Supplies	113,126	133,402	129,432	(3,970)
Contracts & Services	309,791	334,895	342,847	7,952
External Contracts & Services	*52,673*	*61,764*	*63,264*	*1,500*
Internal Contracts & Services	*257,118*	*273,131*	*279,583*	*6,452*
Information Technology	578,359	774,610	698,597	(76,013)
Energy and Utilities	206,492	266,081	214,119	(51,962)
Other Expenses	6,503	4,761	4,761	-
Capital Expenses	390	-	-	-
NON-PERSONNEL SUBTOTAL	**1,214,661**	**1,513,749**	**1,389,756**	**(123,993)**
Total	**$7,670,865**	**$8,224,639**	**$8,098,810**	**($125,829)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$382,474	$321,896	$388,154	$66,258
Fines Forfeitures and Penalties	-	100	1,000	900
Licenses and Permits	13,015	14,484	14,784	300
Other Revenue	442	-	-	-
Total	**$395,930**	**$336,480**	**$403,938**	**$67,458**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	6.00	5.00	5.00	67,184 - 80,974	$391,080
20001078	Assistant City Clerk	1.00	1.00	1.00	79,643 - 292,822	233,917
20000119	Associate Management Analyst	7.00	6.00	6.00	85,280 - 103,085	580,357
20001106	City Clerk	1.00	1.00	1.00	99,237 - 375,918	270,795
90000539	Clerical Assistant 2 - Hourly	0.11	0.17	0.17	47,174 - 56,867	9,667
20000370	Deputy City Clerk 1	15.00	12.00	12.00	51,917 - 62,650	744,361
20000371	Deputy City Clerk 2	4.00	3.00	4.00	59,550 - 72,051	288,204
20001168	Deputy Director	3.00	3.00	3.00	79,643 - 292,822	611,717
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
20000347	Legislative Recorder 2	4.00	4.00	4.00	68,598 - 83,054	317,760
90000347	Legislative Recorder 2 - Hourly	0.12	0.00	0.00	68,598 - 83,054	-
90001073	Management Intern - Hourly	0.50	1.00	0.00	36,920 - 47,320	-
20000172	Payroll Specialist 1	1.00	1.00	1.00	54,829 - 65,978	64,466
20001222	Program Manager	2.00	1.00	1.00	79,643 - 292,822	154,731
20000779	Public Information Specialist	1.00	1.00	1.00	47,154 - 56,950	56,950
21000775	Senior Records Management Analyst	2.00	2.00	2.00	93,621 - 113,214	226,428
20000950	Stock Clerk	2.00	2.00	2.00	42,994 - 51,938	102,084
20000955	Storekeeper 1	1.00	0.00	0.00	49,525 - 59,405	-
20000956	Storekeeper 2	0.00	1.00	1.00	54,142 - 65,458	65,458
90001146	Student Intern - Hourly	1.00	0.00	0.00	36,920 - 47,320	-
	Bilingual - Regular					52,416
	Budgeted Personnel Expenditure Savings					(322,015)
	Other Certification Pays					5,154

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Overtime Budgeted					10,116
	Salary Savings					(14,115)
	Vacation Pay In Lieu					34,937
FTE, Salaries and Wages Subtotal		**52.73**	**45.17**	**46.17**		**$4,041,862**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	17,717	18,506	18,023	(483)
Flexible Benefits	507,309	488,059	491,842	3,783
Insurance	1,717	-	-	-
Long-Term Disability	14,143	20,464	17,176	(3,288)
Medicare	59,871	59,105	57,953	(1,152)
Other Post-Employment Benefits	188,748	171,024	132,804	(38,220)
Retiree Medical Trust	6,638	6,525	6,290	(235)
Retirement 401 Plan	25,913	26,094	25,150	(944)
Retirement ADC	1,426,861	1,577,641	1,693,178	115,537
Retirement DROP	2,399	2,533	4,731	2,198
Risk Management Administration	62,006	69,972	66,654	(3,318)
Supplemental Pension Savings Plan	67,956	72,640	73,727	1,087
Unemployment Insurance	-	3,836	3,429	(407)
Workers' Compensation	57,059	73,337	76,235	2,898
Fringe Benefits Subtotal	**$2,438,335**	**$2,589,736**	**$2,667,192**	**$77,456**
Total Personnel Expenditures			**$6,709,054**	



Description

San Diego City Charter Article XV, Section 270(a):
"The Council shall be composed of nine council members elected by district, and shall be the legislative body of the City."

San Diego City Charter Article III, Section 11:
"All legislative powers of the City shall be vested, subject to the terms of this Charter and of the Constitution of the State of California, in the Council, except such legislative powers as are reserved to the people by the Charter and the Constitution of the State."

The City Council budget is currently comprised of ten unique budgets, one for each of the nine Council districts and one for Council Administration. Each of the Council offices is responsible for managing its respective budget, while the Council President is responsible for the Council Administration budget.

City Council - District 1
The first Council district includes the communities of Carmel Valley, Del Mar Mesa, La Jolla, Pacific Beach, Pacific Highlands Ranch, Torrey Hills, Torrey Pines, and the portion of University City west of the I-5.

City Council - District 2
The second Council district includes the communities of Clairemont, Midway/North Bay, Mission Bay, Mission Beach, Ocean Beach, Old Town and Point Loma.

City Council - District 3
The third Council district includes the communities of Balboa Park, Bankers Hill/Park West, Downtown, Golden Hill, Hillcrest, Little Italy, Middletown, Mission Hills, Mission Valley, North Park, South Park, and University Heights.

City Council - District 4
The fourth Council district includes the communities of Alta Vista, Broadway Heights, Chollas View, Emerald Hills, Encanto, Greater Skyline Hills, Jamacha, Lincoln Park, Lomita Village, Mountain View,

North Bay Terraces, Oak Park, O'Farrell, Paradise Hills, Ridgeview, South Bay Terraces, Valencia Park, and Webster.

City Council - District 5
The fifth Council district includes the communities of Black Mountain Ranch, Carmel Mountain Ranch, Rancho Bernardo, Rancho Peñasquitos, Sabre Springs, San Pasqual, Scripps Ranch-Miramar Ranch North, and Torrey Highlands.

City Council - District 6
The sixth Council district includes the communities of Convoy District, Kearny Mesa, Miramar, Mira Mesa, Sorrento Valley, University City, and Scripps Ranch.

City Council - District 7
The seventh Council district includes the communities of Allied Gardens, Del Cerro, Grantville, Linda Vista, Mission Valley, San Carlos, Serra Mesa, and Tierrasanta.

City Council - District 8
The eighth Council district includes the communities of Barrio Logan, Egger Highlands, Grant Hill, Logan Heights, Memorial, Nestor, Ocean View Hills, Otay Mesa East, Otay Mesa West, San Ysidro, Shelltown, Sherman Heights, Southcrest, and the Tijuana River Valley.

City Council - District 9
The ninth Council district includes communities of Alvarado Estates, City Heights, College Area, College View Estates, El Cerrito, Kensington, Mission Valley East, Mountain View, Mt. Hope, Normal Heights, Redwood Village, Rolando Village, Rolando Park, Stockton and Talmadge.

Council Administration
Council Administration functions under the administrative and policy direction of the Council President. It provides general office management for the council offices, including the preparation of budgets, payroll, and personnel benefits, and liaises with other departments and governmental agencies. The department also manages and oversees the City Council Committees, which include Active Transportation & Infrastructure; Audit; Budget & Government Efficiency; Budget Review Committee; Community and Neighborhood Services; Economic Development & Intergovernmental Relations; Environment; Land Use & Housing; Public Safety; and Rules.

Community Projects, Programs, and Services
Community Projects, Programs, and Services (CPPS) is a division in each Council office. The funding level for each City Council office's CPPS division is initially determined based on estimated savings achieved from the previous fiscal year-end operating budget. These funds may be expended by each Council office for any government purpose or community benefit in accordance with Council Policy 100-06.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	156.77	159.66	160.82	1.16
Personnel Expenditures	$17,728,825	$21,013,963	$20,410,958	($603,005)
Non-Personnel Expenditures	3,040,095	2,994,044	3,457,185	463,141
Total Department Expenditures	**$20,768,920**	**$24,008,007**	**$23,868,143**	**($139,864)**
Total Department Revenue	**$364,782**	**$628,449**	**$579,070**	**($49,379)**

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Council Administration	$3,019,542	$2,809,353	$3,307,208	$497,855
Council District 1	1,619,707	2,169,526	2,105,711	(63,815)
Council District 1 - CPPS	82,580	100,000	100,000	-
Council District 2	2,022,967	2,410,741	2,376,545	(34,196)
Council District 2 - CPPS	95,123	100,000	100,000	-
Council District 3	2,029,385	2,278,088	2,272,464	(5,624)
Council District 3 - CPPS	98,000	100,000	100,000	-
Council District 4	1,717,642	2,186,765	2,133,274	(53,491)
Council District 4 - CPPS	111,820	100,000	100,000	-
Council District 5	1,842,522	2,460,126	2,197,228	(262,898)
Council District 5 - CPPS	91,250	100,000	100,000	-
Council District 6	1,864,306	2,167,138	2,060,318	(106,820)
Council District 6 - CPPS	100,000	100,000	100,000	-
Council District 7	1,924,018	2,273,534	2,223,052	(50,482)
Council District 7 - CPPS	100,000	100,000	100,000	-
Council District 8	1,951,776	2,272,709	2,207,264	(65,445)
Council District 8 - CPPS	90,500	100,000	100,000	-
Council District 9	1,907,783	2,080,027	2,085,079	5,052
Council District 9 - CPPS	100,000	100,000	100,000	-
Total	**$20,768,920**	**$24,008,007**	**$23,868,143**	**($139,864)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Council Administration	14.46	13.58	14.00	0.42
Council District 1	15.40	16.00	16.00	0.00
Council District 2	15.00	15.58	15.58	0.00
Council District 3	15.63	16.00	16.00	0.00
Council District 4	16.18	16.00	16.00	0.00
Council District 5	15.16	16.00	16.00	0.00
Council District 6	16.17	17.50	17.50	0.00

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Council District 7	15.80	16.00	16.00	0.00
Council District 8	16.19	16.50	16.00	(0.50)
Council District 9	16.78	16.50	17.74	1.24
Total	**156.77**	**159.66**	**160.82**	**1.16**

Council Administration

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Drop-In Center Program Addition of one-time non-personnel expenditures associated with a Youth Drop-In Center program.	-	$500,000	$ -
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	93,019	-
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	1.00	45,161	45,168
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(31,294)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(4,761)	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(24,287)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.58)	(31,277)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the department.	-	(80,000)	-
Total	**0.42**	**$497,855**	**$13,874**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,521,348	1,696,527	1,669,692	(26,835)
Fringe Benefits	589,592	618,878	672,616	53,738
PERSONNEL SUBTOTAL	**2,110,940**	**2,315,405**	**2,342,308**	**26,903**
NON-PERSONNEL EXPENDITURES				
Supplies	20,273	22,139	24,130	1,991
Contracts & Services	679,800	213,334	722,185	508,851
External Contracts & Services	*510,210*	*29,775*	*534,625*	*504,850*
Internal Contracts & Services	*169,590*	*183,559*	*187,560*	*4,001*
Information Technology	86,057	94,796	91,035	(3,761)
Energy and Utilities	122,472	157,079	127,550	(29,529)
Other Expenses	-	4,100	-	(4,100)
Capital Expenses	-	2,500	-	(2,500)
NON-PERSONNEL SUBTOTAL	**908,602**	**493,948**	**964,900**	**470,952**
Total	**$3,019,542**	**$2,809,353**	**$3,307,208**	**$497,855**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$21,497	$31,294	$45,168	$13,874
Other Revenue	19,326	-	-	-
Total	**$40,822**	**$31,294**	**$45,168**	**$13,874**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001165	Council Representative 1	6.00	5.00	5.00	36,920 - 167,482	$481,094
20001166	Council Representative 2A	1.00	1.00	1.00	36,920 - 167,482	120,162
20001167	Council Representative 2B	1.00	1.00	1.00	36,920 - 242,590	197,330
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	0.58	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.46	0.00	0.00	36,920 - 47,320	-
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	133,827
20001222	Program Manager	5.00	5.00	5.00	79,643 - 292,822	669,698

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Adjust Budget To Approved Levels					97,128
	Budgeted Personnel Expenditure Savings					(97,022)
	Vacation Pay In Lieu					25,459
FTE, Salaries and Wages Subtotal		**14.46**	**13.58**	**14.00**		**$1,669,692**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	5,538	5,747	5,920	173
Flexible Benefits	125,515	120,678	131,228	10,550
Long-Term Disability	5,338	7,574	6,743	(831)
Medicare	21,960	21,662	22,431	769
Other Post-Employment Benefits	53,376	48,864	37,944	(10,920)
Retiree Medical Trust	3,239	3,183	3,269	86
Retirement 401 Plan	11,770	11,666	11,978	312
Retirement ADC	314,045	345,156	397,396	52,240
Risk Management Administration	17,513	19,992	19,044	(948)
Supplemental Pension Savings Plan	22,608	22,508	23,648	1,140
Unemployment Insurance	-	1,421	1,346	(75)
Workers' Compensation	8,690	10,427	11,669	1,242
Fringe Benefits Subtotal	**$589,592**	**$618,878**	**$672,616**	**$53,738**
Total Personnel Expenditures			**$2,342,308**	

Council District 1

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	-	$45,920	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,738	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	415	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(23,126)	(53,955)
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,924)	-
Personnel Expenditures Reduction Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Total	**0.00**	**($63,815)**	**($8,785)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,040,739	1,288,041	1,200,372	(87,669)
Fringe Benefits	460,521	727,518	749,219	21,701
PERSONNEL SUBTOTAL	**1,501,260**	**2,015,559**	**1,949,591**	**(65,968)**
NON-PERSONNEL EXPENDITURES				
Supplies	1,675	13,697	7,492	(6,205)
Contracts & Services	31,879	33,523	39,480	5,957
External Contracts & Services	*3,549*	*2,255*	*7,390*	*5,135*
Internal Contracts & Services	*28,329*	*31,268*	*32,090*	*822*
Information Technology	76,762	84,297	87,698	3,401
Energy and Utilities	4,631	6,450	6,450	-
Other Expenses	3,500	15,000	15,000	-
Capital Expenses	-	1,000	-	(1,000)
NON-PERSONNEL SUBTOTAL	**118,447**	**153,967**	**156,120**	**2,153**
Total	**$1,619,707**	**$2,169,526**	**$2,105,711**	**($63,815)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$3,256	$53,955	$45,170	($8,785)
Total	**$3,256**	**$53,955**	**$45,170**	**($8,785)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$204,672
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	10.00	10.00	10.00	36,920 - 167,482	946,640
20001166	Council Representative 2A	3.00	3.00	3.00	36,920 - 167,482	291,066
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.16	0.00	0.00	36,920 - 47,320	-
90001147	Student Intern-Mayor/ Council - Hourly	0.24	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(473,067)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**15.40**	**16.00**	**16.00**		**$1,200,372**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	2,689	2,731	2,731	-
Flexible Benefits	99,717	181,946	183,896	1,950
Long-Term Disability	3,592	8,379	7,270	(1,109)
Medicare	15,071	23,962	24,186	224
Other Post-Employment Benefits	38,871	61,080	47,430	(13,650)
Retiree Medical Trust	1,810	3,320	3,382	62
Retirement 401 Plan	6,267	13,282	13,512	230
Retirement ADC	271,139	382,177	421,023	38,846
Risk Management Administration	12,810	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	3,053	4,594	4,307	(287)
Unemployment Insurance	-	1,568	1,449	(119)
Workers' Compensation	5,502	19,489	16,228	(3,261)
Fringe Benefits Subtotal	**$460,521**	**$727,518**	**$749,219**	**$21,701**
Total Personnel Expenditures			**$1,949,591**	

Council District 1 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	80,000	100,000	100,000	-
External Contracts & Services	*80,000*	*100,000*	*100,000*	-
Transfers Out	2,580	-	-	-
NON-PERSONNEL SUBTOTAL	**82,580**	**100,000**	**100,000**	**-**
Total	**$82,580**	**$100,000**	**$100,000**	**$ -**

Council District 2

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$53,091	$ -
Employ and Empower Program Support Addition of 0.58 Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.58	26,193	26,197
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,841	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	553	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(4,597)	(31,294)
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.58)	(31,277)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Total	**0.00**	**($34,196)**	**($5,097)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,186,135	1,267,174	1,182,725	(84,449)
Fringe Benefits	723,601	987,746	1,035,605	47,859
PERSONNEL SUBTOTAL	**1,909,736**	**2,254,920**	**2,218,330**	**(36,590)**
NON-PERSONNEL EXPENDITURES				
Supplies	5,263	11,406	11,656	250
Contracts & Services	37,203	38,113	38,104	(9)
External Contracts & Services	*11,926*	*2,813*	*6,662*	*3,849*
Internal Contracts & Services	*25,278*	*35,300*	*31,442*	*(3,858)*
Information Technology	65,858	84,902	87,455	2,553
Energy and Utilities	3,557	3,400	6,000	2,600
Other Expenses	1,350	15,000	15,000	-
Capital Expenses	-	3,000	-	(3,000)
NON-PERSONNEL SUBTOTAL	**113,231**	**155,821**	**158,215**	**2,394**
Total	**$2,022,967**	**$2,410,741**	**$2,376,545**	**($34,196)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$7,313	$31,294	$26,197	($5,097)
Total	**$7,313**	**$31,294**	**$26,197**	**($5,097)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$222,768
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	11.00	11.00	11.00	36,920 - 167,482	1,017,194
20001166	Council Representative 2A	2.00	2.00	2.00	36,920 - 167,482	278,471
91001000	Intern - Hourly	0.00	0.00	0.58	36,920 - 47,320	24,369
90001073	Management Intern - Hourly	0.00	0.58	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(549,122)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**15.00**	**15.58**	**15.58**		**$1,182,725**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	10,271	11,361	11,361	-
Flexible Benefits	131,070	194,145	204,745	10,600
Insurance	1,233	-	-	-
Long-Term Disability	4,151	8,751	7,527	(1,224)
Medicare	17,749	25,033	25,033	-
Other Post-Employment Benefits	41,581	61,080	47,430	(13,650)
Retiree Medical Trust	1,532	2,836	2,851	15
Retirement 401 Plan	5,003	10,182	10,227	45
Retirement ADC	457,644	593,245	650,194	56,949
Risk Management Administration	13,701	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	32,891	34,752	34,585	(167)
Unemployment Insurance	-	1,638	1,502	(136)
Workers' Compensation	6,776	19,733	16,345	(3,388)
Fringe Benefits Subtotal	**$723,601**	**$987,746**	**$1,035,605**	**$47,859**
Total Personnel Expenditures			**$2,218,330**	

Council District 2 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	88,523	100,000	100,000	-
External Contracts & Services	*88,523*	*100,000*	*100,000*	-
Transfers Out	6,600	-	-	-
NON-PERSONNEL SUBTOTAL	**95,123**	**100,000**	**100,000**	**-**
Total	**$95,123**	**$100,000**	**$100,000**	**$ -**

Council District 3

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	-	$115,744	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,458	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	356	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(37,684)	(50,688)
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(50,660)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Total	**0.00**	**($5,624)**	**($5,518)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,244,185	1,255,352	1,196,490	(58,862)
Fringe Benefits	651,781	837,556	888,980	51,424
PERSONNEL SUBTOTAL	**1,895,965**	**2,092,908**	**2,085,470**	**(7,438)**
NON-PERSONNEL EXPENDITURES				
Supplies	9,719	8,662	10,100	1,438
Contracts & Services	39,076	72,122	80,142	8,020
External Contracts & Services	*10,851*	*39,898*	*44,676*	*4,778*
Internal Contracts & Services	*28,224*	*32,224*	*35,466*	*3,242*
Information Technology	77,904	83,596	83,952	356
Energy and Utilities	5,373	9,800	7,800	(2,000)
Other Expenses	1,348	11,000	5,000	(6,000)
NON-PERSONNEL SUBTOTAL	**133,419**	**185,180**	**186,994**	**1,814**
Total	**$2,029,385**	**$2,278,088**	**$2,272,464**	**($5,624)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$21,177	$50,688	$45,170	($5,518)
Other Revenue	7,133	-	-	-
Total	**$28,309**	**$50,688**	**$45,170**	**($5,518)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$196,477
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	11.00	11.00	11.00	36,920 - 167,482	986,929
20001166	Council Representative 2A	2.00	2.00	2.00	36,920 - 167,482	223,528
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.63	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(467,305)
	Termination Pay Annual Leave					25,800
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**15.63**	**16.00**	**16.00**		**$1,196,490**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	776	820	820	-
Flexible Benefits	104,487	152,734	168,012	15,278
Long-Term Disability	4,413	8,109	7,118	(991)
Medicare	17,872	23,194	23,672	478
Other Post-Employment Benefits	50,104	61,080	47,430	(13,650)
Retiree Medical Trust	2,055	2,902	2,823	(79)
Retirement 401 Plan	7,542	10,909	11,283	374
Retirement ADC	423,937	514,433	568,879	54,446
Risk Management Administration	16,471	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	16,811	18,598	18,424	(174)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	1,518	1,418	(100)
Workers' Compensation	7,313	18,269	15,296	(2,973)
Fringe Benefits Subtotal	**$651,781**	**$837,556**	**$888,980**	**$51,424**
Total Personnel Expenditures			**$2,085,470**	

Council District 3 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	98,000	100,000	100,000	-
External Contracts & Services	*98,000*	*100,000*	*100,000*	-
NON-PERSONNEL SUBTOTAL	**98,000**	**100,000**	**100,000**	**-**
Total	**$98,000**	**$100,000**	**$100,000**	**$ -**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$1,860	$ -	$ -	$ -
Total	**$1,860**	**$ -**	**$ -**	**$ -**

Council District 4

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$69,801	($53,954)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	-	1,000	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(657)	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(34,872)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,925)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Total	**0.00**	**($53,491)**	**($8,784)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,052,500	1,288,041	1,229,150	(58,891)
Fringe Benefits	504,092	741,586	746,643	5,057
PERSONNEL SUBTOTAL	**1,556,592**	**2,029,627**	**1,975,793**	**(53,834)**
NON-PERSONNEL EXPENDITURES				
Supplies	30,224	9,535	24,300	14,765
Contracts & Services	36,727	29,876	29,349	(527)
External Contracts & Services	*2,259*	*(11,757)*	*(13,170)*	*(1,413)*
Internal Contracts & Services	*34,468*	*41,633*	*42,519*	*886*
Information Technology	81,805	87,577	87,832	255
Energy and Utilities	9,645	8,150	10,000	1,850
Other Expenses	2,650	21,000	6,000	(15,000)
Capital Expenses	-	1,000	-	(1,000)
NON-PERSONNEL SUBTOTAL	**161,051**	**157,138**	**157,481**	**343**
Total	**$1,717,642**	**$2,186,765**	**$2,133,274**	**($53,491)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$ -	$53,954	$45,170	($8,784)
Total	**$ -**	**$53,954**	**$45,170**	**($8,784)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$178,214
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	12.00	12.00	12.00	36,920 - 167,482	1,108,996
20001166	Council Representative 2A	1.00	1.00	1.00	36,920 - 167,482	116,958
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.97	0.00	0.00	36,920 - 47,320	-
90001147	Student Intern-Mayor/ Council - Hourly	0.21	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(434,857)
	Termination Pay Annual Leave					28,778
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**16.18**	**16.00**	**16.00**		**$1,229,150**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	3,321	3,509	3,509	-
Flexible Benefits	83,203	163,052	164,902	1,850
Long-Term Disability	3,667	8,655	7,105	(1,550)
Medicare	15,317	24,757	23,632	(1,125)
Other Post-Employment Benefits	39,416	61,080	47,430	(13,650)
Retiree Medical Trust	1,734	3,392	3,222	(170)
Retirement 401 Plan	6,846	13,569	12,872	(697)
Retirement ADC	321,911	409,647	435,857	26,210
Risk Management Administration	13,051	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	9,768	8,938	8,652	(286)
Unemployment Insurance	-	1,620	1,417	(203)
Workers' Compensation	5,857	18,377	14,240	(4,137)
Fringe Benefits Subtotal	**$504,092**	**$741,586**	**$746,643**	**$5,057**
Total Personnel Expenditures			**$1,975,793**	

Council District 4 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	108,100	100,000	100,000	-
External Contracts & Services	*108,100*	*100,000*	*100,000*	-
Transfers Out	3,720	-	-	-
NON-PERSONNEL SUBTOTAL	**111,820**	**100,000**	**100,000**	**-**
Total	**$111,820**	**$100,000**	**$100,000**	**$ -**

Council District 5

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$72,003	($53,756)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	-	871	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Support for Information Technology	-	(18,793)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(1.00)	(53,927)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Personnel Expenditures Savings	-	(80,000)	-
Reduction of expenditures by managing personnel costs within the council office.			
Salary and Benefit Adjustments	-	(228,214)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Total	**0.00**	**($262,898)**	**($8,586)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,157,108	1,288,042	1,200,372	(87,670)
Fringe Benefits	546,489	989,072	831,766	(157,306)
PERSONNEL SUBTOTAL	**1,703,597**	**2,277,114**	**2,032,138**	**(244,976)**
NON-PERSONNEL EXPENDITURES				
Supplies	9,344	32,570	40,570	8,000
Contracts & Services	49,813	14,838	1,109	(13,729)
External Contracts & Services	*17,763*	*(36,409)*	*(37,009)*	*(600)*
Internal Contracts & Services	*32,050*	*51,247*	*38,118*	*(13,129)*
Information Technology	74,470	112,904	103,611	(9,293)
Energy and Utilities	2,695	5,200	4,800	(400)
Other Expenses	2,603	15,000	15,000	-
Capital Expenses	-	2,500	-	(2,500)
NON-PERSONNEL SUBTOTAL	**138,925**	**183,012**	**165,090**	**(17,922)**
Total	**$1,842,522**	**$2,460,126**	**$2,197,228**	**($262,898)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$28,095	$53,756	$45,170	($8,586)
Total	**$28,095**	**$53,756**	**$45,170**	**($8,586)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$191,110
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	12.00	12.00	12.00	36,920 - 167,482	1,152,862
20001167	Council Representative 2B	1.00	1.00	1.00	36,920 - 242,590	194,917
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.10	0.00	0.00	36,920 - 47,320	-
90001147	Student Intern-Mayor/ Council - Hourly	0.06	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(569,578)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**15.16**	**16.00**	**16.00**		**$1,200,372**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	6,014	12,564	5,848	(6,716)
Flexible Benefits	68,866	137,778	153,557	15,779
Long-Term Disability	4,081	9,347	7,693	(1,654)
Medicare	18,394	26,742	25,586	(1,156)
Other Post-Employment Benefits	40,602	61,080	47,430	(13,650)
Retiree Medical Trust	1,838	2,979	3,363	384
Retirement 401 Plan	7,225	11,920	13,437	1,517
Retirement ADC	367,565	655,015	522,570	(132,445)
Risk Management Administration	13,406	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	12,985	27,200	13,369	(13,831)
Unemployment Insurance	-	1,751	1,534	(217)
Workers' Compensation	5,512	17,706	13,574	(4,132)
Fringe Benefits Subtotal	**$546,489**	**$989,072**	**$831,766**	**($157,306)**
Total Personnel Expenditures			**$2,032,138**	

Council District 5 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	82,500	100,000	100,000	-
External Contracts & Services	*82,500*	*100,000*	*100,000*	-
Transfers Out	8,750	-	-	-
NON-PERSONNEL SUBTOTAL	**91,250**	**100,000**	**100,000**	**-**
Total	**$91,250**	**$100,000**	**$100,000**	**$ -**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$2,250	$ -	$ -	$ -
Total	**$2,250**	**$ -**	**$ -**	**$ -**

Council District 6

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 2.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.	2.50	$112,905	$112,923
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	57,733	(134,886)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	2,152	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	584	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(65,381)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.50)	(134,813)	-
Total	**0.00**	**($106,820)**	**($21,963)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,294,649	1,307,890	1,208,714	(99,176)
Fringe Benefits	430,759	644,261	633,881	(10,380)
PERSONNEL SUBTOTAL	**1,725,408**	**1,952,151**	**1,842,595**	**(109,556)**
NON-PERSONNEL EXPENDITURES				
Supplies	11,731	4,927	13,000	8,073
Contracts & Services	59,012	109,336	130,920	21,584
External Contracts & Services	*26,475*	*75,974*	*91,974*	*16,000*
Internal Contracts & Services	*32,537*	*33,362*	*38,946*	*5,584*
Information Technology	64,517	86,477	68,629	(17,848)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	525	4,800	1,174	(3,626)
Other Expenses	3,112	9,447	4,000	(5,447)
NON-PERSONNEL SUBTOTAL	**138,898**	**214,987**	**217,723**	**2,736**
Total	**$1,864,306**	**$2,167,138**	**$2,060,318**	**($106,820)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$89,736	$134,886	$112,923	($21,963)
Total	**$89,736**	**$134,886**	**$112,923**	**($21,963)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$202,613
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	13.00	13.00	13.00	36,920 - 167,482	1,208,585
91001000	Intern - Hourly	0.00	0.00	2.50	36,920 - 47,320	105,040
90001073	Management Intern - Hourly	0.00	2.50	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	1.17	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(496,569)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**16.17**	**17.50**	**17.50**		**$1,208,714**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	89,592	157,839	152,262	(5,577)
Long-Term Disability	4,528	9,006	7,410	(1,596)
Medicare	19,085	25,764	24,649	(1,115)
Other Post-Employment Benefits	47,315	61,080	47,430	(13,650)
Retiree Medical Trust	2,560	3,672	3,530	(142)
Retirement 401 Plan	10,097	14,690	14,110	(580)
Retirement ADC	231,743	321,732	341,067	19,335
Risk Management Administration	15,646	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	3,189	4,657	3,939	(718)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	1,686	1,477	(209)
Workers' Compensation	7,004	19,145	14,202	(4,943)
Fringe Benefits Subtotal	**$430,759**	**$644,261**	**$633,881**	**($10,380)**
Total Personnel Expenditures			**$1,842,595**	

Council District 6 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	100,000	100,000	100,000	-
External Contracts & Services	*100,000*	*100,000*	*100,000*	-
NON-PERSONNEL SUBTOTAL	**100,000**	**100,000**	**100,000**	**-**
Total	**$100,000**	**$100,000**	**$100,000**	**$ -**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$2,000	$ -	$ -	$ -
Total	**$2,000**	**$ -**	**$ -**	**$ -**

Council District 7

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support	1.00	$45,162	$45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Salary and Benefit Adjustments	-	33,148	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
One-time Additions and Annualizations	-	4,277	(53,955)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	748	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	108	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,925)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Total	**0.00**	**($50,482)**	**($8,785)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,166,374	1,233,360	1,145,690	(87,670)
Fringe Benefits	616,453	832,978	869,310	36,332
PERSONNEL SUBTOTAL	**1,782,828**	**2,066,338**	**2,015,000**	**(51,338)**
NON-PERSONNEL EXPENDITURES				
Supplies	17,709	13,510	26,576	13,066
Contracts & Services	44,692	94,292	78,174	(16,118)
External Contracts & Services	*7,243*	*40,246*	*24,566*	*(15,680)*
Internal Contracts & Services	*37,449*	*54,046*	*53,608*	*(438)*
Information Technology	74,413	82,194	85,302	3,108
Energy and Utilities	2,859	2,200	3,000	800
Other Expenses	1,516	15,000	15,000	-
NON-PERSONNEL SUBTOTAL	**141,190**	**207,196**	**208,052**	**856**
Total	**$1,924,018**	**$2,273,534**	**$2,223,052**	**($50,482)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$6,932	$53,955	$45,170	($8,785)
Total	**$6,932**	**$53,955**	**$45,170**	**($8,785)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$204,672
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	12.00	12.00	12.00	36,920 - 167,482	1,139,991
20001166	Council Representative 2A	1.00	1.00	1.00	36,920 - 167,482	97,022
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.80	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(527,056)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**15.80**	**16.00**	**16.00**		**$1,145,690**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	5,812	6,140	6,140	-
Flexible Benefits	137,102	199,112	201,167	2,055
Long-Term Disability	4,204	8,407	7,270	(1,137)
Medicare	16,940	24,050	24,176	126
Other Post-Employment Benefits	46,340	61,080	47,430	(13,650)
Retiree Medical Trust	1,682	2,792	3,094	302
Retirement 401 Plan	6,645	11,175	12,369	1,194
Retirement ADC	354,737	452,397	514,166	61,769
Retirement DROP	2,978	3,146	-	(3,146)
Risk Management Administration	15,234	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	17,903	20,486	13,958	(6,528)
Unemployment Insurance	-	1,575	1,449	(126)
Workers' Compensation	6,877	17,628	14,286	(3,342)
Fringe Benefits Subtotal	**$616,453**	**$832,978**	**$869,310**	**$36,332**
Total Personnel Expenditures			**$2,015,000**	

Council District 7 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	100,000	100,000	100,000	-
External Contracts & Services	*100,000*	*100,000*	*100,000*	-
NON-PERSONNEL SUBTOTAL	**100,000**	**100,000**	**100,000**	**-**
Total	**$100,000**	**$100,000**	**$100,000**	**$ -**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$1,750	$ -	$ -	$ -
Total	**$1,750**	**$ -**	**$ -**	**$ -**

Council District 8

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	1.00	$45,161	$45,169
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	28,011	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	27,109	(86,611)
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,470	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(632)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Personnel Expenditures Savings	-	(80,000)	-
Reduction of expenditures by managing personnel costs within the council office.			
Non-Standard Hour Personnel Funding	(1.50)	(86,564)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Total	**(0.50)**	**($65,445)**	**($41,442)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,185,093	1,318,114	1,200,372	(117,742)
Fringe Benefits	584,774	783,073	834,532	51,459
PERSONNEL SUBTOTAL	**1,769,867**	**2,101,187**	**2,034,904**	**(66,283)**
NON-PERSONNEL EXPENDITURES				
Supplies	29,910	28,943	46,763	17,820
Contracts & Services	50,248	23,385	8,235	(15,150)
External Contracts & Services	*17,577*	*(51,981)*	*(48,601)*	*3,380*
Internal Contracts & Services	*32,670*	*75,366*	*56,836*	*(18,530)*
Information Technology	91,606	96,994	97,362	368
Energy and Utilities	3,006	2,200	5,000	2,800
Other Expenses	7,140	15,000	15,000	-
Capital Expenses	-	5,000	-	(5,000)
NON-PERSONNEL SUBTOTAL	**181,909**	**171,522**	**172,360**	**838**
Total	**$1,951,776**	**$2,272,709**	**$2,207,264**	**($65,445)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$47,483	$86,611	$45,169	($41,442)
Total	**$47,483**	**$86,611**	**$45,169**	**($41,442)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$200,491
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	13.00	13.00	13.00	36,920 - 167,482	1,203,639
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90001073	Management Intern - Hourly	0.00	1.50	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.18	0.00	0.00	36,920 - 47,320	-
90001147	Student Intern-Mayor/ Council - Hourly	1.01	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(434,819)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**16.19**	**16.50**	**16.00**		**$1,200,372**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	4,692	4,957	4,956	(1)
Flexible Benefits	119,421	160,539	199,539	39,000
Insurance	1,233	-	-	-
Long-Term Disability	4,240	8,590	7,105	(1,485)
Medicare	17,594	24,574	23,631	(943)
Other Post-Employment Benefits	45,198	61,080	47,430	(13,650)
Retiree Medical Trust	1,940	3,163	3,098	(65)
Retirement 401 Plan	7,725	12,662	12,390	(272)
Retirement ADC	337,882	439,258	475,449	36,191
Risk Management Administration	14,886	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	23,353	24,091	22,674	(1,417)
Unemployment Insurance	-	1,610	1,417	(193)
Workers' Compensation	6,610	17,559	13,038	(4,521)
Fringe Benefits Subtotal	**$584,774**	**$783,073**	**$834,532**	**$51,459**
Total Personnel Expenditures			**$2,034,904**	

Council District 8 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	71,500	100,000	100,000	-
External Contracts & Services	*71,500*	*100,000*	*100,000*	-
Transfers Out	19,000	-	-	-
NON-PERSONNEL SUBTOTAL	**90,500**	**100,000**	**100,000**	**-**
Total	**$90,500**	**$100,000**	**$100,000**	**$ -**

Council District 9

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 2.74 Intern - Hourly and associated revenue to support the Employ and Empower Program.	2.74	$123,743	$123,763
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	83,540	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	206	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(1,229)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(43,196)	(78,056)
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.50)	(78,012)	-
Personnel Expenditures Savings Reduction of expenditures by managing personnel costs within the council office.	-	(80,000)	-
Total	**1.24**	**$5,052**	**$45,707**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,358,691	1,310,235	1,273,480	(36,755)
Fringe Benefits	413,942	598,519	641,349	42,830
PERSONNEL SUBTOTAL	**1,772,633**	**1,908,754**	**1,914,829**	**6,075**
NON-PERSONNEL EXPENDITURES				
Supplies	5,346	12,150	15,350	3,200
Contracts & Services	40,660	37,738	37,644	(94)
External Contracts & Services	*6,566*	*(3,260)*	*(7,560)*	*(4,300)*

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Internal Contracts & Services	*34,094*	*40,998*	*45,204*	*4,206*
Information Technology	82,834	97,485	96,256	(1,229)
Energy and Utilities	5,800	5,900	6,000	100
Other Expenses	510	15,000	15,000	-
Capital Expenses	-	3,000	-	(3,000)
NON-PERSONNEL SUBTOTAL	**135,150**	**171,273**	**170,250**	**(1,023)**
Total	**$1,907,783**	**$2,080,027**	**$2,085,079**	**$5,052**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$104,975	$78,056	$123,763	$45,707
Total	**$104,975**	**$78,056**	**$123,763**	**$45,707**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001102	Council Assistant	1.00	1.00	1.00	36,920 - 238,534	$209,997
20001071	Council Member	1.00	1.00	1.00	183,545 - 183,545	183,545
20001165	Council Representative 1	12.00	12.00	12.00	36,920 - 167,482	1,189,000
20001166	Council Representative 2A	1.00	1.00	1.00	36,920 - 167,482	116,210
91001000	Intern - Hourly	0.00	0.00	2.74	36,920 - 47,320	115,124
90001073	Management Intern - Hourly	0.00	1.50	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	1.39	0.00	0.00	36,920 - 47,320	-
90001147	Student Intern-Mayor/ Council - Hourly	0.39	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(545,896)
	Vacation Pay In Lieu					5,500
FTE, Salaries and Wages Subtotal		**16.78**	**16.50**	**17.74**		**$1,273,480**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	77,488	134,462	145,418	10,956
Long-Term Disability	4,753	8,757	7,909	(848)
Medicare	19,625	25,048	26,302	1,254

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Post-Employment Benefits	46,863	61,080	47,430	(13,650)
Retiree Medical Trust	2,620	3,681	3,792	111
Retirement 401 Plan	8,482	11,785	14,079	2,294
Retirement ADC	211,180	278,461	340,546	62,085
Risk Management Administration	15,406	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	19,950	29,695	14,170	(15,525)
Unemployment Insurance	-	1,641	1,575	(66)
Workers' Compensation	7,575	18,919	16,323	(2,596)
Fringe Benefits Subtotal	**$413,942**	**$598,519**	**$641,349**	**$42,830**
Total Personnel Expenditures			**$1,914,829**	

Council District 9 - CPPS

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	100,000	100,000	100,000	-
External Contracts & Services	*100,000*	*100,000*	*100,000*	-
NON-PERSONNEL SUBTOTAL	**100,000**	**100,000**	**100,000**	**-**
Total	**$100,000**	**$100,000**	**$100,000**	**$ -**



Description

The City Planning Department is responsible for the City's land use and climate planning and policy. Specifically, the Department develops plans, policies, and regulations that accelerate the creation of more homes and good jobs, further the City's climate goals, protect the environment, improve public spaces, and advance social equity. The Department's initiatives are the first step in comprehensively and strategically planning for safe, enjoyable, healthy, and thriving communities in the City of San Diego.

The Department is structured into four divisions, each with focused specialties and staff with varied technical disciplines: Community & Mobility Planning; Housing Policy & Environmental Analysis; Climate, Preservation, and Public Spaces; and Work Culture & Operations.

The Community & Mobility Planning Division is responsible for amending and updating the City's General Plan and Community Plans. The Division leads long-range land use and mobility planning efforts that support complete communities and advance walking, bicycling, and transit ridership. This Division develops integrated land use and mobility strategies that align growth with transportation infrastructure and accessibility goals. This Division is also responsible for providing equitable public engagement opportunities that inform all Department initiatives, working to ensure community members have opportunities to provide input into plans that affect their lives so that the City's long-range plans meet the needs of the people who live, work, and play in San Diego. The Division is especially focused on reaching and engaging people who have not traditionally participated in the planning process to ensure that input received is truly representative of the City's diverse population.

The Housing Policy & Environmental Analysis Division is responsible for developing policies and regulations that streamline and incentivize the production of housing. The Division's housing policies focus on fair housing, reversing racist zoning regulations of the past, and expanding opportunities for people of all incomes and backgrounds to live in communities throughout the City. This Division updates and amends the Land Development Code and prepares housing data reports to monitor progress toward housing production and equity goals. The Division also conducts environmental review of City actions under the California Environmental Quality Act (CEQA), ensuring that housing

and land use initiatives are advanced in a manner that protects environmental resources and complies with State law.

The Climate, Preservation, and Public Spaces Division oversees the implementation and maintenance of the City's Climate Action Plan and Climate Resilient SD Plan, including maintaining public-facing implementation trackers and implementing climate programs and actions such as transitioning to cleaner energy buildings. This Division also oversees the implementation and monitoring of the Multiple Species Conservation Program and Vernal Pool Habitat Conservation Program. In addition, the Division advances the City's historic preservation planning efforts and develops policies that support environmental justice and resource conservation. The Division is also responsible for the City's long-range park planning, focused on delivering safe and enjoyable parks in areas of the City with the greatest needs, and for long-range infrastructure planning associated with public spaces. Lastly, the Division manages the City's Development Impact Fee Program as it relates to park and public space infrastructure planning.

The Work Culture & Operations Division delivers operational and support services that enable implementation of the Department's core activities. The Division oversees administration and operations, budget development and monitoring, grants management, and mapping and data analysis. In addition to providing key support in monitoring and reporting on housing programs, Development Impact Fees, and Climate Action Plan implementation, this Division is responsible for employee training and retention and oversees the Department's intern program. The Division ensures that staff resources, technology, and workplace culture effectively support the Department's mission and strategic objectives.

The vision is:

A forward-thinking leader that works together with the people of San Diego to find and implement solutions that improve the lives of the City's residents.

The mission is:

To plan for an equitable and sustainable future with affordable homes, good jobs, infrastructure and public spaces for the people of San Diego.

Goals and Objectives

Goal 1: ***HOUSING AND JOBS: Increase new home opportunities for people of all incomes in all communities by advancing fair housing, climate, and anti-racist policies, while supporting a diverse and resilient local economy that connects housing to good jobs, live-work, and telework options.***

- Increase new home opportunities near transit, with safe and enjoyable walking/rolling and biking investments.
- Increase affordable home opportunities in high-resource communities.
- Increase homes opportunities for families with children and intergenerational families.
- Respond to the evolving needs of employment sectors with appropriate land use and zoning regulations that support the economy, protect the environment and public health, and increase economic prosperity for all San Diegans.

- Increase opportunities for San Diegans to live in close proximity to work and support opportunities for telework and live-work through land use and regulatory changes.

Goal 2: ***MOBILITY: Increase opportunities for people to walk/roll, bike, and use transit by planning well-connected, accessible, active, and safe communities, and prioritize investments in the areas with the greatest needs, especially in traditionally underserved communities.***

- Ensure that land use plans and zoning regulations increase walking/rolling, biking, and transit options.
- Incorporate inclusive urban design principles that encourage walking/rolling and biking into the land use plans and zoning regulations.

Goal 3: ***PUBLIC SPACES AND INFRASTRUCTURE: Plan for the equitable and efficient delivery of infrastructure and public spaces such as parks, libraries, and streets and trails that connect neighborhoods and the people within them and prioritize these investments in the areas with the greatest needs, especially in traditionally underserved communities.***

- Create more opportunities for innovative, culturally relevant, and interactive public spaces (like libraries, parks, bike lanes, sidewalks, and other public spaces), prioritizing investments in areas where the needs are the greatest, particularly in underserved communities.
- Provide opportunities for everyone to recreate citywide within a park system that is relevant, accessible, iconic, diverse, biologically sustainable, and equitable.

Goal 4: ***CLIMATE, CONSERVATION & THE ENVIRONMENT: Conserve and improve the natural environment and climate, increase opportunities for public enjoyment of nature, and prepare our communities to thrive in a changing climate; and comprehensively identify potential adverse environmental impacts and proactively develop plans to avoid and lessen these impacts.***

- Address priorities in traditionally underserved communities such as air quality, public spaces, healthy food access, safe and healthy homes, recreation and physical activity, and equitable civic engagement in the public decision-making process.
- Reduce Citywide greenhouse gas emissions to achieve Climate Action Plan goals.
- Increase the City's resilience to climate change and reduce impacts to communities.
- Increase preserved natural habitat and open space in order to protect plants and animals, increase public enjoyment of nature, and improve climate resilience.
- Inform government decision-makers and the public about the potentially significant environmental effects of proposed activities, and ensure that City actions avoid or mitigate damage to the environment to the extent feasible, while also advancing strategies that will improve the lives of all San Diegans.

Goal 5: ***HISTORIC PRESERVATION & CULTURAL HERITAGE: Improve the quality of the built environment, increase the understanding of and appreciation for the City's history and culture, and enhance the identity of communities through the identification, designation, preservation, and rehabilitation of the City's significant and diverse historical and cultural resources.***

- Identify, designate and protect significant historical resources.

- Preserve the places and honor the histories of all cultures that call San Diego home.

Goal 6: ***RECRUITMENT AND RETENTION: Recruit and retain a high-performing workforce that is dedicated to serving the community and is representative of the demographics of the communities that we serve.***

- Further develop a comprehensive internship program that meaningfully prepares interns for a career in public service.
- Develop and strengthen relationships with outside organizations to share knowledge and information about career opportunities in the Department.
- Provide opportunities for existing employees to participate in broad range of continuing professional development opportunities and training.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Furthering Fair Housing: The City Planning Department brought forward the Clairemont Community Plan Update and the College Area Community Plan Update, which each increased capacity for the development of new homes in more high resource areas for people of all incomes.
- Engaging Inclusively: The City Planning Department continues its commitment to engaging with, and hearing feedback from, community members that reflect the demographics of the communities we serve. Specifically, the Department developed an Inclusive Public Engagement Guide, a tool to promote inclusive public engagement and community participation on plans, programs, and policies, particularly for people who have historically experienced barriers to public participation, that has been shared as a resource for all City departments.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

The department Tactical Equity Plan (TEP) identifies disparities, gaps, and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1, Objective 1

The department has recently made changes to its organizational structure to fully integrate community planning, mobility planning, and housing policy as a means to improve the delivery of community plans, housing policies, and zoning regulation reforms to more comprehensively advance equity outcomes.

TEP Goal 4, Objective 1

As the result of successful implementation of the up-front Project Review Fee for Public Spaces Reviews, the FY 2027 Base Budget includes a revenue-neutral reallocation of revenue from Development Impact Fees (DIF) to Project Review fees. This action preserves $617K of DIF for investments in public infrastructure while producing $617K in Project Review Fee revenue for the General Fund.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Adjustment(s) impact disparities, gaps and deficiencies identified within all Tactical Equity Plan (TEP) Goals and Objectives:

The loss of positions, non-personnel budget, and the diversion of General Plan Maintenance Fee revenue from the City Planning Work Program to the General Fund would reduce the department's capacity to implement the Work Program and in turn reduce the department's capacity to achieve all of its goals. Disparities in the areas of housing, jobs, mobility, infrastructure, climate planning,

cultural heritage, and employee recruitment and retention would be impacted by this reduction to department capacity.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Addressing and including public infrastructure, history, culture, resources, and public engagement in marginalized communities.	Percent of Work Program Initiatives supporting infrastructure, historic, heritage preservation, and public engagement objectives that are on schedule as defined in the City Planning Work Program.	N/A	53.00%	100.00%
Increasing Capacity for homes and jobs near transit	Percent of Work Program initiatives supporting homes and jobs objectives that are on schedule as defined in the City Planning Work Program	N/A	70.00%	100.00%
Leveraging Grants and the General Plan Maintenance Fee to Support City Planning	Dollar Value of City Planning personnel expense reimbursed from Grants and the General Plan Maintenance Fund	$3,700,000	$6,500,000	$6,500,000
Minimizing Impacts of Climate Change	Percent of Work Program Initiatives supporting climate action plan and climate resiliency plan objectives that are on schedule as defined in the City Planning Work Program	N/A	25.00%	100.00%
On-Time Project Reviews	Percentage of City Planning Project Reviews completed by their assigned due date	78.00%	80.00%	90.00%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	92.75	104.25	102.25	(2.00)
Personnel Expenditures	$14,552,182	$20,236,246	$19,708,485	($527,761)
Non-Personnel Expenditures	6,717,842	8,822,200	8,446,137	(376,063)
Total Department Expenditures	**$21,270,024**	**$29,058,446**	**$28,154,622**	**($903,824)**
Total Department Revenue	**$13,644,083**	**$18,479,019**	**$17,842,800**	**($636,219)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	$15,487,494	$22,236,146	$21,134,260	($1,101,886)
Community Planning & Implementation	6	-	-	-
Environment & Mobility Planning	150	-	-	-
Total	**$15,487,649**	**$22,236,146**	**$21,134,260**	**($1,101,886)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	92.75	104.25	102.25	(2.00)
Total	**92.75**	**104.25**	**102.25**	**(2.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 3.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.	3.50	$158,067	$158,092
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(1.00)	149,880	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	1,908	-
General Plan Maintenance Fund (GPMF) Support Addition of one-time revenue from the GPMF to support eligible City Planning Work Program expenditures.	-	-	770,362
Revised Heritage Preservation Project Revenue Adjustment to reflect revised revenue projections associated with the historical and heritage preservation project reviews.	-	-	200,000

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Mills Act Revenue Adjustment to reflect revised revenue projections associated with monitoring of designated properties.	-	-	46,471
Climate Policy Support Addition of 1.00 Senior Planner and 1.00 Principal Planner and reduction of 2.00 Program Coordinators supporting the implementation of climate initiatives.	-	(32,971)	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(126,033)	-
Housing Policy Support Addition of 1.00 Principal Planner and reduction of 1.00 Program Coordinator supporting the implementation of housing initiatives.	-	(159,419)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(3.50)	(188,739)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(200,000)	(488,844)
Consultant Services Reduction of non-personnel expenditures associated with a shift in funding strategy to the General Plan Maintenance Fund.	-	(250,000)	-
Mobility Planning Reduction of 1.00 Senior Traffic Engineer supporting mobility-related planning efforts.	(1.00)	(454,579)	-
Total	**(2.00)**	**($1,101,886)**	**$686,081**

1. This budget adjustment includes the transfer of 1.00 FTE to the Transportation Department.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	9,654,296	13,570,477	13,160,036	(410,441)
Fringe Benefits	4,897,886	6,665,769	6,548,449	(117,320)
PERSONNEL SUBTOTAL	**14,552,182**	**20,236,246**	**19,708,485**	**(527,761)**
NON-PERSONNEL EXPENDITURES				
Supplies	10,752	23,178	17,233	(5,945)
Contracts & Services	297,488	725,520	415,980	(309,540)
External Contracts & Services	*36,485*	*369,562*	*156,562*	*(213,000)*

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Internal Contracts & Services	*261,002*	*355,958*	*259,418*	*(96,540)*
Information Technology	557,623	946,434	931,342	(15,092)
Energy and Utilities	50,084	94,393	52,845	(41,548)
Other Expenses	5,297	10,375	8,375	(2,000)
Transfers Out	-	200,000	-	(200,000)
Capital Expenses	14,223	-	-	-
NON-PERSONNEL SUBTOTAL	**935,467**	**1,999,900**	**1,425,775**	**(574,125)**
Total	**$15,487,649**	**$22,236,146**	**$21,134,260**	**($1,101,886)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$7,582,694	$10,186,309	$10,208,580	$22,271
Licenses and Permits	1,127,668	770,410	1,634,220	863,810
Other Revenue	2,074	-	-	-
Total	**$8,712,436**	**$11,156,719**	**$11,842,800**	**$686,081**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.00	1.00	1.00	49,629 - 59,696	$59,696
20000024	Administrative Aide 2	3.00	4.00	4.00	67,184 - 80,974	317,202
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	224,744
20000116	Assistant Engineer-Traffic	0.00	2.00	2.00	100,214 - 120,702	240,661
20000143	Associate Engineer-Civil	1.00	1.00	1.00	115,398 - 139,318	139,318
20000167	Associate Engineer-Traffic	0.00	3.00	3.00	115,398 - 139,318	417,954
20000119	Associate Management Analyst	3.00	4.00	3.00	85,280 - 103,085	273,645
20000162	Associate Planner	19.00	20.00	20.00	93,829 - 113,381	2,161,587
20001168	Deputy Director	2.00	3.00	3.00	79,643 - 292,822	633,828
20001179	Deputy Planning Director	1.00	1.00	1.00	79,643 - 292,822	235,955
20000105	Development Project Manager 3	6.00	5.00	0.00	131,040 - 158,434	-
21000432	Geographic Info Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	105,061
21000433	Geographic Info Systems Analyst 3	0.00	1.00	1.00	95,472 - 115,378	115,378
21000434	Geographic Info Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000290	Information Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	105,061
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	3.50	36,920 - 47,320	147,056
20000669	Landscape Designer	3.00	3.00	3.00	121,534 - 146,806	440,418
90001073	Management Intern - Hourly	8.00	3.50	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20001132	Planning Director	1.00	1.00	1.00	99,237 - 375,918	255,632
21000901	Principal Planner	0.00	0.00	7.00	131,040 - 158,434	1,054,250
20001234	Program Coordinator	3.00	5.00	2.00	36,920 - 220,314	319,322
20001222	Program Manager	6.00	7.00	7.00	79,643 - 292,822	1,294,115
20000885	Senior Civil Engineer	1.00	1.00	1.00	132,954 - 160,742	160,742
20000015	Senior Management Analyst	3.00	3.00	3.00	93,621 - 113,214	338,831
20000918	Senior Planner	23.75	24.75	25.75	108,056 - 130,666	3,340,254
20000926	Senior Traffic Engineer	0.00	3.00	2.00	132,954 - 160,742	321,484
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,381 - 121,597	243,194
	Bilingual - Regular					29,120
	Budgeted Personnel Expenditure Savings					(557,794)
	Infrastructure In-Training Pay					30,398
	Infrastructure Registration Pay					144,030
	Landscape Architect Lic					22,021
	Overtime Budgeted					26,720
	Reg Pay For Engineers					135,027
	Salary Savings					(97,694)
	Sick Leave - Hourly					328
	Termination Pay Annual Leave					36,303
	Vacation Pay In Lieu					116,759
FTE, Salaries and Wages Subtotal		**92.75**	**104.25**	**102.25**		**$13,160,036**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	54,535	59,705	52,454	(7,251)
Flexible Benefits	964,453	1,196,954	1,217,477	20,523
Long-Term Disability	34,296	66,186	55,019	(11,167)
Medicare	141,226	192,884	186,637	(6,247)
Other	99	-	-	-
Other Post-Employment Benefits	324,591	394,984	297,228	(97,756)
Retiree Medical Trust	17,298	25,615	25,715	100
Retirement 401 Plan	58,641	90,288	96,825	6,537
Retirement ADC	2,912,260	4,084,329	4,171,689	87,360
Retirement DROP	3,773	3,985	-	(3,985)
Risk Management Administration	106,622	161,602	149,178	(12,424)
Supplemental Pension Savings Plan	214,924	272,614	198,383	(74,231)
Unemployment Insurance	(8)	12,401	10,985	(1,416)
Workers' Compensation	65,178	104,222	86,859	(17,363)
Fringe Benefits Subtotal	**$4,897,886**	**$6,665,769**	**$6,548,449**	**($117,320)**
Total Personnel Expenditures			**$19,708,485**	

Climate Equity Fund

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$ -	($1,500,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**0.00**	**$ -**	**($1,500,000)**

Facilities Financing Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	$1,608,398	$ -	$ -	$ -
Total	**$1,608,398**	**$ -**	**$ -**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	1,008,398	-	-	-
Internal Contracts & Services	*1,008,398*	-	-	-
Transfers Out	600,000	-	-	-
NON-PERSONNEL SUBTOTAL	**1,608,398**	**-**	**-**	**-**
Total	**$1,608,398**	**$ -**	**$ -**	**$ -**

General Plan Maintenance Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	$4,173,985	$6,822,300	$7,020,362	$198,062
Environment & Mobility Planning	(7)	-	-	-
Total	**$4,173,977**	**$6,822,300**	**$7,020,362**	**$198,062**

Budget Adjustments

	FTE	Expenditures	Revenue
Use of Fund Balance Addition of one-time non-personnel expenditures to support the City Planning Work Program.	-	$770,362	$ -
Consultant Services Addition of one-time non-personnel expenditures associated with a shift in funding strategy from the General Fund.	-	250,000	-
City Planning Work Program Addition of non-personnel expenditures to support eligible General Fund expenditures.	-	177,700	-
Revised General Plan Maintenance Fee Revenue Adjust to reflect revised revenue projections associated with updated permit activity.	-	-	177,700
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(1,000,000)	-
Total	**0.00**	**$198,062**	**$177,700**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	3,048	-	-	-
Contracts & Services	4,170,325	6,822,300	7,020,362	198,062
External Contracts & Services	*241,033*	*1,000,000*	*397,700*	*(602,300)*
Internal Contracts & Services	*3,929,292*	*5,822,300*	*6,622,662*	*800,362*
Information Technology	604	-	-	-
NON-PERSONNEL SUBTOTAL	**4,173,977**	**6,822,300**	**7,020,362**	**198,062**
Total	**$4,173,977**	**$6,822,300**	**$7,020,362**	**$198,062**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Licenses and Permits	$4,873,053	$5,822,300	$6,000,000	$177,700
Revenue from Use of Money and Property	58,594	-	-	-
Total	**$4,931,647**	**$5,822,300**	**$6,000,000**	**$177,700**

Revenue and Expense Statement (Non-General Fund)

Climate Equity Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,445,796	$ 927,397	$ 610,107
Continuing Appropriation - CIP	12,537,677	12,381,779	12,726,291
Continuing Appropriation - Operating	1,607,666	120,995	-
TOTAL BALANCE AND RESERVES	**$ 15,591,139**	**$ 13,430,171**	**$ 13,336,398**
REVENUE			
Other Local Taxes	$ 1,500,000	$ 1,500,000	$ -
Revenue from Use of Money and Property	581,601	-	-
TOTAL REVENUE	**$ 2,081,601**	**$ 1,500,000**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 17,672,740**	**$ 14,930,171**	**$ 13,336,398**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 1,943,380	$ 2,400,000	$ 450,000
TOTAL CIP EXPENSE	**$ 1,943,380**	**$ 2,400,000**	**$ 450,000**
OPERATING EXPENSE			
Contracts & Services	$ 1,486,671	$ -	$ -
TOTAL OPERATING EXPENSE	**$ 1,486,671**	**$ -**	**$ -**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 812,517	$ -	$ 3,000,000
Operating Expenditures	1,486,671	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 2,299,189**	**$ -**	**$ 3,000,000**
TOTAL EXPENSE	**$ 4,242,569**	**$ 2,400,000**	**$ 3,450,000**
RESERVES			
Continuing Appropriation - CIP	$ 12,381,779	$ 12,381,779	$ 9,726,291
Continuing Appropriation - Operating	120,995	120,995	-
TOTAL RESERVES	**$ 12,502,774**	**$ 12,502,774**	**$ 9,726,291**
BALANCE	**$ 927,397**	**$ 27,397**	**$ 160,107**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 17,672,740**	**$ 14,930,171**	**$ 13,336,398**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

General Plan Maintenance Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,433,858	$ 2,191,527	$ 2,433,505
TOTAL BALANCE AND RESERVES	**$ 1,433,858**	**$ 2,191,527**	**$ 2,433,505**
REVENUE			
Licenses and Permits	$ 4,873,053	$ 5,822,300	$ 6,000,000
Revenue from Use of Money and Property	58,594	-	-
TOTAL REVENUE	**$ 4,931,647**	**$ 5,822,300**	**$ 6,000,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 6,365,505**	**$ 8,013,827**	**$ 8,433,505**
OPERATING EXPENSE			
Supplies	$ 3,048	$ -	$ -
Contracts & Services	4,170,325	6,822,300	7,020,362
Information Technology	604	-	-
TOTAL OPERATING EXPENSE	**$ 4,173,977**	**$ 6,822,300**	**$ 7,020,362**
TOTAL EXPENSE	**$ 4,173,977**	**$ 6,822,300**	**$ 7,020,362**
BALANCE	**$ 2,191,527**	**$ 1,191,527**	**$ 1,413,143**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 6,365,505**	**$ 8,013,827**	**$ 8,433,505**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Office of the City Treasurer is responsible for the receipt, custody, and reconciliation of all City revenue; banking and cash management; tax administration; parking administration and parking meter operations; issuance of Short-Term Residential Occupancy (STRO) licenses and Sidewalk Vending permits; and collection of citywide delinquent accounts. The City Treasurer is also responsible for the investment of all operating and capital improvement funds. In addition, the City Treasurer serves as a member of the Funds Commission and Trustee for City's Defined Contribution Plans.

The City Treasurer's Divisions and Programs include:

Business Operations

Business Operations is responsible for the administration and collection of Business Tax, Cannabis Business Tax, Rental Unit Business Tax, Transient Occupancy Tax (TOT) and the collection of the Tourism Marketing District (TMD) assessment. The Division also collects the Business Improvement District fees, maintains the regulatory clearance review data for Police regulated businesses, oversees the Department's lobby operations, issues permits for Sidewalk Vending, and oversees the Short-Term Residential Occupancy (STRO) license administration process.

Investments

In compliance with the California Government Code and the City Treasurer's Investment Policy, the Investments Division manages the City's operating and capital improvements funds which totaled $2.8 billion as of June 30, 2025. The Division also participates on the City's financing team for all new bond issuances. Additionally, the Investments Division is responsible for cash management, maintains banking relationships and compliance with all applicable banking rules and laws, and evaluates new payment technology to effectively collect revenue citywide.

Revenue Collections

The Revenue Collections Division is comprised of the Parking Administration, Parking Meter Operations, and Delinquent Accounts Programs. The Delinquent Accounts Program is responsible for the administration and the collection of citywide delinquent accounts. Parking Administration processes all parking citations, issues residential and temporary overnight RV permits, and processes parking citation appeals. Parking Meter Operations installs and maintains parking meters citywide including the collection of all parking meter coin.

Revenue Compliance

The Revenue Compliance Program conducts revenue compliance audits of TOT, City lease and franchise agreements, and Cannabis Business Tax.

Treasury Systems and Accounting

The Treasury Systems Division includes the Department's Information Technology (IT) support team and Treasury Accounting. The IT support team oversees the Department's Information Technology (IT) application portfolio used to support revenue collection and tax administration services. The Division also manages the lifecycle and roadmap of Departmental IT contracts, supports IT initiatives and special projects; and provides end user support. Treasury Accounting is responsible for citywide cash handling training and the management of the City's general accounts receivable, depositing, and bank reconciliation processes.

The vision is:

Provide Treasury services that promote transparency and public trust by providing excellent customer service and accessibility to all.

The mission is:

Receive, maintain, and maximize the collection of public funds, provide excellent customer service while upholding the integrity of regulations, to support services and amenities for all.

Goals and Objectives

Goal 1: ***Provide excellent and equitable customer service to all internal and external customers***

- Maintain a highly skilled workforce by providing employee training and cross-training opportunities
- Respond to inquiries, calls, and emails timely
- Provide the guidance and support that our employees need to provide exceptional customer service

Goal 2: ***Enhance accessibility of all services***

- Improve online accessibility to services and payments
- Consistently evaluate opportunities to improve customer access and their awareness of City requirements and available options

- Improve availability of services to consider customers' language and access preferences
- Expand education, outreach, and technical assistance to improve access to Treasury services and regulatory information

Goal 3: Promote transparency and public trust through the delivery of Treasury services

- Enhance accessibility of data and reporting
- Improve readability and navigation to make our website more accessible and understandable

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Implemented enhanced debt collection processes to improve equitable and consistent debt collection.
- Conducted the City's first contractor debarment for violations of the Living Wage Ordinance and applicable labor laws under the Office of Labor Standards and Enforcement, reinforcing accountability, protecting workers, and promoting fair and equitable competition on City contracts.
- Finalizing contract for a centralized labor and contract compliance management system that supports transparent, consistent, and data-driven monitoring of wage compliance, workforce participation, and diversity metrics across City contracts.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Goal 1, Objective 1 and 3 of the department Tactical Equity Plan identifies the following disparity: "Employees in programs that lack clear direction, standardized tools, or up to date guidance may struggle to provide consistent and equitable customer service, leading to uneven experiences for internal and external customers". To mitigate the impacts of these disparities, the department will review new employee onboarding processes, incorporate equity and customer-service principles into training for staff who interact with the public, and develop standardized reference materials to support consistent service delivery.

Goal 2, Objective 4 of the department Tactical Equity Plan identifies the following existing disparities: "Customers with limited familiarity with government processes, language access needs, or fewer resources may be less aware of available Treasury services or how to comply with City requirements. Without proactive education and accessible technical assistance, these customers may face higher barriers to accessing services or understanding available options". To mitigate the impacts of the disparity, the Department will work with the Race and Equity team to update outreach materials into plain-language education materials explaining Treasury services, requirements and processes in languages, formats and channels that consider customers' preferences.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Budget adjustments fall under Tactical Equity Plan Goal 1: Provide excellent and equitable customer service to all internal and external customers." The reduction of staff will reduce operational capacity, impacting all facets of the customer experience, including in-person assistance, call wait times, and the timeliness of processing payments received. In addition, for customers who already experience barriers to accessing City services, the reduction in staff capacity will likely make providing high-quality and timely customer service more challenging.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Customer calls answered within target timeframe	Percentage of calls that are answered within target	85.00%	57.70%	95.00%
Department employees feel supported and receive feedback[1]	Employees sentiment about management support and being provided feedback from supervisors to do their job well	65.00%	62.80%	80.00%
Revenue compliance[2]	Percentage of revenue compliance audits that resulted in a non-compliant finding	50.00%	0.00%	75.00%

1 Survey is conducted on a semi-annual basis.
2 New Key Performance Indicator.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	133.00	127.00	130.00	3.00
Personnel Expenditures	$17,105,229	$19,012,200	$19,086,190	$73,990
Non-Personnel Expenditures	15,997,047	32,260,655	28,596,918	(3,663,737)
Total Department Expenditures	**$33,102,276**	**$51,272,855**	**$47,683,108**	**($3,589,747)**
Total Department Revenue	**$57,137,050**	**$73,977,578**	**$77,228,577**	**$3,250,999**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration	$4,354,873	$4,798,608	$5,133,138	$334,530
Revenue Collections	6,661,447	7,104,885	6,450,322	(654,563)
Treasury Operations	9,962,058	10,646,717	10,518,035	(128,682)
Total	**$20,978,378**	**$22,550,210**	**$22,101,495**	**($448,715)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration	16.00	15.00	20.00	5.00
Revenue Collections	47.25	44.25	40.25	(4.00)
Treasury Operations	60.00	58.00	57.00	(1.00)
Total	**123.25**	**117.25**	**117.25**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	29.00	$4,935,248	$ -
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	226,950	-
Restructure to City Treasurer Transfer of non-personnel expenditures and revenue associated with the restructure from the Compliance Department to the City Treasurer Department.	-	205,002	2,339,397

Budget Adjustments

	FTE	Expenditures	Revenue
Hospitality Minimum Wage Enforcement Fee Addition of 1.00 Associate Compliance Officer, non-personnel expenditures, and revenue associated with the implementation of the new Hospitality Minimum Wage Enforcement fee.	1.00	158,156	362,422
Traffic Control Worker Minimum Wage Enforcement Fee Addition of 1.00 Associate Compliance Officer, non-personnel expenditures, and revenue associated with the implementation of the new Traffic Control Worker Minimum Wage Enforcement fee.	1.00	145,156	349,442
Employ and Empower Program Support Addition of 3.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	3.00	135,486	135,510
Contractor Compliance Application Fee Addition of non-personnel expenditures and associated revenue due to the implementation of a new Contractor Compliance Application fee.	-	132,236	290,000
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	90,439	-
Short-Term Residential Occupancy (STRO) Program Addition of one-time application and license fee revenues to recover costs of administering the STRO program.	-	-	5,849,879
Parking Meter Administration and Operations Addition of revenue associated with the reimbursement of City Treasurer Support of Parking Meter Operations Administration.	-	-	1,608,289
Delinquent Accounts Program Adjustment to reflect revised revenue projections associated with increased collections due to improved collection processes.	-	-	540,000
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	363,532
Revised Cannabis Business Tax Penalty Revenue Adjustment to reflect revised revenue projections resulting from compliance efforts.	-	-	275,000
Revised Minimum Wage Enforcement Fee Revenue Adjustment to reflect revised Minimum Wage Enforcement Fee revenue projections associated with aligning budget and an increase in the fee amount.	-	-	114,585

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Parking Citation Revenue Adjustment to reflect revised parking citation revenue from Parking Meter Operations enforcement.	-	-	39,000
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(1,191,550)
Revised Cannabis Business Tax Revenue Adjustment to reflect revised Cannabis Business Tax revenue associated with a decrease in gross receipts reported by retail outlets.	-	-	(1,424,641)
Printing & Postage Costs Reduction of non-personnel expenditures associated with efficiencies gained from consolidating statements.	-	(15,000)	-
Treasury Accounting and Revenue Compliance Programs Reduction of 1.00 Deputy Director supporting controls over revenue collection processes and compliance audits.	(1.00)	(287,907)	-
Revenue Collections Division Reduction of 4.00 FTE positions responsible for collecting outstanding debt owed to the City and referred for legal action.	(4.00)	(407,613)	-
Restructure of Office of Labor Standards & Enforcement[1] Transfer of 29.00 FTE positions, non-personnel expenditures, and associated revenue to the Office of the City Attorney.	(29.00)	(5,766,868)	(3,455,846)
Total	**0.00**	**($448,715)**	**$6,195,019**

1. The budget adjustment includes the restructure of 29.00 FTE from the Compliance Department to the Office of the City Treasurer, which were subsequently transferred to the City Attorney's Office via City Council modification.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	10,445,946	11,387,115	11,033,323	(353,792)
Fringe Benefits	5,658,457	6,332,277	6,419,038	86,761
PERSONNEL SUBTOTAL	**16,104,403**	**17,719,392**	**17,452,361**	**(267,031)**
NON-PERSONNEL EXPENDITURES				
Supplies	201,103	90,669	66,228	(24,441)
Contracts & Services	1,705,103	2,127,602	2,063,388	(64,214)
External Contracts & Services	*1,278,777*	*1,590,564*	*1,555,502*	*(35,062)*
Internal Contracts & Services	*426,326*	*537,038*	*507,886*	*(29,152)*
Information Technology	2,861,593	2,516,453	2,454,664	(61,789)
Energy and Utilities	68,653	87,594	57,904	(29,690)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Expenses	4,735	6,000	5,450	(550)
Capital Expenses	32,788	2,500	1,500	(1,000)
NON-PERSONNEL SUBTOTAL	**4,873,975**	**4,830,818**	**4,649,134**	**(181,684)**
Total	**$20,978,378**	**$22,550,210**	**$22,101,495**	**($448,715)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$2,649,898	$3,038,063	$5,685,394	$2,647,331
Fines Forfeitures and Penalties	3,463,441	5,050,418	5,089,418	39,000
Licenses and Permits	38,448,856	37,834,097	41,342,785	3,508,688
Other Revenue	172,972	-	-	-
Revenue from Other Agencies	40,775	15,000	15,000	-
Total	**$44,775,942**	**$45,937,578**	**$52,132,597**	**$6,195,019**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	8.00	7.00	7.00	49,629 - 59,696	$404,976
20000866	Accountant 2	7.00	9.00	9.00	91,541 - 110,594	898,330
20000007	Accountant 3	10.00	10.00	10.00	100,838 - 121,826	1,193,005
20000102	Accountant 4	6.00	6.00	6.00	124,093 - 150,800	882,044
20000024	Administrative Aide 2	16.00	14.00	15.00	67,184 - 80,974	1,204,642
20001208	Assistant Investment Officer	2.00	2.00	2.00	79,643 - 292,822	377,375
20000119	Associate Management Analyst	5.00	5.00	5.00	85,280 - 103,085	493,268
20000267	Collections Investigator 1	15.00	14.00	11.00	63,378 - 76,586	743,227
20000268	Collections Investigator 1	1.00	1.00	1.00	63,378 - 76,586	63,378
20000269	Collections Investigator 2	5.00	5.00	4.00	71,344 - 86,112	344,448
20000270	Collections Investigator Supervisor	4.00	3.00	3.00	78,416 - 94,744	267,904
20000287	Collections Manager	1.00	2.00	2.00	95,534 - 115,773	231,546
20001168	Deputy Director	3.75	3.75	2.75	79,643 - 292,822	560,010
20001172	Financial Operations Manager	1.00	0.00	0.00	79,643 - 292,822	-
20000293	Information Systems Analyst 3	2.00	1.00	1.00	95,472 - 115,378	115,378

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	3.00	36,920 - 47,320	126,048
20001194	Investment Officer	1.00	1.00	1.00	127,109 - 507,499	217,194
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20001182	Principal Accountant	3.00	3.00	3.00	36,920 - 242,590	552,615
20000741	Principal Clerk	1.00	1.00	1.00	62,317 - 75,400	75,400
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	159,661
20001222	Program Manager	4.50	5.50	5.50	79,643 - 292,822	1,013,127
20000783	Public Information Clerk	16.00	14.00	14.00	49,629 - 59,696	810,768
20000869	Senior Account Clerk	2.00	2.00	2.00	56,763 - 68,474	136,948
20000015	Senior Management Analyst	2.00	2.00	3.00	93,621 - 113,214	339,642
20000970	Supervising Management Analyst	3.00	2.00	2.00	100,381 - 121,597	243,194
20001148	Treasurer	1.00	1.00	1.00	99,237 - 375,918	261,747
	Bilingual - Regular					64,064
	Budgeted Personnel Expenditure Savings					(1,033,097)
	Other Certification Pays					8,355
	Overtime Budgeted					25,102
	Salary Savings					(73,227)
	Sick Leave - Hourly					898
	Vacation Pay In Lieu					126,006
FTE, Salaries and Wages Subtotal		**123.25**	**117.25**	**117.25**		**$11,033,323**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	42,500	46,325	50,204	3,879
Flexible Benefits	1,453,677	1,487,678	1,473,783	(13,895)
Insurance	1,660	-	-	-
Long-Term Disability	36,803	55,947	47,124	(8,823)
Medicare	152,967	159,623	157,781	(1,842)
Other Post-Employment Benefits	439,882	428,581	316,990	(111,591)
Retiree Medical Trust	18,265	19,609	19,213	(396)
Retirement 401 Plan	69,641	75,997	76,266	269
Retirement ADC	2,920,349	3,451,199	3,754,222	303,023
Retirement DROP	20,312	21,156	18,105	(3,051)
Risk Management Administration	144,416	175,350	159,096	(16,254)
Supplemental Pension Savings Plan	203,374	211,508	188,236	(23,272)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	10,501	9,398	(1,103)
Workers' Compensation	154,610	188,803	148,620	(40,183)
Fringe Benefits Subtotal	**$5,658,457**	**$6,332,277**	**$6,419,038**	**$86,761**
Total Personnel Expenditures			**$17,452,361**	

Parking Meter Operations Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue Collections	$12,123,898	$28,722,645	$25,581,613	($3,141,032)
Total	**$12,123,898**	**$28,722,645**	**$25,581,613**	**($3,141,032)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue Collections	9.75	9.75	12.75	3.00
Total	**9.75**	**9.75**	**12.75**	**3.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Parking Meter Administration and Operations Support Addition of non-personnel expenditures associated with the City Treasurer support of parking meter operations administration.	-	$1,608,289	$ -
Parking Meter Maintenance and Support Addition of 3.00 FTE positions and associated non-personnel expenditures to support the recent expansion of parking meter zones.	3.00	952,539	-
Use of Fund Balance Addition of one-time non-personnel expenditures associated with the use of fund balance to support reimbursements of parking meter operations.	-	450,900	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	114,951	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	52,588	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(4,948)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(722,290)	-
Revised Parking Meter Operations Adjustment to reflect revised parking meter collections revenue projections and associated reduction of non-personnel expenditures to reimburse for eligible expenditures.	-	(1,588,400)	(2,944,020)
Transfer to Other Funds Adjustment to reflect revised Transfer to Other Funds due to decreased revenue projections.	-	(4,004,661)	-
Total	**3.00**	**($3,141,032)**	**($2,944,020)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	593,125	779,086	1,021,086	242,000
Fringe Benefits	407,701	513,722	612,743	99,021
PERSONNEL SUBTOTAL	**1,000,826**	**1,292,808**	**1,633,829**	**341,021**
NON-PERSONNEL EXPENDITURES				
Supplies	8,900	36,775	36,775	-
Contracts & Services	3,060,341	2,403,405	12,748,269	10,344,864
External Contracts & Services	*2,025,429*	*1,510,283*	*9,622,966*	*8,112,683*
Internal Contracts & Services	*1,034,912*	*893,122*	*3,125,303*	*2,232,181*
Information Technology	27,836	25,531	20,583	(4,948)
Energy and Utilities	13,728	10,356	14,638	4,282
Transfers Out	7,514,715	24,953,770	9,976,096	(14,977,674)
Capital Expenses	497,552	-	1,151,423	1,151,423
NON-PERSONNEL SUBTOTAL	**11,123,072**	**27,429,837**	**23,947,784**	**(3,482,053)**
Total	**$12,123,898**	**$28,722,645**	**$25,581,613**	**($3,141,032)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Licenses and Permits	$12,130,360	$28,040,000	$25,095,980	($2,944,020)
Other Revenue	867	-	-	-
Revenue from Use of Money and Property	229,881	-	-	-
Total	**$12,361,108**	**$28,040,000**	**$25,095,980**	**($2,944,020)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	$103,085
20001168	Deputy Director	0.25	0.25	0.25	79,643 - 292,822	52,910
20000678	Parking Meter Supervisor	2.00	2.00	2.00	67,746 - 81,037	148,783
20000674	Parking Meter Technician	5.00	5.00	7.00	58,594 - 69,992	428,510
20001222	Program Manager	0.50	0.50	0.50	79,643 - 292,822	92,102
20000827	Senior Parking Meter Technician	1.00	1.00	2.00	61,610 - 73,424	146,848
	Bilingual - Regular					2,912
	Overtime Budgeted					50,608
	Salary Savings					(4,672)
FTE, Salaries and Wages Subtotal		**9.75**	**9.75**	**12.75**		**$1,021,086**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,502	1,584	1,587	3
Flexible Benefits	140,468	155,988	214,209	58,221
Long-Term Disability	2,112	3,676	4,217	541
Medicare	8,360	10,558	14,072	3,514
Other Post-Employment Benefits	30,865	35,627	40,315	4,688
Retiree Medical Trust	581	778	1,554	776
Retirement 401 Plan	2,238	3,108	6,224	3,116
Retirement ADC	166,555	231,982	238,008	6,026
Retirement DROP	6,015	6,494	6,598	104
Risk Management Administration	10,179	14,574	20,234	5,660
Supplemental Pension Savings Plan	17,953	20,653	18,585	(2,068)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	680	841	161
Workers' Compensation	20,874	28,020	46,299	18,279
Fringe Benefits Subtotal	**$407,701**	**$513,722**	**$612,743**	**$99,021**
Total Personnel Expenditures			**$1,633,829**	

Revenue and Expense Statement (Non-General Fund)

Parking Meter Operations Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 932,919	$ 1,170,129	$ 487,485
TOTAL BALANCE AND RESERVES	**$ 932,919**	**$ 1,170,129**	**$ 487,485**
REVENUE			
Licenses and Permits	$ 12,130,360	$ 28,040,000	$ 25,095,980
Other Revenue	867	-	-
Revenue from Use of Money and Property	229,881	-	-
TOTAL REVENUE	**$ 12,361,108**	**$ 28,040,000**	**$ 25,095,980**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 13,294,027**	**$ 29,210,129**	**$ 25,583,465**
OPERATING EXPENSE			
Personnel Expenses	$ 593,125	$ 779,086	$ 1,021,086
Fringe Benefits	407,701	513,722	612,743
Supplies	8,900	36,775	36,775
Contracts & Services	3,060,341	2,403,405	12,748,269
Information Technology	27,836	25,531	20,583
Energy and Utilities	13,728	10,356	14,638
Transfers Out	7,514,715	24,953,770	9,976,096
Capital Expenditures	497,552	-	1,151,423
TOTAL OPERATING EXPENSE	**$ 12,123,898**	**$ 28,722,645**	**$ 25,581,613**
TOTAL EXPENSE	**$ 12,123,898**	**$ 28,722,645**	**$ 25,581,613**
BALANCE	**$ 1,170,129**	**$ 487,484**	**$ 1,852**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 13,294,027**	**$ 29,210,129**	**$ 25,583,465**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Citywide Program Expenditures Department budget is comprised of various programs and activities that provide benefits and services citywide. This budget includes the funding for programs or activities that are generally not attributable to any single City department, as well as the General Fund portion of any programs that are funded both by the General Fund and non-General funds. The Citywide Program Expenditures Department budget is administered by the Department of Finance with input from responsible departments throughout the City.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$3,982,605	$3,982,605
Non-Personnel Expenditures	189,446,301	184,241,897	210,815,902	26,574,005
Total Department Expenditures	**$189,446,301**	**$184,241,897**	**$214,798,507**	**$30,556,610**
Total Department Revenue	**$ -**	**$ -**	**$ -**	**$ -**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administrative Expenditures	$881,714	$1,514,297	$5,140,571	$3,626,274
Assessments to Public Property	1,227,585	1,443,644	1,478,066	34,422
Citywide Elections	3,463,614	1,760,000	2,331,000	571,000
Corporate Master Leases Rent	14,903,492	16,235,609	13,503,359	(2,732,250)
Deferred Capital Debt Service	36,246,274	55,051,999	67,381,950	12,329,951
Insurance	5,864,680	6,482,307	7,305,689	823,382
Memberships	1,255,521	1,338,493	1,345,846	7,353
Office Space Rent	-	-	1,103,699	1,103,699
Preservation of Benefits	820,670	925,000	957,000	32,000
Property Tax Administration	5,197,941	5,048,327	5,197,941	149,614
Public Liab Claims Transfer-Claims	26,865,509	31,193,782	31,657,782	464,000
Public Liab Claims Transfer-Insurance	32,451,413	31,578,669	32,489,727	911,058
Public Use Leases	1,308,175	1,308,175	1,308,175	-
Redistricting Commission	180	-	-	-
Right-of-Way Permit Reimbursements	5,286,172	7,672,377	11,642,031	3,969,654
Special Consulting Services	534,837	420,706	400,000	(20,706)
Supplemental COLA Benefit	912,887	995,000	893,000	(102,000)
TRANS Interest Expense Transfer	-	-	9,219,720	9,219,720
Transfer to Infrastructure Fund	21,057,697	-	-	-
Transfer to Other Funds	2,426,062	-	-	-
Transfer to Park Improvement Funds	28,741,876	21,273,512	21,442,951	169,439
Total	**$189,446,301**	**$184,241,897**	**$214,798,507**	**$30,556,610**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$13,644,067	$ -
Tax and Revenue Anticipation Note (TRAN) Interest Addition of non-personnel expenditures to support the net interest payments for the issuance of a TRAN.	-	9,219,720	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	6,993,549	-
Right-of-Way Permit Reimbursement Addition Addition of non-personnel expenditures to reimburse the Development Services Department for inspections of right-of-way permits performed in Fiscal Year 2025.	-	4,598,249	-
Labor Negotiations Impact Addition of personnel expenditures associated with an estimate for current ongoing labor negotiations.	-	3,982,605	-
General Liability and Excess Insurance Programs Addition of non-personnel expenditures to support the General Liability and Excess Insurance programs.	-	911,058	-
Citywide Elections Addition of non-personnel expenditures associated with the County of San Diego's administration of anticipated citywide elections.	-	571,000	-
Public Liability Claims Payments Addition of non-personnel expenditures associated with estimated claims and non-claims payments within the Public Liability Operating Fund.	-	464,000	-
Mission Bay and Regional Park Improvements Funds Addition of non-personnel expenditures for the transfer to the Mission Bay and Regional Park Improvements Funds per City Charter section 55.2.	-	169,439	-
Property Tax Administration Fees Addition of non-personnel expenditures associated with property tax administration fees paid to the County of San Diego.	-	149,614	-
Assessments to Public Property Addition of non-personnel expenditures associated with assessments levied on General Fund City property in Maintenance Assessment Districts (MADs) and Property and Business Improvement Districts (PBIDs).	-	34,422	-

Budget Adjustments

	FTE	Expenditures	Revenue
Preservation of Benefits Program Addition of non-personnel expenditures associated with the preservation of retiree benefits for plan members of the San Diego City Employees' Retirement System.	-	32,000	-
Sales Tax Consulting Services Adjustment to reflect revised non-personnel expenditures to support consultant services for sales, transactions, and use tax audit services.	-	17,544	-
Membership Fees Addition of non-personnel expenditures associated with membership fee rate increases.	-	7,353	-
Supplemental Cost of Living Adjustment Adjustment to reflect the allocation of the pay-go costs for the continued funding of the Supplemental Cost of Living Adjustment.	-	(102,000)	-
Debt Service Reallocation Reallocation of one-time non-discretionary debt service from the General Fund to the Capital Outlay Fund.	-	(161,349)	-
Right-of-Way Permit Reimbursement Reduction Reduction of non-personnel expenditures to reimburse the Engineering and Capital Projects Department for inspections of right-of-way permits performed in Fiscal Year 2025.	-	(628,595)	-
Janitorial Services Reduction of non-personnel expenditures associated with the transition from contractual work to the General Services Department.	-	(1,114,267)	-
Property Management Services Reduction of non-personnel expenditures associated with the anticipated mid-year disposition of a property.	-	(1,200,000)	-
Climate Equity Fund Transfer Reduction of one-time non-personnel expenditures associated with waiving the transfer to the Climate Equity Fund.	-	(7,031,799)	-
Total	**0.00**	**$30,556,610**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	-	-	3,982,605	3,982,605
PERSONNEL SUBTOTAL	**-**	**-**	**3,982,605**	**3,982,605**
NON-PERSONNEL EXPENDITURES				
Contracts & Services	96,703,879	101,821,758	107,085,121	5,263,363
External Contracts & Services	*91,242,077*	*94,065,593*	*95,355,743*	*1,290,150*

Citywide Program Expenditures

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Internal Contracts & Services	*5,461,802*	*7,756,165*	*11,729,378*	*3,973,213*
Information Technology	2,500	-	-	-
Energy and Utilities	556,833	1,430,509	1,070,619	(359,890)
Other Expenses	3,162,120	4,784,876	5,591,766	806,890
Transfers Out	89,020,968	76,204,754	97,068,396	20,863,642
NON-PERSONNEL SUBTOTAL	**189,446,301**	**184,241,897**	**210,815,902**	**26,574,005**
Total	**$189,446,301**	**$184,241,897**	**$214,798,507**	**$30,556,610**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
	Adjust Budget To Approved Levels					$3,982,605
FTE, Salaries and Wages Subtotal		**0.00**	**0.00**	**0.00**		**$3,982,605**



Description

The Communications Department provides information to educate and engage the public and City employees, effectively delivering accurate and consistent messages regarding City initiatives, programs, events and services in coordination with City departments and the Mayor's Office. Additionally, the Communications Department oversees the City's responses to news media and Public Records Act requests; manages content for the City's website and social media accounts; produces videos, graphics and printed materials, and CityTV programming. This programming includes coverage of news conferences, City Council and Committee meetings, and other public and community meetings. Finally, the Communications Department is responsible for internal communications to City employees through the City's intranet, CityNet, employee notifications, videos and production of an employee newsletter.

The vision is:

To be open and accessible to all people in our diverse community, to highlight our employees and programs, promptly answer questions and, in every communication, be responsive, accurate and professional.

The mission is:

To facilitate timely and honest communication and collaboration that fosters greater transparency and openness in City government.

Goals and Objectives

Goal 1: ***Provide strategic communications support to all Mayoral City departments, offices and programs.***

- Maximize opportunities for promoting public reach and engagement for City communications.
- Ensure City's website sandiego.gov content is updated, accurate and easily understood by the public.
- Refine and develop Communications Department internal processes.

Goal 2: ***Bolster openness and transparency in City government.***

- Ensure the City follows all requirements under the California Public Records Act (PRA) in responding to requests for records and information.
- Provide live CityTV coverage for meetings of the City Council, Planning Commission and other decision-making bodies and look for opportunities to expand coverage.
- Promote a better understanding of City government through education, community engagement and public information.

Goal 3: ***Showcase City projects and employees at work in our communities.***

- Actively share information about City initiatives, programs and services to the media.
- Promote educational and engaging information about the City through a variety of avenues, including social media, print publications, sandiego.gov and CityTV.
- Enhance and grow the City's online and digital presence to empower employees, residents and visitors.

Goal 4: ***Deliver public information that is accessible to all San Diegans.***

- Determine and implement marketing strategies and best practices for connecting with all residents across the City.
- Provide translation and interpretation services for City communication platforms and services.
- Ensuring Publishing Services meets the printing needs of all City departments in a timely and effective manner, using City resources.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- 1: Public outreach and engagement – in the past year we posted 231 articles and updates on our news platform Inside San Diego, increased our social media reach by 23% across seven platforms, with millions of people viewing and engaging with our content, completed 280 graphic design projects for both printed and digital materials, and more than 2,700 print orders, and shared 77 videos about City programs and services.
- 2: CityTV covered 43 news conferences, produced 77 videos, and directed 149 public meetings, including Council, Committee and the Planning Commission at the new Development Services Department public meeting facility in Mission Valley.
- 3: Public information accessible to all San Diegans - through our citywide contract, we've provided 644 translation services in 34 languages. The Communications Department is also working to ensure compliance with new federal rules on the accessibility of web content and mobile apps, with a deadline of 2027.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

With limited funding for marketing and promotional materials (Tactical Equity Plan - Goal 3/Objective 2), Communications is exploring opportunities to engage with residents and provide information to them directly. In Fiscal Year 2027, we are planning to implement a new email communications tool (Indigov) that we can access through an existing contract with Granicus. This would allow us to send updates and timely information to residents about projects and events happening in their communities.

As Communications has limited resources and staffing to fully support the communications needs of the City's operational departments (Tactical Equity Plan - Goal 1/Objective 2), some departments have sought to add PIO positions embedded within their operations to support engagement and constituent management. Communications would support transferring these positions to our department to streamline Public Information Officer work and ensure the centralized communications model is upheld. The Communications Department continues to face staffing cuts due to the City's overall budget constraints. At a time when trust in government has deteriorated at the national and local level, and journalistic standards are faltering, it is imperative that the City continues to fund a dedicated communications team to ensure the levels of accuracy and transparency that residents and visitors deserve and expect.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

The reduction of personnel and non-personnel expenditures creates an operational gap in service and fails to address an existing disparity in our ability to "deliver public information that is accessible

to all San Diegans." (Tactical Equity Plan – Goal 4/Objective 1). As well as "bolster openness and transparency in City government." (Goal 2/Objective 3).

The Budget Adjustments in Fiscal Year 2027 and prior years continue to leave the Communications Department with limited staffing and resources to meet the public's need for information and access to the City. These adjustments, specifically include the reduction of a Program Coordinator that supported the public safety team, which may result in reduced capacity for rapid response and crisis communications, a longer timeline to complete outreach and projects for City departments, as well as decreased ability to support evening and weekend events; also the reduction of a Multimedia Production Coordinator will result in less video coverage of City services and programs, news conferences, Mayor and City Council public events, other public and community meetings. Digital platforms are now the top place where people get their news. Outreach efforts will also be hindered by having fewer resources to promote City services and educate residents.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Language access services provided	Percent of translations and interpretations fulfilled	80.00%	90.00%	90.00%
Percentage of Publishing Services jobs completed by deadline	Percentage of Publishing Services jobs completed by the desired deadline.	50.00%	57.00%	90.00%
Social Media Follower Growth[1]	Percentage of increase in follower net growth for the City's social media accounts of Facebook, Instagram, X and LinkedIn.	17.00%	23.00%	20.00%

1 The City's social media audience increasingly grew from 271,371 to 333,644 followers, adding more than 62,000 followers in a single fiscal year.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	47.66	40.50	35.00	(5.50)
Personnel Expenditures	$7,740,819	$7,578,480	$6,354,165	($1,224,315)
Non-Personnel Expenditures	1,372,195	1,775,773	1,706,263	(69,510)
Total Department Expenditures	**$9,113,013**	**$9,354,253**	**$8,060,428**	**($1,293,825)**
Total Department Revenue	**$2,138,309**	**$2,573,111**	**$2,570,027**	**($3,084)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Communications	$7,431,891	$7,222,198	$5,957,174	($1,265,024)
Total	**$7,431,891**	**$7,222,198**	**$5,957,174**	**($1,265,024)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Communications	38.16	33.00	28.00	(5.00)
Total	**38.16**	**33.00**	**28.00**	**(5.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	1.00	$50,863	$50,871
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(53,955)
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(3,520)	-
Discretionary Spending Savings Reduction of non-personnel expenditures associated with a reduction in discretionary spending.	-	(4,032)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(26,254)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,925)	-
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(1.00)	(115,364)	-
CityTV Team Support Reduction of 1.00 Multimedia Production Coordinator supporting live coverage of City meetings and outreach on social channels to residents.	(1.00)	(119,034)	-
Restructure of Public Records Act (PRA) Program Transfer of 1.00 Program Manager and associated non-personnel expenditures to the Department of Information Technology.	(1.00)	(452,451)	-
Public Records Act (PRA) Support Reduction of 2.00 Program Coordinators supporting timely communication with public on the receipt, status, and completion of requests.	(2.00)	(541,307)	-
Total	**(5.00)**	**($1,265,024)**	**($3,084)**

1. The budget adjustment includes the restructure of 1.00 FTE to the Department of Information Technology.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,519,052	4,248,477	3,552,474	(696,003)
Fringe Benefits	2,450,372	2,435,376	1,970,441	(464,935)
PERSONNEL SUBTOTAL	**6,969,424**	**6,683,853**	**5,522,915**	**(1,160,938)**
NON-PERSONNEL EXPENDITURES				
Supplies	5,507	10,091	9,170	(921)
Contracts & Services	122,592	134,618	133,377	(1,241)
External Contracts & Services	*7,515*	*9,200*	*6,200*	*(3,000)*
Internal Contracts & Services	*115,077*	*125,418*	*127,177*	*1,759*
Information Technology	306,760	358,035	261,501	(96,534)
Energy and Utilities	21,367	27,601	22,211	(5,390)
Other Expenses	6,241	8,000	8,000	-
NON-PERSONNEL SUBTOTAL	**462,467**	**538,345**	**434,259**	**(104,086)**
Total	**$7,431,891**	**$7,222,198**	**$5,957,174**	**($1,265,024)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$818,252	$626,062	$622,978	($3,084)
Other Revenue	1,054	-	-	-
Total	**$819,306**	**$626,062**	**$622,978**	**($3,084)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001202	Assistant Deputy Director	0.00	1.00	1.00	79,643 - 292,822	$181,293
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	242,819
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	200,491
20000289	Graphic Communications Manager	1.00	1.00	1.00	90,355 - 109,200	107,794
20000487	Graphic Designer	2.00	2.00	2.00	69,534 - 83,574	167,148
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	47,320
90001073	Management Intern - Hourly	1.16	1.00	0.00	36,920 - 47,320	-
20000170	Multimedia Production Coordinator	4.00	4.00	3.00	69,971 - 84,698	254,094
20001234	Program Coordinator	7.00	6.00	3.00	36,920 - 220,314	472,826
20001222	Program Manager	5.00	3.00	2.00	79,643 - 292,822	334,006
20000784	Public Information Officer	3.00	2.00	2.00	77,126 - 93,434	186,868
20000015	Senior Management Analyst	1.00	0.00	0.00	93,621 - 113,214	-
20000916	Senior Public Information Officer	7.00	7.00	7.00	95,846 - 115,835	809,297
20001021	Supervising Public Information Officer	5.00	4.00	4.00	105,269 - 127,192	508,768
	Bilingual - Regular					2,912
	Overtime Budgeted					9,525
	Salary Savings					(35,873)
	Standby Pay					5,792
	Vacation Pay In Lieu					57,394
FTE, Salaries and Wages Subtotal		**38.16**	**33.00**	**28.00**		**$3,552,474**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	30,000	24,007	15,954	(8,053)
Flexible Benefits	499,615	443,619	395,651	(47,968)
Long-Term Disability	15,951	21,039	15,155	(5,884)
Medicare	66,383	60,221	50,542	(9,679)
Other Post-Employment Benefits	153,743	130,304	85,374	(44,930)
Retiree Medical Trust	6,487	6,597	6,520	(77)
Retirement 401 Plan	24,371	25,272	24,940	(332)
Retirement ADC	1,454,012	1,544,780	1,249,430	(295,350)
Retirement DROP	14,428	5,094	-	(5,094)
Risk Management Administration	50,532	53,312	42,849	(10,463)
Supplemental Pension Savings Plan	111,172	89,962	56,960	(33,002)
Unemployment Insurance	-	3,942	3,025	(917)
Workers' Compensation	23,677	27,227	24,041	(3,186)
Fringe Benefits Subtotal	**$2,450,372**	**$2,435,376**	**$1,970,441**	**($464,935)**
Total Personnel Expenditures			**$5,522,915**	

Publishing Services Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Publishing Services	$1,681,123	$2,132,055	$2,103,254	($28,801)
Total	**$1,681,123**	**$2,132,055**	**$2,103,254**	**($28,801)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Publishing Services	9.50	7.50	7.00	(0.50)
Total	**9.50**	**7.50**	**7.00**	**(0.50)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$34,669	$ -
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(93)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	-	(5,286)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Print Shop Management	(0.50)	(58,091)	-
Reduction of 0.50 Information Systems Technician supporting Publishing Services operations.			
Total	**(0.50)**	**($28,801)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	514,016	575,347	535,308	(40,039)
Fringe Benefits	257,379	319,280	295,942	(23,338)
PERSONNEL SUBTOTAL	**771,395**	**894,627**	**831,250**	**(63,377)**
NON-PERSONNEL EXPENDITURES				
Supplies	184,596	124,205	174,260	50,055
Contracts & Services	610,453	901,757	902,007	250
External Contracts & Services	*528,333*	*832,169*	*814,633*	*(17,536)*
Internal Contracts & Services	*82,120*	*69,588*	*87,374*	*17,786*
Information Technology	51,593	127,155	127,062	(93)
Energy and Utilities	63,085	81,032	65,396	(15,636)
Transfers Out	-	3,279	3,279	-
NON-PERSONNEL SUBTOTAL	**909,728**	**1,237,428**	**1,272,004**	**34,576**
Total	**$1,681,123**	**$2,132,055**	**$2,103,254**	**($28,801)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,344,663	$1,947,049	$1,947,049	$ -
Other Revenue	342	-	-	-
Revenue from Use of Money and Property	(26,002)	-	-	-
Total	**$1,319,003**	**$1,947,049**	**$1,947,049**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	67,184 - 80,974	$80,974
20000487	Graphic Designer	2.00	2.00	2.00	69,534 - 83,574	167,148
20000067	Information Systems Analyst 1	0.50	0.00	0.00	71,552 - 86,944	-
20000377	Information Systems Technician	0.00	0.50	0.00	68,474 - 82,555	-
20000752	Print Shop Supervisor	1.00	1.00	1.00	81,786 - 97,490	97,490
21000193	Publishing Specialist 2	2.00	2.00	2.00	45,032 - 53,331	106,174
20000912	Senior Offset Press Operator	2.00	0.00	0.00	53,976 - 64,272	-
21000194	Senior Publishing Specialist	1.00	1.00	1.00	52,437 - 63,149	63,149
	Overtime Budgeted					17,516
	Salary Savings					(4,847)
	Vacation Pay In Lieu					7,704
FTE, Salaries and Wages Subtotal		**9.50**	**7.50**	**7.00**		**$535,308**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	719	797	810	13
Flexible Benefits	74,334	97,975	81,356	(16,619)
Long-Term Disability	1,806	2,789	2,224	(565)
Medicare	7,463	7,977	7,398	(579)
Other Post-Employment Benefits	31,757	32,576	22,134	(10,442)
Retiree Medical Trust	1,064	1,177	1,076	(101)
Retirement 401 Plan	4,223	4,703	4,303	(400)
Retirement ADC	117,004	141,565	153,368	11,803
Risk Management Administration	10,430	13,328	11,109	(2,219)
Supplemental Pension Savings Plan	4,487	4,822	4,826	4
Unemployment Insurance	-	523	444	(79)
Workers' Compensation	4,091	11,048	6,894	(4,154)
Fringe Benefits Subtotal	**$257,379**	**$319,280**	**$295,942**	**($23,338)**
Total Personnel Expenditures			**$831,250**	

Revenue and Expense Statement (Non-General Fund)

Publishing Services Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (447,884)	$ (810,004)	$ (1,638,317)
TOTAL BALANCE AND RESERVES	**$ (447,884)**	**$ (810,004)**	**$ (1,638,317)**
REVENUE			
Charges for Services	$ 1,344,663	$ 1,947,049	$ 1,947,049
Other Revenue	342	-	-
Revenue from Use of Money and Property	(26,002)	-	-
TOTAL REVENUE	**$ 1,319,003**	**$ 1,947,049**	**$ 1,947,049**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 871,119**	**$ 1,137,045**	**$ 308,732**
OPERATING EXPENSE			
Personnel Expenses	$ 514,016	$ 575,347	$ 535,308
Fringe Benefits	257,379	319,280	295,942
Supplies	184,596	124,205	174,260
Contracts & Services	610,453	901,757	902,007
Information Technology	51,593	127,155	127,062
Energy and Utilities	63,085	81,032	65,396
Transfers Out	-	3,279	3,279
TOTAL OPERATING EXPENSE	**$ 1,681,123**	**$ 2,132,055**	**$ 2,103,254**
TOTAL EXPENSE	**$ 1,681,123**	**$ 2,132,055**	**$ 2,103,254**
BALANCE	**$ (810,004)**	**$ (995,010)**	**$ (1,794,522)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 871,119**	**$ 1,137,045**	**$ 308,732**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Publishing Services Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.



Description

In Fiscal Year 2026, the Compliance Department merged into the Risk Management, City Treasurer's, Purchasing and Contracting, Information Technology, and Finance Departments as a part of an executive management reorganization. Previously, the Compliance Department provided compliance and enforcement support for both internal and external stakeholders in the following areas: City wage laws and labor standards, the City's new Project Labor Agreement for City-procured Capital Improvement Projects, the occupational safety and health of City staff, City responses to internal and external audits, and compliance with external agency regulations including Title VI requirements. The Department also housed the Administrative Hearings program that provided appeals services to City departments. This program ensures that due process is maintained from the initial notice of hearing to the final decision.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	41.00	36.00	0.00	(36.00)
Personnel Expenditures	$5,951,853	$6,502,444	$ -	($6,502,444)
Non-Personnel Expenditures	418,564	432,616	-	(432,616)
Total Department Expenditures	**$6,370,417**	**$6,935,060**	**$ -**	**($6,935,060)**
Total Department Revenue	**$1,693,665**	**$2,339,397**	**$ -**	**($2,339,397)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Compliance	$6,370,417	$6,935,060	$ -	($6,935,060)
Total	**$6,370,417**	**$6,935,060**	**$ -**	**($6,935,060)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Compliance	41.00	36.00	-	(36.00)
Total	**41.00**	**36.00**	**-**	**(36.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Restructure to Department of Finance Transfer of non-personnel expenditures associated with the restructure from the Compliance Department to the Department of Finance.	-	($2,073)	$ -
Restructure to Risk Management Transfer of non-personnel expenditures associated with the restructure from the Compliance Department to the Risk Management Department.	-	(15,568)	-
Restructure to Purchasing and Contracting Transfer of non-personnel expenditures associated with the restructure from the Compliance Department to the Purchasing and Contracting Department.	-	(25,634)	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(57,027)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	-	(186,853)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Restructure to City Treasurer	-	(205,002)	(2,339,397)
Transfer of non-personnel expenditures and revenue associated with the restructure from the Compliance Department to the City Treasurer Department.			
Salary and Benefit Adjustments[1]	(36.00)	(6,442,903)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Total	**(36.00)**	**($6,935,060)**	**($2,339,397)**

1. The budget adjustment includes the restructure of 36.00 FTE to Risk Management, Purchasing and Contracting, Department of Finance, Office of the City Treasurer, and Department of Information Technology.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,205,878	4,582,620	-	(4,582,620)
Fringe Benefits	1,745,975	1,919,824	-	(1,919,824)
PERSONNEL SUBTOTAL	**5,951,853**	**6,502,444**	**-**	**(6,502,444)**
NON-PERSONNEL EXPENDITURES				
Supplies	13,763	14,461	-	(14,461)
Contracts & Services	205,370	131,034	-	(131,034)
External Contracts & Services	*141,693*	*73,540*	-	*(73,540)*
Internal Contracts & Services	*63,677*	*57,494*	-	*(57,494)*
Information Technology	189,429	280,161	-	(280,161)
Energy and Utilities	4,297	4,260	-	(4,260)
Other Expenses	5,705	2,700	-	(2,700)
NON-PERSONNEL SUBTOTAL	**418,564**	**432,616**	**-**	**(432,616)**
Total	**$6,370,417**	**$6,935,060**	**$ -**	**($6,935,060)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,681,585	$1,574,666	$ -	($1,574,666)
Fines Forfeitures and Penalties	12,000	-	-	-
Other Revenue	80	-	-	-
Total	**$1,693,665**	**$2,339,397**	**$ -**	**($2,339,397)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000012	Administrative Aide 1	1.00	1.00	0.00	58,365 - 70,262	-
20000024	Administrative Aide 2	1.00	1.00	0.00	67,184 - 80,974	-
21000845	Associate Compliance Officer	2.00	10.00	0.00	104,790 - 126,651	-
20000145	Associate Engineer-Civil	1.00	0.00	0.00	115,398 - 139,318	-
20000119	Associate Management Analyst	12.00	4.00	0.00	85,280 - 103,085	-
20001101	Department Director	1.00	1.00	0.00	99,237 - 375,918	-
20001168	Deputy Director	1.00	0.00	0.00	79,643 - 292,822	-
20001234	Program Coordinator	4.00	4.00	0.00	36,920 - 220,314	-
20001222	Program Manager	6.00	6.00	0.00	79,643 - 292,822	-
20001042	Safety and Training Manager	1.00	1.00	0.00	105,331 - 127,629	-
20000847	Safety Officer	3.00	0.00	0.00	91,354 - 110,386	-
20000854	Safety Representative 2	1.00	0.00	0.00	79,622 - 96,283	-
21000846	Senior Compliance Officer	3.00	4.00	0.00	120,890 - 146,078	-
20000015	Senior Management Analyst	2.00	2.00	0.00	93,621 - 113,214	-
21000847	Supervising Compliance Officer	2.00	2.00	0.00	135,928 - 164,694	-
FTE, Salaries and Wages Subtotal		**41.00**	**36.00**	**0.00**		**$ -**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	9,957	10,458	-	(10,458)
Flexible Benefits	441,804	449,746	-	(449,746)
Insurance	1,539	-	-	-
Long-Term Disability	14,855	22,637	-	(22,637)
Medicare	61,236	65,067	-	(65,067)
Other Post-Employment Benefits	140,737	134,376	-	(134,376)
Retiree Medical Trust	8,106	8,765	-	(8,765)
Retirement 401 Plan	33,385	36,663	-	(36,663)
Retirement ADC	904,864	1,049,499	-	(1,049,499)
Retirement DROP	2,896	3,144	-	(3,144)
Risk Management Administration	46,171	54,978	-	(54,978)
Supplemental Pension Savings Plan	48,270	51,195	-	(51,195)
Workers' Compensation	32,155	29,055	-	(29,055)
Fringe Benefits Subtotal	**$1,745,975**	**$1,919,824**	**$ -**	**($1,919,824)**



Description

There are two Convention Center funds (the Convention Center Expansion Administration Fund and the New Convention Facility Fund) that fund specific requirements. These funds provide partial funding for the operation and maintenance of the Convention Center and lease revenue bond financing payments related to the Convention Center Expansion Phase II Project. These funds are administered by the Department of Finance.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	16,315,587	16,363,527	16,334,736	(28,791)
Total Department Expenditures	**$16,315,587**	**$16,363,527**	**$16,334,736**	**($28,791)**
Total Department Revenue	**$16,231,488**	**$15,804,027**	**$16,334,736**	**$530,709**

Convention Center Expansion Administration Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Convention Center Expansion Administration Fund	$13,498,899	$13,462,336	$13,346,510	($115,826)
Total	**$13,498,899**	**$13,462,336**	**$13,346,510**	**($115,826)**

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Transient Occupancy Tax (TOT) Revenue	-	$ -	($326)
Adjustment to reflect revised TOT revenue projections to support the New Convention Facility Fund.			
Non-Discretionary Adjustment	-	(326)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
One-time Additions and Annualizations	-	(115,500)	444,000
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**0.00**	**($115,826)**	**$443,674**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	943,389	1,364,895	1,249,395	(115,500)
External Contracts & Services	*39,531*	*135,500*	*20,000*	*(115,500)*
Internal Contracts & Services	*903,858*	*1,229,395*	*1,229,395*	-
Transfers Out	12,555,510	12,097,441	12,097,115	(326)
NON-PERSONNEL SUBTOTAL	**13,498,899**	**13,462,336**	**13,346,510**	**(115,826)**
Total	**$13,498,899**	**$13,462,336**	**$13,346,510**	**($115,826)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$ -	$ -	$6,097,115	$6,097,115
Revenue from Use of Money and Property	65,894	-	-	-
Transfers In	13,348,906	12,902,836	7,249,395	(5,653,441)
Total	**$13,414,800**	**$12,902,836**	**$13,346,510**	**$443,674**

New Convention Facility Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
New Convention Facility Fund	$2,816,688	$2,901,191	$2,988,226	$87,035
Total	**$2,816,688**	**$2,901,191**	**$2,988,226**	**$87,035**

Budget Adjustments

	FTE	Expenditures	Revenue
Marketing Contract	-	$87,035	$ -
Addition of non-personnel expenditures associated with contractual increases with the San Diego Tourism Authority.			
Revised Transient Occupancy Tax (TOT) Revenue	-	-	87,035
Adjustment to reflect revised TOT revenue projections to support the New Convention Facility Fund.			
Total	**0.00**	**$87,035**	**$87,035**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Transfers Out	2,816,688	2,901,191	2,988,226	87,035
NON-PERSONNEL SUBTOTAL	**2,816,688**	**2,901,191**	**2,988,226**	**87,035**
Total	**$2,816,688**	**$2,901,191**	**$2,988,226**	**$87,035**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Transfers In	$2,816,688	$2,901,191	$2,988,226	$87,035
Total	**$2,816,688**	**$2,901,191**	**$2,988,226**	**$87,035**

Revenue and Expense Statement (Non-General Fund)

Convention Center Expansion Administration Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,024,457	$ 940,359	$ 330,859
TOTAL BALANCE AND RESERVES	**$ 1,024,457**	**$ 940,359**	**$ 330,859**
REVENUE			
Charges for Services	$ -	$ -	$ 6,097,115
Revenue from Use of Money and Property	65,894	-	-
Transfers In	13,348,906	12,902,836	7,249,395
TOTAL REVENUE	**$ 13,414,800**	**$ 12,902,836**	**$ 13,346,510**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 14,439,258**	**$ 13,843,195**	**$ 13,677,369**
OPERATING EXPENSE			
Contracts & Services	$ 943,389	$ 1,364,895	$ 1,249,395
Transfers Out	12,555,510	12,097,441	12,097,115
TOTAL OPERATING EXPENSE	**$ 13,498,899**	**$ 13,462,336**	**$ 13,346,510**
TOTAL EXPENSE	**$ 13,498,899**	**$ 13,462,336**	**$ 13,346,510**
BALANCE	**$ 940,359**	**$ 380,859**	**$ 330,859**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 14,439,258**	**$ 13,843,195**	**$ 13,677,369**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

New Convention Facility Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ -	$ -
TOTAL BALANCE AND RESERVES	**$ -**	**$ -**	**$ -**
REVENUE			
Transfers In	$ 2,816,688	$ 2,901,191	$ 2,988,226
TOTAL REVENUE	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
OPERATING EXPENSE			
Transfers Out	$ 2,816,688	$ 2,901,191	$ 2,988,226
TOTAL OPERATING EXPENSE	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
TOTAL EXPENSE	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
BALANCE	**$ -**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Department of Finance (DoF) provides centralized financial services to the City. DoF has four key areas of responsibility; (1) oversight of the City's operating and capital budgets, (2) accounting and financial reporting for all City funds, (3) payroll and vendor payments, and (4) financing and management of City debt obligations, all of which are the foundation of the City's financial operation. The DoF comprises three divisions: Financial Planning, External Financial Reporting, and Debt Management & CIP.

The Financial Planning division coordinates the development of the annual budget by working with City departments to identify expenditure savings and implement Mayoral initiatives, develops the Five-Year Financial Outlook, identifies new revenue sources, and forecasts revenues. Furthermore, the division performs internal financial reporting functions for the City, monitors the City's expenditures and revenues, produces reports to City Council to forecast year-end results, and coordinates budget transfers and adjustments throughout the year to accommodate unforeseen budget changes. This division is also responsible for the development and monitoring of personnel expense components of the operating budgets, including analysis of salaries and fringe benefit rates, and conducts analyses to support labor negotiations.

The External Financial Reporting division prepares the Annual Comprehensive Financial Report (ACFR) which includes an accounting of all City funds and its component units, including related disclosures; implements and monitors internal controls over financial reporting, and prepares the required reporting to the Audit Committee and City Council; maintains multiple modules of the SAP system to ensure data accuracy and develops and provides citywide financial training. Furthermore, the division is responsible for the general accounting for the City. This division is also responsible for the centralized processing of all vendor payments and payroll processing for the City's approximately 13,000 employees.

The Debt Management & CIP division develops and monitors the CIP Budget, develops financing plans, and conducts issuance activity for all short- and long-term debt, which together support projects that help maintain or improve City infrastructure. Additionally, the division coordinates and monitors citywide post-issuance administrative functions related to bond offerings, commercial

paper programs, Federal and State loans, and capital leases, and regularly reviews obligations for refunding opportunities and timely refinances to lower interest costs. The division also coordinates, as needed, the City's formation procedures for its Special Financing Districts, related conduit bond issuances to fund public infrastructure, and the enrollment process for assessments and special tax levies.

The vision is:

To set the national standard for municipal financial management.

The mission is:

To provide the highest quality financial services with integrity, transparency, and accountability.

Goals and Objectives

Goal 1: ***Establish strong financial management by applying nationally recognized best practices.***

- Establish fiscally sound financial policies.
- Prepare fiscally sound and balanced budgets.
- Promote sound long-term financial and infrastructure planning.

Goal 2: ***Optimize financial resources and safeguard public assets.***

- Identify and implement continuous business process improvements to reduce costs and enhance revenues.

Goal 3: ***Provide excellent customer service.***

- Encourage collaboration with customer departments.
- Pay employees timely and accurately.
- Pay vendors timely and accurately.

Goal 4: ***Strengthen the City's financial knowledge, skills, and abilities.***

- Develop financial competencies for department staff.
- Establish and promote financial training programs for relevant City staff.

Goal 5: ***Produce relevant, accurate, and timely financial information.***

- Complete internal and external financial reports accurately and timely, including all relevant disclosures.
- Maintain strong internal controls over financial reporting.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Continued collaboration with Race and Equity staff to provide comprehensive training programs aimed at equipping departmental leaders and staff with the tools necessary to assess their ongoing operations and base budgets through an equity lens. This initiative focused on helping departments identify systemic disparities, evaluate resource allocation, and develop actionable strategies to promote fair and inclusive budgetary practices. By fostering a deeper understanding of equity-driven financial decision-making, the training empowers departments to make informed adjustments that better serve historically underserved communities and advance the City's broader equity goals.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

There are no disparities, gaps and deficiencies associated with the ongoing operations; the department is yielding equal outcomes for both employees and community members. The department will continue to work closely with Race & Equity staff to develop materials and provide budget equity training for departments.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

NO

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Annual Comprehensive Financial Report	Number of months after the end of the fiscal year when the Annual Comprehensive Financial Report (ACFR) is issued	6	6	6
Bonds Refinancing Opportunities	Percentage of eligible bonds monitored for refinancing opportunities to lower debt service costs	100.00%	100.00%	100.00%
Budget Publications Awards Received	Number of awards received for excellence in financial reporting and budgeting	2	2	2
Debt Service Payments	Percentage of debt services payments made on time	100.00%	100.00%	100.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Employee Training	Percentage of departments staff meeting development and technical training goals to maintain skilled workforce	100.00%	100.00%	100.00%
General Fund Revenue Projections	Percentage of variance between major general fund revenue projections versus year-end actuals	0.25%	0.65%	2.00%
New Debt Obligations	Percentage of debt obligations that have met the City's Debt Policy guidelines	100.00%	100.00%	100.00%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	140.49	137.00	134.00	(3.00)
Personnel Expenditures	$27,079,575	$28,694,262	$29,029,110	$334,848
Non-Personnel Expenditures	1,699,495	1,805,292	1,546,657	(258,635)
Total Department Expenditures	**$28,779,070**	**$30,499,554**	**$30,575,767**	**$76,213**
Total Department Revenue	**$1,304,199**	**$1,748,420**	**$1,667,488**	**($80,932)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Debt Management & CIP	$6,567,376	$6,708,426	$6,980,586	$272,160
Department of Finance	2,241,676	2,914,358	2,790,022	(124,336)
External Financial Reporting	14,644,261	14,963,061	15,243,831	280,770
Financial Planning	5,264,942	5,913,709	5,561,328	(352,381)
Financial Planning & CIP	73,581	-	-	-
Internal Financial Reporting	(12,767)	-	-	-
Total	**$28,779,070**	**$30,499,554**	**$30,575,767**	**$76,213**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Debt Management & CIP	32.00	31.00	31.00	-
Department of Finance	3.49	3.00	3.00	-
External Financial Reporting	75.00	74.00	72.00	(2.00)
Financial Planning	30.00	29.00	28.00	(1.00)
Total	**140.49**	**137.00**	**134.00**	**(3.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	1.00	$1,387,776	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
One-time Additions and Annualizations	-	37,329	(153,955)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			

Budget Adjustments

	FTE	Expenditures	Revenue
Restructure to Department of Finance Transfer of non-personnel expenditures associated with the restructure from the Compliance Department to the Department of Finance.	-	2,073	-
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	27,853
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(51,669)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,925)	-
Discretionary Spending Savings Reduction of non-personnel expenditures associated with a reduction in discretionary spending.	-	(83,740)	-
Administrative Support Reduction of 1.00 Administrative Aide 2 that provides general department administrative support.	(1.00)	(108,837)	-
Operating Department Support Reduction of 1.00 Finance Analyst 2 providing budget development and monitoring support to operating departments.	(1.00)	(159,479)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(161,069)	-
Title VI Compliance Reduction of 1.00 Program Manager associated with the reallocation of job duties out of the Department of Finance.	(1.00)	(235,462)	-
Department Management Reduction of 1.00 Assistant Department Director providing oversight of the development and monitoring of the City's budget.	(1.00)	(541,946)	-
Total	**(3.00)**	**$76,213**	**($80,932)**

1. The budget adjustment includes the transfer of 1.00 FTE from the Compliance Department

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	17,366,922	18,239,547	18,199,717	(39,830)
Fringe Benefits	9,712,653	10,454,715	10,829,393	374,678
PERSONNEL SUBTOTAL	**27,079,575**	**28,694,262**	**29,029,110**	**334,848**
NON-PERSONNEL EXPENDITURES				
Supplies	94,421	101,377	98,450	(2,927)
Contracts & Services	540,799	563,193	489,848	(73,345)
External Contracts & Services	*163,467*	*150,097*	*109,000*	*(41,097)*
Internal Contracts & Services	*377,332*	*413,096*	*380,848*	*(32,248)*
Information Technology	953,340	1,002,808	850,439	(152,369)
Energy and Utilities	107,101	134,314	104,320	(29,994)
Other Expenses	3,834	3,600	3,600	-
NON-PERSONNEL SUBTOTAL	**1,699,495**	**1,805,292**	**1,546,657**	**(258,635)**
Total	**$28,779,070**	**$30,499,554**	**$30,575,767**	**$76,213**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,120,039	$1,598,420	$1,517,488	($80,932)
Other Revenue	184,160	150,000	150,000	-
Total	**$1,304,199**	**$1,748,420**	**$1,667,488**	**($80,932)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000010	Account Audit Clerk	2.00	2.00	2.00	52,125 - 62,691	$125,382
20000024	Administrative Aide 2	7.00	6.00	5.00	67,184 - 80,974	404,661
20001140	Assistant Department Director	2.00	2.00	1.00	99,237 - 375,918	250,619
20001113	Chief Accountant	1.00	1.00	1.00	79,643 - 292,822	250,619
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	275,122
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
21000576	Finance Analyst 2	37.00	35.00	34.00	90,958 - 110,594	3,462,749
21000577	Finance Analyst 3	34.00	34.00	34.00	100,131 - 121,618	4,121,202
21000578	Finance Analyst 4	11.00	12.00	12.00	124,093 - 150,800	1,782,893
20001172	Financial Operations Manager	7.00	7.00	7.00	79,643 - 292,822	1,498,224
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90001073	Management Intern - Hourly	1.49	1.00	0.00	36,920 - 47,320	-
20000681	Payroll Audit Specialist 2	5.00	5.00	5.00	65,790 - 79,581	397,905
20000936	Payroll Audit Supervisor	1.00	1.00	1.00	79,477 - 95,992	95,992
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20001182	Principal Accountant	15.00	14.00	14.00	36,920 - 242,590	2,578,870
20001234	Program Coordinator	12.00	12.00	12.00	36,920 - 220,314	1,952,280
20000054	Senior Account Audit Clerk	1.00	1.00	1.00	59,654 - 71,926	71,926
	Bilingual - Regular					5,824
	Overtime Budgeted					25,000
	Salary Savings					(54,593)
	Special Assignment Pay					74,084
	Termination Pay Annual Leave					61,917
	Vacation Pay In Lieu					510,826
FTE, Salaries and Wages Subtotal		**140.49**	**137.00**	**134.00**		**$18,199,717**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	123,295	125,200	115,642	(9,558)
Flexible Benefits	1,882,016	1,887,832	1,927,651	39,819
Insurance	1,744	-	-	-
Long-Term Disability	60,535	89,599	76,380	(13,219)
Medicare	254,738	256,488	263,286	6,798
Other Post-Employment Benefits	580,334	549,720	420,546	(129,174)
Retiree Medical Trust	27,324	28,912	29,966	1,054
Retirement 401 Plan	103,895	111,433	113,823	2,390
Retirement ADC	5,973,253	6,601,410	7,138,768	537,358
Retirement DROP	15,838	13,716	7,530	(6,186)
Risk Management Administration	190,639	224,910	211,071	(13,839)
Supplemental Pension Savings Plan	417,228	411,416	383,923	(27,493)
Unemployment Insurance	(41)	16,785	15,237	(1,548)
Workers' Compensation	81,856	137,294	125,570	(11,724)
Fringe Benefits Subtotal	**$9,712,653**	**$10,454,715**	**$10,829,393**	**$374,678**
Total Personnel Expenditures			**$29,029,110**	



Description

The Department of Information Technology provides technology services to the City of San Diego spanning over 30 City Departments, over 400 locations, more than 12,900 employees, and the 1.4 million residents of the City of San Diego.

Key areas of the Department include:

IT Architecture and Engineering - The IT Architecture and Engineering Team manages the network, datacenter, applications, cloud, telecommunications, call center, desktop phone and directory services for the City. The team sets the technology direction and innovation for the City's core infrastructure, resiliency, and data protection needs, and works with City departments to develop solutions to enhance City services.

Digital Strategy - The Digital Strategy team partners with City departments to develop innovative strategies to expand citywide digital services, streamline applications through web and mobile channels, manage the IT Governance process, and facilitate the Strategic Technology Advisory Committee (STAC) process.

Cyber Security - The Cyber Security team manages services that protect the City's data and technology and manages the business risk of City IT operations through the use of tools, policies, and security awareness.

Contracts Management - The Contracts Management team manages the contract life cycle of citywide IT contracts, Request for Proposals (RFPs), service level agreements, procurement, contract negotiations, and enterprise licenses. They ensure compliance with all City procurement requirements.

Service Management Office (SMO) - The Service Management Office manages the City's end user computer hardware and software standards and enterprise change governance. The SMO manages the contract for Workplace Services, IT Help Desk and Desktop Support functions, the City's ServiceNow platform, and develops citywide IT Service Delivery best practices.

Fiscal Services - The Fiscal Services team provides oversight of the Department's operating and capital budget, monitors accounting and financial reporting for the Department's General Fund, Information Technology Fund, OneSD Support Fund and Wireless Communication Technology Fund, and manages payroll operations, purchase requisitions and vendor payments.

Enterprise Resource Planning (ERP) - The Enterprise Resource Planning team works with City departments to design, optimize, and execute critical business processes, including City employee payroll, vendor and customer payments, citywide budgeting, accounting and financial transactions and reporting, monitoring of budgeted expenditures and many other critical functions.

Public Safety Wireless Technology Services - The Public Safety Wireless team provides radio services to first responders in the Police and Fire-Rescue Departments, supporting radio sites and mountaintop towers in San Diego County. The division also installs radio equipment in public safety and City vehicles.

SD Access 4 All - The SD Access 4 All program supports residents in bridging the digital divide. Programs include citywide broadband master plan efforts, an open public Wi-Fi program, Digital Navigation services, digital literacy services, and a hotspot and Chromebook lending program.

The vision is:

To be an innovative technology leader and strategic partner for San Diego.

The mission is:

To deliver high value, equitable, secure, and resilient technology solutions and public safety wireless radio services through strategic innovation and partnerships with City and regional stakeholders.

Goals and Objectives

Goal 1: Secure the City's Data and Technology Assets and Mitigate Risk

- Enhance the automation of cyber security with Security Information and Event Management (SIEM) tools across the City.
- Ensure security is a key decision point for all contracts, RFI/RFP processes, product selection, adoption, and use.
- Optimize the City's network architecture to increase availability and improve security.
- Proactively modernize security infrastructure to guarantee the confidentiality, integrity and availability of City data.
- Advance the City's cybersecurity resilience for post-quantum encryption through system inventory, cryptographic modernization, and alignment with emerging NIST PQC standards.
- Adopt automated, intelligent cyber defenses to more rapidly detect and remediate vulnerabilities before they can be exploited by next -generation cyber threats.

Goal 2: Collaborate with Stakeholders to Optimize Technology Services Driving Business Value and Resiliency

- Expanded cloud services provide agility, resiliency, enhanced security, and availability.

- The AI Center of Excellence guides and accelerates responsible AI adoption across an organization.
- A citywide platform strategy leverages common standards to maximize business value and reduce costs.
- Expand adaptability and agility for public-facing and City workforce applications to improve efficiency and ease-of-use.
- Standardization and integration of the centralized technology ecosystem will reduce training and support costs, accelerate development, and improve data analytics and security.
- Enhance public safety wireless communications coverage and provide redundancy and resiliency.

Goal 3: Standardize and Modernize City Technologies and Processes Driving Innovation, Security, and Efficiency

- Standardized IT services drive efficiencies and economies of scale with common standards, security, and governance requirements.
- Standardized digital transformation ensures alignment with City technologies, support contracts, training, data governance, and security.
- Improved service management through business relationship management, technology automation, and industry best practices.
- Data governance ensures the availability, usability, integrity, and security of the data in enterprise systems.
- Empower City departments to deliver secure and innovative solutions.

Goal 4: Elevate IT Service Delivery by Enhancing Technology for Transparency, Oversight, Operational Value, and Excellence

- Engage City departments to make improvements to contract Service Level Agreements to promote innovation and meet changing business requirements.
- Enhance the long-term roadmap of the City's IT contracts and RFPs with agility to adapt to the rapid pace of technology change.
- Develop contracts to improve cross-functional delivery and contract compliance.

Goal 5: Advance Digital Equity for City Employees and Residents

- Expand free Wi-Fi citywide with a focus on digital equity priority areas.
- Partner with nonprofits to provide digital equity training, access to programs, and low or no-cost device offerings.
- Promote broadband competition and Infrastructure expansion.
- Expand Digital Navigator Program and increase broadband adoption through regional participation with CA Lifeline.
- Explore the feasibility of using philanthropic funding to supplement Digital Equity programming and grant fund activities.

- Increase public transparency and awareness of digital equity initiatives and goals.

Goal 6: Train, develop, and Increase Employee Satisfaction and Retention of Department of IT Staff

- Increase career growth opportunities and promotional opportunities for staff to increase employee satisfaction and retention.
- Offer training opportunities to IT staff in Information Technology Infrastructure Library (ITIL), cyber security, project management, cloud, IT procurement, GIS, SAP, network, digital equity, and other IT disciplines to grow in their careers and take advantage of promotional opportunities.
- Partner with the Human Resources Department to share technologies and employment opportunities among colleges and post-high school education agencies.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Engaged over 13,000 residents during the development of the new Broadband Master Plan through outreach efforts led by six Community-Based Organizations.
- Digital Navigators conducted 5,000 sessions to help residents improve access to technology by connecting them to affordable internet, digital skills training, and online resources for workforce development, housing assistance, and government services.
- In partnership with local refurbisher, Computers2Kids, nearly 800 affordable computers that include lifetime tech support were distributed to residents through distribution events and the Digital Navigator program.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 5: Advance Digital Equity for City Employees and Residents

Objective 2: Develop San Diego Digital Equity Coalition to improve coordination among regional stakeholders and advise the City on future digital equity initiatives.

Objective 3: Promote broadband competition and infrastructure expansion through the adoption of relevant policies and centralization of broadband-focused permit oversight.

Objective 4: Increase broadband adoption in low-income households through outreach campaigns for the new State of CA Lifeline Broadband pilot program.

Objective 5: Establish San Diego Community Digital Equity Grant Program pilot to fund digital skills training, devices, computer labs and low-cost internet enrollment efforts.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

TEP Goal 5: Advance Digital Equity for City Employees and Residents

Objective 2: Reduction of Mobile Hotspot Program, Expenditure Reduction, General Fund – A supplemental funding source was identified for this program in Fiscal Year 2027.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Connection of Public Wi-Fi in Priority Digital Equity Areas	Connecting 80% of the identified Priority Digital Equity Public Wi-Fi Locations	80.00%	94.00%	90.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Cyber Security Incident Percentage[1]	Less than 1% average of cyber security incidents for all active users	1.00%	1.00%	1.00%
Mission Critical Application Availability	99.9% Annual Mission Critical Application Availability	99.90%	99.90%	99.90%
PRA Requests Closure Time	Proportion of Public Records Act requests that are closed within 24 days since the request was opened.	80.00%	83.00%	80.00%
Public Safety Wireless Radio System Availability[2]	The US standard for availability of public safety radio systems is 99.999%	99.99%	99.99%	99.99%

1 The Baseline, Performance and Goal are <1%
2 The Baseline, Performance and Goal are 99.999%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	135.52	133.42	121.00	(12.42)
Personnel Expenditures	$25,912,667	$28,848,409	$27,129,648	($1,718,761)
Non-Personnel Expenditures	105,104,838	109,648,127	107,002,694	(2,645,433)
Total Department Expenditures	**$131,017,506**	**$138,496,536**	**$134,132,342**	**($4,364,194)**
Total Department Revenue	**$124,193,625**	**$129,348,018**	**$127,159,950**	**($2,188,068)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$2,476,191	$3,555,982	$3,491,797	($64,185)
Enterprise IT Sourcing Operations	470,922	-	424	424
Total	**$2,947,113**	**$3,555,982**	**$3,492,221**	**($63,761)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	-	4.00	6.00	2.00
Enterprise IT Sourcing Operations	4.00	-	-	-
Total	**4.00**	**4.00**	**6.00**	**2.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 2.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	2.00	$90,323	$90,337
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	59,516	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	41,085	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(5,766)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Computer Replacement Program	-	(118,382)	-
Reduction of non-personnel expenditures associated with decreased computer replacement costs due to the implementation of a One Device standard among City staff.			
Mobile Hotspot Program	-	(130,537)	-
Reduction of non-personnel expenditures due to the planned usage of PEG funding to cover these costs in Fiscal Year 2027.			
Total	**2.00**	**($63,761)**	**$90,337**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	340,840	382,709	497,755	115,046
Fringe Benefits	129,018	146,361	162,723	16,362
PERSONNEL SUBTOTAL	**469,858**	**529,070**	**660,478**	**131,408**
NON-PERSONNEL EXPENDITURES				
Supplies	1,804	-	-	-
Contracts & Services	13,129	9,162	9,706	544
External Contracts & Services	*7,303*	*3,511*	*3,511*	*-*
Internal Contracts & Services	*5,826*	*5,651*	*6,195*	*544*
Information Technology	1,638,476	1,385,065	1,248,762	(136,303)
Other Expenses	713	-	-	-
Debt Expenses	823,133	1,632,685	1,573,275	(59,410)
NON-PERSONNEL SUBTOTAL	**2,477,255**	**3,026,912**	**2,831,743**	**(195,169)**
Total	**$2,947,113**	**$3,555,982**	**$3,492,221**	**($63,761)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$64,821	$ -	$90,337	$90,337
Total	**$64,821**	**$ -**	**$90,337**	**$90,337**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000067	Information Systems Analyst 1	3.00	3.00	3.00	71,552 - 86,944	$241,790
91001000	Intern - Hourly	0.00	0.00	2.00	36,920 - 47,320	84,032
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	171,933
FTE, Salaries and Wages Subtotal		**4.00**	**4.00**	**6.00**		**$497,755**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	48,695	51,399	52,250	851
Long-Term Disability	1,218	1,940	2,170	230
Medicare	5,173	5,550	7,217	1,667
Other Post-Employment Benefits	16,373	16,288	12,648	(3,640)
Retiree Medical Trust	671	958	1,034	76
Retirement 401 Plan	2,646	3,828	4,137	309
Retirement ADC	46,549	57,025	69,835	12,810
Risk Management Administration	5,349	6,664	6,348	(316)
Supplemental Pension Savings Plan	-	-	3,151	3,151
Unemployment Insurance	-	364	434	70
Workers' Compensation	2,344	2,345	3,499	1,154
Fringe Benefits Subtotal	**$129,018**	**$146,361**	**$162,723**	**$16,362**
Total Personnel Expenditures			**$660,478**	

GIS Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$ -	$14,560	$ -	($14,560)
Information Technology	5,323,225	6,705,450	-	(6,705,450)
Total	**$5,323,225**	**$6,720,010**	**$ -**	**($6,720,010)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	0.49	0.27	-	(0.27)
Information Technology	11.00	11.00	-	(11.00)
Total	**11.49**	**11.27**	**-**	**(11.27)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$ -	$1,165,433
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Standard Hour Personnel Funding	(0.27)	(14,560)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Non-Discretionary Adjustment	-	(491,010)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Support for Information Technology	-	(1,191,901)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Salary and Benefit Adjustments[1]	(11.00)	(1,616,229)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Department of Information Technology Restructure	-	(3,406,310)	(6,618,181)
Transfer of non-personnel expenditures and revenue associated with the restructure from the Department of Information Technology to the Performance and Analytics Department.			
Total	**(11.27)**	**($6,720,010)**	**($5,452,748)**

1. The budget adjustment includes the restructure of 11.00 FTE to the Performance and Analytics Department.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	662,982	1,025,567	-	(1,025,567)
Fringe Benefits	408,352	605,222	-	(605,222)
PERSONNEL SUBTOTAL	**1,071,333**	**1,630,789**	**-**	**(1,630,789)**
NON-PERSONNEL EXPENDITURES				
Supplies	66	-	-	-
Contracts & Services	1,105,251	1,497,320	-	(1,497,320)
External Contracts & Services	*941,014*	*1,006,310*	-	*(1,006,310)*
Internal Contracts & Services	*164,237*	*491,010*	-	*(491,010)*
Information Technology	3,145,565	3,591,901	-	(3,591,901)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	800	-	-	-
Other Expenses	209	-	-	-
NON-PERSONNEL SUBTOTAL	**4,251,892**	**5,089,221**	**-**	**(5,089,221)**
Total	**$5,323,225**	**$6,720,010**	**$ -**	**($6,720,010)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$5,108,040	$5,213,978	$ -	($5,213,978)
Other Revenue	980	-	-	-
Revenue from Other Agencies	263,568	238,770	-	(238,770)
Revenue from Use of Money and Property	51,203	-	-	-
Total	**$5,423,791**	**$5,452,748**	**$ -**	**($5,452,748)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001168	Deputy Director	1.00	1.00	0.00	79,643 - 292,822	-
21000432	Geographic Info Systems Analyst 2	2.00	2.00	0.00	86,944 - 105,061	-
21000433	Geographic Info Systems Analyst 3	2.00	2.00	0.00	95,472 - 115,378	-
21000434	Geographic Info Systems Analyst 4	1.00	1.00	0.00	107,328 - 130,083	-
20000293	Information Systems Analyst 3	1.00	1.00	0.00	95,472 - 115,378	-
20000377	Information Systems Technician	1.00	1.00	0.00	68,474 - 82,555	-
90001073	Management Intern - Hourly	0.49	0.27	0.00	36,920 - 47,320	-
20001234	Program Coordinator	3.00	3.00	0.00	36,920 - 220,314	-
FTE, Salaries and Wages Subtotal		**11.49**	**11.27**	**0.00**		**$ -**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	7,290	7,643	-	(7,643)
Flexible Benefits	61,918	113,072	-	(113,072)
Long-Term Disability	2,369	5,200	-	(5,200)
Medicare	9,803	14,871	-	(14,871)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Post-Employment Benefits	20,564	32,576	-	(32,576)
Retiree Medical Trust	916	1,754	-	(1,754)
Retirement 401 Plan	3,617	7,024	-	(7,024)
Retirement ADC	275,187	381,690	-	(381,690)
Risk Management Administration	6,665	13,328	-	(13,328)
Supplemental Pension Savings Plan	16,711	19,245	-	(19,245)
Workers' Compensation	3,313	7,843	-	(7,843)
Fringe Benefits Subtotal	**$408,352**	**$605,222**	**$ -**	**($605,222)**

Information Technology Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Citywide IT Fixed Expenses	$66,805,139	$68,627,671	$66,762,505	($1,865,166)
Department of Information Technology	5,446,006	6,365,272	6,281,791	(83,481)
Enterprise IT Sourcing Operations	2,509,864	2,631,353	3,355,552	724,199
Enterprise Resource Planning	1,111	249,602	41	(249,561)
Information Technology	5,127,728	4,977,268	5,133,118	155,850
IT Contract Management	1,662,768	1,833,575	1,842,831	9,256
Wireless Technology Services	56	-	-	-
Total	**$81,552,671**	**$84,684,741**	**$83,375,838**	**($1,308,903)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	15.78	13.00	13.00	-
Enterprise IT Sourcing Operations	9.00	11.00	13.00	2.00
Enterprise Resource Planning	-	1.00	-	(1.00)
Information Technology	23.00	21.00	17.00	(4.00)
IT Contract Management	3.00	3.00	3.00	-
Total	**50.78**	**49.00**	**46.00**	**(3.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Microsoft Enterprise Licensing Agreement Addition of non-personnel expenditures associated with contractual increases for the City's use of comprehensive, subscription-based services provided by Microsoft.	-	$1,057,105	$ -
Get It Done Maintenance & Support Addition of non-personnel expenditures associated with the maintenance and development of the City's Get It Done application.	-	896,215	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	(3.00)	477,392	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Restructure of Public Records Act (PRA) Program	1.00	452,451	-
Transfer of 1.00 Program Manager and associated non-personnel expenditures from the Communications Department.			
Non-Discretionary Adjustment	-	405,262	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Digital Productivity Tools Licensing	-	208,000	-
Addition of non-personnel expenditures to support Citywide staff licensing of tools designed to increase productivity.			
ServiceNow System	-	206,149	-
Addition of non-personnel expenditures associated with the City's unified IT Service Management, IT Asset Management, and IT Governance platform.			
Legal Services Agreement	-	172,801	-
Addition of non-personnel expenditures to right-size support provided by the City Attorney's Office.			
Employ and Empower Program Support	2.00	90,323	90,337
Addition of 2.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
One-time Additions and Annualizations	-	-	892,089
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Discretionary Revenue Adjustment	-	-	(1,301,364)
Adjustment to reflect revised non-discretionary revenue projections.			
Department of Information Technology Restructure	-	(690)	-
Transfer of non-personnel expenditures associated with the restructure from the Department of Information Technology to the Performance and Analytics Department.			
Power BI Licenses	-	(28,000)	-
Reduction of non-personnel expenditures for licenses of the enterprise data analytics and visualization tool.			

Budget Adjustments

	FTE	Expenditures	Revenue
Call Center Software Reduction of non-personnel expenditures associated with elimination of a legacy contact center platform as City migrates to a new, modern system.	-	(37,180)	-
Java Licensing Reduction of non-personnel expenditures associated with the transition away from the application.	-	(40,000)	-
Power Supply Service Support Reduction of non-personnel expenditures associated with the contract providing Uninterrupted Power Supply service.	-	(50,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.00)	(107,851)	-
Cybersecurity Support Addition of 1.00 Program Coordinator and reduction of contractual expenditures associated with insourcing cyber security functions to achieve cost savings.	1.00	(109,170)	-
Cloud Data Storage Reduction of non-personnel expenditures for cloud services that are now covered under broader enterprise licensing agreements.	-	(112,000)	-
Enterprise Compute Managed Service Provider Contract Reduction of non-personnel expenditures associated with the maintenance and support for server and storage infrastructure and expansion of cloud services.	-	(166,413)	-
Cybersecurity Software Reduction of non-personnel expenditures associated with the use of web browser, supply chain, and malware monitoring tools.	-	(172,657)	-
Writing Assistant Licenses Reduction of non-personnel expenditures associated with a decrease in Grammarly licenses.	-	(216,000)	-
Artificial Intelligence (AI) Program Support Reduction of 1.00 Program Manager supporting the strategy, governance, adoption, and implementation of the City's AI programs.	(1.00)	(242,726)	-
Data Storage and Patch Management Reduction of non-personnel expenditures associated with the City's transition from legacy systems to cloud-based services.	-	(243,000)	-
Network Voice and Data Managed Services Provider Contract Reduction of non-personnel expenditures associated with a decrease in fixed costs supporting the City's network ecosystem.	-	(246,000)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Innovation & Modernization Efforts Reduction of one-time non-personnel expenditures associated with the deferral of initiatives related to advanced automation and enterprise compute enhancements.	-	(250,000)	-
IT Service Management System Reduction of 1.00 Program Manager responsible for managing core functionality, development, and maintenance of the City's ServiceNow system.	(1.00)	(252,950)	-
Personnel Expenditures Savings Reduction of personnel expenditures by holding vacant 1.00 Assistant Department Director.	-	(257,151)	-
Workplace Services Managed Services Provider Contract Reduction of non-personnel expenditures associated with providing comprehensive IT support to City employees.	-	(350,000)	-
Cloud Computing Services Reduction of one-time non-personnel expenditures associated with cloud computing services after a reevaluation of usage patterns and procurement timelines.	-	(355,000)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(411,988)	-
Voice and Network Security Reduction of one-time non-personnel expenditures to temporarily decrease contracted labor that supports communications and access systems.	-	(465,825)	-
Network Modernization and Security Improvements Reduction of one-time non-personnel expenditures associated with the deferral of select modernization and security efforts.	-	(500,000)	-
Hardware Refresh Deferral Reduction of one-time non-personnel expenditures associated with the deferral of refreshing firewall and data storage hardware.	-	(660,000)	-
Total	**(3.00)**	**($1,308,903)**	**($318,938)**

1. This budget adjustment includes the restructure of 5.00 FTE to the Performance and Analytics Department, offset by the restructure of 2.00 FTE combined from the Compliance and Communications Departments.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	6,874,275	7,578,206	7,523,139	(55,067)
Fringe Benefits	3,444,070	3,761,330	4,136,995	375,665
PERSONNEL SUBTOTAL	**10,318,345**	**11,339,536**	**11,660,134**	**320,598**

Department of Information Technology

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	6,523	25,889	22,840	(3,049)
Contracts & Services	2,516,567	71,188,514	69,903,770	(1,284,744)
External Contracts & Services	*1,406,494*	*1,624,578*	*1,637,577*	*12,999*
Internal Contracts & Services	*1,110,073*	*69,563,936*	*68,266,193*	*(1,297,743)*
Information Technology	67,827,113	2,116,132	1,774,424	(341,708)
Energy and Utilities	5,063	10,600	10,600	-
Other Expenses	4,914	4,070	4,070	-
Capital Expenses	874,147	-	-	-
NON-PERSONNEL SUBTOTAL	**71,234,325**	**73,345,205**	**71,715,704**	**(1,629,501)**
Total	**$81,552,671**	**$84,684,741**	**$83,375,838**	**($1,308,903)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$81,498,954	$83,814,797	$83,495,859	($318,938)
Other Revenue	59,212	-	-	-
Revenue from Use of Money and Property	121,976	-	-	-
Total	**$81,680,143**	**$83,814,797**	**$83,495,859**	**($318,938)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	67,184 - 80,974	$80,974
20001140	Assistant Department Director	1.00	1.00	1.00	99,237 - 375,918	237,578
20001202	Assistant Deputy Director	2.00	2.00	2.00	79,643 - 292,822	438,755
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	103,085
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	289,058
20001168	Deputy Director	1.00	2.00	2.00	79,643 - 292,822	473,387
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
20000293	Information Systems Analyst 3	6.00	6.00	2.00	95,472 - 115,378	217,254
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
20000180	Information Systems Manager	1.00	1.00	1.00	133,182 - 161,346	161,346
91001000	Intern - Hourly	0.00	0.00	2.00	36,920 - 47,320	84,032

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90001073	Management Intern - Hourly	3.02	2.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	62,733
20001234	Program Coordinator	9.00	9.00	11.00	36,920 - 220,314	1,884,191
20001222	Program Manager	18.00	17.00	16.00	79,643 - 292,822	2,936,983
20000015	Senior Management Analyst	2.00	2.00	2.00	93,621 - 113,214	226,428
90001146	Student Intern - Hourly	0.76	0.00	0.00	36,920 - 47,320	-
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	Adjust Budget To Approved Levels					(257,151)
	Overtime Budgeted					5,000
	Salary Savings					(4,552)
	Vacation Pay In Lieu					250,801
FTE, Salaries and Wages Subtotal		**50.78**	**49.00**	**46.00**		**$7,523,139**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	51,576	52,189	51,162	(1,027)
Flexible Benefits	685,234	696,960	717,820	20,860
Long-Term Disability	24,046	36,886	32,806	(4,080)
Medicare	100,194	105,495	109,107	3,612
Other Post-Employment Benefits	177,482	175,096	139,128	(35,968)
Retiree Medical Trust	11,679	13,120	13,900	780
Retirement 401 Plan	44,087	50,532	53,651	3,119
Retirement ADC	2,102,928	2,375,153	2,768,304	393,151
Retirement DROP	4,808	3,519	-	(3,519)
Risk Management Administration	58,381	71,638	69,828	(1,810)
Supplemental Pension Savings Plan	136,001	133,266	124,562	(8,704)
Unemployment Insurance	-	6,914	6,544	(370)
Workers' Compensation	47,654	40,562	50,183	9,621
Fringe Benefits Subtotal	**$3,444,070**	**$3,761,330**	**$4,136,995**	**$375,665**
Total Personnel Expenditures			**$11,660,134**	

OneSD Support Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$49	$148,958	$90,930	($58,028)
Enterprise Resource Planning	30,304,676	30,805,580	33,908,699	3,103,119
Total	**$30,304,726**	**$30,954,538**	**$33,999,629**	**$3,045,091**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	0.25	0.15	-	(0.15)
Enterprise Resource Planning	29.00	29.00	29.00	-
Total	**29.25**	**29.15**	**29.00**	**(0.15)**

Budget Adjustments

	FTE	Expenditures	Revenue
SAP Modernization Project Addition of one-time non-personnel expenditures to support the modernization of the City's Enterprise Resource Planning system.	-	$3,892,075	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	396,811	-
Enterprise Resource Planning (ERP) Software Addition of non-personnel expenditures associated with contractual increases for the maintenance of the City's SAP software.	-	275,000	-
NeoGov Software Addition of non-personnel expenditures associated with contractual increases to support the City's online recruitment and hiring platform.	-	170,000	-
EUNA Budget Software Addition of non-personnel expenditures associated with contractual increases to support the City's budget development and monitoring software.	-	135,000	-
Enterprise Asset Management (EAM) Application Addition of non-personnel expenditures associated with contractual increases to support the City's EAM mobile application.	-	130,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	119,861	-

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	2,906,906
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Standard Hour Personnel Funding	(0.15)	(8,089)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Salary and Benefit Adjustments	-	(565,567)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
SAP Consulting Contract	-	(1,500,000)	-
Reduction of one-time non-personnel expenditures associated with enhancements and maintenance that require consultant support.			
Total	**(0.15)**	**$3,045,091**	**$2,906,906**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,714,781	4,934,188	4,742,270	(191,918)
Fringe Benefits	2,599,650	2,910,644	2,528,906	(381,738)
PERSONNEL SUBTOTAL	**7,314,431**	**7,844,832**	**7,271,176**	**(573,656)**
NON-PERSONNEL EXPENDITURES				
Supplies	4,317	14,805	14,860	55
Contracts & Services	3,395,179	2,883,219	3,279,975	396,756
External Contracts & Services	*424,528*	*483,874*	*420,464*	*(63,410)*
Internal Contracts & Services	*2,970,651*	*2,399,345*	*2,859,511*	*460,166*
Information Technology	15,622,388	20,204,182	23,426,118	3,221,936
Energy and Utilities	8,410	6,500	6,500	-
Other Expenses	-	1,000	1,000	-
Transfers Out	3,960,000	-	-	-
NON-PERSONNEL SUBTOTAL	**22,990,294**	**23,109,706**	**26,728,453**	**3,618,747**
Total	**$30,304,726**	**$30,954,538**	**$33,999,629**	**$3,045,091**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$26,048,258	$27,955,462	$30,862,368	$2,906,906
Other Revenue	7,958	-	-	-
Revenue from Use of Money and Property	385,324	-	-	-
Total	**$26,441,540**	**$27,955,462**	**$30,862,368**	**$2,906,906**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001202	Assistant Deputy Director	0.00	1.00	1.00	79,643 - 292,822	$186,233
20001247	Business Systems Analyst 2	1.00	1.00	1.00	85,093 - 102,814	102,814
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	227,219
90001073	Management Intern - Hourly	0.25	0.15	0.00	36,920 - 47,320	-
20001234	Program Coordinator	16.00	15.00	15.00	36,920 - 220,314	2,535,575
20001222	Program Manager	11.00	11.00	11.00	79,643 - 292,822	2,050,539
	Budgeted Personnel Expenditure Savings					(500,979)
	Vacation Pay In Lieu					140,869
FTE, Salaries and Wages Subtotal		**29.25**	**29.15**	**29.00**		**$4,742,270**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	48,306	54,537	38,414	(16,123)
Flexible Benefits	536,264	537,718	537,290	(428)
Long-Term Disability	16,398	24,305	20,068	(4,237)
Medicare	67,624	69,505	66,722	(2,783)
Other Post-Employment Benefits	114,540	109,944	82,212	(27,732)
Retiree Medical Trust	7,161	7,423	6,962	(461)
Retirement 401 Plan	26,010	27,742	25,897	(1,845)
Retirement ADC	1,588,956	1,885,358	1,533,950	(351,408)
Retirement DROP	7,868	5,244	21,636	16,392
Risk Management Administration	37,623	44,982	41,262	(3,720)
Supplemental Pension Savings Plan	120,251	122,827	122,547	(280)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	4,549	4,007	(542)
Workers' Compensation	28,651	16,510	27,939	11,429
Fringe Benefits Subtotal	**$2,599,650**	**$2,910,644**	**$2,528,906**	**($381,738)**
Total Personnel Expenditures			**$7,271,176**	

Wireless Communications Technology Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$1,727	$102,844	$120,886	$18,042
Enterprise Resource Planning	54,980	-	-	-
Wireless Technology Services	10,833,064	12,478,421	13,143,768	665,347
Total	**$10,889,771**	**$12,581,265**	**$13,264,654**	**$683,389**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Wireless Technology Services	40.00	40.00	40.00	-
Total	**40.00**	**40.00**	**40.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Public Safety Wireless Radio Support Addition of non-personnel expenditures associated with contractual increases to support radio system infrastructure.	-	$500,000	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	124,345	-
Security Services Addition of non-personnel expenditures to support security services at the 20th & B Operations Yard.	-	56,000	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	33,678	-

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	425,000
Non-Discretionary Revenue Adjustment Adjustment to reflect revised non-discretionary revenue projections.	-	-	231,375
Cabling Services Revenue Adjustment to reflect revised cabling services revenue projections.	-	-	(70,000)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(30,634)	-
Total	**0.00**	**$683,389**	**$586,375**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,167,675	4,533,034	4,490,704	(42,330)
Fringe Benefits	2,571,024	2,971,148	3,047,156	76,008
PERSONNEL SUBTOTAL	**6,738,699**	**7,504,182**	**7,537,860**	**33,678**
NON-PERSONNEL EXPENDITURES				
Supplies	222,039	201,500	201,500	-
Contracts & Services	3,278,340	4,167,526	4,849,883	682,357
External Contracts & Services	*2,565,806*	*2,881,010*	*3,437,010*	*556,000*
Internal Contracts & Services	*712,535*	*1,286,516*	*1,412,873*	*126,357*
Information Technology	257,741	333,498	302,864	(30,634)
Energy and Utilities	328,975	374,352	372,547	(1,805)
Other Expenses	-	-	-	-
Capital Expenses	63,528	-	-	-
Debt Expenses	449	207	-	(207)
NON-PERSONNEL SUBTOTAL	**4,151,072**	**5,077,083**	**5,726,794**	**649,711**
Total	**$10,889,771**	**$12,581,265**	**$13,264,654**	**$683,389**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$10,334,613	$12,076,750	$12,636,386	$559,636
Other Revenue	145,849	-	-	-
Revenue from Use of Money and Property	102,869	48,261	75,000	26,739
Total	**$10,583,331**	**$12,125,011**	**$12,711,386**	**$586,375**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000251	Apprentice 1-Communications Technician	3.00	0.00	0.00	65,603 - 87,485	-
20000252	Apprentice 2-Communications Technician	2.00	0.00	0.00	82,035 - 103,958	-
20000139	Associate Communications Engineer	4.00	4.00	4.00	115,398 - 139,318	533,352
21000841	Communications Equipment Technician 1	7.00	7.00	7.00	67,018 - 80,309	557,809
20000403	Communications Technician	13.00	18.00	18.00	95,493 - 114,483	1,974,583
20000405	Communications Technician Supervisor	2.00	2.00	2.00	110,531 - 133,578	267,156
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	227,219
20000288	Senior Communications Engineer	1.00	1.00	1.00	132,954 - 160,742	160,742
20000897	Senior Communications Technician	5.00	5.00	5.00	100,256 - 120,182	580,984
20000402	Senior Communications Technician Supervisor	1.00	1.00	1.00	127,150 - 153,504	153,504
20000955	Storekeeper 1	1.00	1.00	1.00	49,525 - 59,405	59,405
	Budgeted Personnel Expenditure Savings					(406,640)
	Infrastructure Registration Pay					92,592
	Overtime Budgeted					55,544
	Reg Pay For Engineers					86,805
	Salary Savings					(23,983)
	Termination Pay Annual Leave					46,528
	Vacation Pay In Lieu					125,104
FTE, Salaries and Wages Subtotal		**40.00**	**40.00**	**40.00**		**$4,490,704**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	9,535	9,708	9,745	37
Flexible Benefits	531,924	554,608	506,501	(48,107)
Long-Term Disability	13,636	21,266	17,806	(3,460)
Medicare	61,130	62,691	61,820	(871)
Other Post-Employment Benefits	157,171	154,736	113,832	(40,904)
Retiree Medical Trust	5,326	5,812	5,854	42
Retirement 401 Plan	18,298	20,406	20,452	46
Retirement ADC	1,561,627	1,828,890	2,067,685	238,795
Retirement DROP	7,871	9,197	5,886	(3,311)
Risk Management Administration	51,610	63,308	57,132	(6,176)
Supplemental Pension Savings Plan	127,301	131,154	128,016	(3,138)
Unemployment Insurance	-	3,980	3,557	(423)
Workers' Compensation	25,593	105,392	48,870	(56,522)
Fringe Benefits Subtotal	**$2,571,024**	**$2,971,148**	**$3,047,156**	**$76,008**
Total Personnel Expenditures			**$7,537,860**	

Revenue and Expense Statement (Non-General Fund)

Information Technology Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES* **			
Balance from Prior Year	$ 3,090,629	$ 3,218,101	$ (109,549)
TOTAL BALANCE AND RESERVES	**$ 3,090,629**	**$ 3,218,101**	**$ (109,549)**
REVENUE			
Charges for Services	$ 81,498,954	$ 83,814,797	$ 83,495,859
Other Revenue	59,212	-	-
Revenue from Use of Money and Property	121,976	-	-
TOTAL REVENUE	**$ 81,680,143**	**$ 83,814,797**	**$ 83,495,859**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 84,770,772**	**$ 87,032,898**	**$ 83,386,310**
OPERATING EXPENSE			
Personnel Expenses	$ 6,874,275	$ 7,578,206	$ 7,523,139
Fringe Benefits	3,444,070	3,761,330	4,136,995
Supplies	6,523	25,889	22,840
Contracts & Services	2,516,567	71,188,514	69,903,770
Information Technology	67,827,113	2,116,132	1,774,424
Energy and Utilities	5,063	10,600	10,600
Other Expenses	4,914	4,070	4,070
Capital Expenditures	874,147	-	-
TOTAL OPERATING EXPENSE	**$ 81,552,671**	**$ 84,684,741**	**$ 83,375,838**
TOTAL EXPENSE	**$ 81,552,671**	**$ 84,684,741**	**$ 83,375,838**
BALANCE	**$ 3,218,101**	**$ 2,348,157**	**$ 10,472**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 84,770,772**	**$ 87,032,898**	**$ 83,386,310**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Information Technology Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

OneSD Support Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 8,169,552	$ 4,306,365	$ 3,139,425
TOTAL BALANCE AND RESERVES	**$ 8,169,552**	**$ 4,306,365**	**$ 3,139,425**
REVENUE			
Charges for Services	$ 26,048,258	$ 27,955,462	$ 30,862,368
Other Revenue	7,958	-	-
Revenue from Use of Money and Property	385,324	-	-
TOTAL REVENUE	**$ 26,441,540**	**$ 27,955,462**	**$ 30,862,368**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 34,611,091**	**$ 32,261,827**	**$ 34,001,793**
OPERATING EXPENSE			
Personnel Expenses	$ 4,714,781	$ 4,934,188	$ 4,742,270
Fringe Benefits	2,599,650	2,910,644	2,528,906
Supplies	4,317	14,805	14,860
Contracts & Services	3,395,179	2,883,219	3,279,975
Information Technology	15,622,388	20,204,182	23,426,118
Energy and Utilities	8,410	6,500	6,500
Other Expenses	-	1,000	1,000
Transfers Out	3,960,000	-	-
TOTAL OPERATING EXPENSE	**$ 30,304,726**	**$ 30,954,538**	**$ 33,999,629**
TOTAL EXPENSE	**$ 30,304,726**	**$ 30,954,538**	**$ 33,999,629**
BALANCE* **	**$ 4,306,365**	**$ 1,307,289**	**$ 2,164**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 34,611,091**	**$ 32,261,827**	**$ 34,001,793**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Wireless Communications Technology Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,099,677	$ 793,237	$ 316,170
TOTAL BALANCE AND RESERVES	**$ 1,099,677**	**$ 793,237**	**$ 316,170**
REVENUE			
Charges for Services	$ 10,334,613	$ 12,076,750	$ 12,636,386
Other Revenue	145,849	-	-
Revenue from Use of Money and Property	102,869	48,261	75,000
TOTAL REVENUE	**$ 10,583,331**	**$ 12,125,011**	**$ 12,711,386**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 11,683,008**	**$ 12,918,248**	**$ 13,027,556**
OPERATING EXPENSE			
Personnel Expenses	$ 4,167,675	$ 4,533,034	$ 4,490,704
Fringe Benefits	2,571,024	2,971,148	3,047,156
Supplies	222,039	201,500	201,500
Contracts & Services	3,278,340	4,167,526	4,849,883
Information Technology	257,741	333,498	302,864
Energy and Utilities	328,975	374,352	372,547
Capital Expenditures	63,528	-	-
Debt Expenses	449	207	-
TOTAL OPERATING EXPENSE	**$ 10,889,771**	**$ 12,581,265**	**$ 13,264,654**
TOTAL EXPENSE	**$ 10,889,771**	**$ 12,581,265**	**$ 13,264,654**
BALANCE* **	**$ 793,237**	**$ 336,983**	**$ (237,098)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 11,683,008**	**$ 12,918,248**	**$ 13,027,556**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Wireless Communications Technology Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.



Description

The Development Services Department (DSD) provides plan review, permit, inspection, records retention, and building and land use code enforcement services for private and public development projects throughout the City of San Diego, ensuring that all neighborhoods remain equitably sustainable, healthy, safe, and livable.

DSD works with property owners, businesses, engineers, design professionals and contractors, managing the development process and conducting environmental reviews of all residential, commercial, affordable housing, industrial and complex major land development projects from start to finish.

It also provides support for public hearings for the Planning Commission and Hearing Officer while implementing new laws and responding to market trends. These include 100 percent affordable housing, development near transit centers, permanent outdoor dining and gathering spaces, small business assistance, cannabis business regulations, telecommunications facilities, urban planning and review, accessory dwelling units, and new housing initiatives.

The department has transformed the way permits are historically processed by converting to a cloud permitting system in place of paper plans, offering virtual counter services and virtual inspections. This transition is an integral part of the City's commitment to #DigitalDSD, an internal initiative to modernize and digitalize all workplace systems, digitize over 8-million records, and leverage technology to increase productivity and improve service delivery to customers.

DSD development permit review and inspection services are an Enterprise Fund and operated without a General Fund subsidy. Taxpayers and Code Enforcement penalties fund the Building & Land Use Enforcement services.

The vision is:

To employ an engaged workforce and utilize superior services.

The mission is:

To ensure quality development by delivering consistent, transparent, and effective customer service to all stakeholders.

Goals and Objectives

Goal 1: ***Effectively and efficiently review for the safe constructability of projects and inspect safe and livable developments***

- Increase the availability of information in multiple languages that reflect the needs of customers
- Create alternative ways for customers to engage the Department
- Ensure minimal disruption to daily lives

Goal 2: ***Manage an inclusive, transparent, and streamlined permitting process utilizing thoughtful analysis and creative problem-solving***

- Simplify online and paper informational material
- Decrease number of clicks it takes to reach intended service on DSD's website to 3 clicks or less
- Increase online resources to allow for additional self-service options
- Increase predictability of fees for all projects
- Increase staff tech literacy
- Increase customer tech literacy

Goal 3: ***Provide efficient administrative and financial services***

- Create efficiencies and transparency through improvements to technology

Goal 4: ***Work in partnership with customers to ensure, improve and maintain safe and desirable San Diego neighborhoods for all residents***

- Recruit staff that represent the diverse communities we serve
- Violations of building and land use regulations are promptly and thoroughly addressed, with resources applied in a manner that prioritizes health and safety matters.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Completed relocating staff to new office locations in Mission Valley and downtown San Diego without interrupting essential department functions such as permit processing and customer service. Mission Valley's convenient location offers easier access for customers and provides free parking.
- Recognized in annual report of homes for permitting nearly 8,800 new homes. Most of the homes permitted are located near transit and everyday amenities, which help advance the City's fair housing and climate goals.
- Continued podcast episodes to provide information to the public about DSD services, staff, and resources.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 2 & 3:

•Objective 1 & 6: Continue conducting virtual and in-person appointments to assist customers with the permitting process. Adjust budget to invest in a customer support tool on a digital platform that simplifies government permitting and licensing by providing a user-friendly guided online experience for users.

TEP Goal 4:

•Objective 2: Budget reductions have stopped Building & Land Use Enforcement (BLUE) from investigating Priority III zoning violations. While complaints about these issues are still accepted, they are tracked only for statistical purposes. Cases are opened and closed immediately, with no enforcement action. The public has been notified, and both the notice and a list of non-enforced cases are available on the DSD website. The data collected will be used to justify requests for more enforcement staff if future budgets allow.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

TEP Goal 2:

•Objective 4: Permit Fee Calculator, Expenditure Addition, Enterprise Fund – Increase in budget to implement permit fee calculator, which will eliminate manual calculations for customers and unexpected expenses that could derail a project.

TEP Goal 2:

•Objective 3, 5, 6: Online Permitting RFP Implementation, Expenditure Addition, Enterprise Fund – Increase in budget for Online Permitting RFP implementation to improve efficiency, transparency and accessibility for applicants, stakeholders and internal staff.

TEP Goal 1, 2, & 3:

•Objective 1, 3, 5, 6: Accela/ePlansoft/self-service Inspection Annual Maintenance Renewal, Expenditure Addition, Enterprise Fund – Increase in budget for annual maintenance renewal to ensure business operations are not impacted. The department's primary tool to manage permitting and review plans digitally will be negatively impacted, and the department will not be able to address changes prompted by mandates, regulatory, organizational changes, or new business services.

TEP Goal 1, 2, & 3:

•Objective 1, 3, 5, 6: Service Desk and Desktop Management Hardware, Expenditure Addition, Enterprise and General Fund – Increase in budget to replace aging and broken laptops, monitors, and accessories to ensure there is no loss of productivity and reduce the risk of compliance violations.

TEP Goal 1:

•Objective 3: Reimbursement for Right-of-Way Permits and OT Night Work, Revenue Addition, Enterprise Fund – Reimbursement for non-billed fees related to SDG&E right-of-way-utility permits to remain compliant with all relevant regulations, reducing the risk of legal penalties or project delays due to non-compliance. Work is performed at night to avoid interruptions in daily commutes, business operations, and as a safety measure to prevent accidents and injuries to the public.

TEP Goal 1 & 4:

•Objective 1 & 2: Security Services, Janitorial Services, and Facility Maintenance License Renewal, Expenditure Addition, General, Enterprise, and LEA Fund – Increase in budget to ensure safety and health standards are maintained for both employees and the public.

TEP Goal 2:

•Objective 6: Addition of 1 Development Services Permit Technician, Expenditure Addition, and Enterprise Fund – Increase in budget to comply with increased records requests from City Attorney related to court proceedings document requirements, such as formal discovery, subpoenas, and administrative writs, as well as PRA responses related to ministerial permits.

TEP Goal 1:

•Objective 3: Addition of SDG&E Undergrounding Positions, 3 FTE(s), Addition, Enterprise Fund – Increase in budget to support the inspections of SDG&E undergrounding projects to remain compliant with all relevant regulations, reducing the risk of legal penalties or project delays due to non-compliance.

TEP Goal 1:

•Objective 3: Addition of Private Grading Inspection Positions, 2 FTE(s), Addition, Enterprise Fund – Increase in budget to support the inspections of private grading inspections in the public right-of-way to remain compliant with all relevant regulations, reducing the risk of legal penalties or project delays due to non-compliance.

TEP Goal 4:

•Objective 2: Reduction of Building and Zoning Enforcement Activities, 6 FTE(s), Reduction, General Fund – Reducing enforcement in a complaint-driven system will not decrease the volume of complaints. Instead, it is likely to result in increased violations, as fewer checks may embolden non-compliance. The reduction in enforcement resources will slow response times, making it harder to address issues promptly.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
100% Affordable Housing Average Time (in days) Per Review Cycle	Measures the average duration of each complete review cycle. A cycle is composed of individual review tasks; the duration of the cycle represents the length of time of the final (therefore, the longest) review task performed within that cycle; it does not measure how much faster the other tasks within that cycle were performed and therefore does not measure overall responsiveness.	9.17	12.43	30.00
Building Construction Average Time (in days) Per Review Cycle	Measures the average duration of each complete review cycle. A cycle is composed of individual review tasks; the duration of the cycle represents the length of time of the final (therefore, the longest) review task performed within that cycle; it does not measure how much faster the other tasks within that cycle were performed and therefore does not measure overall responsiveness.	23.65	9.87	20.00
Call Response Rate	Compares the number of calls received to those answered. High performance in this area measures staff responsiveness to call center demand of inquiries.	92.05%	90.93%	93.50%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Percentage of Applications Submitted Complete on Initial Submittal[1]	Indicator of applicant understanding of what's required to provide a complete application, so that DSD has the information it needs to review their projects. Can also be an indicator for how well the department explains these requirements. High performance in this area should result in departmental efficiencies, due to less need to review application completeness more than once.	50.40%	45.07%	90.00%
Percentage of Building & Land Use Enforcement First Inspections Completed Within Allotted Time Frame	Measures efficiency and reliability of the building and land use enforcement inspection process by tracking the proportion of inspections completed within their target timeframes. The target timeframes reflect prioritization based on urgency and minimizing health and safety risks.	62.22%	65.61%	100.00%
Percentage of Scheduled Building Inspections Completed by Target Date	Measures the efficiency and reliability of the building inspection process by tracking the proportion of inspections completed on or before the scheduled inspection date.	85.59%	90.93%	90.00%
Rapid Review Average Time (in days) Per Review	Measures average duration of each Rapid Review. Rapid Review is a review method for review tasks.	7.59	4.86	5.00

1 This KPI will no longer be tracked in FY2027.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	780.00	722.00	725.59	3.59
Personnel Expenditures	$132,116,974	$135,021,894	$141,331,964	$6,310,070
Non-Personnel Expenditures	25,538,407	22,740,367	29,024,179	6,283,812
Total Department Expenditures	**$157,655,381**	**$157,762,261**	**$170,356,143**	**$12,593,882**
Total Department Revenue	**$129,860,346**	**$146,777,566**	**$162,846,720**	**$16,069,154**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Support Services	$ -	$ -	$36,207	$36,207
Building & Land Use Enforcement	12,784,450	12,557,937	11,549,048	(1,008,889)
Total	**$12,784,450**	**$12,557,937**	**$11,585,255**	**($972,682)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Building & Land Use Enforcement	85.00	73.00	67.00	(6.00)
Total	**85.00**	**73.00**	**67.00**	**(6.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Streetary Right-of-Way Enforcement Addition of 1.00 Zoning Investigator 2 and associated revenue to enforce right-of-way enforcement tied to Streetary applicants.	1.00	$126,938	$126,995
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	78,250	-
Mission Valley Facility Maintenance Addition of non-personnel expenditures for security services, janitorial, facility maintenance, and facility system management license renewal at the Mission Valley location.	-	48,624	-
Revised Code Enforcement Revenue Adjustment to reflect revised revenue projections associated with code enforcement efforts for investigative and hearing processes.	-	-	192,825

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	(696,922)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Discretionary Adjustment	-	(31,279)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Support for Information Technology	-	(73,435)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Building and Zoning Enforcement	(7.00)	(1,121,780)	-
Reduction of 7.00 FTE positions and non-personnel expenditures that respond to claims of land use and zoning violations.			
Total	**(6.00)**	**($972,682)**	**($377,102)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	7,643,455	7,343,153	6,915,335	(427,818)
Fringe Benefits	4,280,133	4,237,378	3,798,743	(438,635)
PERSONNEL SUBTOTAL	**11,923,588**	**11,580,531**	**10,714,078**	**(866,453)**
NON-PERSONNEL EXPENDITURES				
Supplies	13,477	21,127	11,640	(9,487)
Contracts & Services	330,628	352,197	321,028	(31,169)
External Contracts & Services	*73,581*	*7,196*	*50,461*	*43,265*
Internal Contracts & Services	*257,047*	*345,001*	*270,567*	*(74,434)*
Information Technology	452,880	533,155	465,201	(67,954)
Energy and Utilities	15,579	19,427	23,308	3,881
Other Expenses	48,298	51,500	50,000	(1,500)
NON-PERSONNEL SUBTOTAL	**860,862**	**977,406**	**871,177**	**(106,229)**
Total	**$12,784,450**	**$12,557,937**	**$11,585,255**	**($972,682)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$6,109,297	$609,741	$736,736	$126,995
Fines Forfeitures and Penalties	37,238	101,500	101,500	-
Licenses and Permits	72,197	99,902	99,902	-
Other Revenue	82	2,000	2,000	-
Transfers In	-	811,922	307,825	(504,097)
Total	**$6,218,814**	**$1,625,065**	**$1,247,963**	**($377,102)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000012	Administrative Aide 1	1.00	1.00	0.00	58,365 - 70,262	-
20000024	Administrative Aide 2	2.00	2.00	2.00	67,184 - 80,974	159,048
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	200,179
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	103,085
20000214	Combination Inspector 2	17.00	18.00	17.00	86,944 - 105,082	1,716,565
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	222,768
20000756	Office Support Specialist	3.00	3.00	3.00	48,755 - 58,677	176,031
20001222	Program Manager	3.00	3.00	3.00	79,643 - 292,822	552,615
20000783	Public Information Clerk	4.00	4.00	3.00	49,629 - 59,696	179,088
20000927	Senior Clerk/Typist	2.00	2.00	2.00	55,806 - 67,288	134,576
20000873	Senior Combination Inspector	4.00	4.00	4.00	99,882 - 120,598	482,392
20000919	Senior Planner	4.00	3.00	3.00	108,056 - 130,666	391,998
20000928	Senior Zoning Investigator	7.00	5.00	5.00	83,034 - 100,506	502,530
20001069	Zoning Investigator 2	35.00	25.00	22.00	75,504 - 91,333	1,977,500
	Bilingual - Regular					40,768
	Night Shift Pay					23,245
	Other Certification Pays					12,060
	Overtime Budgeted					13,418
	Salary Savings					(72,385)
	Termination Pay Annual Leave					11,735
	Vacation Pay In Lieu					88,119
FTE, Salaries and Wages Subtotal		**85.00**	**73.00**	**67.00**		**$6,915,335**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	24,101	23,971	16,677	(7,294)
Flexible Benefits	1,164,799	1,072,808	940,735	(132,073)
Long-Term Disability	27,166	36,373	29,318	(7,055)
Medicare	111,817	105,176	98,634	(6,542)
Other Post-Employment Benefits	347,186	297,256	211,854	(85,402)
Retiree Medical Trust	13,128	13,400	12,461	(939)
Retirement 401 Plan	49,961	51,708	47,922	(3,786)
Retirement ADC	2,189,783	2,253,526	2,095,629	(157,897)
Retirement DROP	15,673	7,984	16,578	8,594
Risk Management Administration	114,242	121,618	106,329	(15,289)
Supplemental Pension Savings Plan	141,474	122,357	119,898	(2,459)
Unemployment Insurance	-	6,817	5,843	(974)
Workers' Compensation	80,802	124,384	96,865	(27,519)
Fringe Benefits Subtotal	**$4,280,133**	**$4,237,378**	**$3,798,743**	**($438,635)**
Total Personnel Expenditures			**$10,714,078**	

Development Services Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Support Services	$5,951	$ -	$200,082	$200,082
Building Construction & Safety	20,410,628	18,806,330	18,634,325	(172,005)
Business Operations Support Services	22,082,703	31,817,331	40,894,115	9,076,784
Customer Care & Employee Development	10,844,399	11,407,017	12,467,971	1,060,954
Engineering	19,175,276	20,527,894	21,524,852	996,958
Land Development Review	9,950,176	10,452,490	11,362,587	910,097
Permit Inspections	24,785,815	24,278,542	25,896,043	1,617,501
Project Management	14,201,558	14,700,116	14,529,816	(170,300)
Telecom & Utility	7,968,278	8,847,937	9,250,680	402,743
Urban & Innovation	14,440,448	3,177,240	2,782,515	(394,725)
Urban Planning Support	(116)	-	-	-
Total	**$143,865,116**	**$144,014,897**	**$157,542,986**	**$13,528,089**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Building Construction & Safety	85.00	82.00	81.00	(1.00)
Business Operations Support Services	47.00	49.00	56.00	7.00
Customer Care & Employee Development	98.00	91.00	89.00	(2.00)
Engineering	106.00	97.00	98.00	1.00
Land Development Review	69.00	59.00	62.59	3.59
Permit Inspections	144.00	140.00	144.00	4.00
Project Management	73.00	67.00	66.00	(1.00)
Telecom & Utility	47.00	46.00	46.00	-
Urban & Innovation	21.00	13.00	11.00	(2.00)
Total	**690.00**	**644.00**	**653.59**	**9.59**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	0.59	$5,601,079	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Non-Discretionary Adjustment	-	2,335,596	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
One-time Additions and Annualizations	-	2,100,000	(6,052,802)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Implementation of Online Permitting	-	2,000,000	-
Addition of non-personnel expenditures to improve transparency and efficiency by implementing online permitting.			
Right-of-Way Inspections	-	600,000	600,000
Addition of overtime and associated revenue to support reimbursable inspection work within the right-of-way.			
SDG&E Undergrounding Support	3.00	431,227	431,418
Addition of 3.00 FTE positions and associated revenue to support inspection of SDG&E undergrounding projects.			
Information Technology Support	3.00	408,067	-
Addition of 3.00 FTE positions to support the department's complex information technology initiatives.			

Budget Adjustments

	FTE	Expenditures	Revenue
Annual Maintenance Contract Renewal Addition of non-personnel expenditures associated with the business critical applications - Accela, ePlansoft, and Self-Service.	-	330,000	-
Private Grading Inspections Addition of 2.00 FTE positions and associated revenue to support private grading inspections within the public right-of-way.	2.00	275,598	275,721
Permit Fee Calculator Addition of one-time non-personnel expenditures to enhance transparency and streamline the permit application process.	-	250,000	-
Mission Valley Facility Maintenance Addition of non-personnel expenditures for security services, janitorial, facility maintenance, and facility system management license renewal at the Mission Valley location.	-	232,147	-
Mileage Reimbursement Addition of non-personnel expenditures associated with transportation mileage reimbursement due to negotiated annual cost-of-living increases.	-	228,385	-
IT Equipment Replacement Addition of non-personnel expenditures to replace aging and broken equipment.	-	150,000	-
Records Request Support Addition of 1.00 Development Services Permit Technician to support increased public requests for records.	1.00	90,630	-
Revised Right-of-Way Permit Reimbursements Adjustment to reflect revised one-time revenue associated with reimbursements from the General Fund for Fiscal Year 2025 inspections of right-of-way utility permits.	-	-	10,065,150
Revised Engineering Plan Check Fee Revenue Adjustment to reflect revised revenue projections associated with the dynamic fee implementation.	-	-	6,500,000
Revised Permit Revenue Adjustment to reflect revised revenue projections associated with increases related negotiated salary and producer price index increases.	-	-	4,475,521
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures associated with the Supplemental Cost of Living Adjustment.	-	(9,000)	-
Urban Development Support Addition of 1.00 Information Systems Analyst 1 and reduction of 1.00 Program Coordinator supporting urban development initiatives.	-	(113,905)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Plan Review Support	-	(242,898)	-
Addition of 1.00 Principal Plan Review Specialist and reduction of 1.00 Program Manager supporting improvements to the plan review process.			
Support for Information Technology	-	(1,138,837)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	**9.59**	**$13,528,089**	**$16,295,008**

1. The budget adjustment includes the restructure of 0.59 FTE from the Office of the Mayor to reflect the allocation of a Chief Officer position.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	81,163,853	81,418,707	86,811,375	5,392,668
Fringe Benefits	38,111,506	41,003,070	42,760,200	1,757,130
PERSONNEL SUBTOTAL	**119,275,359**	**122,421,777**	**129,571,575**	**7,149,798**
NON-PERSONNEL EXPENDITURES				
Supplies	232,875	276,916	255,240	(21,676)
Contracts & Services	9,846,704	11,112,964	13,527,660	2,414,696
External Contracts & Services	*2,746,797*	*3,362,249*	*4,314,138*	*951,889*
Internal Contracts & Services	*7,099,906*	*7,750,715*	*9,213,522*	*1,462,807*
Information Technology	9,401,126	9,354,957	12,985,818	3,630,861
Energy and Utilities	872,770	231,328	366,353	135,025
Other Expenses	764,686	616,955	836,340	219,385
Capital Expenses	3,471,596	-	-	-
NON-PERSONNEL SUBTOTAL	**24,589,756**	**21,593,120**	**27,971,411**	**6,378,291**
Total	**$143,865,116**	**$144,014,897**	**$157,542,986**	**$13,528,089**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$24,431,696	$26,760,562	$32,234,532	$5,473,970
Fines Forfeitures and Penalties	3,500	-	-	-
Licenses and Permits	96,862,729	115,998,617	126,819,655	10,821,038
Other Revenue	1,269,068	1,216,023	1,216,023	-
Revenue from Use of Money and Property	140,895	110,072	110,072	-
Total	**$122,707,889**	**$144,085,274**	**$160,380,282**	**$16,295,008**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000866	Accountant 2	1.00	2.00	2.00	91,541 - 110,594	$214,441
20000007	Accountant 3	2.00	1.00	1.00	100,838 - 121,826	121,826
20000102	Accountant 4	1.00	2.00	2.00	124,093 - 150,800	301,600
20000012	Administrative Aide 1	26.00	22.00	23.00	58,365 - 70,262	1,609,797
20000024	Administrative Aide 2	9.00	10.00	10.00	67,184 - 80,974	797,911
20001202	Assistant Deputy Director	11.00	12.00	12.00	79,643 - 292,822	2,611,918
20001075	Assistant Development Services Director	4.00	4.00	4.00	50,710 - 277,909	1,014,457
20000070	Assistant Engineer-Civil	61.00	58.00	59.00	100,214 - 120,702	6,959,395
20000071	Assistant Engineer-Civil	0.00	0.00	1.00	100,214 - 120,702	100,214
20000074	Assistant Engineer-Civil	1.00	0.00	0.00	100,214 - 120,702	-
20000077	Assistant Engineer-Electrical	5.00	3.00	4.00	100,214 - 120,702	446,429
20000116	Assistant Engineer-Traffic	24.00	22.00	22.00	100,214 - 120,702	2,580,151
20001230	Assistant to the Development Services Director	1.00	0.00	0.00	79,643 - 292,822	-
20000143	Associate Engineer-Civil	39.00	36.00	37.00	115,398 - 139,318	5,130,846
20000148	Associate Engineer-Civil	3.00	3.00	3.00	115,398 - 139,318	417,954
20000150	Associate Engineer-Electrical	7.00	7.00	7.00	115,398 - 139,318	949,281
21000429	Associate Engineer-Fire Protection	7.00	7.00	7.00	115,398 - 139,318	975,226
20000154	Associate Engineer-Mechanical	9.00	7.00	7.00	115,398 - 139,318	966,802
20000167	Associate Engineer-Traffic	14.00	15.00	15.00	115,398 - 139,318	2,089,770
20000119	Associate Management Analyst	7.00	6.00	6.00	85,280 - 103,085	594,168
20000162	Associate Planner	47.00	40.00	42.00	93,829 - 113,381	4,400,493
20000110	Auto Messenger 2	1.00	1.00	1.00	42,806 - 51,584	51,584
20000266	Cashier	3.00	3.00	3.00	52,083 - 62,650	181,232
20001118	Chief Officer	0.00	0.00	0.59	99,237 - 375,918	205,347
20000214	Combination Inspector 2	29.00	28.00	28.00	86,944 - 105,082	2,919,093
20001168	Deputy Director	8.00	8.00	8.00	79,643 - 292,822	1,824,244
20000103	Development Project Manager 1	2.00	0.00	0.00	98,717 - 118,955	-
20000104	Development Project Manager 2	45.00	43.00	43.00	113,693 - 137,280	5,862,825

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000105	Development Project Manager 3	16.00	16.00	16.00	131,040 - 158,434	2,534,944
20001100	Development Services Director	1.00	1.00	1.00	99,237 - 375,918	289,058
21000786	Development Services Permit Technician	9.00	9.00	10.00	61,318 - 73,902	714,976
20000082	Electrical Inspector 2	11.00	10.00	10.00	86,944 - 105,082	1,035,967
21000451	Environmental Biologist 3	2.00	2.00	2.00	102,523 - 124,114	236,513
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
21000433	Geographic Info Systems Analyst 3	0.00	1.00	2.00	95,472 - 115,378	210,786
21000436	Geographic Info Systems Technician	0.00	0.00	1.00	68,474 - 82,555	68,474
20000178	Information Systems Administrator	1.00	1.00	1.00	115,898 - 140,379	140,379
20000290	Information Systems Analyst 2	3.00	2.00	2.00	86,944 - 105,061	210,122
20000293	Information Systems Analyst 3	2.00	2.00	2.00	95,472 - 115,378	230,756
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
20000180	Information Systems Manager	0.00	0.00	1.00	133,182 - 161,346	133,182
20000377	Information Systems Technician	2.00	2.00	2.00	68,474 - 82,555	165,110
20001018	Land Surveying Assistant	7.00	7.00	8.00	100,422 - 121,035	927,054
20001019	Land Surveying Associate	5.00	5.00	5.00	115,648 - 139,630	698,150
20000346	Legislative Recorder 1	1.00	1.00	1.00	65,395 - 79,102	79,102
20000347	Legislative Recorder 2	2.00	2.00	2.00	68,598 - 83,054	165,120
21000426	Life Safety Inspector 2	6.00	7.00	6.00	86,944 - 105,082	630,492
20000093	Mechanical Inspector 2	9.00	9.00	10.00	86,944 - 105,082	1,050,445
20000170	Multimedia Production Coordinator	0.00	0.00	1.00	69,971 - 84,698	69,971
20000756	Office Support Specialist	5.00	2.00	2.00	48,755 - 58,677	117,354
20000680	Payroll Specialist 2	4.00	4.00	4.00	57,325 - 69,264	276,844
20000173	Payroll Supervisor	1.00	1.00	1.00	65,790 - 79,581	79,581
20000692	Plan Review Specialist 3	44.00	39.00	38.00	87,464 - 105,581	3,632,451
20000693	Plan Review Specialist 4	14.00	15.00	15.00	95,950 - 115,502	1,719,555
20001182	Principal Accountant	1.00	1.00	1.00	36,920 - 242,590	136,750
20000739	Principal Plan Review Specialist	0.00	2.00	3.00	121,326 - 146,307	413,940
20001234	Program Coordinator	6.00	4.00	3.00	36,920 - 220,314	497,391
20001222	Program Manager	7.00	6.00	5.00	79,643 - 292,822	925,081

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000783	Public Information Clerk	17.00	10.00	9.00	49,629 - 59,696	488,999
20001042	Safety and Training Manager	1.00	1.00	1.00	105,331 - 127,629	127,629
20000847	Safety Officer	1.00	1.00	1.00	91,354 - 110,386	110,098
20000864	Senior Cashier	1.00	1.00	1.00	56,763 - 68,474	68,474
20000885	Senior Civil Engineer	12.00	13.00	13.00	132,954 - 160,742	2,085,626
20000927	Senior Clerk/Typist	3.00	0.00	0.00	55,806 - 67,288	-
20000873	Senior Combination Inspector	7.00	7.00	7.00	99,882 - 120,598	844,186
20000904	Senior Electrical Engineer	3.00	3.00	3.00	132,954 - 160,742	482,226
20000083	Senior Electrical Inspector	2.00	2.00	2.00	99,882 - 120,598	241,196
20000453	Senior Engineer-Fire Protection	2.00	2.00	2.00	132,954 - 160,742	321,484
20000830	Senior Engineering Geologist	1.00	1.00	1.00	132,954 - 160,742	160,742
20001014	Senior Land Surveyor	1.00	1.00	1.00	133,266 - 161,096	161,096
20000894	Senior Legislative Recorder	1.00	1.00	1.00	75,712 - 91,354	91,354
21000430	Senior Life Safety Inspector	1.00	1.00	1.00	99,882 - 120,598	120,598
20000015	Senior Management Analyst	6.00	5.00	5.00	93,621 - 113,214	566,070
20000856	Senior Mechanical Engineer	2.00	2.00	2.00	132,954 - 160,742	321,484
20000094	Senior Mechanical Inspector	2.00	2.00	2.00	99,882 - 120,598	241,196
20000918	Senior Planner	17.00	17.00	17.00	108,056 - 130,666	2,216,086
20000099	Senior Structural Inspector	3.00	3.00	3.00	99,882 - 120,598	341,078
20000926	Senior Traffic Engineer	4.00	4.00	4.00	132,954 - 160,742	642,968
20000928	Senior Zoning Investigator	1.00	1.00	1.00	83,034 - 100,506	100,506
20000166	Structural Engineering Associate	29.00	28.00	28.00	115,398 - 139,318	3,878,210
20000923	Structural Engineering Senior	9.00	10.00	10.00	132,954 - 160,742	1,579,632
20000098	Structural Inspector 2	14.00	15.00	14.00	86,944 - 105,082	1,443,108
21000675	Supervising Development Project Manager	5.00	5.00	5.00	144,123 - 174,221	871,105
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,381 - 121,597	243,194
20001002	Supervising Plan Review Specialist	11.00	10.00	10.00	105,456 - 127,171	1,269,970

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000177	Trainer	2.00	1.00	1.00	85,280 - 103,064	103,064
20001041	Training Supervisor	1.00	1.00	1.00	93,621 - 113,194	113,194
20001069	Zoning Investigator 2	1.00	1.00	1.00	75,504 - 91,333	91,333
	Bilingual - Regular					32,032
	Budgeted Personnel Expenditure Savings					(595,130)
	Engineering Geologist Pay					187,112
	Geotechnical Engineer Pay					12,070
	ICBO Certification					62,506
	Infrastructure In-Training Pay					568,563
	Infrastructure Registration Pay					2,289,643
	Landscape Architect Lic					20,592
	Other Certification Pays					99,760
	Overtime Budgeted					946,300
	Professional Geologist Pay					36,223
	Reg Pay For Engineers					2,164,639
	Salary Savings					(527,239)
	Sick Leave - Hourly					4,407
	Structural Registration					57,870
	Termination Pay Annual Leave					181,163
	Vacation Pay In Lieu					1,016,766
FTE, Salaries and Wages Subtotal		**690.00**	**644.00**	**653.59**		**$86,811,375**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	206,684	207,289	187,998	(19,291)
Flexible Benefits	8,737,945	8,479,190	9,213,620	734,430
Long-Term Disability	264,011	382,874	344,973	(37,901)
Medicare	1,187,194	1,186,602	1,256,375	69,773
Other Post-Employment Benefits	2,748,605	2,524,640	2,047,679	(476,961)
Retiree Medical Trust	149,993	150,300	163,249	12,949
Retirement 401 Plan	567,169	575,268	625,539	50,271
Retirement ADC	21,296,541	24,095,831	25,552,500	1,456,669
Retirement DROP	104,868	92,606	132,449	39,843
Risk Management Administration	903,841	1,032,920	1,027,725	(5,195)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Supplemental Pension Savings Plan	1,401,154	1,410,957	1,370,883	(40,074)
Unemployment Insurance	-	71,724	68,803	(2,921)
Workers' Compensation	543,502	792,869	768,407	(24,462)
Fringe Benefits Subtotal	**$38,111,506**	**$41,003,070**	**$42,760,200**	**$1,757,130**
Total Personnel Expenditures			**$129,571,575**	

Local Enforcement Agency Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Support Services	$ -	$449	$49	($400)
Building & Land Use Enforcement	1,005,816	1,188,978	1,227,853	38,875
Total	**$1,005,816**	**$1,189,427**	**$1,227,902**	**$38,475**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Building & Land Use Enforcement	5.00	5.00	5.00	-
Total	**5.00**	**5.00**	**5.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$26,725	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	11,313	-
Mission Valley Facility Maintenance Addition of non-personnel expenditures for security services, janitorial, facility maintenance, and facility system management license renewal at the Mission Valley location.	-	3,746	-
Revised Local Enforcement Agency Revenue Adjustment to reflect revised Local Enforcement Agency revenue projections.	-	-	179,248

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	(28,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Support for Information Technology	-	(3,309)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	**0.00**	**$38,475**	**$151,248**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	542,346	595,881	601,487	5,606
Fringe Benefits	375,681	423,705	444,824	21,119
PERSONNEL SUBTOTAL	**918,027**	**1,019,586**	**1,046,311**	**26,725**
NON-PERSONNEL EXPENDITURES				
Supplies	2,713	6,000	6,000	-
Contracts & Services	70,190	139,962	153,777	13,815
External Contracts & Services	*10,793*	*46,387*	*58,530*	*12,143*
Internal Contracts & Services	*59,397*	*93,575*	*95,247*	*1,672*
Information Technology	8,850	11,564	8,706	(2,858)
Energy and Utilities	6,021	5,741	6,534	793
Other Expenses	16	6,574	6,574	-
NON-PERSONNEL SUBTOTAL	**87,789**	**169,841**	**181,591**	**11,750**
Total	**$1,005,816**	**$1,189,427**	**$1,227,902**	**$38,475**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$159,367	$175,000	$354,248	$179,248
Licenses and Permits	764,525	881,503	853,503	(28,000)
Other Revenue	984	-	-	-
Revenue from Use of Money and Property	8,768	10,724	10,724	-
Total	**$933,644**	**$1,067,227**	**$1,218,475**	**$151,248**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000522	Hazardous Materials Inspector 2	1.00	1.00	1.00	91,042 - 110,406	$92,234
20000550	Hazardous Materials Inspector 3	3.00	3.00	3.00	100,298 - 121,555	364,665
20000494	Hazardous Materials Program Manager	1.00	1.00	1.00	120,661 - 146,411	146,411
	Salary Savings					(1,823)
FTE, Salaries and Wages Subtotal		**5.00**	**5.00**	**5.00**		**$601,487**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,386	1,464	1,464	-
Flexible Benefits	69,122	76,476	74,300	(2,176)
Long-Term Disability	1,950	3,020	2,622	(398)
Medicare	7,725	8,641	8,722	81
Other Post-Employment Benefits	20,134	20,360	15,810	(4,550)
Retiree Medical Trust	439	516	535	19
Retirement 401 Plan	1,709	2,064	2,138	74
Retirement ADC	238,536	270,397	301,214	30,817
Retirement DROP	3,510	3,708	3,707	(1)
Risk Management Administration	6,651	8,330	7,935	(395)
Supplemental Pension Savings Plan	21,846	23,568	23,456	(112)
Unemployment Insurance	-	565	523	(42)
Workers' Compensation	2,674	4,596	2,398	(2,198)
Fringe Benefits Subtotal	**$375,681**	**$423,705**	**$444,824**	**$21,119**
Total Personnel Expenditures			**$1,046,311**	

Revenue and Expense Statement (Non-General Fund)

Development Services Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ (17,779,792)	$ (5,367,363)
Operating Reserve	3,377,435	-	-
TOTAL BALANCE AND RESERVES	**$ 3,377,435**	**$ (17,779,792)**	**$ (5,367,363)**
REVENUE			
Charges for Services	$ 24,431,696	$ 26,760,562	$ 32,234,532
Fines Forfeitures and Penalties	3,500	-	-
Licenses and Permits	96,862,729	115,998,617	126,819,655
Other Revenue	1,269,068	1,216,023	1,216,023
Revenue from Use of Money and Property	140,895	110,072	110,072
TOTAL REVENUE	**$ 122,707,889**	**$ 144,085,274**	**$ 160,380,282**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 126,085,323**	**$ 126,305,482**	**$ 155,012,919**
OPERATING EXPENSE			
Personnel Expenses	$ 81,163,853	$ 81,418,707	$ 86,811,375
Fringe Benefits	38,111,506	41,003,070	42,760,200
Supplies	232,875	276,916	255,240
Contracts & Services	9,846,704	11,112,964	13,527,660
Information Technology	9,401,126	9,354,957	12,985,818
Energy and Utilities	872,770	231,328	366,353
Other Expenses	764,686	616,955	836,340
Capital Expenditures	3,471,596	-	-
TOTAL OPERATING EXPENSE	**$ 143,865,116**	**$ 144,014,897**	**$ 157,542,986**
TOTAL EXPENSE	**$ 143,865,116**	**$ 144,014,897**	**$ 157,542,986**
BALANCE* **	**$ (17,779,792)**	**$ (17,709,415)**	**$ (2,530,067)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 126,085,323**	**$ 126,305,482**	**$ 155,012,919**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Development Services Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

Local Enforcement Agency Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 155,208	$ 83,036	$ 151,149
TOTAL BALANCE AND RESERVES	**$ 155,208**	**$ 83,036**	**$ 151,149**
REVENUE			
Charges for Services	$ 159,367	$ 175,000	$ 354,248
Licenses and Permits	764,525	881,503	853,503
Other Revenue	984	-	-
Revenue from Use of Money and Property	8,768	10,724	10,724
TOTAL REVENUE	**$ 933,644**	**$ 1,067,227**	**$ 1,218,475**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 1,088,852**	**$ 1,150,263**	**$ 1,369,624**
OPERATING EXPENSE			
Personnel Expenses	$ 542,346	$ 595,881	$ 601,487
Fringe Benefits	375,681	423,705	444,824
Supplies	2,713	6,000	6,000
Contracts & Services	70,190	139,962	153,777
Information Technology	8,850	11,564	8,706
Energy and Utilities	6,021	5,741	6,534
Other Expenses	16	6,574	6,574
TOTAL OPERATING EXPENSE	**$ 1,005,816**	**$ 1,189,427**	**$ 1,227,902**
TOTAL EXPENSE	**$ 1,005,816**	**$ 1,189,427**	**$ 1,227,902**
BALANCE	**$ 83,036**	**$ (39,164)**	**$ 141,722**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 1,088,852**	**$ 1,150,263**	**$ 1,369,624**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Economic Development Department (EDD) leads the City's efforts in Real Estate Services, Airport Operations, Cultural Affairs, Community and Business Engagement, and Strategic Partnerships. EDD implements four key goal areas as identified in the Economic Development Strategy: 1) Support workers and families, 2) Support small and local businesses, 3) Bolster trade and innovation, and 4) Strengthen neighborhoods.

EDD manages the City's real estate portfolio, which includes all the facilities necessary to provide the basic government functions, such as parks, police stations, fire stations, libraries, maintenance yards, and administrative space. Additionally, the Department manages a major league baseball stadium, a sports arena, an 8,000-acre Agricultural Preserve and nearly 60,000 acres of open space. City properties support over 800 leases and agreements with third parties, generating tens of millions in income and providing cultural and community-based services, including the iconic Balboa Park and San Diego's water wonderland, Mission Bay.

EDD also oversees the City's two airports: Montgomery-Gibbs Executive Airport and Brown Field Airport, which provide critical services to aviation users and other citizens. The Federal Aviation Administration (FAA) has classified Montgomery-Gibbs Executive Airport as a reliever airport for San Diego International Airport - Lindbergh Field, which means it's instrumental in preventing major delays at the scheduled passenger service airport. Brown Field Airport is also a reliever airport and the gateway for international general aviation aircraft entering the United States needing to clear customs. Combined, City airports support more than 1,500 local jobs and generate $199 million in economic activity annually.

The Real Estate and Lease Administration Division is a comprehensive unit dedicated to managing the City's real estate portfolio and supporting its broader economic development goals. The division is comprised of four specialized teams that provide a wide array of services: 1) Lease Administration, 2) Municipal Assets Services, 3) Strategic Partnerships and Research, including Successor Agency, Valuations and Dispositions, and 4) Acquisitions. Together, these teams ensure effective management and utilization of the City's real estate while contributing to its economic growth and operational efficiency.

The Airports Division is responsible for ensuring the safe and secure operation of both City's general aviation airports. The Division plans the development of the airports and work hand-in-hand with the FAA to obtain grant funding for critical capital infrastructure needs. It also manages the Airports' Noise Program to ensure that the City's airports and the neighboring communities understand each other's needs.

The Community and Business Engagement Division supports the Business Expansion, Attraction, and Retention (BEAR), Community Development Division (CDD), and Cultural Affairs.

BEAR Division supports area businesses and nonprofits with technical assistance, due diligence, policy advocacy, and small business support, among others. It administers a suite of programs for ongoing business resiliency and oversees assessment district administration.

CDD is comprised of HUD Programs, and the federally designated San Diego Promise Zone. HUD Programs administers federal entitlement grants via Community Development Block Grant (CDBG), HOME Investment Partnerships (HOME), and Emergency Solutions Grant (ESG) programs. The Promise Zone is a 10-year designation on 6.4 square miles that includes some of the City's most culturally rich and ethnically diverse neighborhoods but also starkly under-resourced and densely populated communities. The designation concluded in June 2026.

Cultural Affairs (CA) administers public art, arts and culture funding, the Lyceum Theatre, enhanced capacity building, and provides support for creative workforce development. CA drives an equitable and inclusive creative economy and arts ecosystem, cultivates local participation and access, and works to advance San Diego as a global city. Guided by the adopted Creative City 10-year cultural plan, CA's portfolio includes core program areas such as administration of the only annual general operating support program for the arts and culture in San Diego and stewardship of a large civic art collection housed on City properties.

The Business Operations and Support Services (BOSS) Division oversees the Department's financial administration, internal operations support activities, records management and a recurring federal and State grants portfolio. BOSS develops and administers the Department's annual budget, processes rents and maintains accounts for all agreements, creates and processes payments of purchase orders and assists staff with financial transactions. BOSS ensures timely processing of payments to business owners, nonprofits, and partner agencies that positively impact the quality of life for residents and communities.

The vision is:

San Diego is a global leader in tackling today's toughest challenges, bringing shared prosperity and sustainable growth to residents and the broader community.

The mission is:

Provide targeted resources and outreach to promote economic vibrancy, innovation, and opportunity in every neighborhood.

Goals and Objectives

Goal 1: ***Promote transparent real estate practices that drive mutual benefit for community members and the City.***

- Ensure that the public and decision makers have access to information regarding the City's real estate initiatives.
- Follow City's policies and industry best practices to support the methodology for real estate decisions.
- Negotiate in good faith with all prospective non-profits and businesses to establish fair and equitable terms.

Goal 2: ***Maintain a cohesive and inclusive work environment where department employees can utilize tools to provide exemplary customer service.***

- All staff are provided opportunities for professional development (LinkedIn Learning, Conferences/Seminars, etc.)
- Create an equitable framework for OCA and advancement opportunities.
- Prioritize software/programming systems and emerging technologies to facilitate innovation.

Goal 3: ***Provide exemplary customer service for all public interactions.***

- Provide an empathic and solutions-based approach when responding to customers' inquiries and needs.
- Increase overall awareness of department programs, incentives and services with the public.
- Prioritize intentional and authentic outreach opportunities for all for community and stakeholder engagement.

Goal 4: ***Ensure the sustained financial self-sufficiency, connectivity and economic opportunity for all San Diegans through our City's airports.***

- Evaluate airports user fees annually to ensure proper revenues stream that will maintain public air transportation infrastructure for community members and visitors.
- Facilitate transformational development projects at City airports to support the strengthening of neighborhoods, increasing business and tourism, and revenue.
- Reduce regulatory barriers to aeronautical business entrants to enhance diversity and provide for additional airport revenues.
- Seek infrastructure grant opportunities to reduce the airport's share of projects costs.

Goal 5: ***Catalyze economic growth for communities, nonprofits and businesses by tapping into emerging trends, advancing economic mobility, and prioritizing sustainability.***

- Create more opportunities for well-paying jobs, help workers qualify for and secure employment, and coordinate services like childcare and continuing education.
- Provide targeted engagement and resources to under-resourced communities, build lively centers of culture and commerce, and help increase affordable housing.

- Eliminate barriers to trade, foster growth and collaboration among innovative industries, and enhance San Diego's position as a binational and multicultural economy.
- Support nonprofits that provide small business resources, provide direct assistance to entrepreneurs, and facilitate additional opportunities for businesses to access funding, while increasing revenue and in-kind values provided to the City through Corporate Partners.

Goal 6: Implement the City's Creative City cultural plan toward Creative City goals, beginning with year one implementation.

- Address the critical need for affordable creative spaces.
- Create a formal designation and support program for arts and cultural districts and creative enterprise zones.
- Research and develop a creative economy growth strategy.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The Small Business Engagement Team, in partnership with community-based organizations, conducted nine business walks in neighborhoods throughout the City powered by diverse small business communities. These walks provided over 1100 businesses with direct access to City leadership, including the Mayor and Councilmembers, and resources to support small businesses, including immigration rights information. Expanding on this success, additional walks are planned for through the end of the fiscal year.
- With the adoption of the Brown Field Airport Master Plan, the City is moving forward with a vision centered on equitable economic growth and opportunities. This long-term investment will stimulate job creation and business opportunities in the South Bay community. The Master Plan also prioritizes modernizing safety measures and enhancing visual aesthetics.
- The Cultural Affairs Team provided comprehensive business and financial trainings and seed funding to 30 San Diego County artists from the most under-resourced neighborhoods, through the San Diego Artist Incubator Program. The Program equipped artists with resources to sustain their creative enterprise and achieved a 100% completion rate.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Yes. The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1:

•Objective 1: Continuing to work on updates to Council Policies, preparation of the Real Property Management Plan, and Department policies and procedures, and making them accessible to the public.

•Objective 3: Developing policies and procedures and negotiating with existing and future tenants, staff can work to ensure that practices are consistent and consider all factors when developing terms and conditions that benefit the City in a fair and equitable manner.

TEP Goal 5:

•Objective 2: Developing programs that support small businesses in under-resourced communities and using inclusive outreach methods to ensure all community members can participate in community engagement.

TEP Goal 6:

•Objective 2: Ensuring partnerships opportunities are open to all types of corporations and promoting diversity and inclusion in the selection of corporate partners.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Yes. Adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 6:

•Objective 1, 3: The restoration of base funding level for the Small Businesses Enhancement Program promotes opportunities and resources for non-profits and small businesses throughout the city. In particular, this funding includes flagship programs such as the Storefront Improvement Program and the Capacity Building grant programs which have contributed to vibrant commercial corridors and strengthened support for small businesses by non-profits especially in the city's most under-resourced communities.

TEP Goal 6:

•Objective 1, 3: The reduction of the Community Development Coordinator position removes needed expertise and resources to ensure that available capital, financial literacy, and tourism dollars are accessible to those businesses and non-profits that might have the greatest barriers to access other funding. This position oversees the management of the city's revolving loan fund including marketing and outreach to underserved small businesses as well as tourism marketing and ED funding programs to ensure partners are aligning the work to implement the city's equity goals through their activities.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Annual Aircraft Operations	# of annual aircraft operations, take-offs and landings	386,000	466,639	386,000
Appraisals Completed within 90 days of Commencement	Percentage of Appraisals Completed within 90 days of Commencement	85.00%	95.00%	90.00%
Civic Art Collection	Percentage of artworks in the Civic Art Collection on exhibit	70.00%	71.00%	72.00%
Investment in infrastructure of public and private facilities, affordable housing, neighborhood services, and operations[1]	Total investment awarded to improve the infrastructure of public and private facilities, affordable housing, neighborhood services, and operations.	N/A	$117,871,246	$81,501,888
Jobs supported[2]	Number of jobs supported or created by the expansion, attraction, and retention of employers working with the Department	N/A	2,788	2,660
Lease Negotiations Started[3]	Number of negotiations and property marketing efforts initiated	N/A	82	50

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Noise complaint response time	Average number of working days to respond to a noise complaint	1.00	2.00	2.00
Outreach activities - Libraries and Parks & Recreation Centers[4]	Number of libraries and parks & recreation centers within the city where arts and culture outreach activities by Organizational Support Program funding recipients take place	43	80	60
Real Estate Transactions	# of real estate jobs/ transactions completed per year	255	758	425
Small businesses assisted[5]	Number of small businesses assisted, expanded, and retained as a result of small and neighborhood business programs executed by EDD	N/A	5,440	4,802
Total amount of corporate partner investment in City and public services, programs, and initiatives[6]	This is the total dollar value of corporate partner contracts for monetary and in-kind contributions to City- and public-facing services, programs, and initiatives managed by the City of San Diego.	N/A	$5,771,643	$3,457,921

1 Fiscal Year 2026 Estimates include $36 million private investment from San Diego Airpark for FBO and Mitigation Lands as well as support funding for arts and culture organizations that improve access to neighborhood services and operations to support vibrant communities. About $18 million of these investments are now anticipated to be realized in Fiscal Year 2027. Fiscal Year 2027 Goal also include the total $9M in funding for arts & culture organizations to support thriving neighborhoods and continued operations of arts and culture activities in public facilities like libraries and recreation centers.

2 Commercial development activity has remained sluggish, resulting in a reduction in permit assistance provided to life sciences campus and large employer projects. Job supported numbers remain steady due to an increase in the number of jobs supported at City-owned airport facilities at Montgomery-Gibbs Executive Airport and Brown Field Airport. Based on current demand, EDD anticipates an increase in energy, aerospace, and defense activity in FY 2027 to help offset the expected reduction in other areas such as life sciences and tech.

3 Includes Letters of Intent, Requests for Proposals, Requests for Interest, Requests for Qualifications, Notice of Availability or Broker Listings for properties in holdover and/or with upcoming expirations.

4 Reflects best available estimates. Performance actuals are scheduled to be finalized in August 2026 upon collection of grantee reports.

5 Following Mayor Gloria's July 2025 Executive Order focused on community safety and immigrant rights, multilingual "Know Your Rights" materials were distributed to over 600 small businesses in communities most impacted by federal immigration enforcement. Despite Small Business Enhancement Program (SBEP) funding based on reduced one-time funds in Fiscal Year 2026, the Capacity Building grant program assisted over 1,500 small businesses in under-resourced communities. The goal for Fiscal Year 2027 represents a steady but slightly lower expected reduction in the number of businesses that can be assisted since SBEP funding for Fiscal Year 2027 was the same as Fiscal Year 2026 but small businesses are facing stronger headwinds (cost of goods, inflation, high interest rates) that likely hinder abilities to expand or even retain existing levels of service.

6 Additional value due to IKE infrastructure coming online and increase of $100,000 annually from California Coast Credit Union's new marketing Agreement over 5 year term.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	142.00	135.00	132.03	(2.97)
Personnel Expenditures	$19,814,892	$22,225,688	$21,487,848	($737,840)
Non-Personnel Expenditures	45,421,611	55,720,392	47,477,700	(8,242,692)
Total Department Expenditures	**$65,236,503**	**$77,946,080**	**$68,965,548**	**($8,980,532)**
Total Department Revenue	**$123,774,702**	**$118,155,704**	**$118,200,122**	**$44,418**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business Expansion, Attraction & Retention	$4,848,571	$2,756,820	$3,653,974	$897,154
Community Development	3,024,146	3,021,452	2,391,120	(630,332)
Economic Development	5,736,720	8,732,526	5,657,891	(3,074,635)
Economic Growth Services	11,177	-	-	-
Real Estate	7,884,065	9,417,296	8,718,083	(699,213)
Total	**$21,504,679**	**$23,928,094**	**$20,421,068**	**($3,507,026)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business Expansion, Attraction & Retention	16.00	15.00	16.00	1.00
Community Development	18.00	15.00	15.00	-
Economic Development	26.50	28.75	27.75	(1.00)
Real Estate	42.25	38.00	36.00	(2.00)
Total	**102.75**	**96.75**	**94.75**	**(2.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Small Business Enhancement Program Addition of one-time non-personnel expenditures associated with technical support for grants and other business assistance services.	-	$750,000	$ -
Central Power Support Addition of non-personnel expenditures associated with the Public Purpose Lease with SD Theatres to cover staffing and maintenance costs.	-	253,818	-
Property and Business Improvement Districts (PBID) Addition of 1.00 Community Development Specialist 3 associated with supporting operations, contract oversight, and community engagement.	1.00	150,726	-

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	28,806	-
Revised Lease Administration Revenue Revised revenue adjustment related to rents, concessions, fees, and charges for service.	-	-	833,496
Revised Corporate Sponsorship Revenue Adjustment to reflect revised revenue projections associated with the Corporate Sponsorship Program.	-	-	(169,481)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(79,834)	-
Successor Agency Support Reduction of 1.00 Community Development Specialist 4 responsible for providing economic research support.	(1.00)	(142,868)	-
Community and Business Engagement Reduction of 1.00 Community Development Coordinator supporting the Business Expansion, Attraction and Retention program.	(1.00)	(163,723)	-
Real Estate Disposition Support Reduction of 1.00 Program Manager supporting the disposition of City properties.	(1.00)	(232,186)	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(402,404)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(669,361)	-
Restructure of Eviction Prevention Program (EPP) Transfer of non-personnel expenditures supporting renters with low income to the Homelessness Strategies and Solutions Department.	-	(3,000,000)	-
Total	**(2.00)**	**($3,507,026)**	**$664,015**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	10,200,584	11,166,400	10,919,038	(247,362)
Fringe Benefits	4,804,037	5,716,286	5,173,193	(543,093)
PERSONNEL SUBTOTAL	**15,004,621**	**16,882,686**	**16,092,231**	**(790,455)**
NON-PERSONNEL EXPENDITURES				
Supplies	16,668	33,248	39,858	6,610
Contracts & Services	4,058,976	5,467,403	3,149,385	(2,318,018)
External Contracts & Services	*3,842,283*	*5,195,722*	*2,876,704*	*(2,319,018)*
Internal Contracts & Services	*216,693*	*271,681*	*272,681*	*1,000*
Information Technology	938,130	1,489,690	803,616	(686,074)
Energy and Utilities	21,714	33,633	61,044	27,411
Other Expenses	494,573	21,434	19,934	(1,500)
Transfers Out	969,997	-	255,000	255,000
NON-PERSONNEL SUBTOTAL	**6,500,058**	**7,045,408**	**4,328,837**	**(2,716,571)**
Total	**$21,504,679**	**$23,928,094**	**$20,421,068**	**($3,507,026)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$8,347,319	$8,728,975	$9,324,718	$595,743
Licenses and Permits	679,946	712,416	767,977	55,561
Other Revenue	782,226	942,010	911,354	(30,656)
Revenue from Other Agencies	263	-	-	-
Revenue from Use of Money and Property	78,582,369	71,286,890	72,238,299	951,409
Total	**$88,392,122**	**$82,578,333**	**$83,242,348**	**$664,015**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	2.00	49,629 - 59,696	$119,336
20000012	Administrative Aide 1	1.00	1.00	1.00	58,365 - 70,262	58,365
20000024	Administrative Aide 2	4.00	4.00	4.00	67,184 - 80,974	297,851
20001140	Assistant Department Director	0.00	1.00	1.00	99,237 - 375,918	237,245
20001202	Assistant Deputy Director	4.00	5.00	5.00	79,643 - 292,822	1,000,895
20000119	Associate Management Analyst	3.00	3.00	3.00	85,280 - 103,085	281,304
20000163	Associate Property Agent	3.00	4.00	4.00	86,944 - 105,061	380,756

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000295	Community Development Coordinator	6.00	6.00	5.00	121,077 - 146,557	732,785
20000300	Community Development Specialist 2	10.00	10.00	10.00	83,678 - 101,130	939,925
20000301	Community Development Specialist 3	5.00	5.00	6.00	96,387 - 116,480	687,328
20000303	Community Development Specialist 4	10.00	10.00	9.00	103,334 - 125,195	1,104,894
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	261,747
20001168	Deputy Director	2.00	2.00	2.00	79,643 - 292,822	430,144
20000924	Executive Assistant	2.00	2.00	2.00	67,392 - 81,557	163,114
20000293	Information Systems Analyst 3	0.00	0.00	1.00	95,472 - 115,378	105,061
20000998	Information Systems Analyst 4	1.00	1.00	0.00	107,328 - 130,083	-
90001073	Management Intern - Hourly	6.00	0.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20001234	Program Coordinator	3.00	3.00	1.00	36,920 - 220,314	153,504
20001222	Program Manager	10.75	9.75	10.75	79,643 - 292,822	1,936,026
20000768	Property Agent	11.00	10.00	10.00	95,472 - 115,378	1,120,397
20000783	Public Information Clerk	1.00	1.00	1.00	49,629 - 59,696	56,113
20001137	Real Estate Assets Director	1.00	0.00	0.00	99,237 - 375,918	-
21000762	Records Management Analyst	1.00	1.00	1.00	85,280 - 103,085	70,262
20000869	Senior Account Clerk	1.00	1.00	1.00	56,763 - 68,474	68,474
20000015	Senior Management Analyst	3.00	3.00	3.00	93,621 - 113,214	300,456
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,381 - 121,597	215,402
20001003	Supervising Property Agent	6.00	6.00	6.00	107,328 - 130,083	780,498
20001005	Supervising Property Agent	2.00	2.00	2.00	107,328 - 130,083	237,411
	Bilingual - Regular					17,472
	Budgeted Personnel Expenditure Savings					(1,033,405)
	Other Certification Pays					14,660
	Overtime Budgeted					12,835
	Salary Savings					(37,261)

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Sick Leave - Hourly					3,193
	Termination Pay Annual Leave					64,497
	Vacation Pay In Lieu					68,490
FTE, Salaries and Wages Subtotal		**102.75**	**96.75**	**94.75**		**$10,919,038**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	38,994	46,606	28,018	(18,588)
Flexible Benefits	1,050,215	1,115,026	1,126,433	11,407
Insurance	1,660	-	-	-
Long-Term Disability	36,355	55,695	46,815	(8,880)
Medicare	148,991	159,761	156,164	(3,597)
Other Post-Employment Benefits	347,936	349,171	264,817	(84,354)
Retiree Medical Trust	18,964	20,858	21,090	232
Retirement 401 Plan	65,354	72,738	76,424	3,686
Retirement ADC	2,698,509	3,406,439	3,012,305	(394,134)
Retirement DROP	4,036	2,612	18,271	15,659
Risk Management Administration	114,596	142,856	132,911	(9,945)
Supplemental Pension Savings Plan	212,704	237,522	194,074	(43,448)
Unemployment Insurance	13	10,435	9,338	(1,097)
Workers' Compensation	65,710	96,567	86,533	(10,034)
Fringe Benefits Subtotal	**$4,804,037**	**$5,716,286**	**$5,173,193**	**($543,093)**
Total Personnel Expenditures			**$16,092,231**	

Airports Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Airport Management	$9,240,240	$10,891,835	$11,682,298	$790,463
Total	**$9,240,240**	**$10,891,835**	**$11,682,298**	**$790,463**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Airport Management	30.25	29.25	29.28	0.03
Total	**30.25**	**29.25**	**29.28**	**0.03**

Budget Adjustments

	FTE	Expenditures	Revenue
Pavement Maintenance Addition of one-time non-personnel expenditures associated with preventative maintenance at Montgomery-Gibbs Executive Airport.	-	$400,000	$ -
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.03	274,436	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	211,544	-
Property Management Services Addition of non-personnel expenditures associated with the commercial and retail center buildings at Montgomery-Gibbs Executive Airport.	-	150,000	-
Preventative Maintenance Equipment Addition of one-time non-personnel expenditures supporting year-round crack seal repairs at both airports.	-	80,000	-
Brown Field Airport Marking Addition of one-time non-personnel expenditures associated with refreshing runway and taxiway markings.	-	50,000	-
Commercial and Retail Center Addition of one-time non-personnel expenditures associated with needed power washing and exterior maintenance work.	-	50,000	-
Concrete Repair Services Addition of one-time non-personnel expenditures associated with preventative maintenance at Brown Field Airport.	-	25,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(50,517)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(400,000)	-
Total	**0.03**	**$790,463**	**$ -**

1. The budget adjustment includes the restructure of 0.03 FTE from the Office of the Mayor related to the allocation of a Chief Officer position.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,390,622	2,615,713	2,702,692	86,979
Fringe Benefits	1,005,867	1,196,228	1,383,685	187,457
PERSONNEL SUBTOTAL	**3,396,489**	**3,811,941**	**4,086,377**	**274,436**
NON-PERSONNEL EXPENDITURES				
Supplies	275,088	206,558	192,228	(14,330)
Contracts & Services	4,368,587	5,539,072	6,195,515	656,443
External Contracts & Services	*2,604,438*	*4,606,218*	*5,091,650*	*485,432*
Internal Contracts & Services	*1,764,149*	*932,854*	*1,103,865*	*171,011*
Information Technology	203,220	219,223	168,706	(50,517)
Energy and Utilities	875,640	890,197	934,628	44,431
Other Expenses	3,508	6,000	6,000	-
Transfers Out	-	844	844	-
Capital Expenses	117,708	218,000	98,000	(120,000)
NON-PERSONNEL SUBTOTAL	**5,843,750**	**7,079,894**	**7,595,921**	**516,027**
Total	**$9,240,240**	**$10,891,835**	**$11,682,298**	**$790,463**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,384,307	$1,136,022	$1,136,022	$ -
Other Revenue	91,899	-	-	-
Revenue from Other Agencies	10,349	-	-	-
Revenue from Use of Money and Property	7,554,478	7,756,718	7,756,718	-
Total	**$9,041,033**	**$8,892,740**	**$8,892,740**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	0.00	0.00	1.00	49,629 - 59,696	$49,629
20000012	Administrative Aide 1	2.00	2.00	2.00	58,365 - 70,262	140,466
20000036	Airport Manager	2.00	2.00	2.00	88,733 - 106,974	213,948
20000035	Airport Operations Assistant	7.00	7.00	7.00	59,904 - 71,427	460,730
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	103,085
20000540	Clerical Assistant 2	1.00	1.00	0.00	47,174 - 56,867	-
20001118	Chief Officer	0.00	0.00	0.03	99,237 - 375,918	10,441
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	217,194

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000451	Environmental Biologist 3	1.00	1.00	1.00	102,523 - 124,114	124,114
20000426	Equipment Operator 1	1.00	1.00	1.00	56,098 - 67,205	56,098
20000468	Grounds Maintenance Worker 2	2.00	2.00	2.00	54,725 - 65,125	130,250
90001073	Management Intern - Hourly	1.00	0.00	0.00	36,920 - 47,320	-
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	159,661
20001222	Program Manager	2.25	2.25	2.25	79,643 - 292,822	397,259
20000768	Property Agent	2.00	2.00	2.00	95,472 - 115,378	230,756
20000831	Senior Airport Operations Assistant	2.00	2.00	2.00	65,832 - 78,624	151,292
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,806 - 67,288	67,288
20001003	Supervising Property Agent	1.00	1.00	1.00	107,328 - 130,083	130,083
20001053	Utility Worker 2	2.00	2.00	2.00	54,704 - 65,104	126,490
	Bilingual - Regular					2,912
	Budgeted Personnel Expenditure Savings					(116,002)
	Overtime Budgeted					26,380
	Salary Savings					(13,073)
	Vacation Pay In Lieu					33,691
FTE, Salaries and Wages Subtotal		**30.25**	**29.25**	**29.28**		**$2,702,692**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	2,530	2,685	4,499	1,814
Flexible Benefits	282,371	319,970	373,774	53,804
Long-Term Disability	8,011	12,861	11,508	(1,353)
Medicare	35,248	36,848	38,321	1,473
Other Post-Employment Benefits	97,845	106,893	86,259	(20,634)
Retiree Medical Trust	5,249	5,683	5,779	96
Retirement 401 Plan	20,160	22,302	23,104	802
Retirement ADC	470,272	572,995	724,670	151,675
Risk Management Administration	32,183	43,736	43,294	(442)
Supplemental Pension Savings Plan	20,931	20,258	18,690	(1,568)
Unemployment Insurance	-	2,412	2,295	(117)
Workers' Compensation	31,068	49,585	51,492	1,907
Fringe Benefits Subtotal	**$1,005,867**	**$1,196,228**	**$1,383,685**	**$187,457**
Total Personnel Expenditures			**$4,086,377**	

Concourse and Park Garages Operating Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Concourse & Parking Garage	$4,344,918	$3,785,121	$4,262,403	$477,282
Total	**$4,344,918**	**$3,785,121**	**$4,262,403**	**$477,282**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Concourse & Parking Garage	2.00	2.00	2.00	-
Total	**2.00**	**2.00**	**2.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Central Power Support Addition of non-personnel expenditures associated with the Public Purpose Lease with SD Theatres to cover staffing and maintenance costs.	-	$897,647	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	22,284	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	2,850	-
Revised Concourse Lease Revenue Adjustment to reflect revised lease revenue projections resulting from the end of King Chavez School lease.	-	-	(620,976)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(2,633)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(442,866)	-
Total	**0.00**	**$477,282**	**($620,976)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	175,245	185,218	187,173	1,955
Fringe Benefits	61,611	68,707	69,602	895
PERSONNEL SUBTOTAL	**236,856**	**253,925**	**256,775**	**2,850**
NON-PERSONNEL EXPENDITURES				
Supplies	7,240	53,500	53,500	-
Contracts & Services	2,562,234	2,633,931	3,556,516	922,585
External Contracts & Services	*2,391,372*	*2,546,775*	*3,444,422*	*897,647*
Internal Contracts & Services	*170,861*	*87,156*	*112,094*	*24,938*
Information Technology	20,395	12,788	10,155	(2,633)
Energy and Utilities	122,564	388,111	385,457	(2,654)
Other Expenses	-	-	-	-
Transfers Out	1,395,631	442,866	-	(442,866)
NON-PERSONNEL SUBTOTAL	**4,108,063**	**3,531,196**	**4,005,628**	**474,432**
Total	**$4,344,918**	**$3,785,121**	**$4,262,403**	**$477,282**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$164	$ -	$ -	$ -
Revenue from Use of Money and Property	2,846,613	2,986,732	2,365,756	(620,976)
Total	**$2,846,777**	**$2,986,732**	**$2,365,756**	**($620,976)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.00	1.00	1.00	49,629 - 59,696	$47,174
20001003	Supervising Property Agent	1.00	1.00	1.00	107,328 - 130,083	130,083
	Bilingual - Regular					2,912
	Holiday Credit on Day Off					500
	Right Of Way Cert					6,504
FTE, Salaries and Wages Subtotal		**2.00**	**2.00**	**2.00**		**$187,173**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	20,120	20,338	20,505	167
Long-Term Disability	602	889	773	(116)
Medicare	2,572	2,678	2,707	29
Other Post-Employment Benefits	8,340	8,144	6,324	(1,820)
Retiree Medical Trust	438	462	467	5
Retirement 401 Plan	1,442	1,847	1,867	20
Retirement ADC	23,503	27,814	31,510	3,696
Risk Management Administration	2,773	3,332	3,174	(158)
Unemployment Insurance	-	167	154	(13)
Workers' Compensation	1,821	3,036	2,121	(915)
Fringe Benefits Subtotal	**$61,611**	**$68,707**	**$69,602**	**$895**
Total Personnel Expenditures			**$256,775**	

Maintenance Assessment District (MAD) Funds

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
BID & Commercial MAD	$5,018,847	$4,092,435	$4,087,962	($4,473)
Economic Development	150	-	-	-
Total	**$5,018,997**	**$4,092,435**	**$4,087,962**	**($4,473)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	-	($4,473)	$ -
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Total	**-**	**($4,473)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	1,890	-	-	-
Contracts & Services	4,884,807	3,717,383	3,953,964	236,581
External Contracts & Services	*4,809,910*	*3,541,963*	*3,598,685*	*56,722*
Internal Contracts & Services	*74,896*	*175,420*	*355,279*	*179,859*
Energy and Utilities	88,017	97,812	93,480	(4,332)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Expenses	44,284	31,500	31,500	-
Contingencies	-	245,740	9,018	(236,722)
NON-PERSONNEL SUBTOTAL	**5,018,997**	**4,092,435**	**4,087,962**	**(4,473)**
Total	**$5,018,997**	**$4,092,435**	**$4,087,962**	**($4,473)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$570,420	$48,500	$48,500	$ -
Other Revenue	50	-	-	-
Property Taxes	4,022,331	2,997,037	2,997,037	-
Revenue from Use of Money and Property	53,331	-	-	-
Special Assessments	229,525	45,000	45,000	-
Transfers In	183,765	178,000	178,000	-
Total	**$5,059,422**	**$3,268,537**	**$3,268,537**	**$ -**

PETCO Park Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PETCO Park	$20,846,517	$19,461,510	$18,727,781	($733,729)
Total	**$20,846,517**	**$19,461,510**	**$18,727,781**	**($733,729)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$ -	$210,000
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Transient Occupancy Tax Transfer	-	-	(208,621)
Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.			
Non-Discretionary Adjustment	-	(733,729)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Total	**0.00**	**($733,729)**	**$1,379**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	(770)	-	-	-
Fringe Benefits	1,829	-	-	-
PERSONNEL SUBTOTAL	**1,059**	**-**	**-**	**-**
NON-PERSONNEL EXPENDITURES				
Supplies	-	936	936	-
Contracts & Services	11,440,868	9,905,018	10,006,229	101,211
External Contracts & Services	*6,165,490*	*5,345,692*	*5,345,692*	*-*
Internal Contracts & Services	*5,275,378*	*4,559,326*	*4,660,537*	*101,211*
Information Technology	3,153	-	-	-
Energy and Utilities	9,604	14,431	12,241	(2,190)
Transfers Out	9,391,834	9,541,125	8,708,375	(832,750)
NON-PERSONNEL SUBTOTAL	**20,845,459**	**19,461,510**	**18,727,781**	**(733,729)**
Total	**$20,846,517**	**$19,461,510**	**$18,727,781**	**($733,729)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$2,883,261	$2,084,759	$2,084,759	$ -
Revenue from Use of Money and Property	6,237,901	5,986,874	5,986,874	-
Transfers In	7,788,624	10,423,403	10,424,782	1,379
Total	**$16,909,786**	**$18,495,036**	**$18,496,415**	**$1,379**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
FTE, Salaries and Wages Subtotal		**0.00**	**0.00**	**0.00**		**0.00**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	(23)	-	-	-
Flexible Benefits	(65)	-	-	-
Long-Term Disability	(4)	-	-	-
Medicare	(6)	-	-	-
Other Post-Employment Benefits	56	-	-	-
Retirement ADC	1,928	-	-	-
Risk Management Administration	(6)	-	-	-

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Supplemental Pension Savings Plan	(47)	-	-	-
Unemployment Insurance	(1)	-	-	-
Workers' Compensation	(2)	-	-	-
Fringe Benefits Subtotal	**$1,829**	**$ -**	**$ -**	**$ -**

Public Arts Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Public Art	$101,033	$ -	$ -	$ -
Total	**$101,033**	**$ -**	**$ -**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	3,657	-	-	-
Contracts & Services	97,376	-	-	-
External Contracts & Services	*93,952*	-	-	-
Internal Contracts & Services	*3,424*	-	-	-
NON-PERSONNEL SUBTOTAL	**101,033**	**-**	**-**	**-**
Total	**$101,033**	**$ -**	**$ -**	**$ -**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$80,310	$ -	$ -	$ -
Transfers In	85,000	-	-	-
Total	**$165,310**	**$ -**	**$ -**	**$ -**

Successor Agency Admin & Project - CivicSD Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Economic Development	$1,357,357	$1,934,326	$1,934,326	$ -
Total	**$1,357,357**	**$1,934,326**	**$1,934,326**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	1,357,357	1,934,326	1,934,326	-
External Contracts & Services	*1,357,357*	*1,934,326*	*1,934,326*	-
NON-PERSONNEL SUBTOTAL	**1,357,357**	**1,934,326**	**1,934,326**	**-**
Total	**$1,357,357**	**$1,934,326**	**$1,934,326**	**$ -**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Other Agencies	$1,357,357	$1,934,326	$1,934,326	$ -
Total	**$1,357,357**	**$1,934,326**	**$1,934,326**	**$ -**

Transient Occupancy Tax Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Arts & Culture	$ -	$11,806,910	$6,000,000	($5,806,910)
Cultural Affairs	2,822,752	2,045,849	1,849,710	(196,139)
Public Art	9	-	-	-
Total	**$2,822,762**	**$13,852,759**	**$7,849,710**	**($6,003,049)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Cultural Affairs	7.00	7.00	6.00	(1.00)
Total	**7.00**	**7.00**	**6.00**	**(1.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	$100,000	$ -
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(3,888)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	-	(4,380)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	-	(67,088)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Community and Business Engagement	(1.00)	(220,783)	-
Reduction of 1.00 Program Manager supporting the implementation of the Creative City cultural plan.			
Arts & Culture Funding Allocations	-	(5,806,910)	-
Reduction of external funding allocations for Creative Communities San Diego and Organizational Support Programs.			
Total	**(1.00)**	**($6,003,049)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	920,796	1,000,634	812,193	(188,441)
Fringe Benefits	255,071	276,502	240,272	(36,230)
PERSONNEL SUBTOTAL	**1,175,867**	**1,277,136**	**1,052,465**	**(224,671)**
NON-PERSONNEL EXPENDITURES				
Supplies	7,313	9,505	9,060	(445)
Contracts & Services	1,397,124	12,348,705	6,576,152	(5,772,553)
External Contracts & Services	*1,341,133*	*12,290,921*	*6,514,628*	*(5,776,293)*
Internal Contracts & Services	*55,990*	*57,784*	*61,524*	*3,740*
Information Technology	231,893	207,313	202,933	(4,380)
Energy and Utilities	4,548	5,100	5,100	-
Other Expenses	6,017	5,000	4,000	(1,000)
NON-PERSONNEL SUBTOTAL	**1,646,894**	**12,575,623**	**6,797,245**	**(5,778,378)**
Total	**$2,822,762**	**$13,852,759**	**$7,849,710**	**($6,003,049)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$2,896	$ -	$ -	$ -
Total	**$2,896**	**$ -**	**$ -**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
21000752	Arts Management Associate	2.00	2.00	2.00	85,280 - 103,085	$206,170
20001101	Department Director	1.00	1.00	0.00	99,237 - 375,918	-
20001168	Deputy Director	0.00	0.00	1.00	79,643 - 292,822	186,233
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	153,504
20001222	Program Manager	1.00	1.00	0.00	79,643 - 292,822	-
20000778	Public Art Program Administrator	2.00	2.00	2.00	95,534 - 115,773	230,954
	Salary Savings					(1,546)
	Vacation Pay In Lieu					36,878
FTE, Salaries and Wages Subtotal		**7.00**	**7.00**	**6.00**		**$812,193**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	82,202	83,571	68,839	(14,732)
Insurance	1,317	-	-	-
Long-Term Disability	3,224	4,886	3,380	(1,506)
Medicare	13,921	13,975	11,242	(2,733)
Other Post-Employment Benefits	29,300	28,504	18,972	(9,532)
Retiree Medical Trust	2,308	2,410	1,939	(471)
Retirement 401 Plan	5,029	5,371	5,564	193
Retirement ADC	65,195	80,028	94,191	14,163
Risk Management Administration	9,663	11,662	9,522	(2,140)
Supplemental Pension Savings Plan	38,506	39,252	20,135	(19,117)
Unemployment Insurance	-	915	675	(240)
Workers' Compensation	4,407	5,928	5,813	(115)
Fringe Benefits Subtotal	**$255,071**	**$276,502**	**$240,272**	**($36,230)**
Total Personnel Expenditures			**$1,052,465**	

Organization / Program	FY2025 Actual	FY2026 Budget	FY2027 Adopted
ARTS, CULTURE, AND COMMUNITY FESTIVALS			
Organizational Support*			
Art of Elan	$ 36,423	$ 36,765	$ -
Art Produce	9,547	-	-
ArtReach	65,979	82,124	-
Arts Education Connection San Diego	69,420	52,100	-
Bach Collegium San Diego	42,030	41,220	-
Backyard Renaissance	14,558	15,378	-
Balboa Art Conservation Center	99,169	53,171	-
Balboa Park Cultural Partnership	206,164	212,153	-
Balboa Park Online Collaborative Inc.	69,806	68,872	-
Blindspot Collective	24,205	20,852	-
Camarada Inc.	29,489	27,692	-
Center for World Music	5,533	53,143	-
Centro Cultural De La Raza Inc.	750	42,108	-
Choral Consortium of San Diego	9,384	10,000	-
City Ballet Inc.	94,601	85,120	-
Classics for Kids Inc.	45,483	39,900	-
COTA (Collaborations Teachers and Artists)	8,167	-	-
Culture Shock Dance Troupe Inc.	46,817	68,066	-
Cygnet Theatre Company	151,948	143,929	-
DanzArts	8,500	10,000	-
Disco Riot	-	28,242	-
Diversionary Theater Productions, Inc.	98,470	98,237	-
Encore Vocal Ensemble of San Diego	8,500	10,000	-
Fern Street Community Arts, Inc.	55,192	59,419	-
Gaslamp Quarter Historical Foundation	34,450	39,946	-
Get Empowered Today, Inc.	2,290	-	-
Guitars in the Classroom	72,902	58,935	-
Hausmann Quartet Foundation	23,548	18,380	-
Isadoranow Foundation	19,053	29,589	-
Japanese Friendship Garden & Museum	236,317	216,698	-
La Jolla Historical Society	116,712	111,578	-
La Jolla Music Society	306,647	273,222	-
La Jolla Symphony and Chorus Association	34,129	45,566	-
Lambda Archives of San Diego	29,550	10,000	-
Lao Community Cultural Center of San Diego	9,644	10,000	-
Library Association of La Jolla	113,284	81,203	-
Loud Fridge Theatre Group	8,500	10,000	-
Mainly Mozart, Inc.	149,390	125,096	-
Malashock Dance & Company	57,933	48,499	-
Maritime Museum Association of San Diego	212,025	181,046	-
Media Arts Center San Diego	113,202	106,963	-
Mid-City Community Music	4,994	-	-
Mingei International Inc.	224,024	197,326	-
Mojalet Dance Collective	16,231	17,421	-
Moxie Theatre, Inc.	40,377	44,250	-
Museum of Contemporary Art San Diego	289,726	341,323	-
Music Company Tmc	-	13,254	-

Organization / Program	FY2025 Actual	FY2026 Budget	FY2027 Adopted
New Americans Museum Inc.	29,844	30,828	-
NTC Foundation	277,879	225,823	-
Old Globe Theatre	400,108	382,057	-
Opera Neo	38,445	56,518	-
Opera4Kids	918	-	-
Otic Theater Collective Inc.	14,298	21,947	-
Outside the Lens	125,635	129,351	-
Pacific Arts Movement	62,072	48,301	-
Persian Cultural Center	37,743	47,168	-
Playwrights Project	40,377	55,516	-
Project [BLANK]	9,250	15,966	-
Prophet World Beat Productions	35,334	33,029	-
Resounding Joy Inc.	48,817	53,689	-
Reuben H. Fleet Science Center	317,481	304,639	-
Revision Project Inc.	22,572	30,633	-
Sacra/Profana	18,232	18,551	-
San Diego Air & Space Museum	563,911	253,800	-
San Diego Archaeological Center	35,320	34,219	-
San Diego Architectural Foundation	18,673	18,399	-
San Diego Art Institute	67,244	66,764	-
San Diego Automotive Museum Inc.	112,652	107,159	-
San Diego Ballet	70,874	59,772	-
San Diego Center for Jewish Culture	82,505	91,983	-
San Diego Chapter of Sweet Adelines International	-	10,000	-
San Diego Children's Choir	71,846	69,937	-
San Diego Chinese Historical Societ	21,131	28,276	-
San Diego Chorus Chapter of Sweet	10,725	-	-
San Diego Civic Youth Ballet Inc.	72,762	71,799	-
San Diego Collaborative Arts Project	15,971	23,213	-
San Diego Comic Convention	367,323	342,251	-
San Diego Craft Collective	24,244	-	-
San Diego Dance Theater	45,833	35,122	-
San Diego Early Music Society	23,534	38,930	-
San Diego Filipino Cinema	1,954	14,424	-
San Diego Gay Men's Chorus, Inc.	50,165	29,497	-
San Diego Historical Society	-	61,659	-
San Diego History Center	80,101	-	-
San Diego Jazz Ventures Inc.	-	11,052	-
San Diego Junior Theatre	89,503	87,594	-
San Diego Master Chorale Inc.	32,154	36,879	-
San Diego Model Railroad Museum Inc.	78,624	92,436	-
San Diego Museum Council Inc.	18,662	20,253	-
San Diego Museum of Art	424,222	303,520	-
San Diego Museum of Man	152,032	138,772	-
San Diego Musical Theatre	69,047	71,232	-
San Diego Opera Association	307,688	270,293	-
San Diego Society of Natural History	374,189	343,195	-
San Diego Symphony Orchestra Association	357,287	268,412	-
San Diego Urban Warriors Inc.	-	10,100	-
San Diego Watercolor Society	35,343	33,093	-

Organization / Program	FY2025 Actual	FY2026 Budget	FY2027 Adopted
San Diego Women's Chorus	19,410	-	-
San Diego Writers Ink	21,765	20,229	-
San Diego Young Artists Music Academy	11,013	13,688	-
San Diego Youth Symphony and Conservatory	141,498	142,080	-
Save Our Heritage Organisation	56,956	44,937	-
Scripps Ranch Theatre	20,793	10,000	-
So Say We All	2,403	16,145	-
Southern California Ballet Inc.	67,483	65,645	-
Space 4 Art Inc.	40,616	41,444	-
Spreckels Organ Society	49,519	36,687	-
Tap Fever Studios	22,461	21,411	-
The AjA Project	43,576	38,888	-
The David's Harp Foundation Inc.	63,231	-	-
The House of China	9,311	12,529	-
The Italian Cultural Center of San Diego	17,276	14,785	-
The New Children's Museum	238,351	223,243	-
The Putnam Foundation	182,872	188,499	-
The Rosin Box Project Inc.	34,711	48,492	-
The Roustabouts	14,980	13,953	-
Theater and Arts Foundation of San Diego	416,133	383,884	-
transcenDANCE Youth Arts Project	60,516	85,125	-
Trinity One Theatre Troupe Inc.	35,642	63,563	-
Unscripted Learning	20,799	19,987	-
Vanguard Culture	9,841	15,205	-
Villa Musica	90,601	94,563	-
Visions Museum of Textile Art	26,832	21,162	-
Voices of Our City Choir Inc.	93,803	89,024	-
Westwind Brass Inc.	8,500	10,000	-
Wheelchair Dancers Organization	9,999	10,000	-
Women's History Reclamation Project	26,597	41,705	-
Words Alive	64,082	-	-
Write Out Loud	29,410	17,903	-
Youth Philharmonic Orchestra	32,695	47,993	-
Organizational Support Subtotal	**$ 10,453,257**	**$ 9,589,606**	**$ 4,872,000**
Creative Communities San Diego*			
A Reason to Survive	$ 750	$ 5,000	$ -
Adams Avenue Business Association Inc.	26,585	19,705	-
Alliance Francaise De San Diego	-	5,826	-
Armed Services YMCA - San Diego Branch	161,163	120,178	-
Ascendtials	750	-	-
Asian Culture and Media Alliance	8,722	5,000	-
Asian Story Theater Incorporated	5,000	5,000	-
Babay L Angles LLC	1,655	-	-
Ballet Folklorico El Tapatio	-	5,000	-
Best Practice	12,362	7,602	-
BIPOC Support Foundation	-	8,992	-
Black San Diego Empowering Our Community dba Black San Diego	-	5,209	-
Bocon Inc.	45,180	30,257	-
Bodhi Tree Concerts	5,000	-	-
Boys & Girls Clubs of Northwest	3,110	23,317	-

Organization / Program	FY2025 Actual	FY2026 Budget	FY2027 Adopted
California Lawyers for the Arts Inc.	75,857	46,647	-
Casa Familiar Inc.	40,009	24,603	-
Central San Diego Black Chamber of Commerce Education Foundati	-	5,000	-
Centro Cultural De La Raza Inc.	6,495	-	-
Chicano Park Steering Committee	750	-	-
City Heights Community Development Corporation	-	7,104	-
Contact Arts	117,557	41,260	-
CoTA (Collaborations: Teachers and Artists)	9,432	5,000	-
Creative Engagement dba Blanket Sounds	-	6,265	-
Design Forward Alliance	47,493	-	-
Diamond Business Association Inc.	884	-	-
Disco Riot	862	-	-
Dreams & Ducats	-	5,000	-
Educreate	-	5,000	-
Friends of International Friendship Park Inc.	-	16,311	-
Fundstume	-	5,742	-
Generation STEAM	13,075	49,144	-
Gente Unida	5,000	-	-
Get Empowered Today Inc.	6,008	-	-
Gray Area Foundation for the Arts	202,470	144,585	-
Hillcrest Business Improvement Association	17,785	-	-
House of Panama	5,000	-	-
Ilan-Lael, Inc.	5,000	5,000	-
Indian Fine Arts Academy of San Diego	26,907	19,400	-
Installation Gallery	-	38,302	-
Italian American Art and Culture Association of San Diego	13,697	7,294	-
Karama	5,000	5,000	-
Karen Organization of San Diego	5,000	-	-
Kyoto Symposium Organization	83,361	-	-
La Maestra Family Clinic Inc.	72,172	39,012	-
Linda Vista Multi-Cultural Fair Inc.	8,860	5,448	-
Little Saigon San Diego	22,053	-	-
Mandate Project Impact Inc.	24,122	19,201	-
Media Heritage Inc.	9,646	6,299	-
Medium Photography Inc.	13,894	-	-
Monarch School Project	29,431	12,046	-
Mother Sponge Inc. DBA Set and Drift	5,000	5,000	-
Musicians for Education Inc.	20,915	17,001	-
North Park Organization of Business	21,502	-	-
Ocean Beach Merchants Association Inc.	24,404	15,052	-
Old Town SD Chamber of Commerce	750	-	-
Olongapo Disco	-	5,000	-
Pacific Beach Community Development Corp	17,321	8,948	-
Pacific Beach Town Council	7,097	-	-
Particle FM	-	5,000	-
Pasacat	2,388	-	-
Paving Great Futures	2,651	-	-
Point Loma Summer Concerts	2,196	-	-
Poway Center for the Performing Art	11,759	-	-
RISE San Diego	-	5,000	-

Organization / Program	FY2025 Actual	FY2026 Budget	FY2027 Adopted
Rock N Roll Camp for Girls San Diego	-	5,000	-
Rolando Community Council, Inc.	7,263	5,000	-
Saikat	19,610	24,909	-
San Diego African American Museum	884	-	-
San Diego Alpha Foundation	4,250	5,000	-
San Diego American Indian Health Center	-	5,000	-
San Diego Art Matters	-	9,933	-
San Diego Bird Alliance formerly San Diego Audubon Society	25,416	17,324	-
San Diego Diplomacy Council	-	67,890	-
San Diego Entertainment & Arts	750	-	-
San Diego Film Foundation	151,362	94,215	-
San Diego Guild of Puppetry Inc.	16,319	-	-
San Diego LGBT Pride	204,091	376,564	-
San Diego Made	6,261	27,421	-
San Diego Parks Foundation	21,337	15,296	-
San Diego Performing Arts League	4,250	-	-
San Diego State University Foundation	25,777	20,742	-
San Diego Synergy Arts Network Inc.	4,250	-	-
San Diego Urban Warriors	2,267	-	-
Sherman Heights Community Center Corp	5,842	5,000	-
Sisters Of St. James Productions	-	5,000	-
Spirit of the Fourth Inc.	9,845	5,000	-
T3 Triple Threat Youth Mentors	4,250	5,000	-
Teatro Mascara Magica	4,250	-	-
Teatro San Diego	-	5,000	-
The Bon Temps Social Club of San Diego	114,080	85,801	-
The Cooper Family Foundation	13,830	9,339	-
The High Steppers Drill Team Inc.	23,927	16,474	-
The Mariachi Scholarship Foundation	33,448	24,905	-
The San Diego River Park Foundation	-	5,000	-
Theory of Forms	4,250	-	-
Tiltshift Dance	-	5,000	-
transcenDANCE Youth Arts Project	3,341	-	-
Tuyo Theatre Inc.	-	12,335	-
Vapa Foundation	45,367	15,113	-
Via International	-	12,730	-
Viet Voices	5,000	-	-
Vietnamese American Youth Alliance Corp	-	10,563	-
Creative Communities San Diego Subtotal	**$ 2,015,594**	**$ 1,717,304**	**$ 870,000**
Impact Subtotal	**$ 517,500**	**$ 500,000**	**$ 258,000**
Grand Total	**$ 12,986,351**	**$ 11,806,910**	**$ 6,000,000**

*The FY 2027 Adopted Budget allocations for Creative Communities San Diego and Organizational Support are in the process of being awarded and will be listed on the Economic Development Department's webpage under the Cultural Affairs section after final allocations are determined.

Revenue and Expense Statement (Non-General Fund)

Airports Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 12,881,413	$ 12,673,537	$ 8,541,182
Continuing Appropriation - CIP	8,507,357	7,279,090	7,480,137
TOTAL BALANCE AND RESERVES	**$ 21,388,770**	**$ 19,952,627**	**$ 16,021,319**
REVENUE			
Charges for Services	$ 1,375,638	$ 1,136,022	$ 1,136,022
Other Revenue	91,899	-	-
Revenue from Other Agencies	10,349	-	-
Revenue from Use of Money and Property	7,554,478	7,756,718	7,756,718
TOTAL REVENUE	**$ 9,032,363**	**$ 8,892,740**	**$ 8,892,740**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 30,421,134**	**$ 28,845,367**	**$ 24,914,059**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 119,748	$ 1,500,000	$ -
TOTAL CIP EXPENSE	**$ 119,748**	**$ 1,500,000**	**$ -**
OPERATING EXPENSE			
Personnel Expenses	$ 2,390,622	$ 2,615,713	$ 2,702,692
Fringe Benefits	1,005,867	1,196,228	1,383,685
Supplies	275,088	206,558	192,228
Contracts & Services	4,368,587	5,539,072	6,195,515
Information Technology	203,220	219,223	168,706
Energy and Utilities	875,640	890,197	934,628
Other Expenses	3,508	6,000	6,000
Transfers Out	-	844	844
Capital Expenditures	117,708	218,000	98,000
TOTAL OPERATING EXPENSE	**$ 9,240,240**	**$ 10,891,835**	**$ 11,682,298**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 1,108,519	$ -	$ 3,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 1,108,519**	**$ -**	**$ 3,000,000**
TOTAL EXPENSE	**$ 10,468,506**	**$ 12,391,835**	**$ 14,682,298**
RESERVES			
Continuing Appropriation - CIP	$ 7,279,090	$ 7,279,090	$ 4,480,137
TOTAL RESERVES	**$ 7,279,090**	**$ 7,279,090**	**$ 4,480,137**
BALANCE	**$ 12,673,537**	**$ 9,174,442**	**$ 5,751,623**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 30,421,134**	**$ 28,845,367**	**$ 24,914,059**

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Concourse and Parking Garages Operating Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 2,491,497	$ 993,355	$ (856,941)
TOTAL BALANCE AND RESERVES	**$ 2,491,497**	**$ 993,355**	**$ (856,941)**
REVENUE			
Other Revenue	$ 164	$ -	$ -
Revenue from Use of Money and Property	2,846,613	2,986,732	2,365,756
TOTAL REVENUE	**$ 2,846,777**	**$ 2,986,732**	**$ 2,365,756**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 5,338,274**	**$ 3,980,087**	**$ 1,508,815**
OPERATING EXPENSE			
Personnel Expenses	$ 175,245	$ 185,218	$ 187,173
Fringe Benefits	61,611	68,707	69,602
Supplies	7,240	53,500	53,500
Contracts & Services	2,562,234	2,633,931	3,556,516
Information Technology	20,395	12,788	10,155
Energy and Utilities	122,564	388,111	385,457
Transfers Out	1,395,631	442,866	-
TOTAL OPERATING EXPENSE	**$ 4,344,918**	**$ 3,785,121**	**$ 4,262,403**
TOTAL EXPENSE	**$ 4,344,918**	**$ 3,785,121**	**$ 4,262,403**
BALANCE* **	**$ 993,355**	**$ 194,966**	**$ (2,753,588)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 5,338,274**	**$ 3,980,087**	**$ 1,508,815**

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

*** The Concourse and Parking Garages Operating Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

Maintenance Assessment District Funds	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,101,067	$ 1,141,492	$ 1,222,900
TOTAL BALANCE AND RESERVES	**$ 1,101,067**	**$ 1,141,492**	**$ 1,222,900**
REVENUE			
Charges for Services	$ 570,420	$ 48,500	$ 48,500
Other Revenue	50	-	-
Property Taxes	4,022,331	2,997,037	2,997,037
Revenue from Use of Money and Property	53,331	-	-
Special Assessments	229,525	45,000	45,000
Transfers In	183,765	178,000	178,000
TOTAL REVENUE	**$ 5,059,422**	**$ 3,268,537**	**$ 3,268,537**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 6,160,489**	**$ 4,410,029**	**$ 4,491,437**
OPERATING EXPENSE			
Supplies	$ 1,890	$ -	$ -
Contracts & Services	4,884,807	3,717,383	3,953,964
Energy and Utilities	88,017	97,812	93,480
Other Expenses	44,284	31,500	31,500
CIP Contingency	-	245,740	9,018
TOTAL OPERATING EXPENSE	**$ 5,018,997**	**$ 4,092,435**	**$ 4,087,962**
TOTAL EXPENSE	**$ 5,018,997**	**$ 4,092,435**	**$ 4,087,962**
BALANCE	**$ 1,141,492**	**$ 317,594**	**$ 403,475**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 6,160,489**	**$ 4,410,029**	**$ 4,491,437**

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Revenue and Expense Statement (Non-General Fund)

PETCO Park Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 4,706,014	$ 769,282	$ 1
TOTAL BALANCE AND RESERVES	**$ 4,706,014**	**$ 769,282**	**$ 1**
REVENUE			
Other Revenue	$ 2,883,261	$ 2,084,759	$ 2,084,759
Revenue from Use of Money and Property	6,237,901	5,986,874	5,986,874
Transfers In	7,788,624	10,423,403	10,424,782
TOTAL REVENUE	**$ 16,909,786**	**$ 18,495,036**	**$ 18,496,415**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 21,615,799**	**$ 19,264,318**	**$ 18,496,416**
OPERATING EXPENSE			
Personnel Expenses	$ (770)	$ -	$ -
Fringe Benefits	1,829	-	-
Supplies	-	936	936
Contracts & Services	11,440,868	9,905,018	10,006,229
Information Technology	3,153	-	-
Energy and Utilities	9,604	14,431	12,241
Transfers Out	9,391,834	9,541,125	8,708,375
TOTAL OPERATING EXPENSE	**$ 20,846,517**	**$ 19,461,510**	**$ 18,727,781**
TOTAL EXPENSE	**$ 20,846,517**	**$ 19,461,510**	**$ 18,727,781**
BALANCE* **	**$ 769,282**	**$ (197,192)**	**$ (231,365)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 21,615,799**	**$ 19,264,318**	**$ 18,496,416**

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Petco Park Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

Public Art Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ -	$ 515,967
Continuing Appropriation - CIP	70,473	-	50,000
Continuing Appropriation - Operating	7,236,209	7,980,057	7,980,057
TOTAL BALANCE AND RESERVES	**$ 7,306,682**	**$ 7,980,057**	**$ 8,546,023**
REVENUE			
Other Revenue	$ 810,964	$ -	$ -
Transfers In	85,000	-	-
TOTAL REVENUE	**$ 895,964**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 8,202,645**	**$ 7,980,057**	**$ 8,546,023**
OPERATING EXPENSE			
Supplies	$ 4,097	$ -	$ -
Contracts & Services	148,019	-	-
TOTAL OPERATING EXPENSE	**$ 152,116**	**$ -**	**$ -**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 70,473	$ -	$ 50,000
Operating Expenditures	-	$ -	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 70,473**	**$ -**	**$ 50,000**
TOTAL EXPENSE	**$ 222,589**	**$ -**	**$ 50,000**
RESERVES			
Continuing Appropriation - Operating	$ 7,980,057	$ 7,980,057	$ 7,980,057
TOTAL RESERVES	**$ 7,980,057**	**$ 7,980,057**	**$ 7,980,057**
BALANCE	**$ -**	**$ -**	**$ 515,966**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 8,202,646**	**$ 7,980,057**	**$ 8,546,023**

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Successor Agency Admin & Project - CivicSD Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ -	$ -
TOTAL BALANCE AND RESERVES	**$ -**	**$ -**	**$ -**
REVENUE			
Revenue from Other Agencies	$ 1,357,357	$ 1,934,326	$ 1,934,326
TOTAL REVENUE	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
OPERATING EXPENSE			
Contracts & Services	$ 1,357,357	$ 1,934,326	$ 1,934,326
TOTAL OPERATING EXPENSE	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
TOTAL EXPENSE	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
BALANCE	**$ -**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Engineering & Capital Projects Department (E&CP) strives to provide quality engineering, program and construction management, and inspection services that enhance the safety and the environment of the City of San Diego. The department has approximately 735 engineers, surveyors, and support staff that provide a full range of engineering services for the City's Capital Improvements Program (CIP), such as structural, electrical, and traffic engineering; materials testing, and surveying. E&CP is responsible for: project planning, designing, and construction management of public improvement projects; the quality assurance and inspection of public and private work permitted in rights-of-way; surveying, and materials testing services.

E&CP supports a broad range of projects for various asset types including libraries, fire, lifeguard and police stations, parks and recreation centers; outdoor lighting, streetlights and traffic signals; street and sidewalk improvements, bikeways and other transportation projects; drainage and flood control facilities, water and sewer pipeline, treatment plants and pump stations; and undergrounded utilities. E&CP is also responsible for the asset management of the citywide survey monumentation.

The vision is:

To be the innovative Industry leader in developing high quality public infrastructure systems.

The mission is:

To deliver high quality public infrastructure systems by cultivating diverse expertise and leveraging our engineering responsibility in a collaborative and inter-disciplinary environment.

Goals and Objectives

Goal 1: ***Provide quality, safe, reliable and equitable infrastructure and related services***

- Provide high quality customer service to City departments and residents.
- Deliver high-quality, long-lasting infrastructure and assets.
- Providing consistent community engagement, up-to-date communication, and timely responses across all project types via the CIP website.
- Incorporate equity into development of CIP projects, per Council Policy 800-14.

Goal 2: ***Provide timely and efficient delivery of projects***

- Deliver capital projects within the established standard durations based on project asset types.
- Control project costs in order to deliver the project within statewide benchmarking metrics.

Goal 3: ***Cultivate a positive departmental culture that prioritizes diversity and inclusion to foster innovation***

- Partner with City departments and other government agencies to improve organizational effectiveness.
- Support staff with opportunities for growth and development.

Goal 4: ***City facilities, activities, benefits, programs, and services operated or funded by the City are fully accessible to, and useable by, people with disabilities in accordance with the Americans with Disabilities Act, as well as other federal, state, and local access codes and disability rights laws***

- Update and manage the City's public rights-of-way (PROW) and facilities Transition Plans per state and federal regulations.
- Manage the City's complaint program for individuals with disabilities (per state and federal regulations), working with asset-managing departments to ensure remediation.
- Provide accessibility-related policy and technical training and advisement to all City departments to ensure City CIP and PROW facilities are built to current code; provide City with updates and advisement on new and existing access codes regulations.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- E&CP's continues to hold their department-wide mentorship program which offers opportunities for staff to build important skills and deepen their connections within the department. Mentors regularly meet with mentees during the six-month program to offer guidance and support for professional and personal growth. In addition to networking events and workshops, mentees hone their public speaking skills with the support of their fellow program participants as well as E&CP management.
- The Department continues to administer in-house Leadership Academies designed to develop classified supervisors into effective and ethical leaders. These academies aim to strengthen leadership competencies, promote diversity and inclusion within leadership roles across the profession, and foster a culture of professional growth. Additionally, the program encourages employees to pursue leadership opportunities, supports succession planning, and ensures the Department maintains a well-prepared and representative leadership workforce.
- E&CP continues to employ and plans to hire interns throughout the year through the Employ & Empower Internship Program. This program provides paid internship opportunities to young people and students from communities of concern such as low-income, unemployed backgrounds, those who are justice-involved, in foster care, and individuals who have experienced substance abuse or mental health challenges.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Yes. The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 3:

•Objective 3: Utilizing ongoing budget to create internal training programs to reduce workplace disparities and skill gaps by providing equitable access to knowledge and professional development in support of underrepresented employees, and to encourage inclusive practices.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Yes. Adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 3:

• Objective 3: Employ and Empower Program Support, FTE Addition, Engineering & Capital Projects Fund - Addition of 4.00 Interns and associated revenue to support the Employ and Empower Program.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Accessibility complaints resolved	Percentage of accessibility-related (ADA) complaints resolved by all City departments in a fiscal year.	73.00%	63.00%	80.00%
Projects awarded	Percentage of Capital Improvement Program (CIP) projects awarded on published target	96.40%	96.30%	80.00%
Projects completed	Percentage of CIP projects substantially completed construction by target date	56.40%	87.50%	80.00%
Projects recognition	Percentage of CIP projects that received an award of recognition from various engineering associations outside the City	92.90%	92.30%	80.00%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	839.40	769.00	735.42	(33.58)
Personnel Expenditures	$147,995,600	$156,320,208	$156,750,361	$430,153
Non-Personnel Expenditures	21,092,087	22,750,164	26,000,911	3,250,747
Total Department Expenditures	**$169,087,688**	**$179,070,372**	**$182,751,272**	**$3,680,900**
Total Department Revenue	**$187,600,421**	**$167,180,209**	**$171,470,339**	**$4,290,130**

Engineering & Capital Projects Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Architectural Engineering & Parks	$109,299	$ -	$ -	$ -
Business Operations & Employee Services	28,588,777	34,017,378	37,806,890	3,789,512
Capital Asset Management	38,076	-	-	-
Construction Engineering Support	24,324,265	26,411,221	25,698,988	(712,233)
Construction Management & Field Engineer	31,785,862	31,115,449	32,476,110	1,360,661
Engineering & Capital Projects	1,712,382	2,132,491	2,707,830	575,339
Facilities & Parks Project Delivery	10,395,288	11,040,141	9,796,527	(1,243,614)
Infrastructure Project Delivery	7,011,601	7,055,875	9,075,664	2,019,789
Program & Project Development	17,396,012	17,924,924	16,038,318	(1,886,606)
Project Development and Management	590,773	414,350	-	(414,350)
Project Management Office	12,580,803	13,331,788	13,474,214	142,426
SW & T Project Delivery	14,731,295	15,492,619	16,758,011	1,265,392
Transportation & Utility Engineering	357,760	-	-	-
Transportation Engineering Operations	868	-	-	-
Utilities Project Delivery	19,464,626	20,134,136	18,918,720	(1,215,416)
Total	**$169,087,688**	**$179,070,372**	**$182,751,272**	**$3,680,900**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business Operations & Employee Services	63.00	53.50	60.00	6.50
Capital Asset Management	26.00	-	-	-
Construction Engineering Support	142.00	135.00	129.00	(6.00)
Construction Management & Field Engineer	158.00	150.00	156.00	6.00
Engineering & Capital Projects	17.00	14.50	5.42	(9.08)
Facilities & Parks Project Delivery	57.00	51.00	46.00	(5.00)
Infrastructure Project Delivery	38.00	31.00	37.00	6.00
Program & Project Development	67.00	89.00	77.00	(12.00)

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Project Development and Management	2.00	2.00	-	(2.00)
Project Management Office	73.00	70.00	65.00	(5.00)
SW & T Project Delivery	77.00	71.00	71.00	-
Utilities Project Delivery	119.40	102.00	89.00	(13.00)
Total	**839.40**	**769.00**	**735.42**	**(33.58)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$6,580,366	$ -
Tenant Improvements Addition of one-time non-personnel expenditures associated with engineering and construction services required to complete work at Gibbs office buildings.	-	4,308,328	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	553,583	-
Chief Officers Support Addition of 2.00 Chief Officers across multiple funds to support day-to-day operations and implement the Mayor's initiatives.	0.42	309,925	-
Employ and Empower Program Support Addition of 4.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	4.00	203,452	203,484
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	146,920	-
Revised Charges for Services Revenue Adjustment to reflect revised revenue projections to align with historical trends of provided services and revised overhead rate.	-	-	9,197,057
Revised Right-of-Way Permit Reimbursements Adjustment to reflect revised revenue associated with reimbursements from the General Fund for Fiscal Year 2025 inspections of right-of-way utility permits.	-	-	480,623

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(128,162)	-
Organizational Effectiveness Restructure Transfer of 1.00 Organization Effectiveness Supervisor and associated revenue to the Performance and Analytics Department.	(1.00)	(157,909)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(4.00)	(220,738)	-
Construction Engineering Services Reduction of 1.00 Assistant Deputy Director supporting oversight of land surveying services.	(1.00)	(294,281)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(1,629,922)	(1,330,085)
Capital Improvement Program (CIP) Support Reduction of 32.00 FTE positions and associated revenue supporting the delivery of CIP projects, from general support to design through construction.	(32.00)	(5,990,662)	(4,260,949)
Total	**(33.58)**	**$3,680,900**	**$4,290,130**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	98,628,907	102,854,927	102,168,466	(686,461)
Fringe Benefits	49,366,693	53,465,281	54,581,895	1,116,614
PERSONNEL SUBTOTAL	**147,995,600**	**156,320,208**	**156,750,361**	**430,153**
NON-PERSONNEL EXPENDITURES				
Supplies	245,548	657,780	358,057	(299,723)
Contracts & Services	9,852,523	9,867,386	13,950,762	4,083,376
External Contracts & Services	*7,084,794*	*6,641,277*	*10,179,823*	*3,538,546*
Internal Contracts & Services	*2,767,729*	*3,226,109*	*3,770,939*	*544,830*
Information Technology	8,826,282	10,876,052	10,317,968	(558,084)
Energy and Utilities	392,979	432,393	457,571	25,178
Other Expenses	967,628	916,553	916,553	-
Capital Expenses	807,126	-	-	-
NON-PERSONNEL SUBTOTAL	**21,092,087**	**22,750,164**	**26,000,911**	**3,250,747**
Total	**$169,087,688**	**$179,070,372**	**$182,751,272**	**$3,680,900**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$186,674,652	$167,180,209	$171,470,339	$4,290,130
Fines Forfeitures and Penalties	47,000	-	-	-
Other Revenue	464,866	-	-	-
Revenue from Use of Money and Property	413,902	-	-	-
Total	**$187,600,421**	**$167,180,209**	**$171,470,339**	**$4,290,130**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.00	0.00	0.00	49,629 - 59,696	-
20000012	Administrative Aide 1	21.00	14.00	14.00	58,365 - 70,262	976,581
20000024	Administrative Aide 2	13.00	13.00	13.00	67,184 - 80,974	1,032,006
20001140	Assistant Department Director	4.00	4.00	3.00	99,237 - 375,918	763,671
20001202	Assistant Deputy Director	10.00	10.00	8.00	79,643 - 292,822	1,797,952
20000070	Assistant Engineer-Civil	255.00	242.00	233.00	100,214 - 120,702	27,638,172
20000077	Assistant Engineer-Electrical	8.00	5.00	4.00	100,214 - 120,702	464,218
20000116	Assistant Engineer-Traffic	5.00	5.00	5.00	100,214 - 120,702	603,510
20000143	Associate Engineer-Civil	144.00	139.00	134.00	115,398 - 139,318	18,627,878
20000150	Associate Engineer-Electrical	4.00	5.00	5.00	115,398 - 139,318	693,746
20000167	Associate Engineer-Traffic	4.00	4.00	3.00	115,398 - 139,318	417,954
20000119	Associate Management Analyst	18.00	19.00	17.00	85,280 - 103,085	1,609,976
20000162	Associate Planner	10.00	11.00	10.00	93,829 - 113,381	1,040,597
20000110	Auto Messenger 2	1.00	1.00	1.00	42,806 - 51,584	51,584
20001118	Chief Officer	0.00	0.00	0.42	99,237 - 375,918	146,179
20000539	Clerical Assistant 2	4.00	3.00	3.00	47,174 - 56,867	170,601
20000545	Contracts Processing Clerk	3.00	1.00	1.00	47,154 - 56,950	56,950
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	295,173
20001168	Deputy Director	10.00	9.00	9.00	79,643 - 292,822	2,079,347
20000105	Development Project Manager 3	0.00	1.00	1.00	131,040 - 158,434	158,434
21000451	Environmental Biologist 3	3.00	2.00	2.00	102,523 - 124,114	248,228
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
20000178	Information Systems Administrator	1.00	1.00	1.00	115,898 - 140,379	140,379
20000290	Information Systems Analyst 2	3.00	3.00	3.00	86,944 - 105,061	297,066
20000293	Information Systems Analyst 3	3.00	3.00	3.00	95,472 - 115,378	344,022
20000998	Information Systems Analyst 4	2.00	2.00	2.00	107,328 - 130,083	260,166
20000377	Information Systems Technician	1.00	0.00	0.00	68,474 - 82,555	-
91001000	Intern - Hourly	0.00	0.00	4.00	36,920 - 47,320	189,280
20001018	Land Surveying Assistant	34.00	31.00	30.00	100,422 - 121,035	3,609,029
20001019	Land Surveying Associate	10.00	10.00	8.00	115,648 - 139,630	1,117,040
20000669	Landscape Designer	4.00	3.00	3.00	121,534 - 146,806	440,418
90001073	Management Intern - Hourly	12.40	4.00	0.00	36,920 - 47,320	-
20000756	Office Support Specialist	1.00	1.00	1.00	48,755 - 58,677	58,677
20000639	Organization Effectiveness Supervisor	1.00	1.00	0.00	95,534 - 115,773	-
20000680	Payroll Specialist 2	4.00	4.00	4.00	57,325 - 69,264	263,789
20000740	Principal Drafting Aide	2.00	0.00	0.00	71,552 - 86,653	-
20000743	Principal Engineering Aide	61.00	50.00	48.00	86,611 - 104,811	4,994,978
20000518	Principal Survey Aide	20.00	18.00	17.00	86,798 - 105,102	1,783,048
20001222	Program Manager	6.00	7.00	7.00	79,643 - 292,822	1,272,233
20000760	Project Assistant	24.00	23.00	21.00	98,717 - 118,934	2,480,716
20000761	Project Officer 1	11.00	11.00	11.00	113,714 - 137,280	1,506,876
20000763	Project Officer 2	8.00	9.00	8.00	131,061 - 158,413	1,238,608
20001042	Safety and Training Manager	1.00	1.00	1.00	105,331 - 127,629	127,629
20000854	Safety Representative 2	1.00	1.00	1.00	79,622 - 96,283	96,283
20000885	Senior Civil Engineer	45.00	42.00	42.00	132,954 - 160,742	6,751,164
20000400	Senior Drafting Aide	1.00	0.00	0.00	63,586 - 76,835	-
20000904	Senior Electrical Engineer	2.00	1.00	1.00	132,954 - 160,742	160,742
20000900	Senior Engineering Aide	11.00	10.00	10.00	76,918 - 93,018	857,934
20001014	Senior Land Surveyor	2.00	2.00	2.00	133,266 - 161,096	322,192
20000015	Senior Management Analyst	16.00	16.00	14.00	93,621 - 113,214	1,574,639
20000918	Senior Planner	6.00	5.00	5.00	108,056 - 130,666	653,330

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000916	Senior Public Information Officer	1.00	0.00	0.00	95,846 - 115,835	-
20000929	Senior Survey Aide	4.00	4.00	4.00	77,064 - 93,267	369,070
20000926	Senior Traffic Engineer	1.00	1.00	1.00	132,954 - 160,742	160,742
90000964	Student Engineer - Hourly	4.00	0.00	0.00	38,230 - 45,802	-
90001146	Student Intern - Hourly	1.00	0.00	0.00	36,920 - 47,320	-
20000970	Supervising Management Analyst	9.00	9.00	9.00	100,381 - 121,597	1,092,766
20001021	Supervising Public Information Officer	1.00	1.00	1.00	105,269 - 127,192	127,192
21000177	Trainer	2.00	2.00	2.00	85,280 - 103,064	205,541
20001041	Training Supervisor	2.00	2.00	2.00	93,621 - 113,194	226,388
	Bilingual - Regular					5,824
	Budgeted Personnel Expenditure Savings					(672,058)
	Infrastructure In-Training Pay					1,561,959
	Infrastructure Registration Pay					3,653,795
	Landscape Architect Lic					67,804
	Night Shift Pay					6,035
	Other Certification Pays					3,513
	Overtime Budgeted					1,400,000
	Reg Pay For Engineers					3,441,184
	Salary Savings					(675,714)
	Sick Leave - Hourly					6,273
	Special Assignment Pay					24,681
	Termination Pay Annual Leave					264,575
	Vacation Pay In Lieu					1,288,966
FTE, Salaries and Wages Subtotal		**839.40**	**769.00**	**735.42**		**$102,168,466**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	302,750	290,206	278,452	(11,754)
Flexible Benefits	10,594,347	10,557,377	10,724,122	166,745
Long-Term Disability	313,604	463,242	394,246	(68,996)
Medicare	1,453,017	1,490,317	1,479,143	(11,174)
Other Post-Employment Benefits	3,177,555	2,984,776	2,293,778	(690,998)
Retiree Medical Trust	168,850	175,125	177,532	2,407

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Retirement 401 Plan	619,816	652,427	666,606	14,179
Retirement ADC	28,758,421	32,471,418	34,368,981	1,897,563
Retirement DROP	155,691	137,516	147,415	9,899
Risk Management Administration	1,045,632	1,221,178	1,151,241	(69,937)
Supplemental Pension Savings Plan	2,164,827	2,164,005	2,050,490	(113,515)
Unemployment Insurance	(1)	86,840	78,647	(8,193)
Workers' Compensation	612,185	770,854	771,242	388
Fringe Benefits Subtotal	**$49,366,693**	**$53,465,281**	**$54,581,895**	**$1,116,614**
Total Personnel Expenditures			**$156,750,361**	

Revenue and Expense Statement (Non-General Fund)

Engineering & Capital Projects Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (2,673,931)	$ 15,838,802	$ 24,841,778
TOTAL BALANCE AND RESERVES	**$ (2,673,931)**	**$ 15,838,802**	**$ 24,841,778**
REVENUE			
Charges for Services	$ 186,674,652	$ 167,180,209	$ 171,470,339
Fines Forfeitures and Penalties	47,000	-	-
Other Revenue	464,866	-	-
Revenue from Use of Money and Property	413,902	-	-
TOTAL REVENUE	**$ 187,600,421**	**$ 167,180,209**	**$ 171,470,339**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 184,926,490**	**$ 183,019,011**	**$ 196,312,117**
OPERATING EXPENSE			
Personnel Expenses	$ 98,628,907	$ 102,854,927	$ 102,168,466
Fringe Benefits	49,366,693	53,465,281	54,581,895
Supplies	245,548	657,780	358,057
Contracts & Services	9,852,523	9,867,386	13,950,762
Information Technology	8,826,282	10,876,052	10,317,968
Energy and Utilities	392,979	432,393	457,571
Other Expenses	967,628	916,553	916,553
Capital Expenditures	807,126	-	-
TOTAL OPERATING EXPENSE	**$ 169,087,688**	**$ 179,070,372**	**$ 182,751,272**
TOTAL EXPENSE	**$ 169,087,688**	**$ 179,070,372**	**$ 182,751,272**
BALANCE	**$ 15,838,802**	**$ 3,948,639**	**$ 13,560,845**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 184,926,490**	**$ 183,019,011**	**$ 196,312,117**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Environmental Services Department ensures residents are provided with a clean and safe environment. The Department pursues waste management strategies that emphasize waste reduction and recycling, composting, and environmentally sound landfill management. The Department consists of seven Divisions: Clean SD, Collection Services, Disposal, Waste Reduction, Environmental Health and Safety, Integrated Customer Solutions, and Business and Support Services.

The Clean SD Division is responsible for managing the waste abatement components of the Clean SD Program which includes abatement of homeless encampments, enforcement of citywide solid waste codes, removal of illegal dumping, waste abatements, providing roll-off bin services to city facilities, organizing planned curbside cleanups in neighborhoods, removing dead animals from public rights-of-way, conducting sidewalk sanitization to protect public health and the collection of litter from street litter containers in business districts.

The Collection Services Division provides collection and disposal of residential refuse, collection and proper handling of recyclables and organic waste.

The Disposal Division operates the West Miramar Landfill which incorporates disposal activities, landfill operations, and environmental compliance to support waste management efforts in the San Diego region. The Miramar Greenery supports regional organics recycling efforts by accepting organic and green waste and processing the incoming material into various reusable products for the community. Products available include high quality compost, as well as various mulch and wood chip products. Free compost is available for residents of the City of San Diego. The Division also maintains eight inactive/closed landfills and eight inactive burn sites subject to various regulations dependent on the vintage of the respective site in addition to environmental stewardship.

The Environmental Health and Safety (EHS) Division administers an array of regulatory compliance programs related to environmental and occupational health and safety, including underground fuel storage tanks; asbestos, lead and mold remediation; residential household hazardous waste disposal; hazardous materials management; lead and hazardous substance enforcement; and community education initiatives. The EHS Division further supports occupational health and safety

compliance through a robust safety, training and employee development program, as well as intra-departmental facility maintenance.

The Waste Reduction Division is responsible for managing the Non-Exclusive Solid Waste Collection Franchise system, waste diversion programs, zero waste planning, Senate Bill 1383 reporting and compliance, recycling education and technical assistance, and enforcement and compliance of solid waste and recycling codes for residents, businesses, special events, City facilities, and construction and demolition projects.

The Integrated Customer Solutions and Business and Support Services Divisions facilitate the Department's delivery of quality environmental programs through the provision of administrative and regulatory support, contracting and fiscal management, information systems management, and customer services programs. The Divisions function as a multifaceted resource to the Department, highlighting the commitment to customers and environmental stewardship.

The vision is:

To be a leader in the waste management industry and provide first in class service to all San Diegans.

The mission is:

Manage solid waste in a way that champions sustainability, emphasizing resource conservation and protection of the environment.

Goals and Objectives

Goal 1: ***Maintain a safe and innovative workforce***

- Ensure all employees have access to training and a voice in department improvements by promoting professional development and encouraging frontline feedback.
- Provide a department culture that values diversity, inclusion and belonging regardless of classification.
- Provide all employees with the tools (vehicles, equipment, and supplies) they need to do their day-to-day jobs effectively and access to City equipment.
- Reduce and minimize workplace injuries.

Goal 2: ***Ensure excellence in service delivery***

- Provide access to department information and resources.
- Promote the safe disposal of hazardous materials throughout all communities of San Diego that may not have easy access to the City’s Miramar Facility.
- Provide equitable availability of work vehicles for all employees.

Goal 3: ***Protect and enhance environmental quality***

- Provide a citywide organic waste recycling marketing campaign that prioritizes inclusion and equity, focuses on the benefits, improves public perception, reduces barriers to understanding, and builds a coalition of support.
- Continue implementation requirements for SB 1383 including compost and mulch procurement, route reviews, and organic waste recycling collection.

Goal 4: ***Recognize our employees are the key resource to achieving our mission***

- Provide opportunity for work life balance for our hard-working employees.
- Provide work flexibility.
- Access to restrooms for field staff (City facilities).
- Provide department safety trainings for topics not addressed previously, such as HMMP, ALMP, LSHHP.
- Ensure work is completed using regular working time.
- Reduce opportunities for negative interactions with the public (which disproportionately affect employees who regularly interact with the public).

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Established a $2 million Solid Waste Management Fee Financial Assistance Program to support approximately 7,000 eligible households. Eligibility is based on demonstrated financial need through income or participation in qualifying assistance programs, with additional support available for eligible households enrolled in a San Diego County payment plan for past-due property taxes.
- The Household Hazardous Waste Transfer Facility will increase operations from one day a week on Saturdays, to include a weekday option on Wednesdays. This will allow an additional opportunity for individuals that may not be available on Saturdays to schedule an appointment and properly dispose of household hazardous wastes.
- Transitioned properties no longer eligible for City-collection to private franchise hauler services, aligning costs more equitably with comparable residential properties already paying for service based on the waste they generate. The department prioritized early education, multilingual outreach, and hands-on technical assistance, followed by phased enforcement, to support property owners' understanding of requirements and compliance before penalties were applied.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1:

Objective 1: Create a department strategic plan with direct feedback and participation from our front-line supervisors and leadership from our executive staff and adjust ongoing budget to ensure that resources are allocated in order for each division to clearly support the mission and vision of the department.

TEP Goal 4:

Objective 4: Evaluate opportunities to provide in-house training that provides employees with the skills needed to excel in their current and future roles.

TEP Goal 1:

Objective 3: Continue to expand access to City branded clothing and personnel protected equipment (PPE). Identify inequities between different sections of field staff.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Our budget adjustments for FY2027 are designed to address disparities and align with our Tactical Equity Plan goals. This includes maintaining a safe and innovative workforce, ensuring excellence in service delivery, protecting and enhancing environmental quality, and recognizing employees as the key resource to achieving our mission.

We have additions, including new positions and operational resources to improve service equity and workforce sustainability. Key initiatives include expanding customer service capacity by adding more Public Information Clerks. This will help reduce wait times and reliance on overtime, supporting work-life balance and compliance with organizational standards.

Other adjustments focus on environmental and community equity. We are funding encampment abatement under the Caltrans Delegated Maintenance Agreement. This program aims to reduce health hazards, improve neighborhood conditions, and ensure equitable access to clean and safe public spaces.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Curbside Recycling Contamination Percentage	Percentage of contamination contained in City forces collected recyclable materials	23.00%	24.00%	18.00%
Employee Vacancy Rate	Average daily vacancy rate for budgeted FTE	15.30	14.29	13.00
Illegal dumping Get-It-Done reports resolved within three calendar days	Average days to close illegal dumping reports generated in Get It Done	7.00	6.30	3.00
Landfill Regulatory Compliance	Number of instances of regulatory compliance issues (Areas of Concern, Notices of Violation, and related regulatory actions from various agencies)	16	20	0
Missed Collection Resolution Rate	Average of resident survey response score to missed collection reports generated in Get It Done (responses are based on a score of 0 to 10)	6.10	7.68	8.00
Perform sidewalk sanitation services on at least 9,600 City blocks each fiscal year[1]	Number of City sidewalks sanitized to reduce the potential presence of pathogens, bacteria, and communicable diseases	7,000	9,020	9,600

1 In FY26, we increased the number of Sidewalk Resets, which limits how many sidewalks can be sanitized on certain days of the week.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	608.51	658.50	762.15	103.65
Personnel Expenditures	$74,299,433	$84,728,920	$94,082,059	$9,353,139
Non-Personnel Expenditures	116,351,313	175,810,080	183,447,049	7,636,969
Total Department Expenditures	**$190,650,746**	**$260,539,000**	**$277,529,108**	**$16,990,108**
Total Department Revenue	**$102,822,897**	**$251,458,180**	**$253,502,889**	**$2,044,709**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	$3,408,722	$5,772,543	$4,766,842	($1,005,701)
Clean SD	19,287,395	20,144,278	21,164,974	1,020,696
Collection Services	73,793,435	742,143	2,877,814	2,135,671
Disposal & Environmental Protection	3,147,678	3,290,268	561,866	(2,728,402)
Environmental Health & Safety	-	-	3,584,600	3,584,600
Integrated Customer Solutions	-	-	1,170,405	1,170,405
Waste Reduction	2,535,655	2,390,238	459,996	(1,930,242)
Total	**$102,172,885**	**$32,339,470**	**$34,586,497**	**$2,247,027**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	20.58	12.33	6.17	(6.16)
Clean SD	77.00	78.00	79.00	1.00
Collection Services	194.52	7.25	7.25	-
Disposal & Environmental Protection	18.15	18.15	0.20	(17.95)
Environmental Health & Safety	-	-	20.27	20.27
Integrated Customer Solutions	-	-	4.84	4.84
Waste Reduction	18.00	15.00	1.00	(14.00)
Total	**328.25**	**130.73**	**118.73**	**(12.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Trash Collection Addition of one-time non-personnel expenditures supporting trash collection services for ineligible customers during the transition year.	-	$1,900,000	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,062,370	-
Fee Rate Study Addition of one-time non-personnel expenditures supporting the rate study of AB939, franchise, and tipping fees.	-	500,000	-
CalTrans Delegated Maintenance Agreement (DMA) Addition of 2.00 Code Compliance Officers, non-personnel expenditures and revenue associated with expanded outreach services and encampment abatement within State right-of-way.	2.00	479,380	100,000
Tank Engineering and Environmental Management Addition of 1.00 Hazardous Materials Inspector 3 and associated revenue supporting the monitoring of above/ underground storage tanks.	1.00	137,724	137,785
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	93,114	-
Parking Meter Reimbursement Revenue Addition of parking meter reimbursement revenue associated with abatement and sanitation efforts in parking meter zones.	-	-	2,102,592
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	1,045,000
Revised Asset Revenue Adjustment to reflect revised revenue projections associated with the transfer of General Fund assets to the Solid Waste Management Fund.	-	-	(273,964)
Restructure of Code Compliance Transfer of non-personnel expenditures associated with the restructure of waste reduction Code Compliance Officers to the Recycling Fund.	-	(65,471)	-
Transfer of Hazardous Materials Inspector Transfer of 1.00 Hazardous Materials Inspector 2 to the Refuse Disposal Fund.	(1.00)	(147,041)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	(14.00)	(1,713,049)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Total	**(12.00)**	**$2,247,027**	**$3,111,413**

1. This budget adjustment includes the transfer of 14.00 FTE to other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	28,732,713	10,533,486	9,529,855	(1,003,631)
Fringe Benefits	15,813,891	5,744,519	5,214,650	(529,869)
PERSONNEL SUBTOTAL	**44,546,604**	**16,278,005**	**14,744,505**	**(1,533,500)**
NON-PERSONNEL EXPENDITURES				
Supplies	797,482	521,247	445,413	(75,834)
Contracts & Services	50,860,483	11,742,023	15,381,424	3,639,401
External Contracts & Services	*7,969,859*	*8,747,528*	*11,437,042*	*2,689,514*
Internal Contracts & Services	*42,890,624*	*2,994,495*	*3,944,382*	*949,887*
Information Technology	2,417,631	1,140,401	1,174,615	34,214
Energy and Utilities	3,320,631	649,467	757,263	107,796
Other Expenses	106,553	8,327	8,277	(50)
Transfers Out	-	2,000,000	2,000,000	-
Capital Expenses	123,502	-	75,000	75,000
NON-PERSONNEL SUBTOTAL	**57,626,281**	**16,061,465**	**19,841,992**	**3,780,527**
Total	**$102,172,885**	**$32,339,470**	**$34,586,497**	**$2,247,027**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$2,050,530	$2,318,081	$5,703,458	$3,385,377
Fines Forfeitures and Penalties	47,021	60,500	60,500	-
Licenses and Permits	148,303	153,132	153,132	-
Other Local Taxes	228,736	240,000	240,000	-
Other Revenue	43,302	-	-	-
Transfers In	-	1,456,504	1,182,540	(273,964)
Total	**$2,517,892**	**$4,228,217**	**$7,339,630**	**$3,111,413**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.35	1.22	1.22	49,629 - 59,696	$69,918
20000024	Administrative Aide 2	3.55	1.44	1.44	67,184 - 80,974	103,534
20000860	Area Refuse Collection Supervisor	10.00	0.25	0.25	91,291 - 108,930	27,232
20001092	Assistant Environmental Services Director	0.35	0.44	0.44	50,710 - 277,909	110,272
20000119	Associate Management Analyst	2.58	1.57	1.57	85,280 - 103,085	148,937
20000266	Cashier	1.00	0.00	0.00	52,083 - 62,650	-
20000306	Code Compliance Officer	43.00	43.00	32.00	63,461 - 76,482	2,407,347
20000307	Code Compliance Supervisor	7.00	7.00	5.00	73,174 - 87,589	437,945
20001168	Deputy Director	1.85	1.32	1.76	79,643 - 292,822	386,857
20000863	District Refuse Collection Supervisor	2.50	0.00	0.00	107,078 - 128,253	-
21000625	Environmental Health Coordinator	2.00	2.00	2.00	96,366 - 116,480	212,846
20000038	Environmental Health Inspector 2	10.00	10.00	10.00	85,218 - 103,314	1,012,377
20000037	Environmental Health Manager	1.00	1.00	1.00	112,944 - 137,030	137,030
20001149	Environmental Services Director	0.35	0.22	0.22	99,237 - 375,918	60,527
20000430	Equipment Operator 2	1.00	1.00	1.00	65,874 - 78,770	78,770
20000521	Hazardous Materials Inspector 2	2.00	2.00	2.00	91,042 - 110,406	220,812
20000548	Hazardous Materials Inspector 3	1.00	1.45	2.00	100,298 - 121,555	221,853
20000494	Hazardous Materials Program Manager	0.45	0.00	0.45	120,661 - 146,411	54,297
20000502	Heavy Truck Driver 1	5.00	5.00	5.00	53,893 - 64,272	315,931
20000501	Heavy Truck Driver 2	13.00	13.00	13.00	55,952 - 67,454	840,897
20000178	Information Systems Administrator	0.38	0.22	0.22	115,898 - 140,379	25,497
20000290	Information Systems Analyst 2	1.14	0.44	0.44	86,944 - 105,061	42,241
20000293	Information Systems Analyst 3	0.76	0.66	0.66	95,472 - 115,378	76,149
20000998	Information Systems Analyst 4	0.76	0.44	0.44	107,328 - 130,083	57,236
20000680	Payroll Specialist 2	2.06	0.66	0.66	57,325 - 69,264	45,714
20001234	Program Coordinator	1.00	0.00	0.00	36,920 - 220,314	-
20001222	Program Manager	3.74	1.94	1.50	79,643 - 292,822	278,335
20000783	Public Information Clerk	6.78	2.42	2.42	49,629 - 59,696	142,356

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000776	Public Works Dispatcher	2.20	0.00	0.00	65,125 - 78,499	-
20001050	Public Works Superintendent	1.00	1.00	1.00	121,805 - 147,056	147,056
20001032	Public Works Supervisor	3.00	3.00	3.00	90,314 - 109,304	327,912
20000562	Recycling Specialist 2	1.00	0.00	0.00	83,304 - 100,610	-
20000565	Recycling Specialist 3	1.00	0.00	0.00	91,416 - 110,510	-
20001042	Safety and Training Manager	0.36	0.22	0.22	105,331 - 127,629	28,078
20000847	Safety Officer	0.35	0.22	0.22	91,354 - 110,386	23,944
20000854	Safety Representative 2	0.35	0.22	0.22	79,622 - 96,283	17,517
20000859	Sanitation Driver 1	6.00	0.00	0.00	65,686 - 78,499	-
20000857	Sanitation Driver 2	145.00	0.00	0.00	80,475 - 94,827	-
20000851	Sanitation Driver 3	7.00	0.00	0.00	84,469 - 99,507	-
20000885	Senior Civil Engineer	0.10	0.10	0.10	132,954 - 160,742	13,295
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,496 - 96,637	96,637
20000015	Senior Management Analyst	1.35	0.22	0.22	93,621 - 113,214	24,907
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,261 - 133,744	133,744
20000970	Supervising Management Analyst	1.60	0.62	0.62	100,381 - 121,597	75,390
20000561	Supervising Recycling Specialist	1.00	0.00	0.00	97,926 - 118,685	-
21000177	Trainer	0.34	0.22	0.22	85,280 - 103,064	18,762
20001041	Training Supervisor	0.00	0.22	0.22	93,621 - 113,194	20,597
20001051	Utility Worker 1	11.00	8.00	8.00	50,086 - 59,571	437,505
20001053	Utility Worker 2	17.00	16.00	16.00	54,704 - 65,104	1,018,835
	Bilingual - Regular					63,716
	Budgeted Personnel Expenditure Savings					(739,428)
	Overtime Budgeted					276,078
	Salary Savings					(141,760)
	Standby Pay					1,404
	Termination Pay Annual Leave					93,751
	Vacation Pay In Lieu					77,005
FTE, Salaries and Wages Subtotal		**328.25**	**130.73**	**118.73**		**$9,529,855**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	23,537	11,447	10,482	(965)
Flexible Benefits	4,388,406	1,609,140	1,431,939	(177,201)
Insurance	610	-	-	-
Long-Term Disability	91,425	50,585	39,307	(11,278)
Medicare	415,482	157,851	137,770	(20,081)
Other Post-Employment Benefits	1,309,965	492,867	338,599	(154,268)
Retiree Medical Trust	51,340	19,063	18,126	(937)
Retirement 401 Plan	202,660	76,864	72,516	(4,348)
Retirement ADC	7,235,503	2,605,178	2,562,486	(42,692)
Retirement DROP	47,729	23,474	15,945	(7,529)
Risk Management Administration	430,302	201,587	169,931	(31,656)
Supplemental Pension Savings Plan	474,981	136,539	107,927	(28,612)
Unemployment Insurance	265	9,474	7,854	(1,620)
Workers' Compensation	1,141,683	350,450	301,768	(48,682)
Fringe Benefits Subtotal	**$15,813,891**	**$5,744,519**	**$5,214,650**	**($529,869)**
Total Personnel Expenditures			**$14,744,505**	

Automated Refuse Container Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Collection Services	$1,347,051	$2,125,895	$ -	($2,125,895)
Total	**$1,347,051**	**$2,125,895**	**$ -**	**($2,125,895)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	($2,125,895)	$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**0.00**	**($2,125,895)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	1,074,093	-	-	-
Contracts & Services	241,859	-	-	-
External Contracts & Services	*13,033*	-	-	-
Internal Contracts & Services	*228,827*	-	-	-

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Information Technology	31,099	-	-	-
Transfers Out	-	2,125,895	-	(2,125,895)
NON-PERSONNEL SUBTOTAL	**1,347,051**	**2,125,895**	**-**	**(2,125,895)**
Total	**$1,347,051**	**$2,125,895**	**$ -**	**($2,125,895)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,147,370	$ -	$ -	$ -
Revenue from Use of Money and Property	103,431	-	-	-
Total	**$1,250,801**	**$ -**	**$ -**	**$ -**

Recycling Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	$3,636,477	$18,243,783	$15,312,764	($2,931,019)
Clean SD	555,097	1,738,521	1,472,226	(266,295)
Collection Services	15,030,625	55,277	1,261,305	1,206,028
Disposal & Environmental Protection	2,451,664	3,537,692	2,914,547	(623,145)
Environmental Health & Safety	-	-	995,219	995,219
Integrated Customer Solutions	-	-	379,417	379,417
Waste Reduction	9,534,192	7,152,803	9,236,849	2,084,046
Total	**$31,208,054**	**$30,728,076**	**$31,572,327**	**$844,251**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	14.80	8.23	6.25	(1.98)
Clean SD	1.00	4.00	8.00	4.00
Collection Services	53.98	-	-	-
Disposal & Environmental Protection	4.80	4.80	0.10	(4.70)
Environmental Health & Safety	-	-	5.37	5.37
Integrated Customer Solutions	-	-	1.56	1.56
Waste Reduction	27.51	32.50	49.00	16.50
Total	**102.09**	**49.53**	**70.28**	**20.75**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	15.01	$1,526,534	$ -
Miramar Landfill Recycling Addition of 4.00 FTE positions and non-personnel expenditures supporting a new recycling team that will extend the life of the landfill.	4.00	688,376	-
Fee Rate Study Addition of one-time non-personnel expenditures supporting the rate study of AB939, franchise, and tipping fees.	-	500,000	-
Hazardous Waste Transfer Facility Addition of non-personnel expenditures supporting an increase in operating days and contractual rate increases.	-	190,424	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	182,233	-
Print Shop Services Addition of non-personnel expenditures supporting hazardous waste disposal education and outreach efforts.	-	172,142	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	103,036	-
Restructure of Code Compliance Transfer of non-personnel expenditures associated with the restructure of waste reduction code compliance officers from the General Fund.	-	65,471	-
Employ and Empower Program Support Addition of 1.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.	1.50	45,162	45,170
Customer Services Support Addition of 4.00 Public Information Clerks across multiple funds associated with timely responses to increased inquiries from the public related to solid waste management.	0.24	18,899	-
Revised AB 939 Franchise Revenue Adjustment to reflect revised AB 939 franchise revenue associated with a rate increase.	-	-	1,500,000

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Charges for Services Revenue Adjustment to reflect revised revenue projections associated with work to support solid waste management services.	-	-	500,000
Revised Transfer Revenue Adjustment to reflect revised revenue projections associated with the transfer of Recycling Fund assets to the Solid Waste Management Fund.	-	-	(71,654)
Revised Facility Franchise Fee Revenue Adjustment to reflect revised franchise fee revenue projections associated with the Sycamore Facility.	-	-	(4,300,000)
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the Supplemental Cost of Living Adjustment.	-	(5,000)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(902,500)	4,300,000
Measure B Support Reduction of non-personnel expenditures associated with support for Measure B recycling services in the Solid Waste Management Fund.	-	(1,740,526)	-
Total	**20.75**	**$844,251**	**$1,973,516**

1. This budget adjustment includes the reallocation of 15.01 FTE from other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	8,151,885	4,403,283	5,623,966	1,220,683
Fringe Benefits	4,463,646	2,482,250	3,240,538	758,288
PERSONNEL SUBTOTAL	**12,615,531**	**6,885,533**	**8,864,504**	**1,978,971**
NON-PERSONNEL EXPENDITURES				
Supplies	1,443,123	721,166	515,221	(205,945)
Contracts & Services	15,984,193	7,654,886	8,363,259	708,373
External Contracts & Services	*8,066,706*	*5,712,244*	*6,161,016*	*448,772*
Internal Contracts & Services	*7,917,487*	*1,942,642*	*2,202,243*	*259,601*
Information Technology	569,031	299,118	461,054	161,936
Energy and Utilities	502,043	94,873	51,265	(43,608)
Other Expenses	36,890	12,500	7,550	(4,950)
Transfers Out	-	15,000,000	13,259,474	(1,740,526)
Capital Expenses	57,242	60,000	50,000	(10,000)
NON-PERSONNEL SUBTOTAL	**18,592,523**	**23,842,543**	**22,707,823**	**(1,134,720)**
Total	**$31,208,054**	**$30,728,076**	**$31,572,327**	**$844,251**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$20,357,877	$18,912,500	$20,957,670	$2,045,170
Fines Forfeitures and Penalties	3,004,598	2,633,103	2,633,103	-
Other Revenue	191,954	120,000	120,000	-
Revenue from Other Agencies	1,073,186	550,000	550,000	-
Revenue from Use of Money and Property	3,787,600	1,511,100	1,511,100	-
Transfers In	800,618	1,688,153	1,616,499	(71,654)
Total	**$29,215,834**	**$25,414,856**	**$27,388,372**	**$1,973,516**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.61	1.36	1.36	49,629 - 59,696	$81,187
20000012	Administrative Aide 1	1.11	1.11	1.11	58,365 - 70,262	76,682
20000024	Administrative Aide 2	2.81	1.42	1.42	67,184 - 80,974	114,340
20000860	Area Refuse Collection Supervisor	2.00	0.00	0.00	91,291 - 108,930	-
20001092	Assistant Environmental Services Director	0.31	0.12	0.12	50,710 - 277,909	30,074
20000119	Associate Management Analyst	2.37	2.78	2.78	85,280 - 103,085	232,495
20000266	Cashier	1.00	0.00	0.00	52,083 - 62,650	-
20001118	Chief Officer	0.00	0.00	0.01	99,237 - 375,918	3,480
20000306	Code Compliance Officer	2.00	2.00	18.00	63,461 - 76,482	1,324,592
20000307	Code Compliance Supervisor	0.00	0.00	3.00	73,174 - 87,589	233,937
20001168	Deputy Director	1.35	1.16	1.28	79,643 - 292,822	280,820
20000863	District Refuse Collection Supervisor	0.50	0.00	0.00	107,078 - 128,253	-
20001149	Environmental Services Director	0.31	0.06	0.06	99,237 - 375,918	16,507
20000521	Hazardous Materials Inspector 2	2.00	2.00	2.00	91,042 - 110,406	201,448
20000548	Hazardous Materials Inspector 3	1.00	1.45	1.00	100,298 - 121,555	100,298
20000494	Hazardous Materials Program Manager	0.45	0.00	0.45	120,661 - 146,411	54,297
20000502	Heavy Truck Driver 1	1.00	1.00	1.00	53,893 - 64,272	58,843
20000501	Heavy Truck Driver 2	0.00	0.00	2.00	55,952 - 67,454	111,904
20000178	Information Systems Administrator	0.28	0.06	0.06	115,898 - 140,379	6,954

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000290	Information Systems Analyst 2	0.84	0.12	0.12	86,944 - 105,061	11,521
20000293	Information Systems Analyst 3	0.56	0.18	0.18	95,472 - 115,378	20,769
20000998	Information Systems Analyst 4	0.56	0.12	0.12	107,328 - 130,083	15,610
91001000	Intern - Hourly	0.00	0.00	1.50	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	1.26	0.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.40	0.18	0.18	57,325 - 69,264	12,468
20001222	Program Manager	2.31	1.37	1.25	79,643 - 292,822	230,256
20000783	Public Information Clerk	1.96	0.66	0.90	49,629 - 59,696	50,738
20000776	Public Works Dispatcher	0.70	0.00	0.00	65,125 - 78,499	-
20001032	Public Works Supervisor	0.00	1.00	1.00	90,314 - 109,304	102,743
20000557	Recycling Program Manager	1.00	1.00	1.00	112,549 - 136,261	136,261
20000562	Recycling Specialist 2	11.25	12.50	12.50	83,304 - 100,610	1,209,445
20000565	Recycling Specialist 3	5.00	8.00	8.00	91,416 - 110,510	826,798
20001042	Safety and Training Manager	0.31	0.06	0.06	105,331 - 127,629	7,658
20000847	Safety Officer	0.31	0.06	0.06	91,354 - 110,386	6,530
20000854	Safety Representative 2	0.31	0.06	0.06	79,622 - 96,283	4,777
20000859	Sanitation Driver 1	5.00	0.00	0.00	65,686 - 78,499	-
20000857	Sanitation Driver 2	33.00	2.00	0.00	80,475 - 94,827	-
20000851	Sanitation Driver 3	4.00	0.00	0.00	84,469 - 99,507	-
20000015	Senior Management Analyst	1.31	0.06	0.06	93,621 - 113,214	6,793
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,261 - 133,744	131,710
20000970	Supervising Management Analyst	1.27	0.21	0.21	100,381 - 121,597	25,536
20000561	Supervising Recycling Specialist	1.00	3.00	3.00	97,926 - 118,685	335,296
21000177	Trainer	0.33	0.06	0.06	85,280 - 103,064	5,117
20001041	Training Supervisor	0.00	0.06	0.06	93,621 - 113,194	5,617
20001051	Utility Worker 1	4.31	3.31	3.31	50,086 - 59,571	189,634
20001053	Utility Worker 2	3.00	0.00	0.00	54,704 - 65,104	-
	Bilingual - Regular					38,556
	Budgeted Personnel Expenditure Savings					(737,193)
	Exceptional Performance Pay-Classified					792
	Overtime Budgeted					31,525

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Salary Savings					(83,482)
	Standby Pay					383
	Termination Pay Annual Leave					36,344
	Vacation Pay In Lieu					31,890
FTE, Salaries and Wages Subtotal		**102.09**	**49.53**	**70.28**		**$5,623,966**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	13,277	9,816	11,898	2,082
Flexible Benefits	1,136,130	608,327	782,919	174,592
Insurance	541	-	-	-
Long-Term Disability	25,673	21,824	23,915	2,091
Medicare	117,123	62,649	80,085	17,436
Other Post-Employment Benefits	345,509	187,968	194,220	6,252
Retiree Medical Trust	12,915	8,052	10,339	2,287
Retirement 401 Plan	51,808	32,688	41,347	8,659
Retirement ADC	2,246,721	1,331,145	1,806,758	475,613
Retirement DROP	14,484	3,803	7,763	3,960
Risk Management Administration	113,548	76,949	97,466	20,517
Supplemental Pension Savings Plan	151,143	61,143	78,106	16,963
Unemployment Insurance	22	3,886	4,775	889
Workers' Compensation	234,754	74,000	100,947	26,947
Fringe Benefits Subtotal	**$4,463,646**	**$2,482,250**	**$3,240,538**	**$758,288**
Total Personnel Expenditures			**$8,864,504**	

Refuse Disposal - Miramar Closure Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$1,660,431	$625,000	$625,000	$ -
Total	**$1,660,431**	**$625,000**	**$625,000**	**$ -**

Refuse Disposal Funds

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	$7,690,265	$6,703,453	$4,109,509	($2,593,944)
Clean SD	178	-	100,000	100,000
Collection Services	616,479	-	11,922	11,922
Disposal & Environmental Protection	39,007,708	49,261,350	52,253,142	2,991,792
Environmental Health & Safety	-	-	1,832,539	1,832,539
Integrated Customer Solutions	-	-	3,583,971	3,583,971
Waste Reduction	42,258	-	-	-
Total	**$47,356,888**	**$55,964,803**	**$61,891,083**	**$5,926,280**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	21.62	19.64	11.99	(7.65)
Collection Services	2.50	-	-	-
Disposal & Environmental Protection	138.05	141.05	113.70	(27.35)
Environmental Health & Safety	-	-	7.54	7.54
Integrated Customer Solutions	-	-	28.50	28.50
Total	**162.17**	**160.69**	**161.73**	**1.04**

Budget Adjustments

	FTE	Expenditures	Revenue
Organic Waste Decontamination Program Addition of non-personnel expenditures supporting SB1383 and solid waste regulatory compliance.	-	$2,339,000	$ -
Fee Rate Study Addition of one-time non-personnel expenditures supporting the rate study of AB939, franchise, and tipping fees.	-	2,000,000	-
Miramar Landfill Operations Addition of overtime expenditures supporting the maintenance and operations required to meet regulatory, environmental, and service delivery obligations.	-	1,014,500	-
Solid Waste Sites Maintenance Addition of non-personnel expenditures associated with the purchase and transportation of soil to meet regulatory requirements.	-	1,000,000	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	721,420	-

Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of Hazardous Materials Inspector Transfer of 1.00 Hazardous Materials Inspector 2 from the General Fund.	1.00	147,041	-
Illegal Dumping Enforcement Pilot Program Addition of one-time personnel expenditures associated with a pilot program partnering with SDPD to target illegal dumping enforcement.	-	100,000	-
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(0.96)	79,032	-
Customer Services Support Addition of 4.00 Public Information Clerks across multiple funds associated with timely responses to increased inquiries from the public related to solid waste management.	1.00	78,742	-
Revised Rent Revenue Adjustment to align budget with actuals for rent revenue at the Ridgehaven Court facility.	-	-	100,000
Revised Transfer Revenue Adjustment to reflect revised revenue projections associated with the transfer of Refuse Disposal Fund assets to the Solid Waste Management Fund.	-	-	(268,896)
Revised Gas Production Revenue Adjustment to reflect revised gas production revenue projections.	-	-	(320,000)
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	-	(2,000)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(95,455)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(1,456,000)	800,000
Total	**1.04**	**$5,926,280**	**$311,104**

1. This budget adjustment includes the reallocation of 0.96 FTE to other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	10,542,381	11,218,714	12,418,161	1,199,447
Fringe Benefits	5,302,387	5,886,709	6,006,577	119,868
PERSONNEL SUBTOTAL	**15,844,768**	**17,105,423**	**18,424,738**	**1,319,315**
NON-PERSONNEL EXPENDITURES				
Supplies	1,404,373	1,703,644	2,703,755	1,000,111
Contracts & Services	22,496,997	28,175,729	33,164,818	4,989,089
External Contracts & Services	*18,623,508*	*23,055,972*	*27,286,088*	*4,230,116*
Internal Contracts & Services	*3,873,489*	*5,119,757*	*5,878,730*	*758,973*
Information Technology	1,205,898	2,219,298	1,048,843	(1,170,455)
Energy and Utilities	2,192,974	2,421,600	2,593,888	172,288
Other Expenses	19,556	20,889	18,889	(2,000)
Transfers Out	3,628,354	3,887,220	3,886,152	(1,068)
Capital Expenses	563,968	431,000	50,000	(381,000)
NON-PERSONNEL SUBTOTAL	**31,512,120**	**38,859,380**	**43,466,345**	**4,606,965**
Total	**$47,356,888**	**$55,964,803**	**$61,891,083**	**$5,926,280**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$63,481,172	$69,215,200	$69,695,200	$480,000
Fines Forfeitures and Penalties	10,778	1,500	1,500	-
Other Revenue	482,828	490,000	490,000	-
Revenue from Use of Money and Property	4,464,315	1,636,867	1,736,867	100,000
Transfers In	-	1,407,989	1,139,093	(268,896)
Total	**$68,439,093**	**$72,751,556**	**$73,062,660**	**$311,104**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	3.04	2.95	2.95	49,629 - 59,696	$166,036
20000012	Administrative Aide 1	1.89	1.89	1.89	58,365 - 70,262	110,310
20000024	Administrative Aide 2	2.64	2.20	2.20	67,184 - 80,974	161,676
20000860	Area Refuse Collection Supervisor	1.00	0.00	0.00	91,291 - 108,930	-
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	224,744
20000070	Assistant Engineer-Civil	4.00	4.00	4.00	100,214 - 120,702	421,344
20000077	Assistant Engineer-Electrical	1.00	1.00	1.00	100,214 - 120,702	100,214

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001092	Assistant Environmental Services Director	0.34	0.50	0.50	50,710 - 277,909	125,310
20000143	Associate Engineer-Civil	7.00	7.00	7.00	115,398 - 139,318	878,968
20000154	Associate Engineer-Mechanical	1.00	1.00	1.00	115,398 - 139,318	115,398
20000119	Associate Management Analyst	3.05	1.71	1.71	85,280 - 103,085	159,461
20000162	Associate Planner	1.00	1.00	1.00	93,829 - 113,381	93,829
20000201	Building Maintenance Supervisor	1.00	1.00	0.00	102,274 - 123,718	-
20001118	Chief Officer	0.00	0.00	0.04	99,237 - 375,918	13,922
20001168	Deputy Director	0.80	1.05	1.55	79,643 - 292,822	356,576
20000389	Disposal Site Representative	14.00	14.00	14.00	51,979 - 62,795	841,293
20000390	Disposal Site Supervisor	4.00	4.00	4.00	80,538 - 97,323	372,507
21000440	Environmental Biologist 2	1.00	1.00	1.00	88,837 - 107,994	107,994
21000451	Environmental Biologist 3	1.00	1.00	1.00	102,523 - 124,114	124,114
20001149	Environmental Services Director	0.34	0.25	0.25	99,237 - 375,918	68,781
20000430	Equipment Operator 2	23.00	23.00	23.00	65,874 - 78,770	1,654,945
20000423	Equipment Technician 2	3.00	3.00	3.00	58,843 - 70,138	198,829
20000431	Equipment Technician 3	2.00	3.00	3.00	64,605 - 77,168	193,815
20001049	General Utility Supervisor	3.00	3.00	3.00	98,322 - 118,934	356,802
20000521	Hazardous Materials Inspector 2	3.00	3.00	3.00	91,042 - 110,406	311,854
20000548	Hazardous Materials Inspector 3	0.00	0.10	0.00	100,298 - 121,555	-
20000494	Hazardous Materials Program Manager	0.10	0.00	0.10	120,661 - 146,411	12,066
20000178	Information Systems Administrator	0.34	0.25	0.25	115,898 - 140,379	28,974
20000290	Information Systems Analyst 2	1.02	0.50	0.50	86,944 - 105,061	48,001
20000293	Information Systems Analyst 3	0.68	0.75	0.75	95,472 - 115,378	86,532
20000998	Information Systems Analyst 4	0.68	0.50	0.50	107,328 - 130,083	65,042
20000515	Instrumentation and Control Technician	1.00	1.00	1.00	97,282 - 116,813	97,282
20000589	Laborer	21.00	23.00	23.00	49,088 - 58,448	1,201,185
20001019	Land Surveying Associate	1.00	1.00	1.00	115,648 - 139,630	139,630

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000580	Landfill Equipment Operator	22.00	22.00	22.00	75,691 - 90,501	1,887,682
20000439	Master Fleet Technician	1.00	1.00	1.00	87,901 - 105,269	105,269
20000756	Office Support Specialist	1.00	1.00	1.00	48,755 - 58,677	58,677
20000680	Payroll Specialist 2	1.54	0.75	0.75	57,325 - 69,264	51,948
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	171,933
20001222	Program Manager	0.95	0.75	0.25	79,643 - 292,822	46,051
20000761	Project Officer 1	0.00	0.00	1.00	113,714 - 137,280	137,280
20000783	Public Information Clerk	2.26	2.75	3.75	49,629 - 59,696	211,399
20000776	Public Works Dispatcher	0.10	0.00	0.00	65,125 - 78,499	-
20000557	Recycling Program Manager	1.00	1.00	1.00	112,549 - 136,261	132,512
20001042	Safety and Training Manager	0.33	0.25	0.25	105,331 - 127,629	31,907
20000847	Safety Officer	0.34	0.25	0.25	91,354 - 110,386	27,209
20000854	Safety Representative 2	0.34	0.25	0.25	79,622 - 96,283	19,906
20000885	Senior Civil Engineer	3.90	3.90	3.90	132,954 - 160,742	574,096
20000907	Senior Disposal Site Representative	4.00	4.00	4.00	56,867 - 68,848	269,344
20000015	Senior Management Analyst	1.34	1.25	1.25	93,621 - 113,214	141,518
20000856	Senior Mechanical Engineer	1.00	1.00	1.00	132,954 - 160,742	132,954
20000918	Senior Planner	1.00	1.00	1.00	108,056 - 130,666	130,666
20000989	Supervising Disposal Site Representative	2.00	2.00	2.00	62,608 - 75,650	151,300
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,261 - 133,744	125,457
20000970	Supervising Management Analyst	2.13	1.70	1.70	100,381 - 121,597	206,715
21000177	Trainer	0.33	0.25	0.25	85,280 - 103,064	21,320
20001041	Training Supervisor	0.00	0.25	0.25	93,621 - 113,194	23,405
20001051	Utility Worker 1	0.69	0.69	0.69	50,086 - 59,571	41,104
20001053	Utility Worker 2	4.00	4.00	4.00	54,704 - 65,104	244,483
	Bilingual - Regular					52,416
	Budgeted Personnel Expenditure Savings					(3,240,881)
	Exceptional Performance Pay-Classified					1,426
	Infrastructure In-Training Pay					11,145
	Infrastructure Registration Pay					137,580

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Overtime Budgeted					1,448,846
	Reg Pay For Engineers					128,981
	Salary Savings					(51,386)
	Standby Pay					1,595
	Termination Pay Annual Leave					67,619
	Vacation Pay In Lieu					79,251
FTE, Salaries and Wages Subtotal		**162.17**	**160.69**	**161.73**		**$12,418,161**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	17,080	14,802	16,485	1,683
Flexible Benefits	1,320,991	1,495,987	1,515,030	19,043
Insurance	593	-	-	-
Long-Term Disability	31,129	52,004	45,742	(6,262)
Medicare	152,831	154,062	171,405	17,343
Other Post-Employment Benefits	444,552	478,565	368,638	(109,927)
Retiree Medical Trust	17,326	19,382	20,714	1,332
Retirement 401 Plan	68,893	77,474	82,846	5,372
Retirement ADC	2,456,114	2,805,666	3,083,227	277,561
Retirement DROP	27,653	31,863	25,876	(5,987)
Risk Management Administration	146,045	195,894	185,036	(10,858)
Supplemental Pension Savings Plan	204,845	168,469	149,006	(19,463)
Unemployment Insurance	-	9,903	9,134	(769)
Workers' Compensation	414,335	382,638	333,438	(49,200)
Fringe Benefits Subtotal	**$5,302,387**	**$5,886,709**	**$6,006,577**	**$119,868**
Total Personnel Expenditures			**$18,424,738**	

Solid Waste Management Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	$1,212,461	$8,198,830	$2,991,551	($5,207,279)
Clean SD	360	499,364	-	(499,364)
Collection Services	7,001,094	121,981,426	135,529,870	13,548,444
Disposal & Environmental Protection	-	1,407,989	1,407,989	-

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Environmental Health & Safety	-	-	339,260	339,260
Integrated Customer Solutions	-	-	2,123,282	2,123,282
Waste Reduction	351,953	7,293,147	7,087,249	(205,898)
Total	**$8,565,868**	**$139,380,756**	**$149,479,201**	**$10,098,445**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	-	30.80	10.74	(20.06)
Clean SD	-	4.00	4.00	-
Collection Services	16.00	280.75	369.75	89.00
Environmental Health & Safety	-	-	3.82	3.82
Integrated Customer Solutions	-	-	21.10	21.10
Waste Reduction	-	2.00	2.00	-
Total	**16.00**	**317.55**	**411.41**	**93.86**

Budget Adjustments

	FTE	Expenditures	Revenue
Bulky Item Collection Program Addition of 52.00 FTE positions and non-personnel expenditures associated with the planned implementation of the program.	52.00	$4,951,291	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	3,033,279	-
Solid Waste Collection Overtime Addition of overtime expenditures to align the budget with operations that require overtime to continue timely collections despite holidays, downed routes, and breakdowns.	-	2,536,250	-
Curbside Recycling Collections Addition of 32.00 FTE positions and non-personnel expenditures supporting the planned change from biweekly to weekly recycling collections.	32.00	1,712,348	-
Solid Waste Collection Support Addition of 7.00 Sanitation Driver 2s and non-personnel expenditures supporting the timely, weekly collection of waste from customers.	7.00	956,305	-
Recycling Fund Measure B Support Addition of non-personnel expenditures associated with support provided by Recycling Fund employees for the implementation and enforcement of Measure B.	-	500,000	-

Budget Adjustments

	FTE	Expenditures	Revenue
Collection Services Addition of 1.00 Assistant Deputy Director and non-personnel expenditures supporting the efficient and safe operation of collection services.	1.00	282,222	-
Customer Services Support Addition of 4.00 Public Information Clerks across multiple funds associated with timely responses to increased inquiries from the public related to solid waste management.	2.76	217,327	-
Software Replacement Addition of non-personnel expenditures associated with replacing the Automated Refuse Tonnage System with Paradigm products.	-	200,000	-
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.10	179,222	-
Ridgehaven Office Space Addition of non-personnel expenditures associated with the use of office space at the Ridgehaven Facility.	-	166,882	-
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the Supplemental Cost of Living Adjustment.	-	28,000	-
Revised Solid Waste Collections Revenue Adjustment to reflect revised solid waste collections revenue associated with customer adjusting their service levels and service performed for General Fund departments.	-	-	2,989,904
Ineligible Customers Revenue Addition of revenue from the General Fund supporting trash collection costs for ineligible customers not covered by the solid waste collection rates.	-	-	1,900,000
Curbside Recycling Revenue Addition of revenue from the Recycling Fund to support curbside recycling costs not covered by the solid waste collection rates.	-	-	1,259,474
Renewable Natural Gas Revenue Addition of Renewable Natural Gas Revenue for monetary incentives for green gas as outlined in the Low Carbon Fuel Standard program and Renewable Identification Numbers credits.	-	-	1,000,000
Revised Measure B Support Revenue Reduction of revenues associated with support for Measure B recycling services from the Recycling Fund.	-	-	(3,000,000)

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Rate Payer Fee Revenue Adjustment to reflect revised rate payer fee revenue associated with a reconciliation of eligible customers compared to the Cost-of-Service Study.	-	-	(5,320,852)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(26,725)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,926)	-
Asset Procurement Reduction of non-personnel expenditures associated with the purchase of assets from other City funds due to implementation of Measure B.	-	(614,514)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(3,969,516)	(2,179,850)
Total	**93.86**	**$10,098,445**	**($3,351,324)**

1. This budget adjustment includes the transfer of 0.10 FTE from other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	884,797	27,792,047	32,464,809	4,672,762
Fringe Benefits	407,734	16,667,912	19,583,503	2,915,591
PERSONNEL SUBTOTAL	**1,292,531**	**44,459,959**	**52,048,312**	**7,588,353**
NON-PERSONNEL EXPENDITURES				
Supplies	126,641	3,109,335	3,206,335	97,000
Contracts & Services	4,186,218	70,908,381	79,134,685	8,226,304
External Contracts & Services	*3,683,192*	*21,879,914*	*29,470,070*	*7,590,156*
Internal Contracts & Services	*503,026*	*49,028,467*	*49,664,615*	*636,148*
Information Technology	2,958,864	6,615,887	5,177,646	(1,438,241)
Energy and Utilities	-	3,851,824	2,959,242	(892,582)
Other Expenses	1,614	2,911	30,911	28,000
Transfers Out	-	10,432,459	3,359,573	(7,072,886)
Debt Expenses	-	-	3,562,497	3,562,497
NON-PERSONNEL SUBTOTAL	**7,273,337**	**94,920,797**	**97,430,889**	**2,510,092**
Total	**$8,565,868**	**$139,380,756**	**$149,479,201**	**$10,098,445**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$ -	$129,312,656	$128,827,753	($484,903)
Other Revenue	107	-	1,000,000	1,000,000
Revenue from Use of Money and Property	(261,260)	-	-	-
Transfers In	-	19,125,895	15,259,474	(3,866,421)
Total	**($261,153)**	**$148,438,551**	**$145,087,227**	**($3,351,324)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	0.00	1.47	1.47	49,629 - 59,696	$84,924
20000024	Administrative Aide 2	1.00	4.94	5.94	67,184 - 80,974	426,041
20000860	Area Refuse Collection Supervisor	0.00	15.75	20.75	91,291 - 108,930	2,119,780
20001202	Assistant Deputy Director	0.00	0.00	1.00	79,643 - 292,822	216,000
20001092	Assistant Environmental Services Director	1.00	0.94	0.94	50,710 - 277,909	235,582
20000154	Associate Engineer-Mechanical	0.00	1.00	1.00	115,398 - 139,318	115,398
20000119	Associate Management Analyst	2.00	4.94	4.94	85,280 - 103,085	441,320
20000266	Cashier	0.00	2.00	2.00	52,083 - 62,650	125,300
20001118	Chief Officer	0.00	0.00	0.10	99,237 - 375,918	34,805
20000306	Code Compliance Officer	0.00	4.00	4.00	63,461 - 76,482	253,844
20000307	Code Compliance Supervisor	0.00	0.00	1.00	73,174 - 87,589	73,174
20000303	Community Development Specialist 4	1.00	1.00	1.00	103,334 - 125,195	125,195
20001168	Deputy Director	0.00	1.47	2.41	79,643 - 292,822	534,251
20000863	District Refuse Collection Supervisor	0.00	4.00	4.00	107,078 - 128,253	506,878
20001149	Environmental Services Director	0.00	0.47	0.47	99,237 - 375,918	129,307
21000432	Geographic Info Systems Analyst 2	0.00	2.00	2.00	86,944 - 105,061	173,888
21000434	Geographic Info Systems Analyst 4	0.00	1.00	1.00	107,328 - 130,083	107,328
20000178	Information Systems Administrator	0.00	0.47	0.47	115,898 - 140,379	54,472
20000290	Information Systems Analyst 2	0.00	0.94	0.94	86,944 - 105,061	90,243

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000293	Information Systems Analyst 3	0.00	1.41	1.41	95,472 - 115,378	162,681
20000998	Information Systems Analyst 4	0.00	0.94	0.94	107,328 - 130,083	122,278
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	0.00	4.41	5.41	57,325 - 69,264	350,840
20001234	Program Coordinator	0.00	2.00	2.00	36,920 - 220,314	300,446
20001222	Program Manager	1.00	3.94	4.00	79,643 - 292,822	732,025
20000783	Public Information Clerk	3.00	12.17	14.93	49,629 - 59,696	816,325
20000776	Public Works Dispatcher	0.00	3.00	2.00	65,125 - 78,499	156,998
20001050	Public Works Superintendent	0.00	0.00	1.00	121,805 - 147,056	121,805
20001032	Public Works Supervisor	1.00	1.00	1.00	90,314 - 109,304	107,671
20001042	Safety and Training Manager	0.00	0.47	0.47	105,331 - 127,629	59,986
20000847	Safety Officer	0.00	1.47	1.47	91,354 - 110,386	142,506
20000854	Safety Representative 2	0.00	0.47	0.47	79,622 - 96,283	37,423
20000859	Sanitation Driver 1	0.00	6.00	5.00	65,686 - 78,499	360,789
20000857	Sanitation Driver 2	0.00	191.00	237.00	80,475 - 94,827	21,191,874
20000851	Sanitation Driver 3	0.00	11.00	11.00	84,469 - 99,507	1,049,463
20000965	Senior Code Compliance Supervisor	0.00	1.00	0.00	80,496 - 96,637	-
20000015	Senior Management Analyst	1.00	3.47	3.47	93,621 - 113,214	388,881
20000916	Senior Public Information Officer	0.00	1.00	1.00	95,846 - 115,835	95,846
20000970	Supervising Management Analyst	1.00	3.47	3.47	100,381 - 121,597	400,725
21000177	Trainer	0.00	0.47	0.47	85,280 - 103,064	40,082
20001041	Training Supervisor	0.00	0.47	0.47	93,621 - 113,194	44,002
20001051	Utility Worker 1	3.00	6.00	29.00	50,086 - 59,571	1,470,341
20001053	Utility Worker 2	1.00	15.00	30.00	54,704 - 65,104	1,681,464
	Adjust Budget To Approved Levels					(5,230,348)
	Bilingual - Regular					276,292
	Budgeted Personnel Expenditure Savings					(2,498,550)
	Overtime Budgeted					3,803,274
	Salary Savings					(20,676)

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Standby Pay					2,999
	Termination Pay Annual Leave					9,483
	Vacation Pay In Lieu					440,154
FTE, Salaries and Wages Subtotal		**16.00**	**317.55**	**411.41**		**$32,464,809**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,210	14,160	24,424	10,264
Flexible Benefits	105,425	4,343,564	5,140,384	796,820
Long-Term Disability	3,054	140,970	144,523	3,553
Medicare	12,784	395,924	470,740	74,816
Other Post-Employment Benefits	35,153	1,244,098	1,189,096	(55,002)
Retiree Medical Trust	1,903	51,962	66,887	14,925
Retirement 401 Plan	7,467	208,662	267,681	59,019
Retirement ADC	194,774	7,999,120	9,727,321	1,728,201
Retirement DROP	-	42,102	43,037	935
Risk Management Administration	12,133	508,925	596,810	87,885
Supplemental Pension Savings Plan	7,319	410,739	394,117	(16,622)
Unemployment Insurance	754	26,446	28,793	2,347
Workers' Compensation	25,759	1,281,240	1,489,690	208,450
Fringe Benefits Subtotal	**$407,734**	**$16,667,912**	**$19,583,503**	**$2,915,591**
Total Personnel Expenditures			**$52,048,312**	

Revenue and Expense Statement (Non-General Fund)

Recycling Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 18,751,701	$ 17,548,477	$ 15,854,305
Continuing Appropriation - CIP	29,748,150	28,867,565	28,835,867
Operating Reserve	4,087,614	3,598,614	4,583,915
TOTAL BALANCE AND RESERVES	**$ 52,587,465**	**$ 50,014,655**	**$ 49,274,086**
REVENUE			
Charges for Services	$ 20,357,877	$ 18,912,500	$ 20,957,670
Fines Forfeitures and Penalties	3,004,598	2,633,103	2,633,103
Other Revenue	191,954	120,000	120,000
Revenue from Other Agencies	1,073,186	550,000	550,000
Revenue from Use of Money and Property	3,787,600	1,511,100	1,511,100
Transfers In	800,618	1,688,153	1,616,499
TOTAL REVENUE	**$ 29,215,834**	**$ 25,414,856**	**$ 27,388,372**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 81,803,299**	**$ 75,429,511**	**$ 76,662,458**
OPERATING EXPENSE			
Personnel Expenses	$ 8,151,885	$ 4,403,283	$ 5,623,966
Fringe Benefits	4,463,646	2,482,250	3,240,538
Supplies	1,443,123	721,166	515,221
Contracts & Services	15,984,193	7,654,886	8,363,259
Information Technology	569,031	299,118	461,054
Energy and Utilities	502,043	94,873	51,265
Other Expenses	36,890	12,500	7,550
Transfers Out	-	15,000,000	13,259,474
Capital Expenditures	57,242	60,000	50,000
TOTAL OPERATING EXPENSE	**$ 31,208,054**	**$ 30,728,076**	**$ 31,572,327**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 580,585	$ -	$ 8,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 580,585**	**$ -**	**$ 8,000,000**
TOTAL EXPENSE	**$ 31,788,640**	**$ 30,728,076**	**$ 39,572,327**
RESERVES			
Continuing Appropriation - CIP	$ 28,867,565	$ 28,867,565	$ 20,835,867
Operating Reserve	3,598,614	3,598,614	4,583,915
TOTAL RESERVES	**$ 32,466,179**	**$ 32,466,179**	**$ 25,419,782**
BALANCE	**$ 17,548,480**	**$ 12,235,256**	**$ 11,670,349**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 81,803,299**	**$ 75,429,511**	**$ 76,662,458**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Refuse Disposal Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 20,130,956	$ 35,402,074	$ 58,973,582
Continuing Appropriation - CIP	18,092,149	22,693,950	23,316,876
Operating Reserve	8,215,624	9,263,786	11,601,820
TOTAL BALANCE AND RESERVES	**$ 47,797,402**	**$ 67,359,810**	**$ 93,892,278**
REVENUE			
Charges for Services	$ 63,481,172	$ 69,215,200	$ 69,695,200
Fines Forfeitures and Penalties	10,778	1,500	1,500
Other Revenue	477,844	490,000	490,000
Revenue from Use of Money and Property	4,464,315	1,636,867	1,736,867
Transfers In	-	1,407,989	1,139,093
TOTAL REVENUE	**$ 68,434,108**	**$ 72,751,556**	**$ 73,062,660**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 116,231,510**	**$ 140,111,366**	**$ 166,954,938**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 1,463,659	$ 2,600,000	$ 4,500,000
TOTAL CIP EXPENSE	**$ 1,463,659**	**$ 2,600,000**	**$ 4,500,000**
OPERATING EXPENSE			
Personnel Expenses	$ 10,542,381	$ 11,218,714	$ 12,418,161
Fringe Benefits	5,302,387	5,886,709	6,006,577
Supplies	1,404,373	1,703,644	2,703,755
Contracts & Services	22,497,015	28,175,729	33,164,818
Information Technology	1,205,898	2,219,298	1,048,843
Energy and Utilities	2,192,974	2,421,600	2,593,888
Other Expenses	19,556	20,889	18,889
Transfers Out	3,628,354	3,887,220	3,886,152
Capital Expenditures	563,968	431,000	50,000
TOTAL OPERATING EXPENSE	**$ 47,356,905**	**$ 55,964,803**	**$ 61,891,083**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 51,136	$ -	$ 3,500,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 51,136**	**$ -**	**$ 3,500,000**
TOTAL EXPENSE	**$ 48,871,700**	**$ 58,564,803**	**$ 69,891,083**
RESERVES			
Continuing Appropriation - CIP	$ 22,693,950	$ 22,693,950	$ 19,816,876
Operating Reserve	9,263,786	9,263,786	11,601,820
TOTAL RESERVES	**$ 31,957,736**	**$ 31,957,736**	**$ 31,418,696**
BALANCE	**$ 35,402,074**	**$ 49,588,827**	**$ 65,645,159**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 116,231,510**	**$ 140,111,366**	**$ 166,954,938**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Refuse Disposal Fund - Miramar Closure Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 36,568,437	$ 38,228,868	$ 39,745,074
TOTAL BALANCE AND RESERVES	**$ 36,568,437**	**$ 38,228,868**	**$ 39,745,074**
REVENUE			
Revenue from Use of Money and Property	$ 1,660,431	$ 625,000	$ 625,000
TOTAL REVENUE	**$ 1,660,431**	**$ 625,000**	**$ 625,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 38,228,868**	**$ 38,853,868**	**$ 40,370,074**
BALANCE	**$ 38,228,868**	**$ 38,853,868**	**$ 40,370,074**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 38,228,868**	**$ 38,853,868**	**$ 40,370,074**

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Solid Waste Management Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (2,026,330)	$ (10,853,351)	$ (10,152,922)
TOTAL BALANCE AND RESERVES	**$ (2,026,330)**	**$ (10,853,351)**	**$ (7,920,022)**
REVENUE			
Charges for Services	$ -	$ 129,312,656	$ 128,827,753
Other Revenue	107	-	1,000,000
Revenue from Use of Money and Property	(261,260)	-	-
Transfers In	-	19,125,895	15,259,474
TOTAL REVENUE	**$ (261,153)**	**$ 148,438,551**	**$ 145,087,227**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ (2,287,483)**	**$ 137,585,200**	**$ 137,167,205**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ -	$ 2,232,900	$ 2,132,900
TOTAL CIP EXPENSE	**$ -**	**$ 2,232,900**	**$ 2,132,900**
OPERATING EXPENSE			
Personnel Expenses	$ 884,797	$ 27,792,047	$ 32,464,809
Fringe Benefits	407,734	16,667,912	19,583,503
Supplies	126,641	3,109,335	3,206,335
Contracts & Services	4,186,218	70,908,381	79,134,685
Information Technology	2,958,864	6,615,887	5,177,646
Energy and Utilities	-	3,851,824	2,959,242
Other Expenses	1,614	2,911	30,911
Transfers Out	-	10,432,459	3,359,573
Debt Expenses	-	-	3,562,497
TOTAL OPERATING EXPENSE	**$ 8,565,868**	**$ 139,380,756**	**$ 149,479,201**
TOTAL EXPENSE	**$ 8,565,868**	**$ 141,613,656**	**$ 151,612,101**
BALANCE* **	**$ (10,853,351)**	**$ (4,028,456)**	**$ (16,677,796)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ (2,287,483)**	**$ 137,585,200**	**$ 137,167,205**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Solid Waste Management Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.



Description

The Ethics Commission is an independent City department and body of appointed City officials with a staff of six. It was formed in 2001 for the purpose of monitoring, administering, and enforcing the City's governmental ethics laws. The Commission is composed of seven members appointed by the Mayor from a pool of nominees nominated by the Council and City Attorney and confirmed by Council.

The Commission regulates City officials, including elected officials and unclassified City employees, as well as candidates, campaign committees, and lobbyists. Through its staff, the Commission conducts audits and investigations, provides formal and informal technical legal advice to City officials and others, provides live training, and administers online training programs. The Commission enforces the government ethics laws through the administrative hearing process and has the authority to impose fines for violations of the City's ethics, lobbying, and election and campaign control ordinances. The Commission also proposes reforms to the City's ethics laws. For more information, please visit the Ethics Commission's website at www.sandiego.gov/ethics.

The vision is:

To advance the principles of open government, transparency, and an informed citizenry by monitoring and enforcing compliance with City ethics laws, including the timely disclosure of required financial information by candidates, political committees, lobbyists, and City officials.

The mission is:

To preserve public confidence in City government through education, advice, and the prompt and fair enforcement of local government ethics laws.

Goals and Objectives

Goal 1: ***Provide more educational opportunities to City officials, unclassified employees, City candidates, campaigns, lobbyists, and the general public about the City's government ethics laws.***

- Provide prompt informal advice regarding the City's ethics, campaign, and lobbying laws, by telephone, email, and in person
- Provide live and online training courses on the City's ethics, campaign, and lobbying laws for those within the Commission's jurisdiction, including City officials, unclassified employees, candidates, and lobbyists
- Prepare and disseminate educational materials, such as fact sheets and manuals, to assist compliance with local laws
- Issue formal advisory opinions

Goal 2: ***Foster greater compliance with the City's governmental ethics laws through audits and enforcement activities.***

- Conduct efficient and thorough investigations into alleged violations of the City's ethics laws, campaign laws, and lobbying laws
- Conduct compliance audits of City candidate committees and ballot measure committees

Goal 3: ***Ensure that the City's governmental ethics laws are effective in preventing corruption and the appearance of corruption***

- Review existing laws, receive public input, and study laws in other jurisdictions
- Prepare proposed legislative amendments for City Council approval

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The Commission's role in City government and the government ethics laws are not widely understood by the public it serves. The Commission created a LinkedIn account where it posts its monthly meeting agendas and educational information, providing greater public access to meetings and information about the government ethics laws. The Commission intends to gradually join other social media platforms to reach a wider audience across all City Districts.
- The Commission is not serving all employees who file Statements of Economic Interests (SEIs) The Commission continues its efforts to implement the City Auditor's recommendation that classified employees who file SEIs should fall within the Commission's jurisdiction. The most recent step was drafting a legislative package to present to the Rules Committee that recommends the addition. Currently, these employees do not receive training on the City's Ethics Ordinance or the Political Reform Act, yet those employees are under the jurisdiction of the Fair Political Practices Commission for enforcement of state government ethics laws. If the Auditor's recommendation is implemented, both classified and unclassified employees who file SEIs will be subject to the Ethics Commission's jurisdiction for education and enforcement purposes.
- The unclassified employees did not have access to in person ethics training in the recent past. Commission staff provide four virtual training sessions for unclassified employees. The Commission added two additional sessions that will be held in person in an effort to provide more opportunities and flexibility for unclassified employees who require ethics training every two years.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

The Commission operates on the leanest budget within the City. Most of the Commission's non-personnel expenditure (NPE) budget is allocated to core services that are non-discretionary and cannot be reduced pursuant to Charter section 41.3. Each core service is staffed by one employee and one executive director who supervises all five core programs. Any changes would result in a negative impact to ongoing operations.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

TEP Goal 2, Objective 1: The addition of a discretionary IT budget for a case and document management system will support department operations and case intake, processing, and tracking. Additionally, it will make investigations, the enforcement process, and reporting more efficient.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Authorized Investigations - Time to complete	Percentage of investigations completed within 360 calendar days	96.00%	87.00%	90.00%
Complaint Reviews	Percentage of complaints reviewed within 30 calendar days	100.00%	100.00%	100.00%
Ethics Law Training	Percentage of regulated community due to attend required ethics law training that the Ethics Commission trained within 90 days of their due date.	93.00%	90.00%	95.00%
Legislative Updates	Percentage of educational materials updated within 30 days of legislative changes (both State and local)	100.00%	100.00%	100.00%
Technical Legal Assistance Response Time	Percentage of requests for technical legal assistance (informal advice regarding campaign, lobbying, and ethics laws) responded to within 24 hours	100.00%	100.00%	100.00%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	6.25	6.00	6.00	0.00
Personnel Expenditures	$1,742,547	$1,810,549	$1,693,794	($116,755)
Non-Personnel Expenditures	149,066	242,030	289,456	47,426
Total Department Expenditures	**$1,891,613**	**$2,052,579**	**$1,983,250**	**($69,329)**
Total Department Revenue	**$500**	**$ -**	**$ -**	**$ -**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Ethics Commission	$1,891,613	$2,052,579	$1,983,250	($69,329)
Total	**$1,891,613**	**$2,052,579**	**$1,983,250**	**($69,329)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Ethics Commission	6.25	6.00	6.00	-
Total	**6.25**	**6.00**	**6.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Case Management System Addition of non-personnel expenditures to implement a modern case intake and data management system.	-	$50,000	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,051	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(3,625)	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(116,755)	-
Total	**0.00**	**($69,329)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	1,170,923	1,144,510	1,194,611	50,101
Fringe Benefits	571,624	666,039	499,183	(166,856)
PERSONNEL SUBTOTAL	**1,742,547**	**1,810,549**	**1,693,794**	**(116,755)**
NON-PERSONNEL EXPENDITURES				
Supplies	5,162	9,342	9,397	55
Contracts & Services	94,858	175,578	176,574	996
External Contracts & Services	*70,434*	*157,507*	*157,507*	-
Internal Contracts & Services	*24,424*	*18,071*	*19,067*	*996*
Information Technology	42,174	44,010	90,385	46,375
Energy and Utilities	2,443	2,600	2,600	-
Other Expenses	4,429	10,500	10,500	-
NON-PERSONNEL SUBTOTAL	**149,066**	**242,030**	**289,456**	**47,426**
Total	**$1,891,613**	**$2,052,579**	**$1,983,250**	**($69,329)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fines Forfeitures and Penalties	$500	$ -	$ -	$ -
Total	**$500**	**$ -**	**$ -**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001220	Executive Director	1.25	1.00	1.00	79,643 - 292,822	$248,851
20001222	Program Manager	5.00	5.00	5.00	79,643 - 292,822	931,976
	Vacation Pay In Lieu					13,784
FTE, Salaries and Wages Subtotal		**6.25**	**6.00**	**6.00**		**$1,194,611**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	9,365	11,970	4,536	(7,434)
Flexible Benefits	94,407	93,511	90,606	(2,905)
Long-Term Disability	4,048	5,732	5,147	(585)
Medicare	16,995	16,395	17,122	727
Other Post-Employment Benefits	26,525	24,432	18,972	(5,460)
Retiree Medical Trust	2,061	1,829	2,574	745
Retirement 401 Plan	8,187	7,317	10,296	2,979

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Retirement ADC	376,475	465,854	323,411	(142,443)
Risk Management Administration	8,720	9,996	9,522	(474)
Supplemental Pension Savings Plan	18,385	23,940	9,072	(14,868)
Unemployment Insurance	-	1,075	1,028	(47)
Workers' Compensation	6,456	3,988	6,897	2,909
Fringe Benefits Subtotal	**$571,624**	**$666,039**	**$499,183**	**($166,856)**
Total Personnel Expenditures			**$1,693,794**	



Description

The Fire and Lifeguard Facilities Fund was established as a Special Revenue Fund for the budgeting and administering of Fire and Lifeguard Facilities Projects. The fund includes the debt service payments and administrative fees of associated fire and lifeguard facilities. The source of funding for the Fire and Lifeguard Facilities Fund is Safety Sales Tax revenue, as authorized by Proposition 172, the Local Public Safety Protection and Improvement Act of 1993.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	1,331,556	1,327,425	1,333,300	5,875
Total Department Expenditures	**$1,331,556**	**$1,327,425**	**$1,333,300**	**$5,875**
Total Department Revenue	**$1,404,166**	**$1,327,425**	**$1,333,300**	**$5,875**

Fire and Lifeguard Facilities Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fire and Lifeguard Facilities Fund	$1,331,556	$1,327,425	$1,333,300	$5,875
Total	**$1,331,556**	**$1,327,425**	**$1,333,300**	**$5,875**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	-	$5,875	$ -
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Revised Safety Sales Tax Revenue	-	-	5,875
Adjustment to reflect revised Safety Sales Tax revenue projection to support Fire and Lifeguard facilities.			
Total	**0.00**	**$5,875**	**$5,875**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	500	2,300	2,300	-
External Contracts & Services	*500*	*1,700*	*1,700*	-
Internal Contracts & Services	-	*600*	*600*	-
Transfers Out	1,331,056	1,325,125	1,331,000	5,875
NON-PERSONNEL SUBTOTAL	**1,331,556**	**1,327,425**	**1,333,300**	**5,875**
Total	**$1,331,556**	**$1,327,425**	**$1,333,300**	**$5,875**

Fire and Lifeguard Facilities Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	($5,352)	$ -	$ -	$ -
Transfers In	1,409,518	1,327,425	1,333,300	5,875
Total	**$1,404,166**	**$1,327,425**	**$1,333,300**	**$5,875**

Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (2,210)	$ 70,400	$ 73,816
TOTAL BALANCE AND RESERVES	**$ (2,210)**	**$ 70,400**	**$ 73,816**
REVENUE			
Revenue from Use of Money and Property	$ (5,352)	$ -	$ -
Transfers In	1,409,518	1,327,425	1,333,300
TOTAL REVENUE	**$ 1,404,166**	**$ 1,327,425**	**$ 1,333,300**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 1,401,956**	**$ 1,397,825**	**$ 1,407,116**
OPERATING EXPENSE			
Contracts & Services	$ 500	$ 2,300	$ 2,300
Transfers Out	1,331,056	1,325,125	1,331,000
TOTAL OPERATING EXPENSE	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
TOTAL EXPENSE	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
BALANCE	**$ 70,400**	**$ 70,400**	**$ 73,816**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 1,401,956**	**$ 1,397,825**	**$ 1,407,116**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Fire-Rescue Department protects the life and property of San Diego residents and visitors through a variety of safety services. Serving an area of approximately 343 square miles with a resident population of 1.42 million, Fire-Rescue operates 52 fire stations, one fast response squad, an air operations base, two 911 communications centers, a training facility, ten permanent lifeguard stations, and 35 seasonal lifeguard towers.

The major activities performed by the Fire-Rescue Department include fire suppression, emergency medical treatment and transport, technical rescue, hazardous materials response, fire investigation, bomb squad, air operations, fire safety inspection and education programs, equipment and facilities maintenance, boating enforcement and rescue, beach safety and swimmer rescue, and the operation of two 911 communications centers.

The Office of Emergency Services (SD OES) has merged with the Fire-Rescue Department as part of an executive reorganization. SD OES oversees disaster preparedness, emergency management and response, including recovery and mitigation programs. SD OES also administers homeland security and emergency management grants that provide funding for a variety of emergency training, equipment and other resources for the city and San Diego region.

The vision is:

To be a recognized leader in safety services through strong leadership and professionalism, and the continuous improvement of operations and service delivery methods.

The mission is:

To provide the highest level of emergency/rescue services, hazard prevention, and safety education, while ensuring the protection of life, property, and the environment.

Goals and Objectives

Goal 1: ***Rapidly respond to emergency situations (Service).***

- Quickly and safely respond to all requests for emergency service.
- Establish and maintain the resources needed to save lives and property, as well as preserve the environment.
- Provide fire prevention inspection services to reduce the incidence and severity of fires.

Goal 2: ***Develop and retain a skilled, inclusive, and equitable workforce (People).***

- Recruit and retain a diverse applicant pool that reflects the communities we serve.
- Support our workforce to grow and develop the skills needed to provide exceptional fire-rescue services.

Goal 3: ***Support an environment of inclusivity and empowerment at all Fire-Rescue locations (Places).***

- Foster a culture where all people feel included in the fire-rescue environment.
- Empower staff members to make continuous improvements in all areas of their work.
- Provide staff with the resources and equipment they need to do their daily work.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Supported brush management efforts through the addition of positions in FY26.
- Continued community engagement and recruitment efforts through participation in community-wide events and school visitations and expanded Community Outreach and Engagement for Personal Preparedness.
- Conducted Advanced Lifeguard Academy to provide advanced training for Lifeguards and OES conducted a tabletop exercise based on a major earthquake scenario with a focus on equity in public alert and warning systems and equitable access to evacuation transportation.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 1:

Objective 1: Ongoing budget reductions are expected to result in overall delays in meeting program goals related to emergency shelter capabilities. These reductions limit available capacity which may affect the ability to fully advance planned efforts on schedule. It remains uncertain whether existing resources can fully offset these impacts.

TEP Goal 2:

Objective 2: Despite ongoing budget reductions, the Office of Emergency Services has aligned available resources to support progress in this area. OES established a dedicated community outreach and engagement focus to educate the public on personal preparedness before and during disasters. These efforts emphasize reaching diverse communities and increasing awareness of preparedness actions that support individual and household resilience, though overall progress may continue to be constrained by reduced resources.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

The Fire-Rescue Department's budget adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 2:

Objective 1, 2: Budget Reduction Proposal, Expenditure and FTE Reduction, General Fund – The elimination of one full-time Program Coordinator in the Operations and Planning Section further reduces operational capacity following prior year cuts and is expected to delay coordination, planning, and response activities, including support to Emergency Operations Center activations.

Goal 2:

Objective 1, 2: Non-Standard Hourly Maintain, FTE Addition, General Fund – Funding these positions supports increased emergency management capacity and community outreach across all communities, while their elimination would result in reduced emergency management capabilities and the loss of outreach and education efforts.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
911 calls answered within 15 seconds	Percentage of calls received that were answered by an operator within 15 seconds	95.00%	95.00%	95.00%
Fully-staffed EOC positions	Percentage of Emergency Operations Center position sections fully staffed	95.00%	100.00%	100.00%
Identified emergency shelter facilities prepared for activation and operation	Percentage of identified emergency shelters (safe, sanitary, and secure places for evacuees and disaster survivors) prepared for activation and operation	20.00%	100.00%	100.00%
Newly-identified EOC staff who receive onboarding within 180 days of assignment	Percentage of newly-identified Emergency Operations Center staff who receive EOC orientation and software training within 180 days of assignment	0.00%	100.00%	100.00%
Percentage of defensible space inspections completed within 30 days of request	Percentage of Defensible Space Inspections completed (DSI) that comply with Section 4291 of the Public Resources Code or local vegetation management ordinances (SDMC 142.0412).	100.00%	100.00%	100.00%
Percentage of effective response force emergency on-time response arrival within 9:30 minutes	Percentage of effective fire force units that arrive on scene in less than or equal to 9:30 mins from the assignment of the unit.	86.00%	86.00%	90.00%
Percentage of first responder arrival within 6:30 minutes from dispatch	Percentage of emergencies that have a first responder on scene in less than or equal to 6:30 minutes from the assignment of the unit.	74.00%	72.00%	90.00%
Percentage of State mandated inspections completed annually.	Percentage of Health and Safety Code Sections 13146.2 and 13146.3 mandated inspections completed in the year	68.00%	60.00%	95.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Ratio of fatal drownings to beach attendance at guarded beaches	Number of drownings (unintentional death caused by respiratory impairment from a non-medical submersion or immersion in the water) with lifeguards on duty, related to total estimated annual beach attendance.	0:18M	1:36M	0:18M

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	1,465.75	1,456.87	1,449.63	(7.24)
Personnel Expenditures	$330,588,571	$342,107,159	$360,722,577	$18,615,418
Non-Personnel Expenditures	169,150,214	178,830,518	195,479,429	16,648,911
Total Department Expenditures	**$499,738,785**	**$520,937,677**	**$556,202,006**	**$35,264,329**
Total Department Revenue	**$217,988,722**	**$212,068,730**	**$234,743,251**	**$22,674,521**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Communications	$25,397,147	$27,440,282	$28,271,499	$831,217
Community Risk Reduction	18,742,949	18,247,175	18,224,652	(22,523)
Emergency Medical Services - Fire	1,059,981	1,131,852	434,851	(697,001)
Emergency Operations	251,956,306	265,108,036	283,565,018	18,456,982
Employee Services	13,436,586	12,616,686	11,682,624	(934,062)
Fiscal Services	5,373,180	5,691,551	11,109,848	5,418,297
Lifeguard Services	35,271,938	33,504,259	34,287,385	783,126
Logistics	3,907,429	3,688,864	-	(3,688,864)
Office of Emergency Services	4,050,913	4,367,881	4,282,962	(84,919)
Special Operations	9,154,676	10,882,820	10,402,022	(480,798)
Total	**$368,351,105**	**$382,679,406**	**$402,260,861**	**$19,581,455**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Communications	81.00	83.97	83.97	-
Community Risk Reduction	67.00	70.00	71.00	1.00
Emergency Medical Services - Fire	3.00	3.00	-	(3.00)
Emergency Operations	961.00	955.00	966.00	11.00
Employee Services	50.38	41.50	39.50	(2.00)
Fiscal Services	26.00	26.00	27.00	1.00
Lifeguard Services	181.00	181.03	181.03	-
Logistics	13.00	12.00	-	(12.00)
Office of Emergency Services	19.37	17.37	16.05	(1.32)
Special Operations	26.00	28.00	21.00	(7.00)
Total	**1,427.75**	**1,417.87**	**1,405.55**	**(12.32)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(3.00)	$11,112,087	$ -
Overtime Adjustment Addition of overtime expenditures to reflect revised projections associated with negotiated increases and to align the budget with recent trends.	-	6,306,399	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	2,295,958	-
Vegetation Management Support Addition of overtime expenditures and associated grant revenue to support wildfire risk reduction efforts.	-	1,040,000	1,040,000
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	588,404	(3,127,210)
Employ and Empower Program Support Addition of 9.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.	9.50	429,039	429,107
Personal Protective Equipment Addition of one-time non-personnel expenditures to comply with mandated requirements to provide particulate-blocking firefighting hoods.	-	292,000	-
Communications Support Addition of 1.00 Program Manager supporting communications between the department and residents.	1.00	242,726	-
CalOES Training Agreements Addition of one-time non-personnel expenditures and revenue associated with MOBEX and Swiftwater training exercises.	-	235,960	235,960
Fire Code Plan Review and Permitting Addition of 1.00 Fire Engineer, non-personnel expenditures and revenue ensuring specialized knowledge and the timely processing of permits.	1.00	189,781	185,940
Lifeguard Wellness Exams Addition of non-personnel expenditures associated with expanding the wellness exam program to all full-time lifeguards.	-	173,285	-

Budget Adjustments

	FTE	Expenditures	Revenue
Firefighter Wellness Program Addition of non-personnel expenditures associated with rate increases to provide wellness, behavioral, and psychological services.	-	150,699	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	59,039	-
Restructure of the Office of Emergency Services (OES) Addition of 1.00 Deputy Fire Chief and reduction of 1.00 Executive Director associated with an organizational realignment that will have OES operate as a division in the Fire-Rescue Department.	-	52,102	-
Emergency Medical Services (EMS) Transport Program Addition of revenues associated with reimbursements for eligible expenditures in support of the City's EMS program.	-	-	4,907,063
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	3,074,297
Revised Reimbursable Services Revenue Adjustment to reflect revised reimbursable services revenue projections and align the budget with recent trends.	-	-	1,976,844
Revised Deployment Revenue Adjustment to reflect revised revenue associated with Strike Team deployments.	-	-	831,730
Revised Safety Sales Tax Revenue Adjustment to reflect revised Safety Sales Tax revenue projections associated with the Public Safety Services and Debt Services Fund.	-	-	392,582
911 Phone System Reimbursement Reduction of revenue associated with the State's decision to no longer reimburse agencies for maintenance of Public Safety Answer Point systems.	-	-	(209,657)
Marine Safety Leadership Realignment Addition of 1.00 Marine Safety Captain and reduction of 1.00 Lifeguard Sergeant associated with increased emergency response and readiness.	-	(11,170)	-
Ridgehaven Office Space Reduction of non-personnel expenditures associated with a reduction in total office space.	-	(21,794)	-
Fire Academy Support Reduction of 1.00 Fire Fighter 2 supporting the training of new Fire Recruits during annual fire academies.	(1.00)	(170,149)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Operations and Planning Support Reduction of 1.00 Program Coordinator and revenue supporting the update and maintenance of emergency plans and policies.	(1.00)	(173,052)	(145,160)
Recruitment Office Support Reduction of 1.00 Fire Captain supporting department-wide firefighter recruitment and hiring activities.	(1.00)	(189,453)	-
Community Resources Support Reduction of 1.00 Fire Captain supporting community outreach, public education, and community engagement programs.	(1.00)	(407,448)	-
Public Information Support Reduction of 1.00 Fire Captain supporting timely communication of emerging incidents within the City.	(1.00)	(410,348)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(9.82)	(550,206)	201,537
Bomb Squad Cross Staffing Reduction of 6.00 FTE positions associated with the implementation of cross staffing for the bomb squad apparatus.	(6.00)	(1,652,404)	-
Total	**(12.32)**	**$19,581,455**	**$9,793,033**

1. This budget adjustment includes the transfer of 3.00 FTE to the Emergency Medical Services Fund.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	205,682,732	203,993,689	217,078,601	13,084,912
Fringe Benefits	116,925,513	129,915,674	132,890,421	2,974,747
PERSONNEL SUBTOTAL	**322,608,244**	**333,909,363**	**349,969,022**	**16,059,659**
NON-PERSONNEL EXPENDITURES				
Supplies	5,759,020	5,622,044	6,013,420	391,376
Contracts & Services	22,877,697	22,426,367	24,280,116	1,853,749
External Contracts & Services	*8,370,101*	*8,929,508*	*9,288,299*	*358,791*
Internal Contracts & Services	*14,507,597*	*13,496,859*	*14,991,817*	*1,494,958*
Information Technology	7,504,789	8,269,008	8,315,447	46,439
Energy and Utilities	6,985,068	7,673,551	8,795,651	1,122,100
Other Expenses	19,232	112,045	113,045	1,000
Transfers Out	-	15,174	15,174	-

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Capital Expenses	276,826	385,775	385,775	-
Debt Expenses	2,320,228	4,266,079	4,373,211	107,132
NON-PERSONNEL SUBTOTAL	**45,742,861**	**48,770,043**	**52,291,839**	**3,521,796**
Total	**$368,351,105**	**$382,679,406**	**$402,260,861**	**$19,581,455**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$50,992,831	$54,817,765	$59,841,890	$5,024,125
Licenses and Permits	482,194	1,173,073	1,173,073	-
Other Revenue	1,431,340	16,184	16,184	-
Revenue from Federal Agencies	432,134	-	-	-
Revenue from Other Agencies	7,419,176	5,940,191	5,689,454	(250,737)
Transfers In	21,074,186	17,118,086	22,137,731	5,019,645
Total	**$81,831,861**	**$79,065,299**	**$88,858,332**	**$9,793,033**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	3.00	3.00	3.00	49,629 - 59,696	$176,259
20000012	Administrative Aide 1	1.00	1.00	1.00	58,365 - 70,262	70,262
20000024	Administrative Aide 2	13.00	13.00	13.00	67,184 - 80,974	1,028,449
20000065	Air Operations Chief	1.00	1.00	1.00	124,134 - 150,218	150,218
20001119	Assistant Fire Chief	2.00	2.00	9.00	79,643-292,822	2,166,058
20000075	Assistant Fire Marshal	2.00	3.00	3.00	124,134 - 150,218	424,570
21000902	Associate Emergency Services Coordinator	0.00	0.00	1.00	85,280 - 103,085	103,085
20000119	Associate Management Analyst	6.00	6.00	5.00	85,280 - 103,085	481,339
20000539	Clerical Assistant 2	10.00	10.00	10.00	47,174 - 56,867	563,364
20000306	Code Compliance Officer	5.00	5.00	5.00	63,461 - 76,482	369,389
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,174 - 87,589	87,589
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	222,768
20001189	Deputy Fire Chief	8.00	8.00	2.00	99,237 - 375,918	515,382
20000475	Deputy Fire Marshal 2	40.00	42.00	40.00	87,152 - 105,373	4,178,478
20000476	Deputy Fire Marshal 2-Civilian	3.00	1.00	1.00	87,152 - 105,373	105,373
21000755	Emergency Services Coordinator	4.00	3.00	3.00	93,621 - 113,214	339,642
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001220	Executive Director	1.00	1.00	0.00	79,643 - 292,822	-
20000446	Fire Battalion Chief	35.00	35.00	35.00	124,134 - 150,218	5,231,546
20000449	Fire Captain	253.00	251.00	245.00	101,379 - 122,741	29,387,961
20000450	Fire Captain-Metro Arson Strike Team	4.00	4.00	3.00	101,379 - 122,741	346,861
20001125	Fire Chief	1.00	1.00	1.00	99,237 - 375,918	348,046
20001242	Fire Dispatch Administrator	2.00	2.00	2.00	105,560 - 127,442	254,884
20000510	Fire Dispatch Supervisor	8.00	8.00	8.00	91,229 - 110,115	859,321
20000460	Fire Dispatcher	51.00	51.00	51.00	75,275 - 91,000	4,389,969
90000460	Fire Dispatcher - Hourly	0.00	2.97	2.97	75,275 - 91,000	270,270
20000454	Fire Engineer	238.00	235.00	233.00	87,152 - 105,373	24,169,268
20000455	Fire Engineer-Metro Arson Strike Team	3.00	3.00	3.00	87,152 - 105,373	297,898
20000457	Fire Fighter 2	398.00	392.00	391.00	73,674 - 88,878	33,223,295
20001245	Fire Fighter 3	86.00	85.00	84.00	77,314 - 93,309	7,789,971
20000066	Fire Helicopter Pilot	4.00	4.00	4.00	117,166 - 141,856	567,424
21000832	Fire Lead Dispatcher	1.00	1.00	1.00	82,826 - 100,110	82,826
21000432	Geographic Info Systems Analyst 2	1.00	0.00	0.00	86,944 - 105,061	-
21000433	Geographic Info Systems Analyst 3	0.00	1.00	1.00	95,472 - 115,378	115,378
21000275	Helicopter Mechanic	4.00	4.00	4.00	99,944 - 120,578	461,678
20000290	Information Systems Analyst 2	5.00	6.00	6.00	86,944 - 105,061	538,449
20000293	Information Systems Analyst 3	4.00	4.00	4.00	95,472 - 115,378	461,512
91001000	Intern - Hourly	0.00	0.00	9.50	36,920 - 47,320	399,152
90000603	Lifeguard 1 - Hourly	53.00	53.03	53.03	54,496 - 65,437	3,470,114
20000606	Lifeguard 2	62.00	61.00	61.00	68,682 - 83,096	4,977,603
20000619	Lifeguard 3	27.00	28.00	28.00	75,712 - 91,562	2,545,439
20001232	Lifeguard Chief	1.00	1.00	1.00	79,643 - 292,822	240,406
20000604	Lifeguard Sergeant	25.00	25.00	24.00	87,069 - 105,269	2,516,412
90001073	Management Intern - Hourly	0.32	9.82	0.00	36,920 - 47,320	-
20000622	Marine Mechanic	2.00	2.00	2.00	69,326 - 83,138	152,464
20000599	Marine Safety Captain	1.00	1.00	2.00	140,192 - 169,208	338,416
90000599	Marine Safety Captain - Hourly	0.35	0.35	0.35	140,192 - 169,208	49,067
20000601	Marine Safety Lieutenant	6.00	6.00	6.00	100,006 - 120,723	718,785
20000680	Payroll Specialist 2	6.00	6.00	6.00	57,325 - 69,264	393,058
20000173	Payroll Supervisor	1.00	1.00	1.00	65,790 - 79,581	79,581

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90000718	Police Lieutenant - Hourly	0.35	0.35	0.35	153,837 - 184,163	53,843
20001234	Program Coordinator	6.00	6.00	5.00	36,920 - 220,314	761,135
20001222	Program Manager	6.00	6.00	6.00	79,643 - 292,822	1,076,557
90001222	Program Manager - Hourly	0.35	0.35	0.35	79,643 - 292,822	65,181
20000760	Project Assistant	1.00	1.00	1.00	98,717 - 118,934	117,234
20000761	Project Officer 1	1.00	1.00	1.00	113,714 - 137,280	137,280
20000763	Project Officer 2	1.00	1.00	1.00	131,061 - 158,413	158,413
20000869	Senior Account Clerk	1.00	1.00	1.00	56,763 - 68,474	68,474
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,806 - 67,288	67,288
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,496 - 96,637	80,496
21000779	Senior Emergency Services Coordinator	1.00	1.00	1.00	100,298 - 121,555	121,555
20000015	Senior Management Analyst	5.00	4.00	4.00	93,621 - 113,214	450,673
20000916	Senior Public Information Officer	1.00	1.00	1.00	95,846 - 115,835	115,835
90001146	Student Intern - Hourly	10.38	0.00	0.00	36,920 - 47,320	-
20000477	Supervising Deputy Fire Marshal	4.00	4.00	7.00	101,379 - 122,741	855,979
20000478	Supervising Deputy Fire Marshal - Civilian	2.00	2.00	1.00	101,379 - 122,741	122,741
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	'D' Div Pay					217,122
	Advanced Post Certificate					4,577
	Air Operations Pay					157,300
	Airport Transfer					59,162
	Annual Pump Testing					114,186
	Battalion Medical Off					140,283
	Bay Rescue Boat Operator Cert Pay					209,098
	Bilingual - Regular					128,128
	Bilingual Pay Fire					389,359
	Breathing Apparatus Rep					60,857
	Budgeted Personnel Expenditure Savings					(8,086,807)
	Cliff Rescue Inst Pay					44,711
	Dispatch Cert Pay					99,051
	Dispatcher Training					28,080

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Dive Team Pay					144,712
	Division Medical Officer Pay					52,847
	Educational Incentive Pay					605,607
	Emergency Medical Tech					11,972,753
	EMS Specialty Pay					129,610
	Explosive Ord Sqd					91,036
	Fire Admin Assign					1,735,761
	Fire Boat Operator Cert Pay					129,772
	Hazardous Mat. Squad					270,043
	Hose Repair					138,719
	K-9 Handler Fire					33,780
	Ladder Repair					114,168
	Metro Arson Strike Team					22,812
	Night Shift Pay					13,513
	Overtime Budgeted					57,694,973
	Paramedic Pay					7,174,890
	Paramedic Recert Bonus					381,277
	River Rescue Team-Part Time					230,769
	Salary Savings					(88,866)
	Shift Rotation Pay					135,703
	Sick Leave - Hourly					55,481
	Small Eq Repair					64,996
	Special Assignment Pay					207,752
	Standby Pay					11,906
	Star Team Paramedic					100,106
	Surf Boat Operator Cert Pay					99,034
	Termination Pay Annual Leave					776,439
	Unstaffed Aerial Vehicle Pay					6,137
	Urban Search & Rescue					350,168
	Vacation Pay In Lieu					742,479
FTE, Salaries and Wages Subtotal		**1,427.75**	**1,417.87**	**1,405.55**		**$217,078,601**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,394,331	1,226,689	1,011,546	(215,143)
Flexible Benefits	18,389,321	18,283,952	18,147,483	(136,469)
Insurance	3,451	-	-	-
Long-Term Disability	473,057	665,634	575,217	(90,417)
Medicare	2,904,546	2,951,371	3,146,386	195,015
Other Post-Employment Benefits	5,351,145	5,081,856	3,949,338	(1,132,518)
Retiree Health Contribution	654,578	-	-	-
Retiree Medical Trust	26,514	1,483,978	2,047,726	563,748
Retirement 401 Plan	95,517	115,978	103,483	(12,495)
Retirement ADC	74,813,004	85,735,635	87,503,873	1,768,238
Retirement DROP	387,263	323,944	488,316	164,372
Risk Management Administration	1,760,158	2,079,168	1,982,163	(97,005)
Supplemental Pension Savings Plan	1,349,032	1,144,233	1,079,771	(64,462)
Unemployment Insurance	7,483	124,774	114,797	(9,977)
Workers' Compensation	9,316,112	10,698,462	12,740,322	2,041,860
Fringe Benefits Subtotal	**$116,925,513**	**$129,915,674**	**$132,890,421**	**$2,974,747**
Total Personnel Expenditures			**$349,969,022**	

Fire/Emergency Medical Services Transport Program Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Emergency Medical Services	$130,092,985	$137,232,995	$152,492,192	$15,259,197
Employee Services	215	-	-	-
Total	**$130,093,200**	**$137,232,995**	**$152,492,192**	**$15,259,197**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Emergency Medical Services	37.00	38.00	41.00	3.00
Total	**37.00**	**38.00**	**41.00**	**3.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Public Provider Ground Emergency Medical Transport (PP-GEMT) Program Addition of non-personnel expenditures associated with increased fees for the City's participation in the PP-GEMT program.	-	$7,559,003	$ -
Emergency Medical Services (EMS) Transport Program Reimbursement Addition of non-personnel expenditures associated with reimbursements to the General Fund for eligible expenditures in support of the EMS program.	-	4,898,323	-
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	3.00	2,125,571	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	671,276	-
Paramedic School Support Addition of overtime and non-personnel expenditures associated with the scheduling of a second paramedic school.	-	353,842	-
Advanced Life Support (ALS) Services Addition of non-personnel expenditures associated with contractual rate increases for critical ALS ambulance services.	-	254,727	-
Emergency Medical Services (EMS) Legal Support Addition of non-personnel expenditures to reimburse City Attorney for legal support associated with planned implementation of new EMS system.	-	232,331	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	60,505	-
Medical Direction Services Addition of non-personnel expenditures associated with contractual increase for uninterrupted access to expert physician oversight.	-	21,612	-
Mobile Observation and Deployment Systems Addition of non-personnel expenditures supporting general maintenance costs, supplies, and parts to ensure efficient management of program.	-	16,168	-

Budget Adjustments

	FTE	Expenditures	Revenue
Revised EMS Transport Revenue Adjustment to reflect revised transport revenue projections associated with current transport activity and reimbursement trends.	-	-	12,271,108
Revised Interest Revenue Adjustment to reflect revised interest revenue projections associated with increased EMS transportation collections.	-	-	699,220
Revised Reimbursable Revenue Adjustment to reflect revised reimbursable revenue to align budget with recent downward trends of the sale of AED units.	-	-	(88,840)
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(404,911)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(529,250)	-
Total	**3.00**	**$15,259,197**	**$12,881,488**

1. This budget adjustment includes the transfer of 3.00 FTE from the General Fund.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	5,137,157	5,205,243	6,226,034	1,020,791
Fringe Benefits	2,607,209	2,730,432	4,159,852	1,429,420
PERSONNEL SUBTOTAL	**7,744,367**	**7,935,675**	**10,385,886**	**2,450,211**
NON-PERSONNEL EXPENDITURES				
Supplies	254,268	508,764	326,551	(182,213)
Contracts & Services	106,562,479	116,594,799	124,907,170	8,312,371
External Contracts & Services	*105,409,645*	*115,739,274*	*123,163,313*	*7,424,039*
Internal Contracts & Services	*1,152,835*	*855,525*	*1,743,857*	*888,332*
Information Technology	253,067	238,793	299,298	60,505
Energy and Utilities	-	28,688	28,688	-
Other Expenses	-	42,710	42,710	-
Transfers Out	15,228,056	11,453,266	16,071,589	4,618,323
Capital Expenses	50,964	430,300	430,300	-
NON-PERSONNEL SUBTOTAL	**122,348,834**	**129,297,320**	**142,106,306**	**12,808,986**
Total	**$130,093,200**	**$137,232,995**	**$152,492,192**	**$15,259,197**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$133,938,189	$131,670,776	$143,853,044	$12,182,268
Other Revenue	270,082	109,235	109,235	-
Revenue from Use of Money and Property	729,220	30,000	729,220	699,220
Total	**$134,937,491**	**$131,810,011**	**$144,691,499**	**$12,881,488**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	67,184 - 80,974	$161,948
20001119	Assistant Fire Chief	0.00	1.00	1.00	99,237 - 375,918	237,578
20000539	Clerical Assistant 2	2.00	2.00	2.00	47,174 - 56,867	113,734
20001189	Deputy Fire Chief	1.00	1.00	1.00	79,643 - 292,822	240,406
20000446	Fire Battalion Chief	2.00	2.00	2.00	124,134 - 150,218	300,436
20000449	Fire Captain	4.00	4.00	5.00	101,379 - 122,741	613,705
20000510	Fire Dispatch Supervisor	4.00	4.00	4.00	91,229 - 110,115	437,060
20000460	Fire Dispatcher	6.00	6.00	6.00	75,275 - 91,000	504,630
20000457	Fire Fighter 2	4.00	6.00	6.00	73,674 - 88,878	457,248
20001245	Fire Fighter 3	0.00	0.00	1.00	77,314 - 93,309	93,309
21000832	Fire Lead Dispatcher	2.00	2.00	2.00	82,826 - 100,110	196,952
20000496	Paramedic 2	4.00	2.00	2.00	63,086 - 88,878	151,964
20001222	Program Manager	2.00	2.00	3.00	79,643 - 292,822	470,351
20001126	Quality Management Coordinator	4.00	4.00	4.00	36,920 - 220,314	650,916
	Battalion Medical Off					12,274
	Bilingual - Regular					5,824
	Bilingual Pay Fire					5,258
	Budgeted Personnel Expenditure Savings					(311,252)
	Dispatcher Training					3,744
	Educational Incentive Pay					8,801
	Emergency Medical Tech					353,559
	Fire Admin Assign					177,781
	Overtime Budgeted					924,247
	Paramedic Pay					148,446
	Paramedic Recert Bonus					184,828
	Paramedic Tring Off					4,444

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Shift Rotation Pay					19,010
	Star Team Paramedic					4,665
	Vacation Pay In Lieu					54,168
FTE, Salaries and Wages Subtotal		**37.00**	**38.00**	**41.00**		**$6,226,034**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	37,082	28,840	34,399	5,559
Flexible Benefits	493,356	494,129	598,466	104,337
Long-Term Disability	12,338	18,914	18,828	(86)
Medicare	71,199	74,838	90,278	15,440
Other Post-Employment Benefits	137,995	134,376	123,318	(11,058)
Retiree Health Contribution	5,816	-	-	-
Retiree Medical Trust	5,340	17,528	18,783	1,255
Retirement 401 Plan	21,679	20,338	24,470	4,132
Retirement ADC	1,577,367	1,618,228	2,875,027	1,256,799
Retirement DROP	27,097	33,077	21,265	(11,812)
Risk Management Administration	45,871	54,978	61,893	6,915
Supplemental Pension Savings Plan	45,932	43,907	40,598	(3,309)
Unemployment Insurance	-	3,544	3,758	214
Workers' Compensation	126,138	187,735	248,769	61,034
Fringe Benefits Subtotal	**$2,607,209**	**$2,730,432**	**$4,159,852**	**$1,429,420**
Total Personnel Expenditures			**$10,385,886**	

Junior Lifeguard Program Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Emergency Operations	$410	$ -	$ -	$ -
Lifeguard Services	1,294,069	1,025,276	1,448,953	423,677
Total	**$1,294,479**	**$1,025,276**	**$1,448,953**	**$423,677**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Lifeguard Services	1.00	1.00	3.08	2.08
Total	**1.00**	**1.00**	**3.08**	**2.08**

Budget Adjustments

	FTE	Expenditures	Revenue
Program Support Addition of non-personnel expenditures associated with increased participation in the program.	-	$312,084	$ -
Employ & Empower Program Support Addition of 2.08 Intern - Hourly and associated revenue to support the Employ & Empower Program.	2.08	93,936	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	11,612	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	5,983	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	62	-
Total	**2.08**	**$423,677**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	116,647	126,145	214,016	87,871
Fringe Benefits	119,313	135,976	153,653	17,677
PERSONNEL SUBTOTAL	**235,960**	**262,121**	**367,669**	**105,548**
NON-PERSONNEL EXPENDITURES				
Supplies	58,181	56,000	56,000	-
Contracts & Services	976,218	700,443	1,018,510	318,067
External Contracts & Services	*20,946*	*27,100*	*27,100*	*-*
Internal Contracts & Services	*955,271*	*673,343*	*991,410*	*318,067*
Information Technology	1,549	1,529	1,591	62
Energy and Utilities	21	183	183	-
Capital Expenses	22,550	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	**1,058,519**	**763,155**	**1,081,284**	**318,129**
Total	**$1,294,479**	**$1,025,276**	**$1,448,953**	**$423,677**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,218,903	$1,193,420	$1,193,420	$ -
Other Revenue	101	-	-	-
Total	**$1,219,005**	**$1,193,420**	**$1,193,420**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
91001000	Intern - Hourly	0.00	0.00	2.08	36,920 - 47,320	$87,393
20000630	Organization Effectiveness Specialist 3	1.00	0.00	0.00	84,926 - 102,669	-
20000970	Supervising Management Analyst	0.00	1.00	1.00	100,381 - 121,597	121,597
	Vacation Pay In Lieu					5,026
FTE, Salaries and Wages Subtotal		**1.00**	**1.00**	**3.08**		**$214,016**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,086	1,211	1,216	5
Flexible Benefits	10,019	9,977	9,977	-
Long-Term Disability	397	614	911	297
Medicare	1,837	1,756	3,030	1,274
Other Post-Employment Benefits	4,257	4,072	3,162	(910)
Retirement ADC	92,389	108,316	120,308	11,992
Risk Management Administration	1,399	1,666	1,587	(79)
Supplemental Pension Savings Plan	7,025	7,328	10,634	3,306
Unemployment Insurance	-	115	182	67
Workers' Compensation	904	921	2,646	1,725
Fringe Benefits Subtotal	**$119,313**	**$135,976**	**$153,653**	**$17,677**
Total Personnel Expenditures			**$367,669**	

Revenue and Expense Statement (Non-General Fund)

Fire/Emergency Medical Services Transport Program Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 3,530,423	$ 8,374,714	$ 7,806,099
TOTAL BALANCE AND RESERVES	**$ 3,530,423**	**$ 8,374,714**	**$ 7,806,099**
REVENUE			
Charges for Services	$ 133,938,189	$ 131,670,776	$ 143,853,044
Other Revenue	270,082	109,235	109,235
Revenue from Use of Money and Property	729,220	30,000	729,220
TOTAL REVENUE	**$ 134,937,491**	**$ 131,810,011**	**$ 144,691,499**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 138,467,914**	**$ 140,184,725**	**$ 152,497,598**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ -	$ -	$ 1,990,000
TOTAL CIP EXPENSE	**$ -**	**$ -**	**$ 1,990,000**
OPERATING EXPENSE			
Personnel Expenses	$ 5,137,157	$ 5,205,243	$ 6,226,034
Fringe Benefits	2,607,209	2,730,432	4,159,852
Supplies	254,268	508,764	326,551
Contracts & Services	106,562,479	116,594,799	124,907,170
Information Technology	253,067	238,793	299,298
Energy and Utilities	-	28,688	28,688
Other Expenses	-	42,710	42,710
Transfers Out	15,228,056	11,453,266	16,071,589
Capital Expenditures	50,964	430,300	430,300
TOTAL OPERATING EXPENSE	**$ 130,093,200**	**$ 137,232,995**	**$ 152,492,192**
TOTAL EXPENSE	**$ 130,093,200**	**$ 137,232,995**	**$ 154,482,192**
BALANCE* **	**$ 8,374,714**	**$ 2,951,730**	**$ (1,984,594)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 138,467,914**	**$ 140,184,725**	**$ 152,497,598**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Fire/Emergency Medical Services Transport Program Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

Junior Lifeguard Program Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 531,960	$ 456,486	$ 722,381
Continuing Appropriation - CIP	145,849	109,960	-
TOTAL BALANCE AND RESERVES	**$ 677,809**	**$ 566,446**	**$ 722,381**
REVENUE			
Charges for Services	$ 1,218,903	$ 1,193,420	$ 1,193,420
Other Revenue	101	-	-
TOTAL REVENUE	**$ 1,219,005**	**$ 1,193,420**	**$ 1,193,420**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 1,896,813**	**$ 1,759,866**	**$ 1,915,801**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 1,638	$ -	$ -
TOTAL CIP EXPENSE	**$ 1,638**	**$ -**	**$ -**
OPERATING EXPENSE			
Personnel Expenses	$ 116,647	$ 126,145	$ 214,016
Fringe Benefits	119,313	135,976	153,653
Supplies	58,181	56,000	56,000
Contracts & Services	976,218	700,443	1,018,510
Information Technology	1,549	1,529	1,591
Energy and Utilities	21	183	183
Capital Expenditures	22,550	5,000	5,000
TOTAL OPERATING EXPENSE	**$ 1,294,479**	**$ 1,025,276**	**$ 1,448,953**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 34,250	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 34,250**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 1,330,367**	**$ 1,025,276**	**$ 1,448,953**
RESERVES			
Continuing Appropriation - CIP	$ 109,960	$ 109,960	$ -
TOTAL RESERVES	**$ 109,960**	**$ 109,960**	**$ -**
BALANCE	**$ 456,486**	**$ 624,630**	**$ 466,848**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 1,896,813**	**$ 1,759,866**	**$ 1,915,801**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline, diesel and a use fuel tax on other types of fuels. The current total State excise tax on gasoline is 43.2 cents per gallon and 19.6 cents per gallon on diesel. The City's share of gas tax revenue is based on a formula that accounts for vehicle registration, assessed property valuation, and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of assets within the public right-of-way.

The Road Maintenance and Rehabilitation Fund collects revenue from an additional 14.7 cent per gallon tax on gasoline and 24.5 cent a gallon tax on diesel, in addition to a transportation improvement fee on new vehicles and $100 vehicle registration on zero emission vehicles. Receipt of these funds are dependent on the City meeting State mandated minimum road funding standards.

The Gas Tax funds the maintenance of street lights, traffic signals, traffic signs, and markings, including the City's share of the Gaslamp Quarter Lighting and the San Diego Street Lighting District Number One. The Gas Tax also funds street maintenance, median landscaping, tree-trimming, and waste removal in the street right-of-way. Gas tax revenues have been allocated to support four departments: Transportation, Parks & Recreation, Economic Development, and Department of Finance. The revenue is primarily allocated to the Transportation Department for reimbursement of street maintenance services and traffic engineering.

The Maintenance Assessment Districts (MADs) provide landscape maintenance for center medians and right-of-way within residential and commercial areas. The Parks & Recreation Department is reimbursed for costs predominantly related to residential and some commercial MADs. The Parks & Recreation Department is also reimbursed for administrative oversight of the MADs and the Street Median Maintenance Program. The Economic Development Department primarily manages the commercial MADs allocation, although it can include some mixed use MADs.

Additionally, the Department of Finance is reimbursed for costs related to administrative oversight of the Fund and project financial reporting.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	92,277,722	75,671,960	84,234,215	8,562,255
Total Department Expenditures	**$92,277,722**	**$75,671,960**	**$84,234,215**	**$8,562,255**
Total Department Revenue	**$78,735,966**	**$75,671,960**	**$80,834,227**	**$5,162,267**

Gas Tax Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Gas Tax Fund	$42,054,141	$39,324,068	$41,301,519	$1,977,451
Total	**$42,054,141**	**$39,324,068**	**$41,301,519**	**$1,977,451**

Budget Adjustments

	FTE	Expenditures	Revenue
Gas Tax Allocation Addition of non-personnel expenditures and revenue to reflect revised State of California Gas Tax projections.	-	$1,891,979	$1,977,463
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	85,472	-
Total	**0.00**	**$1,977,451**	**$1,977,463**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	9,003	15,000	23,000	8,000
Contracts & Services	11,261,985	11,914,909	12,604,648	689,739
External Contracts & Services	*3,687,048*	*4,808,187*	*5,461,603*	*653,416*
Internal Contracts & Services	*7,574,937*	*7,106,722*	*7,143,045*	*36,323*
Energy and Utilities	272,182	261,057	346,525	85,468
Transfers Out	30,510,970	27,133,102	28,327,346	1,194,244
NON-PERSONNEL SUBTOTAL	**42,054,141**	**39,324,068**	**41,301,519**	**1,977,451**
Total	**$42,054,141**	**$39,324,068**	**$41,301,519**	**$1,977,451**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Local Taxes	$38,716,420	$39,155,713	$41,243,176	$2,087,463
Revenue from Use of Money and Property	329,155	168,355	58,355	(110,000)
Total	**$39,045,575**	**$39,324,068**	**$41,301,531**	**$1,977,463**

Road Maintenance & Rehabilitation Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Road Maintenance and Rehabilitation Fund	$50,223,581	$36,347,892	$42,932,696	$6,584,804
Total	**$50,223,581**	**$36,347,892**	**$42,932,696**	**$6,584,804**

Budget Adjustments

	FTE	Expenditures	Revenue
Use of Fund Balance Addition of non-personnel expenditures associated with the use of available fund balance.	-	$3,400,000	$ -
Road Maintenance and Rehabilitation Adjustment Adjustment to non-personnel expenditures and revenues due to revised State of California projections.	-	3,184,804	3,184,804
Total	**0.00**	**$6,584,804**	**$3,184,804**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	4,540	-	-	-
Contracts & Services	50,219,041	36,347,892	42,932,696	6,584,804
External Contracts & Services	*45,590,521*	*36,347,892*	*39,082,696*	*2,734,804*
Internal Contracts & Services	*4,628,520*	-	*3,850,000*	*3,850,000*
NON-PERSONNEL SUBTOTAL	**50,223,581**	**36,347,892**	**42,932,696**	**6,584,804**
Total	**$50,223,581**	**$36,347,892**	**$42,932,696**	**$6,584,804**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Local Taxes	$37,805,744	$36,347,892	$39,532,696	$3,184,804
Revenue from Use of Money and Property	1,884,647	-	-	-
Total	**$39,690,391**	**$36,347,892**	**$39,532,696**	**$3,184,804**

Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 88,686	$ 658,365	$ 1,024,034
Continuing Appropriation - CIP	8,741,628	1,385,243	1,090,996
Continuing Appropriation - Operating	597,357	1,019,113	-
TOTAL BALANCE AND RESERVES	**$ 9,427,671**	**$ 3,062,721**	**$ 2,115,029**
REVENUE			
Other Local Taxes	$ 38,716,420	$ 39,155,713	$ 41,243,176
Revenue from Use of Money and Property	329,155	168,355	58,355
TOTAL REVENUE	**$ 39,045,575**	**$ 39,324,068**	**$ 41,301,531**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 48,473,246**	**$ 42,386,789**	**$ 43,416,560**
OPERATING EXPENSE			
Supplies	$ 9,003	$ 15,000	$ 23,000
Contracts & Services	11,261,985	11,914,909	12,604,648
Energy and Utilities	272,182	261,057	346,525
Transfers Out	30,510,970	27,133,102	28,327,346
TOTAL OPERATING EXPENSE	**$ 42,054,141**	**$ 39,324,068**	**$ 41,301,519**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 3,356,385	$ 1,000,000	$ 500,000
Operating Expenditures	-	$ 800,000	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 3,356,385**	**$ 1,800,000**	**$ 500,000**
TOTAL EXPENSE	**$ 45,410,526**	**$ 40,324,068**	**$ 41,801,519**
RESERVES			
Continuing Appropriation - CIP	$ 1,385,243	$ 385,243	$ 590,996
Continuing Appropriation - Operating	1,019,113	219,113	-
TOTAL RESERVES	**$ 2,404,356**	**$ 604,356**	**$ 590,995**
BALANCE	**$ 658,365**	**$ 658,365**	**$ 1,024,046**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 48,473,246**	**$ 41,586,789**	**$ 43,416,560**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 3,799,698	$ 2,984,495	$ 11,398,550
Continuing Appropriation - CIP	3,200,168	4,222,378	2,856,322
Continuing Appropriation - Operating	32,820,494	19,102,508	21,311,214
TOTAL BALANCE AND RESERVES	**$ 39,820,360**	**$ 26,309,381**	**$ 35,566,086**
REVENUE			
Other Local Taxes	$ 37,805,744	$ 36,347,892	$ 39,532,696
Revenue from Use of Money and Property	1,884,647	-	-
TOTAL REVENUE	**$ 39,690,391**	**$ 36,347,892**	**$ 39,532,696**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 79,510,751**	**$ 62,657,273**	**$ 75,098,782**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 1,628,726	$ -	$ 5,300,000
TOTAL CIP EXPENSE	**$ 1,628,726**	**$ -**	**$ 5,300,000**
OPERATING EXPENSE			
Supplies	$ 4,540	$ -	$ -
Contracts & Services	50,219,041	36,347,892	42,932,696
TOTAL OPERATING EXPENSE	**$ 50,223,581**	**$ 36,347,892**	**$ 42,932,696**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 1,349,063	$ 2,700,000	$ 1,000,000
Operating Expenditures	13,717,986	$ 5,000,000	5,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 15,067,049**	**$ 7,700,000**	**$ 6,000,000**
TOTAL EXPENSE	**$ 53,201,370**	**$ 39,047,892**	**$ 49,232,696**
RESERVES			
Continuing Appropriation - CIP	$ 4,222,378	$ 1,522,378	$ 1,856,322
Continuing Appropriation - Operating	19,102,508	14,102,508	16,311,214
TOTAL RESERVES	**$ 23,324,887**	**$ 15,624,887**	**$ 18,167,536**
BALANCE	**$ 2,984,494**	**$ 2,984,494**	**$ 2,698,550**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 79,510,751**	**$ 57,657,273**	**$ 70,098,782**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Department of General Services provides City departments with comprehensive fleet and facilities management services, largely by providing a dependable fleet of over 5,100 motive vehicles and equipment and maintaining approximately 1,600 buildings and City facilities. For 2025, the Fleet Operations Division ranked #83 in the NAFA 100 Best Fleets, #15 in the NAFA Green Fleets, and is included in the Government Fleet Expo top 50 fleets. The Facilities Services Division provides a variety of maintenance, repair, modernization, and improvements to City facilities and for all asset owning departments including General Fund, with the focus on customer service. The Department provides the core services listed below in support of the city and overall City operations.

• Repair and Maintenance of over 5,100 Motive Vehicles and Equipment

• Acquisition and Disposition Services for Motive Vehicles and Equipment

• Fuel System Management

• Telematics System Management

• 24 Hour Fuel Availability/Delivery

• 24 Hour Maintenance and Monitoring of 15 Fueling Locations

• 24 Hour Road Call Services

• Maintenance of 19 Car/Truck Wash Facilities

• Maintenance of a Citywide Rental Fleet, exceeding 100 motive vehicles and equipment Citywide

• Citywide Driver/Operator Training

• Citywide Metal Fabrication & Welding Services

• Asset Management, Maintenance and Repair Tracking, and Lifecycle Analysis

• Repair and Maintenance of approximately 1,600 City Facilities

• 24 Hour Emergency Facilities Response

• Support to Homelessness Shelter efforts

• Plumbing, electrical, HVAC, carpentry, roofing, locksmith, painting, and plastering services

• Custodial services at the City Administration Building, City Operations Building and the Central Library

• Capital Improvements planning and repairs

• Elevator maintenance and repairs management

• Building fire alarm and suppression system repairs management

• Support to the City's Climate Action Plan

The Energy Division leads the efforts for decarbonization and electrification of municipal buildings, such as libraries, recreation centers and pools, city offices, and police and fire stations. Through the development of plans, policies, and programs, this Division works with city departments and private sector partners to reach the goal of zero emissions municipal facilities and the rapid expansion of EV charging infrastructure across all communities. The division also manages all city energy accounts with San Diego Community Power and San Diego Gas & Electric (SDG&E), which includes overseeing energy budgets and monitoring, billing and payments, tracking citywide energy usage, and analyzing rates and opportunities for future reductions. The Energy Division is also responsible for the administrative oversight of the SDG&E franchise as well as the assessment of public power feasibility.

The vision is:

An award-winning Department recognized for its excellent customer service, safety, dependability, and environmentally sound initiatives.

The mission is:

Provide our customers with comprehensive fleet and facility management services by delivering environmentally sustainable, safe, equitable and dependable solutions.

Goals and Objectives

Goal 1: ***Provide quality, safe, equitable, and reliable fleet and facility services efficiently and economically***

- Reliable and economical fleet and facility services are accessible for all departments.
- Prioritize capital projects in Communities of Concern.
- Develop and maintain current and new shelters accessible to the City's unsheltered population.
- Implement an Enterprise Asset Management System to monitor and improve fleet and facility repairs and maintenance schedules to ensure access to safe, reliable and cost-efficient city assets.

- Continue to develop a trained and certified team of professionals.
- Promote professional certifications throughout all levels of the organization

Goal 2: Advance a Green Fleet and Sustainable Building program

- City facilities generate zero emissions, reducing greenhouse gas levels, enhancing air quality and promoting sustainability within the city-limits.
- Majority of the City's Fleet made up of all electric or other zero emissions vehicles, including the electric vehicle infrastructure to maintain those vehicles as outlined in the Strategic Plan and Climate Action Plan.
- Install and prioritize Electrical Vehicle infrastructure to support the City's fleet in Communities of Concern.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

Facilities Services Division

- Martin Luther King Pool Facility Renovations
- Paradise Hills Recreation Center Kitchen Upgrades
- Otay Mesa Library Tenant Improvement
- Mountain View, Southcrest Recreation, Golden Hill Centers Complete Re-Paint

Energy Division

- Energy Savings Performance Contract Awarded for Energy Retrofits at 40 City Facilities & 39,000 Streetlights
- Over $12M in grant funds to support building electrification and public EV charging projects
- Four renewable microgrids interconnected and improving resilience in communities of concern
- EV Resilience Hub initiated at Montgomery-Waller Rec to bring accessible and resilient EV charging infrastructure to public and fleet

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

TEP Goals 1 & 2

Objectives 1.1, 1.2, 1.3, 1.4, 2.1: Reduction of 13.00 positions will impact staffing capacity available to perform facility maintenance, repairs, preventive maintenance, and small capital improvement projects. Reduced staffing may contribute to longer response and completion times, increased reliance on reactive maintenance, and growth in deferred maintenance needs. The reduction may also affect the Department's ability to support building improvements associated with energy efficiency, electrification, and long-term facility sustainability.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Availability of Priority 1 Vehicles	Percentage of active Priority 1 vehicles that are currently available for use, and not currently out of service for repairs or maintenance	88.51%	85.79%	90.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Facilities Preventative Maintenance[1]	Percentage of preventative maintenance compared to the total maintenance activities	12.50%	24.34%	70.00%
Fleet Electrification[2]	Percentage of Fleet vehicles powered or supplemented by a stored or outside electric source (EV)	3.29%	5.65%	90.00%
Fleet Greenhouse Gas Reduction	Greenhouse Gas reduction from municipal vehicles (metric tons)	15,389.00	18,040.00	19,788.00
Time to complete medium priority Facilities work orders	Average number of days to complete a request for medium priority (routine) repairs	41	30	30

1 The overall goal of 70% is a result of incremental yearly goals starting in Fiscal Year 2024 and ending in Fiscal Year 2028. Assumptions include access to available resources, having an updated maintenance schedule in SAP, and developing an efficient strategy to support the Preventative Maintenance program.

2 The overall goal is 90.0% with 100% of light duty vehicles and 75% of medium duty and heavy duty vehicles being electric by Fiscal Year 2035 per the City's Climate Action Plan.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	410.75	438.00	428.00	(10.00)
Personnel Expenditures	$48,771,916	$59,219,693	$59,373,082	$153,389
Non-Personnel Expenditures	135,844,385	170,383,784	160,890,509	(9,493,275)
Total Department Expenditures	**$184,616,300**	**$229,603,477**	**$220,263,591**	**($9,339,886)**
Total Department Revenue	**$146,895,487**	**$170,337,046**	**$191,634,415**	**$21,297,369**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	$ -	$ -	$1,057,575	$1,057,575
Facilities Services	24,179,187	29,128,611	24,047,264	(5,081,347)
Street	21	-	3,419,527	3,419,527
Total	**$24,179,208**	**$29,128,611**	**$28,524,366**	**($604,245)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	-	-	7.26	7.26
Facilities Services	185.50	184.50	164.16	(20.34)
Street	-	-	0.33	0.33
Total	**185.50**	**184.50**	**171.75**	**(12.75)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(4.75)	$545,892	$ -
Janitorial Services Addition of 5.00 FTE positions and associated non-personnel expenditures to support the City taking over duties for Civic Center Plaza.	5.00	421,168	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	67,948	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	-	(40,935)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
One-time Additions and Annualizations	-	(114,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Facilities Maintenance	(13.00)	(1,484,318)	-
Reduction of 13.00 FTE positions supporting the repair and maintenance of City facilities.			
Total	**(12.75)**	**($604,245)**	**$ -**

1. This budget adjustment includes the transfer of 4.75 FTE to other General Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	12,246,514	13,713,895	13,402,524	(311,371)
Fringe Benefits	7,017,146	7,913,147	7,632,260	(280,887)
PERSONNEL SUBTOTAL	**19,263,660**	**21,627,042**	**21,034,784**	**(592,258)**
NON-PERSONNEL EXPENDITURES				
Supplies	720,702	1,909,027	2,136,298	227,271
Contracts & Services	2,813,650	4,317,701	4,157,189	(160,512)
External Contracts & Services	*423,148*	*2,247,898*	*1,949,617*	*(298,281)*
Internal Contracts & Services	*2,390,501*	*2,069,803*	*2,207,572*	*137,769*
Information Technology	586,253	641,192	601,257	(39,935)
Energy and Utilities	408,106	458,412	593,238	134,826
Other Expenses	1	1,600	1,600	-
Capital Expenses	7,920	-	-	-
Debt Expenses	378,917	173,637	-	(173,637)
NON-PERSONNEL SUBTOTAL	**4,915,548**	**7,501,569**	**7,489,582**	**(11,987)**
Total	**$24,179,208**	**$29,128,611**	**$28,524,366**	**($604,245)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$4,668,165	$4,271,718	$4,271,718	$ -
Other Revenue	852	-	-	-
Transfers In	-	300,000	300,000	-
Total	**$4,669,016**	**$4,571,718**	**$4,571,718**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	1.32	49,629 - 59,696	$78,800
20000012	Administrative Aide 1	1.00	1.00	1.00	58,365 - 70,262	70,262
20000024	Administrative Aide 2	1.00	2.00	0.66	67,184 - 80,974	47,281
20000242	Apprentice 2-Electrician (5 Yr)	2.00	0.00	0.00	82,992 - 97,656	-
20001140	Assistant Department Director	1.00	1.00	0.33	99,237 - 375,918	80,494
20000119	Associate Management Analyst	3.00	2.00	0.99	85,280 - 103,085	95,619
20000201	Building Maintenance Supervisor	10.00	10.00	10.00	102,274 - 123,718	1,176,516
20000205	Building Service Supervisor	2.00	2.00	2.00	65,458 - 79,144	158,288
20000224	Building Service Technician	20.00	20.00	17.00	47,216 - 56,222	936,924
20000202	Building Supervisor	4.00	4.00	4.00	56,888 - 68,286	242,715
20000234	Carpenter	15.00	15.00	15.00	67,933 - 81,266	1,201,757
20000235	Carpenter Supervisor	2.00	2.00	1.00	77,646 - 93,974	93,974
20000617	Construction Estimator	1.00	1.00	0.00	76,086 - 92,061	-
20000352	Custodian 1	0.00	0.00	4.00	40,414 - 48,318	161,656
20000354	Custodian 2	17.50	17.50	17.50	44,158 - 52,541	856,532
20000355	Custodian 3	1.00	1.00	1.00	48,318 - 57,221	57,221
20001101	Department Director	0.00	0.00	0.33	99,237 - 375,918	90,790
20001168	Deputy Director	1.00	1.00	1.33	79,643 - 292,822	290,707
20000408	Electrician	14.00	16.00	14.00	85,051 - 102,107	1,338,857
20000413	Electrician Supervisor	1.00	1.00	1.00	97,926 - 118,373	111,785
20000500	Heating Ventilation and Air Conditioning Supervisor	2.00	2.00	1.00	107,910 - 130,541	130,541
20000833	HVACR Technician	16.00	16.00	16.00	93,808 - 112,549	1,771,150
20000293	Information Systems Analyst 3	1.00	1.00	0.66	95,472 - 115,378	72,110
20000613	Locksmith	2.00	2.00	2.00	62,650 - 74,922	125,300
20000667	Painter	19.00	19.00	18.00	58,947 - 70,845	1,273,873
20000668	Painter Supervisor	2.00	2.00	2.00	67,787 - 81,952	163,904
20000680	Payroll Specialist 2	1.00	1.00	0.66	57,325 - 69,264	44,589
20000709	Plasterer	3.00	3.00	2.00	64,480 - 77,272	150,173
20000711	Plumber	13.00	13.00	13.00	77,147 - 92,602	1,193,700
20000713	Plumber Supervisor	1.00	1.00	1.00	88,816 - 107,370	107,370
20001234	Program Coordinator	2.00	1.00	0.33	36,920 - 220,314	52,688
20001222	Program Manager	1.00	1.00	0.33	79,643 - 292,822	60,788

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000761	Project Officer 1	3.00	3.00	2.00	113,714 - 137,280	266,872
20000763	Project Officer 2	1.00	1.00	0.00	131,061 - 158,413	-
20000842	Roofer	8.00	8.00	8.00	61,984 - 74,256	569,504
20000841	Roofing Supervisor	1.00	1.00	1.00	71,157 - 86,112	86,112
20001042	Safety and Training Manager	0.00	0.00	0.33	105,331 - 127,629	42,118
20000847	Safety Officer	1.00	1.00	0.66	91,354 - 110,386	72,854
20000222	Senior Building Maintenance Supervisor	1.00	1.00	1.00	110,053 - 133,141	133,141
20000966	Senior HVACR Technician	7.00	7.00	7.00	98,446 - 118,186	827,302
20000826	Senior Locksmith	1.00	1.00	1.00	65,832 - 78,770	78,770
20000015	Senior Management Analyst	0.00	0.00	0.33	93,621 - 113,214	36,571
20000970	Supervising Management Analyst	1.00	1.00	0.99	100,381 - 121,597	113,345
	Budgeted Personnel Expenditure Savings					(1,205,808)
	Electrician Cert Pay					20,859
	Night Shift Pay					7,881
	Other Certification Pays					2,106
	Overtime Budgeted					151,754
	Salary Savings					(157,523)
	Standby Pay					23,397
	Termination Pay Annual Leave					24,744
	Vacation Pay In Lieu					72,161
FTE, Salaries and Wages Subtotal		**185.50**	**184.50**	**171.75**		**$13,402,524**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	23,660	27,629	15,588	(12,041)
Flexible Benefits	1,997,511	2,095,903	2,180,391	84,488
Long-Term Disability	42,860	67,917	57,114	(10,803)
Medicare	183,499	195,126	190,743	(4,383)
Other Post-Employment Benefits	638,115	623,016	486,684	(136,332)
Retiree Medical Trust	23,842	26,253	27,145	892
Retirement 401 Plan	89,724	100,514	103,229	2,715
Retirement ADC	3,159,500	3,877,983	3,739,745	(138,238)
Retirement DROP	8,147	9,709	9,707	(2)
Risk Management Administration	210,576	254,898	244,278	(10,620)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Supplemental Pension Savings Plan	185,211	206,155	179,138	(27,017)
Unemployment Insurance	92	12,723	11,401	(1,322)
Workers' Compensation	454,410	415,321	387,097	(28,224)
Fringe Benefits Subtotal	**$7,017,146**	**$7,913,147**	**$7,632,260**	**($280,887)**
Total Personnel Expenditures			**$21,034,784**	

Energy Conservation Program Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	$ -	$ -	$1,470,630	$1,470,630
Energy	-	-	5,822,315	5,822,315
Fleet Operations & Energy Management	-	7,313,779	244,864	(7,068,915)
Total	**$ -**	**$7,313,779**	**$7,537,809**	**$224,030**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	-	-	8.25	8.25
Energy	-	-	14.50	14.50
Fleet Operations & Energy Management	-	21.50	1.66	(19.84)
Total	**-**	**21.50**	**24.41**	**2.91**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	4.91	$1,112,092	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Employ and Empower Program Support	0.50	22,582	22,585
Addition of 0.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	-	20,686	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Support for Information Technology	-	4,821	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	525,942
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Discretionary Revenue Adjustment	-	-	156,576
Adjustment to reflect revised non-discretionary revenue projections.			
Non-Standard Hour Personnel Funding	(0.50)	(26,963)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Fleet Electrification Program	(1.00)	(200,008)	-
Reduction of 1.00 Program Coordinator supporting the City's plan to convert fleet vehicles to electric/zero emissions.			
Public Utilities Regulatory Support	(1.00)	(213,680)	-
Reduction of 1.00 Program Coordinator supporting engagement with the California Public Utilities Commission.			
Discretionary Spending Savings	-	(495,500)	-
Reduction of non-personnel expenditures associated with a reduction in discretionary spending.			
Total	**2.91**	**$224,030**	**$705,103**

1. This budget adjustment includes the transfer of 4.91 FTE from other General Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	-	2,952,403	3,286,498	334,095
Fringe Benefits	-	1,505,881	1,865,809	359,928
PERSONNEL SUBTOTAL	**-**	**4,458,284**	**5,152,307**	**694,023**
NON-PERSONNEL EXPENDITURES				
Supplies	-	4,937	3,992	(945)
Contracts & Services	-	2,605,597	2,126,228	(479,369)
External Contracts & Services	-	*2,473,754*	*2,002,114*	*(471,640)*
Internal Contracts & Services	-	*131,843*	*124,114*	*(7,729)*
Information Technology	-	233,361	243,682	10,321
Energy and Utilities	-	7,600	7,600	-
Other Expenses	-	4,000	4,000	-
NON-PERSONNEL SUBTOTAL	**-**	**2,855,495**	**2,385,502**	**(469,993)**
Total	**$ -**	**$7,313,779**	**$7,537,809**	**$224,030**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$ -	$6,034,947	$6,740,050	$705,103
Revenue from Other Agencies	-	174,000	174,000	-
Total	**$ -**	**$6,208,947**	**$6,914,050**	**$705,103**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	0.00	0.00	1.32	49,629 - 59,696	$78,800
20000024	Administrative Aide 2	0.00	1.00	0.66	67,184 - 80,974	47,281
20001140	Assistant Department Director	0.00	0.00	0.33	99,237 - 375,918	80,494
20000070	Assistant Engineer-Civil	0.00	1.00	1.00	100,214 - 120,702	120,702
20000143	Associate Engineer-Civil	0.00	2.00	2.00	115,398 - 139,318	278,058
20000119	Associate Management Analyst	0.00	2.00	2.65	85,280 - 103,085	244,301
20001101	Department Director	0.00	0.00	0.33	99,237 - 375,918	90,790
20001168	Deputy Director	0.00	1.00	1.33	79,643 - 292,822	305,683
20000924	Executive Assistant	0.00	1.00	1.00	67,392 - 81,557	81,557
20000293	Information Systems Analyst 3	0.00	0.00	0.66	95,472 - 115,378	72,110
91001000	Intern - Hourly	0.00	0.00	0.50	36,920 - 47,320	21,008
90001073	Management Intern - Hourly	0.00	0.50	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	0.00	0.00	0.66	57,325 - 69,264	44,589
20001234	Program Coordinator	0.00	2.00	0.33	36,920 - 220,314	52,688
20001222	Program Manager	0.00	3.00	3.33	79,643 - 292,822	627,900
20000763	Project Officer 2	0.00	1.00	1.00	131,061 - 158,413	158,413
20001042	Safety and Training Manager	0.00	0.00	0.33	105,331 - 127,629	42,118
20000847	Safety Officer	0.00	0.00	0.66	91,354 - 110,386	72,854
20000885	Senior Civil Engineer	0.00	2.00	2.00	132,954 - 160,742	321,484
20000904	Senior Electrical Engineer	0.00	1.00	1.00	132,954 - 160,742	132,954
20000015	Senior Management Analyst	0.00	3.00	2.33	93,621 - 113,214	262,999
20000970	Supervising Management Analyst	0.00	1.00	0.99	100,381 - 121,597	113,345
	Budgeted Personnel Expenditure Savings					(166,080)
	Infrastructure In-Training Pay					11,145

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Infrastructure Registration Pay					92,948
	Other Certification Pays					2,106
	Reg Pay For Engineers					87,138
	Salary Savings					(20,095)
	Vacation Pay In Lieu					29,208
FTE, Salaries and Wages Subtotal		**0.00**	**21.50**	**24.41**		**$3,286,498**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	-	6,073	12,172	6,099
Flexible Benefits	-	300,286	313,099	12,813
Long-Term Disability	-	14,761	13,364	(1,397)
Medicare	-	41,730	47,232	5,502
Other Post-Employment Benefits	-	85,512	71,386	(14,126)
Retiree Medical Trust	-	6,185	5,809	(376)
Retirement 401 Plan	-	20,321	18,432	(1,889)
Retirement ADC	-	892,326	1,221,828	329,502
Risk Management Administration	-	34,986	35,842	856
Supplemental Pension Savings Plan	-	81,177	97,884	16,707
Unemployment Insurance	-	2,767	2,664	(103)
Workers' Compensation	-	19,757	26,097	6,340
Fringe Benefits Subtotal	**$ -**	**$1,505,881**	**$1,865,809**	**$359,928**
Total Personnel Expenditures			**$5,152,307**	

Energy Independence Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fleet Operations & Energy Management	$ -	$300,000	$118,292	($181,708)
Total	**$ -**	**$300,000**	**$118,292**	**($181,708)**

Budget Adjustments

	FTE	Expenditures	Revenue
Use of Fund Balance	-	$118,292	$ -
Addition of one-time non-personnel expenditures to transfer available fund balance to the General Fund.			
One-time Additions and Annualizations	-	(300,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**0.00**	**($181,708)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	-	300,000	-	(300,000)
External Contracts & Services	-	*300,000*	-	*(300,000)*
Transfers Out	-	-	118,292	118,292
NON-PERSONNEL SUBTOTAL	**-**	**300,000**	**118,292**	**(181,708)**
Total	**$ -**	**$300,000**	**$118,292**	**($181,708)**

Fleet Operations Operating Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	$ -	$ -	$3,501,920	$3,501,920
Energy	756,468	1,090,770	129,707	(961,063)
Fleet Operations	47,723,582	49,200,603	69,056,903	19,856,300
Fleet Operations & Energy Management	21,473,504	19,853,129	2,017,947	(17,835,182)
Total	**$69,953,554**	**$70,144,502**	**$74,706,477**	**$4,561,975**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	-	-	23.16	23.16
Energy	6.00	9.00	1.00	(8.00)
Fleet Operations	179.25	185.00	203.00	18.00
Fleet Operations & Energy Management	40.00	38.00	4.68	(33.32)
Total	**225.25**	**232.00**	**231.84**	**(0.16)**

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Fuel Procurement Adjustment of non-personnel expenditures and associated revenue related to updated fuel price projections.	-	$3,435,350	$3,040,035
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,105,475	-
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(0.16)	51,624	-
Revised Usage Fees Revenue Adjustment to reflect revised usage fee revenue projections.	-	-	1,036,369
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(30,474)	-
Total	**(0.16)**	**$4,561,975**	**$4,076,404**

1. This budget adjustment includes the transfer of 0.16 FTE to other General Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	19,393,800	21,150,608	21,126,436	(24,172)
Fringe Benefits	10,114,456	11,983,759	12,059,555	75,796
PERSONNEL SUBTOTAL	**29,508,256**	**33,134,367**	**33,185,991**	**51,624**
NON-PERSONNEL EXPENDITURES				
Supplies	18,606,549	16,057,252	16,057,474	222
Contracts & Services	5,269,689	5,561,367	6,662,368	1,101,001
External Contracts & Services	*4,286,369*	*3,665,989*	*3,655,713*	*(10,276)*
Internal Contracts & Services	*983,320*	*1,895,378*	*3,006,655*	*1,111,277*
Information Technology	2,165,045	2,299,898	2,269,424	(30,474)
Energy and Utilities	14,349,957	12,806,725	16,246,327	3,439,602
Other Expenses	4,489	4,893	4,893	-
Capital Expenses	49,569	280,000	280,000	-
NON-PERSONNEL SUBTOTAL	**40,445,299**	**37,010,135**	**41,520,486**	**4,510,351**
Total	**$69,953,554**	**$70,144,502**	**$74,706,477**	**$4,561,975**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$75,390,305	$69,861,821	$73,938,225	$4,076,404
Other Revenue	133,364	40,000	40,000	-
Revenue from Use of Money and Property	223,582	100,000	100,000	-
Total	**$75,747,252**	**$70,001,821**	**$74,078,225**	**$4,076,404**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	1.36	49,629 - 59,696	$81,188
20000024	Administrative Aide 2	2.00	1.00	2.68	67,184 - 80,974	210,661
20000254	Apprentice 2-Fleet Technician	1.00	0.00	0.00	70,117 - 88,795	-
20001140	Assistant Department Director	0.00	0.00	0.34	99,237 - 375,918	82,933
20001202	Assistant Deputy Director	0.00	0.00	1.00	79,643 - 292,822	200,179
20000443	Assistant Fleet Technician	28.00	29.00	29.00	67,392 - 80,309	2,257,891
20000119	Associate Management Analyst	2.00	3.00	2.36	85,280 - 103,085	233,604
21000754	Auto Parts Stock Clerk	9.00	9.00	9.00	42,994 - 51,938	447,347
20000193	Body and Fender Mechanic	5.00	5.00	5.00	67,704 - 81,182	401,939
20001101	Department Director	1.00	1.00	0.34	99,237 - 375,918	93,541
20001168	Deputy Director	1.00	1.00	1.34	79,643 - 292,822	298,509
20000426	Equipment Operator 1	1.00	1.00	1.00	56,098 - 67,205	56,098
20000430	Equipment Operator 2	1.00	1.00	1.00	65,874 - 78,770	78,770
20000438	Equipment Painter	2.00	2.00	2.00	67,704 - 81,182	162,364
20000433	Equipment Trainer	3.00	3.00	3.00	68,078 - 82,285	242,567
21000191	Fleet Attendant	1.00	1.00	1.00	45,365 - 53,914	53,914
20000774	Fleet Manager	5.00	5.00	5.00	130,395 - 157,934	789,586
20000183	Fleet Parts Buyer	5.00	6.00	6.00	63,856 - 77,355	444,825
20000182	Fleet Parts Buyer Supervisor	1.00	1.00	1.00	80,995 - 98,530	98,530
20000062	Fleet Repair Supervisor	10.00	10.00	10.00	110,614 - 133,931	1,307,598
21000195	Fleet Team Leader	11.00	12.00	12.00	92,102 - 113,027	1,293,549
20000420	Fleet Technician	89.25	92.00	92.00	81,640 - 97,926	8,762,833
20000293	Information Systems Analyst 3	1.00	1.00	0.68	95,472 - 115,378	74,294
20000618	Machinist	1.00	1.00	1.00	70,408 - 84,323	70,408
20000439	Master Fleet Technician	16.00	17.00	17.00	87,901 - 105,269	1,714,036

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000620	Metal Fabrication Services Supervisor	1.00	1.00	1.00	98,509 - 119,267	116,283
20000644	Metal Fabrication Supervisor	2.00	2.00	2.00	85,675 - 103,584	189,259
20000445	Motive Service Technician	1.00	0.00	0.00	48,485 - 58,053	-
20000680	Payroll Specialist 2	1.00	1.00	0.68	57,325 - 69,264	45,941
20001234	Program Coordinator	0.00	0.00	0.34	36,920 - 220,314	54,285
20001222	Program Manager	3.00	2.00	0.34	79,643 - 292,822	62,630
20001042	Safety and Training Manager	1.00	1.00	0.34	105,331 - 127,629	43,394
20000847	Safety Officer	1.00	1.00	0.68	91,354 - 110,386	75,062
20000015	Senior Management Analyst	1.00	2.00	3.34	93,621 - 113,214	353,985
20000955	Storekeeper 1	4.00	4.00	4.00	49,525 - 59,405	227,740
20000970	Supervising Management Analyst	2.00	3.00	3.02	100,381 - 121,597	338,756
20001041	Training Supervisor	1.00	1.00	1.00	93,621 - 113,194	113,194
20001058	Welder	9.00	10.00	10.00	67,704 - 81,182	771,012
	ASE Cert					102,648
	ASE Master Cert					43,680
	Budgeted Personnel Expenditure Savings					(2,143,124)
	Class B					98,800
	Exceptional Performance Pay-Classified					3,000
	Night Shift Pay					206,765
	Other Certification Pays					11,944
	Overtime Budgeted					690,000
	Plant/Tank Vol Cert Pay					66,128
	Salary Savings					(22,345)
	Standby Pay					23,421
	Termination Pay Annual Leave					48,159
	Vacation Pay In Lieu					132,951
	Welding Certification					15,704
FTE, Salaries and Wages Subtotal		**225.25**	**232.00**	**231.84**		**$21,126,436**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	17,731	16,230	16,660	430
Flexible Benefits	2,798,147	3,020,123	3,112,145	92,022
Insurance	1,549	-	-	-
Long-Term Disability	58,825	101,029	85,825	(15,204)
Medicare	273,857	308,385	306,334	(2,051)
Other Post-Employment Benefits	821,859	859,192	646,627	(212,565)
Retiree Medical Trust	34,268	37,411	36,850	(561)
Retirement 401 Plan	127,780	141,309	139,234	(2,075)
Retirement ADC	4,198,464	5,435,949	5,681,563	245,614
Retirement DROP	47,967	51,777	65,536	13,759
Risk Management Administration	270,409	351,526	324,526	(27,000)
Supplemental Pension Savings Plan	385,846	396,766	393,330	(3,436)
Unemployment Insurance	1	18,933	17,121	(1,812)
Workers' Compensation	1,077,753	1,245,129	1,233,804	(11,325)
Fringe Benefits Subtotal	**$10,114,456**	**$11,983,759**	**$12,059,555**	**$75,796**
Total Personnel Expenditures			**$33,185,991**	

Fleet Replacement Funds

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administration & Business Operations	$ -	$ -	$86,819,293	$86,819,293
Energy	90,371,245	122,716,585	-	(122,716,585)
Fleet Operations	112,293	-	22,557,354	22,557,354
Total	**$90,483,538**	**$122,716,585**	**$109,376,647**	**($13,339,938)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$4,644,967	$ -
Vehicle Acquisitions Addition of non-personnel expenditures to support the acquisition of new vehicles.	-	2,357,785	-
Vehicle Replacements Addition of non-personnel expenditures to support the purchase of vehicle replacements based on the Vehicle Replacement Schedule.	-	1,424,549	-

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Fleet Assignment Fees Revenue	-	-	16,515,862
Adjustment to reflect revised fleet assignment fee revenue projections.			
One-time Additions and Annualizations	-	(21,767,239)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**0.00**	**($13,339,938)**	**$16,515,862**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	729,685	-	-	-
Contracts & Services	370,625	-	-	-
External Contracts & Services	*4,177*	-	-	-
Internal Contracts & Services	*366,448*	-	-	-
Transfers Out	20,000,000	-	-	-
Capital Expenses	53,390,554	104,804,198	86,819,293	(17,984,905)
Debt Expenses	15,992,673	17,912,387	22,557,354	4,644,967
NON-PERSONNEL SUBTOTAL	**90,483,538**	**122,716,585**	**109,376,647**	**(13,339,938)**
Total	**$90,483,538**	**$122,716,585**	**$109,376,647**	**($13,339,938)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$47,212,356	$63,224,560	$79,740,422	$16,515,862
Other Revenue	19,234,908	26,330,000	26,330,000	-
Revenue from Other Agencies	31,955	-	-	-
Total	**$66,479,219**	**$89,554,560**	**$106,070,422**	**$16,515,862**

Revenue and Expense Statement (Non-General Fund)

Energy Conservation Program Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 2,069,977	$ 1,727,064	$ 833,126
Continuing Appropriation - CIP	45,610	45,610	45,599
TOTAL BALANCE AND RESERVES	**$ 2,115,587**	**$ 1,772,674**	**$ 878,725**
REVENUE			
Charges for Services	$ 6,567,257	$ 6,034,947	$ 6,740,050
Other Revenue	10,803	-	-
Revenue from Other Agencies	-	174,000	174,000
Revenue from Use of Money and Property	112,102	-	-
TOTAL REVENUE	**$ 6,690,162**	**$ 6,208,947**	**$ 6,914,050**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 8,805,749**	**$ 7,981,621**	**$ 7,792,775**
OPERATING EXPENSE			
Personnel Expenses	$ 3,355,172	$ 2,952,403	$ 3,286,498
Fringe Benefits	1,542,825	1,505,881	1,865,809
Supplies	3,096	4,937	3,992
Contracts & Services	1,852,123	2,605,597	2,126,228
Information Technology	272,428	233,361	243,682
Energy and Utilities	6,000	7,600	7,600
Other Expenses	1,430	4,000	4,000
TOTAL OPERATING EXPENSE	**$ 7,033,075**	**$ 7,313,779**	**$ 7,537,809**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ -	$ -	$ 45,599
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ -**	**$ -**	**$ 45,599**
TOTAL EXPENSE	**$ 7,033,075**	**$ 7,313,779**	**$ 7,583,408**
RESERVES			
Continuing Appropriation - CIP	$ 45,610	$ 45,610	$ -
TOTAL RESERVES	**$ 45,610**	**$ 45,610**	**$ -**
BALANCE	**$ 1,727,064**	**$ 622,232**	**$ 209,367**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 8,805,749**	**$ 7,981,621**	**$ 7,792,775**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Energy Independence Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 3,957,368	$ 425,575	$ 130,058
TOTAL BALANCE AND RESERVES	**$ 3,957,368**	**$ 425,575**	**$ 130,058**
REVENUE			
Revenue from Use of Money and Property	$ 171,008	$ -	$ -
TOTAL REVENUE	**$ 171,008**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 4,128,376**	**$ 425,575**	**$ 130,058**
OPERATING EXPENSE			
Contracts & Services	$ 500,000	$ 300,000	$ -
Transfers Out	3,202,801	-	118,292
TOTAL OPERATING EXPENSE	**$ 3,702,801**	**$ 300,000**	**$ 118,292**
TOTAL EXPENSE	**$ 3,702,801**	**$ 300,000**	**$ 118,292**
BALANCE	**$ 425,575**	**$ 125,575**	**$ 11,766**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 4,128,376**	**$ 425,575**	**$ 130,058**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Fleet Operations Operating Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (814,756)	$ 2,787,264	$ 5,131,922
Continuing Appropriation - CIP	2,742,955	4,158,741	4,014,736
TOTAL BALANCE AND RESERVES	**$ 1,928,199**	**$ 6,946,005**	**$ 9,146,659**
REVENUE			
Charges for Services	$ 75,390,305	$ 69,861,821	$ 73,938,225
Other Revenue	133,364	40,000	40,000
Revenue from Use of Money and Property	223,582	100,000	100,000
TOTAL REVENUE	**$ 75,747,252**	**$ 70,001,821**	**$ 74,078,225**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 77,675,451**	**$ 76,947,826**	**$ 83,224,884**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 775,892	$ -	$ -
TOTAL CIP EXPENSE	**$ 775,892**	**$ -**	**$ -**
OPERATING EXPENSE			
Personnel Expenses	$ 19,393,800	$ 21,150,608	$ 21,126,436
Fringe Benefits	10,114,456	11,983,759	12,059,555
Supplies	18,606,549	16,057,252	16,057,474
Contracts & Services	5,269,689	5,561,367	6,662,368
Information Technology	2,165,045	2,299,898	2,269,424
Energy and Utilities	14,349,957	12,806,725	16,246,327
Other Expenses	4,489	4,893	4,893
Capital Expenditures	49,569	280,000	280,000
TOTAL OPERATING EXPENSE	**$ 69,953,554**	**$ 70,144,502**	**$ 74,706,477**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ -	$ -	$ 2,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ -**	**$ -**	**$ 2,000,000**
TOTAL EXPENSE	**$ 70,729,446**	**$ 70,144,502**	**$ 76,706,477**
RESERVES			
Continuing Appropriation - CIP	$ 4,158,741	$ 4,158,741	$ 2,014,736
TOTAL RESERVES	**$ 4,158,741**	**$ 4,158,741**	**$ 2,014,736**
BALANCE	**$ 2,787,264**	**$ 2,644,583**	**$ 4,503,671**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 77,675,451**	**$ 76,947,826**	**$ 83,224,884**

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**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Fleet Operations Replacement Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (4,147,963)	$ (13,762,577)	$ -
Pay-Go or Financing To Be Identified in Current / Future Fiscal Year(s)	-	46,924,601	3,306,225
Continuing Appropriation - Operating	130,124,346	155,421,520	147,575,833
TOTAL BALANCE AND RESERVES	**$ 125,976,383**	**$ 188,583,545**	**$ 150,882,058**
REVENUE			
Charges for Services	$ 47,212,356	$ 63,224,560	$ 79,740,422
Other Revenue	19,235,274	26,330,000	26,330,000
Revenue from Other Agencies	31,955	-	-
TOTAL REVENUE	**$ 66,479,584**	**$ 89,554,560**	**$ 106,070,422**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 192,455,967**	**$ 278,138,105**	**$ 256,952,480**
OPERATING EXPENSE			
Supplies	$ 729,685	$ -	$ -
Contracts & Services	370,625	-	-
Transfers Out	20,000,000	-	-
Capital Expenditures	53,390,554	104,804,198	86,819,293
Debt Expenses	15,992,673	17,912,387	22,557,354
TOTAL OPERATING EXPENSE	**$ 90,483,538**	**$ 122,716,585**	**$ 109,376,647**
EXPENDITURE OF PRIOR YEAR FUNDS			
Operating Expenditures	$ 14,389,340	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 14,389,340**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 90,483,538**	**$ 122,716,585**	**$ 109,376,647**
RESERVES			
Continuing Appropriation - Operating	$ 115,735,006	$ 155,421,520	$ 147,575,833
TOTAL RESERVES	**$ 115,735,006**	**$ 155,421,520**	**$ 147,575,833**
BALANCE	**$ (13,762,577)**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 192,455,967**	**$ 278,138,105**	**$ 256,952,480**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Homelessness Strategies and Solutions Department (HSSD) leads the City's efforts in addressing homelessness. HSSD is responsible for creating and coordinating programs and services for individuals experiencing or at-risk of homelessness. HSSD collaborates with other local agencies, service providers, and City departments to administer a comprehensive network of services that offer prevention, diversion, and housing resources with both immediate and long-term solutions. Some examples of City-led programs include emergency shelters, Safe Sleeping, Safe Parking, transitional storage facilities, and outreach services.

HSSD incorporates strategies from the adopted Community Action Plan on Homelessness and nationally recognized best practices in its service model. In addition, HSSD utilizes a compassionate, data driven approach to expand and enhance homelessness policies and programs that promote equity in access to services for historically underserved populations. In alignment with the goals outlined in the City's Strategic Plan, HSSD ultimately strives to reduce homelessness and connect individuals to long-term, safe, and stable housing.

The vision is:

To promote community with capacity to ensure individuals experiencing homelessness achieve housing stability and long-term success.

The mission is:

To prevent and end homelessness through person-centered, compassionate, and equitable services.

Goals and Objectives

Goal 1: ***Broaden access to resources for all individuals experiencing homelessness***

- Enhance existing services with culturally-responsive approaches.
- Create low-barrier pathways to engagement and services.
- Expand multilingual and ADA-responsive access to information and intake.

Goal 2: ***Improve existing programs for all individuals experiencing homelessness***

- Strengthen equity focus in program evaluation and design.
- Establish a department-wide data governance and quality standard.
- Align contracts to equity-centered performance.

Goal 3: ***Address the needs of our specific homeless populations***

- Customize approaches for underserved populations.
- Integrate behavioral health and benefits navigation for seniors/veterans/families.
- Expand alternatives and family-focused service options.

Goal 4: ***Enhance cross departmental collaboration to strengthen pathways out of homelessness.***

- Ensure shared access to relevant homelessness data for all necessary departments.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The number of unsheltered people living in their vehicles has grown. To address the gap in available services for this population, the Safe Parking Program expanded to include 190 new parking options at H Barracks.
- People experiencing homelessness on State right-of-way within the City of San Diego previously did not have access to the same services as those experiencing homelessness elsewhere in the City. Thanks to a new Designated Maintenance Agreement with Caltrans, City outreach workers can now perform outreach to people experiencing homelessness residing on State right-of-way along five miles surrounding Downtown. Between July 2025 and June 2026, 140 people have been assisted through this outreach, including 19 who have secured housing.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1: Broaden access to resources for all individuals experiencing homelessness.

Objective 1: Enhance existing services with culturally responsive approaches.

Re-evaluate outreach efforts to ensure equal access to resources for all people experiencing homelessness. We will adjust outreach strategies based on past successes while improving on any strategies that do not address disparities. This will help identify the best locations, times, and resources needed to maximize outreach efforts.

TEP Goal 2: Improve existing programs for all individuals experiencing homelessness.

Objective 1: Strengthen equity focus in program evaluation and design.

HSSD will be enhancing data requests sent to service partners to better inform our understanding of disparities, what is causing them, and how to better address them. HSSD will be better able to set outcome expectations of service providers.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Adjustments impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 1: Broaden access to resources for all individuals experiencing homelessness.

Objective 1: Enhance existing services with culturally-responsive approaches.

The reductions are for programs that are not for specific populations, so the more targeted programs like those for families, veterans, and youth are not proposed for reduction.

TEP Goal 3: Address the needs of our specific homeless populations.

Objective 1: Customize approaches for underserved populations.

The expansion of shelter opportunities using opioid settlement funds will address the needs of a specific population experiencing homelessness: those with opioid use disorder. Addressing individuals' opioid use disorder will decrease this system deficiency and better prepare them for sustainable housing opportunities. The location for these additional shelter beds is being pursued. Additionally, the Rachel's Promise Shelter for Women and Children will be expanding by 160 beds, providing new resources in the system for women and children experiencing homelessness. The addition of funds for the Domestic Violence Shelter also allows HSSD to address the needs of a specific population experiencing homelessness with customized approaches.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Persons Served Through Coordinated Street Outreach	Number of people served through coordinated street outreach.	3,325	5,636	3,325
Persons Served Through Shelters	Number of people served through city-funded shelters.	4,929	3,970	4,929
Persons Served Through the Safe Parking Program	Number of people served through the Safe Parking Program.	1,145	1,311	1,145
Persons Served Through the Safe Sleeping Program	Number of people served through the Safe Sleeping Program.	1,376	1,886	2,100

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	16.38	15.00	15.00	0.00
Personnel Expenditures	$2,993,253	$3,205,362	$3,431,198	$225,836
Non-Personnel Expenditures	42,077,069	50,615,770	58,556,904	7,941,134
Total Department Expenditures	**$45,070,322**	**$53,821,132**	**$61,988,102**	**$8,166,970**
Total Department Revenue	**$34,974,613**	**$53,189,289**	**$61,988,102**	**$8,798,813**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Homelessness Strategies & Solutions	$45,070,322	$53,821,132	$61,988,102	$8,166,970
Total	**$45,070,322**	**$53,821,132**	**$61,988,102**	**$8,166,970**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Homelessness Strategies & Solutions	16.38	15.00	15.00	-
Total	**16.38**	**15.00**	**15.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Shelters and Services Support Addition of non-personnel expenditures to support ongoing shelters and services after alternative funding sources became unavailable.	-	$4,907,437	$ -
Restructure of Eviction Prevention Program (EPP) Transfer of non-personnel expenditures supporting renters with low income from the Economic Development Department.	-	3,000,000	-
Opioid Shelter Support Addition of non-personnel expenditures and associated revenue associated with operation of opioid-focused shelter funded with opioid settlement funds.	-	2,392,377	2,392,377
Domestic Violence Shelter Addition of non-personnel expenditures supporting joint operations of the shelter with the County.	-	1,500,000	-
Wind Down Support Addition of non-personnel expenditures associated with the general reduction of homeless services at several sites.	-	570,000	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	242,250	-
Haven Interim Family Shelter Addition of non-personnel expenditures supporting the expansion of the site.	-	214,195	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year. Reduction of non-personnel expenditures associated with the planned closing of the Center.	-	153,825	(1,592,000)
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	8,622,035
Measure C Revenue Adjustment to reflect revised revenue for homelessness services supported by Measure C Transient Occupancy Tax (TOT) revenue.	-	-	(623,599)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(992)	-
Program Innovations & Outreach Addition of 1.00 Community Development Coordinator and reduction of 1.00 Program Coordinator supporting equitable coverage of outreach teams.	-	(16,414)	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(154,975)	-
Central Elementary Safe Parking Reduction of non-personnel expenditures associated with the low utilization of the site.	-	(250,000)	-
Homelessness Response Center Reduction of non-personnel expenditures associated with the identification of Low and Moderate Income Housing Asset Fund (LMIHAF) as a funding source.	-	(263,500)	-
Aero Dr. Safe Parking Reduction of non-personnel expenditures associated with the closure of the site when operations were consolidated with H Barracks location.	-	(275,000)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Prevention and Diversion Program Reduction of non-personnel expenditures associated with the identification of grant funding to support the program.	-	(406,000)	-
Neil Good Day Center Reduction of non-personnel expenditures associated with the planned closing of the Center.	-	(905,928)	-
Lighthouse Interim Shelter Reduction of non-personnel expenditures supporting City-funded beds associated with program operator's decision to absorb the beds to streamline operations under one program model.	-	(980,402)	-
16th & Newton Shelter Reduction of non-personnel expenditures associated with an overall reduction of approximately 50 beds at this location.	-	(1,559,903)	-
Total	**0.00**	**$8,166,970**	**$8,798,813**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,074,826	2,171,325	2,188,254	16,929
Fringe Benefits	918,427	1,034,037	1,242,944	208,907
PERSONNEL SUBTOTAL	**2,993,253**	**3,205,362**	**3,431,198**	**225,836**
NON-PERSONNEL EXPENDITURES				
Supplies	819,414	1,099,600	1,099,600	-
Contracts & Services	38,175,446	48,848,031	57,032,348	8,184,317
External Contracts & Services	*38,098,207*	*48,542,767*	*56,733,438*	*8,190,671*
Internal Contracts & Services	*77,239*	*305,264*	*298,910*	*(6,354)*
Information Technology	95,586	89,070	88,078	(992)
Energy and Utilities	454,771	573,569	331,378	(242,191)
Other Expenses	31,851	5,500	5,500	-
Transfers Out	2,500,000	-	-	-
NON-PERSONNEL SUBTOTAL	**42,077,069**	**50,615,770**	**58,556,904**	**7,941,134**
Total	**$45,070,322**	**$53,821,132**	**$61,988,102**	**$8,166,970**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$34,974,432	$53,189,289	$61,988,102	$8,798,813
Other Revenue	181	-	-	-
Total	**$34,974,613**	**$53,189,289**	**$61,988,102**	**$8,798,813**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	67,184 - 80,974	$151,236
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	181,293
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	103,085
20000295	Community Development Coordinator	0.00	0.00	1.00	121,077 - 146,557	121,077
20000301	Community Development Specialist 3	2.00	2.00	2.00	96,387 - 116,480	222,144
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	250,619
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	200,491
90001073	Management Intern - Hourly	0.38	0.00	0.00	36,920 - 47,320	-
20001234	Program Coordinator	4.00	3.00	2.00	36,920 - 220,314	291,512
20001222	Program Manager	3.00	3.00	3.00	79,643 - 292,822	471,558
20000015	Senior Management Analyst	1.00	1.00	1.00	93,621 - 113,214	113,214
	Salary Savings					(1,215)
	Termination Pay Annual Leave					30,601
	Vacation Pay In Lieu					52,639
FTE, Salaries and Wages Subtotal		**16.38**	**15.00**	**15.00**		**$2,188,254**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	9,438	10,786	11,504	718
Flexible Benefits	174,672	184,606	208,300	23,694
Long-Term Disability	7,195	10,878	9,177	(1,701)
Medicare	30,318	31,107	30,524	(583)
Other Post-Employment Benefits	62,149	61,080	47,430	(13,650)
Retiree Medical Trust	3,408	3,468	3,000	(468)
Retirement 401 Plan	8,049	9,549	9,492	(57)
Retirement ADC	498,454	589,913	799,594	209,681
Retirement DROP	6,538	7,868	7,938	70
Risk Management Administration	20,436	24,990	23,805	(1,185)
Supplemental Pension Savings Plan	86,535	83,063	75,344	(7,719)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	2,039	1,831	(208)
Workers' Compensation	11,234	14,690	15,005	315
Fringe Benefits Subtotal	**$918,427**	**$1,034,037**	**$1,242,944**	**$208,907**
Total Personnel Expenditures			**$3,431,198**	



Description

The Human Resources Department cultivates a skilled workforce where individuals thrive, teams succeed, and equity is operationalized across department programs: Labor Relations, Employee Relations, People and Organization Development, Citywide Volunteer, Internship and Work Readiness, People Analytics, Disability Management, Talent Acquisition and Compensation Analysis, Veteran and Employee Engagement, and COVID Response and Recovery. Through strategic initiatives, the department plays a pivotal role attracting and retaining talent and building equitable and thriving teams.

The vision is:

A thriving, skilled, and educated City workforce, empowered through an equity lens to tackle challenges of tomorrow while providing the highest level of customer service.

The mission is:

Position the City as the regional employer of choice through best-in-class employee relations, recruitment, retention, coaching and training practices.

Goals and Objectives

Goal 1: ***ATTRACT - City of San Diego is the regional public sector employer of choice.***

- Amplify the City's brand identity to resonate with the current and future workforce.
- Sustain proactive recruitment practices that maximize the City's recruiting profile and attract candidates that reflect our communities to City internship and job opportunities.
- Advocate for employee compensation that meets or exceeds the goals established in the City's Compensation Philosophy.
- Establish a culture of leadership that empowers employees to perform their jobs to the best of their abilities, is committed to their success, and models the City's Operating Principles.
- Prepare the next generation for careers in public service.

Goal 2: ***GROW & RETAIN -- A thriving, skilled, and educated City workforce equipped with an equity lens to tackle challenges, build equitable outcomes, and seek opportunities to advance in their career.***

- Develop and implement multiple learning pathways to support comprehensive Citywide learning and professional development, and equip City employees with the skills to meet the various community needs of today and tomorrow.
- Provide a work environment that cultivates an optimal employee experience, and where possible, provide workplace accommodations for employees that ultimately contributes to the success of the individual, the organization, and the region.
- Support the City workforce in navigating employee and labor relations processes and procedures.
- Ensure that it is easy to provide meaningful rewards and recognition to high-performing employees.
- Leverage partnerships with government, non-government, and academic institutions to access information and resources.

Goal 3: ***OPTIMIZE IMPACT - A passionate, engaged, and appreciated City workforce that provides the highest level of customer service and represents the San Diego community.***

- Streamline and optimize strategic human capital management for a thriving workforce.
- Support skill-building and career success for employees and leaders at all organizational levels.
- Develop and launch key projects with departments to engage in systems level change to continuously apply an equity lens to evaluate policies, practices, and programs.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The City's Employ and Empower work readiness program focuses on providing paid internship and apprenticeship opportunities for individuals from underserved communities and backgrounds. Since the program's establishment in 2022, over 1,500 participants have worked nearly 825,746 hours in more than 40 City departments (78% of those coming from a Community of Concern). At any given time, there are typically 150 interns and apprentices actively employed by the City. 15% of interns that have completed the internship program have converted to permanent employment with the City of San Diego.
- Mayoral Executive Order 2024-2 was established in 2024 to promote veteran and military spouse hiring, which aligns with the City's broader goals of creating an inclusive, equitable workforce that reflects the diversity and unique fabric of our community. HR's Veteran Engagement Coordinator continues to support the City's military employee population and intentionally recruit transitioning military members to the City workforce. Since 2025, 8,391 qualified veterans applied to City jobs and 88 veterans were hired into the City workforce. The Veteran Engagement Coordinator also leads the City of San Diego Veteran's Association to support 952 active employee Veterans, Guard, Reservists, Military Spouses, and their Families. In 2025, the City was certified as a Department of Defense SkillBridge partner, providing job shadowing opportunities for active-duty military to help them transition to civilian employment. To date, over 26 people have participated in the program Citywide.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Yes. One of our Key Performance Indicators is the "Percentage of employees in a supervisory role who have completed leadership and supervisory training programs" with a goal of 100%. While we have made progress in the past year, there is still a significant portion of the supervisory workforce who need to complete training programs as a result of 65% of the workforce turning over in the past five years and many new employees occupying supervisory roles. In order to reach this goal, we are rolling out the Supervisors Toolkit to ensure all City supervisors are equipped to successfully and consistently navigate City policies and manage their employees. We are also reorganizing our operations, increasing training class capacity and frequency, and shifting from recommended to required trainings, which will bring all supervisors into compliance within a year. Recertification will be due every five years. The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1:

Objective 4: Establish a culture of leadership that empowers employees to perform their jobs to the best of their abilities, is committed to their success, and models the City's Operating Principles.

TEP Goal 2:

Objective 1: Develop and implement multiple learning pathways to support Comprehensive Citywide learning and professional development designed to equip City employees, cohorts, departments, and divisions of our local government with the skills to meet the various community needs of today and tomorrow.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Yes. Adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal #1, Objectives 1, 2 and 5: The funding will be used to support the addition of 1.00 Program Coordinator to support the Veteran Engagement Program

TEP Goal #2, Objectives 2 and 5: The funding will be used to support the addition of 1.00 Program Coordinator to support the Veteran Engagement Program

TEP Goal #1, Objectives 1 and 4: The funding will be used to support several Citywide Employee Appreciation initiatives including the Citywide Employee Appreciation events, Citywide Employees of the Year event, Veterans Breakfast, and New Hire Orientations to ensure equitable recognition of employees across City departments. This funding ensures that all City employees are acknowledged irrespective of the department they work in.

TEP Goal #2, Objectives 2 and 4: The funding will be used to support several Citywide Employee Appreciation initiatives including the Citywide Employee Appreciation events, Citywide Employees of the Year event, Veterans Breakfast, and New Hire Orientations to ensure equitable recognition of employees across City departments. This funding ensures that all City employees are acknowledged irrespective of the department they work in.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Citywide Employee Veteran Composition[1]	Percentage of City employees who are a military veteran or military spouse.	6.00%	7.24%	10.00%
Citywide Internship Conversion Rate[2]	Percentage of paid interns who transition to full-time employment with the City.	13.00%	15.00%	25.00%
Citywide Leadership Training Engagement Rate[3]	Percentage of employees in a supervisory role who have completed leadership and supervisory training programs.	9.00%	28.50%	100.00%
Citywide Overall Employee Net Promoter Score (NPS)[4]	City's Net Promoter Score from Employee Satisfaction Surveys, based on the question "How likely would you be to recommend the City of San Diego as a place to work to a friend, family member or colleague?"	15.00	11.80	100.00

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Citywide Rewards & Recognition Program Utilization Rate[5]	Percentage of employees in a supervisory role who have recognized a subordinate in the past 12 months using City Rewards & Recognition processes.	57.00%	54.70%	100.00%

1 Mayoral Executive Order 2024-2 was established in 2024 to promote veteran and military spouse hiring, which aligns with the City's broader goal of creating an inclusive, equitable workforce that reflects the diversity and unique fabric of our community.

2 Percentage of interns who transition to full-time City employment. Citywide reduction in full-time budgeted positions from FY25 to FY27 lessened the number of opportunities to transition.

3 In December 2025, the City shifted from a model of recommended courses to a new, required training program (a mix of live, instructor-led courses and e-learning courses) to be completed by all supervisors by October 2026. Employee compliance increased progressively throughout FY26 and will culminate in an anticipated 100% compliance rate in FY27.

4 Citywide Net Promoter Score from Employee Satisfaction Surveys (ESS), based on the question "How likely would you be to recommend the City of San Diego as a place to work to a friend, family member or colleague?" The FY26 actuals include both 2025 Fall ESS and 2026 Spring ESS.

5 In support of HR's TEP Goal 2, Objective 4, HR is actively implementing SAP process improvements to make it easier to recognize employees.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	69.56	44.00	41.00	(3.00)
Personnel Expenditures	$10,030,851	$9,405,660	$8,958,555	($447,105)
Non-Personnel Expenditures	1,299,838	1,418,589	895,648	(522,941)
Total Department Expenditures	**$11,330,689**	**$10,824,249**	**$9,854,203**	**($970,046)**
Total Department Revenue	**$1,802,513**	**$875,962**	**$853,183**	**($22,779)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Human Resources	$11,330,689	$10,824,249	$9,854,203	($970,046)
Total	**$11,330,689**	**$10,824,249**	**$9,854,203**	**($970,046)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Human Resources	69.56	44.00	41.00	(3.00)
Total	**69.56**	**44.00**	**41.00**	**(3.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 5.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	5.00	$254,317	$254,358
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	120,839	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(277,137)
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(28,047)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(33,304)	-
Internship Program Reduction of 1.00 Payroll Specialist 1 associated with supporting the Employee and Empower Program.	(1.00)	(85,989)	-
Compensation Studies Reduction of one-time non-personnel expenditures associated with conducting compensation studies in support of the City's Compensation Philosophy.	-	(139,129)	-
Administrative Support Reduction of 1.00 Program Coordinator supporting City departments in administering various programs and internal controls.	(1.00)	(215,891)	-
Department Management Support Reduction of 1.00 Deputy Director supporting the effective management of the department.	(1.00)	(242,537)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(5.00)	(277,844)	-
Labor Negotiation Services Reduction of non-personnel expenditures supporting the City's labor negotiation efforts with each of the recognized employee organizations.	-	(322,461)	-
Total	**(3.00)**	**($970,046)**	**($22,779)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	7,297,083	6,584,141	6,148,272	(435,869)
Fringe Benefits	2,733,768	2,821,519	2,810,283	(11,236)
PERSONNEL SUBTOTAL	**10,030,851**	**9,405,660**	**8,958,555**	**(447,105)**
NON-PERSONNEL EXPENDITURES				
Supplies	43,434	9,515	12,720	3,205
Contracts & Services	1,030,328	1,144,618	656,952	(487,666)
External Contracts & Services	*922,422*	*1,007,013*	*546,995*	*(460,018)*
Internal Contracts & Services	*107,906*	*137,605*	*109,957*	*(27,648)*
Information Technology	205,429	236,657	203,353	(33,304)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	16,268	24,199	19,023	(5,176)
Other Expenses	4,380	3,600	3,600	-
NON-PERSONNEL SUBTOTAL	**1,299,838**	**1,418,589**	**895,648**	**(522,941)**
Total	**$11,330,689**	**$10,824,249**	**$9,854,203**	**($970,046)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,800,307	$875,962	$853,183	($22,779)
Other Revenue	2,206	-	-	-
Total	**$1,802,513**	**$875,962**	**$853,183**	**($22,779)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	67,184 - 80,974	$161,948
20001140	Assistant Department Director	1.00	0.00	0.00	99,237 - 375,918	-
20000311	Associate Department Human Resources Analyst	1.00	0.00	0.00	85,280 - 103,085	-
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	250,619
20001168	Deputy Director	2.00	3.00	2.00	79,643 - 292,822	423,280
91001000	Intern - Hourly	0.00	0.00	5.00	36,920 - 47,320	236,600
90001073	Management Intern - Hourly	12.06	5.00	0.00	36,920 - 47,320	-
20000172	Payroll Specialist 1	1.00	1.00	0.00	54,829 - 65,978	-
20001234	Program Coordinator	24.00	17.00	15.00	36,920 - 220,314	2,302,560
20001222	Program Manager	16.00	13.00	14.00	79,643 - 292,822	2,403,383
90001146	Student Intern - Hourly	7.50	0.00	0.00	36,920 - 47,320	-
21000177	Trainer	2.00	2.00	2.00	85,280 - 103,064	206,128
	Bilingual - Regular					2,912
	Salary Savings					(5,668)
	Termination Pay Annual Leave					37,430
	Vacation Pay In Lieu					129,080
FTE, Salaries and Wages Subtotal		**69.56**	**44.00**	**41.00**		**$6,148,272**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	25,653	27,127	27,127	-
Flexible Benefits	656,087	643,345	571,216	(72,129)
Insurance	1,588	-	-	-
Long-Term Disability	25,741	32,477	26,061	(6,416)
Medicare	104,843	92,996	86,735	(6,261)
Other Post-Employment Benefits	179,540	158,808	113,832	(44,976)
Retiree Medical Trust	13,305	13,008	11,982	(1,026)
Retirement 401 Plan	51,821	52,003	47,897	(4,106)
Retirement ADC	1,472,250	1,632,226	1,757,062	124,836
Retirement DROP	2,366	-	-	-
Risk Management Administration	58,906	64,974	57,132	(7,842)
Supplemental Pension Savings Plan	91,818	65,856	65,073	(783)
Unemployment Insurance	-	6,089	5,215	(874)
Workers' Compensation	49,848	32,610	40,951	8,341
Fringe Benefits Subtotal	**$2,733,768**	**$2,821,519**	**$2,810,283**	**($11,236)**
Total Personnel Expenditures			**$8,958,555**	



Description

The San Diego Public Library (SDPL) system serves the educational, cultural, business, and recreational needs of San Diego's diverse communities through its collection of nearly 4 million items, including 2,697 periodical subscriptions, 1.3 million government publications, and nearly 2.7 million, audiovisual materials, ebooks, and print book holdings, including over 86,000 books in 20 languages other than English. The library catalog and many of its resources can be accessed electronically in all library facilities and via the Internet. The Library serves a population of approximately 1.4 million residents of the City of San Diego, which encompasses an area of 326 square miles. In Fiscal Year 2025, the Library received 4.9 million visitors, and 332,000 residents attended the over 15,800 programs offered. The Library system consists of the Central Library, 36 branch libraries, the adult literacy program (READ/San Diego).

The vision is:

The place for opportunity, discovery, and inspiration.

The mission is:

To inspire lifelong learning through connections to knowledge and each other.

Goals and Objectives

Goal 1: ***Foster an inclusive, safe, and engaging environment at all library locations.***

- Develop and support a diverse, well-trained, and resilient staff
- Develop a facilities equity investment plan aligned with usage and need based on findings of Library Master Plan.
- Ensure the library's collection reflects the diversity of the community and remains accessible, inclusive, and free from censorship.

Goal 2: ***Expand access to library resources.***

- Ensure all communities, especially those historically underserved, have access to digital tools, internet connectivity, and technology training.
- Ensure library services are responsive to the needs of all communities, with a focus on historically underserved populations.

Goal 3: Lead in innovative and equity-based programs and services.

- Engage residents to identify evolving needs and priorities to ensure programs and services are community-informed and equity-driven.
- Pilot and evaluate new approaches to service delivery that increase access, flexibility, and responsiveness to community needs.
- Foster inclusive, welcoming environments and programs that encourage community members of all backgrounds to actively participate in library life.

Goal 4: Establish the library as the model for radical inclusion throughout the City.

- Strengthen relationships with residents through proactive, culturally responsive, and multilingual outreach strategies.
- Collaborate with community-based organizations, schools, and cultural institutions to expand the reach and relevance of library services.
- Enhance communication and user experience across all platforms to ensure accessibility, responsiveness, and inclusion.
- Develop and implement a citywide plan for incorporating the Positive Youth Development framework into planning for city programs and services. Build on the introductory sessions and materials developed by rolling out professional learning sessions for department-specific staff. Continue to provide professional learning opportunities to deepen understanding and application of PYD as a framework for program planning and assessment.
- Cultivate strategic partnerships among city departments, community-based organizations, and schools to strengthen community-wide collaboration toward improved education outcomes for San Diego students.
- Ensure Youth Commission is active, meeting at least four times in the fiscal year.
- Release RFSQ
- Identify pilot site(s) in partnership with Parks and Rec and Community Recreation Groups.
- Identify funding opportunities for feasibility study(ies).

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Through key partnerships with the San Diego Food Bank and the San Diego Unified School District, the Library helped combat food insecurity this summer by distributing 20,000 pounds of nutritious food to 1,380 families across five community libraries. The Library also delivered its Free Summer Lunch Program, serving nearly 3,000 meals to youth and offering engaging, literacy-rich activities.
- Launched a citywide youth workforce development collaborative to support systems building and collaboration among city departments, public agencies, schools, and community partners who work with youth and young adults in historically under-resourced or marginalized communities.
- This year, children ages 0 to 5 read more than 240,000 books through our 1,000 Books Before Kindergarten program, boosting completion rates by 34% and strengthening early literacy and kindergarten readiness for our youngest learners.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 2: Expand access to library resources

Objective 2.2: Ensure library services are responsive to the needs of all communities, with a focus on historically underserved populations.

•The Library Department provides a range of services to San Diego residents and visitors, including a variety of programming intended to support young children and students' literacy and learning outcomes. Programs and service hours have been reduced resulting in a hyperfocus on core services such as literacy, workforce development, accessibility. This allows the Library to offer effective programs and service levels aimed at reducing disparities among young people based on race, ethnicity, disability/learning difference, or socio-economic status.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

N/A

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Early literacy parental/ caregiver confidence	Average positive reviews (4+ on the Likert Scale) of parents/caregivers participating in early literacy programs at libraries in communities of concern report feeling more confident helping their children learn	0.91	4.20	4.60

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Library Accessibility[1]	Percentage of positive reviews (8+ on the Likert Scale) on the Patron Satisfaction Survey questions related to accessibility of the library	83.00%	78.00%	89.00%
Library users in communities of concern[2]	Percentage increase in library card registrations each year in communities of concern (CEI definition)	0.00%	-5.00%	4.00%
Positive program impact	Average positive reviews (4+ on the Likert Scale) of patrons surveyed that feel positively about the programs at the library	0.90	4.60	4.50
Youth Literacy Professional Development[3]	Average confidence score of staff in applying youth literacy (early childhood through third grade) professional development skills (1–5 Likert scale)	N/A	0.00	4.20
Youth material circulation[4]	Percentage change in youth material circulation year over year	N/A	0.00%	2.00%

1 Library is working on developing an Accessibility Score based on patron satisfaction and number of related programs for FY27. The Accessibility definition is expanding.
2 Goal not met due in part to staff vacancies and reduced hours of service.
3 New KPI for FY27
4 New KPI for FY 27. Since this is a new KPI, the department is working on a baseline value. The estimated circulation of youth material is 2,820,267. The goal for next year is to increase youth material circulation by 2%.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	484.12	434.50	408.00	(26.50)
Personnel Expenditures	$52,020,627	$54,981,122	$53,888,012	($1,093,110)
Non-Personnel Expenditures	21,589,593	21,674,446	20,422,126	(1,252,320)
Total Department Expenditures	**$73,610,220**	**$76,655,568**	**$74,310,138**	**($2,345,430)**
Total Department Revenue	**$3,576,411**	**$3,581,274**	**$3,560,867**	**($20,407)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Central Library	$5,401,917	$ -	$ -	$ -
Library Administration	6,639,176	5,808,067	5,449,276	(358,791)
Public Services	49,597,211	52,169,637	52,284,160	114,523
Support Services	11,971,917	18,677,864	16,576,702	(2,101,162)
Total	**$73,610,220**	**$76,655,568**	**$74,310,138**	**($2,345,430)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Central Library	13.50	-	-	-
Library Administration	19.00	21.00	18.00	(3.00)
Public Services	398.62	356.02	344.50	(11.52)
Support Services	53.00	57.48	45.50	(11.98)
Total	**484.12**	**434.50**	**408.00**	**(26.50)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$3,084,625	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	643,510	-
Employ and Empower Program Support Addition of 11.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	11.00	496,781	496,860

Budget Adjustments

	FTE	Expenditures	Revenue
Chilled Water Service Agreement Addition of non-personnel expenditures to support contractual increases for chilled water services at the Central Library.	-	200,000	-
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	(31,144)
Training and Professional Development Reduction of non-personnel expenditures supporting training and professional development of staff.	-	(40,000)	-
Gallery Exhibitions Reduction of 0.50 Library Assistant 2 and non-personnel expenditures associated with a decrease in number of gallery exhibits.	(0.50)	(59,296)	-
Special Collections Program Reduction of 0.50 Library Assistant 3 and 0.50 Librarian 2 associated with reduction in hours and service delivery model of special collections at the Central Library.	(1.00)	(120,124)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(289,560)	-
Youth, Family, & Equity Services Program Reduction of 1.00 Program Manager supporting specialized youth, family, and equity initiatives.	(1.00)	(405,803)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(9.00)	(485,826)	-
Security Services Reduction of non-personnel expenditures at Central and branch libraries associated with reduced service levels.	-	(500,000)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(577,889)	(486,123)
Restructure the Office of Child and Youth Success Reduction of 2.00 FTE positions and transfer of 1.00 Program Coordinator and associated non-personnel expenditures to the Office of the Mayor.	(3.00)	(758,156)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Operating Hours & Donation Match	(11.50)	(1,745,889)	-
Reduction of 11.50 FTE positions, and non-personnel expenditures associated with a decrease in operational hours at nine library locations and a reduction in the donation match.			
Renovations and Expansions	(11.50)	(1,787,803)	-
Reduction of 11.50 FTE positions and associated non-personnel related to the closure for renovations at the Ocean Beach and Rancho Penasquitos libraries.			
Total	**(26.50)**	**($2,345,430)**	**($20,407)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	30,622,919	32,135,496	30,611,138	(1,524,358)
Fringe Benefits	21,397,708	22,845,626	23,276,874	431,248
PERSONNEL SUBTOTAL	**52,020,627**	**54,981,122**	**53,888,012**	**(1,093,110)**
NON-PERSONNEL EXPENDITURES				
Supplies	3,612,274	3,464,126	3,449,178	(14,948)
Contracts & Services	9,328,722	9,643,624	9,007,808	(635,816)
External Contracts & Services	*7,341,244*	*8,019,596*	*7,183,568*	*(836,028)*
Internal Contracts & Services	*1,987,478*	*1,624,028*	*1,824,240*	*200,212*
Information Technology	3,177,034	3,469,161	3,179,601	(289,560)
Energy and Utilities	4,215,646	4,055,379	4,493,759	438,380
Other Expenses	42,021	41,780	41,780	-
Transfers Out	1,200,000	1,000,376	250,000	(750,376)
Capital Expenses	13,895	-	-	-
NON-PERSONNEL SUBTOTAL	**21,589,593**	**21,674,446**	**20,422,126**	**(1,252,320)**
Total	**$73,610,220**	**$76,655,568**	**$74,310,138**	**($2,345,430)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,131,408	$1,986,515	$1,966,108	($20,407)
Fines Forfeitures and Penalties	56	3,500	3,500	-
Licenses and Permits	12,529	23,926	23,926	-
Other Revenue	697,941	16,775	16,775	-
Revenue from Other Agencies	664,527	415,000	415,000	-
Revenue from Use of Money and Property	1,069,950	1,135,558	1,135,558	-
Total	**$3,576,411**	**$3,581,274**	**$3,560,867**	**($20,407)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.00	1.00	1.00	49,629 - 59,696	$59,696
20000012	Administrative Aide 1	3.00	3.00	4.00	58,365 - 70,262	258,696
20000024	Administrative Aide 2	6.00	6.00	7.00	67,184 - 80,974	542,470
21000752	Arts Management Associate	1.00	1.00	1.00	85,280 - 103,085	102,495
90000048	Assistant Management Analyst - Hourly	6.10	0.00	0.00	70,179 - 85,280	-
20000119	Associate Management Analyst	3.00	3.00	3.00	85,280 - 103,085	268,412
20001108	City Librarian	1.00	1.00	1.00	99,237 - 375,918	268,445
20000300	Community Development Specialist 2	0.00	1.00	0.00	83,678 - 101,130	-
20001174	Deputy Library Director	3.00	3.00	3.00	79,643 - 292,822	651,582
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
20000290	Information Systems Analyst 2	2.00	2.00	2.00	86,944 - 105,061	207,778
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
20000377	Information Systems Technician	1.00	1.00	1.00	68,474 - 82,555	82,555
91001000	Intern - Hourly	0.00	0.00	11.00	36,920 - 47,320	462,176
20000594	Librarian 2	69.00	62.00	59.50	78,562 - 94,536	5,420,511
20000910	Librarian 3	29.00	26.00	25.00	87,006 - 105,602	2,619,587
20000596	Librarian 4	26.00	26.00	25.00	95,618 - 116,064	2,893,472
20000600	Library Assistant 1	64.50	52.00	48.00	36,920 - 47,091	2,173,947
20000602	Library Assistant 2	139.00	127.00	112.50	48,277 - 58,406	6,500,468
20000597	Library Assistant 3	73.00	68.50	65.00	61,422 - 74,048	4,753,260
20000772	Library Technician	8.00	7.00	7.00	48,318 - 58,406	398,754
21000760	Literacy Analyst	0.00	0.00	1.00	85,280 - 103,085	102,845
20000770	Literacy Program Administrator	1.00	1.00	1.00	104,104 - 126,131	126,131
21000761	Literacy Tutor/Learner Coordinator	12.00	12.00	11.00	70,179 - 85,280	912,757
90001073	Management Intern - Hourly	6.75	10.02	0.00	36,920 - 47,320	-
90001074	Management Intern-Mayor/Council - Hourly	0.00	(1.02)	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	2.50	3.00	2.00	57,325 - 69,264	126,589
20000173	Payroll Supervisor	0.00	0.00	1.00	65,790 - 79,581	79,581
20001234	Program Coordinator	1.00	2.00	1.00	36,920 - 220,314	153,504
20001222	Program Manager	4.00	4.00	3.00	79,643 - 292,822	552,615

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000760	Project Assistant	1.00	0.00	0.00	98,717 - 118,934	-
20000773	Senior Library Technician	1.00	1.00	1.00	55,536 - 67,142	67,142
20000015	Senior Management Analyst	2.00	3.00	2.00	93,621 - 113,214	224,910
90001146	Student Intern - Hourly	7.27	0.00	0.00	36,920 - 47,320	-
20000992	Supervising Librarian	7.00	6.00	6.00	110,635 - 133,619	801,714
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	Bilingual - Regular					314,496
	Budgeted Personnel Expenditure Savings					(1,352,430)
	Master Library Degree					514,988
	Salary Savings					(269,326)
	Sick Leave - Hourly					53,715
	Standby Pay					6,681
	Termination Pay Annual Leave					75,786
	Vacation Pay In Lieu					121,899
FTE, Salaries and Wages Subtotal		**484.12**	**434.50**	**408.00**		**$30,611,138**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	116,301	116,731	117,757	1,026
Flexible Benefits	5,883,527	5,853,499	5,837,779	(15,720)
Long-Term Disability	104,989	155,482	129,250	(26,232)
Medicare	462,810	453,557	440,112	(13,445)
Other Post-Employment Benefits	2,258,281	2,084,864	1,584,162	(500,702)
Retiree Medical Trust	47,375	50,327	48,560	(1,767)
Retirement 401 Plan	176,164	192,644	183,239	(9,405)
Retirement ADC	10,472,840	11,660,006	12,858,535	1,198,529
Retirement DROP	32,884	33,134	25,374	(7,760)
Risk Management Administration	741,300	852,992	795,087	(57,905)
Supplemental Pension Savings Plan	698,232	680,040	684,392	4,352
Unemployment Insurance	168	29,099	25,735	(3,364)
Workers' Compensation	402,837	683,251	546,892	(136,359)
Fringe Benefits Subtotal	**$21,397,708**	**$22,845,626**	**$23,276,874**	**$431,248**
Total Personnel Expenditures			**$53,888,012**	



Description

The Long Range Property Management Fund was established to address the disposition and use of non-housing real properties owned by the former Redevelopment Agency (Successor Agency) of the City of San Diego. Although in existence since 2011, the Successor Agency is restructuring its budgetary procedures, related to the property management component of Successor Agency properties transferred to the City under the Long-Range Property Management Plan (LRPMP), to comply with the new requirements the City has established for the monitoring and oversight of the Fund. This Fund is in compliance with the State Assembly Bill 1484.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	949,427	1,783,686	3,482,766	1,699,080
Total Department Expenditures	**$949,427**	**$1,783,686**	**$3,482,766**	**$1,699,080**
Total Department Revenue	**$2,121,380**	**$595,000**	**$595,000**	**$ -**

Long Range Property Management Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Long Range Property Management Fund	$949,427	$1,783,686	$3,482,766	$1,699,080
Total	**$949,427**	**$1,783,686**	**$3,482,766**	**$1,699,080**

Budget Adjustments

	FTE	Expenditures	Revenue
Project Management Support	-	$1,700,000	$ -
Addition of non-personnel expenditures associated with the management of the Successor Agency properties transferred to the City under the Long-Range Property Management Plan (LRPMP).			
Non-Discretionary Adjustment	-	(920)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Total	**0.00**	**$1,699,080**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	949,427	1,782,766	3,482,766	1,700,000
External Contracts & Services	*862,525*	*1,669,766*	*3,369,766*	*1,700,000*
Internal Contracts & Services	*86,902*	*113,000*	*113,000*	*-*
NON-PERSONNEL SUBTOTAL	**949,427**	**1,783,686**	**3,482,766**	**1,699,080**
Total	**$949,427**	**$1,783,686**	**$3,482,766**	**$1,699,080**

Long Range Property Management Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$2,121,380	$595,000	$595,000	$ -
Total	**$2,121,380**	**$595,000**	**$595,000**	**$ -**

Revenue and Expense Statement (Non-General Fund)

Long Range Property Management Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 6,964,286	$ 8,136,238	$ 7,205,684
TOTAL BALANCE AND RESERVES	**$ 6,964,286**	**$ 8,136,238**	**$ 7,205,684**
REVENUE			
Revenue from Use of Money and Property	$ 2,121,380	$ 595,000	$ 595,000
TOTAL REVENUE	**$ 2,121,380**	**$ 595,000**	**$ 595,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 9,085,666**	**$ 8,731,238**	**$ 7,800,684**
OPERATING EXPENSE			
Contracts & Services	$ 949,427	$ 1,782,766	$ 3,482,766
Energy and Utilities	-	920	-
TOTAL OPERATING EXPENSE	**$ 949,427**	**$ 1,783,686**	**$ 3,482,766**
TOTAL EXPENSE	**$ 949,427**	**$ 1,783,686**	**$ 3,482,766**
BALANCE	**$ 8,136,239**	**$ 6,947,552**	**$ 4,317,918**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 9,085,666**	**$ 8,731,238**	**$ 7,800,684**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Low and Moderate Income Housing Asset Fund was established to conduct the dissolution of operations related to housing assets and activities of the former Redevelopment Agency (Successor Agency) of the City of San Diego. Although in existence since 2011, the Successor Agency is restructuring its budgetary procedures, related to affordable housing assets transferred to the City under the Low and Moderate Income Housing Asset Fund, to comply with new requirements the City has established for the monitoring and oversight of the Fund. This Fund is in compliance with the California Health & Safety Code section 34176.1.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	13,368,060	57,507,581	67,770,790	10,263,209
Total Department Expenditures	**$13,368,060**	**$57,507,581**	**$67,770,790**	**$10,263,209**
Total Department Revenue	**$8,037,981**	**$1,209,014**	**$1,209,014**	**$ -**

Low & Moderate Income Housing Asset Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Low & Moderate Income Housing Asset Fund	$13,368,060	$57,507,581	$67,770,790	$10,263,209
Total	**$13,368,060**	**$57,507,581**	**$67,770,790**	**$10,263,209**

Budget Adjustments

	FTE	Expenditures	Revenue
Bridge to Home Program Addition of one-time expenditures for long-term affordable housing projects through the Notice of Funding Availability.	-	$32,000,000	$ -
Homelessness Response Center Addition of non-personnel expenditures associated with providing General Fund relief while maintaining service levels.	-	263,500	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,133	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(1,424)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(22,000,000)	-
Total	**0.00**	**$10,263,209**	**$ -**

Low & Moderate Income Housing Asset Fund

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	13,354,863	57,498,716	67,762,549	10,263,833
External Contracts & Services	*13,106,198*	*57,177,661*	*67,441,161*	*10,263,500*
Internal Contracts & Services	*248,665*	*321,055*	*321,388*	*333*
Information Technology	8,575	4,859	3,435	(1,424)
Energy and Utilities	4,622	4,006	4,806	800
NON-PERSONNEL SUBTOTAL	**13,368,060**	**57,507,581**	**67,770,790**	**10,263,209**
Total	**$13,368,060**	**$57,507,581**	**$67,770,790**	**$10,263,209**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Revenue	$325,138	$ -	$ -	$ -
Revenue from Use of Money and Property	7,712,842	1,209,014	1,209,014	-
Total	**$8,037,981**	**$1,209,014**	**$1,209,014**	**$ -**

Revenue and Expense Statement (Non-General Fund)

Low & Moderate Income Housing Asset Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 106,463,825	$ 101,133,746	$ 92,843,926
TOTAL BALANCE AND RESERVES	**$ 106,463,825**	**$ 101,133,746**	**$ 92,843,926**
REVENUE			
Other Revenue	$ 325,138	$ -	$ -
Revenue from Use of Money and Property	7,712,842	1,209,014	1,209,014
TOTAL REVENUE	**$ 8,037,981**	**$ 1,209,014**	**$ 1,209,014**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 114,501,806**	**$ 102,342,760**	**$ 94,052,940**
OPERATING EXPENSE			
Contracts & Services	$ 13,354,863	$ 57,498,716	$ 67,762,549
Information Technology	8,575	4,859	3,435
Energy and Utilities	4,622	4,006	4,806
TOTAL OPERATING EXPENSE	**$ 13,368,060**	**$ 57,507,581**	**$ 67,770,790**
TOTAL EXPENSE	**$ 13,368,060**	**$ 57,507,581**	**$ 67,770,790**
BALANCE	**$ 101,133,746**	**$ 44,835,179**	**$ 26,282,150**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 114,501,806**	**$ 102,342,760**	**$ 94,052,940**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Mission Bay Park Improvement Fund is used for the restoration of wetlands and the wildlife habitat, as well as deferred maintenance projects within the Mission Bay Park Improvement Zone consistent with the Mission Bay Park Master Plan. Funding is directly related to the City of San Diego Charter, Article V, Section 55.2 that requires that 65 percent of all lease revenues collected from Mission Bay in excess of $20.0 million (or the remainder of those revenues if less than 65 percent is available after the allocation to the San Diego Regional Parks Improvement Fund has been made) be allocated to the Mission Bay Park Improvement Fund to solely benefit the Mission Bay Park Improvements Zone. Park improvements are prioritized in this Charter section, although other projects may proceed once the priorities have been budgeted, approved by Council, and have a funding plan put in place.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Total Department Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Total Department Revenue	**$20,505,487**	**$13,827,783**	**$13,937,918**	**$110,135**

Mission Bay Park Improvements

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Mission Bay Revenue	-	$ -	$110,135
Adjustment to reflect revised revenue projections related to rents and concession at Mission Bay Park.			
Total	**0.00**	**$ -**	**$110,135**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$1,823,268	$ -	$ -	$ -
Transfers In	18,682,219	13,827,783	13,937,918	110,135
Total	**$20,505,487**	**$13,827,783**	**$13,937,918**	**$110,135**

Revenue and Expense Statement (Non-General Fund)

Mission Bay Park Improvement Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ (743,094)	$ -	$ -
Continuing Appropriation - CIP	44,570,499	53,241,164	50,813,980
TOTAL BALANCE AND RESERVES	**$ 43,827,406**	**$ 53,241,164**	**$ 50,813,980**
REVENUE			
Revenue from Use of Money and Property	$ 1,823,268	$ -	$ -
Transfers In	18,682,219	13,827,783	13,937,918
TOTAL REVENUE	**$ 20,505,487**	**$ 13,827,783**	**$ 13,937,918**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 64,332,893**	**$ 67,068,947**	**$ 64,751,898**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 10,315,477	$ 13,177,782	$ 12,919,752
TOTAL CIP EXPENSE	**$ 10,315,477**	**$ 13,177,782**	**$ 12,919,752**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 776,252	$ -	$ 6,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 776,252**	**$ -**	**$ 6,000,000**
TOTAL EXPENSE	**$ 11,091,729**	**$ 13,177,782**	**$ 18,919,752**
RESERVES			
Continuing Appropriation - CIP	$ 53,241,164	$ 53,241,164	$ 44,813,980
TOTAL RESERVES	**$ 53,241,164**	**$ 53,241,164**	**$ 44,813,980**
BALANCE	**$ -**	**$ 650,001**	**$ 1,018,166**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 64,332,893**	**$ 67,068,947**	**$ 64,751,898**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Mission Bay/Balboa Park Improvement Fund



Description

The Mission Bay/Balboa Park Improvement Fund allocation provides the City with the ability to finance capital improvements in Mission Bay Park and Balboa Park. This fund is administered by the Department of Finance.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	827,233	904,333	99,747	(804,586)
Total Department Expenditures	**$827,233**	**$904,333**	**$99,747**	**($804,586)**
Total Department Revenue	**$803,867**	**$904,333**	**$ -**	**($904,333)**

Mission Bay/Balboa Park Improvement Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Mission Bay/Balboa Park Improvement Fund	$827,233	$904,333	$99,747	($804,586)
Total	**$827,233**	**$904,333**	**$99,747**	**($804,586)**

Budget Adjustments

	FTE	Expenditures	Revenue
Mission Bay/Balboa Park Fund Closure	-	$99,747	$ -
Addition of non-personnel expenditures associated with the planned closure of the fund in Fiscal Year 2027.			
Balboa Park Tram	-	(904,333)	(904,333)
Reduction of non-personnel expenditures and associated revenue due to the Balboa Park tram operations transferring to the General Fund.			
Total	**0.00**	**($804,586)**	**($904,333)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	813,305	869,333	-	(869,333)
External Contracts & Services	*813,305*	*839,333*	-	*(839,333)*
Energy and Utilities	13,928	35,000	-	(35,000)
Transfers Out	-	-	99,747	99,747
NON-PERSONNEL SUBTOTAL	**827,233**	**904,333**	**99,747**	**(804,586)**
Total	**$827,233**	**$904,333**	**$99,747**	**($804,586)**

Mission Bay/Balboa Park Improvement Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Transfers In	$803,867	$904,333	$ -	($904,333)
Total	**$803,867**	**$904,333**	**$ -**	**($904,333)**

Revenue and Expense Statement (Non-General Fund)

Mission Bay/Balboa Park Improvement Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 123,113	$ 99,747	$ 99,747
TOTAL BALANCE AND RESERVES	**$ 123,113**	**$ 99,747**	**$ 99,747**
REVENUE			
Transfers In	$ 803,867	$ 904,333	$ -
TOTAL REVENUE	**$ 803,867**	**$ 904,333**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 926,980**	**$ 1,004,080**	**$ 99,747**
OPERATING EXPENSE			
Contracts & Services	$ 813,305	$ 869,333	$ -
Energy and Utilities	13,928	35,000	-
Transfers Out	-	-	99,747
TOTAL OPERATING EXPENSE	**$ 827,233**	**$ 904,333**	**$ 99,747**
TOTAL EXPENSE	**$ 827,233**	**$ 904,333**	**$ 99,747**
BALANCE	**$ 99,747**	**$ 99,747**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 926,980**	**$ 1,004,080**	**$ 99,747**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Mission Bay/Balboa Park Improvement Fund is anticipated to close in Fiscal Year 2027.

Office of the Commission on Police Practices



Description

On November 3, 2020, voters of San Diego approved Measure B creating a new independent Commission on Police Practices (Commission). The purpose of the Commission is to provide an independent investigation of officer-involved shootings, in-custody deaths, deaths resulting from interactions with a police officer, and other significant incidents as well as conduct an unbiased evaluation of all complaints against the San Diego Police Department (SDPD) and its personnel in a process that will be transparent and accountable to the community.

The Commission also evaluates and reviews SDPD policies, practices, training, and protocols and represents the community in making recommendations for changes. The Office of the Commission on Police Practices (OCPP) was established in April 2021 as a City department that is responsible for managing and coordinating the day-to-day operations of the Commission so that the Commission follows its purpose and mission as well as state, local, and federal law.

In Fiscal Year 2027, OCPP will strive to maintain full staffing and expand its operations to support the Commission in fulfilling its mandated duties, in particular, conducting independent investigations, auditing SDPD, and making policy recommendations. OCPP will continue to engage in the meet and confer process regarding the Commission draft standard operating procedures with the appropriate recognized employee organizations affected by the procedures.

For more information, please visit the Commission's website at www.sandiego.gov/cpp.

The vision is:

The purpose of the Commission on Police Practices is to provide an independent investigation of officer-involved shootings, in-custody deaths, deaths resulting from interaction with a police officer, and other significant incidents as well as conduct an unbiased evaluation of all complaints against the San Diego Police Department and its personnel in a process that will be transparent and accountable to the community. The Commission on Police Practices also evaluates and reviews SDPD policies, practices, training and protocols and represents the community in making recommendations for changes.

Office of the Commission on Police Practices

The mission is:

The mission of the Commission is to hold law enforcement accountable to the community and to increase community trust in law enforcement, resulting in increased safety for both the community and law enforcement.

Goals and Objectives

Goal 1: ***To ensure unbiased, transparent evaluations, and independent investigations.***

- Assist Commission in the meet and confer process regarding the draft standard operating procedures.
- Support the Commission in reviewing all San Diego Police Department investigations including officer involved shootings, in-custody deaths, and death resulting from interactions with a police officer, Category I and Category II allegations on a timely basis.

Goal 2: ***To advocate for policies that promote fair and humane policing and ensure the safety of both community members and police officers.***

- Based on data collected from case reviews, investigations, policy research, and community hearings continue to identify and produce recommendations to the Police Chief, City Council, and the Mayor.
- Facilitate the convening of forums that identify policies of concern to the community for the CPP's consideration.

Goal 3: ***To operate transparently, keep the community informed about the activities of the Commission, and provide opportunities to receive public input on the Commission's operations.***

- Continue to compile and release data as required by the Ordinance to the City's Open Data Portal.
- Release case reports that meet the criteria for SB1421and SB16.

Goal 4: ***To widely publicize the procedures for filing a complaint and to provide needed information to persons with complaints about the actions of the San Diego Police Department's sworn personnel to submit their concerns.***

- Collaborate with SDPD to streamline the complaint intake process.
- Improve complaint management system and processes.
- Seek stakeholder feedback for improvements.
- Provide presentations on complaint process to community.

Goal 5: ***To ensure that the Commission reaches and maintains an expert level of understanding of policies and procedures through ongoing training and education.***

- Implement training academy schedule and continuous training.
- Encourage Commissioner participation in additional training opportunities such as attendance of NACOLE conferences and webinars and other specialized trainings.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Increased the percentage of cases reviewed and returned to SDPD within at least 90 days prior to the case expiration date from 8% to approximately 70%.
- OCPP staff and Commissioners participated in the National Association of Civilian Oversight of Law Enforcement annual conference and gained knowledge of national best practices and issues within law enforcement oversight.
- Established regular community listening sessions to gather community complaints and concerns regarding SDPD officers and policy.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

N/A

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

N/A

The budget adjustments to increase expenditures will provide valuable resources for OCPP to manage complaints and investigations.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Closed Session Meetings	Number of Closed Session Meetings to Review Cases and Investigations.	18	11	11
Public Meetings	Number of Public Regular and Special Meetings, and Community Hearings.	23	20	31
Timeliness of Case Reviews	Percentage of cases reviewed and returned to San Diego Police Department at least 90 days prior to expiration date.	8.00%	69.00%	70.00%

Office of the Commission on Police Practices

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	14.54	12.58	13.15	0.57
Personnel Expenditures	$1,263,509	$1,828,479	$1,992,661	$164,182
Non-Personnel Expenditures	289,730	390,649	588,304	197,655
Total Department Expenditures	**$1,553,239**	**$2,219,128**	**$2,580,965**	**$361,837**
Total Department Revenue	**$27,467**	**$28,775**	**$51,943**	**$23,168**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Commission on Police Practices	$1,553,239	$2,219,128	$2,580,965	$361,837
Total	**$1,553,239**	**$2,219,128**	**$2,580,965**	**$361,837**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Commission on Police Practices	14.54	12.58	13.15	0.57
Total	**14.54**	**12.58**	**13.15**	**0.57**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$272,354	$ -
Complaint and Investigation Information Management System Addition of one-time non-personnel expenditures for system configuration, customization, and migration of historical data to new system.	-	200,000	-
Employ and Empower Program Support Addition of 1.15 Intern - Hourly and associated revenue to support the Employ and Empower Program.	1.15	51,935	51,943
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	30	-

Office of the Commission on Police Practices

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	(28,775)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Support for Information Technology	-	(2,375)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(0.58)	(28,948)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Personnel Expenditures Savings	-	(131,159)	-
Reduction of personnel expenditures by holding vacant 1.00 Program Coordinator.			
Total	**0.57**	**$361,837**	**$23,168**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	981,841	1,407,290	1,491,716	84,426
Fringe Benefits	281,668	421,189	500,945	79,756
PERSONNEL SUBTOTAL	**1,263,509**	**1,828,479**	**1,992,661**	**164,182**
NON-PERSONNEL EXPENDITURES				
Supplies	35,650	17,921	17,976	55
Contracts & Services	209,914	218,765	418,740	199,975
External Contracts & Services	*190,478*	*194,356*	*394,356*	*200,000*
Internal Contracts & Services	*19,436*	*24,409*	*24,384*	*(25)*
Information Technology	30,699	146,160	143,785	(2,375)
Energy and Utilities	11,740	5,303	5,303	-
Other Expenses	1,728	2,500	2,500	-
Capital Expenses	-	-	-	-
NON-PERSONNEL SUBTOTAL	**289,730**	**390,649**	**588,304**	**197,655**
Total	**$1,553,239**	**$2,219,128**	**$2,580,965**	**$361,837**

Revenues by Category

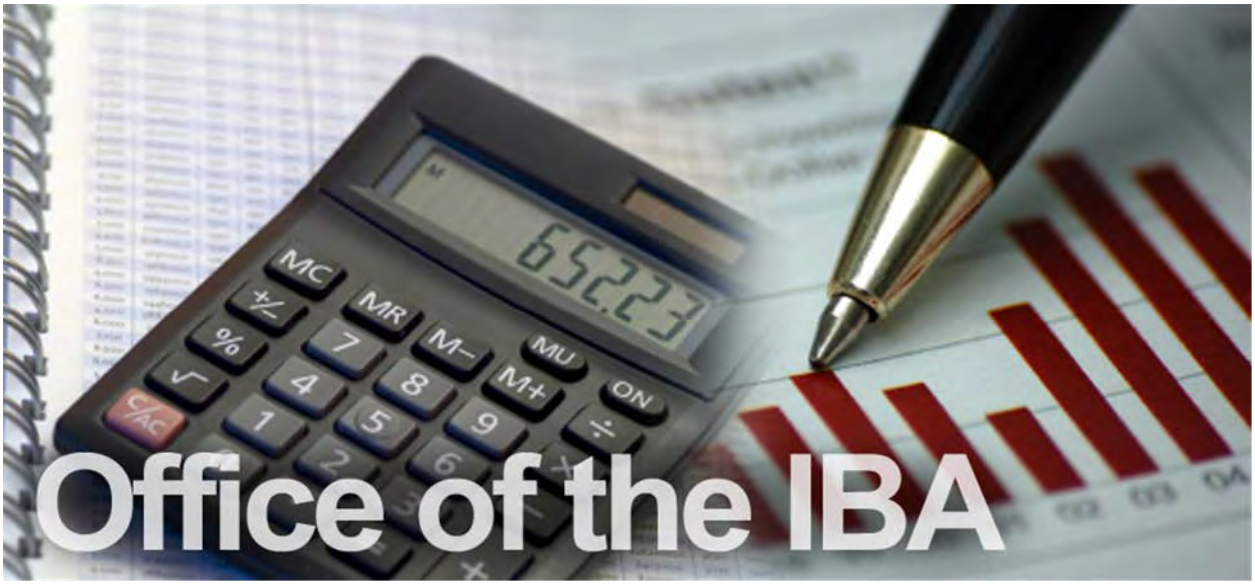
	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$27,092	$28,775	$51,943	$23,168
Other Revenue	375	-	-	-
Total	**$27,467**	**$28,775**	**$51,943**	**$23,168**

Office of the Commission on Police Practices

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	67,184 - 80,974	$76,570
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
20001220	Executive Director	1.00	1.00	1.00	79,643 - 292,822	226,886
20001153	General Counsel	1.00	1.00	1.00	36,920 - 336,211	182,759
91001000	Intern - Hourly	0.00	0.00	1.15	36,920 - 47,320	48,318
90001073	Management Intern - Hourly	0.00	(0.56)	0.00	36,920 - 47,320	-
90000028	Management Trainee - Hourly	0.79	0.00	0.00	58,219 - 70,262	-
20001234	Program Coordinator	3.00	3.00	3.00	36,920 - 220,314	364,574
20001222	Program Manager	4.00	4.00	4.00	79,643 - 292,822	703,417
20000015	Senior Management Analyst	1.00	1.00	1.00	93,621 - 113,214	113,214
90001146	Student Intern - Hourly	1.75	1.14	0.00	36,920 - 47,320	-
	Budgeted Personnel Expenditure Savings					(317,392)
	Vacation Pay In Lieu					11,813
FTE, Salaries and Wages Subtotal		**14.54**	**12.58**	**13.15**		**$1,491,716**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	82,983	112,076	130,516	18,440
Long-Term Disability	3,477	7,075	7,024	(51)
Medicare	14,755	20,237	23,360	3,123
Other Post-Employment Benefits	32,401	40,720	34,782	(5,938)
Retiree Medical Trust	2,116	3,139	3,624	485
Retirement 401 Plan	8,364	12,553	14,496	1,943
Retirement ADC	111,006	187,050	244,679	57,629
Retirement DROP	2,706	3,453	3,453	-
Risk Management Administration	10,804	16,660	17,457	797
Supplemental Pension Savings Plan	6,423	7,858	8,661	803
Unemployment Insurance	-	1,326	1,402	76
Workers' Compensation	6,632	9,042	11,491	2,449
Fringe Benefits Subtotal	**$281,668**	**$421,189**	**$500,945**	**$79,756**
Total Personnel Expenditures			**$1,992,661**	



Description

On November 2, 2004, the voters of the City of San Diego approved Proposition F, which changed the City's form of government from City Manager to Strong Mayor-Strong Council for a five-year trial period. Proposition F also provided that the City Council shall have the right to establish an Office of the Independent Budget Analyst (IBA) and determine the powers of the Office and its manager by ordinance. The Office of the IBA was established on January 16, 2006 consistent with Proposition F.

On June 3, 2008, voters passed Proposition C, which amended the City Charter related to the Independent Budget Analyst, Chief Financial Officer, City Auditor, City Treasurer, and Audit Committee, and made permanent the Strong Mayor-Strong Council form of government. By adding Section 39.3 to City Charter Article V, this proposition made permanent the Office of the Independent Budget Analyst regardless of the form of government.

The function of this office is explained in Charter Section 39.3 which states “[t]he Office of the Independent Budget Analyst shall provide budgetary and policy analysis for the City Council,” and San Diego Municipal Code Section 22.2301 which states "[t]here is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions.”

In Fiscal Year 2025, the Department of Race & Equity (DRE) merged with the Human Resources Department. Following Council action during the Fiscal Year 2026 budget adoption process, the Department of Race & Equity was moved into the Office of the Independent Budget Analyst (IBA) as of July 1, 2025. Race and Equity was established in 2020 via City Ordinance through advocacy from then Councilmember Monica Montgomery Steppe as a deliberate step toward advancing racial and social equity in the City of San Diego. Previously, the department was responsible for providing education and technical support to City staff, local law enforcement, and elected officials in order to recognize and eliminate systemic racism and barriers for the fair and just distribution of resources, access, and opportunity. Through strategic initiatives, the department played a pivotal role in visualizing, normalizing, organizing, and operationalizing equity in policy, procedural, programmatic, and budgetary decisions. The team is comprised of educators, coaches, researchers, and organizers

committed to partnering with City departments to embed equity in their operations and measure progress towards achieving equitable outcomes.

For more information, please visit the Office of the Independent Budget Analyst website (https://www.sandiego.gov/iba).

The vision is:

A City Council and Public empowered to fully and effectively participate in the City's governance

The mission is:

To provide clear, objective and unbiased analysis and advice to the City Council and the public regarding all legislative items bearing financial and policy impacts to the City of San Diego.

Goals and Objectives

Goal 1: ***Support the City Council's adoption of balanced budgets and the implementation of best financial and government practices.***

- Prepare thorough and timely analyses of the Proposed Budget, financial monitoring reports, and financial outlooks, including a review of projected revenues and expenditures to ensure reasonableness
- Make recommendations that allow the City Council to adopt a balanced budget each fiscal year, and note the long-term impact that budget decisions may have on the ability to adopt balanced budgets in future fiscal years
- Ensure all fiscal recommendations adhere to best financial practices, including alignment with GFOA budgeting best practices
- Provide two Council trainings per year covering a variety relevant of financial topics to aid Council in carrying out its oversight responsibilities

Goal 2: ***Assist the City Council in making sound decisions on all items brought before it, and in ensuring the City Council retains its full role in the City's governance.***

- Review all items docketed for consideration by the City Council and Council Committees, and provide comments, background, context, and analyses as needed and appropriate
- Prepare thorough and unbiased analyses of significant items brought before Council, including budgetary, policy, and operational impacts, and considerations of best government practices and principles
- Respond in a timely fashion to ad-hoc requests from the City Council and Councilmembers for analyses and information on a variety of topics
- When appropriate, serve as an interface between the City Council and other City operating departments and staff, to ensure Council has the information necessary to make operationally-informed decisions and to ensure operating departments understand the objectives of the City Council

Goal 3: ***Ensure public access to information and enhance the public's ability for informed participation in the decision-making process.***

- Provide public copies of all IBA reports, analyses, and presentations, and ensure that those items are written in clear, plain, and understandable language
- Make presentations to a wide and diverse number of interested public and stake-holder groups, both proactively and on request, on significant budget and policy items facing the City
- Prepare and release Public Guides to City processes and issues, including the City's Budget Process and the City's Capital Program
- Lead development of fiscal impact statements for all ballot items submitted to voters
- Respond promptly to all requests for information from the public and the press
- Budget Equity: Identify opportunities to implement equity lens toolkits across the City's Budget Processes to address any disparities, gaps, and deficiencies that may have a budgetary implication.

Goal 4: ***(Division of Race & Equity) Data – Develop new, and enhance existing, data driven tools to identify and track the impacts of disparities, gaps and deficiencies in support of the City's ability to make equitable budget, policy and operational decisions.***

- TEP Dashboard: Enhance existing infrastructure of Tactical Equity Plan (TEP) Dashboard, maximizing accessibility and transparency, and shepherd all City departments towards the implementation of high quality TEPs that can be leveraged for strategic, data-driven decision-making.
- Equity Metrics: In partnership with PandA, create citywide equity metrics and publish a Geospatial Tool to provide the public and decision makers with reliable social equity data - supporting civic and community engagement.
- Strategic Research Projects: In collaboration with academic partners, drive 3 department-specific equity research projects for identified high impact disparities, gaps and deficiencies.
- Small Local Business Enterprise (SLBE) Program Oversight: Regularly monitor and report program outcomes. Provide evidence-based recommendations on achieving program goals and objectives.

Goal 5: ***(Division of Race & Equity) Learning and Development – Learning and Development – Integrate an Operationalizing Equity Model through providing learning and Development, equity-centered coaching, and technical assistance to departments to advance citywide racial equity outcomes.***

- Equity Centered Coaching (ECC): Deliver systematic coaching support and monitoring tools to departments for TEP development, implementation, and progress tracking.
- Tactical Equity Plan (TEP) Training: Design and facilitate training on TEP protocols for City Council and City departments to implement an action plan to achieve racial equity in the City budget, policy, operations, services, and public programs.
- Race & Equity Academy: Expand comprehensive equity training curriculum for all City employees.
- Leadership Development Training: Equip City supervisors, managers, and leadership with the knowledge, skills, and tools to lead equity transformation and create inclusive organizational cultures.

- Specialized Trainings: Design and implement customized training programs tailored to unique department context and City Council needs to advance equity in operations, service delivery, and policy decisions.

Goal 6: ***(Division of Race & Equity) Policy and Budget – Provide social equity related analysis on the City of San Diego's policies and apply a citywide Budget Equity Framework to review budget equity implications to reduce disparities, gaps, and deficiencies.***

- Equity Implications: Design and implement processes for identifying and enumerating equity implications of policies.
- Public Policy Partnerships: Enhance and forge strategic public policy partnerships to drive social equity research and analysis.
- Reporting: Outline equity implications in reports to City Council through verbal and/or written comments on items that have both policy and budgetary implications.
- Reporting: Outline equity implications in reports to City Council through verbal and/or written comments on items that have both policy and budgetary implications.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- In FY 2026, the Division of Race & Equity was formally integrated into the Office of the IBA with Council approval of related municipal code changes. With this transition, the division assessed disparities and incorporated equity considerations and recommendations into the Office's analyses, especially the budget process.
- The IBA's existing staff expanded its collaboration with the Division of Race & Equity by partnering on several budget and policy issues. These joint efforts were aimed to equip staff and stakeholders with better understanding of the City's budget and policy decisions, including their equity implications.
- Tactical Equity Plan training was delivered to City Council staff, to help Councilmembers support a more consistent approach in recognizing disparities and applying equity considerations in their legislative work.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

The IBA will continue to produce budget and policy reports, offer written and verbal comments to support transparent decision-making, and host public workshops to help residents better understand the City of San Diego's annual budget and the process through which it is developed, and equity impacts - further informed by the Division of Race and Equity - will additionally be assessed in those reports and workshops when appropriate.

Additionally, the Division of Race and Equity will continue working with City departments on their Tactical Equity Plans (TEPs) to identify and address inequities across operations, services, and budget processes. This collaboration is intended to assist departments with incorporating equity considerations into their own developments of policies and budgets.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

N/A

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
(Division of Race & Equity) Equity-Centered Coaching hours provided[1]	Number of hours that Departments have received Equity-Centered Coaching	0	141	150
(Division of Race & Equity) Learning and Development[2]	Percentage of employees that participate in at least one in person or virtual training session	9.00%	12.00%	100.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Budget Town Halls[3]	Number of Council Districts that held at least one budget town hall meeting	6	3	9
Council Offices attendance at docket briefings	Average number of Council Offices in attendance at docket briefings	6	5	9
Financial training usefulness	Average rating of City Council financial trainings (100% being most useful)	98.00%	92.00%	95.00%
IBA reports issued[4]	Total number of IBA reports issued	31	34	35
Quality of IBA reports[5]	Average rating (out of ten) of report quality by Council in IBA performance evaluation	9.40	9.40	10.00

1 The Equity-Centered Coaching KPI was updated to track the overall number of hours of coaching provided by the Division of Race and Equity in FY26. The number of departments eligible for coaching has fluctuated over time and may continue to change.

2 The Learning and Development KPI was updated to reflect the share of city employees that participated in at least one training session by the Division of Race and Equity from FY23 to FY26.

3 Beyond budget town-halls specifically, the total number of budget-related presentations made to the public in Fiscal Year 2025 was 20, and those presentations were held in 7 different Council Districts.

4 One driver of the number of reports issued is the volume of Council docket items reviewed. For Fiscal Year 2025 our Office reviewed 945 items.

5 Based on Fiscal Year 2025's rating. The IBA's FY 2026 performance evaluation is anticipated to be completed in August 2026.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	19.50	17.00	17.00	0.00
Personnel Expenditures	$3,810,520	$4,403,985	$4,599,177	$195,192
Non-Personnel Expenditures	3,320,409	337,653	506,683	169,030
Total Department Expenditures	**$7,130,929**	**$4,741,638**	**$5,105,860**	**$364,222**
Total Department Revenue	**$129,299**	**$ -**	**$ -**	**$ -**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Equity	$ -	$ -	$1,364,038	$1,364,038
Office of the IBA	2,961,697	4,651,781	3,546,247	(1,105,534)
Race & Equity[1]	1,084,526	-	-	-
Total	**$4,046,223**	**$4,651,781**	**$4,910,285**	**$258,504**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Equity	-	-	6.00	6.00
Office of the IBA	11.00	17.00	11.00	(6.00)
Race & Equity[1]	8.50	-	-	-
Total	**19.50**	**17.00**	**17.00**	**-**

1. The Race & Equity Division was a standalone department in FY2025 and merged with the Office of the IBA in FY2026.

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$195,192	$ -
SAP Modernization Project Addition of one-time non-personnel expenditures to provide independent review of project costs.	-	50,000	-

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	-	7,148	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	-	6,164	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Total	**0.00**	**$258,504**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,639,887	2,974,960	3,054,693	79,733
Fringe Benefits	1,170,633	1,429,025	1,544,484	115,459
PERSONNEL SUBTOTAL	**3,810,520**	**4,403,985**	**4,599,177**	**195,192**
NON-PERSONNEL EXPENDITURES				
Supplies	9,405	12,455	12,510	55
Contracts & Services	113,552	116,312	169,967	53,655
External Contracts & Services	*44,583*	*57,050*	*107,050*	*50,000*
Internal Contracts & Services	*68,969*	*59,262*	*62,917*	*3,655*
Information Technology	84,896	87,710	94,858	7,148
Energy and Utilities	22,091	22,019	24,473	2,454
Other Expenses	5,758	9,300	9,300	-
NON-PERSONNEL SUBTOTAL	**235,703**	**247,796**	**311,108**	**63,312**
Total	**$4,046,223**	**$4,651,781**	**$4,910,285**	**$258,504**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$23,919	$ -	$ -	$ -
Other Revenue	355	-	-	-
Total	**$24,275**	**$ -**	**$ -**	**$ -**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001111	Budget/Legislative Analyst 1	8.00	8.00	8.00	36,920 - 242,590	$1,450,226
20001166	Council Representative 2A	1.00	1.00	1.00	36,920 - 167,482	110,510
20001101	Department Director	1.00	1.00	0.00	99,237 - 375,918	-
20001168	Deputy Director	1.00	1.00	2.00	79,643 - 292,822	460,512
20001110	Independent Budget Analyst	1.00	1.00	1.00	99,237 - 375,918	283,670
90001073	Management Intern - Hourly	1.00	0.00	0.00	36,920 - 47,320	-
20001234	Program Coordinator	2.00	1.00	1.00	36,920 - 220,314	132,392
20001222	Program Manager	4.00	4.00	4.00	79,643 - 292,822	628,744
90001146	Student Intern - Hourly	0.50	0.00	0.00	36,920 - 47,320	-
	Adjust Budget To Approved Levels					(43,781)
	Vacation Pay In Lieu					32,420
FTE, Salaries and Wages Subtotal		**19.50**	**17.00**	**17.00**		**$3,054,693**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	17,663	20,472	20,474	2
Flexible Benefits	186,192	200,815	217,082	16,267
Insurance	126	-	-	-
Long-Term Disability	9,342	15,384	13,366	(2,018)
Medicare	38,941	43,998	44,458	460
Other Post-Employment Benefits	65,172	69,224	53,754	(15,470)
Retiree Medical Trust	4,840	5,881	5,961	80
Retirement 401 Plan	18,929	23,520	23,838	318
Retirement ADC	760,300	960,735	1,077,565	116,830
Risk Management Administration	21,435	28,322	26,979	(1,343)
Supplemental Pension Savings Plan	37,378	41,287	41,289	2
Unemployment Insurance	-	2,882	2,666	(216)
Workers' Compensation	10,315	16,505	17,052	547
Fringe Benefits Subtotal	**$1,170,633**	**$1,429,025**	**$1,544,484**	**$115,459**
Total Personnel Expenditures			**$4,599,177**	

Community Equity Fund (CEF)

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Office of the IBA	$ -	$89,857	$195,575	$105,718
Race & Equity	3,084,706	-	-	-
Total	**$3,084,706**	**$89,857**	**$195,575**	**$105,718**

Budget Adjustments

	FTE	Expenditures	Revenue
Use of Fund Balance	-	$195,575	$ -
Addition of one-time non-personnel expenditures to transfer available fund balance to the General Fund.			
One-time Additions and Annualizations	-	(89,857)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**0.00**	**$105,718**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	3,084,706	89,857	-	(89,857)
External Contracts & Services	*3,084,706*	*89,857*	-	*(89,857)*
Transfers Out	-	-	195,575	195,575
NON-PERSONNEL SUBTOTAL	**3,084,706**	**89,857**	**195,575**	**105,718**
Total	**$3,084,706**	**$89,857**	**$195,575**	**$105,718**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$105,024	$ -	$ -	$ -
Total	**$105,024**	**$ -**	**$ -**	**$ -**

Revenue and Expense Statement (Non-General Fund)

Community Equity Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 3,175,257	$ 195,575	$ 195,575
TOTAL BALANCE AND RESERVES	**$ 3,175,257**	**$ 195,575**	**$ 195,575**
REVENUE			
Revenue from Use of Money and Property	$ 105,024	$ -	$ -
TOTAL REVENUE	**$ 105,024**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 3,280,281**	**$ 195,575**	**$ 195,575**
OPERATING EXPENSE			
Contracts & Services	$ 3,084,706	$ 89,857	$ -
Transfers Out	-	-	195,575
TOTAL OPERATING EXPENSE	**$ 3,084,706**	**$ 89,857**	**$ 195,575**
TOTAL EXPENSE	**$ 3,084,706**	**$ 89,857**	**$ 195,575**
BALANCE	**$ 195,575**	**$ 105,718**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 3,280,281**	**$ 195,575**	**$ 195,575**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The City's Executive Management Team is led by Mayor Gloria and includes the Chief of Staff, Chief of Police, Chief of Fire-Rescue, Chief Financial Officer, Chief Community Services Officer, Chief Infrastructure Officer, Chief Performance & Logistics Officer, Chief Housing & Community Development Officer, the Chief of Policy and the Deputy Chief of Staff. This leadership team is responsible for management and oversight of the City's day-to-day operations and implementation of Citywide initiatives. It provides strategic direction and coordination across departments, aligning Citywide priorities and resources to ensure effective and consistent implementation of the mayor's initiatives. The Executive Team also provides executive leadership in the development of the City's annual budget, establishing the priorities and policy direction that guide the annual budget process.

The Policy Team develops and advances the mayor's policy and legislative priorities across all major areas of City governance, including the annual budget, housing, climate, infrastructure, public safety, and economic development. The team coordinates with City departments to implement mayoral initiatives and manages the mayor's legislative agenda through the City Council and its committees.

The Docket Office manages the flow of items from the executive branch to the City Council, coordinating with City departments to prepare, review, and process requests for Council and mayoral action. The Office reviews all items submitted for docketing for accuracy and completeness and helps schedule items for Council and committee dockets in support of the Mayor's legislative priorities.

Government Affairs team manages the City's state and federal legislative priorities as proposed by the Mayor and adopted by the City Council. The department directs the City's lobbying efforts and collaborates with other local government entities such as SANDAG, the Port of San Diego, and the County Water Authority. Staff advocates at all levels of government on key City issues.

The Communications team maintains open and transparent communication between the City and its residents on behalf of the Mayor. The Team proactively provides information to the community regarding the Mayor's policies and initiatives as well as responds to media inquiries.

The Community Engagement team creates and strengthens relationships between the Mayor and residents. Staff attends functions on the Mayor's behalf, represents the Mayor at community meetings, and serves as a liaison between neighborhoods and the Mayor.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	27.27	39.00	37.77	(1.23)
Personnel Expenditures	$3,666,542	$9,457,081	$9,296,500	($160,581)
Non-Personnel Expenditures	341,177	867,262	908,125	40,863
Total Department Expenditures	**$4,007,718**	**$10,324,343**	**$10,204,625**	**($119,718)**
Total Department Revenue	**$192,663**	**$160,316**	**$135,509**	**($24,807)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Boards & Commissions	$ -	$601,748	$639,066	$37,318
Docket Office	-	603,983	654,637	50,654
Executive Team	-	3,552,699	3,227,477	(325,222)
Government Affairs	-	1,563,505	1,523,739	(39,766)
Office of the Mayor	4,007,718	4,002,408	4,159,706	157,298
Total	**$4,007,718**	**$10,324,343**	**$10,204,625**	**($119,718)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Boards & Commissions	-	3.00	3.00	-
Docket Office	-	2.00	2.00	-
Executive Team	-	8.00	6.77	(1.23)
Government Affairs	-	7.00	6.00	(1.00)
Office of the Mayor	27.27	19.00	20.00	1.00
Total	**27.27**	**39.00**	**37.77**	**(1.23)**

Budget Adjustments

	FTE	Expenditures	Revenue
Chief Officers Support	1.53	$667,357	$ -
Addition of 2.00 Chief Officers across multiple funds to support day-to-day operations and implement the Mayor's initiatives.			
Restructure the Office of Child and Youth Success	1.00	335,462	-
Transfer of 1.00 Program Coordinator and associated non-personnel expenditures from the Library Department.			
Employ and Empower Program Support	3.00	135,487	135,509
Addition of 3.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	(160,316)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Discretionary Adjustment	-	(14,412)	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Support for Information Technology	-	(44,725)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(3.00)	(160,316)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Communications Strategy Support	(1.00)	(173,956)	-
Reduction of 1.00 Mayor Representative 2 supporting communication strategies.			
Grants Program Support	(1.00)	(209,236)	-
Reduction of 1.00 Program Coordinator providing support for the City's grant program.			
Salary and Benefit Adjustments[1]	(1.76)	(655,379)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Total	**(1.23)**	**($119,718)**	**($24,807)**

1. This budget adjustment includes the transfer of 1.76 Chief Officers to other non-General Funds that they support.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,537,617	5,920,188	5,724,439	(195,749)
Fringe Benefits	1,128,925	3,536,893	3,572,061	35,168
PERSONNEL SUBTOTAL	**3,666,542**	**9,457,081**	**9,296,500**	**(160,581)**
NON-PERSONNEL EXPENDITURES				
Supplies	7,570	42,421	32,087	(10,334)
Contracts & Services	112,727	365,395	475,365	109,970
External Contracts & Services	*11,379*	*172,100*	*270,622*	*98,522*
Internal Contracts & Services	*101,349*	*193,295*	*204,743*	*11,448*
Information Technology	148,099	275,175	230,450	(44,725)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	51,890	130,792	106,623	(24,169)
Other Expenses	20,891	53,479	63,600	10,121
NON-PERSONNEL SUBTOTAL	**341,177**	**867,262**	**908,125**	**40,863**
Total	**$4,007,718**	**$10,324,343**	**$10,204,625**	**($119,718)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$192,302	$160,316	$135,509	($24,807)
Other Revenue	360	-	-	-
Total	**$192,663**	**$160,316**	**$135,509**	**($24,807)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001099	Chief Financial Officer	0.00	1.00	0.89	99,237 - 375,918	309,761
20001118	Chief Officers	1.00	3.00	2.88	99,237 - 375,918	868,878
20001080	Chief of Staff	1.00	1.00	1.00	127,109 - 507,499	$268,195
20001162	Confidential Secretary to the Mayor	1.00	1.00	1.00	36,920 - 167,482	138,008
20001101	Department Director	0.00	1.00	1.00	99,237 - 375,918	167,648
20001081	Deputy Chief of Staff	1.00	1.00	1.00	99,237 - 375,918	193,440
20000924	Executive Assistant	0.00	2.00	2.00	67,392 - 81,557	163,114
20001220	Executive Director	0.00	2.00	2.00	79,643 - 292,822	274,352
20001129	Governmental Relations Director	0.00	1.00	1.00	55,453 - 331,053	192,774
91001000	Intern - Hourly	0.00	0.00	3.00	36,920 - 47,320	126,048
90001073	Management Intern - Hourly	2.45	0.00	0.00	36,920 - 47,320	-
90001074	Management Intern- Mayor/Council - Hourly	4.82	3.00	0.00	36,920 - 47,320	-
20001072	Mayor	1.00	1.00	1.00	244,727 - 244,727	244,727
20001255	Mayor Representative 2	15.00	13.00	12.00	36,920 - 242,590	1,247,850
20001234	Program Coordinator	0.00	4.00	4.00	36,920 - 220,314	652,122
20001222	Program Manager	0.00	5.00	5.00	79,643 - 292,822	787,837
	Vacation Pay In Lieu					89,685
FTE, Salaries and Wages Subtotal		**27.27**	**39.00**	**37.77**		**$5,724,439**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	20,597	65,953	59,696	(6,257)
Flexible Benefits	178,377	451,184	490,156	38,972
Insurance	1,643	-	-	-
Long-Term Disability	9,056	29,665	24,566	(5,099)
Medicare	37,280	84,832	81,705	(3,127)
Other Post-Employment Benefits	78,172	146,592	109,942	(36,650)
Retiree Medical Trust	4,419	9,120	8,491	(629)
Retirement 401 Plan	15,352	33,800	33,961	161
Retirement ADC	713,969	2,497,729	2,558,493	60,764
Retirement DROP	3,665	-	-	-
Risk Management Administration	25,605	59,976	55,180	(4,796)
Supplemental Pension Savings Plan	31,098	118,626	110,906	(7,720)
Unemployment Insurance	-	5,560	4,901	(659)
Workers' Compensation	9,690	33,856	34,064	208
Fringe Benefits Subtotal	**$1,128,925**	**$3,536,893**	**$3,572,061**	**$35,168**
Total Personnel Expenditures			**$9,296,500**	



Description

The Parks and Recreation Department plays a key role in the quality of life for San Diego residents and visitors alike. The Department manages major service areas: Beaches, Parks, Regional Parks/ Open Space, Recreational Facilities, Recreational Programs, and Special Events and Filming.

While the City's current park system has resulted in many beautiful and enjoyable parks, it has also resulted in corresponding disinvestments for many, which results in an inequitable park system. The Parks Master Plan, which was adopted in August 2021, provides recommendations to address these inequities so that everyone has equal access to safe, clean, and thriving park spaces. The initiative helps to frame a new park system for all that prioritizes the greatest needs and allows the Department to plan holistically for the future.

Parks and Open Space:

There are over 43,400 acres of park assets, which include almost 28,000 acres of open space and aquatic areas. The Department provides a wide variety of opportunities with over 443 parks and 110 Joint Use Sites, including Balboa Park and Mission Bay Park and 33 miles of waterfront, which include 14 miles of oceanfront shoreline and 19 miles of Bayfront shoreline. Open space areas conserve and protect a rich variety of sensitive habitats and cultural history and provide educational opportunities in a natural setting. There are approximately 237 miles of multi-use trails throughout the open space park system, ranging from easy to difficult.

Recreational Facilities:

The Department operates and maintains recreational facilities, including recreation centers, playgrounds, athletic fields, pools, campgrounds, nature/visitors' centers, gymnasiums, skate parks, boat launch ramps, piers, dog off-leash areas, golf complexes, and more.

Recreational Programs:

Recreational programs and activities build self-esteem, confidence, social harmony, independent thinking, and self-discipline while improving overall health. Programs include ceramics, learn-to-

swim, karate, gymnastics, dance, organized sports, golf, day camps, holiday events, senior and teen activities, tiny tot classes, therapeutic recreation activities, nature programs and much more.

Special Events and Filming:

The Special Events and Filming Office has merged with the Department of Parks and Recreation as part of an executive reorganization. Special Events and Filming provides a portfolio of services designed to support San Diego's neighborhoods, as well as the City's special event, filming, business, and tourism industries in order to generate local jobs, hundreds of millions of dollars in economic impact, and extensive worldwide media exposure for the San Diego region each year.

The vision is:

To connect all to the City's diverse, world-class park system.

The mission is:

To provide healthy, sustainable, and enriching environments for all.

Goals and Objectives

Goal 1: ***Provide access to clean, safe, and well-maintained parks.***

- Meet or exceed the Department's maintenance standards, especially for parks located in communities of concern.
- Ensure parks are consistently clean, sanitary, and visitor-ready.
- Enhance safety and accessibility in parks, especially in communities of concern.

Goal 2: ***Ensure access to enjoyable, fulfilling recreational opportunities to all.***

- Reduce impediments to program participation in Climate Equity Index communities of concern.
- Market programs to San Diegans in and around CEI communities of concern.
- Identify and close gaps in service between various recreation facilities in and around CEI communities of concern.
- Offer recreation activities, programs, and events that are desired by the community.
- Provide Wi-Fi (wireless Internet) in communities to expand digital equity.

Goal 3: ***Foster employee-centric sustainable growth and development.***

- Compensate employees at rates at or above average for various governmental agencies within San Diego County.
- Create innovative ways to recognize and reward exceptional performance and special projects.
- Improve recruitment and retention efforts.

Goal 4: ***Cultivate a diverse, equitable, and inclusive environment for our employees and the public.***

- Ensure facilities are culturally inclusive.

- Cultivate a culture of respect in our facilities by following the principles of respect, equity, and inclusion.

Goal 5: ***Support Climate Action Plan goals through fossil fuel use reduction, natural resource management, habitat preservation and restoration, and tree planting.***

- Reduce fossil fuel usage in buildings by electrification, appliance swaps, and use of new emerging technologies in accordance with Climate Action Plan objectives.
- Expand natural resource management plans to identify sensitive habitats, establish resource needs and proper management techniques, and restore and protect valuable open space areas.
- Maintain and extend the urban shade canopy by planting trees in parks and replacing dead/dying trees.

Goal 6: ***Attract and promote major special events and high quality film productions that enhance San Diego's global reputation, drive regional tourism, and deliver broad economic benefits, while strengthening a unified regional commitment to film and improving the Special Events & Filming through more user friendly, efficient permitting processes that support all communities across San Diego.***

- Expand equitable access to event and filming opportunities by educating organizers and industry partners (especially small, local, and historically excluded groups) on requirements, resources, and permitting pathways.
- Enhance the customer's permitting experience by improving platform functionality, resolving technical barriers, and streamlining support with City staff to efficiently and easily navigate the special events and film application process.
- Strengthen regional film coordination and visibility by advancing multi-jurisdictional cooperation and increasing the representation of under-represented areas in San Diego through public and private listings in the online location gallery.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The Department continues to support communities of concern through the Opportunity Fund in Fiscal Year 2026 by allocating $400K to 11 recreation center funds: Azalea, Bay Terraces, , Cesar Solis, Colina del Sol, East Village Green, Mountain View, Park de la Cruz, Penn Athletic Field, Skyline Hills, Stockton, and Willie Henderson to support recreation programming, enhance special events and minor maintenance needs.
- The Department launched a new Equity in Parks and Recreation webpage that highlights the impact of investments in addressing longstanding inequities in the City's park and recreation system. Unveiled as part of the 2025 Parks and Recreation Equity Report, the webpage highlights new and ongoing programs and initiatives that aim to improve park access, facilities, and programs across San Diego's diverse communities. Over the past five years, the City has focused on advancing equity through intentional planning, inclusive engagement, and ensuring that funding is directed to all neighborhoods.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Yes. The Department is adjusting ongoing operations in alignment with its Tactical Equity Plan (TEP).

TEP Goal 2 (Objectives 1, 3, and 4): Adjusting ongoing budget to conduct the Community Recreation Needs Assessment to gather detailed information on recreational, communication, and financial barriers faced by diverse communities citywide. This assessment will help identify service gaps and participation inequities and may result in operational shifts in future fiscal years.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Yes. The FY27 budget includes reductions and additions that directly affect disparities identified in the department's TEP. Impacts and mitigation strategies are summarized below.

Budget Reductions

TEP Goals 1 and 2: Reductions to recreation center hours in Council Districts 2, 5, 6, and 7 will limit access to programs and facilities; however, the avoidance of any facility closures in neighborhoods with fewer recreational alternatives prevents more significant inequitable impacts.

TEP Goal 1 (Objective 1), TEP 5 (Objectives 2): Reductions to landscape services in Mission Bay, Balboa Park, and Open spaces will impact park, open spaces, and beach cleanliness and habitat restoration efforts.

TEP Goal 1 (Objectives 1, 2, and 3): Reductions to landscape designers, and Grounds Maintenance Workers will affect park/beach quality and maintenance, attendance, and health and safety of parks,

comfort stations, and beaches. Reductions of a carpenter, and turf and landscape maintenance will affect the maintenance of Beaches and Shorelines, and curtail the departments' ability to provide communities consistent and well-maintained and parks, beaches and shorelines. Reductions in custodial staff and comfort stations/restrooms at Balboa Park, Fiesta Island and Mission Bay Park will limit restroom access and affect health and safety. Reductions to Park Rangers and security services will decrease community use and safety to parks, beaches, shorelines, and open spaces.

TEP Goal 2 (Objectives 1, 2, 3, 4, and 5): The extended pool closures to thirteen weeks will significantly impact equitable access to affordable recreation, aquatics programming, and water safety education, particularly in: historically disadvantaged communities where drowning rates are higher; seniors; and students.

TEP Goal 3 (Objectives 1, 2, and 3): Reductions in unclassified and various positions will decrease employee morale, retention, and overall staff satisfaction.

TEP Goal 5 (Objective 2): Brush management maintenance worker reductions in the Very High Fire Hazard Zone will hinder the department's ability to maintain brush and potentially expose various open spaces to fire.

Budget Additions:

TEP Goal 1, 2,3,5: The additions associated with opening new facilities, lease payments, and business planning consulting will improve access to clean, safe, and enjoyable and well maintained parks and golf courses. These investments support facility quality, recreational access, and climate aligned operations across citywide neighborhoods.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Accessible Permit Application Tutorials[1]	Percentage of planned online/prerecorded permit process explanation videos or shorts developed to assist event organizers in navigating the regulatory permit application process.	N/A	0.00%	100.00%
Bilingual Event and Film Planning Tools Availability[2]	Percent change in the number of bilingual event and film planning tools to help promote permit application submitted.	N/A	0.00%	N/A
Improved Permit Options	Percentage of applications submitted that are of the new permit type	0.00%	0.00%	100.00%
Number of acres of brush management completed[3]	This measures the total number of acres of brush management completed in one fiscal year	462.50	418.67	462.50
Number of acres of parks and open spaces per 1,000 population	Based on most recent census and park acres, this represents number of acres per 1,000 people	32.51	31.31	32.49

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Number of acres where habitat restoration occurred	This represents the number of acres in Open Space areas that had habitat restoration done in a year	10.50	31.00	5.00
Number of aquatic users	Total number of aquatic users at all our pool facilities in one Fiscal Year	218,213	259,132	285,000
Number of hours of operation of recreation centers	Total number of hours of operation for our recreation facilities in one Fiscal Year	154,659	164,513	172,432
Percentage customer satisfaction with park system[4]	This measures the customers who rate satisfaction with parks systems as Excellent or good on our annual summer survey	89.90%	83.00%	90.00%
Percentage customer satisfaction with recreational program activities	This measures the customers who rate satisfaction with park programs as Excellent or good on our annual summer survey	90.20%	83.00%	90.00%
Regional Filming MOU	Percentage of eligible jurisdictions participating in development of MOU	22.00%	0.00%	100.00%

1 This is a new KPI for FY27. Currently anticipating 20% completion for FY27. This KPI will take multiple years to baseline and determine effectiveness.

2 This is a new KPI for FY27. This KPI depends on the FY27 Budget guidance as this office will need support from City Comms to complete translation work and creation of tutorial videos.

3 The total acreage that open space aims to complete 462.5 acres annually; the department's goal is to brush or manage half of the open space acreage of 925.

4 Target is based on a five-year average.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	1,274.73	1,193.94	1,133.65	(60.29)
Personnel Expenditures	$125,353,951	$133,576,699	$132,312,204	($1,264,495)
Non-Personnel Expenditures	161,526,883	151,869,697	173,904,434	22,034,737
Total Department Expenditures	**$286,880,834**	**$285,446,396**	**$306,216,638**	**$20,770,242**
Total Department Revenue	**$152,477,791**	**$155,918,092**	**$156,701,724**	**$783,632**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administrative Services	$9,023,545	$8,820,071	$7,888,731	($931,340)
Balboa Park Division	12,958,267	15,533,771	18,050,079	2,516,308
Citywide Maintenance Services	19,801,563	19,681,220	18,210,270	(1,470,950)
Citywide Recreation Services	4,864,690	5,487,117	5,441,965	(45,152)
Community Parks I	38,117,574	36,138,864	38,606,185	2,467,321
Community Parks II	61,670,803	56,724,437	59,924,176	3,199,739
Mission Bay Park and Shoreline Parks	18,534,454	18,817,401	19,223,023	405,622
Open Space	18,474,963	19,437,339	22,222,042	2,784,703
Park Ranger Division	7,139,028	6,967,891	5,828,906	(1,138,985)
Parks & Recreation	-	1,146,197	369,537	(776,660)
Total	**$190,584,886**	**$188,754,308**	**$195,764,914**	**$7,010,606**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administrative Services	39.81	36.77	40.25	3.48
Balboa Park Division	111.92	101.72	106.40	4.68
Citywide Maintenance Services	128.00	107.21	95.00	(12.21)
Citywide Recreation Services	58.64	44.85	39.83	(5.02)
Community Parks I	212.02	202.67	190.49	(12.18)
Community Parks II	308.38	293.62	278.22	(15.40)
Mission Bay Park and Shoreline Parks	112.60	113.60	100.92	(12.68)
Open Space	98.84	92.24	89.07	(3.17)
Park Ranger Division	50.35	47.09	38.00	(9.09)
Total	**1,120.56**	**1,039.77**	**978.18**	**(61.59)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$6,578,922	$ -
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(0.25)	5,944,492	-
Brush Management Consolidation Transfer of non-personnel expenditures from the Transportation Department to consolidate brush management responsibilities on City-owned lands.	-	1,000,000	-
Balboa Park Operations Adjustment to reflect revised non-personnel expenditures and revenue projections associated with operations within Balboa Park.	-	869,330	(6,912,431)
New Facility - Mira Mesa Aquatic Center Addition of 8.00 FTE positions, non-personnel expenditures, and revenue associated with opening the Mira Mesa Aquatic Center.	8.00	745,822	62,500
Mandatory General Benefit Contribution Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs).	-	676,581	-
Animal Services Contract Addition of non-personnel expenditures associated with services provided by the San Diego Humane Society.	-	633,485	-
Employ and Empower Program Support Addition of 9.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	9.00	406,458	406,523
Naval Training Center Building Remediation Addition of one-time non-personnel expenditures associated with the demolition and remediation of a fire-damaged building.	-	400,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	387,817	-
New Facility - Mira Mesa Community Park Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening Mira Mesa Community Park.	1.00	249,298	-

Budget Adjustments

	FTE	Expenditures	Revenue
Median Maintenance Addition of non-personnel expenditures associated with an increase in square feet that will be maintained in Fiscal Year 2027.	-	198,574	-
New Facility - Beyer Neighborhood Park Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening Beyer Neighborhood Park.	1.00	166,766	-
Brush Management Compliance Support Addition of 1.00 Biologist 2 supporting compliance with audit recommendations and improving operational efficiency.	1.00	101,746	-
New Facility - Rowan Elementary School Joint Use Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening the Rowan Elementary Joint Use Site.	1.00	95,551	-
New Facility - Perry Elementary School Joint Use Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures associated with opening the Perry Elementary Joint Use Site.	1.00	90,726	-
Revised Environmental Growth Fund Reimbursements Adjustment to reflect revised revenue projections for the reimbursement of eligible expenditures from the Environmental Growth Funds (EGF).	-	-	2,691,941
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	714,260
Revised User Fee Revenue Adjustment to reflect revised user fee projections associated with the Consumer Price Index increase.	-	-	219,500
Revised Land Use Fee Revenue Adjustment to reflect revised revenues associated with Golf Course Fund use of City land.	-	-	215,131
Revised Reimbursement Revenue Adjustment to reflect revised revenues associated with reimbursements for costs associated with the Otay Valley Regional Park.	-	-	210,000
Revised Parking Citation Revenue Adjustment to reflect revised parking citation revenue to align the budget with current trends.	-	-	152,330
Revised Charges for Services Revenue Adjustment to reflect revised revenues from services provided to the Golf Operations Fund due to management restructure.	-	-	(115,306)

Budget Adjustments

	FTE	Expenditures	Revenue
Writing Assistant Licenses Reduction of non-personnel expenditures associated with a decrease in Grammarly licenses.	-	(4,998)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(12,576)	-
Fiesta Island Portable Restrooms Reduction of non-personnel expenditures associated with the elimination of half of the restrooms on Fiesta Island.	-	(17,640)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(9.00)	(48,530)	-
Security Services Reduction of non-personnel expenditures associated with reduced access control measures at six open space parks.	-	(51,514)	-
Capital Improvements Program (CIP) Support Reduction of 1.00 Senior Management Analyst supporting the management of the department's active CIP projects.	(1.00)	(117,102)	-
Tree Maintenance Support Reduction of 1.00 Tree Maintenance Crew Leader supporting the oversight of routine and emergency tree services.	(1.00)	(119,888)	-
Mission Bay & Shoreline Park Maintenance Reduction of 1.00 Carpenter and non-personnel expenditures supporting as-needed repairs and routine maintenance functions.	(1.00)	(135,636)	-
Administrative Support Reduction of 1.00 Senior Management Analyst supporting budget deliverables, invoice processing, and the procurement process.	(1.00)	(153,410)	-
Playground Maintenance Support Reduction of 1.00 Equipment Technician 2 supporting the inspection and maintenance of playground equipment and fixtures.	(1.00)	(164,578)	-
Turf Maintenance Support Reduction of 2.00 Equipment Operator 1s supporting annual turf maintenance, renovation, fertilization, and aerification efforts.	(2.00)	(176,038)	-
Brush Management Support Reduction of one Grounds Maintenance Worker 2 and one Grounds Maintenance Worker 3 positions that maintain defensible space within Very High Fire Hazard Severity Zones.	(2.00)	(246,197)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Information Systems Support Reduction of 1.00 Information System Analyst 3 supporting and maintaining the department's software applications.	(1.00)	(261,719)	-
Recreation Services Support Reduction of 3.00 FTE positions supporting senior, adaptive, and equitable recreation programs throughout the City.	(3.00)	(276,822)	-
Asset Management Support Reduction of 2.00 Landscape Designers supporting condition assessments and maintenance of the park asset inventory.	(2.00)	(442,766)	-
External Contracts & Services Reduction of non-personnel expenditures associated with landscape services and the maintenance and operation of the City's parks and open spaces.	-	(452,053)	-
Position Conversions Adjustment to reflect savings associated with converting 14.00 FTE positions from benefitted to hourly status to improve hiring options.	-	(510,030)	-
Park Ranger Program Reduction of 5.00 Park Rangers providing patrol coverage and enforcement within community parks, shoreline areas, and open space preserves.	(5.00)	(518,405)	-
Mission Bay Restrooms Reduction of 5.68 FTE positions and non-personnel expenditures associated with the closure of 13 restrooms at Mission Bay.	(5.68)	(546,817)	-
Balboa Park Maintenance Reduction of 6.50 FTE positions supporting janitorial, custodial, and maintenance functions within the park.	(6.50)	(604,083)	-
Beach Maintenance Support Reduction of 6.00 FTE positions and non-personnel expenditures supporting maintenance at beaches and shorelines.	(6.00)	(721,605)	-
Tree Maintenance Consolidation Transfer of 8.00 FTE positions and non-personnel expenditures associated with the consolidation of tree maintenance efforts on City-owned lands within the Transportation Department.	(8.00)	(882,564)	-
Pool Closures Reduction of 11.16 FTE positions and related revenue associated with increasing the length of closures for pool maintenance efforts at many City pools.	(11.16)	(956,908)	(131,556)
Department Management Reduction of 3.00 FTE positions providing guidance, leadership, and mentorship to staff.	(3.00)	(1,055,130)	-

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	(1,478,330)	(553,456)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Recreation Center Operating Hours	(14.00)	(1,579,623)	(112,642)
Reduction of 14.00 FTE positions and non-personnel expenditures associated with decreased operational hours at 24 recreation centers.			
Total	**(61.59)**	**$7,010,606**	**($3,153,206)**

1. This budget adjustment includes the transfer of 0.25 FTE Assistant Director to the Golf Course Fund.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	67,797,030	69,985,846	66,860,114	(3,125,732)
Fringe Benefits	38,914,541	43,395,352	43,821,619	426,267
PERSONNEL SUBTOTAL	**106,711,571**	**113,381,198**	**110,681,733**	**(2,699,465)**
NON-PERSONNEL EXPENDITURES				
Supplies	6,450,680	4,951,187	4,907,287	(43,900)
Contracts & Services	49,996,509	44,044,118	48,240,111	4,195,993
External Contracts & Services	*37,482,343*	*32,989,898*	*35,867,773*	*2,877,875*
Internal Contracts & Services	*12,514,167*	*11,054,220*	*12,372,338*	*1,318,118*
Information Technology	4,056,144	3,649,313	4,024,554	375,241
Energy and Utilities	23,105,646	22,338,050	27,706,561	5,368,511
Other Expenses	75,559	139,505	139,505	-
Transfers Out	-	1,183	1,183	-
Capital Expenses	106,574	249,754	63,980	(185,774)
Debt Expenses	82,202	-	-	-
NON-PERSONNEL SUBTOTAL	**83,873,315**	**75,373,110**	**85,083,181**	**9,710,071**
Total	**$190,584,886**	**$188,754,308**	**$195,764,914**	**$7,010,606**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$52,262,871	$51,012,044	$55,686,723	$4,674,679
Fines Forfeitures and Penalties	171,122	70,145	222,475	152,330
Licenses and Permits	274,228	16,010,845	7,890,499	(8,120,346)
Other Revenue	480,452	27,739	27,739	-

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Other Agencies	521,633	238,200	313,200	75,000
Revenue from Use of Money and Property	320,696	576,756	791,887	215,131
Transfers In	795,943	903,000	753,000	(150,000)
Total	**$54,826,944**	**$68,838,729**	**$65,685,523**	**($3,153,206)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	5.00	5.00	5.00	49,629 - 59,696	$298,480
20000024	Administrative Aide 2	6.00	5.00	5.00	67,184 - 80,974	388,242
21000825	Aging Recreation Specialist	4.00	4.00	4.00	65,770 - 79,019	305,437
21000750	Aquatics Recreation Specialist	1.00	2.00	2.00	67,330 - 80,974	134,660
20000753	Aquatics Technician 1	2.00	1.00	1.00	61,734 - 73,632	73,632
20000749	Aquatics Technician 2	6.00	5.00	5.00	64,875 - 77,251	386,255
20000754	Aquatics Technician Supervisor	1.00	1.00	1.00	71,469 - 85,488	85,488
20000040	Area Manager	26.00	26.00	25.00	83,304 - 100,901	2,440,630
20001140	Assistant Department Director	3.00	2.00	0.75	99,237 - 375,918	182,941
20001202	Assistant Deputy Director	1.75	1.75	1.75	79,643 - 292,822	350,313
20000041	Assistant Management Analyst	0.00	0.00	1.00	70,179 - 85,280	70,179
20000108	Assistant Recreation Center Director	46.00	46.00	33.00	47,424 - 57,325	1,758,345
20000143	Associate Engineer-Civil	1.00	1.00	1.00	115,398 - 139,318	139,318
20000119	Associate Management Analyst	6.00	7.00	6.00	85,280 - 103,085	590,512
20000162	Associate Planner	1.00	1.00	1.00	93,829 - 113,381	113,381
20000202	Building Supervisor	2.00	1.00	1.00	56,888 - 68,286	68,286
20000234	Carpenter	2.00	2.00	1.00	67,933 - 81,266	81,266
20000236	Cement Finisher	2.00	2.00	2.00	78,478 - 94,037	172,159
20000539	Clerical Assistant 2	1.00	0.00	0.00	47,174 - 56,867	-
90000352	Custodian 1 - Hourly	2.00	2.00	2.00	40,414 - 48,318	96,637
20000354	Custodian 2	11.50	12.50	12.00	44,158 - 52,541	609,440
20000355	Custodian 3	3.00	3.00	2.00	48,318 - 57,221	114,326
20001168	Deputy Director	5.75	7.75	6.75	79,643 - 292,822	1,498,110
20000395	District Manager	15.00	14.00	16.00	93,704 - 113,006	1,776,560
20000408	Electrician	1.00	1.00	1.00	85,051 - 102,107	102,107

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000440	Environmental Biologist 2	1.00	0.00	1.00	88,837 - 107,994	88,837
21000451	Environmental Biologist 3	6.00	6.00	6.00	102,523 - 124,114	721,999
20000426	Equipment Operator 1	12.00	10.00	8.00	56,098 - 67,205	525,477
20000430	Equipment Operator 2	10.00	11.00	8.00	65,874 - 78,770	613,208
20000418	Equipment Technician 1	9.00	2.00	2.00	53,622 - 64,251	128,502
20000423	Equipment Technician 2	9.00	6.00	5.00	58,843 - 70,138	350,690
20000431	Equipment Technician 3	1.00	1.00	1.00	64,605 - 77,168	77,168
21000432	Geographic Info Systems Analyst 2	2.00	3.00	2.00	86,944 - 105,061	206,672
21000433	Geographic Info Systems Analyst 3	0.00	0.00	1.00	95,472 - 115,378	115,378
21000436	Geographic Info Systems Technician	1.00	0.00	0.00	68,474 - 82,555	-
20000675	Grounds Maintenance Manager	12.00	12.00	13.00	85,280 - 103,376	1,304,062
20000472	Grounds Maintenance Supervisor	18.00	16.00	16.00	65,874 - 79,165	1,225,132
20000467	Grounds Maintenance Worker 1	3.00	3.00	2.00	49,462 - 58,635	98,924
90000467	Grounds Maintenance Worker 1 - Hourly	21.50	23.50	20.82	49,462 - 58,635	1,245,367
20000468	Grounds Maintenance Worker 2	314.00	300.50	272.50	54,725 - 65,125	17,440,416
20000470	Grounds Maintenance Worker 3	0.00	2.00	25.00	59,696 - 71,115	1,766,653
20000502	Heavy Truck Driver 1	6.00	6.00	4.00	53,893 - 64,272	256,763
20000503	Horticulturist	3.00	3.00	2.00	83,741 - 101,234	197,499
20000290	Information Systems Analyst 2	2.00	2.00	2.00	86,944 - 105,061	210,122
20000293	Information Systems Analyst 3	1.00	1.00	0.00	95,472 - 115,378	-
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	11.32	36,920 - 47,320	475,620
20000497	Irrigation Specialist	7.00	6.00	6.00	57,741 - 69,056	403,021
20000589	Laborer	10.00	3.00	0.00	49,088 - 58,448	-
20000669	Landscape Designer	8.00	7.00	5.00	121,534 - 146,806	734,030
20000608	Light Equipment Operator	16.00	17.00	17.00	52,936 - 63,128	1,052,792
90001073	Management Intern - Hourly	25.06	11.32	0.00	36,920 - 47,320	-
20000660	Nursery Gardener	6.00	4.00	4.00	54,933 - 65,395	261,580
20000661	Nursery Supervisor	1.00	1.00	1.00	65,832 - 79,061	79,061

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000756	Office Support Specialist	2.00	2.00	2.00	48,755 - 58,677	105,851
20001138	Park and Recreation Director	1.00	1.00	1.00	99,237 - 375,918	275,122
20000666	Park Ranger	61.00	60.00	55.00	71,427 - 86,778	4,670,956
20000680	Payroll Specialist 2	4.75	4.75	4.75	57,325 - 69,264	289,760
20000173	Payroll Supervisor	1.00	1.00	1.00	65,790 - 79,581	79,581
20000676	Pesticide Applicator	9.00	9.00	9.00	63,232 - 75,400	653,799
20000677	Pesticide Supervisor	1.00	1.00	1.00	73,549 - 88,462	83,800
20001015	Pool Guard 2	23.00	23.00	18.00	45,261 - 54,517	877,599
90001015	Pool Guard 2 - Hourly	26.81	26.81	26.45	45,261 - 54,517	1,446,611
20001234	Program Coordinator	2.00	0.00	0.00	36,920 - 220,314	-
20001222	Program Manager	5.00	4.00	3.00	79,643 - 292,822	561,975
20000763	Project Officer 2	3.00	4.00	4.00	131,061 - 158,413	633,652
20000783	Public Information Clerk	5.00	6.00	6.00	49,629 - 59,696	331,004
90000798	Recreation Aide - Hourly	4.63	2.10	2.10	36,920 - 41,642	87,447
20000921	Recreation Center Director 1	13.00	13.00	13.00	55,578 - 66,934	814,865
20000802	Recreation Center Director 2	14.00	13.00	6.00	59,758 - 71,885	406,531
20000751	Recreation Center Director 3	35.00	37.00	42.00	64,147 - 77,043	3,136,074
20000569	Recreation Leader 1	20.00	20.00	12.00	36,920 - 42,973	470,274
90000569	Recreation Leader 1 - Hourly	42.66	43.16	51.16	36,920 - 42,973	2,150,066
20000530	Recreation Leader 2	20.00	18.00	13.00	41,142 - 49,587	598,161
20000534	Recreation Leader 2	5.00	3.00	2.00	41,142 - 49,587	99,176
90000530	Recreation Leader 2 - Hourly	0.00	0.00	5.00	41,142 - 49,587	205,712
90000534	Recreation Leader 2 - Hourly	0.00	0.00	1.00	41,142 - 49,587	41,142
20000804	Recreation Specialist	5.00	7.00	6.00	64,168 - 77,126	446,914
20000811	Recreation Specialist	0.00	2.00	2.00	64,168 - 77,126	153,436
20000927	Senior Clerk/Typist	2.00	1.00	1.00	55,806 - 67,288	67,288
20000015	Senior Management Analyst	8.00	7.00	5.00	93,621 - 113,214	566,070
20000844	Senior Park Ranger	13.00	14.00	14.00	89,502 - 108,430	1,477,710
20000918	Senior Planner	5.00	4.00	4.00	108,056 - 130,666	500,054
20000928	Senior Zoning Investigator	1.00	1.00	1.00	83,034 - 100,506	100,506
20000194	Seven-Gang Mower Operator	10.00	7.00	7.00	56,098 - 67,205	470,435
90001146	Student Intern - Hourly	19.52	0.00	0.00	36,920 - 47,320	-

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000826	Supervising Aging Recreation Specialist	0.00	1.00	1.00	75,566 - 91,645	91,645
21000778	Supervising Aquatic Recreation Specialist	4.00	4.00	5.00	77,459 - 93,850	452,859
20000988	Supervising Custodian	1.00	1.00	1.00	52,104 - 62,962	62,962
20000970	Supervising Management Analyst	4.00	4.00	4.00	100,381 - 121,597	462,922
20001007	Supervising Recreation Specialist	4.00	3.00	3.00	73,757 - 89,378	265,217
21000835	Supervising Safety Ranger	4.00	5.00	5.00	102,960 - 124,717	623,585
21000404	Supervising Therap Recreation Specialist	2.00	2.00	2.00	75,566 - 91,645	183,290
20000959	Swimming Pool Manager 1	15.00	15.00	14.00	52,000 - 62,525	794,393
90000959	Swimming Pool Manager 1 - Hourly	6.70	6.70	6.90	52,000 - 62,525	433,137
20000960	Swimming Pool Manager 2	5.00	4.00	4.00	60,819 - 73,466	284,928
20000961	Swimming Pool Manager 3	10.00	10.00	11.00	66,955 - 80,850	866,111
21000407	Therap Recreatn Leader	2.00	2.00	1.00	44,283 - 53,394	48,246
91000407	Therap Recreatn Leader - Hourly	4.83	4.83	4.83	44,283 - 53,394	257,891
21000406	Therap Recreatn Spec	5.00	5.00	5.00	65,770 - 79,019	388,023
21000177	Trainer	1.00	1.00	1.00	85,280 - 103,064	98,131
20001038	Tree Maintenance Crewleader	1.00	1.00	0.00	55,786 - 66,477	-
20001039	Tree Trimmer	3.00	2.00	0.00	53,331 - 63,502	-
20001044	Utility Supervisor	4.00	4.00	3.00	72,051 - 86,174	244,399
20001045	Utility Supervisor	6.00	5.00	5.00	72,051 - 86,174	414,140
20001051	Utility Worker 1	4.00	3.00	0.00	50,086 - 59,571	-
20001053	Utility Worker 2	11.00	10.00	10.00	54,704 - 65,104	630,240
90001067	Work Service Aide - Hourly	0.10	0.10	0.10	36,920 - 41,642	4,164
	Adjust Budget To Approved Levels					(134,650)
	Architect License Pay					23,762
	Bilingual - Regular					186,368
	Budgeted Personnel Expenditure Savings					(4,797,698)
	Electrician Cert Pay					5,105
	Infrastructure Registration Pay					22,291
	Landscape Architect Lic					135,608

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Night Shift Pay					16,323
	Nursery Gardener Pay					3,270
	Other Certification Pays					42,589
	Overtime Budgeted					421,809
	Reg Pay For Engineers					20,898
	Salary Savings					(422,492)
	Sick Leave - Hourly					77,806
	Special Assignment Pay					152,520
	Termination Pay Annual Leave					214,613
	Vacation Pay In Lieu					938,378
FTE, Salaries and Wages Subtotal		**1,120.56**	**1,039.77**	**978.18**		**$66,860,114**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	145,306	139,811	129,142	(10,669)
Flexible Benefits	9,628,568	10,419,793	9,716,534	(703,259)
Insurance	1,744	-	-	-
Long-Term Disability	233,516	341,715	283,660	(58,055)
Medicare	989,385	1,004,053	974,377	(29,676)
Other	475	-	-	-
Other Post-Employment Benefits	3,374,771	3,432,690	2,469,517	(963,173)
Retiree Medical Trust	91,753	104,063	99,252	(4,811)
Retirement 401 Plan	351,930	411,123	391,457	(19,666)
Retirement ADC	19,454,078	22,163,565	23,384,022	1,220,457
Retirement DROP	82,460	84,828	84,026	(802)
Risk Management Administration	1,110,458	1,404,433	1,239,438	(164,995)
Supplemental Pension Savings Plan	1,749,885	1,480,044	1,456,468	(23,576)
Unemployment Insurance	5,008	63,960	56,637	(7,323)
Workers' Compensation	1,695,206	2,345,274	3,537,089	1,191,815
Fringe Benefits Subtotal	**$38,914,541**	**$43,395,352**	**$43,821,619**	**$426,267**
Total Personnel Expenditures			**$110,681,733**	

Environmental Growth 1/3 Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Balboa Park Division	$633	$ -	$ -	$ -
Developed Regional Parks	-	-	155	155
Environmental Growth 1/3	5,625,251	10,044,967	7,582,772	(2,462,195)
Environmental Growth 2/3	6,402,630	-	-	-
Total	**$12,028,514**	**$10,044,967**	**$7,582,927**	**($2,462,040)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$703,014	$ -
Mandatory General Benefit Contribution Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs).	-	99,608	-
Revised Franchise Fee Revenue Adjustment to reflect revised franchise fee revenue projections.	-	-	447,835
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(365,327)
Revised SDG&E Minimum Bid Payment Adjustment to reflect revised SDG&E Minimum Bid Payment projections.	-	-	(934,850)
Reimbursements for Eligible Expenditures Adjustment to reflect a decrease in reimbursements to the General Fund.	-	(3,264,662)	-
Total	**0.00**	**($2,462,040)**	**($852,342)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	-	78,123	78,123	-
Contracts & Services	8,051,521	238,770	213,916	(24,854)
External Contracts & Services	*1,606,621*	*211,036*	*211,036*	*-*
Internal Contracts & Services	*6,444,900*	*27,734*	*2,880*	*(24,854)*

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	3,976,993	2,067,369	2,795,237	727,868
Transfers Out	-	7,660,705	4,495,651	(3,165,054)
NON-PERSONNEL SUBTOTAL	**12,028,514**	**10,044,967**	**7,582,927**	**(2,462,040)**
Total	**$12,028,514**	**$10,044,967**	**$7,582,927**	**($2,462,040)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Local Taxes	$7,610,979	$8,723,902	$7,871,560	($852,342)
Revenue from Use of Money and Property	270,802	9,000	9,000	-
Total	**$7,881,781**	**$8,732,902**	**$7,880,560**	**($852,342)**

Environmental Growth 2/3 Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Environmental Growth 1/3	$22,788,019	$ -	$ -	$ -
Environmental Growth 2/3	1,636,904	15,151,775	21,491,437	6,339,662
Open Space	20,685	-	-	-
Total	**$24,445,607**	**$15,151,775**	**$21,491,437**	**$6,339,662**

Budget Adjustments

	FTE	Expenditures	Revenue
Reimbursements for Eligible Expenditures Adjustment to reflect an increase in reimbursements to the General Fund.	-	$6,339,662	$ -
Revised Franchise Fee Revenue Adjustment to reflect revised franchise fee revenue projections.	-	-	895,670
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(730,653)
Revised SDG&E Minimum Bid Payment Adjustment to reflect revised SDG&E Minimum Bid Payment projections.	-	-	(1,869,700)
Total	**0.00**	**$6,339,662**	**($1,704,683)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	24,445,607	7,000,000	7,175,000	175,000
External Contracts & Services	*1,657,588*	*7,000,000*	*7,175,000*	*175,000*
Internal Contracts & Services	*22,788,019*	-	-	-
Transfers Out	-	8,151,775	14,316,437	6,164,662
NON-PERSONNEL SUBTOTAL	**24,445,607**	**15,151,775**	**21,491,437**	**6,339,662**
Total	**$24,445,607**	**$15,151,775**	**$21,491,437**	**$6,339,662**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Local Taxes	$15,721,958	$17,447,803	$15,743,120	($1,704,683)
Revenue from Use of Money and Property	705,091	25,000	25,000	-
Total	**$16,427,049**	**$17,472,803**	**$15,768,120**	**($1,704,683)**

Golf Course Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Golf Operations	$28,193,604	$31,013,552	$38,010,467	$6,996,915
Parks & Recreation	-	25,457	72,954	47,497
Total	**$28,193,604**	**$31,039,009**	**$38,083,421**	**$7,044,412**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Golf Operations	122.92	123.17	123.42	0.25
Parks & Recreation	-	-	0.05	0.05
Total	**122.92**	**123.17**	**123.47**	**0.30**

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Land Use Fee Addition of non-personnel expenditures to increase the Land Use fee payment to the General Fund	-	$4,353,547	$ -
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.25	976,996	-
Tecolote Canyon Golf Course Maintenance Addition of non-personnel expenditures to maintain Tecolote Canyon Golf Course on a temporary basis until a new operator is secured.	-	651,550	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	600,809	-
Equipment Lease Agreement Addition of non-personnel expenditures to reflect the scheduled payment obligations for the remainder of the lease term.	-	500,083	-
Mission Bay Golf Course Lighting Addition of one-time non-personnel expenditures to address repairs that will improve the night time golfing experience.	-	250,000	-
Business Plan Development Addition of one-time non-personnel expenditures for consulting services required to develop a new business plan for golf operations.	-	150,000	-
Golf Cart Leases Addition of non-personnel expenditures associated with contractual increases related to higher supply and technology costs.	-	140,000	-
Chief Officers Support Addition of 2.00 Chief Officers across multiple funds to support day-to-day operations and implement the Mayor's initiatives.	0.05	36,895	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	2,735	-
Revised Green Fee Revenue Adjustment to reflect revised green fee revenue associated with rate increases and to align the budget with recent trends.	-	-	1,885,000

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Interest Revenue Adjustment to reflect revised interest revenue projections to align the budget with recent trends.	-	-	1,240,000
Revised Rents & Concessions Revenue Adjustment to reflect revised rents and concessions revenue projections to align the budget with recent trends.	-	-	360,000
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the Supplemental Cost of Living Adjustment.	-	(1,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	-	(3,897)	-
Restructure Department Management Reduction of non-personnel expenditures associated with the restructuring of a portion of the Assistant Director to post directly to the Golf Course Fund.	-	(115,306)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(248,000)	-
Balboa Park Golf Course Irrigation Valve Replacement Reduction of non-personnel expenditures associated with an increased scope requiring the creation of a capital project.	-	(250,000)	-
Total	**0.30**	**$7,044,412**	**$3,485,000**

1. This budget adjustment includes the transfer of 0.25 FTE Assistant Director from the General Fund.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	8,395,772	8,982,890	9,488,039	505,149
Fringe Benefits	4,837,955	5,350,550	5,855,395	504,845
PERSONNEL SUBTOTAL	**13,233,726**	**14,333,440**	**15,343,434**	**1,009,994**
NON-PERSONNEL EXPENDITURES				
Supplies	2,270,615	2,181,893	2,189,559	7,666
Contracts & Services	9,109,350	10,445,033	16,057,645	5,612,612
External Contracts & Services	*6,769,602*	*8,122,654*	*13,453,079*	*5,330,425*
Internal Contracts & Services	*2,339,748*	*2,322,379*	*2,604,566*	*282,187*
Information Technology	440,592	464,115	466,850	2,735
Energy and Utilities	2,906,221	3,395,093	3,903,498	508,405
Other Expenses	12,742	34,697	33,697	(1,000)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Transfers Out	-	66,088	66,088	-
Capital Expenses	220,359	118,650	22,650	(96,000)
NON-PERSONNEL SUBTOTAL	**14,959,878**	**16,705,569**	**22,739,987**	**6,034,418**
Total	**$28,193,604**	**$31,039,009**	**$38,083,421**	**$7,044,412**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$36,312,968	$27,928,987	$29,813,987	$1,885,000
Other Revenue	572,802	332,560	332,560	-
Revenue from Use of Money and Property	5,411,909	2,627,800	4,227,800	1,600,000
Total	**$42,297,680**	**$30,889,347**	**$34,374,347**	**$3,485,000**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	2.00	49,629 - 59,696	$119,392
20000024	Administrative Aide 2	1.00	1.00	0.00	67,184 - 80,974	-
20001140	Assistant Department Director	0.00	0.00	0.25	99,237 - 375,918	60,980
20001202	Assistant Deputy Director	1.25	1.25	1.25	79,643 - 292,822	250,224
20000482	Asst Golf Course Superintendent	6.00	6.00	6.00	76,461 - 91,894	549,314
20000201	Building Maintenance Supervisor	0.00	1.00	1.00	102,274 - 123,718	102,274
20001118	Chief Officer	0.00	0.00	0.05	99,237 - 375,918	17,402
20000539	Clerical Assistant 2	1.00	1.00	1.00	47,174 - 56,867	56,867
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	222,768
20000408	Electrician	0.00	0.25	0.25	85,051 - 102,107	21,263
20000426	Equipment Operator 1	5.00	5.00	5.00	56,098 - 67,205	336,025
20000423	Equipment Technician 2	3.00	3.00	3.00	58,843 - 70,138	208,051
20000431	Equipment Technician 3	2.00	2.00	2.00	64,605 - 77,168	154,336
20000481	Golf Course Greenskeeper	31.00	31.00	31.00	53,019 - 62,982	1,924,867
20000819	Golf Course Manager	2.00	2.00	2.00	85,114 - 102,669	205,338
20000498	Golf Course Superintendent	2.00	2.00	2.00	83,741 - 101,234	202,468
20000479	Golf Operations Assistant	20.50	20.50	20.50	52,000 - 62,712	1,272,229

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90000479	Golf Operations Assistant - Hourly	5.36	5.36	7.17	52,000 - 62,712	434,780
20000480	Golf Operations Supervisor	4.00	4.00	4.00	60,154 - 72,197	281,158
20000467	Grounds Maintenance Worker 1	9.00	9.00	9.00	49,462 - 58,635	518,542
20000497	Irrigation Specialist	4.00	4.00	4.00	57,741 - 69,056	276,224
20000608	Light Equipment Operator	5.00	5.00	5.00	52,936 - 63,128	315,640
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,015
20000676	Pesticide Applicator	5.00	5.00	5.00	63,232 - 75,400	377,000
20001222	Program Manager	2.00	2.00	2.00	79,643 - 292,822	377,770
90000798	Recreation Aide - Hourly	1.81	1.81	0.00	36,920 - 41,642	-
20000818	Recreation Specialist	4.00	4.00	4.00	64,168 - 77,126	308,504
20000015	Senior Management Analyst	1.00	1.00	2.00	93,621 - 113,214	225,118
20000194	Seven-Gang Mower Operator	2.00	1.00	1.00	56,098 - 67,205	67,205
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	Bilingual - Regular					2,912
	Budgeted Personnel Expenditure Savings					(256,755)
	Overtime Budgeted					559,258
	Salary Savings					(21,419)
	Sick Leave - Hourly					5,486
	Standby Pay					13,812
	Vacation Pay In Lieu					108,394
FTE, Salaries and Wages Subtotal		**122.92**	**123.17**	**123.47**		**$9,488,039**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	19,607	20,960	22,876	1,916
Flexible Benefits	1,269,778	1,352,991	1,460,721	107,730
Long-Term Disability	26,589	41,973	38,362	(3,611)
Medicare	124,344	119,500	137,581	18,081
Other Post-Employment Benefits	450,398	448,941	362,996	(85,945)
Retiree Medical Trust	13,992	13,909	14,962	1,053
Retirement 401 Plan	52,922	53,851	58,627	4,776
Retirement ADC	2,295,257	2,637,593	3,125,104	487,511
Retirement DROP	7,311	7,588	7,289	(299)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Risk Management Administration	148,044	183,679	182,188	(1,491)
Supplemental Pension Savings Plan	171,032	170,300	169,451	(849)
Unemployment Insurance	11	7,865	7,657	(208)
Workers' Compensation	258,670	291,400	267,581	(23,819)
Fringe Benefits Subtotal	**$4,837,955**	**$5,350,550**	**$5,855,395**	**$504,845**
Total Personnel Expenditures			**$15,343,434**	

Maintenance Assessment District (MAD) Funds

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Open Space	$30,126,618	$38,931,127	$41,631,762	$2,700,635
Parks & Recreation	-	17,635	27,782	10,147
Total	**$30,126,618**	**$38,948,762**	**$41,659,544**	**$2,710,782**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Open Space	24.50	25.25	25.25	-
Total	**24.50**	**25.25**	**25.25**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Operating Projections Adjustment to reflect revised revenue and expenditure projections within the Maintenance Assessment Districts.	-	$1,451,379	$3,006,282
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	1,055,530	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	326,819	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(122,946)	-
Total	**-**	**$2,710,782**	**$3,006,282**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,423,631	2,640,065	2,764,838	124,773
Fringe Benefits	1,663,380	1,917,629	2,119,675	202,046
PERSONNEL SUBTOTAL	**4,087,011**	**4,557,694**	**4,884,513**	**326,819**
NON-PERSONNEL EXPENDITURES				
Supplies	81,464	385,750	331,850	(53,900)
Contracts & Services	16,665,794	23,707,312	24,534,357	827,045
External Contracts & Services	*16,221,813*	*23,301,605*	*23,882,020*	*580,415*
Internal Contracts & Services	*443,982*	*405,707*	*652,337*	*246,630*
Information Technology	96,074	239,019	116,073	(122,946)
Energy and Utilities	4,989,257	5,103,792	6,116,324	1,012,532
Other Expenses	4,207,017	4,955,195	5,676,427	721,232
NON-PERSONNEL SUBTOTAL	**26,039,607**	**34,391,068**	**36,775,131**	**2,384,063**
Total	**$30,126,618**	**$38,948,762**	**$41,659,544**	**$2,710,782**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$4,690,171	$4,467,669	$5,440,198	$972,529
Other Revenue	12,390	-	-	-
Property Taxes	18,898,348	20,381,249	21,573,238	1,191,989
Revenue from Use of Money and Property	1,157,518	133,207	142,707	9,500
Special Assessments	936,367	-	-	-
Transfers In	5,132,766	4,838,163	5,670,427	832,264
Total	**$30,827,559**	**$29,820,288**	**$32,826,570**	**$3,006,282**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.00	1.00	1.00	49,629 - 59,696	$59,696
20000024	Administrative Aide 2	0.00	0.00	0.00	67,184 - 80,974	-
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	200,179
20000119	Associate Management Analyst	2.00	2.00	2.00	85,280 - 103,085	196,706
20001168	Deputy Director	0.25	0.25	0.25	79,643 - 292,822	55,692
20000395	District Manager	2.00	2.00	2.00	93,704 - 113,006	226,012
20000408	Electrician	0.00	0.75	0.75	85,051 - 102,107	63,788
20000675	Grounds Maintenance Manager	16.00	16.00	16.00	85,280 - 103,376	1,641,766

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000680	Payroll Specialist 2	0.25	0.25	0.25	57,325 - 69,264	16,479
20000015	Senior Management Analyst	1.00	1.00	1.00	93,621 - 113,214	113,214
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	Bilingual - Regular					11,648
	Overtime Budgeted					7,565
	Salary Savings					(14,635)
	Sick Leave - Hourly					182
	Vacation Pay In Lieu					64,949
FTE, Salaries and Wages Subtotal		**24.50**	**25.25**	**25.25**		**$2,764,838**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	8,450	9,772	6,856	(2,916)
Flexible Benefits	361,429	384,484	402,421	17,937
Long-Term Disability	8,306	12,943	11,690	(1,253)
Medicare	36,146	37,220	39,038	1,818
Other Post-Employment Benefits	100,327	98,749	79,839	(18,910)
Retiree Medical Trust	2,091	2,129	2,886	757
Retirement 401 Plan	7,373	7,516	10,515	2,999
Retirement ADC	977,603	1,168,286	1,375,438	207,152
Retirement DROP	13,433	16,479	10,309	(6,170)
Risk Management Administration	32,993	40,403	40,072	(331)
Supplemental Pension Savings Plan	99,349	111,954	99,881	(12,073)
Unemployment Insurance	15	2,422	2,331	(91)
Workers' Compensation	15,866	25,272	38,399	13,127
Fringe Benefits Subtotal	**$1,663,380**	**$1,917,629**	**$2,119,675**	**$202,046**

Transient Occupancy Tax Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Special Events & Filming	$1,501,604	$1,507,575	$1,634,294	$126,719
Total	**$1,501,604**	**$1,507,575**	**$1,634,294**	**$126,719**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Special Events & Filming	6.75	5.75	6.75	1.00
Total	**6.75**	**5.75**	**6.75**	**1.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Film Production Support Addition of 1.00 Administrative Aide 2 associated with film permit processing and attracting and supporting film production.	1.00	$106,272	$ -
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	36,000	(31,395)
Employ and Empower Program Support Addition of 0.75 Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.75	33,871	33,876
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	6,309	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(10,609)	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(13,747)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.75)	(31,377)	-
Total	**1.00**	**$126,719**	**$2,481**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	902,232	879,309	918,973	39,664
Fringe Benefits	419,410	425,058	483,551	58,493
PERSONNEL SUBTOTAL	**1,321,642**	**1,304,367**	**1,402,524**	**98,157**
NON-PERSONNEL EXPENDITURES				

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Supplies	876	1,155	1,155	-
Contracts & Services	83,162	89,092	75,345	(13,747)
External Contracts & Services	*68,323*	*64,254*	*58,409*	*(5,845)*
Internal Contracts & Services	*14,840*	*24,838*	*16,936*	*(7,902)*
Information Technology	88,413	109,361	151,670	42,309
Energy and Utilities	3,291	3,600	3,600	-
Other Expenses	4,220	-	-	-
NON-PERSONNEL SUBTOTAL	**179,962**	**203,208**	**231,770**	**28,562**
Total	**$1,501,604**	**$1,507,575**	**$1,634,294**	**$126,719**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$20,780	$31,395	$33,876	$2,481
Fines Forfeitures and Penalties	25,972	6,000	6,000	-
Licenses and Permits	110,210	126,628	126,628	-
Other Revenue	59,815	-	-	-
Total	**$216,778**	**$164,023**	**$166,504**	**$2,481**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	1.00	0.00	1.00	67,184 - 80,974	$73,549
20001220	Executive Director	1.00	1.00	1.00	79,643 - 292,822	207,813
91001000	Intern - Hourly	0.00	0.00	0.75	36,920 - 47,320	31,512
90001073	Management Intern - Hourly	0.75	0.75	0.00	36,920 - 47,320	-
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	138,008
20001222	Program Manager	2.00	2.00	2.00	79,643 - 292,822	334,006
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	Vacation Pay In Lieu					12,488
FTE, Salaries and Wages Subtotal		**6.75**	**5.75**	**6.75**		**$918,973**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	13,296	14,022	14,022	-
Flexible Benefits	82,366	74,305	86,760	12,455
Insurance	106	-	-	-

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Long-Term Disability	3,234	4,211	3,952	(259)
Medicare	13,036	12,040	13,144	1,104
Other Post-Employment Benefits	25,902	20,360	18,972	(1,388)
Retiree Medical Trust	1,332	1,179	1,365	186
Retirement 401 Plan	4,840	4,720	5,455	735
Retirement ADC	236,868	256,164	297,701	41,537
Retirement DROP	3,511	3,709	3,709	-
Risk Management Administration	8,512	8,330	9,522	1,192
Supplemental Pension Savings Plan	20,063	21,013	21,111	98
Unemployment Insurance	-	789	788	(1)
Workers' Compensation	6,344	4,216	7,050	2,834
Fringe Benefits Subtotal	**$419,410**	**$425,058**	**$483,551**	**$58,493**
Total Personnel Expenditures			**$1,402,524**	

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 1/3 Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 4,801,176	$ 1,350,581	$ -
Continuing Appropriation - CIP	160,839	160,533	160,533
Continuing Appropriation - Operating	1,954,646	1,258,508	-
TOTAL BALANCE AND RESERVES	**$ 6,916,662**	**$ 2,769,622**	**$ 160,533**
REVENUE			
Other Local Taxes	$ 7,610,979	$ 8,723,902	$ 7,871,560
Revenue from Use of Money and Property	270,802	9,000	9,000
TOTAL REVENUE	**$ 7,881,781**	**$ 8,732,902**	**$ 7,880,560**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 14,798,443**	**$ 11,502,524**	**$ 8,041,093**
OPERATING EXPENSE			
Supplies	$ -	$ 78,123	$ 78,123
Contracts & Services	7,355,383	238,770	213,916
Energy and Utilities	3,976,993	2,067,369	2,795,237
Transfers Out	-	7,660,705	4,495,651
TOTAL OPERATING EXPENSE	**$ 11,332,376**	**$ 10,044,967**	**$ 7,582,927**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 306	$ -	$ 100,000
Operating Expenditures	696,138	1,258,508	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 696,444**	**$ 1,258,508**	**$ 100,000**
TOTAL EXPENSE	**$ 12,028,820**	**$ 11,303,475**	**$ 7,682,927**
RESERVES			
Continuing Appropriation - CIP	$ 160,533	$ 160,533	$ 60,533
Continuing Appropriation - Operating	1,258,508	-	-
TOTAL RESERVES	**$ 1,419,041**	**$ 160,533**	**$ 60,533**
BALANCE	**$ 1,350,581**	**$ 38,516**	**$ 297,633**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 14,798,443**	**$ 11,502,524**	**$ 8,041,093**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 2/3 Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 11,498,726	$ 3,480,167	$ 909,499
Continuing Appropriation - CIP	178,497	118,506	91,175
Continuing Appropriation - Operating	-	-	6,621,924
TOTAL BALANCE AND RESERVES	**$ 11,677,223**	**$ 3,598,673**	**$ 7,622,598**
REVENUE			
Other Local Taxes	$ 15,721,958	$ 17,447,803	$ 15,743,120
Revenue from Use of Money and Property	705,091	25,000	25,000
TOTAL REVENUE	**$ 16,427,049**	**$ 17,472,803**	**$ 15,768,120**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 28,104,272**	**$ 21,071,476**	**$ 23,390,718**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 11,585	$ -	$ -
TOTAL CIP EXPENSE	**$ 11,585**	**$ -**	**$ -**
OPERATING EXPENSE			
Contracts & Services	$ 24,445,607	$ 7,000,000	$ 7,175,000
Transfers Out	-	8,151,775	14,316,437
TOTAL OPERATING EXPENSE	**$ 24,445,607**	**$ 15,151,775**	**$ 21,491,437**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 48,406	$ -	$ 45,000
Operating Expenditures	-	$ 4,540,096	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 48,406**	**$ 4,540,096**	**$ 45,000**
TOTAL EXPENSE	**$ 24,505,598**	**$ 19,691,871**	**$ 21,536,437**
RESERVES			
Continuing Appropriation - CIP	$ 118,506	$ 118,506	$ 46,175
TOTAL RESERVES	**$ 118,506**	**$ 118,506**	**$ 46,175**
BALANCE	**$ 3,480,167**	**$ 1,261,099**	**$ 1,808,106**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 28,104,272**	**$ 21,071,476**	**$ 23,390,718**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Golf Course Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 35,649,418	$ 51,374,688	$ 61,066,230
Continuing Appropriation - CIP	12,417,162	11,822,018	8,455,323
Operating Reserve	3,748,640	3,748,640	4,236,280
TOTAL BALANCE AND RESERVES	**$ 51,815,220**	**$ 66,945,346**	**$ 73,757,833**
REVENUE			
Charges for Services	$ 36,312,968	$ 27,928,987	$ 29,813,987
Other Revenue	572,802	332,560	332,560
Revenue from Use of Money and Property	5,411,909	2,627,800	4,227,800
TOTAL REVENUE	**$ 42,297,680**	**$ 30,889,347**	**$ 34,374,347**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 94,112,899**	**$ 97,834,693**	**$ 108,132,180**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 76,473	$ -	$ -
TOTAL CIP EXPENSE	**$ 76,473**	**$ -**	**$ -**
OPERATING EXPENSE			
Personnel Expenses	$ 8,395,772	$ 8,982,890	$ 9,488,039
Fringe Benefits	4,837,955	5,350,550	5,855,395
Supplies	2,270,615	2,181,893	2,189,559
Contracts & Services	9,109,350	10,445,033	16,057,645
Information Technology	440,592	464,115	466,850
Energy and Utilities	2,906,221	3,395,093	3,903,498
Other Expenses	12,742	34,697	33,697
Transfers Out	-	66,088	66,088
Capital Expenditures	220,359	118,650	22,650
TOTAL OPERATING EXPENSE	**$ 28,193,604**	**$ 31,039,009**	**$ 38,083,421**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 897,477	$ -	$ 4,200,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 897,477**	**$ -**	**$ 4,200,000**
TOTAL EXPENSE	**$ 29,167,554**	**$ 31,039,009**	**$ 42,283,421**
RESERVES			
Continuing Appropriation - CIP	$ 9,822,018	$ 11,822,018	$ 4,255,323
Operating Reserve	3,748,640	3,983,520	4,355,662
TOTAL RESERVES	**$ 13,570,658**	**$ 15,805,538**	**$ 8,610,985**
BALANCE	**$ 51,374,688**	**$ 50,990,146**	**$ 57,237,773**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 94,112,899**	**$ 97,834,693**	**$ 108,132,180**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Maintenance Assessment District Funds	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 25,773,753	$ 26,583,664	$ 19,572,990
Continuing Appropriation - CIP	129,461	17,404	-
TOTAL BALANCE AND RESERVES	**$ 25,903,215**	**$ 26,601,068**	**$ 19,572,990**
REVENUE			
Charges for Services	$ 4,690,171	$ 4,467,669	$ 5,440,198
Other Revenue	12,390	-	-
Property Taxes	18,898,348	20,381,249	21,573,238
Revenue from Use of Money and Property	1,157,518	133,207	142,707
Special Assessments	936,367	-	-
Transfers In	5,132,766	4,838,163	5,670,427
TOTAL REVENUE	**$ 30,827,559**	**$ 29,820,288**	**$ 32,826,570**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 56,730,774**	**$ 56,421,356**	**$ 52,399,560**
OPERATING EXPENSE			
Personnel Expenses	$ 2,423,631	$ 2,640,065	$ 2,764,838
Fringe Benefits	1,663,380	1,917,629	2,119,675
Supplies	81,464	385,750	331,850
Contracts & Services	16,665,794	23,707,312	24,534,357
Information Technology	96,074	239,019	116,073
Energy and Utilities	4,989,257	5,103,792	6,116,324
Other Expenses	4,207,017	4,955,195	5,676,427
TOTAL OPERATING EXPENSE	**$ 30,126,618**	**$ 38,948,762**	**$ 41,659,544**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 3,087	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 3,087**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 30,129,706**	**$ 38,948,762**	**$ 41,659,544**
RESERVES			
Continuing Appropriation - CIP	$ 17,404	$ 17,404	$ -
TOTAL RESERVES	**$ 17,404**	**$ 17,404**	**$ -**
BALANCE	**$ 26,583,664**	**$ 17,455,190**	**$ 10,740,016**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 56,730,774**	**$ 56,421,356**	**$ 52,399,560**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

Our team members are data analysts, project managers, researchers, designers, and community members. We track progress and achieve results. Through a commitment to data, transparency, equity, and innovation, we aim to change how residents engage with the City of San Diego and how employees deliver services to our communities. As self-proclaimed data nerds who work in local government, we often use strangely specific words to describe what we do. At the end of the day, our job is to make City services more efficient and accessible. We do that through data collection and analysis, strategic planning, customer engagement, and a lot of research.

The vision is:

A City where people's needs drive our work, using data and design to solve complex problems and deliver results.

The mission is:

Improve how the City works by putting people first to make data usable, processes easier, and services better.

Goals and Objectives

Goal 1: ***Build the City's capacity to respond to change***

- Drive resident and staff engagement
- Create and promote sustainable innovation
- Improve data accessibility and use

Goal 2: ***Transform the way the City works***

- Modernize and streamline City processes and technology
- Improve how the City pursues and develops services

- Equip City leadership with the insights they need to improve the employee experience
- Build organizational capability to solve people, process, technology, or policy issues

Goal 3: ***Improve the quality of City decision making***

- Champion diversity and collaboration
- Leverage analytics and insights as key tools for driving organizational decision-making
- Institutionalize learning and effective knowledge management
- Foster the development of strategy in driving the City's near- and long-term actions

Goal 4: ***Develop and support a team capable of tackling the realities of operating a local government***

- Nurture the development of key department knowledge, skills, and abilities
- Ensure each team member has the tools they need to effectively do their work
- Support each team member to reach their full potential while on the team
- Create cross-functional, integrated project teams that maximize the strengths of each of our divisions and teammates
- Effectively manage the department portfolio of projects to ensure projects align with department/City goals and are appropriately managed

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- In collaboration with the Transportation Department, initiated a new academic partnership to leverage machine learning to identify potholes in underreported communities and improve repair activities in those areas without relying on resident reports.
- In collaboration with Race & Equity, updated the City's Key Performance Indicator (KPI) framework to provide clearer linkages of performance data with near-term department objectives (Tactical Equity Plans).
- Developed and launched a Road Closure application to centralize, and make public, official City road closures, improving access to critical public safety information for staff and residents.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 1: Capacity to Respond to Change

•Objective 1: Drive resident and staff engagement. This objective identifies potential disparities in engagement from underserved communities, as well as language and access barriers. The department intends to revisit its outreach/engagement channels (methods), as well as availability of feedback mechanisms in non-English languages and alternative formats. The department will continue to offer bilingual community outreach/engagement efforts and materials for offices, departments, and programs, as requested.

TEP Goal 2: Process Transformation

•Objective 1: Modernize processes and technology and Objective 2: Improve how the City pursues and develops services. These objectives identify potential disparities in both access to services and accessibility/usability. To mitigate potential disparities in service design and development, the department will assess all of its current digital service offerings looking at who is and is not currently being served, which accessibility standards are being met, and what format/delivery method(s) are appropriate to better serve customers. To mitigate potential disparities in process modernization, the department will seek to reserve 5-10% of process improvement staff resources for departments who are not currently accessing Performance & Analytics services.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

These adjustments directly address disparities identified in the department's Tactical Equity Plan under the following goals and objectives:

TEP Goal 1

•Objective 3 – SANGIS JPA: Participation in the joint powers authority (JPA) provides benefits to all jurisdictions/communities in San Diego. The data contained in the SanGIS warehouse is publicly available, ensuring that any individual can access official geospatial information from the region. Small cities, agencies, nonprofits, and residents are able to have the same access to these geospatial datasets as large cities and other enterprises with significantly greater resources.

TEP Goal 2

•Objective 2 – Get It Done System Support: The Get It Done system enables residents to simply and easily access City services and information and provides employees with the tools they need to effectively address incoming requests. This reduction will impact system stability and will reduce the ability of the City to make changes and conduct maintenance to the system and will increase the risk of incompatibility and break-fixes.

•Objective 4 – Org Effectiveness Supervisor (OES) Transfer: This adjustment allows the OES position to serve more departments. As mentioned in the disparity for this objective, PandA is limited in the support it can provide to other departments, and prioritized work occurs in some departments more than others. The transfer of this position would allow for additional departments to be supported with process improvements. This allows for more areas of the organization to identify and implement efficiencies that result in greater cost savings.

TEP Goal 3

•Objective 4 – Program Coordinator Reduction: The Strategic Initiatives and Performance Management division has received a series of cuts to personnel, especially over the last two budget cycles. This limits the capacity for the team to address the City's performance and process improvement needs, and shifts existing workload onto remaining staff members.

TEP Goal 4

•Objective 1 – Training Budget Elimination: The Performance & Analytics Department training budget has been eliminated. This impacts the ability of staff to gain skills in technology the department administers which leads to more reliance on outside contractors. This disproportionally impacts staff who may have gaps in their technical skills, knowledge, or expertise.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Get It Done Customer Effort Score	Percentage of closure surveys scored with a 9 or 10 (on a scale of 1-10)	61.00%	57.00%	70.00%
Medallia User Engagement	Percentage of employee users who log into the Medallia platform	33.00%	43.20%	75.00%
Open Data Portal Conversion Rate[1]	Percentage of user sessions during which a dataset was downloaded from the Open Data Portal	42.00%	33.00%	75.00%
Public User Experience Standards of Get It Done Services	Percentage of services that are at or above the minimum threshold of customer experience metrics (60%)	46.00%	56.00%	53.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Strategic Plan Awareness	Percentage of employees who understand how their work relates to the City Strategic Plan, as captured through the Employee Satisfaction Survey (ESS)	40.00%	52.00%	80.00%

1 During FY26, the Open Data Portal was used in a local community event and additionally received a significant graphical and functional update. These are factors that are expected to have resulted in a greater proportion of visitors to the Portal without necessarily converting into dataset downloads.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	19.31	17.00	32.00	15.00
Personnel Expenditures	$3,723,897	$3,780,983	$5,900,459	$2,119,476
Non-Personnel Expenditures	1,562,383	922,305	5,543,191	4,620,886
Total Department Expenditures	**$5,286,281**	**$4,703,288**	**$11,443,650**	**$6,740,362**
Total Department Revenue	**$439,653**	**$229,121**	**$6,166,760**	**$5,937,639**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Performance & Analytics	$5,286,281	$4,703,288	$5,705,431	$1,002,143
Total	**$5,286,281**	**$4,703,288**	**$5,705,431**	**$1,002,143**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Performance & Analytics	19.31	17.00	22.00	5.00
Total	**19.31**	**17.00**	**22.00**	**5.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	5.00	$1,244,500	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Organizational Effectiveness Restructure	1.00	157,909	158,100
Transfer of 1.00 Organization Effectiveness Supervisor and associated revenue from the Engineering & Capital Projects Department.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Support for Information Technology	-	23,108	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	8,080	-
Department of Information Technology Restructure Transfer of non-personnel expenditures associated with the restructure from the Department of Information Technology to the Performance and Analytics Department.	-	690	-
Revised Charges for Services Revenue Adjustment to reflect revised revenues from services provided to City Enterprise Funds.	-	-	213,142
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(53,954)
Discretionary Spending Savings Reduction of non-personnel expenditures associated with a reduction in discretionary spending.	-	(2,500)	-
Open Data and Data Governance Reduction of non-personnel expenditures associated with licenses for visual analytics software.	-	(34,000)	-
Get It Done Modernization Reduction of non-personnel expenditures associated with maintenance and modernization efforts for the City's Get It Done application.	-	(42,216)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(53,924)	-
Personnel Expenditures Savings Reduction of personnel expenditures by holding vacant 1.00 Information Systems Analyst 3.	-	(141,000)	-
Performance Management Support Reduction of 1.00 Program Coordinator supporting citywide performance management and process improvement initiatives.	(1.00)	(203,666)	-
Total	**5.00**	**$1,002,143**	**$362,458**

1. This budget adjustment includes the transfer of 5.00 FTE from the Department of Information Technology.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,702,798	2,690,948	3,160,779	469,831
Fringe Benefits	1,021,100	1,090,035	1,669,185	579,150
PERSONNEL SUBTOTAL	**3,723,897**	**3,780,983**	**4,829,964**	**1,048,981**
NON-PERSONNEL EXPENDITURES				
Supplies	5,450	4,050	5,210	1,160
Contracts & Services	441,506	83,371	92,228	8,857
External Contracts & Services	*372,699*	*6,000*	*5,500*	*(500)*
Internal Contracts & Services	*68,807*	*77,371*	*86,728*	*9,357*
Information Technology	1,091,855	802,255	749,147	(53,108)
Energy and Utilities	23,544	29,029	25,282	(3,747)
Other Expenses	29	3,600	3,600	-
Capital Expenses	-	-	-	-
NON-PERSONNEL SUBTOTAL	**1,562,383**	**922,305**	**875,467**	**(46,838)**
Total	**$5,286,281**	**$4,703,288**	**$5,705,431**	**$1,002,143**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$439,510	$229,121	$591,579	$362,458
Other Revenue	144	-	-	-
Total	**$439,653**	**$229,121**	**$591,579**	**$362,458**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	$242,819
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	211,640
20000293	Information Systems Analyst 3	0.00	0.00	4.00	95,472 - 115,378	461,512
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	1.31	1.00	0.00	36,920 - 47,320	-
20000639	Organization Effectiveness Supervisor	0.00	0.00	1.00	95,534 - 115,773	115,773
20001234	Program Coordinator	14.00	11.00	10.00	36,920 - 220,314	1,624,107

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001222	Program Manager	2.00	3.00	4.00	79,643 - 292,822	757,568
	Budgeted Personnel Expenditure Savings					(327,233)
	Vacation Pay In Lieu					32,577
FTE, Salaries and Wages Subtotal		**19.31**	**17.00**	**22.00**		**$3,160,779**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	8,445	8,819	18,088	9,269
Flexible Benefits	223,792	224,817	319,695	94,878
Long-Term Disability	9,550	13,476	14,254	778
Medicare	39,466	38,547	47,405	8,858
Other Post-Employment Benefits	65,995	61,080	63,240	2,160
Retiree Medical Trust	5,544	5,529	5,726	197
Retirement 401 Plan	15,968	17,335	19,780	2,445
Retirement ADC	533,075	612,713	1,031,678	418,965
Retirement DROP	-	-	7,038	7,038
Risk Management Administration	21,665	24,990	31,740	6,750
Supplemental Pension Savings Plan	82,094	69,904	86,958	17,054
Unemployment Insurance	-	2,524	2,843	319
Workers' Compensation	15,506	10,301	20,740	10,439
Fringe Benefits Subtotal	**$1,021,100**	**$1,090,035**	**$1,669,185**	**$579,150**
Total Personnel Expenditures			**$4,829,964**	

GIS Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Performance & Analytics	$ -	$ -	$5,738,219	$5,738,219
Total	**$ -**	**$ -**	**$5,738,219**	**$5,738,219**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Performance & Analytics	-	-	10.00	10.00
Total	**-**	**-**	**10.00**	**10.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Department of Information Technology Restructure Transfer of non-personnel expenditures and revenue associated with the restructure from the Department of Information Technology to the Performance and Analytics Department.	-	$3,406,310	$6,618,181
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	11.00	1,498,330	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	1,058,800	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	200,661	-
San Diego Geographic Information Systems (GIS) Contract Addition of non-personnel expenditures for annual cost increase of maintaining the regional GIS data warehouse.	-	52,767	-
Non-Discretionary Revenue Adjustment Adjustment to reflect revised non-discretionary revenue projections.	-	-	(1,043,000)
High Resolution Aerial Imagery Reduction of non-personnel expenditures associated with the procurement of high-resolution aerial imagery in support of asset managing departments.	-	(50,814)	-
Enterprise Geographic Information System (GIS) Support Reduction of 1.00 Geographic Information System Analyst 2 supporting City departments by provisioning products, system integrations, and system initiatives.	(1.00)	(123,138)	-
Personnel Expenditures Savings Reduction of personnel expenditures by holding 2.00 FTE positions vacant.	-	(304,697)	-
Total	**10.00**	**$5,738,219**	**$5,575,181**

1. This budget adjustment includes the transfer of 11.00 FTE from the Department of Information Technology.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	-	-	581,956	581,956
Fringe Benefits	-	-	488,539	488,539
PERSONNEL SUBTOTAL	**-**	**-**	**1,070,495**	**1,070,495**
NON-PERSONNEL EXPENDITURES				
Contracts & Services	-	-	1,259,738	1,259,738
External Contracts & Services	-	-	*1,059,077*	*1,059,077*
Internal Contracts & Services	-	-	*200,661*	*200,661*
Information Technology	-	-	3,407,986	3,407,986
NON-PERSONNEL SUBTOTAL	**-**	**-**	**4,667,724**	**4,667,724**
Total	**$ -**	**$ -**	**$5,738,219**	**$5,738,219**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$ -	$ -	$5,336,411	$5,336,411
Revenue from Other Agencies	-	-	238,770	238,770
Total	**$ -**	**$ -**	**$5,575,181**	**$5,575,181**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001168	Deputy Director	0.00	0.00	1.00	79,643 - 292,822	$227,219
21000432	Geographic Info Systems Analyst 2	0.00	0.00	1.00	86,944 - 105,061	86,944
21000433	Geographic Info Systems Analyst 3	0.00	0.00	2.00	95,472 - 115,378	210,850
21000434	Geographic Info Systems Analyst 4	0.00	0.00	1.00	107,328 - 130,083	130,083
20000293	Information Systems Analyst 3	0.00	0.00	1.00	95,472 - 115,378	115,378
20000377	Information Systems Technician	0.00	0.00	1.00	68,474 - 82,555	68,474
20001234	Program Coordinator	0.00	0.00	3.00	36,920 - 220,314	385,539
	Budgeted Personnel Expenditure Savings					(642,531)
FTE, Salaries and Wages Subtotal		**0.00**	**0.00**	**10.00**		**$581,956**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	-	-	6,817	6,817
Flexible Benefits	-	-	72,666	72,666
Long-Term Disability	-	-	3,865	3,865
Medicare	-	-	12,855	12,855
Other Post-Employment Benefits	-	-	18,972	18,972
Retiree Medical Trust	-	-	1,647	1,647
Retirement 401 Plan	-	-	6,595	6,595
Retirement ADC	-	-	336,123	336,123
Risk Management Administration	-	-	9,522	9,522
Supplemental Pension Savings Plan	-	-	13,747	13,747
Unemployment Insurance	-	-	771	771
Workers' Compensation	-	-	4,959	4,959
Fringe Benefits Subtotal	**$ -**	**$ -**	**$488,539**	**$488,539**
Total Personnel Expenditures			**$1,070,495**	

Revenue and Expense Statement (Non-General Fund)

GIS Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,181,698	$ 1,282,265	$ 456,117
TOTAL BALANCE AND RESERVES	**$ 1,181,698**	**$ 1,282,265**	**$ 456,117**
REVENUE			
Charges for Services	$ 5,108,040	$ 5,213,978	$ 5,336,411
Other Revenue	980	-	-
Revenue from Other Agencies	263,568	238,770	238,770
Revenue from Use of Money and Property	51,203	-	-
TOTAL REVENUE	**$ 5,423,791**	**$ 5,452,748**	**$ 5,575,181**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 6,605,490**	**$ 6,735,013**	**$ 6,031,298**
OPERATING EXPENSE			
Personnel Expenses	$ 662,982	$ 1,025,567	$ 581,956
Fringe Benefits	408,352	605,222	488,539
Supplies	66	-	-
Contracts & Services	1,105,251	1,497,320	1,259,738
Information Technology	3,145,565	3,591,901	3,407,986
Energy and Utilities	800	-	-
Other Expenses	209	-	-
TOTAL OPERATING EXPENSE	**$ 5,323,225**	**$ 6,720,010**	**$ 5,738,219**
TOTAL EXPENSE	**$ 5,323,225**	**$ 6,720,010**	**$ 5,738,219**
BALANCE	**$ 1,282,265**	**$ 15,003**	**$ 293,079**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 6,605,490**	**$ 6,735,013**	**$ 6,031,298**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Personnel Department is governed by the Civil Service Commission as authorized by the City Charter. The main responsibilities of the Personnel Department are to provide supervision over the selection, promotion, and removal of all classified employees and maintain a competitive merit system that provides equal opportunity for all applicants.

The Personnel Department consists of nine sections: Certification/Payroll Records; Classification and Compensation; Exam Management and Recruiting; Equal Employment Investigations Office; Liaison; Outstation; Organizational Management and Personnel Administration; Information Systems/ NEOGOV, and Services and Administration. The Certification/Payroll Records Section reviews Citywide payroll, maintains confidential records of all City employees, and certifies eligible lists to the hiring departments. The Classification and Compensation Section conducts classification and maintenance studies and performs salary studies to evaluate special salary adjustment requests pursuant to City Charter Section 130. The Exam Management and Recruiting Section promotes employment opportunities for the City, reviews and evaluates employment applications, and administers examination processes. The Equal Employment Investigations Office investigates complaints of discrimination, harassment, and retaliation based on protected classifications made by City employees, applicants, volunteers, and contractors. The Liaison Section provides advice and assistance to employees, supervisors, and City management regarding a wide variety of personnel issues requiring knowledge and interpretation of the City Charter, Civil Service Rules and Personnel Regulations, Memorandums of Understanding, and Administrative Regulations. The Outstation Section provides onsite advice and assistance to hiring departments on a myriad of personnel issues including the development or review of interview packets, and providing career counseling and training. The Organizational Management and Personnel Administration Section manages positions and the organizational structure of the City and maintains employee master data. The Information Systems/NEOGOV Section performs data analytics, manages the functional and technical aspects of the software used to recruit and track City applicants, and creates official identification cards for City employees. The Services and Administration Section provides budget and administrative support to all other sections in the department and coordinates the Civil Service Commission monthly meetings and disciplinary appeal hearings.

Since its inception in 1915, the Civil Service Commission has been committed to preserving a merit system that provides equal employment opportunity through the ethical and consistent application of Civil Service Rules. The Personnel Department has, and will continue to proactively offer the highest quality personnel services to meet and support the needs of its customers to achieve a representative and productive workforce.

The vision is:

To champion the principles of the City's merit system and provide equal employment opportunities.

The mission is:

Excellence in personnel services.

Goals and Objectives

Goal 1: ***Continue to attract and hire a workforce representative of the City of San Diego.***

- Promote employment opportunities through job/career fairs, online advertising, and community outreach.
- Publish job postings for the Classified service that are job related and attract a broad applicant pool.
- Outstation Section: Ensure that interview questions are appropriate, that screening criteria are applied equally and without bias, and that all forms and AAIT process are followed without bias or prejudice. They also facilitate candidate concerns and ensure that alleged EEO Policy violations are sent to EEIO for investigation.
- Provide equal employment opportunities for all applicants.

Goal 2: ***Continue to provide excellent customer service tailored to the needs of our internal and external customers.***

- Respond to customer inquiries in a timely manner.
- Review, analyze, and process documents in a timely manner and consistent with Personnel Regulations.
- Provide training on a variety of processes under the purview of the Civil Service Commission.
- Implement process improvements with input from hiring departments and other partners.

Goal 3: ***Maintain the integrity of the merit system by developing and retaining well-qualified employees.***

- Apply Civil Service Rules and Personnel Regulations consistently.
- Provide information regarding career development.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- As of July 1, 2025, non-sworn candidates have access to all 13 Concentra facilities for pre-employment medical appointments. Personnel introduced a live scheduling system for all Concentra locations and gave access to Concentra to view appointments.
- Conducted several "one-stop shop" events for prospective employees and volunteers at a more accessible location that included mobile fingerprinting. For prospective employees, the "one-stop shop" events also included I-9 verification, picture ID taking, completion of required pre-hire paperwork, and medical exam scheduling, if required for their position.
- Coordinated 13 interdepartmental and intradepartmental joint interview processes involving Outstation client departments resulting in streamlined hiring processes and improved candidate experience.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1: Continue to attract and hire a workforce representative of the City of San Diego.

Objective 1: Planning to implement NEOGOV Attract, a candidate relationship management software for public sector organizations.

Objective 2: Review job postings with the aim of reducing the number of supplemental questions on applications.

TEP Goal 2: Continue to provide excellent customer service tailored to the needs of our internal and external customers.

Objective 2: Working on allowing employees the option of submitting transfer request forms online via NEOGOV, so they have more visibility to the status of their transfer request application.

TEP Goal 3: Maintain the integrity of the merit system by developing and retaining well-qualified employees.

Objective 2: Available to conduct information sessions on the career advancement process for departments. Employees can also schedule career counseling appointments with their department's Personnel Liaison Analyst.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Adjustments impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 1:

Objective 1: Reduction of Promotional Advertising, Expenditure-Proposed Reduction, General Fund – This reduction will impact the City's efforts at broadening its reach to potential candidates and will decrease the visibility of City employment opportunities.

TEP Goal 1:

Objective 4: Reduction of Pre-Employment Fingerprinting, Expenditure-Proposed Reduction, General Fund – Maintaining adequate funding for fingerprinting of prospective employees is essential to ensuring a secure, safe, and well-functioning workforce across all departments.

TEP Goal 1:

Objective 4: Reduction of Medical Expenditures, Expenditure-Proposed Reduction, General Fund – Maintaining an adequate funding for pre-employment medical examinations of prospective employees and for random alcohol and drug testing of safety personnel is essential to ensuring a safe and well-functioning workforce across all departments.

TEP Goal 2

Objective 1,2: Support for New Contracting Out Protocol, 1.00 FTE, Proposed Addition, General Fund – The addition of a Supervising Personnel Analyst position to support the City's new contracting out protocol will help ensure that departments have adequate support when they need to consult regarding a service that is proposed to be contracted out.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Appointing Authority Interview Training (AAIT)[1]	Percentage of new supervisors who attend the Appointing Authority Interview Training (AAIT)	59.00%	73.00%	70.00%
Completion of Classification Studies	Number of days classification studies conducted and completed	23	34	22
Days to Certify an Eligible List with a Recruitment	Number of days to issue certification list to hiring departments when recruitment is required	64	59	57
Days to Certify an Eligible List without a Recruitment[2]	Number of days to issue certification list to hiring departments (without recruitment)	15	5	12
Employee Performance Review Program (EPRP) Training[3]	Percentage of new supervisors who attend the Employee Performance Review Program (EPRP) training	49.00%	64.00%	60.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Online PCR Actions Approval Workflows[4]	Percentage of Personnel Change Request (PCR) actions converted to an online approval workflow	40.00%	80.00%	100.00%

1 New supervisors, who had their one-year anniversary during the fiscal year, who attended training within one year of becoming a supervisor.
2 Includes pilot process in Outstation client departments where the Appointing Authority approval is obtained via alternative means before the requisition is submitted instead of routing the requisition for their approval within the workflow.
3 New supervisors who supervise Classified employees, who had their one-year anniversary during the fiscal year, who attended training within one year of becoming a supervisor.
4 Four out of five PCR Actions completed.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	86.49	80.49	77.49	(3.00)
Personnel Expenditures	$14,198,377	$14,646,109	$14,813,742	$167,633
Non-Personnel Expenditures	1,877,829	1,829,298	1,768,679	(60,619)
Total Department Expenditures	**$16,076,206**	**$16,475,407**	**$16,582,421**	**$107,014**
Total Department Revenue	**$43,371**	**$31,878**	**$27,485**	**($4,393)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Liaison, Outstation, Records & Cert	$6,444,758	$6,194,093	$5,864,718	($329,375)
Personnel	5,186,038	5,923,566	5,776,754	(146,812)
Recruiting & Exam Management	4,445,409	4,357,748	4,940,949	583,201
Total	**$16,076,206**	**$16,475,407**	**$16,582,421**	**$107,014**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Liaison, Outstation, Records & Cert	30.00	29.00	26.00	(3.00)
Personnel	27.50	25.50	24.50	(1.00)
Recruiting & Exam Management	28.99	25.99	26.99	1.00
Total	**86.49**	**80.49**	**77.49**	**(3.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$661,121	$ -
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	43,086	(26,978)
Employ and Empower Program Support Addition of 0.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.50	22,582	22,585

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	10,812	-
Pre-Employment Fingerprinting Reduction of non-personnel expenditures associated with a decrease in applicant fingerprint checks.	-	(13,165)	-
Promotional Advertising Reduction of non-personnel expenditures associated with decreased attendance at job fairs and advertising of City employment opportunities.	-	(17,687)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.50)	(27,364)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(29,223)	-
Pre-Employment Assessment Support Reduction of non-personnel expenditures associated with the subscription to the Online CritiCall assessment tool.	-	(54,442)	-
Outstation Section Support Reduction of 3.00 FTE positions that support select departments during the advertising and hiring process.	(3.00)	(488,706)	-
Total	**(3.00)**	**$107,014**	**($4,393)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	9,389,904	9,471,736	9,392,828	(78,908)
Fringe Benefits	4,808,472	5,174,373	5,420,914	246,541
PERSONNEL SUBTOTAL	**14,198,377**	**14,646,109**	**14,813,742**	**167,633**
NON-PERSONNEL EXPENDITURES				
Supplies	57,067	64,655	64,766	111
Contracts & Services	1,258,333	1,106,720	1,129,655	22,935
External Contracts & Services	*1,085,719*	*907,688*	*919,922*	*12,234*
Internal Contracts & Services	*172,615*	*199,032*	*209,733*	*10,701*
Information Technology	542,265	639,042	555,377	(83,665)
Energy and Utilities	6,023	7,100	7,100	-

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Expenses	5,733	11,781	11,781	-
Capital Expenses	8,406	-	-	-
NON-PERSONNEL SUBTOTAL	**1,877,829**	**1,829,298**	**1,768,679**	**(60,619)**
Total	**$16,076,206**	**$16,475,407**	**$16,582,421**	**$107,014**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$42,570	$31,878	$27,485	($4,393)
Other Revenue	801	-	-	-
Total	**$43,371**	**$31,878**	**$27,485**	**($4,393)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001082	Assistant Personnel Director	1.00	1.00	1.00	55,453 - 331,053	$247,894
20001233	Assistant to the Director	1.00	1.00	1.00	79,643 - 292,822	188,448
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	103,085
20000158	Associate Personnel Analyst	29.00	28.00	26.00	93,350 - 112,715	2,898,491
20001184	Deputy Personnel Director	2.00	2.00	2.00	79,643 - 292,822	450,444
20001123	Equal Employment Investigations Manager	1.00	1.00	1.00	79,643 - 292,822	214,656
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
20000290	Information Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	105,061
91001000	Intern - Hourly	0.00	0.00	0.50	36,920 - 47,320	21,008
90001073	Management Intern - Hourly	0.50	0.50	0.00	36,920 - 47,320	-
20000756	Office Support Specialist	4.00	3.00	3.00	48,755 - 58,677	174,221
20000681	Payroll Audit Specialist 2	10.00	9.00	9.00	65,790 - 79,581	708,923
20000936	Payroll Audit Supervisor	2.00	2.00	2.00	79,477 - 95,992	191,984
20000697	Personnel Assistant 2	1.00	1.00	1.00	60,944 - 73,445	72,643
20001131	Personnel Director	1.00	1.00	1.00	99,237 - 375,918	287,685
20000738	Principal Test Administration Specialist	1.00	1.00	1.00	71,926 - 86,861	86,861
20001234	Program Coordinator	8.00	6.00	6.00	36,920 - 220,314	1,130,688
20001222	Program Manager	1.00	1.00	1.00	79,643 - 292,822	214,656
20000682	Senior Personnel Analyst	10.00	10.00	9.00	102,378 - 123,843	1,114,587

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000881	Senior Test Administration Specialist	1.00	1.00	1.00	62,421 - 75,629	75,629
20001000	Supervising Personnel Analyst	1.00	0.00	0.00	115,253 - 139,506	-
20000396	Test Administration Specialist	6.00	6.00	6.00	56,742 - 68,474	410,844
91000181	Test Monitor 2 - Hourly	2.99	2.99	2.99	42,806 - 51,584	127,991
	Bilingual - Regular					52,416
	Overtime Budgeted					18,212
	Salary Savings					(14,440)
	Sick Leave - Hourly					925
	Special Assignment Pay					135,135
	Termination Pay Annual Leave					60,849
	Vacation Pay In Lieu					232,375
FTE, Salaries and Wages Subtotal		**86.49**	**80.49**	**77.49**		**$9,392,828**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	54,677	58,670	59,019	349
Flexible Benefits	1,163,937	1,120,520	1,087,593	(32,927)
Long-Term Disability	32,024	45,734	38,771	(6,963)
Medicare	138,613	133,374	131,662	(1,712)
Other Post-Employment Benefits	338,957	309,472	233,988	(75,484)
Retiree Medical Trust	16,657	16,066	15,899	(167)
Retirement 401 Plan	65,611	64,244	63,578	(666)
Retirement ADC	2,666,196	3,013,117	3,392,236	379,119
Retirement DROP	9,472	10,006	7,215	(2,791)
Risk Management Administration	111,518	126,616	117,438	(9,178)
Supplemental Pension Savings Plan	150,653	158,494	154,960	(3,534)
Unemployment Insurance	-	8,578	7,739	(839)
Workers' Compensation	60,158	109,482	110,816	1,334
Fringe Benefits Subtotal	**$4,808,472**	**$5,174,373**	**$5,420,914**	**$246,541**
Total Personnel Expenditures			**$14,813,742**	



Description

For 137 years, the San Diego Police Department (SDPD) has served the residents of the City with professionalism, dependability, and integrity. In addition to the full-service headquarters building, the City is represented by nine area commands, Traffic Division, and Police Plaza. The City is divided into 19 service areas and 125 neighborhoods. The Department provides neighborhood patrols, traffic enforcement, investigation, records management, permits and licensing, laboratory services, the Multi-Cultural Storefront, community engagement programs, and other support services.

The Department's mission, to maintain public safety by providing the highest quality service to all, is accomplished through the practice of community-based policing and problem solving in partnership with our residents. This approach requires a shared responsibility between the Police Department and our communities to address underlying problems contributing to crime and the fear of crime. The members of the SDPD are committed to working together with individuals, government agencies, and private groups to improve the quality of life for the residents and visitors of San Diego.

For more information on department programs, please visit the Police Department's website https://www.sandiego.gov/police.

The vision is:

Serve as America's Finest police department and advance the highest levels of public safety, trust, and professionalism through fair and impartial policing, strong community partnerships, and a robust workforce.

The mission is:

To maintain public safety by providing the highest quality police services to all of our communities.

Goals and Objectives

Goal 1: ***Recruit and retain a diverse, service-minded and highly trained workforce.***

- Develop a recruitment plan that includes strategies to attract a diverse pool of candidates, including those in underrepresented communities and women.
- Ensure career development and advancement opportunities are available and accessible to all officers.
- Our department is committed to fostering a supportive, service-oriented environment for both our employees and the communities we serve.
- Ensure every employee has access to the tools and skills needed to excel in their roles and advance in their careers by expanding training opportunities.

Goal 2: ***Improve service to residents through faster response times and lower wait times for 9-1-1 callers.***

- Increase the number of Police Investigative Service Officer (PISO) positions to augment sworn patrol and investigative personnel.
- Hire and retain highly qualified staff for the Dispatch Division, ensuring a diverse team that effectively supports the department's operational needs and provides exceptional service to the community.
- Expand online reporting alternatives to decrease the volume of non-urgent 911 calls.
- Conduct data-driven analyses of call volume, peak times, and locations to ensure adequate officer and dispatcher coverage.

Goal 3: ***Invest in facilities to support the growing needs of the department.***

- Compile a list of current and future facility improvement needs across the department and prioritize them.
- Enhance the security of all police facilities.

Goal 4: ***Bring the department's internal and external systems and technologies up to 21st Century standards.***

- Develop a list of technology needs with priority assessment.

Goal 5: ***Foster trust and collaboration with all of San Diego's communities.***

- Review community engagement programming to ensure inclusiveness and cultural responsiveness.
- Build positive relationships with young people across all neighborhoods.

Goal 6: ***Strengthen transparency and accountability through multi-faceted communications.***

- Develop a greater strategy for outreach and communication across the department, both internally and externally.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Implemented an overhaul of the Department's overtime system, strengthening accountability and cutting millions in overtime costs. Balancing the budget is part of delivering stable, transparent and reliable public safety for every community.
- Launched a Citizen's Academy for Spanish-speaking community members allowing residents to learn in their native language about policing. The initiative advanced the Department's goal of strengthening trust and deepening relationships within the Spanish-speaking community.
- Created a mentorship program for new officers, pairing them with experienced personnel to strengthen training, accountability, professional development and retention.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Yes. The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1:

Objective 4: Reallocating resources to expand field training opportunities, helping officers strengthen best-practice responses across a wide range of calls and improving consistent, equitable outcomes for communities citywide.

TEP Goal 2:

Objective 4: SDPD is evaluating a new staffing model to better align personnel with call volume, improving efficiency while supporting timely, consistent service and more equitable outcomes across all communities.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Yes. Adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

TEP Goal 1

•Objective 1: Support for Parking Enforcement Staffing, FTE, Addition, General Fund - The parking changes currently being implemented citywide are significantly increasing the number of locations, days, and hours requiring parking enforcement. Existing staffing levels are insufficient to meet these expanded demands.

TEP Goal 2

•Objective 4: Reduction or consolidation of Lieutenant and Sergeant positions across the department, FTE, Reduction, General Fund – Reducing Lieutenant and Sergeant positions may limit consistent supervision and support across the department, which can affect timely, fair, and equitable service delivery, particularly in communities with higher call volumes and greater public safety and engagement needs.

TEP Goal 4

•Objective 1: Support for E-citations Parking Enforcement Program, Expenditure, Addition, General Fund – This will allow citations to be entered directly into the system, eliminating the need for manual data entry.

•Objective 1: Jail Booking Reduction with offsetting additions, Expenditure, Addition, General Fund - Due to a reduction in jail-related expenditures, the Department is requesting to redirect these savings to support critical operational needs, including costs associated with TASER 10 devices and the NETRMS records management system. Reinvesting these funds will improve reliability of critical tools and support consistent service delivery across all communities.

TEP Goal 5

•Objective 1,2: Reduction of Front Counter Staffing, FTE, Reduction, General Fund – Open front counters provide community members with a more accessible, timely, and efficient level of service for reports, documentation, and assistance. Without front counter staffing, community members would be required to contact the non-emergency police line and wait for an officer to respond to their location.

•Objective 1,2: Community & Youth Services Lieutenant Reduction, FTE, Reduction, General Fund - Reduction of this position would create an immediate leadership and coordination gap within the department's youth services operations.

•Objective 1,2: Police Standards Unit Lieutenant Reduction, FTE, Reduction, General Fund - This reduction may increase workload disparities among Internal Affairs lieutenants and extend investigations into alleged misconduct, which can impact timely, fair, and equitable accountability for both community members and employees.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
9-1-1 call response	Percentage of all 9-1-1 emergency calls answered within 15 seconds.	87.00%	92.90%	90.00%
Academy recruits	Total number of recruits that attend the San Diego Regional Academy per year.	138	153	200
Annual attrition rate of professional staff	Number of professional (non-sworn) personnel who leave each year due to retirement or other reasons.	66	61	75
Annual attrition rate of sworn personnel	Number of officers who leave each year due to retirement or other employment.	176	170	156

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Category I sustained allegations (compared to total Category I allegations)	Percentage of Category I allegations (i.e. use of force, arrests, search and seizure, discrimination, etc.) that resulted in a sustained finding.	4.00%	5.88%	5.00%
Category II sustained allegations (compared to total Category II allegations)	Percentage of Category II allegations (i.e. procedures, courtesy, service, etc.) that resulted in a sustained finding.	30.00%	34.00%	30.00%
Community sentiment[1]	Percentage increase in average trust and safety score aggregation.	N/A	0.00%	N/A
Complaint allegations compared to previous year	Percentage change of community member allegations against officers compared to the previous fiscal year.	-2.00%	-26.00%	5.00%
Female academy recruits	Percentage of female academy recruits who attend the San Diego Regional Academy per year.	29.00%	44.00%	30.00%
Non-emergency calls response	Percentage of calls to the non-emergency, 619-531-2000, line answered within 2 minutes.	65.00%	58.35%	70.00%
Patrol available time[2]	Percentage of time officers are available to be assigned to event calls as compared to the overall logged on time during the course of a patrol shift.	20.00%	0.00%	40.00%
Response time to priority 0 calls (in minutes)	Average time between when a Priority 0 (dispatch immediately) call is entered into the system and when the first unit arrives on scene.	7.00	7.10	7.00
Response time to priority 1 calls (in minutes)	Average time between when a Priority 1 (dispatch immediately) call is entered into the system and when the first unit arrives on scene.	14.00	39.50	14.00
Response time to priority 2 calls (in minutes)	Average time between when a Priority 2 (dispatch as quickly as possible) call is entered into the system and when the first unit arrives on scene.	27.00	120.00	27.00

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Response time to priority 3 calls (in minutes)	Average time between when a Priority 3 (dispatch as quickly as possible) call is entered into the system and when the first unit arrives on scene .	80.00	181.90	80.00
Response time to priority 4 calls (in minutes)	Average time between when a Priority 4 (dispatch when no higher priority calls are waiting) call is entered into the system and when the first unit arrives on scene.	90.00	112.60	90.00
Severe and fatal traffic collisions	Percentage reduction in severe and fatal traffic collisions from the previous year.	-5.00%	11.69%	-10.00%
Vacancies among professional positions	Percentage of vacant professional (non-sworn) positions within the department.	18.00%	11.00%	13.00%
Violent crime clearance rate	Percentage of FBI Uniform Crime Reporting Part 1 violent crime cases (Murder, Rape, Robbery, Aggravated Assault) cleared by arrest or exceptional means.	39.00%	47.10%	50.00%
Violent crime rate per 1,000 residents	Number of FBI Uniform Crime Reporting (UCR) Part 1 violent crime cases (Murder, Rape, Robbery, Aggravated Assault) per 1,000 residents.	4	4	4

1 The Department procured a new community sentiment feedback tool. Data for the entire Fiscal Year is currently unavailable.

2 Dataset underwent a structure change during Fiscal Year 2025, therefore calculations related to patrol available time are not available for the reporting period.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	2,691.64	2,680.46	2,697.46	17.00
Personnel Expenditures	$603,750,265	$614,695,588	$621,366,688	$6,671,100
Non-Personnel Expenditures	93,694,817	97,219,958	104,233,578	7,013,620
Total Department Expenditures	**$697,445,081**	**$711,915,546**	**$725,600,266**	**$13,684,720**
Total Department Revenue	**$67,814,139**	**$76,985,756**	**$80,346,464**	**$3,360,708**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Police	$691,169,483	$703,515,478	$718,299,548	$14,784,070
Total	**$691,169,483**	**$703,515,478**	**$718,299,548**	**$14,784,070**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Police	2,691.64	2,680.46	2,697.46	17.00
Total	**2,691.64**	**2,680.46**	**2,697.46**	**17.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$10,725,939	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	7,602,910	-
Police Operations Support Addition of non-personnel expenditures supporting critical operational needs, including non-lethal devices, records management system, facility maintenance, and cell phone services.	-	3,300,000	-
Special Event Support Addition of overtime expenditures and revenue to sustain current levels and align the budget with recent trends.	-	1,704,360	1,920,000

Budget Adjustments

	FTE	Expenditures	Revenue
E-citation Parking Enforcement Program Addition of non-personnel expenditures for the purchase and maintenance of portable electronic citation equipment for deployment in patrol vehicles.	-	612,000	-
Intervention Services Team Addition of one-time personnel expenditures and revenue associated to support training, proactive outreach, and low visibility response capabilities.	-	537,604	537,604
Wellness Psychological Services Addition of non-personnel expenditures supporting current psychological services provided to officers, civilian staff, and their immediate family.	-	500,000	-
PLEADS Program Addition of one-time non-personnel expenditures and reimbursable Opioid Settlement revenue to support the Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program.	-	465,897	465,897
CalTrans Delegated Maintenance Agreement (DMA) Addition of overtime and revenue associated with providing expanded outreach services and encampment abatement within State right-of-way.	-	300,000	300,000
Employ and Empower Program Support Addition of 4.20 Intern - Hourly and associated revenue to support the Employ and Empower Program.	4.20	189,679	189,711
No Shots Fire Program Addition of one-time non-personnel expenditures supporting a reduction of gang violence in communities of concern.	-	100,000	-
Parking Enforcement Addition of 18.00 FTE positions and non-personnel expenditures supporting enforcement efforts in recently expanded parking zones.	18.00	88,497	-
Illegal Dumping Enforcement Pilot Program Addition of one-time personnel expenditures and revenue associated with a pilot program to target illegal dumping enforcement.	-	50,725	50,725
Revised Safety Sales Tax Revenue Adjustment to reflect revised Safety Sales Tax revenue projections associated with the Public Safety Services and Debt Services Fund.	-	-	392,582
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	-	-	202,035

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Task Force Revenue Adjustment to reflect revised task force revenue associated with modified agreement with the County.	-	-	165,000
Revised Abandoned Vehicle Abatement (AVA) Revenue Adjustment to reflect revised AVA revenue projections associated with the exhaustion of funds available to make reimbursements.	-	-	(179,365)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(32,309)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(4.20)	(145,216)	-
Public Affairs Support Reduction of 1.00 Program Manager supporting legislative coordination, policy development, and departmental responses to audits and government matters.	(1.00)	(215,136)	-
Fuel Operational Efficiency Reduction of non-personnel expenditures for fuel due to the operational change of including two officers in some vehicles.	-	(375,000)	-
Department Realignment Reduction of 1.00 Police Captain, reclassification of 1.00 Police Captain and 1.00 Police Lieutenant to Police Officer 2, and addition of 1.00 Police Commander to support Special Operations.	-	(441,776)	-
Air Support Helicopter Maintenance Reduction of non-personnel expenditures associated with anticipated savings related to purchase of new helicopters.	-	(500,000)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(704,002)	(683,481)
San Diego County Jail Rent Savings Reduction of non-personnel expenditures associated with a reduction in jail-related expenditures resulting from recent negotiations.	-	(3,300,000)	-
Position Freeze Reduction of personnel expenditures resulting from anticipated savings generated from holding 35.00 FTE positions vacant.	-	(5,680,102)	-
Total	**17.00**	**$14,784,070**	**$3,360,708**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	355,866,372	363,620,338	357,015,049	(6,605,289)
Fringe Benefits	247,883,892	251,075,250	264,351,639	13,276,389
PERSONNEL SUBTOTAL	**603,750,265**	**614,695,588**	**621,366,688**	**6,671,100**
NON-PERSONNEL EXPENDITURES				
Supplies	9,323,951	10,338,674	10,118,526	(220,148)
Contracts & Services	43,938,463	43,716,486	48,400,731	4,684,245
External Contracts & Services	*14,772,348*	*18,733,225*	*17,828,168*	*(905,057)*
Internal Contracts & Services	*29,166,115*	*24,983,261*	*30,572,563*	*5,589,302*
Information Technology	18,468,378	18,674,793	19,423,379	748,586
Energy and Utilities	14,005,019	14,198,467	15,853,026	1,654,559
Other Expenses	447,202	303,600	410,600	107,000
Transfers Out	10,296	-	-	-
Capital Expenses	1,225,909	-	799,036	799,036
Debt Expenses	-	1,587,870	1,927,562	339,692
NON-PERSONNEL SUBTOTAL	**87,419,218**	**88,819,890**	**96,932,860**	**8,112,970**
Total	**$691,169,483**	**$703,515,478**	**$718,299,548**	**$14,784,070**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$27,656,687	$28,941,530	$31,909,656	$2,968,126
Fines Forfeitures and Penalties	23,146,746	31,345,884	31,345,884	-
Licenses and Permits	2,552,545	3,171,368	3,171,368	-
Other Local Taxes	1,892,741	2,677,185	2,677,185	-
Other Revenue	783,348	537,879	537,879	-
Revenue from Federal Agencies	23,919	7,300	7,300	-
Revenue from Other Agencies	558,082	1,239,790	1,239,790	-
Transfers In	5,846,130	5,664,820	6,057,402	392,582
Total	**$62,460,197**	**$73,585,756**	**$76,946,464**	**$3,360,708**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	5.00	5.00	5.00	49,629 - 59,696	$269,716
20000012	Administrative Aide 1	3.00	4.00	4.00	58,365 - 70,262	280,430
20000024	Administrative Aide 2	15.00	15.00	15.00	67,184 - 80,974	1,172,637
20001140	Assistant Department Director	0.00	1.00	1.00	99,237 - 375,918	243,922

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000041	Assistant Management Analyst	1.00	1.00	1.00	70,179 - 85,280	85,280
20001190	Assistant Police Chief	7.00	3.00	3.00	99,237 - 375,918	795,102
20000311	Associate Department Human Resources Analyst	3.00	3.00	3.00	85,280 - 103,085	248,123
20000119	Associate Management Analyst	17.00	17.00	17.00	85,280 - 103,085	1,698,852
20000231	Cal-ID Technician	2.00	2.00	0.00	51,938 - 62,587	-
90000231	Cal-ID Technician - Hourly	0.88	0.88	0.88	51,938 - 62,587	55,077
20000539	Clerical Assistant 2	7.00	7.00	6.00	47,174 - 56,867	312,123
90000539	Clerical Assistant 2 - Hourly	2.63	2.63	2.63	47,174 - 56,867	149,561
20001163	Confidential Secretary to the Police Chief	1.00	1.00	1.00	36,920 - 168,605	129,230
20000441	Crime Scene Specialist 2	10.00	9.00	9.00	80,933 - 97,718	840,422
21000831	Crime Scene Specialist 3	0.00	1.00	1.00	84,989 - 102,586	102,586
20000348	Criminalist 2	27.00	27.00	27.00	118,227 - 142,875	3,587,183
20000349	Criminalist 2	3.00	3.00	3.00	118,227 - 142,875	428,625
21000450	Criminalist 3	5.00	5.00	5.00	124,093 - 150,010	750,050
20001168	Deputy Director	3.00	2.00	2.00	79,643 - 292,822	412,132
20001120	Deputy Police Chief	1.00	1.00	1.00	99,237 - 375,918	278,283
20000386	Dispatcher 2	83.00	64.00	3.50	68,370 - 82,534	267,113
90000386	Dispatcher 2 - Hourly	1.88	1.88	1.88	68,370 - 82,534	155,165
20000391	DNA Technical Manager	1.00	1.00	1.00	124,093 - 150,010	150,010
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	95,472
20000290	Information Systems Analyst 2	5.00	5.00	5.00	86,944 - 105,061	523,205
20000293	Information Systems Analyst 3	6.00	6.00	6.00	95,472 - 115,378	692,268
20000998	Information Systems Analyst 4	3.00	3.00	3.00	107,328 - 130,083	390,249
91001000	Intern - Hourly	0.00	0.00	4.95	36,920 - 47,320	207,979
20000590	Laboratory Technician	16.00	16.00	16.00	67,142 - 81,141	1,195,075
20000577	Latent Print Examiner 2	10.00	10.00	10.00	95,909 - 115,877	1,153,707
21000500	Latent Print Examiner 3	1.00	1.00	1.00	100,339 - 121,264	121,264
21000475	Latent Print Examiner Aide	3.00	3.00	3.00	65,333 - 78,874	221,450
90001073	Management Intern - Hourly	5.25	4.95	0.00	36,920 - 47,320	-
20000756	Office Support Specialist	33.00	31.00	32.00	48,755 - 58,677	1,814,816

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000672	Parking Enforcement Officer 1	52.00	52.00	65.00	56,285 - 67,642	4,011,206
20000663	Parking Enforcement Officer 2	24.00	24.00	27.00	61,734 - 74,339	1,967,961
20000670	Parking Enforcement Supervisor	8.00	8.00	9.00	71,427 - 85,779	757,659
20000680	Payroll Specialist 2	8.00	8.00	8.00	57,325 - 69,264	539,273
20000173	Payroll Supervisor	2.00	2.00	2.00	65,790 - 79,581	159,162
21000833	Police 911 Dispatcher	0.00	19.00	86.50	68,370 - 82,534	6,964,786
20000717	Police Captain	21.00	23.00	21.00	182,686 - 218,816	4,549,313
20001133	Police Chief	1.00	1.00	1.00	99,237 - 375,918	348,046
20000308	Police Code Compliance Officer	7.00	7.00	7.00	69,867 - 84,053	588,371
21000801	Police Code Compliance Officer	2.00	0.00	0.00	69,867 - 84,053	-
21000800	Police Code Compliance Supervisor	1.00	0.00	0.00	80,350 - 96,616	-
20001192	Police Commander	0.00	4.00	5.00	79,643 - 292,822	1,195,865
20000719	Police Detective	323.00	320.00	320.00	104,042 - 125,715	39,275,188
90000719	Police Detective - Hourly	1.73	0.00	0.00	104,042 - 125,715	-
20000111	Police Dispatch Administrator	4.00	4.00	4.00	112,570 - 136,739	546,956
20000987	Police Dispatch Supervisor	15.00	15.00	15.00	99,986 - 120,598	1,808,970
20000729	Police Dispatcher	59.00	59.00	52.00	82,618 - 99,611	5,049,699
90000729	Police Dispatcher - Hourly	1.21	1.21	1.21	82,618 - 99,611	120,530
20000715	Police Investigative Service Officer 2	23.00	26.00	26.00	58,136 - 70,200	1,647,553
20000696	Police Lead Dispatcher	12.00	12.00	12.00	90,875 - 109,616	1,315,392
20000718	Police Lieutenant	58.00	67.00	65.00	153,837 - 184,163	11,846,357
20000721	Police Officer 2	1,316.00	1,286.00	1,288.00	99,091 - 119,725	143,263,088
90000721	Police Officer 2 - Hourly	1.15	0.00	0.00	99,091 - 119,725	-
20000723	Police Officer 3	11.00	11.00	11.00	104,042 - 125,715	1,296,173
20000734	Police Property & Evidence Specialist	15.00	15.00	15.00	54,600 - 65,499	982,485
20000952	Police Property and Evidence Supervisor	3.00	3.00	3.00	67,392 - 81,078	241,208
20000735	Police Records Clerk	33.00	33.00	35.00	54,517 - 65,832	2,207,530
20000724	Police Sergeant	300.00	315.00	316.00	120,245 - 145,371	45,313,168
20000329	Police Service Officer 2	3.00	3.00	3.00	56,056 - 67,454	182,311
20000730	Polygrapher 3	3.00	3.00	2.00	102,482 - 123,531	226,013
20001234	Program Coordinator	10.00	8.00	8.00	36,920 - 220,314	1,361,589
20001222	Program Manager	0.00	1.00	0.00	79,643 - 292,822	-

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000783	Public Information Clerk	2.00	2.00	2.00	49,629 - 59,696	116,243
21000762	Records Management Analyst	4.00	4.00	4.00	85,280 - 103,085	401,549
20000869	Senior Account Clerk	2.00	2.00	2.00	56,763 - 68,474	136,948
20000927	Senior Clerk/Typist	12.00	13.00	13.00	55,806 - 67,288	862,789
20000312	Senior Department Human Resources Analyst	1.00	1.00	1.00	93,621 - 113,214	113,214
20000015	Senior Management Analyst	5.00	5.00	5.00	93,621 - 113,214	566,070
20000064	Senior Parking Enforcement Supervisor	1.00	1.00	2.00	87,256 - 105,186	192,442
20000957	Senior Police Property & Evidence Supervisor	1.00	1.00	1.00	85,280 - 103,064	103,064
20000882	Senior Police Records Clerk	9.00	9.00	9.00	62,608 - 75,733	642,222
90000882	Senior Police Records Clerk - Hourly	0.85	0.85	0.85	62,608 - 75,733	64,373
20001012	Special Event Traffic Control Supervisor	4.00	4.00	4.00	64,709 - 77,730	304,326
90001013	Special Event Traffic Controller 1 - Hourly	39.06	39.06	39.06	48,610 - 58,406	2,281,354
20001243	Supervising Crime Scene Specialist	1.00	1.00	1.00	104,624 - 126,464	126,464
20000892	Supervising Criminalist	5.00	5.00	5.00	135,990 - 164,299	816,205
20001244	Supervising Latent Print Examiner	1.00	1.00	1.00	117,374 - 141,918	141,918
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,381 - 121,597	200,762
21000900	Supervising Polygrapher	0.00	0.00	1.00	112,715 - 135,886	134,033
	2-Wheel Motorcyle (POA)					175,154
	2nd Watch Shift					1,754,022
	3-Wheel Motorcyle (MEA)					149,760
	3rd Watch Shift					1,784,342
	Acct Recon Pay					114,185
	Adjust Budget To Approved Levels					(11,037,433)
	Admin Assign Pay					225,339
	Advanced Post Certificate					12,001,200
	Air Support Trainer					40,404
	Bilingual - POA					1,464,582
	Bilingual - Regular					329,056

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Budgeted Personnel Expenditure Savings					(24,004,693)
	Canine Care					192,384
	Comm Relations					141,528
	Core Instructor Pay					23,644
	Detective Pay					806,859
	Dispatch Cert Pay					2,918,926
	Dispatcher Training					366,336
	Emergency Negotiator					119,596
	Field Training Pay					2,617,820
	Flight Pay					133,407
	Holiday Credit on Day Off					3,011,628
	Intermediate Post Certificate					2,569,679
	Latent Print Exam Cert					42,129
	Night Shift Pay					48,904
	Overtime Budgeted					47,824,189
	Salary Savings					(876,946)
	Service Pay					2,610,689
	Shift Rotation Pay					516,285
	Sick Leave - Hourly					42,963
	Special Assignment Pay					47,626
	Split Shift Pay					19,757
	Standby Pay					23,811
	Swat Team Pay					528,984
	Tactical Flight Officer Pay					5,986
	Termination Pay Annual Leave					1,881,353
	Vacation Pay In Lieu					4,523,102
FTE, Salaries and Wages Subtotal		**2,691.64**	**2,680.46**	**2,697.46**		**$357,015,049**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	3,395,931	3,088,029	2,743,212	(344,817)
Flexible Benefits	34,408,422	34,910,058	35,897,831	987,773
Insurance	2,013	-	-	-
Long-Term Disability	952,967	1,432,326	1,216,541	(215,785)
Medicare	5,161,466	5,324,221	5,176,168	(148,053)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Post-Employment Benefits	10,077,689	9,760,584	7,560,342	(2,200,242)
Retiree Medical Trust	80,582	81,590	90,446	8,856
Retirement 401 Plan	297,953	311,568	345,007	33,439
Retirement ADC	173,244,755	170,499,891	179,181,893	8,682,002
Retirement DROP	1,086,225	1,145,237	923,396	(221,841)
Risk Management Administration	3,308,895	3,993,402	3,794,517	(198,885)
Supplemental Pension Savings Plan	1,397,319	1,294,617	1,233,098	(61,519)
Unemployment Insurance	0	268,479	242,451	(26,028)
Workers' Compensation	14,469,676	18,965,248	25,946,737	6,981,489
Fringe Benefits Subtotal	**$247,883,892**	**$251,075,250**	**$264,351,639**	**$13,276,389**
Total Personnel Expenditures			**$621,366,688**	

Seized Assets - California Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Police	$471,182	$803,848	$363,147	($440,701)
Total	**$471,182**	**$803,848**	**$363,147**	**($440,701)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	($181,929)	$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Fund Balance Alignment	-	(258,772)	-
Adjustment of non-personnel expenditures to align budgets with available fund balance.			
Total	**0.00**	**($440,701)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	133,463	303,848	150,000	(153,848)
Contracts & Services	106,984	-	-	-
External Contracts & Services	*106,984*	-	-	-
Information Technology	18,000	500,000	-	(500,000)
Capital Expenses	212,735	-	213,147	213,147
NON-PERSONNEL SUBTOTAL	**471,182**	**803,848**	**363,147**	**(440,701)**
Total	**$471,182**	**$803,848**	**$363,147**	**($440,701)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Other Agencies	$406,276	$ -	$ -	$ -
Revenue from Use of Money and Property	50,495	-	-	-
Total	**$456,772**	**$ -**	**$ -**	**$ -**

Seized Assets - Federal DOJ Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Police	$932,718	$1,423,548	$1,301,491	($122,057)
Total	**$932,718**	**$1,423,548**	**$1,301,491**	**($122,057)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$70,030	$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Non-Discretionary Adjustment	-	7,144	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Fund Balance Alignment	-	(199,231)	-
Adjustment of non-personnel expenditures to align budgets with available fund balance.			
Total	**0.00**	**($122,057)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	115,534	426,276	426,276	-
Contracts & Services	259,734	403,074	311,243	(91,831)
External Contracts & Services	*237,773*	*390,000*	*290,769*	*(99,231)*
Internal Contracts & Services	*21,961*	*13,074*	*20,474*	*7,400*
Information Technology	30,000	-	-	-

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	371,864	514,228	413,972	(100,256)
Capital Expenses	155,585	79,970	150,000	70,030
NON-PERSONNEL SUBTOTAL	**932,718**	**1,423,548**	**1,301,491**	**(122,057)**
Total	**$932,718**	**$1,423,548**	**$1,301,491**	**($122,057)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Federal Agencies	$419,965	$ -	$ -	$ -
Revenue from Use of Money and Property	84,398	-	-	-
Total	**$504,364**	**$ -**	**$ -**	**$ -**

Seized Assets - Federal Treasury Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Police	$1,959,916	$30,000	$ -	($30,000)
Total	**$1,959,916**	**$30,000**	**$ -**	**($30,000)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	$89,187	$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Fund Balance Alignment	-	(119,187)	-
Adjustment of non-personnel expenditures to align budgets with available fund balance.			
Total	**0.00**	**($30,000)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	1,926,145	-	-	-
Contracts & Services	33,772	30,000	-	(30,000)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
External Contracts & Services	*33,301*	*30,000*	*-*	*(30,000)*
Internal Contracts & Services	*471*	*-*	*-*	*-*
NON-PERSONNEL SUBTOTAL	**1,959,916**	**30,000**	**-**	**(30,000)**
Total	**$1,959,916**	**$30,000**	**$ -**	**($30,000)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$2,426	$ -	$ -	$ -
Total	**$2,426**	**$ -**	**$ -**	**$ -**

State COPS Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Police	$2,911,783	$6,142,672	$5,636,080	($506,592)
Total	**$2,911,783**	**$6,142,672**	**$5,636,080**	**($506,592)**

Budget Adjustments

	FTE	Expenditures	Revenue
Addition of Non-Personnel Expenditures Addition of non-personnel expenditures associated with a data analytics platform, communications system, professional services, safety equipment and supplies.	-	$2,306,029	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	96,955	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(2,909,576)	-
Total	**0.00**	**($506,592)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	23,752	123,975	200,000	76,025
Contracts & Services	617,653	828,300	1,041,658	213,358
External Contracts & Services	*602,701*	*814,833*	*1,027,718*	*212,885*
Internal Contracts & Services	*14,951*	*13,467*	*13,940*	*473*
Information Technology	1,605,572	4,054,234	3,091,000	(963,234)
Capital Expenses	664,806	1,136,163	1,303,422	167,259
NON-PERSONNEL SUBTOTAL	**2,911,783**	**6,142,672**	**5,636,080**	**(506,592)**
Total	**$2,911,783**	**$6,142,672**	**$5,636,080**	**($506,592)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Other Agencies	$4,238,035	$3,400,000	$3,400,000	$ -
Revenue from Use of Money and Property	152,345	-	-	-
Total	**$4,390,380**	**$3,400,000**	**$3,400,000**	**$ -**

Revenue and Expense Statement (Non-General Fund)

Seized Asset Funds	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 5,174,278	$ 2,828,103	$ 2,765,157
TOTAL BALANCE AND RESERVES	**$ 5,174,278**	**$ 2,828,103**	**$ 2,765,157**
REVENUE* **			
Revenue from Federal Agencies	$ 419,965	$ -	$ -
Revenue from Other Agencies	477,972	-	-
Revenue from Use of Money and Property	145,769	-	-
TOTAL REVENUE	**$ 1,043,707**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 6,217,985**	**$ 2,828,103**	**$ 2,765,157**
OPERATING EXPENSE			
Supplies	$ 2,201,207	$ 730,124	$ 576,276
Contracts & Services	400,490	433,074	311,243
Information Technology	48,000	500,000	-
Energy and Utilities	371,864	514,228	413,972
Capital Expenditures	368,321	79,970	363,147
TOTAL OPERATING EXPENSE	**$ 3,389,882**	**$ 2,257,396**	**$ 1,664,638**
TOTAL EXPENSE	**$ 3,389,882**	**$ 2,257,396**	**$ 1,664,638**
BALANCE	**$ 2,828,103**	**$ 570,707**	**$ 1,100,519**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 6,217,985**	**$ 2,828,103**	**$ 2,765,157**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***Anticipated revenue is not permitted to be budgeted in any Seized Asset Fund.

Revenue and Expense Statement (Non-General Fund)

State COPS Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 3,500,155	$ 4,978,753	$ 2,773,259
Continuing Appropriation - CIP	-	-	898,207
TOTAL BALANCE AND RESERVES	**$ 3,500,155**	**$ 4,978,753**	**$ 3,671,466**
REVENUE			
Revenue from Other Agencies	$ 4,238,035	$ 3,400,000	$ 3,400,000
Revenue from Use of Money and Property	152,345	-	-
TOTAL REVENUE	**$ 4,390,380**	**$ 3,400,000**	**$ 3,400,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 7,890,535**	**$ 8,378,753**	**$ 7,071,466**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ -	$ -	$ 3,013,536
TOTAL CIP EXPENSE	**$ -**	**$ -**	**$ 3,013,536**
OPERATING EXPENSE			
Supplies	$ 23,752	$ 123,975	$ 200,000
Contracts & Services	617,653	828,300	1,041,658
Information Technology	1,605,572	4,054,234	3,091,000
Capital Expenditures	664,806	1,136,163	1,303,422
TOTAL OPERATING EXPENSE	**$ 2,911,783**	**$ 6,142,672**	**$ 5,636,080**
TOTAL EXPENSE	**$ 2,911,783**	**$ 6,142,672**	**$ 8,649,616**
RESERVES			
Continuing Appropriation - CIP	$ -	$ -	$ 898,207
TOTAL RESERVES	**$ -**	**$ -**	**$ 898,207**
BALANCE* **	**$ 4,978,753**	**$ 2,236,081**	**$ (2,476,357)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 7,890,535**	**$ 8,378,753**	**$ 7,071,466**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The State COPS Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.



Description

The Public Safety Services & Debt Service Fund was established as a Special Revenue Fund for the purpose of tracking expenditures for public safety needs. The source of funding for the Public Safety Services & Debt Service Fund is Safety Sales Tax revenue, a half-cent sales tax resulting from the enactment of Proposition 172 in 1994. Debt service for the Fire and Lifeguard Facilities Fund is paid first from this fund and the remainder of the safety sales tax revenue is distributed equally between the Police and Fire-Rescue departments.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	13,101,777	12,657,066	13,448,105	791,039
Total Department Expenditures	**$13,101,777**	**$12,657,066**	**$13,448,105**	**$791,039**
Total Department Revenue	**$13,133,841**	**$12,657,066**	**$13,448,105**	**$791,039**

Public Safety Services & Debt Service Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Public Safety Services & Debt Service Fund	$13,101,777	$12,657,066	$13,448,105	$791,039
Total	**$13,101,777**	**$12,657,066**	**$13,448,105**	**$791,039**

Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Support	-	$791,039	$791,039
Adjustment to reflect revised revenue and non-personnel expenditures related to safety sales tax support of the Public Safety Services and Debt Services Fund			
Total	**0.00**	**$791,039**	**$791,039**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Transfers Out	13,101,777	12,657,066	13,448,105	791,039
NON-PERSONNEL SUBTOTAL	**13,101,777**	**12,657,066**	**13,448,105**	**791,039**
Total	**$13,101,777**	**$12,657,066**	**$13,448,105**	**$791,039**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$127,777	$ -	$ -	$ -
Sales Taxes	13,006,063	12,657,066	13,448,105	791,039
Total	**$13,133,841**	**$12,657,066**	**$13,448,105**	**$791,039**

Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,034,059	$ 1,066,123	$ 1,146,435
TOTAL BALANCE AND RESERVES	**$ 1,034,059**	**$ 1,066,123**	**$ 1,146,435**
REVENUE			
Revenue from Use of Money and Property	$ 127,777	$ -	$ -
Sales Tax	13,006,063	12,657,066	13,448,105
TOTAL REVENUE	**$ 13,133,841**	**$ 12,657,066**	**$ 13,448,105**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 14,167,900**	**$ 13,723,189**	**$ 14,594,540**
OPERATING EXPENSE			
Transfers Out	$ 13,101,777	$ 12,657,066	$ 13,448,105
TOTAL OPERATING EXPENSE	**$ 13,101,777**	**$ 12,657,066**	**$ 13,448,105**
TOTAL EXPENSE	**$ 13,101,777**	**$ 12,657,066**	**$ 13,448,105**
BALANCE	**$ 1,066,123**	**$ 1,066,123**	**$ 1,146,435**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 14,167,900**	**$ 13,723,189**	**$ 14,594,540**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Public Utilities Department provides water for City of San Diego customers through the Water Utility Fund, wastewater collection for City of San Diego customers through the Municipal Wastewater Fund, and wastewater treatment and disposal services for City of San Diego customers and regional partners through the Metropolitan Wastewater Fund.

The Department is committed to the following in its management of Water and Wastewater services:

• Reliable Water and Wastewater Services

• Water Quality and Environmental Protection

• Customer Satisfaction and Community Engagement

• Organizational Excellence

The water system serves the City and certain surrounding areas, including retail, wholesale, reclaimed water customers and provides regional water security through its dams and reservoirs. The water system's service area covers 403 miles, including 342 miles in the City, and has approximately 1.4 million retail customers.

The wastewater system consists of two sub-systems: the Municipal Sub-System and the Metropolitan Sub-systems. The Municipal system is a sewage collection and conveyance system for the City's residents, and the Metropolitan system treats and disposes of the wastewater generated by the City and 12 other cities and districts near the City. The Metropolitan system has sufficient capacity to accommodate a regional population in excess of 2.5 million. The entire wastewater system covers approximately 450 square miles and a population of over 2.3 million. The system can treat up to 255 million gallons of wastewater per day and includes: 82 pump stations; 3 wastewater treatment plants; a bio-solid processing plant; 2 ocean outfalls; and more than 3,000 miles of pipeline.

The City is implementing a large-scale potable reuse project called Pure Water San Diego that uses proven water purification technology to produce a safe, sustainable, and high-quality water supply

for San Diego. The Program is a cost-effective investment that will provide a reliable, locally controlled, and drought-proof drinking water supply.

The vision is:

A world-class water utility for a world-class city.

The mission is:

To provide reliable water utility services that protect the health of our communities and the environment.

Goals and Objectives

Goal 1: ***To ensure equitable opportunity for career advancement at PUD by relieving a potentially inequitable financial burden for employee development***

- Some training required for career advancement at PUD is only reimbursed if and when the employee successfully passes the certification exam. This means they must front the cost of training and absorb the cost of any failed attempts. PUD will study this policy to consider more equitable alternatives that may include PUD paying the up-front cost and/or absorbing the expense of failed attempts.

Goal 2: ***Reduce barriers to necessary communication between our underserved communities and the Public Utilities Department***

- Set up service request forms on the online portal. This will allow customers to submit service requests 24/7, in whatever language is most comfortable for them. We will also revamp the "Contact Us" forms based on customer feedback.

Goal 3: ***Increased promotion of payment plans***

- Because PUD is not allowed to provide low-income assistance, our best approach to serving our community equitably is through an increased promotion of payment plans. Our biggest barrier to getting lapsed payments back on track is a lack of awareness of payment plan opportunities.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- PUD is evaluating equitable career advancement pathways by reducing financial barriers to required training and certifications, including covering upfront costs and mitigating financial risk associated with examination outcomes
- PUD has expanded equitable access to services by introducing online service request options, ensuring customers can engage through multiple channels beyond traditional call-based support
- PUD has enhanced equitable billing practices by increasing awareness and availability of flexible payment plans, enabling customers to manage service costs in ways that align with their financial circumstances

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

The addition of one-time non-personnel expenditure to support water production, raw water engineering, and operational maintenance of dams to support operational safety, water supply stability, and regulatory compliance with FEMA standards and the California Division of Safety of Dams. Maintenance of a dam is important as it not only maintains a reliable and more affordable water supply to residents but also mitigates a risk of catastrophic infrastructure failure that may disproportionately impact communities with limited access to emergency resources and those most vulnerable to environmental risk. The Department has identified over $3 billion in dam safety and long-term projects that need to be addressed over the next several decades, which will result in additional capital and operating budget allocations over the course of several budget cycles.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Billing accuracy rate	Percentage of customer billing statements issued accurately and on time	96.00%	98.30%	99.00%
Completion of high priority dam safety projects[1]	Percentage of planned regulatory milestones completed for all high priority dam projects	54.00%	82.00%	100.00%
Customer Service Sentiment	Percentage of customer service surveys rated satisfied or very satisfied	82.00%	85.00%	90.00%
Debt Service Coverage Ratio - Sewer[2]	Revenue can cover costs and related expenses	1.45	1.30	1.50

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Debt Service Coverage Ratio - Water[3]	Revenue can cover costs and related expenses	1.45	1.41	1.50
First call resolution	Percentage of customers who are reporting that their issue was resolved during their initial call to us through post call surveys.	86.00%	84.00%	85.00%
Locally sourced water	Percentage of local water supplies with a goal of 60% by 2040	15.00%	30.00%	60.00%
Meter replacements[4]	Percentage of planned monthly replacements completed	100.00%	95.00%	100.00%
Sewer overflow response time (in minutes)	Average time to respond to sewer pipe breaks	30.00	32.00	30.00
Sewer system overflows	Number of sewer system overflows per 100 miles of pipe	1.28	1.21	2.00
Treated drinking water[5]	Percentage of drinking water samples that meet established safety and quality regulations	99.49%	99.61%	100.00%
Treated wastewater[6]	Percentage of samples from treated wastewater that meets safety and quality regulations	99.85%	99.55%	100.00%
Water main break response time (in minutes)	Average time to respond to water main breaks	30.00	37.00	30.00
Water quality regulatory reports[7]	Percentage of water quality regulatory reports submitted on time	100.00%	100.00%	100.00%
Water system pipeline breakage	Number of water system pipeline breaks per 100 miles of pipe	3.00	0.86	3.00

1 Nine of eleven regulatory milestones completed per mandated deadlines.
2 Item is preliminary until the completion of the 2026 ACFR and subject to change.
3 Item is preliminary until the completion of the 2026 ACFR and subject to change.
4 PUD shifted focus to larger, more complex meters (which take more time and resources to complete) at the beginning of FY 2026 to complete the remaining broken water meter backlog. This, along with unfilled vacancies and several employees on medical/industrial leave, caused us to fall short of our FY 2026 goal.
5 Compliance with regulatory levels for treated drinking water samples are based off of 1) exceedances of Maximum Contaminant Levels and Fluoride Control Range specified by the California State Water Resources Control Board, Division of Drinking Water (DDW), and 2) exceedances of microbiological analyses under the California State Revised Total Coliform Rule limits and Surface Water Treatment Rule enforced by DDW.
6 Compliance with regulatory levels for treated wastewater are based off of effluent limits specified in 1) the City's ocean discharge permit for the South Bay Water Reclamation Plant (SBWRP) and South Bay Ocean Outfall, 2) the City's ocean discharge permit for the Point Loma Wastewater Treatment Plant (PLWTP) and Point Loma Ocean Outfall, 3) the City's discharge permit for the North City Water Reclamation Plant. Includes Effluent Limitation and Deficient Monitoring violations.
7 Regulatory reports considered include those required by the City's SBWRP and PLWTP ocean discharge permits for treated wastewater quality results, ocean monitoring results, and associated monitoring requirements.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	1,973.75	2,021.75	2,034.49	12.74
Personnel Expenditures	$269,713,438	$291,475,291	$300,045,896	$8,570,605
Non-Personnel Expenditures	975,352,277	1,030,139,804	1,167,897,965	137,758,161
Total Department Expenditures	**$1,245,065,714**	**$1,321,615,095**	**$1,467,943,861**	**$146,328,766**
Total Department Revenue	**$1,930,831,464**	**$1,599,535,133**	**$1,783,424,051**	**$183,888,918**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Wastewater Treatment	$59	$ -	$ -	$ -
Water Production	2,143,293	3,125,836	3,126,918	1,082
Total	**$2,143,352**	**$3,125,836**	**$3,126,918**	**$1,082**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$2,937	$ -
Joint Partnership Agreement Revenue Addition of revenue associated with a cost sharing Joint Partnership Agreement supporting operations of select reservoirs.	-	-	600,000
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(1,855)	-
Total	**0.00**	**$1,082**	**$600,000**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	46,011	61,800	30,300	(31,500)
Contracts & Services	2,007,810	3,015,984	3,010,007	(5,977)
External Contracts & Services	*840,633*	*926,547*	*922,719*	*(3,828)*
Internal Contracts & Services	*1,167,178*	*2,089,437*	*2,087,288*	*(2,149)*

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Information Technology	13,711	6,412	4,557	(1,855)
Energy and Utilities	75,821	41,640	82,054	40,414
NON-PERSONNEL SUBTOTAL	**2,143,352**	**3,125,836**	**3,126,918**	**1,082**
Total	**$2,143,352**	**$3,125,836**	**$3,126,918**	**$1,082**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,571,870	$1,616,226	$1,616,226	$ -
Revenue from Other Agencies	67,997	-	600,000	600,000
Revenue from Use of Money and Property	217,015	228,960	228,960	-
Total	**$1,856,882**	**$1,845,186**	**$2,445,186**	**$600,000**

Metropolitan Sewer Utility Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Customer Support	$ -	$ -	$9,963	$9,963
Employee Services & Quality Assurance	7,542,315	9,128,174	8,931,538	(196,636)
Engineering & Program Management	5,574,540	6,716,896	6,366,564	(350,332)
Environmental Monitoring & Technical Services	23,917,217	25,732,511	30,537,872	4,805,361
External Affairs	-	-	644,138	644,138
Finance & Budget	3,573,796	5,100,748	4,673,667	(427,081)
Innovation & Technology	6,581,440	6,872,616	6,517,830	(354,786)
Public Utilities	105,457,750	63,533,006	73,950,199	10,417,193
Pure Water Program Management	6,465,694	9,799,380	9,153,331	(646,049)
Wastewater Collection	22,790,137	31,732,174	33,431,409	1,699,235
Wastewater Treatment	126,878,204	135,203,356	148,742,437	13,539,081
Water Distribution	(20,548)	-	-	-
Water Meter Services	-	-	6,351	6,351
Water Production	-	16,190	-	(16,190)
Total	**$308,760,546**	**$293,835,051**	**$322,965,299**	**$29,130,248**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Customer Support	0.30	-	-	-
Employee Services & Quality Assurance	37.25	39.30	34.20	(5.10)
Engineering & Program Management	22.67	22.44	22.44	-
Environmental Monitoring & Technical Services	113.89	118.02	146.61	28.59
External Affairs	-	-	2.70	2.70
Finance & Budget	20.91	20.56	20.21	(0.35)
Innovation & Technology	13.15	14.37	13.20	(1.17)
Public Utilities	3.65	3.98	3.22	(0.76)
Pure Water Program Management	10.78	10.66	9.78	(0.88)
Wastewater Collection	52.98	62.13	61.13	(1.00)
Wastewater Treatment	235.00	237.00	237.00	-
Water Distribution	10.00	-	-	-
Water Meter Services	9.26	1.00	-	(1.00)
Total	**529.84**	**529.46**	**550.49**	**21.03**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$23,888,344	$ -
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	19.23	5,335,167	-
Public Liability Loan Repayment Addition of non-personnel expenditures to begin repayment of Public Liability interfund loan in support of the Industrial Wastewater Control Program (IWCP).	-	2,307,195	-
Laboratory Information Management System (LIMS) Addition of non-personnel expenditures to replace current LIMS and provide efficient reporting to fulfill regulatory requirements.	-	780,000	-
Reallocation of Non-Personnel Expenditures Reallocation of non-personnel expenditures among various Public Utilities Funds to align with operational needs.	-	591,612	-

Budget Adjustments

	FTE	Expenditures	Revenue
Trench Restoration Program Addition of 10.00 FTE positions and non-personnel expenditures, across multiple funds, to perform repairs in coordination with the Transportation Department to comply with the Street Preservation Ordinance.	3.00	333,170	-
Effective Utility Management Framework Addition of non-personnel expenditures supporting continuous improvement through planning, performance measurement, and course correction.	-	178,286	-
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue, across multiple funds, to support the Employ and Empower Program.	0.33	16,786	16,788
Revised Metropolitan System Revenue Adjustments to reflect revised revenue projections associated with the contributions from the Metropolitan Joint Powers Authority members and debt proceeds.	-	-	41,342,000
Supplemental Cost of Living Adjustment Addition of non-personnel expenditures associated with the Supplemental Cost of Living Adjustment.	-	(4,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.33)	(17,796)	-
Enterprise Asset Management (EAM) Support Reduction of 1.00 Program Manager, across multiple funds, supporting governance, optimization, and integration of the EAM system.	(0.35)	(84,954)	-
IT Infrastructure Support Reduction of 1.00 Program Manager, across multiple funds, supporting the development of a unified technology strategy across enterprise IT systems.	(0.35)	(84,954)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(145,940)	-
Pure Water Program Support Reduction of 1.00 Assistant Department Director, across multiple funds, supporting the commission, operations, and planning for Phase 1 and Phase 2.	(0.50)	(152,111)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(3,810,557)	(17,805)
Total	**21.03**	**$29,130,248**	**$41,340,983**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	49,065,354	52,818,800	56,786,383	3,967,583
Fringe Benefits	24,830,896	28,907,061	30,335,018	1,427,957
PERSONNEL SUBTOTAL	**73,896,251**	**81,725,861**	**87,121,401**	**5,395,540**
NON-PERSONNEL EXPENDITURES				
Supplies	62,153,769	42,161,255	42,789,380	628,125
Contracts & Services	67,110,503	69,895,183	69,608,580	(286,603)
External Contracts & Services	*50,261,587*	*52,339,092*	*49,875,874*	*(2,463,218)*
Internal Contracts & Services	*16,848,916*	*17,556,091*	*19,732,706*	*2,176,615*
Information Technology	6,319,923	11,565,635	13,384,425	1,818,790
Energy and Utilities	30,083,629	33,950,370	48,717,095	14,766,725
Other Expenses	101,954	181,208	184,908	3,700
Transfers Out	62,482,347	50,010,783	57,367,054	7,356,271
Capital Expenses	5,095,863	4,344,756	3,792,456	(552,300)
Debt Expenses	1,516,307	-	-	-
NON-PERSONNEL SUBTOTAL	**234,864,295**	**212,109,190**	**235,843,898**	**23,734,708**
Total	**$308,760,546**	**$293,835,051**	**$322,965,299**	**$29,130,248**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$121,301,086	$115,985,827	$139,976,810	$23,990,983
Fines Forfeitures and Penalties	1,737	-	-	-
Other Revenue	192,033,026	-	-	-
Revenue from Other Agencies	919,912	-	1,000,000	1,000,000
Revenue from Use of Money and Property	11,590,649	2,559,000	8,909,000	6,350,000
Transfers In	2,669,285	174,161,376	184,161,376	10,000,000
Total	**$328,515,696**	**$292,706,203**	**$334,047,186**	**$41,340,983**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	4.37	4.37	4.37	49,629 - 59,696	$241,005
20000007	Accountant 3	0.65	0.70	0.70	100,838 - 121,826	77,932
20000102	Accountant 4	0.35	0.35	0.35	124,093 - 150,800	51,914
20000012	Administrative Aide 1	1.96	1.90	1.90	58,365 - 70,262	118,032
20000024	Administrative Aide 2	6.11	5.49	6.10	67,184 - 80,974	478,443
21000753	Asset Management Coordinator	0.95	0.95	0.95	113,090 - 136,885	122,902

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000057	Assistant Chemist	30.95	0.00	0.00	84,718 - 102,856	-
20001140	Assistant Department Director	2.00	1.70	1.20	99,237 - 375,918	307,613
20001202	Assistant Deputy Director	3.30	3.24	3.24	79,643 - 292,822	686,652
20000070	Assistant Engineer-Civil	11.70	9.98	9.98	100,214 - 120,702	1,143,787
20000071	Assistant Engineer-Civil	0.30	0.30	0.30	100,214 - 120,702	36,211
20000077	Assistant Engineer-Electrical	0.22	0.22	0.22	100,214 - 120,702	22,047
20000087	Assistant Engineer-Mechanical	0.22	0.22	0.22	100,214 - 120,702	22,047
20001091	Assistant to the Water Department Director	0.30	0.30	0.30	36,920 - 189,675	33,353
20000140	Associate Chemist	9.04	0.00	0.00	97,636 - 118,222	-
20000311	Associate Department Human Resources Analyst	1.50	1.50	1.50	85,280 - 103,085	147,992
21000727	Associate Eng-Control Systems	0.35	0.35	0.70	115,398 - 139,318	80,778
20000143	Associate Engineer-Civil	13.76	13.42	12.42	115,398 - 139,318	1,677,572
20000145	Associate Engineer-Civil	1.20	1.20	1.20	115,398 - 139,318	167,184
20000150	Associate Engineer-Electrical	1.44	1.44	1.44	115,398 - 139,318	200,618
20000154	Associate Engineer-Mechanical	0.22	0.22	0.22	115,398 - 139,318	30,650
20000119	Associate Management Analyst	11.73	11.26	10.91	85,280 - 103,085	1,073,924
20000162	Associate Planner	1.32	1.32	1.32	93,829 - 113,381	143,024
20000655	Biologist 2	9.04	0.00	0.00	84,199 - 102,380	-
20000648	Biologist 3	2.79	0.00	0.00	97,173 - 117,649	-
20000195	Boat Operator	1.00	1.00	1.00	83,928 - 100,131	100,131
20000236	Cement Finisher	0.00	0.00	1.20	78,478 - 94,037	102,960
20001118	Chief Officer	0.00	0.00	0.19	99,237 - 375,918	66,129
20000539	Clerical Assistant 2	4.22	4.22	5.26	47,174 - 56,867	282,255
20000829	Compliance and Metering Manager	0.36	0.00	0.00	107,744 - 130,312	-
20001168	Deputy Director	3.02	2.74	3.04	79,643 - 292,822	693,339
20000434	Electronics Technician	0.30	0.30	0.30	70,138 - 84,198	25,260
21000451	Environmental Biologist 3	0.44	0.44	0.44	102,523 - 124,114	49,406
21000839	Environmental Scientist 2	8.60	63.65	62.91	88,837 - 107,994	6,507,186
21000840	Environmental Scientist 3	1.90	19.00	19.75	102,523 - 124,114	2,415,325

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000430	Equipment Operator 2	0.30	0.90	0.30	65,874 - 78,770	21,565
20000436	Equipment Operator 3	0.30	0.30	0.00	68,744 - 82,264	-
20000438	Equipment Painter	2.00	2.00	2.00	67,704 - 81,182	148,886
20000418	Equipment Technician 1	1.00	0.00	0.00	53,622 - 64,251	-
20000924	Executive Assistant	0.30	0.30	0.30	67,392 - 81,557	20,218
21000875	Executive Assistant Director	0.30	0.30	0.30	99,237 - 375,918	86,717
20000461	Field Representative	0.00	0.00	1.82	56,243 - 67,725	123,260
21000432	Geographic Info Systems Analyst 2	0.44	0.44	0.44	86,944 - 105,061	42,241
21000433	Geographic Info Systems Analyst 3	0.44	0.79	0.79	95,472 - 115,378	79,802
20000501	Heavy Truck Driver 2	3.90	4.80	3.60	55,952 - 67,454	239,316
20000290	Information Systems Analyst 2	2.05	1.05	1.05	86,944 - 105,061	97,631
20000293	Information Systems Analyst 3	2.45	2.80	2.80	95,472 - 115,378	315,550
20000998	Information Systems Analyst 4	1.40	1.40	1.05	107,328 - 130,083	136,072
20000999	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
20000377	Information Systems Technician	0.70	0.70	0.70	68,474 - 82,555	56,756
20000514	Instrumentation and Control Supervisor	1.00	1.00	1.00	106,808 - 129,147	129,147
20000515	Instrumentation and Control Technician	10.30	9.30	9.30	97,282 - 116,813	979,469
91001000	Intern - Hourly	0.00	0.00	0.33	36,920 - 47,320	15,616
20000590	Laboratory Technician	22.25	22.87	27.79	67,142 - 81,141	2,133,261
20000618	Machinist	4.00	4.00	4.00	70,408 - 84,323	323,377
90001073	Management Intern - Hourly	0.00	0.33	0.00	36,920 - 47,320	-
20000624	Marine Biologist 2	14.00	1.00	0.00	84,618 - 102,865	-
20000626	Marine Biologist 3	4.00	0.00	0.00	97,636 - 118,222	-
20000756	Office Support Specialist	5.06	4.77	5.28	48,755 - 58,677	289,476
20000627	Organization Effectiveness Specialist 3	0.30	0.30	0.30	84,926 - 102,669	30,801
20000639	Organization Effectiveness Supervisor	0.30	0.30	0.30	95,534 - 115,773	34,732
20000172	Payroll Specialist 1	0.00	0.30	0.30	54,829 - 65,978	19,793
20000680	Payroll Specialist 2	3.00	3.00	3.00	57,325 - 69,264	205,099
20000173	Payroll Supervisor	0.60	0.60	0.60	65,790 - 79,581	47,748
21000725	Plant Maintenance Coordinator	6.70	7.68	7.68	96,866 - 117,125	896,646

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000701	Plant Process Control Electrician	20.00	24.00	24.00	97,282 - 116,813	2,651,339
20000703	Plant Process Control Supervisor	6.00	6.00	6.00	106,808 - 129,147	751,897
20000687	Plant Technician 1	21.00	24.00	24.00	65,166 - 77,938	1,713,995
20000688	Plant Technician 2	29.00	32.00	32.00	71,448 - 85,280	2,623,297
20000689	Plant Technician 3	18.00	19.00	19.00	78,374 - 93,808	1,746,748
20000706	Plant Technician Supervisor	12.00	13.00	13.00	91,666 - 109,304	1,366,037
20000732	Power Plant Operator	14.00	14.00	14.00	93,184 - 111,280	1,467,817
20000755	Power Plant Superintendent	1.00	1.50	1.00	131,477 - 158,787	158,787
20000733	Power Plant Supervisor	4.00	4.00	4.00	104,395 - 126,069	474,714
21000184	Principal Backflow & Cross Connection Specialist	2.00	0.00	0.00	78,894 - 95,534	-
21000789	Principal Backflow and Cross Connection Specialist Supvr	0.36	0.00	0.00	90,709 - 109,866	-
20000740	Principal Drafting Aide	0.66	0.66	0.66	71,552 - 86,653	56,688
20000743	Principal Engineering Aide	0.22	0.22	0.22	86,611 - 104,811	19,054
21000901	Principal Planner	0.00	0.00	0.22	131,040 - 158,434	32,789
20000707	Principal Plant Technician Supervisor	0.98	0.98	0.98	125,278 - 151,174	148,151
21000790	Principal Water Resources Specialist	0.22	0.22	0.22	118,872 - 143,686	31,611
20000227	Procurement Specialist	0.30	0.30	0.30	70,262 - 85,114	21,079
20001234	Program Coordinator	1.75	1.75	1.35	36,920 - 220,314	199,732
20001222	Program Manager	3.25	3.89	3.98	79,643 - 292,822	714,382
20000760	Project Assistant	0.88	0.66	0.66	98,717 - 118,934	78,498
20000763	Project Officer 2	0.22	0.22	0.22	131,061 - 158,413	28,833
20000766	Project Officer 2	0.22	0.22	0.00	131,061 - 158,413	-
20001150	Public Utilities Director	0.30	0.30	0.30	99,237 - 375,918	93,226
20001050	Public Works Superintendent	0.30	0.30	0.00	121,805 - 147,056	-
20001032	Public Works Supervisor	0.30	0.60	0.30	90,314 - 109,304	29,827
21000926	Pump Station Operations Superintendent	0.00	0.00	0.50	99,507 - 118,685	49,754
20000319	Pump Station Operator	10.00	10.00	10.00	67,954 - 81,141	771,849
20000320	Pump Station Operator Supervisor	2.00	2.00	2.00	75,234 - 89,731	179,462
21000762	Records Management Analyst	0.30	0.30	0.30	85,280 - 103,085	25,584

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001042	Safety and Training Manager	0.90	0.90	0.90	105,331 - 127,629	114,867
20000847	Safety Officer	0.60	0.60	0.60	91,354 - 110,386	60,522
20000854	Safety Representative 2	2.40	1.80	1.80	79,622 - 96,283	173,310
21000438	Security Officer	0.30	0.30	0.30	91,354 - 110,386	33,116
21000437	Security Representative 2	0.30	0.90	0.90	79,622 - 96,283	86,117
20000869	Senior Account Clerk	0.70	0.70	0.70	56,763 - 68,474	39,734
21000183	Senior Backflow & Cross Connection Specialist	5.00	0.00	0.00	70,117 - 84,718	-
20000828	Senior Biologist	0.50	0.00	0.00	112,463 - 135,499	-
20000196	Senior Boat Operator	1.00	1.00	1.00	92,352 - 110,323	110,323
20000883	Senior Chemist	1.22	0.00	0.00	112,971 - 136,183	-
20000885	Senior Civil Engineer	5.48	5.48	4.48	132,954 - 160,742	720,123
20000890	Senior Civil Engineer	0.30	0.30	0.30	132,954 - 160,742	48,223
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,806 - 67,288	67,288
21000728	Senior Control Systems Engineer	0.00	0.70	1.70	132,954 - 160,742	235,748
20000312	Senior Department Human Resources Analyst	0.60	0.60	0.60	93,621 - 113,214	67,928
20000400	Senior Drafting Aide	2.10	2.10	2.10	63,586 - 76,835	154,985
20000904	Senior Electrical Engineer	0.22	0.22	0.22	132,954 - 160,742	35,363
20000905	Senior Electrical Engineer	1.00	1.00	0.00	132,954 - 160,742	-
21000837	Senior Environmental Scientist	0.95	3.87	3.85	118,664 - 142,979	546,860
20000015	Senior Management Analyst	7.28	6.98	6.98	93,621 - 113,214	751,084
20000880	Senior Marine Biologist	1.00	0.00	0.00	112,993 - 136,183	-
20000918	Senior Planner	1.32	1.32	1.32	108,056 - 130,666	157,554
20000708	Senior Plant Technician Supervisor	6.00	6.00	6.00	113,693 - 137,218	799,783
20000968	Senior Power Plant Supervisor	2.00	2.67	2.00	119,995 - 144,726	287,225
21000925	Senior Pump Station Operations Supervisor	0.00	0.00	0.67	86,528 - 103,189	57,974
20000938	Senior Wastewater Operations Supervisor	6.00	6.00	6.00	129,126 - 156,208	910,166
20000055	Senior Wastewater Plant Operator	11.00	13.00	13.00	107,162 - 128,149	1,581,989
21000785	Senior Water Plant Operator	2.00	0.00	0.00	106,974 - 127,899	-
20000950	Stock Clerk	1.50	1.50	1.50	42,994 - 51,938	69,856

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000955	Storekeeper 1	1.50	1.50	1.50	49,525 - 59,405	82,191
20000956	Storekeeper 2	1.20	1.20	1.20	54,142 - 65,458	74,894
20000313	Supervising Department Human Resources Analyst	0.90	0.90	0.90	105,310 - 127,629	114,867
20000995	Supervising Economist	0.35	0.35	0.35	95,534 - 115,773	33,437
20000970	Supervising Management Analyst	4.16	4.44	4.44	100,381 - 121,597	520,371
20000333	Supervising Wastewater Pretreatment Inspector	0.00	0.00	4.55	114,483 - 138,882	631,795
21000177	Trainer	2.10	1.80	1.80	85,280 - 103,064	178,296
20001041	Training Supervisor	0.60	0.60	0.60	93,621 - 113,194	67,916
20001053	Utility Worker 2	1.20	2.40	0.60	54,704 - 65,104	35,742
21000781	Warehouse Manager	0.30	0.30	0.30	56,950 - 68,515	17,085
21000726	Wastewater Chief Plant Operator	1.00	1.00	1.00	180,378 - 218,213	218,213
20000937	Wastewater Operations Supervisor	22.00	22.00	22.00	119,267 - 142,542	3,121,472
20000941	Wastewater Plant Operator	43.00	43.00	43.00	101,733 - 121,701	4,892,872
20000323	Wastewater Pretreatment Inspector 2	0.00	0.00	8.19	94,536 - 114,629	819,814
20000325	Wastewater Pretreatment Inspector 3	0.00	0.00	5.46	104,146 - 126,194	648,888
20000523	Wastewater Pretreatment Program Manager	0.00	0.00	0.91	125,341 - 151,986	114,060
20000931	Wastewater Treatment Superintendent	4.00	4.00	4.00	163,925 - 198,370	793,480
21000782	Water Resources Specialist	0.30	0.30	0.30	108,056 - 130,666	39,200
20000003	Water Systems Technician 3	6.00	0.00	0.00	71,448 - 85,280	-
20000004	Water Systems Technician 4	2.00	0.00	0.00	82,846 - 98,904	-
20000005	Water Systems Technician Supervisor	1.00	0.00	0.00	109,283 - 130,458	-
21000783	Water Utility Parts Buyer	0.60	0.60	0.60	63,856 - 77,355	46,414
20001058	Welder	2.00	2.00	2.00	67,704 - 81,182	162,364
	Bilingual - Regular					3,786
	Budgeted Personnel Expenditure Savings					(6,219,781)
	Coast Guard License Pay					15,784
	Electrician Cert Pay					53,548

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Exceptional Performance Pay-Classified					927
	Exceptional Performance Pay-Unclassified					1,045
	Geographic Info Cert Pay					2,834
	Infrastructure In-Training Pay					76,968
	Infrastructure Registration Pay					298,162
	Night Shift Pay					97,235
	Overtime Budgeted					2,656,485
	Plant/Tank Vol Cert Pay					258,584
	Reg Pay For Engineers					279,527
	Salary Savings					(326,248)
	Sick Leave - Hourly					4,942
	Split Shift Pay					71,392
	Standby Pay					110,355
	Termination Pay Annual Leave					172,220
	Vacation Pay In Lieu					353,746
	Welding Certification					7,280
FTE, Salaries and Wages Subtotal		**529.84**	**529.46**	**550.49**		**$56,786,383**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	112,035	121,705	111,092	(10,613)
Flexible Benefits	5,880,096	6,301,515	6,730,790	429,275
Long-Term Disability	150,618	245,577	228,133	(17,444)
Medicare	710,763	764,663	820,754	56,091
Other Post-Employment Benefits	1,796,012	1,837,321	1,512,672	(324,649)
Retiree Medical Trust	81,161	83,726	96,927	13,201
Retirement 401 Plan	302,456	320,064	368,402	48,338
Retirement ADC	13,078,149	16,031,198	17,451,272	1,420,074
Retirement DROP	95,130	104,055	98,922	(5,133)
Risk Management Administration	592,660	752,310	759,124	6,814
Supplemental Pension Savings Plan	1,079,247	1,077,503	1,049,513	(27,990)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	4,154	45,800	45,539	(261)
Workers' Compensation	948,417	1,221,624	1,061,878	(159,746)
Fringe Benefits Subtotal	**$24,830,896**	**$28,907,061**	**$30,335,018**	**$1,427,957**
Total Personnel Expenditures			**$87,121,401**	

Municipal Sewer Revenue Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Customer Support	$9,256,090	$10,608,709	$10,616,272	$7,563
Employee Services & Quality Assurance	4,642,715	5,535,603	5,847,042	311,439
Engineering & Program Management	7,135,052	9,773,292	9,343,696	(429,596)
Environmental Monitoring & Technical Services	8,016,277	8,974,222	4,170,950	(4,803,272)
External Affairs	-	-	343,618	343,618
Finance & Budget	4,970,026	6,491,792	6,247,994	(243,798)
Innovation & Technology	5,592,097	4,513,857	4,266,997	(246,860)
Public Utilities	70,993,475	60,960,280	68,316,995	7,356,715
Wastewater Collection	63,938,582	66,866,973	69,790,598	2,923,625
Wastewater Treatment	220,606	357,622	353,133	(4,489)
Water Meter Services	2,513,514	2,803,374	2,854,392	51,018
Total	**$177,278,433**	**$176,885,724**	**$182,151,687**	**$5,265,963**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Customer Support	59.26	60.50	60.50	-
Employee Services & Quality Assurance	28.49	30.13	31.72	1.59
Engineering & Program Management	34.99	34.64	34.64	-
Environmental Monitoring & Technical Services	44.54	45.90	14.57	(31.33)
External Affairs	-	-	2.07	2.07
Finance & Budget	11.95	11.75	11.55	(0.20)
Innovation & Technology	6.30	7.03	6.40	(0.63)
Public Utilities	2.73	3.07	2.53	(0.54)
Wastewater Collection	233.02	231.87	232.87	1.00
Water Meter Services	18.42	18.50	18.50	-
Total	**439.70**	**443.39**	**415.35**	**(28.04)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$10,379,292	$ -
Trench Restoration Program Addition of 10.00 FTE positions and non-personnel expenditures, across multiple funds, to perform repairs in coordination with the Transportation Department to comply with the Street Preservation Ordinance.	2.30	378,995	-
Laboratory Information Management System (LIMS) Addition of non-personnel expenditures to replace current LIMS and provide efficient reporting to fulfill regulatory requirements.	-	345,000	-
Effective Utility Management Framework Addition of non-personnel expenditures supporting continuous improvement through planning, performance measurement, and course correction.	-	107,326	-
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue, across multiple funds, to support the Employ and Empower Program.	0.34	17,293	17,296
Revised Municipal Sewer Revenue Adjustments to reflect revised revenue projections associated with rate increases and debt proceeds.	-	-	76,000,000
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	-	(3,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.34)	(18,334)	-
Enterprise Asset Management (EAM) Support Reduction of 1.00 Program Manager, across multiple funds, supporting governance, optimization, and integration of the EAM system.	(0.20)	(48,544)	-
IT Infrastructure Support Reduction of 1.00 Program Manager, across multiple funds, supporting the development of a unified technology strategy across enterprise IT systems.	(0.20)	(48,544)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(105,800)	(18,344)

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(158,958)	-
Call Center and Billing Support Reduction of 2.00 Program Coordinators, across multiple funds, supporting the development of strategies and efficiencies to streamline processes.	(1.00)	(173,052)	-
Reallocation of Non-Personnel Expenditures Reallocation of non-personnel expenditures among various Public Utilities Funds to align with operational needs.	-	(571,248)	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(28.94)	(4,834,463)	-
Total	**(28.04)**	**$5,265,963**	**$75,998,952**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	33,585,299	37,558,950	34,389,892	(3,169,058)
Fringe Benefits	19,679,422	22,856,608	21,125,425	(1,731,183)
PERSONNEL SUBTOTAL	**53,264,721**	**60,415,558**	**55,515,317**	**(4,900,241)**
NON-PERSONNEL EXPENDITURES				
Supplies	5,660,675	6,396,307	6,136,854	(259,453)
Contracts & Services	51,060,466	47,187,762	52,117,827	4,930,065
External Contracts & Services	*24,867,342*	*21,244,465*	*21,830,167*	*585,702*
Internal Contracts & Services	*26,193,125*	*25,943,297*	*30,287,660*	*4,344,363*
Information Technology	6,358,926	5,624,046	5,149,986	(474,060)
Energy and Utilities	7,050,235	8,009,579	7,796,619	(212,960)
Other Expenses	191,912	88,789	81,789	(7,000)
Transfers Out	52,522,812	48,167,330	54,398,942	6,231,612
Capital Expenses	1,168,685	996,353	954,353	(42,000)
NON-PERSONNEL SUBTOTAL	**124,013,712**	**116,470,166**	**126,636,370**	**10,166,204**
Total	**$177,278,433**	**$176,885,724**	**$182,151,687**	**$5,265,963**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$318,344,188	$321,860,451	$348,859,403	$26,998,952
Fines Forfeitures and Penalties	905	-	-	-
Other Revenue	194,620,242	-	50,000,000	50,000,000
Revenue from Use of Money and Property	396,018	2,104,000	1,104,000	(1,000,000)
Total	**$513,361,353**	**$323,964,451**	**$399,963,403**	**$75,998,952**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.43	2.43	2.43	49,629 - 59,696	$133,746
20000007	Accountant 3	0.43	0.40	0.40	100,838 - 121,826	44,533
20000102	Accountant 4	0.20	0.20	0.20	124,093 - 150,800	29,665
20000012	Administrative Aide 1	0.77	0.77	0.77	58,365 - 70,262	51,365
20000024	Administrative Aide 2	7.88	7.88	6.99	67,184 - 80,974	538,355
21000753	Asset Management Coordinator	0.66	0.66	0.66	113,090 - 136,885	84,872
20000057	Assistant Chemist	3.13	0.00	0.00	84,718 - 102,856	-
20000058	Assistant Customer Services Supervisor	0.50	0.50	0.50	87,298 - 105,165	43,649
20001140	Assistant Department Director	1.15	0.92	0.92	99,237 - 375,918	235,837
20001202	Assistant Deputy Director	2.76	2.76	2.76	79,643 - 292,822	602,308
20000070	Assistant Engineer-Civil	12.92	13.60	13.60	100,214 - 120,702	1,558,023
20000071	Assistant Engineer-Civil	0.23	0.23	0.23	100,214 - 120,702	27,762
20000077	Assistant Engineer-Electrical	0.32	0.32	0.32	100,214 - 120,702	32,069
20000087	Assistant Engineer-Mechanical	0.32	0.32	0.32	100,214 - 120,702	32,069
20001091	Assistant to the Water Department Director	0.23	0.23	0.23	36,920 - 189,675	25,570
20000140	Associate Chemist	2.30	0.00	0.00	97,636 - 118,222	-
20000311	Associate Department Human Resources Analyst	1.15	1.15	1.15	85,280 - 103,085	113,464
21000727	Associate Eng-Control Systems	0.20	0.20	0.40	115,398 - 139,318	46,160
20000143	Associate Engineer-Civil	11.16	12.48	12.48	115,398 - 139,318	1,688,675
20000145	Associate Engineer-Civil	0.92	0.92	0.92	115,398 - 139,318	128,172
20000150	Associate Engineer-Electrical	0.64	0.64	0.64	115,398 - 139,318	89,164

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000154	Associate Engineer-Mechanical	0.32	0.32	0.32	115,398 - 139,318	44,582
20000119	Associate Management Analyst	10.18	10.98	11.28	85,280 - 103,085	1,073,480
20000162	Associate Planner	1.92	1.92	1.92	93,829 - 113,381	208,034
20000655	Biologist 2	0.46	0.00	0.00	84,199 - 102,380	-
20000648	Biologist 3	0.50	0.00	0.00	97,173 - 117,649	-
20000266	Cashier	2.00	2.00	2.00	52,083 - 62,650	120,017
20000236	Cement Finisher	1.00	1.00	1.92	78,478 - 94,037	172,973
20001118	Chief Officer	0.00	0.00	0.12	99,237 - 375,918	41,766
20000539	Clerical Assistant 2	4.32	4.32	2.78	47,174 - 56,867	142,066
20000829	Compliance and Metering Manager	0.30	0.30	0.30	107,744 - 130,312	39,094
20000801	Customer Information and Billing Manager	0.50	0.50	0.50	107,744 - 130,312	65,156
20000369	Customer Services Representative	24.25	25.00	25.00	57,346 - 69,243	1,650,269
20000366	Customer Services Supervisor	3.00	3.00	3.00	100,526 - 121,347	358,582
20001168	Deputy Director	2.76	2.76	2.99	79,643 - 292,822	690,260
20000434	Electronics Technician	0.23	0.23	0.23	70,138 - 84,198	19,366
21000451	Environmental Biologist 3	0.64	0.64	0.64	102,523 - 124,114	71,863
21000839	Environmental Scientist 2	0.66	5.13	5.25	88,837 - 107,994	535,954
21000840	Environmental Scientist 3	0.10	3.01	2.26	102,523 - 124,114	272,278
20000430	Equipment Operator 2	12.23	12.69	12.98	65,874 - 78,770	952,233
20000436	Equipment Operator 3	2.23	2.23	2.25	68,744 - 82,264	181,714
20000924	Executive Assistant	0.23	0.23	0.23	67,392 - 81,557	15,500
21000875	Executive Assistant Director	0.23	0.23	0.23	99,237 - 375,918	66,483
20000461	Field Representative	19.20	19.20	17.38	56,243 - 67,725	1,157,704
21000756	Food Establishment Wastewater Discharge Manager	1.00	1.00	1.00	104,146 - 126,194	126,194
20000483	General Water Utility Supervisor	3.30	3.30	3.30	112,299 - 135,866	417,721
21000432	Geographic Info Systems Analyst 2	0.64	0.64	0.64	86,944 - 105,061	61,441
21000433	Geographic Info Systems Analyst 3	0.64	0.84	0.84	95,472 - 115,378	86,566
20000502	Heavy Truck Driver 1	1.00	1.00	1.00	53,893 - 64,272	53,893
20000501	Heavy Truck Driver 2	1.69	2.38	2.96	55,952 - 67,454	187,797

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000290	Information Systems Analyst 2	0.60	0.60	0.60	86,944 - 105,061	55,790
20000293	Information Systems Analyst 3	1.90	1.60	1.60	95,472 - 115,378	180,317
20000998	Information Systems Analyst 4	0.80	0.80	0.60	107,328 - 130,083	77,756
20000377	Information Systems Technician	0.40	0.40	0.40	68,474 - 82,555	32,432
20000515	Instrumentation and Control Technician	0.23	1.23	1.23	97,282 - 116,813	121,752
91001000	Intern - Hourly	0.00	0.00	0.34	36,920 - 47,320	16,089
20000497	Irrigation Specialist	2.00	2.00	2.00	57,741 - 69,056	138,112
20000590	Laboratory Technician	6.75	7.13	1.59	67,142 - 81,141	123,996
90001073	Management Intern - Hourly	0.00	0.34	0.00	36,920 - 47,320	-
20000756	Office Support Specialist	5.92	5.60	4.71	48,755 - 58,677	251,248
20000627	Organization Effectiveness Specialist 3	0.23	0.23	0.23	84,926 - 102,669	23,614
20000639	Organization Effectiveness Supervisor	0.23	0.23	0.23	95,534 - 115,773	26,628
20000172	Payroll Specialist 1	0.00	0.23	0.23	54,829 - 65,978	15,175
20000680	Payroll Specialist 2	2.30	2.30	2.30	57,325 - 69,264	157,247
20000173	Payroll Supervisor	0.46	0.46	0.46	65,790 - 79,581	36,608
21000725	Plant Maintenance Coordinator	5.70	4.72	4.72	96,866 - 117,125	552,646
20000701	Plant Process Control Electrician	8.00	5.00	5.00	97,282 - 116,813	584,065
20000703	Plant Process Control Supervisor	1.00	1.00	1.00	106,808 - 129,147	128,211
20000687	Plant Technician 1	7.00	5.00	5.00	65,166 - 77,938	357,656
20000688	Plant Technician 2	8.00	8.00	8.00	71,448 - 85,280	668,408
20000689	Plant Technician 3	2.00	2.00	2.00	78,374 - 93,808	187,616
20000706	Plant Technician Supervisor	2.00	2.00	2.00	91,666 - 109,304	218,608
20000755	Power Plant Superintendent	0.00	0.50	0.00	131,477 - 158,787	-
20000737	Principal Customer Services Representative	1.50	1.50	1.50	75,712 - 91,437	121,430
20000740	Principal Drafting Aide	0.96	0.96	0.96	71,552 - 86,653	82,454
20000743	Principal Engineering Aide	6.32	6.32	6.32	86,611 - 104,811	638,382
21000901	Principal Planner	0.00	0.00	0.32	131,040 - 158,434	47,693
20000707	Principal Plant Technician Supervisor	0.02	0.02	0.02	125,278 - 151,174	3,023

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000790	Principal Water Resources Specialist	0.32	0.32	0.32	118,872 - 143,686	45,980
20000750	Principal Water Utility Supervisor	2.00	2.00	2.00	90,501 - 109,304	218,608
20000227	Procurement Specialist	0.23	0.23	0.23	70,262 - 85,114	16,160
20001234	Program Coordinator	4.53	4.00	3.33	36,920 - 220,314	505,421
20001222	Program Manager	5.65	5.91	4.57	79,643 - 292,822	810,105
20000760	Project Assistant	1.28	0.96	0.96	98,717 - 118,934	114,177
20000763	Project Officer 2	0.32	0.32	0.32	131,061 - 158,413	41,939
20000766	Project Officer 2	0.32	0.32	0.00	131,061 - 158,413	-
20000783	Public Information Clerk	0.50	0.50	0.50	49,629 - 59,696	29,848
20001150	Public Utilities Director	0.23	0.23	0.23	99,237 - 375,918	71,473
20001050	Public Works Superintendent	0.23	0.23	0.25	121,805 - 147,056	33,462
20001032	Public Works Supervisor	0.23	0.46	0.73	90,314 - 109,304	71,372
21000926	Pump Station Operations Superintendent	0.00	0.00	0.50	99,507 - 118,685	49,754
20000319	Pump Station Operator	5.00	5.00	5.00	67,954 - 81,141	405,324
20000320	Pump Station Operator Supervisor	1.00	1.00	1.00	75,234 - 89,731	89,731
21000762	Records Management Analyst	0.23	0.23	0.23	85,280 - 103,085	19,614
20001042	Safety and Training Manager	0.69	0.69	0.69	105,331 - 127,629	88,065
20000847	Safety Officer	0.46	0.46	0.46	91,354 - 110,386	46,400
20000854	Safety Representative 2	1.84	1.38	1.38	79,622 - 96,283	132,870
21000438	Security Officer	0.23	0.23	0.23	91,354 - 110,386	25,389
21000437	Security Representative 2	0.23	0.69	0.69	79,622 - 96,283	66,022
20000869	Senior Account Clerk	0.40	0.40	0.40	56,763 - 68,474	22,706
20000864	Senior Cashier	0.50	0.50	0.50	56,763 - 68,474	34,237
20000883	Senior Chemist	0.50	0.00	0.00	112,971 - 136,183	-
20000885	Senior Civil Engineer	2.60	2.60	3.60	132,954 - 160,742	550,886
20000890	Senior Civil Engineer	0.23	0.23	0.23	132,954 - 160,742	36,971
21000728	Senior Control Systems Engineer	0.00	0.40	0.40	132,954 - 160,742	58,739
20000898	Senior Customer Services Representative	4.00	4.00	4.00	65,853 - 79,622	311,603
20000312	Senior Department Human Resources Analyst	0.46	0.46	0.46	93,621 - 113,214	52,078
20000400	Senior Drafting Aide	1.60	1.60	1.60	63,586 - 76,835	113,672

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000904	Senior Electrical Engineer	0.32	0.32	0.32	132,954 - 160,742	51,438
20000900	Senior Engineering Aide	10.00	10.00	10.00	76,918 - 93,018	858,077
21000837	Senior Environmental Scientist	0.05	0.51	0.53	118,664 - 142,979	75,586
20000015	Senior Management Analyst	5.21	5.73	5.73	93,621 - 113,214	624,989
20000918	Senior Planner	1.92	1.92	1.92	108,056 - 130,666	229,173
20000968	Senior Power Plant Supervisor	0.00	0.33	0.00	119,995 - 144,726	-
21000925	Senior Pump Station Operations Supervisor	0.00	0.00	0.33	86,528 - 103,189	28,554
20000914	Senior Water Utility Supervisor	12.30	12.30	12.30	82,139 - 99,382	1,205,156
21000777	Sewer Maintenance Equipment Operator	32.00	32.00	32.00	56,139 - 67,205	2,060,786
20000950	Stock Clerk	1.15	1.15	1.15	42,994 - 51,938	53,559
20000955	Storekeeper 1	1.15	1.15	1.15	49,525 - 59,405	63,015
20000956	Storekeeper 2	0.92	0.92	0.92	54,142 - 65,458	57,418
20000313	Supervising Department Human Resources Analyst	0.69	0.69	0.69	105,310 - 127,629	88,065
20000995	Supervising Economist	0.20	0.20	0.20	95,534 - 115,773	19,107
20000990	Supervising Field Representative	0.60	0.60	0.60	64,667 - 77,813	46,688
20000970	Supervising Management Analyst	4.62	4.79	4.79	100,381 - 121,597	556,562
20000997	Supervising Meter Reader	0.90	0.90	0.90	64,771 - 77,792	70,014
20000333	Supervising Wastewater Pretreatment Inspector	5.00	5.00	0.45	114,483 - 138,882	62,484
21000177	Trainer	1.61	1.88	1.88	85,280 - 103,064	179,334
20001041	Training Supervisor	0.46	0.46	0.46	93,621 - 113,194	52,070
20001051	Utility Worker 1	45.00	45.00	45.00	50,086 - 59,571	2,488,628
20001053	Utility Worker 2	0.92	1.84	2.46	54,704 - 65,104	139,181
21000781	Warehouse Manager	0.23	0.23	0.23	56,950 - 68,515	13,099
20000323	Wastewater Pretreatment Inspector 2	9.00	9.00	0.81	94,536 - 114,629	81,080
20000325	Wastewater Pretreatment Inspector 3	6.00	6.00	0.54	104,146 - 126,194	64,174
20000523	Wastewater Pretreatment Program Manager	1.00	1.00	0.09	125,341 - 151,986	11,281

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000782	Water Resources Specialist	0.23	0.23	0.23	108,056 - 130,666	30,053
21000783	Water Utility Parts Buyer	0.46	0.46	0.46	63,856 - 77,355	35,584
20001063	Water Utility Supervisor	15.30	15.30	15.30	75,608 - 90,459	1,337,456
20001065	Water Utility Worker	36.50	36.50	36.50	57,408 - 68,328	2,379,481
	Bilingual - Regular					120,354
	Budgeted Personnel Expenditure Savings					(5,648,416)
	Electrician Cert Pay					11,682
	Exceptional Performance Pay-Classified					7,275
	Exceptional Performance Pay-Unclassified					570
	Geographic Info Cert Pay					4,122
	Infrastructure In-Training Pay					138,227
	Infrastructure Registration Pay					166,224
	Night Shift Pay					49,164
	Overtime Budgeted					2,886,488
	Plant/Tank Vol Cert Pay					43,512
	Reg Pay For Engineers					155,837
	Salary Savings					(131,779)
	Sick Leave - Hourly					7,130
	Split Shift Pay					19,004
	Standby Pay					49,076
	Termination Pay Annual Leave					128,374
	Vacation Pay In Lieu					192,950
FTE, Salaries and Wages Subtotal		**439.70**	**443.39**	**415.35**		**$34,389,892**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	88,580	95,177	78,433	(16,744)
Flexible Benefits	4,583,879	5,049,051	4,660,485	(388,566)
Long-Term Disability	104,022	170,857	132,609	(38,248)
Medicare	480,252	543,914	498,276	(45,638)
Other Post-Employment Benefits	1,457,981	1,509,487	1,076,343	(433,144)
Retiree Medical Trust	46,127	49,955	48,844	(1,111)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Retirement 401 Plan	175,646	192,523	190,581	(1,942)
Retirement ADC	10,332,822	12,572,399	12,171,948	(400,451)
Retirement DROP	94,304	104,059	77,069	(26,990)
Risk Management Administration	480,439	617,446	540,166	(77,280)
Supplemental Pension Savings Plan	912,625	901,985	720,314	(181,671)
Unemployment Insurance	1,252	32,865	26,467	(6,398)
Workers' Compensation	921,493	1,016,890	903,890	(113,000)
Fringe Benefits Subtotal	**$19,679,422**	**$22,856,608**	**$21,125,425**	**($1,731,183)**
Total Personnel Expenditures			**$55,515,317**	

Sewer Utility - AB 1600 Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$28,376,954	$22,500,000	$22,500,000	$ -
Revenue from Use of Money and Property	568,253	40,000	40,000	-
Total	**$28,945,207**	**$22,540,000**	**$22,540,000**	**$ -**

Water Utility - AB 1600 Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$16,102,082	$15,900,000	$15,900,000	$ -
Revenue from Use of Money and Property	336,070	50,000	50,000	-
Total	**$16,438,152**	**$15,950,000**	**$15,950,000**	**$ -**

Water Utility Operating Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Customer Support	$10,252,258	$9,862,228	$10,496,449	$634,221
Employee Services & Quality Assurance	12,869,573	12,886,395	13,724,227	837,832
Engineering & Program Management	23,249,170	33,166,382	33,117,435	(48,947)
Environmental Monitoring & Technical Services	10,972,303	12,938,681	13,814,450	875,769
External Affairs	-	-	1,692,603	1,692,603

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Finance & Budget	4,842,216	6,024,079	5,474,533	(549,546)
Innovation & Technology	8,907,217	9,509,731	8,014,648	(1,495,083)
Public Utilities	159,447,437	158,464,332	188,892,926	30,428,594
Pure Water Operations	7,295,733	15,578,220	50,384,931	34,806,711
Pure Water Program Management	18,858,020	14,727,392	14,296,732	(430,660)
Wastewater Treatment	31,976	924,751	920,000	(4,751)
Water Distribution	83,490,816	83,587,854	84,139,414	551,560
Water Meter Services	30,348,240	34,530,768	36,685,132	2,154,364
Water Production	386,318,424	455,567,671	498,046,477	42,478,806
Total	**$756,883,383**	**$847,768,484**	**$959,699,957**	**$111,931,473**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Customer Support	58.44	59.50	58.50	(1.00)
Employee Services & Quality Assurance	58.26	61.57	70.08	8.51
Engineering & Program Management	67.34	67.92	68.92	1.00
Environmental Monitoring & Technical Services	63.57	66.08	68.82	2.74
External Affairs	-	-	4.23	4.23
Finance & Budget	26.89	26.44	25.99	(0.45)
Innovation & Technology	15.55	15.60	14.40	(1.20)
Public Utilities	5.62	5.95	4.99	(0.96)
Pure Water Operations	47.00	48.00	49.00	1.00
Pure Water Program Management	12.22	12.34	12.22	(0.12)
Water Distribution	273.00	305.00	308.00	3.00
Water Meter Services	169.32	180.50	183.50	3.00
Water Production	207.00	200.00	200.00	-
Total	**1,004.21**	**1,048.90**	**1,068.65**	**19.75**

Budget Adjustments

	FTE	Expenditures	Revenue
Water Purchases	-	$51,000,000	$ -
Addition of non-personnel expenditures associated with changes in water volumes and the wholesale rate to purchase water.			
Non-Discretionary Adjustment	-	31,903,201	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

Budget Adjustments

	FTE	Expenditures	Revenue
Recycled Water Transfer Addition of non-personnel expenditures associated with the sale of recycled water.	-	14,000,000	-
North City Pure Water Facility Addition of 1.00 Senior Environmental Scientist and non-personnel expenditures supporting effective operations and maintenance.	1.00	12,873,344	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	10.45	7,126,344	-
Dam Safety Projects Addition of one-time non-personnel expenditures supporting water production, raw water engineering, and operational maintenance of dams.	-	6,500,000	-
Distribution System Water Quality Addition of 4.00 FTE positions and non-personnel expenditures supporting water quality through maintaining distribution system valves.	4.00	922,556	-
Trench Restoration Program Addition of 10.00 FTE positions and non-personnel expenditures, across multiple funds, to perform repairs in coordination with the Transportation Department to comply with the Street Preservation Ordinance.	4.70	836,449	-
Effective Utility Management Framework Addition of non-personnel expenditures supporting continuous improvement through planning, performance measurement, and course correction.	-	514,388	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	379,639	-
Laboratory Information Management System (LIMS) Addition of non-personnel expenditures to replace current LIMS and provide efficient reporting to fulfill regulatory requirements.	-	375,000	-
Pure Water Readiness Addition of 1.00 Environmental Scientist 3 supporting National Pollutant Discharge Elimination System permit analysis and reporting requirements.	1.00	152,531	-
Regulatory Compliance Addition of 1.00 Water Systems Technician 4 supporting annual testing and maintenance of backflows to ensure compliance with regulation mandates.	1.00	131,134	-

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 1.00 Intern - Hourly and associated revenue, across multiple funds, to support the Employ and Empower Program.	0.33	16,786	16,788
Revised Water System Revenue Adjustments to reflect revised revenue projections associated with rate increases and debt proceeds.	-	-	65,950,000
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures associated with the Supplemental Cost of Living Adjustment.	-	(2,000)	-
Reallocation of Non-Personnel Expenditures Reallocation of non-personnel expenditures among various Public Utilities Funds to align with operational needs.	-	(20,364)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.33)	(25,520)	-
Enterprise Asset Management (EAM) Support Reduction of 1.00 Program Manager, across multiple funds, supporting governance, optimization, and integration of the EAM system.	(0.45)	(109,226)	-
IT Infrastructure Support Reduction of 1.00 Program Manager, across multiple funds, supporting the development of a unified technology strategy across enterprise IT systems.	(0.45)	(109,226)	-
Pure Water Program Support Reduction of 1.00 Assistant Department Director, across multiple funds, supporting the commission, operations, and planning for Phase 1 and Phase 2.	(0.50)	(152,111)	-
Call Center and Billing Support Reduction of 2.00 Program Coordinators, across multiple funds, supporting the development of strategies and efficiencies to streamline processes.	(1.00)	(173,052)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(14,208,400)	(17,805)
Total	**19.75**	**$111,931,473**	**$65,948,983**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	92,107,173	93,301,065	99,459,015	6,157,950
Fringe Benefits	50,445,293	56,032,807	57,950,163	1,917,356
PERSONNEL SUBTOTAL	**142,552,466**	**149,333,872**	**157,409,178**	**8,075,306**
NON-PERSONNEL EXPENDITURES				
Supplies	267,522,611	320,566,571	339,658,591	19,092,020
Contracts & Services	196,016,130	188,639,036	237,417,839	48,778,803
External Contracts & Services	*147,338,605*	*146,899,804*	*189,929,762*	*43,029,958*
Internal Contracts & Services	*48,677,525*	*41,739,232*	*47,488,077*	*5,748,845*
Information Technology	12,300,947	20,995,426	21,473,105	477,679
Energy and Utilities	15,503,731	29,891,192	41,004,563	11,113,371
Other Expenses	14,702,366	20,001,665	19,214,488	(787,177)
Transfers Out	105,856,786	113,912,115	141,099,486	27,187,371
Capital Expenses	2,428,347	4,428,607	2,422,707	(2,005,900)
NON-PERSONNEL SUBTOTAL	**614,330,917**	**698,434,612**	**802,290,779**	**103,856,167**
Total	**$756,883,383**	**$847,768,484**	**$959,699,957**	**$111,931,473**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$717,591,900	$609,477,315	$738,476,298	$128,998,983
Fines Forfeitures and Penalties	53,185	-	-	-
Other Revenue	280,805,725	271,374,795	211,374,795	(60,000,000)
Revenue from Federal Agencies	-	259,484	259,484	-
Revenue from Other Agencies	4,051,596	703,559	703,559	-
Revenue from Use of Money and Property	11,980,413	11,530,178	8,480,178	(3,050,000)
Transfers In	27,231,357	49,183,962	49,183,962	-
Total	**$1,041,714,176**	**$942,529,293**	**$1,008,478,276**	**$65,948,983**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	5.20	5.20	5.20	49,629 - 59,696	$285,115
20000007	Accountant 3	0.92	0.90	0.90	100,838 - 121,826	100,199
20000102	Accountant 4	0.45	0.45	0.45	124,093 - 150,800	66,746
20000012	Administrative Aide 1	5.27	5.33	5.33	58,365 - 70,262	368,286
20000024	Administrative Aide 2	16.01	16.63	16.91	67,184 - 80,974	1,322,424
21000753	Asset Management Coordinator	1.39	1.39	1.39	113,090 - 136,885	179,086

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000057	Assistant Chemist	16.92	0.00	0.00	84,718 - 102,856	-
20000058	Assistant Customer Services Supervisor	0.50	0.50	0.50	87,298 - 105,165	43,649
20001140	Assistant Department Director	2.85	2.38	1.88	99,237 - 375,918	481,927
20001202	Assistant Deputy Director	6.94	7.00	7.00	79,643 - 292,822	1,523,553
20000070	Assistant Engineer-Civil	31.38	31.42	31.42	100,214 - 120,702	3,561,898
20000071	Assistant Engineer-Civil	0.47	0.47	0.47	100,214 - 120,702	56,730
21000176	Assistant Engineer-Corrosion	3.00	3.00	3.00	100,214 - 120,702	321,130
20000077	Assistant Engineer-Electrical	0.46	1.46	1.46	100,214 - 120,702	146,313
20000087	Assistant Engineer-Mechanical	0.46	0.46	0.46	100,214 - 120,702	46,099
20000109	Assistant Reservoir Keeper	8.00	8.00	8.00	55,619 - 66,352	496,766
20001091	Assistant to the Water Department Director	0.47	0.47	0.47	36,920 - 189,675	52,253
20000140	Associate Chemist	7.66	0.00	0.00	97,636 - 118,222	-
20000311	Associate Department Human Resources Analyst	2.35	2.35	2.35	85,280 - 103,085	231,858
21000727	Associate Eng-Control Systems	0.45	0.45	0.90	115,398 - 139,318	103,858
20000143	Associate Engineer-Civil	30.08	31.10	33.10	115,398 - 139,318	4,451,393
20000145	Associate Engineer-Civil	1.88	1.88	1.88	115,398 - 139,318	261,920
20000350	Associate Engineer-Corrosion	3.00	3.00	3.00	115,398 - 139,318	417,954
20000150	Associate Engineer-Electrical	1.92	1.92	1.92	115,398 - 139,318	267,490
20000154	Associate Engineer-Mechanical	0.46	0.46	0.46	115,398 - 139,318	64,086
20000119	Associate Management Analyst	21.09	20.76	20.81	85,280 - 103,085	2,025,923
20000162	Associate Planner	3.76	3.76	3.76	93,829 - 113,381	380,202
20000655	Biologist 2	7.50	0.00	0.00	84,199 - 102,380	-
20000648	Biologist 3	2.71	0.00	0.00	97,173 - 117,649	-
20000234	Carpenter	1.00	0.00	0.00	67,933 - 81,266	-
20000266	Cashier	2.00	2.00	2.00	52,083 - 62,650	120,017
20000236	Cement Finisher	2.00	3.00	4.88	78,478 - 94,037	419,619
20001118	Chief Officer	0.00	0.00	0.43	99,237 - 375,918	149,660
20000539	Clerical Assistant 2	6.46	6.46	6.96	47,174 - 56,867	388,913
20000306	Code Compliance Officer	4.00	4.00	4.00	63,461 - 76,482	301,698

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,174 - 87,589	73,174
20000829	Compliance and Metering Manager	1.34	1.70	1.70	107,744 - 130,312	198,962
20000801	Customer Information and Billing Manager	0.50	0.50	0.50	107,744 - 130,312	65,156
20000369	Customer Services Representative	25.75	25.00	25.00	57,346 - 69,243	1,650,269
20000366	Customer Services Supervisor	3.00	3.00	3.00	100,526 - 121,347	358,582
20001168	Deputy Director	6.22	6.50	6.97	79,643 - 292,822	1,619,167
20000434	Electronics Technician	0.47	0.47	0.47	70,138 - 84,198	39,573
21000451	Environmental Biologist 3	1.92	1.92	1.92	102,523 - 124,114	205,827
21000839	Environmental Scientist 2	7.74	35.22	36.84	88,837 - 107,994	3,785,392
21000840	Environmental Scientist 3	1.00	10.99	11.99	102,523 - 124,114	1,435,212
20000430	Equipment Operator 2	13.47	15.41	16.72	65,874 - 78,770	1,274,631
20000436	Equipment Operator 3	1.47	1.47	1.75	68,744 - 82,264	133,822
20000418	Equipment Technician 1	3.00	3.00	3.00	53,622 - 64,251	171,495
20000924	Executive Assistant	0.47	0.47	0.47	67,392 - 81,557	31,674
21000875	Executive Assistant Director	0.47	0.47	0.47	99,237 - 375,918	135,857
20000461	Field Representative	34.80	34.80	34.80	56,243 - 67,725	2,311,694
20000483	General Water Utility Supervisor	0.70	0.70	0.70	112,299 - 135,866	78,609
21000432	Geographic Info Systems Analyst 2	2.92	2.92	2.92	86,944 - 105,061	280,327
21000433	Geographic Info Systems Analyst 3	1.92	1.37	1.37	95,472 - 115,378	139,953
20000501	Heavy Truck Driver 2	2.41	3.82	6.44	55,952 - 67,454	389,883
20000290	Information Systems Analyst 2	2.35	1.35	1.35	86,944 - 105,061	125,527
20000293	Information Systems Analyst 3	3.65	3.60	3.60	95,472 - 115,378	405,708
20000998	Information Systems Analyst 4	1.80	1.80	1.35	107,328 - 130,083	174,949
20000377	Information Systems Technician	0.90	0.90	0.90	68,474 - 82,555	72,972
20000514	Instrumentation and Control Supervisor	6.00	6.00	6.00	106,808 - 129,147	759,496
20000515	Instrumentation and Control Technician	18.47	18.47	18.47	97,282 - 116,813	1,888,737
91001000	Intern - Hourly	0.00	0.00	2.83	36,920 - 47,320	133,916
20000497	Irrigation Specialist	2.00	2.00	2.00	57,741 - 69,056	138,112

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000590	Laboratory Technician	12.00	12.00	12.62	67,142 - 81,141	974,398
20000564	Lake Aide 2	12.00	12.00	12.00	41,454 - 49,109	587,643
20000616	Lakes Program Manager	1.00	1.00	1.00	110,406 - 133,640	133,640
20000618	Machinist	0.00	1.00	1.00	70,408 - 84,323	70,408
90001073	Management Intern - Hourly	2.50	2.83	0.00	36,920 - 47,320	-
20000622	Marine Mechanic	1.00	1.00	1.00	69,326 - 83,138	83,138
20000756	Office Support Specialist	8.02	7.63	7.01	48,755 - 58,677	387,116
20000627	Organization Effectiveness Specialist 3	0.47	0.47	0.47	84,926 - 102,669	48,254
20000639	Organization Effectiveness Supervisor	0.47	0.47	0.47	95,534 - 115,773	54,413
20000172	Payroll Specialist 1	0.00	0.47	0.47	54,829 - 65,978	31,009
20000680	Payroll Specialist 2	4.70	4.70	4.70	57,325 - 69,264	321,323
20000173	Payroll Supervisor	0.94	0.94	0.94	65,790 - 79,581	74,806
21000725	Plant Maintenance Coordinator	12.60	13.60	13.60	96,866 - 117,125	1,549,670
20000701	Plant Process Control Electrician	12.00	12.00	12.00	97,282 - 116,813	1,331,914
20000703	Plant Process Control Supervisor	3.00	3.00	3.00	106,808 - 129,147	387,441
20000687	Plant Technician 1	9.00	9.00	9.00	65,166 - 77,938	597,958
20000688	Plant Technician 2	9.50	9.50	9.50	71,448 - 85,280	756,361
20000689	Plant Technician 3	6.00	6.00	6.00	78,374 - 93,808	559,665
20000706	Plant Technician Supervisor	3.00	3.00	3.00	91,666 - 109,304	327,912
21000184	Principal Backflow & Cross Connection Specialist	3.00	5.00	5.00	78,894 - 95,534	477,670
21000789	Principal Backflow and Cross Connection Specialist Supvr	0.64	2.00	2.00	90,709 - 109,866	200,575
20000737	Principal Customer Services Representative	1.50	1.50	1.50	75,712 - 91,437	121,430
20000740	Principal Drafting Aide	1.38	1.38	1.38	71,552 - 86,653	118,528
20000743	Principal Engineering Aide	1.46	0.46	0.46	86,611 - 104,811	39,841
21000901	Principal Planner	0.00	0.00	0.46	131,040 - 158,434	68,558
21000790	Principal Water Resources Specialist	0.46	0.46	0.46	118,872 - 143,686	66,096
21000350	Principle Corrosion Engineering Aide	3.00	3.00	3.00	86,611 - 104,811	311,752
20000227	Procurement Specialist	0.47	0.47	0.47	70,262 - 85,114	33,023
20001234	Program Coordinator	5.72	6.25	4.32	36,920 - 220,314	651,392

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001222	Program Manager	8.10	8.20	7.45	79,643 - 292,822	1,353,998
20000760	Project Assistant	1.84	1.38	1.38	98,717 - 118,934	164,130
20000763	Project Officer 2	1.46	1.46	1.46	131,061 - 158,413	191,349
20000766	Project Officer 2	1.46	1.46	1.00	131,061 - 158,413	158,413
20000783	Public Information Clerk	0.50	0.50	0.50	49,629 - 59,696	29,848
20001150	Public Utilities Director	0.47	0.47	0.47	99,237 - 375,918	146,053
20001050	Public Works Superintendent	0.47	0.47	0.75	121,805 - 147,056	100,386
20001032	Public Works Supervisor	0.47	0.94	1.97	90,314 - 109,304	192,241
21000630	Pure Water Plant Operations Supervisor	3.00	3.00	3.00	122,034 - 148,387	418,808
21000627	Pure Water Plant Operator	10.00	10.00	10.00	105,144 - 127,774	1,119,330
21000632	Pure Water Treatment Superintendent	1.00	1.00	1.00	171,330 - 208,250	208,250
20000373	Ranger/Diver 1	3.00	2.00	2.00	65,083 - 78,624	157,248
20000375	Ranger/Diver 2	2.00	2.00	2.00	71,448 - 86,382	157,830
20000376	Ranger/Diver Supervisor	1.00	1.00	1.00	78,416 - 94,848	94,848
21000762	Records Management Analyst	0.47	0.47	0.47	85,280 - 103,085	40,082
20000840	Reservoir Keeper	8.00	8.00	8.00	63,710 - 76,128	596,193
21000784	Reservoir Maintenance Supervisor	2.00	2.00	2.00	85,114 - 102,669	205,338
20001042	Safety and Training Manager	1.41	1.41	1.41	105,331 - 127,629	179,958
20000847	Safety Officer	0.94	0.94	0.94	91,354 - 110,386	94,817
20000854	Safety Representative 2	3.76	2.82	2.82	79,622 - 96,283	271,518
21000438	Security Officer	0.47	0.47	0.47	91,354 - 110,386	51,881
21000437	Security Representative 2	0.47	1.41	1.41	79,622 - 96,283	134,915
20000869	Senior Account Clerk	0.90	0.90	0.90	56,763 - 68,474	51,086
21000183	Senior Backflow & Cross Connection Specialist	14.00	20.00	20.00	70,117 - 84,718	1,620,206
20000828	Senior Biologist	1.50	0.00	0.00	112,463 - 135,499	-
20000864	Senior Cashier	0.50	0.50	0.50	56,763 - 68,474	34,237
20000883	Senior Chemist	1.28	0.00	0.00	112,971 - 136,183	-
20000885	Senior Civil Engineer	9.92	10.92	10.92	132,954 - 160,742	1,724,412
20000890	Senior Civil Engineer	0.47	0.47	0.47	132,954 - 160,742	75,549
21000728	Senior Control Systems Engineer	0.00	0.90	0.90	132,954 - 160,742	132,163
21000185	Senior Corrosion Specialist	1.00	1.00	1.00	132,954 - 160,742	160,742
20000898	Senior Customer Services Representative	4.00	4.00	4.00	65,853 - 79,622	311,603

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000312	Senior Department Human Resources Analyst	0.94	0.94	0.94	93,621 - 113,214	106,422
20000400	Senior Drafting Aide	2.30	2.30	2.30	63,586 - 76,835	163,403
20000904	Senior Electrical Engineer	0.46	0.46	0.46	132,954 - 160,742	73,942
21000837	Senior Environmental Scientist	1.00	3.62	4.62	118,664 - 142,979	633,479
20000015	Senior Management Analyst	12.26	12.04	12.04	93,621 - 113,214	1,310,917
20000918	Senior Planner	3.76	3.76	3.76	108,056 - 130,666	460,102
20000708	Senior Plant Technician Supervisor	5.00	5.00	5.00	113,693 - 137,218	662,565
21000631	Senior Pure Water Plant Operations Supervisor	1.00	1.00	1.00	134,202 - 163,218	163,218
21000629	Senior Pure Water Plant Operator	6.00	6.00	6.00	110,406 - 134,181	781,311
21000178	Senior Water Distribution Operations Supervisor	2.00	2.00	2.00	134,493 - 162,635	325,270
20001060	Senior Water Operations Supervisor	3.00	3.00	3.00	134,493 - 162,635	459,763
21000785	Senior Water Plant Operator	6.00	6.00	6.00	106,974 - 127,899	767,394
20000914	Senior Water Utility Supervisor	0.70	0.70	0.70	82,139 - 99,382	69,568
20000950	Stock Clerk	2.35	2.35	2.35	42,994 - 51,938	109,443
20000955	Storekeeper 1	2.35	2.35	2.35	49,525 - 59,405	128,769
20000956	Storekeeper 2	1.88	1.88	1.88	54,142 - 65,458	117,334
90000964	Student Engineer - Hourly	0.50	0.50	0.50	38,230 - 45,802	22,901
20000313	Supervising Department Human Resources Analyst	1.41	1.41	1.41	105,310 - 127,629	179,958
20000995	Supervising Economist	0.45	0.45	0.45	95,534 - 115,773	42,990
20000990	Supervising Field Representative	1.40	1.40	1.40	64,667 - 77,813	108,938
20000970	Supervising Management Analyst	10.22	9.77	9.77	100,381 - 121,597	1,148,538
20000997	Supervising Meter Reader	2.10	2.10	2.10	64,771 - 77,792	163,362
21000177	Trainer	3.29	3.32	3.32	85,280 - 103,064	321,971
20001041	Training Supervisor	0.94	0.94	0.94	93,621 - 113,194	106,402
20001053	Utility Worker 2	1.88	3.76	6.94	54,704 - 65,104	391,332
21000781	Warehouse Manager	0.47	0.47	0.47	56,950 - 68,515	26,767

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000937	Wastewater Operations Supervisor	0.50	0.50	0.50	119,267 - 142,542	59,634
20000317	Water Distribution Operations Supervisor	2.00	2.00	2.00	109,283 - 130,458	260,916
20000316	Water Distribution Operator	12.00	12.00	12.00	98,446 - 117,520	1,372,092
20001059	Water Operations Supervisor	6.00	6.00	6.00	118,373 - 141,419	848,514
20001061	Water Plant Operator	30.00	30.00	30.00	101,899 - 121,805	3,335,816
20000932	Water Production Superintendent	5.00	5.00	5.00	148,678 - 179,982	899,910
21000782	Water Resources Specialist	1.47	2.47	2.47	108,056 - 130,666	310,681
20000006	Water Systems District Manager	4.00	4.00	4.00	130,437 - 156,832	624,556
20000003	Water Systems Technician 3	235.00	254.00	256.00	71,448 - 85,280	18,916,120
20000004	Water Systems Technician 4	59.00	62.00	64.00	82,846 - 98,904	6,185,675
20000005	Water Systems Technician Supervisor	21.00	23.00	24.00	109,283 - 130,458	3,017,124
21000783	Water Utility Parts Buyer	0.94	0.94	0.94	63,856 - 77,355	72,714
20001063	Water Utility Supervisor	0.70	0.70	0.70	75,608 - 90,459	63,321
20001065	Water Utility Worker	3.50	3.50	3.50	57,408 - 68,328	239,150
20001058	Welder	3.00	3.00	3.00	67,704 - 81,182	243,546
	AWWA WDP Cert Pay					279,218
	Backflow Cert					49,920
	Bilingual - Regular					199,093
	Budgeted Personnel Expenditure Savings					(10,204,772)
	Confined Space Pay					4,319
	Electrician Cert Pay					29,821
	Emergency Medical Tech					40,992
	Exceptional Performance Pay-Classified					18,949
	Exceptional Performance Pay-Unclassified					1,832
	Geographic Info Cert Pay					5,927
	Infrastructure In-Training Pay					254,649
	Infrastructure Registration Pay					746,772
	Night Shift Pay					48,776

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Overtime Budgeted					3,277,118
	Plant/Tank Vol Cert Pay					429,829
	Reg Pay For Engineers					700,096
	Salary Savings					(525,794)
	Sick Leave - Hourly					17,438
	Split Shift Pay					265,147
	Standby Pay					78,264
	Termination Pay Annual Leave					211,847
	Vacation Pay In Lieu					971,299
	Welding Certification					3,640
FTE, Salaries and Wages Subtotal		**1,004.21**	**1,048.90**	**1,068.65**		**$99,459,015**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	210,682	224,110	185,271	(38,839)
Flexible Benefits	11,866,563	12,333,628	13,171,923	838,295
Long-Term Disability	275,740	435,767	400,367	(35,400)
Medicare	1,322,781	1,353,501	1,439,565	86,064
Other Post-Employment Benefits	3,724,035	3,681,479	3,000,482	(680,997)
Retiree Medical Trust	150,132	146,962	167,774	20,812
Retirement 401 Plan	578,494	576,102	662,136	86,034
Retirement ADC	26,122,419	30,781,854	32,368,372	1,586,518
Retirement DROP	149,195	152,097	193,688	41,591
Risk Management Administration	1,228,101	1,505,754	1,505,938	184
Supplemental Pension Savings Plan	1,930,872	1,873,838	1,706,760	(167,078)
Unemployment Insurance	6,346	81,001	79,862	(1,139)
Workers' Compensation	2,879,935	2,886,714	3,068,025	181,311
Fringe Benefits Subtotal	**$50,445,293**	**$56,032,807**	**$57,950,163**	**$1,917,356**
Total Personnel Expenditures			**$157,409,178**	

Revenue and Expense Statement (Non-General Fund)

Sewer Funds	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ 45,913,991	$ 215,264,817
Pay-Go or Financing To Be Identified in Current/Future Fiscal Year(s)	-	274,000,000	7,833,203
Continuing Appropriation - CIP	187,217,822	252,843,630	213,847,908
Encumbrances	346,341,306	296,056,016	171,402,659
Rate Stabilization Reserve	95,250,000	79,250,000	79,250,000
Capital Reserve	10,000,000	10,000,000	10,000,000
Operating Reserve	65,391,348	65,391,348	71,446,538
TOTAL BALANCE AND RESERVES	**$ 704,200,476**	**$ 1,023,454,986**	**$ 769,045,124**
REVENUE			
Charges for Services	$ 468,022,228	$ 460,346,278	$ 511,336,213
Fines Forfeitures and Penalties	2,642	-	-
Other Revenue	386,653,268	-	50,000,000
Revenue from Other Agencies	919,912	-	1,000,000
Revenue from Use of Money and Property	12,554,919	4,703,000	10,053,000
Transfers In	2,669,285	174,161,376	184,161,376
TOTAL REVENUE	**$ 870,822,255**	**$ 639,210,654**	**$ 756,550,589**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 1,575,022,731**	**$ 1,662,665,640**	**$ 1,525,595,713**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 246,888,459	$ 270,441,323	$ 306,253,127
TOTAL CIP EXPENSE	**$ 246,888,459**	**$ 270,441,323**	**$ 306,253,127**
OPERATING EXPENSE			
Personnel Expenses	$ 82,650,653	$ 90,377,750	$ 91,176,275
Fringe Benefits	44,510,319	51,763,669	51,460,443
Supplies	67,814,444	48,557,562	48,926,234
Contracts & Services	123,477,840	117,082,945	121,726,407
Information Technology	12,678,850	17,189,681	18,534,411
Energy and Utilities	37,133,863	41,959,949	56,513,714
Other Expenses	293,866	269,997	266,697
Transfers Out	115,005,160	98,178,113	111,765,996
Capital Expenditures	6,264,548	5,341,109	4,746,809
Debt Expenses	1,516,307	-	-
TOTAL OPERATING EXPENSE	**$ 491,345,850**	**$ 470,720,775**	**$ 505,116,986**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 87,333,437	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 87,333,437**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 825,567,746**	**$ 741,162,098**	**$ 811,370,113**
RESERVES			
Continuing Appropriation - CIP	$ 252,843,630	$ 252,843,630	$ 213,847,908
Continuing Appropriation - Operating	-	-	-
Encumbrances	296,056,016	296,056,016	171,402,659
Rate Stabilization Reserve	79,250,000	21,276,240	73,707,409
Capital Reserve	10,000,000	10,000,000	10,000,000
Operating Reserve	65,391,348	71,446,538	75,437,176
Pension Stability Reserve	-	-	-
TOTAL RESERVES	**$ 703,540,994**	**$ 651,622,424**	**$ 544,395,152**
BALANCE	**$ 45,913,991**	**$ 269,881,118**	**$ 169,830,448**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 1,575,022,731**	**$ 1,662,665,640**	**$ 1,525,595,713**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Water Utility Operating Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ -	$ 187,921,745
Pay-Go or Financing To Be Identified in Current/Future Fiscal Year(s)	108,783,340	309,000,000	68,654,469
Continuing Appropriation - CIP	279,312,591	374,893,218	423,749,460
Encumbrances	431,052,738	435,958,181	187,588,575
Rate Stabilization Reserve	45,717,000	15,717,000	84,717,000
Capital Reserve	5,000,000	5,000,000	5,000,000
Secondary Purchase Reserve	16,628,190	16,628,190	21,685,550
Operating Reserve	55,775,552	55,775,552	70,267,339
TOTAL BALANCE AND RESERVES	**$ 942,269,410**	**$ 1,212,972,141**	**$ 1,049,584,137**
REVENUE			
Charges for Services	$ 733,693,982	$ 625,377,315	$ 754,376,298
Fines Forfeitures and Penalties	53,185	-	-
Other Revenue	280,805,725	271,374,795	211,374,795
Revenue from Federal Agencies	-	259,484	259,484
Revenue from Other Agencies	4,051,596	703,559	703,559
Revenue from Use of Money and Property	12,316,483	11,580,178	8,530,178
Transfers In	27,231,357	49,183,962	49,183,962
TOTAL REVENUE	**$ 1,058,152,327**	**$ 958,479,293**	**$ 1,024,428,276**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 2,000,421,737**	**$ 2,171,451,434**	**$ 2,074,012,413**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 315,637,253	$ 380,027,138	$ 283,713,764
TOTAL CIP EXPENSE	**$ 315,637,253**	**$ 380,027,138**	**$ 283,713,764**
OPERATING EXPENSE			
Personnel Expenses	$ 92,107,173	$ 93,301,065	$ 99,459,015
Fringe Benefits	50,445,293	56,032,807	57,950,163
Supplies	267,522,611	320,566,571	339,658,591
Contracts & Services	206,303,963	188,639,036	237,417,839
Information Technology	12,300,947	20,995,426	21,473,105
Energy and Utilities	15,503,731	29,891,192	41,004,563
Other Expenses	14,702,366	20,001,665	19,214,488
Transfers Out	105,856,786	113,912,115	141,099,486
Capital Expenditures	2,428,347	4,428,607	2,422,707
TOTAL OPERATING EXPENSE	**$ 767,171,216**	**$ 847,768,484**	**$ 959,699,957**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 13,641,127	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 13,641,127**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 1,096,449,596**	**$ 1,227,795,622**	**$ 1,243,413,721**
RESERVES			
Continuing Appropriation - CIP	$ 374,893,218	$ 374,893,218	$ 423,749,460
Encumbrances	435,958,181	435,958,181	187,588,575
Rate Stabilization Reserve	15,717,000	35,189,463	45,717,000
Capital Reserve	5,000,000	5,000,000	5,000,000
Secondary Purchase Reserve	16,628,190	21,069,893	24,129,893
Operating Reserve	55,775,552	70,842,150	80,148,002
TOTAL RESERVES	**$ 903,972,141**	**$ 942,952,905**	**$ 766,332,930**
BALANCE	**$ -**	**$ 702,907**	**$ 64,265,762**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 2,000,421,737**	**$ 2,171,451,434**	**$ 2,074,012,413**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Purchasing & Contracting Department is charged with overseeing the transactions for procuring and/or contracting goods and services (including professional services), the procurement of Capital Improvement Program (CIP) construction, minor repairs, and associated professional consulting services, as well as contract management functions to ensure that contracts are meeting the City's needs. It also manages the centralized advertising and award of all contracts for goods, services, and public works in conformance with the City's Charter and Municipal Code.

In addition, the Department manages the Central Stores and Equal Opportunity Contracting (EOC) programs. Purchasing & Contracting programs provide important services to other City departments and residents including:

• Providing oversight to the City's procurement of goods, services, and consulting services;

• Providing oversight to the City's procurement of CIP construction, minor repair, and architectural and engineering consultant services;

• Procurement of materials and equipment for City departments, including storage and distribution of goods through the Central Stores warehouse;

• Monitoring and enforcing City, State, and Federal equal opportunity contracting requirements and public contracting laws related to the use of construction contractors, consultants, vendors, and suppliers.

The vision is:

To be a leader in fostering a purchasing climate in which diverse and small vendors are encouraged to compete and participate in City contracts.

The mission is:

Ensure open and fair procurements, competitive and fair pricing, environmentally-sustainable solutions, best practices, and utilization of small, local, woman- and minority- owned businesses, when applicable, in City contracting.

Goals and Objectives

Goal 1: ***Promote transparency regarding requirements within the procurement process by ensuring clear, accessible, and timely communication of contracting requirements and opportunities for external stakeholders.***

- Leverage technology to proactively share timely, accessible, and user-friendly information about upcoming bids and procurements.
- Post information on awarded formal procurements timely.
- Regularly publish purchase order data on the City's Open Data Portal.

Goal 2: ***Increase the efficiency of the procurement process.***

- Ensure all procurements consistently follow the appropriate rules and requirements based on the contract type.
- Conduct Citywide Training.
- Streamline the contracting process.

Goal 3: ***Promote small and local, disadvantaged, minority-, and woman-owned business participation in City procurement with a focus on increasing access to City contracts.***

- Develop a more robust Small Local Business Enterprises (SLBE) Program that enhances outreach, individualized assistance, and performance tracking aligned with equity audit recommendations.
- Enhance community outreach by partnering with organizations that serve underrepresented businesses, offering individualized assistance, and promoting participation in City bootcamps and training programs.
- Integrate SLBE engagement metrics into procurement dashboards and reporting tools and monitor SLBE application growth.

Goal 4: ***Ensure excellent customer service.***

- Enhance customer service skills of Purchasing and Contracting staff.
- Foster a skilled and sustainable workforce.
- Enhance internal customer services provided by the Central Stores Division.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Launched the Procurement Champion Certificate Program, a series of 13 in-person training courses designed to address gaps and deficiencies in knowledge in the goods and services procurement process among City staff to enhance procurement efficiency, contract administration, and compliance.
- Released the Procurement Request Form (PRF) Status Tracker to address gaps in visibility in the goods and services procurement process among City staff. The PRF is an intake form and spreadsheet that collects and tracks requests from City departments to P&C when they need new goods and/or services contracts or amendments to existing goods and/or services contracts. Departments can use the Status Tracker to get on-demand updates on their requests.
- Published the Ariba Contract Tracking (ACT) Dashboard to address gaps in visibility and contract administration of departments' contract portfolios by displaying summary information on open contracts, purchase order count and values, remaining contract capacity, and top vendors per purchase order value.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Yes. Adjustments impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

In response to budget-deficit directives, P&C reduced 4.00 vacant FTE positions in the Public Works division that support City departments. The loss of these positions will increase procurement delays, reduce compliance support, and heighten risk to capital project delivery and low-bid contract KPIs. Without these positions the department's ability to meet service levels, institutional knowledge, and readiness for future contract surges are highly at risk. Converting 3.00 Procurement Contracting Officer FTEs to permanent roles and adding positions in other teams would further mitigate departmental risk by improving compliance, customer service, technology implementation, and transparency. (Goal 2, Obj. 2 and Goal 4 Obj. 1 and 2 are impacted.)

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Contract funds to minority- and woman-owned firms	Percentage of total dollar value of contracts awarded to minority- and woman-owned firms, as a prime contractor or subcontractor, on goods, services, and public works contracts.	11.00%	15.00%	31.00%
Contract funds to Small Local Business Enterprises (SLBE)	Percentage of total dollar value of City-funded contracts awarded to certified SLBE firms, as a prime contractor or subcontractor, on City-funded contracts.	17.00%	22.00%	15.00%
Contracts posted on Sunshine Act page[1]	Percentage of contracts (goods and services, construction, and architectural & engineering) posted on Sunshine Act page within 5 business days of execution.	0.00%	64.00%	100.00%
Increased procurement knowledge[2]	Percentage of external department staff that increased procurement knowledge/understanding after training.	100.00%	71.00%	25.00%
Low bid contracts awarded on time	Percentage of low bid contracts awarded within 120 days for all goods, services, and construction contracts, regardless of funding source.	59.00%	81.00%	55.00%
Reservations processed on time	Percentage of reservations received, processed, and made ready for pick-up or delivery by Central Stores within 10 business days of receipt.	0.00%	53.00%	75.00%
Small Local Business Enterprise (SLBE) applications	Number of new applications resulting from outreach efforts conducted to promote the City's Small Local Business Enterprise (SLBE) Program.	0	18	20

1 Measures how reliably we meet the transparency requirement to post Sunshine Act items to the public facing website no later than five business days

2 Due to identified issues in its data collection methodology, the Department is reexamining its calculation approach and evaluating more effective ways to measure gains in procurement knowledge through its training programs.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	90.00	90.00	86.00	(4.00)
Personnel Expenditures	$11,515,431	$12,993,711	$13,641,622	$647,911
Non-Personnel Expenditures	9,699,657	10,933,237	10,988,927	55,690
Total Department Expenditures	**$21,215,088**	**$23,926,948**	**$24,630,549**	**$703,601**
Total Department Revenue	**$11,198,417**	**$11,940,606**	**$12,307,821**	**$367,215**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Central Stores	$4,176	$ -	$ -	$ -
Equal Opportunity Contracting	1,468,535	2,047,639	1,986,626	(61,013)
Purchasing & Contracting	9,517,485	10,475,563	10,957,106	481,543
Total	**$10,990,196**	**$12,523,202**	**$12,943,732**	**$420,530**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Equal Opportunity Contracting	13.00	13.00	12.00	(1.00)
Purchasing & Contracting	56.00	56.00	53.00	(3.00)
Total	**69.00**	**69.00**	**65.00**	**(4.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	2.00	$1,413,201	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Employ and Empower Program Support	1.00	45,162	45,170
Addition of 1.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Restructure to Purchasing and Contracting	-	25,634	-
Transfer of non-personnel expenditures associated with the restructure from the Compliance Department to the Purchasing and Contracting Department.			
Non-Discretionary Adjustment	-	15,272	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	-	(53,955)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Discretionary Spending Savings	-	(23,815)	-
Reduction of non-personnel expenditures associated with a reduction in discretionary spending.			
Non-Standard Hour Personnel Funding	(1.00)	(56,455)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Support for Information Technology	-	(81,732)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Disparity Study Support	(1.00)	(173,052)	-
Reduction of 1.00 Program Coordinator supporting the implementation of recommendations from the 2020 Disparity Study.			
Administrative Hearings	(1.00)	(193,193)	-
Reduction of 1.00 Program Coordinator supporting the scheduling and processing of appeal hearings.			
Public Works Support	(4.00)	(550,492)	-
Reduction of 4.00 FTE positions supporting the administration of consultant contracts for public works projects.			
Total	**(4.00)**	**$420,530**	**($8,785)**

1. This adjustment includes the transfer of 2.00 FTE from the Compliance Department.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	6,532,713	7,402,941	7,535,271	132,330
Fringe Benefits	3,504,832	3,923,351	4,279,311	355,960
PERSONNEL SUBTOTAL	**10,037,546**	**11,326,292**	**11,814,582**	**488,290**
NON-PERSONNEL EXPENDITURES				
Supplies	14,734	46,023	46,134	111
Contracts & Services	232,620	518,351	460,208	(58,143)
External Contracts & Services	*94,239*	*357,662*	*284,358*	*(73,304)*
Internal Contracts & Services	*138,381*	*160,689*	*175,850*	*15,161*
Information Technology	686,848	613,425	604,693	(8,732)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	11,835	14,000	14,515	515
Other Expenses	6,613	5,111	3,600	(1,511)
NON-PERSONNEL SUBTOTAL	**952,650**	**1,196,910**	**1,129,150**	**(67,760)**
Total	**$10,990,196**	**$12,523,202**	**$12,943,732**	**$420,530**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$1,111,221	$704,155	$695,370	($8,785)
Other Revenue	329,757	-	-	-
Total	**$1,440,978**	**$704,155**	**$695,370**	**($8,785)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000012	Administrative Aide 1	4.00	4.00	4.00	58,365 - 70,262	$270,756
20000071	Assistant Engineer-Civil	9.00	9.00	5.00	100,214 - 120,702	581,656
21000845	Associate Compliance Officer	0.00	5.00	5.00	104,790 - 126,651	505,690
20000145	Associate Engineer-Civil	6.00	6.00	6.00	115,398 - 139,318	811,988
20000119	Associate Management Analyst	6.00	1.00	1.00	85,280 - 103,085	80,974
21000328	Associate Procurement Contracting Officer	3.00	3.00	6.00	104,790 - 126,651	738,045
91000328	Associate Procurement Contracting Officer - Hourly	3.00	3.00	0.00	104,790 - 126,651	-
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	250,619
20001168	Deputy Director	2.00	2.00	2.00	79,643 - 292,822	400,982
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	1.00	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20000173	Payroll Supervisor	1.00	1.00	1.00	65,790 - 79,581	79,581
20001234	Program Coordinator	2.00	1.00	0.00	36,920 - 220,314	-
20001222	Program Manager	4.00	4.00	5.00	79,643 - 292,822	889,097
20000890	Senior Civil Engineer	2.00	2.00	2.00	132,954 - 160,742	293,696

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000846	Senior Compliance Officer	0.00	4.00	4.00	120,890 - 146,078	542,139
20000015	Senior Management Analyst	7.00	3.00	3.00	93,621 - 113,214	313,416
21000329	Senior Procurement Contracting Officer	9.00	9.00	9.00	120,890 - 146,078	1,267,506
21000847	Supervising Compliance Officer	0.00	1.00	1.00	135,928 - 164,694	161,563
20000970	Supervising Management Analyst	1.00	0.00	0.00	100,381 - 121,597	-
21000330	Supervising Procurement Contracting Officer	5.00	5.00	5.00	135,928 - 164,694	821,296
	Bilingual - Regular					2,912
	Budgeted Personnel Expenditure Savings					(998,337)
	Salary Savings					(23,600)
	Vacation Pay In Lieu					106,994
FTE, Salaries and Wages Subtotal		**69.00**	**69.00**	**65.00**		**$7,535,271**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	37,801	39,693	39,695	2
Flexible Benefits	665,315	716,853	761,491	44,638
Long-Term Disability	22,991	36,906	32,373	(4,533)
Medicare	94,363	105,581	107,707	2,126
Other Post-Employment Benefits	218,774	211,744	173,910	(37,834)
Retiree Medical Trust	11,248	12,066	13,403	1,337
Retirement 401 Plan	43,827	48,259	53,602	5,343
Retirement ADC	2,183,669	2,459,175	2,831,818	372,643
Retirement DROP	1,748	2,576	2,576	-
Risk Management Administration	72,111	86,632	87,285	653
Supplemental Pension Savings Plan	111,238	136,623	113,541	(23,082)
Unemployment Insurance	-	6,914	6,454	(460)
Workers' Compensation	41,750	60,329	55,456	(4,873)
Fringe Benefits Subtotal	**$3,504,832**	**$3,923,351**	**$4,279,311**	**$355,960**
Total Personnel Expenditures			**$11,814,582**	

Central Stores Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Central Stores	$10,224,892	$7,934,592	$11,686,817	$3,752,225
Purchasing & Contracting	-	3,469,154	-	(3,469,154)
Total	**$10,224,892**	**$11,403,746**	**$11,686,817**	**$283,071**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Central Stores	20.00	21.00	21.00	-
Purchasing & Contracting	1.00	-	-	-
Total	**21.00**	**21.00**	**21.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	$159,621	$ -
Security Services Addition of non-personnel expenditures to support contractual increases for security services at the Chollas Operations Yard.	-	100,000	-
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	22,285	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	1,165	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	376,000
Total	**0.00**	**$283,071**	**$376,000**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	948,946	970,741	1,046,269	75,528
Fringe Benefits	528,939	696,678	780,771	84,093
PERSONNEL SUBTOTAL	**1,477,885**	**1,667,419**	**1,827,040**	**159,621**
NON-PERSONNEL EXPENDITURES				
Supplies	7,908,565	8,765,002	8,765,057	55
Contracts & Services	580,541	505,087	685,290	180,203
External Contracts & Services	*234,828*	*159,051*	*259,051*	*100,000*
Internal Contracts & Services	*345,713*	*346,036*	*426,239*	*80,203*
Information Technology	76,576	261,551	258,180	(3,371)
Energy and Utilities	170,147	203,759	150,322	(53,437)
Other Expenses	-	928	928	-
Capital Expenses	11,178	-	-	-
NON-PERSONNEL SUBTOTAL	**8,747,007**	**9,736,327**	**9,859,777**	**123,450**
Total	**$10,224,892**	**$11,403,746**	**$11,686,817**	**$283,071**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$9,611,494	$11,060,451	$11,436,451	$376,000
Other Revenue	103,996	176,000	176,000	-
Revenue from Use of Money and Property	41,950	-	-	-
Total	**$9,757,440**	**$11,236,451**	**$11,612,451**	**$376,000**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	0.00	0.00	49,629 - 59,696	-
20000024	Administrative Aide 2	0.00	2.00	2.00	67,184 - 80,974	157,246
20000171	Auto Messenger 1	4.00	4.00	4.00	37,523 - 45,074	150,092
20000110	Auto Messenger 2	7.00	7.00	7.00	42,806 - 51,584	351,223
20001222	Program Manager	1.00	1.00	1.00	79,643 - 292,822	176,842
20000950	Stock Clerk	2.00	2.00	2.00	42,994 - 51,938	94,932
20000955	Storekeeper 1	3.00	3.00	3.00	49,525 - 59,405	178,215
20000956	Storekeeper 2	1.00	1.00	1.00	54,142 - 65,458	54,142
20000538	Stores Operations Supervisor	1.00	1.00	1.00	77,002 - 92,976	77,002
	Budgeted Personnel Expenditure Savings					(216,944)

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Overtime Budgeted					19,276
	Salary Savings					(7,644)
	Standby Pay					5,940
	Vacation Pay In Lieu					5,947
FTE, Salaries and Wages Subtotal		**21.00**	**21.00**	**21.00**		**$1,046,269**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,761	2,359	2,761	402
Flexible Benefits	190,974	238,215	238,600	385
Long-Term Disability	2,712	4,766	4,428	(338)
Medicare	14,344	13,711	14,804	1,093
Other Post-Employment Benefits	53,376	61,080	53,754	(7,326)
Retiree Medical Trust	1,796	1,773	1,850	77
Retirement 401 Plan	5,483	5,328	5,633	305
Retirement ADC	204,959	291,794	375,197	83,403
Risk Management Administration	17,513	24,990	26,979	1,989
Supplemental Pension Savings Plan	26,346	29,320	31,979	2,659
Unemployment Insurance	-	890	884	(6)
Workers' Compensation	9,675	22,452	23,902	1,450
Fringe Benefits Subtotal	**$528,939**	**$696,678**	**$780,771**	**$84,093**
Total Personnel Expenditures			**$1,827,040**	

Revenue and Expense Statement (Non-General Fund)

Central Stores Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 494,204	$ 31,130	$ (368,442)
TOTAL BALANCE AND RESERVES	**$ 494,204**	**$ 31,130**	**$ (368,442)**
REVENUE			
Charges for Services	$ 9,611,494	$ 11,060,451	$ 11,436,451
Other Revenue	103,996	176,000	176,000
Revenue from Use of Money and Property	41,950	-	-
TOTAL REVENUE	**$ 9,757,440**	**$ 11,236,451**	**$ 11,612,451**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 10,251,644**	**$ 11,267,581**	**$ 11,244,009**
OPERATING EXPENSE			
Personnel Expenses	$ 948,946	$ 970,741	$ 1,046,269
Fringe Benefits	528,939	696,678	780,771
Supplies	7,904,187	8,765,002	8,765,057
Contracts & Services	580,541	505,087	685,290
Information Technology	76,576	261,551	258,180
Energy and Utilities	170,147	203,759	150,322
Other Expenses	-	928	928
Capital Expenditures	11,178	-	-
TOTAL OPERATING EXPENSE	**$ 10,220,514**	**$ 11,403,746**	**$ 11,686,817**
TOTAL EXPENSE	**$ 10,220,514**	**$ 11,403,746**	**$ 11,686,817**
BALANCE* **	**$ 31,130**	**$ (136,165)**	**$ (442,808)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 10,251,644**	**$ 11,267,581**	**$ 11,244,009**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Central Stores Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.



Description

The Risk Management Department provides central risk management services to City of San Diego residents, visitors, and employees to limit the risk exposure of the City's network of departments and infrastructure. The Department also provides data on workers' compensation and public liability claims to City departments. This data provides City departments the information needed to monitor liability exposures and implement business process improvements.

Central risk services provided by the Risk Management Department include workers' compensation claims management, flexible benefits, employee savings plan administration, public liability claims management, loss recovery, loss prevention, citywide safety and regulatory support, and oversight of the insurance program which are administered through the Workers' Compensation, Public Liability and Loss Recovery, Employee Benefits, Loss Control, Finance/Administration, Occupational Safety and Health Support, and IT Support sections.

The vision is:

Proactively reduce risk exposure and champion a culture of health and safety for the well-being of employees and the public.

The mission is:

Provide optimum services to City employees and the public through the administration of claims, employee benefits, loss control, and partnering with City departments to mitigate and manage risks.

Goals and Objectives

Goal 1: ***Create innovative workflows and processes.***

- Use and optimize technology to streamline operations
- Going paperless

Goal 2: ***Provide high quality customer service and stewardship of City finances.***

- Training for staff
- Succession planning

Goal 3: ***Support data-informed decision making to reduce the City's risk exposure.***

- Safety trainings
- Analyzing and sharing data to inform decisions and strategy
- Evaluating insurance requirements equitably
- Ensuring data integrity

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Finalized procurement of a new claims management system that will enhance data tracking and loss analysis, and support more equitable allocation of City resources to towards claims management, with implementation underway through Fiscal Year 2027.
- Ongoing hiring of 14.00 FTEs added in the FY2027 for the Public Liability Division promotes equitable service delivery by reducing adjuster caseloads to industry-standard levels, improving timeliness and consistency in claims handling, and ensuring fair and accessible outcomes for all claimants.
- The Workers' Compensation Division's comprehensive PTSD program advances equity by expanding access to specialized, high-impact treatment for sworn personnel experiencing work-related trauma, supporting recovery and return-to-work outcomes, and recognizing diverse mental health needs, as demonstrated by its national recognition with the 2025 Theo Award for innovation.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

Goal 1, Objective 2 of the department Tactical Equity Plan identifies the following existing disparity: "Current admin staff must report to office to handle paper intensive processes". To mitigate the impacts of this disparity, develop a hybrid work model, that combines in-office and remote work for staff, enabling staff to handle administrative tasks from home while still attending the office when necessary.

Goal 3, Objective 4 of the department Tactical Equity Plan identifies the following existing disparity: "Not all departments have equal access to claims data". To mitigate the impacts of this disparity, implement role-based access controls to ensure that access to sensitive claim data is based on roles and needs, while still promoting equitable access for all City departments.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Budget Adjustments fall under Tactical Equity Plan Goal 1 (Create innovative workflows and processes) and 2 (Provide high quality customer service and stewardship of City finances), and 3 (Support data-informed decision making to reduce the City's risk exposure). The addition of personnel expenditures or programs via position additions results in advances and efficiencies, appropriately affecting employees and communities. Increased staffing in the department decreases administrative burdens, increases services, and alleviates financial and safety risks, positively impacting City employee's morale and public well-being.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Public Liability Staff Caseloads[1]	The typical caseload for Public Liability adjuster compared to the industry standard, with Goal serving as the benchmark.	264	193	134
Workers' Compensation Staff Caseloads[2]	The typical caseload for Workers' Compensation adjuster compared to the industry standards, with Goal serving as the benchmark.	210	214	166

1 The industry standard and average caseloads per budgeted position are based on weighted averages across Claims Aide, Claims Representative 1 & 2, Senior Claims Representatives, and Supervising Claims Representatives (excluding vacancies from the FY2026 Performance).

2 The industry standard and average caseloads per budgeted position are based on weighted averages across Workers Compensation Claims Aide, Workers Compensation Claims Representative 1 & 2, and Senior Workers Compensation Claims Representatives (excluding vacancies from the FY2026 Performance).

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	94.23	106.23	109.11	2.88
Personnel Expenditures	$14,308,595	$16,592,909	$16,807,793	$214,884
Non-Personnel Expenditures	2,565,797	3,840,827	3,477,550	(363,277)
Total Department Expenditures	**$16,874,393**	**$20,433,736**	**$20,285,343**	**($148,393)**
Total Department Revenue	**$16,950,355**	**$20,444,952**	**$20,146,696**	**($298,256)**

Risk Management Administration Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Risk Management	$16,874,393	$20,433,736	$20,285,343	($148,393)
Total	**$16,874,393**	**$20,433,736**	**$20,285,343**	**($148,393)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Risk Management	94.23	106.23	109.11	2.88
Total	**94.23**	**106.23**	**109.11**	**2.88**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	3.11	$370,694	$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Claims Management System	-	241,030	-
Addition of non-personnel expenditures to support the City's transition to a new system.			
Occupational Safety and Health	1.00	130,024	-
Addition of 1.00 Safety Officer to address the expanding workload of the division in providing safety and regulatory support.			
Loss Recovery Program	1.00	119,586	117,259
Addition of 1.00 Claims Representative 2, associated non-personnel expenditures and revenues to support efforts to recover costs for damage to City assets.			
Flexible Spending Accounts Contracts	-	50,000	-
Addition of non-personnel expenditures associated with contractual increases related to comprehensive communication and administrative support.			

Budget Adjustments

	FTE	Expenditures	Revenue
Medicare Compliance Addition of non-personnel expenditures associated with contractual increases required to support compliance with reporting obligations.	-	40,000	-
Restructure to Risk Management Transfer of non-personnel expenditures associated with the restructure from the Compliance Department to the Risk Management Department.	-	15,568	-
Revised Loss Recovery Revenue Adjustment to reflect revised loss recovery revenue projections.	-	-	551,790
Revised Risk Management Administration Revenue Adjustment to reflect revised risk management administration revenue projections.	-	-	(967,305)
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	(2,252)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.23)	(12,182)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(47,385)	-
Financial Services Reduction of non-personnel expenditures for financial services previously provided under an expired Service Level Agreement.	-	(70,000)	-
Wellness Program Reduction of non-personnel expenditures associated with providing fewer workshops and classes.	-	(100,000)	-
Loss Control Program Reduction of 1.00 Program Coordinator associated with reporting on losses for programs overseen by Risk Management.	(1.00)	(173,052)	-
Workers' Compensation Program Reduction of 1.00 Program Coordinator supporting timely processing of claims of City employees.	(1.00)	(223,324)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(240,100)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Benefit Consulting Services	-	(247,000)	-
Reduction of non-personnel expenditures related to changes in funding strategy.			
Total	**2.88**	**($148,393)**	**($298,256)**

1. This budget adjustment includes the transfer of 3.00 FTE from the Compliance Department and 0.11 FTE from the Office of the Mayor to reflect the reallocation of the Chief Financial Officer position.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	9,230,625	10,531,922	10,862,736	330,814
Fringe Benefits	5,077,970	6,060,987	5,945,057	(115,930)
PERSONNEL SUBTOTAL	**14,308,595**	**16,592,909**	**16,807,793**	**214,884**
NON-PERSONNEL EXPENDITURES				
Supplies	83,364	93,818	96,520	2,702
Contracts & Services	1,750,898	2,492,591	2,167,968	(324,623)
External Contracts & Services	*1,564,279*	*2,196,277*	*1,871,738*	*(324,539)*
Internal Contracts & Services	*186,619*	*296,314*	*296,230*	*(84)*
Information Technology	722,466	1,235,577	1,193,062	(42,515)
Energy and Utilities	5,080	4,841	5,500	659
Other Expenses	3,989	14,000	14,500	500
NON-PERSONNEL SUBTOTAL	**2,565,797**	**3,840,827**	**3,477,550**	**(363,277)**
Total	**$16,874,393**	**$20,433,736**	**$20,285,343**	**($148,393)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$456,694	$703,689	$1,258,047	$554,358
Licenses and Permits	-	295	295	-
Other Revenue	16,382,886	19,740,968	18,888,354	(852,614)
Revenue from Use of Money and Property	64,141	-	-	-
Transfers In	46,634	-	-	-
Total	**$16,950,355**	**$20,444,952**	**$20,146,696**	**($298,256)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	2.00	2.00	3.00	67,184 - 80,974	$227,849
20000119	Associate Management Analyst	2.00	1.00	1.00	85,280 - 103,085	103,085
20001099	Chief Financial Officer	0.00	0.00	0.11	99,237 - 375,918	38,285
20000277	Claims Aide	1.00	0.00	0.00	58,365 - 70,262	-
20000278	Claims Clerk	12.00	12.00	12.00	49,712 - 59,821	711,251
20000282	Claims Representative 2	0.00	0.00	1.00	83,533 - 101,005	83,533
90000539	Clerical Assistant 2 - Hourly	0.23	0.23	0.00	47,174 - 56,867	-
20001168	Deputy Director	2.00	1.00	1.00	79,643 - 292,822	211,640
20000393	Employee Benefits Administrator	1.00	1.00	1.00	95,534 - 115,773	115,773
20000383	Employee Benefits Specialist 2	8.00	8.00	8.00	77,355 - 93,475	747,800
20000293	Information Systems Analyst 3	2.00	2.00	2.00	95,472 - 115,378	230,756
21000904	Insurance Analyst 2	0.00	1.00	1.00	88,816 - 107,952	105,091
21000757	Liability Claims Aide	1.00	7.00	7.00	58,365 - 70,262	432,349
21000758	Liability Claims Representative 1	1.00	4.00	4.00	69,035 - 83,533	290,638
21000759	Liability Claims Representative 2	7.00	9.00	8.00	83,533 - 101,005	773,096
20000172	Payroll Specialist 1	1.00	0.00	0.00	54,829 - 65,978	-
20000680	Payroll Specialist 2	0.00	1.00	1.00	57,325 - 69,264	62,733
20001234	Program Coordinator	10.00	9.00	8.00	36,920 - 220,314	1,277,288
20001222	Program Manager	7.00	7.00	8.00	79,643 - 292,822	1,425,780
20001122	Risk Management Director	1.00	1.00	1.00	99,237 - 375,918	255,632
20001042	Safety and Training Manager	0.00	0.00	1.00	105,331 - 127,629	126,641
20000847	Safety Officer	0.00	0.00	1.00	91,354 - 110,386	91,354
20001016	Senior Claims Representative	2.00	4.00	2.00	91,894 - 111,114	222,228
20000927	Senior Clerk/Typist	1.00	1.00	0.00	55,806 - 67,288	-
21000767	Senior Liability Claims Representative	0.00	0.00	3.00	91,894 - 111,114	275,682
20000015	Senior Management Analyst	1.00	1.00	1.00	93,621 - 113,214	113,214
21000188	Senior Workers' Compensation Claims Representative	4.00	4.00	5.00	100,859 - 121,992	588,286
21000780	Supervising Liability Claims Representative	3.00	5.00	5.00	100,984 - 122,013	568,007

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000189	Supervising Workers' Compensation Claims Representative	2.00	2.00	2.00	110,843 - 133,848	267,696
21000190	Workers' Compensation Claims Aide	5.00	5.00	5.00	58,365 - 70,262	351,310
21000186	Workers' Compensation Claims Representative 2	18.00	18.00	17.00	91,624 - 110,864	1,834,321
	Bilingual - Regular					14,560
	Budgeted Personnel Expenditure Savings					(882,772)
	Overtime Budgeted					3,400
	Salary Savings					(35,382)
	Sick Leave - Hourly					752
	Termination Pay Annual Leave					41,165
	Vacation Pay In Lieu					189,695
FTE, Salaries and Wages Subtotal		**94.23**	**106.23**	**109.11**		**$10,862,736**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	55,397	56,981	48,549	(8,432)
Flexible Benefits	1,308,004	1,485,584	1,481,519	(4,065)
Insurance	1,620	-	-	-
Long-Term Disability	32,486	56,042	46,274	(9,768)
Medicare	137,049	160,489	154,099	(6,390)
Other Post-Employment Benefits	368,995	423,488	310,224	(113,264)
Retiree Medical Trust	16,513	21,376	20,523	(853)
Retirement 401 Plan	65,460	83,791	80,349	(3,442)
Retirement ADC	2,730,328	3,292,175	3,339,468	47,293
Retirement DROP	10,140	7,102	13,121	6,019
Risk Management Administration	121,544	173,264	155,701	(17,563)
Supplemental Pension Savings Plan	164,285	161,835	155,985	(5,850)
Unemployment Insurance	-	10,507	9,229	(1,278)
Workers' Compensation	66,150	128,353	130,016	1,663
Fringe Benefits Subtotal	**$5,077,970**	**$6,060,987**	**$5,945,057**	**($115,930)**
Total Personnel Expenditures			**$16,807,793**	

Revenue and Expense Statement (Non-General Fund)

Risk Management Administration Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 504,654	$ 580,616	$ 198,253
TOTAL BALANCE AND RESERVES	**$ 504,654**	**$ 580,616**	**$ 198,253**
REVENUE			
Charges for Services	$ 456,694	$ 703,689	$ 1,258,047
Licenses and Permits	-	295	295
Other Revenue	16,382,886	19,740,968	18,888,354
Revenue from Use of Money and Property	64,141	-	-
Transfers In	46,634	-	-
TOTAL REVENUE	**$ 16,950,355**	**$ 20,444,952**	**$ 20,146,696**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 17,455,009**	**$ 21,025,568**	**$ 20,344,949**
OPERATING EXPENSE			
Personnel Expenses	$ 9,230,625	$ 10,531,922	$ 10,862,736
Fringe Benefits	5,077,970	6,060,987	5,945,057
Supplies	83,364	93,818	96,520
Contracts & Services	1,750,898	2,492,591	2,167,968
Information Technology	722,466	1,235,577	1,193,062
Energy and Utilities	5,080	4,841	5,500
Other Expenses	3,989	14,000	14,500
TOTAL OPERATING EXPENSE	**$ 16,874,393**	**$ 20,433,736**	**$ 20,285,343**
TOTAL EXPENSE	**$ 16,874,393**	**$ 20,433,736**	**$ 20,285,343**
BALANCE	**$ 580,616**	**$ 591,832**	**$ 59,606**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 17,455,009**	**$ 21,025,568**	**$ 20,344,949**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

San Diego Regional Parks Improvement Fund



Description

The City of San Diego's Regional Parks include Balboa Park, Chicano Park, Chollas Lake Park, Mission Bay Park, Mission Trails Regional Park, Otay River Valley Park, Presidio Park, San Diego River Park, open space parks, coastal beaches, and contiguous coastal parks. The San Diego Regional Parks Improvement Fund is to be used only for non- commercial public capital improvements for San Diego Regional Parks and park uses. Funding is directly related to the City of San Diego Charter, Article V, Section 55.2 which requires that 35 percent of all lease revenues collected from Mission Bay Park in excess of $20.0 million, or $3.5 million (whichever is greater), be allocated to the Regional Parks Improvement Fund to solely benefit San Diego Regional Parks.

San Diego Regional Parks Improvement Fund

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Total Department Expenditures	**$ -**	**$ -**	**$ -**	**$ -**
Total Department Revenue	**$10,739,828**	**$7,445,729**	**$7,505,033**	**$59,304**

San Diego Regional Parks Improvements

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Mission Bay Revenue	-	$ -	$59,304
Adjustment to reflect revised revenue projections related to rents and concessions at Mission Bay Park.			
Total	**0.00**	**$ -**	**$59,304**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$680,171	$ -	$ -	$ -
Transfers In	10,059,656	7,445,729	7,505,033	59,304
Total	**$10,739,828**	**$7,445,729**	**$7,505,033**	**$59,304**

San Diego Regional Parks Improvement Fund

Revenue and Expense Statement (Non-General Fund)

San Diego Regional Parks Improvement Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ -	$ -
Continuing Appropriation - CIP	18,257,376	22,450,215	26,180,407
TOTAL BALANCE AND RESERVES	**$ 18,257,376**	**$ 22,450,215**	**$ 26,180,407**
REVENUE			
Revenue from Use of Money and Property	$ 680,171	$ -	$ -
Transfers In	10,059,656	7,445,729	7,505,033
TOTAL REVENUE	**$ 10,739,828**	**$ 7,445,729**	**$ 7,505,033**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 28,997,204**	**$ 29,895,944**	**$ 33,685,440**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 5,512,217	$ 7,095,729	$ 6,982,397
TOTAL CIP EXPENSE	**$ 5,512,217**	**$ 7,095,729**	**$ 6,982,397**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 1,034,772	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 1,034,772**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 6,546,989**	**$ 7,095,729**	**$ 6,982,397**
RESERVES			
Continuing Appropriation - CIP	$ 22,450,215	$ 22,450,215	$ 26,180,407
TOTAL RESERVES	**$ 22,450,215**	**$ 22,450,215**	**$ 26,180,407**
BALANCE	**$ -**	**$ 350,000**	**$ 522,636**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 28,997,204**	**$ 29,895,944**	**$ 33,685,440**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The use of Transient Occupancy Tax (TOT) revenue is guided by the City's Municipal Code Section 35.0101, which stipulates that of the 10.5% of collected TOT revenue, 5.5% is to be applied toward general government purposes, 4.0% towards promoting the City as a tourist destination, and the remaining 1.0% towards any purposes proposed and approved by the Mayor and City Council. The Special Promotional Programs Department is funded by the 4.0% allocation of TOT revenue. The Special Promotional Programs Department provides funding for promoting the city of San Diego as a visitor destination and enhancing the economy by retaining base-sector businesses and entrepreneurs; supporting artistic and cultural programs; and provide funding for public safety and the maintenance and development of visitor-related facilities.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	145,354,565	140,036,931	143,858,264	3,821,333
Total Department Expenditures	**$145,354,565**	**$140,036,931**	**$143,858,264**	**$3,821,333**
Total Department Revenue	**$149,883,580**	**$153,389,208**	**$153,163,200**	**($226,008)**

Transient Occupancy Tax Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Arts, Culture & Community Festivals	$13,211,173	$ -	$450,000	$450,000
Discretionary Funding	29,898,581	30,677,843	30,162,690	(515,153)
Economic Development	886,596	1,027,200	1,027,200	-
Support to Other Funds	101,358,215	108,331,888	112,218,374	3,886,486
Total	**$145,354,565**	**$140,036,931**	**$143,858,264**	**$3,821,333**

Budget Adjustments

	FTE	Expenditures	Revenue
Support for Safety and Maintenance of Visitor-Related Facilities Adjustment to reflect revised reimbursements to the General Fund to support the safety and maintenance of visitor-related facilities.	-	$14,147,783	$ -
Use of Fund Balance Addition of one-time non-personnel expenditures to use available fund balance in support of the General Fund.	-	1,000,000	-
Arts, Culture and Community Festival (ACCF) Grants Addition of non-personnel expenditures for the Arts, Culture and Community Festivals Grants.	-	450,000	-
Mission Bay/Balboa Park Fund Closure Addition of revenue associated with the planned closure of the Mission Bay/Balboa Park Fund in Fiscal Year 2027.	-	-	99,747
Revised Transient Occupancy Tax (TOT) Revenue Adjustment to reflect revised TOT revenue projections.	-	-	(325,755)
One-Cent TOT Discretionary Adjustment to reflect a decrease in the One-Cent Transient Occupancy Tax (TOT) transfer to support the General Fund.	-	(515,153)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Operational Support to Other Funds	-	(5,261,297)	-
Adjustment to reflect revised allocations for operating support of the Mission Bay/Balboa Park Improvement, Convention Center, PETCO Park, and Risk Management Administration.			
Convention Center Debt Service	-	(6,000,000)	-
Reduction of one-time non-personnel expenditures associated with a temporary adjustment to the funding strategy.			
Total	**0.00**	**$3,821,333**	**($226,008)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	242	-	-	-
Contracts & Services	90,566,023	82,123,637	97,067,420	14,943,783
External Contracts & Services	*13,120,159*	*1,027,200*	*1,477,200*	*450,000*
Internal Contracts & Services	*77,445,864*	*81,096,437*	*95,590,220*	*14,493,783*
Transfers Out	54,788,300	57,913,294	46,790,844	(11,122,450)
NON-PERSONNEL SUBTOTAL	**145,354,565**	**140,036,931**	**143,858,264**	**3,821,333**
Total	**$145,354,565**	**$140,036,931**	**$143,858,264**	**$3,821,333**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Transfers In	$ -	$ -	$99,747	$99,747
Transient Occupancy Taxes	149,883,580	153,389,208	153,063,453	(325,755)
Total	**$149,883,580**	**$153,389,208**	**$153,163,200**	**($226,008)**

Special Promotional Programs

Special Promotional Programs

Organization / Program	FY2025 Actuals	FY2026 Budget	FY2027 Adopted
ARTS, CULTURE, AND COMMUNITY FESTIVALS			
Arts, Culture, and Community Festivals			
Creative Communities SD	$ 2,021,823	$ 1,717,304	$ 870,000
Organizational Support	10,180,825	9,589,606	4,872,000
Impact	517,500	500,000	258,000
Arts, Culture, and Community Festivals Subtotal	**$ 12,720,148**	**$ 11,806,910**	**$ 6,000,000**
Other			
Cultural Affairs	$ 2,822,762	$ 2,045,849	$ 1,849,710
Arts, Culture, and Community Festivals - Mayor/City Council Allocations	406,025	-	450,000
Arts, Culture, and Community Festivals - Public Art Fund	85,000	-	-
Other Subtotal	**$ 3,313,787**	**$ 2,045,849**	**$ 2,299,710**
TOTAL ARTS, CULTURE, AND COMMUNITY FESTIVALS	**$ 16,033,935**	**$ 13,852,759**	**$ 8,299,710**
CAPITAL IMPROVEMENTS			
Capital Improvements			
Convention Center	$ 12,099,511	$ 12,097,441	$ 6,097,115
PETCO Park	7,788,624	9,291,125	8,458,375
Capital Improvements Subtotal	**$ 19,888,135**	**$ 21,388,566**	**$ 14,555,490**
TOTAL CAPITAL IMPROVEMENTS	**$ 19,888,135**	**$ 21,388,566**	**$ 14,555,490**
ECONOMIC DEVELOPMENT PROGRAMS			
Economic Development and Tourism Support	$ (7,627)	$ -	$ -
Economic Development and Tourism Support Subtotal	**$ (7,627)**	**$ -**	**$ -**
Other			
Business Expansion, Attraction, and Retention (BEAR)	$ 846,780	$ 847,200	$ 847,200
Economic Development Program Administration	47,443	180,000	180,000
Other Subtotal	**$ 894,223**	**$ 1,027,200**	**$ 1,027,200**
TOTAL ECONOMIC DEVELOPMENT PROGRAMS	**$ 886,596**	**$ 1,027,200**	**$ 1,027,200**
SAFETY AND MAINTENANCE OF VISITOR-RELATED FACILITIES			
Safety and Maintenance of Visitor-Related Facilities			
Discretionary Transient Occupancy Tax Support to General Fund	$ 29,898,581	$ 30,677,843	$ 30,162,691
Mission Bay Park/Balboa Park Improvements	803,867	904,333	-
Convention Center	4,066,083	3,706,585	-
PETCO Park	-	1,132,278	1,966,407
Risk Management	46,634	103,689	106,257
Special Events and Filming Department	1,501,604	1,507,575	1,634,294
TOT Administration and Promotional Activities	76,553,496	81,096,437	95,590,220
Safety and Maintenance of Visitor-Related Facilities Subtotal	**$ 112,870,265**	**$ 119,128,740**	**$ 129,459,869**
TOTAL SPECIAL PROMOTIONAL PROGRAMS BUDGET	**$ 149,678,931**	**$ 155,397,265**	**$ 153,342,269**
Summary			
ARTS, CULTURE, AND COMMUNITY FESTIVALS	$ 16,033,935	$ 13,852,759	$ 8,299,710
CAPITAL IMPROVEMENTS	19,888,135	21,388,566	14,555,490
ECONOMIC DEVELOPMENT PROGRAMS	886,596	1,027,200	1,027,200
SAFETY AND MAINTENANCE OF VISITOR–RELATED FACILITIES	112,870,265	119,128,740	129,459,869
TOTAL SPECIAL PROMOTIONAL PROGRAMS BUDGET	**$ 149,678,931**	**$ 155,397,265**	**$ 153,342,269**

*In addition to the data from Special Promotional Programs, the Transient Occupancy Tax Fund statement reflects data budgeted in the Cultural Affairs and Special Events & Filming Divisions.



Description

The Stormwater Department works in all weather conditions to build, maintain, and modernize efficient stormwater infrastructure that lays the foundation for safe, sustainable, and thriving San Diego communities. The Stormwater Department achieves this by safeguarding water quality through pollution reduction activities and public education, reducing flood risk by maintaining and upgrading the stormwater drainage system, pursuing opportunities to capture stormwater runoff to enhance water supplies, and by protecting and restoring natural habitats. Clean stormwater runoff ensures clean water and clean beaches for all San Diegans.

The vision is:

Create vibrant, sustainable communities by reducing flood risk and protecting water quality.

The mission is:

Proactively build, maintain, and modernize efficient stormwater infrastructure for safe, sustainable, and thriving San Diego communities.

Goals and Objectives

Goal 1: ***Clean Water: Reduce pollution in urban runoff to ensure safe and clean creeks, bays, and ocean, and to meet requirements of the Clean Water Act***

- Compliance Inspection: Ensure that commercial and industrial businesses are implementing required best management practices, and that Treatment Control BMP devices on regulated private properties are appropriately operated and maintained, to reduce pollution in stormwater runoff.
- Illicit Discharge Detection and Elimination: Ensure that all public reports of pollution- or illicit discharges to storm drains or receiving waters are investigated and abated in a timely manner to reduce pollution in stormwater runoff.
- Water Quality Monitoring: Ensure that storm drains are monitored at a sufficient frequency to identify and abate sources of pollution, and to quantify pollutant contributions from the storm drain system to receiving waters such as creeks, bays, and the ocean.
- Green Infrastructure Implementation: Plan, design, and construct green infrastructure capital improvement projects to support attainment of the mandated pollution reduction targets in Total Maximum Daily Loads and related water quality regulations.
- Street Sweeping: Sweep streets in accordance with established schedules and evaluate additional routes for posting with no-parking restrictions to benefit water quality and flood resilience.
- Regulatory Reporting: Develop and submit all mandated stormwater regulatory compliance plans and reports by required deadlines

Goal 2: ***Flood-resilient Communities: Ensure stormwater is safely conveyed away from streets and property to safeguard our communities from floods and minimize community and economic impacts.***

- Stormwater Channels: Remove accumulated sediment, vegetation, and debris from stormwater channels where engineering analysis shows that maintenance increases the channel's flood conveyance capacity, thereby protecting adjacent properties from flood damage.
- Stormwater Pump Stations: Ensure stormwater pump stations are functional by performing necessary maintenance and repairs. This is essential to protect properties in low-lying areas from flooding.
- Stormwater Pipes & Related Structures: Ensure all storm drain inlets are inspected annually and cleaned as necessary to remove debris that can impede proper flow conveyance during storms. Repair grates, inlets, storm drain-adjacent sidewalks and other structures when damaged to ensure proper storm conveyance and reduce trip/ fall risk.
- Levee Maintenance & Floodplain Management: Address levee deficiencies and conduct needed engineering studies to ensure structural integrity and to secure permanent accreditation of all levees under City responsibility.

- Flood Resilience Infrastructure Implementation: Plan, design, and construct flood resilience capital improvement projects for areas identified in various plans, including the Integrated Drainage & Engineering Analyses (IDEAs), as potentially benefiting from upgraded infrastructure.
- Education and Outreach: Educate and engage local businesses, industry, and residents to increase awareness of stormwater issues, including pollution prevention and flood protection.

Goal 3: Workforce Development: Provide a thriving, productive, and attractive work environment through workforce development

- Resourcing: Staff have the appropriate resources to complete the work they have been assigned to do as part of their job.
- Training and Professional Development: Trainings and professional development opportunities are available for staff to gain the skills and resources to complete their work, to advance in their careers, and to promote succession planning for the department.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Ensured that maintenance was performed as needed on the 18 miles of stormwater channels, including 12 miles in Chollas Creek, that were cleared following the 2024 flood emergency, to restore flood carrying capacity and to protect surrounding homes and businesses.
- Completed the 5.2-acre Otay Reed Wetland Mitigation project along the Otay River in Council District 8 (October 2025). Not only does this project add valuable natural habitat to the community, it generates wetland mitigation credits to offset the impacts of past, current, and future stormwater channel maintenance work in the Chollas Creek Watershed.
- Leveraged grant funding to expand accessibility to water conservation rebates by hosting rain barrel distribution events and education webinars in communities of concern and launching a pilot voucher program to provide upfront rain barrel eliminating the need for participants to cover costs upfront.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 2, Objective 1, Channel Maintenance: Beginning in FY24, the department shifted resources from other operational functions to channel maintenance, which has enabled the department to expand its channel maintenance activities, ensuring that 18 miles of channels addressed after January 2024 flooding remain clear. This work is of particular value to communities immediately adjacent to stormwater channels, including significant areas in the Chollas Creek Watershed. Progress on the key performance indicator (% of channels that can convey stormwater flows as originally designed) has increased from 34% to 79% in the past two years.

TEP Goal 2, Objective 4 Levee Maintenance & Floodplain Management: Deficiencies within the San Diego River levee have been identified, which require engineering studies. Accreditation of the levees is key to maintaining federal assistance in the event of a levee failure. It also prevents the federal government from expanding the area of its regulated floodplain which could expand the number of residents and businesses in the Midway, Point Loma, and Ocean Beach areas required to purchase flood insurance. A budget addition in the FY27 budget will allow the department to begin addressing these deficiencies and perform required engineering studies in advance of the March 2029 levee accreditation deadline.

TEP Goal 1, Objective 1: To meet mandated inspection quotas and to prevent pollution in urban runoff, the department implements an expansive stormwater compliance inspection program at commercial/industrial businesses and other properties. Current staffing levels make it challenging to meet annual and 5-year inspection mandates. The department has considered shifting available resources from other operational functions but is unable to do so without jeopardizing compliance in other critical program areas, such as water quality monitoring, code enforcement, and regulatory reporting. Department inspectors already carry full loads of inspection work and cannot take on additional assignments without incurring overtime, for which the department has limited budget. In

fiscal year 2027, Stormwater has proposed implementing a new Stormwater Inspection Fee to recoup costs for this function, which are currently supported by the General Fund.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

TEP Goal 1, Clean Water, Objective 1, Compliance Inspection

•Miscellaneous Low-Risk Activities, Expenditure Reduction; Among other reductions, this budget adjustment includes elimination of the Stormwater Department's annual payment to the Public Utilities Department (PUD) that was used to supplement Stormwater's inspection of commercial and industrial inspections for compliance with MS4 Permit. PUD will no longer be funded to check for stormwater compliance when it inspects food and drink establishments and Industrial Wastewater Control Pre-Treatment Program facilities pursuant to other programs. This will put the City further behind on meeting commercial/industrial inspection quotas mandated in the MS4 Permit and increase the risk of penalties for non-compliance.

TEP Goal 1, Clean Water, Objective 3, Water Quality Monitoring

•Reduction of Water Quality Monitoring and Compliance

Activities; Reduces the Stormwater Department's reliance on consultants to perform water quality monitoring and will result in more "in-housing" of routine required water quality sampling to be performed by City staff. Because overtime budget is extremely limited, City staff performing increased routine sampling with have less time to perform the in-depth, time-consuming pollution source tracking investigations that have previously resulted in identifying and abating pollution sources. Pollution hot spots can pop up in any neighborhood in the City, and Stormwater will now have fewer resources to investigate sources.

TEP Goal 1, Clean Water, Objective 6, Regulatory Reporting

•Reduction of Regulatory Support ; Eliminates funding for "as-needed" consultant support that the Stormwater Department has used in the past to help work with regulators and environmental groups to shape regulatory requirements and directives that are based on sound science and efficient use of resources. The Stormwater's reduced ability to meaningfully engage with regulators and stakeholders on impactful regulations such as the Bacteria TMDL and San Diego Bay Investigative Orders could ultimately result in more costly regulatory directives or requirements that do not reflect the latest science or lessons learned through industry best practice.

•Reduction of Watershed Compliance Efforts – This budget adjustment reduces the Stormwater Department's ability to leverage consultant support to supplement staff who are charged with completing seven extensive annual stormwater compliance reports. Data collection, data analysis, inter-department coordination, report writing, and response to regulator comments would be almost entirely performed by in-house staff, significantly increasing workload on this task. Staff's ability to perform other critical functions, such as inter-agency coordination and cross-divisional support will be impacted.

TEP Goal 2, Flood-resilient Communities, Objective 1, Stormwater Channels

•Reduction of Stormwater Operations Administration; This budget adjustment reduces the Stormwater Department's access to vehicle and equipment rentals which may be needed to facilitate

in-house repairs to stormwater infrastructure in the event of an unforeseen emergency. Should an emergency arise, other available budget resources across the Department will need to be identified, potentially reducing service levels for operations, maintenance, and regulatory compliance.

•Addition of one-time funding for Channel Clearing; This budget adjustment will allow the department to expand channel clearing efforts in communities most vulnerable to flooding. The increase will support extended overtime for maintenance staff, maximizing channel clearance in advance of the predicted El Niño event. It will also cover higher contract and supply costs related to expanded vegetation removal, refuse disposal, and the materials needed for this work. With this enhanced investment, the department anticipates being able to maintain approximately 20 miles of channels—significantly more than in any previous year. Enhanced channel clearing in FY27 will include channels in all Council districts with a heavy focus in CD 4, 8, and 9 (Chollas Creek Watershed) as well as areas of known flood risk such as Sorrento Valley (CD1) and eastern Mission Bay (CD2).

TEP Goal 2, Flood-Resilient Communities, Objective 2, Stormwater Pump Stations

•Reduction of Pump Station Consultant Support – This budget adjustment reduces the Stormwater Department's ability to perform condition assessments and stress testing for pump stations. Many purchases of replacement pump station components, motors, etc. will continue to be deferred.

TEP Goal 2, Flood-Resilient Communities, Objective 3, Stormwater Pipes & Related Structures

•Reduction of Storm Drain/Sidewalk Repair – This budget adjustment reduces budget available for supplies, equipment, tools, and services needed by in-house crews to repair damaged storm drain infrastructure and storm drain-adjacent sidewalks that present trip and fall hazards and impact proper storm conveyance. The Stormwater Department's backlog of more than 3,000 deferred repairs will grow.

•Addition of Operations and Maintenance (O&M) Plan Check and Acceptance Revenue; This budget adjustment reflects the Stormwater Department's intent to start recovering the cost of staff who review development-related plans and perform operational review and acceptance of stormwater assets built by private developers. Stormwater staff will bring in additional revenue by billing their time for work on private development projects.

TEP Goal 2, Flood-Resilient Communities, Objective 4, Levee Maintenance & Floodplain Management

•Addition of Support for Levee Operations and Maintenance; This budget adjustment will for the first time make funding available to address minor erosion, vegetation clearing, and related levee deficiencies identified by the Army Corps of Engineers in 2015. This maintenance work is critical to obtaining levee accreditation by the March 2029 deadline.

•Addition of Support for Levee Engineering Studies; This budget adjustment will for the first time make funding available to perform engineering studies and analysis required by the Army Corps of Engineers and critical to obtaining levee accreditation by the March 2029 deadline.

•Addition of Floodplain Review Revenue; This budget adjustment reflects the Stormwater Department's intent to start recovering the cost of staff who perform regulatory compliance review of private development projects that are proposed within federally designated Special Flood Hazard Areas (100-year floodplains). Stormwater staff will bring in additional revenue by billing their time for work on private development projects.

TEP Goal 2, Flood-Resilient Communities, Objective 5, Flood Resilience Infrastructure Implementation

•Reduction of Senior Account Clerk; This budget adjustment eliminates a position in the CIP Fiscal section that was responsible for supporting a large volume of administrative and recordkeeping tasks related to ensuring compliance with WIFIA/SRF loans as well as state/federal grants. Workload will be redistributed to other staff as appropriate.

TEP Goal 2, Flood-Resilient Communities, Objective 6, Education and Outreach

•Elimination of Support for Public Outreach; This budget adjustment eliminates all external support for stormwater public outreach funded by the general fund including non-governmental organizations (NGOs) that have supported the City's compliance efforts by providing MS4 permit-required public education in classrooms and coordination of watershed trash cleanups throughout the community. An alternative source through the City's Public Education Government (PEG) fund will compensate to enable a small amount of public outreach content development.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Channel capacity	Percentage of channels that can carry stormwater flows as originally designed	34.00%	75.00%	100.00%
Commercial and industrial business inspections[1]	Percentage of stormwater inspections for commercial and industrial facilities conducted once every five years	0.00%	34.00%	20.00%
Corrugated Metal Pipe (CMP) drainage infrastructure	Miles of CMP drainage infrastructure replaced and/ or rehabilitated annually	1.20	1.52	5.00
Drain inlet inspections	Percentage of storm drain inlets inspected	55.00%	100.00%	100.00%
Drain pipes useful life	Percentage of total storm drain miles past their useful life	7.00%	7.00%	0.00%
Illicit Discharge Detection and Elimination (IDDE)	Percentage of IDDE cases, which are illegal discharges of substances to the City's stormwater system, investigated and abated within 30 days.	85.00%	70.00%	100.00%
Levees	Percentage of identified levee deficiencies addressed	13.00%	13.00%	100.00%
Pump station uptime	Percentage of days during wet season (Oct - Apr) when stormwater pump stations are at 100% functionality	70.00%	92.00%	100.00%
Street sweeping	Amount of debris collected (tons) per mile of street sweeping	0.05	0.14	0.05
Think Blue - Community cleanups	Amount of trash and debris removed (pounds) during watershed cleanups	35,000	37,149	35,000

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Think Blue - Education and outreach	Number of advertisement or media story impressions (millions)	53.00	0.11	45.00

1 Fiscal Year 2026 is year one of a five-year permit cycle. Each year, the baseline is updated with the prior year actual performance, and the goal is increased by 20% until the fifth year is reached with a goal of 100% to achieve full permit compliance.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	305.00	301.50	299.50	(2.00)
Personnel Expenditures	$40,882,604	$44,098,792	$45,124,390	$1,025,598
Non-Personnel Expenditures	28,545,052	26,419,083	28,754,458	2,335,375
Total Department Expenditures	**$69,427,656**	**$70,517,875**	**$73,878,848**	**$3,360,973**
Total Department Revenue	**$20,542,796**	**$27,324,282**	**$26,379,781**	**($944,501)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Capital Improvements Program	$10,573,804	$12,206,988	$13,937,059	$1,730,071
Operations	35,907,442	35,877,556	40,449,084	4,571,528
Planning	14,792,710	13,009,874	10,981,970	(2,027,904)
Stormwater	2,447,041	3,692,329	2,886,690	(805,639)
Total	**$63,720,998**	**$64,786,747**	**$68,254,803**	**$3,468,056**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Capital Improvements Program	66.00	68.00	67.00	(1.00)
Operations	166.00	161.00	163.00	2.00
Planning	65.00	57.00	56.00	(1.00)
Stormwater	8.00	15.50	13.50	(2.00)
Total	**305.00**	**301.50**	**299.50**	**(2.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	$1,834,777	$ -
Levee Operations and Maintenance Addition of non-personnel expenditures associated with addressing identified deficiencies in operating and maintaining San Diego River levees.	-	1,200,000	-
Channel Clearing Addition of one-time overtime and non-personnel expenditures in support of enhanced channel clearing efforts.	-	1,093,227	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	813,111	-
Levee Engineering Studies Addition of non-personnel expenditures associated with conducting engineering studies required to certify and accredit San Diego River levees.	-	700,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	459,181	-
Employ and Empower Program Support Addition of 2.50 Intern - Hourly and associated revenue to support the Employ & Empower Program.	2.50	127,158	127,178
Plan Check Review Revenue Addition of revenue associated with beginning to charge for the review and operational acceptance of private development projects.	-	-	300,000
Floodplain Review Revenue Addition of revenue associated with the review of proposed private development within the regulated floodplain.	-	-	200,000
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	(682,477)
Revised Parking Meter Reimbursement Revenue Adjustment to reflect revised parking meter reimbursement revenue associated with eligible expenditures within parking meter zones.	-	-	(889,202)
Engineering Consultant Support Reduction of non-personnel expenditures associated with limited technical support, and delayed long-range planning documents and condition assessments.	-	(25,000)	-
Storm Drain & Sidewalk Repairs Reduction of non-personnel expenditures supporting the repair of storm drains and sidewalks.	-	(63,000)	-
CIP Fiscal Support Reduction of 1.00 Senior Account Clerk providing fiscal support for the department's CIP activities.	(1.00)	(86,191)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.50)	(134,818)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Watershed Compliance Reduction of non-personnel expenditures associated with scaling back contributions to join compliance efforts with outside agencies.	-	(175,000)	-
Regulatory Support Reduction of non-personnel expenditures associated with reduced consultant services supporting regulatory compliance.	-	(197,500)	-
Street Sweeping Operations Reduction of 1.00 Program Manager supporting oversight of day- and night-shift street sweeping and parking enforcement teams.	(1.00)	(242,726)	-
Loan Compliance Support Addition of 1.00 Supervising Management Analyst and reduction of 1.00 Program Manager supporting the collection and assembly of regular compliance reports.	-	(244,163)	-
Vehicle and Equipment Rentals Reduction of non-personnel expenditures associated with reduced rental costs by maximizing the sharing of vehicles and equipment.	-	(310,000)	-
Discretionary Spending Savings Reduction of non-personnel expenditures associated with a reduction in discretionary spending.	-	(346,000)	-
Think Blue Public Outreach Reduction of non-personnel expenditures associated with trash cleanups, classroom education, and sponsorship of SD River Days.	-	(400,000)	-
Water Quality Monitoring Reduction of non-personnel expenditures associated with scaling back of water quality monitoring activities that help identify and abate sources of pollution.	-	(535,000)	-
Total	**(2.00)**	**$3,468,056**	**($944,501)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	27,525,159	29,346,926	29,981,629	634,703
Fringe Benefits	13,357,445	14,751,866	15,142,761	390,895
PERSONNEL SUBTOTAL	**40,882,604**	**44,098,792**	**45,124,390**	**1,025,598**
NON-PERSONNEL EXPENDITURES				
Supplies	685,673	789,844	1,066,906	277,062
Contracts & Services	18,592,943	16,001,531	17,874,074	1,872,543
External Contracts & Services	*7,569,784*	*5,695,151*	*5,295,644*	*(399,507)*

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Internal Contracts & Services	*11,023,159*	*10,306,380*	*12,578,430*	*2,272,050*
Information Technology	1,978,263	1,906,646	2,426,975	520,329
Energy and Utilities	1,193,824	1,706,090	1,758,308	52,218
Other Expenses	9,254	8,376	4,150	(4,226)
Capital Expenses	6,761	105,150	-	(105,150)
Debt Expenses	371,676	170,318	-	(170,318)
NON-PERSONNEL SUBTOTAL	**22,838,394**	**20,687,955**	**23,130,413**	**2,442,458**
Total	**$63,720,998**	**$64,786,747**	**$68,254,803**	**$3,468,056**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$9,325,370	$12,236,569	$11,411,729	($824,840)
Fines Forfeitures and Penalties	5,282,495	8,723,052	8,633,052	(90,000)
Other Revenue	253,720	-	-	-
Revenue from Other Agencies	618,336	599,661	635,000	35,339
Total	**$15,479,922**	**$21,624,282**	**$20,679,781**	**($944,501)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	2.00	49,629 - 59,696	$108,881
20000012	Administrative Aide 1	1.00	1.00	1.00	58,365 - 70,262	70,262
20000024	Administrative Aide 2	2.00	2.00	2.00	67,184 - 80,974	148,447
20001202	Assistant Deputy Director	1.00	2.00	2.00	79,643 - 292,822	444,975
20000070	Assistant Engineer-Civil	9.00	9.00	9.00	100,214 - 120,702	1,052,777
20000143	Associate Engineer-Civil	18.00	18.00	18.00	115,398 - 139,318	2,481,779
20000119	Associate Management Analyst	3.00	3.00	3.00	85,280 - 103,085	302,890
20000162	Associate Planner	12.00	12.00	12.00	93,829 - 113,381	1,223,052
20000648	Biologist 3	1.00	0.00	0.00	97,173 - 117,649	-
20000236	Cement Finisher	5.00	5.00	5.00	78,478 - 94,037	465,590
20000539	Clerical Assistant 2	2.00	1.00	1.00	47,174 - 56,867	47,174
20000306	Code Compliance Officer	5.00	6.00	6.00	63,461 - 76,482	432,850
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,174 - 87,589	87,589
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	275,122
20001168	Deputy Director	3.00	3.00	3.00	79,643 - 292,822	710,528
20000105	Development Project Manager 3	1.00	1.00	1.00	131,040 - 158,434	158,434

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
21000451	Environmental Biologist 3	0.00	1.00	1.00	102,523 - 124,114	124,114
20000426	Equipment Operator 1	9.00	8.00	9.00	56,098 - 67,205	555,638
20000429	Equipment Operator 1	1.00	1.00	0.00	56,098 - 67,205	-
20000430	Equipment Operator 2	6.00	5.00	5.00	65,874 - 78,770	367,649
20000436	Equipment Operator 3	4.00	6.00	6.00	68,744 - 82,264	465,776
20000418	Equipment Technician 1	2.00	0.00	0.00	53,622 - 64,251	-
20000423	Equipment Technician 2	1.00	1.00	1.00	58,843 - 70,138	58,843
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	67,392
20000461	Field Representative	2.00	2.00	2.00	56,243 - 67,725	135,450
21000432	Geographic Info Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	104,461
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
21000434	Geographic Info Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
20000501	Heavy Truck Driver 2	15.00	15.00	15.00	55,952 - 67,454	974,485
20000293	Information Systems Analyst 3	2.00	2.00	2.00	95,472 - 115,378	230,756
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	2.50	36,920 - 47,320	118,300
90001073	Management Intern - Hourly	6.00	2.50	0.00	36,920 - 47,320	-
20000658	Motor Sweeper Operator	20.00	20.00	20.00	64,480 - 77,251	1,545,020
20000646	Motor Sweeper Supervisor	2.00	2.00	2.00	70,013 - 83,845	167,690
20000672	Parking Enforcement Officer 1	13.00	13.00	13.00	56,285 - 67,642	866,569
20000663	Parking Enforcement Officer 2	2.00	1.00	1.00	61,734 - 74,339	74,339
20000670	Parking Enforcement Supervisor	1.00	2.00	2.00	71,427 - 85,779	159,986
20000680	Payroll Specialist 2	2.00	2.00	2.00	57,325 - 69,264	126,589
21000725	Plant Maintenance Coordinator	2.00	2.00	2.00	96,866 - 117,125	213,991
20000701	Plant Process Control Electrician	4.00	4.00	4.00	97,282 - 116,813	433,015
20000703	Plant Process Control Supervisor	1.00	1.00	1.00	106,808 - 129,147	129,147
20000687	Plant Technician 1	5.00	7.00	6.00	65,166 - 77,938	425,185
20000688	Plant Technician 2	4.00	4.00	4.00	71,448 - 85,280	341,120
20000689	Plant Technician 3	1.00	1.00	1.00	78,374 - 93,808	93,808

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000743	Principal Engineering Aide	1.00	1.00	1.00	86,611 - 104,811	86,611
20001054	Principal Utility Supervisor	0.00	2.00	3.00	84,136 - 101,691	260,749
20001222	Program Manager	4.00	3.00	1.00	79,643 - 292,822	176,842
20000761	Project Officer 1	1.00	1.00	1.00	113,714 - 137,280	137,280
20000763	Project Officer 2	1.00	1.00	1.00	131,061 - 158,413	158,413
20000783	Public Information Clerk	1.00	1.00	1.00	49,629 - 59,696	53,101
20001050	Public Works Superintendent	5.00	5.00	5.00	121,805 - 147,056	735,280
20001032	Public Works Supervisor	9.00	9.00	9.00	90,314 - 109,304	964,746
20001042	Safety and Training Manager	1.00	1.00	1.00	105,331 - 127,629	122,554
20000847	Safety Officer	1.00	1.00	1.00	91,354 - 110,386	91,354
20000869	Senior Account Clerk	1.00	1.00	0.00	56,763 - 68,474	-
20000885	Senior Civil Engineer	9.00	9.00	9.00	132,954 - 160,742	1,446,678
20000015	Senior Management Analyst	2.00	2.00	2.00	93,621 - 113,214	226,428
20000918	Senior Planner	9.00	9.00	9.00	108,056 - 130,666	1,169,218
21000400	Storm Water Compliance Manager	4.00	4.00	4.00	116,917 - 141,835	567,340
21000626	Storm Water Environmental Specialist 2	6.00	6.00	6.00	95,160 - 115,752	694,512
21000182	Storm Water Environmental Specialist 3	3.00	3.00	3.00	109,824 - 132,933	398,799
21000375	Storm Water Inspector 2	9.00	9.00	9.00	87,776 - 106,434	939,248
21000402	Storm Water Inspector 3	3.00	3.00	3.00	96,678 - 117,166	351,498
20000970	Supervising Management Analyst	1.00	1.00	2.00	100,381 - 121,597	221,978
21000401	Supervising Storm Water Inspector	2.00	2.00	2.00	106,309 - 128,939	257,878
20001044	Utility Supervisor	4.00	2.00	2.00	72,051 - 86,174	158,225
20001051	Utility Worker 1	22.00	22.00	22.00	50,086 - 59,571	1,241,084
20001053	Utility Worker 2	28.00	28.00	28.00	54,704 - 65,104	1,805,799
20001058	Welder	1.00	1.00	1.00	67,704 - 81,182	81,182
	Bilingual - Regular					8,736
	Budgeted Personnel Expenditure Savings					(1,601,996)
	Electrician Cert Pay					30,597
	Infrastructure In-Training Pay					103,349

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Infrastructure Registration Pay					409,799
	Night Shift Pay					76,013
	Overtime Budgeted					2,197,040
	Reg Pay For Engineers					384,183
	Salary Savings					(453,086)
	Sick Leave - Hourly					1,462
	Split Shift Pay					4,702
	Termination Pay Annual Leave					111,522
	Vacation Pay In Lieu					197,294
FTE, Salaries and Wages Subtotal		**305.00**	**301.50**	**299.50**		**$29,981,629**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	46,839	49,554	46,188	(3,366)
Flexible Benefits	3,355,811	3,625,330	3,648,326	22,996
Insurance	1,744	-	-	-
Long-Term Disability	85,818	135,212	115,359	(19,853)
Medicare	397,980	425,260	434,329	9,069
Other Post-Employment Benefits	1,118,279	1,127,944	860,062	(267,882)
Retiree Medical Trust	52,379	53,593	55,089	1,496
Retirement 401 Plan	202,824	210,841	217,980	7,139
Retirement ADC	6,303,139	7,328,675	8,176,036	847,361
Retirement DROP	36,886	42,640	27,353	(15,287)
Risk Management Administration	368,862	461,482	431,663	(29,819)
Supplemental Pension Savings Plan	403,370	391,588	330,869	(60,719)
Unemployment Insurance	2,137	25,333	23,024	(2,309)
Workers' Compensation	981,376	874,414	776,483	(97,931)
Fringe Benefits Subtotal	**$13,357,445**	**$14,751,866**	**$15,142,761**	**$390,895**
Total Personnel Expenditures			**$45,124,390**	

Storm Drain Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Capital Improvements Program	$1,812,472	$590,936	$669,783	$78,847
Operations	1,196,121	1,077,808	2,163,787	1,085,979
Planning	2,480,555	4,012,221	2,790,475	(1,221,746)
Stormwater	217,510	50,163	-	(50,163)
Total	**$5,706,658**	**$5,731,128**	**$5,624,045**	**($107,083)**

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	($3,927)	$ -
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(103,156)	-
Total	**0.00**	**($107,083)**	**$ -**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	139,178	-	-	-
Contracts & Services	5,234,280	5,627,972	5,604,045	(23,927)
External Contracts & Services	*4,499,730*	*4,549,871*	*5,604,045*	*1,054,174*
Internal Contracts & Services	*734,550*	*1,078,101*	-	*(1,078,101)*
Information Technology	118,618	103,156	20,000	(83,156)
Energy and Utilities	214,582	-	-	-
NON-PERSONNEL SUBTOTAL	**5,706,658**	**5,731,128**	**5,624,045**	**(107,083)**
Total	**$5,706,658**	**$5,731,128**	**$5,624,045**	**($107,083)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$5,042,308	$5,700,000	$5,700,000	$ -
Revenue from Use of Money and Property	20,566	-	-	-
Total	**$5,062,874**	**$5,700,000**	**$5,700,000**	**$ -**

Revenue and Expense Statement (Non-General Fund)

Storm Drain Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,550,345	$ 906,109	$ 1,850,853
TOTAL BALANCE AND RESERVES	**$ 1,550,345**	**$ 906,109**	**$ 1,850,853**
REVENUE			
Charges for Services	$ 5,041,818	$ 5,700,000	$ 5,700,000
Revenue from Use of Money and Property	20,566	-	-
TOTAL REVENUE	**$ 5,062,384**	**$ 5,700,000**	**$ 5,700,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 6,612,730**	**$ 6,606,109**	**$ 7,550,853**
OPERATING EXPENSE			
Supplies	$ 139,178	$ -	$ -
Contracts & Services	5,234,280	5,627,972	5,604,045
Information Technology	118,618	103,156	20,000
Energy and Utilities	214,582	-	-
Debt Expenses	(37)	-	-
TOTAL OPERATING EXPENSE	**$ 5,706,621**	**$ 5,731,128**	**$ 5,624,045**
TOTAL EXPENSE	**$ 5,706,621**	**$ 5,731,128**	**$ 5,624,045**
BALANCE	**$ 906,109**	**$ 874,981**	**$ 1,926,808**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 6,612,730**	**$ 6,606,109**	**$ 7,550,853**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Tax and Revenue Anticipation Notes Fund



Description

The City of San Diego issues Tax and Revenue Anticipation Notes ("TRANs") to provide interim financing for the City's General Fund operations when needed. Such notes are issued to address temporary cash flow shortfalls arising from the timing mismatch between receipt of revenues and expenditure obligations during the fiscal year.

Certain revenues of the City, including property taxes and other major revenue sources, are received several months into the fiscal year, while significant operating expenditures such as the City's pension contribution are generally incurred at the beginning of the fiscal year or more evenly throughout the year. The issuance of TRANs provides funds to bridge this timing mismatch and maintain adequate liquidity for the City's operations.

TRANs are short-term obligations payable from and secured by a pledge of certain unrestricted General Fund revenues, including the first revenues received by the City during the fiscal year in which the notes are issued, and are typically repaid from such revenues within the same fiscal year.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	-	-	17,148,000	17,148,000
Total Department Expenditures	**$ -**	**$ -**	**$17,148,000**	**$17,148,000**
Total Department Revenue	**$ -**	**$ -**	**$17,148,000**	**$17,148,000**

Tax and Revenue Anticipation Notes Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Tax and Revenue Anticipation Notes Fund	$ -	$ -	$17,148,000	$17,148,000
Total	**$ -**	**$ -**	**$17,148,000**	**$17,148,000**

Budget Adjustments

	FTE	Expenditures	Revenue
Tax and Revenue Anticipation Note (TRAN) Issuance Addition of non-personnel expenditures and revenue associated with the issuance of a TRAN.	-	$17,148,000	$17,148,000
Total	**0.00**	**$17,148,000**	**$17,148,000**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	-	-	948,000	948,000
External Contracts & Services	-	-	*948,000*	*948,000*
Debt Expenses	-	-	16,200,000	16,200,000
NON-PERSONNEL SUBTOTAL	**-**	**-**	**17,148,000**	**17,148,000**
Total	**$ -**	**$ -**	**$17,148,000**	**$17,148,000**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$ -	$ -	$7,928,280	$7,928,280
Transfers In	-	-	9,219,720	9,219,720
Total	**$ -**	**$ -**	**$17,148,000**	**$17,148,000**

Revenue and Expense Statement (Non-General Fund)

Tax Revenue Anticipation Note Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ -	$ -
TOTAL BALANCE AND RESERVES	**$ -**	**$ -**	**$ -**
REVENUE			
Revenue from Use of Money and Property	$ -	$ -	$ 7,928,280
Transfers In	-	-	9,219,720
TOTAL REVENUE	**$ -**	**$ -**	**$ 17,148,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ -**	**$ -**	**$ 17,148,000**
OPERATING EXPENSE			
Contracts & Services	$ -	$ -	$ 948,000
Debt Expenses	-	-	16,200,000
TOTAL OPERATING EXPENSE	**$ -**	**$ -**	**$ 17,148,000**
TOTAL EXPENSE	**$ -**	**$ -**	**$ 17,148,000**
BALANCE	**$ -**	**$ -**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ -**	**$ -**	**$ 17,148,000**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.



Description

The Transient Occupancy Tax (TOT) Fund was established to collect the tax associated with the City of San Diego's 10.5% hotel visitor tax. The purpose of TOT is to advance the City's economic health by: promoting the City of San Diego as a visitor destination and place of creativity, innovation, and entrepreneurship in the national and international marketplace; supporting programs that increase hotel occupancy as well as attract and retain base-sector businesses and entrepreneurs, resulting in the generation of TOT and other revenue; development of visitor–related facilities; and supporting the City of San Diego's artistic and cultural amenities, and natural attractions.

The TOT revenue is guided by the City's Municipal Code Section 35.0101, which stipulates that of the 10.5% of collected TOT revenue, 5.5% is to be applied toward general government purposes, 4.0% towards promoting the City as a tourist destination, and the remaining 1.0% towards any purposes proposed and approved by the Mayor and City Council. Additionally, the TOT Fund also includes projected revenue associated with Measure C, an initiative passed in 2022 to increase the City of San Diego's current 10.5% hotel visitor tax to 11.75%, 12.75% and 13.75%, where each tax rate would depend on a hotel's location in one of three geographic zones. The revenue from the additional taxes would be allocated to convention center expansion and modernization, homelessness services and street repairs.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	-	80,275,346	42,216,486	(38,058,860)
Total Department Expenditures	**$ -**	**$80,275,346**	**$42,216,486**	**($38,058,860)**
Total Department Revenue	**$14,338,325**	**$80,275,345**	**$77,997,232**	**($2,278,113)**

*The Department Summary includes the budget for the TOT Convention Center and TOT Homelessness Funds related to Measure C. The budget detail related to the Transient Occupancy Tax Fund can be found on the Special Promotional Programs, Economic Development (Cultural Affairs), and Parks & Recreation (Special Events & Filming) Budget Pages.

TOT Convention Center Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
TOT Convention Center Fund	$ -	$47,672,882	$10,237,621	($37,435,261)
Total	**$ -**	**$47,672,882**	**$10,237,621**	**($37,435,261)**

Budget Adjustments

	FTE	Expenditures	Revenue
Convention Center Debt Service	-	$6,000,000	$ -
Addition of one-time non-personnel expenditures associated with a temporary adjustment to the funding strategy.			
Operational Support	-	4,237,621	-
Addition of non-personnel expenditures for operating support of the San Diego Convention Center.			
Measure C Revenue and Expenditures	-	(47,672,882)	(1,654,514)
Adjustment to revenue and expenditures for the San Diego Convention Center as a result of Measure C Transient Occupancy Tax (TOT) projections.			
Total	**0.00**	**($37,435,261)**	**($1,654,514)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Transfers Out	-	-	10,237,621	10,237,621
NON-PERSONNEL SUBTOTAL	**-**	**47,672,882**	**10,237,621**	**(37,435,261)**
Total	**$ -**	**$47,672,882**	**$10,237,621**	**($37,435,261)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$9,371	$ -	$ -	$ -
Transient Occupancy Taxes	8,456,617	47,672,881	46,018,367	(1,654,514)
Total	**$8,465,988**	**$47,672,881**	**$46,018,367**	**($1,654,514)**

TOT Homelessness Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
TOT Homelessness Fund	$ -	$32,602,464	$31,978,865	($623,599)
Total	**$ -**	**$32,602,464**	**$31,978,865**	**($623,599)**

Budget Adjustments

	FTE	Expenditures	Revenue
Measure C Revenue and Expenditures	-	($623,599)	($623,599)
Adjustment to revenue and expenditures for homelessness services as a result of Measure C Transient Occupancy Tax (TOT) projections.			
Total	**0.00**	**($623,599)**	**($623,599)**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	-	32,602,464	31,978,865	(623,599)
Internal Contracts & Services	-	*32,602,464*	*31,978,865*	*(623,599)*
NON-PERSONNEL SUBTOTAL	**-**	**32,602,464**	**31,978,865**	**(623,599)**
Total	**$ -**	**$32,602,464**	**$31,978,865**	**($623,599)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$6,487	$ -	$ -	$ -
Transient Occupancy Taxes	5,865,850	32,602,464	31,978,865	(623,599)
Total	**$5,872,337**	**$32,602,464**	**$31,978,865**	**($623,599)**

Revenue and Expense Statement (Non-General Fund)

TOT Convention Center Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ 8,465,988	$ 30,835,849
Continuing Appropriation - CIP	-	-	21,402,788
TOTAL BALANCE AND RESERVES	**$ -**	**$ 8,465,988**	**$ 52,238,637**
REVENUE			
Revenue from Use of Money and Property	$ 9,371	$ -	$ -
Transient Occupancy Taxes	8,456,617	47,672,881	46,018,367
TOTAL REVENUE	**$ 8,465,988**	**$ 47,672,881**	**$ 46,018,367**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 8,465,988**	**$ 56,138,869**	**$ 98,257,004**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ -	$ -	$ 18,290,000
TOTAL CIP EXPENSE	**$ -**	**$ -**	**$ 18,290,000**
OPERATING EXPENSE			
Contracts & Services	$ -	$ 47,672,882	$ -
Transfers Out	-	-	10,237,621
TOTAL OPERATING EXPENSE	**$ -**	**$ 47,672,882**	**$ 10,237,621**
TOTAL EXPENSE	**$ -**	**$ 47,672,882**	**$ 28,527,621**
RESERVES			
Continuing Appropriation - CIP	$ -	$ -	$ 21,402,788
TOTAL RESERVES	**$ -**	**$ -**	**$ 21,402,788**
BALANCE	**$ 8,465,988**	**$ 8,465,987**	**$ 48,326,595**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 8,465,988**	**$ 56,138,869**	**$ 98,257,004**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

TOT Homelessness Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ -	$ 5,872,337	$ -
TOTAL BALANCE AND RESERVES	**$ -**	**$ 5,872,337**	**$ -**
REVENUE			
Revenue from Use of Money and Property	$ 6,487	$ -	$ -
Transient Occupancy Taxes	5,865,850	32,602,464	31,978,865
TOTAL REVENUE	**$ 5,872,337**	**$ 32,602,464**	**$ 31,978,865**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 5,872,337**	**$ 38,474,801**	**$ 31,978,865**
OPERATING EXPENSE			
Contracts & Services	$ -	$ 32,602,464	$ 31,978,865
TOTAL OPERATING EXPENSE	**$ -**	**$ 32,602,464**	**$ 31,978,865**
TOTAL EXPENSE	**$ -**	**$ 32,602,464**	**$ 31,978,865**
BALANCE	**$ 5,872,337**	**$ 5,872,337**	**$ -**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 5,872,337**	**$ 38,474,801**	**$ 31,978,865**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Transient Occupancy Tax Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 2,822,419	$ 3,246,742	$ 480,806
TOTAL BALANCE AND RESERVES	**$ 2,822,419**	**$ 3,246,742**	**$ 480,806**
REVENUE			
Charges for Services	$ 20,780	$ 31,395	$ 33,876
Fines Forfeitures and Penalties	25,972	6,000	6,000
Licenses and Permits	110,210	126,628	126,628
Other Revenue	62,712	-	-
Transfers In	-	-	99,747
Transient Occupancy Taxes	149,883,580	153,389,208	153,063,453
TOTAL REVENUE	**$ 150,103,254**	**$ 153,553,231**	**$ 153,329,704**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 152,925,673**	**$ 156,799,973**	**$ 153,810,510**
OPERATING EXPENSE			
Personnel Expenses	$ 1,823,028	$ 1,879,943	$ 1,731,166
Fringe Benefits	674,481	701,560	723,823
Supplies	8,430	10,660	10,215
Contracts & Services	92,046,309	94,561,434	103,718,917
Information Technology	320,305	316,674	354,603
Energy and Utilities	7,840	8,700	8,700
Other Expenses	10,237	5,000	4,000
Transfers Out	54,788,300	57,913,294	46,790,844
TOTAL OPERATING EXPENSE	**$ 149,678,931**	**$ 155,397,265**	**$ 153,342,268**
TOTAL EXPENSE	**$ 149,678,931**	**$ 155,397,265**	**$ 153,342,268**
BALANCE	**$ 3,246,742**	**$ 1,402,708**	**$ 468,242**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 152,925,673**	**$ 156,799,973**	**$ 153,810,510**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***In addition to the data from the Special Promotional Programs, the Transient Occupancy Tax Fund statement reflects data budgeted in the Cultural Affairs Division of the Economic Development Department and the Special Events & Filming Office in the Parks and Recreation Department.



Description

In November 1987, San Diego County voters approved the enactment of the initial San Diego Transportation Improvement Program (TransNet) that resulted in a one-half cent increase to the local sales tax. The City's share of TransNet revenue is based on population and the number of local street and road miles maintained. Through a cooperative effort with the San Diego Association of Governments (SANDAG), the City of San Diego is able to manage the Fund so that the most pressing transportation problems are addressed in accordance with TransNet goals.

The purpose of TransNet is to fund essential transportation improvements that relieve traffic congestion, increase safety, and improve air quality. These improvements include performing repairs, restoring existing roadways, and constructing assets within the public right-of-way.

TransNet revenues are primarily allocated to the Transportation Department for traffic engineering and street maintenance services, in addition to the Capital Improvements Program (CIP) for the design and construction of projects that relieve traffic congestion and increase traffic safety. The Department of Finance and Transportation Department are reimbursed for administrative oversight of the Fund.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	23,119,064	21,104,276	23,336,265	2,231,989
Total Department Expenditures	**$23,119,064**	**$21,104,276**	**$23,336,265**	**$2,231,989**
Total Department Revenue	**$52,393,282**	**$46,268,000**	**$49,095,000**	**$2,827,000**

Transnet Extension Administration & Debt Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
TransNet Extension Administration & Debt Fund	$463,981	$462,680	$490,950	$28,270
Total	**$463,981**	**$462,680**	**$490,950**	**$28,270**

Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to TransNet Allocation	-	$28,270	$28,270
Addition of non-personnel expenditures and TransNet revenue associated with projections from SANDAG.			
Total	**0.00**	**$28,270**	**$28,270**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	463,981	462,680	490,950	28,270
Internal Contracts & Services	*463,981*	*462,680*	*490,950*	*28,270*
NON-PERSONNEL SUBTOTAL	**463,981**	**462,680**	**490,950**	**28,270**
Total	**$463,981**	**$462,680**	**$490,950**	**$28,270**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Sales Taxes	$463,981	$462,680	$490,950	$28,270
Total	**$463,981**	**$462,680**	**$490,950**	**$28,270**

Transnet Extension Maintenance Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
TransNet Extension Maintenance Fund	$14,469,132	$13,741,596	$14,581,215	$839,619
Total	**$14,469,132**	**$13,741,596**	**$14,581,215**	**$839,619**

Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to TransNet Allocation Addition of non-personnel expenditures and TransNet revenue associated with projections from SANDAG.	-	$839,619	$839,619
Total	**0.00**	**$839,619**	**$839,619**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	4,365	-	-	-
External Contracts & Services	*2,270*	-	-	-
Internal Contracts & Services	*2,095*	-	-	-
Transfers Out	14,464,767	13,741,596	14,581,215	839,619
NON-PERSONNEL SUBTOTAL	**14,469,132**	**13,741,596**	**14,581,215**	**839,619**
Total	**$14,469,132**	**$13,741,596**	**$14,581,215**	**$839,619**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Sales Taxes	$14,469,133	$13,741,596	$14,581,215	$839,619
Total	**$14,469,133**	**$13,741,596**	**$14,581,215**	**$839,619**

Transnet Extension Congestion Relief Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
TransNet Extension Congestion Relief Fund	$8,185,951	$6,900,000	$8,264,100	$1,364,100
Total	**$8,185,951**	**$6,900,000**	**$8,264,100**	**$1,364,100**

Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to TransNet Allocation	-	$1,364,100	$1,959,111
Addition of non-personnel expenditures and TransNet revenue associated with projections from SANDAG.			
Total	**0.00**	**$1,364,100**	**$1,959,111**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	509,954	130,000	130,000	-
Contracts & Services	7,665,410	6,770,000	8,134,100	1,364,100
External Contracts & Services	*162,056*	*500,000*	*1,014,100*	*514,100*
Internal Contracts & Services	*7,503,354*	*6,270,000*	*7,120,000*	*850,000*
Energy and Utilities	10,586	-	-	-
NON-PERSONNEL SUBTOTAL	**8,185,951**	**6,900,000**	**8,264,100**	**1,364,100**
Total	**$8,185,951**	**$6,900,000**	**$8,264,100**	**$1,364,100**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	$484,400	$ -	$ -	$ -
Sales Taxes	36,975,768	32,063,724	34,022,835	1,959,111
Total	**$37,460,168**	**$32,063,724**	**$34,022,835**	**$1,959,111**

Revenue and Expense Statement (Non-General Fund)

TransNet Extension Congestion Relief Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 2,336,637	$ 3,953,663	$ 1,923,944
Continuing Appropriation - CIP	46,317,908	41,945,118	25,592,351
Continuing Appropriation - Operating	1,861,666	1,641,383	-
TOTAL BALANCE AND RESERVES	**$ 50,516,211**	**$ 47,540,164**	**$ 27,516,294**
REVENUE			
Revenue from Use of Money and Property	$ 484,400	$ -	$ -
Sales Tax	51,908,882	46,268,000	49,095,000
TOTAL REVENUE	**$ 52,393,282**	**$ 46,268,000**	**$ 49,095,000**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 102,909,493**	**$ 93,808,164**	**$ 76,611,294**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 25,258,662	$ 25,163,724	$ 25,758,735
TOTAL CIP EXPENSE	**$ 25,258,662**	**$ 25,163,724**	**$ 25,758,735**
OPERATING EXPENSE			
Supplies	$ 509,954	$ 130,000	$ 130,000
Contracts & Services	8,133,756	7,232,680	8,625,050
Energy and Utilities	10,586	-	-
Transfers Out	14,464,767	13,741,596	14,581,215
TOTAL OPERATING EXPENSE	**$ 23,119,064**	**$ 21,104,276**	**$ 23,336,265**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 4,417,982	$ 5,000,000	$ 5,000,000
Operating Expenditures	220,284	$ 500,000	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 4,638,265**	**$ 5,500,000**	**$ 5,000,000**
TOTAL EXPENSE	**$ 52,795,707**	**$ 51,268,000**	**$ 54,095,000**
RESERVES			
Continuing Appropriation - CIP	$ 41,945,118	$ 36,945,118	$ 20,592,351
Continuing Appropriation - Operating	1,641,383	1,141,383	-
TOTAL RESERVES	**$ 43,586,501**	**$ 38,086,501**	**$ 20,592,351**
BALANCE* **	**$ 3,953,663**	**$ 3,953,663**	**$ 1,923,943**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 100,335,871**	**$ 93,308,164**	**$ 76,611,294**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Fiscal Year 2026 ending balance includes a <$4,939,830> decrease for the change in the deferred revenue funds held by SANDAG.



Description

The Transportation Department has five Divisions: Business Operations; Engineering, Asset Management, and Parking; Finance, Administration, and Information Technology; Street; and Right-of-Way Management.

The Business Operations Division manages safety and training, claims and litigation, and customer service functions, including the Station 38 dispatch center. The Division also manages all internal and external communications for department.

The Engineering, Asset Management, and Parking Division manages the City's transportation/mobility network which provides the safe, reliable, and efficient movement of goods, services, and people. This includes evaluating and implementing capital and operational changes to improve mobility and enhance safety for, and including but not limited to, motorists, transit users, cyclists, and pedestrians. The Division coordinates its efforts with regional transportation agencies, such as the San Diego Association of Governments (SANDAG), the San Diego Metropolitan Transit System (MTS), and the California Department of Transportation (Caltrans). This Division also oversees parking management citywide.

The Finance, Administration, and Information Technology Division manages the fiscal, administrative, executive, and other internal-facing department-wide functions. The division is responsible for all financial, budgetary, administrative, and information systems management.

The Street Division is responsible for maintaining the City's Street network, which includes maintenance and repair of street and alley surfaces, sidewalks, streetlights, traffic signals, traffic signs, pavement markings, guardrails, and other traffic control and safety devices. In addition, the Division manages the City's graffiti and right-of-way weed abatement programs.

The Right-of-Way Management Division manages the coordination of all projects within the public right-of-way to ensure all projects are reviewed, permitted, and inspected for quality assurance and conformity to procedures and standards associated with the Street Preservation Ordinance. The Division also provides vegetation encroachment and graffiti abatement code enforcement services.

In addition, the Division manages the planning and implementation of the City's Utilities Undergrounding Program which removes overhead utility lines and relocates them underground, in accordance with the Utilities Undergrounding Master Plan and the Underground Utilities Procedural Ordinance. Finally, the Division manages the City's Urban Forestry Program, which includes the planning and policy for tree preservation, maintenance, and planting as well as addressing risk management and emergency response to tree issues impacting public safety.

The vision is:

Sustain and maintain quality of life and safe access to all destinations in the City of San Diego.

The mission is:

Build, operate, and maintain a world-class network of transportation infrastructure to ensure that all San Diegans can safely and effectively get where they need to go.

Goals and Objectives

Goal 1: ***Ensure efficient and cost-effective implementation of projects within the public right-of-way***

- Support the City's One Dig Strategy
- Ensure appropriate utilization of the City's Project Coordination System by all parties performing work within the public right-of-way.

Goal 2: ***Ensure a safe and reliable street network***

- Provide high quality maintenance of public right-of-way assets.
- Reach an average Pavement Condition Index (PCI) of 65 or greater for the City's streets network.
- Convert overhead utility lines to underground services.
- Improve the condition of the City's sidewalk network.

Goal 3: ***Ensure an equitable multi-modal network to improve mobility***

- Increase opportunities for alternative modes of transportation.
- Improve safety for all modes of transportation.
- Implement the Traffic Signal Communications Master Plan.
- Manage curb space and parking resources to further decrease greenhouse gas emissions, lower miles of vehicles travel, and provide mobility services.

Goal 4: ***Ensure excellence in customer service delivery***

- Provide exceptional customer service.
- Ensure appropriate information is provided to constituents about initiatives, programs and services performed by the department.
- Foster a high-performance culture with a motivated and innovative workforce.
- Promote fiscal stability

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The City's Pavement Management Program incorporates Communities of Concern into its street selection methodology, helping to prioritize equitable investment in roadway improvements. As a result, 52% of streets selected for the Fiscal Year 2026 paving program were located within Communities of Concern. These roadway resurfacing projects also provide opportunities to implement bicycle improvements and close those missing network gaps within Communities of Concerns.
- Planted 3,000 trees and continued tree protection in communities of concern.
- Allocated $300,000 for sidewalk repairs in Communities of Concern and continued performing sidewalk repairs that are private property owner responsibility.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

NO

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

Adjustment(s) impact disparities, gaps and deficiencies identified within the following Tactical Equity Plan (TEP) Goals and Objectives:

Reductions:

TEP Goal 3

Objective 1, 2, 3: Multi-Modal Team, Reduction, General Fund - Reduction of 7.50 FTE positions. This reduction will limit staff capacity to increase alternative modes of transportation, improve safety, and implement the Traffic Signal Communications Master Plan.

TEP Goal 4

Objective 1,2: Program Manager and Program Coordinator, Reduction, General Fund - Reduction of 2.00 FTE positions. This reduction will limit oversight of the Parking Meter Zones, the Ready Set Grow, and the Trees for Communities programs.

Additions

TEP Goal 2:

Objective 1, 2, 4: Support of Asphalt and Cement Materials - Expenditures Addition, General Fund – This funding increase allows the current budget to better align with the actual consumption of asphalt and cement materials in support of the City's Infrastructure maintenance and repairs.

Objective 1, 4: Consolidation of Tree Trimming Services, Expenditures Addition, General Fund – This funding increase allows the current budget to better align tree trimming services on City-owned lands.

TEP Goal 3

Objective 2: Speed Management Plan, Expenditure/Revenue Addition, RMRA/ General Fund, This funding increase will have the same level of safety in all communities, prioritized by identified critical intersections, focused on high crash areas, underserved communities, undeveloped and unimproved areas.

Objective 2: Vision Zero Coalition, Expenditure/ Revenue, Addition, TransNet/ General Fund - Many Fatal 15 intersections are located within communities of concern and critical safety improvements at these intersections will improve the safety standard level.

TEP Goal 4:

Objective 1: Overtime Support for City's Infrastructure, Expenditure and Revenue Addition, General Fund – The overtime request is addressing the limited staff capacity to respond to the City's aging infrastructure.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Citywide Pavement Condition[1]	The Pavement Condition Index (PCI) describes pavement condition on a scale from 0 (failed pavement) to 100 (excellent condition)	63	63	65
Citywide Tree Canopy[2]	Percentage of vegetation coverage with a minimum height of 8-feet within the City	13.00%	15.00%	35.00%
Functional Streetlights[3]	Percentage of streetlights functioning correctly	87.00%	87.00%	100.00%
Response Times - Graffiti[4]	Average number of working days to abate a reported graffiti in the right-of-way	7.00	4.00	3.00
Sidewalk Repairs[5]	Percentage of sidewalk locations repaired compared to the total sidewalk locations that need to be repaired	4.00%	12.00%	100.00%

1 Pavement condition changes over time, and baseline reflects pavement condition collected in 2023. In order to meet the goal of a PCI of 65, the funding needs identified in the Pavement Management Plan will need to be funded

2 Remote Sensing data collected from 2021 was assessed in early 2025 to determine current tree canopy cover of 13%. Baseline percentage was completed in 2014. In order to provide future updates to tree canopy cover percentage, funding resources will need to be identified to perform the next analysis.

3 Response times may increase due to budget impacts. Fiscal Year 2026 Actual adjusted due to budget constraints and prioritization of underground utility locates over streetlight repairs

4 Response times may increase due to budget impacts.

5 Response times may increase due to budget impacts. Sidewalk condition changes over time and baseline reflects known conditions.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	534.08	543.18	545.07	1.89
Personnel Expenditures	$74,100,890	$78,755,454	$86,237,695	$7,482,241
Non-Personnel Expenditures	76,752,236	122,427,894	213,394,005	90,966,111
Total Department Expenditures	**$150,853,126**	**$201,183,348**	**$299,631,700**	**$98,448,352**
Total Department Revenue	**$188,502,665**	**$176,006,044**	**$186,959,749**	**$10,953,705**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Engineering & Asset Management	$15,728,157	$23,374,993	$25,377,120	$2,002,127
Right-of-Way Management	12,326,178	15,103,512	16,177,690	1,074,178
Storm Water	204	-	-	-
Street	80,914,080	75,360,481	84,008,084	8,647,603
Transportation	6,686,694	7,349,454	8,238,409	888,955
Total	**$115,655,313**	**$121,188,440**	**$133,801,303**	**$12,612,863**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Engineering & Asset Management	69.75	110.00	105.75	(4.25)
Right-of-Way Management	35.77	64.52	46.02	(18.50)
Street	361.00	301.25	322.25	21.00
Transportation	42.82	42.67	44.42	1.75
Total	**509.34**	**518.44**	**518.44**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	1.25	$2,982,327	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	2,975,145	-

Budget Adjustments

	FTE	Expenditures	Revenue
Overtime Adjustment Addition of overtime expenditures to align the budget with historical trends and incorporate negotiated salary increases from prior years.	-	2,700,000	-
Ready, Set, Grow Grant Addition of non-personnel expenditures and associated revenue supporting the Climate Action Plan by funding tree planting and well-cutting programs in underserved communities.	-	2,620,000	3,756,664
Speed Management Plan Addition of one-time personnel expenditures and associated revenue supporting increased pedestrian, cyclist, and student safety.	-	2,200,000	2,200,000
Tree Maintenance Consolidation Transfer of 8.00 FTE positions and non-personnel expenditures from the Parks & Recreation department associated with the consolidation of tree maintenance efforts on City-owned lands.	8.00	882,564	-
Asphalt and Cement Materials Addition of non-personnel expenditures supporting sidewalk, mill and pave, and pothole maintenance and repair services.	-	801,000	-
Reimbursable Services Addition of overtime and associated revenue supporting the installation of ADA ramps, solar lights, ramp lighting, and LED upgrades.	-	748,148	748,148
Sidewalk Repair and Replacement Addition of overtime and associated revenue associated with support for sidewalk repair and replacement CIP projects.	-	300,000	300,000
Employ and Empower Program Support Addition of 4.50 FTE positions and associated revenue to support the Employ and Empower Program.	4.50	254,292	254,309
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	120,236	-
Revised Gas Tax Revenue Adjustment to reflect revised Gas Tax revenue projections associated with street maintenance operations.	-	-	1,194,224
Revised Engineering and Asset Management Revenue Adjustment to reflect revised revenue projections associated with right-of-way services.	-	-	850,000

Budget Adjustments

	FTE	Expenditures	Revenue
Revised TransNet Revenue Adjustment to reflect revised TransNet revenue projections from the San Diego Association of Governments.	-	-	839,638
Revised Parking Meter Reimbursement Revenue Adjustment to reflect revised parking meter reimbursement revenue associated with eligible expenditures within parking meter zones.	-	-	(829,245)
Revised Trench Restoration Revenue Adjustment to reflect revised trench restoration revenue associated with revised Service Level Agreement with Public Utilities Department for concrete work.	-	-	(1,000,000)
Urban Forestry Program Reduction of 1.00 Program Coordinator supporting the Ready, Set, Grow and Trees for Communities programs.	(1.00)	(203,219)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(4.25)	(207,515)	-
Parking and Curb Management Reduction of 1.00 Program Manager supporting the development of strategies for the efficient, safe, and accessible use of parking and curbs.	(1.00)	(491,839)	-
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	(959,018)	(2,494,649)
Brush Management Consolidation Transfer of non-personnel expenditures to consolidate brush management responsibilities on City-owned lands within the Parks & Recreation Department.	-	(1,000,000)	-
Multi-Modal Team Reduction of 7.50 FTE positions and addition of Road Maintenance and Rehabilitation Account revenue to support the remaining team responsible for the planning and design of cost-effective safety improvements.	(7.50)	(1,109,258)	1,450,000
Total	**0.00**	**$12,612,863**	**$7,269,089**

1. This budget adjustment includes the transfer of 1.00 FTE from the City Planning Department and the reallocation of 0.25 positions from other Transportation department funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	47,733,295	49,010,141	55,226,404	6,216,263
Fringe Benefits	22,425,328	25,070,205	26,034,442	964,237
PERSONNEL SUBTOTAL	**70,158,624**	**74,080,346**	**81,260,846**	**7,180,500**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	2,133,783	7,341,783	8,142,949	801,166
Contracts & Services	24,445,991	20,641,372	25,975,341	5,333,969
External Contracts & Services	*10,158,408*	*9,541,967*	*11,078,235*	*1,536,268*
Internal Contracts & Services	*14,287,583*	*11,099,405*	*14,897,106*	*3,797,701*
Information Technology	3,807,417	3,819,828	3,940,064	120,236
Energy and Utilities	10,981,148	11,224,075	11,661,339	437,264
Other Expenses	61,949	82,765	82,765	-
Transfers Out	830,442	830,000	830,000	-
Capital Expenses	82,693	93,000	93,000	-
Debt Expenses	3,153,266	3,075,271	1,814,999	(1,260,272)
NON-PERSONNEL SUBTOTAL	**45,496,689**	**47,108,094**	**52,540,457**	**5,432,363**
Total	**$115,655,313**	**$121,188,440**	**$133,801,303**	**$12,612,863**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$45,243,173	$44,007,175	$49,761,200	$5,754,025
Fines Forfeitures and Penalties	30,203	45,250	45,250	-
Licenses and Permits	7,399	42,829	42,829	-
Other Revenue	443,018	470,750	470,750	-
Revenue from Other Agencies	80,043	44,976	44,976	-
Transfers In	44,975,737	40,874,699	42,908,561	2,033,862
Total	**$90,779,572**	**$86,004,477**	**$93,273,566**	**$7,269,089**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.00	2.00	2.00	49,629 - 59,696	$119,392
20000012	Administrative Aide 1	2.00	3.00	3.00	58,365 - 70,262	197,923
20000024	Administrative Aide 2	5.00	5.00	3.00	67,184 - 80,974	234,563
90000241	Apprentice 1-Electrician (5 Yr) - Hourly	0.00	3.00	3.00	58,594 - 78,125	175,781
20001140	Assistant Department Director	1.00	1.00	1.00	99,237 - 375,918	262,600
20001202	Assistant Deputy Director	3.00	4.00	4.00	79,643 - 292,822	898,955
20000070	Assistant Engineer-Civil	22.00	22.00	23.00	100,214 - 120,702	2,613,329
20000116	Assistant Engineer-Traffic	35.00	36.00	32.00	100,214 - 120,702	3,798,540

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000041	Assistant Management Analyst	0.00	0.00	2.00	70,179 - 85,280	165,096
20000143	Associate Engineer-Civil	10.00	10.00	10.00	115,398 - 139,318	1,369,260
20000167	Associate Engineer-Traffic	13.00	13.00	12.00	115,398 - 139,318	1,647,896
20000119	Associate Management Analyst	7.00	7.00	7.00	85,280 - 103,085	625,221
20000162	Associate Planner	1.00	1.00	1.00	93,829 - 113,381	113,381
20000236	Cement Finisher	22.00	22.00	22.00	78,478 - 94,037	2,068,814
20000306	Code Compliance Officer	5.00	5.00	5.00	63,461 - 76,482	378,652
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,174 - 87,589	87,589
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	289,058
20001168	Deputy Director	4.00	5.00	4.50	79,643 - 292,822	1,053,961
20000408	Electrician	18.00	4.00	0.00	85,051 - 102,107	-
20000413	Electrician Supervisor	2.00	2.00	2.00	97,926 - 118,373	236,746
20000434	Electronics Technician	1.00	1.00	1.00	70,138 - 84,198	84,198
20000426	Equipment Operator 1	3.00	3.00	3.00	56,098 - 67,205	198,133
20000430	Equipment Operator 2	23.00	23.00	23.00	65,874 - 78,770	1,736,751
20000436	Equipment Operator 3	4.00	4.00	4.00	68,744 - 82,264	328,990
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
21000432	Geographic Info Systems Analyst 2	2.00	3.00	3.00	86,944 - 105,061	309,231
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
20000468	Grounds Maintenance Worker 2	0.00	0.00	5.00	54,725 - 65,125	304,825
20000501	Heavy Truck Driver 2	45.00	45.00	45.00	55,952 - 67,454	2,902,453
20000503	Horticulturist	6.00	6.00	7.00	83,741 - 101,234	704,307
20000290	Information Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	86,944
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	3.50	36,920 - 47,320	147,056
90000552	Junior Engineer-Civil - Hourly	0.75	0.75	0.00	86,611 - 104,811	-
90001073	Management Intern - Hourly	2.40	3.50	0.00	36,920 - 47,320	-
20000756	Office Support Specialist	4.00	3.00	3.00	48,755 - 58,677	176,031
21000788	Patch Truck Operator	9.00	9.00	9.00	60,008 - 71,510	642,628
20000680	Payroll Specialist 2	2.00	2.00	2.00	57,325 - 69,264	137,221
20000173	Payroll Supervisor	1.00	1.00	1.00	65,790 - 79,581	79,581

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000676	Pesticide Applicator	2.00	2.00	2.00	63,232 - 75,400	150,800
20000743	Principal Engineering Aide	2.00	1.00	0.00	86,611 - 104,811	-
20001054	Principal Utility Supervisor	1.00	1.00	1.00	84,136 - 101,691	100,704
20001234	Program Coordinator	1.00	1.00	0.00	36,920 - 220,314	-
20001222	Program Manager	5.00	5.00	4.00	79,643 - 292,822	783,121
20000760	Project Assistant	1.00	1.00	1.00	98,717 - 118,934	118,934
20000761	Project Officer 1	2.00	2.00	2.00	113,714 - 137,280	271,121
20000763	Project Officer 2	0.00	1.00	1.00	131,061 - 158,413	155,123
20000784	Public Information Officer	1.00	1.00	1.00	77,126 - 93,434	91,266
20000777	Public Works Dispatch Supervisor	2.00	2.00	2.00	74,838 - 90,334	180,668
20000776	Public Works Dispatcher	12.50	12.50	12.50	65,125 - 78,499	974,550
90000776	Public Works Dispatcher - Hourly	1.92	1.92	1.92	65,125 - 78,499	125,040
20001050	Public Works Superintendent	4.00	5.00	5.00	121,805 - 147,056	720,749
20001032	Public Works Supervisor	19.00	19.00	19.00	90,314 - 109,304	2,052,376
20001042	Safety and Training Manager	1.00	1.00	1.00	105,331 - 127,629	127,629
20000847	Safety Officer	2.00	1.00	1.00	91,354 - 110,386	110,386
20000885	Senior Civil Engineer	4.00	4.00	5.00	132,954 - 160,742	775,922
20000904	Senior Electrical Engineer	1.00	1.00	0.00	132,954 - 160,742	-
20000900	Senior Engineering Aide	1.00	1.00	1.00	76,918 - 93,018	93,018
20000015	Senior Management Analyst	6.00	6.00	7.00	93,621 - 113,214	784,262
20000918	Senior Planner	1.00	1.00	1.00	108,056 - 130,666	129,633
20000926	Senior Traffic Engineer	7.00	8.00	8.00	132,954 - 160,742	1,258,148
20000942	Sign Shop Technician	2.00	2.00	2.00	63,274 - 75,566	151,132
21000834	Street Lighting Electrician	0.00	14.00	18.00	89,357 - 107,203	1,912,614
90000964	Student Engineer - Hourly	3.77	3.77	2.27	38,230 - 45,802	105,897
20000970	Supervising Management Analyst	3.00	3.00	3.75	100,381 - 121,597	432,780
20001029	Traffic Signal Supervisor	3.00	3.00	3.00	112,674 - 136,386	407,660
20001031	Traffic Signal Technician 2	24.00	24.00	24.00	97,802 - 117,416	2,717,595
20000659	Traffic Striper Operator	6.00	6.00	6.00	57,366 - 68,765	393,411
20001038	Tree Maintenance Crewleader	2.00	2.00	2.00	55,786 - 66,477	132,954

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001039	Tree Trimmer	5.00	5.00	7.00	53,331 - 63,502	439,699
20001044	Utility Supervisor	0.00	3.00	4.00	72,051 - 86,174	328,847
20001051	Utility Worker 1	69.00	66.00	65.00	50,086 - 59,571	3,665,628
20001053	Utility Worker 2	52.00	52.00	52.00	54,704 - 65,104	3,352,808
	Adjust Budget To Approved Levels					(63,448)
	Bilingual - Regular					40,768
	Budgeted Personnel Expenditure Savings					(1,620,671)
	Electrician Cert Pay					65,002
	Infrastructure In-Training Pay					149,086
	Infrastructure Registration Pay					846,039
	Night Shift Pay					20,231
	Overtime Budgeted					7,252,246
	Reg Pay For Engineers					813,101
	Salary Savings					(589,623)
	Sick Leave - Hourly					5,811
	Standby Pay					27,400
	Termination Pay Annual Leave					163,281
	Vacation Pay In Lieu					455,204
FTE, Salaries and Wages Subtotal		**509.34**	**518.44**	**518.44**		**$55,226,404**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	50,274	52,114	36,621	(15,493)
Flexible Benefits	5,975,470	6,140,305	6,511,489	371,184
Insurance	1,833	-	-	-
Long-Term Disability	143,077	225,190	198,642	(26,548)
Medicare	689,301	696,579	798,912	102,333
Other Post-Employment Benefits	1,993,510	1,958,632	1,537,522	(421,110)
Retiree Medical Trust	95,132	91,350	96,949	5,599
Retirement 401 Plan	366,240	356,631	373,743	17,112
Retirement ADC	10,432,420	12,635,085	13,699,452	1,064,367
Retirement DROP	28,200	31,820	26,312	(5,508)
Risk Management Administration	657,386	801,346	771,678	(29,668)
Supplemental Pension Savings Plan	618,413	638,926	628,112	(10,814)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	616	42,190	39,655	(2,535)
Workers' Compensation	1,373,457	1,400,037	1,315,355	(84,682)
Fringe Benefits Subtotal	**$22,425,328**	**$25,070,205**	**$26,034,442**	**$964,237**
Total Personnel Expenditures			**$81,260,846**	

Underground Surcharge Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Right-of-Way Management	$35,197,511	$79,994,908	$165,830,397	$85,835,489
Transportation	303	-	-	-
Total	**$35,197,814**	**$79,994,908**	**$165,830,397**	**$85,835,489**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Right-of-Way Management	24.74	24.74	26.63	1.89
Total	**24.74**	**24.74**	**26.63**	**1.89**

Budget Adjustments

	FTE	Expenditures	Revenue
Undergrounding Construction Services Addition of one-time non-personnel expenditures to align with projected surcharge construction activity in Fiscal Year 2027.	-	$92,614,440	$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	-	628,640	-
SDG&E Undergrounding Oversight Addition of 1.00 Associate Engineer-Civil, 1.00 Assistant Engineer-Civil and non-personnel expenditures supporting improved oversight and efficient delivery of projects.	2.00	300,705	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	109,120	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1]	(0.11)	8,130	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Revised Franchise Fees Revenue	-	-	3,684,616
Adjustment to reflect revised franchise fee revenue projections provided by San Diego Gas & Electric.			
Non-Standard Hour Personnel Funding	-	(94)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
One-time Additions and Annualizations	-	(7,825,452)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	**1.89**	**$85,835,489**	**$3,684,616**

1. This budget adjustment includes the reallocation of 0.11 FTE to other Transportation department funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	2,784,373	3,182,352	3,470,326	287,974
Fringe Benefits	1,157,893	1,492,756	1,506,523	13,767
PERSONNEL SUBTOTAL	**3,942,267**	**4,675,108**	**4,976,849**	**301,741**
NON-PERSONNEL EXPENDITURES				
Supplies	23,411	16,200	16,200	-
Contracts & Services	8,655,025	21,865,074	22,492,170	627,096
External Contracts & Services	*2,003,463*	*17,361,995*	*17,363,247*	*1,252*
Internal Contracts & Services	*6,651,562*	*4,503,079*	*5,128,923*	*625,844*
Information Technology	176,794	292,181	408,301	116,120
Energy and Utilities	13,213	11,993	13,537	1,544
Other Expenses	22,387,103	53,134,352	137,923,340	84,788,988
NON-PERSONNEL SUBTOTAL	**31,255,547**	**75,319,800**	**160,853,548**	**85,533,748**
Total	**$35,197,814**	**$79,994,908**	**$165,830,397**	**$85,835,489**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$132,824	$ -	$ -	$ -

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Local Taxes	79,166,709	87,001,567	90,686,183	3,684,616
Other Revenue	2,219	-	-	-
Revenue from Use of Money and Property	18,421,341	3,000,000	3,000,000	-
Total	**$97,723,093**	**$90,001,567**	**$93,686,183**	**$3,684,616**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	67,184 - 80,974	$73,549
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	224,744
20000070	Assistant Engineer-Civil	7.00	8.00	9.00	100,214 - 120,702	1,043,773
20000143	Associate Engineer-Civil	3.00	3.00	4.00	115,398 - 139,318	533,352
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	80,974
20000162	Associate Planner	1.00	1.00	1.00	93,829 - 113,381	113,381
20001118	Chief Officer	0.00	0.00	0.14	99,237 - 375,918	48,726
20001168	Deputy Director	0.00	0.00	0.50	79,643 - 292,822	117,978
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,472 - 115,378	115,378
90000551	Junior Engineer-Civil - Hourly	0.58	0.58	0.58	86,611 - 104,811	50,234
20001234	Program Coordinator	1.00	0.00	0.00	36,920 - 220,314	-
20001222	Program Manager	0.00	1.00	1.00	79,643 - 292,822	193,565
20000760	Project Assistant	3.00	2.00	2.00	98,717 - 118,934	237,868
20000761	Project Officer 1	1.00	1.00	1.00	113,714 - 137,280	123,463
20000885	Senior Civil Engineer	1.00	1.00	1.00	132,954 - 160,742	160,742
20000918	Senior Planner	1.00	1.00	1.00	108,056 - 130,666	130,666
90000964	Student Engineer - Hourly	1.16	1.16	1.16	38,230 - 45,802	44,347
20000970	Supervising Management Analyst	1.00	1.00	0.25	100,381 - 121,597	30,399
	Bilingual - Regular					5,824
	Infrastructure In-Training Pay					27,204
	Infrastructure Registration Pay					48,010
	Overtime Budgeted					15,000

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Reg Pay For Engineers					45,009
	Salary Savings					(13,563)
	Vacation Pay In Lieu					19,703
FTE, Salaries and Wages Subtotal		**24.74**	**24.74**	**26.63**		**$3,470,326**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	4,608	8,349	4,289	(4,060)
Flexible Benefits	314,894	321,580	380,070	58,490
Long-Term Disability	9,539	15,320	14,427	(893)
Medicare	41,461	45,639	49,816	4,177
Other Post-Employment Benefits	93,207	93,656	78,702	(14,954)
Retiree Medical Trust	5,377	6,217	6,277	60
Retirement 401 Plan	20,113	23,664	23,902	238
Retirement ADC	565,099	860,307	801,725	(58,582)
Retirement DROP	6,888	-	13,277	13,277
Risk Management Administration	30,648	38,318	39,500	1,182
Supplemental Pension Savings Plan	46,602	51,012	64,762	13,750
Unemployment Insurance	0	2,870	2,876	6
Workers' Compensation	19,457	25,824	26,900	1,076
Fringe Benefits Subtotal	**$1,157,893**	**$1,492,756**	**$1,506,523**	**$13,767**
Total Personnel Expenditures			**$4,976,849**	

Revenue and Expense Statement (Non-General Fund)

Underground Surcharge Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 373,109,076	$ 435,634,355	$ 480,022,785
Continuing Appropriation - CIP	23,315,532	16,271,632	17,375,768
TOTAL BALANCE AND RESERVES	**$ 396,424,608**	**$ 451,905,987**	**$ 497,398,553**
REVENUE			
Charges for Services	$ 132,824	$ -	$ -
Other Local Taxes	81,166,709	87,001,567	90,686,183
Other Revenue	2,219	-	-
Revenue from Use of Money and Property	18,421,341	3,000,000	3,000,000
TOTAL REVENUE	**$ 99,723,093**	**$ 90,001,567**	**$ 93,686,183**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 496,147,701**	**$ 541,907,554**	**$ 591,084,736**
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	$ 2,000,000	$ 8,433,298	$ 42,751,581
TOTAL CIP EXPENSE	**$ 2,000,000**	**$ 8,433,298**	**$ 42,751,581**
OPERATING EXPENSE			
Personnel Expenses	$ 2,784,373	$ 3,182,352	$ 3,470,326
Fringe Benefits	1,157,893	1,492,756	1,506,523
Supplies	23,411	16,200	16,200
Contracts & Services	8,655,025	21,865,074	22,492,170
Information Technology	176,794	292,181	408,301
Energy and Utilities	13,213	11,993	13,537
Other Expenses	22,387,103	53,134,352	137,923,340
TOTAL OPERATING EXPENSE	**$ 35,197,814**	**$ 79,994,908**	**$ 165,830,397**
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	$ 7,055,877	$ -	$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	**$ 7,055,877**	**$ -**	**$ -**
TOTAL EXPENSE	**$ 44,253,690**	**$ 88,428,206**	**$ 208,581,978**
RESERVES			
Continuing Appropriation - CIP	$ 16,259,655	$ 16,271,632	$ 17,375,768
TOTAL RESERVES	**$ 16,259,655**	**$ 16,271,632**	**$ 17,375,768**
BALANCE	**$ 435,634,356**	**$ 437,207,716**	**$ 365,126,990**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 496,147,701**	**$ 541,907,554**	**$ 591,084,736**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Zoological Exhibits Maintenance Fund



Description

The City's budget reflects funds utilized for the maintenance of zoological exhibits in Balboa Park which are financed from a fixed property tax levy ($0.005 per $100 of assessed valuation) as authorized by Section 77a of the City Charter. This fund is administered by the Department of Finance.

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	$ -	$ -	$ -	$ -
Non-Personnel Expenditures	20,980,548	21,757,366	22,801,395	1,044,029
Total Department Expenditures	**$20,980,548**	**$21,757,366**	**$22,801,395**	**$1,044,029**
Total Department Revenue	**$21,033,373**	**$21,757,366**	**$22,801,395**	**$1,044,029**

Zoological Exhibits Maintenance

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Zoological Exhibits Maintenance Fund	$20,980,548	$21,757,366	$22,801,395	$1,044,029
Total	**$20,980,548**	**$21,757,366**	**$22,801,395**	**$1,044,029**

Budget Adjustments

	FTE	Expenditures	Revenue
Zoological Exhibit Maintenance Tax	-	$1,044,029	$1,044,029
Adjustment to reflect revised revenue and non-personnel expenditures related to the fixed property tax levy support of the Zoological Exhibits Maintenance Fund.			
Total	**0.00**	**$1,044,029**	**$1,044,029**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	20,980,548	21,757,366	22,801,395	1,044,029
External Contracts & Services	*20,980,548*	*21,757,366*	*22,801,395*	*1,044,029*
NON-PERSONNEL SUBTOTAL	**20,980,548**	**21,757,366**	**22,801,395**	**1,044,029**
Total	**$20,980,548**	**$21,757,366**	**$22,801,395**	**$1,044,029**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Property Taxes	$21,033,373	$21,757,366	$22,801,395	$1,044,029
Total	**$21,033,373**	**$21,757,366**	**$22,801,395**	**$1,044,029**

Revenue and Expense Statement (Non-General Fund)

Zoological Exhibits Maintenance Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 136,901	$ 189,727	$ 274,301
TOTAL BALANCE AND RESERVES	**$ 136,901**	**$ 189,727**	**$ 274,301**
REVENUE			
Property Taxes	$ 21,033,373	$ 21,757,366	$ 22,801,395
TOTAL REVENUE	**$ 21,033,373**	**$ 21,757,366**	**$ 22,801,395**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 21,170,274**	**$ 21,947,093**	**$ 23,075,696**
OPERATING EXPENSE			
Contracts & Services	$ 20,980,548	$ 21,757,366	$ 22,801,395
TOTAL OPERATING EXPENSE	**$ 20,980,548**	**$ 21,757,366**	**$ 22,801,395**
TOTAL EXPENSE	**$ 20,980,548**	**$ 21,757,366**	**$ 22,801,395**
BALANCE	**$ 189,727**	**$ 189,727**	**$ 274,301**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 21,170,274**	**$ 21,947,093**	**$ 23,075,696**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

FISCAL YEAR **2027**

VOLUME 3
Capital Improvements Program



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

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FISCAL YEAR **2027**

VOLUME 3
Capital Improvements Program Summary



The City of SAN DIEGO

ADOPTED BUDGET

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Capital Budget Introduction

The City of San Diego's Capital Budget document summarizes key features of the City's Capital Improvements Program (CIP), highlights various essential processes, and provides project-to-date information for 277 projects, including both standalone projects and annual allocations, in or across 13 asset-managing sections of the City. Below is a summary of the various sections included in the Capital Budget document.

The **Fiscal Year 2027 Adopted Budget Summary** (page 4) describes the various fund allocations that support new and ongoing capital projects. The summary includes funding source descriptions, a high-level synopsis of total budget allocations by project type, and brief overviews of developer credits and planned construction contracts.

The **Profile of the City of San Diego's CIP** (page 24) details the City's Budgeting Best Practices, with an overview of the multi-year program in accordance with the City's budget policy. It also explains th e CIP prioritization process, available funding options, operating budget impacts, and total project cost estimates. In addition, this section describes the CIP budget development process, which follows the timeline established by the City Charter [Section 69] and is developed in conjunction with the City's operating budget.

The **Fiscal Year 2026 Budget Update** (page 38) details changes made to the CIP since the Fiscal Year 2026 Adopted Budget was published. This includes new projects added to the CIP, closed projects no longer published, a breakdown of expenditures by fiscal year, and a summary of contracts awarded.

Additional sections provide further resources to help understand the CIP budget development process:

- **Project Prioritization** (page 42) describes the project prioritization process.
- **Project Types** (page 52) provides a high-level overview of CIP project types.
- **Funding Sources** (page 57) explains the most common funding sources used in development of the CIP budget.
- **Community Planning** (page 65) provides additional details and maps of the City's planning areas.
- **Guide to the Capital Improvement Projects** (page 69) explains project page organization.
- **Glossary** (page 404) defines important CIP and budget-related terms.
- **Indexes** (page 408) guides the reader to specific projects within the budget document.
- **Fiscal Year Adopted Budget Annual Allocations** (page 418) lists the sublets by their Annual Allocations and their respective appropriations as part of the Fiscal Year 2027 Adopted Budget.

Additional capital project information can be found online on the City's CIP webpage at the following link: www.sandiego.gov/cip/projectinfo

Fiscal Year 2027 Adopted Budget Summary

The Capital Improvements Program (CIP) Budget allocates existing funds and anticipated revenues to both new and continuing projects in the City's multi-year CIP and is based upon an analysis of available funding sources as well as a review of project needs and priorities. The City's CIP needs outstrip available resources; therefore, the Adopted Budget is constrained by funding availability. In preparing the Fiscal Year 2027 Adopted Budget, the City considered project readiness for construction, continuation of the Street Resurfacing Program, investments in the Stormwater infrastructure, and infrastructure investments focusing on equity. Council Policy 800-14 was used when updating prioritization for the Fiscal Year 2027 funding requests. More information on the updated policy can be found in the Project Prioritization section. The CIP requests are reviewed by the Capital Improvements Program Review and Advisory Committee (CIPRAC) and the Capital Budget Executive Review Committee (CBERC). The $858.1 million Fiscal Year 2027 Adopted CIP Budget, summarized in **Table 1** below, is funded by a variety of sources including, but not limited to, Water and Sewer Enterprise Funds, TransNet, and Debt Financing sources. Further details on all funding sources and the specific projects included in the Fiscal Year 2027 Adopted CIP Budget can be found later in this section, beginning on page 6.

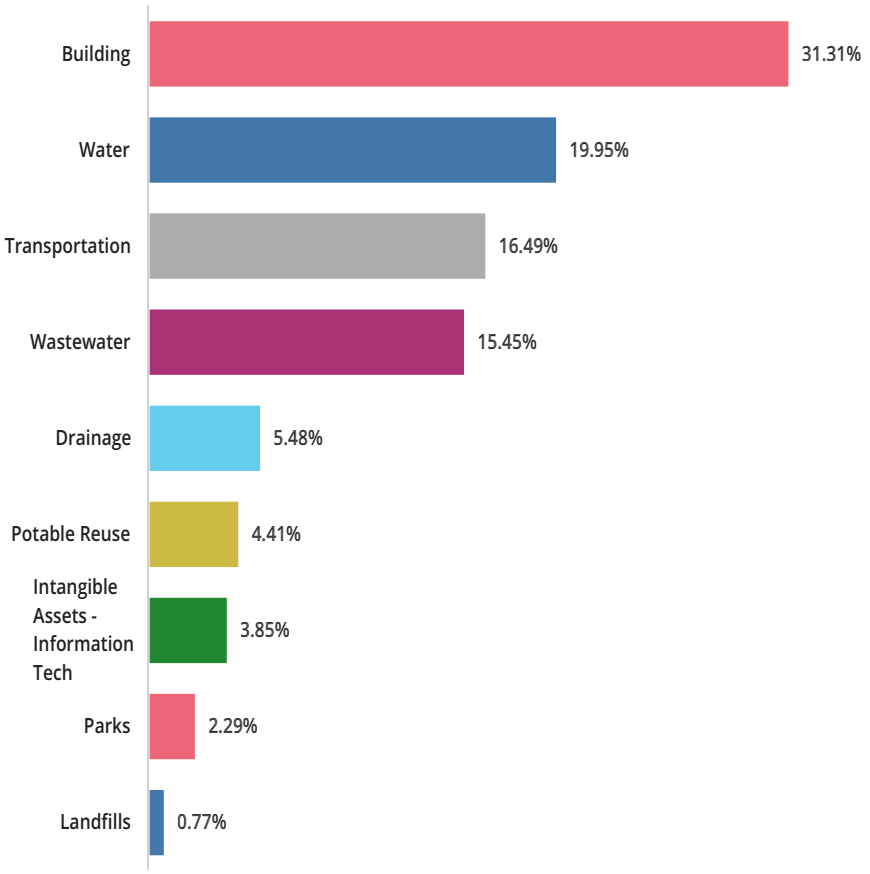
Table 1: Fiscal Year 2027 Adopted CIP Budget

Funding Source	FY2027	Percent of Total CIP Budget
Bond Financing	$89,030,000	10.38%
Capital Outlay - Other	249,924	0.03%
Climate Equity Fund	450,000	0.05%
Developer Funding	1,166,824	0.14%
Development Impact Fees	19,326,879	2.25%
Enhanced Infrastructure Financing District Fund	9,250,339	1.08%
Facilities Benefit Assessments	11,170,000	1.30%
Gas Tax Fund	5,300,000	0.62%
Mission Bay Park Improvement Fund	12,919,752	1.51%
Other Funding	8,140,917	0.95%
Refuse Disposal Fund	4,500,000	0.52%
Regional Transportation Congestion Improvement Program	8,225,980	0.96%
San Diego Regional Parks Improvement Fund	6,982,397	0.81%
Sewer Funds	306,253,127	35.69%
Solid Waste Management	2,132,900	0.25%
TOT Convention Center	18,290,000	2.13%
TransNet Funds	25,758,735	3.00%
Trench Cut/Excavation Fee Fund	2,470,000	0.29%
Utilities Undergrounding Program Fund	42,751,581	4.98%
Water Fund	283,713,764	33.06%
Grand Total	**$858,083,119**	

An additional $354.0 million of funding, which is not included in the Adopted Budget, is anticipated to be budgeted during Fiscal Year 2027 and requires additional City Council approval. Anticipated funding includes a variety of sources, such as donations, grants, debt financing, developer funding, Development Impact Fees (DIF), and Facilities Benefit Assessments (FBA).

The Fiscal Year 2027 Adopted CIP Budget supports various types of projects, such as water and sewer facilities, buildings, and transportation projects, displayed in **Figure 1**. Fund allocations are primarily driven by availability. As such, Water and Sewer Funds, which support water and wastewater project types, account for the majority of the Adopted CIP Budget, including 68.6 percent of allocations for City buildings that are maintained and operated by the Public Utilities Department. Transportation projects are primarily funded by TransNet, gasoline taxes, and debt financing, which may also fund transportation components of other project types in the right-of-way. Landfill, airport, and golf project types are funded by their respective enterprise funds. Parks, stormwater, and other building projects, such as police, fire, and library buildings, compete for scarce resources, including development impact fees and the City's General Fund.

Figure 1: Fiscal Year 2027 Adopted Budget by Project Type



The City's multi-year CIP includes assets that are maintained and operated by a variety of City departments and asset-managing sections, shown below in **Table 2**. The largest funding allocation in the Fiscal Year 2027 Adopted CIP Budget is for the Public Utilities Department's projects, receiving $580.7 million, or 67.68 percent, of the Adopted CIP Budget. The next largest portion is for the Transportation Department's projects, with $141.5 million, or 16.49 percent, of the Adopted CIP

Budget. Project pages for each asset managing department can be found later in this volume, beginning on page 75.

Table 2: Multi-Year CIP

Department	Prior Year	FY2027	Future Fiscal Years	Total
Citywide	$67,082,554	$18,290,000	$760,680,228	$846,052,782
Department of Information Technology	33,148,437	15,908,536	201,015,969	250,072,942
Economic Development	15,171,545	-	53,785,583	68,957,128
Environmental Services	120,783,546	6,632,900	27,405,400	154,821,846
Fire-Rescue	81,273,174	6,400,000	188,116,983	275,790,157
General Services	53,035,512	8,096,000	133,832,050	194,963,562
Homelessness Strategies and Solutions	5,130,000	-	-	5,130,000
Library	113,162,522	500,000	41,967,585	155,630,107
Parks & Recreation	761,480,125	33,008,301	738,363,697	1,532,852,123
Police	12,000,000	-	5,800,000	17,800,000
Public Utilities	5,039,306,370	580,746,891	6,748,056,286	12,368,109,547
Stormwater	875,838,777	46,983,207	5,006,621,561	5,929,443,545
Transportation	1,329,589,436	141,517,284	2,322,116,378	3,793,223,098
Grand Total	**$8,507,002,000**	**$858,083,119**	**$16,227,761,720**	**$25,592,846,839**

The Fiscal Year 2027 Adopted CIP Budget adds $858.1 million to the City's $25.59 billion multi-year CIP, reflected in **Table 2**. City Council previously approved $8.51 billion towards projects that are continuing from previous fiscal years. An estimated $16.23 billion of additional funding will be needed in future years to complete the projects currently in the City's CIP and to fund annual ongoing capital expenditures, such as road resurfacing and pipe replacements. The City's CIP does not include all unfunded CIP needs or new projects that may be added in future years. For more information about the City's multi-year CIP, please refer to the Profile of the City of San Diego's CIP section, beginning on page 24.

Funding Sources for the Fiscal Year 2027 Adopted CIP Budget

The Fiscal Year 2027 Adopted CIP Budget includes funding for 94 CIP projects, of which 14 are new this year. Many of the projects are standalones, limited to a single asset or set of assets with a clear scope for project completion, while others are annual allocation projects which receive funding each year to provide for ongoing repair and replacement of a certain asset type.

The following summarizes Fiscal Year 2027 funding source allocations and describes each funding source, including purpose, restrictions, and constraints. The Fiscal Year 2027 Adopted CIP Budget was developed by evaluating available funding sources for new and continuing CIP projects. For more information on common funding sources used in the CIP, refer to the Funding Sources section beginning on page 57.

Included with the description of each funding source is a list of the projects that will receive funding in Fiscal Year 2027. Projects are listed in alphabetical order along with the project's page number, an indication of whether the project is new for Fiscal Year 2027 or continuing from a prior year, the project's priority score and category, and the Fiscal Year 2027 Adopted Budget amount. Annual Allocations are not scored.

While projects are prioritized within project types, funding sources may be constrained by other factors, such as geographic region or specific contractual agreements. Therefore, projects with low priority scores may receive funding because they are the highest scoring projects that meet the requirements of a particular funding source. For more information on prioritization, refer to the Project Prioritization section beginning on page 42.

Bond Financing

Bond Financing is used to support General Fund asset type projects, such as fire stations, libraries, parks, road improvements, and storm drain improvements, through the issuance of Lease Revenue Bonds. Impacts on the City's Debt Ratios, as defined in the City's Debt Policy, are evaluated when considering the use of debt financing supported by the General Fund. Generally, annual debt service as a percentage of general fund revenues should remain under 10.0 percent. When combined with pension and other postemployment benefits costs the percentage should remain under 25.0 percent. Based on latest projected capacity for additional annual debt appropriations, the Fiscal Year 2027 Adopted Budget includes $89.0 million in debt appropriations, as shown in **Table 3**.

Table : Bond Financing

Project	Project Status	Priority Score	Priority Category	FY2027
Bicycle Facilities / AIA00001	Continuing	Annual	Annual	$184,562
City Facilities Improvements / ABT00001	Continuing	Annual	Annual	8,096,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	Continuing	81	High	1,846,793
Flood Resilience Infrastructure / ACA00001	Continuing	Annual	Annual	31,235,800
Governmental Funded IT Projects / ATT00001	Continuing	Annual	Annual	1,685,000
Install T/S Interconnect Systems / AIL00002	Continuing	Annual	Annual	500,000
Median Installation / AIG00001	Continuing	Annual	Annual	25,000
Mission Beach Lifeguard Station / L25001	Continuing	100	High	3,400,000
New Walkways / AIK00001	Continuing	Annual	Annual	1,559,573
Sidewalk Repair and Reconstruction / AIK00003	Continuing	Annual	Annual	12,037,129
Stormwater Green Infrastructure / ACC00001	Continuing	Annual	Annual	700,000
Street Light Circuit Upgrades / AIH00002	Continuing	Annual	Annual	1,756,904
Street Resurfacing and Reconstruction / AID00005	Continuing	Annual	Annual	8,625,832
Sunset Cliffs Seawall Improvement / S23006	Continuing	45	Low	200,000
Traffic Calming / AIL00001	Continuing	Annual	Annual	600,000
University Ave Bikeway Pavement Repair / RD25000	Continuing	90	High	1,500,000
University Avenue Complete Street Phase1 / S18001	Warranty	85	High	500,000
Villa La Jolla SD System Lining / S26001	Continuing	84	Medium	14,577,407
Total				**$89,030,000**

Capital Outlay - Other

The funds below reflect Capital Outlay – Mission Valley fund. These are net proceeds from the sale of the real property in Mission Valley commonly known as the San Diego County Credit Union Stadium site to be designated and used for future transportation-related capital improvements in the Mission Valley Community in accordance with section 5.8 of the Real Property Purchase and Sale Agreement and Joint Escrow Instructions. The Capital Outlay - Other CIP budget for Fiscal Year 2027 is $249,924, as shown in **Table 4**.

Table 4: Capital Outlay - Other

Project	Project Status	Priority Score	Priority Category	FY2027
Fenton Pkwy Ext to Camino Del Rio N / RD23000	Continuing	53	Low	$249,924
Total				**$249,924**

Climate Equity Fund

The Climate Equity Fund (CEF) contributions are used for City infrastructure project within underserved communities to help these communities effectively respond to the impacts of climate change. To be eligible to receive CEF funding, projects must have an impact on reducing greenhouse gas emissions, enhancing safety in the public right-of-way, relieving congestion, or achieve other climate equity concerns and be located in a disadvantaged community located within an area that scores between 0 and 60 on the Climate Equity Index. The Fiscal Year 2027 Adopted Budget includes the suspension of the minimum annual allocation to the Climate Equity Fund (CEF). In Fiscal Year 2027, $450,000 of CEF has been added to the CIP budget from interest earnings, as shown in **Table 5**.

Table 5: Climate Equity Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Stormwater Green Infrastructure / ACC00001	Continuing	Annual	Annual	$450,000
Total				**$450,000**

Developer Funding

Contributions may be received from developers to support City CIP projects. These funds are provided to satisfy conditions placed on development and are usually restricted to certain projects, or types of projects, in specific areas. For Fiscal Year 2027, $1.2 million of developer contributions funding has been added to the CIP budget in one new project as shown in **Table 6**.

Table 6: Developer Funding

Project	Project Status	Priority Score	Priority Category	FY2027
Austin Machitar GDP Amendment / P27002	New	24	Low	$1,166,824
Total				**$1,166,824**

Development Impact Fees

The City charges development impact fees pursuant to the Mitigation Fee Act (California Government Code §66000 et seq.) to fund public facilities needed to serve or mitigate the effects of new

development. For Fiscal Year 2027, $19.3 million of developer funding has been allocated to the CIP budget in 15 projects and 8 annual allocations, as shown in **Table 7**.

Table 7: Development Impact Fees

Project	Project Status	Priority Score	Priority Category	FY2027
Austin Machitar GDP Amendment / P27002	New	24	Low	$116,754
Berardini Field GDP / P22006	Continuing	53	Medium	200,000
Beyer Park Development Phase II / S23008	Continuing	67	High	572,721
Bicycle Facilities / AIA00001	Continuing	Annual	Annual	1,721,861
Caliente Avenue (OM T11.5) / RD26001	Continuing	66	Medium	797,191
Install T/S Interconnect Systems / AIL00002	Continuing	Annual	Annual	317,820
Jerabek Park Improvements / S20007	Warranty	49	Medium	80,000
John Baca Park / S22004	Continuing	80	High	80,000
Median Installation / AIG00001	Continuing	Annual	Annual	2,267,000
Montezuma NP Improvements Phase 1 / S25003	Continuing	64	High	883,656
New Walkways / AIK00001	Continuing	Annual	Annual	10,000
Normal Street Promenade / S22012	Continuing	55	Medium	106,072
Oak Park Library / S22011	Continuing	86	High	500,000
Palm Avenue Interstate 805 Interchange / S00869	Continuing	78	High	2,772,440
Park Boulevard At-Grade Crossing / S15045	Continuing	83	High	500,000
Park Improvements / AGF00007	Continuing	Annual	Annual	5,336,193
Pump Station C Assessment / P25001	Continuing	45	Low	20,000
Rancho Bernardo CP Improvements / L20000	Continuing	35	Low	739,134
SR 163/Friars Road / S00851	Warranty	51	Low	50,000
Traffic Calming / AIL00001	Continuing	Annual	Annual	322,910
Traffic Signals - Citywide / AIL00004	Continuing	Annual	Annual	379,127
Traffic Signals Modification / AIL00005	Continuing	Annual	Annual	804,000
West Valley River Crossing / P27004	New	57	Medium	750,000
Total				**$19,326,879**

Enhanced Infrastructure Financing District Fund

Enhanced Infrastructure Financing District (EIFD) is authorized under California Government Code section 53398 to establish enhanced infrastructure financing districts and use specified property tax increment revenue generated within such districts to finance certain infrastructure and community benefit projects. In 2017, City Council set up an EIFD in the Otay Mesa Community Planning Area. For

Fiscal Year 2027, $9.3 million of Enhanced Infrastructure Financing District Fund has been added to the CIP budget, as shown in **Table 8**.

Table 8: Enhanced Infrastructure Financing District Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Airway Road Improvements / P19007	Continuing	65	Medium	$1,500,000
Airway Road West / P27000	New	41	Low	500,000
Beyer Blvd (OM T8) / RD26000	Continuing	66	Medium	2,268,660
Beyer Park Development Phase II / S23008	Continuing	67	High	2,440,870
Caliente Avenue (OM T11.5) / RD26001	Continuing	66	Medium	1,040,809
Siempre Viva Road Improvements / P19006	Continuing	65	Medium	1,500,000
Total				**$9,250,339**

Facilities Benefit Assessments

Facilities Benefit Assessments (FBAs) provide 100 percent of funding for public facilities projects that service a designated area of benefit and are identified in the public facilities financing plan. The dollar amount of the assessment is based upon the cost of each public facility equitably distributed over a designated area of benefit in the community planning area. Assessments are recorded as liens with the County Assessor's Office. Property being developed is assessed at the time the building permit is issued. The amount of the assessment is determined by the type and size of the development. $11.2 million of funding has been allocated in Fiscal Year 2027, as shown in **Table 9**.

Table 9: Facilities Benefit Assessments

Project	Project Status	Priority Score	Priority Category	FY2027
Beyer Park Development Phase II / S23008	Continuing	67	High	$1,200,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	Continuing	81	High	6,680,000
Fire Station No. 48 - Black Mountain Ranch / S15015	Continuing	80	High	1,000,000
Park Improvements / AGF00007	Continuing	Annual	Annual	1,000,000
Penasquitos Creek NP Comfort Station / S26005	Continuing	46	Medium	870,000
Salk Neighborhood Park & Joint Use Devel / S14007	Continuing	54	Medium	420,000
Total				**$11,170,000**

Gas Tax Fund

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline. The City's share of gas tax revenue is based on a formula that takes into account vehicle registration and population. The Gas Tax funds received are used to perform citywide repairs and restoration to existing roadways,

reduce congestion, improve safety, and provide for the construction of assets within the public right-of-way. A total of $5.3 million has been allocated in Fiscal Year 2027 as shown in **Table 10**.

Table 10: Gas Tax Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Street Resurfacing and Reconstruction / AID00005	Continuing	Annual	Annual	$5,300,000
Total				**$5,300,000**

Mission Bay Park Improvement Fund

The Mission Bay Park Improvement Fund receives revenue from Mission Bay rents and concessions in accordance with San Diego City Charter Article V, Section 55.2. These funds may only be spent in Mission Bay Park for capital improvements. For Fiscal Year 2027, $12.9 million has been allocated in the Mission Bay Park Improvements Fund annual allocation, as shown in **Table 11**.

Table 11: Mission Bay Park Improvement Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Cudahy Creek Wetland Expansion / S27005	New	40	Low	$2,651,386
De Anza Natural General Development Plan / P27001	New	23	Low	3,000,000
Fiesta Island Causeway & Water Quality / S27006	New	40	Low	1,500,000
Mission Bay Improvements / AGF00004	Continuing	Annual	Annual	1,500,000
Mission Bay Upland Habitat Expansion / S27008	New	40	Low	1,000,000
Mission Beach Lifeguard Station / L25001	Continuing	100	High	2,000,000
North Fiesta Island Wetland Restoration / S27007	New	40	Low	1,268,366
Total				**$12,919,752**

Other Funding

The funds below are from Neighborhood Enhancement Fund - CoC, EMS/EMT Fund, and Citizens Option For Public Safety (COPS). The Fiscal Year 2027 Adopted Budget includes $3.1 million in Neighborhood Enhancement - Communities of Concern funding source, $2.0 million in EMS/EMT funding source, and $3.0 million in COPS funding source, as shown in **Table 12**.

Table 12: Other Funding

Project	Project Status	Priority Score	Priority Category	FY2027
Bicycle Facilities / AIA00001	Continuing	Annual	Annual	$255,438
Governmental Funded IT Projects / ATT00001	Continuing	Annual	Annual	5,003,536
New Walkways / AIK00001	Continuing	Annual	Annual	761,256

Table 12: Other Funding

Project	Project Status	Priority Score	Priority Category	FY2027
Traffic Calming / AIL00001	Continuing	Annual	Annual	265,000
Traffic Signals - Citywide / AIL00004	Continuing	Annual	Annual	62,484
Traffic Signals Modification / AIL00005	Continuing	Annual	Annual	1,793,203
Total				**$8,140,917**

Refuse Disposal Fund

The Refuse Disposal Fund is an enterprise fund that is used to operate the City's Miramar Landfill and maintain the City's inactive landfills. Most of the capital projects supported by this fund are focused on ensuring regulatory compliance at these landfills. Projects are funded and prioritized based on deferred capital and regulatory requirements. For Fiscal Year 2027, $4.5 million has been allocated, as shown in **Table 13**.

Table 13: Refuse Disposal Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Landfill Improvements / AFA00001	Continuing	Annual	Annual	$4,500,000
Total				**$4,500,000**

Regional Transportation Congestion Improvement Program

The Regional Transportation Congestion Improvement Program (RTCIP) is an element of the TransNet Extension Ordinance requiring the City to collect an exaction for new residential developments. RTCIP Fees are to be spent only on improvement to the Retinal Arterial System (RAS) to mitigate development impact. For Fiscal Year 2027, $8.2 million has been added to the CIP budget, as shown in **Table 14**.

Table 14: Regional Transportation Congestion Improvement Program

Project	Project Status	Priority Score	Priority Category	FY2027
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	Continuing	81	High	$2,192,742
Install T/S Interconnect Systems / AIL00002	Continuing	Annual	Annual	573,727
Median Installation / AIG00001	Continuing	Annual	Annual	270,000
New Walkways / AIK00001	Continuing	Annual	Annual	285,661
Normal Street Promenade / S22012	Continuing	55	Medium	1,463,957
Traffic Signals - Citywide / AIL00004	Continuing	Annual	Annual	1,773,293
Traffic Signals Modification / AIL00005	Continuing	Annual	Annual	1,666,600
Total				**$8,225,980**

San Diego Regional Parks Improvement Fund

The San Diego Regional Parks Improvement Fund receives revenue from Mission Bay rents and concessions in accordance with San Diego City Charter Article V, Section 55.2. These funds may only be spent on capital improvements in the City's regional parks, including Balboa Park, Chicano Park, Chollas Creek Park, Chollas Lake Park, Mission Trails Regional Park, Otay River Valley Park, Presidio

Park, San Diego River Park, open space parks, and coastal beaches and contiguous coastal parks. Once the revenue is received, the Parks & Recreation Department works with the San Diego Regional Parks Improvement Fund Oversight Committee to identify specific sub-projects based on the actual amount of available revenue. For Fiscal Year 2027, $7.0 million has been allocated to four projects, as shown in **Table 15**.

Table 15: San Diego Regional Parks Improvement Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Emerald Hills Neighborhood Park Phase 1 / S25002	Continuing	74	High	$1,000,000
Junipero Serra Museum ADA Improvements / S15034	Continuing	57	Medium	3,843,366
Park Improvements / AGF00007	Continuing	Annual	Annual	1,239,031
Regional Park Improvements / AGF00005	Continuing	Annual	Annual	900,000
Total				**$6,982,397**

Sewer Funds

The Sewer Funds are enterprise funds that support the Municipal and Metropolitan Sewer Systems. Funding for sewer capital projects is provided by sewer rates and grants. Projects utilize a variety of funding strategies, including pay-as-you-go cash, bond financing, and state revolving fund loans. A total of $306.3 million in Sewer Funds has been allocated to the CIP budget for Fiscal Year 2027, as shown in **Table 16**. This funding will support projects to meet the requirements of the Clean Water Act as well as projects to replace and/or rehabilitate the aging sewer system infrastructure.

Table 16: Sewer Funds

Project	Project Status	Priority Score	Priority Category	FY2027
Alvarado Laboratory Improvements / L22000	Continuing	85	High	$22,500,000
Enterprise Funded IT Projects / ATT00002	Continuing	Annual	Annual	8,590,000
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	Continuing	85	High	45,903,956
Kearny Mesa Trunk Sewer / L24004	Continuing	88	Medium	2,000,000
MBC Equipment Upgrades / S17013	Continuing	85	High	1,100,000
Metro Treatment Plants / ABO00001	Continuing	Annual	Annual	29,815,688
Metropolitan System Pump Stations / ABP00002	Continuing	Annual	Annual	257,593
Metropolitan Waste Water Department Trunk Sewers / AJB00001	Continuing	Annual	Annual	280,000
North/South Metro Interceptors Rehab / S22001	Continuing	88	Medium	14,329,715
Pipeline Rehabilitation / AJA00002	Continuing	Annual	Annual	3,825,946
PS 1 & 2 Improvements & Modernization / L24000	Continuing	82	High	42,000,000
PS2 Power Reliability & Surge Protection / S00312	Continuing	70	Medium	500,000
Pump Station Restorations / ABP00001	Continuing	Annual	Annual	2,450,000

Table 16: Sewer Funds

Project	Project Status	Priority Score	Priority Category	FY2027
Pure Water Program / ALA00001	Continuing	Annual	Annual	20,600,848
Sewer Main Replacements / AJA00001	Continuing	Annual	Annual	105,589,259
South Mission Valley Trunk Sewer PhaseII / S27001	New	82	Low	500,000
Tecolote Canyon Trunk Sewer Improvement / S15020	Continuing	88	Medium	6,010,122
Total				**$306,253,127**

Solid Waste Management

The Solid Waste Management Fund is an enterprise fund responsible for providing residential trash, recycling and organic waste recycling collection services to eligible households. The fund receives revenue from user fees established after the passage of Measure B that are collected through tax roll billing. The Solid Waste Management - CIP Fund budget for Fiscal Year 2027 is $2.1 million, as shown in **Table 17**.

Table 17: Solid Waste Management

Project	Project Status	Priority Score	Priority Category	FY2027
Landfill Improvements / AFA00001	Continuing	Annual	Annual	$2,132,900
Total				**$2,132,900**

TOT Convention Center

Measure C was a 2020 citizens' initiative to increase the Transient Occupancy Tax in San Diego. The increased tax supports the expansion of the San Diego Convention Center, create a dedicated funding source for homelessness programs and services, and fund necessary road repairs across the City, through at least Fiscal Year 2061. $18.3 million of funding has been allocated in Fiscal Year 2027, as shown in **Table 18**.

Table 18: TOT Convention Center

Project	Project Status	Priority Score	Priority Category	FY2027
Convention Center Improvements / ABT00009	New	Annual	Annual	$18,290,000
Total				**$18,290,000**

TransNet Funds

TransNet is a one-half cent local sales tax that can only be used for projects in the City's right-of-way. The primary goal of TransNet funding is to reduce traffic congestion. In addition to roadway improvements, the funds can be used for bicycle facilities, bridges, pedestrian facilities, and traffic signals. Efforts are made to distribute funding among all transportation asset types, such as

roadways, traffic signals, traffic calming measures, and bicycle facilities. The Fiscal Year 2027 Adopted Budget of $25.8 million, as shown in **Table 19**, allocates funding to 7 projects.

Table 19: TransNet Funds

Project	Project Status	Priority Score	Priority Category	FY2027
Bicycle Facilities / AIA00001	Continuing	Annual	Annual	$3,150,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	Continuing	81	High	3,500,000
New Walkways / AIK00001	Continuing	Annual	Annual	2,628,857
Normal Street Promenade / S22012	Continuing	55	Medium	429,971
Street Resurfacing and Reconstruction / AID00005	Continuing	Annual	Annual	14,314,300
Sunset Cliffs Seawall Improvement / S23006	Continuing	45	Low	420,000
Traffic Signals - Citywide / AIL00004	Continuing	Annual	Annual	1,315,607
Total				**$25,758,735**

Trench Cut/Excavation Fee Fund

Pavement deterioration studies show that pavement excavations significantly degrade and shorten pavement life. Street Damage Fees are collected from excavators to recover the increased repaving and reconstruction costs incurred by the City as a result of trenching. The Streets Preservation Ordinance, adopted in January 2013, established fees that depend on the size of the trench, the age of the pavement, and the type of utility. For Fiscal Year 2027, $2.5 million has been allocated to support street resurfacing, as shown in **Table 20**.

Table 20: Trench Cut/Excavation Fee Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Street Resurfacing and Reconstruction / AID00005	Continuing	Annual	Annual	$2,470,000
Total				**$2,470,000**

Utilities Undergrounding Program Fund

This fund provides for the undergrounding of City utilities. San Diego Gas & Electric (SDG&E) includes a surcharge for the undergrounding of utilities on electric bills. This amount is deposited with the City to be used solely for the undergrounding of electrical lines and associated activities, including the installation of streetlights and curb ramps. For Fiscal Year 2027, $42.8 million has been allocated in the Utilities Undergrounding Program annual allocation, as shown in **Table 21**.

Table 21: Utilities Undergrounding Program Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Utilities Undergrounding Program / AID00001	Continuing	Annual	Annual	$42,751,581
Total				**$42,751,581**

Water Fund

The Water Fund is an enterprise fund that supports the City's Water System. Funding for water capital projects is provided by a variety of sources including water rates and grants. Projects utilize a variety of funding strategies, including pay-as-you-go cash, bond financing, commercial paper, and state revolving fund loans. The Fiscal Year 2027 Adopted Budget of $283.7 million from the Water Fund, as shown in **Table 22**, includes projects contained in the Compliance Order from the California Department of Public Health as well as projects to meet the requirements of the federal Safe Drinking Act and projects to replace and/or rehabilitate the aging water system infrastructure.

Table 22: Water Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Alvarado 2nd Extension Pipeline / S12013	Continuing	78	Medium	$10,000,000
Alvarado Laboratory Improvements / L22000	Continuing	85	High	7,500,000
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	Continuing	78	Medium	5,946,250
Cielo & Woodman Pump Station / S12012	Continuing	88	High	7,000,000
Dams & Reservoirs Security Improvements / S22013	Continuing	75	Medium	6,000,000
El Monte Pipeline No 2 / S10008	Continuing	78	Medium	9,700,000
El Monte Pipeline Rehabilitation Phase 2 / S27004	New	83	Medium	300,000
Enterprise Funded IT Projects / ATT00002	Continuing	Annual	Annual	630,000
Hodges Near-Term Drawdown Modifications / S27003	New	77	Medium	1,000,000
Large Diameter Water Transmission PPL / AKA00003	Continuing	Annual	Annual	15,000,000
Lower Otay Dam Outlet Improvements / S24003	Continuing	89	High	2,000,000
Metro Treatment Plants / ABO00001	Continuing	Annual	Annual	6,376,665
Miramar WTP Residuals Redirection / S23012	Continuing	83	High	8,000,000
Morena Dam Upstream Face Replacement / S24001	Continuing	80	High	10,500,000
Morena Pipeline / S16027	Continuing	92	High	8,706,209
Murray Near-Term Seismic Stabilization / S27002	New	86	High	1,500,000
Otay 2nd Pipeline Phase 4 / S20001	Continuing	85	Medium	11,000,000
Otay 2nd PL Relocation-PA / L24001	Continuing	75	Low	2,000,000
Pomerado Pipeline / S27000	New	89	High	300,000
Pure Water Program / ALA00001	Continuing	Annual	Annual	17,255,061
Rancho Bernardo Industrial Pump Stn Replacement / S21004	Continuing	81	High	12,313,809
Standpipe and Reservoir Rehabilitations / ABL00001	Continuing	Annual	Annual	12,000,000

Table 22: Water Fund

Project	Project Status	Priority Score	Priority Category	FY2027
Water Main Replacements / AKB00003	Continuing	Annual	Annual	114,218,850
Water SCADA IT Upgrades / T22001	Continuing	N/A	N/A	3,750,000
Water Treatment Plants / ABI00001	Continuing	Annual	Annual	10,716,920
Total				**$283,713,764**

Developer Credits

Pursuant to the Municipal Code and City of San Diego Regional Transportation Congestion Improvement Program (RTCIP) Funding Program, the City may accept public facilities improvements as consideration in lieu of the FBA, DIF, or RTCIP. In these cases, a developer provides capital improvements as credit against current and future fees. The credit amount is based on the final cost of the capital improvements as verified by the City. A credit is only available based upon an executed reimbursement agreement which has been approved by City Council and pursuant to the RTCIP Credit Policy. Because the City does not always provide cash as reimbursement for capital improvements provided by the developer, DIF. FBA, and RTCIP credits are not included as a funding source in the department's CIP project pages. Therefore, to show the contribution of DIF & FBA credits to the Capital Improvement Program, a list of projects receiving developer credits are listed below in **Table 23**.

Table 23: Developer Credit Allocations to Capital Improvements

Project	PFFP1 Project No. Reference	Prior Fiscal Year	FY2027	Future Fiscal Years	Funding Source Total
Black Mountain Ranch FBA					
Camino Del Sur - Bernardo Lakes Dr to Lone Quail Rd - 4 lanes	T-34.2	$4,388,128	-	-	$4,388,128
Camino Del Sur South Wildlife Crossing-San Dieguito Road to Carmel Valley Road	T-12	$2,779,376	-	-	$2,779,376
Camino Del Sur Widening-San Dieguito Rd to Paseo Del Sur	T-6	$2,675,351	-	-	$2,675,351
Camino Del Sur Widening-Carmel Valley Road south to SR-56	T-14	$1,694,000	-	-	$1,694,000
Camino Del Sur Widening-San Dieguito Road south to Carmel Valley Road	T-10	$4,546,056	-	-	$4,546,056
Camino San Bernardo-Paseo Del Sur East to City Limit	T-47.2	$1,702,295	-	-	$1,702,295
Carmel Valley Rd East Wildlife Crossing Widening	T-27	$1,775,184	-	-	$1,775,184
Carmel Valley Rd/Black Mountain Rd to Camino Crisalida - Widen to 4 Lanes	T-25.3	$2,904,925	-	-	$2,904,925
Black Mountain Ranch Community Park Phase 1	P-1	$3,200,000	-	-	$3,200,000
North Neighborhood Park (NP #2)	P-5	$1,813,113	-	-	$1,813,113

Table 23: Developer Credit Allocations to Capital Improvements

Project	PFFP1 Project No. Reference	Prior Fiscal Year	FY2027	Future Fiscal Years	Funding Source Total
Paseo Del Sur-Camino Del Sur East to Babcock St - 4 Lanes	T-47.1	$10,287,153	-	-	$10,287,153
Paseo Del Sur-Potomac Ridge Rd to Camino Del Sur - 2 Lanes	T-47.3	$621,553	-	-	$621,553
Ranch Bernardo Rd Widening-I-15 TO Bernardo Center Dr - 2 Lanes	T-40	$527,500	-	-	$527,500
Via de la Valle Widening-West El Camino Real to San Andres Dr	T-32.1	$1,351,395	-	-	$1,351,395
West Bernardo Dr at Bernardo Center Dr intersection Improvements	T-45	$282,500	-	-	$282,500
West Bernardo Dr Spot Improvements-I-15 South to Aquamiel Rd	T-43	$185,000	-	-	$185,000
Total Black Mountain Ranch FBA		**$40,733,529**	**$-**	**$-**	**$40,733,529**
Mission Valley DIF					
Central Park (14.28 Acres) - Land Acquisition, Design & Construction	P-6	$40,209,252	-	-	$40,209,252
Creekside Park (1.30 Acres)	P-6	$4,992,300	$3,338,319	$-	$8,330,619
Franklin Ridge Pocket Park (0.20 Acre)	P-6	$866,700	$268,211	$-	$1,134,911
Phyllis Place Park (1.33 Acre)	P-6	-	-	$5,766,865	$5,766,865
Riverwalk	N/A	$9,692,095	-	$53,307,905	$63,000,000
Total Mission Valley DIF		**$55,760,347**	**$3,606,530**	**$59,074,770**	**$118,441,647**
City of San Diego RTCIP Funding Program					
Friars Rd EB Ramp/Qualcomm Way	17 & 18	$5,114,152	-	-	$5,114,152
Friars Rd/1-15 SB Off-ramp	19	-	$10,375,467	$970,847	$11,346,314
Friars Rd/SR-163 Interchange	15a	-	-	$14,000,000	$14,000,000
Friars Road - Pedestrian Bridge across Friars Road	16	-	-	$5,500,000	$5,500,000
Friars Road - Qualcomm Way to Mission Center Road	4 (Phase 1 & 2)	$3,357,081	-	-	$3,357,081
Mission Center Road/I-8 Interchange	15b (Phase 2)	-	-	$1,000,000	$1,000,000
Mission Ctr Rd/ I-8 Interchange	15b (Phase 3)	-	-	$10,000,000	$10,000,000
Qualcomm Way / I-8 WB off ramp	21	-	-	$1,500,000	$1,500,000
Texas St/ El Cajon Blvd1	20	$416,350	-	-	$416,350
Total City of San Diego RTCIP Funding Program		**$8,887,583**	**$10,375,467**	**$32,970,847**	**$52,233,897**
Torrey Highlands FBA					
Camino Del Sur Widening - South (Merge 56)	T-3.1A	$6,641,608	-	-	$6,641,608

Table 23: Developer Credit Allocations to Capital Improvements

Project	PFFP1 Project No. Reference	Prior Fiscal Year	FY2027	Future Fiscal Years	Funding Source Total
Camino Del Sur Widening - North (Merge 56)	T-3.1B	$6,442,093	-	-	$6,442,093
Carmel Mountain Rd Widening (Merge 56)	T-5.2	$3,127,760	-	-	$3,127,760
TH 16" Water Mains (Merge 56)	U-3	$942,947	-	-	$942,947
Torrey Highlands Trail System (Merge 56)	P-6	$89,935	-	-	$89,935
Total Torrey Highlands FBA		**$17,244,343**	**$-**	**$-**	**$17,244,343**
Total		**$122,625,802**	**$13,981,997**	**$92,045,617**	**$228,653,416**

Notes:
1 The credit amounts above are exclusive to those projects which are being funded through FBA, DIF, and RTCIP credits and is not inclusive of the entire funding program.
2 Except for the Prior Years totals, all other amounts shown are estimates based on the applicable reimbursement agreements and project status.
3 In the case of the Black Mountain Ranch FBA projects, the amounts shown only reflect the BMR FBA funding. Some projects may contain other funding sources
4 A full description of each project is contained in the respective Black Mountain Ranch, Mission Valley, and Torrey Highlands Public Facilities Financing Plans and the Quarry Falls Transportation Phasing Plan.
5 Prior Fiscal Years amounts are subject to change as a result of actual project costs differing from estimated costs and delays in project completions.
6 The Funding Source Total amounts are subject to change as a result of revised cost estimates resulting from Public Facilities Financing Plan (PFFP) updates, and amendments to applicable reimbursement agreements.
7 No future credit allocations are anticipated for Black Mountain Ranch FBA projects. Remaining reimbursements will be in cash.

Planned Construction Contracts

In Fiscal Year 2012, City Council approved increases in the Mayor's CIP contract execution thresholds for City Council-approved projects provided the contract is under $30.0 million, which has reduced project execution timelines. To improve and maintain transparency, and because they are no longer brought before City Council prior to award, individual contracts are provided here. The list of projects anticipated to move forward to bid and award construction contracts during Fiscal Year 2027 is shown in **Table 24**. The list of planned contracts is updated throughout the year as project schedules and cost estimates are amended. Additional up-to-date information on CIP contracts can be found online on the City's CIP Bid & Contracting Opportunities webpage at the following link: https://www.sandiego.gov/cip/bidopps.

The list is organized by Asset Managing Department then alphabetically by project and includes the construction contract delivery method and estimated amount of the contract. Sublet projects are shown under their respective Annual Allocation.

Table 24: Construction Contracts

Project	Delivery Method	Estimated Construction Contract	Estimated Total Project Costs
Environmental Services			
Landfill Improvements / AFA00001			
South Chollas Landfill Gas Collection System Improvements / B22031	Design Bid Build	$2,000,000	$3,000,000
Miramar LF Collection Facility Improvements / B23023	Design Bid Build	$6,000,000	$9,000,000
Miramar Landfill Facility Improvements / L17000			
Miramar Landfill Office Trailer Replacement / L17000.7	Design Bid Build	$4,570,000	$5,000,000
Total Environmental Services		**$12,570,000**	**$17,000,000**
Fire-Rescue			
BSU Lifeguard Locker Room Repl / S25000	Job Order Contract	$400,000	$500,000
Total Fire-Rescue		**$400,000**	**$500,000**
General Services			
City Facility Improvements / ABT00001			
Adobe Chapel Museum Old Town / B22009	Job Order Contract	$80,000	$92,276
Rancho Penasquitos Library Rehab / B22095	Job Order Contract	$3,340,000	$5,000,000
Northern Garage Dorm Repl / B24015	Minor Construction	$30,000	$362,000
Striper Vehicle / B26064	Job Order Contract	$460,000	$600,000
Total General Services		**$3,910,000**	**$6,054,276**
Parks & Recreation			
Mission Bay Improvements / AGF00004			
Robb Field Gateway Path / B19212	Design Bid Build	$2,242,915	$3,233,046
Resource Based Open Space Parks / AGE00001			
West Sycamore Staging Area / B20054	Design Bid Build	$2,570,000	$4,405,188
Hiking/Equestrian Trail Neighborhood 10 / B22159	Minor Construction	$150,000	$382,962
Park Improvements / AGF00007			
Mt View Sports Courts ADA Improvements / B21114	Design Bid Build	$658,026	$1,633,329
Memorial Park Lighting Improvements / B23028	Design Bid Build	$2,998,070	$4,550,570
Southcrest CP Lighting Improvements / B24101	Design Bid Build	$1,534,930	$2,990,395
Mission Heights Dog Park / B27017	Minor Construction	$250,000	$300,000
Mesa Verde Dog Off Leash Park / B27028	Minor Construction	$250,000	$300,000
Howard Lane Improvements / L24003			
Howard Lane Park / L24003.1	Design Bid Build	$4,000,000	$5,000,000
Mohnike Adobe and Barn Restoration / S13008	Design Bid Build	$3,451,214	$5,086,018
John Baca Park / S22004	Design Bid Build	$2,906,100	$5,076,000

Table 24: Construction Contracts

Project	Delivery Method	Estimated Construction Contract	Estimated Total Project Costs
MTRP Trail System Management / S23010	Minor Construction	$80,182	$200,000
Total Parks & Recreation		**$21,091,437**	**$33,157,507**
Public Utilities			
Sewer Main Replacements / AJA00001			
Buchanan Canyon Sewer B (UP) / B00429	Design Bid Build	$20,909,866	$24,540,000
Crespo Dr (Mecca-Soledad) Improv (S) / B21131	Design Bid Build	$575,200	$930,514
Mt Hope Improvements 2 Federal Blvd SWR / B26031	Job Order Contract	$660,370	$1,501,090
Pressure Reduction Upgrade / AKA00002			
Pressure Reducing Stations Upgrades Phs1 / B16017	Design Bid Build	$8,600,000	$12,305,000
Main Replacements / AKB00003			
Alvarado TS Water Main Relocations / B18104	Design Bid Build	$15,917,345	$18,091,650
Mission Valley West Improv 1 (W) / B19196	Design Bid Build	$4,730,088	$8,193,966
La Jolla Improv 3 (W) / B20023	Design Bid Build	$6,731,177	$9,412,479
Crespo Dr (Mecca-Soledad) Improv (W) / B21132	Design Bid Build	$918,600	$1,474,336
Barrio Logan Roundabouts (W) / B24104	Design Bid Build	$243,883	$676,935
Metro Treatment Plants / ABO00001			
Storm Water Diversion at the PLWTP / B20001	Design Bid Build	$8,050,000	$16,203,765
SBWRP Reverse Osmosis System / B20122	Design Bid Build	$19,000,000	$28,238,384
PLWTP Sludge Pump Replacement / B24113	Design Bid Build	$4,895,964	$7,677,562
MBC Area 51 Air Handling Units Repl / B26006	Job Order Contract	$617,400	$950,000
Pump Station Restorations / ABP00001			
Sewer Pump Station 11 Repair / B21125	Design Bid Build	$1,876,000	$3,500,000
Pump Station 64 Valve Replacements / B26000	Job Order Contract	$1,923,125	$2,497,125
Water Treatment Plants / ABI00001			
Alvarado WTP Area 40 Sludge PS / B21130	Design Bid Build	$1,880,100	$3,375,000
Otay WTP Raw Water PS Switchboard Replac / B22037	Design Bid Build	$2,500,000	$4,700,000
Pipeline Rehabilitation / AJA00002			
Chollas View Improv 1 (S) / B22008	Design Bid Build	$5,501,610	$8,814,500
Large Diameter Water Transmission PPL / AKA00003			
Miramar Valve No2 Replacement / B23075	Job Order Contract	$2,000,000	$2,967,521
Standpipe & Reservoir Rehabilitations / ABL00001			
Murray Dam Near Term Repair / B26054	Design Bid Build	$8,204,464	$14,351,178
El Camino Real Pipeline / L23001			
El Camino Real Pipeline North / L23001.1	Design Bid Build	$2,293,900	$3,699,194
PS 1 & 2 Improvements & Modernization / L24000			

Table 24: Construction Contracts

Project	Delivery Method	Estimated Construction Contract	Estimated Total Project Costs
Pump Station 2 Improvement and Modernization / L24000.2	Design Bid Build	$125,000,000	$154,981,100
Alvarado Trunk Sewer Phase IV / S15019	Design Bid Build	$85,600,000	$109,962,893
Rancho Bernardo Industrial Pump Stn Repl / S21004	Design Bid Build	$18,702,610	$27,550,661
Pomerado Pipeline / S27000	Reimbursement Agreement	$55,705,000	$85,200,000
Total Public Utilities		**$403,036,702**	**$551,794,852**
Stormwater			
Flood Resilience Infrastructure / ACA00001			
Crespo Dr (Mecca-Soledad) Improv (SD) / B22033	Design Bid Build	$84,300	$139,400
CMP SD Lining IV / B23117	Job Order Contract	$1,453,177	$3,190,409
Villa La Jolla SD System Lining / S26001	Progressive Design Build	$44,100,000	$56,251,000
Stormwater Green Infrastructure / ACC00001			
Green Infrastructure Group 1012 / B16111	Design Bid Build	$2,149,815	$4,831,359
Carmel Country Road Low Flow Channel / S00969	Design Bid Build	$3,549,863	$8,212,116
Total Stormwater		**$51,337,155**	**$72,624,284**
Transportation			
Utilities Undergrounding Program / AID00001			
Block 8R UUP - CIP / B15097	Design Bid Build	$2,214,000	$3,383,000
Install T/S Interconnect Systems / AIL00002			
Catalina Blvd TS Interconnect Upgrade / B21118	Design Bid Build	$1,248,153	$1,950,000
New Walkways / AIK00001			
College-Meridian to Judy McCarty Sidwlk / B22005	Design Bid Build	$3,489,885	$5,907,338
Traffic Signals - Modify & Modernize / AIL00005			
Front & Washington TS Modification / B22101	Design Bid Build	$1,300,000	$2,030,689
Linda Vista & Comstock Intersection Upg / B23030	Design Bid Build	$978,541	$1,781,200
32nd St & Market St Intersection Upgrade / B23076	Design Bid Build	$1,093,040	$1,450,000
Rosecrans St & Byron St Shel Isl Signal / B24096	Design Bid Build	$801,600	$1,696,600
TS Mod at First Ave & Market St / B24119	Design Bid Build	$371,600	$650,500
Traffic Calming / AIL00001			
Milton St Burgener Blvd Curb Ext (NSG) / B22135	Design Bid Build	$765,780	$1,522,200
Osler Street Traffic Calming / B23147	Design Bid Build	$346,600	$1,103,130
Otay Mesa Rd Pedestrian Improvements(SG) / B23148	Design Bid Build	$319,425	$1,070,728
Installation of City Owned Street Lights / AIH00001			
Installation of City Owned SL 2202 (NSG) / B22154	Design Bid Build	$594,780	$997,500
Streetlight Installations in CD7 / B23128	Design Bid Build	$380,820	$647,300

Table 24: Construction Contracts

Project	Delivery Method	Estimated Construction Contract	Estimated Total Project Costs
Streetlight Installations in CD8 / B23129	Design Bid Build	$714,330	$1,314,900
Streetlights in University City / B25062	Design Bid Build	$147,605	$306,705
Street Light Circuit Upgrades / AIH00002			
Sunset Cliffs Devonshire Series Circuit / B23086	Design Bid Build	$1,517,194	$3,406,300
Traffic Signals - Citywide / AIL00004			
47th St & Hartley St HAWK / B23145	Design Bid Build	$691,125	$1,271,507
Mission & Thomas HAWK / B24108	Design Bid Build	$1,426,590	$2,631,500
34th & Adams HAWK / B24117	Design Bid Build	$387,894	$1,218,900
Washington & Albatross HAWK / B24118	Design Bid Build	$706,320	$1,555,300
Resurfacing of City Streets / AID00005			
Egger Highlands Improv 1 (P) / B26079	Job Order Contract	$854,000	$1,014,000
Barrio Logan Roundabouts / L24005			
Boston Avenue and South 30th Street / L24005.2	Design Bid Build	$637,120	$1,055,300
El Camino Real to ViaDeLaValle (1/2mile) / S00856	Design Bid Build	$63,475,513	$92,355,580
Total Transportation		**$84,461,914**	**$130,320,176**
Total		**$576,807,208**	**$811,451,096**

Conclusion

The Fiscal Year 2027 Adopted CIP Budget provides a $858.1 million increase to the City's multi-year CIP. This budget publishes 277 projects spanning a variety of departments and project types, including 20 new projects (14 of which received new funding) and adds funding to 77 continuing projects and 3 warranty projects. The Fiscal Year 2027 Adopted CIP Budget also includes a list of funding sources, a list of anticipated construction contracts, and a list of projects that received or will receive developer credits.

Profile of the City of San Diego's CIP

Budgeting Best Practices

The City of San Diego's Capital Improvements Program (CIP) is a multi-year forecast of capital needs, which includes new construction projects and planned improvements of existing infrastructure. The CIP establishes structure and consistency by identifying, prioritizing, approving, and funding capital improvement projects through coordination of the participating City departments and the Mayor's Capital Improvements Program Review and Advisory Committee (CIPRAC). Implementation of CIP projects is based on the City's adopted General Plan and applicable community plans.

The City's CIP prioritization process establishes objective guidelines for project selection and numerically ranking projects. This provides decision-makers a basis for optimizing the use of available funding resources. City Council Policy 800-14, Prioritizing Capital Improvements Program Projects, details the purpose, process, and implementation of the City's prioritization process. For further information on priority scores and policies, see the Project Prioritization section on page 42.

Funding for the CIP is programmed from a variety of sources, such as: sewer and water fees, TransNet, development impact fees, private donations, the sale of City-owned property, and State and federal grants. Financing in the form of bonds, lease purchase, commercial paper, and State and federal loan programs may be utilized for large and/or costly projects, and deferred capital project needs.

Additionally, the City takes cash management funding strategies into consideration when programming projects. Annual Allocations are budgeted each year and allow the City to better plan for the expansion, renovation, reallocation, or replacement of facilities, as well as providing for emergency and accelerated construction needs. This type of financial planning allows the City to better address State and federal standards. Phase-funding provides a process by which large projects are budgeted in an efficient manner that maximizes the use of available funds for each stage. This method of funding allows the contract or project to be divided into clearly defined phases, which are contracted for independently, allowing the funds to be phased into the project based on the timing of expenses.

Identification and estimation of unfunded needs, or unidentified funding, provides a method for communicating resource requirements of projects that are not fully funded and for which a funding source has not yet been identified. Some CIP project schedules indicate an undetermined timeline with unfunded needs as a mechanism to communicate intent or community support for improvements.

The operating budget impact statement, included on select CIP project pages, provides a reasonable estimate of a capital project's effect on the asset-managing department's operating budget. New or expanded capital projects can lead to increased programs, which require additional personnel and non-personnel expenditures. Conversely, capital enhancements, such as energy efficiencies, may reduce ongoing operating or maintenance expenditures. Explanation of the operating budget impact establishes the connection between the construction of an asset and the required operational needs following project completion.

CIP project cost estimates are developed by City departments based on capital asset type and commonly accepted methodology to determine a project cost that is complete, reliable, attainable, and easily verified. Project budgets consist of identified or potential funding sources and previously allocated funding. Outlying fiscal year estimates do not include an inflation factor, unless specifically noted. City departments are responsible for the regular monitoring of expenditures, encumbrances, and continuing appropriations of

authorized CIP budgets to ensure accuracy and accountability within each project. Financial data referenced in the budget includes total costs and fund allocations since project inception. This CIP budget and the corresponding reported expenses are prepared based on the applicable generally accepted accounting principles (GAAP).

The CIP budget is the mechanism that implements the CIP and fulfills a requirement of the City Charter (Section 69). The City Council annually approves the CIP budget and the allocation of funds for the included projects via the Appropriations Ordinance (AO) which establishes capital spending limits for a given fiscal year. These limits include appropriations carried forward from prior years as authorized in the City Charter (Section 84). Although the budget includes a provision for current year anticipated funding, these funds are not included in the AO as they are either not certain to be received within the fiscal year or the appropriation of the funds will require additional legal authority. Spending limits, based on updated information, can be amended during the year through City Council action. For example, a grant may be shown as anticipated until all related documents are fully executed. The grant agreements must be accepted, and the funding appropriated via an approved Council resolution, prior to the funds being made available for project expenditure.

CIP Streamlining and Transparency

In accordance with Council Policy 000-31, Capital Improvements Program Transparency, the Fiscal Year 2027 Adopted CIP Budget document includes the following information.

- A list of projects entering construction contracts is provided on page 20, allowing City Council review of the contracts as part of the budget process, rather than requiring a project to return to City Council later in the fiscal year.
- All projects in the Fiscal Year 2027 Adopted CIP Budget have been organized into four project status categories as shown in Table 2 at the end of this section on page 28. The project status categories are:
  - New: projects that are newly established as part of the Fiscal Year 2027 Adopted CIP Budget
  - Continuing: projects initiated in Fiscal Year 2026, or in a prior year, and are currently in progress
  - Warranty: projects that are technically completed, and the asset has been put into service, but have not yet been closed
  - Underfunded: projects that are on hold due to lack of funding
- Details of funding sources and Fiscal Year 2027 allocations approved by City Council can be found in the Fiscal Year 2027 Adopted CIP Budget Summary (pages 4-23).
- Department narratives have been included for each asset-managing department in conjunction with a list of that department's projects and precede each department's project pages.
- A CIP webpage (http://www.sandiego.gov/cip/) provides project information, including project location maps, that is readily available to the public.

In addition to the streamlining measures above, the Department of Finance releases two Semi-Annual CIP Budget Monitoring Reports each Fiscal Year; one is released in November and the second is released in May. These CIP monitoring reports provide an update on the status of the implementation of CIP cash management process improvement measures and the efficiencies gained, as well as a consolidated request for City Council action on behalf of all City departments. The purpose of these improvements, which include an internal CIP monitoring process, CIP budget review process, and a debt financing update, is to manage cash in the CIP as efficiently and effectively as possible.

CIP Performance Measures

To evaluate the success of Capital Improvements Program execution, the following performance measures are tracked and reported to the Active Transportation and Infrastructure Committee twice a year as part of the State of the CIP Report, released by the Engineering and Capital Projects Department. These six measures were designed to give an accurate and transparent account of ongoing CIP activity.

- The total amount expended on CIP projects
- The value of CIP contracts awarded for construction
- The value of CIP construction of assets in service
- The average number of days from bid opening to construction contract award for CIP projects
- The number of notices of award for CIP construction contracts
- The percentage of all CIP funds awarded through construction and consultant contracts that are restricted to Small Local Business Enterprise (SLBE)/Emerging Local Business Enterprise (ELBE) certified firms

Five-Year Capital Infrastructure Planning Outlook

Buildings, infrastructure, technology, and major equipment are the physical foundation for providing services to the City's constituents. Therefore, the procurement, construction, and maintenance of capital assets are critical activities of the City. Careful planning involves ongoing review of the City's capital needs and funding programs to develop an integrated capital asset management system. A prudent multi-year capital plan will identify and prioritize expected needs based on a community's strategic plan, establish project scope and cost, detail estimated amounts of funding from various sources, and project future operating and maintenance costs that will expand well-beyond one year.

In February 2026, the Engineering & Capital Projects Department released its Five-Year Capital Infrastructure Planning Outlook (CIP Outlook) report. The CIP Outlook presents a comprehensive overview of the City's CIP including current driving factors, review of service level standards, a discussion of condition assessment impacts, and a cost analysis which spans over multiple fiscal years. The CIP Outlook is released on an annual basis and is used as a guide in developing the City's Annual Capital Improvements Program Budget.

The City's CIP budget incorporates five fiscal years of budget data. It includes all ongoing projects with details of current budget-to-date and expended/encumbered funding, while also detailing future revenue estimates and forecasting future needs. The budget serves as a planning tool for balancing anticipated funding with community needs and requests. The CIP budget not only shows the current adopted budget but is also a reflection of future intent. Projected budgets shown for the next four fiscal years are not a part of the annual Appropriations Ordinance adopted by City Council.

Future year funding is based upon estimated revenue from various sources. For example:

- Development Impact Fees (DIF) are dependent upon the rate of development in communities. Current projections show that revenue should be received, but there is potential it would not be collected at the rate assumed in the five-year plan.
- TransNet revenue estimates are based upon sales tax projections. These estimates are utilized in preparation of the TransNet five-year program of projects as required by the San Diego Association of Governments (SANDAG) for compliance with the Regional Transportation Improvement Program.
- The City's enterprise funds are received directly from fees and charges to users. These funding sources are reflected in the Economic Development, Environmental Services, Parks & Recreation/ Golf Courses, and Public Utilities Departments. Anticipated funding from these sources is based on revenue trends and fees or rate schedules.

For projects without sufficient identified funding, the balance required to fulfill the engineer's cost estimate is included on the unfunded needs list. It should also be noted that project cost estimates reflect uninflated dollars and are not adjusted for market volatility.

Table 1 provides expected revenues in major fund source categories for the current budget year and following four years of the multi-year CIP.

Table 1: Five-Year CIP by Funding Source (in thousands of dollars)

Funding Source	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Total by Source
Bond Financing	$89,030	$56,488	$ -	$ -	$51,225	$ -	$196,743
Bus Stop Capital Improvement Fund	-	-	357	300	171	181	1,009
Capital Outlay - Other	250	-	-	-	-	-	250
Climate Equity Fund	450	-	-	-	-	-	450
Developer Funding	1,167	-	-	-	-	-	1,167
Development Impact Fees	19,327	(2,001)	-	-	-	-	17,326
Enhanced Infrastructure Financing District Fund	9,250	-	29,300	4,529	-	-	43,079
Facilities Benefit Assessments	11,170	18,292	-	-	-	-	29,462
Federal Grants	-	52,958	-	-	-	-	52,958
Gas Tax Fund	5,300	-	-	-	-	-	5,300
General Fund	-	730	-	-	-	-	730

Table 1: Five-Year CIP by Funding Source (in thousands of dollars)

Funding Source	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Total by Source
Golf Course Enterprise Fund	-	23,000	29,910	-	2,000	-	54,910
Loans	-	77,378	56,712	-	49,217	-	183,306
Mission Bay Park Improvement Fund	12,920	-	24,031	25,862	29,511	30,598	122,922
OneSD/ERP Funding	-	20,510	60,850	61,750	35,190	-	178,300
Other Funding	8,141	-	-	-	-	-	8,141
Refuse Disposal Fund	4,500	-	4,780	14,625	-	-	23,905
Regional Transportation Congestion Improvement Program	8,226	(167)	-	-	-	-	8,059
San Diego Regional Parks Improvement Fund	6,982	-	6,730	10,151	16,453	14,381	54,697
Sewer Funds	306,253	53,671	377,299	283,828	356,262	419,097	1,796,411
Solid Waste Management	2,133	-	-	-	2,000	2,000	6,133
State Grants	-	29,578	-	-	-	-	29,578
TOT Convention Center	18,290	-	47,435	21,304	10,300	-	97,330
TransNet Funds	25,759	(162)	21,819	27,546	28,743	29,813	133,518
Trench Cut/ Excavation Fee Fund	2,470	-	2,470	2,470	2,470	2,470	12,350
Utilities Undergrounding Program Fund	42,752	-	20,203	10,066	17,717	864	91,602
Water Fund	283,714	23,035	346,427	348,360	322,065	390,320	1,713,921
Total	**$858,083**	**$353,311**	**$1,028,324**	**$810,790**	**$923,326**	**$889,724**	**$4,863,558**

Note: This table excludes unidentified funding and funding expected in Fiscal Year 2031 or later.

Projects within the CIP budget may include estimates of the project's impact on the City's operating budget. Operating impacts are provided for the first year, or the pro-rated portion of the first year, an asset is anticipated to be put into service. Full-year projections are also provided for each year in the five-year plan. Operating impacts include both personnel and non-personnel expenditures and are critical for departments proposing new facilities with ongoing staffing needs which will require increased expenditures in the City's General Fund.

Following is a sample of important projects in the five-year program with significant milestones expected in Fiscal Year 2027:

- The City has a goal of maintaining the average overall Pavement Condition Index (PCI) at 65 over the next 10 years. Achieving this target is estimated to require approximately $224 million of funding in Fiscal Year 2027 per the Pavement Management Plan Update, dated April 2026. Additionally, the Department's goal is to design 5 bike lane miles in coordination with the City's resurfacing contracts, fund and begin construction of 1 new capital sidewalk replacement project totaling approximately 40,000 sq ft of repairs, fund and program 1,500 linear feet of new sidewalks, optimize 18 traffic signal systems and add 30 non-communicating intersections to the citywide communication network.
- PUD anticipates accomplishing completion of construction of Pure Water Phase 1 projects and begin commissioning of the Phase 1 system, which includes the North City Water Reclamation Plant, North City Pure Water Facility, and the Pure Water Pipeline, as well as begin design and construction of the Via de la valle Pipeline and Alvarado Laboratory Improvements.
- 14 new Stormwater projects are scheduled to begin design or construction in Fiscal Year 2027, including, Villa La Jolla SD System Lining, Comly St at High Knoll Rd SD SWD, Health Center Dr SD SWD and Madison Ave SD SWD.
- The Parks and Recreation Department, in collaboration with the Engineering & Capital Project Department and the San Diego Unified School District, are looking forward to the following capital improvement projects, Beyer Park Development, Crown Point Playground Improvements, El Cuervo Adobe Improvements, Sage Canyon Neighborhood Park Improvements and joint-use projects to enhance the overall park system (for the complete list please see Parks & Recreation Project Pages). New joint-use facilities to be put into service in Fiscal Year 2027 some of which include: Holmes Elementary School Joint Use Facility, Perry Elementary School Joint Use Facility and Rowan Elementary School Joint Use Facility.

Many programs will continue throughout the multi-year program, including:

- Undergrounding of utilities and repair of streetlights.
- The replacement and rehabilitation of sewer miles and the construction award of water pipe replacement miles.
- Improvements to facilities for compliance with the Americans with Disabilities Act (ADA).

Budget Process

The CIP budget is developed in conjunction with the City's operating budget and follows the timeline established by the City Charter. Development of the CIP budget begins earlier than that of the operating budget and is initiated by a review of project status and community needs conducted by the City Planning Department in coordination with the City's asset-managing departments. The CIP budget process considers project priorities and funding availability.

- **October - February**: Budget development training on the budgeting system and the current CIP budget process is provided to City departments with CIP project responsibilities. Departments develop fiscal year needs based on the CIP Outlook, council priorities, community input, and submit proposed CIP funding requests to the Department of Finance (DoF) which are then brought to the Capital Improvements Program Review and Advisory Committee (CIPRAC) and the Capital Bud-

get Executive Review Committee (CBERC) for a recommendation to the Mayor. During this time-frame, the DoF also confirms the availability of funds to support the budget to be considered by the Executive Team. The CIP budget development and CIPRAC approval calendar are established by the DoF and Engineering & Capital Projects Departments.

- **February - March**: In coordination with asset managing departments and the Engineering and Capital Projects Department, the DoF reviews all CIP project pages and prepares the draft budget publication.
- **April**: The Mayor releases the Draft Budget to the public by April 15 in compliance with the City Charter [Article VIII, Section 69, Item (c)].
- **May**: During the month of May, the City Council holds a series of public budget hearings. City Council members may recommend changes to the Draft CIP Budget. Additionally, the Mayor's May Revision to the Draft Budget is released. This report recommends changes to specific CIP project budgets based on updated information.
- **June**: The Office of the Independent Budget Analyst releases their report, doing an analysis of the Councilmember priorities and making recommendations for final modifications to the budget. City Council reviews final modifications, makes additional modifications if necessary, and approves the budget in June. The Mayor's veto period follows City Council's initial approval. Once the budget is approved, the final changes are implemented. The Change Letter will be created to summarize the May Revision and Council Action changes to the CIP Budget. The annual Appropriations Ordinance is presented to the City Council and adopted by June 30 authorizing expenditure of the CIP Budget.
- **Table 2** provides a listing of projects by current status.

Table 2: Project by Project Status

Project Name	FY2027	Project Total
New		
Airway Road West / P27000	$500,000	$500,000
Austin Machitar GDP Amendment / P27002	1,283,578	1,283,578
Coastal Resiliency Feasibility Study / P26000	-	466,000
Convention Center Improvements / ABT00009	18,290,000	118,732,538
Cudahy Creek Wetland Expansion / S27005	2,651,386	17,300,000
De Anza Natural General Development Plan / P27001	3,000,000	4,000,000
Del Mar Mesa Resource Mgt Trails Study / P26002	-	21,949,054
El Monte Pipeline Rehabilitation Phase 2 / S27004	300,000	40,000,000
Fiesta Island Causeway & Water Quality / S27006	1,500,000	44,500,000
Hodges Near-Term Drawdown Modifications / S27003	1,000,000	50,500,000
Imperial Av Bikeway Paving Reimbursement / RD26002	-	1,487,707
Lone Quail Road Roadway Resurfacing / RD26003	-	268,187
Mission Bay Upland Habitat Expansion / S27008	1,000,000	22,598,616
Murray Near-Term Seismic Stabilization / S27002	1,500,000	80,500,000
North Central Square Park / RD23002	-	9,610,000
North Fiesta Island Wetland Restoration / S27007	1,268,366	89,630,000

Table 2: Project by Project Status

Project Name	FY2027	Project Total
Pomerado Pipeline / S27000	300,000	85,200,000
South Mission Valley Trunk Sewer PhaseII / S27001	500,000	30,000,000
Ward Canyon Neighborhood Park Improv / S26003	-	9,422,657
West Valley River Crossing / P27004	750,000	750,000
Total	**$33,843,330**	**$628,698,337**
Continuing		
101 Ash Improvements / S17009	-	27,628,947
14th Street Greenway Block #2 / S24012	-	2,962,000
Airway Road Improvements / P19007	1,500,000	1,960,000
Alvarado 2nd Extension Pipeline / S12013	10,000,000	158,167,883
Alvarado Laboratory Improvements / L22000	30,000,000	173,245,484
Alvarado Trunk Sewer Phase IV / S15019	-	109,962,893
Alvarado WTP Filter Gallery Piping Repl / S24000	-	15,660,000
Balboa Park Comfort Station Improvements / L25000	-	6,715,990
Balboa Park Golf Course / AEA00002	-	6,400,000
Balboa Park International Cottages Study / P24000	-	567,613
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	5,946,250	22,115,721
Barrio Logan Roundabouts / L24005	-	4,614,100
Berardini Field GDP / P22006	200,000	900,000
Beta St Channel and SD Improvement / S24011	-	111,936,516
Beyer Blvd (OM T8) / RD26000	2,268,660	51,100,000
Beyer Park Development / S00752	-	22,883,940
Beyer Park Development Phase II / S23008	4,213,591	17,988,000
Bicycle Facilities / AIA00001	5,311,861	135,114,436
Billie Jean King Tennis Center Improve / RD22005	-	2,500,000
Black Mountain Ranch Park Ph2 / RD21001	-	13,547,900
Boston Ave Linear Park GDP / P22005	-	2,000,000
Bridge Rehabilitation / AIE00001	-	13,670,433
Brown Field / AAA00002	-	24,015,306
BSU Lifeguard Locker Room Repl / S25000	-	500,000
Bus Stop Improvements / AID00007	-	2,006,765
Caliente Avenue (OM T11.5) / RD26001	1,838,000	7,300,000
Camino De La Costa Stairs Replacement / S26002	-	2,482,174
Canyonside Comm Park Tennis Expansion / RD23004	-	2,553,857
Carmel Country Road Low Flow Channel / S00969	-	8,212,116
Carmel Del Mar NP Comfort Station-Development / S16034	-	5,127,361
Carmel Grove NP Comfort Station and Park / S16038	-	2,653,500
Carmel Knolls NP Comfort Station-Development / S16033	-	2,746,317
Casa Del Prado Improvements / L26001	-	6,614,483
Chollas Creek Oak Park Trail / S20012	-	4,112,000
Chollas Fleet Electrification Assessment / P25003	-	1,000,000
Chollas Lake Drainage Study / P25002	-	2,425,804

Table 2: Project by Project Status

Project Name	FY2027	Project Total
Chollas Lake Improvements / L18001	-	1,949,509
Cielo & Woodman Pump Station / S12012	7,000,000	36,390,115
CIP Emergency Reserve / ABT00006	-	1,000,000
City Facilities Improvements / ABT00001	8,096,000	135,257,107
City Heights Sidewalks and Streetlights / S19005	-	3,500,000
City Hts Library Performance Annex Imp / S23013	-	6,514,956
Citywide Energy Improvements / ABT00003	-	55,298,896
Citywide Homeless Facilities / L24002	-	5,130,000
Coastal Erosion and Access / AGF00006	-	7,995,469
Coastal Rail Trail / S00951	-	37,296,898
Corrosion Control / AKA00001	-	1,400,000
Cypress Dr Cultural Corridor / S23011	-	4,282,192
Dams & Reservoirs Security Improvements / S22013	6,000,000	35,000,000
Dennery Ranch Neigh Park / RD22001	-	22,004,000
East Cty Residuals Line & Mission Gorge Force Main / RD23001	-	111,443,606
East Village Green Phase 1 / S16012	-	84,050,725
EB Scripps Park Sidewalk Widening / S26004	-	828,444
El Cajon/Park/Normal Feasibility Study / P26001	-	600,000
El Camino Real Pipeline / L23001	-	14,474,032
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	14,219,535	92,355,580
El Cuervo Adobe Improvements / S14006	-	1,056,000
El Monte Pipeline No 2 / S10008	9,700,000	92,099,966
Emerald Hills Neighborhood Park Phase 1 / S25002	1,000,000	6,460,000
Enterprise Funded IT Projects / ATT00002	9,220,000	54,114,009
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	45,903,956	54,125,501
Fairmount Avenue Fire Station / S14018	-	28,000,000
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	-	1,740,000
Fenton Pkwy Ext to Camino Del Rio N / RD23000	249,924	11,627,788
Fire Station No. 48 - Black Mountain Ranch / S15015	1,000,000	34,000,000
Fire Station No. 49 - Otay Mesa / S00784	-	39,165,038
Fleet Operations Facilities / L14002	-	3,407,559
Flood Resilience Infrastructure / ACA00001	31,235,800	3,179,392,768
Golf Course Drive Improvements / S15040	-	9,659,307
Governmental Funded IT Projects / ATT00001	6,688,536	11,598,933
Groundwater Asset Development Program / ABM00001	-	495,329
Grove Neighborhood Park Phase 1 / S22002	-	12,110,738
Guard Rails / AIE00002	-	3,730,379
Harbor Drive Trunk Sewer / S18006	-	52,200,000
Hickman Fields Athletic Area / S00751	-	12,876,320
Hidden Trails Neighborhood Park / S00995	-	12,577,230
Howard Lane Improvements / L24003	-	6,453,000
Install T/S Interconnect Systems / AIL00002	1,391,547	98,447,964
Installation of City Owned Street Lights / AIH00001	-	431,264,824

Table 2: Project by Project Status

Project Name	FY2027	Project Total
John Baca Park / S22004	80,000	5,076,000
Junipero Serra Museum ADA Improvements / S15034	3,843,366	6,342,461
Kearny Mesa Trunk Sewer / L24004	2,000,000	24,868,300
La Jolla Streetscape / RD24002	-	1,015,000
La Media Improv-Siempre Viva to Truck Rte / S22006	-	17,672,508
Lake Hodges Dam Replacement / S23002	-	474,000,000
Lakeside Valve Station Replacement / S22003	-	55,702,455
Landfill Improvements / AFA00001	6,632,900	55,207,835
Large Diameter Water Transmission PPL / AKA00003	15,000,000	170,561,051
Linda Vista Library Patio Improv / S24007	-	1,150,000
Lower Otay Dam Outlet Improvements / S24003	2,000,000	61,586,000
Marie Widman Comfort Station / L26000	-	1,700,000
Marie Widman Memorial Park GDP / P23005	-	700,000
MBC Equipment Upgrades / S17013	1,100,000	69,047,442
Median Installation / AIG00001	2,562,000	62,589,665
Metro Treatment Plants / ABO00001	36,192,353	284,699,192
Metropolitan System Pump Stations / ABP00002	257,593	17,803,683
Metropolitan Waste Water Department Trunk Sewers / AJB00001	280,000	69,216,469
Mira Mesa Community Pk Improvements / L16002	-	55,524,058
Miramar Landfill Facility Improvements / L17000	-	89,855,400
Miramar Landfill Storm Water Improvements / L18002	-	9,758,611
Miramar WTP Residuals Redirection / S23012	8,000,000	31,415,000
Mission Bay Improvements / AGF00004	1,500,000	155,441,799
Mission Beach Lifeguard Station / L25001	5,400,000	30,300,000
Mission Beach Seawall Repair / P24001	-	171,017
MLK Pool Improvements / P24009	-	2,100,000
Mohnike Adobe and Barn Restoration / S13008	-	5,086,018
Montezuma NP Improvements Phase 1 / S25003	883,656	3,000,000
Montezuma/Mid-City Pipeline Phase II / S11026	-	61,703,200
Montgomery-Gibbs Executive Airport / AAA00001	-	44,941,822
Morena Dam Upstream Face Replacement / S24001	10,500,000	3,500,000
Morena Pipeline / S16027	8,706,209	85,145,712
Mountain View Racquet Club / RD23006	-	500,000
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	-	2,950,000
MTRP Trail System Management / S23010	-	200,000
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	-	51,600,000
NCWRP Improvements to 30 mgd / S17012	-	43,719,212
New Walkways / AIK00001	5,245,347	163,473,416
Normal Street Promenade / S22012	2,000,000	31,597,613
North Chollas CP Improvements / L22004	-	22,600,000
North/South Metro Interceptors Rehab / S22001	14,329,715	80,079,711
Oak Park Library / S22011	500,000	39,627,197
OB Lifeguard Station Replacement Study / P25000	-	270,000

Table 2: Project by Project Status

Project Name	FY2027	Project Total
Ocean Beach Branch Library / S20015	-	14,451,489
Ocean Beach Pier Replacement / L22001	-	189,963,000
Ofc. Jeremy Henwood Park Play Area Repl / S25004	-	4,250,000
Old Logan Heights Library Renovation / S22010	-	6,341,521
Olive Grove Community Park ADA Improve / S15028	-	6,572,204
Otay 2nd Pipeline Phase 4 / S20001	11,000,000	125,000,000
Otay 2nd Pipeline Steel Replacement Ph 5 / S21000	-	34,401,001
Otay 2nd PL Relocation-PA / L24001	2,000,000	28,093,224
Palm Avenue Interstate 805 Interchange / S00869	2,772,440	53,045,634
Paradise Hills Community Park Trail / S24013	-	750,000
Park Boulevard At-Grade Crossing / S15045	500,000	27,755,948
Park Improvements / AGF00007	7,575,224	183,933,635
Penasquitos Creek NP Comfort Station / S26005	870,000	2,870,000
Pipeline Rehabilitation / AJA00002	3,825,946	146,515,467
Police Range Refurbishment Phase II / S18005	-	17,800,000
Pressure Reduction Facility Upgrades / AKA00002	-	46,996,089
PS 1 & 2 Improvements & Modernization / L24000	42,000,000	275,200,642
PS2 Power Reliability & Surge Protection / S00312	500,000	76,600,800
Pump Station C Assessment / P25001	20,000	520,000
Pump Station D Upgrade / S22015	-	65,590,000
Pump Station Restorations / ABP00001	2,450,000	13,090,870
Pure Water Phase 2 / ALA00002	-	3,688,736,568
Pure Water Pooled Contingency / P19002	-	24,495,592
Pure Water Program / ALA00001	37,855,909	1,732,827,948
Rancho Bernardo CP Improvements / L20000	739,134	12,376,089
Rancho Bernardo Industrial Pump Stn Replacement / S21004	12,313,809	27,550,661
Regional Park Improvements / AGF00005	900,000	29,085,879
Resource-Based Open Space Parks / AGE00001	-	7,105,609
Sage Canyon NP Improvements / S16035	-	6,297,357
Salk Neighborhood Park & Joint Use Devel / S14007	420,000	11,957,278
San Carlos Branch Library / S00800	-	47,501,500
SAP Modernization / T25000	-	184,360,000
Scripps Miramar Ranch Library / S00811	-	12,003,056
SD East of Rachael Ave SWD / S24008	-	57,000,000
SD FR Training Ctr-Feasibility Study / P24013	-	3,324,265
SD Humane Society Roof and HVAC Repl / S24014	-	1,700,000
Sefton Field Improvements / P23006	-	3,000,000
Sewer CIP Emergency Reserve / ABT00007	-	10,000,000
Sewer Main Replacements / AJA00001	105,589,259	1,231,405,523
Sidewalk Repair and Reconstruction / AIK00003	12,037,129	189,372,479
Siempre Viva Road Improvements / P19006	1,500,000	2,060,000
Smart Metering Infrastructure / S17008	-	126,535,325
Solana Highlands NP-Comfort Station Development / S16032	-	6,333,600

Table 2: Project by Project Status

Project Name	FY2027	Project Total
Solterra Vista Neighborhood Park / RD22000	-	15,185,888
South Chollas Yard Emergency Repairs / S25001	-	13,679,999
South Clairemont Pool Improvements / P24008	-	3,000,000
Southcrest Rec Ctr & Park Drainage Imp / P25004	-	500,000
Spindrift Drive Beach Access Walkway / P24011	-	2,785,984
SPS 77A Dual Force Main Replacement / S26000	-	134,370,000
Standpipe and Reservoir Rehabilitations / ABL00001	12,000,000	92,758,065
Starlight Bowl Improvements / S23009	-	600,000
Stormwater CIP Program Management / P24010	-	8,500,000
Stormwater Green Infrastructure / ACC00001	1,150,000	2,244,075,441
Streamview Drive Improvements Phase 2 / S18000	-	27,637,157
Street Light Circuit Upgrades / AIH00002	1,756,904	83,029,779
Street Resurfacing and Reconstruction / AID00005	30,710,132	1,343,500,613
Sunset Cliffs Park Drainage Improvements / L14005	-	12,691,496
Sunset Cliffs Seawall Improvement / S23006	620,000	32,587,206
Tecolote Canyon Trunk Sewer Improvement / S15020	6,010,122	56,468,783
Torrey Pines GC Clubhouse & Maintenance / S23005	-	59,910,000
Torrey Pines Golf Course / AEA00001	-	2,850,000
Traffic Calming / AIL00001	1,187,910	14,679,321
Traffic Signals - Citywide / AIL00004	3,530,511	89,423,522
Traffic Signals Modification / AIL00005	4,263,803	59,750,409
University Ave Bikeway Pavement Repair / RD25000	1,500,000	10,757,803
University Avenue Mobility / S00915	-	13,167,401
Utilities Undergrounding Program / AID00001	42,751,581	142,900,182
Villa La Jolla SD System Lining / S26001	14,577,407	56,251,000
Villa Montezuma Museum / RD23008	-	5,000,000
Washington St Bikeway Pavement Repair / RD25002	-	359,232
Water CIP Emergency Reserve / ABT00008	-	5,000,000
Water Main Replacements / AKB00003	114,218,850	1,376,828,606
Water Pump Station Restoration / ABJ00001	-	48,505,097
Water SCADA IT Upgrades / T22001	3,750,000	16,100,000
Water Treatment Plants / ABI00001	10,716,920	57,341,469
Total	**$823,609,789**	**$22,945,228,273**
Warranty		
Balboa Park Botanical Bldg Improvments / S20005	-	25,784,275
Camino Del Sur N. Upgrades & Improvements / RD21005	-	6,971,738
Camino Del Sur S. Upgrades & Improvements / RD21004	-	8,312,479
Canon Street Pocket Park / S16047	-	3,182,214
Carmel Mountain Road Upgrades & Improvements / RD21006	-	3,242,558
Carmel Valley CP-Turf Upgrades / S16029	-	6,740,121
Children's Park Improvements / S16013	-	9,000,920
Chollas Triangle Park / P20005	-	7,288,899
Crystal Pier Improvements / P24017	-	1,200,000

Table 2: Project by Project Status

Project Name	FY2027	Project Total
EB Scripps Pk Comfort Station Replacement / S15035	-	5,718,470
Egger/South Bay Community Park ADA Improvements / S15031	-	6,440,004
EMTS Boat Dock Esplanade / S00319	-	3,430,851
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	-	2,260,000
Jerabek Park Improvements / S20007	80,000	8,032,186
La Jolla Scenic Drive 16inch Main / S12009	-	12,348,000
La Jolla Village Drive-I-805 Ramps / S00857	-	23,974,536
La Media Road Improvements / S15018	-	57,500,000
Market St-Euclid to Pitta-Improvements / S16022	-	230,816
Market Street-47th to Euclid-Complete Street / S16061	-	11,809,018
MB GC Clbhouse Demo/Prtbl Building Instl / S01090	-	9,035,084
MBGC Irrigation & Electrical Upgrades / S11010	-	6,100,000
Miramar Clearwell Improvements / S11024	-	120,328,744
N Torrey Pines Rd Bridge/ Los Penasquitos / S00935	-	16,519,450
North Park Mini Park / S10050	-	6,172,898
Ocean Air Comfort Station and Park Improvements / S16031	-	2,681,793
Olive St Park Acquisition and Development / S10051	-	5,906,067
OM T-11.1 Caliente Avenue / RD23009	-	3,014,018
Otay 1st/2nd PPL West of Highland Avenue / S12016	-	33,840,500
Otay Mesa Truck Route Phase 4 / S11060	-	19,861,709
Pacific Beach Pipeline South (W) / S12015	-	43,253,546
Pacific Highlands Ranch Branch Library / S14023	-	28,040,388
Riviera Del Sol Neighborhood Park / S00999	-	9,600,838
Southeastern Mini Park Improvements / L16000	-	8,097,326
SR 163/Clairemont Mesa Blvd Interchange / S00905	-	18,058,323
SR 163/Friars Road / S00851	50,000	64,755,996
State Route 56 Freeway Expansion / RD14000	-	23,029,026
Sunset Cliffs Natural Pk Hillside Imp Preserv Phas / L16001	-	4,502,726
TH 16" Water Mains / RD21007	-	708,220
Torrey Highlands NP Upgrades / S16036	-	2,448,401
Torrey Highlands Trail System / RD21003	-	286,900
Torrey Pines Fire Station / S19003	-	23,068,427
University Ave Pipeline Replacement / S11021	-	31,750,000
University Avenue Complete Street Phase1 / S18001	500,000	13,984,777
W Mission Bay Dr Bridge Over SD River / S00871	-	150,358,645
Wangenheim Joint Use Facility / S15007	-	11,062,045
Total	**$630,000**	**$859,932,931**
Underfunded		
Alvarado Canyon Rd Realignment Project / S22005	-	64,300,000
Chollas Creek Restoration 54th St & Euclid Ave / S22009	-	35,379,779
Convention Center Phase III Expansion / S12022	-	685,011,298
Fire Station No. 51 - Skyline Hills / S14017	-	31,255,000
Fire Station No. 54 - Paradise Hills / S00785	-	30,000,001

Table 2: Project by Project Status

Project Name	FY2027	Project Total
Fire-Rescue Air Ops Facility - PH II / S18007	-	42,757,427
North Pacific Beach Lifeguard Station / S10119	-	13,150,000
NTC Aquatic Center / L23002	-	60,000,001
Pump Station G & 17 Full Improvement / S24006	-	74,322,170
Upper Auburn Creek Revitalization Project / S22008	-	87,763,755
Via de la Valle Upgrades & Improvements / RD11001	-	35,047,867
Total	**$ -**	**$1,158,987,298**

Fiscal Year 2026 Budget Update

Project Changes

Table 1 provides a summary of how the CIP budget has changed since the Fiscal Year 2025 Adopted Budget.

Table 1: Summary of Changes in the 2026 Adopted Budget

Description of Change	No.
Published Projects in 2026 Adopted Budget	275
Number of New Projects Initiated Since Adoption	20
Number of Projects Closed Since Adopted	18
Number of Projects Converted to New Project Accounting Structure	4
Published Projects in 2027 Adopted Budget	277
Number of Active Projects (Including Sublets)	1,392

Table 2 lists the newly published projects, which includes 20 newly published projects, of which, 14 are receiving funding in the Fiscal Year 2027 Adopted Budget.

Table 2: Projects Added in the Fiscal Year 2027 CIP Budget

Project	Continuing Appropriations	FY2027	FY2027 Anticipated
Airway Road West / P27000	$ -	$500,000	$ -
Austin Machitar GDP Amendment / P27002	-	1,283,578	-
Coastal Resiliency Feasibility Study / P26000	450,873	-	-
Convention Center Improvements / ABT00009	21,402,788	18,290,000	-
Cudahy Creek Wetland Expansion / S27005	-	2,651,386	-
De Anza Natural General Development Plan / P27001	-	3,000,000	-
Del Mar Mesa Resource Mgt Trails Study / P26002	10,941,983	-	10,974,527
El Monte Pipeline Rehabilitation Phase 2 / S27004	-	300,000	-
Fiesta Island Causeway & Water Quality / S27006	-	1,500,000	-
Hodges Near-Term Drawdown Modifications / S27003	-	1,000,000	-
Imperial Av Bikeway Paving Reimbursement / RD26002	-	-	-
Lone Quail Road Roadway Resurfacing / RD26003	-	-	-
Mission Bay Upland Habitat Expansion / S27008	-	1,000,000	-
Murray Near-Term Seismic Stabilization / S27002	-	1,500,000	-
North Central Square Park / RD23002	9,182,473	-	400,000
North Fiesta Island Wetland Restoration / S27007	-	1,268,366	-
Pomerado Pipeline / S27000	-	300,000	-
South Mission Valley Trunk Sewer PhaseII / S27001	-	500,000	-
Ward Canyon Neighborhood Park Improv / S26003	6,061,566	-	-
West Valley River Crossing / P27004	-	750,000	-

Through June 2026, 18 projects were closed, which resulted in $1.25 million in a variety of sources returning to fund balances or reallocated to other projects. Projects were closed either as the result of the asset being completed and put into service or as the result of the City Council approving

the cancellation of the project. **Table 3** lists the projects that have been closed and are no longer published. **Table 4** lists the projects that have changed accounting structure since last budget publication.

Table 3: Projects Removed from the Capital Improvements Program since Fiscal Year 2026

Project	Department
5th Avenue Promenade / L22002	Transportation
69th & Mohawk Pump Station / S12011	Public Utilities
Barrio Logan Harbor Dr SANDAG Pave Rpr / RD24001	Transportation
Carroll Cyn Rd/Sorrento Valley Rd Dist 1 / S00841	Transportation
Civic Center Complex Redevelopment / P23007	Citywide
Convoy District Gateway Sign / S23007	Citywide
Ed Brown Center Improvements / RD22003	Parks & Recreation
Electronic Positive Response Software / T24000	Citywide
Kearny Mesa Facility Improvements / S20009	General Services
Kearny Villa Rd Pipeline / S23001	Public Utilities
Marston House Restoration & Repair Work / RD23005	Parks & Recreation
Miramar Road I-805 Easterly Ramps / S00880	Transportation
Natural History Museum Improvements / RD23007	Parks & Recreation
Old Mission Dam Dredging / P23002	Parks & Recreation
Otay Water Treatment Plant Upgrade Ph 3 / S23003	Public Utilities
Pershing Bikeway Paving Reimbursement / RD25001	Transportation
Rose Canyon Safe Parking / S23014	Homelessness Strategies and Solutions
Sunshine Bernardini Restoration / S24005	Stormwater

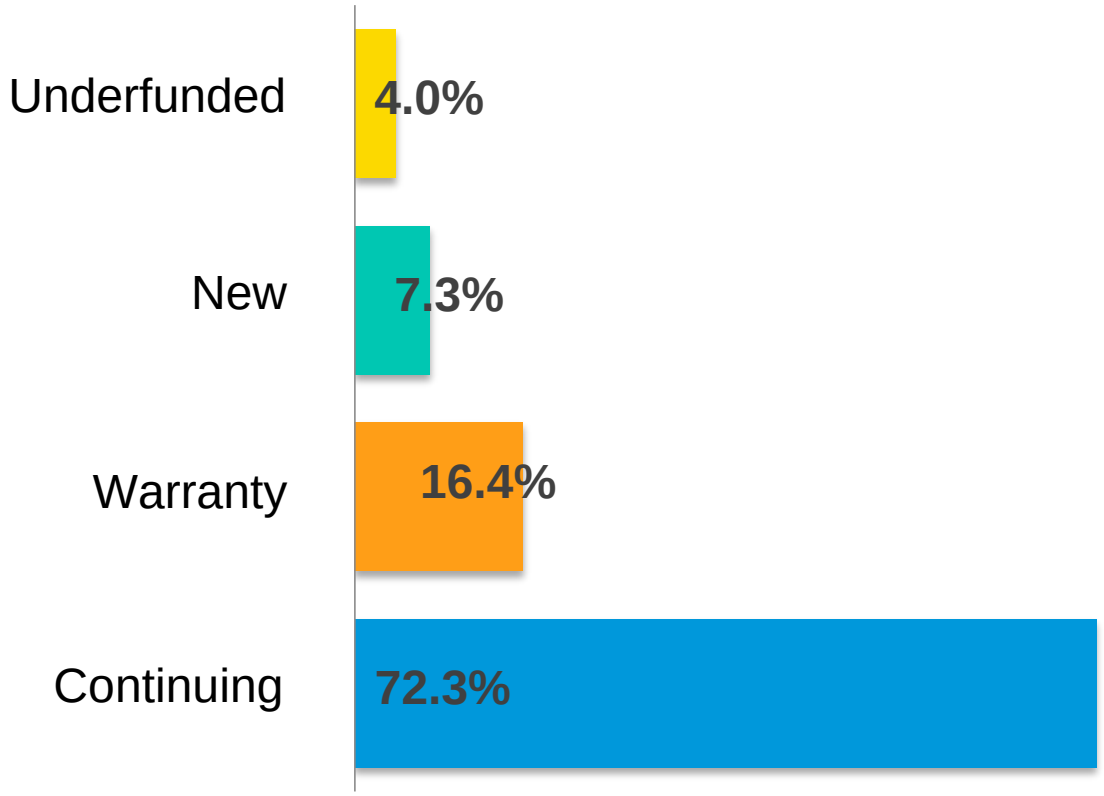
Table 4: Projects that Changed Accounting Structure since Fiscal Year 2026

Previous Project	Current Project	Department
Camino De La Costa Stairs / P24012	Camino De La Costa Stairs Replacement / S26002	Parks & Recreation
EB Scripps Park Expanded Walkway / P24015	EB Scripps Park Sidewalk Widening / S26004	Parks & Recreation
Casa Del Prado Reconstruction / S22007	Casa Del Prado Improvements / L26001	Parks & Recreation
Penasquitos Creek NP Comfort Station / P24006	Penasquitos Creek NP Comfort Station / S26005	Parks & Recreation

Project Progress

In accordance with Council Policy 000-31, Capital Improvements Program Transparency, all published projects in the CIP budget have been categorized by four progress categories - New, Continuing, Warranty or Underfunded. The complete list of categorized projects can be found in the Profile of the City's CIP section on 32. The current breakdown is shown in **Figure 1** below.

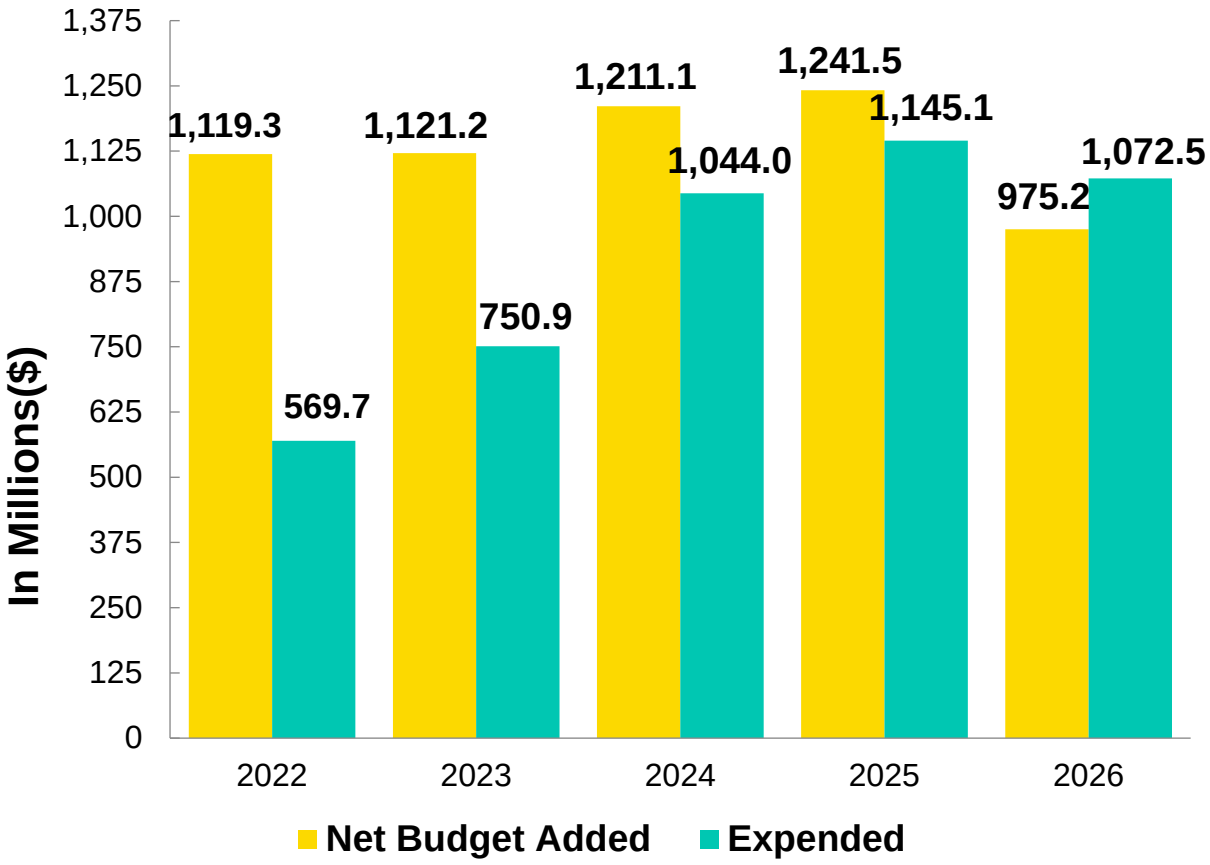
Figure 1: Projects by Project Status



Project Expenditures

Since Fiscal Year 2022, $5.66 billion dollars has been added to the Capital Improvements Program budget with $4.0 billion expended. Annual budget additions support on-going multi-year CIP needs, and funds appropriated in a certain year may be expended over several years. For Fiscal Year 2026, the largest portion of CIP dollars were spent on potable reuse, water, transportation, and wastewater projects. These four project types represent 71.63 percent of the $768.3 million in CIP expenditures during Fiscal Year 2026. **Figure 2** below provides a 5-year programmatic summary of budget added and expended by fiscal year.

Figure 2: Budget Added and Expended by Year



Contracts Awarded

Consultant and construction contracts account for a significant portion of annual CIP expenditures. The Engineering & Capital Projects Department (E&CP) is responsible for the bid and award process for CIP contracts. Based on data provided by E&CP, over 100 consultant and construction contracts, totaling $466.7 million, have been awarded in Fiscal Year 2026.

One goal of City Council Policy 000-31, Capital Improvements Program Transparency is the streamlining of the contract award process. By publishing a list of projects expecting to enter into contracts in the budget document, City Council can review the contracts as part of the budget process, rather than requiring a project to return to City Council later in the fiscal year, which reduces project execution time. The list of projects expecting to enter contracts during Fiscal Year 2027 can be found on page 20.

Project Prioritization

Priority Scores are given to projects to compare them to other similar projects of the same project type within the Capital Improvements Program (CIP). Since the implementation of the Prioritization Policy, it has been the goal of the CIP to refine and expand the method in which projects are scored and ranked.

Prioritization Policy

Council Policy 800-14, Prioritizing CIP Projects, sets the guidelines for how CIP projects are prioritized and funded. Recent updates include amendments to the factors that must be considered when adding projects to the annual Capital Improvements Program budgets. The updates of the Council Policy ensure that the guiding principles of the City's recently adopted policies, like the Parks Master Plan, Climate Action Plan and Build Better SD initiative, are incorporated into the City's delivery of needed neighborhood developments and infrastructure investments. The overall goal is to establish an infrastructure prioritization process that can be used as a factor to deliver infrastructure efficiently and equitably across the City.

Briefly, the policy states that:

- Projects within restricted funding categories will compete only with projects within the same funding category.
- Prior to inclusion in the CIP Budget, a high-level project score will be developed to aide in determining whether the project will be included in the next fiscal year CIP Budget.
- Project Priority Scores will be updated as the condition of the project changes or other information becomes available.
- Low scoring projects may proceed due to unique funding source restrictions.

Priority Scoring

Table 1 lists the scoring weights taken into consideration when projects are scored. Projects receive points for each category from a minimum of zero to a maximum equivalent to the weight of the category.

Table 1: Scoring Weights

Factors	Parks & Rec and Golf Assets	Library Assets	Mobility Assets	Public Safety & General Service Assets	Enterprise & Fee-Funded Assets	Flood Resiliency & Water Quality Assets
1. Legal Compliance and Risk to Health, Safety and Environment	18	13	25	25	25	25
2. Asset Condition and Level of Service	25	25	25	28	25	25
3. Equal and Equitable Community Investment	20	20	20	20	20	20
4. Sustainability and Conservation	25	25	15	15	15	15
5. Funding Availability	5	10	5	5	5	5
6. Project Readiness	5	5	5	5	5	5
7. Multi Asset Benefit	2	2	5	2	5	5
Total	100	100	100	100	100	100

Priority Categories

Priority Scores for CIP projects, within each major asset category, have been grouped into the following Priority Categories.

- High: Priority Scores in the upper one-third, or the highest 33-percent, of priority scores by major asset type category.
- Medium: Priority Scores in the middle one-third, or the middle 33-percent, of all priority scores by major asset type category.
- Low: Priority Scores in the lower one-third, or the lowest 33-percent, of all priority scores by major asset type category.

Table 2 groups all active projects by major asset category. The projects are then listed by priority score.

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Airport Assets			
Brown Field / AAA00002	Continuing	Annual	Annual
Montgomery-Gibbs Executive Airport / AAA00001	Continuing	Annual	Annual
Building			
Mission Beach Lifeguard Station / L25001	Continuing	100	High
Lake Hodges Dam Replacement / S23002	Continuing	97	High
Lower Otay Dam Outlet Improvements / S24003	Continuing	89	High

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Cielo & Woodman Pump Station / S12012	Continuing	88	High
Murray Near-Term Seismic Stabilization / S27002	New	86	High
Oak Park Library / S22011	Continuing	86	High
SPS 77A Dual Force Main Replacement / S26000	Continuing	86	High
Alvarado Laboratory Improvements / L22000	Continuing	85	High
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	Continuing	85	High
MBC Equipment Upgrades / S17013	Continuing	85	High
NCWRP Improvements to 30 mgd / S17012	Continuing	85	High
Miramar WTP Residuals Redirection / S23012	Continuing	83	High
PS 1 & 2 Improvements & Modernization / L24000	Continuing	82	High
Fire Station No. 51 - Skyline Hills / S14017	Underfunded	81	High
Rancho Bernardo Industrial Pump Stn Replacement / S21004	Continuing	81	High
Alvarado WTP Filter Gallery Piping Repl / S24000	Continuing	80	High
Fire Station No. 48 - Black Mountain Ranch / S15015	Continuing	80	High
Morena Dam Upstream Face Replacement / S24001	Continuing	80	High
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	Continuing	78	Medium
Fairmount Avenue Fire Station / S14018	Continuing	78	Medium
Miramar Clearwell Improvements / S11024	Warranty	78	Medium
Hodges Near-Term Drawdown Modifications / S27003	New	77	Medium
Fire Station No. 54 - Paradise Hills / S00785	Underfunded	76	Medium
Linda Vista Library Patio Improv / S24007	Continuing	76	Medium
North Pacific Beach Lifeguard Station / S10119	Underfunded	76	Medium
Old Logan Heights Library Renovation / S22010	Continuing	76	Medium
San Carlos Branch Library / S00800	Continuing	76	Medium
Dams & Reservoirs Security Improvements / S22013	Continuing	75	Medium
City Hts Library Performance Annex Imp / S23013	Continuing	73	Medium
101 Ash Improvements / S17009	Continuing	71	Medium
Fire Station No. 49 - Otay Mesa / S00784	Continuing	71	Medium
EMTS Boat Dock Esplanade / S00319	Warranty	70	Medium
PS2 Power Reliability & Surge Protection / S00312	Continuing	70	Medium
Villa Montezuma Museum / RD23008	Continuing	69	Medium
SD Humane Society Roof and HVAC Repl / S24014	Continuing	68	Medium
OB Lifeguard Station Replacement Study / P25000	Continuing	67	Medium
Citywide Homeless Facilities / L24002	Continuing	65	Low
Convention Center Phase III Expansion / S12022	Underfunded	59	Low
Smart Metering Infrastructure / S17008	Continuing	59	Low
Torrey Pines Fire Station / S19003	Warranty	58	Low
Fire-Rescue Air Ops Facility - PH II / S18007	Underfunded	57	Low
Fleet Operations Facilities / L14002	Continuing	57	Low

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Police Range Refurbishment Phase II / S18005	Continuing	56	Low
Chollas Fleet Electrification Assessment / P25003	Continuing	55	Low
Ocean Beach Branch Library / S20015	Continuing	53	Low
Southcrest Rec Ctr & Park Drainage Imp / P25004	Continuing	53	Low
Balboa Park Botanical Bldg Improvments / S20005	Warranty	50	Low
Pacific Highlands Ranch Branch Library / S14023	Warranty	50	Low
SD FR Training Ctr-Feasibility Study / P24013	Continuing	43	Low
Mira Mesa Community Pk Improvements / L16002	Continuing	42	Low
BSU Lifeguard Locker Room Repl / S25000	Continuing	41	Low
Scripps Miramar Ranch Library / S00811	Continuing	40	Low
EB Scripps Pk Comfort Station Replacement / S15035	Warranty	33	Low
NTC Aquatic Center / L23002	Underfunded	32	Low
CIP Emergency Reserve / ABT00006	Continuing	Annual	Annual
City Facilities Improvements / ABT00001	Continuing	Annual	Annual
Citywide Energy Improvements / ABT00003	Continuing	Annual	Annual
Convention Center Improvements / ABT00009	New	Annual	Annual
Groundwater Asset Development Program / ABM00001	Continuing	Annual	Annual
Metro Treatment Plants / ABO00001	Continuing	Annual	Annual
Metropolitan System Pump Stations / ABP00002	Continuing	Annual	Annual
Pump Station Restorations / ABP00001	Continuing	Annual	Annual
Sewer CIP Emergency Reserve / ABT00007	Continuing	Annual	Annual
Standpipe and Reservoir Rehabilitations / ABL00001	Continuing	Annual	Annual
Water CIP Emergency Reserve / ABT00008	Continuing	Annual	Annual
Water Pump Station Restoration / ABJ00001	Continuing	Annual	Annual
Water Treatment Plants / ABI00001	Continuing	Annual	Annual
Drainage			
Pump Station G & 17 Full Improvement / S24006	Underfunded	95	High
Upper Auburn Creek Revitalization Project / S22008	Underfunded	88	High
Beta St Channel and SD Improvement / S24011	Continuing	86	High
Villa La Jolla SD System Lining / S26001	Continuing	84	Medium
Chollas Creek Restoration 54th St & Euclid Ave / S22009	Underfunded	82	Medium
SD East of Rachael Ave SWD / S24008	Continuing	74	Medium
Pump Station D Upgrade / S22015	Continuing	65	Medium
Stormwater CIP Program Management / P24010	Continuing	53	Low
Pump Station C Assessment / P25001	Continuing	45	Low
Carmel Country Road Low Flow Channel / S00969	Continuing	41	Low
Flood Resilience Infrastructure / ACA00001	Continuing	Annual	Annual
Stormwater Green Infrastructure / ACC00001	Continuing	Annual	Annual
Golf Courses			

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Torrey Pines GC Clubhouse & Maintenance / S23005	Continuing	51	High
MB GC Clbhouse Demo/Prtbl Building Instl / S01090	Warranty	47	Medium
MBGC Irrigation & Electrical Upgrades / S11010	Warranty	29	Low
Balboa Park Golf Course / AEA00002	Continuing	Annual	Annual
Torrey Pines Golf Course / AEA00001	Continuing	Annual	Annual
Intangible Assets - Information Tech			
Enterprise Funded IT Projects / ATT00002	Continuing	Annual	Annual
Governmental Funded IT Projects / ATT00001	Continuing	Annual	Annual
SAP Modernization / T25000	Continuing	N/A	N/A
Water SCADA IT Upgrades / T22001	Continuing	N/A	N/A
Landfills			
South Chollas Yard Emergency Repairs / S25001	Continuing	100	High
Miramar Landfill Storm Water Improvements / L18002	Continuing	88	Medium
Miramar Landfill Facility Improvements / L17000	Continuing	77	Low
Landfill Improvements / AFA00001	Continuing	Annual	Annual
Parks			
Crystal Pier Improvements / P24017	Warranty	100	High
John Baca Park / S22004	Continuing	80	High
Casa Del Prado Improvements / L26001	Continuing	78	High
MLK Pool Improvements / P24009	Continuing	77	High
Emerald Hills Neighborhood Park Phase 1 / S25002	Continuing	74	High
Chollas Creek Oak Park Trail / S20012	Continuing	73	High
North Central Square Park / RD23002	New	73	High
Boston Ave Linear Park GDP / P22005	Continuing	72	High
Sefton Field Improvements / P23006	Continuing	71	High
Ofc. Jeremy Henwood Park Play Area Repl / S25004	Continuing	70	High
East Village Green Phase 1 / S16012	Continuing	69	High
Hickman Fields Athletic Area / S00751	Continuing	69	High
Beyer Park Development / S00752	Continuing	68	High
14th Street Greenway Block #2 / S24012	Continuing	67	High
Beyer Park Development Phase II / S23008	Continuing	67	High
Balboa Park Comfort Station Improvements / L25000	Continuing	66	High
Coastal Resiliency Feasibility Study / P26000	New	64	High
Montezuma NP Improvements Phase 1 / S25003	Continuing	64	High
Grove Neighborhood Park Phase 1 / S22002	Continuing	62	High
North Park Mini Park / S10050	Warranty	61	High
Solterra Vista Neighborhood Park / RD22000	Continuing	61	High
Children's Park Improvements / S16013	Warranty	60	High
Chollas Triangle Park / P20005	Warranty	60	High

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Dennery Ranch Neigh Park / RD22001	Continuing	60	High
Mountain View Racquet Club / RD23006	Continuing	60	High
Paradise Hills Community Park Trail / S24013	Continuing	60	High
Starlight Bowl Improvements / S23009	Continuing	59	High
Mission Beach Seawall Repair / P24001	Continuing	58	Medium
Riviera Del Sol Neighborhood Park / S00999	Warranty	58	Medium
Sage Canyon NP Improvements / S16035	Continuing	58	Medium
Junipero Serra Museum ADA Improvements / S15034	Continuing	57	Medium
South Clairemont Pool Improvements / P24008	Continuing	57	Medium
Chollas Lake Drainage Study / P25002	Continuing	56	Medium
Marie Widman Comfort Station / L26000	Continuing	55	Medium
North Chollas CP Improvements / L22004	Continuing	55	Medium
Howard Lane Improvements / L24003	Continuing	54	Medium
Salk Neighborhood Park & Joint Use Devel / S14007	Continuing	54	Medium
Southeastern Mini Park Improvements / L16000	Warranty	54	Medium
Berardini Field GDP / P22006	Continuing	53	Medium
Chollas Lake Improvements / L18001	Continuing	53	Medium
Torrey Highlands Trail System / RD21003	Warranty	53	Medium
Balboa Park International Cottages Study / P24000	Continuing	51	Medium
Olive St Park Acquisition and Development / S10051	Warranty	50	Medium
Jerabek Park Improvements / S20007	Warranty	49	Medium
Ocean Beach Pier Replacement / L22001	Continuing	49	Medium
Black Mountain Ranch Park Ph2 / RD21001	Continuing	47	Medium
Egger/South Bay Community Park ADA Improvements / S15031	Warranty	46	Medium
Penasquitos Creek NP Comfort Station / S26005	Continuing	46	Medium
Canon Street Pocket Park / S16047	Warranty	45	Low
Carmel Grove NP Comfort Station and Park / S16038	Continuing	45	Low
Carmel Knolls NP Comfort Station-Development / S16033	Continuing	45	Low
Ocean Air Comfort Station and Park Improvements / S16031	Warranty	45	Low
Solana Highlands NP-Comfort Station Development / S16032	Continuing	45	Low
Spindrift Drive Beach Access Walkway / P24011	Continuing	45	Low
Billie Jean King Tennis Center Improve / RD22005	Continuing	44	Low
EB Scripps Park Sidewalk Widening / S26004	Continuing	44	Low
Hidden Trails Neighborhood Park / S00995	Continuing	44	Low
Wangenheim Joint Use Facility / S15007	Warranty	44	Low
Ward Canyon Neighborhood Park Improv / S26003	New	44	Low
Sunset Cliffs Park Drainage Improvements / L14005	Continuing	43	Low
Carmel Del Mar NP Comfort Station-Development / S16034	Continuing	42	Low
MTRP Trail System Management / S23010	Continuing	42	Low
Sunset Cliffs Natural Pk Hillside Imp Preserv Phas / L16001	Warranty	41	Low

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Cudahy Creek Wetland Expansion / S27005	New	40	Low
Fiesta Island Causeway & Water Quality / S27006	New	40	Low
Mission Bay Upland Habitat Expansion / S27008	New	40	Low
North Fiesta Island Wetland Restoration / S27007	New	40	Low
Carmel Valley CP-Turf Upgrades / S16029	Warranty	39	Low
Olive Grove Community Park ADA Improve / S15028	Continuing	39	Low
Torrey Highlands NP Upgrades / S16036	Warranty	39	Low
Marie Widman Memorial Park GDP / P23005	Continuing	38	Low
Camino De La Costa Stairs Replacement / S26002	Continuing	36	Low
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	Continuing	36	Low
Rancho Bernardo CP Improvements / L20000	Continuing	35	Low
Canyonside Comm Park Tennis Expansion / RD23004	Continuing	33	Low
Mohnike Adobe and Barn Restoration / S13008	Continuing	30	Low
Austin Machitar GDP Amendment / P27002	New	24	Low
De Anza Natural General Development Plan / P27001	New	23	Low
El Cuervo Adobe Improvements / S14006	Continuing	20	Low
Del Mar Mesa Resource Mgt Trails Study / P26002	New	11	Low
Coastal Erosion and Access / AGF00006	Continuing	Annual	Annual
Mission Bay Improvements / AGF00004	Continuing	Annual	Annual
Park Improvements / AGF00007	Continuing	Annual	Annual
Regional Park Improvements / AGF00005	Continuing	Annual	Annual
Resource-Based Open Space Parks / AGE00001	Continuing	Annual	Annual
Potable Reuse			
Pure Water Pooled Contingency / P19002	Continuing	85	High
Pure Water Phase 2 / ALA00002	Continuing	Annual	Annual
Pure Water Program / ALA00001	Continuing	Annual	Annual
Transportation			
University Ave Bikeway Pavement Repair / RD25000	Continuing	90	High
University Avenue Complete Street Phase1 / S18001	Warranty	85	High
La Media Road Improvements / S15018	Warranty	84	High
Market Street-47th to Euclid-Complete Street / S16061	Warranty	84	High
Park Boulevard At-Grade Crossing / S15045	Continuing	83	High
University Avenue Mobility / S00915	Continuing	83	High
Coastal Rail Trail / S00951	Continuing	82	High
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	Continuing	81	High
Palm Avenue Interstate 805 Interchange / S00869	Continuing	78	High
Washington St Bikeway Pavement Repair / RD25002	Continuing	78	High
Imperial Av Bikeway Paving Reimbursement / RD26002	New	75	High
La Media Improv-Siempre Viva to Truck Rte / S22006	Continuing	75	High

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
City Heights Sidewalks and Streetlights / S19005	Continuing	74	High
Cypress Dr Cultural Corridor / S23011	Continuing	74	High
OM T-11.1 Caliente Avenue / RD23009	Warranty	73	Medium
Streamview Drive Improvements Phase 2 / S18000	Continuing	73	Medium
SR 163/Clairemont Mesa Blvd Interchange / S00905	Warranty	72	Medium
W Mission Bay Dr Bridge Over SD River / S00871	Warranty	70	Medium
Alvarado Canyon Rd Realignment Project / S22005	Underfunded	69	Medium
El Cajon/Park/Normal Feasibility Study / P26001	Continuing	68	Medium
Beyer Blvd (OM T8) / RD26000	Continuing	66	Medium
Caliente Avenue (OM T11.5) / RD26001	Continuing	66	Medium
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	Warranty	66	Medium
Airway Road Improvements / P19007	Continuing	65	Medium
Barrio Logan Roundabouts / L24005	Continuing	65	Medium
Siempre Viva Road Improvements / P19006	Continuing	65	Medium
West Valley River Crossing / P27004	New	57	Medium
La Jolla Village Drive-I-805 Ramps / S00857	Warranty	56	Medium
Otay Mesa Truck Route Phase 4 / S11060	Warranty	56	Medium
Normal Street Promenade / S22012	Continuing	55	Medium
Fenton Pkwy Ext to Camino Del Rio N / RD23000	Continuing	53	Low
SR 163/Friars Road / S00851	Warranty	51	Low
Camino Del Sur N. Upgrades & Improvements / RD21005	Warranty	50	Low
Carmel Mountain Road Upgrades & Improvements / RD21006	Warranty	50	Low
Market St-Euclid to Pitta-Improvements / S16022	Warranty	50	Low
Camino Del Sur S. Upgrades & Improvements / RD21004	Warranty	49	Low
Lone Quail Road Roadway Resurfacing / RD26003	New	49	Low
Golf Course Drive Improvements / S15040	Continuing	47	Low
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	Continuing	46	Low
State Route 56 Freeway Expansion / RD14000	Warranty	45	Low
Sunset Cliffs Seawall Improvement / S23006	Continuing	45	Low
Via de la Valle Upgrades & Improvements / RD11001	Underfunded	45	Low
La Jolla Streetscape / RD24002	Continuing	42	Low
Airway Road West / P27000	New	41	Low
N Torrey Pines Rd Bridge/ Los Penasquitos / S00935	Warranty	32	Low
Bicycle Facilities / AIA00001	Continuing	Annual	Annual
Bridge Rehabilitation / AIE00001	Continuing	Annual	Annual
Bus Stop Improvements / AID00007	Continuing	Annual	Annual
Guard Rails / AIE00002	Continuing	Annual	Annual
Install T/S Interconnect Systems / AIL00002	Continuing	Annual	Annual
Installation of City Owned Street Lights / AIH00001	Continuing	Annual	Annual
Median Installation / AIG00001	Continuing	Annual	Annual

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
New Walkways / AIK00001	Continuing	Annual	Annual
Sidewalk Repair and Reconstruction / AIK00003	Continuing	Annual	Annual
Street Light Circuit Upgrades / AIH00002	Continuing	Annual	Annual
Street Resurfacing and Reconstruction / AID00005	Continuing	Annual	Annual
Traffic Calming / AIL00001	Continuing	Annual	Annual
Traffic Signals - Citywide / AIL00004	Continuing	Annual	Annual
Traffic Signals Modification / AIL00005	Continuing	Annual	Annual
Utilities Undergrounding Program / AID00001	Continuing	Annual	Annual
Wastewater			
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	Continuing	90	High
Harbor Drive Trunk Sewer / S18006	Continuing	89	High
Kearny Mesa Trunk Sewer / L24004	Continuing	88	Medium
North/South Metro Interceptors Rehab / S22001	Continuing	88	Medium
Tecolote Canyon Trunk Sewer Improvement / S15020	Continuing	88	Medium
Alvarado Trunk Sewer Phase IV / S15019	Continuing	86	Medium
South Mission Valley Trunk Sewer PhaseII / S27001	New	82	Low
East Cty Residuals Line & Mission Gorge Force Main / RD23001	Continuing	81	Low
Metropolitan Waste Water Department Trunk Sewers / AJB00001	Continuing	Annual	Annual
Pipeline Rehabilitation / AJA00002	Continuing	Annual	Annual
Sewer Main Replacements / AJA00001	Continuing	Annual	Annual
Water			
Montezuma/Mid-City Pipeline Phase II / S11026	Continuing	98	High
Otay 2nd Pipeline Steel Replacement Ph 5 / S21000	Continuing	95	High
Morena Pipeline / S16027	Continuing	92	High
Pomerado Pipeline / S27000	New	89	High
University Ave Pipeline Replacement / S11021	Warranty	86	High
Otay 2nd Pipeline Phase 4 / S20001	Continuing	85	Medium
El Monte Pipeline Rehabilitation Phase 2 / S27004	New	83	Medium
Otay 1st/2nd PPL West of Highland Avenue / S12016	Warranty	79	Medium
Alvarado 2nd Extension Pipeline / S12013	Continuing	78	Medium
El Monte Pipeline No 2 / S10008	Continuing	78	Medium
Pacific Beach Pipeline South (W) / S12015	Warranty	78	Medium
Lakeside Valve Station Replacement / S22003	Continuing	76	Low
Otay 2nd PL Relocation-PA / L24001	Continuing	75	Low
El Camino Real Pipeline / L23001	Continuing	72	Low
La Jolla Scenic Drive 16inch Main / S12009	Warranty	71	Low
TH 16" Water Mains / RD21007	Warranty	69	Low
Backflow Preventer Replacement / AKB00008	Continuing	Annual	Annual

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Project Status	Priority Score	Priority Category
Corrosion Control / AKA00001	Continuing	Annual	Annual
Large Diameter Water Transmission PPL / AKA00003	Continuing	Annual	Annual
Pressure Reduction Facility Upgrades / AKA00002	Continuing	Annual	Annual
Water Main Replacements / AKB00003	Continuing	Annual	Annual

Project Types

The Capital Improvements Program (CIP) uses a variety of project types, which are a more specific manner of categorizing the kind of improvement provided by each project. Below is a description of each of the major project types along with a summary schedule of their budgets.

Airport Assets

Airport Assets include anything related to the two airports that the City of San Diego oversees; Montgomery and Brown Field Airports. These assets are managed by the Economic Development Department. The Airport Assets Project Types can be seen below in **Table 1**.

Table 1: Airport Assets

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Airport Assets	$15,171,545	$ -	$53,785,583	$68,957,128
Total	**$15,171,545**	**$ -**	**$53,785,583**	**$68,957,128**

Buildings

Building projects refer to the construction, expansion, or capital upgrade of any building or facility that the City owns regardless of the department that operates it. They are further broken down into more descriptive asset types that often describe the department that occupies the asset as well as a more specific building type which can be seen below in **Table 2**.

Table 2: Buildings

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Bldg - Libraries	$113,162,522	$500,000	$41,967,585	$155,630,107
Bldg - MWWD - Laboratories	32,121,851	75,903,956	122,776,029	230,801,836
Bldg - MWWD - Pump Stations	161,871,659	45,207,593	309,986,743	517,065,995
Bldg - MWWD - Treatment Plants	208,655,791	37,292,353	151,517,701	397,465,845
Bldg - Operations Facility / Structures	32,758,947	-	-	32,758,947
Bldg - Other City Facility / Structures	218,425,427	26,386,000	934,634,041	1,179,445,468
Bldg - Parks - Recreation/Pool Centers	57,979,340	-	58,044,719	116,024,059
Bldg - Pub Safety - Fire Fac / Struct	75,258,353	1,000,000	155,311,805	231,570,158
Bldg - Pub Safety - Lifeguard Stations	6,014,822	5,400,000	32,805,178	44,220,000
Bldg - Pub Safety - Police Fac / Struct	12,000,000	-	5,800,000	17,800,000
Bldg - Water - Pump Stations	47,454,954	19,313,809	45,677,110	112,445,873
Bldg - Water - Reservoirs/Dams	69,884,490	26,946,250	630,370,981	727,201,721

Table 2: Buildings

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Bldg - Water - Standpipes	172,408,166	12,000,000	28,678,643	213,086,809
Bldg - Water - Treatment Plants	42,471,443	18,716,920	43,228,106	104,416,469
Bldg - Water - Wells	495,329	-	-	495,329
Total	**$1,250,963,094**	**$268,666,881**	**$2,560,798,641**	**$4,080,428,616**

Drainage

Drainage projects are related to the stormwater system which consists of channels, pump stations, storm drain pipes, and green infrastructure. These assets are managed by the Stormwater Department and the Drainage Project Types can be seen below in **Table 3**.

Table 3: Drainage

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Drainage - Best Mgt Practices (BMPs)	$123,210,332	$1,150,000	$2,128,215,109	$2,252,575,441
Drainage - Channels	27,566,741	-	215,725,425	243,292,166
Drainage - Pump Stations	15,225,181	20,000	125,186,989	140,432,170
Drainage - Storm Drain Pipes	709,336,523	45,813,207	2,537,494,038	3,292,643,768
Total	**$875,338,777**	**$46,983,207**	**$5,006,621,561**	**$5,928,943,545**

Golf Courses

Golf Course projects are related to the three golf courses owned by the City of San Diego; Torrey Pines Golf Course, Balboa Golf Course, and Mission Bay Golf Course and Practice Center. These assets are managed by the Parks & Recreation Department and the Golf Project Types can be seen below in **Table 4**.

Table 4: Golf Courses

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Golf Courses	$29,385,084	$ -	$54,910,000	$84,295,084
Total	**$29,385,084**	**$ -**	**$54,910,000**	**$84,295,084**

Intangible Assets - Information Tech

Intangible Asset projects deal with non-physical assets having a useful life greater than one year. Typical intangible assets include computer software, easements, water rights, patents, and

trademarks. Currently the City has capital projects that involve computer software, websites, and software licenses. The Intangible Assets Project Type can be seen below in **Table 5**.

Table 5: Intangible Assets - Information Tech

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Intangible Assets – Information Tech	$45,498,437	$19,658,536	$201,015,969	$266,172,942
Total	**$45,498,437**	**$19,658,536**	**$201,015,969**	**$266,172,942**

Landfills

Landfill projects take place at landfills owned or operated by the City of San Diego and are managed by the Environmental Services Department. Some typical projects include improvements to operations yards, groundwater monitoring projects, and other landfill improvements to maintain regulatory compliance. The Landfills Project Types can be seen below in **Table 6**.

Table 6: Landfills

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Landfills	$134,463,544	$6,632,900	$27,405,400	$168,501,844
Total	**$134,463,544**	**$6,632,900**	**$27,405,400**	**$168,501,844**

Parks

The Parks and Recreation Department manages a wide variety of projects to improve and expand the City Park System. Projects are planned in numerous park locations, such as regional parks, including open space, developed regional parks, resource-based parks, river parks, shoreline parks, beaches, and urban watershed parks; community and neighborhood parks as well as mini parks, pocket parks, plazas, trailheads, and linear parks; and recreation facilities, including recreation centers, aquatics complexes, skate parks, dog off leash areas, and other special park amenities. **Table 7** provides a list of typical park project types along with their financial allocations.

Table 7: Parks

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Parks - Community	$78,452,378	$4,952,725	$26,610,452	$110,015,555
Parks - Developed Regional Park	19,850,210	6,783,578	68,420,597	95,054,385
Parks - Mini Parks	20,306,314	-	(130,023)	20,176,291
Parks - Miscellaneous Parks	303,213,270	13,818,590	218,104,296	535,136,156
Parks - Neighborhood	161,010,892	3,533,656	15,066,703	179,611,251
Parks - Open Space	21,619,271	-	10,974,527	32,593,798
Parks - Resource Based	7,305,609	-	-	7,305,609
Parks - Shorelines	10,735,984	3,919,752	286,223,248	300,878,984
Parks - Trails	4,259,722	-	139,178	4,398,900
Total	**$626,753,650**	**$33,008,301**	**$625,408,978**	**$1,285,170,929**

Potable Reuse

Potable Reuse projects are needed to meet the permit requirement stipulated in the Point Loma Wastewater Treatment Plant permit application and to reduce reliance on external water sources by providing an uninterruptable local water supply. These assets are managed by the Public Utilities Department and the Potable Reuse Project Type can be seen below in **Table 8**.

Table 8: Potable Reuse

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Potable Reuse	$1,764,459,670	$37,855,909	$3,643,744,530	$5,446,060,109
Total	**$1,764,459,670**	**$37,855,909**	**$3,643,744,530**	**$5,446,060,109**

Transportation

Transportation projects include a variety of different project subtypes. Some of these include roadways, traffic signals, sidewalks, bridges, and bicycle facilities. These assets are primarily managed by the Transportation Department and the Transportation Project Types can be seen below in **Table 9**.

Table 9: Transportation

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Trans - Bicycle Facilities (All Class.)	$77,760,121	$5,311,861	$101,617,892	$184,689,874
Trans - Bridge - Pedestrian	-	750,000	-	750,000
Trans - Bridge - Vehicular	359,744,268	17,041,975	42,281,922	419,068,165
Trans - Ped Fac - Sidewalks	56,731,061	17,282,476	284,303,174	358,316,711
Trans - Roads/Expansion/ Reconfiguration	57,960,000	1,500,000	-	59,460,000
Trans - Roads/Widening/ Reconfiguration	560,000	1,500,000	-	2,060,000
Trans - Roadway	573,590,897	80,938,297	1,186,952,065	1,841,481,259
Trans - Roadway - Enhance/ Scape/Medians	51,766,020	2,562,000	43,149,357	97,477,377
Trans - Roadway - GRails/BRails/ Safety	9,251,972	-	8,148,840	17,400,812
Trans - Roadway - Street Lighting	31,784,426	1,756,904	480,753,272	514,294,602
Trans - Signals - Calming/Speed Abatemt	50,702,711	3,687,910	5,871,090	60,261,711
Trans - Signals - Traffic Signals	69,397,268	9,185,861	169,038,766	247,621,895
Total	**$1,339,248,743**	**$141,517,284**	**$2,322,116,378**	**$3,802,882,405**

Wastewater

Wastewater projects largely consist of mains and trunk sewers which are used to transport and treat waste for a population of approximately 2.4 million in the City of San Diego and surrounding areas.

The assets are managed by the Public Utilities Department and the Wastewater Project Types can be seen below in **Table 10**.

Table 10: Wastewater

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Wastewater - Collection Sys - Intercptor	$131,473,891	$14,329,715	$45,719,711	$191,523,317
Wastewater - Collection Sys - Main	701,061,857	109,415,205	567,443,928	1,377,920,990
Wastewater - Collection Sys - Trunk Swr	191,260,800	8,790,122	194,265,523	394,316,445
Total	**$1,023,796,548**	**$132,535,042**	**$807,429,162**	**$1,963,760,752**

Water

Water projects include distribution and transmission systems that allow the City to provide water to a population of approximately 1.5 million in the City of San Diego. These assets are managed by the Public Utilities Department and the Water Project Types can be seen below in **Table 11**.

Table 11: Water

Project Type	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Type Total
Water - Distribution Sys - Distribution	$828,113,357	$114,218,850	$480,720,431	$1,423,052,638
Water - Distribution Sys - Transmission	573,809,551	57,006,209	443,805,087	1,074,620,847
Total	**$1,401,922,908**	**$171,225,059**	**$924,525,518**	**$2,497,673,485**

Funding Sources

The Capital Improvements Program (CIP) uses a variety of funding sources to support projects. This section outlines some of the more common funding sources used in the CIP.

Bond Financing

Bond Financing is used to support General Fund asset type projects, such as fire stations, libraries, parks, road improvements, and storm drain improvements, through the issuance of Lease Revenue Bonds. This also includes the use of the Commercial Paper Notes program as an interim source until the issuance of Lease Revenue Bonds to pay off the notes.

Capital Outlay

Capital Outlay Funds are used exclusively for the acquisition, construction, and completion of permanent public improvements of a permanent character. Repair or maintenance expenditures cannot be made from the Capital Outlay Funds. Revenue for the Capital Outlay Fund is derived primarily from the sale of City-owned property but may also come from other sources per Section 77 of the San Diego City Charter. In addition, San Diego City Ordinance No. 12685 (New Series) further specifies that all proceeds from sales or leases of the Pueblo Lands of San Diego be utilized to finance police substations and other permanent improvements for police purposes.

Climate Equity Fund

The Climate Equity Fund (CEF) was created by Resolution 313454 in March 2021 to help underserved communities effectively respond to impacts of climate change. CEF revenues are received from a portion of the gas and electric franchise fees. CEF projects must have an impact on reducing greenhouse gas emissions, enhancing safety in the public right-of-way, relieving congestion, or achieving other climate equity concerns and be in a disadvantaged community located within an area that scores between 0 and 60 on the Climate Equity Index. The Climate Equity Index is a tool that measures the level of access to opportunity residents have within a census tract.

Development Impact Fees

Development Impact Fees (DIF) are fees charged to projects to cover all or a portion of the cost of new public facilities needed to serve the new development. The City then uses the DIF funds collected from all new developments to design and construct the infrastructure needed to serve the City's new growth. All DIFs must be expended for the purpose for which it was collected in accordance with the California Mitigation Fee Act (California Government Code section 66000 et seq.). Prior to 2021, all DIFs were community-specific, meaning that they could only be used for specific facilities identified in community-specific Public Facilities Financing Plans (PFFP) or Impact Fee Studies (IFS). The PFFPs or IFS documents were used as the nexus studies that formed the basis for the amount of the applicable DIF. Beginning in 2021, with the adoption of a Citywide Park DIF, and then in 2022, with the adoption of a Citywide Mobility DIF, Citywide Fire DIF, and Citywide Library DIF, separate nexus studies have been prepared as the basis for each new Citywide DIF. Citywide DIF funds must be utilized and expended as outlined in each of the nexus studies. Community-specific DIF will continue to be expended in accordance with the community specific PFFPs and IFS documents and the Mitigation Fee Act requirements. Citywide DIF can now be used for expanded pur-

poses, including providing additional needed funds for projects identified in community-specific documents to help close the gap between remaining community-specific funds and infrastructure needs.

Enhanced Infrastructure Financing District Fund

Enhanced Infrastructure Financing District (EIFD) is authorized under California Government Code section 53398 to establish enhanced infrastructure financing districts and use specified property tax increment revenue generated within such districts to finance certain infrastructure and community benefit projects. In 2017, City Council set up an EIFD in the Otay Mesa Community Planning Area.

Facilities Benefit Assessments

FBAs were development impact fees that were applied in communities that were identified in the General Plan as Facilities Benefit Assessment communities. FBAs were imposed in accordance with the City's Facilities Benefit Assessment Ordinance, which was repealed by the City Council in 2016 by San Diego Ordinance No. 20627. FBAs were intended to ensure that greenfield development paid all of the costs of the infrastructure needed to serve these new communities. As development trends have shifted toward infill development, more nuanced methodologies became necessary to address the City's growing population. FBAs generally provided up to 100% of funds for public facilities projects identified in the respective community's Public Facilities Financing Plan (PFFP). The dollar amount of the assessment was based upon the cost of each public facility distributed over the community.

Gas Tax Fund

The Gas Tax Fund collects revenue resulting from a State tax on the sale of gasoline. The City's share of gas tax revenue is based on a formula that considers vehicle registration and population. The funding generated is used to perform citywide repairs and restoration to existing roadways, reduce congestion, improve safety, and provide for the construction of assets within the public right-of-way. The Gas Tax Fund includes a Maintenance of Effort (MOE) provision which establishes minimum base levels of discretionary funds spending annually on the maintenance and improvement of public right-of-way to continue to receive funding.

General Fund

The General Fund is the City's main operating fund that pays for basic City services that use most of the City's tax revenue, such as public safety, parks, and library services. The General Fund is also supported by fees from licenses and permits, fines, and investment earnings. Some allocations to the CIP budget are contributed from the operating budget of General Fund departments.

Golf Course Enterprise Funds

The Golf Course Enterprise Funds support the City's three municipal golf courses: Balboa Park, Mission Bay and Torrey Pines. These funds receive revenue from the operations of the golf courses, which are in turn used to fund capital projects that improve and/or maintain the condition of the courses.

Infrastructure Fund

The Infrastructure Fund is used exclusively for "the acquisition of real property, construction, reconstruction, rehabilitation, repair and maintenance of infrastructure," including the associated financing and per-

sonnel costs. The Infrastructure Fund was established by the City Charter, Article VII, Section 77.1 to be a dedicated source of revenue to fund General Fund infrastructure costs. Generally, the amount of revenue received by the fund is determined based on a formula that accounts for growth in major General Fund revenues and reductions in pension costs.

Loans

Loans are a form of financing used to support specific projects or a specific group of assets, such as storm drain improvements. These loans can be used on both General Fund and Non-General Fund assets. Typical loans that the City uses are State Revolving Fund (SRF) loans, Water Infrastructure Finance and Innovation Act (WIFIA) loans, and California Infrastructure and Economic Development Bank (IBank) loans.

Mission Bay Park and San Diego Regional Parks Improvement Funds

Mission Bay rents and concessions revenue is allocated to the Mission Bay Park and San Diego Regional Parks Improvement Funds in accordance with the San Diego City Charter, Article V, Section 55.2. The funds in the Mission Bay Park Improvement Fund may only be expended in Mission Bay Park for permanent or deferred capital improvements of existing facilities, as well as to improve environmental conditions consistent with the Mission Bay Park Master Plan. The funds in the San Diego Regional Parks Improvement Fund may only be expended for permanent or deferred capital improvements in San Diego's regional parks. The City of San Diego's regional parks include Balboa Park, Chicano Park, Chollas Creek Park, Chollas Lake Park, Mission Trails Regional Park, Otay River Valley Park, Presidio Park, San Diego River Park, open space parks, and coastal beaches and contiguous coastal parks.

Mission Trails Regional Park Fund

The Mission Trails Regional Park Fund mainly consists of rent monies from a variety of different leases for the communication facilities on Cowles Mountain. Funds are to be used for capital improvements in the Mission Trails Regional Park.

Parking Meter Districts

Parking Meter District revenues shall be used to address parking supply and mobility issues. Improvements and activities that increase the availability, supply, and effective use of parking to residents, visitors, and employees within the area in which the meter is located will be the primary focus of expenditures of the funds.

Recycling Fund

The Recycling Fund is an enterprise fund that supports the City’s recycling programs and infrastructure, receiving revenue from a variety of fees associated with recycling.

Refuse Disposal Fund

Refuse Disposal Fund is an enterprise fund that is used to operate the City's Miramar Landfill and maintain the City's inactive landfills. Most of the capital projects supported by this fund are focused on ensuring regulatory compliance at these landfills. Projects are funded and prioritized based on deferred capital and regulatory requirements.

Regional Transportation Congestion Improvement Program

The Regional Transportation Congestion Improvement Program (RTCIP) is an element of the TransNet Extension Ordinance requiring the City to collect an exaction for new residential developments. RTCIP Fees are to be spent only on improvement to the Retinal Arterial System (RAS) to mitigate development impact.

Sewer Funds

Sewer Funds are enterprise funds that support the Municipal and Metropolitan Sewer Systems. Funding for sewer capital projects is provided by sewer rates and grants. Projects utilize a variety of financing strategies, including pay-as-you-go cash financing, bond financing, and state revolving fund loans.

Solid Waste Management

The Solid Waste Management Fund is an enterprise fund responsible for providing residential trash, recycling and organic waste recycling collection services to eligible households. The fund receives revenue from user fees stablished after the passage of Measure B that are collected through tax roll billing.

TOT Convention Center

Measure C was a 2020 citizens' initiative to increase the Transient Occupancy Tax in San Diego. The increased tax supports the expansion of the San Diego Convention Center, create a dedicated funding source for homelessness programs and services, and fund necessary road repairs across the City, through at least Fiscal Year 2061.

TransNet Funds

TransNet, a one-half cent local sales tax, is used for traffic congestion relief and transportation improvements. In addition to roadway enhancements, TransNet Funds are utilized for bikeway and pedestrian projects. TransNet includes a Maintenance of Effort (MOE) provision which establishes minimum base levels of discretionary funds spending annually on the maintenance and improvement of the public right-of-way to continue to receive funding. The City utilizes TransNet cash for projects as much as possible to minimize the issuance of bonds which increases the costs of funding the project. TransNet Commercial Paper is a borrowing tool that can be used to raise cash needed to cover cash-flow deficits and is generally viewed as a lower-cost alternative to bank loans. The issuance of TransNet Commercial Paper may be utilized when feasible to further reduce debt service costs.

Trench Cut/Excavation Fee Fund

Pavement deterioration studies show that pavement excavations will significantly degrade and shorten pavement life. Street Damage Fees are collected from excavators to recover the increased repaving and reconstruction costs incurred by the City because of trenching. The Streets Preservation Ordinance, adopted in January 2013, established fees that depend on the size of the trench, the age of the pavement, and the type of utility.

Utilities Undergrounding Program Fund

This fund provides for the undergrounding of City utilities. San Diego Gas & Electric (SDG&E), AT&T, and the cable companies all contribute funds for the purpose of undergrounding overhead facilities. This amount

is deposited with the City to be used solely for the undergrounding of electrical lines and associated activities.

Water Fund

The Water Fund is an enterprise fund that supports the City's Water System. Funding for water capital projects is provided by water rates and grants. Projects utilize a variety of financing strategies, including pay-as-you-go cash financing, bond financing, commercial paper, and state revolving fund loans.

A complete list of funding sources in the CIP and their budgets are provided below in **Table 1**.

Table 1: Capital Improvements Program by Funding Source

Funding Source	Prior Fiscal Years	FY2027	Future Fiscal Years	Funding Source Total
Airport Funds	$11,237,319	$ -	$53,785,583	$65,022,902
Antenna Lease Fund	1,209,903	-	-	1,209,903
Bond Financing	930,225,674	89,030,000	107,713,378	1,126,969,052
Bus Stop Capital Improvement Fund	648,541	-	1,009,000	1,657,541
Capital Outlay - Land Sales	21,672,459	-	-	21,672,459
Capital Outlay - Other	29,203,304	249,924	-	29,453,228
Climate Equity Fund	20,079,231	450,000	-	20,529,231
Convention Center Funds	1,744,026	-	-	1,744,026
Deferred Capital Projects Bonds	14,001,087	-	-	14,001,087
Developer Funding	27,210,194	1,166,824	-	28,377,018
Development Impact Fees	332,303,581	19,326,879	(2,000,650)	349,629,810
Donations	13,449,650	-	-	13,449,650
EDCO Community Fund	1,495,706	-	-	1,495,706
Energy Conservation Program Fund	45,599	-	-	45,599
Enhanced Infrastructure Financing Distri	26,775,740	9,250,339	33,828,624	69,854,703
Environmental Growth Funds	2,003,333	-	-	2,003,333
Facilities Benefit Assessments	340,577,016	11,170,000	18,292,058	370,039,074
Federal Grants	241,022,804	-	52,957,631	293,980,435
Fiesta Island Sludge Mitigation Fund	4,841,784	-	-	4,841,784
Fleet Services Internal Service Fund	7,148,907	-	-	7,148,907
Gas Tax Fund	45,825,331	5,300,000	-	51,125,331
General Fund	46,802,642	-	730,199	47,532,841
Golf Course Enterprise Fund	29,385,084	-	54,910,000	84,295,084
Infrastructure Fund	25,785,369	-	-	25,785,369
Library System Improvement Fund	2,158,069	-	-	2,158,069
Loans	301,469,970	-	183,306,312	484,776,282
Mission Bay Park Improvement Fund	95,463,925	12,919,752	208,799,908	317,183,585

Table 1: Capital Improvements Program by Funding Source

Funding Source	Prior Fiscal Years	FY2027	Future Fiscal Years	Funding Source Total
Mission Trails Regional Park Fund	1,604,012	-	-	1,604,012
Non-CIP Funds	8,159,279	-	-	8,159,279
OneSD/ERP Funding	7,060,000	-	178,300,000	185,360,000
Other Funding	76,657,930	8,140,917	-	84,798,847
Other Grants	10,261,731	-	-	10,261,731
Park Service District Funds	1,679,579	-	-	1,679,579
Parking Meter Districts	13,378,043	-	-	13,378,043
Proposition 42 Replacement - Transportat	4,393,891	-	-	4,393,891
Recycling Fund	32,714,400	-	-	32,714,400
Redevelopment Funding	9,798,240	-	-	9,798,240
Refuse Disposal Fund	43,711,591	4,500,000	19,405,400	67,616,991
Regional Transportation Congestion Impro	75,987,844	8,225,980	(166,855)	84,046,969
San Diego Regional Parks Improvement Fun	55,747,445	6,982,397	47,714,562	110,444,404
Sea World Traffic Mitigation Fund	9,951,270	-	-	9,951,270
Sewer Funds	2,149,268,703	306,253,127	2,551,014,282	5,006,536,112
Solid Waste Management	2,232,900	2,132,900	8,000,000	12,365,800
State Grants	197,629,195	-	29,578,297	227,207,492
Sunset Cliffs Natural Park Fund	1,514,215	-	-	1,514,215
TOT Convention Center	21,402,788	18,290,000	79,039,750	118,732,538
TransNet - Extension Bikeways	212,227	-	-	212,227
TransNet Funds	240,000,740	25,758,735	107,758,797	373,518,272
Trench Cut/Excavation Fee Fund	20,863,626	2,470,000	9,880,000	33,213,626
Unidentified Funding	-	-	8,212,169,678	8,212,169,678
Utilities Undergrounding Program Fund	51,779,767	42,751,581	48,850,834	143,382,182
Water Fund	2,897,206,335	283,713,764	4,222,884,932	7,403,805,031
Total	**$8,507,002,000**	**$858,083,119**	**$16,227,761,720**	**$25,592,846,839**

Unidentified Funding

Some projects may lack sufficient identified funding to complete the project. These projects display an “unidentified funding” amount in the project pages. Each project with an unidentified amount is

summarized in each department's Unfunded Needs List. A complete list of all projects with unidentified funding is provided below in **Table 2**.

Table 2: Capital Improvement Projects Unfunded Needs

Project	Priority Score	Priority Category	Unidentified Funding	Percent Unfunded
Junipero Serra Museum ADA Improvements / S15034	57	Medium	$2,423	0.04%
East Village Green Phase 1 / S16012	69	High	113,000	0.13%
Rancho Bernardo CP Improvements / L20000	35	Low	125,593	1.01%
Palm Avenue Interstate 805 Interchange / S00869	78	High	615,000	1.16%
Howard Lane Improvements / L24003	54	Medium	153,000	2.37%
Traffic Calming / AIL00001	Annual	Annual	1,071,090	7.30%
Normal Street Promenade / S22012	55	Medium	2,800,000	8.86%
Ocean Beach Branch Library / S20015	53	Low	1,700,000	11.76%
Bus Stop Improvements / AID00007	Annual	Annual	349,224	17.40%
Black Mountain Ranch Park Ph2 / RD21001	47	Medium	2,513,425	18.55%
De Anza Natural General Development Plan / P27001	23	Low	1,000,000	25.00%
Emerald Hills Neighborhood Park Phase 1 / S25002	74	High	1,659,573	25.69%
Sunset Cliffs Park Drainage Improvements / L14005	43	Low	3,687,989	29.06%
Police Range Refurbishment Phase II / S18005	56	Low	5,800,000	32.58%
Barrio Logan Roundabouts / L24005	65	Medium	1,726,000	37.41%
Mission Beach Lifeguard Station / L25001	100	High	12,600,000	41.58%
Traffic Signals Modification / AIL00005	Annual	Annual	25,207,330	42.19%
North Chollas CP Improvements / L22004	55	Medium	12,807,000	56.67%
Villa La Jolla SD System Lining / S26001	84	Medium	33,273,593	59.15%
Bicycle Facilities / AIA00001	Annual	Annual	80,858,116	59.84%
Median Installation / AIG00001	Annual	Annual	37,628,323	60.12%
Traffic Signals - Citywide / AIL00004	Annual	Annual	55,060,889	61.57%
Street Resurfacing and Reconstruction / AID00005	Annual	Annual	851,744,788	63.40%
City Facilities Improvements / ABT00001	Annual	Annual	86,704,940	64.10%
Park Improvements / AGF00007	Annual	Annual	124,989,873	67.95%
Caliente Avenue (OM T11.5) / RD26001	66	Medium	5,200,000	71.23%
Flood Resilience Infrastructure / ACA00001	Annual	Annual	2,322,902,528	73.06%
Street Light Circuit Upgrades / AIH00002	Annual	Annual	62,346,996	75.09%
New Walkways / AIK00001	Annual	Annual	127,606,404	78.06%
Sidewalk Repair and Reconstruction / AIK00003	Annual	Annual	149,956,770	79.19%
Citywide Energy Improvements / ABT00003	Annual	Annual	43,980,690	79.53%
San Carlos Branch Library / S00800	76	Medium	38,425,388	80.89%
Install T/S Interconnect Systems / AIL00002	Annual	Annual	81,370,547	82.65%

Table 2: Capital Improvement Projects Unfunded Needs

Project	Priority Score	Priority Category	Unidentified Funding	Percent Unfunded
Beyer Blvd (OM T8) / RD26000	66	Medium	42,584,340	83.34%
La Media Improv-Siempre Viva to Truck Rte / S22006	75	High	14,902,325	84.32%
Fairmount Avenue Fire Station / S14018	78	Medium	24,272,205	86.69%
Sunset Cliffs Seawall Improvement / S23006	45	Low	28,767,206	88.28%
Pump Station G & 17 Full Improvement / S24006	95	High	65,839,690	88.59%
Fire-Rescue Air Ops Facility - PH II / S18007	57	Low	37,989,629	88.85%
Chollas Creek Restoration 54th St & Euclid Ave / S22009	82	Medium	32,006,493	90.47%
Pump Station D Upgrade / S22015	65	Medium	59,347,299	90.48%
North Pacific Beach Lifeguard Station / S10119	76	Medium	12,205,178	92.82%
Via de la Valle Upgrades & Improvements / RD11001	45	Low	32,838,638	93.70%
Fire Station No. 51 - Skyline Hills / S14017	81	High	29,305,000	93.76%
Stormwater Green Infrastructure / ACC00001	Annual	Annual	2,118,415,109	94.40%
Ocean Beach Pier Replacement / L22001	49	Medium	180,713,000	95.13%
Mission Bay Upland Habitat Expansion / S27008	40	Low	21,598,616	95.57%
Alvarado Canyon Rd Realignment Project / S22005	69	Medium	61,868,954	96.22%
Upper Auburn Creek Revitalization Project / S22008	88	High	84,920,840	96.76%
Installation of City Owned Street Lights / AIH00001	Annual	Annual	417,606,276	96.83%
NTC Aquatic Center / L23002	32	Low	59,451,563	99.09%
Convention Center Phase III Expansion / S12022	59	Low	681,640,478	99.51%
Fire Station No. 54 - Paradise Hills / S00785	76	Medium	29,916,347	99.72%
Total			**$8,212,169,678**	

Community Planning

The City of San Diego General Plan (2008) sets out a long-range vision and policy framework for how the City should plan for future growth and development, provide public services, and maintain the qualities that define San Diego over the next 20 to 30 years.

The General Plan is structured to work in concert with the City's community plans and other adopted plans and policies, such as mobility plans, Parks Master Plan, Climate Action Plan, and Climate Resilient SD. It provides guidance emphasizing the need to reinvest in existing communities. It has a strong sustainability focus through policies addressing transit/land use coordination; climate change; healthy, walkable communities; green buildings; clean technology industries; water and energy conservation and management; and urban forestry. In addition, the General Plan features protections for prime industrial lands, strategies for providing urban parks, toolboxes to implement mobility strategies, and policies designed to further the preservation of San Diego's historical and cultural resources.

The General Plan includes the City of Villages strategy to focus growth into mixed-use villages that are pedestrian-friendly, of different scales, linked to the transit system. The Village Propensity Map shows areas across the City with village-like characteristics. Villages are unique to the community in which they are located, yet all villages would be pedestrian friendly and inviting, characterized by accessible and attractive streets and public spaces. Villages are intended to offer a variety of housing types and affordability levels. The strategy draws upon the character and strengths of San Diego's natural environment, distinctive neighborhoods, and activity centers that together form the City as a whole.

The General Plan is comprised of an introductory Strategic Framework section and the following elements: Land Use and Community Planning; Mobility; Economic Prosperity; Public Facilities, Services, and Safety; Urban Design; Recreation; Historic Preservation; Conservation; and Noise. The Housing Element update was adopted separately in 2021 and is provided under separate cover from the rest of the 2008 General Plan. The policies within each element were developed with ten guiding principles in mind. These principles are to achieve:

- An open space network formed by parks, canyons, river valleys, habitats, beaches, and ocean;
- Diverse residential communities formed by the open space network;
- Compact and walkable mixed-use villages of different scales within communities;
- Employment centers for a strong economy;
- An integrated regional transportation network of walkways, bikeways, transit, roadways, and freeways that efficiently link communities and villages to each other and to employment centers;
- High quality, affordable, and well-maintained public facilities to serve the City's population, workers, and visitors;
- Historic districts and sites that respect our heritage;
- Balanced communities that offer opportunities for all San Diegans and share citywide responsibilities;
- A clean and sustainable environment;
- A high aesthetic standard.

The City has conducted a focused update to the General Plan, also known as Blueprint SD. Blueprint SD is a proactive effort to create an equitable and sustainable framework for growth to support current and future San Diegans. Blueprint SD identifies areas for more homes and jobs that are connected to convenient and affordable options to walk, bike, and ride transit to meet daily needs, such as going to work, school, or the grocery store. This approach helps meet the needs of our growing city while making progress towards our climate goals. This updated strategy (or "blueprint") for growth was used to refresh the General Plan.

Implementation of the General Plan is being accomplished through a broad range of legislative and regulatory actions that influence private and public development. The General Plan Action Plan identifies measures and timeframes for implementing General Plan policies. The Action Plan highlights eight key initiatives which are critical to General Plan implementation, as follows: Community Plan Updates, Climate Change Initiatives, Water Supply and Conservation Efforts, Land Development Code (LDC) Amendments, Public Facilities Finance Strategy, Economic Development Strategic Plan, Parks Master Plan, and Historic Preservation Incentives.

Community Plans

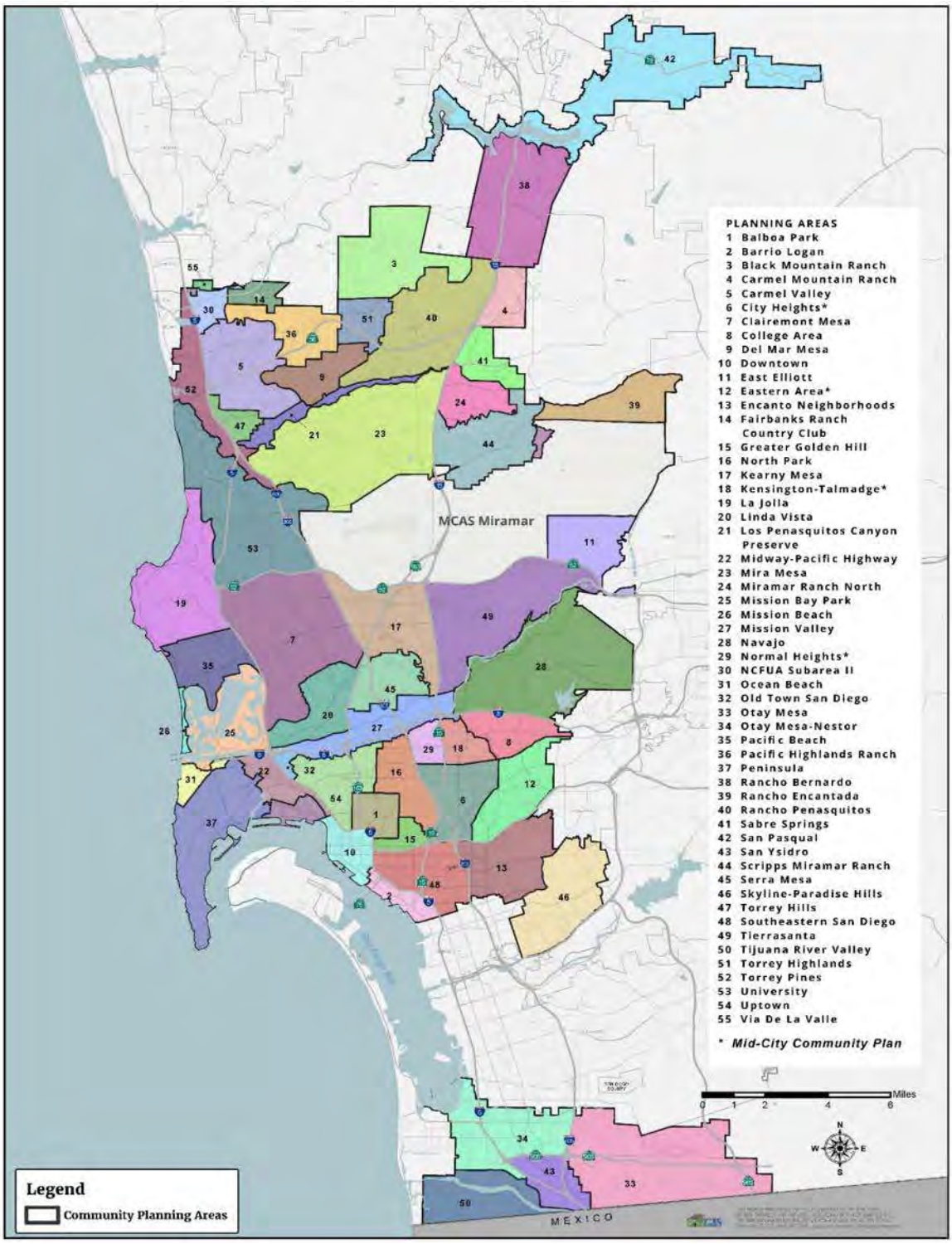
The City has 52 community planning areas due to San Diego's unique size and geography. The General Plan provides the overarching direction to guide the growth of these areas, and community plans are written to refine the General Plan's Citywide policies into location-based policies and recommendations to guide development over a 20 to 30-year timeframe. Together, the General Plan and community plans identify land uses and public improvements that work toward enhancing the qualities that define the City of San Diego and making progress toward key goals, such as reducing transportation-related pollution (or "greenhouse gas emissions").

The General Plan, community plans, and other adopted plans and policies, such as mobility plans, Parks Master Plan, Climate Action Plan, and Climate Resilient SD, are policy documents, which require regulatory tools and programs to help implement their goals and standards. The implementation tools for planning documents include the Municipal Code, specific plans, the Multiple Species Conservation Program (MSCP), zoning, code enforcement, development impact fees, and others. These regulations and programs help guide land use; development and design; and, similar to community plans, rely on equitable public engagement to inform their successful implementation.

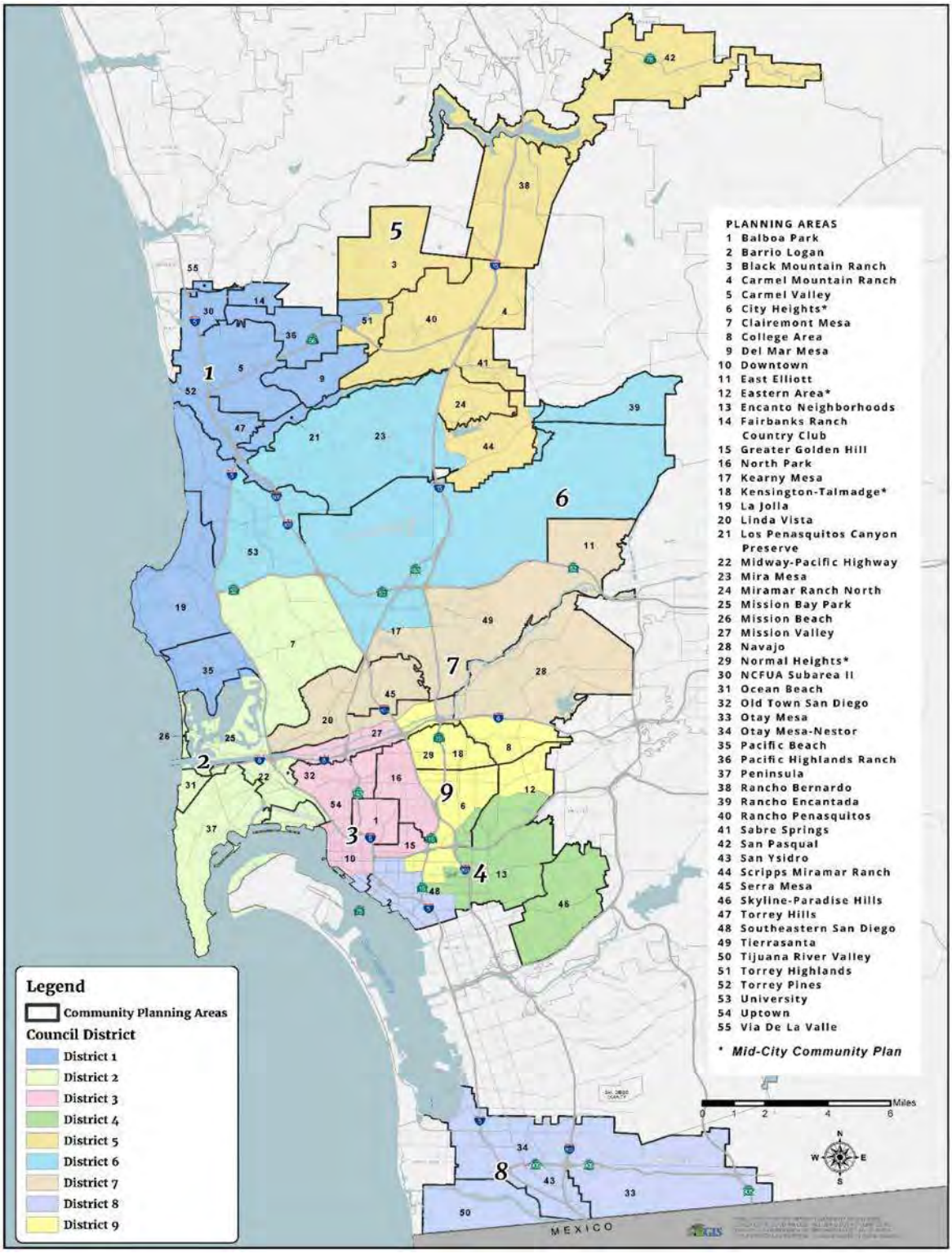
CIP Conformance to the City's General Plan, Community Plans, and Other Adopted Plans and Policies

The capital improvement project information in the current budget was reviewed by City planners for conformance with the City's General Plan, community plans, and other adopted plans and policies, as required by Council Policy 000-02 and General Plan Policy PF.A.4.a. These capital improvement projects were found to be consistent with the General Plan, relevant community plans, other adopted plans and policies, and facilities financing plans.

Community Planning Areas



Community Planning Areas by Council District



Guide to the Capital Improvement Projects

The CIP project pages are designed to provide accurate and informative financial and logistical information for projects. They include all active projects, as well as new projects scheduled to begin in Fiscal Year 2027. Within the Capital Improvement Projects section, CIP project pages are organized by asset-managing section, then alphabetically by project title. Refer to the Indexes beginning on page 408 to locate a specific project page.

Each asset-managing section begins with a Budget Narrative which introduces the department and highlights Fiscal Year 2026 accomplishments and Fiscal Year 2027 goals. Following the narrative is an alphabetical list of the department's projects including budgeted amounts and total project cost. If applicable, Preliminary Engineering projects are summarized before the comprehensive summaries for projects that are already in progress (see more information below on the Preliminary Engineering project accounting type).

Project Accounting Structure

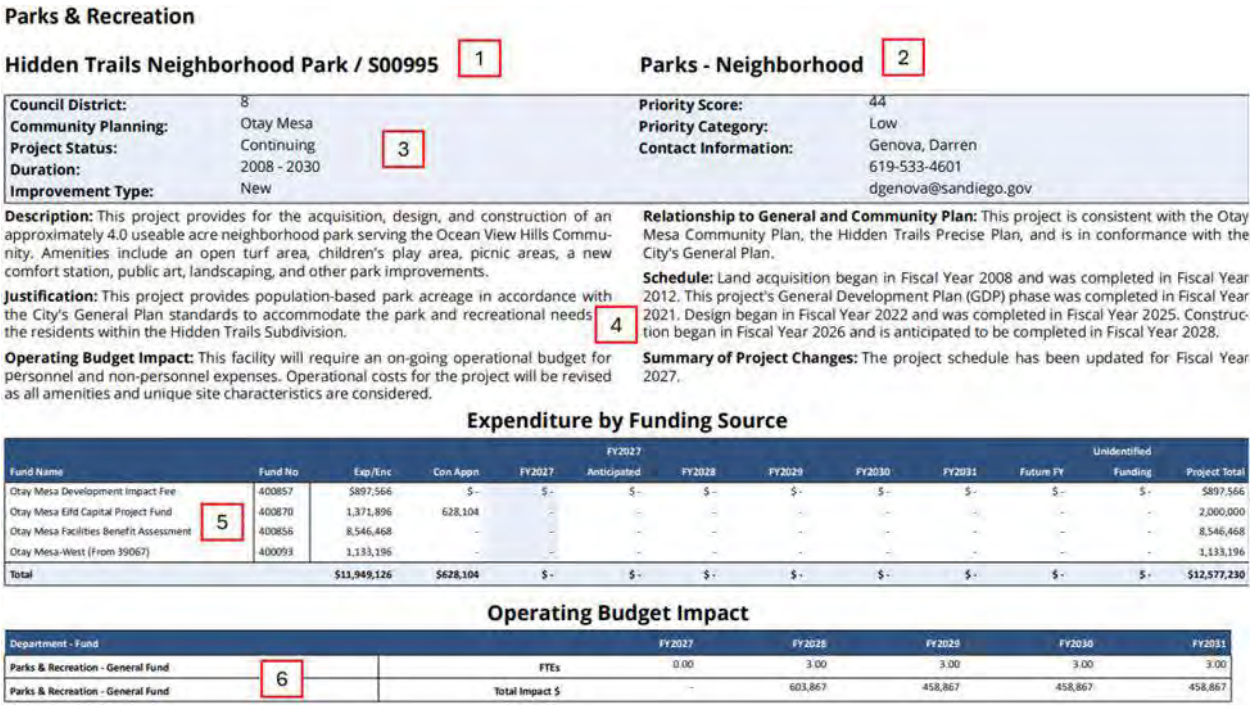
The CIP uses several project accounting structures to differentiate project size, project scope, and other project characteristics. A comprehensive list of project accounting types is below.

- *A: Annual Allocation* - These projects provide for ongoing replacements and improvements requiring funding on an annual basis. Individual projects funded by an annual allocation are typically smaller projects. The funding information provided for annual allocation projects aggregates all funding in existing sub-projects and will fluctuate as individual projects are completed and new projects are added.
- *L: Large* - These projects are a combination of multiple assets into a single project to achieve efficiencies. Each individual asset will be capitalized as that portion of the project is completed.
- *P: Preliminary Engineering* – These projects are still in the planning phase of developing scope, schedule, and project cost, and will either be converted to other project types or abandoned. This is a pre-design phase to determine the viability of construction, conformity to policy, and any known constraints related to timeframe and budget.
- *RD: Reimbursement to Developer* - These projects allocate funding to reimburse developers for projects privately constructed in accordance with approved financing plans or other regulatory documents.
- *S: Standalone* - These projects are typically limited to a single asset and may be of any size and duration.
- *T: Technology* - These projects are information systems projects. Due to the unique nature of these projects, there is no affiliated Council District, Community Plan, priority score, or priority category.

Project Page Guide

As mentioned above, project information is provided in comprehensive tables referred to as a “Project Page.” The section below explains the different data points and information provided in each project page based on the example provided in Figure 1. The numbers in the figure (1 through 6) correspond to a thorough explanation below.

Figure 1: Example Project Page



Parks & Recreation

Hidden Trails Neighborhood Park / S00995 [1]

Parks - Neighborhood [2]

Council District:	8	**Priority Score:**	44
Community Planning:	Otay Mesa	**Priority Category:**	Low
Project Status:	Continuing [3]	**Contact Information:**	Genova, Darren
Duration:	2008 - 2030		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the acquisition, design, and construction of an approximately 4.0 useable acre neighborhood park serving the Ocean View Hills Community. Amenities include an open turf area, children's play area, picnic areas, a new comfort station, public art, landscaping, and other park improvements.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs [4] the residents within the Hidden Trails Subdivision.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan, the Hidden Trails Precise Plan, and is in conformance with the City's General Plan.

Schedule: Land acquisition began in Fiscal Year 2008 and was completed in Fiscal Year 2012. This project's General Development Plan (GDP) phase was completed in Fiscal Year 2021. Design began in Fiscal Year 2022 and was completed in Fiscal Year 2025. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Development Impact Fee	400857	$897,566	$-	$-	$-	$-	$-	$-	$-	$-	$-	$897,566
Otay Mesa Eifd Capital Project Fund [5]	400870	1,371,896	628,104	-	-	-	-	-	-	-	-	2,000,000
Otay Mesa Facilities Benefit Assessment	400856	8,546,468	-	-	-	-	-	-	-	-	-	8,546,468
Otay Mesa-West (From 39067)	400093	1,133,196	-	-	-	-	-	-	-	-	-	1,133,196
Total		**$11,949,126**	**$628,104**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$-**	**$12,577,230**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund [6]	FTEs	0.00	3.00	3.00	3.00	3.00
Parks & Recreation - General Fund	Total Impact $	-	603,867	458,867	458,867	458,867

1. Project Attributes: Department, Project Title, and Project Number

The department listed is the department that will be responsible for operating or maintaining the asset once complete. Each department's CIP is organized by project title. The project's title and unique identification number are listed below the department name. Due to character restrictions, the Capital Improvements Program uses a standard set of abbreviations in the project's title; some of which can be found in **Table 1** below:

Table 1: Project Title Abbreviations

Full Description	Abbreviation	Full Description	Abbreviation
Asbestos Concrete	AC	Neighborhood Park	NP
Canyon	Cyn	Open Space	OS
Community Park	CP	Phase	Ph
Concrete	CRC	Pipeline	PL
Ductile Iron	DI	Pump Station	PS
Golf Course	GC	Regional Park	RP
Maintenance Assessment District	MAD	Steel	STL
Mini Park	MP	Water Treatment Plant	WTP

2. Project Type

Project Types are a more specific manner of categorizing the type of improvement provided by each project. A complete listing of Project Types is available beginning on page 52. On the project pages, the Project Type is listed to the right of the Project Title and Number. Some Project Types, such as Buildings, are used in several departments.

3. Project Information

Council District

This identifies the City Council District in which a project is located. Projects that have a Citywide impact or are outside the City limits are also noted. For a map of all Council Districts, refer to the Community Planning section beginning on page 65.

Community Plan

This component lists affected community planning area(s). Projects that have a Citywide impact or are outside the City limits are also noted. For additional information on community planning areas, refer to the Community Planning section beginning on page 65.

Project Status

The Project Status serves as an indicator of project progress. Below is a description of these statuses:

- *New* - This indicates that the project is newly established as part of the Fiscal Year 2027 Adopted CIP Budget.
- *Continuing* - This indicates that the project was initiated in Fiscal Year 2026, or in a prior year, and is currently in progress.
- *Warranty* - This indicates that the project is technically completed, and the asset has been put into service but has not yet been closed.
- *Underfunded* - This indicates that the project is on hold due to lack of funding.

Duration

Duration is the estimated starting and ending fiscal years for each project.

Improvement Type

This component describes the project's impact on existing assets. A project may provide betterment, expansion, replacement, or widening of an existing City asset, or may result in a new asset to the City.

Priority Score

Projects are scored to establish an objective process for ranking CIP projects. Priority scores range from 0-100. Technology projects do not have a priority score listed as they are not evaluated using the same metrics as infrastructure type projects. Annual allocation projects are noted as Annual and are not scored. For additional information, refer to the Prioritization Policy section beginning on page 42.

Priority Category

The priority category indicates if the project is scored within the upper one-third (High), middle one third (Medium), or lower one-third (Low) of the priority scores within the same major asset type category. Annual allocation projects are categorized as Annual. For additional information, refer to the Prioritization Policy section beginning on page 42.

Contact Information

This provides the name, phone number, and e-mail address of the project manager or designated point of contact, at the time of publication.

4. Project Description

This section includes a description of the project, justification for the need of the project, operating budget impacts (if any), the project's relationship to the General Plan and Community Plans, project schedule, summary of project changes since the prior year's budget publication.

- *Description* - This component provides a brief statement explaining what the project is, where it is located, and its impact on the surrounding neighborhood(s).
- *Justification* - This component explains why a project is needed and describes any legal requirements for the project, including State or federal mandates.
- *Operating Budget Impact* - This component describes any ongoing operating expenses anticipated upon completion of the project and the impact on the City's operating budget. An Operating Budget Impact table may be included to provide additional detail and is described later in this section. Operating budget impacts include additional funding requirements to support both the operation and maintenance of the building, facility, park, or other infrastructure once it is put into service.
- *Relationship to General and Community Plans* - This component indicates whether a project is consistent with the affected community plan(s) and is in conformance with the City's General Plan. Additional information can be found in the Community Planning section beginning on page 65.
- *Schedule* - This component describes the anticipated project timeline and includes the years when design, construction, and other phases are expected to begin and end.
- *Summary of Project Changes* - This component explains any changes that have occurred since publication of the Fiscal Year 2026 Adopted Budget. Changes may have been a result of modifications to the project scope, City Council action to modify funding (resolutions and/or ordinances), updated total project cost estimates, or changes in project schedule.

5. Expenditure by Funding Source Table

This table lists the funding sources, expended/encumbered amounts, continuing appropriations, and an estimated budget timeline through project completion. The total estimated project cost includes project activity since inception through current and future fiscal years. Descriptions of common funding sources for the CIP can be found in the Funding Sources section beginning on page 57.

- *Expended and Encumbered (Exp/Enc)* - Projects initiated prior to Fiscal Year 2027 may have incurred expenditures and encumbrances in a prior fiscal year. Amounts shown include all funds that have been expended in the project, as well as any contractual or other obligations, as of June 30th, 2026. The expended and encumbered amount is cumulative since project inception.
- *Continuing Appropriations (Con Appn)* - Funding budgeted prior to Fiscal Year 2027, but not yet expended or encumbered, is reflected as continuing appropriations. Continuing appropriations are a cumulative amount of unexpended and unencumbered budget since project inception through June 30th, 2026.
- *FY 2027* - This is the amount of funding appropriated for the Fiscal Year 2027 Adopted CIP Budget. This amount is included in the annual Appropriations Ordinance, which gives the City the authority to expend from the capital improvement project.

- *FY 2027 Anticipated* - Funding that is budgeted after June 30th, 2026, or planned to be budgeted during Fiscal Year 2027 is reflected as anticipated funding. Anticipated funding may include sources, such as grants, donations, and financing, that require additional City Council approval prior to budgeting, or that are unpredictable revenue streams, such as Developer Impact Fees. The City is not legally bound to any Fiscal Year 2027 Anticipated funding because it is not included in the annual Appropriations Ordinance.
- *Outlying Fiscal Years* - Projects that will extend beyond Fiscal Year 2027 may include future year cost estimates based on project scheduling and projected funding availability. The City is not legally bound to any projections made beyond Fiscal Year 2027 because they are not included in the annual Appropriations Ordinance. Revisions and refinements of project scope, cost estimates, scheduling, and funding may affect the funding needs in outlying fiscal years.
- *Unidentified Funding* - This reflects the portion of the total estimated project cost for which a funding source has not yet been identified. This amount is based upon the current estimated total project cost and funding schedule. Revisions and refinements of project scope, cost estimates, scheduling, and funding may affect the unidentified funding estimate.
- *Project Total* - The project total by funding source is an estimate of the total project cost from project inception through the current and future fiscal years, to project completion.

6. Operating Budget Impact Table

The Operating Budget Impact table provides estimated operational and maintenance costs that will be incurred upon completion of the project. This table supports the Operating Budget Impact description that was discussed earlier in this section. Not every published project will have an Operating Budget Impact table. This data is required for any project with anticipated impacts to a department's operating budget within the next five fiscal years. Operating budget impacts are provided for each impacted department and fund.

- *Full-time Equivalents (FTEs)* - The decimal equivalent of the number of positions required to be added to the budget to operate and maintain the asset upon completion.
- *Total Impact* - The estimated amount of personnel and non-personnel expenses required to be added to the budget to operate and maintain the asset upon completion, net of any additional anticipated revenue. Personnel expenses are expenditures related to employee compensation including salaries and wages, fringe benefits, retirement, and special pays such as shift differentials. Non-personnel expenses are expenditures related to supplies and services, information technology, energy, utilities, and outlay.

Unfunded Needs List

The Unfunded Needs List for each department provides a summary of projects with insufficient funding to complete an active project. Projects are listed by the percent of the project that is unfunded and include the total estimated project cost, unidentified funding amount, and the percent of the project that is unfunded. Also included is a brief description of the project and what components are unfunded. An Unfunded Needs List follows the project pages within each department's section. For a complete list of all projects with unfunded needs, refer to page 63.

FISCAL YEAR **2027**

VOLUME 3
Capital Improvement Projects



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Citywide

The Citywide Capital Improvements Program (CIP) is comprised of various projects that provide benefits citywide. These projects are generally not attributable to any single asset-managing city department. This includes projects related to city operations buildings, information technology, and the Convention Center.

2026 CIP Accomplishments

The following Citywide project accomplishments were or are anticipated to be made in Fiscal Year 2026:

- Completed construction of emergency repairs to the employee parking lot at the South Chollas Operations Yard (S25001)
- Completed replacement of Electronic Positive Response Software (T24000)

Citywide: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
101 Ash Improvements / S17009	$27,628,947	$ -	$ -	$27,628,947
CIP Emergency Reserve / ABT00006	1,000,000	-	-	1,000,000
Convention Center Improvements / ABT00009	21,402,788	18,290,000	79,039,750	118,732,538
Convention Center Phase III Expansion / S12022	3,370,820	-	681,640,478	685,011,298
South Chollas Yard Emergency Repairs / S25001	13,679,999	-	-	13,679,999
Total	**$67,082,554**	**$18,290,000**	**$760,680,228**	**$846,052,782**

101 Ash Improvements / S17009

Bldg - Operations Facility / Structures

Council District:	3	**Priority Score:**	71
Community Planning:	Centre City	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2017 - 2027		619-533-5401
Improvement Type:	Betterment		wgibson@sandiego.gov

Description: This project funded the architectural, electrical, plumbing, asbestos mitigation, and mechanical tenant improvements to the 19 floors of 101 Ash Street for multiple City departments, including tenants of the City Operations Building and former tenants of 1010 2nd Ave building. Improvements were anticipated to increase building's occupancy and bring the building into compliance with current Americans with Disabilities Act (ADA) standards. After near completion of tenant improvements, project work was suspended due to the discovery of Asbestos Containing Materials (ACM).

Justification: These tenant improvements were intended to increase the occupancy of the building by approximately 356 employees and accommodate the office space requirements for a development permit center, as well as several City departments. These improvements were intended to provide the needed office space for the more than 500 employees who were displaced from the 1010 2nd Ave building along with Development Services staff from the City Operations Building, which based on a 2014 estimate, has more than $90 million in deferred maintenance.

Operating Budget Impact: No significant changes have been made to this project in Fiscal Year 2027.

Relationship to General and Community Plan: This project is consistent with the Centre City Community Plan and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2018. Construction bidding and construction began in Fiscal Year 2019. Construction was anticipated to be completed in Fiscal Year 2020. The project is currently on hold. Notice of Availability was issued in Fiscal Year 2024. In Fiscal Year 2026, City Council approved a 60-year lease with a developer to renovate the 101 Ash Street building into affordable housing units.

Summary of Project Changes: The project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

				FY2027							Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
101 Ash Facility Improvements	400866	$4,994,136	$5,864	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$5,000,000
Capital Outlay-Misc Revenue	400002	9,517,649	-	-	-	-	-	-	-	-	-	9,517,649
CIP Contributions From The General Fund	400265	3,594,964	155,485	-	-	-	-	-	-	-	-	3,750,448
Facilities Financing	200001	71,975	-	-	-	-	-	-	-	-	-	71,975
SDTFC Series 2018C Tax Exempt	400868	9,288,875	-	-	-	-	-	-	-	-	-	9,288,875
Total		**$27,467,598**	**$161,349**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$27,628,947**

Citywide

CIP Emergency Reserve / ABT00006

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Pelayo, Michael
Duration:	2010 - 2040		619-236-6763
Improvement Type:	Betterment		mpelayo@sandiego.gov

Description: This annual allocation provides funding for urgent repairs due to an emergency or natural disaster.

Justification: This annual allocation provides an immediate source of funding for public works contracts when no alternative funding sources are available in order to respond quickly to an emergency or natural disaster.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled as needed.

Summary of Project Changes: No significant changes have been made to this project in Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$ -	$1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,000,000
Total		**$ -**	**$1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,000,000**

Convention Center Improvements / ABT00009

Bldg - Other City Facility / Structures

Council District:	3	**Priority Score:**	Annual
Community Planning:	Centre City	**Priority Category:**	Annual
Project Status:	New	**Contact Information:**	Dowds, Dominick
Duration:	2026 - 2040		619-990-9804
Improvement Type:	Betterment		ddowds@sandiego.gov

Description: This annual allocation provides for the replacement of capital assets for the Convention Center on an as-needed basis.

Justification: This annual allocation will provide for the replacement and upgrades of various building systems that have reached the end of their service lives. Funding for this annual allocation will ensure City facilities remain safe and operable.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Downtown Community Plan and is in conformance with the City's General Plan.

Schedule: Design and construction of Convention Center improvements will be implemented on an as-needed basis.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
TOT Convention Center	200824	$ -	$21,402,788	$18,290,000	$ -	$47,435,300	$21,304,450	$10,300,000	$ -	$ -	$ -	$118,732,538
Total		**$ -**	**$21,402,788**	**$18,290,000**	**$ -**	**$47,435,300**	**$21,304,450**	**$10,300,000**	**$ -**	**$ -**	**$ -**	**$118,732,538**

Convention Center Phase III Expansion / S12022

Bldg - Other City Facility / Structures

Council District:	3	**Priority Score:**	59
Community Planning:	Centre City	**Priority Category:**	Low
Project Status:	Underfunded	**Contact Information:**	Cetin, Elif
Duration:	2015 - 2035		619-533-3794
Improvement Type:	Expansion		ecetin@sandiego.gov

Description: This project provides for the expansion of the existing San Diego Convention Center. The expansion is intended to increase the existing leasable space by approximately 225,000 square feet of exhibit hall, 101,000 square feet of meeting rooms, and 80,000 square feet of ballrooms for an approximate total of 406,000 square feet.

Justification: The existing facility cannot accommodate some of the larger major events, which leads to the loss of events to other venues. The expansion is expected to increase the attendance and numbers of events held at the facility and provide significant economic benefits to the region.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Centre City Community Plan and is in conformance with the City's General Plan.

Schedule: Concept design work began prior to Fiscal Year 2012. It was completed along with the Coastal Commission approval in Fiscal Year 2014. The original estimated project total and schedule was developed prior to Fiscal Year 2012 by the Convention Center. The design and construction costs and schedule will be revised when the financing plan is approved.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$1,521,576	$105,218	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,626,794
Convention Center Exp-Phase Iii-Prelim	200210	1,744,026	-	-	-	-	-	-	-	-	-	1,744,026
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	681,640,478	681,640,478
Total		**$3,265,602**	**$105,218**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$681,640,478**	**$685,011,298**

South Chollas Yard Emergency Repairs / S25001

Landfills

Council District:	4	**Priority Score:**	100
Community Planning:	Mid-City: Eastern Area	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Choi, Jong
Duration:	2025 - 2028		619-533-5493
Improvement Type:	Replacement - Rehab		jchoi@sandiego.gov

Description: This project consists of the demolition, grading, paving, landfill cover improvements, and landfill gas system repairs in the employee parking lot of the South Chollas Yard.

Justification: This project restores operational readiness and supports the health and safety of employees assigned to this worksite through the restoration of the employee parking.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mid-City Eastern Area Community Plan and is in conformance with the City's General Plan.

Schedule: Design began and was completed in Fiscal Year 2025. Construction began in Fiscal Year 2025 and was completed in Fiscal Year 2026. The warranty period is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: $3.2 million in various funding sources was allocated to this project in Fiscal Year 2026 via City Council resolution. The total project cost has increased by $3.2 million due to an increase in construction costs. The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed in Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$511,964	$6,815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$518,779
Debt Funded General Fund CIP Projects	400881	6,922,630	51,719	-	-	-	-	-	-	-	-	6,974,349
Refuse Disposal - CIP	700040	3,157,318	-	-	-	-	-	-	-	-	-	3,157,318
Water Utility - CIP Funding Source	700010	3,029,552	-	-	-	-	-	-	-	-	-	3,029,552
Total		**$13,621,465**	**$58,534**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$13,679,999**

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Convention Center Phase III Expansion / S12022	$685,011,298	$681,640,478	99.51%	This project provides for the expansion of the existing San Diego Convention Center. The expansion will increase the existing leasable space by approximately 225,000 square feet of exhibit hall, 101,000 square feet of meeting rooms, and 80,000 square feet of ballrooms for an approximate total of 405,000 square feet. Design and construction phases are unfunded.
Total		**$681,640,478**		

Department of Information Technology

Department of Information Technology

The Department of Information Technology provides citywide technology strategy, operational support of applications, infrastructure, and wireless technologies, enterprise application services and manages Information Technology (IT) services contracts and assets. The purpose of technology is to support business and operations by allowing customers to operate more efficiently, provide better data for decision-makers, and drive higher customer satisfaction for stakeholders. In order to achieve these goals, the City will need to continue modernizing its software applications and hardware. The IT annual allocations provide for upgrades and enhancements to information technology projects that are eligible for capitalization. Individual projects are expected to result in a city-owned asset, which can include, but is not limited to, equipment, system interfaces, and intellectual property.

2026 CIP Accomplishments

In Fiscal Year 2026, the Department of Information Technology completed of the following projects:

- PBF Replacement (B25000)

2027 CIP Goals

The Department of Information Technology plans on initiating the following in Fiscal Year 2027:

- NCWRP DCS Network Upgrades (NEW)
- Wastewater Collections (WWC) DCS Upgrades (NEW)
- Pump Station 64 Distributed Control System (DCS) (B27036)
- Water Information Management System (WIMS) Replacement (B27037)
- PUD LIMS Replacement (B27035)
- Sewer Modeling and Support Services (NEW)
- Police CAD System (B26061)
- Fire CAD System (B27001)

The following projects are anticipated to be completed in Fiscal Year 2027:

- Pt. Loma WWTP DCS Upgrades Phase 2 (B26036)
- Pt. Loma WWTP GUF PLC and DCS Upgrades (B26040)
- Pump Station 2 DCS and HMI Improvements (B26041)
- Real Time Oceanographic Mooring System (RTOMS) Application Transition (B24111)

Department of Information Technology: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Enterprise Funded IT Projects / ATT00002	$22,178,040	$9,220,000	$22,715,969	$54,114,009
Governmental Funded IT Projects / ATT00001	4,910,397	6,688,536	-	11,598,933
SAP Modernization / T25000	6,060,000	-	157,790,000	184,360,000
Total	**$33,148,437**	**$15,908,536**	**$180,505,969**	**$250,072,942**

Department of Information Technology

Enterprise Funded IT Projects / ATT00002

Intangible Assets – Information Tech

Project Status:	Continuing	**Contact Information:**	Alatorre, Samuel
Duration:	2020 - 2040		619-533-3465
			salatorre@sandiego.gov

Description: This annual allocation provides for upgrades and enhancements to information technology projects that are eligible for capitalization and funded exclusively with enterprise funding sources. Individual projects are expected to result in a city-owned asset, which can include, but is not limited to, equipment, system interfaces, and intellectual property.

Justification: This annual allocation provides for improvements and enhancements to information technology projects that are expected to have a duration longer than one fiscal year.

Operating Budget Impact: None.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning documents.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$6,677,495	$11,652,350	$1,310,000	$ -	$18,502,459	$3,389,845	$ -	$ -	$ -	$ -	$41,532,149
Muni Sewer Utility - CIP Funding Source	700008	192,325	1,185,178	7,280,000	-	222,242	172,431	-	-	-	-	9,052,176
Water Utility - CIP Funding Source	700010	204,948	2,265,745	630,000	-	241,567	187,425	-	-	-	-	3,529,685
Total		**$7,074,768**	**$15,103,273**	**$9,220,000**	**$ -**	**$18,966,268**	**$3,749,701**	**$ -**	**$ -**	**$ -**	**$ -**	**$54,114,009**

Department of Information Technology

Governmental Funded IT Projects / ATT00001

Intangible Assets – Information Tech

Project Status:	Continuing	**Contact Information:**	Alatorre, Samuel
Duration:	2020 - 2040		619-533-3465
			salatorre@sandiego.gov

Description: This annual allocation provides for upgrades and enhancements to information technology projects that are eligible for capitalization and funded exclusively with governmental funding sources. Individual projects are expected to have a duration longer than one fiscal year and result in a city-owned asset, which can include but is not limited to equipment, system interfaces, and intellectual property.

Justification: This annual allocation provides for improvements and enhancements to information technology projects that are expected to have a duration longer than one fiscal year.

Operating Budget Impact: None.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: The total cost of the project has increased due to updates to the cost and schedule of subprojects.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$1,242,821	$183,179	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,426,000
Citizens Option For Public Safety (Cops)	200722	-	2,484,397	3,013,536	-	-	-	-	-	-	-	5,497,933
Debt Funded General Fund CIP Projects	400881	-	-	1,685,000	-	-	-	-	-	-	-	1,685,000
EMS/MTS Fund	200227	-	-	1,990,000	-	-	-	-	-	-	-	1,990,000
IT CIP Contributions	200802	989,174	10,826	-	-	-	-	-	-	-	-	1,000,000
Total		**$2,231,995**	**$2,678,402**	**$6,688,536**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$11,598,933**

Department of Information Technology

SAP Modernization / T25000

Intangible Assets – Information Tech

Project Status:	Continuing	**Contact Information:**	Alatorre, Samuel
Duration:	2025 - 2031		619-533-3465
			salatorre@sandiego.gov

Description: This project aims to modernize the City's SAP Enterprise Resource Planning (ERP) system by using emerging cloud, data analytics, and intelligent technologies. The modernization of the City's ERP system known as SAP is critical to ensure continued system maintenance and support while enhancing the City's core finance, logistics, human capital management, asset management and utility business processes.

Justification: This is a new ERP solution with technologies to facilitate optimized application development, integrations, and infrastructure management.

Operating Budget Impact: As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Key participating vendor selection is anticipated to be completed and project implementation is anticipated to begin in Fiscal Year 2028. Deployment of the new solution is anticipated to begin in Fiscal Year 2030.

Summary of Project Changes: Total project cost has increased by $40.2 million due to the addition of anticipated licensing and labor costs, and adjustments to other associated expenses. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
IT CIP Contributions	200802	$887,696	$5,172,304	$ -	$20,510,000	$60,850,000	$61,750,000	$35,190,000	$ -	$ -	$ -	$184,360,000
Total		**$887,696**	**$5,172,304**	**$ -**	**$20,510,000**	**$60,850,000**	**$61,750,000**	**$35,190,000**	**$ -**	**$ -**	**$ -**	**$184,360,000**

Economic Development

The Economic Development Department's Airports Division manages and operates Brown Field Airport and Montgomery-Gibbs Executive Airport with a combined 1,330 acres of property. These two general aviation airports contain nearly eight miles of runways and taxiways, which safely accommodate over 400,000 annual aircraft operations, including those of the military, U.S. Customs and Border Protection, San Diego Police, San Diego Fire-Rescue, Cal-Fire, Sheriff, Medi-Evacs, as well as business and recreation sectors. The most critical factor associated with airports is maintaining safety. To that end, the Capital Improvements Program plays an important role by rehabilitating and repairing the pavement and lighting of runways, taxiways, and aircraft ramp areas. These capital improvements are largely funded by the Federal Aviation Administration (FAA) with Caltrans matching grants, as well as Airports Enterprise Fund. Additionally, the Airports Division oversees several other Capital Improvement and Infrastructure needs to accommodate and serve more than 200 aviation and commercial tenants.

2026 CIP Accomplishments

During Fiscal Year 2026, the Airports Division successfully allocated funding, initiated, and/or completed the following projects:

Montgomery-Gibbs Executive Airport (MYF)

- Completed Design of Terminal Parking Lot East Rehabilitation (B22157)
- Initiated Design of Runway 10R/28L, Taxiway Bravo, Foxtrot, Hotel, Delta, Charlie and Mike Rehabilitation (B26056)

2027 CIP Goals

The CIP Goals of the Airports Division are the provision of safety, and compliance with federal, state, and local regulations and policies; and to improve the infrastructure of landlord responsibilities in order to provide better facilities to its tenants. To achieve this in Fiscal Year 2027, the Airports Division is pursuing the following goals:

Montgomery-Gibbs Executive Airport (MYF)

- Initiate 8575 Gibbs Roof Replacement (New)
- Initiate 8665 Gibbs Drive Elevator Replacement (New)
- Initiate the 8575 HVAC System Replacement (New)
- Complete Construction of Terminal Parking Lot East Rehabilitation (B22157)
- Complete the Runway 10R/28L, Taxiway Bravo, Foxtrot, Hotel, Delta, Charlie and Mike Rehabilitation Design Phase (B26056)
- Initiate Design of Terminal Apron Rehabilitation (New)

Brown Field (SDM)

- Complete Construction Brown Field Terminal Roof Replacement (B25063)
- Complete Design of Taxiway Golf, Bravo, Charlie Rehabilitation (New)
- Initiate Terminal Parking Lot Rehabilitation (New)

Economic Development: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Brown Field / AAA00002	$6,304,426	$ -	$17,710,880	$24,015,306
Montgomery-Gibbs Executive Airport / AAA00001	8,867,119	-	36,074,703	44,941,822
Total	**$15,171,545**	**$ -**	**$53,785,583**	**$68,957,128**

Economic Development

Brown Field / AAA00002

Airport Assets

Council District:	8	**Priority Score:**	Annual
Community Planning:	Otay Mesa	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Rubio, Jorge
Duration:	2002 - 2040		858-573-1441
Improvement Type:	Betterment		jerubio@sandiego.gov

Description: This annual allocation provides for as-needed improvements within the City's Brown Field Municipal Airport; which can include, but is not limited to, pavement, drainage, striping, and signage for scheduled rehabilitation in order to meet current Federal Aviation Administration (FAA) standards; and to improve tenant facility infrastructure which is a landlord's responsibility.

Justification: This project maintains an airport, which promotes the safe use of the runways as required by the FAA, Caltrans (Division of Aeronautics), and in compliance with Federal Americans with Disabilities Act (ADA) regulations. Additionally, the project improves aging infrastructure to better serve tenants in order to continue to generate revenue and be financially self-sustaining.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Brown Field Special Aviation	700028	$2,442,473	$2,777,727	$ -	$ -	$ -	$ -	$ -	$ -	$17,710,880	$ -	$22,931,080
Grant Fund-Entrprse-Federal	710000	-	1,084,226	-	-	-	-	-	-	-	-	1,084,226
Total		**$2,442,473**	**$3,861,953**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$17,710,880**	**$ -**	**$24,015,306**

Montgomery-Gibbs Executive Airport / AAA00001

Airport Assets

Council District:	6	**Priority Score:**	Annual
Community Planning:	Kearny Mesa	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Rubio, Jorge
Duration:	2002 - 2040		858-573-1441
Improvement Type:	Betterment		jerubio@sandiego.gov

Description: This annual allocation provides for as-needed improvements within the City's Montgomery-Gibbs Executive Airport, which can include, but is not limited to, pavement, drainage, striping, and signage for scheduled rehabilitation, to meet current Federal Aviation Administration (FAA) standards; and to improve tenant facility infrastructure, which is a landlord's responsibility.

Justification: This project maintains an airport which promotes the safe use of the runways as required by the FAA, Caltrans (Division of Aeronautics), and in compliance with Federal Americans with Disabilities Act (ADA) regulations. Additionally, the project improves aging infrastructure to better serve tenants in order to continue to generate revenue and be financially self-sustaining.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Kearny Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund-Entrprse-Federal	710000	$ -	$2,850,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,850,000
Montgomery Field Spec Aviation	700030	3,005,537	3,011,582	-	-	-	-	-	-	36,074,703	-	42,091,822
Total		**$3,005,537**	**$5,861,582**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$36,074,703**	**$ -**	**$44,941,822**

Environmental Services

The Environmental Services Department (ESD) ensures City residents are provided with a clean and safe environment. The Department pursues waste management strategies that emphasize waste reduction, recycling, and environmentally sound landfill management.

2026 CIP Accomplishments

The Department continues to dedicate capital improvement resources towards its mission of providing reliable solid waste management, resource conservation, and environmental protection to preserve public health and ensure sustainable communities. The following are ESD's accomplishments for Fiscal Year 2026:

- Completed planning and design for system improvements to the Landfill Gas (LFG) collection system at the Arizona Street Landfill (B22030)
- Completed the permitting and construction of the expansion of the CNG Fueling Station Facility at the ESD Collections Yard for fueling additional trucks to support SB 1383 organics collection (B22041)
- Completed design for landfill gas flare facility improvements at Miramar Landfill (B23023)
- Re-initiated design for the locker room building and onboarded consultant. Anticipated completion of 100% design for truck lift support system and 60% design for locker room building at the Miramar Pl Fleet Maintenance Facility (B23031).
- Initiate design-bid-build of facility improvements and design of new modular office buildings at the Miramar Landfill (L17000.7)

2027 CIP Goals

The Department will continue to promote sustainability and public health through its effective delivery of capital improvement projects. The following are ESD's goals for Fiscal Year 2027:

- Complete system improvements to the Landfill Gas (LFG) collection system at the Arizona Street Landfill (B22030)
- Complete design of LFG collection system improvement at the South Chollas Landfill (B22031)
- Complete design of LFG collection system improvements at the South Miramar Landfill (B22079)
- Complete procurement and initiate construction for landfill gas flare facility improvements at Miramar Landfill (B23023)
- Complete design and construction for truck lift support system, including installation of truck lifts, and complete design for locker room building at the Miramar Pl Fleet Maintenance Facility (B23031).
- Complete design of the Organic Processing Facility Project (L17000.2)
- Initiate installation of new modular office buildings at the Miramar Landfill (L17000.7)

Environmental Services: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Landfill Improvements / AFA00001	$24,324,935	$6,632,900	$24,250,000	$55,207,835
Miramar Landfill Facility Improvements / L17000	86,700,000	-	3,155,400	89,855,400
Miramar Landfill Storm Water Improvements / L18002	9,758,611	-	-	9,758,611
Total	**$120,783,546**	**$6,632,900**	**$27,405,400**	**$154,821,846**

Landfill Improvements / AFA00001

Landfills

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Campos, Luis
Duration:	2010 - 2040		858-492-5035
Improvement Type:	New		lcampos@sandiego.gov

Description: This annual allocation provides for improvements to existing sanitary landfills to comply with operating permits and regulatory requirements. Such improvements may include fencing, access roads, drains, small structures, and environmental protection projects. This project also provides for improvements to existing landfill gas systems, including gas migration and groundwater monitoring networks at all landfills managed by the City. Improvements include upgrades to existing or additional facilities as deemed necessary by SB1383, as well as engineering reports and/or design plans and specifications necessary to mitigate landfill gas and groundwater issues or to modify monitoring programs.

Justification: This project provides the flexibility for timely initiation of improvements and construction needed to meet operational and solid waste regulatory mandates such as drainage, grading, landfill gas collection, and groundwater monitoring programs.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis to meet regulatory requirements.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects in relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$5,208,236	$963,364	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$6,171,600
Recycling Fund-Cip	700049	-	514,400	-	-	-	-	-	-	-	-	514,400
Refuse Disposal - CIP	700040	2,306,655	13,099,380	4,500,000	-	1,625,000	14,625,000	-	-	-	-	36,156,035
Solid Waste Management-Cip	700129	-	2,232,900	2,132,900	-	-	-	2,000,000	2,000,000	4,000,000	-	12,365,800
Total		**$7,514,891**	**$16,810,044**	**$6,632,900**	**$ -**	**$1,625,000**	**$14,625,000**	**$2,000,000**	**$2,000,000**	**$4,000,000**	**$ -**	**$55,207,835**

Miramar Landfill Facility Improvements / L17000

Landfills

Council District:	Non-City	**Priority Score:**	77
Community Planning:	Non-City	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Campos, Luis
Duration:	2017 - 2029		858-492-5035
Improvement Type:	New		lcampos@sandiego.gov

Description: This project provides for the construction of infrastructure improvements at the Miramar Landfill. Phase I will provide for the development of a Resource Recovery Facility (RRF) to increase waste diversion from self-haul customers. Phase II will provide for the construction of the Organic Processing Facility project as required to comply with conditions of a State-mandated Waste Discharge Requirement for Composting Operations. Phase III will provide for surface improvements to haul roads. Phase IV will provide for the acquisition of landfill gas collection and processing infrastructure currently in place as part of a transfer of gas rights. Phase V will provide for a backup power system for landfill gas collection and processing infrastructure. Phase VI will provide for the replacement of modular restroom and locker trailers that have exceeded their service life. Phase VII will provide for replacement of modular office trailers that have exceeded their service life, including site improvements related to drainage, utility infrastructure, and resurfacing. The total project cost includes all identified phases of the project.

Justification: The Environmental Services Department (ESD) is responsible for managing operations, maintenance and regulatory compliance of the West Miramar Landfill. This CIP will allow for the most efficient execution of future facility improvement projects and helps to implement the City's Climate Action Plan.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is located on federal property and there is no community planning area. This project is in conformance with the City's General Plan.

Schedule: Phase I was abandoned and closed in Fiscal Year 2021. Phase II planning began in Fiscal Year 2021 and was completed in Fiscal Year 2023. Design-build contract began in Fiscal Year 2023 and construction is anticipated to be completed in Fiscal Year 2028. Phase III design was completed in Fiscal Year 2018, construction began in Fiscal Year 2019 and was completed in Fiscal Year 2020. Phase IV was completed in Fiscal Year 2019. Phase V was determined to be unnecessary due to acquisition of infrastructure in Fiscal Year 2020. Phase VI procurement began in Fiscal Year 2020 with installations and phase closeout completed in Fiscal Year 2022. Phase VII design began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027 with installations to be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased by $3.1 million due to additional scope for Phase VII. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Organics Processing Facility L17000.2	700122	$ -	$40,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$40,000,000
Recycling Fund-Cip	700049	17,439,719	14,760,281	-	-	-	-	-	-	-	-	32,200,000
Refuse Disposal - CIP	700040	11,785,584	2,714,416	-	-	3,155,400	-	-	-	-	-	17,655,400
Total		**$29,225,303**	**$57,474,698**	**$ -**	**$ -**	**$3,155,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$89,855,400**

Miramar Landfill Storm Water Improvements / L18002

Landfills

Council District:	Non-City	**Priority Score:**	88
Community Planning:	Non-City	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Bromley, Luke
Duration:	2018 - 2028		619-571-0302
Improvement Type:	New		lbromley@sandiego.gov

Description: The project provides for the construction of stormwater infrastructure improvements at the Miramar Landfill to maintain regulatory compliance with the Storm Water Industrial General Permit. The project will be implemented in three phases: Phase I includes paving of haul roads, drainage improvements in the Greenery, stabilization of roadway shoulders and drainage channels, and hydroseeding of inactive fill areas; Phase II includes stabilization and/or hydroseeding of secondary roads, sediment traps, storm drain improvements, and basin expansion; Phase III includes improvements to existing basins and development of new basins where feasible. The total project cost includes all identified phases of the project.

Justification: The stormwater basins and associated Best Management Practice (BMP) engineered structures at the Miramar Landfill must be properly designed and constructed to ensure compliance with National Pollutant Discharge Elimination System (NPDES) requirements and to avoid regulatory violations.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is located on federal property and there is no community planning area. This project is in conformance with the City's General Plan.

Schedule: This project will be implemented in three phases. Construction of Phases I and II were completed in Fiscal Year 2020. Design of Phase III was initiated in Fiscal Year 2020 with construction anticipated to be completed in Fiscal Year 2027. Warranty is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Refuse Disposal - CIP	700040	$9,293,519	$465,092	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$9,758,611
Total		**$9,293,519**	**$465,092**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,758,611**

Fire-Rescue

Fire-Rescue

The City of San Diego's Fire-Rescue Department (SDFD) is committed to, constructing, replacing, and rehabilitating Fire and Lifeguard station facilities and associated infrastructure to better serve our community. The Capital Improvements Program (CIP) plays a vital role in meeting future infrastructure needs while also addressing ongoing deferred maintenance and capital needs of the existing stations. The Department has 52 fire stations, two 9-1-1 communication centers, one Air Operations facility, a training facility, ten permanent lifeguard stations, a boat dock, and 35 seasonal lifeguard towers. The Department seeks funding for capital improvements to build new fire and lifeguard stations as well as to preserve and extend the lifecycle of its existing facility infrastructure. This is accomplished through reconstruction, renovation, rehabilitation, expansion, and/or replacement of the facility or its essential interior and exterior building components, such as station alerting, communication, roofs, and other facility-related maintenance and repair. These improvements positively impact the efficiency, health, and safety of the department's workforce, as well as ensure that the community can take civic pride in its public facilities. Funding for the Department's capital projects comes from a variety of sources, such as Development Impact Fees (DIF), Facilities Benefit Assessments (FBA), deferred capital and infrastructure bonds, various grants, foundation funds, and the General Fund.

2026 CIP Accomplishments

In Fiscal Year 2026, the San Diego Fire-Rescue Department accomplished the following:

- Completed preliminary design and initiated construction for Black Mountain Ranch Fire Station 48 (S15015)
- Completed environmental permitting of Lifeguard Headquarters Boating Safety Unit locker room replacement (S25000)
- Initiated environmental review and California Environmental Quality Act (CEQA) clearance for Fire Rescue Training Facility Feasibility Study (P24013)
- Initiated design for Emergency Command and Data Center HVAC Replacement and Dispatch floor Electrical Upgrades (B25030)
- Initiated and completed the feasibility study update for Ocean Beach Lifeguard Station (P25000)
- Completed final design for new permanent Fire Station 51 (Skyline Hills) (S14017)
- Completed draft environmental impact report for Fairmount Avenue Fire Station (S14018)

2027 CIP Goals

The San Diego Fire-Rescue Department is looking forward to initiating and implementing the following capital improvement projects based on funding availability:

- Complete environmental review, supporting environmental studies, and obtain CEQA clearance for Fire Station 49 (Otay Mesa) (S00784)
- Complete the final design and continue construction of Black Mountain Ranch Fire Station 48 (S15015)
- Complete support environmental surveys and obtain National Environmental Policy Act (NEPA) clearance for Fire Air Operations Facility Phase II (S18007)
- Complete the environmental review and CEQA clearance for Fire-Rescue Training Facility Feasibility Study (P24013)
- Complete Phase 2 and initiate Phase 3 design of a new lifeguard station to replace the Mission Beach Lifeguard Station (L25001)

Fire-Rescue: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
BSU Lifeguard Locker Room Repl / S25000	$500,000	$ -	$ -	$500,000
Fairmount Avenue Fire Station / S14018	3,727,795	-	24,272,205	28,000,000
Fire Station No. 48 - Black Mountain Ranch / S15015	33,000,000	1,000,000	-	34,000,000
Fire Station No. 49 - Otay Mesa / S00784	5,336,414	-	33,828,624	39,165,038
Fire Station No. 51 - Skyline Hills / S14017	1,950,000	-	29,305,000	31,255,000
Fire Station No. 54 - Paradise Hills / S00785	83,654	-	29,916,347	30,000,001
Fire-Rescue Air Ops Facility - PH II / S18007	4,767,798	-	37,989,629	42,757,427
Mission Beach Lifeguard Station / L25001	4,300,000	5,400,000	20,600,000	30,300,000
North Pacific Beach Lifeguard Station / S10119	944,822	-	12,205,178	13,150,000
OB Lifeguard Station Replacement Study / P25000	270,000	-	-	270,000
SD FR Training Ctr-Feasibility Study / P24013	3,324,265	-	-	3,324,265
Torrey Pines Fire Station / S19003	23,068,427	-	-	23,068,427
Total	**$81,273,174**	**$6,400,000**	**$188,116,983**	**$275,790,157**

Fire-Rescue - Preliminary Engineering Projects

OB Lifeguard Station Replacement Study / P25000

Priority Category: Medium **Project Score:** 67

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Citywide Fire DIF	400885	$250,000	$ -	$ -	$250,000
Ocean Beach Urban Comm	400124	14,653	5,347	-	20,000
Total		**$264,653**	**$5,347**	**$ -**	**$270,000**

SD FR Training Ctr-Feasibility Study / P24013

Priority Category: Low **Project Score:** 43

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Capital Outlay-Misc Revenue	400002	$710,364	$378,212	$ -	$1,088,576
CIP Contributions From The General Fund	400265	-	456,513	-	456,513
Citywide Fire DIF	400885	-	500,000	-	500,000
Infrastructure Fund (Proposition H)	100012	-	1,165,341	-	1,165,341
Public Safety Training Inst.	200313	-	113,835	-	113,835
Total		**$710,364**	**$2,613,901**	**$ -**	**$3,324,265**

BSU Lifeguard Locker Room Repl / S25000

Bldg - Pub Safety - Lifeguard Stations

Council District:	2	**Priority Score:**	41
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Bracci, Stephanie
Duration:	2025 - 2028		858-573-1362
Improvement Type:	Replacement		sbracci@sandiego.gov

Description: This project provides for the replacement of a prefabricated modular building for Boating Safety Unit (BSU) Lifeguard Locker Room at 2581 Quivira Court. This will replace the existing prefabricated trailer which is in poor condition and will have two bathrooms and two locker rooms.

Justification: The existing trailer is in poor condition and requires replacement.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin and be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Fire DIF	400885	$28,672	$471,328	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$500,000
Total		**$28,672**	**$471,328**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$500,000**

Fairmount Avenue Fire Station / S14018

Bldg - Pub Safety - Fire Fac / Struct

Council District:	4	**Priority Score:**	78
Community Planning:	Mid-City: City Heights	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2015 - 2030		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the design and construction of a new permanent fire station of approximately 22,400 square feet. The project will also include the purchase of a new EV fire engine apparatus. The facility will accommodate ten fire personnel and will include an apparatus bay, dorm rooms, kitchen, watch room, ready room, and station alerting system. The new fire station will comply with Fire's current station design and construction standards and specifications.

Justification: This project will provide for a fire station to meet emergency response times for the community. This project was included in the Citygate Report.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is in conformance with the City's General Plan's Public Facilities, Services and Safety Element, Public Facilities Financing Plan, and the City Heights and Southeastern San Diego Community Plans.

Schedule: Land acquisition was completed in Fiscal Year 2017. An Environmental Impact Report (EIR) is being completed as part of the environmental permitting, which began in Fiscal Year 2024 and the Draft EIR was completed in Fiscal Year 2026 and is pending acceptance. Design completion to follow contingent upon EIR completion and the identification of funding to address increased design efforts to incorporate recent code upgrades, sustainability, and permit required off-site improvements. Updates pertaining to the project schedule are driven by the EIR.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$249,378	$961	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$250,339
Capital Outlay-Sales Tax	400000	-	637	-	-	-	-	-	-	-	-	637
Ch RDA Contrib To CIP	200600	48,156	-	-	-	-	-	-	-	-	-	48,156
CIP Contributions From The General Fund	400265	386,061	-	-	-	-	-	-	-	-	-	386,061
Debt Funded General Fund CIP Projects	400881	509,867	490,133	-	-	-	-	-	-	-	-	1,000,000
Deferred Maint Revenue 2012A-Project	400848	37,449	-	-	-	-	-	-	-	-	-	37,449
General Fund Commercial Paper Notes	400869	295,073	-	-	-	-	-	-	-	-	-	295,073
Mid City Urban Comm	400114	1,049,463	475	-	-	-	-	-	-	-	-	1,049,938
PFFA Lease Rev Rfdg Bonds 2013A-Project	400853	40,639	-	-	-	-	-	-	-	-	-	40,639
PFFA Lease Revenue Bonds 2015A-Project	400859	3,320	-	-	-	-	-	-	-	-	-	3,320
PFFA Lease Revenue Bonds 2015B-Project	400860	583,750	-	-	-	-	-	-	-	-	-	583,750
RDA Contribs To City Hghts Prj	200347	32,432	-	-	-	-	-	-	-	-	-	32,432
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	24,272,205	24,272,205
Total		**$3,235,589**	**$492,206**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$24,272,205**	**$28,000,000**

Fire Station No. 48 - Black Mountain Ranch / S15015

Bldg - Pub Safety - Fire Fac / Struct

Council District:	5	**Priority Score:**	80
Community Planning:	Black Mountain Ranch	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2015 - 2031		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the land acquisition, design and construction of a new permanent fire station of approximately 11,500 square feet. The facility will accommodate ten crewmembers and will include an apparatus bay, dorm rooms, kitchen, watch room, ready room, station alerting system, and training classroom/multi-purpose room. This project will also include the cost for the purchase of one EV fire engine. The new station will be located at Carmel Valley Road and Winecreek Road in the Black Mountain Ranch Community. The new fire station will comply with Fire's current station design and construction standards and specifications.

Justification: This project will provide for the needed fire station to meet the emergency response times of the community. Refer to Citygate Associates Consultant Report.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses.

Relationship to General and Community Plan: This project is consistent with the Black Mountain Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: Land acquisition was completed in Fiscal Year 2017. Preliminary Engineering was completed in Fiscal Year 2020. Design-build procurement began in Fiscal Year 2022, with a design-build construction solicitation in February of 2022. However, the City did not receive responsive bidders within the identified construction cost limit. The design-build solicitation was revised to include recent sustainability requirements and an increased construction cost limitation. Procurement under the revised RFP was completed in Fiscal Year 2025. Design began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028. After construction has been completed, a 25-month maintenance and monitoring period will begin and is anticipated to be completed in Fiscal Year 2031.

Summary of Project Changes: The total project cost has increased by $1.0 million due to unforeseen subsurface conditions. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Black Mountain Ranch FBA	400091	$28,258,677	$4,691,323	$1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$33,950,000
CIP Contributions From The General Fund	400265	50,000	-	-	-	-	-	-	-	-	-	50,000
Debt Funded General Fund CIP Projects	400881	-	-	-	-	-	-	-	-	-	-	-
Total		**$28,308,677**	**$4,691,323**	**$1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$34,000,000**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Fire-Rescue - General Fund	**FTEs**	0.00	12.00	12.00	12.00	12.00
Fire-Rescue - General Fund	**Total Impact $**	-	1,973,197	1,984,301	1,995,614	2,007,492

Fire Station No. 49 - Otay Mesa / S00784

Bldg - Pub Safety - Fire Fac / Struct

Council District:	8	**Priority Score:**	71
Community Planning:	Otay Mesa - Nestor, Otay Mesa	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2003 - 2032		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for an approximately 13,000 square foot double-house fire station to serve the Otay Mesa and Otay Mesa/Nestor Communities. The fire station will be located across the intersection of Ocean View Hills Parkway and Sea Fire Point and will serve the community in addition to Fire Station 6 located at 693 Twining Avenue. The fire station will accommodate 3 apparatus bays and will also have a training room and outside training area. This project will also include the cost for the purchase of one EV fire engine, one EV fire truck, and one Battalion Chief vehicle. The new fire station will comply with Fire's current station design & construction standards & specifications.

Justification: A second fire station is needed to serve the Otay Mesa and neighboring communities and it will ensure consistency with the recommendations in the Citygate Report.

Operating Budget Impact: This facility will require ongoing operational budget for personnel and non-personnel expenditures. Estimates for the operating budget impact will be developed as project progresses.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa and Otay Mesa/Nestor Community Plans and is in conformance with the City's General Plan.

Schedule: Land acquisition was completed in Fiscal Year 2022. The project was re-initiated in Fiscal Year 2024. Environmental review began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Design-build contract is anticipated to be awarded in Fiscal Year 2028. Design-build schedule is anticipated to be determined upon completion of environmental review.

Summary of Project Changes: The total project cost has increased by $3.2 million due to revised engineer's estimate and code requirements. The project operating budget impact and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Development Impact Fee	400857	$ -	$229,492	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$229,492
Otay Mesa Eifd Capital Project Fund	400870	-	1,500,000	-	-	29,300,000	4,528,624	-	-	-	-	35,328,624
Otay Mesa Facilities Benefit Assessment	400856	3,259,999	1	-	-	-	-	-	-	-	-	3,260,000
Otay Mesa-East (From 39062)	400092	86,535	60,421	-	-	-	-	-	-	-	-	146,956
Otay Mesa-Eastern DIF	400100	-	1,289	-	-	-	-	-	-	-	-	1,289
Otay Mesa-West (From 39067)	400093	76,414	90,794	-	-	-	-	-	-	-	-	167,208
Otay Mesa-Western DIF	400102	-	31,469	-	-	-	-	-	-	-	-	31,469
Total		**$3,422,948**	**$1,913,466**	**$ -**	**$ -**	**$29,300,000**	**$4,528,624**	**$ -**	**$ -**	**$ -**	**$ -**	**$39,165,038**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Fire-Rescue - General Fund	**FTEs**	0.00	0.00	0.00	24.00	24.00
Fire-Rescue - General Fund	**Total Impact $**	-	-	-	3,921,282	3,935,680

Fire Station No. 51 - Skyline Hills / S14017

Bldg - Pub Safety - Fire Fac / Struct

Council District:	4	**Priority Score:**	81
Community Planning:	Skyline - Paradise Hills	**Priority Category:**	High
Project Status:	Underfunded	**Contact Information:**	Bracci, Stephanie
Duration:	2015 - 2030		858-573-1362
Improvement Type:	New		sbracci@sandiego.gov

Description: This project provides for the design and construction of a new permanent station to replace the existing temporary station at 7180 Skyline Drive to better serve the growing community of Skyline/Paradise Hills. During the design, the size of the station increased from approximately 10,700 square feet to 13,000 square feet to meet identified operational needs.

Justification: An additional fire station is needed in this area to meet response time guidelines in this growing community, as recommended in the Citygate Report.

Operating Budget Impact: This station will be staffed by the employees who currently work in the temporary station at this site. No additional staff will be requested once this station is completed.

Relationship to General and Community Plan: This project is consistent with the Skyline/Paradise Hills Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023 and was completed in Fiscal Year 2026. Construction will be scheduled when funding is identified.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$3,922	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$3,922
CIP Contributions From The General Fund	400265	55,135	-	-	-	-	-	-	-	-	-	55,135
Debt Funded General Fund CIP Projects	400881	1,199,899	101	-	-	-	-	-	-	-	-	1,200,000
General Fund Commercial Paper Notes	400869	328,957	-	-	-	-	-	-	-	-	-	328,957
PFFA Lease Revenue Bonds 2015B-Project	400860	361,986	-	-	-	-	-	-	-	-	-	361,986
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	29,305,000	29,305,000
Total		**$1,949,899**	**$101**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$29,305,000**	**$31,255,000**

Fire Station No. 54 - Paradise Hills / S00785

Bldg - Pub Safety - Fire Fac / Struct

Council District:	4	**Priority Score:**	76
Community Planning:	Skyline - Paradise Hills	**Priority Category:**	Medium
Project Status:	Underfunded	**Contact Information:**	Larson, Donald
Duration:	2001 - 2028		858-573-1361
Improvement Type:	New		dlarson@sandiego.gov

Description: This project provides for the design and construction of a new 12,500 square foot fire station in the Paradise Hills area to serve the Paradise Hills/Skyline area as well as the purchase of an EV fire engine apparatus. The new station will accommodate 10 fire personnel, include 3 apparatus bays, dorms, kitchen, watch room, ready room, station alerting, and all essential station infrastructure. The site for this project has not been identified. The new fire station will comply with Fire's current station design and construction standards & specifications.

Justification: This station is needed to serve the Paradise Hills/Skyline community and will ensure consistency with the recommendations in the Citygate Report.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Skyline/Paradise Hills Community Plan and is in conformance with the City's General Plan.

Schedule: Design and construction will be scheduled after a project site and funding have been identified.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Pffa-Flsf 2002B-Const.	400157	$83,654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$83,654
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	29,916,347	29,916,347
Total		**$83,654**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$29,916,347**	**$30,000,001**

Fire-Rescue Air Ops Facility - PH II / S18007

Bldg - Pub Safety - Fire Fac / Struct

Council District:	7	**Priority Score:**	57
Community Planning:	Kearny Mesa	**Priority Category:**	Low
Project Status:	Underfunded	**Contact Information:**	Gibson, William
Duration:	2018 - 2035		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the design & construction of a permanent Fire-Rescue Air Operations Facility station at the City's Montgomery-Gibbs Executive Airport. This project will include two hangars and parking spaces for five helicopters, an additional helipad, parking and shelter for a single Heli tender, and three fueling tender vehicles. Due to impacts of existing vernal pools, the project will provide off-site mitigation in Otay Mesa in conjunction with the La Media Road Improvement project. This project will also provide a hangar support area that includes space for maintenance offices, overhaul, avionics, and storage rooms.

Justification: SDFD Air Ops currently does not have any hangar space to house or perform maintenance on aircraft which is required by the helicopter financing agreement. The proposed hangars will mitigate equipment corrosion from the elements and increase both the safety & lifespan of the aircraft. This project will provide a much-needed permanent solution for the Fire-Rescue Air Operations Facility to meet their air rescue operational requirements.

Operating Budget Impact: Once Phase II is completed; additional non-personnel expenditures budget will be needed.

Relationship to General and Community Plan: This project is in conformance with the City's General Plan's Public Facilities, Services and Safety Element, Airport Land Use Compatibility Plan (ALUCP), and Airport Layout Plan (ALP) for Montgomery-Gibbs Executive Airport.

Schedule: Phase II design began in Fiscal Year 2018 and bridging documents were completed in Fiscal Year 2021. CEQA Environmental Permits were completed in Fiscal Year 2022. NEPA and Clean Water Act Section 404 Environmental Permits are ongoing with anticipated completion in Fiscal Year 2027. Due to the nearing completion of environmental clearances, it was necessary to determine the current financial obligation required to move the Fire-Rescue Air Ops Facility Phase II project forward, which explains the newly projected cost. The significant increase has prompted the Fire-Rescue Department and the Engineering & Capital Projects Department to revisit the initial design. Discussions have begun to scale back the project in order to substantially reduce costs while still meeting operational needs and maintaining current service levels. The off-site vernal pool mitigation in Otay Mesa began in Fiscal Year 2023 and was completed in Fiscal Year 2024. After vernal pool construction has been completed, the off-site mitigation will include a five-year maintenance and monitoring contract anticipated to be completed in Fiscal Year 2029. Phase II construction is contingent upon the identification of funding.

Summary of Project Changes: The total project cost has increased by $19.6 million following a re-evaluation of the Fiscal Year 2021 estimates, reflecting escalations in construction pricing. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$325,761	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$325,761
CIP Contributions From The General Fund	400265	611,103	-	-	-	-	-	-	-	-	-	611,103
General Fund Commercial Paper Notes	400869	312,071	-	-	-	-	-	-	-	-	-	312,071
Kearny Mesa-Urban Comm	400136	1,511,749	1,203,340	-	-	-	-	-	-	-	-	2,715,088
SDTFC Series 2018C Tax Exempt	400868	803,774	-	-	-	-	-	-	-	-	-	803,774
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	37,989,629	37,989,629
Total		**$3,564,458**	**$1,203,340**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$37,989,629**	**$42,757,427**

Mission Beach Lifeguard Station / L25001

Bldg - Pub Safety - Lifeguard Stations

Council District:	2	**Priority Score:**	100
Community Planning:	Mission Beach	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Choi, Jong
Duration:	2025 - 2033		619-533-5493
Improvement Type:	Replacement		jchoi@sandiego.gov

Description: This project provides a phased approach to replacing the Mission Beach Lifeguard Station, located at 3141 Ocean Front Walk. Phase 1 provides for emergency action to conduct a structural assessment, evaluate repair options, and implement repairs for the lifeguard station to allow time to plan for replacing the station. Phase 2 provides for temporary facilities to provide necessary public services prior to and during construction of a permanent replacement for the existing lifeguard station. Phase 3 will provide for the design and construction of a new lifeguard station, including demolition of existing facilities.

Justification: The existing lifeguard station is in very poor condition, is nearing the end of its useful life, and has not kept pace with the growing demands in the Mission Beach area.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Mission Beach Community Plan and is in conformance with the City's General Plan.

Schedule: Phase 1 structural assessment and repair evaluation began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. A monitoring period for Phase 1 began in Fiscal Year 2025 and is anticipated to continue through Fiscal Year 2030. The project coordination of the temporary facilities for Phase 2 was conducted in Fiscal Year 2025. Design of Phase 2 began and was completed in Fiscal Year 2026. Construction of Phase 2 began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027. The warranty period for Phase 2 is anticipated to be completed in Fiscal Year 2028. Progressive design-build solicitation of Phase 3 is anticipated to begin in Fiscal Year 2027. Design is anticipated to be completed in Fiscal Year 2030. Construction is anticipated to begin in Fiscal Year 2030 and be completed in Fiscal Year 2032.

Summary of Project Changes: The total project cost has increased by $27.3 million due to increase in construction costs for Phase 2 and the addition of Phase 3 costs. $1.3 million in various funding sources was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Fire DIF	400885	$138,757	$523,243	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$662,000
Debt Funded General Fund CIP Projects	400881	500,000	-	3,400,000	-	-	-	-	-	-	-	3,900,000
Fire DIF-Fire Deficient Communities	400886	-	138,000	-	-	-	-	-	-	-	-	138,000
Infrastructure Fund (Proposition H)	100012	492,035	7,965	-	-	-	-	-	-	-	-	500,000
Mission Bay Park Improvements	200386	2,494,042	5,958	2,000,000	-	2,000,000	2,000,000	2,000,000	2,000,000	-	-	12,500,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	12,600,000	12,600,000
Total		**$3,624,833**	**$675,167**	**$5,400,000**	**$ -**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$2,000,000**	**$ -**	**$12,600,000**	**$30,300,000**

North Pacific Beach Lifeguard Station / S10119

Bldg - Pub Safety - Lifeguard Stations

Council District:	2	**Priority Score:**	76
Community Planning:	Pacific Beach	**Priority Category:**	Medium
Project Status:	Underfunded	**Contact Information:**	Bracci, Stephanie
Duration:	2011 - 2030		858-573-1362
Improvement Type:	Replacement		sbracci@sandiego.gov

Description: This project provides for the North Pacific Beach Lifeguard Station located at the foot of Law Street, which will be a year-round facility replacing the current station. The structure will include an observation tower, first aid room, reception area, kitchen, locker room/restroom areas, and a rescue vehicles facility.

Justification: North Pacific Beach has become a highly frequented beach over the years and new facilities will benefit both the public and the employees. Lifeguards are currently operating from a seasonal tower structure supported by a container-type of facility where medical aids and other daily activities like food preparation take place. This can create health issues for both the public and the employees.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Pacific Beach Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2014 and was placed on hold in Fiscal Year 2018. Environmental permitting, land acquisition, design, and construction schedules are contingent upon the identification of funding.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$28,034	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$28,034
Deferred Maint Revenue 2009A-Project	400624	90,877	-	-	-	-	-	-	-	-	-	90,877
Deferred Maint Revenue 2012A-Project	400848	121,966	-	-	-	-	-	-	-	-	-	121,966
Fire DIF-Fire Deficient Communities	400886	8,805	111,195	-	-	-	-	-	-	-	-	120,000
Pacific Beach Urban Comm	400117	210,000	-	-	-	-	-	-	-	-	-	210,000
PFFA Lease Revenue Bonds 2015A-Project	400859	239,421	-	-	-	-	-	-	-	-	-	239,421
Tot Coastal Infr CIP	200212	134,523	-	-	-	-	-	-	-	-	-	134,523
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	12,205,178	12,205,178
Total		**$833,627**	**$111,195**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$12,205,178**	**$13,150,000**

Torrey Pines Fire Station / S19003

Bldg - Pub Safety - Fire Fac / Struct

Council District:	1	**Priority Score:**	58
Community Planning:	La Jolla	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Gibson, William
Duration:	2019 - 2028		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the design and construction of a new permanent 3-bay fire station of approximately 14,664 square feet. The facility will accommodate a crew of nine to eleven fire personnel, and onsite surface parking for Fire-Rescue personnel. In addition, the offsite improvements include but are not limited to site grading, utility, and street/traffic improvements within the public right-of-way along Torrey Pines Road to allow for emergency response apparatus egress and ingress. This facility will allow for an EV fire engine including electric vehicle charging stations.

Justification: This project will provide for the permanent fire station and the associated infrastructure necessary to meet the Fire-Rescue Department's current operational requirements.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Fire-Rescue budget.

Relationship to General and Community Plan: This project is in conformance with the City's General Plan and the La Jolla and University Community Plans.

Schedule: Design began in Fiscal Year 2021 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2025. A three-year plant restoration maintenance and monitoring to begin after an initial three-month plant establishment period to ensure the growth of the plants per Coastal Permitting.

Summary of Project Changes: Total project cost has decreased by $1.2 million due to project cost savings.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
North University City DIF	400849	$2,195,251	$304,749	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,500,000
North University City-Fba	400080	418,741	781,259	-	-	-	-	-	-	-	-	1,200,000
Ucsd Fire Station	400871	19,368,427	-	-	-	-	-	-	-	-	-	19,368,427
Total		**$21,982,419**	**$1,086,008**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$23,068,427**

Fire-Rescue

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Fairmount Avenue Fire Station / S14018	$28,000,000	$24,272,205	86.69%	This project will provide for a new fire station to serve the City Heights community. Design is 60% completed but additional funds are need to complete design due to environmental permitting requirements and updated design costs. Construction phase is currently unfunded.
Fire Station No. 51 - Skyline Hills / S14017	31,255,000	29,305,000	93.76%	This project provides for an additional station to be built at 7180 Skyline Drive to better serve the growing community of Skyline/Paradise Hills. Construction phase is currently unfunded.
Fire Station No. 54 - Paradise Hills / S00785	30,000,001	29,916,347	99.72%	This project provides for a new station in the Paradise Hills area to serve the Paradise Hills/Skyline area of San Diego. Design and construction phases are currently unfunded.
Fire-Rescue Air Ops Facility - PH II / S18007	42,757,427	37,989,629	88.85%	This project provides the design and construction of a permanent Fire-Rescue Air Operations Facility station at the City's Montgomery-Gibbs Executive Airport. This project will include two hangars and parking spaces for five helicopters, an additional helipad, parking and shelter for a single Heli tender, and three fueling tender vehicles. Due to impacts of existing vernal pools, the project will provide off-side mitigation in Otay Mesa in conjunction with the La Media Road Improvement project. This project will also provide a hangar support area that includes space for maintenance offices, overhaul, avionics, and storage rooms. Construction of phase II is currently unfunded.
Mission Beach Lifeguard Station / L25001	30,300,000	12,600,000	41.58%	This project provides a phased approach to replacing the Mission Beach Lifeguard Station, located at 3141 Ocean Front Walk. Phase 1 provides for emergency action to conduct a structural assessment, evaluate repair options, and implement repairs for the lifeguard station to allow time to plan for replacing the station. Phase 2 provides for temporary facilities to provide necessary public services prior to and during construction of a permanent replacement for the existing lifeguard station. Phase 3 will provide for the design and construction of a new lifeguard station, including demolition of existing facilities. A portion of Phase 3 is currently unfunded.
North Pacific Beach Lifeguard Station / S10119	13,150,000	12,205,178	92.82%	This project provides for a permanent Lifeguard Station in North Pacific Beach. Remaining design, environmental, land acquisition, and construction phase is currently unfunded.
Total		**$146,288,359**		

General Services

The Department of General Services, Facilities Services Division, provides repair, modernization, and improvement services to over 1,600 municipal facilities. The Department of General Services also includes the Energy Division which leads the efforts for decarbonization and electrification of municipal buildings, such as libraries, recreation centers and pools, city offices, and police and fire stations. Through the development of plans, policies, and programs, this Division works with city departments and private sector partners to reach the goal of zero emissions municipal facilities and the rapid expansion of EV charging infrastructure across all communities.

Facilities Services CIP projects include improvements to existing buildings, including the backlog of General Fund deferred capital requirements, compliance with the Americans with Disabilities Act (ADA), and other facilities improvements. The Facilities Services CIP program is funded by a variety of sources including, Debt Funds, Regional Parks Improvement Fund, the General Fund, and Infrastructure Funds. Fleet Operations CIP projects provide improvements with the City's Fleet operations repair and carwash facilities.

The Energy Division's CIP funds are dedicated to projects that deliver electrification benefits, energy efficiency improvements, and associated energy cost savings. Projects may include deep energy retrofits of existing buildings to increase efficiency and eliminate emissions via electrification of energy systems, along with installation of renewable energy technologies, such as solar photovoltaic (PV), microgrids and battery storage to increase resiliency at critical facilities, and electric vehicle charging infrastructure.

2026 CIP Accomplishments

The following projects were either completed or entered the design or construction phases in Fiscal Year 2026:

- Complete Design and Award Construction Contract for PDHQ Police Security Fencing (B22080)

The Energy Division continues to support other City departments in the development of projects that meet Municipal Energy goals in alignment with the Zero Emissions Municipal Buildings & Operations Policy and the Climate Action Plan (CAP). In Fiscal Year 2025, it worked with Asset Managing Departments to complete Fossil Fuel Elimination Plans for 182 facilities, providing cost estimates, scopes of work, and prioritization for electrification ahead of the 2035 zero emissions target. Additionally, the Department maintained partnerships with clean energy vendors and continued investigating opportunities for municipal facility retrofits that would increase energy efficiency, deploy renewable energy generation and storage, electric vehicle charging systems, and electrify gas burning systems.

The City partnered with Willdan to assess opportunities and subsequently perform Investment Grade Audits and project design on a large portfolio of facilities and streetlights. In FY26, DGS executed an ESPC with Willdan and a financing agreement with Webster Bank to enable HVAC, water heater and appliance electrification, indoor and ballpark lighting retrofits, electric infrastructure improvements and water efficiency retrofits at 40 facilities, plus LED replacements for approximately 36,000 streetlights across the City. These improvements began in spring 2026 at libraries, recreation centers and streetlights, and work is slated to continue through Fiscal Year 2028. Annual payments toward the 25-year financing agreement will be completely offset by energy cost savings generated by the retrofits. Guaranteed energy savings and financing payments were factored into department annual energy budgets beginning in Fiscal Year 2027.

Last, the energy fund CIP budget was used to supplement the cost of HVAC electrification at Paradise Hills Library.

2027 CIP Goals

The following milestones are anticipated to be completed in Fiscal Year 2027:

- Paradise Hills Library HVAC - Replacement (B23104)
- Scripps Miramar Ranch Library Fire System - Replacement (B23160)
- PDHQ Police Security Fencing (B22080)
- Fire Station 39 Roof Replacement (B27012)
- Kearny Mesa Pool Roof Replacement (B27005)

The Energy Division will continue to support asset managing departments and Engineering & Capital Projects with staff and resources for the implementation of Council Policy 900-03, and the development of Fleet Charging Plans for all city facilities. The Division will perform an annual update to the Fossil Fuel Elimination Plans, capturing completed electrification projects and adjusting priorities as projects are funded. The Division will continue progress toward implementing deep energy retrofits and electrification projects at city buildings in partnership with ESCOs and other clean energy vendors.

General Services: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Chollas Fleet Electrification Assessment / P25003	$1,000,000	$ -	$ -	$1,000,000
City Facilities Improvements / ABT00001	40,456,167	8,096,000	86,704,940	135,257,107
Citywide Energy Improvements / ABT00003	8,171,786	-	47,127,110	55,298,896
Fleet Operations Facilities / L14002	3,407,559	-	-	3,407,559
Total	**$53,035,512**	**$8,096,000**	**$133,832,050**	**$194,963,562**

General Services - Preliminary Engineering Projects

Chollas Fleet Electrification Assessment / P25003

Priority Category: Low **Project Score:** 55

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
CIP Contributions From The General Fund	400265	$826,389	$173,611	$ -	$1,000,000
Total		**$826,389**	**$173,611**	**$ -**	**$1,000,000**

City Facilities Improvements / ABT00001

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Ragucos, Rex
Duration:	2010 - 2040		619-527-7593
Improvement Type:	Betterment		rexragucos@sandiego.gov

Description: This annual allocation provides for capital improvements at City facilities. Potential improvements include improvements to roofs, heating, ventilation, air-conditioning, security upgrades, generator and gear panels transformers replacements, and building repairs.

Justification: Several City-owned facilities are in need of repair or major improvements. High-priority repairs and City improvements will be completed with this allocation. Funding for this annual allocation will ensure City facilities remain safe and operable.

Operating Budget Impact: None.

Relationship to General and Community Plan: These projects are consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue	200324	$160,984	$34,184	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$195,168
C.O.-Pueblo Land/Pol. Decentra	400006	1,157,990	-	-	-	-	-	-	-	-	-	1,157,990
Capital Outlay-Misc Revenue	400002	431,909	1,108	-	-	-	-	-	-	-	-	433,017
CIP Contributions From The General Fund	400265	1,425,193	226,937	-	-	-	-	-	-	-	-	1,652,130
Citywide Fire DIF	400885	1,026,916	473,084	-	-	-	-	-	-	-	-	1,500,000
Debt Funded General Fund CIP Projects	400881	14,130,257	6,426,499	8,096,000	-	-	-	-	-	-	-	28,652,756
EGF O/S Acq & Debt Serv (2/3)	200109	9,394	-	-	-	-	-	-	-	-	-	9,394
Energy Conservation Pgm - CIP	200225	-	45,599	-	-	-	-	-	-	-	-	45,599
General Fund Commercial Paper Notes	400869	2,360	-	-	-	-	-	-	-	-	-	2,360
Grant Fund - Federal	600000	1,800,000	-	-	-	-	-	-	-	-	-	1,800,000
Infrastructure Fund (Proposition H)	100012	1,995,512	317,255	-	-	-	-	-	-	-	-	2,312,767
Linda Vista Urban Comm	400113	147,674	19,177	-	-	-	-	-	-	-	-	166,851
PFFA Lease Revenue Bonds 2015B-Project	400860	27,567	-	-	-	-	-	-	-	-	-	27,567
San Diego Regional Parks Improvements	200391	8,803,462	1,793,108	-	-	-	-	-	-	-	-	10,596,570
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	86,704,940	86,704,940
Total		**$31,119,217**	**$9,336,951**	**$8,096,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$86,704,940**	**$135,257,107**

Citywide Energy Improvements / ABT00003

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Hawes, Lindsey
Duration:	2010 - 2040		858-627-3352
Improvement Type:	Betterment		lhawes@sandiego.gov

Description: This annual allocation will provide for energy efficiency improvements in City facilities. Projects typically address lighting, air conditioning, chiller, pumping and fan systems, invertors, and City-owned solar systems. Newer, more efficient technologies greatly reduce energy consumption.

Justification: Energy efficiency improvements repay capital costs in one to nine years, depending upon the project. The energy savings continue each year thereafter. Energy audits are performed in a variety of City-owned facilities to identify opportunities for energy savings.

Operating Budget Impact: There will be energy cost savings related to the energy efficiency projects for various City departments.

Relationship to General and Community Plan: These projects are consistent with applicable community plans, are in conformance with the City's General Plan, and help to implement the City's Climate Action Plan.

Schedule: Projects will be scheduled on a priority basis in accordance with the Municipal Energy Strategy Plan.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$1,060,037	$3,941,553	$ -	$ -	$2,000,000	$1,050,000	$96,420	$ -	$ -	$ -	$8,148,010
Muni Sewer Utility - CIP Funding Source	700008	481,139	167,076	-	-	-	-	-	-	-	-	648,216
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	43,980,690	43,980,690
Water Utility - CIP Funding Source	700010	2,367,565	154,416	-	-	-	-	-	-	-	-	2,521,980
Total		**$3,908,741**	**$4,263,045**	**$ -**	**$ -**	**$2,000,000**	**$1,050,000**	**$96,420**	**$ -**	**$ -**	**$43,980,690**	**$55,298,896**

Fleet Operations Facilities / L14002

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	57
Community Planning:	Citywide	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Onate, David
Duration:	2019 - 2030		619-527-7600
Improvement Type:	Betterment		donate@sandiego.gov

Description: This project will provide needed improvements within the City's Fleet Operations repair facilities. Phase 1 of this project provides for the electrical improvements at the Miramar Place Fleet Services. Phase 2 of this project provides for the electrical improvements at the Rose Canyon Fleet Services. Phase 3 of this project provides for the replacement of pump systems, sprayers, brushes, buildings/awnings, surrounding structures, etc. for three large car washes located at Chollas Operations Yard, 20th & B St. and at Rose Canyon. Phase 4 of this project provides for the replacement of two existing non-operational cranes with a runway system each with a 33-foot span and a capacity of 2-tons located within the Fleet Repair Facilities at the Chollas Operations Yard. Phase 5 of this project provides for the replacement of the Chollas Operations Yard paint booth that was built in the 1960's. Phase 6 of this project provides for the replacement or rehabilitation of nine existing small car washes located at the Police substations. The total project cost includes all identified phases of the project.

Justification: This project is necessary to properly equip the existing City's Fleet repair facilities to support the car and truck washes at 20th and B St. and the Chollas Operations Yard which are non-functional and in need of replacement. The other car and truck washes require a variety of repairs and upgrades. Washing City vehicles is a storm water compliance requirement to keep debris from falling in the roadway and the repairs and replacements are necessary to remain in compliance with storm water regulations. Chollas Operations Yard crane replacement and related improvements are needed to assist Fleet staff to safely and efficiently complete necessary repairs.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with the applicable Community Plans and is in conformance with the City's General Plan.

Schedule: Phases 1 & 2 completed design in Fiscal Year 2017 and were closed in 2020 after alternative solutions were implemented. Design for Phases 3, 4, 5, & 6 began in Fiscal Year 2019. Phase 3 is on hold contingent upon the identification of funding. Phase 4 Design completed in Fiscal Year 2021. Construction of Phase 4 began in Fiscal Year 2022 and was completed in Fiscal Year 2023. Design of Phase 5 was complete in Fiscal Year 2021. Construction of Phase 5 began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Phase 6 was canceled in Fiscal Year 2025. The Fleet Operations Facilities project will remain active to allow for ongoing facility assessments and to address future capital needs at Fleet facilities. Subsequent design and construction phases, including upgrades, repairs, and replacement work, will be identified and scheduled at a later date as conditions, priorities, and funding are evaluated.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Fleet Services CIP Fund	400676	$3,000,747	$37,851	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$3,038,598
Gen Serv - Maint/Impr	400179	368,153	808	-	-	-	-	-	-	-	-	368,961
Total		**$3,368,900**	**$38,659**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,407,559**

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
City Facilities Improvements / ABT00001	$135,257,107	$86,704,940	64.10%	Funding for these projects are requested from the Infrastructure Fund.
Citywide Energy Improvements / ABT00003	55,298,896	43,980,690	79.53%	This annual allocation will provide for energy efficiency improvements in City facilities. Projects typically address lighting, air conditioning, chiller, pumping and fan systems, invertors, and City-owned solar systems. Newer, more efficient technologies greatly reduce energy consumption.
Total		**$130,685,630**		

Homelessness Strategies and Solutions

Homelessness Strategies and Solutions

The Homelessness Strategies and Solutions Department (HSSD) leads the City's efforts in addressing homelessness. The Department is responsible for creating and coordinating programs and services for individuals experiencing or at-risk of homelessness. The Homeless Strategies and Solutions Capital Improvements Program (CIP) plays an important role in delivering new shelter facilities and addressing the capital needs of existing facilities. The CIP is comprised of various projects that provide benefits citywide.

2026 CIP Accomplishments

The following Homelessness Strategies and Solutions project accomplishments were completed for Fiscal Year 2026:

- Complete Phase 2 of Citywide Homeless Shelters (L24002)
- Completion of Rose Canyon Safe Parking (S23014)

2027 CIP Goals

The following Homelessness Strategies and Solutions project goals are anticipated for Fiscal Year 2027:

- Finalize scope and complete Phase 3 of Citywide Homeless Shelters (L24002)

Homelessness Strategies and Solutions: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Citywide Homeless Facilities / L24002	$5,130,000	$ -	$ -	$5,130,000
Total	**$5,130,000**	**$ -**	**$ -**	**$5,130,000**

Homelessness Strategies and Solutions

Citywide Homeless Facilities / L24002

Bldg - Operations Facility / Structures

Council District:	2,9	**Priority Score:**	65
Community Planning:	Peninsula, Midway - Pacific Highway	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lowther, John
Duration:	2024 - 2030		619-613-0049
Improvement Type:	Betterment		jlowther@sandiego.gov

Description: This project provides design and construction of improvements, new infrastructure, and buildings city-wide to provide additional shelter options for unhoused residents. Phase 1 is planned to be sited at the H Barracks site located within the San Diego Police and Fire Training Center at 4285 Spruance Rd, San Diego, CA 92101. The project constructs site improvements to enable infrastructure for electric and site lighting to support ancillary services to be an operational safe-parking site. Phase 2 is planned to include fire protection upgrades and site improvements at 3220 Sports Arena Boulevard, San Diego, CA 92110. Phase 3 includes improvements to the existing parking lot located at the Northwest quadrant of Mission Village Drive and Friars Road. The total project cost includes all identified phases of the project.

Justification: The projects are necessary to implement the City's Comprehensive Shelter Strategy to achieve shelter outcomes aligned with Community Action Plan on Homelessness.

Operating Budget Impact: Operational costs for the project will be developed and revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Community Action Plan on Homelessness and is in conformance with the City's General Plan.

Schedule: Design of Phase 1 began in Fiscal Year 2024 and was completed in Fiscal Year 2025. Construction of Phase 1 began and was operational in Fiscal Year 2025. Design of Phase 2 was completed in Fiscal Year 2024. Construction of Phase 2 began and was completed in Fiscal Year 2026. Preliminary environmental study of Phase 3 began and was completed in Fiscal Year 2025. The design and construction of Phase 3 is contingent upon scope validation.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Capital Outlay-Misc Revenue	400002	$69,589	$202,260	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$271,849
CIP Contributions From The General Fund	400265	2,879,879	705,886	-	-	-	-	-	-	-	-	3,585,765
Infrastructure Fund (Proposition H)	100012	970,902	301,485	-	-	-	-	-	-	-	-	1,272,386
Total		**$3,920,370**	**$1,209,630**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,130,000**

Library

Library

The Library Department serves approximately 1.4 million residents of the City of San Diego. The Department prioritizes creating and maintaining libraries that are valued for their accessibility, comfort, and beauty. The Capital Improvements Program (CIP) plays an important role in providing new facilities and addressing the capital needs of existing facilities. The Library System includes the Central Library and 36 branch libraries.

2026 CIP Accomplishments

In Fiscal Year 2026, the Library Department achieved the following:

- Awarded Design-Build contract, completed design and building permits completed, and initiated construction for the City Heights Performance Annex Improvement project (S23013)
- Completed an Early Start Design and initiated construction for the new Oak Park Library (S22011)
- NEPA / Environmental Assessment (EA) initiated for San Carlos Branch Library (S00800)
- Geotechnical borings completed and reviewed with contractor for Scripps Miramar Ranch Library Parking Lot (S00811)
- Design initiated on the Linda Vista Library Patio Improvement project (S24007)
- Coastal Commission permit, CEQA and NEPA environmental process, RFP process completed for the Ocean Beach Library expansion project (S20015)

2027 CIP Goals

The Library Department is looking forward to Fiscal Year 2027 with the following goals:

- Complete design phase and initiate construction for the Ocean Beach Library expansion project (S20015)
- Complete construction for the Old Logan Heights Library Building Rehabilitation (S22010)
- Complete construction for the City Heights Performance Annex Improvement project (S23013)
- Completion and approval of NEPA / Environmental Assessment for San Carlos Branch Library (S00800)
- Complete the balance of design and begin construction of the new Oak Park Library (S22011)

Library: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
City Hts Library Performance Annex Imp / S23013	$6,514,956	$ -	$ -	$6,514,956
Linda Vista Library Patio Improv / S24007	1,150,000	-	-	1,150,000
Oak Park Library / S22011	37,285,000	500,000	-	39,627,197
Ocean Beach Branch Library / S20015	12,751,489	-	1,700,000	14,451,489
Old Logan Heights Library Renovation / S22010	6,341,521	-	-	6,341,521
Pacific Highlands Ranch Branch Library / S14023	28,040,388	-	-	28,040,388
San Carlos Branch Library / S00800	9,076,112	-	38,425,388	47,501,500
Scripps Miramar Ranch Library / S00811	12,003,056	-	-	12,003,056
Total	**$113,162,522**	**$500,000**	**$40,125,388**	**$155,630,107**

City Hts Library Performance Annex Imp / S23013

Bldg - Libraries

Council District:	9	**Priority Score:**	73
Community Planning:	Mid-City: City Heights	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2025 - 2028		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project will provide infrastructure repair of essential building systems to create a more environmentally and financially sustainable facility, addressing necessary replacement of the existing HVAC system, energy management systems, inclusive access points, structure foundation, and repair of nonfunctioning essential building components. The existing first floor will be expanded to include box office, staff office space, and green room.

Justification: Built in 1998, the City Heights/Weingart Branch Library's Performance Annex is the only publicly accessible black box theatre and amphitheater in the Mid-City area and is also the only black box venue and theater that the City of San Diego owns and operates. The existing facility does not have adequate space for programming and also lacks ADA amenities.

Operating Budget Impact: Operating funding for this facility is included in the Library Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mid-City Communities Plan and is in conformance with the City's General Plan.

Schedule: Design began and was completed in Fiscal Year 2026. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: $899,000 in Citywide Library DIF funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Library DIF	400887	$837,991	$61,009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$899,000
Debt Funded General Fund CIP Projects	400881	573,706	81,613	-	-	-	-	-	-	-	-	655,319
Grant Fund - Federal	600000	930,652	69,348	-	-	-	-	-	-	-	-	1,000,000
Grant Fund - State	600001	3,101,008	209,629	-	-	-	-	-	-	-	-	3,310,637
Library System Improvement Fd	200209	650,000	-	-	-	-	-	-	-	-	-	650,000
Total		**$6,093,356**	**$421,600**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,514,956**

Library

Linda Vista Library Patio Improv / S24007

Bldg - Libraries

Council District:	7	**Priority Score:**	76
Community Planning:	Linda Vista	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2025 - 2031		619-533-6653
Improvement Type:	Betterment		nlewis@sandiego.gov

Description: This project provides for the improvements to the Outdoor Early Learning Patio at the existing Linda Vista Branch Library. The patio improvements include a meeting area / crafts space, seating area, and a space for nature-based play / learning. All improvements will comply with ADA accessibility requirements.

Justification: The existing Linda Vista Branch Library was built in 1942 and was expanded in 1951 and again in 1987, to its current size of approximately 10,000 square feet. It is currently the busiest City of San Diego Branch Library for youth summer reading programs and the "Do Your Homework at the Library" program. This Branch Library has reached operational capacity and is unable to accommodate the needs of the growing community.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Linda Vista Community Plan and is in conformance with the City's General Plan.

Schedule: RFP solicitation began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Design-build contract was awarded in Fiscal Year 2025. The design component of the design-build began in Fiscal Year 2026. The construction component is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Library DIF	400887	$63,932	$226,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$290,000
Debt Funded General Fund CIP Projects	400881	-	210,000	-	-	-	-	-	-	-	-	210,000
Grant Fund - Federal	600000	-	500,000	-	-	-	-	-	-	-	-	500,000
Library System Improvement Fd	200209	150,000	-	-	-	-	-	-	-	-	-	150,000
Total		**$213,932**	**$936,069**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,150,000**

Oak Park Library / S22011

Bldg - Libraries

Council District:	4	**Priority Score:**	86
Community Planning:	Mid-City: Eastern Area	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2022 - 2030		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the design and construction of a new library of approximately 20,000 square feet and a new book sorting facility of approximately 10,000 square feet. The library building will consist of entry/community services, technology lab, reader service area, informal reading/special feature area, reference area, multipurpose room, community room, adult/young adult area, children's area, and staff support areas. The facility will also require a parking lot as well as building entrance and path of travel from nearby school and park areas. This project was converted from P20004 in Fiscal Year 2022.

Justification: The existing Oak Park Library is only 5,200 square feet and is insufficient to meet the needs of the growing community. The existing library is too small to provide adequate programming and informational services to the library system and the region, and could not support the technological and programmatic needs of the future. The proposed project utilized a Community Based Competitive Design (CBCD) delivery method to reach the ultimate goal of expanding the Oak Park Branch Library to a new 20,000 square foot facility. Under the CBCD method, teams of designers and contractors will compete for public votes on their unique designs of the library. Design was based on community input and desires, including exterior looks and interior features and amenities.

Operating Budget Impact: Staff from the existing library will be used to support operations in the expanded facility. Ongoing operational budget for non-personnel expenditures will be needed for the book sorting facility and for the increased landscaping, janitorial services, and security needs.

Relationship to General and Community Plan: This project is consistent with the Eastern Area Community Plan and is in conformance with the City's General Plan.

Schedule: RFP solicitation began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Design-build contract was awarded in Fiscal Year 2025. The design component of the design-build began in Fiscal Year 2026. The construction component is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased by $2.3 million due to contingency, overhead, furniture, fixtures, and equipment needs. $9.1 million in State Grant funding was allocated to this project in Fiscal Year 2026 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$92,875	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$92,875
Citywide Library DIF	400887	1,000,000	-	500,000	-	-	-	-	-	-	-	1,500,000
Cr-Tab 2010A (Te) Proceeds	400696	6,110	40,486	-	-	-	-	-	-	-	-	46,596
Crossroads Redev CIP Contribs	200357	461,883	-	-	-	-	-	-	-	-	-	461,883
Debt Funded General Fund CIP Projects	400881	4,700,882	572,793	-	-	-	-	-	-	-	-	5,273,675
Grant Fund - State	600001	28,997,164	347,153	-	1,842,197	-	-	-	-	-	-	31,186,514
Library Improvement Trust Fund	200369	366,186	-	-	-	-	-	-	-	-	-	366,186
Library System Improvement Fd	200209	699,468	-	-	-	-	-	-	-	-	-	699,468
Total		**$36,324,568**	**$960,432**	**$500,000**	**$1,842,197**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$39,627,197**

Library

Ocean Beach Branch Library / S20015

Bldg - Libraries

Council District:	2	**Priority Score:**	53
Community Planning:	Ocean Beach	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2018 - 2030		619-533-6653
Improvement Type:	Betterment		nlewis@sandiego.gov

Description: The new extension will create space for an expanded book collection area, a community meeting room, study room, office space, makers space for computers/arts & crafts and a teen room, storage rooms, outdoor gathering area and two restrooms.

Justification: This project provides for the expansion of the Ocean Beach Library using the current site and adjacent property to serve the Ocean Beach community.

Operating Budget Impact: This facility will require ongoing operational budget non-personnel expenses. Operational costs for the project will be developed and revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Ocean Beach Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2021 and the design bridging documents were completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has increased by $1.7 million due to revised engineer's estimate. $3.0 million in private and other contributions CIP funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$ -	$52,552	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$52,552
CIP Contributions From The General Fund	400265	-	30,036	-	-	-	-	-	-	-	-	30,036
Debt Funded General Fund CIP Projects	400881	609,994	-	-	-	-	-	-	-	-	-	609,994
General Fund Commercial Paper Notes	400869	217,881	-	-	-	-	-	-	-	-	-	217,881
Grant Fund - Federal	600000	-	4,000,000	-	-	-	-	-	-	-	-	4,000,000
Grant Fund - State	600001	417,433	4,082,567	-	-	-	-	-	-	-	-	4,500,000
Infrastructure Fund (Proposition H)	100012	162,330	-	-	-	-	-	-	-	-	-	162,330
Library System Improvement Fd	200209	68,079	-	-	-	-	-	-	-	-	-	68,079
Ocean Beach Urban Comm	400124	69,800	40,816	-	-	-	-	-	-	-	-	110,617
Private & Others Contrib-Cip	400264	-	3,000,000	-	-	-	-	-	-	-	-	3,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,700,000	1,700,000
Total		**$1,545,516**	**$11,205,972**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,700,000**	**$14,451,489**

Old Logan Heights Library Renovation / S22010

Bldg - Libraries

Council District:	8	**Priority Score:**	76
Community Planning:	Southeastern San Diego	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2022 - 2029		619-533-5401
Improvement Type:	Replacement - Rehab		wgibson@sandiego.gov

Description: This project consists of renovation and rehabilitation of the Old Logan Heights Library Building. Future use of the space was determined through a community engagement process and concluded on a Memory Lab with components consisting of Youth Center, Museum/Cultural Digital Archive, and Tech Lab. The Memory Lab will welcome youth, members of the public, community organizations, researchers, and digital content creators to contribute towards capturing storytelling, preserving history, curating and managing digital archives, fostering intergenerational connections, training and workforce development through internships. The building is located at 811 South 28th Street, San Diego, CA within District 8.

Justification: The Old Logan Heights Library Building will be rehabilitated to become a new and safe community space for the residents of Logan Heights. Currently, the historic building is in a dilapidated state, with broken windows, damaged doors, lead pipes, a broken HVAC system and a leaky roof. The structure is also non-ADA compliant. Direction on the improvements to be made will ultimately depend on the findings of the site assessment, as well as available funding and public input from Logan Heights residents about the future use of the facility.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Southeastern Area Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Construction contract was awarded in Fiscal Year 2025 and construction is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Facility Franchse,P&R Libr Districts 4&8	700042	$10,241	$315,280	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$325,521
Grant Fund - Federal	600000	3,616,000	-	-	-	-	-	-	-	-	-	3,616,000
Grant Fund - State	600001	856,842	1,543,158	-	-	-	-	-	-	-	-	2,400,000
Total		**$4,483,084**	**$1,858,437**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,341,521**

Pacific Highlands Ranch Branch Library / S14023

Bldg - Libraries

Council District:	1	**Priority Score:**	50
Community Planning:	Pacific Highlands Ranch, Black Mountain Ranch, Torrey Highlands, Del Mar Mesa	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2016 - 2027		619-533-6613
Improvement Type:	New		elozano@sandiego.gov

Description: This project provides for a new branch library facility on a 1.5-acre site in Pacific Highlands Ranch to serve the entire North City Future Urbanizing Area (NCFUA).

Justification: This project will provide branch library service to the NCFUA for future development and population.

Operating Budget Impact: Operating and maintenance funding for this facility was previously included in the Library Department's budget.

Relationship to General and Community Plan: This project is consistent with the Pacific Highlands Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: Land acquisition was completed in Fiscal Year 2015. Design began in Fiscal Year 2017 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Warranty is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has decreased by $423,790 due to project cost savings. $423,790 in various funding sources was removed from this project in Fiscal Year 2026 via City Council resolution. The project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Black Mountain Ranch FBA	400091	$11,040,264	$52,663	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$11,092,927
Del Mar Mesa FBA	400089	1,008,945	31,021	-	-	-	-	-	-	-	-	1,039,967
Pacific Highlands Ranch FBA	400090	11,146,898	12,447	-	-	-	-	-	-	-	-	11,159,345
Torrey Highlands	400094	4,748,148	-	-	-	-	-	-	-	-	-	4,748,148
Total		**$27,944,256**	**$96,132**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$28,040,388**

San Carlos Branch Library / S00800

Bldg - Libraries

Council District:	7	**Priority Score:**	76
Community Planning:	Navajo	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	1998 - 2032		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for the acquisition of a lot adjoining the existing branch library located at 7265 Jackson Drive and building a new 25,000 square-foot library. This project is part of the 21st Century Library System/Library Department Facility Improvements Program. The new building will serve as the district's flagship library.

Justification: The existing library does not have adequate programming or community meeting space. It does not have a dedicated children's or teen area, adequate parking, or necessary infrastructure for technology upgrades and improvements.

Operating Budget Impact: This facility will require ongoing operational budget for personnel and non-personnel expenses. Estimates for the operating budget impact will be developed when funding is identified.

Relationship to General and Community Plan: This project is consistent with the Navajo Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary design began in Fiscal Year 2004. Bridging document development began in Fiscal Year 2008 and was initially completed in Fiscal Year 2019. Land acquisition was completed in Fiscal Year 2023. Bridging design documents were updated and completed in Fiscal Year 2024. Design Build contract schedule is contingent upon the identification of funds.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$50,000
Debt Funded General Fund CIP Projects	400881	17,724	-	-	-	-	-	-	-	-	-	17,724
Grant Fund - State	600001	331,483	1,168,517	-	-	-	-	-	-	-	-	1,500,000
Library Improvement Trust Fund	200369	7,060	148,545	-	-	-	-	-	-	-	-	155,605
Library System Improvement Fd	200209	33,130	-	-	-	-	-	-	-	-	-	33,130
Navajo Urban Comm	400116	2,135,417	4,645,943	-	-	-	-	-	-	-	-	6,781,360
PFFA Lease Rev Rfdg Bonds 2013A-Project	400853	8,306	-	-	-	-	-	-	-	-	-	8,306
PFFA Lease Revenue Bonds 2015A-Project	400859	6,257	-	-	-	-	-	-	-	-	-	6,257
PFFA Lease Revenue Bonds 2015B-Project	400860	522,378	-	-	-	-	-	-	-	-	-	522,378
San Carlos Library	200484	1,353	-	-	-	-	-	-	-	-	-	1,353
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	38,425,388	38,425,388
Total		**$3,113,108**	**$5,963,004**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$38,425,388**	**$47,501,500**

Scripps Miramar Ranch Library / S00811

Bldg - Libraries

Council District:	5	**Priority Score:**	40
Community Planning:	Scripps Miramar Ranch	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2003 - 2030		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for an expansion of the Scripps Miramar Ranch Branch Library parking lot located at 10301 Scripps Lake Drive. This project is part of the 21st Century Library System/Library Department Facility Improvements Program.

Justification: The current facility is fully occupied, and the current parking lot does not have the capacity to serve the needs of the community.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Scripps Miramar Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2028. A two-year maintenance and monitoring period is anticipated to be completed in Fiscal Year 2030.

Summary of Project Changes: $900,000 in various funding sources was allocated to this project in Fiscal Year 2026 via City Council resolution. Total project cost has increased by $900,000 due to unforeseen conditions related to unexpected soil conditions.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Library System Improvement Fd	200209	$33,944	$1,656	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$35,600
Monarch @ Scripps Ranch Llc	400270	923,428	-	-	-	-	-	-	-	-	-	923,428
Mrn Red'G-Bond Fund	300014	178,007	-	-	-	-	-	-	-	-	-	178,007
Mrn-Library	400225	86,062	-	-	-	-	-	-	-	-	-	86,062
Scripps Miramar Ranch DIF	400863	3,696,377	1,035,093	-	-	-	-	-	-	-	-	4,731,470
Scripps Miramar Ranch FBA	400086	5,145,715	902,773	-	-	-	-	-	-	-	-	6,048,489
Total		**$10,063,534**	**$1,939,522**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$12,003,056**

Library

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Ocean Beach Branch Library / S20015	$14,451,489	$1,700,000	11.76%	This project provides for the demolition of the Annex and the expansion of the Ocean Beach Library using the current site and adjacent property to serve the Ocean Beach community. A portion of the construction phase is currently unfunded.
San Carlos Branch Library / S00800	47,501,500	38,425,388	80.89%	This project provides for the acquisition of a lot adjoining the existing branch library located at 7265 Jackson Drive and building a new 25,000 square-foot library. Construction phase is currently unfunded.
Total		**$40,125,388**		

Parks & Recreation

Parks & Recreation

The Parks and Recreation Department oversees over 42,400 acres of developed parks, open space, the La Jolla Underwater Park, golf courses, beaches, and two cemeteries. The park system provides a wide range of recreational opportunities for San Diego citizens and visitors alike. The Capital Improvements Program (CIP) plays an important role in providing new facilities and addressing deferred capital of existing facilities. To meet the goal of providing quality parks and programs, it is important to continually invest in capital improvements to keep park facilities safe and available for recreational activities.

With 537 park sites, 64 recreation centers, 16 aquatic centers, 298 playgrounds in over 8,792 acres of developed parks, 13 skate parks, three golf courses, hundreds of athletic fields and courts, 28 dog parks, 26 miles of shoreline, as well as nearly 27,726 acres of open space, and the 110-acre Mt. Hope Cemetery, the Department continually funds capital improvements ranging from roof replacements to playground upgrades to trail enhancements.

The Department's three golf course complexes continually invest in capital improvements to keep the courses in an enjoyable and playable condition. Department CIP projects derive funding from a variety of sources, including Facilities Benefit Assessments, Development Impact Fees, Maintenance Assessment Districts, Mission Bay Park lease revenue, golf course enterprise funds, private donations, and grants.

The City partners with multiple school districts and one community college district to provide joint use facilities for the benefit of its residents. San Diego's Joint Use Program with School Districts is one of the oldest and largest programs in the country. One facet of this program is the ongoing implementation of the Play All Day Program with San Diego Unified School District, which is intended to expand the joint use system by over 45 sites in most areas of the City.

Joint use provides for the shared use of the public facilities and resources filling an essential gap in addressing the City's need for more parkland and additional recreational opportunities in our communities in accordance with the recently adopted Parks Master Plan. A Joint-Use Facility is usually a portion of an existing school site or park that is separated from the main campus by fencing. Each joint use area includes neighborhood park amenities such as multi-purpose turf field, walking track, play equipment, hardcourts, and/or off-street parking. Joint Use Facilities are utilized by the public when school is not in session and are reserved for student use during school hours. There are currently 107 joint use facilities.

2026 CIP Accomplishments

In Fiscal Year 2026, the Parks and Recreation Department in collaboration with the Engineering & Capital Projects Department and San Diego Unified School District, accomplished the following:

Park facilities and improvements put into service in Fiscal Year 2026:

- Carmel Valley Community Park Turf Upgrades (S16029)
- Coral Gate Neighborhood Park Playground Improvements (B20057)
- Hard Court Improvements (B22045)
- Hickman Fields Athletic Area (S00751)
- Hospitality Point Comfort Station Improvements (B19179)
- Jerabek Park Improvements (S20007)
- Marcy Neighborhood Park Improvements (B19188)
- Ocean Air Comfort Station and Park Improvements (S16031)

- Solterra Vista Neighborhood Park (RD22000)
- Sunset Point Comfort Station Improvements (B19176)
- Sunset Point Parking Lot Improvements (B19159)
- Willie Henderson Lighting Upgrades (B23011)

New joint-use facilities to be put into service:

- Pacific Beach Elementary School Joint Use Facility
- Pacific View Elementary School Joint Use Facility

2027 CIP Goals

The Parks and Recreation Department, in collaboration with the Engineering & Capital Project Department and the San Diego Unified School District, are looking forward to the following capital improvement and joint-use projects to enhance the overall park system. These projects include:

Park facilities improvements to be put into service:

- 14th Street Greenway Block #2 (S24012)
- Beyer Park Development (S00752)
- Carmel Del Mar Neighborhood Park Comfort Station Development (S16034)
- Carmel Grove Neighborhood Park Comfort Station and Park (S16038)
- Chollas Lake Electrical Service (L18001)
- Crown Point Parking Lot Improvements (B19022)
- Crown Point Playground Improvements (B19021)
- El Cuervo Adobe Improvements (S14006)
- Narragansett Avenue Access (B18026)
- Olive Grove Community Park Accessibility Improvements (S15028)
- San Ysidro Activity Center Parking Lot & ADA Improvements (B20097)
- Solterra Vista Neighborhood Park (RD22000)
- South De Anza Basketball Courts and Play Area (B19173)
- South De Anza Comfort Station (B19172)
- South De Anza Parking Lot Improvements (B19162)
- Sage Canyon Neighborhood Park Improvements (S16035)

New joint-use facilities to be put into service:

- Holmes Elementary School Joint Use Facility
- Perry Elementary School Joint Use Facility
- Rowan Elementary School Joint Use Facility
- Salk Neighborhood Park & Joint Use Development (S14007)

Parks & Recreation: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
14th Street Greenway Block #2 / S24012	$2,962,000	$ -	$ -	$2,962,000
Austin Machitar GDP Amendment / P27002	-	1,283,578	-	1,283,578
Balboa Park Botanical Bldg Improvments / S20005	25,784,275	-	-	25,784,275
Balboa Park Comfort Station Improvements / L25000	6,715,990	-	-	6,715,990
Balboa Park Golf Course / AEA00002	6,400,000	-	-	6,400,000
Balboa Park International Cottages Study / P24000	567,613	-	-	567,613
Berardini Field GDP / P22006	700,000	200,000	-	900,000
Beyer Park Development / S00752	22,883,940	-	-	22,883,940
Beyer Park Development Phase II / S23008	13,774,409	4,213,591	-	17,988,000
Billie Jean King Tennis Center Improve / RD22005	2,500,000	-	-	2,500,000
Black Mountain Ranch Park Ph2 / RD21001	11,034,475	-	2,513,425	13,547,900
Boston Ave Linear Park GDP / P22005	2,000,000	-	-	2,000,000
Camino De La Costa Stairs Replacement / S26002	807,174	-	-	2,482,174
Canon Street Pocket Park / S16047	3,258,826	-	-	3,182,214
Canyonside Comm Park Tennis Expansion / RD23004	2,553,857	-	-	2,553,857
Carmel Del Mar NP Comfort Station-Development / S16034	5,127,361	-	-	5,127,361
Carmel Grove NP Comfort Station and Park / S16038	2,653,500	-	-	2,653,500
Carmel Knolls NP Comfort Station-Development / S16033	2,746,317	-	-	2,746,317
Carmel Valley CP-Turf Upgrades / S16029	6,740,121	-	-	6,740,121
Casa Del Prado Improvements / L26001	5,818,306	-	796,177	6,614,483
Children's Park Improvements / S16013	9,000,920	-	-	9,000,920
Chollas Creek Oak Park Trail / S20012	4,112,000	-	-	4,112,000
Chollas Lake Drainage Study / P25002	400,000	-	2,025,804	2,425,804
Chollas Lake Improvements / L18001	1,949,509	-	-	1,949,509
Chollas Triangle Park / P20005	3,288,899	-	4,000,000	7,288,899
Coastal Erosion and Access / AGF00006	7,995,469	-	-	7,995,469
Coastal Resiliency Feasibility Study / P26000	466,000	-	-	466,000
Crystal Pier Improvements / P24017	1,200,000	-	-	1,200,000
Cudahy Creek Wetland Expansion / S27005	-	2,651,386	14,648,614	17,300,000
De Anza Natural General Development Plan / P27001	-	3,000,000	1,000,000	4,000,000
Del Mar Mesa Resource Mgt Trails Study / P26002	10,974,527	-	-	21,949,054
Dennery Ranch Neigh Park / RD22001	22,004,000	-	-	22,004,000
East Village Green Phase 1 / S16012	83,937,725	-	113,000	84,050,725
EB Scripps Park Sidewalk Widening / S26004	828,444	-	-	828,444
EB Scripps Pk Comfort Station Replacement / S15035	5,718,470	-	-	5,718,470
Egger/South Bay Community Park ADA Improvements / S15031	6,980,145	-	-	6,440,004

Parks & Recreation: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
El Cuervo Adobe Improvements / S14006	1,056,000	-	-	1,056,000
Emerald Hills Neighborhood Park Phase 1 / S25002	3,800,427	1,000,000	1,659,573	6,460,000
Fiesta Island Causeway & Water Quality / S27006	-	1,500,000	43,000,000	44,500,000
Golf Course Drive Improvements / S15040	9,659,307	-	-	9,659,307
Grove Neighborhood Park Phase 1 / S22002	7,810,738	-	-	12,110,738
Hickman Fields Athletic Area / S00751	12,876,320	-	-	12,876,320
Hidden Trails Neighborhood Park / S00995	12,577,230	-	-	12,577,230
Howard Lane Improvements / L24003	6,300,000	-	153,000	6,453,000
Jerabek Park Improvements / S20007	7,952,186	80,000	-	8,032,186
John Baca Park / S22004	4,996,000	80,000	-	5,076,000
Junipero Serra Museum ADA Improvements / S15034	2,496,672	3,843,366	2,423	6,342,461
Marie Widman Comfort Station / L26000	1,700,000	-	-	1,700,000
Marie Widman Memorial Park GDP / P23005	700,000	-	-	700,000
MB GC Clbhouse Demo/Prtbl Building Instl / S01090	9,035,084	-	-	9,035,084
MBGC Irrigation & Electrical Upgrades / S11010	6,100,000	-	-	6,100,000
Mira Mesa Community Pk Improvements / L16002	55,524,058	-	-	55,524,058
Mission Bay Improvements / AGF00004	99,152,139	1,500,000	54,789,660	155,441,799
Mission Bay Upland Habitat Expansion / S27008	-	1,000,000	21,598,616	22,598,616
Mission Beach Seawall Repair / P24001	171,017	-	-	171,017
MLK Pool Improvements / P24009	2,100,000	-	-	2,100,000
Mohnike Adobe and Barn Restoration / S13008	5,086,018	-	-	5,086,018
Montezuma NP Improvements Phase 1 / S25003	2,116,344	883,656	-	3,000,000
Mountain View Racquet Club / RD23006	500,000	-	-	500,000
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	950,000	-	2,000,000	2,950,000
MTRP Trail System Management / S23010	200,000	-	-	200,000
North Central Square Park / RD23002	9,210,000	-	-	9,610,000
North Chollas CP Improvements / L22004	2,228,000	-	20,372,000	22,600,000
North Fiesta Island Wetland Restoration / S27007	-	1,268,366	88,361,634	89,630,000
North Park Mini Park / S10050	6,175,095	-	-	6,172,898
NTC Aquatic Center / L23002	1,955,282	-	59,451,563	60,000,001
Ocean Air Comfort Station and Park Improvements / S16031	3,181,793	-	-	2,681,793
Ocean Beach Pier Replacement / L22001	9,250,000	-	180,713,000	189,963,000
Ofc. Jeremy Henwood Park Play Area Repl / S25004	4,250,000	-	-	4,250,000
Olive Grove Community Park ADA Improve / S15028	6,572,204	-	-	6,572,204
Olive St Park Acquisition and Development / S10051	5,906,067	-	-	5,906,067
Paradise Hills Community Park Trail / S24013	750,000	-	-	750,000

Parks & Recreation: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Park Improvements / AGF00007	51,368,538	7,575,224	124,989,873	183,933,635
Penasquitos Creek NP Comfort Station / S26005	2,000,000	870,000	-	2,870,000
Rancho Bernardo CP Improvements / L20000	6,511,362	739,134	125,593	12,376,089
Regional Park Improvements / AGF00005	3,625,467	900,000	24,560,412	29,085,879
Resource-Based Open Space Parks / AGE00001	7,105,609	-	-	7,105,609
Riviera Del Sol Neighborhood Park / S00999	9,600,838	-	-	9,600,838
Sage Canyon NP Improvements / S16035	6,297,357	-	-	6,297,357
Salk Neighborhood Park & Joint Use Devel / S14007	11,537,278	420,000	-	11,957,278
SD Humane Society Roof and HVAC Repl / S24014	1,700,000	-	-	1,700,000
Sefton Field Improvements / P23006	3,000,000	-	-	3,000,000
Solana Highlands NP-Comfort Station Development / S16032	6,333,600	-	-	6,333,600
Solterra Vista Neighborhood Park / RD22000	8,992,183	-	-	15,185,888
South Clairemont Pool Improvements / P24008	3,000,000	-	-	3,000,000
Southeastern Mini Park Improvements / L16000	8,225,152	-	-	8,097,326
Spindrift Drive Beach Access Walkway / P24011	285,984	-	2,500,000	2,785,984
Starlight Bowl Improvements / S23009	600,000	-	-	600,000
Sunset Cliffs Natural Pk Hillside Imp Preserv Phas / L16001	4,502,726	-	-	4,502,726
Sunset Cliffs Park Drainage Improvements / L14005	4,736,338	-	7,955,158	12,691,496
Torrey Highlands NP Upgrades / S16036	2,448,401	-	-	2,448,401
Torrey Highlands Trail System / RD21003	147,722	-	-	286,900
Torrey Pines GC Clubhouse & Maintenance / S23005	5,000,000	-	31,910,000	59,910,000
Torrey Pines Golf Course / AEA00001	2,850,000	-	-	2,850,000
Villa Montezuma Museum / RD23008	5,000,000	-	-	5,000,000
Wangenheim Joint Use Facility / S15007	10,966,663	-	-	11,062,045
Ward Canyon Neighborhood Park Improv / S26003	9,422,657	-	-	9,422,657
Total	**$761,480,125**	**$33,008,301**	**$689,239,525**	**$1,532,852,123**

Parks & Recreation - Preliminary Engineering Projects

Austin Machitar GDP Amendment / P27002

Priority Category: Low **Project Score:** 24

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Clairemont Mesa - Urban Comm	400129	$ -	$ -	$116,754	$116,754
Developer Contributions CIP	200636	-	-	1,166,824	1,166,824
Total		**$ -**	**$ -**	**$1,283,578**	**$1,283,578**

Balboa Park International Cottages Study / P24000

Priority Category: Medium **Project Score:** 51

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
San Diego Regional Parks Improvements	200391	$331,158	$236,456	$ -	$567,613
Total		**$331,158**	**$236,456**	**$ -**	**$567,613**

Berardini Field GDP / P22006

Priority Category: Medium **Project Score:** 53

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Citywide Park Dif-Park Def. Unrstd	400892	$ -	$ -	$62,635	$62,635
Citywide Park Dif-Unrestricted	400883	194,919	105,081	-	300,000
Climate Equity Fund	100015	400,000	-	-	400,000
Mid City Urban Comm	400114	-	-	137,365	137,365
Total		**$594,919**	**$105,081**	**$200,000**	**$900,000**

Boston Ave Linear Park GDP / P22005

Priority Category: High **Project Score:** 72

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
CIP Contributions From The General Fund	400265	$ -	$100,000	$ -	$100,000
Climate Equity Fund	100015	368,075	1,531,925	-	1,900,000
Total		**$368,075**	**$1,631,925**	**$ -**	**$2,000,000**

Chollas Lake Drainage Study / P25002

Priority Category: Medium **Project Score:** 56

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Citywide Park Dif-Park Def. Coc	400891	$170,219	$229,781	$ -	$400,000
San Diego Regional Parks Improvements	200391	-	-	-	2,025,804
Total		**$170,219**	**$229,781**	**$ -**	**$2,425,804**

Chollas Triangle Park / P20005

Priority Category: High **Project Score:** 60

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Capital Outlay-Misc Revenue	400002	$1,000	$ -	$ -	$1,000
Citywide Park Dif-Park Def. Unrstd	400892	113,889	1,612,738	-	1,726,627
Citywide Park Dif-Unrestricted	400883	-	181,504	-	181,504
Climate Equity Fund	100015	-	225,869	-	225,869
Debt Funded General Fund CIP Projects	400881	-	500,000	-	500,000
EGF O/S Acq & Debt Serv (2/3)	200109	235,000	-	-	235,000
Mid City Urban Comm	400114	418,899	-	-	418,899
San Diego Regional Parks Improvements	200391	-	-	-	4,000,000
Total		**$768,788**	**$2,520,111**	**$ -**	**$7,288,899**

Coastal Resiliency Feasibility Study / P26000

Priority Category: High **Project Score:** 64

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Grant Fund - State	600001	$15,127	$450,873	$ -	$466,000
Total		**$15,127**	**$450,873**	**$ -**	**$466,000**

Crystal Pier Improvements / P24017

Priority Category: High **Project Score:** 100

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
San Diego Regional Parks Improvements	200391	$1,196,554	$3,446	$ -	$1,200,000
Total		**$1,196,554**	**$3,446**	**$ -**	**$1,200,000**

De Anza Natural General Development Plan / P27001

Priority Category: Low **Project Score:** 23

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Mission Bay Park Improvements	200386	$ -	$ -	$3,000,000	$3,000,000
Unidentified Funding	9999	-	-	-	1,000,000
Total		**$ -**	**$ -**	**$3,000,000**	**$4,000,000**

Del Mar Mesa Resource Mgt Trails Study / P26002

Priority Category: Low **Project Score:** 11

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Del Mar Mesa FBA	400089	$32,544	$10,941,983	$ -	$21,949,054
Total		**$32,544**	**$10,941,983**	**$ -**	**$21,949,054**

Marie Widman Memorial Park GDP / P23005

Priority Category: Low **Project Score:** 38

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
CIP Contributions From The General Fund	400265	$497,742	$2,258	$ -	$500,000
Facility Franchse,P&R Libr Districts 4&8	700042	-	200,000	-	200,000
Total		**$497,742**	**$202,258**	**$ -**	**$700,000**

Mission Beach Seawall Repair / P24001

Priority Category: Medium **Project Score:** 58

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
CIP Contributions From The General Fund	400265	$142,860	$28,157	$ -	$171,017
Total		**$142,860**	**$28,157**	**$ -**	**$171,017**

MLK Pool Improvements / P24009

Priority Category: High **Project Score:** 77

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Grant Fund - State	600001	$1,745,542	$254,458	$ -	$2,000,000
Infrastructure Fund (Proposition H)	100012	99,778	222	-	100,000
Total		**$1,845,320**	**$254,680**	**$ -**	**$2,100,000**

Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003

Priority Category: Low **Project Score:** 36

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Capital Outlay-Misc Revenue	400002	$248,640	$2,794	$ -	$251,434
CIP Contributions From The General Fund	400265	653	233,231	-	233,885
Citywide Park Dif-Park Def. Coc	400891	114,352	230,539	-	344,892
Infrastructure Fund (Proposition H)	100012	119,790	-	-	119,790
San Diego Regional Parks Improvements	200391	-	-	-	2,000,000
Total		**$483,435**	**$466,565**	**$ -**	**$2,950,000**

Sefton Field Improvements / P23006

Priority Category: High **Project Score:** 71

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Mission Valley-Urban Comm.	400135	$476,560	$2,523,440	$ -	$3,000,000
Total		**$476,560**	**$2,523,440**	**$ -**	**$3,000,000**

South Clairemont Pool Improvements / P24008

Priority Category: Medium **Project Score:** 57

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Citywide Park Dif-Unrestricted	400883	$807,415	$92,585	$ -	$900,000
Grant Fund - State	600001	1,999,550	450	-	2,000,000
Infrastructure Fund (Proposition H)	100012	1,899	98,101	-	100,000
Total		**$2,808,864**	**$191,136**	**$ -**	**$3,000,000**

Spindrift Drive Beach Access Walkway / P24011

Priority Category: Low **Project Score:** 45

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
CIP Contributions From The General Fund	400265	$35,984	$ -	$ -	$35,984
San Diego Regional Parks Improvements	200391	250,000	-	-	2,750,000
Total		**$285,984**	**$ -**	**$ -**	**$2,785,984**

14th Street Greenway Block #2 / S24012

Parks - Miscellaneous Parks

Council District:	3	**Priority Score:**	67
Community Planning:	Centre City - East Village	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Kay, Daniel
Duration:	2025 - 2027		619-533-7159
Improvement Type:	New		kay@civiccommunities.com

Description: This project involves the 14th Street block between Market Street and Island Avenue where a portion of the right-of-way is being transformed from a typical sidewalk to an active and welcoming greenway, incorporating landscaping, cube seats, a game table, a swing bench, quotes etched into the sidewalk, and implementing storm-water and ADA accessibility requirements. Project design and construction will be managed by Civic SD. Civic SD completed design and permitting outside of the project at a cost of $795,000.

Justification: Continuation of the 14th Street Greenway connecting two downtown parks through the creation of an active pedestrian streetscape as identified in the Downtown Community Plan.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Downtown Community Plan and is in conformance with the City's General Plan.

Schedule: The Civic-managed design phase began and was completed in Fiscal Year 2024. The City-managed design phase began and was completed in Fiscal Year 2025. Construction began Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. The project is anticipated to close in Fiscal Year 2027.

Summary of Project Changes: $438,000 in Far Bonus Civic San Diego funding was removed from this project in Fiscal Year 2026 via City Council resolution. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

				FY2027							Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Far Bonus-Civic San Diego	400850	$ -	$1,962,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,962,000
Grant Fund - State	600001	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Total		**$1,000,000**	**$1,962,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,962,000**

Balboa Park Botanical Bldg Improvments / S20005

Bldg - Other City Facility / Structures

Council District:	3	**Priority Score:**	50
Community Planning:	Balboa Park	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2020 - 2027		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for the enhancement and restoration of the Balboa Park Botanical Building. Improvements include: the restoration of the window arcades, fabrication and installation of the arched store front and doors, restoration of the cupola, lattice work, structural repairs and upgrades, addition of a storage and maintenance area, hardscape and landscape improvements, lighting and electrical upgrades, and accessibility enhancements.

Justification: The project is needed to bring the building into compliance with current building standards.

Operating Budget Impact: Operating budget was previously added to the Parks & Recreation budget.

Relationship to General and Community Plan: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2021 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Warranty is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has decreased by $651,725 due to project cost savings. $400,000 in various funding sources was removed in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Sales Tax	400000	$29,820	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$29,820
Debt Funded General Fund CIP Projects	400881	12,272,376	-	-	-	-	-	-	-	-	-	12,272,376
Grant Fund - State	600001	8,000,000	-	-	-	-	-	-	-	-	-	8,000,000
San Diego Regional Parks Improvements	200391	5,482,078	-	-	-	-	-	-	-	-	-	5,482,078
Total		**$25,784,275**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$25,784,275**

Balboa Park Comfort Station Improvements / L25000

Parks - Developed Regional Park

Council District:	3	**Priority Score:**	66
Community Planning:	Balboa Park	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2025 - 2030		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for comfort station improvements at locations throughout Balboa Park. The expected site-specific project phases include improvements to the following comfort station locations: Phase 1 - Spanish Village, Phase 2 - Organ Pavilion, and Phase 3 - Morley Field. Spanish Village Men's Restroom will include renovations to the existing restroom to include new fixtures and finishes. Organ Pavilion Comfort Station will include the renovation to the existing restroom and replacing the fixtures and finishes. Morley Field Restrooms will include the demolition of existing comfort station and installation of new comfort station facility, a concession space, storage, and utilities room. This project was converted from B20117 (Balboa Park Comfort Stations Improvements) in Fiscal Year 2025.

Justification: The project is needed to bring the buildings into compliance with current building standards.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design of Phases 1 and 2 began and was completed in Fiscal Year 2025. Construction of Phases 1 and 2 began in Fiscal Year 2026 and are anticipated to be completed in Fiscal Year 2027. Design of Phase 3 began in Fiscal Year 2026 and will be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029. Warranty is anticipated to be completed in Fiscal Year 2030.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue	200324	$63,673	$186,327	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$250,000
Debt Funded General Fund CIP Projects	400881	-	30,547	-	-	-	-	-	-	-	-	30,547
Grant Fund - State	600001	193,546	5,806,454	-	-	-	-	-	-	-	-	6,000,000
San Diego Regional Parks Improvements	200391	197,795	237,647	-	-	-	-	-	-	-	-	435,443
Total		**$455,015**	**$6,260,975**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,715,990**

Balboa Park Golf Course / AEA00002

Golf Courses

Council District:	3	**Priority Score:**	Annual
Community Planning:	Balboa Park	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Ferguson, Sharon
Duration:	2010 - 2040		858-581-7867
Improvement Type:	Betterment		snferguson@sandiego.gov

Description: This annual allocation provides for replacement of minor capital assets on an as-needed basis at the City's Municipal Golf Course - Balboa Park, which may include minor replacements of golf course building structures, fairway, and green systems.

Justification: This annual allocation will provide for a capital assets cost-avoidance program allowing for timely replacement of unanticipated failure of golf capital assets.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design and replacement of minor capital assets will be implemented on an as-needed basis.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Balboa Park Golf Course-Cip	700044	$4,996,318	$1,403,682	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$6,400,000
Total		**$4,996,318**	**$1,403,682**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,400,000**

Beyer Park Development / S00752

Parks - Community

Council District:	8	**Priority Score:**	68
Community Planning:	Otay Mesa, San Ysidro	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2002 - 2032		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the design and construction of approximately 8 acres of development providing four useable park acres and 14 acres of habitat restoration, out of approximately 43 total acres of undeveloped land, for a community and neighborhood park on Beyer Boulevard. Beyer Park will be constructed in two phases. Phase I consists of the design of all amenities. Phase I also includes the construction of the children's play area, picnic area, basketball court, fitness equipment, skate park, on-site parking walkways, pedestrian lighting, Right of Way improvements, utilities, public art, habitat restoration, and landscaping improvements. Phase II will be completed under S23008 - Beyer Park Development Phase II.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Otay Mesa and San Ysidro Communities.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the San Ysidro Community Plan and the Otay Mesa Community Plan. The project is in conformance with the City's General Plan.

Schedule: Land acquisition was completed in Fiscal Year 2002. The General Development Plan began in Fiscal Year 2017 and was completed in Fiscal Year 2021. Design for Phase I and II were completed concurrently in Fiscal Year 2023. Construction for Phase I was awarded in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. A five-year vegetation maintenance and monitoring period is anticipated to be completed in Fiscal Year 2032. Closeout activities to be completed in Fiscal Year 2032.

Summary of Project Changes: The project cost has increased by $50,000 due to public art amendment. $50,000 in Public Arts funding has been allocated to this project in Fiscal Year 2026 via City Council ordinance. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$176,697	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$176,697
Citywide Park Dif-Park Def. Coc	400891	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Debt Funded General Fund CIP Projects	400881	1,767,730	-	-	-	-	-	-	-	-	-	1,767,730
Grant Fund - Federal	600000	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
Grant Fund - State	600001	8,500,000	-	-	-	-	-	-	-	-	-	8,500,000
Otay Mesa Development Impact Fee	400857	2,715,681	-	-	-	-	-	-	-	-	-	2,715,681
Otay Mesa Facilities Benefit Assessment	400856	3,977,661	25,692	-	-	-	-	-	-	-	-	4,003,352
Otay Mesa-West (From 39067)	400093	250,138	-	-	-	-	-	-	-	-	-	250,138
Otay Mesa-Western DIF	400102	15,540	-	-	-	-	-	-	-	-	-	15,540
Private & Others Contrib-Cip	400264	-	387,600	-	-	-	-	-	-	-	-	387,600
Public Arts Ordinance	200002	-	50,000	-	-	-	-	-	-	-	-	50,000
San Ysidro Urban Comm	400126	1,455,974	61,228	-	-	-	-	-	-	-	-	1,517,202
Total		**$21,359,421**	**$1,524,519**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$22,883,940**

Beyer Park Development Phase II / S23008

Parks - Community

Council District:	8	**Priority Score:**	67
Community Planning:	Otay Mesa, San Ysidro	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2023 - 2031		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for Phase II construction to Beyer Community Park. Amenities include a pedestrian walkway, dog park, comfort station, picnic facilities, maintenance building, parking lot, and athletic fields.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Otay Mesa and San Ysidro Communities.

Operating Budget Impact: Operational costs for the project will be revised as the project is refined.

Relationship to General and Community Plan: This project is consistent with the San Ysidro Community Plan and the Otay Mesa Community Plan. The project is in conformance with the City's General Plan.

Schedule: Land acquisition was completed in Fiscal Year 2002. The General Development Plan began in Fiscal Year 2017 and was completed in Fiscal Year 2021. Design for Phases I and II were completed concurrently in Fiscal Year 2023. Phase I construction will be completed before Phase II can begin construction. Phase II is anticipated to begin construction in Fiscal Year 2027 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Coc	400891	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grant Fund - Federal	600000	-	8,194,205	-	-	-	-	-	-	-	-	8,194,205
Otay Mesa Development Impact Fee	400857	329,091	1,393,037	572,721	-	-	-	-	-	-	-	2,294,849
Otay Mesa Eifd Capital Project Fund	400870	-	-	2,440,870	-	-	-	-	-	-	-	2,440,870
Otay Mesa Facilities Benefit Assessment	400856	251,001	3,408,146	1,200,000	-	-	-	-	-	-	-	4,859,147
RDA Contrib To San Ysidro Proj	200354	116,954	81,975	-	-	-	-	-	-	-	-	198,929
Total		**$697,046**	**$13,077,363**	**$4,213,591**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$17,988,000**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund	**FTEs**	0.00	2.00	2.00	2.00	2.00
Parks & Recreation - General Fund	**Total Impact $**	-	380,697	260,697	260,697	260,697

Billie Jean King Tennis Center Improve / RD22005

Parks - Developed Regional Park

Council District:	2	**Priority Score:**	44
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Rummani, Zina
Duration:	2022 - 2028		619-866-1471
Improvement Type:	Replacement - Rehab		zrummani@sandiego.gov

Description: This project provides for the design and construction of improvements to the Billie Jean King tennis courts at the Barnes Tennis Center.

Justification: This project is needed to improve the tennis courts as operated under a lease.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Master Plan and is in conformance with the City's General Plan.

Schedule: Construction began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. This project is anticipated to be closed by the end of Fiscal Year 2028.

Summary of Project Changes: The project schedule was updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	$2,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,500,000
Total		**$2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,500,000**

Black Mountain Ranch Park Ph2 / RD21001

Parks - Neighborhood

Council District:	5	**Priority Score:**	47
Community Planning:	Black Mountain Ranch	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2029		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project provides for the design and construction of Phase 2 of the 30-acre Black Mountain Ranch Community Park. Phase 1 was completed by a developer per a Reimbursement Agreement with the City in 2006 and included the following amenities: Four multipurpose sports fields comprising 13 acres of turf, four basketball courts, security lighting and prefabricated restroom facility. Phase 2 is expected to provide for the design and construction of an additional 17 acres of multipurpose sports fields, hardcourts, one restroom, one children's playground, concrete pedestrian paving to meet ADA accessibility requirements, drainage facilities, off-leash dog areas, landscaping and irrigation improvements.

Justification: This project implements the Black Mountain Ranch Subarea Plan.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: The project is consistent with the Black Mountain Ranch Subarea Plan and is in conformance with the City's General Plan.

Schedule: This project will be designed and constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design began in Fiscal Year 2020 and was completed in Fiscal Year 2027. Construction is anticipated to begin Fiscal Year 2027 and be completed in Fiscal Year 2028. Reimbursement payments to the developer are anticipated to begin in Fiscal Year 2026 and expected to be finalized in Fiscal Year 2028.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Black Mountain Ranch FBA	400091	$349,466	$8,589,069	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$8,938,535
Debt Funded General Fund CIP Projects	400881	-	2,095,940	-	-	-	-	-	-	-	-	2,095,940
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,513,425	2,513,425
Total		**$349,466**	**$10,685,009**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,513,425**	**$13,547,900**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund	**FTEs**	0.00	3.00	3.00	3.00	3.00
Parks & Recreation - General Fund	**Total Impact $**	-	829,375	554,375	554,375	554,375

Camino De La Costa Stairs Replacement / S26002

Parks - Miscellaneous Parks

Council District:	1	**Priority Score:**	36
Community Planning:	La Jolla	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2026 - 2028		619-533-6649
Improvement Type:	Replacement		eschrothnich@sandiego.gov

Description: This project provides for the design and construction for the replacement of the existing cliffside staircase located at 5990 West Camino De La Costa. This project was previously published as P24012 Camino De La Costa Stairs.

Justification: The improvements are necessary to bring the current staircase up to standards.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027. Further scheduling is dependent on design.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$ -	$4,135	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$4,135
Grant Fund - State	600001	199,012	125,988	-	1,675,000	-	-	-	-	-	-	2,000,000
San Diego Regional Parks Improvements	200391	192,362	285,678	-	-	-	-	-	-	-	-	478,039
Total		**$391,373**	**$415,801**	**$ -**	**$1,675,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,482,174**

Canon Street Pocket Park / S16047

Parks - Miscellaneous Parks

Council District:	2	**Priority Score:**	45
Community Planning:	Peninsula	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2016 - 2027		619-533-6613
Improvement Type:	New		elozano@sandiego.gov

Description: This project provides for the design and construction of a pocket park of approximately 0.75 acres and will provide park amenities such as a small children's play area, picnic areas, walkways, landscaping, art and/or interpretive signs.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Peninsula Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2024 and was completed in Fiscal Year 2025. Warranty was completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost has decreased by $76,612 due to project cost savings. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Unrestricted	400883	$28,633	$70,949	$ -	($76,612)	$ -	$ -	$ -	$ -	$ -	$ -	$22,970
Debt Funded General Fund CIP Projects	400881	1,328,812	-	-	-	-	-	-	-	-	-	1,328,812
Peninsula Urban Comm	400118	1,820,432	-	-	-	-	-	-	-	-	-	1,820,432
Public Arts Ordinance	200002	10,000	-	-	-	-	-	-	-	-	-	10,000
Total		**$3,187,876**	**$70,949**	**$ -**	**($76,612)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,182,214**

Canyonside Comm Park Tennis Expansion / RD23004

Parks - Developed Regional Park

Council District:	5	**Priority Score:**	33
Community Planning:	Rancho Penasquitos	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Brand, Kathleen
Duration:	2023 - 2030		619-458-1121
Improvement Type:	Replacement - Retrofit		brandk@sandiego.gov

Description: This project provides for the addition of new tennis courts at Canyonside Park. The project would require existing baseball batting cages to be relocated in coordination with the user organizations.

Justification: The project is needed to meet increased demand.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Rancho Penasquitos Master Plan and is in conformance with the City's General Plan.

Schedule: This project will be constructed by a non-profit. The reimbursement agreement was executed in Fiscal Year 2024. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	$1,272,000	$1,281,857	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,553,857
Total		**$1,272,000**	**$1,281,857**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,553,857**

Carmel Del Mar NP Comfort Station-Development / S16034 Parks - Neighborhood

Council District:	1	**Priority Score:**	42
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2017 - 2029		619-533-6653
Improvement Type:	Replacement		nlewis@sandiego.gov

Description: This project provides for the demolition of the existing comfort station and the design and construction of a new comfort station and playground area, which provides accessibility improvements to the children's play area and path of travel. This project is now categorized as a Priority Development Project (PDP). Thus, implementation of permanent structural stormwater Best Management Practices (BMPs) are required.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost increased by $300,000 due to an increase in construction costs. $300,000 in Carmel Valley FBA funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$2,435,973	$263,047	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,699,020
Carmel Valley Development Impact Fee	400855	2,428,341	-	-	-	-	-	-	-	-	-	2,428,341
Total		**$4,864,314**	**$263,047**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,127,361**

Carmel Grove NP Comfort Station and Park / S16038

Parks - Neighborhood

Council District:	1	**Priority Score:**	45
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2017 - 2029		619-533-6653
Improvement Type:	New		nlewis@sandiego.gov

Description: This project provides for the design and construction of a new 350 square foot prefabricated comfort station within the neighborhood park and provides upgrades to the site access paths.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: The General Development Plan (GDP) amendment began in Fiscal Year 2017 and was completed in Fiscal Year 2019. Design began in Fiscal Year 2019 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has increased by $100,000 due to an increase in construction costs. $100,000 of Carmel Valley FBA funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Carmel Valley Consolidated FBA	400088	$1,761,510	$441,990	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,203,500
Carmel Valley Development Impact Fee	400855	393,432	56,568	-	-	-	-	-	-	-	-	450,000
Total		**$2,154,942**	**$498,558**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,653,500**

Carmel Knolls NP Comfort Station-Development / S16033

Parks - Neighborhood

Council District:	1	**Priority Score:**	45
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2017 - 2029		619-533-6653
Improvement Type:	New		nlewis@sandiego.gov

Description: This project provides for the design and construction of a new 350 square foot prefabricated comfort station and enhanced parking lot within the neighborhood park and provides accessibility upgrades throughout the park.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: The General Development Plan (GDP) amendment began in Fiscal Year 2017 and was completed in Fiscal Year 2019. Design began in Fiscal Year 2019 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The total project cost increased by $100,000 due to additional scope. $100,000 in Carmel Valley FBA funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Carmel Valley Consolidated FBA	400088	$1,038,341	$240,359	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,278,700
Carmel Valley Development Impact Fee	400855	603,095	256,808	-	-	-	-	-	-	-	-	859,903
Grant Fund - State	600001	607,714	-	-	-	-	-	-	-	-	-	607,714
Total		**$2,249,151**	**$497,166**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,746,317**

Carmel Valley CP-Turf Upgrades / S16029

Parks - Miscellaneous Parks

Council District:	1	**Priority Score:**	39
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2017 - 2028		619-533-6613
Improvement Type:	Expansion		elozano@sandiego.gov

Description: This project provides for the design and construction of approximately 3.2 acres of multi-purpose synthetic turf fields on the joint use field and upgrades to the associated accessible path of travel.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2024 and was completed in Fiscal Year 2026. Warranty began in Fiscal Year 2026 and is anticipated to be complete in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$4,095,584	$228,202	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$4,323,786
Carmel Valley Development Impact Fee	400855	1,299,667	333	-	-	-	-	-	-	-	-	1,300,000
Del Mar Hills/Carmel Vly-Maj D	400026	1,116,335	-	-	-	-	-	-	-	-	-	1,116,335
Total		**$6,511,585**	**$228,536**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,740,121**

Casa Del Prado Improvements / L26001

Parks - Developed Regional Park

Council District:	3	**Priority Score:**	78
Community Planning:	Balboa Park	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2026 - 2029		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: Phase 1 of this project provides for the upgrade to the existing HVAC controllers for the Casa Del Prado classroom and theater buildings, including a temporary chiller until the controller update is complete. Phase 2 will replace the HVAC and related electrical in the Theater Building. Additional phases will be considered contingent upon the availability of funding. This project was previously published as S22007 (Casa Del Prado Reconstruction).

Justification: The project is needed to bring the building into compliance with current building standards.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Construction of Phase 1 improvements began and was completed in Fiscal Year 2026. Design of Phase 2 improvements began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$ -	$21,474	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$21,474
Grant Fund - State	600001	1,982	5,294,850	-	-	-	-	-	-	-	-	5,296,832
San Diego Regional Parks Improvements	200391	204,408	295,592	-	-	796,177	-	-	-	-	-	1,296,177
Total		**$206,390**	**$5,611,916**	**$ -**	**$ -**	**$796,177**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,614,483**

Children's Park Improvements / S16013

Parks - Miscellaneous Parks

Council District:	3	**Priority Score:**	60
Community Planning:	Centre City	**Priority Category:**	High
Project Status:	Warranty	**Contact Information:**	Kay, Daniel
Duration:	2017 - 2027		619-533-7159
Improvement Type:	Betterment		kay@civiccommunities.com

Description: This project provides for the design and construction of improvements to the existing Children's Park that include large multi-purpose lawn areas, a comfort station, children's play area, Civic Pond, Martin Luther King promenade walkway curbs, lighting system, and vendor's building.

Justification: This project implements the Downtown Community Plan Policy which implements a program to reclaim open spaces that have deteriorated, have design features that provide use opportunities, and/or are in need of activity and revitalization.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Downtown Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2021 and was completed in Fiscal Year 2024. Warranty began in Fiscal Year 2024 and was completed in Fiscal Year 2025. Final acceptance, as-builts, and closeout occurred through Fiscal Year 2026 and are anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
99B(T)Bonds-Centre City	400367	$296,586	$3,414	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$300,000
Downtown DIF (Formerly Centre City DIF)	400122	8,200,920	-	-	-	-	-	-	-	-	-	8,200,920
Far Bonus-Civic San Diego	400850	504,091	(4,091)	-	-	-	-	-	-	-	-	500,000
Total		**$9,001,597**	**($677)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,000,920**

Chollas Creek Oak Park Trail / S20012

Parks - Trails

Council District:	4,9	**Priority Score:**	73
Community Planning:	Mid-City: Eastern Area, City Heights	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Busby, Breanne
Duration:	2017 - 2030		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: The project includes the construction of a 2.3-mile multi-use recreation and active transportation trail with two bridges to cross the creek, informational kiosks, and stairs and fencing where needed. The trail will run northeast from Sunshine Berardini Park (intersection of SR-94 and I-805) along the Chollas Creek, Oak Park Branch to Chollas Parkway-54th Street intersection.

Justification: The proposed Oak Park Trail is needed to address local park deficiencies, improve public health, and increase active transportation mobility and access to neighborhood destinations.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the City's General Plan, creation of trails for walking and biking as well as the Chollas Creek Enhancement Plan to create a trail system with an educational/interpretive element.

Schedule: Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. Construction will be scheduled after the completion of design.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Unrstd	400892	$ -	$100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$100,000
Climate Equity Fund	100015	1,498,442	1,501,558	-	-	-	-	-	-	-	-	3,000,000
Grant Fund - State	600001	96,500	755,500	-	-	-	-	-	-	-	-	852,000
Mid-City - Park Dev Fund	400109	160,000	-	-	-	-	-	-	-	-	-	160,000
Total		**$1,754,942**	**$2,357,058**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$4,112,000**

Chollas Lake Improvements / L18001

Parks - Community

Council District:	4	**Priority Score:**	53
Community Planning:	Mid-City: Eastern Area	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2018 - 2028		619-533-6653
Improvement Type:	Betterment		nlewis@sandiego.gov

Description: This project provides electrical service to the park which will allow extended use of the park and provide a higher level of security. The total project cost includes all identified phases of the project.

Justification: Currently, the facilities at Chollas Lake Park do not have electricity. Providing electrical service to Chollas Lake Park will expand the use of the park by allowing new park programs to be developed and offered to the community. Electrical service will also enhance security within the park by providing the opportunity to install security lighting and supply the park rangers with additional resources to enhance their patrol duties.

Operating Budget Impact: This facility will require an on-going operational budget for non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Mid-City Community Plan and is in conformance with the City's General Plan.

Schedule: Phase I design began in Fiscal Year 2018 and was completed in Fiscal Year 2022. Construction began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027. Future phases are not anticipated.

Summary of Project Changes: $30,000 in Debt Funded General Fund CIP funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$9,348	$20,652	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$30,000
Grant Fund - State	600001	752,000	-	-	-	-	-	-	-	-	-	752,000
San Diego Regional Parks Improvements	200391	1,167,509	-	-	-	-	-	-	-	-	-	1,167,509
Total		**$1,928,856**	**$20,652**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,949,509**

Coastal Erosion and Access / AGF00006

Parks - Miscellaneous Parks

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Barbrick, Ryan
Duration:	2010 - 2040		619-235-1185
Improvement Type:	New		rbarbrick@sandiego.gov

Description: This annual allocation provides funding for coastal infrastructure improvements at 71 sites, from Sunset Cliffs Park to Torrey Pines State Beach, which were identified and prioritized in a 2003 Coastal Erosion Assessment Survey. High priority sites are those that present potential public hazards.

Justification: This project provides improvements to coastal erosion sites that present potential public hazards.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$2,103,408	$55,531	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,158,939
San Diego Regional Parks Improvements	200391	4,858,397	978,133	-	-	-	-	-	-	-	-	5,836,529
Total		**$6,961,805**	**$1,033,664**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$7,995,469**

Cudahy Creek Wetland Expansion / S27005

Parks - Shorelines

Council District:	2	**Priority Score:**	40
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Bose, Sheila
Duration:	2027 - 2032		619-533-4698
Improvement Type:	Expansion		sbose@sandiego.gov

Description: This project provides for the design and construction of new salt marsh areas, water quality improvements, and shore stabilizations. Work includes building a berm, adding subtidal channels to direct stormwater flows, and installing oyster bags and riprap to prevent erosion. The project is expected to create about 5.2 acres of new salt marsh habitat.

Justification: The restored marsh will enhance habitat for plants and wildlife, improve water quality for recreation, and provide public education opportunities. The project will balance the need for mitigation, water quality, flood control, aquatic recreation, and public safety.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park community plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and to be completed in Fiscal Year 2029. Construction schedule will be determined as design progresses.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

				FY2027							Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Mission Bay Park Improvements	200386	$ -	$ -	$2,651,386	$ -	$3,063,565	$3,000,000	$3,000,000	$5,585,049	$ -	$ -	$17,300,000
Total		**$ -**	**$ -**	**$2,651,386**	**$ -**	**$3,063,565**	**$3,000,000**	**$3,000,000**	**$5,585,049**	**$ -**	**$ -**	**$17,300,000**

Dennery Ranch Neigh Park / RD22001

Parks - Neighborhood

Council District:	8	**Priority Score:**	60
Community Planning:	Otay Mesa	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2022 - 2030		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the acquisition, design, and construction of a nine useable acre park site in the Otay Mesa Community Plan and the Dennery Ranch Precise Plan areas. The park may include a multi-purpose court, multi-purpose sports fields, comfort station, children's play area, picnic area and facilities, open turf area, staging area, and trail with connectivity to the Otay Valley Regional Park. This project was converted from a standalone project, S00636, to a developer reimbursement project in Fiscal Year 2022.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Dennery Ranch Subdivision.

Operating Budget Impact: Operation and maintenance funding for this facility will be included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan and the Dennery Ranch Precise Plan and is in conformance with the City's General Plan.

Schedule: This turn-key project will be designed and constructed by the developer, Tripointe Homes. Construction is anticipated to begin in Fiscal Year 2027 and conveyance of the completed park to the City is expected to occur in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Otay Mesa Development Impact Fee	400857	$ -	$443,303	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$443,303
Otay Mesa Eifd Capital Project Fund	400870	-	6,462,601	-	-	-	-	-	-	-	-	6,462,601
Otay Mesa Facilities Benefit Assessment	400856	8,043,962	6,983,910	-	-	-	-	-	-	-	-	15,027,872
Otay Mesa-West (From 39067)	400093	-	70,224	-	-	-	-	-	-	-	-	70,224
Total		**$8,043,962**	**$13,960,038**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$22,004,000**

Operating Budget Impact

Department - Fund		**FY2027**	**FY2028**	**FY2029**	**FY2030**	**FY2031**
Parks & Recreation - General Fund	**FTEs**	0.00	0.00	0.00	3.00	3.00
Parks & Recreation - General Fund	**Total Impact $**	-	-	-	703,434	498,434

East Village Green Phase 1 / S16012

Parks - Miscellaneous Parks

Council District:	3	**Priority Score:**	69
Community Planning:	Centre City - East Village	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Kay, Daniel
Duration:	2016 - 2027		619-533-7159
Improvement Type:	New		kay@civiccommunities.com

Description: This project provides for the design and construction for Phase 1 of the East Village Green Park. Phase 1 park amenities include a recreation center, comfort station, below-grade parking, an off-leash dog park, children's play area, outdoor seating, landscaping, and the addition of a pavilion.

Justification: This project will contribute to satisfying population-based park acreage standards set forth in the City's General Plan to serve residents in this park-deficient community.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Downtown Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: $4.6 million in various funding sources was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
6Th & K-Civic San Diego	400852	$8,385,000	$3,013,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$11,398,100
6Th & Market-Civic San Diego	400851	4,002,000	1,185,900	-	-	-	-	-	-	-	-	5,187,900
Downtown DIF (Formerly Centre City DIF)	400122	52,582,488	-	-	-	-	-	-	-	-	-	52,582,488
Excess Redevelopment Bond Proceeds Exp	400862	5,997,721	-	-	-	-	-	-	-	-	-	5,997,721
Far Bonus-Civic San Diego	400850	4,401,300	336,700	-	-	-	-	-	-	-	-	4,738,000
Parking Meter Dist Dwntwn	200489	3,753,043	-	-	-	-	-	-	-	-	-	3,753,043
Public Arts Ordinance	200002	280,473	-	-	-	-	-	-	-	-	-	280,473
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	113,000	113,000
Total		**$79,402,025**	**$4,535,700**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$113,000**	**$84,050,725**

EB Scripps Park Sidewalk Widening / S26004

Parks - Developed Regional Park

Council District:	1	**Priority Score:**	44
Community Planning:	La Jolla	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Daniels, Charles
Duration:	2026 - 2027		619-533-6597
Improvement Type:	Widening		cdaniels@sandiego.gov

Description: The scope of this project is to remove and expand the existing five-foot-wide sidewalk spanning approximately 500 feet and install a 10-foot-wide sidewalk in its place. The scope also includes irrigation scope to accommodate the new walkway and relocating a backflow preventer in conflict. This project was converted from P24015 (EB Scripps Park Expanded Walkway) in Fiscal Year 2026. This project will be managed by Parks and Recreation and constructed by the Transportation Department.

Justification: This project provides improved mobility in Ellen Browning Scripps Park.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2025 and was completed in Fiscal Year 2026. Construction began and was completed in Fiscal Year 2026.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Unrestricted	400883	$276,157	$473,843	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$750,000
La Jolla Urban Comm	400123	73,785	4,659	-	-	-	-	-	-	-	-	78,444
Total		**$349,942**	**$478,502**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$828,444**

EB Scripps Pk Comfort Station Replacement / S15035

Bldg - Other City Facility / Structures

Council District:	1	**Priority Score:**	33
Community Planning:	La Jolla	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2016 - 2027		619-533-6649
Improvement Type:	Replacement		eschrothnich@sandiego.gov

Description: This project provides for the design and construction of a replacement comfort station located in Ellen Browning Scripps Park adjacent to La Jolla Cove. The project also includes the demolition of the existing comfort station and installation of associated path of travel improvements.

Justification: The existing comfort station was constructed in the 1960s and has reached the end of its useful life. The salt air from the ocean has accelerated the deterioration of the metal structural components within the building. This project corresponds with Project P-22 of the La Jolla Public Facilities Financing Plan.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: The project's preliminary design was initiated through community efforts. The design was completed in Fiscal Year 2019. Construction began in Fiscal Year 2020 and was completed in Fiscal Year 2022. The warranty phase of this project was completed in Fiscal Year 2023.

Summary of Project Changes: This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$62,941	$2,059	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$65,000
Debt Funded General Fund CIP Projects	400881	198,965	1,035	-	-	-	-	-	-	-	-	200,000
General Fund Commercial Paper Notes	400869	443,306	-	-	-	-	-	-	-	-	-	443,306
Infrastructure Fund (Proposition H)	100012	40,000	-	-	-	-	-	-	-	-	-	40,000
La Jolla - Major District	400046	35,785	-	-	-	-	-	-	-	-	-	35,785
San Diego Regional Parks Improvements	200391	4,934,262	117	-	-	-	-	-	-	-	-	4,934,379
Total		**$5,715,258**	**$3,211**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,718,470**

Egger/South Bay Community Park ADA Improvements / S15031

Parks - Community

Council District:	8	**Priority Score:**	46
Community Planning:	Otay Mesa - Nestor	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Genova, Darren
Duration:	2017 - 2027		619-533-4601
Improvement Type:	Betterment		dgenova@sandiego.gov

Description: This project provides for the design and construction of Americans with Disabilities Act (ADA) improvements for the children's play areas and paths of travel at Robert Egger/South Bay Community Park to comply with accessibility requirements.

Justification: The project is needed to provide Americans with Disabilities Act improvements to meet federal and State safety and accessibility regulations and will serve the needs of existing and future residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Nestor Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2019 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2024 and was completed in Fiscal Year 2026. Warranty began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has decreased by $540,141 due to project cost savings.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Debt Funded General Fund CIP Projects	400881	$1,424,959	$725,041	$ -	($540,141)	$ -	$ -	$ -	$ -	$ -	$ -	$1,609,859
Grant Fund - Federal	600000	2,900,000	-	-	-	-	-	-	-	-	-	2,900,000
Otay Mesa/Nestor Urb Comm	400125	1,930,145	-	-	-	-	-	-	-	-	-	1,930,145
Total		**$6,255,104**	**$725,041**	**$ -**	**($540,141)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,440,004**

El Cuervo Adobe Improvements / S14006

Parks - Open Space

Council District:	1	**Priority Score:**	20
Community Planning:	Los Penasquitos Canyon Preserve	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2014 - 2029		619-533-6653
Improvement Type:	New		nlewis@sandiego.gov

Description: This project provides for the analysis of drainage and environmental conditions and provides interpretive signage of the El Cuervo Adobe wall ruins with a perimeter security fence around the historic site.

Justification: The El Cuervo Adobe Ruins site has been designated as historic by the City Historic Site Board, California Historic Resources Inventory, and the National Register of Historic Places. Only two of the original structural adobe walls remained until a portion of one wall (the north wall) collapsed in December 2011. This project will protect the historic resource consistent with National Park Service Standards and San Diego Municipal Code Section 143.0205(f).

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the City's General Plan Historic Resources Element.

Schedule: Environmental analysis and design began in Fiscal Year 2019 and were completed in Fiscal Year 2025. Interpretive signage installation is anticipated to begin in and be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has increased by $100,000 due to an increase in construction costs and stormwater requirements. $100,000 in San Diego Regional Parks Improvements funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
EGF - CIP Only (1/3)	200110	$505,093	$907	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$506,000
EGF O/S Acq & Debt Serv (2/3)	200109	100,000	-	-	-	-	-	-	-	-	-	100,000
San Diego Regional Parks Improvements	200391	335,425	114,575	-	-	-	-	-	-	-	-	450,000
Total		**$940,518**	**$115,482**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,056,000**

Emerald Hills Neighborhood Park Phase 1 / S25002

Parks - Neighborhood

Council District:	4	**Priority Score:**	74
Community Planning:	Southeastern (Encanto Neighborhoods)	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2025 - 2031		619-533-4601
Improvement Type:	Betterment		dgenova@sandiego.gov

Description: This project provides for the renovation of the existing parking lot, new walkways, renovate existing restroom, new playground, picnic shelter and tables, security lighting, and stormwater facilities. Preliminary engineering was performed under P-20003 and the project was converted to a standalone project in Fiscal Year 2025.

Justification: This project provides for improved parkland in a park deficient area.

Operating Budget Impact: This facility may require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Encanto Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028. Construction schedule will be determined as design progresses.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Coc	400891	$225,869	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$225,869
Climate Equity Fund	100015	246,764	375,034	-	-	-	-	-	-	-	-	621,799
Debt Funded General Fund CIP Projects	400881	-	61,939	-	-	-	-	-	-	-	-	61,939
Encanto Neighborhoods DIF	400864	126,660	-	-	-	-	-	-	-	-	-	126,660
Grant Fund - State	600001	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
San Diego Regional Parks Improvements	200391	264,160	-	1,000,000	-	-	-	-	-	-	-	1,264,160
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,659,573	1,659,573
Total		**$863,454**	**$2,936,973**	**$1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,659,573**	**$6,460,000**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund	**FTEs**	0.00	0.00	1.00	1.00	1.00
Parks & Recreation - General Fund	**Total Impact $**	-	-	152,090	123,269	124,482

Fiesta Island Causeway & Water Quality / S27006

Parks - Developed Regional Park

Council District:	2	**Priority Score:**	40
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Bose, Sheila
Duration:	2027 - 2036		619-533-4698
Improvement Type:	Betterment		sbose@sandiego.gov

Description: This project provides for the design and construction of new causeway improvements, including a new culvert under the causeway which will connect waters north and south of the causeway and will promote tidal circulation and enhance water quality. The project also provides for restoration of salt marsh habitat including: subtidal, mudflat, low marsh, mid marsh, high marsh, and transitional habitats and sand dunes with associated coastal strand vegetation.

Justification: Tecolote Creek discharges runoff from approximately 9.71 square miles of intensely urbanized area into this area of Mission Bay. This, in addition to insufficient water circulation and tidal flushing, results in poor water quality in the eastern region of Mission Bay.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park community plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and to be completed in Fiscal Year 2029. Construction is anticipated to begin in Fiscal Year 2030. Construction schedule will be determined as design progresses.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

				FY2027							Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Mission Bay Park Improvements	200386	$ -	$ -	$1,500,000	$ -	$3,000,000	$3,027,209	$3,634,121	$3,634,121	$29,704,549	$ -	$44,500,000
Total		**$ -**	**$ -**	**$1,500,000**	**$ -**	**$3,000,000**	**$3,027,209**	**$3,634,121**	**$3,634,121**	**$29,704,549**	**$ -**	**$44,500,000**

Golf Course Drive Improvements / S15040

Trans - Bicycle Facilities (All Class.)

Council District:	3	**Priority Score:**	47
Community Planning:	Balboa Park, Greater Golden Hill	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Aberra, Nitsuh
Duration:	2016 - 2031		619-417-9289
Improvement Type:	Betterment		naberra@sandiego.gov

Description: This project provides for the design and construction of a paved pedestrian pathway and bike facility along Golf Course Drive.

Justification: This project will provide needed pedestrian/bike access along Golf Course Drive, connecting the existing Golden Hill Recreation Center to 28th Street.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Greater Golden Hill Community Plan, the East Mesa Precise Plan for Balboa Park and is in conformance with the City's General Plan.

Schedule: A feasibility study began in Fiscal Year 2016 and was completed in Fiscal Year 2018. Design began in Fiscal Year 2019 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Coc	400891	$701,582	$548,418	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,250,000
Citywide Park Dif-Park Def. Unrstd	400892	-	1,875,618	-	-	-	-	-	-	-	-	1,875,618
Debt Funded General Fund CIP Projects	400881	-	1,971,264	-	-	-	-	-	-	-	-	1,971,264
Golden Hill - Major District	400060	9,164	-	-	-	-	-	-	-	-	-	9,164
Golden Hill Urban Comm	400111	1,608,230	840,076	-	-	-	-	-	-	-	-	2,448,306
Neighborhood Enhancement-Comm Of Concern	400878	-	1,789,955	-	-	-	-	-	-	-	-	1,789,955
San Diego Regional Parks Improvements	200391	-	315,000	-	-	-	-	-	-	-	-	315,000
Total		**$2,318,975**	**$7,340,331**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,659,307**

Grove Neighborhood Park Phase 1 / S22002

Parks - Neighborhood

Council District:	8	**Priority Score:**	62
Community Planning:	Otay Mesa - Nestor	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2022 - 2030		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the development of an 11.53 acre neighborhood park that will be constructed in multiple phases. Phase I will include construction of a new playground, picnic facilities and associated utilities and site improvements as well as right-of- way improvements including new on street parking, curb & gutter, sidewalk, street lighting, and other associated improvements. Phase II will be completed as part of a different project. Preliminary Engineering was completed under P18010 and the project was converted to a standalone in Fiscal Year 2022. This project was renamed from "Southwest Neighborhood Park" in Fiscal Year 2024.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Otay Mesa Nestor community.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Nestor Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2022 and is anticipated to be complete in Fiscal Year 2027. Construction is anticipated to begin Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has increased by $4.3 million due to additional scope and revised engineer's estimate. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$677	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$677
Citywide Park Dif-Park Def. Coc	400891	530,973	3,010,574	-	-	-	-	-	-	-	-	3,541,547
Citywide Park Dif-Park Def. Unrstd	400892	-	569,999	-	-	-	-	-	-	-	-	569,999
Citywide Park Dif-Unrestricted	400883	-	800,000	-	-	-	-	-	-	-	-	800,000
Climate Equity Fund	100015	1,180,455	-	-	-	-	-	-	-	-	-	1,180,455
Debt Funded General Fund CIP Projects	400881	-	1,623,099	-	-	-	-	-	-	-	-	1,623,099
Grant Fund - State	600001	-	-	-	4,300,000	-	-	-	-	-	-	4,300,000
Otay Mesa/Nestor Urb Comm	400125	34,155	60,805	-	-	-	-	-	-	-	-	94,960
Total		**$1,746,260**	**$6,064,477**	**$ -**	**$4,300,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$12,110,738**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund	**FTEs**	0.00	2.00	2.00	2.00	2.00
Parks & Recreation - General Fund	**Total Impact $**	-	513,003	393,003	393,003	393,003

Hickman Fields Athletic Area / S00751

Parks - Miscellaneous Parks

Council District:	6	**Priority Score:**	69
Community Planning:	Kearny Mesa, Serra Mesa, Clairemont Mesa	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2010 - 2028		619-533-6613
Improvement Type:	Replacement		elozano@sandiego.gov

Description: The scope of work for this facility includes two restrooms, one including a concession stand, automobile parking and park circulation roads, ingress and egress improvements along Hickman Field Drive, security lighting, paved pedestrian pathways, landscaping, irrigation and infrastructure and utility improvements for current and future needs on the 44-acre athletic area. The improvements will serve residents within the Kearny Mesa, Clairemont Mesa and Serra Mesa Communities and shall be in compliance with federal, state and local accessibility guidelines and regulations.

Justification: This project provides park and recreational facilities to serve the needs of existing and future residents within the Kearny Mesa, Clairemont Mesa, and Serra Mesa Communities in accordance with the City's General Plan guidelines.

Operating Budget Impact: Site is maintained by Hickman Youth Athletic Association.

Relationship to General and Community Plan: This project is consistent with the Kearny Mesa, Serra Mesa, and Clairemont Mesa Community Plans and is in conformance with the City's General Plan.

Schedule: The General Development Plan (GDP) Amendment was completed in Fiscal Year 2015. Design began in Fiscal Year 2017 and was completed in Fiscal Year 2022. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2026. Warranty is anticipated to end in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Clairemont Mesa - Urban Comm	400129	$366,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$366,000
Climate Equity Fund	100015	391,231	1,015	-	-	-	-	-	-	-	-	392,246
Debt Funded General Fund CIP Projects	400881	1,594,787	-	-	-	-	-	-	-	-	-	1,594,787
Developer Contributions CIP	200636	4,605,425	999	-	-	-	-	-	-	-	-	4,606,424
Gen Dyna-Community Improvement	400250	1,303,110	60,874	-	-	-	-	-	-	-	-	1,363,984
General Fund Commercial Paper Notes	400869	900,000	-	-	-	-	-	-	-	-	-	900,000
Kearny Mesa - Major District	400039	171	-	-	-	-	-	-	-	-	-	171
Kearny Mesa Imprvmnts 20%	400259	558,931	3,311	-	-	-	-	-	-	-	-	562,242
Kearny Mesa-Urban Comm	400136	3,091,057	(591)	-	-	-	-	-	-	-	-	3,090,466
Total		**$12,810,712**	**$65,608**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$12,876,320**

Hidden Trails Neighborhood Park / S00995

Parks - Neighborhood

Council District:	8	**Priority Score:**	44
Community Planning:	Otay Mesa	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2008 - 2030		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the acquisition, design, and construction of an approximately 4.0 useable acre neighborhood park serving the Ocean View Hills Community. Amenities include an open turf area, children's play area, picnic areas, a new comfort station, public art, landscaping, and other park improvements.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Hidden Trails Subdivision.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan, the Hidden Trails Precise Plan, and is in conformance with the City's General Plan.

Schedule: Land acquisition began in Fiscal Year 2008 and was completed in Fiscal Year 2012. This project's General Development Plan (GDP) phase was completed in Fiscal Year 2021. Design began in Fiscal Year 2022 and was completed in Fiscal Year 2025. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Development Impact Fee	400857	$897,566	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$897,566
Otay Mesa Eifd Capital Project Fund	400870	1,371,896	628,104	-	-	-	-	-	-	-	-	2,000,000
Otay Mesa Facilities Benefit Assessment	400856	8,546,468	-	-	-	-	-	-	-	-	-	8,546,468
Otay Mesa-West (From 39067)	400093	1,133,196	-	-	-	-	-	-	-	-	-	1,133,196
Total		**$11,949,126**	**$628,104**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$12,577,230**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund	**FTEs**	0.00	3.00	3.00	3.00	3.00
Parks & Recreation - General Fund	**Total Impact $**	-	603,867	458,867	458,867	458,867

Howard Lane Improvements / L24003

Parks - Community

Council District:	8	**Priority Score:**	54
Community Planning:	San Ysidro	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2025 - 2030		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: Phase 1 of this project provides for improvements to Howard Lane Neighborhood Park, including the replacement of the children's playground. As part of replacement project, scope may include shade structure, re-establishing/creating ADA compliant pathway circling the park, adding fitness equipment to the park, re-surfacing/upgrading the basketball courts to include court lines to allow for multiple uses such as futsal, volleyball, pickleball, or other hard-court activities, and installation of security lighting along the pathways and other areas of the park as needed. Phase 2 includes the addition of a high intensity activated crosswalk (HAWK) beacon for pedestrians near the park improvements. The total project cost includes all identified phases of the project.

Justification: This project has been requested by the community and stakeholder groups.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the San Ysidro Community Plan and is in conformance with the City's General Plan.

Schedule: Phase 1 design began in Fiscal Year 2025. Phase 1 construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028. Phase 2 design began in Fiscal Year 2025 and is anticipated to end in Fiscal Year 2027. Construction is anticipated to begin and be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Unrstd	400892	$353,606	$646,394	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,000,000
Grant Fund - Other	600002	370,864	4,629,136	-	-	-	-	-	-	-	-	5,000,000
Neighborhood Enhancement-Comm Of Concern	400878	291,215	8,785	-	-	-	-	-	-	-	-	300,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	153,000	153,000
Total		**$1,015,685**	**$5,284,315**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$153,000**	**$6,453,000**

Jerabek Park Improvements / S20007

Parks - Neighborhood

Council District:	5	**Priority Score:**	49
Community Planning:	Scripps Miramar Ranch	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Genova, Darren
Duration:	2020 - 2028		619-533-4601
Improvement Type:	Betterment		dgenova@sandiego.gov

Description: This project provides for the design and construction of improvements, including walkway accessibility improvements, comfort station upgrades, concession stand upgrades, parking lot upgrades, picnic shade structure, drinking fountains, landscape and irrigation, sewer and water services, and outdoor fitness areas.

Justification: This project will contribute to satisfying population-based park acreage requirements set forth in the General Plan to serve residents in this park-deficient community.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Scripps Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2021 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2024 and was completed in Fiscal Year 2026. Warranty is anticipated to end in Fiscal Year 2027.

Summary of Project Changes: The total project cost has increased by $153,282 due to an additional need for construction administrative services and project closeout costs. $100,000 of Scripps Miramar Ranch DIF funding was allocated to this project in Fiscal Year 2026 via City Council resolution and ordinance.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue	200324	$150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$150,000
Debt Funded General Fund CIP Projects	400881	42,087	-	-	-	-	-	-	-	-	-	42,087
General Fund Commercial Paper Notes	400869	125,501	-	-	-	-	-	-	-	-	-	125,501
Grant Fund - State	600001	3,880,000	-	-	-	-	-	-	-	-	-	3,880,000
Scripps Miramar Ranch DIF	400863	3,505,967	(433)	80,000	-	-	-	-	-	-	-	3,585,533
Scripps Miramar Ranch FBA	400086	172,504	-	-	-	-	-	-	-	-	-	172,504
Scripps/Miramar-Major District	400029	76,561	-	-	-	-	-	-	-	-	-	76,561
Total		**$7,952,620**	**($433)**	**$80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$8,032,186**

John Baca Park / S22004

Parks - Neighborhood

Council District:	7	**Priority Score:**	80
Community Planning:	Linda Vista	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2021 - 2030		619-533-4601
Improvement Type:	Betterment		dgenova@sandiego.gov

Description: This project provides for the design and construction of improvements of an existing park. The improvements for this project include the addition of a children's playground, ADA upgrades, new walk-ways, landscape and irrigation, upgraded security lighting, shade structure, picnic tables, a passive open lawn area, benches, drinking fountains, barbeques, and fencing. Additionally, fitness equipment will be included, contingent upon funding availability. Preliminary engineering was performed under P19003 and the project was converted to a standalone project in Fiscal Year 2022.

Justification: This project is needed to upgrade existing site conditions and play area facilities to meet current federal and state safety and accessibility regulations.

Operating Budget Impact: This facility will require an ongoing operational budget for personnel and non-personnel expenses. Operational costs for the project will be determined as the project is refined and all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is in conformance with the City's General Plan guidelines for population-based park acreage and is in conformance with the City's General Plan.

Schedule: The General Development Plan (GDP) was completed in Fiscal Year 2022 under a separate project. Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027and be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased by $80,000 due to revised engineer's estimate. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$41	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$41
Capital Outlay-Sales Tax	400000	-	3,885	-	-	-	-	-	-	-	-	3,885
CIP Contributions From The General Fund	400265	70,097	98,827	-	-	-	-	-	-	-	-	168,924
Citywide Park Dif-Unrestricted	400883	212,943	554,988	80,000	-	-	-	-	-	-	-	847,930
Climate Equity Fund	100015	500,000	-	-	-	-	-	-	-	-	-	500,000
Debt Funded General Fund CIP Projects	400881	109,400	3,419,832	-	-	-	-	-	-	-	-	3,529,232
Infrastructure Fund (Proposition H)	100012	-	25,987	-	-	-	-	-	-	-	-	25,987
Total		**$892,482**	**$4,103,519**	**$80,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,076,000**

Junipero Serra Museum ADA Improvements / S15034

Parks - Miscellaneous Parks

Council District:	2	**Priority Score:**	57
Community Planning:	Old San Diego	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2016 - 2029		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project provides for the design and construction of improvements to provide Americans with Disabilities Act (ADA) access to the Junipero Serra Museum within Presidio Park. The project includes a new parking lot, security lighting, an accessible walkway, site furnishings, and landscape and stormwater enhancements.

Justification: The ADA improvements will make the historic Junipero Serra Museum more accessible to park users with disabilities.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Old Town San Diego Community Plan and is in conformance with the City's General Plan.

Schedule: A feasibility study began in Fiscal Year 2016 and was completed in Fiscal Year 2018. Design began in Fiscal Year 2018 but was placed on hold in Fiscal Year 2020 due to funding constraints. Funding was allocated in Fiscal Year 2024 and the project resumed design. Design is anticipated to be completed in Fiscal Year 2027. Construction schedule will be determined after completion of environmental permits.

Summary of Project Changes: Total project cost has decreased by $747,476 due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2027. $337,899 of Regional Park Improvement funding was removed in Fiscal Year 2026 via City Council Resolution.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
San Diego Park Dist. No 3	400305	$66,621	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$66,621
San Diego Regional Parks Improvements	200391	1,817,477	612,574	3,843,366	-	-	-	-	-	-	-	6,273,417
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,423	2,423
Total		**$1,884,098**	**$612,574**	**$3,843,366**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,423**	**$6,342,461**

Marie Widman Comfort Station / L26000

Parks - Neighborhood

Council District:	4	**Priority Score:**	55
Community Planning:	Skyline - Paradise Hills	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2026 - 2029		619-533-6649
Improvement Type:	New		eschrothnich@sandiego.gov

Description: The current project scope for Phase 1 calls for demolition of the existing comfort station. Conversations are on-going with the community to identify the best replacement for the existing facilities. Future phases are contingent on the results of a General Development Plan currently under way in a separate project (P23005).

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents

Operating Budget Impact: This facility may require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Skyline – Paradise Hills Community Plan Community Plan and is in conformance with the City's General Plan.

Schedule: Design of Phase 1 began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027. Future phases will be determined after the General Development Plan is completed.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$527,750	$222,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$750,000
Debt Funded General Fund CIP Projects	400881	-	950,000	-	-	-	-	-	-	-	-	950,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	-	-
Total		**$527,750**	**$1,172,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,700,000**

MB GC Clbhouse Demo/Prtbl Building Instl / S01090

Golf Courses

Council District:	1	**Priority Score:**	47
Community Planning:	Mission Bay Park	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2013 - 2027		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for the demolition of the existing, antiquated practice center and clubhouse buildings, and installation of modular buildings and portables at the Mission Bay Golf Course until such time as the new clubhouse is constructed. One modular building will house the golf operations and retail shop and the other will be a bar and grill element. This project will also include ancillary site improvements including patio area, lighting, shade element, island renovation including replacing two pedestrian bridges, perimeter lighting, and landscaping.

Justification: These improvements are necessary to comply with current codes, address maintenance needs, and increase the viability of identifying potential future lessees.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design for the modular building and portables began in Fiscal Year 2017 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2022 and was completed in Fiscal Year 2026. Warranty is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $100,000 due to increase in construction cost. $100,000 in Mission Bay Golf Course funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. This project is complete and is anticipated to be closed in Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Mission Bay Golf Course-Cip	700046	$8,986,383	$48,701	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$9,035,084
Total		**$8,986,383**	**$48,701**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,035,084**

MBGC Irrigation & Electrical Upgrades / S11010

Golf Courses

Council District:	1	**Priority Score:**	29
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2011 - 2027		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for the design and construction of various improvements within Mission Bay Golf Course. Work will include demolition, minor grading, drinking fountains, fencing, turf repair, new irrigation systems, and electrical upgrades. This project is in conjunction with the Mission Bay Golf Course Clubhouse Demo/Portable Building Installation project (S01090) due to the two projects being bundled under the same construction contacts.

Justification: This project is needed to provide the long-awaited improvements to the 18-hole golf course. For example, the new computerized irrigation system will replace a system that is outdated, inefficient, and does not meet current or future water restriction requirements. These improvements will help bring the golf course within industry standards for municipal golf courses.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2021. Construction began in Fiscal Year 2022 and was completed in Fiscal Year 2024.

Summary of Project Changes: This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Mission Bay Golf Course-Cip	700046	$6,072,949	$27,051	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$6,100,000
Total		**$6,072,949**	**$27,051**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,100,000**

Mira Mesa Community Pk Improvements / L16002

Bldg - Parks - Recreation/Pool Centers

Council District:	6	**Priority Score:**	42
Community Planning:	Mira Mesa	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2016 - 2028		619-533-6649
Improvement Type:	New		eschrothnich@sandiego.gov

Description: This project provides for Phase II improvements at Mira Mesa Community Park. Phase II will include an entry plaza, pool and aquatic center, new basketball courts, "all wheels" plaza playground, public art, sports and security lighting, landscape and irrigation improvements and renovation of the existing recreation center. The total project cost includes all identified phases of the project.

Justification: This project will contribute to satisfying the population-based park acreage needs identified in the City's General Plan.

Operating Budget Impact: Operating budget was previously added to the Parks & Recreation budget.

Relationship to General and Community Plan: This project implements the recommendations found in the Mira Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design of Phase II began in Fiscal Year 2019 and was completed in Fiscal Year 2023. Construction of Phase II improvements began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The project operating budget impact has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$150,000
M.M. Senior Ctr-Shapell Cont.	400262	8,435	-	-	-	-	-	-	-	-	-	8,435
Mira Mesa - FBA	400085	45,492,806	2,887,387	-	-	-	-	-	-	-	-	48,380,193
Mira Mesa Development Impact Fee	400858	6,957,984	6,766	-	-	-	-	-	-	-	-	6,964,750
Mira Mesa Senior Citizen Centr	400261	20,679	-	-	-	-	-	-	-	-	-	20,679
Total		**$52,629,905**	**$2,894,153**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$55,524,058**

Mission Bay Golf Course / AEA00003

Golf Courses

Council District:	2	**Priority Score:**	Annual
Community Planning:	Mission Bay Park	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Ferguson, Sharon
Duration:	2010 - 2040		858-581-7867
Improvement Type:	Betterment		snferguson@sandiego.gov

Description: This annual allocation provides for the replacement of minor capital assets on an as-needed basis at the City's Municipal Golf Course - Mission Bay.

Justification: This annual allocation will provide a capital assets cost-avoidance program allowing for the timely replacement of golf capital assets in order to prevent unanticipated failures.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design and replacement of minor capital assets will be implemented on an as-needed basis.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Unidentified Funding	9999	$-	$-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$-
Total		**$-**	**$-**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$-**

Mission Bay Improvements / AGF00004

Parks - Miscellaneous Parks

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Barbrick, Ryan
Duration:	2010 - 2040		619-235-1185
Improvement Type:	New		rbarbrick@sandiego.gov

Description: This annual allocation provides for permanent public capital improvements and deferred maintenance of existing facilities within the Mission Bay Park Improvement Zone in accordance with City Charter, Article V, Section 55.2. The priority projects identified in Section 55.2 include the restoration of navigable waters within Mission Bay Park, wetland expansion and water quality improvements, restoration of shoreline treatments, expansion of endangered or threatened species preserves, completion of bicycle and pedestrian paths, restoration of the seawall bulkhead on Oceanfront Walk, and deferred maintenance on existing facilities.

Justification: Mission Bay Park, as well as other regional parks, open spaces, and coastal beaches, helps define the City's identity, enriches quality of life, and serves as a visitor attraction that strengthens the local economy. This regional treasure is threatened by increasing use and a backlog of needed improvements.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Master Plan and is in conformance with the City's General Plan.

Schedule: Projects are initiated based on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document..

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$17,341	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$17,341
CIP Contributions From The General Fund	400265	113,000	-	-	-	-	-	-	-	-	-	113,000
Citywide Park Dif-Park Def. Unrstd	400892	236,355	513,645	-	-	-	-	-	-	-	-	750,000
Debt Funded General Fund CIP Projects	400881	-	-	-	-	-	-	-	-	-	-	-
Fiesta Island Sludge Mitig.	200389	1,601,239	3,240,546	-	-	-	-	-	-	-	-	4,841,784
Grant Fund - State	600001	-	250,000	-	-	-	-	-	-	-	-	250,000
Mission Bay - Major District	400048	127	-	-	-	-	-	-	-	-	-	127
Mission Bay Park Improvements	200386	54,640,114	38,323,811	1,500,000	-	13,378,118	13,120,259	13,798,517	14,492,766	-	-	149,253,585
Ocean Beach Urban Comm	400124	143,325	359	-	-	-	-	-	-	-	-	143,684
Pacific Beach Urban Comm	400117	72,278	-	-	-	-	-	-	-	-	-	72,278
Total		**$56,823,778**	**$42,328,361**	**$1,500,000**	**$ -**	**$13,378,118**	**$13,120,259**	**$13,798,517**	**$14,492,766**	**$ -**	**$ -**	**$155,441,799**

Mission Bay Upland Habitat Expansion / S27008

Parks - Developed Regional Park

Council District:	2	**Priority Score:**	40
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Bose, Sheila
Duration:	2027 - 2038		619-533-4698
Improvement Type:	Expansion		sbose@sandiego.gov

Description: This project provides for the design and construction of upland habitat improvements including native vegetation as habitat for sensitive and listed species in the Mission Bay Master Plan and self-sustaining native vegetation communities that are adapted to current and future climatic conditions.

Justification: This project provides upland habitat suitable for listed plant and wildlife species known to occupy existing preserves and/or that occur within Mission Bay environs.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park community plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and to be completed in Fiscal Year 2029. Construction is anticipated to begin in Fiscal Year 2030. Construction schedule will be determined as design progresses.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Mission Bay Park Improvements	200386	$ -	$ -	$1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	21,598,616	21,598,616
Total		**$ -**	**$ -**	**$1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$21,598,616**	**$22,598,616**

Mohnike Adobe and Barn Restoration / S13008

Parks - Open Space

Council District:	6	**Priority Score:**	30
Community Planning:	Los Penasquitos Canyon Preserve	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2015 - 2030		619-533-6653
Improvement Type:	Betterment		nlewis@sandiego.gov

Description: This project provides for the rehabilitation/restoration of the historic adobe and hay barn located within the 14-acre Rancho Penasquitos Equestrian Center on the eastern end of the Los Penasquitos Canyon Preserve. Completion of a site assessment of the current condition of the 2,512 square-foot adobe structure, the hay barn and surrounding grounds shall include the following items: exterior walls, north and west porches, roof, interior walls, ceilings and wood floors, drainage swale on southwest, and accessibility needs to determine Phase II of rehabilitation program. Additionally, a treatment plan and historic structure report are required prior to preparation of Phase II design and construction plans for the rehabilitation due to storm damage which the barn sustained in 2010. Emergency work to shore up the barn, until a rehabilitation/restoration plan can be prepared and implemented, was completed in 2011.

Justification: Phase I of a rehabilitation program was completed in 2005, consistent with the historic structures report prepared for the Mohnike Adobe and Hay Barn, by Ferris, Johnson and Perkins Architects, Inc. in 1999. Architectural design and construction plans are required to proceed with Phase II of the project.

Operating Budget Impact: None.

Relationship to General and Community Plan: The Rancho Penasquitos Community Plan and Los Penasquitos Canyon Preserve Master Plan do not specifically address rehabilitation/restoration of historic structures; however, the project is consistent with the City's General Plan Historic Resources Element.

Schedule: Preparation of Assessment and Treatment Report was completed in Fiscal Year 2017. Design began in Fiscal Year 2019 and was completed in Fiscal Year 2025. Final historic review process is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
EGF O/S Acq & Debt Serv (2/3)	200109	$599,080	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$599,080
San Diego Regional Parks Improvements	200391	830,117	3,656,820	-	-	-	-	-	-	-	-	4,486,938
Total		**$1,429,198**	**$3,656,820**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,086,018**

Montezuma NP Improvements Phase 1 / S25003

Parks - Neighborhood

Council District:	9	**Priority Score:**	64
Community Planning:	College Area	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2025 - 2031		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project provides for the design and construction of improvements within the existing Montezuma Neighborhood Park. The improvements include new dog off-leash areas, walkways, security lighting, site furnishings, landscape/irrigation, and accessibility improvements.

Justification: This project will provide improvements to meet community needs. The project will also increase security with lighting and meet current federal and state safety and accessibility regulations.

Operating Budget Impact: This facility will require an on-going operational budget for non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the College Area Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Unrstd	400892	$ -	$1,000,000	$476,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,476,760
College Area	400127	466,033	650,310	406,896	-	-	-	-	-	-	-	1,523,240
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	-	-
Total		**$466,033**	**$1,650,310**	**$883,656**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,000,000**

Mountain View Racquet Club / RD23006

Parks - Community

Council District:	4	**Priority Score:**	60
Community Planning:	Southeastern (Encanto Neighborhoods)	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rummani, Zina
Duration:	2023 - 2030		619-866-1471
Improvement Type:	Betterment		zrummani@sandiego.gov

Description: This project provides for the design and construction of improvements to the Mountain View Racquet Club.

Justification: Improvements are needed to meet increased demand.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Southeastern Plan and is in conformance with the City's General Plan.

Schedule: This project will be constructed by a non-profit. A reimbursement agreement was executed in Fiscal Year 2024. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	$500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$500,000
Total		**$500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$500,000**

MTRP Trail System Management / S23010

Parks - Resource Based

Council District:	6,7	**Priority Score:**	42
Community Planning:	Rancho Encantada, East Elliott, Tierrasanta, Navajo	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Ball, Laura
Duration:	2024 - 2028		619-685-1301
Improvement Type:	Replacement - Rehab		lball@sandiego.gov

Description: The project provides for the design and construction of additional trails at Mission Trails Regional Park, including improvements to the Oak Grove Trail.

Justification: The City's open space acquisitions have resulted in increased interest by citizens, elected representatives, and government agencies in commencing development of open space public facilities, which are consistent with open space concepts such as trails, signs, historic site improvements, picnic facilities, and entry points.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Rancho Encantada Community Plan, the Mission Trails Regional Park Master Plan Update, and is in conformance with the City's General Plan.

Schedule: Construction is anticipated to begin and be completed in Fiscal Year 2027.

Summary of Project Changes: This project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$68,971	$31,029	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$100,000
Grant Fund - State	600001	50,846	49,154	-	-	-	-	-	-	-	-	100,000
Total		**$119,817**	**$80,183**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$200,000**

North Central Square Park / RD23002

Parks - Neighborhood

Council District:	3	**Priority Score:**	73
Community Planning:	Centre City	**Priority Category:**	High
Project Status:	New	**Contact Information:**	Busby, Breanne
Duration:	2024 - 2028		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: The Reimbursement Agreement provides for the design and construction of North Central Square Park, a 0.53 acre new Neighborhood Park located on the southern one-quarter of the block bounded by Eighth Avenue, C Street and Ninth Avenue in the East Village Neighborhood of Downtown. The park is envisioned as a highly-amenitized urban park consisting of family-focused play and recreation equipment, interactive amenities and other urban park features as determined through a public workshop process.

Justification: North Central Square Park is identified as Park Project No. P-8 in the Downtown Community Public Facilities Financing Plan and was identified by the Downtown Community Planning Council as the next highest priority park.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses.

Relationship to General and Community Plan: These projects implement a number of key Downtown Community Plan goals and policies.

Schedule: GDP, design, permit processing, and bid and procurement began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Downtown DIF (Formerly Centre City DIF)	400122	$27,527	$9,182,473	$ -	$400,000	$ -	$ -	$ -	$ -	$ -	$ -	$9,610,000
Total		**$27,527**	**$9,182,473**	**$ -**	**$400,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,610,000**

North Chollas CP Improvements / L22004

Parks - Community

Council District:	4	**Priority Score:**	55
Community Planning:	Mid-City: Eastern Area	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2022 - 2031		619-533-6649
Improvement Type:	Replacement		eschrothnich@sandiego.gov

Description: This project provides for the design and construction of improvements at North Chollas Community Park for Phase I & II. Phase I will include improvements of the fencing and lighting for the sports fields, a batting cage/tunnel, cargo storage, a tot lot, a new maintenance/service road, a paved pedestrian plaza, a new pedestrian pathway, a new temporary dog park, new temporary ADA access to the dog park, and underground infrastructure for future electric vehicle charging stations. Phase II will include creek enhancements, extension of road and parking, pedestrian bridges, basketball courts, parking lot and lawn/picnic area, a new north entrance with parking and overlook deck, and retaining walls. The total project cost includes all identified phases of the project.

Justification: The improvements are necessary to meet the needs of the community.

Operating Budget Impact: Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Mid-City Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary engineering began in Fiscal Year 2022 and was completed in Fiscal Year 2024. Phase I design began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2028. Construction of Phase I is contingent upon the identification of funding. Phase II design and construction is contingent upon the identification of funding.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Citywide Park Dif-Park Def. Coc	400891	$597,801	$202,199	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$800,000
Cr-Tab 2010A (Te) Proceeds	400696	165,749	-	-	-	-	-	-	-	-	-	165,749
Mid City Urban Comm	400114	794,251	-	-	-	-	-	-	-	-	-	794,251
Mid-City - Park Dev Fund	400109	18,000	-	-	-	-	-	-	-	-	-	18,000
San Diego Regional Parks Improvements	200391	-	450,000	-	-	2,176,128	1,442,796	3,946,076	-	-	-	8,015,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	12,807,000	12,807,000
Total		**$1,575,801**	**$652,199**	**$ -**	**$ -**	**$2,176,128**	**$1,442,796**	**$3,946,076**	**$ -**	**$ -**	**$12,807,000**	**$22,600,000**

North Fiesta Island Wetland Restoration / S27007

Parks - Shorelines

Council District:	2	**Priority Score:**	40
Community Planning:	Mission Bay Park	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Bose, Sheila
Duration:	2027 - 2038		619-533-4698
Improvement Type:	Betterment		sbose@sandiego.gov

Description: This project provides for the design and construction of tidal wetland restoration.

Justification: This project will improve Mission Bay's water quality and enhance habitat by establishing a mix of salt marsh, mudflat, eelgrass, and transitional habitats. The design also supports future sea-level rise and creates a natural buffer next to the Least Tern preserve, improving foraging and potential nesting opportunities.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park community plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and to be completed in Fiscal Year 2029. Construction is anticipated to begin in Fiscal Year 2030. Construction schedule will be determined as design progresses.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Mission Bay Park Improvements	200386	$ -	$ -	$1,268,366	$ -	$2,589,124	$4,714,159	$7,078,737	$4,886,509	$69,093,105	$ -	$89,630,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	-	-
Total		**$ -**	**$ -**	**$1,268,366**	**$ -**	**$2,589,124**	**$4,714,159**	**$7,078,737**	**$4,886,509**	**$69,093,105**	**$ -**	**$89,630,000**

North Park Mini Park / S10050

Parks - Mini Parks

Council District:	3	**Priority Score:**	61
Community Planning:	Greater North Park	**Priority Category:**	High
Project Status:	Warranty	**Contact Information:**	Gibson, William
Duration:	2016 - 2027		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the design and construction of an approximately 0.50 useable acre urban mini-park to be located behind the recently renovated North Park Theatre. The project includes plaza areas, specialty/enhanced paving areas for performances and events, an amphitheater or audience seating area, a gazebo/shade structure, walkways, seat walls, security/decorative lighting, and landscape and irrigation.

Justification: The community is currently deficient in population-based park requirements set forth in the City's General Plan. This project will add population-based park acreage to the community, contributing toward the City's population-based park requirements.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Greater North Park Community Plan and is in conformance with the City's General Plan.

Schedule: Pre-design of the General Development Plan for the mini-park began in Fiscal Year 2011 and was completed in Fiscal Year 2012. Design began in Fiscal Year 2016 and was completed in Fiscal Year 2019. Construction began in Fiscal Year 2020 and was completed in Fiscal Year 2022. Additional construction for the shade structure began in Fiscal Year 2024 and was completed in Fiscal Year 2026. Warranty for the shade structure began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
North Park - Major District	400055	$41,038	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$41,038
North Park Urban Comm	400112	2,640,402	128,522	-	(2,197)	-	-	-	-	-	-	2,766,728
Np 2003A (T)Bonds Rf Oper	400312	136,558	-	-	-	-	-	-	-	-	-	136,558
Np Loc - Bank Of America (T)	400318	51,109	-	-	-	-	-	-	-	-	-	51,109
Np Loc - Bank Of America (Te)	400319	62,327	-	-	-	-	-	-	-	-	-	62,327
Np-Redev CIP Contributions	200356	136,477	-	-	-	-	-	-	-	-	-	136,477
Np-Tab 2009A (Te) Proceeds	400672	38,326	-	-	-	-	-	-	-	-	-	38,326
Park North-East - Park Dev Fd	400110	2,940,335	-	-	-	-	-	-	-	-	-	2,940,335
Total		**$6,046,573**	**$128,522**	**$ -**	**($2,197)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,172,898**

NTC Aquatic Center / L23002

Bldg - Parks - Recreation/Pool Centers

Council District:	2	**Priority Score:**	32
Community Planning:	Peninsula	**Priority Category:**	Low
Project Status:	Underfunded	**Contact Information:**	Lozano, Edgar
Duration:	2023 - 2028		619-533-6613
Improvement Type:	New		elozano@sandiego.gov

Description: This project will provide for the planning, design and construction of a new aquatic facility in the Naval Training Center Park. The proposed facility may include but not be limited to two competitive and recreation pools, a leisure pool with water playground features, spectator seating deck, locker room facility and associated site improvements. Phase I provides for a feasibility study. This project was converted from S10000 NTC Aquatic Center to be consistent with the planned phased delivery of the project and lack of identified funding. The total project cost includes all identified phases of the project.

Justification: This project will contribute to satisfying the recreation facility requirement set forth in the City's General Plan.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Peninsula Community Plan, Midway Pacific Highway Community Plan, and is in conformance with the City's General Plan.

Schedule: Feasibility Study for Phase I began in Fiscal Year 2022 and was completed in Fiscal Year 2025. Subsequent Phases for design and construction will be determined when project scope is further refined and funding is identified.

Summary of Project Changes: Total project cost has increased by $58.0 million due to finalization of feasibility study.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Midway/Pacific Hwy Urban Comm	400115	$213,791	$1,406,844	$ -	($1,406,844)	$ -	$ -	$ -	$ -	$ -	$ -	$213,791
Ntc RDA Contribution To CIP	200619	334,647	-	-	-	-	-	-	-	-	-	334,647
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	59,451,563	59,451,563
Total		**$548,438**	**$1,406,844**	**$ -**	**($1,406,844)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$59,451,563**	**$60,000,001**

Ocean Air Comfort Station and Park Improvements / S16031 Parks - Community

Council District:	1	**Priority Score:**	45
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2017 - 2028		619-533-6613
Improvement Type:	New		elozano@sandiego.gov

Description: This project provides for the design and construction of a comfort station/ concession/storage building of approximately 2,700 square feet, two new group picnic areas (six picnic tables each), and two new shade structures.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2024 and was completed in Fiscal Year 2026. Warranty is anticipated to be complete in Fiscal Year 2027.

Summary of Project Changes: Total project cost has decreased by $500,000 due to project cost savings.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$2,181,793	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,181,793
Carmel Valley Development Impact Fee	400855	402,539	597,461	-	(500,000)	-	-	-	-	-	-	500,000
Total		**$2,584,332**	**$597,461**	**$ -**	**($500,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,681,793**

Ocean Beach Pier Replacement / L22001

Parks - Shorelines

Council District:	2	**Priority Score:**	49
Community Planning:	Ocean Beach	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2022 - 2032		619-533-6649
Improvement Type:	Replacement		eschrothnich@sandiego.gov

Description: Phase I of this project provides for the pre-design services to achieve complete bridging documents for the replacement of the Ocean Beach Pier using a design build contract. Phase I will include the construction of a new pier, as well as the demolition of the existing pier. Phase II was initiated in Fiscal Year 2023 to address damage caused by winter storm events. Phase III was initiated in Fiscal Year 2024 to evaluate the extent of damages caused by significant wave event in December 2023. The total project cost includes all identified phases of the project.

Justification: The Pier has exceeded its useful life after 58 years of exposure to the harsh marine environment, wind, waves, and salt-laden air. The Pier needs to be replaced based on the required operational improvements and projected sea level rise in the future.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Ocean Beach Community Plan and is in conformance with the City's General Plan.

Schedule: Phase I design began in Fiscal Year 2023, with the construction schedule dependent on environmental permitting and the identification of future funding. Phase II was initiated in Fiscal Year 2023 and was completed in Fiscal Year 2024. Phase III was initiated in Fiscal Year 2024 and was completed in Fiscal Year 2025.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
EGF - CIP Only (1/3)	200110	$24,945	$25,055	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$50,000
Grant Fund - State	600001	7,889,092	310,908	-	-	-	-	-	-	-	-	8,200,000
San Diego Regional Parks Improvements	200391	811,270	188,730	-	-	-	-	-	-	-	-	1,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	180,713,000	180,713,000
Total		**$8,725,306**	**$524,694**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$180,713,000**	**$189,963,000**

Ofc. Jeremy Henwood Park Play Area Repl / S25004

Parks - Neighborhood

Council District:	9	**Priority Score:**	70
Community Planning:	Mid-City: City Heights	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2026 - 2029		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project provides for the design and construction of improvements within the existing City Heights Urban Village/Henwood Park. The improvements include new play equipment, resilient surfacing, seating, and accessibility improvements. This project was converted from P24002 - City Heights Urban Village/Henwood Park.

Justification: This project is needed to upgrade outdated facilities to meet current federal and state safety and accessibility regulations.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mid-City Communities Plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin and be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028. Warranty is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Park Def. Coc	400891	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Debt Funded General Fund CIP Projects	400881	3,451,674	798,326	-	-	-	-	-	-	-	-	4,250,000
Total		**$3,451,674**	**$798,326**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$4,250,000**

Olive Grove Community Park ADA Improve / S15028

Parks - Community

Council District:	2	**Priority Score:**	39
Community Planning:	Clairemont Mesa	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2016 - 2028		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project provides for the design and construction of Americans with Disabilities Act (ADA) improvements to the existing comfort station, children's play areas, repaving of basketball courts and parking lot, new trash enclosure, and associated paths of travel to comply with federal and State accessibility requirements.

Justification: This project is needed to upgrade the existing comfort station, new children's play areas, and associated paths of travel to comply with federal and state accessibility requirements.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Clairemont Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2016 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and was completed in Fiscal Year 2027. Warranty began in Fiscal Year 2027 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Clairemont Mesa - Urban Comm	400129	$2,405,003	$47,174	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,452,177
Debt Funded General Fund CIP Projects	400881	-	937,754	-	-	-	-	-	-	-	-	937,754
Grant Fund - State	600001	3,000,000	-	-	-	-	-	-	-	-	-	3,000,000
Olive Grove - Major District	400040	182,273	-	-	-	-	-	-	-	-	-	182,273
Total		**$5,587,276**	**$984,928**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,572,204**

Olive St Park Acquisition and Development / S10051

Parks - Mini Parks

Council District:	3	**Priority Score:**	50
Community Planning:	Uptown	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Lozano, Edgar
Duration:	2015 - 2027		619-533-6613
Improvement Type:	New		elozano@sandiego.gov

Description: This project provides for the acquisition, design, and construction of approximately 0.36 acres of unimproved property contiguous with the south end of the existing Olive Street Park. The project will expand useable park acreage in the Uptown Community. Amenities will include multi-purpose turf areas, adult exercise area, children's play area, AIDS Memorial, overlook deck, seating, walkways, landscaping, and security lighting.

Justification: This project will contribute to satisfying population-based park acreage requirements set forth in the City's General Plan in a community currently deficient in population-based parks per General Plan guidelines.

Operating Budget Impact: This operational budget was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Uptown Community Plan and is in conformance with the City's General Plan.

Schedule: The project no longer requires a site development permit (SDP), as it meets all stipulation of the exemption of a site development permit. The General Development Plan (GDP) design was approved by the Parks and Recreation Board in Fiscal Year 2019. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2025. The warranty phase of the project was completed in Fiscal Year 2026.

Summary of Project Changes: $50,000 in Debt Funded General Fund CIP funding was removed from this project in Fiscal Year 2026 via City Council resolution. Total project cost has decreased by $50,000due to project cost savings. The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Park Dif-Unrestricted	400883	$251,585	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$251,585
Debt Funded General Fund CIP Projects	400881	214,358	35,643	-	-	-	-	-	-	-	-	250,000
Grant Fund - State	600001	201,585	-	-	-	-	-	-	-	-	-	201,585
Infrastructure Fund (Proposition H)	100012	229,443	3,454	-	-	-	-	-	-	-	-	232,897
Uptown Urban Comm	400121	4,966,816	3,185	-	-	-	-	-	-	-	-	4,970,000
Total		**$5,863,786**	**$42,281**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,906,067**

Paradise Hills Community Park Trail / S24013

Parks - Community

Council District:	4	**Priority Score:**	60
Community Planning:	Skyline - Paradise Hills	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Brand, Kathleen
Duration:	2025 - 2030		619-458-1121
Improvement Type:	Betterment		brandk@sandiego.gov

Description: The project proposes a trail at Paradise Hills Community Park to connect to Inyo Street and a future joint use field at Perry Elementary School. The proposed trail spans approximately 0.5 miles and is consistent with the approved GDP for Paradise Hills Community Park. Project scope includes marking the trail route, brush clearing, grading and cutting the trail, construction of footbridge over existing v-ditch, installation of trail-head sign, and revegetation to reduce erosion with 25 months of maintenance and monitoring.

Justification: The trail is consistent with the Paradise Hills Community Park General Development Plan and open space concepts such as trails, signs, historic site improvements, picnic facilities, and entry points.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Skyline – Paradise Hills Community Plan and is in conformance with the City's General Plan.

Schedule: A biological study began in Fiscal Year 2025 and was completed in Fiscal Year 2027. An archeological study is anticipated to begin and be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028. A 25-month maintenance and monitoring period is anticipated to be completed in Fiscal Year 2030.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$30,669	$319,331	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$350,000
Debt Funded General Fund CIP Projects	400881	-	400,000	-	-	-	-	-	-	-	-	400,000
Total		**$30,669**	**$719,331**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$750,000**

Park Improvements / AGF00007

Parks - Miscellaneous Parks

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Barbrick, Ryan
Duration:	2010 - 2040		619-235-1185
Improvement Type:	New		rbarbrick@sandiego.gov

Description: This annual allocation provides for the handling of all improvements to community parks, mini parks, neighborhood parks, and miscellaneous parks. Improvements include playground upgrades, accessibility improvements, lighting upgrades, and other improvements to existing parks.

Justification: This annual allocation provides improvements to existing parks that are required to meet regulations and community needs.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community and park master plans and is in conformance with the City's General Plan.

Schedule: Design and construction will be scheduled in accordance with the scope of the various sublet projects and as funds become available.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue	200324	$514,510	$225	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$514,735
Barrio Logan	400128	561,801	48,024	-	-	-	-	-	-	-	-	609,825
Capital Outlay-Misc Revenue	400002	222,043	12,666	-	-	-	-	-	-	-	-	234,709
Carmel Mtn Ranch/Sabre Recreation Center	200747	23,907	-	-	-	-	-	-	-	-	-	23,907
Ch-Tab 2010B (T) Proceeds	400695	-	10,897	-	-	-	-	-	-	-	-	10,897
CIP Contributions From The General Fund	400265	477,644	60,953	-	-	-	-	-	-	-	-	538,597
Citywide Park Dif-Park Def. Coc	400891	2,534,087	2,733,260	2,388,335	-	-	-	-	-	-	-	7,655,681
Citywide Park Dif-Park Def. Unrstd	400892	2,096,828	587,348	1,000,000	-	-	-	-	-	-	-	3,684,176
Citywide Park Dif-Unrestricted	400883	-	-	1,331,308	-	-	-	-	-	-	-	1,331,308
Clairemont Mesa - Urban Comm	400129	-	-	75,000	-	-	-	-	-	-	-	75,000
Climate Equity Fund	100015	540,919	1,631	-	-	-	-	-	-	-	-	542,549
Debt Funded General Fund CIP Projects	400881	10,041,401	4,367,873	-	-	-	-	-	-	-	-	14,409,274
Encanto Neighborhoods DIF	400864	620,606	32,168	-	-	-	-	-	-	-	-	652,774
Facility Franchse,P&R Libr Districts 4&8	700042	50,185	-	-	-	-	-	-	-	-	-	50,185
Grant Fund - Federal	600000	8,853,351	346,649	-	-	-	-	-	-	-	-	9,200,000
Grant Fund - State	600001	5,009,037	3,858,915	-	-	-	-	-	-	-	-	8,867,952
Infrastructure Fund (Proposition H)	100012	629,137	88,010	-	-	-	-	-	-	-	-	717,147
Linda Vista Urban Comm	400113	-	-	529,885	-	-	-	-	-	-	-	529,885
Mid City Urban Comm	400114	782,515	-	-	-	-	-	-	-	-	-	782,515
Mira Mesa - FBA	400085	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000
Public/Private Partnership	200376	14,756	-	-	-	-	-	-	-	-	-	14,756
S.E. San Diego Urban Comm	400120	1,256,719	22,055	11,665	-	-	-	-	-	-	-	1,290,439
San Diego Regional Parks Improvements	200391	1,029,491	2,404,221	1,239,031	-	-	-	-	-	-	-	4,672,743

Parks & Recreation

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
San Ysidro Urban Comm	400126	1,469,297	-	-	-	-	-	-	-	-	-	1,469,297
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	124,989,873	124,989,873
University City So.-Urban Comm	400134	65,411	-	-	-	-	-	-	-	-	-	65,411
Total		**$36,793,645**	**$14,574,893**	**$7,575,224**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$124,989,873**	**$183,933,635**

Penasquitos Creek NP Comfort Station / S26005

Parks - Neighborhood

Council District:	5	**Priority Score:**	46
Community Planning:	Rancho Penasquitos	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Genova, Darren
Duration:	2026 - 2030		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: The project provides for the design and construction of a new comfort station for the Penasquitos Creek Neighborhood Park. Park improvements include pre-engineered comfort station, water and sewer utilities, accessibility upgrades, and restoration of disturbed landscaping and irrigation. This project was converted from P24006 (Penasquitos Creek NP Comfort Station) in Fiscal Year 2026.

Justification: Expand the function of the neighborhood park by adding a comfort station and upgrading accessibility.

Operating Budget Impact: Operational costs for the project will be revised as design progresses.

Relationship to General and Community Plan: This project is consistent with the proposed improvements in accordance with the Penasquitos Creek Neighbohood Park GDP Amendment dated September 9, 2025 and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin Fiscal Year 2027 and be completed in Fiscal Year 2028. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	$135,477	$1,618,380	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,753,857
Rancho Penasquitos FBA	400083	75,927	170,216	870,000	-	-	-	-	-	-	-	1,116,143
Total		**$211,404**	**$1,788,596**	**$870,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,870,000**

Rancho Bernardo CP Improvements / L20000

Parks - Community

Council District:	5	**Priority Score:**	35
Community Planning:	Rancho Bernardo	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2020 - 2029		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: Phase I of this project will provide for the design and construction of additional sports fields lighting at the existing fields at the park. Phase II will provide for the design and construction of parking lot accessibility improvements, including improvements leading to and within the dog off-leash area at the Rancho Bernardo Community Park. The total project cost includes all identified phases of the project.

Justification: This project is needed to expand the hours of facility use and its capacity to serve the community's residential growth.

Operating Budget Impact: This facility will require an on-going operational budget for personnel and non-personnel expenses. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plan: This project is consistent with the Rancho Bernardo Community Plan and is in conformance with the City's General Plan.

Schedule: Design of Phase I began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027. Construction of Phase I is anticipated to begin Fiscal Year 2028 and be completed in Fiscal Year 2029. Design of Phase II began in Fiscal Year 2021 and was completed in Fiscal Year 2025. Construction of Phase II began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: $48,976 in Rancho Bernardo Facility Developer and $1,520 in Rancho Bernardo Park Developer funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue	200324	$100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$100,000
CIP Contributions From The General Fund	400265	-	2,647	-	-	-	-	-	-	-	-	2,647
Citywide Park Dif-Park Def. Unrstd	400892	2,214,354	101,365	719,623	-	-	-	-	-	-	-	3,035,342
Debt Funded General Fund CIP Projects	400881	87,989	318,815	-	-	-	-	-	-	-	-	406,804
Grant Fund - State	600001	1,328,857	-	-	5,000,000	-	-	-	-	-	-	6,328,857
Infrastructure Fund (Proposition H)	100012	132,364	313,136	-	-	-	-	-	-	-	-	445,500
Rancho Bernardo-Fac Dev Fund	400099	1,802,431	55,259	19,511	-	-	-	-	-	-	-	1,877,201
Rancho Bernardo-Major District	400021	16,549	-	-	-	-	-	-	-	-	-	16,549
Rancho Bernardo-Pk Dev Fund	400107	36,076	1,520	-	-	-	-	-	-	-	-	37,596
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	125,593	125,593
Total		**$5,718,620**	**$792,742**	**$739,134**	**$5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$125,593**	**$12,376,089**

Regional Park Improvements / AGF00005

Parks - Miscellaneous Parks

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Barbrick, Ryan
Duration:	2010 - 2040		619-235-1185
Improvement Type:	New		rbarbrick@sandiego.gov

Description: This annual allocation provides funding for planning and implementation of permanent public capital improvements, including land acquisitions for San Diego regional parks.

Justification: San Diego's regional park system contains recreation resources unique to the City. Parks such as Balboa Park, Chicano Park, Chollas Creek, Chollas Lake, Mission Bay Park, Mission Trails Regional Park, Otay River Valley Park, Presidio Park, and San Diego River Park, as well as open space parks, coastal beaches, and contiguous coastal parks. These areas help define the City's identity, enrich the quality of life for residents, and serve as visitor attractions that strengthen the local economy. These regional treasures are threatened by increasing use and a backlog of needed improvements.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community and park master plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Sales Tax	400000	$196,115	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$196,115
CIP Contributions From The General Fund	400265	200,732	-	-	-	-	-	-	-	-	-	200,732
Debt Funded General Fund CIP Projects	400881	1,179,131	344	-	-	-	-	-	-	-	-	1,179,476
Infrastructure Fund (Proposition H)	100012	309,310	12,835	-	-	-	-	-	-	-	-	322,145
San Diego Regional Parks Improvements	200391	1,727,000	-	900,000	-	2,959,912	4,212,886	8,506,894	8,880,720	-	-	27,187,412
Total		**$3,612,288**	**$13,179**	**$900,000**	**$ -**	**$2,959,912**	**$4,212,886**	**$8,506,894**	**$8,880,720**	**$ -**	**$ -**	**$29,085,879**

Resource-Based Open Space Parks / AGE00001

Parks - Resource Based

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Barbrick, Ryan
Duration:	2010 - 2040		619-235-1185
Improvement Type:	New		rbarbrick@sandiego.gov

Description: This annual allocation provides for developing public facilities within the City's resource-based open space parks, including Black Mountain Open Space Natural Park, Los Penasquitos Canyon Preserve, Mission Trails Regional Park, Marian Bear Memorial Park, Tecolote Canyon Natural Park, Otay Valley Regional Park, and Rose Canyon. Other open space systems may be included, as additional acquisitions are completed.

Justification: The City's open space acquisitions have resulted in increased interest by citizens, elected representatives, and government agencies in commencing development of open space public facilities, which are consistent with open space concepts such as trails, signs, historic site improvements, picnic facilities, and entry points.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design and construction will be phased in accordance with the scope of various sub-projects.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$84,989	$297,973	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$382,962
CIP Contributions From The General Fund	400265	1,000	-	-	-	-	-	-	-	-	-	1,000
Debt Funded General Fund CIP Projects	400881	95,319	323,681	-	-	-	-	-	-	-	-	419,000
Del Mar Mesa FBA	400089	36,462	65,221	-	-	-	-	-	-	-	-	101,683
Developer Contributions CIP	200636	86,942	13,058	-	-	-	-	-	-	-	-	100,000
EGF - CIP Only (1/3)	200110	275,099	134,571	-	-	-	-	-	-	-	-	409,670
EGF O/S Acq & Debt Serv (2/3)	200109	94,188	-	-	-	-	-	-	-	-	-	94,188
Grant Fund - State	600001	542,436	411,421	-	-	-	-	-	-	-	-	953,857
Infrastructure Fund (Proposition H)	100012	-	200,000	-	-	-	-	-	-	-	-	200,000
Mira Mesa - FBA	400085	-	150,000	-	-	-	-	-	-	-	-	150,000
Mission Trails Regional Park	200403	669,220	934,792	-	-	-	-	-	-	-	-	1,604,012
Rancho Encantada	400095	-	187	-	-	-	-	-	-	-	-	187
San Diego Regional Parks Improvements	200391	623,249	1,998,562	-	-	-	-	-	-	-	-	2,621,811
Serra Mesa - Major District	400035	67,237	-	-	-	-	-	-	-	-	-	67,237
Total		**$2,576,142**	**$4,529,467**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$7,105,609**

Riviera Del Sol Neighborhood Park / S00999

Parks - Neighborhood

Council District:	8	**Priority Score:**	58
Community Planning:	Otay Mesa	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Genova, Darren
Duration:	2017 - 2027		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for land acquisition and development of a 4.9 useable acre neighborhood park at a site located in the Riviera del Sol Subdivision. Improvements include open lawn areas, basketball court, picnic areas, playgrounds, fitness stations, security lighting, picnic shelters, restroom building, site furnishings, and other park amenities.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within the Otay Mesa community.

Operating Budget Impact: Operational budget was previously added to the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan, the Riviera del Sol Precise Plan, and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2022. Construction began in Fiscal Year 2022 and was completed in Fiscal Year 2025. Warranty was complete in Fiscal Year 2026.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. The total project cost has increased by $30,000 for final closeout costs. $30,000 in Otay Mesa FBA funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Facilities Benefit Assessment	400856	$7,653,496	$26,504	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$7,680,000
Otay Mesa-West (From 39067)	400093	1,920,838	-	-	-	-	-	-	-	-	-	1,920,838
Total		**$9,574,334**	**$26,504**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,600,838**

Sage Canyon NP Improvements / S16035

Parks - Neighborhood

Council District:	1	**Priority Score:**	58
Community Planning:	Carmel Valley	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2016 - 2029		619-533-6653
Improvement Type:	New		nlewis@sandiego.gov

Description: This project provides for the design and construction of a new concession building, playground, field upgrades, and the associated ADA improvements within the neighborhood park.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2019 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has increased by $200,000 due to an increase in construction costs. $200,000 in Carmel Valley FBA funding was allocated to this project in Fiscal Year via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$3,243,564	$200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$3,443,564
Carmel Valley Development Impact Fee	400855	2,022,278	144,658	-	-	-	-	-	-	-	-	2,166,936
Grant Fund - State	600001	323,143	363,714	-	-	-	-	-	-	-	-	686,857
Total		**$5,588,985**	**$708,372**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,297,357**

Salk Neighborhood Park & Joint Use Devel / S14007

Parks - Neighborhood

Council District:	6	**Priority Score:**	54
Community Planning:	Mira Mesa	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2015 - 2028		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This Joint Use Project provides for recreation improvements on 4.1 useable park acres of City property and 2.0 useable acres at the Salk Elementary School within the Mira Mesa Community. Joint Use Improvements will include a comfort station, turfed multi-purpose fields, auto parking areas, pedestrian walkways, passive viewing areas, exercise track and hard court amenities. The project also includes improvements on the adjacent Maddox park, including upgrades to the existing dog off lease areas and tot lot/ playground area.

Justification: This project is mitigation for the development of Salk Elementary School pursuant to an approved Memorandum of Understanding between the City of San Diego and the San Diego Unified School District dated October 5, 2009, and will contribute to satisfying population-based park acreage requirements, set forth in the General Plan, to serve residents in this park-deficient community.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mira Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2021. The project required a site development permit which was initiated in Fiscal Year 2019 and completed in Fiscal Year 2021. Construction began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027. Warranty is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased by $420,000 due to increase in construction cost. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Developer Contributions CIP	200636	$3,201,949	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$3,201,949
Hourglass Field Recreation Center	200758	100,000	-	-	-	-	-	-	-	-	-	100,000
Mira Mesa - FBA	400085	8,253,763	(18,434)	420,000	-	-	-	-	-	-	-	8,655,329
Total		**$11,555,712**	**($18,434)**	**$420,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$11,957,278**

SD Humane Society Roof and HVAC Repl / S24014

Bldg - Other City Facility / Structures

Council District:	7	**Priority Score:**	68
Community Planning:	Linda Vista	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rummani, Zina
Duration:	2025 - 2028		619-866-1471
Improvement Type:	Replacement		zrummani@sandiego.gov

Description: This project provides for the demolition and deconstruction work as well as the repair and construction of improvements to the roof and HVAC system located at 5480 Gaines Street, San Diego, CA 92110. The Lessee is working with the Economic Development and Parks & Recreation Departments to execute a reimbursement agreement for the HVAC units' replacement and associated repairs work.

Justification: Repair and construction of improvements to the roof and HVAC system need to be completed. A full roof replacement on the facility will be needed.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Linda Vista Community Plan and is in conformance with the City's General Plan.

Schedule: Reimbursement agreement is anticipated to be executed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$ -	$407,373	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$407,373
CIP Contributions From The General Fund	400265	52,319	747,681	-	-	-	-	-	-	-	-	800,000
Infrastructure Fund (Proposition H)	100012	-	492,627	-	-	-	-	-	-	-	-	492,627
Total		**$52,319**	**$1,647,681**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,700,000**

Solana Highlands NP-Comfort Station Development / S16032 Parks - Neighborhood

Council District:	1	**Priority Score:**	45
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Lewis, Nikki
Duration:	2016 - 2029		619-533-6653
Improvement Type:	New		nlewis@sandiego.gov

Description: This project provides for the design and construction of a new 350 square foot comfort station within the neighborhood park.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: General Development Plan (GDP) amendment began in Fiscal Year 2017 and was completed in Fiscal Year 2019. Design began in Fiscal Year 2019 and was completed in Fiscal Year 2026. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The total project cost has increased by $500,000 due to an increase in construction costs. $500,000 in Carmel Valley FBA funding was allocated to this project in Fiscal Year 2026 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$2,991,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,991,000
Carmel Valley Development Impact Fee	400855	1,731,030	1,611,570	-	-	-	-	-	-	-	-	3,342,600
Total		**$4,722,030**	**$1,611,570**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,333,600**

Solterra Vista Neighborhood Park / RD22000

Parks - Neighborhood

Council District:	6	**Priority Score:**	61
Community Planning:	Pacific Highlands Ranch	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2027		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project provides for the design, and construction of a five usable acre neighborhood park site in the Pacific Highlands Ranch Community Plan area. The park may include turfed multi-purpose sports fields, a children's play area, multi-purpose courts, picnic facilities, walkways, security lighting, landscaping, a comfort station, and half-width street improvements for the local roadways adjacent to the park and utilities to serve the park.

Justification: This project provides population-based park acreage in accordance with the City's General Plan standards to accommodate the park and recreational needs of the residents within Pacific Highlands Ranch Community.

Operating Budget Impact: Operation and maintenance funding for this facility will be included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Pacific Highlands Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: This turn-key project will be designed and constructed by the developer, Tripointe Homes. Land acquisition occurred in Fiscal Year 2023. Construction began in Fiscal Year 2026 and conveyance of the completed park, to the City, is expected to occur in Fiscal Year 2027. Reimbursement payments to the developer began in Fiscal Year 2026 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $2.2 million due to higher than anticipated construction bids. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Pacific Highlands Ranch FBA	400090	$5,021,317	$3,970,866	$ -	$6,193,705	$ -	$ -	$ -	$ -	$ -	$ -	$15,185,888
Total		**$5,021,317**	**$3,970,866**	**$ -**	**$6,193,705**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$15,185,888**

Operating Budget Impact

Department - Fund		FY2027	FY2028	FY2029	FY2030	FY2031
Parks & Recreation - General Fund	**FTEs**	0.00	1.00	1.00	1.00	1.00
Parks & Recreation - General Fund	**Total Impact $**	-	269,412	179,412	179,412	179,412

Southeastern Mini Park Improvements / L16000

Parks - Mini Parks

Council District:	8	**Priority Score:**	54
Community Planning:	Southeastern San Diego	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Genova, Darren
Duration:	2016 - 2027		619-533-4601
Improvement Type:	Betterment		dgenova@sandiego.gov

Description: This project provides for the design and replacement of playground equipment, paths of travel, picnic tables, and benches at four mini parks (Island Avenue, Clay Avenue, J Street, and Gamma Mini Park which was formerly S15032 Gamma Street Mini-Park ADA Improvements) to make each Americans with Disabilities Act (ADA) accessible. The total project cost includes all identified phases of the project.

Justification: The improvements are necessary to meet accessibility standards.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Southeastern Community Plan and is in conformance with the City's General Plan.

Schedule: Gamma Street Mini Park: Design began in Fiscal Year 2016 and was completed in Fiscal Year 2018. Construction began in Fiscal Year 2020 and was completed in Fiscal Year 2021. The warranty period began in Fiscal Year 2021 and was completed in Fiscal Year 2022. Island Ave Mini Park: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2020. Construction began in Fiscal Year 2021 and was completed in Fiscal Year 2022. The warranty period began in Fiscal Year 2022 and was completed in Fiscal Year 2023. Clay Ave Mini Park: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2020. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2025. The warranty period began in Fiscal Year 2025 and was completed in Fiscal Year 2026. J St Mini Park: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2020. Construction began in Fiscal Year 2021 and was completed in Fiscal Year 2022. The warranty period began in Fiscal Year 2022 and was completed in Fiscal Year 2023.

Summary of Project Changes: Total project cost has decreased by $100,826 due to project cost savings. The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Facility Franchse,P&R Libr Districts 4&8	700042	$918,861	$1,139	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$920,000
Grant Fund - Federal	600000	5,975,000	-	-	-	-	-	-	-	-	-	5,975,000
S.E. San Diego Urban Comm	400120	1,185,094	145,058	-	(127,826)	-	-	-	-	-	-	1,202,326
Total		**$8,078,955**	**$146,197**	**$ -**	**($127,826)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$8,097,326**

Starlight Bowl Improvements / S23009

Parks - Community

Council District:	3	**Priority Score:**	59
Community Planning:	Balboa Park	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rummani, Zina
Duration:	2023 - 2028		619-866-1471
Improvement Type:	Betterment		zrummani@sandiego.gov

Description: This project provides for, but is not limited to, replacement of existing pavement to meet American with Disabilities Act standards, replacement of sewer lines, and renovation of restroom interiors.

Justification: The project is needed to bring the building into compliance with current building standards.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design began and was completed in Fiscal Year 2025. Construction is anticipated to begin and be completed in Fiscal Year 2027.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$37,517	$62,483	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$100,000
Grant Fund - Federal	600000	227	499,773	-	-	-	-	-	-	-	-	500,000
Total		**$37,744**	**$562,256**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$600,000**

Sunset Cliffs Natural Pk Hillside Imp Preserv Phas / L16001 Parks - Open Space

Council District:	2	**Priority Score:**	41
Community Planning:	Peninsula	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2016 - 2027		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project will complete improvements to the Sunset Cliffs Natural Park, Hillside Park which is considered as one of the unique coastal environments in San Diego County. Phase I includes the re-vegetation of an area of the Dixon Estate structures within the Sunset Cliffs Natural Park as well as the implementation of a trail and removal of exotic non-native plants as per the community master plan. Phase II includes the re-vegetation of the remainder of Sunset Cliffs Natural Park excluding the area where the existing Ladera Street and Lomaland Drive houses are located, the construction of a trail system, observation points, pedestrian bridge, interpretive signs, re-contouring of the old ball field, and additional removal of exotic non-native plants. The total project cost includes all identified phases of the project.

Justification: This project is needed to preserve and enhance the Sunset Cliffs Natural Park, one of the unique coastal environments in San Diego County. The project begins the implementation of the Sunset Cliffs Natural Park Master Plan which was approved in 2005.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Peninsula Community Plan and is in conformance with the City's General Plan.

Schedule: Design of Phase I began in Fiscal Year 2010 and was completed in Fiscal Year 2013. Environmental permitting was completed in Fiscal Year 2015. Phase I construction to remove Dixon Estate structures and return the area to natural vegetation began in Fiscal Year 2015 and was completed in Fiscal Year 2016. A five-year mitigation and monitoring began in Fiscal Year 2016 and was completed in Fiscal Year 2021. Phase II design was completed in Fiscal Year 2018. Phase II construction began in Fiscal Year 2018 and was completed in Fiscal Year 2021. The five-year maintenance and monitoring period for Phase II was completed in Fiscal Year 2026.

Summary of Project Changes: This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Fy09 Sunset Cliffs Natural Par	400206	$98,206	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$98,206
Grant Fund - State	600001	800,000	-	-	-	-	-	-	-	-	-	800,000
San Diego Regional Parks Improvements	200391	3,161,035	3,872	-	-	-	-	-	-	-	-	3,164,908
Sunset Cliffs Natural Park	200463	375,742	63,871	-	-	-	-	-	-	-	-	439,613
Total		**$4,434,982**	**$67,744**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$4,502,726**

Sunset Cliffs Park Drainage Improvements / L14005

Parks - Miscellaneous Parks

Council District:	2	**Priority Score:**	43
Community Planning:	Peninsula	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2015 - 2034		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project provides for drainage improvements at Sunset Cliffs Natural Park, Hillside section, including the removal of existing houses located on parkland, restoration of natural areas to allow water percolation, and installation of site-appropriate drainage devices. Phase I includes the removal of three existing structures located in the Sunset Cliffs Natural Park, the restoration and re-vegetation of these areas, ADA parking, and the inclusion of trails and lookouts per the community master plan. Phase II includes the evaluation of the drainage within the Sunset Cliffs Natural Park and the implementation of a complete drainage system. The total project cost includes all identified phases of the project.

Justification: This project will preserve and protect the coastal bluffs at Sunset Cliffs Natural Park from storm water runoff and soil erosion.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Sunset Cliffs Natural Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design and environmental assessment for Phase I began in Fiscal Year 2017 and is anticipated to be completed in Fiscal Year 2027. Design for Phase II began in Fiscal Year 2017 and is anticipated to be completed in Fiscal Year 2027. Construction of Phase I is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029. Construction of Phase II is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029, contingent upon the identification of funding. A five-year environmental monitoring period will be required after the completion of construction activities, which is anticipated to be completed in Fiscal Year 2034.

Summary of Project Changes: $1.8 million in Regional Parks Improvement funding was removed and $164,381 in Sunset Cliffs Natural Park funding was allocated to the project in Fiscal Year 2026 via City Council resolution and ordinance. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
San Diego Regional Parks Improvements	200391	$1,843,165	$1,818,570	$ -	$ -	$798,109	$3,469,060	$ -	$ -	$ -	$ -	$7,928,905
Sunset Cliffs Natural Park	200463	821,327	253,275	-	-	-	-	-	-	-	-	1,074,602
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	3,687,989	3,687,989
Total		**$2,664,492**	**$2,071,845**	**$ -**	**$ -**	**$798,109**	**$3,469,060**	**$ -**	**$ -**	**$ -**	**$3,687,989**	**$12,691,496**

Torrey Highlands NP Upgrades / S16036

Parks - Neighborhood

Council District:	1	**Priority Score:**	39
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Gibson, William
Duration:	2017 - 2027		619-553-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This project provides for the design and construction of an approximately 0.5-acre additional parking area, landscaping, Americans with Disabilities Act (ADA) improvements to the existing comfort station, associated paths of travel to comply with federal and State accessibility requirements, and one new shade structure with four benches.

Justification: This project will expand the use of the park and contribute to satisfying population-based park acreage requirements as set forth in the City's General Plan to serve residents.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2019 and was completed in Fiscal Year 2020. Construction began in Fiscal Year 2022 and was completed in Fiscal Year 2024. Additional punch list items, monitoring, and unanticipated ADA compliance improvements were completed in Fiscal Year 2026.

Summary of Project Changes: This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$2,205,673	$116,432	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,322,105
North Center-Maj Dist	400025	126,296	-	-	-	-	-	-	-	-	-	126,296
Total		**$2,331,969**	**$116,432**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,448,401**

Torrey Highlands Trail System / RD21003

Parks - Trails

Council District:	5	**Priority Score:**	53
Community Planning:	Torrey Highlands	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2027		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: The Torrey Highlands Trail system consists of approximately 50,300 lineal feet (9.5 miles) of bicycle, hiking, and equestrian trails to be located throughout the community in accordance with the Torrey Highlands Subarea Plan. There are 3,400 linear feet of unpaved trails to be completed. This project will consist of the construction of approximately 1,200 linear feet of 4-foot wide decomposed granite trails along Camino Del Sur and Carmel Mountain Road, and approximately 700 linear feet of 6-foot wide decomposed granite trail connecting Camino Del Sur to the Del Mar Mesa and Darkwood Canyon trail system. This project is partially funded by credits to the developer against the FBA and partially in cash.

Justification: This project implements the Torrey Highlands Subarea Plan.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: The project is consistent with the Torrey Highlands Subarea Plan and is in conformance with the City's General Plan.

Schedule: The described segment of the trails project will be designed and constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design and construction began in Fiscal Year 2021 and was completed in Fiscal Year 2024. An extended maintenance and biological monitoring period began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: Total project cost has decreased by $86,419 due to project cost savings. $5,100 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year via City Council ordinance. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Torrey Highlands	400094	$146,663	$1,058	$ -	$139,178	$ -	$ -	$ -	$ -	$ -	$ -	$286,900
Total		**$146,663**	**$1,058**	**$ -**	**$139,178**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$286,900**

Torrey Pines GC Clubhouse & Maintenance / S23005

Golf Courses

Council District:	1	**Priority Score:**	51
Community Planning:	Torrey Pines	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Gibson, William
Duration:	2023 - 2033		619-533-5401
Improvement Type:	Betterment		wgibson@sandiego.gov

Description: The project provides design needs for a new clubhouse and maintenance facility at Torrey Pines Golf Course. The project may include the following: Demolition of the current clubhouse and maintenance buildings, temporary facilities to accommodate golf course operations during the construction phase, relocation of two putting greens, construction of new clubhouse and maintenance facility, and parking lot improvements and fulfill the ordinance requirements for sustainability.

Justification: The current clubhouse experienced structural damage that required emergency action and it is necessary to replace the building before it becomes a liability to the City. The maintenance facility is not of adequate size to house all the equipment necessary to maintain the property. Torrey Pines Golf Course hosts major national championships. The enhancement of the property would not only improve the chances to host future U.S. Opens but would be a benefit to the annual PGA Tour event hosted at Torrey Pines Golf Course, the Farmers Insurance Open.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the University Master Plan and is in conformance with the City's General Plan.

Schedule: Design procurement began in Fiscal Year 2024 and bridging documents are anticipated to be completed in Fiscal Year 2027 as part of a Torrey Pines Golf Course Facilities Master Plan. The RFP process for a Design-Build contract is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. Construction schedule and total project cost are contingent upon allocation of funds.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Torrey Pines Golf Course-Cip	700045	$3,311,757	$1,688,243	$ -	$23,000,000	$29,910,000	$ -	$2,000,000	$ -	$ -	$ -	$59,910,000
Total		**$3,311,757**	**$1,688,243**	**$ -**	**$23,000,000**	**$29,910,000**	**$ -**	**$2,000,000**	**$ -**	**$ -**	**$ -**	**$59,910,000**

Torrey Pines Golf Course / AEA00001

Golf Courses

Council District:	1	**Priority Score:**	Annual
Community Planning:	Torrey Pines	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Ferguson, Sharon
Duration:	2010 - 2040		858-581-7867
Improvement Type:	Betterment		snferguson@sandiego.gov

Description: This annual allocation provides for the unexpected replacement of minor capital assets on an as-needed basis at the City's Municipal Golf Course - Torrey Pines.

Justification: This annual allocation will provide a capital assets cost-avoidance program allowing for the timely replacement of unanticipated failure of golf capital assets.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the University Community Plan and is in conformance with the City's General Plan.

Schedule: Design and replacement of minor capital assets will be implemented on an as-needed basis.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Torrey Pines Golf Course-Cip	700045	$2,384,836	$465,164	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,850,000
Total		**$2,384,836**	**$465,164**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,850,000**

Parks & Recreation

Villa Montezuma Museum / RD23008

Bldg - Other City Facility / Structures

Council District:	8	**Priority Score:**	69
Community Planning:	Southeastern San Diego	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rummani, Zina
Duration:	2023 - 2029		619-866-1471
Improvement Type:	Replacement - Rehab		zrummani@sandiego.gov

Description: This project will provide for the design and construction to restore the Villa Montezuma Museum.

Justification: This project is needed to maintain this historic building.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Logan Heights Master Plan and is in conformance with the City's General Plan.

Schedule: This project will be designed and constructed by a non-profit. A reimbursement agreement was executed in Fiscal Year 2025. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	$5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$5,000,000
Total		**$5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,000,000**

Wangenheim Joint Use Facility / S15007

Parks - Miscellaneous Parks

Council District:	6	**Priority Score:**	44
Community Planning:	Mira Mesa	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Gibson, William
Duration:	2015 - 2027		619-533-5401
Improvement Type:	Expansion		wgibson@sandiego.gov

Description: This project provides for the design and construction to expand the existing joint use facility by approximately 4.0 acres at Wangenheim Middle School to supplement existing park acreage in the Mira Mesa community. Joint use improvements include multi-use sports fields, multi-purpose courts, comfort station, walkways, landscaping, parking, sports field lighting, and improvements to comply with accessibility guidelines.

Justification: This project will contribute to satisfying population-based park acreage requirements set forth in the City's General Plan to serve residents in this park-deficient community.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Parks and Recreation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mira Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: General Development Plan (GDP) began in Fiscal Year 2016 and was completed in Fiscal Year 2017. Design began in Fiscal Year 2018 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2022 and was completed in Fiscal Year 2025. A plant establishment period was completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by $95,382 due to increase in construction costs. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Mira Mesa - FBA	400085	$10,564,226	$27,981	$ -	$95,382	$ -	$ -	$ -	$ -	$ -	$ -	$10,687,589
Mira Mesa Development Impact Fee	400858	343,554	-	-	-	-	-	-	-	-	-	343,554
Wuest-Fire Station	400241	30,902	-	-	-	-	-	-	-	-	-	30,902
Total		**$10,938,682**	**$27,981**	**$ -**	**$95,382**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$11,062,045**

Ward Canyon Neighborhood Park Improv / S26003

Parks - Neighborhood

Council District:	9	**Priority Score:**	44
Community Planning:	Mid-City: Normal Heights	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Genova, Darren
Duration:	2026 - 2031		619-533-4601
Improvement Type:	Expansion		dgenova@sandiego.gov

Description: This project provides for the design and construction of improvements within the existing Ward Canyon Neighborhood Park. The improvements include replacement of the 2-5- and 5–12-year-old play areas, construction of new small and large dog off leash areas, security lighting upgrades, new picnic facilities, fencing, accessible sidewalks, landscaping, public art and other associated improvements. This project was converted from sublet B20058 (AGF00007 – Park Improvements) to a standalone project in Fiscal Year 2026.

Justification: This project will provide improvements in accordance with the approved General Development Plan to meet community needs. The project will also increase comply with state and federal safety and accessibility regulations.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mid-City: Normal Heights Community Plan and is in conformance with the City's General Plan.

Schedule: Design development began in Fiscal Year 2020 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$156,283	$717	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$157,000
Grant Fund - State	600001	2,282,997	5,717,003	-	-	-	-	-	-	-	-	8,000,000
Infrastructure Fund (Proposition H)	100012	140,833	-	-	-	-	-	-	-	-	-	140,833
Mid City Urban Comm	400114	763,121	320,871	-	-	-	-	-	-	-	-	1,083,992
Mid-City - Park Dev Fund	400109	9,815	22,974	-	-	-	-	-	-	-	-	32,788
Normal Hgts/Kensington Maj Dis	400056	8,043	-	-	-	-	-	-	-	-	-	8,043
Total		**$3,361,091**	**$6,061,566**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,422,657**

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Black Mountain Ranch Park Ph2 / RD21001	$13,547,900	$2,513,425	18.55%	This project provides for the design and construction of Phase 2 of the 30-acre Black Mountain Ranch Community Park. Phase 1 was completed by a developer per a Reimbursement Agreement with the City in 2006 and included the following amenities: Four multipurpose sports fields comprising 13 acres of turf, four basketball courts, security lighting and prefabricated restroom facility. Phase 2 is expected to provide for the design and construction of an additional 17 acres of multipurpose sports fields, hardcourts, one restroom, one children's playground, concrete pedestrian paving to meet ADA accessibility requirements, drainage facilities, off-leash dog areas, landscaping and irrigation improvements. A portion of the reimbursement payment is currently unfunded.
De Anza Natural General Development Plan / P27001	4,000,000	1,000,000	25.00%	This project provides for a general development plan that sets the park's future design and layout based on the approved DeAnza Natural Amendment to the Mission Bay Park Master Plan. A portion of the general development plan is currently unfunded.
East Village Green Phase 1 / S16012	84,050,725	113,000	0.13%	This project provides for the design and construction for Phase 1 of the East Village Green Park. Phase 1 park amenities include a recreation center, comfort station, below-grade parking, an off-leash dog park, children's play area, outdoor seating, landscaping, and the addition of a pavilion. A portion of construction is currently unfunded.
Emerald Hills Neighborhood Park Phase 1 / S25002	6,460,000	1,659,573	25.69%	This project provides for the renovation of the existing parking lot, new walkways, renovate existing restroom, new playground, picnic shelter and tables, security lighting, and stormwater facilities. A portion of construction is currently unfunded.
Howard Lane Improvements / L24003	6,453,000	153,000	2.37%	Phase 1 of this project provides for improvements to Howard Lane Neighborhood Park, including the replacement of the children's playground. As part of replacement project, scope may include shade structure, re-establishing/creating ADA compliant pathway circling the park, adding fitness equipment to the park, re-surfacing/upgrading the basketball courts to include court lines to allow for multiple uses such as futsal, volleyball, pickleball, or other hard-court activities, and installation of security lighting along the pathways and other areas of the park as needed. Phase 2 includes the addition of a high intensity activated crosswalk (HAWK) beacon for pedestrians near the park improvements. The total project cost includes all identified phases of the project. A portion of Phase 1 is currently unfunded.

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Junipero Serra Museum ADA Improvements / S15034	6,342,461	2,423	0.04%	This project provides for the design and construction of improvements to provide Americans with Disabilities Act (ADA) access to the Junipero Serra Museum within Presidio Park. The project includes a new parking lot, security lighting, an accessible walkway, site furnishings, and landscape and stormwater enhancements. The construction phase is currently unfunded.
Mission Bay Upland Habitat Expansion / S27008	22,598,616	21,598,616	95.57%	This project provides for the design and construction of upland habitat improvements including native vegetation as habitat for sensitive and listed species in the Mission Bay Master Plan and self-sustaining native vegetation communities that are adapted to current and future climatic conditions. Construction is currently unfunded.
North Chollas CP Improvements / L22004	22,600,000	12,807,000	56.67%	This project provides for the design and construction of improvements at North Chollas Community Park for Phases I and II. Construction of Phase I and design and construction of Phase II are currently unfunded.
NTC Aquatic Center / L23002	60,000,001	59,451,563	99.09%	This project will provide for the planning, design and construction of a new aquatic facility in the Naval Training Center Park. The proposed facility may include but not be limited to two competitive and recreation pools, a leisure pool with water playground features, spectator seating deck, locker room facility and associated site improvements. Phase I provides for a feasibility study. This project was converted from S10000 NTC Aquatic Center to be consistent with the planned phased delivery of the project and lack of identified funding. The total project cost includes all identified phases of the project. Phases I and II design and construction are currently unfunded.
Ocean Beach Pier Replacement / L22001	189,963,000	180,713,000	95.13%	Phase I of this project provides for the pre-design services to achieve complete bridging documents for the replacement of the Ocean Beach Pier using a design build contract. Phase I will also include the construction of a new pier, as well as the demolition of the existing pier. Future emergency repairs to the existing pier will be considered part of Phase II future phases. Construction is currently unfunded.

Parks & Recreation

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Park Improvements / AGF00007	183,933,635	124,989,873	67.95%	This annual allocation provides for the handling of all improvements to community parks, mini parks, neighborhood parks, and miscellaneous parks. Improvements include playground upgrades, accessibility improvements, lighting upgrades, and other improvements to existing parks. Some projects are currently unfunded.
Rancho Bernardo CP Improvements / L20000	12,376,089	125,593	1.01%	Phase I of this project will provide for the design and construction of sports field lighting at the RB Community Park. Phase II of this project will include parking lot accessibility improvements, including improvements leading to and in the dog off-leash area. Phase III of this project will provide for the design and construction of tennis courts at the Rancho Bernardo Community Park. A portion of construction is unfunded.
Sunset Cliffs Park Drainage Improvements / L14005	12,691,496	3,687,989	29.06%	This project provides for drainage improvements at Sunset Cliffs Natural Park, Hillside section, including the removal of existing houses located on parkland, restoration of natural areas to allow water percolation, and installation of site appropriate drainage devices. Phase I includes the removal of four existing homes located in the Sunset Cliffs Natural Park, the restoration and re-vegetation of these areas, ADA parking, and the inclusion of trails and lookouts per the community master plan. Phase II includes the evaluation of the drainage within the Sunset Cliffs Natural Park and the implementation of a complete drainage system. A portion of construction is unidentified.
Total		**$408,815,055**		

Police

Police

The San Diego Police Department serves approximately 1.4 million residents with professionalism and integrity. In addition to the Headquarters building, the Department serves the community from nine area commands, a Traffic Division and the Police Plaza. For policing purposes, the City is divided into 19 service areas and 125 neighborhoods. The following nine area commands extend throughout the City and greatly facilitate the Department's community-based policing and problem-solving efforts: Central Division, Eastern Division, Mid-City Division, Northern Division, Northeastern Division, Northwestern Division, Southeastern Division, Southern Division, and Western Division. The Traffic Division and Police Plaza are centrally located in the Kearny Mesa Community Area. The two largest area commands are Central Division and Mid-City Division, which provide service to 9.7 square miles and 12.8 square miles, respectively. The Northeastern Division covers 103.8 square miles, the largest single area in the City. The Capital Improvements Program plays an important role in addressing the Police Department's facility needs.

2026 CIP Accomplishments

In Fiscal Year 2026, the Police Department accomplished the following:

- Began construction of the Police Headquarters Security Fencing (B22080)
- Began implementation of the Police Computer Aided Dispatch (CAD) System Replacement Project (B26061)

2027 CIP Goals

In Fiscal Year 2027, the Police Department anticipates accomplishing the following:

- Complete construction for Police Headquarters Security Fencing (B22080)
- Complete installation of the Police CAD System Replacement Project (B26061)
- Execute the agreement for the Federal Boulevard Sidewalk Improvement project (RD24000)

Police: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Police Range Refurbishment Phase II / S18005	$12,000,000	$ -	$5,800,000	$17,800,000
Total	**$12,000,000**	**$ -**	**$5,800,000**	**$17,800,000**

Police Range Refurbishment Phase II / S18005

Bldg - Pub Safety - Police Fac / Struct

Council District:	9	**Priority Score:**	56
Community Planning:	Mid-City: City Heights	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2018 - 2028		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project includes the demolition of the dilapidated bullet back stops, removal of lead contaminated soil berms, installation of new bullet recovery systems, sidewalk improvements, and other needed improvements throughout the facility.

Justification: This project was intended to enhance safety and provide usability as a training academy for the San Diego Police Department and multiple law enforcement agencies.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with the City Heights Community Plan and is in conformance with the City's General Plan.

Schedule: Project planning began in Fiscal Year 2011 and was completed in Fiscal Year 2012. Design was completed in Fiscal Year 2014. Updating the design of this project began in Fiscal Year 2018 and was completed in Fiscal Year 2019. Construction of Phase IIA began in Fiscal Year 2020 and a portion was completed in Fiscal Year 2021. The project is currently on hold as plans for this site are being reconsidered.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$1,938,025	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,938,025
CIP Contributions From The General Fund	400265	895,742	1,711,041	-	-	-	-	-	-	-	-	2,606,783
Debt Funded General Fund CIP Projects	400881	-	640,000	-	-	-	-	-	-	-	-	640,000
Infrastructure Fund (Proposition H)	100012	822,760	-	-	-	-	-	-	-	-	-	822,760
SDTFC Series 2018C Tax Exempt	400868	5,992,432	-	-	-	-	-	-	-	-	-	5,992,432
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	5,800,000	5,800,000
Total		**$9,648,959**	**$2,351,041**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,800,000**	**$17,800,000**

Police

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Police Range Refurbishment Phase II / S18005	$17,800,000	$5,800,000	32.58%	This project includes the demolition of the dilapidated bullet back stops, removal of lead contaminated soil berms, installation of new bullet recovery systems and other needed improvements throughout the facility. The second phase of construction is currently underfunded.
Total		**$5,800,000**		

Public Utilities

Public Utilities

The Public Utilities Department (PUD) provides water, wastewater, and recycled water services to approximately 1.4 million water customers and 2.4 million wastewater customers within the San Diego region. The Department's Capital Improvements Program (CIP) supports the infrastructure for reliable water supply, and wastewater collection and treatment.

The water system extends over 404 square miles with potable water deliveries of approximately 170,000 acre-feet per year. This system includes 49 water pump stations, 29 treated water storage facilities, nine surface reservoirs, three water treatment plants, and approximately 3,300 miles of pipeline. The Department also manages the recycled water system, which includes three pump stations and 99 miles of purple pipe, delivering an annual average of over 8.3 million gallons per day (MGD) for irrigation, manufacturing, and other non-potable uses.

The wastewater system consists of the Municipal (Muni) System and Metropolitan (Metro) System. The Muni System consists of approximately 3,000 miles of pipelines, 77 sewer pump stations, and 64 permanent flow monitoring stations and is primarily used to collect and convey wastewater from residences and businesses in the City of San Diego. The Metro System consists of three wastewater treatment plants, one biosolids processing facility, four large pump stations, two interceptors, 98 permanent flow monitoring stations and two outfalls. The system provides treatment and disposal services for the City and 12 other agencies and districts within a 450-square mile area, stretching from Del Mar to the north, Alpine and Lakeside to the east, and San Ysidro to the south.

The Department is constructing an innovative water purification program known as Pure Water San Diego. Pure Water San Diego is an integrated water and wastewater capital improvement program. The program is designed to provide a safe, secure, and sustainable local water supply by turning recycled water into drinkable water using water purification technology.

Funding for water and wastewater projects is provided by a variety of sources which can include bond financing, commercial paper financing, water and sewer rates, state revolving fund loans, and grants. Approximately 33 percent of all Metro Fund capital expenditures are funded by 12 regional Participating Agencies, made up of cities and special districts in the San Diego Metropolitan Area.

The CIP includes water projects mandated in the Compliance Order from the California Department of Public Health (CDPH), currently known as the State Water Resources Control Board - Division of Drinking Water (DDW). These projects will meet the requirements of the federal Safe Drinking Water Act. In addition, the Department continues to replace/rehabilitate aging infrastructure in compliance with the Clean Water Act.

2026 CIP Accomplishments

The Public Utilities Department, in collaboration with the Engineering & Capital Projects Department, oversees the design and construction of water, wastewater, and recycled water projects. The following accomplishments occurred in Fiscal Year 2026:

- Completion of Solar Implementation at Chollas Bldgs. A & B (B21068)
- Completion of Solar Implementation at ETDC Building (B21069)
- Completion of pipelines for Allied Gardens Improv 3 (B20100 and B20101)
- Completion of pipelines for Bay Ho Improv 3 (B19134 and B19136)
- Completion of pipelines for Redwood Village/Rolando Park Improv 1 (B19139 and B19141)
- Completion of pipelines for Sewer and AC Water Group 765A (B18071 and B18073)

- Completion of pipelines for Water & Sewer Group 963 (B12072 and B13169)
- Completion of pipelines for Sewer and AC Water Group 1032 (B17104 and B17105)

The Public Utilities Department has identified the following projects that will assist in achieving the targets set forth within the City's Climate Action Plan:

- North City Water Reclamation Plant Improvements to 30 MGD project (S17012)
- Pure Water Program Phase 1 (ALA00001)
- Pure Water Program Phase 2 (ALA00002)

The following accomplishments were reached on the Pure Water Program:

- Reached 90% construction completion milestone for Phase 1 Program
- Installed major equipment for the North City Pure Water Facility (B15139) and Pure Water Pump Station (B15140) projects and prepared the Operations and Maintenance Building and North City Pure Water Lab for occupancy
- Completed and commissioned four new secondary clarifiers and continued construction on the PWP North City Water Reclamation Plant Expansion (B21060)
- Completed construction of the new, third Flow Equalization Basin (B21059) and continued construction on underground connections to the PWP North City Water Reclamation Plant
- Installed dewatering and digester mechanical improvements, programmed instrumentation and controls, and began commissioning new equipment at the Metro Biosolids Center Improvements project (B17006)
- Completed pipeline diversion structures and the electrical building, installed duty pumps, and began programming controls at the Morena Pump Station (B21061)
- Completed all tunnels and pipeline installation for the Morena Conveyance Northern Alignment (B15141) and prepared for connection to the North City Water Reclamation Plant
- Completed all pipeline installation and continued to pull fiber optic cable for the Morena Conveyance South & Middle Pipelines (B15141)
- Completed all tunnels and over 90 percent of the pipeline installation for the Pure Water Pipeline (B16035)
- Completed all pump rehabilitation, connected solar panel infrastructure to the electrical grid, and continued programming pump controls for the Miramar Reservoir Pump Station Improvements (B19099)
- Delivered mechanical equipment for the Penasquitos Pump Station Oxygenation System (B21001)
- Completed construction of the Central Area Small-Scale Facility (B21151)

2027 CIP Goals

In order to achieve the Public Utilities Department goal to provide safe drinking water and to improve its aging infrastructure, the Public Utilities Department continues to invest in the most critical components of the water and wastewater systems, focusing on replacement and rehabilitation of the most critical pipelines in the system while simultaneously increasing the focus on repair and replacement at vertical facilities such as pump stations and treatment facilities. These capital investments are based on condition assessment results, future demand projections, policies, and regulatory requirements to continue providing reliable service to our customers.

Public Utilities has developed a robust condition assessment program to provide comprehensive assessment coverage for water and wastewater infrastructure including water transmission lines, dams, reservoirs, pump stations and large diameter wastewater pipelines. The department continues to make progress on developing an integrated master plan to look comprehensively at all infrastructure managed by the Department. In addition, the department continues its ongoing condition assessment efforts including inspection of 60 to 70 miles of sewer mains per fiscal year. The department anticipates making significant progress on preliminary engineering for an interim dam safety repair at Hodges and long-term repair at Murray Dam, as well as other repairs to other key dams, and continue with several key technology projects focused on the department's Distributed Control Systems in 2027.

In Fiscal Year 2027, the Public Utilities Department anticipates accomplishing the following goals:

- Begin design and construction of Via de la Valle Pipeline (B22015)
- Begin design and construction of Alvarado Laboratory Improvements (L22000)
- Begin construction of Sewer Pump Station 11 Repair (B21125)
- Begin construction of Otay WTP Raw Water PS Switchboard Repl (B22037
- Begin construction of Buchanan Canyon Sewer B (UP) (B00429)
- Begin construction of Miramar Valve No2 Replacement (B23075)
- Begin construction of SV Dam Low Level Outlet Improvements (B22002)
- Begin construction of Rancho Bernardo Industrial Pump Stn Repl (S21004)
- Begin construction of Pressure Reducing Stations Upgrade 1 (B16017)
- Begin construction of Otay 2nd Pipeline Phase 3 (B16158)
- Begin construction of El Camino Real Pipeline North (L23001.1)
- Begin construction of Storm Water Diversion at PLWTP (B20001)
- Begin construction of Alvarado Trunk Sewer Phase IV (S15019)
- Begin construction of PLWTP Sludge Pump Replacement (B24113)
- Begin construction on Pump Station 2 Improvements and Modernization (L24000.2)
- Continue work on Pump Station 1 Improvements and Modernization (L24000.1)
- Continue work on South Bay Water Reclamation Plant Reverse Osmosis System (B20122)
- Continue work on San Carlos Interconnect Trans Pipeline (B21109)
- Continue work on Montezuma PPL/Mid City Pipeline Ph 2 (S11026)
- Continue work on Tecolote Canyon Trunk Sewer Improvement (S15020)
- Continue work on Alvarado 2nd Extension Pipeline (S12013)
- Continue work on Lakeside Valve Station Replacement (B17082)
- Complete MBC Gallery Pipeline Replacement (B21148)
- Continue work on Penasquitos Pump Station VFD Replacement (B22032)
- Continue work on Penasquitos Pump Station Gas Sensor Replacement (B22035)
- Complete Harbor Drive Trunk Sewer (S18006)
- Continue work on Soledad Pump Station Upgrades (B11072)

In Fiscal Year 2027, the Public Utilities Department anticipates accomplishing the following goals for the Pure Water Program:

- Complete construction of Phase 1 projects and complete programming for all instrumentation and controls
- Begin commissioning of the Phase 1 system, which includes the Morena Pump Station and Pipelines, North City Water Reclamation Plant, North City Pure Water Facility, Pure Water Pipeline, and Miramar Reservoir Pump Station
- Begin delivering water to Miramar Reservoir in defined, sequential ramp-up stages according to regulatory requirements
- Complete commissioning and begin operation of the Central Area Small-Scale Facility (B21151)

Public Utilities: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Alvarado 2nd Extension Pipeline / S12013	$123,878,418	$10,000,000	$24,289,465	$158,167,883
Alvarado Laboratory Improvements / L22000	23,291,000	30,000,000	119,954,484	173,245,484
Alvarado Trunk Sewer Phase IV / S15019	28,553,092	-	31,409,801	109,962,893
Alvarado WTP Filter Gallery Piping Repl / S24000	3,500,000	-	12,160,000	15,660,000
Backflow Preventer Replacement / AKB00008	500,000	-	-	-
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	7,000,000	5,946,250	9,169,471	22,115,721
Cielo & Woodman Pump Station / S12012	9,878,000	7,000,000	19,512,115	36,390,115
Corrosion Control / AKA00001	1,000,000	-	400,000	1,400,000
Dams & Reservoirs Security Improvements / S22013	11,456,860	6,000,000	17,543,140	35,000,000
East Cty Residuals Line & Mission Gorge Force Main / RD23001	111,443,606	-	-	111,443,606
El Camino Real Pipeline / L23001	5,232,567	-	9,241,465	14,474,032
El Monte Pipeline No 2 / S10008	27,645,000	9,700,000	54,754,966	92,099,966
El Monte Pipeline Rehabilitation Phase 2 / S27004	-	300,000	39,700,000	40,000,000
EMTS Boat Dock Esplanade / S00319	3,430,851	-	-	3,430,851
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	5,400,000	45,903,956	2,821,545	54,125,501
Groundwater Asset Development Program / ABM00001	495,329	-	-	495,329
Harbor Drive Trunk Sewer / S18006	52,200,000	-	-	52,200,000
Hodges Near-Term Drawdown Modifications / S27003	-	1,000,000	49,500,000	50,500,000
Kearny Mesa Trunk Sewer / L24004	15,000,000	2,000,000	7,868,300	24,868,300
La Jolla Scenic Drive 16inch Main / S12009	12,348,000	-	-	12,348,000
Lake Hodges Dam Replacement / S23002	40,427,630	-	433,572,370	474,000,000
Lakeside Valve Station Replacement / S22003	55,702,455	-	-	55,702,455
Large Diameter Water Transmission PPL / AKA00003	96,670,550	15,000,000	29,188,708	170,561,051
Lower Otay Dam Outlet Improvements / S24003	7,500,000	2,000,000	52,086,000	61,586,000
MBC Equipment Upgrades / S17013	67,947,442	1,100,000	-	69,047,442
Metro Treatment Plants / ABO00001	97,053,914	36,192,353	151,452,925	284,699,192
Metropolitan System Pump Stations / ABP00002	12,102,429	257,593	5,443,661	17,803,683
Metropolitan Waste Water Department Trunk Sewers / AJB00001	11,698,320	280,000	57,238,149	69,216,469
Miramar Clearwell Improvements / S11024	120,328,744	-	-	120,328,744
Miramar WTP Residuals Redirection / S23012	6,072,000	8,000,000	17,343,000	31,415,000
Montezuma/Mid-City Pipeline Phase II / S11026	61,703,200	-	-	61,703,200
Morena Dam Upstream Face Replacement / S24001	3,500,000	10,500,000	-	3,500,000
Morena Pipeline / S16027	71,295,446	8,706,209	456,442	85,145,712
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	36,957,388	-	14,642,612	51,600,000

Public Utilities: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Murray Near-Term Seismic Stabilization / S27002	-	1,500,000	79,000,000	80,500,000
NCWRP Improvements to 30 mgd / S17012	43,654,436	-	-	43,719,212
North/South Metro Interceptors Rehab / S22001	20,030,285	14,329,715	45,719,711	80,079,711
Otay 1st/2nd PPL West of Highland Avenue / S12016	33,840,500	-	-	33,840,500
Otay 2nd Pipeline Phase 4 / S20001	5,900,000	11,000,000	108,100,000	125,000,000
Otay 2nd Pipeline Steel Replacement Ph 5 / S21000	4,700,000	-	29,701,001	34,401,001
Otay 2nd PL Relocation-PA / L24001	18,846,171	2,000,000	7,247,053	28,093,224
Pacific Beach Pipeline South (W) / S12015	42,878,951	-	-	43,253,546
Pipeline Rehabilitation / AJA00002	107,010,011	3,825,946	35,679,510	146,515,467
Pomerado Pipeline / S27000	-	300,000	84,900,000	85,200,000
Pressure Reduction Facility Upgrades / AKA00002	16,712,101	-	30,283,988	46,996,089
PS 1 & 2 Improvements & Modernization / L24000	65,700,000	42,000,000	167,500,642	275,200,642
PS2 Power Reliability & Surge Protection / S00312	76,100,800	500,000	-	76,600,800
Pump Station Restorations / ABP00001	7,468,430	2,450,000	3,172,440	13,090,870
Pure Water Phase 2 / ALA00002	63,736,568	-	3,625,000,000	3,688,736,568
Pure Water Pooled Contingency / P19002	24,495,592	-	-	24,495,592
Pure Water Program / ALA00001	1,676,227,509	37,855,909	18,744,530	1,732,827,948
Rancho Bernardo Industrial Pump Stn Replacement / S21004	11,198,000	12,313,809	4,038,852	27,550,661
Sewer CIP Emergency Reserve / ABT00007	10,000,000	-	-	10,000,000
Sewer Main Replacements / AJA00001	594,051,846	105,589,259	531,764,418	1,231,405,523
Smart Metering Infrastructure / S17008	86,413,562	-	40,121,763	126,535,325
South Mission Valley Trunk Sewer PhaseII / S27001	-	500,000	29,500,000	30,000,000
SPS 77A Dual Force Main Replacement / S26000	500,000	-	133,870,000	134,370,000
Standpipe and Reservoir Rehabilitations / ABL00001	52,079,422	12,000,000	28,678,643	92,758,065
Tecolote Canyon Trunk Sewer Improvement / S15020	46,852,000	6,010,122	-	56,468,783
TH 16" Water Mains / RD21007	688,759	-	-	708,220
University Ave Pipeline Replacement / S11021	31,750,000	-	-	31,750,000
Water CIP Emergency Reserve / ABT00008	5,000,000	-	-	5,000,000
Water Main Replacements / AKB00003	790,630,790	114,218,850	471,978,966	1,376,828,606
Water Pump Station Restoration / ABJ00001	26,378,954	-	22,126,143	48,505,097
Water SCADA IT Upgrades / T22001	12,350,000	3,750,000	-	16,100,000
Water Treatment Plants / ABI00001	32,899,443	10,716,920	13,725,106	57,341,469
Total	**$5,039,306,370**	**$580,746,891**	**$6,670,601,385**	**$12,368,109,547**

Public Utilities - Preliminary Engineering Projects

Pure Water Pooled Contingency / P19002

Priority Category: High **Project Score:** 85

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Metro Sewer Utility - CIP Funding Source	700009	$ -	$8,148,504	$ -	$8,148,504
Water Utility - CIP Funding Source	700010	-	16,347,088	-	16,347,088
Total		**$ -**	**$24,495,592**	**$ -**	**$24,495,592**

Alvarado 2nd Extension Pipeline / S12013

Water - Distribution Sys - Transmission

Council District:	2,3,7,9	**Priority Score:**	78
Community Planning:	Mission Valley, Mission Bay Park, Linda Vista	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Ramos-Banuelos, Jaime
Duration:	2016 - 2032		619-533-5103
Improvement Type:	Expansion		jramosbanuel@sandiego.gov

Description: The Alvarado 2nd Extension Pipeline project is proposing to build a new 48-inch and a 24-inch main, extending the existing Alvarado 2nd Pipeline westerly, connecting to the new 20-inch Pacific Beach Pipeline along West Mission Bay Dr. (approx. 6.42 miles). A 536 to 390 HGL Pressure Reducing Station (PRS) will be built along the new 30-inch pipeline at the Friars Rd. and Napa St. intersection. This project includes the replacement of all parallel 16-inch AC water mains. The AC mains run along Friars Rd. between Morena Blvd. and East of Mission Center Rd. (approx. 3.90 miles). Total length of this project is approximately 10.32 miles.

Justification: This project was driven by the need to provide redundant transmission to the coastal zones of La Jolla and Pacific Beach for supply reliability. The proposed Alvarado 2nd Pipeline Extension will be the main feed to Pacific Beach Zones. With the new pipeline feeding from the Alvarado Water Treatment Plant (WTP), the San Diego County Water Authority (CWA) treated water intake at San Diego Connection #11, which currently feeds those zones will be greatly reduced. This will also provide supply flexibility between the Alvarado and Miramar WTP Service Areas.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Valley, Linda Vista, and Mission Bay Park Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2016 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be substantially completed in Fiscal Year 2030.

Summary of Project Changes: $4.0 million in Water Utility CIP funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The total project cost increased by $3.7 million due to construction costs. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$98,325,328	$25,553,090	$10,000,000	$ -	$17,000,000	$4,250,000	$1,800,000	$1,239,465	$ -	$ -	$158,167,883
Total		**$98,325,328**	**$25,553,090**	**$10,000,000**	**$ -**	**$17,000,000**	**$4,250,000**	**$1,800,000**	**$1,239,465**	**$ -**	**$ -**	**$158,167,883**

Alvarado Laboratory Improvements / L22000

Bldg - MWWD - Laboratories

Council District:	7	**Priority Score:**	85
Community Planning:	Navajo	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2022 - 2033		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project includes, but is not limited to, the design and renovation of Alvarado Laboratory to meet State of CA Environ-mental Laboratory Accreditation Program (ELAP) standards. Phase 1 includes the construction of a new lab building to increase footprint capacity; approximately 31,400 square feet of new building and approximately 18,000 square feet of parking located beneath the new building. New lab spaces shall create an open design concept to increase opportunities for communication and collaboration to house the City's drinking water and waste-water chemistry and biology labs. In addition, new space capacity will also accommodate Industrial Waste-water Control Program and Water Production Division (WPD) staff at Alvarado. Phase 2 includes the renovation and reconstruction of the existing approximately 43,000 square feet of building and site improvements. Phase 3 includes the installation of trailers to house approximately 20 PUD staff from the Environmental Monitoring & Technical Services Division. Phase 4 includes the design and rehabilitation of the 72" transmission pipeline that is underneath the existing building. In Fiscal Year 2022, this project was converted from standalone project S22000 to an L-project. The total project cost includes all identified phases of the project.

Justification: ELAP standards are required to be met for the labs to analyze samples for multiple regulatory programs; failure to meet these standards could jeopardize laboratory certifications, effectively preventing the laboratories from conducting permit-required analyses. Lab testing groups can be reorganized to share common equipment, thus reducing needs for additional lab equipment. Labs shall have independently functioning climate control systems to minimize possibility of contamination from other lab systems.

Operating Budget Impact: As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Navajo neighborhood and is in conformance with the City's General Plan.

Schedule: Conceptual design and bridging documents began in Fiscal Year 2023 and was completed in Fiscal Year 2026. Design-build contract was awarded in Fiscal Year 2026. Construction is anticipated to be completed in Fiscal Year 2031.

Summary of Project Changes: Total project cost has increased by $6.0 million due to higher than anticipated design-build bids. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Metro Sewer Utility - CIP Funding Source	700009	$5,231,859	$6,879,461	$15,600,000	$ -	$39,520,000	$15,600,000	$7,256,332	$ -	$ -	$ -	$90,087,652
Muni Sewer Utility - CIP Funding Source	700008	2,314,091	3,042,839	6,900,000	-	17,480,000	6,900,000	3,209,531	-	-	-	39,846,461
Water Utility - CIP Funding Source	700010	2,652,982	3,169,768	7,500,000	-	19,000,000	7,500,000	3,488,621	-	-	-	43,311,371
Total		**$10,198,932**	**$13,092,068**	**$30,000,000**	**$ -**	**$76,000,000**	**$30,000,000**	**$13,954,484**	**$ -**	**$ -**	**$ -**	**$173,245,484**

Alvarado Trunk Sewer Phase IV / S15019

Wastewater - Collection Sys - Trunk Swr

Council District:	7,9	**Priority Score:**	86
Community Planning:	Navajo, College Area	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Jaro, Janice
Duration:	2015 - 2032		619-533-3851
Improvement Type:	Replacement		jjaro@sandiego.gov

Description: This project replaces and upsizes 3.5 miles and sliplining of approximately 1.2 miles of the Alvarado Trunk Sewer to provide additional capacity. The first phase will replace and upsize 1.0 mile and the second phase will replace the remaining 2.5 miles and slipline the 1.2 miles.

Justification: This trunk sewer will be upgraded with a larger pipe to improve capacity and condition.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Navajo and College Area Community Plans and is in conformance with the City's General Plan.

Schedule: Design for Phase I began in Fiscal Year 2015 and was completed in Fiscal Year 2026. Construction of Phase I is anticipated to begin Fiscal Year 2027 and be completed in Fiscal Year 2029. Design for Phase II began in Fiscal Year 2015 and will be completed in Fiscal Year 2028. Construction of Phase II will begin in Fiscal Year 2028 and is anticipated to be completed in Fiscal Year 2031. The project is expected to be completed in Fiscal Year 2032.

Summary of Project Changes: The project description and schedule and estimated construction cost has been updated for Fiscal Year 2027. Total project cost has increased by $37.6 million due to increased construction cost estimates.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Muni Sewer Utility - CIP Funding Source	700008	$10,536,800	$18,016,292	$ -	$50,000,000	$ -	$7,953,993	$15,000,000	$7,300,000	$1,155,808	$ -	$109,962,893
Total		**$10,536,800**	**$18,016,292**	**$ -**	**$50,000,000**	**$ -**	**$7,953,993**	**$15,000,000**	**$7,300,000**	**$1,155,808**	**$ -**	**$109,962,893**

Alvarado WTP Filter Gallery Piping Repl / S24000

Bldg - Water - Treatment Plants

Council District:	7	**Priority Score:**	80
Community Planning:	Navajo	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Vitelle, Brian
Duration:	2024 - 2032		619-533-5105
Improvement Type:	Replacement		bvitelle@sandiego.gov

Description: Alvarado Water Treatment Plant 9-16 Filter Gallery contains piping, valves and appurtenances consisting of various sizes which conveys water to and from each filter including water used to backwash each filter. This project will replace approximately 2970 linear feet of existing 304 stainless steel piping with cement-mortar lined carbon steel.

Justification: Filter gallery piping has reached its service life and needs to be replaced.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Navajo neighborhood and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2028. Construction is anticipated to begin in Fiscal Year 2029 and be substantially completed in Fiscal Year 2030. Remaining construction activities are anticipated to be completed in Fiscal Year 2031.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$1,790,639	$1,709,361	$ -	$ -	$11,400,000	$760,000	$ -	$ -	$ -	$ -	$15,660,000
Total		**$1,790,639**	**$1,709,361**	**$ -**	**$ -**	**$11,400,000**	**$760,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$15,660,000**

Backflow Preventer Replacement / AKB00008

Water - Distribution Sys - Distribution

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2027		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation allows for the replacement of backflow preventers at various locations throughout the City.

Justification: This annual allocation provides for an ongoing program to replace backflow preventers that are deteriorated in condition, have reached the end of their service life, or address compliance requirements.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to the cost and schedule of sub-projects and relation to CIP Five Year Planning document. This project is canceled and is anticipated to be closed by the end of the Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$ -	$500,000	$ -	($500,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total		**$ -**	**$500,000**	**$ -**	**($500,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002

Bldg - Water - Reservoirs/Dams

Council District:	Non-City	**Priority Score:**	78
Community Planning:	Non-City	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2024 - 2031		619-533-6649
Improvement Type:	New		eschrothnich@sandiego.gov

Description: Place a reinforced concrete bulkhead at the upstream end of the outlet tunnel, approximately 15 ft. into the outlet tunnel. This bulkhead will be anchored into the outlet tunnel wall. To achieve fully redundant emergency outlet control, a reinforced concrete outlet control vault with a manually operated sluice gate is to be installed downstream of the conduit. Replacement of the existing 30-inch tee at the base of the outlet tower and upgrade to a 42-inch tee. In addition, the 15 feet of 30-inch cast iron pipe that discharges into the outlet tunnel will be replaced with 15 feet of 42-inch stainless steel pipe. The reinforced concrete and rock lined tunnel will be cleaned and patched for spalls and cracks. The entire tunnel will be lined with polyurea lining or other similar structural liner. The project was initiated as a maintenance effort and was determined to be capital in nature.

Justification: California Department of Water Resources, Division Safety of Dam (DSOD) is a regulatory body who oversees and enforces dam and safety compliance of all City of San Diego raw reservoirs (Dams, Spillways, Outlet Towers and critical appurtenances). DSOD conducts annual inspection of Barrett Dam and required the City to take immediate action in repairing the deficiencies identified by the DSOD. DSOD has requested this work to be completed as soon as possible due to safety concerns.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2030. The project is anticipated to be completed by Fiscal Year 2031.

Summary of Project Changes: Total project cost has increased by $669,471 due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$3,530,552	$3,469,448	$5,946,250	$ -	$9,169,471	$ -	$ -	$ -	$ -	$ -	$22,115,721
Total		**$3,530,552**	**$3,469,448**	**$5,946,250**	**$ -**	**$9,169,471**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$22,115,721**

Cielo & Woodman Pump Station / S12012

Bldg - Water - Pump Stations

Council District:	4	**Priority Score:**	88
Community Planning:	Southeastern (Encanto Neighborhoods)	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2014 - 2032		619-533-3647
Improvement Type:	Expansion		rubalcavae@sandiego.gov

Description: This project provides for the replacement of the existing Cielo and Woodman Pump Station with a new 7.7 MGD (5,345 gpm) capacity pump station with a backup generator. The new pump station will be capable to draw water from both Alvarado 536 pressure zone and Otay 490 pressure zone to provide water to the Paradise Mesa 610 pressure zone.

Justification: This replacement of the existing deteriorating pump station will expand capacity and improve efficiency and reliability of the water system.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Southeastern (Encanto Neighborhoods) Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2014. Design was re-initiated in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2028. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2031.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$4,787,134	$5,090,866	$7,000,000	$ -	$10,000,000	$9,350,000	$112,115	$50,000	$ -	$ -	$36,390,115
Total		**$4,787,134**	**$5,090,866**	**$7,000,000**	**$ -**	**$10,000,000**	**$9,350,000**	**$112,115**	**$50,000**	**$ -**	**$ -**	**$36,390,115**

Corrosion Control / AKA00001

Water - Distribution Sys - Transmission

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for renovating or replacing deteriorating corrosion control and monitoring systems throughout the City.

Justification: Deteriorating corrosion control and monitoring systems need rehabilitation. This annual allocation provides for an ongoing program to rehabilitate over 600 existing corrosion protection stations.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$940,575	$59,425	$ -	$ -	$100,000	$100,000	$100,000	$100,000	$ -	$ -	$1,400,000
Total		**$940,575**	**$59,425**	**$ -**	**$ -**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$ -**	**$ -**	**$1,400,000**

Dams & Reservoirs Security Improvements / S22013

Bldg - Water - Reservoirs/Dams

Council District:	5,7,8	**Priority Score:**	75
Community Planning:	Navajo, Scripps Miramar Ranch, Rancho Bernardo, Non-City	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2022 - 2031		619-533-3647
Improvement Type:	Replacement		rubalcavae@sandiego.gov

Description: Security improvement is required to be performed at ten City-owned and operated dams to improve security and protect the raw water supply across the San Diego Region including physical and electronic security. The project was converted from sublet B21067 (ABL00001 Standpipe & Reservoir Rehabilitations) to a standalone CIP in Fiscal Year 2022.

Justification: The City of San Diego owns and operates 10 dams and reservoirs (lakes) to store water for use when needed. While some monitoring and guarding elements are already in place and operating, there are additional security improvements that can be implemented to augment the existing security elements. This project will add physical and electronic security measures and a wireless microwave communication system to further secure the safety and security of this critical infrastructure, preventing potential loss of life should any of these facilities catastrophically fail.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2021 and is anticipated to be completed in Fiscal Year 2028. Construction is scheduled to begin in Fiscal Year 2028 and is anticipated to be substantially completed in Fiscal Year 2029.

Summary of Project Changes: $8.1 million of Water Utility CIP funding was removed from this project in Fiscal Year 2026 via City Council resolution. Total project cost increased by $7.7 million due to revised engineer's estimate. The project justification and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$3,551,336	$7,905,524	$6,000,000	$ -	$12,000,000	$5,543,140	$ -	$ -	$ -	$ -	$35,000,000
Total		**$3,551,336**	**$7,905,524**	**$6,000,000**	**$ -**	**$12,000,000**	**$5,543,140**	**$ -**	**$ -**	**$ -**	**$ -**	**$35,000,000**

East Cty Residuals Line & Mission Gorge Force Main / RD23001

Wastewater - Collection Sys - Intercptor

Council District:	7,9	**Priority Score:**	81
Community Planning:	Citywide	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	George, Nicole
Duration:	2021 - 2029		619-533-7443
Improvement Type:	New		ngeorge@sandiego.gov

Description: The Regional Brine Line (RBL) formerly called the East County Residuals Line and the East Mission Gorge Force Main (EMGFM) rehabilitation project involves slip lining 8 miles of the existing 48-inch EMGFM with two new pipelines for the RBL and EMGFM. The existing EMGFM conveys sewage from the East Mission Gorge Pump Station to the North Mission Valley Interceptor Sewer. The RBL will convey brine and centrate from the new East County Advanced Water Purification Residuals Pump Station to the South Mission Valley Trunk Sewer. The brine and centrate flows must bypass the North Mission Valley Interceptor so as not to be conveyed to Morena Pump Station and ultimately the City's North City Pure Water Facility. Both pipelines will be constructed by the East County Advanced Water Purification Project Joint Powers Association's (ECAWP JPA) Progressive Design-Build Contractor and partially funded by the City through a cost-sharing agreement. The JPA selected Orion Construction as the progressive design-builder with GHD Inc serving as the EOR. Both pipelines will be owned by the City of San Diego at the end of the project.

Justification: The substantial completion of the RBL prior to the initiation of operations of Pure Water Phase 1 is crucial. The RBL will convey brine and centrate to a point within the City's sewer system that will bypass the influent of the North City Pure Water Facility and instead convey the brine/centrate flow to Point Loma Wastewater Treatment Plant. By bypassing the North City Pure Water Facility influent, the RBL avoids potential influent water quality issues at the Pure Water Facility that may result from the introduction of the brine and centrate.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: $54.0 million in various funding sources was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$686,322	$654,958	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,341,280
Muni Sewer Utility - CIP Funding Source	700008	20,125,426	20,397,322	-	-	-	-	-	-	-	-	40,522,748
Water Utility - CIP Funding Source	700010	27,809,900	41,769,678	-	-	-	-	-	-	-	-	69,579,578
Total		**$48,621,648**	**$62,821,958**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$111,443,606**

El Camino Real Pipeline / L23001

Water - Distribution Sys - Distribution

Council District:	1	**Priority Score:**	72
Community Planning:	Via De La Valle, Carmel Valley, Fairbanks Country Club, N Cty Future Urbanizing Area - Subarea 2	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Rekani, Ronak
Duration:	2023 - 2037		619-236-6251
Improvement Type:	New		rfrekani@sandiego.gov

Description: This project provides for construction of new water mains for El Camino North Pipeline and El Camino South Pipeline. Phase I in El Camino North will include approximately 2,860 linear feet of new water mains in El Camino Real from San Dieguito Road connecting to new pipeline on Via De La Valle. Phase II in El Camino South will include construction of approximately 4,032 linear feet of new water mains. The project also proposes to upsize the existing Pressure Reducing Station located at the north-west corner of the intersection of El Camino Real and Half Mile Dr. from 10-inch and 2-inch to dual 12-inch lines. This project was converted from S23000 - El Camino Real Pipeline in Fiscal Year 2023. The total project cost includes all identified phases of the project.

Justification: This project will provide water service to the Via De La Valle Pipeline.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley, Fairbanks Country Club, NCFUA Subarea II and Via De La Valle neighborhoods and is in conformance with the City's General Plan.

Schedule: Design of Phase I began in Fiscal Year 2023 and was completed in Fiscal Year 2026. Construction of Phase I is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2031. Design of Phase II began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. Construction of Phase II is anticipated to begin in Fiscal Year 2028 and be completed Fiscal Year 2029. Project closeout is anticipated to be completed in Fiscal Year 2037 following the completion of S00856 - El Camino Real to ViaDeLaValle (1/2mile).

Summary of Project Changes: Total project cost has increased by $5.4 million due to revised engineer's estimate for Phase II. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$1,412,279	$3,820,288	$ -	$ -	$8,500,000	$741,465	$ -	$ -	$ -	$ -	$14,474,032
Total		**$1,412,279**	**$3,820,288**	**$ -**	**$ -**	**$8,500,000**	**$741,465**	**$ -**	**$ -**	**$ -**	**$ -**	**$14,474,032**

El Monte Pipeline No 2 / S10008

Water - Distribution Sys - Transmission

Council District:	7	**Priority Score:**	78
Community Planning:	Navajo, Non-City	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2018 - 2032		619-533-3647
Improvement Type:	Replacement - Rehab		rubalcavae@sandiego.gov

Description: This project consists of the repair and replacement of pipeline segments and tunnel repair to the El Monte Pipeline. This project also includes spot repair of the pipeline walls and joints, new manway installations, and air/vacuum relief valves adjustment.

Justification: The replacement and repairs are needed to mitigate the potential of a pipeline failure and reduce leakage. The project allows for more reliable operation of the pipeline and therefore facilitate water transports between the San Vicente and El Capitan Reservoir to Lake Murray and the Alvarado Water Treatment Plant.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the community plan guidelines for Lakeside and Navajo, including the general and specific plans for the cities of El Cajon, La Mesa, and Santee.

Schedule: Condition assessment began in Fiscal Year 2014 and was completed in Fiscal Year 2016. Design began in Fiscal Year 2018 and is anticipated to be completed in Fiscal Year 2028. Construction is anticipated to begin in Fiscal Year 2028 and is anticipated to be substantially complete in Fiscal Year 2030. The remaining construction activities are anticipated to be completed in Fiscal Year 2030.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$9,253,768	$18,390,253	$9,700,000	$ -	$40,000,000	$14,000,000	$700,000	$54,966	$ -	$ -	$92,098,987
Water Utility Operating	700011	979	-	-	-	-	-	-	-	-	-	979
Total		**$9,254,747**	**$18,390,253**	**$9,700,000**	**$ -**	**$40,000,000**	**$14,000,000**	**$700,000**	**$54,966**	**$ -**	**$ -**	**$92,099,966**

El Monte Pipeline Rehabilitation Phase 2 / S27004

Water - Distribution Sys - Transmission

Council District:	Non-City	**Priority Score:**	83
Community Planning:	Non-City	**Priority Category:**	Medium
Project Status:	New	**Contact Information:**	Rubalcava, Eric
Duration:	2027 - 2032		619-533-3647
Improvement Type:	Replacement - Rehab		rubalcavae@sandiego.gov

Description: This project consists of the repair and rehabilitation of the Grossmont Tunnel segment of the El Monte Pipeline. This is Phase 2 of the El Monte Pipeline No 2 (S-10008) Phase 1 Project.

Justification: The repairs are needed to mitigate the potential of a pipeline failure and reduce leakage. The project allows for more reliable operation of the pipeline and therefore facilitate water transports between the San Vicente and El Capitan Reservoir to Lake Murray and the Alvarado Water Treatment Plant.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the community plan guidelines for Lakeside and Navajo, including the general and specific plans for the cities of El Cajon, La Mesa, and Santee.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028. Construction is anticipated to begin in Fiscal Year 2028 and be substantially completed in Fiscal Year 2029. The remaining construction activities are anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$ -	$ -	$300,000	$ -	$25,000,000	$14,700,000	$ -	$ -	$ -	$ -	$40,000,000
Total		**$ -**	**$ -**	**$300,000**	**$ -**	**$25,000,000**	**$14,700,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$40,000,000**

EMTS Boat Dock Esplanade / S00319

Bldg - MWWD - Laboratories

Council District:	2	**Priority Score:**	70
Community Planning:	Peninsula	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Choi, Jong
Duration:	2018 - 2028		619-533-5493
Improvement Type:	New		jchoi@sandiego.gov

Description: This project provides for the design and construction of the Environmental Monitoring and Technical Services (EMTS) Laboratory Boat esplanade. Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: Per the terms of the land transfer from the Federal Government, Public Utilities Department (PUD) designed and constructed a 40,000 square foot ocean monitoring laboratory which is now in operation. This project will fulfill the City's commitment to develop the esplanade as required.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Peninsula Community Plan and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2024 due to additional landscaping design required by the Coastal Commission. Construction began in Fiscal Year 2024 and was substantially completed in Fiscal Year 2026. The warranty period will be complete in Fiscal Year 2027.

Summary of Project Changes: The operating budget impact and project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$3,226,327	$204,524	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$3,430,851
Total		**$3,226,327**	**$204,524**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,430,851**

Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003

Bldg - MWWD - Laboratories

Council District:	2	**Priority Score:**	85
Community Planning:	Peninsula	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Lozano, Edgar
Duration:	2021 - 2034		619-533-6613
Improvement Type:	Betterment		elozano@sandiego.gov

Description: This project will renovate, remodel, and reconfigure existing office and laboratory spaces, upgrade the structural system at strategic locations, and construction of a new high bay Ocean Operations building, including site improvement of existing parking lot on the Public Utilities, EMTS Division Lab located at the Naval Training Center (NTC) facility.

Justification: Upgrade and remodel offices and laboratory spaces to increase functionality, address recurring HVAC and mechanical issues, comply with structural and seismic code. The remodeled facility aims to comply with the State of California Environmental Laboratory Accreditation Program (ELAP) standards for a lab testing facility and to achieve the LEED Silver for Commercial Interiors.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Peninsula Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2021 and is anticipated to be completed in Fiscal Year 2028. Construction is scheduled to begin in Fiscal Year 2029 and is anticipated to be substantially completed in Fiscal Year 2032. Remaining construction activity is anticipated to be completed in Fiscal Year 2033.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$3,869,435	$1,530,565	$45,903,956	$ -	$ -	$2,821,545	$ -	$ -	$ -	$ -	$54,125,501
Total		**$3,869,435**	**$1,530,565**	**$45,903,956**	**$ -**	**$ -**	**$2,821,545**	**$ -**	**$ -**	**$ -**	**$ -**	**$54,125,501**

Freeway Relocation / AKB00002

Water - Distribution Sys - Distribution

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides funding to relocate water lines in conflict with highway construction zones.

Justification: Waterline relocation is required by the State Department of Transportation's effort to expand the State Highway System. Relocation projects are accomplished in conjunction with highway projects scheduled by the State Department of Transportation.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis per Caltrans requests.

Summary of Project Changes: No significant changes have been made to this project in Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Unidentified Funding	9999	$-	$-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$-
Total		**$-**	**$-**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$-**

Groundwater Asset Development Program / ABM00001

Bldg - Water - Wells

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Carlson, Sandra
Duration:	2010 - 2040		619-533-4235
Improvement Type:	Replacement		carlsons@sandiego.gov

Description: This annual allocation provides for investigation work related to legal, technical, regulatory, and water quality issues; and for the planning, design, and construction of groundwater facilities to increase the local water supply.

Justification: The City imports 85 percent of its water from the Colorado River and the State Water Project. The City has access to several under-utilized groundwater assets that could be developed to supply new yield, seasonal storage, or carryover storage.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$ -	$495,329	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$495,329
Total		**$ -**	**$495,329**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$495,329**

Harbor Drive Trunk Sewer / S18006

Wastewater - Collection Sys - Trunk Swr

Council District:	3,8	**Priority Score:**	89
Community Planning:	Barrio Logan, Centre City	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Vitelle, Brian
Duration:	2016 - 2028		619-533-5105
Improvement Type:	Replacement		bvitelle@sandiego.gov

Description: This project will upsize the existing 12-inch, 15-inch, 18-inch, and 24-inch Harbor Drive Trunk Sewer from 12th Avenue and Imperial Avenue to Sewer Pump Station #5 (Beardsley Street and Harbor Drive) with 18-inch, 21-inch, and 30-inch diameter sewer mains for a total length of 4,650 lineal feet. The project was originally setup as a participation agreement under RD16001 and was later converted to a standalone project.

Justification: The Harbor Drive Trunk Sewer is constructed of Techite pipe, which is known to be a high risk for catastrophic failure. The replacement of this trunk sewer will address the structural integrity of the existing sewer mains and provide additional capacity to accommodate growth and future flows.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Barrio Logan and Downtown Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2022. Construction began in Fiscal Year 2023 and is anticipated to be substantially completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	$43,142,616	$9,057,384	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$52,200,000
Total		**$43,142,616**	**$9,057,384**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$52,200,000**

Hodges Near-Term Drawdown Modifications / S27003

Bldg - Water - Reservoirs/Dams

Council District:	5	**Priority Score:**	77
Community Planning:	San Pasqual	**Priority Category:**	Medium
Project Status:	New	**Contact Information:**	Veverka, Matthew
Duration:	2027 - 2035		619-533-5192
Improvement Type:	Replacement - Rehab		mveverka@sandiego.gov

Description: Regulatory requirements for Hodges Dam include completing physical modifications that enable the reservoir to be drawn down to the mandated elevation (EL 280) within a reasonable time frame during significant storm events.

Justification: Hodges Dam is over 100 years old. Currently, the dam has its capacity limited to 5,996 AF (35 feet below the spillway) based on restrictions from the California Department of Water Resources' Division of Safety of Dams to mitigate risk of dam failure. This project is a near-term mitigation measure for emergency drawdown.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the San Pasqual Valley Community Plan and is in conformance with the City General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2031. Construction is anticipated to begin in Fiscal Year 2032 and be completed Fiscal Year 2035.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$ -	$ -	$1,000,000	$ -	$1,500,000	$5,000,000	$9,000,000	$12,000,000	$22,000,000	$ -	$50,500,000
Total		**$ -**	**$ -**	**$1,000,000**	**$ -**	**$1,500,000**	**$5,000,000**	**$9,000,000**	**$12,000,000**	**$22,000,000**	**$ -**	**$50,500,000**

Kearny Mesa Trunk Sewer / L24004

Wastewater - Collection Sys - Trunk Swr

Council District:	3,6,7	**Priority Score:**	88
Community Planning:	Kearny Mesa, Serra Mesa, Mission Valley	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2019 - 2034		619-533-3647
Improvement Type:	Replacement - Rehab		rubalcavae@sandiego.gov

Description: This project involves the rehabilitation of approximately 33,900 LF (6.42 miles) of 33-, 30-, 27-, 18-, 15-, and 12-inch VC Trunk Sewer mains; Replacement of approximately 13,800 LF (2.61 mi) of 33-. 30-, 18-, and 12-inch VC Trunk Sewer; Abandonment of approximately 3,800 LF (0.72 mi) of 12-inch VC Trunk Sewer; and point repairs; sewer lateral (rehab and/or replacement, sewer manholes (rehab, repair, and/or replacement), cleanouts and other appurtenances. The project would also include the following improvements: curb ramps, slurry and street resurfacing and traffic control. This project will be executed in two phases. Phase 1, which was converted from S-20000 (Kearny Mesa Trunk Sewer), is planned to deliver 2.7 miles of sewer pipeline; Phase 2 is planned to deliver the remaining scope. The total project cost includes all identified phases of the project.

Justification: The project will replace and rehabilitate deteriorated sewer pipes and manholes.

Operating Budget Impact: None.

Relationship to General and Community Plan: The project is consistent with the Kearny Mesa, Serra Mesa, and Mission Valley Community Plans and is in conformance with the City's General Plan.

Schedule: Preliminary engineering was initiated in Fiscal Year 2019 and was completed in Fiscal Year 2020. Design for Phase 1 began in Fiscal Year 2020 and is anticipated to be completed in Fiscal Year 2027. Construction for Phase 1 is anticipated to begin and be substantially completed in Fiscal Year 2028. Design for Phase 2 began in Fiscal Year 2021 and is anticipated to be completed in Fiscal Year 2030 and construction is expected to be substantially completed in Fiscal Year 2033. Remaining construction activities are anticipated to be completed in Fiscal Year 2034.

Summary of Project Changes: Total project cost has decreased by $1.0 million due to revised engineer's estimate for Phase 1. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	$6,778,659	$8,221,341	$2,000,000	$ -	$7,868,300	$ -	$ -	$ -	$ -	$ -	$24,868,300
Total		**$6,778,659**	**$8,221,341**	**$2,000,000**	**$ -**	**$7,868,300**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$24,868,300**

La Jolla Scenic Drive 16inch Main / S12009

Water - Distribution Sys - Transmission

Council District:	1	**Priority Score:**	71
Community Planning:	La Jolla	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Diab, Joseph
Duration:	2015 - 2027		619-980-4850
Improvement Type:	Expansion		jdiab@sandiego.gov

Description: This project provides for replacement of 18,555 linear feet (3.51 miles) of existing 6-inch to 12-inch asbestos cement water main, and 1,573 linear feet (0.30 miles) of existing 8-inch polyvinyl chloride (PVC) water main and installation of 902 linear feet (0.17 miles) of 16-inch PVC transmission line between Soledad Mountain Road and the existing Mount Soledad Pump Station. In addition, it includes the installation of all associated water services, fire hydrants, curb ramps, traffic control, and abandon by slurry fill a total of 1,089 linear feet (0.21 miles) of existing 16-inch water main, of which 300 linear feet is ductile iron and 789 linear feet is asbestos cement. This project also includes the relocation of an existing pressure reducing station.

Justification: The current distribution grid has insufficient capacity to meet fire flow and is a bottleneck that leads to two isolated portions of the 725 Zone. If either of the pump/reservoir tandems that feed the zone go out of service, feed from the other tandem could not effectively be moved across the zone.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2015 and was completed in Fiscal Year 2016. Construction began in Fiscal Year 2017 and was completed in Fiscal Year 2020.

Summary of Project Changes: This project is complete and is anticipated to be closed by the end of Fiscal Year 2027. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$12,249,687	$98,313	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$12,348,000
Total		**$12,249,687**	**$98,313**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$12,348,000**

Lake Hodges Dam Replacement / S23002

Bldg - Water - Reservoirs/Dams

Council District:	5	**Priority Score:**	97
Community Planning:	San Pasqual	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Botica, James
Duration:	2023 - 2035		619-977-4594
Improvement Type:	Replacement - Rehab		jbotica@sandiego.gov

Description: This project will construct a new roller compacted concrete dam about 100 feet downstream of the existing dam. While the dam is a City asset, the project will include cost-sharing with the other jurisdictions, including the San Diego County Water Authority, which maintains capacity rights in the reservoir. The City expects to maintain ownership of the new dam.

Justification: Hodges Dam is over 100 years old and is the second oldest dam in the City's system. Currently, the dam has its capacity limited to 5,996 AF based on restrictions from the California Department of Water Resources' Division of Safety of Dams to mitigate risk of dam failure. This project will provide a long-term solution to mitigate these risks and support the region's water delivery system.

Operating Budget Impact: To be determined further in the design process.

Relationship to General and Community Plan: This project is consistent with the San Pasqual Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2024; however, has been paused until a full alternatives analysis can be completed. Construction schedule and the following activities is contingent upon completion of the alternatives analysis. The alternatives analysis is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. The total project cost has increased by $199.0 million due to revised engineer's estimate.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Grant Fund-Entrprse-Federal	710000	$100,600	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$100,600
Water Utility - CIP Funding Source	700010	4,225,887	36,101,143	-	-	10,000,000	10,000,000	10,000,000	10,000,000	393,572,370	-	473,899,400
Total		**$4,326,487**	**$36,101,143**	**$ -**	**$ -**	**$10,000,000**	**$10,000,000**	**$10,000,000**	**$10,000,000**	**$393,572,370**	**$ -**	**$474,000,000**

Lakeside Valve Station Replacement / S22003

Water - Distribution Sys - Transmission

Council District:	Non-City	**Priority Score:**	76
Community Planning:	Non-City	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2022 - 2030		619-533-3647
Improvement Type:	Replacement		rubalcavae@sandiego.gov

Description: This project will replace the existing deteriorated and underground Lakeside Valve Station with a new valve station. Relocate the new station above ground by demolishing the onsite out-of-service Lakeside Valve Station and adjacent out-of-service keeper's house. Build a new valve station and building at the location of the existing valve station and also includes an emergency generator. This project was converted from sublet project B17082 (AKA00003 Large Diameter Water Transmission PPL) to a stand-alone CIP in Fiscal Year 2022.

Justification: This replacement of the existing deteriorating valve station will improve efficiency and reliability of the raw water system.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the community plan guidelines for the Lakeside Community Planning Group.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2024 and is anticipated to be substantially completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$53,868,758	$1,833,697	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$55,702,455
Total		**$53,868,758**	**$1,833,697**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$55,702,455**

Large Diameter Water Transmission PPL / AKA00003

Water - Distribution Sys - Transmission

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation allows for the replacement of 16-inch and larger diameter water pipelines at various locations throughout the City.

Justification: This annual allocation provides for the replacement of large diameter pipelines that are deteriorated in condition or have reached the end of their service life.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$57,282,035	$39,388,515	$15,000,000	$29,701,793	$16,178,614	$5,565,000	$5,150,000	$2,295,094	$ -	$ -	$170,561,051
Total		**$57,282,035**	**$39,388,515**	**$15,000,000**	**$29,701,793**	**$16,178,614**	**$5,565,000**	**$5,150,000**	**$2,295,094**	**$ -**	**$ -**	**$170,561,051**

Lower Otay Dam Outlet Improvements / S24003

Bldg - Water - Reservoirs/Dams

Council District:	8	**Priority Score:**	89
Community Planning:	Non-City	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2024 - 2034		619-533-6649
Improvement Type:	New		eschrothnich@sandiego.gov

Description: Project provides for the installation of a 66-inch diameter steel conduit at the dam's mid-level outlet, new valves at the upstream and downstream ends of the conduit, and all associated improvements such as air vent, platform, drain lines and access for operations and maintenance. The existing low-level outlet that is no longer in operation will be abandoned in place by grout filling.

Justification: California Department of Water Resources, Division Safety of Dam (DSOD) is a regulatory body who oversees and enforces dam and safety compliance of all City of San Diego raw reservoirs (Dams, Spillways, Outlet Towers and critical appurtenances). DSOD conducts annual inspection of Savage Dam and required the City to take immediate action in repairing the deficiencies identified by DSOD. DSOD has requested this work to be completed as soon as possible due to safety concerns.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2028. Construction is anticipated to begin in Fiscal Year 2029 and substantially complete in Fiscal Year 2031.

Summary of Project Changes: No significant changes have been made to the project for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$7,023,362	$476,638	$2,000,000	$ -	$13,890,000	$1,000,000	$28,000,000	$9,196,000	$ -	$ -	$61,586,000
Total		**$7,023,362**	**$476,638**	**$2,000,000**	**$ -**	**$13,890,000**	**$1,000,000**	**$28,000,000**	**$9,196,000**	**$ -**	**$ -**	**$61,586,000**

MBC Equipment Upgrades / S17013

Bldg - MWWD - Treatment Plants

Council District:	6	**Priority Score:**	85
Community Planning:	Kearny Mesa	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Martin, Reyhaneh
Duration:	2017 - 2028		619-952-6609
Improvement Type:	Replacement		rdmartin@sandiego.gov

Description: Project consists of replacing aging equipment throughout various process areas to ensure the plant operates reliably. Improvements include installation of new raw solids feed pumps, replacement of existing thickening centrifuges, upgrades to anaerobic digesters, improvements to the sludge dewatering system and other upgrades. Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: To ensure that the plant operates reliably and efficiently, process equipment associated with anaerobic digestion and sludge dewatering must be replaced.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is in consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2019. Construction began in Fiscal Year 2022 and is anticipated to be completed in Fiscal Year 2027. This project's construction contract is being bundled with the Pure Water Program's construction contract for efficiency purposes.

Summary of Project Changes: The total project cost increased by $3.4 million due to revised project costs and construction change orders. $3.1 million in Metro Sewer – CIP funding was allocated to this project in Fiscal Year 2026 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$66,511,372	$1,436,070	$1,100,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$69,047,442
Total		**$66,511,372**	**$1,436,070**	**$1,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$69,047,442**

Metro Treatment Plants / ABO00001

Bldg - MWWD - Treatment Plants

Council District:	2,6,7,8	**Priority Score:**	Annual
Community Planning:	Peninsula, University, Tijuana River Valley	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for replacement or improvements of facilities at Metro Treatment Plants: Point Loma Wastewater Treatment Plant (PLWTP), North City Water Reclamation Plant (NCWRP), South Bay Water Reclamation Plant (SBWRP), and Metro Biosolids Center (MBC). Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: Various facilities require replacement due to increasing wastewater flows and to be compliant with current regulatory requirements. This annual allocation will be considered an enhancement to the facility and does not include operation and maintenance.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Peninsula, Tijuana River Valley, and University community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$58,317,112	$36,713,836	$29,815,688	$ -	$50,855,000	$35,298,672	$23,755,052	$23,160,000	$12,636,770	$ -	$270,552,131
Water Utility - CIP Funding Source	700010	660,427	1,362,538	6,376,665	-	5,692,000	50,431	5,000	-	-	-	14,147,061
Total		**$58,977,539**	**$38,076,374**	**$36,192,353**	**$ -**	**$56,547,000**	**$35,349,103**	**$23,760,052**	**$23,160,000**	**$12,636,770**	**$ -**	**$284,699,192**

Metropolitan System Pump Stations / ABP00002

Bldg - MWWD - Pump Stations

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for comprehensive upgrades, design modifications, and renovations or replacement of equipment such as pumps, valves, tanks, controls, odor control systems, etc. at Metropolitan System Pump Stations 1, 2, Otay River, and Grove Avenue. Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: These improvements will allow pump stations to run more efficiently and increase the reliability of the Metropolitan Wastewater System.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$11,871,618	$230,811	$257,593	$ -	$ -	$500,000	$1,500,000	$3,000,000	$443,661	$ -	$17,803,683
Total		**$11,871,618**	**$230,811**	**$257,593**	**$ -**	**$ -**	**$500,000**	**$1,500,000**	**$3,000,000**	**$443,661**	**$ -**	**$17,803,683**

Metropolitan Waste Water Department Trunk Sewers / AJB00001

Wastewater - Collection Sys - Trunk Swr

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for the replacement of trunk sewers at various locations, including canyons, within the City limits. Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: This annual allocation provides for the upgrading of trunk sewers to improve the level of service to residents of the City of San Diego, and to comply with regulatory agencies by reducing the possibility of sewer spills.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects in relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$1,423,518	$57,218	$280,000	$ -	$285,000	$528,000	$432,000	$66,837	$ -	$ -	$3,072,573
Muni Sewer Utility - CIP Funding Source	700008	7,470,247	2,747,336	-	-	20,800,000	3,206,312	4,200,000	7,800,000	19,920,000	-	66,143,895
Total		**$8,893,766**	**$2,804,554**	**$280,000**	**$ -**	**$21,085,000**	**$3,734,312**	**$4,632,000**	**$7,866,837**	**$19,920,000**	**$ -**	**$69,216,469**

Miramar Clearwell Improvements / S11024

Bldg - Water - Standpipes

Council District:	5	**Priority Score:**	78
Community Planning:	Scripps Miramar Ranch, Miramar Ranch North	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Vitelle, Brian
Duration:	2012 - 2028		619-533-5105
Improvement Type:	Expansion		bvitelle@sandiego.gov

Description: This project constructs two new potable water storage clearwells, associated piping and facilities for a total storage capacity of 58.3 million gallons (MG); removes existing Clearwell Nos. 1 and 2 and associated piping and facilities; constructs a new chlorine contact chamber with an adjoining lift station for a maximum plant capacity of 215 million gallons per day (MGD), a new maintenance building, a new guard house, and installs a one megawatt Photovoltaic System on the deck of Clearwell No. 2.

Justification: The existing clearwells were determined to have significant structural stability concerns. The lift station will improve filter performance and increase hydraulic grade line to 712 feet.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with the Scripps Miramar Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2012 and was completed in Fiscal Year 2016. Construction began in Fiscal Year 2016 and was completed in Fiscal Year 2021. Project closeout activities will be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$118,939,665	$1,384,584	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$120,324,249
Water Utility Operating	700011	4,495	-	-	-	-	-	-	-	-	-	4,495
Total		**$118,944,160**	**$1,384,584**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$120,328,744**

Miramar WTP Residuals Redirection / S23012

Bldg - Water - Treatment Plants

Council District:	5	**Priority Score:**	83
Community Planning:	Scripps Miramar Ranch	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Botica, James
Duration:	2023 - 2032		619-977-4594
Improvement Type:	New		jbotica@sandiego.gov

Description: This project creates a permanent solution to redirect Miramar Water Treatment Plant (WTP) residuals to the wastewater system. Redirection of residuals away from Miramar Reservoir is required due to the retention time needed to meet Indirect Potable Reuse (IPR) requirements. To eliminate the discharge of residual solids into the Miramar reservoir, the following facilities will need to be designed/built: clarifiers for filter backwash, and an equalization tank for sedimentation basin solids and sludge pumps. The existing equalization basin at Miramar WTP will need to be evaluated to determine if retrofitting or replacement of the piping and pumps will be required to accommodate the new solids handling facilities.

Justification: To ensure water quality does not deteriorate in Miramar Reservoir, and thereby to comply with future NPDES permit requirements for Drinking Water Systems, the City will need to implement the MWTP Permanent Residuals Redirection project at Miramar Water Treatment Plant. Acceptable water quality levels at Miramar Reservoir are necessary for the Pure Water program to comply with the Surface Water Augmentation regulations and maintain water quality prior to the treated water produced by Pure Water being introduced into MWTP. Pure Water Phase 1 cannot be fully realized without the implementation of the MWTP Permanent Residuals Redirection project.

Operating Budget Impact: As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Scripps Miramar Ranch Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2029. Construction is anticipated to begin in Fiscal Year 2029 and be completed in Fiscal Year 2032.

Summary of Project Changes: $4.3 million in Water Utility CIP funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$5,246,025	$825,975	$8,000,000	$ -	$ -	$ -	$7,100,000	$6,900,000	$3,343,000	$ -	$31,415,000
Total		**$5,246,025**	**$825,975**	**$8,000,000**	**$ -**	**$ -**	**$ -**	**$7,100,000**	**$6,900,000**	**$3,343,000**	**$ -**	**$31,415,000**

Montezuma/Mid-City Pipeline Phase II / S11026

Water - Distribution Sys - Transmission

Council District:	7,9	**Priority Score:**	98
Community Planning:	College Area, Navajo	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Vitelle, Brian
Duration:	2013 - 2030		619-533-5105
Improvement Type:	Expansion		bvitelle@sandiego.gov

Description: This project will construct a new 66-inch pipeline from the Alvarado Water Treatment Plant Clearwells to the 69th and Mohawk pump station. Approximate pipeline length is 5,297 linear feet. This project also includes street resurfacing of 70th Street and Lake Murray Boulevard as part of a future reimbursement agreement with the City of La Mesa.

Justification: This project will give complete redundancy to the Trojan Pipeline and will add transmission capacity to all of San Diego south of Highway 8. The project will provide a back-up supply for the aging 54-inch Trojan Pipeline that currently supplies the Mid-City Pipeline west of the 63rd Street inter-tie, a second supply line to the largest region of the Alvarado Water Treatment Plant service area, and a back-up service that will allow the Trojan Pipeline to be removed from service for inspection. In addition, the project provides connections for a new 69th and Mohawk Pump Station to become the lead supply to the Redwood Village (645 Zone).

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the College Area and Navajo Community Planning Groups and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2013 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2025 and is anticipated to be substantially completed in Fiscal Year 2028. Remaining construction activities are anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has decreased by $1.4 million due to removal of SDG&E Utility Relocation costs. $1.4 million in Water SDG&E Utility Relocation funding was removed from this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$57,149,703	$4,338,385	$-	$-	$-	$-	$-	$-	$-	$-	$61,488,088
Water Utility Operating	700011	215,112	-	-	-	-	-	-	-	-	-	215,112
Total		**$57,364,815**	**$4,338,385**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$61,703,200**

Morena Dam Upstream Face Replacement / S24001

Bldg - Water - Reservoirs/Dams

Council District:	Non-City	**Priority Score:**	80
Community Planning:	Non-City	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2023 - 2027		619-533-6649
Improvement Type:	Replacement		eschrothnich@sandiego.gov

Description: This project provides for the replacement of an entire concrete facing on the upstream side of Morena Dam. The new concrete facing of 8 inches thick will be anchored into the underlying rock. The project was initiated as a maintenance effort and was later determined to be capital in nature.

Justification: To address deficiencies with the Morena Dam Concrete face. Also, Implementation of the Project will further protect this important water infrastructure asset and support the overall goal to continue providing existing and new customers with a safe and reliable water supply in a cost-effective manner.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023. The Department of Safety of Dams (DSOD) mandated additional testing of the dam face during design in Fiscal Year 2025, which was completed in Fiscal Year 2026. The resulting analyses and recommendations from this testing were considered as part of a holistic analysis of the dam safety program. Ultimately, a decision was made to consider the scope for this project as part of a long-term rehabilitation effort at Morena Dam. As such, this project is cancelled and will not progress to construction. Project closeout activities are anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: $500,000 in Water Utility - CIP funding was allocated to this project in Fiscal Year 2026 via City Council resolution. This project is canceled and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$2,674,794	$825,206	$10,500,000	($10,500,000)	$ -	$ -	$ -	$ -	$ -	$ -	$3,500,000
Total		**$2,674,794**	**$825,206**	**$10,500,000**	**($10,500,000)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,500,000**

Morena Pipeline / S16027

Water - Distribution Sys - Transmission

Council District:	2,3,7	**Priority Score:**	92
Community Planning:	Linda Vista, Clairemont Mesa, Mission Valley	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Tadros, Sameh
Duration:	2015 - 2029		858-292-6434
Improvement Type:	Expansion		stadros@sandiego.gov

Description: This project will replace 19,765 feet of existing cast iron and asbestos cement 16-inch pipeline with 16-inch PVC and install 17,440 feet of new 36-inch steel pipeline (CML & C) along Morena Blvd from Friars Road to Balboa Avenue. Total length of this project is 38,012 feet.

Justification: This project was driven by the need to provide redundant transmission capacity to the coastal regions of Pacific Beach and La Jolla. This pipeline will also allow the beach areas to be fed by the Alvarado Water Treatment Plant which helps maximize local water resources.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with Linda Vista, Mission Valley and Clairemont Mesa community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2026 and is anticipated to be substantially completed in Fiscal Year 2027. Remaining construction activities are anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has decreased by $6.9 million due to removal of SDG&E Utility Relocation costs. $11.6 million in Water SDG&E Utility Relocation funding was removed from this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$49,226,099	$22,069,347	$8,706,209	$4,687,615	$253,221	$203,221	$-	$-	$-	$-	$85,145,712
Total		**$49,226,099**	**$22,069,347**	**$8,706,209**	**$4,687,615**	**$253,221**	**$203,221**	**$ -**	**$ -**	**$ -**	**$ -**	**$85,145,712**

Murphy Canyon Trunk Sewer Repair/Rehab / S22014

Wastewater - Collection Sys - Trunk Swr

Council District:	6,7,9	**Priority Score:**	90
Community Planning:	Kearny Mesa, Mission Valley, Serra Mesa, Tierrasanta	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Vitelle, Brian
Duration:	2022 - 2031		619-533-5105
Improvement Type:	Replacement - Rehab		bvitelle@sandiego.gov

Description: This project will improve the capacity of existing trunk sewer infrastructure by installing approximately 1.3 miles of new gravity sewer pipelines, rehabilitating approximately 5.2 miles of existing sewer pipelines, and abandoning approx. 1.1 miles of existing sewer pipeline and manholes. The existing trunk sewer is located parallel to I-15, mainly on or near Murphy Canyon Road from Clairemont Mesa Boulevard to south of Friars Road. In addition, part of sewer rehabilitation will take place on Ruffin Road from Balboa Avenue to Aero Drive and on Aero Drive from Ruffin Road to Sandrock Road. This project was converted from sublet B17005 (AJB00001 Metropolitan Waste Water Department Trunk Sewers) to a standalone project in Fiscal Year 2022.

Justification: This project will replace or rehabilitate more than 35,765 linear feet of aging and deteriorating sewer pipe servicing communities. The new and rehabilitated sewer distribution pipelines will bring the existing mains up to modern standards, accommodate community growth and reduce maintenance requirements.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Kearny Mesa and Mission Valley community plans and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2023. Construction began in Fiscal Year 2023 and is anticipated to be substantially completed in Fiscal Year 2027. Remaining construction activities are anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	$10,520,926	$26,436,462	$ -	$ -	$7,321,305	$7,321,307	$ -	$ -	$ -	$ -	$51,600,000
Total		**$10,520,926**	**$26,436,462**	**$ -**	**$ -**	**$7,321,305**	**$7,321,307**	**$ -**	**$ -**	**$ -**	**$ -**	**$51,600,000**

Murray Near-Term Seismic Stabilization / S27002

Bldg - Water - Reservoirs/Dams

Council District:	7	**Priority Score:**	86
Community Planning:	Navajo	**Priority Category:**	High
Project Status:	New	**Contact Information:**	Veverka, Matthew
Duration:	2027 - 2035		619-533-5192
Improvement Type:	Replacement - Rehab		mveverka@sandiego.gov

Description: This project aims to implement seismic retrofits to Murray Dam and appurtenant structures.

Justification: Murray Dam is over 100 years old. Currently, the dam has its capacity limited to 3,250 AF (5 feet below the spillway) based on restrictions from the California Department of Water Resources' Division of Safety of Dams to mitigate risk of dam failures. This project is a near-term mitigation measure for seismic stabilization.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Navajo Community Plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. Construction is anticipated to begin in Fiscal Year 2031 and be completed in Fiscal Year 2035.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$ -	$ -	$1,500,000	$ -	$5,000,000	$8,000,000	$10,000,000	$15,000,000	$41,000,000	$ -	$80,500,000
Total		**$ -**	**$ -**	**$1,500,000**	**$ -**	**$5,000,000**	**$8,000,000**	**$10,000,000**	**$15,000,000**	**$41,000,000**	**$ -**	**$80,500,000**

NCWRP Improvements to 30 mgd / S17012

Bldg - MWWD - Treatment Plants

Council District:	6	**Priority Score:**	85
Community Planning:	University	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Martin, Reyhaneh
Duration:	2017 - 2029		619-952-6609
Improvement Type:	Replacement		rdmartin@sandiego.gov

Description: The North City Water Reclamation Plant (NCWRP) treats wastewater from several San Diego communities and distributes recycled water for irrigation and industrial purposes throughout the surrounding areas. The condition and hydraulic capacity of the existing equipment at the NCWRP has been assessed through the review and examination of the plant design drawings, operation and assessment. It was determined that improvements to the process equipment are needed in order to ensure the facility is capable of operating reliably at its design capacity of 30 million gallons per day (MGD). Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: This project entails improvements to the process equipment at the NCWRP in order to ensure the facility is capable of operating reliably at its design capacity of 30 MGD.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the University Community Plan and is in conformance with the City's General plan and helps to implement the City's Climate Action Plan.

Schedule: Design began in Fiscal Year 2017 and was completed in Fiscal Year 2019. Construction began in Fiscal Year 2022 and is anticipated to be completed in Fiscal Year 2027. This project's construction contract is being bundled with the Pure Water Program's construction contract for efficiency purposes.

Summary of Project Changes: The total project cost has increased by $60,998 due to revised project costs and change orders. $1.0 million in Metro Sewer - CIP and $48,986 in Water Utility - CIP funding was allocated to this project in Fiscal Year 2026 via City Council resolutions.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$36,105,011	$1,222,692	$ -	$64,776	$ -	$ -	$ -	$ -	$ -	$ -	$37,392,479
Water Utility - CIP Funding Source	700010	3,910,516	2,416,217	-	-	-	-	-	-	-	-	6,326,733
Total		**$40,015,527**	**$3,638,909**	**$ -**	**$64,776**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$43,719,212**

North/South Metro Interceptors Rehab / S22001

Wastewater - Collection Sys - Intercptor

Council District:	2,3,7,8	**Priority Score:**	88
Community Planning:	Barrio Logan, Old San Diego, Otay Mesa, Midway - Pacific Highway	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2023 - 2032		619-533-3647
Improvement Type:	Replacement - Rehab		rubalcavae@sandiego.gov

Description: Repair and rehabilitation of the North Metropolitan Interceptors (NMI) and South Metropolitan Interceptors (SMI) and access structures. Several pipeline segments will be rehabilitated or repaired. Several access structures and siphon access structures will be repaired.

Justification: NMI and SMI are singular critical interceptors conveying wastewater flows from North and South of the City to PLWTP via PS2. SMI and a portion of NMI do not have a redundancy pipeline for backup in the event these pipelines go out of service. If NMI and SMI are not repaired or maintained, there is the potential risk of major wastewater collection interruption, sewer overflow, property and environmental damage, and fines due to pipe failure.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Downtown, Midway-Pacific Highway, and Military Facilities neighborhoods and is in conformance with the City's General Plan.

Schedule: Preliminary Engineering began and was completed in Fiscal Year 2023. Design began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. The project is anticipated to be closed by Fiscal Year 2031.

Summary of Project Changes: The total project cost increased by $45.7 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

				FY2027						Unidentified		
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Metro Sewer Utility - CIP Funding Source	700009	$5,199,859	$14,830,426	$14,329,715	$ -	$26,025,360	$ -	$19,694,351	$ -	$ -	$ -	$80,079,711
Total		**$5,199,859**	**$14,830,426**	**$14,329,715**	**$ -**	**$26,025,360**	**$ -**	**$19,694,351**	**$ -**	**$ -**	**$ -**	**$80,079,711**

Otay 1st/2nd PPL West of Highland Avenue / S12016

Water - Distribution Sys - Transmission

Council District:	3,9	**Priority Score:**	79
Community Planning:	City Heights, North Park	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Vitelle, Brian
Duration:	2014 - 2027		619-533-5105
Improvement Type:	Replacement		bvitelle@sandiego.gov

Description: This project provides for replacement of the Otay 1st and 2nd Pipeline (west of Highland Avenue, along the existing Otay 2nd alignment). It will replace 26,090 linear feet of existing cast iron and asbestos cement transmission mains and distribution mains with new mains.

Justification: This project will replace the existing deteriorated cast iron pipe. The new pipeline will provide supply reliability and improve water quality.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the City Heights and North Park Community Plans and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2019. Construction began in Fiscal Year 2020 and was completed in Fiscal Year 2024. Remaining construction activities are anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$33,285,233	$555,267	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$33,840,500
Total		**$33,285,233**	**$555,267**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$33,840,500**

Otay 2nd Pipeline Phase 4 / S20001

Water - Distribution Sys - Transmission

Council District:	Non-City	**Priority Score:**	85
Community Planning:	Non-City	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2020 - 2035		619-533-3647
Improvement Type:	Replacement		rubalcavae@sandiego.gov

Description: This project will replace an existing portion of the Otay 2nd Pipeline in the County of San Diego and in the City of Chula Vista between Bonita Road (North end) and Telegraph Canyon Road (South end) and install a new distribution main to supply water to a number of existing customers currently connected directly into the main transmission pipeline. The work will replace approximately 16,910 linear feet, with 21,764 linear feet of rerouted pipeline, for existing Otay 2nd steel piping with new 48" Cement Mortar Lined and Tape Coated piping and construct approximately 1,041 linear feet of new 8" distribution piping to serve existing customers.

Justification: This project will replace and up-size existing deteriorated piping to provide supply reliability for the Alvarado service area and increase operational flexibility of the system. Several existing residential water connections will be transferred to the new 8" distribution pipe in compliance with the City's design guidelines.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is recommended by an amendment to the Otay Water Treatment Plant Service Area Master Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2020 and is anticipated to be completed in Fiscal Year 2028. Construction is scheduled to start in Fiscal Year 2029 and is anticipated to be substantially completed in Fiscal Year 2032. Remaining construction activities are anticipated to be completed in Fiscal Year 2033.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$4,721,737	$1,178,263	$11,000,000	$ -	$30,000,000	$40,000,000	$ -	$ -	$38,100,000	$ -	$125,000,000
Total		**$4,721,737**	**$1,178,263**	**$11,000,000**	**$ -**	**$30,000,000**	**$40,000,000**	**$ -**	**$ -**	**$38,100,000**	**$ -**	**$125,000,000**

Otay 2nd Pipeline Steel Replacement Ph 5 / S21000

Water - Distribution Sys - Transmission

Council District:	4	**Priority Score:**	95
Community Planning:	Mid-City: Eastern Area, Southeastern (Encanto Neighborhoods)	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Veverka, Matthew
Duration:	2021 - 2035		619-533-5192
Improvement Type:	Replacement		mveverka@sandiego.gov

Description: This project will replace the existing 36-inch Steel Cylinder Cement (CMLCS) pipe with 42-inch CMLCS pipe from Balboa Vista Drive south of Seifert Street to the intersection of 60th Street and Tooley Street. The project also includes a new tunneling segment under SR-94.

Justification: This project will replace and up-size existing deteriorated piping to provide supply reliability for the Alvarado service area and increase operational flexibility of the system. Seventeen existing residential water connections will be transferred to the new 8" distribution pipe in compliance with the City's design guidelines.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mid City: Eastern Area and Encanto Neighborhoods and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2022 and was put on hold in Fiscal Year 2025. Design to resume in Fiscal Year 2029 and be completed in Fiscal Year 2030. Construction is scheduled to begin in Fiscal Year 2031 and is anticipated to be substantially completed in Fiscal Year 2033. Remaining construction activities are anticipated to be completed in Fiscal Year 2034.

Summary of Project Changes: $100,000 in Water Utility - CIP funding was removed from this project in Fiscal Year 2026 via City Council resolution. Total project cost has increased by $4.3 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$1,225,772	$3,474,228	$ -	$ -	$ -	$ -	$9,500,000	$8,000,000	$12,201,001	$ -	$34,401,001
Total		**$1,225,772**	**$3,474,228**	**$ -**	**$ -**	**$ -**	**$ -**	**$9,500,000**	**$8,000,000**	**$12,201,001**	**$ -**	**$34,401,001**

Otay 2nd PL Relocation-PA / L24001

Water - Distribution Sys - Transmission

Council District:	Non-City	**Priority Score:**	75
Community Planning:	Non-City	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Li, David
Duration:	2015 - 2030		619-446-5102
Improvement Type:	Replacement		dli@sandiego.gov

Description: This project is a developer-led participation agreement and will relocate 7.82 miles of potable water transmission pipelines from Otay Water Treatment to Olympic Parkway. The participation agreement outlines each segment of work, the City and Developer costs, and the schedule to begin and complete the work. This project was converted from standalone project S15016 to an L-Project in Fiscal Year 2024. The total project cost includes all identified phases of the project.

Justification: As the Otay Ranch Community develops, the existing Otay 2nd Pipeline, Otay 3rd Pipeline, South San Diego Pipeline No. 1, and South San Diego Pipeline No. 2 will be relocated into the City of Chula Vista's public rights-of-way.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is outside of the City limits and there is no community planning area. This project is in conformance with the City's General Plan.

Schedule: Design of Phase 1 began in Fiscal Year 2015. Construction of Phase 1 began in Fiscal Year 2019 and was substantially completed in Fiscal Year 2025. Design of Phase 2 began in Fiscal Year 2020 and was completed in Fiscal Year 2026. Construction of Phase 2 has been postponed due to budget constraints. Design of Phase 3 began in Fiscal Year 2024 and was completed in Fiscal Year 2026. Construction of Phase 3 is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2029. Subsequent design and construction for future phases will be determined at a later date.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$13,608,411	$5,237,760	$2,000,000	$ -	$3,500,000	$1,000,000	$1,000,000	$1,747,053	$ -	$ -	$28,093,224
Total		**$13,608,411**	**$5,237,760**	**$2,000,000**	**$ -**	**$3,500,000**	**$1,000,000**	**$1,000,000**	**$1,747,053**	**$ -**	**$ -**	**$28,093,224**

Pacific Beach Pipeline South (W) / S12015

Water - Distribution Sys - Transmission

Council District:	1,2,7	**Priority Score:**	78
Community Planning:	Pacific Beach, Midway - Pacific Highway, Mission Beach, Peninsula	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Jaro, Janice
Duration:	2012 - 2027		619-533-3851
Improvement Type:	Expansion		jjaro@sandiego.gov

Description: The project will replace approximately 7.8 miles of existing transmission and distribution mains known as Pacific Beach Pipeline along Ingraham Street, West Mission Bay Drive, Sports Arena Boulevard, Midway Drive, Enterprise Street, Pacific Highway, Kurtz Street, Hancock Street, California Street, West Walnut Avenue, Vine Street, and Kettner Boulevard from the Buena Vista Street and Ingraham Street intersection through the Upas and Kettner Boulevard intersection. The project also includes demolition of the existing Pacific Beach Reservoir, abandonment of existing 16-inch pipeline from this reservoir through Tourmaline Street and Foothill Boulevard, and replacement of adjacent water mains along West Mission Bay Drive from Mission Boulevard through Ingraham Street, along Hancock Street from Estudillo Street through Noell Street, along West Washington Street from Hancock Street through Pacific Highway, and along Anna Avenue from Pacific Highway to Lovelock Street.

Justification: This project is needed to provide water supply reliability to Pacific Beach by replacing a 73-year-old deteriorating cast iron pipe; thereby, increasing capacity and allowing for increased operational flexibility.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Midway-Pacific Highway, Mission Beach, Peninsula and Pacific Beach Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2014 and is anticipated to be completed in Fiscal Year 2016. Construction is anticipated to begin in Fiscal Year 2016 and is anticipated to be substantially complete in Fiscal Year 2023. The remaining construction activities were completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost increased by $1.1 million due to reconciliation of financial system information. The project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$42,504,356	$374,595	$ -	$374,595	$ -	$ -	$ -	$ -	$ -	$ -	$43,253,546
Total		**$42,504,356**	**$374,595**	**$ -**	**$374,595**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$43,253,546**

Pipeline Rehabilitation / AJA00002

Wastewater - Collection Sys - Main

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for the rehabilitation and repair of deteriorated sewers and manholes at various locations within the Municipal Wastewater System.

Justification: This annual allocation provides for the extension of the useful life of sewers and manholes, improvements in the level of service to the residents of San Diego, and compliance with regulatory agencies' standards by reducing the possibility of sewer spills.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	$90,652,585	$16,357,426	$3,825,946	$ -	$6,635,169	$9,296,361	$6,711,194	$12,218,403	$818,383	$ -	$146,515,467
Total		**$90,652,585**	**$16,357,426**	**$3,825,946**	**$ -**	**$6,635,169**	**$9,296,361**	**$6,711,194**	**$12,218,403**	**$818,383**	**$ -**	**$146,515,467**

Pomerado Pipeline / S27000

Water - Distribution Sys - Transmission

Council District:	5,6,7	**Priority Score:**	89
Community Planning:	Scripps Miramar Ranch, Tierrasanta	**Priority Category:**	High
Project Status:	New	**Contact Information:**	Phung, Tung
Duration:	2027 - 2036		619-533-5192
Improvement Type:	New		tphung@sandiego.gov

Description: This project includes relining 24,653 linear feet (LF) of the 69 and 71-inch of the existing Pomerado Pipeline with a 48-inch diameter pipeline, replacing 550 LF of 54-inch pipe, and rehabilitating 35 structures along the pipeline. This project requires an agreement with the San Diego County Water Authority (SDCWA) to reline and acquire the pipeline from SDCWA.

Justification: This project provides redundancy and will improve water quality and reliability to the La Jolla/Pacific Beach communities.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Scripps Miramar Ranch and Tierrasanta Community Plans and is in compliance with the City's General Plan.

Schedule: The agreement between the City and SDCWA is anticipated to be initiated in Fiscal Year 2027. Design is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2032. Construction is anticipated to begin in Fiscal Year 2032 and be substantially completed in Fiscal Year 2036.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$ -	$ -	$300,000	$ -	$800,000	$2,500,000	$5,000,000	$10,000,000	$66,600,000	$ -	$85,200,000
Total		**$ -**	**$ -**	**$300,000**	**$ -**	**$800,000**	**$2,500,000**	**$5,000,000**	**$10,000,000**	**$66,600,000**	**$ -**	**$85,200,000**

Pressure Reduction Facility Upgrades / AKA00002

Water - Distribution Sys - Transmission

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for replacing existing pressure reducing stations or expanding pressure capacities to meet present and future water demands.

Justification: Increasing demands for water throughout the City requires pressure reducing stations to better control water pressure throughout the City's system. This annual allocation will continue to fund the replacement and expansion of pressure reduction facilities.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$7,273,761	$9,438,340	$ -	$ -	$5,347,761	$5,300,000	$5,108,000	$3,428,227	$11,100,000	$ -	$46,996,089
Total		**$7,273,761**	**$9,438,340**	**$ -**	**$ -**	**$5,347,761**	**$5,300,000**	**$5,108,000**	**$3,428,227**	**$11,100,000**	**$ -**	**$46,996,089**

PS 1 & 2 Improvements & Modernization / L24000

Bldg - MWWD - Pump Stations

Council District:	2,8	**Priority Score:**	82
Community Planning:	Barrio Logan, Peninsula	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2024 - 2034		619-533-3647
Improvement Type:	Replacement - Rehab		rubalcavae@sandiego.gov

Description: The project scope for Pump Station 1 (PS1) includes the installation of mechanical screens aboveground and pump bypass system, rehabilitation of wet wells #1 and #2. Replacement of pumps, starters with Variable Frequency Drives (VFDs), suction pipes, gate valves, and flow meters. At Pump Station 2 (PS2), the project scope includes the replacement of top supports at mechanical screens 1 through 4, liquid rheostats with VFDs, pump cone valve actuators, suction valves, discharge valves, and suction pipe. Rehabilitation of wet wells #1 and #2, and 8 pumps. Repair of concrete and liner in the influent channel. Phase 3 consists of emergency structural repairs to wet well 1 and the screening chamber at Pump Station 2. The total project cost includes all identified phases of the project.

Justification: The existing pump stations have reached or exceeded their anticipated service life. These improvements will allow the stations to run more efficiently and increase the reliability of the Metropolitan Wastewater System. Pump stations 1 and 2 working in conjunction are critical components for successful operation of the entire sewer system.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with the Peninsula and Barrio Logan neighborhoods and is in conformance with the City's General Plan

Schedule: Design for phase 1 started in Fiscal Year 2022 and was completed in Fiscal Year 2025. Construction for phase 1 began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2029. Design for phase 2 started in Fiscal Year 2022 and is anticipated to be completed in Fiscal Year 2027. Construction for phase 2 is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. Design and construction of phase 3 began in Fiscal Year 2025 with design was completed in Fiscal Year 2026 and construction anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost increased by $110.0 million due to an increase in construction costs for phase 2. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$64,108,061	$1,591,939	$42,000,000	$ -	$75,340,586	$40,340,585	$33,340,586	$18,478,885	$ -	$ -	$275,200,642
Total		**$64,108,061**	**$1,591,939**	**$42,000,000**	**$ -**	**$75,340,586**	**$40,340,585**	**$33,340,586**	**$18,478,885**	**$ -**	**$ -**	**$275,200,642**

PS2 Power Reliability & Surge Protection / S00312

Bldg - MWWD - Pump Stations

Council District:	2	**Priority Score:**	70
Community Planning:	Peninsula	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Choi, Jong
Duration:	2011 - 2030		619-533-5493
Improvement Type:	Expansion		jchoi@sandiego.gov

Description: This project improves the reliability of Pump Station 2 and provides the required surge protection and backup power against an electrical outage in compliance with the Environmental Protection Agency (EPA) recommendation of standby power for essential facilities. This project also provides the required building upgrades (ADA compliant restrooms and offices). Approximately 33 percent of all Metro Sewer Utility Fund expenditures related to this project are funded by Participating Agencies.

Justification: Sewer Pump Station 2 currently has three feeds from San Diego Gas and Electric (SDG&E). Two of the feeds are fed from the same substation. Neither of the two SDG&E substations provide 100% power to Pump Station 2. EPA guidelines recommend that facilities like Pump Station 2 be equipped with two separate and independent sources of electrical power provided from either two separate utility substations or from a single substation and a plant base generator. The current pump station electrical configuration does not comply with the EPA recommendations. Besides satisfying the EPA guidelines, it is also required that force main surge protection be always provided during pump station operation and in the event of a total power failure.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Peninsula Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2011 and was completed in Fiscal Year 2017. Construction began in Fiscal Year 2018 and will be substantially completed in Fiscal Year 2028. The warranty period is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: The total project cost has increased by $500,000 due to an increase in construction costs. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility	700001	$64,166	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$64,166
Metro Sewer Utility - CIP Funding Source	700009	75,891,145	145,488	500,000	-	-	-	-	-	-	-	76,536,634
Total		**$75,955,312**	**$145,488**	**$500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$76,600,800**

Pump Station Restorations / ABP00001

Bldg - MWWD - Pump Stations

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for the replacement of deteriorated municipal pumping equipment and/or pipeline appurtenances.

Justification: Many existing sewer pump stations have reached or exceeded their anticipated service life.

Operating Budget Impact: None.

Relationship to General and Community Plan: This annual allocation is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects in relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$1,666,091	($1,666,091)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Muni Sewer Utility - CIP Funding Source	700008	2,251,198	5,217,232	2,450,000	-	215,000	75,440	-	-	2,882,000	-	13,090,870
Total		**$3,917,288**	**$3,551,142**	**$2,450,000**	**$ -**	**$215,000**	**$75,440**	**$ -**	**$ -**	**$2,882,000**	**$ -**	**$13,090,870**

Pure Water Phase 2 / ALA00002

Potable Reuse

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Campbell, Doug
Duration:	2015 - 2040		858-292-6304
Improvement Type:	New		dacampbell@sandiego.gov

Description: The Pure Water Program will be implemented in two phases. This annual allocation provides funding for Phase 2 of the Program. It includes the design and construction of several facilities including a Small-Scale Facility that will be used to pilot technology, a 53 million gallon per day (MGD) Pure Water Facility, and a Central Area Water Reclamation Plant. An extensive conveyance system to deliver pure water between each facility and, ultimately, to a reservoir is also included.

Justification: This project is needed to meet the requirements of an existing settlement agreement and the upcoming Ocean Pollution Reduction Act II (OPRA II) legislation and to reduce reliance on external water sources by providing a resilient local water supply. It is anticipated to reduce or eliminate the need for costly and potentially infeasible upgrades to the Point Loma Wastewater Treatment Plant to meet regulatory standards.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the Facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: The Small-Scale Facility design began in Fiscal Year 2021 and is expected to complete construction in Fiscal Year 2027. The City hired an external consultant in Fiscal Year 2024 to review the schedule and cost estimates. The project scope is being evaluated due to change conditions since original plans were developed in 2012, in conjunction with the City's environmental and financial stake-holder groups. Future budget pages will reflect the revisions made in this process.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$18,826,785	$5,497,499	$ -	$ -	$5,000,000	$10,000,000	$25,000,000	$100,000,000	$1,000,000,000	$ -	$1,164,324,284
Water Utility - CIP Funding Source	700010	30,685,467	8,726,817	-	-	10,000,000	20,000,000	55,000,000	200,000,000	2,200,000,000	-	2,524,412,284
Total		**$49,512,252**	**$14,224,316**	**$ -**	**$ -**	**$15,000,000**	**$30,000,000**	**$80,000,000**	**$300,000,000**	**$3,200,000,000**	**$ -**	**$3,688,736,568**

Pure Water Program / ALA00001

Potable Reuse

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Campbell, Doug
Duration:	2015 - 2028		858-292-6304
Improvement Type:	New		dacampbell@sandiego.gov

Description: The Pure Water Program will be implemented in two phases. This annual allocation provides funding for Phase I of the Program and it includes the design and construction of several facilities including a 30 million gallons per day (MGD) Pure Water Facility, expansion of the existing North City Water Reclamation Plant from 30 MGD to 52 MGD, 30 MGD Pure Water Pump Station and Conveyance system to deliver pure water to Miramar Reservoir, and a 37 MGD pump station and forcemain on Morena Blvd, which will convey additional wastewater from the central area of San Diego to the North City Water Reclamation Plant. The Phase I project will also include an upgrade to the Metro Biosolids Center (MBC) Facility. The capacity and location of the Phase II Pure Water project will be determined once Phase II Pure Water Program validation is complete.

Justification: This project is needed to meet the new permit requirement stipulated in the 2015 Point Loma Wastewater Treatment Plant permit application and to reduce reliance on external water sources by providing a secure local water supply.

Operating Budget Impact: Operation and maintenance funding for this facility was previously included in the Public Utilities Department's budget.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan and helps to implement the City's Climate Action Plan.

Schedule: Pure Water Phase 1 is currently in construction which is expected to be substantially completed in Fiscal Year 2027. Construction activities will be followed by start-up and testing as well as ramp-up regulatory acceptance, which are anticipated to be completed in Fiscal Year 2027. Remaining closeout activities are anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased due to the cost and schedule of subprojects, which includes incorporation of revised costs estimates and approval of construction change orders.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund-Entrprse-State	710001	$21,754,714	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$21,754,714
Metro Sewer Utility - CIP Funding Source	700009	684,357,690	6,208,392	20,600,848	-	17,570,773	-	-	-	-	-	728,737,703
Purewater (Wastewater) State Approp	700114	22,680,245	-	-	-	-	-	-	-	-	-	22,680,245
Purewater (Water) State Approp	700113	19,974,936	-	-	-	-	-	-	-	-	-	19,974,936
Water Utility - CIP Funding Source	700010	907,318,767	13,932,765	17,255,061	-	1,173,757	-	-	-	-	-	939,680,350
Total		**$1,656,086,353**	**$20,141,157**	**$37,855,909**	**$ -**	**$18,744,530**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,732,827,948**

Rancho Bernardo Industrial Pump Stn Replacement / S21004

Bldg - Water - Pump Stations

Council District:	5	**Priority Score:**	81
Community Planning:	Rancho Bernardo	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2021 - 2031		619-533-3647
Improvement Type:	Replacement		rubalcavae@sandiego.gov

Description: Construct a new Rancho Bernardo Industrial Pump Station (RBI PS) to meet future demand and fire flow in the Pomerado Park HGL 920 zone. This project also includes the demolition of the existing pump station.

Justification: The existing RBI PS needs to be replaced due to aging infrastructure and exceeded service life.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Rancho Bernardo neighborhood and is in conformance with the City's General Plan

Schedule: Design began in Fiscal Year 2021 and is anticipated to be completed in Fiscal Year 2027. Construction is scheduled to begin in Fiscal Year 2027 and is anticipated to be substantially completed in Fiscal Year 2029. Remaining construction activities are anticipated to be completed in Fiscal Year 2030.

Summary of Project Changes: The total project cost increased by $12.0 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$3,619,977	$7,578,023	$12,313,809	$ -	$4,038,852	$ -	$ -	$ -	$ -	$ -	$27,550,661
Total		**$3,619,977**	**$7,578,023**	**$12,313,809**	**$ -**	**$4,038,852**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$27,550,661**

Recycled Water Systems Upgrades / AHC00004

Reclaimed Water System - Pipelines

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Expansion		llo@sandiego.gov

Description: This annual allocation provides for the upgrade and replacement of recycled water system components as necessary.

Justification: Replacement and upgrades are necessary for the ongoing operation of the recycled water system.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: No significant changes have been made to this project in Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Unidentified Funding	9999	$-	$-	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$-
Total		**$-**	**$-**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$-**

Sewer CIP Emergency Reserve / ABT00007

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Balo, Keli
Duration:	2010 - 2040		858-292-6423
Improvement Type:	Betterment		kbalo@sandiego.gov

Description: This project is an emergency capital reserve intended to be used for emergency capital needs.

Justification: This reserve is required to comply with the City's reserve policy 100-20.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project acts as a reserve to fund projects on an as-needed basis. Projects utilizing this funding source are consistent with applicable community plans and are in conformance with the City's General Plan.

Schedule: The reserve will be used on an as-needed basis and will be held as a continuing appropriation.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	$ -	$5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$5,000,000
Muni Sewer Utility - CIP Funding Source	700008	-	5,000,000	-	-	-	-	-	-	-	-	5,000,000
Total		**$ -**	**$10,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$10,000,000**

Sewer Main Replacements / AJA00001

Wastewater - Collection Sys - Main

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for the installation/replacement of deteriorated and undersized sewer mains at various locations within the Municipal Wastewater System.

Justification: This annual allocation provides for the replacement of sewer mains that are in a deteriorated condition or are undersized.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Historical Fund	X999	$2,423,272	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$2,423,272
Muni Sewer Revenue	700000	246,701	-	-	-	-	-	-	-	-	-	246,701
Muni Sewer Utility - CIP Funding Source	700008	527,005,411	64,376,463	105,589,259	-	67,004,030	123,190,498	197,566,995	144,002,895	-	-	1,228,735,550
Total		**$529,675,384**	**$64,376,463**	**$105,589,259**	**$ -**	**$67,004,030**	**$123,190,498**	**$197,566,995**	**$144,002,895**	**$ -**	**$ -**	**$1,231,405,523**

Smart Metering Infrastructure / S17008

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	59
Community Planning:	Citywide	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Nelson, Kyle
Duration:	2017 - 2031		619-527-7684
Improvement Type:	Betterment		kjnelson@sandiego.gov

Description: This project deploys Smart Metering Infrastructure (and) technology to approximately 280,000 water meters citywide. The technology allows water meters to be read electronically rather than by direct visual inspection by field staff, which improves the accuracy of the meter readings. Smart Metering can offer several benefits, including mitigating human error in meter readings, automatically detecting leaks, and allowing customers to monitor their own water consumption.

Justification: This project streamlines the collection of water meter information, provides near real time data, assists with promptly solving water usage and billing questions and provides customers with a tool to conserve and manage their water consumption.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with applicable community plans, is in conformance with the City's General Plan and helps to implement the City's Climate Action Plan.

Schedule: Design began in Fiscal Year 2012, which carried out an initial Pilot Program of approximately 11,000 metered connections between Fiscal Years 2013 – 2015. In Fiscal Year 2019 the citywide implementation approach, project budget and timeline for the remaining approximately 270,000 meters were re-evaluated to address productivity issues and take corrective actions, as needed, to guide the rest of the implementation. Based on cost containment measures contained in the department's 2025 cost of service study this project is on hold through at least 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund-Entrprse-Federal	710000	$7,283	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$7,283
Muni Sewer Utility - CIP Funding Source	700008	4,791,208	21,130,675	-	-	5,353,494	6,683,035	-	-	-	-	37,958,412
Water Utility - CIP Funding Source	700010	12,518,598	47,965,797	-	-	12,491,487	15,593,747	-	-	-	-	88,569,630
Total		**$17,317,089**	**$69,096,473**	**$ -**	**$ -**	**$17,844,981**	**$22,276,782**	**$ -**	**$ -**	**$ -**	**$ -**	**$126,535,325**

South Mission Valley Trunk Sewer PhaseII / S27001

Wastewater - Collection Sys - Trunk Swr

Council District:	3	**Priority Score:**	82
Community Planning:	Mission Valley	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Veverka, Matthew
Duration:	2027 - 2036		619-533-5192
Improvement Type:	Replacement - Rehab		mveverka@sandiego.gov

Description: This project upsizes approximately 2.5 miles of existing 24 to 27-inch vitrified clay (VC) sewer pipe to new 27 to 36-inch PVC in Mission Valley to provide additional capacity, and to install approximately 0.77 miles of new 10 to 18-inch PVC sewer pipe.

Justification: Improvements are needed to accommodate future flow capacity and address deteriorated conditions within the South Mission Valley Trunk Sewer.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Mission Valley Community Plan and is in compliance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2032. Construction is anticipated to begin in Fiscal Year 2032 and be substantially completed in Fiscal Year 2036.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	$ -	$ -	$500,000	$ -	$1,000,000	$1,500,000	$2,000,000	$2,000,000	$23,000,000	$ -	$30,000,000
Total		**$ -**	**$ -**	**$500,000**	**$ -**	**$1,000,000**	**$1,500,000**	**$2,000,000**	**$2,000,000**	**$23,000,000**	**$ -**	**$30,000,000**

SPS 77A Dual Force Main Replacement / S26000

Bldg - MWWD - Pump Stations

Council District:	5	**Priority Score:**	86
Community Planning:	Rancho Bernardo	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Veverka, Matthew
Duration:	2026 - 2036		619-533-5192
Improvement Type:	Replacement		mveverka@sandiego.gov

Description: This project will provide redundancy by installing two (2) 20-inch force mains from Sewer Pump Station (SPS) No. 77A to the Hale Avenue Treatment Plant (HATP).

Justification: This project will provide redundancy to ensure reliable conveyance between SPS 77A to the HATP.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Rancho Bernardo Plans and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2027 and to be completed in Fiscal Year 2030. Construction is anticipated to begin in Fiscal Year 2030 and is anticipated to be substantially completed in Fiscal Year 2035.

Summary of Project Changes: No significant changes were made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	$ -	$500,000	$ -	$ -	$8,300,000	$8,000,000	$16,500,000	$101,070,000	$ -	$ -	$134,370,000
Total		**$ -**	**$500,000**	**$ -**	**$ -**	**$8,300,000**	**$8,000,000**	**$16,500,000**	**$101,070,000**	**$ -**	**$ -**	**$134,370,000**

Standpipe and Reservoir Rehabilitations / ABL00001

Bldg - Water - Standpipes

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for rehabilitation, upgrades, and improvement projects at reservoirs, dams, and standpipes to improve operations and extend their service life.

Justification: The existing reservoirs, dams, and standpipes in the water system have deteriorated and need to be reconstructed or replaced to meet the current Occupational Safety and Health Act and Environmental Protection Agency safety and water quality standards.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$25,196,532	$26,847,460	$12,000,000	$-	$3,702,943	$11,186,020	$8,134,430	$4,030,250	$1,625,000	$-	$92,722,635
Water Utility Operating	700011	35,430	-	-	-	-	-	-	-	-	-	35,430
Total		**$25,231,962**	**$26,847,460**	**$12,000,000**	**$ -**	**$3,702,943**	**$11,186,020**	**$8,134,430**	**$4,030,250**	**$1,625,000**	**$ -**	**$92,758,065**

Tecolote Canyon Trunk Sewer Improvement / S15020

Wastewater - Collection Sys - Trunk Swr

Council District:	2,7	**Priority Score:**	88
Community Planning:	Clairemont Mesa, Linda Vista	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Diab, Joseph
Duration:	2015 - 2029		619-980-4850
Improvement Type:	Replacement - Rehab		jdiab@sandiego.gov

Description: This project upsizes approximately 3.82 miles of existing 15 to 21-inch vitrified clay (VC) sewer pipe to new 18- to 30-inch PVC in Tecolote Canyon to provide additional capacity, and to rehabilitate approximately 1.21 miles of existing 15-inch VC sewer pipe. An access path is also being designed and constructed as part of the project.

Justification: Improvements are needed to accommodate future flow capacity and address deteriorated conditions within the Tecolote Canyon Trunk Sewer.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Clairemont Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2015 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and will be completed in Fiscal Year 2027. The project is anticipated to be close in Fiscal Year 2029.

Summary of Project Changes: $1.1 million in Muni Sewer Utility - CIP was allocated to this project in Fiscal Year 2026 via City Council resolution. Total project cost increased by $1.1 million due to increase in construction costs. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Muni Sewer Utility - CIP Funding Source	700008	$46,408,314	$443,686	$6,010,122	$3,606,661	$ -	$ -	$ -	$ -	$ -	$ -	$56,468,783
Total		**$46,408,314**	**$443,686**	**$6,010,122**	**$3,606,661**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$56,468,783**

TH 16" Water Mains / RD21007

Water - Distribution Sys - Transmission

Council District:	5	**Priority Score:**	69
Community Planning:	Torrey Highlands	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2027		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project is the extension of a 16" water line in Camino Del Sur from the SR-56 to 1,600 feet north of Park Village Road and in Carmel Mountain Road from the SR-56 to Camino Del Sur. Project also includes a 16" recycled water line extension in Camino Del Sur from the SR-56 to 1,600 feet north of Park Village Road. This is project U-3 in the Torrey Highlands Public Facilities Financing Plan. This project is partially funded by credits to the developer against the FBA and partially in cash.

Justification: This project implements the Torrey Highlands Subarea Plan.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Public Utilities Department's budget.

Relationship to General and Community Plan: The project is consistent with the Torrey Highlands Subarea Plan and is in conformance with the City's General Plan.

Schedule: This project is being constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design and construction began in Fiscal Year 2021 and was completed in Fiscal Year 2024. An extended maintenance and biological monitoring period began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $30,585 due to additional maintenance and monitoring costs. $19,000 in Torrey Highlands FBA funding has been allocated to this project in Fiscal Year 2026 via City Council ordinance. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Torrey Highlands	400094	$680,779	$7,979	$ -	$19,461	$ -	$ -	$ -	$ -	$ -	$ -	$708,220
Total		**$680,779**	**$7,979**	**$ -**	**$19,461**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$708,220**

University Ave Pipeline Replacement / S11021

Water - Distribution Sys - Distribution

Council District:	3	**Priority Score:**	86
Community Planning:	Uptown, North Park	**Priority Category:**	High
Project Status:	Warranty	**Contact Information:**	Vitelle, Brian
Duration:	2011 - 2028		619-533-5105
Improvement Type:	Replacement		bvitelle@sandiego.gov

Description: This project replaces 23,072 linear feet of the existing cast iron University Avenue Pipeline with a new 16-inch distribution line along the entire alignment of the pipeline. This project will connect crossing distribution lines at all intersections, and re-connect all services, including tunneling at State Route 163.

Justification: This project will replace the existing deteriorated cast iron pipe. The University Avenue Pipeline was built in 1912 and lined with concrete in 1974. The replacement of cast-iron pipes is mandated by the California Department of Public Health's (CDPH) Compliance Order. The new pipeline will provide supply reliability and improve water quality.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Uptown and North Park Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2011 and was completed in Fiscal Year 2015. Construction began in Fiscal Year 2016 and was substantially completed in Fiscal Year 2019. Remaining construction activities are anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: $1.6 million in Water Utility CIP funding was allocated to this project in Fiscal Year 2026 via City Council resolution. Total project cost has increased by $1.6 million due to post-construction activities. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Water Utility - CIP Funding Source	700010	$30,067,137	$1,552,659	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$31,619,796
Water Utility Operating	700011	130,204	-	-	-	-	-	-	-	-	-	130,204
Total		**$30,197,341**	**$1,552,659**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$31,750,000**

Water CIP Emergency Reserve / ABT00008

Bldg - Other City Facility / Structures

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Balo, Keli
Duration:	2010 - 2040		858-292-6423
Improvement Type:	Betterment		kbalo@sandiego.gov

Description: This annual allocation provides for an emergency financial reserve for Water Fund capital improvement projects.

Justification: This reserve is required to comply with the City's reserve policy 100-20.

Operating Budget Impact: None.

Relationship to General and Community Plan: Projects utilizing this funding source are consistent with applicable community plans and are in conformance with the City's General Plan.

Schedule: This reserve will be used on an as-needed basis and will be held as a continuing appropriation.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$ -	$5,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$5,000,000
Total		**$ -**	**$5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,000,000**

Water Main Replacements / AKB00003

Water - Distribution Sys - Distribution

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation allows for the installation/replacement of water mains at various locations throughout the City.

Justification: Water mains require replacement due to their deteriorated condition or size limitation. The existing pipeline is either approaching or has exceeded its expected life. The replacement of cast iron pipes is mandated by the California Department of Public Health's (CDPH) Compliance Order.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Historical Fund	X999	$255,290	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$255,290
Pffa-Water Rev Bonds Series 2016A	700095	652,743	-	-	-	-	-	-	-	-	-	652,743
San Ysidro Irrigation District	700109	8,035,372	-	-	-	-	-	-	-	-	-	8,035,372
Water Utility - CIP Funding Source	700010	686,740,786	94,858,160	114,218,850	-	63,750,693	153,685,985	148,992,084	105,550,204	-	-	1,367,796,762
Water Utility Operating	700011	88,439	-	-	-	-	-	-	-	-	-	88,439
Total		**$695,772,630**	**$94,858,160**	**$114,218,850**	**$ -**	**$63,750,693**	**$153,685,985**	**$148,992,084**	**$105,550,204**	**$ -**	**$ -**	**$1,376,828,606**

Water Pump Station Restoration / ABJ00001

Bldg - Water - Pump Stations

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2010 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for replacing deteriorated pumping equipment and appurtenances or expanding pumping capacities to meet present and future water demands.

Justification: Many existing water pump stations have reached or exceeded their anticipated service life or demands have exceeded their maximum pumping capacity. However, because of the widely varying actual lengths of service life, scheduling for pump station restoration is difficult.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$19,883,414	$6,495,539	$ -	$ -	$2,788,500	$8,668,400	$7,533,565	$728,534	$2,407,144	$ -	$48,505,097
Total		**$19,883,414**	**$6,495,539**	**$ -**	**$ -**	**$2,788,500**	**$8,668,400**	**$7,533,565**	**$728,534**	**$2,407,144**	**$ -**	**$48,505,097**

Water SCADA IT Upgrades / T22001

Intangible Assets – Information Tech

Project Status:	Continuing	**Contact Information:**	Masso, Dan
Duration:	2021 - 2031		858-524-4089
			dmasso@sandiego.gov

Description: This project will replace and upgrade the existing Supervisory Control and Data Acquisition (SCADA) equipment for the water system. This project was converted from S21001 - Water SCADA IT Upgrades in Fiscal Year 2022.

Justification: The current system is over 20 years old and obsolete. The new system will enhance monitoring and control capabilities.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Planning and design for the SCADA upgrade began in Fiscal Year 2020 and was completed in Fiscal Year 2024. Implementation began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2031.

Summary of Project Changes: $3.8 million in Water Utility CIP funding was removed from this project in Fiscal Year 2026 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$3,528,864	$8,821,136	$3,750,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$16,100,000
Total		**$3,528,864**	**$8,821,136**	**$3,750,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$16,100,000**

Water Treatment Plants / ABI00001

Bldg - Water - Treatment Plants

Council District:	5,7	**Priority Score:**	Annual
Community Planning:	Scripps Miramar Ranch, Navajo, Non-City	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lo, Quentin
Duration:	2013 - 2040		858-292-6494
Improvement Type:	Replacement		llo@sandiego.gov

Description: This annual allocation provides for upgrades and replacement of the treatment facilities at Alvarado, Miramar, and Otay water treatment plants.

Justification: These improvements are necessary to ensure a reliable water supply to the customers and for compliance under the Safe Drinking Water Act.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of sub-projects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	$16,247,110	$16,652,333	$10,716,920	$ -	$3,908,424	$3,475,365	$6,341,317	$ -	$ -	$ -	$57,341,469
Total		**$16,247,110**	**$16,652,333**	**$10,716,920**	**$ -**	**$3,908,424**	**$3,475,365**	**$6,341,317**	**$ -**	**$ -**	**$ -**	**$57,341,469**

Stormwater

The Stormwater Department's Capital Improvements Program provides for the installation and improvements of stormwater drainage infrastructure and systems. The Department plans and programs improvements to stormwater infrastructure, including the installation of green infrastructure.

2026 CIP Accomplishments

The Department and its in-house Pipe Repair Crew, in coordination with the Engineering & Capital Projects Department, completed construction of the following stormwater projects in Fiscal Year 2026, which will improve storm drain infrastructure and meet pollution prevention mandates:

- Highland & Monroe Aves Storm Drain Repl (B12096)
- Logan Heights LID (South) (B15051)
- 4451 Hermosa Way SD Emergency (B24067)
- Villa La Jolla Drainage System Emergency (B24106)
- 4620 Alma Place SD Emergency (B24129)
- 535 University Place SD Emergency (B24139)
- 2681 Palace Drive SD Emergency (B24140)
- 6137 Tarragona Drive SD Emergency (B24142)
- 6201 Lorca Drive SD Emergency (B24143)
- 6760 High Country Court SD Emergency (B24144)
- 3635 7th Ave SD Emergency (B25027)
- 5989 San Dimas Ave USD SD Emergency (B25028)
- 6790 Friars Rd SD Emergency (B25045)
- 2650 Broadway St Emergency Replacement (B25078)
- Pump Station H Force Main Emergency Repl (B25086)
- 12270 World Trade Dr SD Emergency (B25099)
- Willow St at Zola St SD SWD (B24017)
- 6100 Block Rancho Mission Rd SD SWD (B24022)
- 4030 N Hempstead Cir SD Emergency (B26038)
- 3020 La Jolla Pkwy SD Emergency (B26053)
- Van Dyke Pl at Van Dyke Ave SD SWD (B25023)

2027 CIP Goals

The Stormwater Department is committed to improving storm drain infrastructure as a function of flood risk management and installing green infrastructure to improve water quality and to address stormwater emergencies and high risk locations, as they arise. To improve storm drain infrastructure and meet pollution removal mandates, the Department and its in-house Pipe Repair Crew, in coordination with the Engineering & Capital Projects Department, is scheduled to begin design or construction in Fiscal Year 2027 for the following projects:

- Crown Point Storm Drain Replacement (B19089)
- Crespo Dr (Mecca-Soledad) Improv (SD) (B22033)
- CMP SD Lining IV (B23117)
- Streamview Drive Green Infrastructure (B19095)

- Villa La Jolla SD System Lining (S26001)
- Comly St at High Knoll Rd SD SWD (B25020)
- Campus Pt Dr SD SWD (B25025)
- Mission Blvd SD SWD (B26034)
- Madison Ave SD SWD (B26033)
- Malcolm Dr at Rolando Blvd SD SWD (B25021)
- 6576 Parkside Ave SD Repl SWD (B22126)
- 2299 Del Mar Heights Road (B27043)
- Green Infrastructure Group 1012 (B16111)
- Famosa slough Alley Slope Restoration (B22130)
- El Cerrito & Rolando Park SD & GI (SD) (B15167)
- El Cerrito & Rolando Park SD & GI (GI) (B15171)

Stormwater: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Beta St Channel and SD Improvement / S24011	$11,494,602	$ -	$100,441,914	$111,936,516
Carmel Country Road Low Flow Channel / S00969	9,855,938	-	-	8,212,116
Chollas Creek Restoration 54th St & Euclid Ave / S22009	3,373,286	-	32,006,493	35,379,779
Flood Resilience Infrastructure / ACA00001	673,466,404	31,235,800	2,379,614,597	3,179,392,768
Pump Station C Assessment / P25001	500,000	20,000	-	520,000
Pump Station D Upgrade / S22015	6,242,701	-	59,347,299	65,590,000
Pump Station G & 17 Full Improvement / S24006	8,482,480	-	65,839,690	74,322,170
SD East of Rachael Ave SWD / S24008	27,470,119	-	-	57,000,000
Southcrest Rec Ctr & Park Drainage Imp / P25004	500,000	-	-	500,000
Stormwater CIP Program Management / P24010	8,500,000	-	-	8,500,000
Stormwater Green Infrastructure / ACC00001	114,710,332	1,150,000	2,118,415,109	2,244,075,441
Upper Auburn Creek Revitalization Project / S22008	2,842,915	-	84,920,840	87,763,755
Villa La Jolla SD System Lining / S26001	8,400,000	14,577,407	33,273,593	56,251,000
Total	**$875,838,777**	**$46,983,207**	**$4,873,859,535**	**$5,929,443,545**

Stormwater - Preliminary Engineering Projects

Pump Station C Assessment / P25001

Priority Category: Low **Project Score:** 45

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Debt Funded General Fund CIP Projects	400881	$ -	$ -	$ -	$ -
Midway/Pacific Hwy Urban Comm	400115	405,804	94,196	20,000	520,000
Total		**$405,804**	**$94,196**	**$20,000**	**$520,000**

Southcrest Rec Ctr & Park Drainage Imp / P25004

Priority Category: Low **Project Score:** 53

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Infrastructure Fund (Proposition H)	100012	$432,173	$67,827	$ -	$500,000
Total		**$432,173**	**$67,827**	**$ -**	**$500,000**

Stormwater CIP Program Management / P24010

Priority Category: Low **Project Score:** 53

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
General Fund Wifia Loan-Construction	400884	$3,341,020	$5,158,980	$ -	$8,500,000
Total		**$3,341,020**	**$5,158,980**	**$ -**	**$8,500,000**

Beta St Channel and SD Improvement / S24011

Drainage - Channels

Council District:	8	**Priority Score:**	86
Community Planning:	Southeastern San Diego	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Dastgheibi, Sara
Duration:	2024 - 2035		858-541-4369
Improvement Type:	Betterment		sdastgheibi@sandiego.gov

Description: The Beta Street Channel and SD Improvement Project is located in the southwestern corner of the Southcrest community, bordered by South Las Chollas Creek to the north, Interstate 5 to the west, South 41st Street to the east, and Birch Street to the south. The project is in the final stages of developing a cost-effective design concept aimed at reducing neighborhood flooding and upgrading the existing drainage system. Proposed improvements include floodwalls, a new pump station, drainage system enhancements, regrading and resurfacing of Beta Alley, modular wetland systems, and improvements to the Southcrest Trails Park. The project also faces several technical challenges, and the current cost estimate is based on existing site conditions and available information. Key challenges include meeting Caltrans requirements, obtaining FEMA review and approvals, and addressing resource agency mitigation requirements.

Justification: The community within the project location currently has a lack of sufficient storm drain infrastructure and experiences high water surface elevations in South Chollas Creek because the channel does not have enough capacity to convey the flow. As a result, the neighborhood experiences flooding due to overtopping from the channel and ponding within the neighborhood. The proposed improvements will provide a 100-year level of service and mitigate the flood risk by adequately capturing storm water within the streets and providing protection from the overtopping channel.

Operating Budget Impact: Operation and maintenance budget anticipated to increase due to the addition of new assets. As the project progresses, the operational impacts will be assessed and identified.

Relationship to General and Community Plan: This project is consistent with the Southeastern San Diego Community Plan and is in conformance with the City's General Plan.

Schedule: The planning phase was completed in Fiscal Year 2025. Design began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2030. Construction is anticipated to begin in Fiscal Year 2031 and be completed in Fiscal Year 2034.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

				FY2027							Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Debt Funded General Fund CIP Projects	400881	$165,207	$512,989	$ -	$ -	$ -	$ -	$51,225,376	$ -	$ -	$ -	$51,903,572
General Fund Wifia Loan-Construction	400884	2,173,913	8,642,493	-	-	-	-	49,216,538	-	-	-	60,032,944
Total		**$2,339,120**	**$9,155,482**	**$ -**	**$ -**	**$ -**	**$ -**	**$100,441,914**	**$ -**	**$ -**	**$ -**	**$111,936,516**

Carmel Country Road Low Flow Channel / S00969

Drainage - Channels

Council District:	1	**Priority Score:**	41
Community Planning:	Carmel Valley	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Eckert, Kristopher
Duration:	2012 - 2030		619-993-7213
Improvement Type:	New		keckert@sandiego.gov

Description: The Carmel Valley Creek Bike Path is located along the banks of Carmel Valley Creek and is heavily used daily by cyclists, runners, and pedestrians. The portion of the path which crosses the creek just upstream of the Carmel Country Road Bridge has experienced flooding during rain events preventing use by the public during and for days following rain events This project will replace existing culverts with box culverts and raise the elevation of the existing bike path crossing over Carmel Creek to mitigate flooding and stagnant water for health and safety concerns.

Justification: This project will provide for relief of water pooling of the bike path crossing over the creek located just upstream of the Carmel Country Road Bridge and to the east of the bridge near the Palacio Del Mar property. This flooding condition has created a health and safety issue for area path users and nearby residents.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Stormwater Department's budget.

Relationship to General and Community Plan: This project is consistent with the 2018 Carmel Valley Public Facilities Financing Plan (Project M-47) and is in conformance with the City's General Plan.

Schedule: Preliminary studies were completed in Fiscal Year 2014. Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: No significant changes have been made to this project in Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$2,739,328	$2,101,111	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$4,840,439
Carmel Valley Development Impact Fee	400855	275	5,015,224	-	(1,643,822)	-	-	-	-	-	-	3,371,677
Total		**$2,739,602**	**$7,116,336**	**$ -**	**($1,643,822)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$8,212,116**

Chollas Creek Restoration 54th St & Euclid Ave / S22009

Drainage - Channels

Council District:	4,9	**Priority Score:**	82
Community Planning:	Mid-City: City Heights, Mid-City: Eastern Area	**Priority Category:**	Medium
Project Status:	Underfunded	**Contact Information:**	Eckert, Kristopher
Duration:	2022 - 2031		619-993-7213
Improvement Type:	Betterment		keckert@sandiego.gov

Description: This project will improve a segment of Chollas Creek, spanning from 54th Street to the existing concrete drop structure. The restoration will reduce erosive flows by adding several drop structures and increasing conveyance capacity. The restoration will also add jurisdictional habitat areas. Additionally, the project will construct additional culverts at 54th Street and Euclid Avenue. To address localized flooding, new storm drain inlets will be installed on N. Chollas Parkway.

Justification: The portion of Chollas Creek to be improved is located within the highly urbanized area of City Heights. The creek shows signs of severe erosion, caused by high velocity flows. These flows were observed during the recent January 2024 storms. The project will increase the conveyance capacity of Chollas Creek, reduce flow velocities, restore native habitat, and reduce flood risk to nearby residences. The culvert improvements at 54th Street and Euclid Avenue will also lessen flood risks. Finally, installing additional catch basins on N. Chollas Parkway will reduce street ponding and protect properties from flooding.

Operating Budget Impact: Operation and maintenance budget anticipated to be reduced due to channel enhancement and stream restoration. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Mid-City: City Heights Community Plan, will contribute to the Chollas Creek Watershed Regional Park Master Plan in development, and is in conformance with the City's General Plan.

Schedule: Planning began in Fiscal Year 2022 and was completed in Fiscal Year 2023. Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2028. The construction schedule is contingent upon the identification of funding.

Summary of Project Changes: The project description has been updated for Fiscal Year 2027. $211,366 in Debt Funded General Fund CIP and $464,065 in General Fund WIFIA funding was allocated to this project in Fiscal Year 2026 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$610,212	$174,009	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$784,221
General Fund Wifia Loan-Construction	400884	2,125,000	464,065	-	-	-	-	-	-	-	-	2,589,065
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	32,006,493	32,006,493
Total		**$2,735,212**	**$638,074**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$32,006,493**	**$35,379,779**

Flood Resilience Infrastructure / ACA00001

Drainage - Storm Drain Pipes

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Dastgheibi, Sara
Duration:	2010 - 2040		858-541-4369
Improvement Type:	New		sdastgheibi@sandiego.gov

Description: This annual allocation provides for reconstructing or replacing failed or undersized drainage facilities citywide.

Justification: There are currently 1,148 miles of storm drains in the City of San Diego. These storm drains can fail because of a variety of reasons (system material, age, earth movement, etc.). The Operations and Maintenance Section of the Stormwater Department regularly cleans these systems and performs minor repairs; however, storm drain systems that require redesign and reconstruction are often encountered. There are also 15 pump stations in the City of San Diego that were installed in the early 1940's. Mechanical, structural, and electrical improvements and upgrades are needed to respond to the higher hydraulic demand due to population growth, and changes in the watershed land uses.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis as funding is identified.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$3,104,847	$136,554	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$3,241,401
Capital Outlay-Sales Tax	400000	32,247	70,180	-	-	-	-	-	-	-	-	102,426
CIP Contributions From The General Fund	400265	7,967,303	2,796,461	-	-	-	-	-	-	-	-	10,763,763
Clairemont Mesa - Urban Comm	400129	1,428,889	71,111	-	-	-	-	-	-	-	-	1,500,000
College Area	400127	712,735	266,547	-	-	-	-	-	-	-	-	979,282
Debt Funded General Fund CIP Projects	400881	365,364,995	38,770,647	31,235,800	57,028,143	-	-	-	-	-	-	492,399,585
Deferred Maint Revenue 2009A-Project	400624	75,000	-	-	-	-	-	-	-	-	-	75,000
Deferred Maint Revenue 2012A-Project	400848	962,198	-	-	-	-	-	-	-	-	-	962,198
Developer Contributions CIP	200636	-	88,871	-	-	-	-	-	-	-	-	88,871
Encanto Neighborhoods DIF	400864	-	100,000	-	-	-	-	-	-	-	-	100,000
General Fund Commercial Paper Notes	400869	22,870,902	-	-	-	-	-	-	-	-	-	22,870,902
General Fund Wifia Loan-Construction	400884	78,357,652	84,606,653	-	38,047,824	56,712,069	-	-	-	-	-	257,724,198
Golden Hill Urban Comm	400111	-	208,546	-	-	-	-	-	-	-	-	208,546
Infrastructure Fund (Proposition H)	100012	8,145,501	1,751,882	-	-	-	-	-	-	-	-	9,897,383
La Jolla Urban Comm	400123	1,253,577	42,780	-	-	-	-	-	-	-	-	1,296,358
Linda Vista Urban Comm	400113	1,000,000	-	-	-	-	-	-	-	-	-	1,000,000
Mid City Urban Comm	400114	793,133	3,476	-	-	-	-	-	-	-	-	796,609
Mission Beach - Urban Comm	400130	107,410	-	-	-	-	-	-	-	-	-	107,410
Navajo Urban Comm	400116	4,854,481	488,660	-	-	-	-	-	-	-	-	5,343,141
North Park Urban Comm	400112	731,898	109,186	-	-	-	-	-	-	-	-	841,084
Pacific Beach Urban Comm	400117	96,772	211,581	-	-	-	-	-	-	-	-	308,353
PFFA Lease Rev Rfdg Bonds 2013A-Project	400853	108,155	-	-	-	-	-	-	-	-	-	108,155
PFFA Lease Revenue Bonds 2015A-Project	400859	2,499,586	-	-	-	-	-	-	-	-	-	2,499,586

Stormwater

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
PFFA Lease Revenue Bonds 2015B-Project	400860	3,509,195	-	-	-	-	-	-	-	-	-	3,509,195
Private & Others Contrib-Cip	400264	150,000	-	-	-	-	-	-	-	-	-	150,000
S.E. San Diego Urban Comm	400120	-	20,000	-	-	-	-	-	-	-	-	20,000
San Diego Regional Parks Improvements	200391	-	293,969	-	-	-	-	-	-	-	-	293,969
San Pasqual Vly Dev Fd	400103	-	7,587	-	-	-	-	-	-	-	-	7,587
SDTFC Series 2018C Tax Exempt	400868	2,624,510	-	-	-	-	-	-	-	-	-	2,624,510
Skyline/Paradise Urb Comm	400119	118,894	-	-	-	-	-	-	-	-	-	118,894
South Mission Beach Storm Drain Srf Fund	400897	28,411,173	-	-	-	-	-	-	-	-	-	28,411,173
Torrey Pines - Urban Community	400133	60,903	-	-	-	-	-	-	-	-	-	60,903
Transnet Arra Exchange Fund (R-305177)	400677	240,504	-	-	-	-	-	-	-	-	-	240,504
Transnet Extension 70% Cap	400169	3,114,020	-	-	-	-	-	-	-	-	-	3,114,020
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,322,902,528	2,322,902,528
Uptown Urban Comm	400121	4,305,207	420,026	-	-	-	-	-	-	-	-	4,725,233
Total		**$543,001,688**	**$130,464,716**	**$31,235,800**	**$95,075,967**	**$56,712,069**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,322,902,528**	**$3,179,392,768**

Pump Station D Upgrade / S22015

Drainage - Pump Stations

Council District:	2	**Priority Score:**	65
Community Planning:	Old San Diego	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rubalcava, Eric
Duration:	2022 - 2032		619-533-3647
Improvement Type:	Replacement - Retrofit		rubalcavae@sandiego.gov

Description: Complete rehabilitation of structural, mechanical and electrical components to increase the Pump Station capacity and upgrade all components to current standards to protect the surrounding community from flooding. B17119 (ACA00001) was converted to a standalone project in Fiscal Year 2022.

Justification: Pump Station D (PS-D) is located at 4018 Taylor St. in San Diego, California, PS-D is one of the City's larger storm water facilities and serves an area of approximately 500 acres. PS-D is operating beyond its intended service life (originally built in 1941) and requires a complete rehabilitation to meet current design standards and service needs for the Midway and Old Town areas. The scope has significantly increased from an upgrade to full improvements. The pump station's capacity will be designed and upgraded to meet the City of San Diego Stormwater Department's Drainage Design Manual for a 100-year storm. Additionally, the upgraded capacity will account for climate change and escalations in storm intensities. The project will increase the Pumping Capacity from 135,000 gpm (approximately 361 cfs) to 495,000 gpm (approximately 1,103 cfs).

Operating Budget Impact: Operation and maintenance budget is anticipated to be reduced due to reduced flooding frequency.

Relationship to General and Community Plan: This project is consistent with the Old Town San Diego Community Plan and is in conformance with the City's General Plan.

Schedule: The feasibility study began in Fiscal Year 2018 and was completed in Fiscal Year 2021. This feasibility study determined additional scope was needed and resulted in project conversion. Design began in Fiscal Year 2022 and is anticipated to be completed in Fiscal Year 2028. The construction schedule is contingent upon the identification of funding.

Summary of Project Changes: The project justification has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$256,593	$907,407	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,164,000
General Fund Wifia Loan-Construction	400884	3,556,093	-	-	-	-	-	-	-	-	-	3,556,093
Midway/Pacific Hwy Urban Comm	400115	1,445,532	77,076	-	-	-	-	-	-	-	-	1,522,608
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	59,347,299	59,347,299
Total		**$5,258,219**	**$984,482**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$59,347,299**	**$65,590,000**

Pump Station G & 17 Full Improvement / S24006

Drainage - Pump Stations

Council District:	1,2	**Priority Score:**	95
Community Planning:	Mission Beach, Pacific Beach	**Priority Category:**	High
Project Status:	Underfunded	**Contact Information:**	Lozano, Edgar
Duration:	2023 - 2027		619-533-6613
Improvement Type:	Replacement		elozano@sandiego.gov

Description: This project is a joint effort between Public Utilities and Stormwater departments that will share the same design and construction contract. Currently, Pump Station G and Pump Station 17 are housed in the same structure with separate wet wells. In this project, the existing pumping facilities will be replaced with two independent pumping facilities. The larger stormwater pumping facility (Pump Station G) will house a single stand-by, at-grade power generator. Pump Station G will install four new submersible pumps configured for dry pit mounting, each with a capacity of 15,000 gpm. Pump Station 17 will install three dry pit submersible pumps, each with a capacity of 1,400 gpm. The existing comfort station will be removed and a new one will be constructed to meet current standards. The downstream conveyance pipe will be upsized due to the increase of flow and a new outfall is proposed into Mission Bay. The project design will be managed by HDR Engineering.

Justification: The existing pump station has structural and mechanical deficiencies and is currently running via temporary pumps. The pump station collects runoff from Mission Boulevard and Pacific Beach Drive with a drainage basin of approximately 15.9 acres and undersized to handle storm events. Flooding occurs along Pacific Beach Drive, Mission Boulevard and in the adjacent alleyways during storm events, which may cause damage to local businesses and homes. The New Pump Station will separate the Stormwater Pump Station and the Sewer Pump Station, and the latest equipment will be installed to meet the 100-year storm event standard to prevent flooding and limit maintenance in the future. A backup generator will be installed to ensure the pump station remains working during even the most extreme weather events and the comfort station will be brought up to existing City Standards and ADA Compliance.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Pacific Beach Community Plan and is in conformance with the City's General Plan.

Schedule: Planning began and was completed in Fiscal Year 2024. This project is being canceled due to lack of funding.

Summary of Project Changes: Total project cost has increased by $73.6 million due to update of total cost to reflect total need. This project is canceled and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$414,259	$469,659	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$883,918
General Fund Wifia Loan-Construction	400884	78,853	5,519,710	-	-	-	-	-	-	-	-	5,598,562
Muni Sewer Utility - CIP Funding Source	700008	147,305	1,852,695	-	-	-	-	-	-	-	-	2,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	65,839,690	65,839,690
Total		**$640,416**	**$7,842,064**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$65,839,690**	**$74,322,170**

SD East of Rachael Ave SWD / S24008

Drainage - Storm Drain Pipes

Council District:	4	**Priority Score:**	74
Community Planning:	Skyline - Paradise Hills	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Veverka, Matthew
Duration:	2024 - 2033		619-533-5192
Improvement Type:	Replacement		mveverka@sandiego.gov

Description: This project provides the replacement, abandonment, upgrade, and realignment to the right of way of existing CMP storm drain pipes ranging in diameter from 18 inches to 36 inches.

Justification: The project will alleviate flooding problems and pipe failures that can cause sinkholes by replacing an inadequate and failing CMP pipe system that has reached its useful life. The new pipe system will improve the storm drain conveyance level of service and provide life and safety in the area.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Skyline-Paradise Hills Community Plan and is in conformance with the City's General Plan.

Schedule: Planning Phase was completed in Fiscal Year 2024. Design is anticipated to be completed in Fiscal Year 2027. Construction is contingent upon coordination with the City of National City.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$518,150	$19,890,666	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$20,408,815
General Fund Wifia Loan-Construction	400884	545,461	6,515,843	-	29,529,881	-	-	-	-	-	-	36,591,185
Total		**$1,063,611**	**$26,406,508**	**$ -**	**$29,529,881**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$57,000,000**

Stormwater Green Infrastructure / ACC00001

Drainage - Best Mgt Practices (BMPs)

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Dastgheibi, Sara
Duration:	2010 - 2040		858-541-4369
Improvement Type:	Betterment		sdastgheibi@sandiego.gov

Description: This annual allocation provides for the design and construction of green infrastructure, restoration, and revitalization capital projects. These projects, in conjunction with non-structural water quality projects, address storm drain discharge water quality standards.

Justification: The purpose of these projects is to remove pollutants from stormwater before it enters the City's public waterways or to reuse the stormwater and keep it from entering public waterways. This results in reduced pollutants entering the ocean and various San Diego rivers and bays. These projects satisfy watershed-based water quality activity requirements in the Regional Water Quality Control Board's Municipal Stormwater National Pollutant Discharge Elimination System (NPDES) permit.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled to address pollutants of concern within high priority watersheds and are planned based on regulatory requirements and as funding is allocated.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$894,234	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$894,234
CIP Contributions From The General Fund	400265	7,220,995	82,685	-	-	-	-	-	-	-	-	7,303,680
Climate Equity Fund	100015	198,820	1,665,610	450,000	-	-	-	-	-	-	-	2,314,430
Debt Funded General Fund CIP Projects	400881	33,249,372	3,735,702	700,000	-	-	-	-	-	-	-	37,685,075
Deferred Maint Revenue 2012A-Project	400848	616,183	-	-	-	-	-	-	-	-	-	616,183
Fleet Services CIP Fund	400676	175,247	3,935,062	-	-	-	-	-	-	-	-	4,110,309
General Fund Commercial Paper Notes	400869	9,836,561	-	-	-	-	-	-	-	-	-	9,836,561
General Fund Wifia Loan-Construction	400884	8,883,892	15,276,108	-	9,800,000	-	-	-	-	-	-	33,960,000
Grant Fund - Federal	600000	5,478,991	496,591	-	-	-	-	-	-	-	-	5,975,582
Grant Fund - State	600001	3,730,500	-	-	-	-	-	-	-	-	-	3,730,500
Infrastructure Fund (Proposition H)	100012	612,356	4,779	-	-	-	-	-	-	-	-	617,135
PFFA Lease Rev Rfdg Bonds 2013A-Project	400853	327,325	-	-	-	-	-	-	-	-	-	327,325
PFFA Lease Revenue Bonds 2015A-Project	400859	1,535,213	-	-	-	-	-	-	-	-	-	1,535,213
PFFA Lease Revenue Bonds 2015B-Project	400860	1,090,966	-	-	-	-	-	-	-	-	-	1,090,966
Private & Others Contrib-Cip	400264	1,290,965	160,576	-	-	-	-	-	-	-	-	1,451,542
Refuse Disposal - CIP	700040	47,224	842,403	-	-	-	-	-	-	-	-	889,627
Rose & Tecolote Creek Water Quality	400631	401,972	-	-	-	-	-	-	-	-	-	401,972
Sc-Rda Contrib To CIP	200353	52,359	-	-	-	-	-	-	-	-	-	52,359
South Mission Beach Storm Drain Srf Fund	400897	7,813,062	-	-	-	-	-	-	-	-	-	7,813,062
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,118,415,109	2,118,415,109
Water Utility - CIP Funding Source	700010	268,430	4,786,149	-	-	-	-	-	-	-	-	5,054,579
Total		**$83,724,667**	**$30,985,664**	**$1,150,000**	**$9,800,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,118,415,109**	**$2,244,075,441**

Upper Auburn Creek Revitalization Project / S22008

Drainage - Channels

Council District:	9	**Priority Score:**	88
Community Planning:	Mid-City: City Heights	**Priority Category:**	High
Project Status:	Underfunded	**Contact Information:**	Dastgheibi, Sara
Duration:	2022 - 2039		858-541-4369
Improvement Type:	Betterment		sdastgheibi@sandiego.gov

Description: This project proposes flood resilience improvements, green infrastructure features and stream restoration. The project will alleviate flooding and reduce erosion through the replacement and upgrade of existing severely undersized culverts and channel widening. It also includes proprietary compact biofiltration units to improve water quality and help meet Chollas Creek Total Maximum Daily Load (TMDL) goals by reducing pollutant load. The stream restoration will also increase jurisdictional habitat areas. In addition, the project incorporates public access, a hiking trail, and interpretive signage.

Justification: The Auburn Creek channel between University Avenue and Auburn Drive frequently experiences storm events that cause flooding of adjacent areas, including residential structures, roads, and public parks. Auburn Creek also shows signs of severe erosion caused by high-velocity flows and restricted creek capacity along much of the creek corridor. The project proposes channel widening, culvert improvements, green infrastructure features, and a pedestrian trail.

Operating Budget Impact: Operation and maintenance budget anticipated to be reduced due to channel enhancement and stream restoration. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the Mid-City: City Heights Community Plan and is in conformance with the City's General Plan.

Schedule: Planning began in Fiscal Year 2022 and was completed in Fiscal Year 2024. Design and construction schedule will be determined upon the identification of funding.

Summary of Project Changes: Total project cost has increased by $953,060 due to revised engineer's estimate. The project description has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$65,201	$124,799	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$190,000
Debt Funded General Fund CIP Projects	400881	1,179,637	1,278	-	-	-	-	-	-	-	-	1,180,915
Grant Fund - State	600001	1,472,000	-	-	-	-	-	-	-	-	-	1,472,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	84,920,840	84,920,840
Total		**$2,716,838**	**$126,078**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$84,920,840**	**$87,763,755**

Villa La Jolla SD System Lining / S26001

Drainage - Storm Drain Pipes

Council District:	1	**Priority Score:**	84
Community Planning:	University	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Straughn, Jayna
Duration:	2026 - 2032		619-607-5046
Improvement Type:	Replacement		jstraughn@sandiego.gov

Description: Villa La Jolla SD System Lining includes the repair and rehabilitation of approximately 2,820 linear feet of 132-inch and 860 linear feet of 180-inch multi-plate corrugated metal pipe (CMP) storm drain, including identification and repair of voids, installation of access structures, and other related work.

Justification: This area has experienced significant flooding due to defects in the pipe. A separate emergency project has addressed a separate limited portion of the system. This project will help prevent future flooding by improving additional segments within this storm drain system.

Operating Budget Impact: Operations and maintenance budget expected to be reduced due to improved asset reliability. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the University Community Plan and is in conformance with the City's General Plan.

Schedule: The design-build contract is anticipated to be executed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2029, contingent upon the identification of funding.

Summary of Project Changes: Total project cost has increased by $16.3 million due to revised engineer's estimate. The project description and schedule have been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$799,830	$7,600,170	$14,577,407	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$22,977,407
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	33,273,593	33,273,593
Total		**$799,830**	**$7,600,170**	**$14,577,407**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$33,273,593**	**$56,251,000**

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Chollas Creek Restoration 54th St & Euclid Ave / S22009	$35,379,779	$32,006,493	90.47%	This project will restore and enhance segments of Chollas Creek channel from 54th St to Euclid Ave and stabilize the stream bank to reduce erosive flows and increase the channel's conveyance capacity. The project also includes a biofiltration basin north of the channel to improve water quality and help meeting Chollas Creek Total Maximum Daily Load (TMDL) goals by reducing pollutants load. The stream restoration will also increase jurisdictional habitat areas and yield additional storage volume to help decrease peak flow. Construction is currently unfunded.
Flood Resilience Infrastructure / ACA00001	3,179,392,768	2,322,902,528	73.06%	This annual allocation provides for restructuring or replacing failed flood resilience infrastructure citywide. The unidentified funding amount reflects the estimated funding to address the deferred capital needs of the City's General Fund supported flood resilience infrastructure projects based on condition assessments.
Pump Station D Upgrade / S22015	65,590,000	59,347,299	90.48%	Comprehensive improvements of structural, mechanical and electrical components to increase the Pump Station capacity and upgrade all components to current standards to protect the surrounding community from flooding. A portion of construction is unfunded.
Pump Station G & 17 Full Improvement / S24006	74,322,170	65,839,690	88.59%	This project is a joint effort between Public Utilities and Stormwater departments that will share the same design and construction contract. Currently, Pump Station G and Pump Station 17 are housed in the same structure with separate wet wells. In this project, the existing pumping facilities will be replaced with two independent pumping facilities. The larger stormwater pumping facility (Pump Station G) will house a single stand-by at-grade power generator. Pump Station G will install four new submersible pumps configured for dry pit mounting, each with a capacity of 15,000 gpm. Pump Station 17 will install three dry pit submersible pumps, each with a capacity of 1,400 gpm. The existing comfort station will be removed and a new one will be constructed to meet current standards. The downstream conveyance pipe will be upsized due to the increase of flow and a new outfall is proposed into Mission Bay. The project design will be managed by HDR Engineering. A portion of construction is currently unfunded.

Stormwater

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Stormwater Green Infrastructure / ACC00001	2,244,075,441	2,118,415,109	94.40%	This annual allocation provides for the design and construction of green infrastructure capital projects. These projects, in conjunction with non-structural water quality projects, address storm drain discharge water quality standards. The unidentified funding amount reflects the estimated funding to address the deferred capital needs of the City's General Fund supported green infrastructure projects.
Upper Auburn Creek Revitalization Project / S22008	87,763,755	84,920,840	96.76%	This project proposes flood resilience improvements, green infrastructure features and stream restoration. The project will alleviate flooding and reduce erosion through the replacement and upgrade of existing severely undersized culverts and channel widening. It also includes proprietary compact biofiltration units to improve water quality and help meet Chollas Creek Total Maximum Daily Load (TMDL) goals by reducing pollutant load. The stream restoration will also increase jurisdictional habitat areas. In addition, the project incorporates public access, a pedestrian bridge, a hiking trail, and interpretive signage. Construction is currently unfunded.
Villa La Jolla SD System Lining / S26001	56,251,000	33,273,593	59.15%	This project includes the rehabilitation of approximately 3,750 linear feet of 132/144/180" diameter Corrugated Metal Pipe (CMP) storm drain along Gilman Drive. The project may require additional structures to be built for access into the pipeline if existing manholes are insufficient. Construction is currently unfunded.
Total		**$4,716,705,552**		

Transportation

The Transportation Department's Capital Improvements Program provides for the installation and improvement of various transportation infrastructure and systems. The Department plans and programs right-of-way capital improvement projects including resurfacing of asphalt streets, reconstruction of concrete streets and sidewalks, rehabilitation of bridges, construction of pedestrian, bicycle, and vehicular improvements, and upgrading obsolete streetlight circuits.

2026 CIP Accomplishments

In Fiscal Year 2026, the Transportation Department, in coordination with the Engineering & Capital Projects Department, completed capital projects including the construction of many pedestrian, bikeway, roadway, and traffic improvement projects. Many of these projects help to reach Climate Action Plan goals. During Fiscal Year 2026, the City surface sealed 279 miles of streets and paved 135.4 lane miles, of which 106.4 were completed by Engineering & Capital Projects Department and 29 lane miles by Transportation Department. The Department had 5 capital sidewalk replacement projects in construction that completed 916 locations and over 121,300 square feet of repairs. The Department constructed 1,500 linear feet of new sidewalk, further enhancing pedestrian infrastructure. The Department was also able to secure multiple grant awards, including a State grant award from the California Transportation Commission in the amount of $10 million to fund construction for the Streamview Drive Improvements Phase 2 project (S18001) and a $3.5 million grant award through SANDAG Smart Growth Incentive Program (SGIP) for Chollas Creek to Bayshore Multi Use Path (B17113).

Transportation projects that were substantially completed in Fiscal Year 2026 include:

- AC Overlay 2202 Phase 2 (SS) (B24014)
- AC Overlay Group 2303 (B23156)
- AC Overlay Group 2304 (B23157)
- AC Overlay Group 2402 (B24012)
- AC Overlay Group 2403 (B24013)
- AC Overlay Group 2404 (B24148)
- AC Overlay Group 2405 (B24149)
- AC Overlay Group 2501 (B25001)
- AC Overlay Group 2502 (B25002)
- AC Overlay Group 2504 (B25004)
- AC Overlay Group 2511A (B25067)
- AC Overlay Group 2511B (B25068)
- AC Overlay Group 2511C (B25069)
- AC Water & Sewer Group Job 1023B (P) (B24076)
- AC Water & Sewer Group 1050 (P) (B24091)
- AC Water & Sewer Group 1052 (P) (B25081)
- AC Water & Sewer Group 1053 (P) (B24063)
- Block 7G2 Rd Imp (CS) UU209 (B24086)
- Block 7G2 Rd Improv UU209 UU629 (P) (B24087)
- Block 7G2 UUP - CIP (B15085)
- Carmel Mountain TS Emergency (B26039)
- Chatsworth Blvd RRFB & Ped Refuge Island (B21117)

- Citywide Street Lights Group 1801 (B18012)
- Clairemont Mesa East Improv 2 (BL)(VZ) (B24002)
- Clairemont Mesa East Improv 3 (P) (B25018)
- Crown Point West (P) (B24138)
- Foothill Blvd & Loring St Roundabout (B18008)
- La Media Road Improvements (S15018)
- National Avenue Complete Street (B19137)
- Otay 2nd Pipeline Phase 1 (P) (B21084)
- Paradise Hills Improv 1 (P) (B24028)
- Rancho Penasquitos Improv 1 (P) (B24136)
- Redwood Village/Rolando Park Improv 2(P) (B26017)
- Redwood Village Standpipe Repl (P) (B25071)
- Scripps Ranch Improv 1 (P) (B24077)
- Seminole Drive UUP (Stanley to Estelle) (B15093)
- Sewer & AC Water Group 765A (P) (B24061)
- Sewer and AC Water Group 1032 (SS) (B22144)
- Sidewalk Replacement Group 1902-CM (B19013)
- Sidewalk Replacement Group 2331 - CMR, R (B23092)
- State Route 56 Freeway Expansion (RD14000)
- Torrey Pines Rd Ped Hybrid Beacon (B20146)
- University Avenue Complete Street Phase1 (S18001)
- University Avenue Sidewalk Improvements (B26052)
- W. San Ysidro Bl & Sunset Lane RRFB (B18048)

In Fiscal Year 2026, the Department completed 18 optimized traffic signal systems and 30 intersections were added to the communication network. The Department installed 2 rectangular rapid flashing beacons and electronic speed signs (V-Calm) along 4 segments throughout the City, constructed separated bikeway improvements on Clairemont Drive, Dairy Mart Road and Executive Drive, as well as completed over 40 miles of striping plans.

As part of the Utilities Undergrounding Program, the Department repaired 0.85 miles of AC, 0.17 miles of concrete streets, and installed 49 curb ramps and 12 streetlights; all streetlights became operational in Fiscal Year 2026.

2027 CIP Goals

The City has a goal of maintaining the average overall Pavement Condition Index (PCI) at 65 over the next 10 years. Achieving this target is estimated to require approximately $224 million of funding in Fiscal Year 2027 per the Pavement Management Plan Update, dated April 2026. Additionally, the Department's goal is to design 5 bike lane miles in coordination with the City's resurfacing contracts, fund and begin construction of 1 new capital sidewalk replacement project totaling approximately 40,000 sq ft of repairs, fund and program 1,500 linear feet of new sidewalks, optimize 18 traffic signal systems and add 30 non-communicating intersections to the citywide communication network.

2027 goals also include the establishment of new transportation projects including sidewalk and streetlight installations, streetlight circuit conversions, signal modifications, bridge rehabilitations, and the addition of bicycle facilities.

Transportation projects scheduled to begin construction in Fiscal Year 2027 include:

- 25th (SB) (Coronado-Grove) Rd Imp UU995 (B18150)
- 31st St @ National Ave Traffic Signal (B17019)
- 31st Street (Market-L St) Rd Imp UU11 (B18147)
- 32nd St PH I (Market-F St) Rd Imp UU386 (B18144)
- 34th & Adams HAWK (B24117)
- 47th St & Hartley St HAWK (B23145)
- AC Overlay Group 2508 (B25046)
- AC Water & Sewer Group 1024 (P) (B22108)
- AC Water & Sewer Group 1029 (P) (B22062)
- Block 6DD1 (Clairemont Mesa)Rd Imp UU410 (B18142)
- Block 8R UUP - CIP (B15097)
- Boston Avenue and South 30th Street (L24005.2)
- Catalina Blvd TS Interconnect Upgrade (B21118)
- Chollas Creek Improv 1A (P) (B26071)
- College-Meridian to Judy McCarty Sidwlk (B22005)
- Coronado SB (27th SB-Madden)Rd Imp UU193 (B18137)
- Crespo Dr (Mecca-Soledad) Improv (P) (B22138)
- ECB & 68th St RRFB & Ped Refuge Island (B20092)
- Egger Highlands Improv 1 (P) (B26079)
- El Camino Real to ViaDeLaValle (1/2mile) (S00856)
- Fanuel St III (Grand-PB Dr) Rd Imp UU188 (B17071)
- Fenton Pkwy Ext to Camino Del Rio N (RD23000)
- Front & Washington TS Modification (B22101)
- Guymon St & Market St Sidewalk Improv (B25085)
- Hotel Circle & Taylor St Roundabout (B26037)
- Howard PHI-II(Park-Texas) Rd Imp UU71-72 (B18136)
- Imperial Avenue Pedestrian Signal Improv (B23155)
- Installation of City Owned SL 2202 (NSG) (B22154)
- La Jolla Streetscape (RD24002)
- Linda Vista & Comstock Intersection Upg (B23030)
- Lone Quail Road Roadway Resurfacing (RD26003)
- Mission & Thomas HAWK (B24108)
- Mississippi St @ El Cajon Blvd T/Signal (B20140)
- Normal Street Promenade (B19096)
- Osler Street Traffic Calming (B23147)
- Otay Mesa Rd Pedestrian Improvements(SG) (B23148)

- Pacific Beach 1 SL Series Circuit Conv (B16119)
- Palm & Hollister Bus Stops Improvements (B26063)
- Rectangular Rapid Flash Beacons GRP 2001 (B20093)
- Rosecrans St & Byron St Shel Isl Signal (B24096)
- Streetlight Installations in CD7 (B23128)
- Streetlight Installations in CD8 (B23129)
- Streetlights in University City (B25062)
- Sunset Cliffs Devonshire Series Circuit (B23086)
- Torrey Pines Rd, Prospect-Coast Walk GR (B19056)
- University City Improv 1 (P) (B27000)
- UUP Group 2503 Rd Imp (CS) (B25091)
- Wabaska-Voltaire St to Tennyson Sidewalk (B19030)
- Washington & Albatross HAWK (B24118)
- Washington St Bikeway Pavement Repair (RD25002)
- Wightman (Chamoune -Euclid) Rd Imp UU388 (B18138)

In Fiscal Year 2027, the Department's Utilities Undergrounding Program plans to install approximately 75 streetlights, 0.6 miles of slurry seal, 2.84 miles of AC, 0.06 miles of concrete streets replacement, and approximately 171 curb ramps in project areas.

2027 Vision Zero Goals

The City also remains committed to the Vision Zero effort to eliminate all traffic fatalities and severe injuries in San Diego.

In the Fiscal Year 2027 Adopted Budget, $64.3 million is being allocated to implement the City's Vision Zero goals, including $8.4 million for bicycle facilities, $17.3 million for sidewalks, $1.8 million for streetlights, $1.2 million for traffic calming measures, $10.1 million for traffic signals, $3.1 million for median installation, $17.7 million for bridges, and $4.9 million for street and road modifications.

The partial reduction of the multimodal team (7.50 FTE) impacts the City's capacity to plan, design, and deliver multimodal projects that support Vision Zero implementation. This team serves as the primary dedicated in-house resource for advancing new bicycle facility design and implementing quick-build striping projects. With this reduction in staffing, the City will continue to deliver multimodal improvements, but at a reduced pace and scale, with greater reliance on coordination with capital improvement projects delivered by E&CP.

The allocation of funds to projects is listed below:

Bicycle Facilities

- Bike Striping Citywide (O&M): $250,000
- Safe & Sustainable Transportation All Ages & Abilities Team (STAAT) (O&M): $796,400
- Bicycle Facilities (AIA00001): $5,311,861
  - ACC Sewer Group 851 (BL) (B23089): $60,000
  - Chollas Creek to Bayshore Multi use Path (B17113): $3,530,000
  - Downtown Complete St Impl. Ph. 3A2 (B23046): $1,717,861

- Lake Murray Improv 2 (BL) (B24000): $4,000
- Normal Street Promenade (S22012): $2,000,000

Sidewalks

- New Walkways (AIK00001): $5,245,347
  - ADA S/W Group 3E W Point Loma (B16100): $175,000
  - College-Meridian to Judy McCarty Sidwlk (B22005): $4,766,042
  - Howard Ave-Village Pine to Iris Sidewalk (B18019): $10,000
  - Wightman-Ogden to Shiloh Sidewalk (B18039): $294,305
- Sidewalk Repair and Reconstruction (AIK00003): $12,037,129
  - ADA Improvement Group 2701 (B27006): $490,000
  - ADA Improvement Group 2702 (B27007): $495,000
  - ADA Improvement Group 2703 (B27008): $505,000
  - Sidewalk Replacement Group 2732 (B27009): $2,600,000
  - FY25 Curb Ramp Improvement Group 4 (B26022): $1,612,993
  - FY25 Curb Ramp Improvement Group 5 (B26023): $2,672,792
  - FY25 Curb Ramp Improvement Group 6 (B26024): $3,661,344

Street Lights

- Street Light Circuit Upgrades (AIH00002): $1,756,904
  - Pacific Beach 1 SL Series Circuit Conversion (B16119): $1,756,904

Traffic Calming

- Traffic Calming (AIL00001): $1,187,910
  - Milton St Burgener Blvd Curb Ext (NSG) (B22135): $450,000
  - Osler Street Traffic Calming (B23147): $322,910
  - Otay Mesa Rd Pedestrian Improvements (B23148): $265,000
  - Rectangular Rapid Flash Beacons Grp 1902 (B19046): $150,000

Traffic Signals

- Traffic Signal Modification (O&M): $867,700
- Install Traffic Signal Interconnect System (AIL00002): $1,391,547
  - Catalina Blvd TS Interconnect Upgrade (B21118): $891,547
  - Pacific Beach TS Interconnect Upgrade (B15065): $500,000
- Traffic Signals – Citywide (AIL00004): $3,530,511
  - 31st St @ National Ave Traffic Signal (B17019): $141,611
  - 34th & Adams HAWK (B24117): $888,900
  - Mission & Thomas HAWK (B24108): $2,000,000
  - Mississippi St @ El Cajon Blvd T/Signal (B20140): $300,000
  - Washington & Albatross HAWK (B24118): $200,000
- Traffic Signals Modifications (AIL00005): $4,263,803
  - Kurtz St & Rosecrans St Signal Mod (B27014): $804,000
  - Palm Ave Traffic Signal Modification (VZ) (B21120): $1,793,203
  - Rosecrans St & Byron St Shel Isl Signal (B24096): $1,166,600

- TS Upgrades - Camino Ruiz & TX Madison (B24107): $500,000

Medians

- Median Installation (AIG00001): $2,562,000
  - 6th Ave @ Juniper St Roundabout (B20142): $270,000
  - Camino Del Rio West & Moore St Median (B19049): $1,737,000
  - Carmel Mtn @ Carmel Country Roundabout (B21102): $500,000
  - Chatsworth Blvd RRFB & Ped Refuge Island (B21117): $25,000
  - Foothill Blvd & Loring St Roundabout (B18008): $30,000
- University Avenue Complete Street Phase1 (S18001): $500,000

Bridges

- El Camino Real to ViaDeLaValle (1/2 mile) (S00856): $14,219,535
- Palm Avenue Interstate 805 Interchange (S00869): $2,772,440
- West Valley River Crossing (P27004): $750,000

Street Road Modifications

- Airway Road West (P27000): $500,000
- Beyer Blvd (OM T8) (RD26000): $2,268,660
- Caliente Avenue (OM T11.5) (RD26001): $1,838,000
- Fenton Pkwy Ext to Camino Del Rio N (RD23000): $249,924

Transportation: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
Airway Road Improvements / P19007	$460,000	$1,500,000	$ -	$1,960,000
Airway Road West / P27000	-	500,000	-	500,000
Alvarado Canyon Rd Realignment Project / S22005	2,431,046	-	61,868,954	64,300,000
Barrio Logan Roundabouts / L24005	2,888,100	-	1,726,000	4,614,100
Beyer Blvd (OM T8) / RD26000	6,247,000	2,268,660	42,584,340	51,100,000
Bicycle Facilities / AIA00001	34,190,259	5,311,861	91,012,316	135,114,436
Bridge Rehabilitation / AIE00001	5,521,593	-	800,000	13,670,433
Bus Stop Improvements / AID00007	648,541	-	1,358,224	2,006,765
Caliente Avenue (OM T11.5) / RD26001	262,000	1,838,000	5,200,000	7,300,000
Camino Del Sur N. Upgrades & Improvements / RD21005	6,688,451	-	-	6,971,738
Camino Del Sur S. Upgrades & Improvements / RD21004	7,938,616	-	-	8,312,479
Carmel Mountain Road Upgrades & Improvements / RD21006	3,069,903	-	-	3,242,558
City Heights Sidewalks and Streetlights / S19005	3,500,000	-	-	3,500,000
Coastal Rail Trail / S00951	31,291,322	-	-	37,296,898
Cypress Dr Cultural Corridor / S23011	4,282,192	-	-	4,282,192
El Cajon/Park/Normal Feasibility Study / P26001	600,000	-	-	600,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	36,277,467	14,219,535	-	92,355,580
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	1,000,000	-	-	1,740,000
Fenton Pkwy Ext to Camino Del Rio N / RD23000	11,377,864	249,924	-	11,627,788
Guard Rails / AIE00002	3,730,379	-	-	3,730,379
Imperial Av Bikeway Paving Reimbursement / RD26002	1,487,707	-	-	1,487,707
Install T/S Interconnect Systems / AIL00002	15,285,870	1,391,547	81,770,547	98,447,964
Installation of City Owned Street Lights / AIH00001	12,858,548	-	418,406,276	431,264,824
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	2,260,000	-	-	2,260,000
La Jolla Streetscape / RD24002	1,015,000	-	-	1,015,000
La Jolla Village Drive-I-805 Ramps / S00857	23,974,536	-	-	23,974,536
La Media Improv-Siempre Viva to Truck Rte / S22006	2,770,183	-	14,902,325	17,672,508
La Media Road Improvements / S15018	57,500,000	-	-	57,500,000
Lone Quail Road Roadway Resurfacing / RD26003	268,187	-	-	268,187
Market St-Euclid to Pitta-Improvements / S16022	230,816	-	-	230,816
Market Street-47th to Euclid-Complete Street / S16061	12,175,084	-	-	11,809,018
Median Installation / AIG00001	18,238,242	2,562,000	41,628,323	62,589,665
N Torrey Pines Rd Bridge/ Los Penasquitos / S00935	16,675,652	-	-	16,519,450
New Walkways / AIK00001	24,621,665	5,245,347	131,606,404	163,473,416
Normal Street Promenade / S22012	26,797,613	2,000,000	2,800,000	31,597,613

Transportation: Capital Improvement Projects

Project	Prior Fiscal Years	FY2027 Adopted	Future Fiscal Years	Project Total
OM T-11.1 Caliente Avenue / RD23009	2,974,018	-	-	3,014,018
Otay Mesa Truck Route Phase 4 / S11060	20,023,494	-	-	19,861,709
Palm Avenue Interstate 805 Interchange / S00869	49,658,194	2,772,440	615,000	53,045,634
Park Boulevard At-Grade Crossing / S15045	27,255,948	500,000	-	27,755,948
Sidewalk Repair and Reconstruction / AIK00003	27,378,580	12,037,129	149,956,770	189,372,479
Siempre Viva Road Improvements / P19006	560,000	1,500,000	-	2,060,000
SR 163/Clairemont Mesa Blvd Interchange / S00905	18,093,777	-	-	18,058,323
SR 163/Friars Road / S00851	64,705,996	50,000	-	64,755,996
State Route 56 Freeway Expansion / RD14000	23,029,026	-	-	23,029,026
Streamview Drive Improvements Phase 2 / S18000	18,154,803	-	-	27,637,157
Street Light Circuit Upgrades / AIH00002	18,925,879	1,756,904	62,346,996	83,029,779
Street Resurfacing and Reconstruction / AID00005	372,399,311	30,710,132	940,391,170	1,343,500,613
Sunset Cliffs Seawall Improvement / S23006	3,200,000	620,000	28,767,206	32,587,206
Traffic Calming / AIL00001	10,420,321	1,187,910	3,071,090	14,679,321
Traffic Signals - Citywide / AIL00004	26,832,122	3,530,511	59,060,889	89,423,522
Traffic Signals Modification / AIL00005	27,279,276	4,263,803	28,207,330	59,750,409
University Ave Bikeway Pavement Repair / RD25000	9,257,803	1,500,000	-	10,757,803
University Avenue Complete Street Phase1 / S18001	13,484,777	500,000	-	13,984,777
University Avenue Mobility / S00915	13,167,401	-	-	13,167,401
Utilities Undergrounding Program / AID00001	51,297,767	42,751,581	48,850,834	142,900,182
Via de la Valle Upgrades & Improvements / RD11001	2,209,229	-	32,838,638	35,047,867
W Mission Bay Dr Bridge Over SD River / S00871	150,358,645	-	-	150,358,645
Washington St Bikeway Pavement Repair / RD25002	359,232	-	-	359,232
West Valley River Crossing / P27004	-	750,000	-	750,000
Total	**$1,329,589,436**	**$141,517,284**	**$2,249,769,632**	**$3,793,223,098**

Transportation - Preliminary Engineering Projects

Airway Road Improvements / P19007

Priority Category: Medium **Project Score:** 65

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Capital Outlay-Misc Revenue	400002	$10,000	$ -	$ -	$10,000
Otay Mesa Eifd Capital Project Fund	400870	392,831	57,169	1,500,000	1,950,000
Total		**$402,831**	**$57,169**	**$1,500,000**	**$1,960,000**

Airway Road West / P27000

Priority Category: Low **Project Score:** 41

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Otay Mesa Eifd Capital Project Fund	400870	$-	$-	$500,000	$500,000
Total		**$ -**	**$ -**	**$500,000**	**$500,000**

El Cajon/Park/Normal Feasibility Study / P26001

Priority Category: Medium **Project Score:** 68

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
North Park Urban Comm	400112	$413,873	$116,127	$ -	$530,000
Uptown Urban Comm	400121	-	70,000	-	70,000
Total		**$413,873**	**$186,127**	**$ -**	**$600,000**

Siempre Viva Road Improvements / P19006

Priority Category: Medium **Project Score:** 65

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Capital Outlay-Misc Revenue	400002	$10,000	$ -	$ -	$10,000
Otay Mesa Eifd Capital Project Fund	400870	486,754	63,246	1,500,000	2,050,000
Total		**$496,754**	**$63,246**	**$1,500,000**	**$2,060,000**

West Valley River Crossing / P27004

Priority Category: Medium **Project Score:** 57

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	Project
Mission Valley-Urban Comm.	400135	$ -	$ -	$750,000	$750,000
Total		**$ -**	**$ -**	**$750,000**	**$750,000**

Alvarado Canyon Rd Realignment Project / S22005

Trans - Roadway

Council District:	7	**Priority Score:**	69
Community Planning:	Navajo	**Priority Category:**	Medium
Project Status:	Underfunded	**Contact Information:**	Aberra, Nitsuh
Duration:	2022 - 2033		619-417-9289
Improvement Type:	New		naberra@sandiego.gov

Description: Realignment of Alvarado Canyon Road to the intersection with Fairmount Ave and Mission Gorge Road, conversion of Fairmount Ave from a four-lane Major Street to a 6-lane Major Street, widened sidewalks, bicycle and pedestrian improvements including buffered bike lanes and ADA compliant curb ramps and cross walks, storm drain upgrades, water quality features, upgrades to the existing triple-box culvert within Alvarado Creek, Alvarado Creek channel wall reconstruction, a new bridge over Alvarado Creek, traffic congestion improvements, roadway geometric improvements and utility relocations. Preliminary Engineering started within P18007 and the project was converted to a standalone project in Fiscal Year 2022.

Justification: The project purpose is to alleviate current and projected future traffic congestion on Fairmount Avenue, Mission Gorge Road, Alvarado Canyon Road, and the westbound I-8 off-ramp at Fairmount Ave, along with the adjoining intersections, and address localized flooding issues within the Grantville area north of Alvarado Creek. A project study report has been completed.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Navajo Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary engineering started in Fiscal Year 2018 and was completed in Fiscal Year 2023. Project approval and environmental determinations began in Fiscal Year 2024 and are anticipated to be completed in Fiscal Year 2027. Further project schedule will be developed once the environmental phase has been completed and funding has been identified.

Summary of Project Changes: $1.6 million in General Fund Commercial Paper funding was removed from this project in Fiscal Year 2026 via City Council resolution. The total project cost has increased by $24.5 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$722	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$722
Debt Funded General Fund CIP Projects	400881	1,004,529	57,239	-	-	-	-	-	-	-	-	1,061,768
Navajo Urban Comm	400116	31,046	-	-	-	-	-	-	-	-	-	31,046
Transnet Extension 70% Cap	400169	1,337,510	-	-	-	-	-	-	-	-	-	1,337,510
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	61,868,954	61,868,954
Total		**$2,373,807**	**$57,239**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$61,868,954**	**$64,300,000**

Barrio Logan Roundabouts / L24005

Trans - Roadway - Enhance/Scape/Medians

Council District:	8	**Priority Score:**	65
Community Planning:	Barrio Logan	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Aberra, Nitsuh
Duration:	2024 - 2032		619-417-9289
Improvement Type:	Betterment		naberra@sandiego.gov

Description: This is a multi-phased project. The scope of Phase 1 is to install a roundabout at the intersection of Beardsley Street and Newton Avenue. Phase 2 provides the installation of a roundabout at the intersection of Boston Avenue and South 30th Street. The preliminary engineering phase started within P-22003 (Barrio Logan Traffic Calming Truck Route) and the project was converted to a standalone project in Fiscal Year 2024. The total project cost includes all identified phases of the project.

Justification: This project will serve to calm traffic and deter oversize truck traffic from accessing residential streets that are not part of the truck route from the bayside industries to the I-5.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Barrio Logan Community Plan, the Climate Action Plan, and is in conformance with the City's General Plan.

Schedule: Phases 1 and 2 were initiated in Fiscal Year 2024. Phases 1 and 2 design began in Fiscal Year 2025 with phase 1 design anticipated to be completed in Fiscal Year 2028 and phase 2 design anticipated to be completed in Fiscal Year 2027. Phases 1 construction is anticipated to begin in Fiscal Year 2029 and be completed in Fiscal Year 2030. Phase 2 construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has been increased by $1.7 million due to revised engineer's estimate for phase 1 and 2. $217,543 in Debt Funded General Fund CIP and $1.1 million in TransNet Extension funding was allocated to this project in Fiscal Year 2026 via City Council resolutions. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$125,147	$74,853	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$200,000
Debt Funded General Fund CIP Projects	400881	194,647	1,372,896	-	-	-	-	-	-	-	-	1,567,543
Transnet Extension 70% Cap	400169	151,473	969,084	-	-	-	-	-	-	-	-	1,120,557
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,726,000	1,726,000
Total		**$471,267**	**$2,416,833**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,726,000**	**$4,614,100**

Beyer Blvd (OM T8) / RD26000

Trans - Roadway

Council District:	8	**Priority Score:**	66
Community Planning:	Otay Mesa	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Busby, Breanne
Duration:	2026 - 2032		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project will provide for the design and construction of Beyer Boulevard from Enright Drive to the southerly extension of Caliente Avenue as a four-lane roadway. Improvements include pavement, raised median, sidewalk, curb and gutter, landscaping, environmental mitigation, bike lanes, sewer, water and storm drain facilities and street lighting. This road segment is approximately 8,000 feet long. All manufactured slopes surrounding Beyer Boulevard will be revegetated with native plant species. The proposed Beyer Boulevard extension will incorporate wildlife movement features including three wildlife undercrossings, a wildlife overcrossing, and wildlife fencing along both sides of the road. This project is being designed and constructed by a developer, pursuant to a reimbursement agreement with the City of San Diego.

Justification: These improvements are a condition of the Southwest Village Development. Beyer Boulevard is shown as a modified four-lane Major roadway in the Otay Mesa Community Plan. However, the Southwest Village Specific Plan specifies that the western segment of the roadway (west of West Avenue) be built with two lanes instead of four lanes, a reduced four foot wide raised median, Class II bike lanes, and a sidewalk along the south side as a means of minimizing encroachment into existing habitat conservation easements (mitigation banks). The eastern portion of Beyer Boulevard will be built as a Modified four-lane Urban Major with Class I Bike Path and Class II bike lanes with buffer.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa and Otay Mesa/Nestor Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2032.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Eifd Capital Project Fund	400870	$-	$6,247,000	$2,268,660	$-	$-	$-	$-	$-	$-	$-	$8,515,660
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	42,584,340	42,584,340
Total		**$ -**	**$6,247,000**	**$2,268,660**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$42,584,340**	**$51,100,000**

Bicycle Facilities / AIA00001

Trans - Bicycle Facilities (All Class.)

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Hauser, Everett
Duration:	2010 - 2040		619-533-3012
Improvement Type:	New		erhauser@sandiego.gov

Description: This annual allocation provides for the installation of bike facilities including Class I, Class II, Class III, and Class IV bike facilities that are capital in nature, throughout the City.

Justification: This project will provide funding for various capital bike facilities.

Operating Budget Impact: The facilities will be maintained by the Transportation Department.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority and funding availability basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Barrio Logan	400128	$690,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$690,000
CIP Contributions From The General Fund	400265	150,040	100,000	-	-	-	-	-	-	-	-	250,040
Climate Equity Fund	100015	90,000	-	-	-	-	-	-	-	-	-	90,000
Debt Funded General Fund CIP Projects	400881	52,179	1,462,263	184,562	-	-	-	-	-	-	-	1,699,004
Downtown DIF (Formerly Centre City DIF)	400122	13,771,711	3,829,387	1,717,861	-	-	-	-	-	-	-	19,318,960
Gas Tax St Impr-Ann Appr Only	200118	-	9,919	-	-	-	-	-	-	-	-	9,919
Grant Fund - Federal	600000	22,246	3,121,754	-	-	-	-	-	-	-	-	3,144,000
Grant Fund - Other	600002	4,500,000	-	-	-	-	-	-	-	-	-	4,500,000
Grant Fund - State	600001	657,528	266,400	-	4,600,000	-	-	-	-	-	-	5,523,928
Infrastructure Fund (Proposition H)	100012	40,272	(101)	-	-	-	-	-	-	-	-	40,171
Mission Beach - Urban Comm	400130	-	3,452	-	-	-	-	-	-	-	-	3,452
Navajo Urban Comm	400116	6,968	42,699	4,000	-	-	-	-	-	-	-	53,667
Neighborhood Enhancement-Comm Of Concern	400878	-	-	255,438	-	-	-	-	-	-	-	255,438
Prop 42 Replacement-Trasportn Relief	200306	2	-	-	-	-	-	-	-	-	-	2
Transnet Extension 70% Cap	400169	3,178,020	2,181,614	3,150,000	-	2,432,800	2,432,800	2,432,800	2,855,800	-	-	18,663,834
Transnet Extension Rtci Fee	400174	-	11,634	-	-	-	-	-	-	-	-	11,634
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	80,858,116	80,858,116
University City So.-Urban Comm	400134	-	2,271	-	-	-	-	-	-	-	-	2,271
Total		**$23,158,967**	**$11,031,292**	**$5,311,861**	**$4,600,000**	**$2,432,800**	**$2,432,800**	**$2,432,800**	**$2,855,800**	**$ -**	**$80,858,116**	**$135,114,436**

Bridge Rehabilitation / AIE00001

Trans - Roadway - GRails/BRails/Safety

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Chui, Gary
Duration:	2010 - 2040		619-533-3770
Improvement Type:	Replacement		gchui@sandiego.gov

Description: This annual allocation provides for the expansion, replacement, or retrofitting of miscellaneous bridge rehabilitation projects.

Justification: This project maintains an ongoing program to promote safety on City bridges. Funding is provided on an on-going basis.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Developer Contributions CIP	200636	$600,000	$-	$-	$-	$-	$-	$-	$-	$-	$-	$600,000
Gas Tax St Impr-Ann Appr Only	200118	-	72,916	-	-	-	-	-	-	-	-	72,916
Grant Fund - Federal	600000	741,403	1,361	-	7,348,840	-	-	-	-	-	-	8,091,604
Infrastructure Fund (Proposition H)	100012	14	37,886	-	-	-	-	-	-	-	-	37,900
Transnet Extension 70% Cap	400169	1,077,876	35,629	-	-	200,000	200,000	200,000	200,000	-	-	1,913,506
Transnet Extension Rtci Fee	400174	200,519	2,753,988	-	-	-	-	-	-	-	-	2,954,508
Total		**$2,619,812**	**$2,901,780**	**$ -**	**$7,348,840**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$ -**	**$ -**	**$13,670,433**

Bus Stop Improvements / AID00007

Trans - Roadway

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Puente, Edgar
Duration:	2010 - 2040		619-527-7527
Improvement Type:	Betterment		epuente@sandiego.gov

Description: This annual allocation will provide for the installation of improvements such as bus pads and sidewalks near bus stops citywide. This project is funded by the City's share of bus stop advertising revenue. Funding for the project was provided per terms of the updated agreement with San Diego Metropolitan Transit System (MTS) from Fiscal Year 2025 through Fiscal Year 2035.

Justification: Pavement at bus stops may be damaged by rippling and potholing caused by friction from bus tires when buses decelerate, accelerate, or turn. This project provides for replacing paving at bus stops with stronger pavement sections. This extends pavement life and reduces maintenance costs. Also, this project may include sidewalk betterments at bus stops that improve access and bus passenger loading area.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Bus Stop Capital Improvement Fund	400691	$802,021	($153,480)	$ -	$ -	$357,000	$300,000	$171,000	$181,000	$ -	$ -	$1,657,541
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	349,224	349,224
Total		**$802,021**	**($153,480)**	**$ -**	**$ -**	**$357,000**	**$300,000**	**$171,000**	**$181,000**	**$ -**	**$349,224**	**$2,006,765**

Caliente Avenue (OM T11.5) / RD26001

Trans - Roadway

Council District:	8	**Priority Score:**	66
Community Planning:	Otay Mesa	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Busby, Breanne
Duration:	2026 - 2032		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project provides for design and construction of Caliente Avenue from its current dead-end (southerly of Airway Road) to the intersection of the future Beyer Boulevard extension to meet the criteria for a modified four-lane Urban Collector roadway with intersection turn lanes as set forth in the Southwest Village Specific Plan. Improvements include pavement, concrete medians, sidewalk, curb and gutter, landscaping, environmental mitigation, bike lanes, sewer, water, and storm drain facilities, and street lighting. Project includes right-of-way acquisition costs, should the necessary right-of-way not be available via the subdivision dedication process. This project is being designed and constructed by a developer, pursuant to a reimbursement agreement with the City of San Diego.

Justification: These improvements are a condition of the Southwest Village Development. Improvements to Caliente Ave are included in the Otay Mesa Public Facilities Financing Plan.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa and Otay Mesa/Nestor Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2029 and be completed in Fiscal Year 2032.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Eifd Capital Project Fund	400870	$-	$262,000	$1,040,809	$-	$-	$-	$-	$-	$-	$-	$1,302,809
Otay Mesa Local Mobility DIF	400890	-	-	797,191	-	-	-	-	-	-	-	797,191
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	5,200,000	5,200,000
Total		**$ -**	**$262,000**	**$1,838,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$5,200,000**	**$7,300,000**

Camino Del Sur N. Upgrades & Improvements / RD21005

Trans - Roadway

Council District:	5	**Priority Score:**	50
Community Planning:	Torrey Highlands	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2027		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project provides for the design and construction of Camino Del Sur North as a 4/6 lane major/urban road from SR-56/Torrey Santa Fe to Carmel Mountain Road. This is project T-3.1B in the Torrey Highlands Public Facilities Financing Plan. This project is partially funded by credits to the developer against the FBA and partially in cash.

Justification: This project implements the Torrey Highlands Subarea Plan and associated Transportation Phasing Plan.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: The project is consistent with the Torrey Highlands Subarea Plan and is in conformance with the City's General Plan.

Schedule: This project is being constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design and construction began in Fiscal Year 2021 and was completed in Fiscal Year 2024. An extended maintenance and biological monitoring period began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $293,555 due to additional maintenance and monitoring costs. $184,100 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Torrey Highlands	400094	$6,588,435	$100,016	$ -	$283,287	$ -	$ -	$ -	$ -	$ -	$ -	$6,971,738
Total		**$6,588,435**	**$100,016**	**$ -**	**$283,287**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$6,971,738**

Camino Del Sur S. Upgrades & Improvements / RD21004

Trans - Roadway

Council District:	5	**Priority Score:**	49
Community Planning:	Torrey Highlands, Rancho Penasquitos	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2027		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project provides for the design and construction of Camino Del Sur South as a two-lane modified collector street from Carmel Mountain Road to approximately 1,600 feet north of Park Village Road. The project includes a roundabout with sound attenuation at the Camino Del Sur/Dormouse intersection. This is project T-3.1A in the Torrey Highlands Public Facilities Financing Plan, and project T-4B in the Rancho Peñasquitos Public Facilities Financing Plan. This project is partially funded by credits to the developer against the FBA and partially in cash.

Justification: This project implements the Torrey Highlands Subarea Plan, Rancho Peñasquitos Community Plan, and associated Transportation Phasing Plans.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: The project is consistent with the Torrey Highlands Subarea Plan and is in conformance with the City's General Plan.

Schedule: This project is being constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design and construction began in Fiscal Year 2021 and was completed in Fiscal Year 2024. An extended maintenance and biological monitoring period began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $134,229 due to additional maintenance and monitoring costs. $16,700 in Rancho Penasquitos FBA and $5,400 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Rancho Penasquitos FBA	400083	$5,287,926	$127,354	$ -	$323,569	$ -	$ -	$ -	$ -	$ -	$ -	$5,738,849
Torrey Highlands	400094	1,320,988	49,426	-	50,294	-	-	-	-	-	-	1,420,709
West Pac Contrib Torrey High	400096	1,152,921	-	-	-	-	-	-	-	-	-	1,152,921
Total		**$7,761,836**	**$176,780**	**$ -**	**$373,863**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$8,312,479**

Carmel Mountain Road Upgrades & Improvements / RD21006

Trans - Roadway

Council District:	5	**Priority Score:**	50
Community Planning:	Torrey Highlands	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Busby, Breanne
Duration:	2021 - 2027		619-533-6456
Improvement Type:	New		bbusby@sandiego.gov

Description: This project provides for the design and construction of Carmel Mountain Road as a four-lane major street, complete with median improvements from Camino Del Sur to the existing terminus of the road in Rancho Peñasquitos. These improvements were divided into four phases. Three phases have been completed. The final phase are the improvements from Via Panacea south to Camino Del Sur. This is project T-5.2 in the Torrey Highlands Public Facilities Financing Plan. This project is partially funded by credits to the developer against the FBA and partially in cash.

Justification: This project implements the Torrey Highlands Subarea Plan and associated Transportation Phasing Plan.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: The project is consistent with the Torrey Highlands Subarea Plan and is in conformance with the City's General Plan.

Schedule: The final phase of this project is being constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design and construction began in Fiscal Year 2021 and was completed in Fiscal Year 2024. An extended maintenance and biological monitoring period began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $238,945 due to additional maintenance and monitoring costs. $126,600 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

				FY2027						Unidentified		
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Torrey Highlands	400094	$2,997,274	$72,629	$ -	$172,655	$ -	$ -	$ -	$ -	$ -	$ -	$3,242,558
Total		**$2,997,274**	**$72,629**	**$ -**	**$172,655**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,242,558**

City Heights Sidewalks and Streetlights / S19005

Trans - Ped Fac - Sidewalks

Council District:	9	**Priority Score:**	74
Community Planning:	Mid-City: City Heights	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Kay, Daniel
Duration:	2018 - 2028		619-533-7159
Improvement Type:	New		kay@civiccommunities.com

Description: The City Heights Sidewalks and Streetlights project will provide for hard-scape improvements along East Euclid Avenue between Dwight Street to just south of Myrtle Avenue. The project will remove, replace and install new sidewalks, curbs, gutters and pedestrian ramps. New streetlights will be installed as needed. Streets impacted by construction will be repaved.

Justification: This project will improve public safety by providing streetlights; improving walkability by installing sidewalks, curbs, gutters, street improvements, and ADA pedestrian ramps; providing essential capital improvements for the area.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mid-City: City Heights Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2021 and was completed in Fiscal Year 2025. Construction is anticipated to begin and be completed in Fiscal Year 2027. The project is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Ch-Tab 2010A (Te) Proceeds	400694	$427,459	$411,230	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$838,689
Ch-Tab 2010B (T) Proceeds	400695	161,311	-	-	-	-	-	-	-	-	-	161,311
Debt Funded General Fund CIP Projects	400881	-	2,500,000	-	-	-	-	-	-	-	-	2,500,000
Total		**$588,770**	**$2,911,230**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,500,000**

Coastal Rail Trail / S00951

Trans - Bicycle Facilities (All Class.)

Council District:	1,6	**Priority Score:**	82
Community Planning:	La Jolla, University	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rekani, Ronak
Duration:	2002 - 2032		619-236-6251
Improvement Type:	New		rfrekani@sandiego.gov

Description: This project is the Gilman Drive segment of the regional 40-mile bicycle corridor. The proposed alignment will follow Gilman Drive between La Jolla Village Drive and Interstate 5, installing a one-way protected cycle-track in each direction and a continuous sidewalk on the west side of the road.

Justification: This project is part of a larger multi-jurisdictional project, which proposes a bikeway along the coast in the cities of Oceanside, Encinitas, Solana Beach, Carlsbad, Del Mar, and San Diego. It is intended to provide regional connectivity for both commuting bicyclists and recreational activities.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the La Jolla and University Community Plans and is in conformance with the City's General Plan.

Schedule: Preliminary engineering began in Fiscal Year 2013. Design and environmental documents were scheduled to be completed in Fiscal Year 2014, but due to revised project scope, began in Fiscal Year 2017. The environmental phase was completed in Fiscal Year 2022. The design and right-of-way phases are anticipated to be completed in Fiscal Year 2027. Construction is anticipated to begin in Fiscal Year 2028 and be substantially completed in Fiscal Year 2029. A two-year mitigation period will follow construction with project close-out expected in Fiscal Year 2032.

Summary of Project Changes: The total project cost has increased by $5.3 million due to revised engineer's estimate and construction cost inflation. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Sales Tax	400000	$17,469	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$17,469
Grant Fund - Federal	600000	1,817,521	-	-	4,116,279	-	-	-	-	-	-	5,933,800
Grant Fund - Other	600002	64,579	-	-	-	-	-	-	-	-	-	64,579
La Jolla Urban Comm	400123	-	190,000	-	-	-	-	-	-	-	-	190,000
North University City DIF	400849	536,880	19,774,110	-	1,889,297	-	-	-	-	-	-	22,200,287
Prop A-(Bikeway)	400158	212,227	-	-	-	-	-	-	-	-	-	212,227
Transnet Extension 70% Cap	400169	3,259,650	4,197	-	-	-	-	-	-	-	-	3,263,847
Transnet Extension Rtci Fee	400174	-	5,414,688	-	-	-	-	-	-	-	-	5,414,688
Total		**$5,908,326**	**$25,382,996**	**$ -**	**$6,005,576**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$37,296,898**

Cypress Dr Cultural Corridor / S23011

Trans - Roadway - Enhance/Scape/Medians

Council District:	8	**Priority Score:**	74
Community Planning:	San Ysidro	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Schultz, Louis
Duration:	2023 - 2028		619-533-5138
Improvement Type:	Betterment		lschultz@sandiego.gov

Description: This project provides for the installation of new pedestrian, and lighting improvements along Cypress Drive from E San Ysidro Blvd to 450 feet north of Sellsway Street. The work will include new traffic calming devices, pedestrian striping enhancements, streetlights, and signage. A feasibility study started in P22002 and was converted to a standalone project in Fiscal Year 2023.

Justification: These improvements will improve pedestrian and bicycle safety along Cypress Drive.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: This project is consistent with the San Ysidro Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2023. Design of phase 1 was completed in Fiscal Year 2025. Design of phase 2 is anticipated to be completed in Fiscal Year 2027. The first phase of construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028. Phase 2 construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Climate Equity Fund	100015	$426,849	$210,144	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$636,993
Grant Fund - State	600001	1,164,269	335,731	-	-	-	-	-	-	-	-	1,500,000
Neighborhood Enhancement-Comm Of Concern	400878	-	2,145,199	-	-	-	-	-	-	-	-	2,145,199
Total		**$1,591,117**	**$2,691,075**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$4,282,192**

El Camino Real to ViaDeLaValle (1/2 mile) / S00856

Trans - Bridge - Vehicular

Council District:	1	**Priority Score:**	81
Community Planning:	N Cty Future Urbanizing Area - Subarea 2	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rekani, Ronak
Duration:	2000 - 2037		619-236-6251
Improvement Type:	Replacement		rfrekani@sandiego.gov

Description: This project provides for replacing the existing two-lane bridge with a four-lane bridge and converting the existing two-lane roadway to a modified four-lane major road. This project will also provide for improvements on eastbound Via de la Valle as far as northbound El Camino Real.

Justification: This project will replace the existing bridge and modify the segment of El Camino Real between Via de la Valle and San Dieguito Road in order to ensure a structurally sound bridge over the San Dieguito River, alleviate problems associated with high flood events, improve pedestrian and vehicular access to nearby coastal and recreational resources, relieve traffic congestion, and improve consistency with the adopted land-use plan for the project area.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Fairbanks Ranch Country Club Specific Plan and the North City Future Urbanizing Area Framework Plan and is in conformance with the City's General Plan.

Schedule: The environmental review process for CEQA began in Fiscal Year 2007 and was completed in Fiscal Year 2017. NEPA was completed in Fiscal Year 2018. Design began in Fiscal Year 2019 and was completed in Fiscal Year 2026. Land acquisition began in Fiscal Year 2021 and was completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2031. A five-year plant establishment and mitigation period is anticipated to begin in Fiscal Year 2031 and be completed in Fiscal Year 2036.

Summary of Project Changes: The total project cost has increased by $385,630 due to revised engineer's estimate. $2.1 million in TransNet Extension and $183,413 in Federal Grant funding was allocated to this project in Fiscal Year 2026 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$ -	$ -	$1,846,793	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,846,793
Developer Contributions CIP	200636	1,651,310	45	-	-	-	-	-	-	-	-	1,651,354
Fairbanks Country Club-Fac Dev	400097	736,561	2,518	-	-	-	-	-	-	-	-	739,079
Grant Fund - Federal	600000	5,822,890	1,746,696	-	41,858,578	-	-	-	-	-	-	49,428,164
Pacific Highlands Ranch FBA	400090	1,518,867	19,309,839	6,680,000	-	-	-	-	-	-	-	27,508,707
Private & Others Contrib-Cip	400264	157,000	-	-	-	-	-	-	-	-	-	157,000
Prop A - (1/2% Sales Tax)	400156	511,851	-	-	-	-	-	-	-	-	-	511,851
Sub Area-2	400101	1,776,250	75,044	-	-	-	-	-	-	-	-	1,851,294
Transnet Extension 70% Cap	400169	839,278	2,129,127	3,500,000	-	-	-	-	-	-	-	6,468,405
Transnet Extension Rtci Fee	400174	192	-	2,192,742	-	-	-	-	-	-	-	2,192,934
Total		**$13,014,198**	**$23,263,269**	**$14,219,535**	**$41,858,578**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$92,355,580**

Federal Blvd Sidewalk Improv& SW Upgrade / RD24000

Trans - Ped Fac - Sidewalks

Council District:	9	**Priority Score:**	46
Community Planning:	Mid-City: City Heights	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2024 - 2028		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project is setup for the reimbursement to a non-profit organization to subsidize portion of the design and construction of the street improvements on Federal Blvd. between Home Ave and Sunshine Berardini Field Park.

Justification: The Project will enhance safety and provide pedestrian access on the south side of Federal Blvd.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the City Heights Community Plan and is in conformance with the City's General Plan.

Schedule: This project will be designed and constructed by a non-profit pursuant to an executed reimbursement agreement with the City of San Diego. The schedule will be revised as the project progresses.

Summary of Project Changes: The total project cost has increased by $99,669 due to increased construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$ -	$ -	$ -	$740,000	$ -	$ -	$ -	$ -	$ -	$ -	$740,000
Debt Funded General Fund CIP Projects	400881	12,896	987,104	-	-	-	-	-	-	-	-	1,000,000
Total		**$12,896**	**$987,104**	**$ -**	**$740,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,740,000**

Fenton Pkwy Ext to Camino Del Rio N / RD23000

Trans - Roadway

Council District:	9	**Priority Score:**	53
Community Planning:	Mission Valley	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Bassyouni, Akram
Duration:	2023 - 2029		619-541-1627
Improvement Type:	New		abassyouni@sandiego.gov

Description: The project consists of an all-weather bridge extending Fenton Parkway south over the San Diego River to Camino Del Rio North at grade with the trolley crossing, with left turn lanes from southbound Fenton Parkway to Camino Del Rio North and Eastbound Camino Del Rio North to Fenton Parkway, and traffic signal modifications at the intersection of Camino Del Rio North and Fenton Parkway.

Justification: The Mission Valley Community Plan affirms the necessity of extending Fenton Parkway over the San Diego River to Camino Del Rio North to improve long-term local and regional circulation. Per the term of the Purchase and Sale Agreement for the former San Diego County Credit Union Stadium, California State University (CSU) agreed to build the bridge as part of the San Diego State University Mission Valley Campus Master Plan. On December 6, 2022, the City and CSU entered into a Memorandum of Understanding (MOU) regarding the design, permitting and construction of the Bridge.

Operating Budget Impact: The operating budget impacts will reflect the staffing and non-personnel expenditures required to bring the facilities online for continued operation and maintenance. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plan: The project is consistent with the Mission Valley Community Plan and is in conformance with the City's General Plan.

Schedule: The MOU between the City and CSU took effect in Fiscal Year 2023. Design began in Fiscal Year 2023 and was completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Mission Valley Trans	400874	$8,176,218	$818,275	$249,924	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$9,244,417
Miss City Pwy Brdg/S D River	400247	2,383,371	-	-	-	-	-	-	-	-	-	2,383,371
Total		**$10,559,589**	**$818,275**	**$249,924**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$11,627,788**

Guard Rails / AIE00002

Trans - Roadway - GRails/BRails/Safety

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Rust, Philip
Duration:	2010 - 2040		619-533-3714
Improvement Type:	Replacement		prust@sandiego.gov

Description: This annual allocation provides for installing new and replacing old guard rails along streets where needed.

Justification: The City maintains an ongoing program to promote safety within the public right-of-way. Analysis of accident patterns at a particular location will occasionally show that some minor improvements in the area would help to reduce the number and/or severity of accidents. This annual allocation provides the flexibility necessary for timely initiation of such improvements.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$30,747	$329,387	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$360,134
Gas Tax St Impr-Ann Appr Only	200118	-	1,000	-	-	-	-	-	-	-	-	1,000
General Fund Commercial Paper Notes	400869	160,995	-	-	-	-	-	-	-	-	-	160,995
Grant Fund - Federal	600000	-	413,824	-	-	-	-	-	-	-	-	413,824
Grant Fund - State	600001	718,700	281,300	-	-	-	-	-	-	-	-	1,000,000
Infrastructure Fund (Proposition H)	100012	48,444	106,965	-	-	-	-	-	-	-	-	155,409
Transnet Extension Rtci Fee	400174	1,465,582	173,434	-	-	-	-	-	-	-	-	1,639,016
Total		**$2,424,468**	**$1,305,911**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,730,379**

Imperial Av Bikeway Paving Reimbursement / RD26002

Trans - Roadway

Council District:	8	**Priority Score:**	75
Community Planning:	Southeastern San Diego	**Priority Category:**	High
Project Status:	New	**Contact Information:**	Hauser, Everett
Duration:	2025 - 2027		619-533-3012
Improvement Type:	Betterment		erhauser@sandiego.gov

Description: This project will construct a bikeway on Imperial Avenue. The Project is managed by SANDAG as part of the Early Action Program. The project includes pavement repair that the city is contributing funding towards.

Justification: : Imperial Avenue is on the bicycle master plan bikeway network. Pavement repairs concurrent with construction will improve road conditions for all users.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation budget.

Relationship to General and Community Plan: This project is consistent with the Downtown, Southeastern and Encanto Community plans and is in conformance with the City's General Plan.

Schedule: This project is designed and constructed by SANDAG. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$1,369,547	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,369,547
Trench Cut Fees/Excavation Fee	200203	118,160	-	-	-	-	-	-	-	-	-	118,160
Total		**$1,487,707**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,487,707**

Install T/S Interconnect Systems / AIL00002

Trans - Signals - Traffic Signals

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Celniker, Steve
Duration:	2010 - 2040		619-533-3611
Improvement Type:	Replacement		scelniker@sandiego.gov

Description: This annual allocation provides for the installation of, and modifications to, traffic signal interconnect systems citywide.

Justification: This project provides for increased traffic signal coordination which will reduce traffic congestion.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Belmont/Mission Beach Develop	400185	$59,529	$140,471	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$200,000
CIP Contributions From The General Fund	400265	300,985	25,436	-	-	-	-	-	-	-	-	326,421
College Area	400127	37,795	262,205	-	-	-	-	-	-	-	-	300,000
Debt Funded General Fund CIP Projects	400881	-	-	500,000	-	-	-	-	-	-	-	500,000
Grant Fund - State	600001	613,813	1,406,937	-	-	-	-	-	-	-	-	2,020,750
Infrastructure Fund (Proposition H)	100012	109,325	-	-	-	-	-	-	-	-	-	109,325
Lusk-Gen'L Traffic Imprvmts	400211	69,000	56,442	-	-	-	-	-	-	-	-	125,442
Otay Mesa/Nestor Urb Comm	400125	156,829	143,171	-	-	-	-	-	-	-	-	300,000
Peninsula Urban Comm	400118	-	-	317,820	-	-	-	-	-	-	-	317,820
Sr 209 & 274 Coop With State	400633	412,543	583,660	-	-	-	-	-	-	-	-	996,203
Transnet Extension 70% Cap	400169	4,526,214	740,083	-	-	100,000	100,000	100,000	100,000	-	-	5,666,297
Transnet Extension Rtci Fee	400174	2,352,298	3,289,133	573,727	-	-	-	-	-	-	-	6,215,159
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	81,370,547	81,370,547
Total		**$8,638,332**	**$6,647,538**	**$1,391,547**	**$ -**	**$100,000**	**$100,000**	**$100,000**	**$100,000**	**$ -**	**$81,370,547**	**$98,447,964**

Installation of City Owned Street Lights / AIH00001

Trans - Roadway - Street Lighting

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Celniker, Steve
Duration:	2010 - 2040		619-533-3611
Improvement Type:	New		scelniker@sandiego.gov

Description: This annual allocation provides for the installation of new streetlights, and the replacement of existing streetlights, where needed.

Justification: Additional streetlights will increase the level of lighting for motorists, bicyclists, and pedestrians on public streets.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$62,005	$77,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$139,705
CIP Contributions From The General Fund	400265	710,796	37,083	-	-	-	-	-	-	-	-	747,878
Climate Equity Fund	100015	1,316,130	1,308,970	-	-	-	-	-	-	-	-	2,625,100
Debt Funded General Fund CIP Projects	400881	2,571,668	2,248,495	-	-	-	-	-	-	-	-	4,820,163
Gas Tax St Impr-Ann Appr Only	200118	-	808	-	-	-	-	-	-	-	-	808
Infrastructure Fund (Proposition H)	100012	48,897	2,861	-	-	-	-	-	-	-	-	51,758
Prop A - (1/2% Sales Tax)	400156	1,350	-	-	-	-	-	-	-	-	-	1,350
Sabre Springs-Fba	400082	307,225	183,503	-	-	-	-	-	-	-	-	490,728
San Pasqual Vly Dev Fd	400103	-	39,922	-	-	-	-	-	-	-	-	39,922
Transnet Extension 70% Cap	400169	3,892,438	48,697	-	-	200,000	200,000	200,000	200,000	-	-	4,741,135
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	417,606,276	417,606,276
Total		**$8,910,509**	**$3,948,039**	**$ -**	**$ -**	**$200,000**	**$200,000**	**$200,000**	**$200,000**	**$ -**	**$417,606,276**	**$431,264,824**

Interstate 5 Underpass-Bikeway/Ped Conn / S00982

Trans - Bicycle Facilities (All Class.)

Council District:	1	**Priority Score:**	66
Community Planning:	Carmel Valley	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Chui, Gary
Duration:	2009 - 2027		619-533-3770
Improvement Type:	New		gchui@sandiego.gov

Description: This project will link two existing bike/pedestrian paths: the regional bike connection that runs parallel to State Route 56 corridor and the Sorrento Valley Road multi-use bike/pedestrian path; and will pass under Interstate 5, just south of the Carmel Mountain Road interchange.

Justification: Currently, cyclists and pedestrians must use the shoulders of Carmel Valley Road to access the west side of Interstate 5. High traffic volumes coupled with commercial driveways and freeway ramps make it difficult for pedestrians and cyclists to travel from one side of the freeway to the other.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Carmel Valley Public Facilities Financing Plan (Project T-5) and is in conformance with the City's General Plan. The project is also consistent with the City's 2011 Bicycle Master Plan and SANDAG's Regional Bicycle Plan.

Schedule: Caltrans has included this project as part of the Interstate 5 North Coast Corridor (NCC) Project. The project is environmentally cleared under the I-5 NCC Project. Caltrans and the City have entered into a cooperative agreement for this project. Caltrans is implementing the project and will control the project schedule and rate of project delivery. Post-construction monitoring period is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	$1,630,229	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,630,229
Carmel Valley Development Impact Fee	400855	619,771	10,000	-	-	-	-	-	-	-	-	629,771
Total		**$2,250,000**	**$10,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,260,000**

La Jolla Streetscape / RD24002

Trans - Roadway - Enhance/Scape/Medians

Council District:	1	**Priority Score:**	42
Community Planning:	La Jolla	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Chui, Gary
Duration:	2024 - 2027		619-533-3770
Improvement Type:	New		gchui@sandiego.gov

Description: The La Jolla Streetscape Project, a collaboration between the City of San Diego and the La Jolla Community Foundation, aims to enhance Girard Avenue between Prospect and Silverado Streets with bulb-outs, sidewalks, curb ramps, and landscaping at key intersections. The project also includes a mid-block pedestrian crossing and streetscape improvements, such as trees, lighting, and benches. The estimated project cost is $6.5 million. The City is contributing up to $1.0 million in grant funds for the construction phase. The La Jolla Community Foundation has already raised a portion of the remaining funds and is actively coordinating with various agencies to secure additional funding to close the gap.

Justification: The La Jolla Streetscape Project is essential for improving pedestrian safety, accessibility, and the appeal of Girard Avenue. Enhancements like bulb-outs, sidewalks, curb ramps, landscaping, and a mid-block crossing address safety and connectivity needs, while trees, lighting, and benches create a welcoming environment for residents and visitors. These improvements support walking, outdoor activity, and local businesses, making it a vital investment in public safety and community beautification.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation budget.

Relationship to General and Community Plan: This project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2025 and was completed in Fiscal Year 2026. Construction is contingent upon the La Jolla Community Foundation finalizing designs, securing funding, and obtaining approvals.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	$1,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,000,000
La Jolla Urban Comm	400123	7,441	7,559	-	-	-	-	-	-	-	-	15,000
Total		**$1,007,441**	**$7,559**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$1,015,000**

La Jolla Village Drive-I-805 Ramps / S00857

Trans - Bridge - Vehicular

Council District:	6	**Priority Score:**	56
Community Planning:	University	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Schultz, Louis
Duration:	2001 - 2027		619-533-5138
Improvement Type:	Replacement		lschultz@sandiego.gov

Description: This project converts the existing La Jolla Village Drive/Interstate 805 full cloverleaf interchange configuration to a partial cloverleaf configuration, including converting the overpass structure and approaches to provide three through lanes with an auxiliary lane in each direction. The project also provides for converting La Jolla Village Drive to eight lanes and constructing three lanes to the southbound on-ramp. Bike lanes will be included.

Justification: This project is needed to improve traffic circulation and safety in the University community per the North University City Public Facilities Financing Plan - Project C.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the University Community Plan and is in conformance with the City's General Plan.

Schedule: Design and land acquisition began in Fiscal Year 2001. Design was completed in Fiscal Year 2004. Caltrans awarded the construction contract in Fiscal Year 2011. Road construction was completed in Fiscal Year 2013. The plant establishment and monitoring period was completed in Fiscal Year 2025. The warranty period was completed in Fiscal Year 2026.

Summary of Project Changes: The project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
North University City-Fba	400080	$23,504,009	$334,613	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$23,838,622
Private & Others Contrib-Cip	400264	135,914	-	-	-	-	-	-	-	-	-	135,914
Total		**$23,639,923**	**$334,613**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$23,974,536**

La Media Improv-Siempre Viva to Truck Rte / S22006

Trans - Roadway

Council District:	8	**Priority Score:**	75
Community Planning:	Otay Mesa	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Aberra, Nitsuh
Duration:	2022 - 2030		619-417-9289
Improvement Type:	New		naberra@sandiego.gov

Description: This project will improve La Media Road from Siempre Viva to the Otay Truck Route to a three-lane facility with two southbound truck route lanes as well as one northbound lane for Customs and Border Protection vehicles. Additional project improvements include sidewalk, curb and gutters, streetlights, and curb ramps. This project was converted from B19020 (AIK00001 - New Walkways) in Fiscal Year 2022.

Justification: La Media Road is part of the designated Truck Route for the Otay Mesa Port of Entry. These improvements are needed to accommodate future development and future truck traffic.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2020 and is anticipated to be completed in Fiscal Year 2028. The environmental and right-of-way phases began in Fiscal Year 2023 and are anticipated to be completed in Fiscal Year 2027. Construction phase schedule will be determined once design is completed, and funding is identified.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	$400,000	$-	$-	$-	$-	$-	$-	$-	$-	$-	$400,000
Transnet Extension 70% Cap	400169	1,633,224	736,959	-	-	-	-	-	-	-	-	2,370,183
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	14,902,325	14,902,325
Total		**$2,033,224**	**$736,959**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$14,902,325**	**$17,672,508**

La Media Road Improvements / S15018

Trans - Roads/Expansion/Reconfiguration

Council District:	8	**Priority Score:**	84
Community Planning:	Otay Mesa	**Priority Category:**	High
Project Status:	Warranty	**Contact Information:**	Aberra, Nitsuh
Duration:	2015 - 2032		619-417-9289
Improvement Type:	Expansion		naberra@sandiego.gov

Description: This project will improve and reconfigure La Media Road between SR-905 to Siempre Viva Road. La Media Road will be upgraded to a six-lane primary arterial from SR-905 to Airway Road and a five-lane major between Airway Road and Siempre Viva Road, with three southbound lanes and two northbound lanes. This project will also improve drainage at the intersection of La Media Road and Airway Road. Improvements from Siempre Viva to Otay Truck Route will be constructed under a different project.

Justification: La Media Road is part of the designated Truck Route for the Otay Mesa Port of Entry. These improvements are needed to accommodate future development and future truck traffic.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: The design and environmental phases began in Fiscal Year 2018 and were completed in Fiscal Year 2023. Property acquisition began in Fiscal Year 2021 and was completed in Fiscal Year 2022. The construction phase began in Fiscal Year 2023 and was completed in Fiscal Year 2025. A minimum five-year wetland and seven-year vernal pool monitoring period began after construction completion.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Developer Contributions CIP	200636	$267,500	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$267,500
Grant Fund - State	600001	22,700,000	-	-	-	-	-	-	-	-	-	22,700,000
Otay Mesa Eifd Capital Project Fund	400870	7,688,345	1,615,794	-	-	-	-	-	-	-	-	9,304,139
Otay Mesa Facilities Benefit Assessment	400856	4,841,457	0	-	-	-	-	-	-	-	-	4,841,457
Otay Mesa-East (From 39062)	400092	5,451,373	-	-	-	-	-	-	-	-	-	5,451,373
Otay Mesa-Eastern DIF	400100	1,135,603	-	-	-	-	-	-	-	-	-	1,135,603
Otay Water District Reimbursement S15018	400889	1,775,219	424,792	-	-	-	-	-	-	-	-	2,200,011
Transnet Extension 70% Cap	400169	11,053,373	10,731	-	-	-	-	-	-	-	-	11,064,104
Transnet Extension Rtci Fee	400174	535,813	-	-	-	-	-	-	-	-	-	535,813
Total		**$55,448,683**	**$2,051,317**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$57,500,000**

Lone Quail Road Roadway Resurfacing / RD26003

Trans - Roadway

Council District:	5	**Priority Score:**	49
Community Planning:	Black Mountain Ranch	**Priority Category:**	Low
Project Status:	New	**Contact Information:**	Lahmann, Joshua
Duration:	2026 - 2028		619-990-7214
Improvement Type:	Betterment		jlahmann@sandiego.gov

Description: This is a reimbursement project with the County of San Diego for roadway resurfacing of the City of San Diego's portion of Lone Quail Road.

Justification: The County of San Diego is performing roadway resurfacing on Lone Quail Road. Lone Quail Road is a shared-responsibility roadway where jurisdictional boundaries fall along the centerline of the street, resulting in shared street maintenance responsibilities for the same street segment. Working with the County provides a cost-effective way to resurface the City's portion of Lone Quail Road. Leveraging the County's contract avoids a separate mobilization, minimizes public disruptions, and results in a uniform pavement surface across the jurisdictional boundary.

Operating Budget Impact: None

Relationship to General and Community Plan: This project is consistent with Black Mountain Ranch community plan and is in conformance with the City's General Plan.

Schedule: The County of San Diego is responsible for design and construction of this project. Construction is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: This is a newly published project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Transnet Extension 70% Cap	400169	$268,187	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$268,187
Total		**$268,187**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$268,187**

Market St-Euclid to Pitta-Improvements / S16022

Trans - Ped Fac - Sidewalks

Council District:	4	**Priority Score:**	50
Community Planning:	Southeastern (Encanto Neighborhoods)	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Chui, Gary
Duration:	2016 - 2030		619-533-3770
Improvement Type:	New		gchui@sandiego.gov

Description: This project provides for sidewalks, curb ramps, bicycle facility improvements, and additional streetlights on Market Street between Euclid Avenue and Pitta Street. Another project, B15048 (Market Street Sidewalk Improvements), provided approximately 3,600 LF of sidewalk and six curb ramps in a high-pedestrian-traffic area, improving access between the surrounding neighborhood, school, library, and public facilities. Project scope is constrained by existing land use designations, environmental regulations, and topographical limitations, which require alternative routing or phased implementation.

Justification: Improvements between Market Street between Euclid Avenue and Pitta Street are identified in the community plan to enhance safety for bicycles and pedestrians. The project location is close to Malcolm X Library and Elementary Institute of Science.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation budget.

Relationship to General and Community Plan: This project is consistent with the Southeastern (Encanto Neighborhoods) Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary engineering was completed in Fiscal Year 2017. The project is currently on hold contingent upon identification of funding.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$230,816	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$230,816
Total		**$230,816**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$230,816**

Market Street-47th to Euclid-Complete Street / S16061

Trans - Roadway - Enhance/Scape/Medians

Council District:	4	**Priority Score:**	84
Community Planning:	Southeastern (Encanto Neighborhoods)	**Priority Category:**	High
Project Status:	Warranty	**Contact Information:**	Aberra, Nitsuh
Duration:	2017 - 2027		619-417-9289
Improvement Type:	New		naberra@sandiego.gov

Description: This project provides pedestrian and bicycle focused infrastructure improvements to portions of three auto-oriented streets, including: Euclid Avenue, between Naranja Street and Guymon Street; Market Street, from 47th Street to east of Euclid Avenue; and Guymon Street in front of Horton Elementary School.

Justification: The purpose of this project is to increase the safety of children walking and cycling to school at Horton Elementary and Millennial Tech Middle School and make it more likely for community residents and visitors to choose walking or cycling as their mode of transportation within the community to access various destinations.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Southeastern: Encanto Neighborhoods Community Plans and is in conformance with the City's General Plan.

Schedule: Preliminary engineering began in Fiscal Year 2017 and was completed in Fiscal Year 2018. Design began in Fiscal Year 2018 and was completed in Fiscal Year 2020. Property Acquisition and Street Dedications began in Fiscal Year 2018 and were completed in Fiscal Year 2020. Construction began in Fiscal Year 2021 and was substantially completed in Fiscal Year 2023. An additional three-year maintenance period began in Fiscal Year 2022 and was completed in Fiscal Year 2025.

Summary of Project Changes: $120,000 in Encanto Neighborhoods Community Funding was allocated to this project in Fiscal Year 2026 via City Council resolution. Total project cost has increased by $120,000 due to increase in soft costs The project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

					FY2027						Unidentified	
Fund Name	**Fund No**	**Exp/Enc**	**Con Appn**	**FY2027**	**Anticipated**	**FY2028**	**FY2029**	**FY2030**	**FY2031**	**Future FY**	**Funding**	**Project Total**
Capital Outlay-Sales Tax	400000	$490,031	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$490,031
Ci/Taxable Ti Bonds 2007A	400337	177	-	-	-	-	-	-	-	-	-	177
CIP Contributions From The General Fund	400265	32,000	-	-	-	-	-	-	-	-	-	32,000
Encanto Neighborhoods DIF	400864	1,994,873	75,127	-	-	-	-	-	-	-	-	2,070,000
Grant Fund - Federal	600000	3,907,000	-	-	(366,066)	-	-	-	-	-	-	3,540,934
Transnet Extension 70% Cap	400169	5,375,875	-	-	-	-	-	-	-	-	-	5,375,875
Transnet Extension Rtci Fee	400174	300,000	-	-	-	-	-	-	-	-	-	300,000
Total		**$12,099,957**	**$75,127**	**$ -**	**($366,066)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$11,809,018**

Median Installation / AIG00001

Trans - Roadway - Enhance/Scape/Medians

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Rust, Philip
Duration:	2010 - 2040		619-533-3714
Improvement Type:	New		prust@sandiego.gov

Description: This annual allocation provides for the installation and improvements of medians, traffic circles, and roundabouts citywide.

Justification: This project provides for safety improvements where medians, traffic circles, and roundabouts are warranted.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Active Transportation In Lieu Fee	400875	$75,506	($3,632)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$71,874
Carmel Valley Consolidated FBA	400088	1,205,943	2,226,157	-	-	-	-	-	-	-	-	3,432,100
Carmel Valley Development Impact Fee	400855	-	500,000	500,000	-	-	-	-	-	-	-	1,000,000
CIP Contributions From The General Fund	400265	179,992	35,995	-	-	-	-	-	-	-	-	215,987
Debt Funded General Fund CIP Projects	400881	122	5,182	25,000	-	-	-	-	-	-	-	30,304
Gas Tax St Impr-Ann Appr Only	200118	17,104	194,712	-	-	-	-	-	-	-	-	211,817
Grant Fund - State	600001	1,099	34,001	-	161,100	-	-	-	-	-	-	196,200
Midway/Pacific Hwy Urban Comm	400115	-	1,090,262	1,737,000	-	-	-	-	-	-	-	2,827,262
Old San Diego - Urban Comm	400131	-	100,920	-	-	-	-	-	-	-	-	100,920
Pacific Beach Urban Comm	400117	-	-	30,000	-	-	-	-	-	-	-	30,000
Peninsula Urban Comm	400118	47,230	19,270	-	-	-	-	-	-	-	-	66,500
Prop 42 Replacement-Trasportn Relief	200306	55,662	-	-	-	-	-	-	-	-	-	55,662
Prop A - (1/2% Sales Tax)	400156	27,714	-	-	-	-	-	-	-	-	-	27,714
Sr 209 & 274 Coop With State	400633	807,448	526,553	-	-	-	-	-	-	-	-	1,334,001
Transnet Extension 70% Cap	400169	8,270,210	1,633,172	-	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	13,903,381
Transnet Extension Rtci Fee	400174	-	1,085,743	270,000	-	-	-	-	-	-	-	1,355,743
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	37,628,323	37,628,323
Uptown Urban Comm	400121	-	101,877	-	-	-	-	-	-	-	-	101,877
Total		**$10,688,031**	**$7,550,211**	**$2,562,000**	**$161,100**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$ -**	**$37,628,323**	**$62,589,665**

N Torrey Pines Rd Bridge/ Los Penasquitos / S00935

Trans - Bridge - Vehicular

Council District:	1	**Priority Score:**	32
Community Planning:	Torrey Pines	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Schultz, Louis
Duration:	2000 - 2027		619-533-5138
Improvement Type:	Replacement - Retrofit		lschultz@sandiego.gov

Description: This project provides for demolishing and reconstructing the North Torrey Pines Road Bridge over Los Penasquitos Creek and for transitionally expanding both road approaches from approximately 770 feet south of the bridge to 1,100 feet north of the bridge. Tidal action from Los Penasquitos Lagoon is compromising beach access. Tidal action has become an issue due to the new configuration of the bridge span over the lagoon. Scouring of the access point from the State parking lot is an issue for State maintenance vehicles and beach patrons. Phase II of this project is located at North Torrey Pines Road, included in the reconstruction of the public beach access ramp under the bridge.

Justification: This project provides the replacement of the structurally deficient bridge to promote safe access and regular use.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Torrey Pines Community Plan and is in conformance with the City's General Plan.

Schedule: Environmental review was completed in Fiscal Year 2000. Design began in Fiscal Year 2000 and was completed in Fiscal Year 2003. Construction of the bridge was completed in Fiscal Year 2006. Environmental mitigation and monitoring continued through Fiscal Year 2016. Due to environmental obligations, an emergency access ramp to Torrey Pines Beach for State vehicles and beach patrons was deemed necessary as a secondary phase to the project. Design of the access ramp including the approval of the Coastal Development Permit was completed in Fiscal Year 2022. Construction of Phase II began and was completed in Fiscal Year 2025. The warranty period is anticipated to be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has decreased by $156,202 due to project cost savings. The project description has been updated for Fiscal Year 2027. The project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	$10,000,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$10,000,000
Prop A - (1/2% Sales Tax)	400156	2,857,406	-	-	-	-	-	-	-	-	-	2,857,406
Special Gas Tax St Improv	200117	140,000	-	-	-	-	-	-	-	-	-	140,000
Torrey Pines - Urban Community	400133	348,000	-	-	-	-	-	-	-	-	-	348,000
Transnet Extension 70% Cap	400169	1,890,001	-	-	-	-	-	-	-	-	-	1,890,001
Transnet Extension Rtci Fee	400174	1,075,273	364,972	-	(156,202)	-	-	-	-	-	-	1,284,043
Total		**$16,310,680**	**$364,972**	**$ -**	**($156,202)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$16,519,450**

New Walkways / AIK00001

Trans - Ped Fac - Sidewalks

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Chui, Gary
Duration:	2010 - 2040		619-533-3770
Improvement Type:	New		gchui@sandiego.gov

Description: This annual allocation provides for the construction of new sidewalks city-wide.

Justification: This project provides permanent sidewalks to promote pedestrian safety and access.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects will be scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$595,187	($39,833)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$555,354
Ci-Te Ti Bonds 2007B	400323	45,000	-	-	-	-	-	-	-	-	-	45,000
CIP Contributions From The General Fund	400265	592,938	153,728	-	-	-	-	-	-	-	-	746,666
Citywide Mobility DIF	400888	250,414	770,965	-	-	-	-	-	-	-	-	1,021,379
Clairemont Mesa - Urban Comm	400129	226,848	216,739	-	-	-	-	-	-	-	-	443,587
Climate Equity Fund	100015	-	157,754	-	-	-	-	-	-	-	-	157,754
College Area	400127	577,634	353,154	-	-	-	-	-	-	-	-	930,788
Debt Funded General Fund CIP Projects	400881	1,529,542	896,249	1,559,573	-	-	-	-	-	-	-	3,985,364
Encanto Neighborhoods DIF	400864	1,154,604	66,233	-	-	-	-	-	-	-	-	1,220,836
Grant Fund - Federal	600000	700,060	-	-	-	-	-	-	-	-	-	700,060
Grant Fund - State	600001	535,000	-	-	2,000,000	-	-	-	-	-	-	2,535,000
Infrastructure Fund (Proposition H)	100012	39,925	-	-	-	-	-	-	-	-	-	39,925
Mid City Urban Comm	400114	216,668	42,469	-	-	-	-	-	-	-	-	259,137
Neighborhood Enhancement-Comm Of Concern	400878	-	-	761,256	-	-	-	-	-	-	-	761,256
North Park Urban Comm	400112	597,575	-	-	-	-	-	-	-	-	-	597,575
Np-Tab 2009A (Te) Proceeds	400672	2,816,739	18,935	-	-	-	-	-	-	-	-	2,835,674
Ocean Beach Urban Comm	400124	56,500	-	-	-	-	-	-	-	-	-	56,500
Otay Mesa/Nestor Urb Comm	400125	302,701	49,653	10,000	-	-	-	-	-	-	-	362,354
Peninsula Urban Comm	400118	-	37,645	-	-	-	-	-	-	-	-	37,645
Skyline/Paradise Urb Comm	400119	6,113	17,691	-	-	-	-	-	-	-	-	23,805
Transnet Arra Exchange Fund (R-305177)	400677	96,390	-	-	-	-	-	-	-	-	-	96,390
Transnet Extension 70% Cap	400169	7,874,663	262,905	2,628,857	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	14,766,425
Transnet Extension Rtci Fee	400174	3,040,876	362,000	285,661	-	-	-	-	-	-	-	3,688,537
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	127,606,404	127,606,404
Total		**$21,255,376**	**$3,366,289**	**$5,245,347**	**$2,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$ -**	**$127,606,404**	**$163,473,416**

Normal Street Promenade / S22012

Trans - Signals - Calming/Speed Abatemt

Council District:	3	**Priority Score:**	55
Community Planning:	Uptown	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Hauser, Everett
Duration:	2019 - 2027		619-533-3012
Improvement Type:	New		erhauser@sandiego.gov

Description: This project will construct a pedestrian promenade and bikeway on Normal Street from University Avenue to Washington Street; part of the Eastern Hillcrest bikeway project designed and managed by SANDAG. The City is partnering to include additional community plan elements, stormwater improvements and thematic feature enhancements at Pride Plaza. Preliminary Engineering started in Fiscal Year 2019 under B19096 (AIK00001 - New Walkways) and was converted to a standalone project in Fiscal Year 2022.

Justification: Normal Street Promenade is part of the Uptown Community Plan. The project will improve pedestrian and bicycle safety and provide activated community space.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget and the newly formed assessment district.

Relationship to General and Community Plan: This project is consistent with the Uptown Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary Engineering began in Fiscal Year 2019 and was completed in Fiscal Year 2023. Design began in Fiscal Year 2023 and was completed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Project closeout is estimated to be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by $4.8 million due to increased construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Active Transportation In Lieu Fee	400875	$665,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$665,000
Citywide Mobility DIF	400888	1,120,000	-	-	-	-	-	-	-	-	-	1,120,000
Grant Fund - State	600001	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Parking Meter Dist Admin	200488	2,300,000	-	-	-	-	-	-	-	-	-	2,300,000
Parking Meter Dist Uptown	200490	6,089,650	10,350	-	-	-	-	-	-	-	-	6,100,000
Transnet Extension 70% Cap	400169	2,287,351	23,030	429,971	-	-	-	-	-	-	-	2,740,352
Transnet Extension Rtci Fee	400174	9,202,613	1,440	1,463,957	-	-	-	-	-	-	-	10,668,010
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,800,000	2,800,000
Uptown Urban Comm	400121	3,821,059	77,121	106,072	-	-	-	-	-	-	-	4,004,251
Total		**$26,685,673**	**$111,940**	**$2,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$2,800,000**	**$31,597,613**

OM T-11.1 Caliente Avenue / RD23009

Trans - Roadway

Council District:	8	**Priority Score:**	73
Community Planning:	Otay Mesa	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Busby, Breanne
Duration:	2023 - 2027		619-533-6456
Improvement Type:	Expansion		bbusby@sandiego.gov

Description: This project provides for the design and construction of improvements including altering the westerly side of Caliente Avenue including demolition of existing improvements, installation of new raised median, curb, gutter, sidewalk, asphalt paving, striping, signage, and a traffic signal modification. These improvements will convert the segment of Caliente Avenue going south from two through lanes and one shared through-right turn lane into three through lanes, one dedicated right turn lane and a 6-foot-wide class II bike lane.

Justification: The Otay Mesa Community Plan transportation element suggests that an integrated transportation network will provide mobility and accessibility to the residents and businesses of the community.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the goals and objectives of the Otay Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: This project is being constructed by a developer pursuant to an executed reimbursement agreement with the City of San Diego. Design began in Fiscal Year 2024 and was completed in Fiscal Year 2025. Construction began and was completed in Fiscal Year 2025. Warranty was completed in Fiscal Year 2026.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. This project is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Otay Mesa Facilities Benefit Assessment	400856	$2,395,299	$578,719	$ -	$40,000	$ -	$ -	$ -	$ -	$ -	$ -	$3,014,018
Total		**$2,395,299**	**$578,719**	**$ -**	**$40,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$3,014,018**

Otay Mesa Truck Route Phase 4 / S11060

Trans - Roadway

Council District:	8	**Priority Score:**	56
Community Planning:	Otay Mesa	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Aberra, Nitsuh
Duration:	2012 - 2028		619-417-9289
Improvement Type:	New		naberra@sandiego.gov

Description: The Otay Truck Route Eastern Phase provides for the construction of an additional lane to the existing Otay Truck Route between La Media Road and Drucker Lane. The Otay Truck Route Western Phase provides for the extension of the Truck Route (two lanes) along Britannia Boulevard from Britannia Court to the border and from Britannia Boulevard to La Media Road. The Otay Truck Route Western Phase will be completed in a separate project once funding has been identified.

Justification: The Otay Truck Route Eastern and Western Phases will remove cargo traffic from local streets and further expedite international truck traffic southbound into Mexico at the Otay Mesa Port of Entry.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: The environmental process was completed in Fiscal Year 2018. Design began in Fiscal Year 2012 and was completed in Fiscal Year 2020. Right-of-way acquisition began in Fiscal Year 2016 and was completed in Fiscal Year 2020. Construction for the Eastern Phase began in Fiscal Year 2020 and was substantially completed in Fiscal Year 2023. A two-year maintenance and monitoring period began in Fiscal Year 2023 and was completed in Fiscal Year 2025. Punch-list items were completed in Fiscal Year 2026, and the warranty period is anticipated to end in Fiscal Year 2027. The schedule and cost for the Otay Truck Route Western Phase are not yet determined and will be reflected in a future project.

Summary of Project Changes: Total project cost has decreased by $161,785 due to project cost savings.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$30,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$30,000
Grant Fund - Federal	600000	1,979,298	-	-	-	-	-	-	-	-	-	1,979,298
Grant Fund - State	600001	7,800,000	-	-	-	-	-	-	-	-	-	7,800,000
Otay Mesa Local Mobility DIF	400890	158,856	135,340	-	-	-	-	-	-	-	-	294,196
Transnet Extension 70% Cap	400169	9,758,215	161,785	-	(161,785)	-	-	-	-	-	-	9,758,215
Total		**$19,726,369**	**$297,125**	**$ -**	**($161,785)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$19,861,709**

Palm Avenue Interstate 805 Interchange / S00869

Trans - Bridge - Vehicular

Council District:	8	**Priority Score:**	78
Community Planning:	Otay Mesa, Otay Mesa - Nestor	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Rekani, Ronak
Duration:	2008 - 2034		619-236-6251
Improvement Type:	Replacement - Retrofit		rfrekani@sandiego.gov

Description: This project provides for improving the Palm Avenue/Interstate 805 Interchange in three phases. The first phase has been completed which included restriping of travel lanes and signal modification. The second phase consists of environmental determination and design of the project, construction repairs to the bridge approaches and abutments; bridge improvements to the south, installation of sidewalk and signals; restriping; and signage modifications. The second phase will also add a Class IV bicycle facility along Palm Avenue within the project's limits. The third phase, which will be completed in a separate project once funding is identified, consists of construction of the bridge improvements to the north, relocation of north bound on/off ramps and improvements of the two on-ramps. All phases of the project improvements are included in the Otay Mesa Public Facility Financing Plan (Projects T1.1, 1.2, 1.3, and 1.4).

Justification: This project is required to accommodate the additional traffic generated due to development in the Otay Mesa community. Improvements to this interchange will also help to reduce traffic volumes on State Route 905.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Otay Mesa and Otay Mesa/Nestor Community Plans and is in conformance with the City's General Plan.

Schedule: Phase I is complete. Project Study Report was completed in Fiscal Year 2014. Preliminary Engineering and Environmental Document Phase for Phase II was completed in Fiscal Year 2020. Design of Phase II began in Fiscal Year 2020 and was completed in Fiscal Year 2025. The construction of Phase II began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2029. A four-year landscaping agreement will begin in Fiscal Year 2029 and be completed in Fiscal Year 2033. Phase III will be completed under a separate project when funding has been identified.

Summary of Project Changes: Total project cost has increased by $1.3 million due to increase in Phase II construction cost estimates. $24.0 million in Federal Grant funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	$10,174,201	$13,825,799	$-	$-	$-	$-	$-	$-	$-	$-	$24,000,000
Otay Mesa Development Impact Fee	400857	650,000	-	-	-	-	-	-	-	-	-	650,000
Otay Mesa Facilities Benefit Assessment	400856	1,037,101	228,113	-	-	-	-	-	-	-	-	1,265,214
Otay Mesa Local Mobility DIF	400890	5,032,902	1,756,971	2,772,440	-	-	-	-	-	-	-	9,562,313
Otay Mesa-East (From 39062)	400092	5,168,571	-	-	-	-	-	-	-	-	-	5,168,571
Otay Mesa-West (From 39067)	400093	2,900,092	-	-	-	-	-	-	-	-	-	2,900,092
Transnet Extension Rtci Fee	400174	613,571	8,270,873	-	-	-	-	-	-	-	-	8,884,444
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	615,000	615,000
Total		**$25,576,438**	**$24,081,756**	**$2,772,440**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$615,000**	**$53,045,634**

Park Boulevard At-Grade Crossing / S15045

Trans - Roadway

Council District:	3,8	**Priority Score:**	83
Community Planning:	Barrio Logan, Centre City	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Kay, Daniel
Duration:	2015 - 2028		619-533-7159
Improvement Type:	New		kay@civiccommunities.com

Description: This project provides for the extension of Park Boulevard to Harbor Drive and for expanding of Tony Gwynn Way. The project will construct new pavement, curb and gutter, sidewalks, pedestrian ramps, railroad track, railroad signals and signage, storm drain, and other various infrastructure adjacent to the project.

Justification: This project will open Park Boulevard to Harbor Drive, as part of the Ball-park Infrastructure Design/Build Agreement which closed the 8th Avenue crossing to Harbor Drive.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Downtown Community Plan and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2014 and was completed in Fiscal Year 2021. Due to funding delays, construction began in Fiscal Year 2022 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased by $500,000 due to increase in construction costs. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
2001A(Te)Bonds(Oper)-Ctr City	400332	$287,656	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$287,656
Ballpark Infra-2001 Bonds	400159	22,713	0	-	-	-	-	-	-	-	-	22,713
Ballpark Land/Infra-Port	400161	84,852	0	-	-	-	-	-	-	-	-	84,852
Cce-2004A (Te) Bonds (Oper)	400369	45,647	-	-	-	-	-	-	-	-	-	45,647
Downtown DIF (Formerly Centre City DIF)	400122	1,522,452	638,773	500,000	-	-	-	-	-	-	-	2,661,226
East Village-Pedestrian Bridge	400429	2,578,580	-	-	-	-	-	-	-	-	-	2,578,580
Excess Redevelopment Bond Proceeds Exp	400862	1,075,274	0	-	-	-	-	-	-	-	-	1,075,274
Park Boulevard At-Grade State Approp	400873	21,000,000	-	-	-	-	-	-	-	-	-	21,000,000
Total		**$26,617,174**	**$638,774**	**$500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$27,755,948**

Sidewalk Repair and Reconstruction / AIK00003

Trans - Ped Fac - Sidewalks

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Hoenes, Craig
Duration:	2010 - 2040		619-527-5469
Improvement Type:	New		choenes@sandiego.gov

Description: This annual allocation provides for the replacement of damaged sidewalks, curbs, and gutters, as well as the installation of curb ramps and accessibility improvements for existing sidewalks, Citywide.

Justification: This project replaces damaged sidewalks, curbs, and gutters which contribute to the City's ongoing efforts to promote walking as a mode of transportation.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the appropriate community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis as funding is allocated.

Summary of Project Changes: Total project expenditures have decreased due to rising labor, material, and project management costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$47,438	$268	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$47,707
CIP Contributions From The General Fund	400265	536,044	13,769	-	-	-	-	-	-	-	-	549,813
Debt Funded General Fund CIP Projects	400881	18,394,550	1,583,710	12,037,129	-	-	-	-	-	-	-	32,015,389
Downtown DIF (Formerly Centre City DIF)	400122	2,267,618	107,054	-	-	-	-	-	-	-	-	2,374,672
Grant Fund - Other	600002	120,548	(548)	-	-	-	-	-	-	-	-	120,000
Infrastructure Fund (Proposition H)	100012	2,257,258	297,713	-	-	-	-	-	-	-	-	2,554,971
Mission Beach - Urban Comm	400130	70,232	-	-	-	-	-	-	-	-	-	70,232
Pacific Beach Urban Comm	400117	181,051	-	-	-	-	-	-	-	-	-	181,051
Parking Meter Dist Admin	200488	1,225,000	-	-	-	-	-	-	-	-	-	1,225,000
PFFA Lease Rev Rfdg Bonds 2013A-Project	400853	29,372	-	-	-	-	-	-	-	-	-	29,372
PFFA Lease Revenue Bonds 2015A-Project	400859	20,287	-	-	-	-	-	-	-	-	-	20,287
Sabre Springs-Fba	400082	7,378	64,837	-	-	-	-	-	-	-	-	72,214
Torrey Pines - Urban Community	400133	155,000	-	-	-	-	-	-	-	-	-	155,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	149,956,770	149,956,770
Total		**$25,311,777**	**$2,066,803**	**$12,037,129**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$149,956,770**	**$189,372,479**

SR 163/Clairemont Mesa Blvd Interchange / S00905

Trans - Bridge - Vehicular

Council District:	6	**Priority Score:**	72
Community Planning:	Kearny Mesa	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Rekani, Ronak
Duration:	2002 - 2027		619-236-6251
Improvement Type:	Replacement - Retrofit		rfrekani@sandiego.gov

Description: This project provides for improving Clairemont Mesa Boulevard/State Route 163 to six-lane prime arterial standards. Phase I of the project consists of bridge improvements and ramp realignment on the eastern side of the interchange. Phase II consists of ramp realignment on the western side. The interchange will be re-configured to eliminate existing continuous-flow freeway connections and the ramps will be re-configured to intersect Clairemont Mesa Boulevard at standard signalized intersections. High-occupancy vehicle/bus bypass lanes will be incorporated on the on-ramps.

Justification: These improvements will eliminate existing pedestrian/bike high-speed crossings and all vehicle, bike, and pedestrian moves will be controlled, thus improving safety. Transit movement through the interchange area will be greatly enhanced.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Kearny Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Phase I was completed in December 2014. Phase II design began in Fiscal Year 2010 and was completed in Fiscal Year 2015. Construction began in Fiscal Year 2015 and was completed in Fiscal Year 2018. A five-year landscape maintenance period began in Fiscal Year 2019 and was completed in Fiscal Year 2023. Caltrans' acceptance of the project occurred in Fiscal Year 2026.

Summary of Project Changes: Total project cost has decreased by $35,454 due to project cost savings. The project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$38,913	$9,801	$ -	($9,801)	$ -	$ -	$ -	$ -	$ -	$ -	$38,913
Grant Fund - State	600001	2,300,000	-	-	-	-	-	-	-	-	-	2,300,000
Kearny Mesa-Urban Comm	400136	618,131	15,000	-	(15,000)	-	-	-	-	-	-	618,131
Private & Others Contrib-Cip	400264	2,643,200	-	-	-	-	-	-	-	-	-	2,643,200
Prop A - (1/2% Sales Tax)	400156	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
Transnet Extension 70% Cap	400169	7,805,964	-	-	-	-	-	-	-	-	-	7,805,964
Transnet Extension Rtci Fee	400174	2,152,114	10,653	-	(10,653)	-	-	-	-	-	-	2,152,115
Total		**$18,058,323**	**$35,454**	**$ -**	**($35,454)**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$18,058,323**

SR 163/Friars Road / S00851

Trans - Bridge - Vehicular

Council District:	3,7	**Priority Score:**	51
Community Planning:	Mission Valley	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Rekani, Ronak
Duration:	2002 - 2028		619-236-6251
Improvement Type:	Replacement - Retrofit		rfrekani@sandiego.gov

Description: This project provides for construction of a new southbound State Route 163 to westbound Friars Road off-ramp, conversion the Friars Road overcrossing structure to eight lanes extending to Frazee Road, construction of a third westbound lane on Friars Road to Fashion Valley Road, the addition of an exclusive right-turn lane on southbound Frazee Road to westbound Friars Road, other modifications to the existing on and off-ramps, and improvements to the existing State Route 163 southbound travel lanes to improve the weaving problems. This project also includes an auxiliary lane on southbound State Route 163 from Genesee Avenue to westbound Interstate 8, which requires major structural work to widen the bridge over the San Diego River. Additionally, over 5,300 feet of retaining walls will need to be constructed along State Route 163 and Friars Road, including one that is over 30 feet high. Friars Road improvements and ramp improvements at Friars Road will be constructed with Phase I. All other improvements will be constructed in future phases as part of a separate project.

Justification: This project will alleviate some of the severe traffic delays along Friars Road due to new development in Mission Valley and the backup that occurs on the existing southbound off-ramp because of the weaving situation with the southbound on-ramp.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mission Valley Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary engineering was completed in Fiscal Year 1996. Design began in Fiscal Year 2002 and continued through Fiscal Year 2009. Final design for Phase I began in Fiscal Year 2011 and was completed in Fiscal Year 2016. Right-of-way acquisition was completed in Fiscal Year 2017. Construction of Phase I began in Fiscal Year 2018 and was substantially completed in Fiscal Year 2020. A plant establishment period for Phase I was completed in Fiscal Year 2022. Caltrans accepted the conditions allowing the four-year long-term maintenance and monitoring agreement (LTMMA) period, which began in Fiscal Year 2023. The LTMMA is anticipated to be completed in Fiscal Year 2027. Phase I of this project is anticipated to close in Fiscal Year 2028. Phases II and III are planned to be designed and constructed in future fiscal years as a separate project.

Summary of Project Changes: $625,000 in Mission Valley Urban Community funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The total project cost has increased by $675,000 due to increase in construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	$3,677,013	$-	$-	$-	$-	$-	$-	$-	$-	$-	$3,677,013
Mission Valley Develop Contrib	400196	28,699	-	-	-	-	-	-	-	-	-	28,699
Mission Valley-Urban Comm.	400135	18,843,466	533,564	50,000	-	-	-	-	-	-	-	19,427,030
Private & Others Contrib-Cip	400264	471,139	-	-	-	-	-	-	-	-	-	471,139
Prop A - (1/2% Sales Tax)	400156	988,611	-	-	-	-	-	-	-	-	-	988,611
Transnet Extension 70% Cap	400169	31,671,930	-	-	-	-	-	-	-	-	-	31,671,930
Transnet Extension Rtci Fee	400174	8,368,093	123,481	-	-	-	-	-	-	-	-	8,491,574
Total		**$64,048,951**	**$657,046**	**$50,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$64,755,996**

State Route 56 Freeway Expansion / RD14000

Trans - Roadway

Council District:	1	**Priority Score:**	45
Community Planning:	Torrey Highlands, Black Mountain Ranch, Pacific Highlands Ranch, Del Mar Mesa	**Priority Category:**	Low
Project Status:	Warranty	**Contact Information:**	Chui, Gary
Duration:	2014 - 2027		619-533-3770
Improvement Type:	Expansion		gchui@sandiego.gov

Description: This project provides for the conversion of the four-lane freeway into a six-lane facility. The City's fair share of the project is $22.5 million. The project is being designed and will be constructed by Caltrans.

Justification: SR 56 currently experience significant levels of congestion and is currently identified in the current community plan to be widened to a six (6) lane freeway. The corridor, due to increases in interregional and commuter traffic and in consideration of projected increases generated by proposed developments adjacent to the SR 56 corridor, are expected to experience heavier congestion in the future. Transportation improvements will be needed to reduce traffic congestion. A Project Study Report (PSR) was completed by Caltrans in 2019. Proposed improvements include adding High Occupancy Vehicle (HOV) lanes on SR56 for westbound and eastbound traffic between I-5 and Gonzales Creek Bridge, and ped/bike improvement at the SR56/I-15 interchange.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Black Mountain Ranch, Del Mar Mesa, Pacific Highlands Ranch, and Torrey Highlands Subarea Plans, and is in conformance with the City's General Plan.

Schedule: A Project Study Report began in Fiscal Year 2015 to evaluate existing conditions and develop design alternatives for the future project and was completed in Fiscal Year 2019. Caltrans is implementing the project and will control the project schedule and rate of project delivery. The project started construction in Fiscal Year 2025. The construction phase was completed in Fiscal Year 2026 and the facility is now open to the public. The project is currently in the closeout phase.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. This project is complete and is anticipated to be closed by the end of Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Bmr Development-Sr-56	400246	$139,271	$3,668	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$142,939
Del Mar Mesa FBA	400089	564,394	2,606	-	-	-	-	-	-	-	-	567,000
Developer Contributions CIP	200636	12,091,000	-	-	-	-	-	-	-	-	-	12,091,000
Pacific Highlands Ranch FBA	400090	7,710,393	35,607	-	-	-	-	-	-	-	-	7,746,000
Sr-56 Participation Agree.	400181	485,755	-	-	-	-	-	-	-	-	-	485,755
Torrey Highlands	400094	1,985,080	11,253	-	-	-	-	-	-	-	-	1,996,332
Total		**$22,975,893**	**$53,133**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$23,029,026**

Streamview Drive Improvements Phase 2 / S18000

Trans - Roadway

Council District:	9	**Priority Score:**	73
Community Planning:	Mid-City: Eastern Area	**Priority Category:**	Medium
Project Status:	Continuing	**Contact Information:**	Rekani, Ronak
Duration:	2018 - 2036		619-236-6251
Improvement Type:	New		rfrekani@sandiego.gov

Description: This project provides for the installation of five roundabouts, a new raised median, curb extensions, sidewalk, curb and gutter, driveways, drainage improvements, signage, and striping on Streamview Drive from 54th Street to Lynn Street/Michael Street, and on Streamview Drive from Gayle Street to College Avenue. The first phase of the project - Streamview Drive between Gayle Street and Lynn/Michael Streets - has been completed. The second phase of the project is located on Streamview Drive between 54th Street and Lynn/Michael Streets, and on Streamview Drive between Gayle Street and College Avenue.

Justification: This project provides for safety/capacity improvements on Streamview Drive from 54th Street to College Avenue to reduce excessive speeds, increase pedestrian and cyclist safety, and enhance visual impacts.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mid-City: City Heights Community Plan, the City of San Diego's Bicycle Master Plan, and is in conformance with the City's General Plan.

Schedule: Preliminary design began in Fiscal Year 2018 and was completed in Fiscal Year 2020. The design phase began in Fiscal Year 2020 and is anticipated to be completed in Fiscal Year 2027. Construction is expected to begin in Fiscal Year 2028 and is anticipated to be completed in Fiscal Year 2030. The project will closeout following the 5-year Maintenance and Reporting period.

Summary of Project Changes: The total project cost decreased by $517,646 due to refinements in the engineer's estimate. $1.3 million in Debt Funded General Fund CIP and $3.6 million in TransNet Extension funding has been removed from this project in Fiscal Year 2026 via City Council resolution and ordinance. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Citywide Mobility DIF	400888	$212,557	$4,370,203	$ -	($517,646)	$ -	$ -	$ -	$ -	$ -	$ -	$4,065,114
Cr-Tab 2010A (Te) Proceeds	400696	269,901	35,948	-	-	-	-	-	-	-	-	305,849
Debt Funded General Fund CIP Projects	400881	236,172	6,993,727	-	-	-	-	-	-	-	-	7,229,899
Grant Fund - Other	600002	477,151	-	-	-	-	-	-	-	-	-	477,151
Grant Fund - State	600001	-	-	-	10,000,000	-	-	-	-	-	-	10,000,000
Mid City Urban Comm	400114	-	982,242	-	-	-	-	-	-	-	-	982,242
Transnet Extension 70% Cap	400169	2,280,787	2,296,115	-	-	-	-	-	-	-	-	4,576,902
Total		**$3,476,567**	**$14,678,236**	**$ -**	**$9,482,354**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$27,637,157**

Street Light Circuit Upgrades / AIH00002

Trans - Roadway - Street Lighting

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Vance, Aida
Duration:	2010 - 2040		619-573-0141
Improvement Type:	New		avance@sandiego.gov

Description: This annual allocation provides for the replacement of obsolete streetlight series circuits.

Justification: Series circuits are over 70 years old, no longer meet current standards and have frequent maintenance problems which impact a large number of lights.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis as funding is identified.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$132,487	$238	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$132,724
CIP Contributions From The General Fund	400265	230,802	30,886	-	-	-	-	-	-	-	-	261,688
Debt Funded General Fund CIP Projects	400881	3,179,132	10,809,983	1,756,904	-	-	-	-	-	-	-	15,746,018
Gas Tax St Impr-Ann Appr Only	200118	90,665	-	-	-	-	-	-	-	-	-	90,665
Grant Fund - Federal	600000	217,109	3,282,891	-	-	-	-	-	-	-	-	3,500,000
Infrastructure Fund (Proposition H)	100012	20,000	-	-	-	-	-	-	-	-	-	20,000
Mid City Urban Comm	400114	-	37,309	-	-	-	-	-	-	-	-	37,309
Prop 42 Replacement-Trasportn Relief	200306	104,450	-	-	-	-	-	-	-	-	-	104,450
Transnet Extension 70% Cap	400169	67,329	240,600	-	-	-	-	-	-	-	-	307,929
Underground Surcharge - CIP	200218	-	482,000	-	-	-	-	-	-	-	-	482,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	62,346,996	62,346,996
Total		**$4,041,973**	**$14,883,906**	**$1,756,904**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$62,346,996**	**$83,029,779**

Street Resurfacing and Reconstruction / AID00005

Trans - Roadway

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Lahmann, Joshua
Duration:	2010 - 2040		619-990-7214
Improvement Type:	Betterment		jlahmann@sandiego.gov

Description: This annual allocation provides for roadway resurfacing, repair, and reconstruction including the repair and reconstruction of concrete streets.

Justification: This project provides for resurfacing, repair, and reconstruction of City streets, which are necessary to maintain the streets in serviceable condition and to mitigate roadway deterioration.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$ -	$100,157	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$100,157
CIP Contributions From The General Fund	400265	592,104	24,305	-	-	-	-	-	-	-	-	616,409
Debt Funded General Fund CIP Projects	400881	184,108,752	33,935,422	8,625,832	-	-	-	-	-	-	-	226,670,006
Gas Tax St Impr-Ann Appr Only	200118	10,051,209	302,282	-	-	-	-	-	-	-	-	10,353,491
General Fund Commercial Paper Notes	400869	5,530,659	-	-	-	-	-	-	-	-	-	5,530,659
Grant Fund - Other	600002	100,000	-	-	-	-	-	-	-	-	-	100,000
Grant Fund - State	600001	568,006	141,994	-	-	-	-	-	-	-	-	710,000
Infrastructure Fund (Proposition H)	100012	1,853,372	55,936	-	-	-	-	-	-	-	-	1,909,308
PFFA Lease Revenue Bonds 2015B-Project	400860	1,183,691	-	-	-	-	-	-	-	-	-	1,183,691
Private & Others Contrib-Cip	400264	332,018	3,667,982	-	-	-	-	-	-	-	-	4,000,000
Prop 42 Replacement-Trasportn Relief	200306	3,942,074	-	-	-	-	-	-	-	-	-	3,942,074
Road Maintenance & Rehabilitation	200731	32,339,154	2,558,077	5,300,000	-	-	-	-	-	-	-	40,197,231
Sr 209 & 274 Coop With State	400633	300,000	-	-	-	-	-	-	-	-	-	300,000
Transnet Extension 70% Cap	400169	67,527,264	2,439,388	14,314,300	-	14,635,892	20,362,890	21,560,394	22,207,206	-	-	163,047,334
Trench Cut Fees/Excavation Fee	200203	15,807,699	4,937,767	2,470,000	-	2,470,000	2,470,000	2,470,000	2,470,000	-	-	33,095,466
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	851,744,788	851,744,788
Total		**$324,236,001**	**$48,163,311**	**$30,710,132**	**$ -**	**$17,105,892**	**$22,832,890**	**$24,030,394**	**$24,677,206**	**$ -**	**$851,744,788**	**$1,343,500,613**

Sunset Cliffs Seawall Improvement / S23006

Trans - Roadway

Council District:	2	**Priority Score:**	45
Community Planning:	Peninsula	**Priority Category:**	Low
Project Status:	Continuing	**Contact Information:**	Schroth-Nichols,Elizabeth
Duration:	2023 - 2032		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: The bluff along Sunset Cliffs Boulevard near Spalding Point, between Adair Street and Osprey Street, have experience significant regression due to coastal erosion and some areas have experienced bluff failure. The purpose of this project is to protect and secure the bluffs, ensure public safety, and protect infrastructure assets and associated underground utilities along Sunset Cliffs Boulevard near Spalding Point with minimal impact to the surrounding resources and to the public. The project will consist of the design and construction of structural seawalls and transportation improvements, as well as survey and coastal erosion monitoring of the bluff area.

Justification: Significant retreat of the bluffs between 1981 and 2021 triggered this project. The recession of the bluffs is emphasized by the exposure of the south end of the seawall which imposes potential threats to surrounding critical infrastructure.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Peninsula Community Plan and is in conformance with the City's General Plan.

Schedule: Planning began in Fiscal Year 2022 and was completed in Fiscal Year 2023. Design began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2027, which is dependent on the environmental permit acquisition task. Construction schedule will be determined upon the environmental permit acquisition task and the identification of funds.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027. The total project cost has increased by $24.8 million due to ongoing design development and environmental permitting requirements, and the updated construction cost estimate.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$ -	$ -	$200,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$200,000
Transnet Extension 70% Cap	400169	3,290,283	(90,283)	420,000	-	-	-	-	-	-	-	3,620,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	28,767,206	28,767,206
Total		**$3,290,283**	**($90,283)**	**$620,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$28,767,206**	**$32,587,206**

Traffic Calming / AIL00001

Trans - Signals - Calming/Speed Abatemt

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Vijayakumar, Lakshmishri
Duration:	2010 - 2040		619-909-8886
Improvement Type:	Replacement		lvijayakumar@sandiego.gov

Description: This annual allocation provides for installing traffic control measures on an as-needed basis. These improvements respond to a variety of traffic concerns such as speeding motorists and shortcutting traffic. Solutions used may include the construction of rectangular rapid flashing beacons and geometric design features such as road humps and traffic islands.

Justification: This annual allocation is needed to improve safety by mitigating traffic problems on streets such as speeding, shortcutting traffic, and the need for increased pedestrian safety.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has decreased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Capital Outlay-Misc Revenue	400002	$18,653	$17,301	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$35,953
CIP Contributions From The General Fund	400265	14,946	91,681	-	-	-	-	-	-	-	-	106,626
Climate Equity Fund	100015	423,688	3,086,882	-	-	-	-	-	-	-	-	3,510,570
Debt Funded General Fund CIP Projects	400881	2,251,432	2,147,359	600,000	-	-	-	-	-	-	-	4,998,790
Developer Contributions CIP	200636	62,789	1,211	-	-	-	-	-	-	-	-	64,000
Gas Tax St Impr-Ann Appr Only	200118	46,578	906	-	-	-	-	-	-	-	-	47,485
Infrastructure Fund (Proposition H)	100012	90,471	236,907	-	-	-	-	-	-	-	-	327,379
Linda Vista Urban Comm	400113	94,021	299,498	322,910	-	-	-	-	-	-	-	716,430
Midway/Pacific Hwy Urban Comm	400115	156,045	-	-	-	-	-	-	-	-	-	156,045
Navajo Urban Comm	400116	-	165,858	-	-	-	-	-	-	-	-	165,858
Neighborhood Enhancement-Comm Of Concern	400878	-	411,600	265,000	-	-	-	-	-	-	-	676,600
Prop 42 Replacement-Trasportn Relief	200306	39,575	-	-	-	-	-	-	-	-	-	39,575
Transnet Extension 70% Cap	400169	599,062	95,308	-	-	500,000	500,000	500,000	500,000	-	-	2,694,369
Transnet Extension Rtci Fee	400174	-	68,551	-	-	-	-	-	-	-	-	68,551
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,071,090	1,071,090
Total		**$3,797,259**	**$6,623,062**	**$1,187,910**	**$ -**	**$500,000**	**$500,000**	**$500,000**	**$500,000**	**$ -**	**$1,071,090**	**$14,679,321**

Traffic Signals - Citywide / AIL00004

Trans - Signals - Traffic Signals

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Jimenez, Joseph
Duration:	2010 - 2040		619-666-5842
Improvement Type:	New		jjimenez@sandiego.gov

Description: This annual allocation provides for the installation of traffic signals and HAWK beacons at high-priority locations and the City's share of the costs of traffic signals undertaken in cooperation with others.

Justification: The City maintains an inventory of candidate intersections which are periodically surveyed for significant changes in operating conditions. Installing traffic signals in select intersections provides for the orderly movement of traffic, increased traffic handling capacity, reduced frequency of accidents, and for improved traffic flow. Signals also permit vehicles and pedestrians from a minor street to enter or cross continuous traffic on the major street. The criteria for installing traffic signals are governed by Council Policy 200-6 and are prioritized along with other Capital Improvement Program projects per Council Policy 800-14.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with the applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
99B(T)Bonds-Centre City	400367	$ -	$79,173	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$79,173
Active Trans In Lieu Fee-Comm Of Concern	400876	-	-	28,322	-	-	-	-	-	-	-	28,322
Active Transportation In Lieu Fee	400875	-	-	11,563	-	-	-	-	-	-	-	11,563
CIP Contributions From The General Fund	400265	893,013	39,253	-	-	-	-	-	-	-	-	932,266
Debt Funded General Fund CIP Projects	400881	26,396	435,254	-	-	-	-	-	-	-	-	461,650
Downtown DIF (Formerly Centre City DIF)	400122	1,636,177	406,544	-	-	-	-	-	-	-	-	2,042,720
Encanto Neighborhoods DIF	400864	174,023	454,553	-	-	-	-	-	-	-	-	628,576
Excess Redevelopment Bond Proceeds Exp	400862	866,592	593,769	-	-	-	-	-	-	-	-	1,460,361
Grant Fund - State	600001	942,628	27,372	-	-	-	-	-	-	-	-	970,000
Mira Mesa - FBA	400085	533,646	13,549	-	-	-	-	-	-	-	-	547,194
Neighborhood Enhancement-Comm Of Concern	400878	-	-	62,484	-	-	-	-	-	-	-	62,484
North Park Urban Comm	400112	1,226,850	1,395,102	300,000	-	-	-	-	-	-	-	2,921,952
S.E. San Diego Urban Comm	400120	273,509	957,950	39,242	-	-	-	-	-	-	-	1,270,701
San Ysidro Urban Comm	400126	-	50,000	-	-	-	-	-	-	-	-	50,000
Torrey Pines - Urban Community	400133	560,000	-	-	-	-	-	-	-	-	-	560,000
Transnet Extension 70% Cap	400169	11,376,161	2,365,310	1,315,607	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	19,057,079
Transnet Extension Rtci Fee	400174	80,014	1,425,286	1,773,293	-	-	-	-	-	-	-	3,278,593
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	55,060,889	55,060,889
Total		**$18,589,008**	**$8,243,114**	**$3,530,511**	**$ -**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$1,000,000**	**$ -**	**$55,060,889**	**$89,423,522**

Traffic Signals Modification / AIL00005

Trans - Signals - Traffic Signals

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Celniker, Steve
Duration:	2010 - 2040		619-533-3611
Improvement Type:	Replacement		scelniker@sandiego.gov

Description: This annual allocation provides for upgrading existing traffic signals as necessary to improve traffic flow and promote safety. Improvements may include conversion from post-mounted to mast-arm-mounted indicators, addition of accessible pedestrian signals, and additional phases to accommodate separate turning moves.

Justification: The City maintains an ongoing program to promote safety within the public right-of-way. Analysis of accident patterns at a particular location often shows that some minor improvement would help to reduce the number and/or severity of accidents. In addition, increasing traffic volumes and changing traffic patterns typically reduce the effectiveness and efficiency of existing traffic signal controls at certain intersections, warranting upgrades.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Active Trans In Lieu Fee-Comm Of Concern	400876	$50,861	$669,517	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$720,378
Barrio Logan	400128	525,033	-	-	-	-	-	-	-	-	-	525,033
Capital Outlay-Misc Revenue	400002	8,230	5,163	-	-	-	-	-	-	-	-	13,394
CIP Contributions From The General Fund	400265	205,623	150,161	-	-	-	-	-	-	-	-	355,784
Climate Equity Fund	100015	742,847	888,619	-	-	-	-	-	-	-	-	1,631,466
Debt Funded General Fund CIP Projects	400881	933,835	616,942	-	-	-	-	-	-	-	-	1,550,777
Downtown DIF (Formerly Centre City DIF)	400122	831,905	65,046	-	-	-	-	-	-	-	-	896,951
Infrastructure Fund (Proposition H)	100012	73,400	78,794	-	-	-	-	-	-	-	-	152,194
Midway/Pacific Hwy Urban Comm	400115	-	-	804,000	-	-	-	-	-	-	-	804,000
Navajo Urban Comm	400116	438,074	-	-	-	-	-	-	-	-	-	438,074
Neighborhood Enhancement-Comm Of Concern	400878	-	766,574	1,793,203	-	-	-	-	-	-	-	2,559,777
Otay Mesa/Nestor Urb Comm	400125	-	558,997	-	-	-	-	-	-	-	-	558,997
Private & Others Contrib-Cip	400264	759,143	40,857	-	-	-	-	-	-	-	-	800,000
Prop A - (1/2% Sales Tax)	400156	45,000	-	-	-	-	-	-	-	-	-	45,000
S.E. San Diego Urban Comm	400120	16,397	120,653	-	-	-	-	-	-	-	-	137,050
Sr 209 & 274 Coop With State	400633	744,300	625,788	-	-	-	-	-	-	-	-	1,370,088
Transnet Extension 70% Cap	400169	7,595,406	3,280,029	-	-	750,000	750,000	750,000	750,000	-	-	13,875,435
Transnet Extension Rtci Fee	400174	935,270	5,182,432	1,666,600	-	-	-	-	-	-	-	7,784,302
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	25,207,330	25,207,330
Uptown Urban Comm	400121	292,458	31,921	-	-	-	-	-	-	-	-	324,379
Total		**$14,197,782**	**$13,081,494**	**$4,263,803**	**$ -**	**$750,000**	**$750,000**	**$750,000**	**$750,000**	**$ -**	**$25,207,330**	**$59,750,409**

University Ave Bikeway Pavement Repair / RD25000

Trans - Roadway

Council District:	9	**Priority Score:**	90
Community Planning:	Mid-City: City Heights, Mid-City: Eastern Area	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Hauser, Everett
Duration:	2025 - 2030		619-533-3012
Improvement Type:	Replacement - Rehab		erhauser@sandiego.gov

Description: This project will construct a bikeway on University Avenue. The Project is managed by SANDAG as part of the Early Action Program. The project includes pavement repairs and a new pedestrian crossing east of 54th St on University Avenue that the city is contributing funding towards.

Justification: University Avenue is on the bicycle master plan bikeway network. Pavement repairs concurrent with construction will improve road conditions for all users.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mid-City Community Plan and is in conformance with the City's General Plan.

Schedule: This project is designed and constructed by SANDAG. Construction is scheduled to begin Fiscal Year 2026 and be completed in Fiscal Year 2030. The project is anticipated to be closed in Fiscal Year 2030.

Summary of Project Changes: Total project cost increased by $1.5 million due to addition of pedestrian improvement scope.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$9,257,803	$ -	$1,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$10,757,803
Total		**$9,257,803**	**$ -**	**$1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$10,757,803**

University Avenue Complete Street Phase1 / S18001

Trans - Signals - Calming/Speed Abatemt

Council District:	9	**Priority Score:**	85
Community Planning:	Mid-City: City Heights	**Priority Category:**	High
Project Status:	Warranty	**Contact Information:**	Aberra, Nitsuh
Duration:	2017 - 2030		619-417-9289
Improvement Type:	Betterment		naberra@sandiego.gov

Description: This project will provide increased safety on University Avenue between Fairmount Avenue and Euclid Avenue. The project includes installing three roundabouts and medians with enhanced pedestrian crossings. This will also include new pavement, wider sidewalks, and trees along this portion of University Avenue.

Justification: This corridor has been identified as a high frequency pedestrian crash segment. It is part of the Mayor's Vision Zero strategy to eliminate severe and fatal crashes in the City.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2018 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2023 and was substantially completed in Fiscal Year 2026. An additional three-year maintenance period is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2029.

Summary of Project Changes: $200,000 in Debt Funded General Fund CIP funding was allocated to this project in Fiscal Year 2026 via City Council ordinance. Total project cost has increased by $700,000 due to construction cost. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Climate Equity Fund	100015	$796,170	$3,830	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$800,000
Debt Funded General Fund CIP Projects	400881	186,993	13,007	500,000	-	-	-	-	-	-	-	700,000
Developer Contributions CIP	200636	29,500	-	-	-	-	-	-	-	-	-	29,500
Grant Fund - Federal	600000	7,541,220	-	-	-	-	-	-	-	-	-	7,541,220
Prop 42 Replacement-Trasportn Relief	200306	200,000	-	-	-	-	-	-	-	-	-	200,000
Transnet Extension 70% Cap	400169	1,656,813	-	-	-	-	-	-	-	-	-	1,656,813
Transnet Extension Rtci Fee	400174	3,057,245	-	-	-	-	-	-	-	-	-	3,057,245
Total		**$13,467,940**	**$16,837**	**$500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$13,984,777**

University Avenue Mobility / S00915

Trans - Roadway - Enhance/Scape/Medians

Council District:	3	**Priority Score:**	83
Community Planning:	Greater North Park	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Aberra, Nitsuh
Duration:	2006 - 2029		619-417-9289
Improvement Type:	New		naberra@sandiego.gov

Description: The major elements of the University Avenue Mobility Project are restriping to provide painted medians and construction of raised medians, left turn pockets and improved lane widths, installation of enhanced pedestrian crosswalks, repainting of existing crosswalks, removal of parallel on-street parking, and re-striping select side streets to provide angled and head-in parking.

Justification: This project will significantly improve safety and mobility along the corridor for pedestrians, bicyclists, transit, and automobile traffic.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Greater North Park Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary design began in Fiscal Year 2007. The environmental process began in Fiscal Year 2009 and was completed in Fiscal Year 2016. Design began in Fiscal Year 2016 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2022 and is anticipated to be substantially completed in Fiscal Year 2027. Project warranty period is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028. Project close out is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	$354,120	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$354,120
Grant Fund - State	600001	45,880	-	-	-	-	-	-	-	-	-	45,880
North Park Urban Comm	400112	5,828,867	949,992	-	-	-	-	-	-	-	-	6,778,859
Np 2003A (T)Bonds Rf Oper	400312	5,594	-	-	-	-	-	-	-	-	-	5,594
Np Loc - Bank Of America (T)	400318	4,090	-	-	-	-	-	-	-	-	-	4,090
Np Loc - Bank Of America (Te)	400319	226,261	-	-	-	-	-	-	-	-	-	226,261
Np-Tab 2009A (Te) Proceeds	400672	308,404	-	-	-	-	-	-	-	-	-	308,404
Prop 42 Replacement-Trasportn Relief	200306	52,129	-	-	-	-	-	-	-	-	-	52,129
Prop A - (1/2% Sales Tax)	400156	400,000	-	-	-	-	-	-	-	-	-	400,000
Transnet Arra Exchange Fund (R-305177)	400677	180,000	-	-	-	-	-	-	-	-	-	180,000
Transnet Extension 70% Cap	400169	2,041,173	-	-	-	-	-	-	-	-	-	2,041,173
Transnet Extension Rtci Fee	400174	2,770,892	-	-	-	-	-	-	-	-	-	2,770,892
Total		**$12,217,409**	**$949,992**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$13,167,401**

Utilities Undergrounding Program / AID00001

Trans - Roadway

Council District:	Citywide	**Priority Score:**	Annual
Community Planning:	Citywide	**Priority Category:**	Annual
Project Status:	Continuing	**Contact Information:**	Reynolds, Jennifer
Duration:	2010 - 2040		619-782-4219
Improvement Type:	Betterment		jlreynolds@sandiego.gov

Description: This annual allocation provides funds for underground conversion of City-owned street lighting, resurfacing and slurry seal of street paving, installing pedestrian curb ramps, and necessary related expenses within an Underground Utilities District.

Justification: The City's electrical franchise agreement requires the electrical franchisee to pay a surcharge fee to support an expanded program for undergrounding of overhead utilities within the City's jurisdiction. Revenue collected by this surcharge is deposited within the Underground Surcharge Fund and may only be used for utility undergrounding and related work, as defined within Council Policy 600-08. Funds to perform the described City infrastructure work must be managed as CIP funds and therefore a portion of the Underground Surcharge Fund is allocated to a CIP account that may only be used for this purpose. Financial details of the Utilities Undergrounding Program, including expenditures for the CIP portion of the work, is reported to Council twice annually as required under Council Policy 600-08.

Operating Budget Impact: None.

Relationship to General and Community Plan: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Projects are scheduled on a priority basis.

Summary of Project Changes: Total project cost has increased due to updates to the cost and schedule of subprojects and relation to the CIP Five Year Outlook Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Underground Surcharge - CIP	200218	35,345,710	15,952,057	42,751,581	-	20,203,455	10,065,925	17,717,454	864,000	-	-	142,900,182
Total		**$35,345,710**	**$15,952,057**	**$42,751,581**	**$ -**	**$20,203,455**	**$10,065,925**	**$17,717,454**	**$864,000**	**$ -**	**$ -**	**$142,900,182**

Via de la Valle Upgrades & Improvements / RD11001

Trans - Roadway

Council District:	1	**Priority Score:**	45
Community Planning:	Black Mountain Ranch	**Priority Category:**	Low
Project Status:	Underfunded	**Contact Information:**	Busby, Breanne
Duration:	2011 - 2030		619-533-6456
Improvement Type:	Expansion		bbusby@sandiego.gov

Description: This project provides for reimbursement to a developer for the reconstruction of Via de la Valle between San Andres Drive and El Camino Real West to a modified four-lane major street to accommodate existing and projected sub-regional traffic. Scope of the project includes modification of the traffic signals at San Andres Drive and El Camino Real West as required and the relocation of existing overhead utilities to underground locations. Via de la Valle between San Andres Drive and Interstate 5 will be restriped to six lanes. This is project T-32.1 in the Black Mountain Ranch Public Facilities Financing Plan.

Justification: This facility is required to accommodate traffic generated by new development in Black Mountain Ranch and surrounding communities as well as existing sub-regional traffic needs.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Black Mountain Ranch Subarea Plan and is in conformance with the City's General Plan.

Schedule: The reimbursement agreement for this project has expired. The City and the developer are currently evaluating next steps.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Developer Contributions CIP	200636	$ -	$1,144,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$1,144,000
San Andres Cost Reim. Dist.	400272	-	1,065,229	-	-	-	-	-	-	-	-	1,065,229
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	32,838,638	32,838,638
Total		**$ -**	**$2,209,229**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$32,838,638**	**$35,047,867**

W Mission Bay Dr Bridge Over SD River / S00871

Trans - Bridge - Vehicular

Council District:	2	**Priority Score:**	70
Community Planning:	Midway - Pacific Highway, Mission Bay Park, Peninsula	**Priority Category:**	Medium
Project Status:	Warranty	**Contact Information:**	Rekani, Ronak
Duration:	2000 - 2030		619-236-6251
Improvement Type:	Replacement		rfrekani@sandiego.gov

Description: This project provides for replacing the existing four-lane West Mission Bay Drive bridge with a six-lane bridge, sidewalk, bike lanes, and shoulder improvements.

Justification: A six-lane facility is needed to accommodate both the existing and the projected future traffic volumes. The existing bridge has been determined to be functionally obsolete and structurally deficient.

Operating Budget Impact: The operating and maintenance funding for this project will be included in the Transportation Department's budget.

Relationship to General and Community Plan: This project is consistent with the Mission Bay Park Master Plan, Midway-Pacific Highway Community Plan, and the Peninsula Community Plan, and is in conformance with the City's General Plan.

Schedule: Preliminary engineering was scheduled to begin in Fiscal Year 1998; however, the scope changed from bridge widening to bridge replacement. Feasibility and environmental studies began in Fiscal Year 2001. Preliminary engineering and the Environmental Document began in Fiscal Year 2009 and were completed in Fiscal Year 2013. Design began in Fiscal Year 2013 and was completed in Fiscal Year 2017. Construction began in Fiscal Year 2018. The Eastern portion of the bridge opened to traffic in Fiscal Year 2021. Construction of the Western portion of the bridge was completed in Fiscal Year 2023. The scope of the project includes approximately 12 acres of compensatory mitigation work, concurrent with the construction of the bridge, with a five-year maintenance and monitoring period. The off-site mitigation work was completed during construction of the bridge in Fiscal Year 2026. Long term maintenance for the project site is anticipated to last 34 months and be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has decreased by $751,466 due to reconciliation of legacy system information. The project schedule has been updated for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027	FY2027 Anticipated	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
CIP Contributions From The General Fund	400265	$ -	$23,398	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$23,398
Developer Contributions CIP	200636	20,000	-	-	-	-	-	-	-	-	-	20,000
Grant Fund - Federal	600000	117,880,848	3,192,653	-	-	-	-	-	-	-	-	121,073,501
Historical Fund	X999	664,122	-	-	-	-	-	-	-	-	-	664,122
Infrastructure Fund (Proposition H)	100012	200,000	-	-	-	-	-	-	-	-	-	200,000
Private & Others Contrib-Cip	400264	238,500	-	-	-	-	-	-	-	-	-	238,500
Prop A - (1/2% Sales Tax)	400156	709,878	-	-	-	-	-	-	-	-	-	709,878
Sea World Traffic Mitigation	200385	9,480,651	470,620	-	-	-	-	-	-	-	-	9,951,270
Transnet Extension 70% Cap	400169	6,178,807	-	-	-	-	-	-	-	-	-	6,178,807
Transnet Extension Rtci Fee	400174	10,253,875	1,045,293	-	-	-	-	-	-	-	-	11,299,168
Total		**$145,626,681**	**$4,731,963**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$150,358,645**

Washington St Bikeway Pavement Repair / RD25002

Trans - Bicycle Facilities (All Class.)

Council District:	2,3	**Priority Score:**	78
Community Planning:	Midway - Pacific Highway, Uptown	**Priority Category:**	High
Project Status:	Continuing	**Contact Information:**	Hauser, Everett
Duration:	2025 - 2028		619-533-3012
Improvement Type:	New		erhauser@sandiego.gov

Description: This project is a reimbursement of costs for additional pavement repair on Washington Street. The project is managed by SANDAG as part of the Early Action Program.

Justification: Portions of Washington Street needed an overlay on the main travel lanes to match the improved bikeway portion of the construction project.

Operating Budget Impact: The future operating and maintenance funding for this project will be included in the Transportation budget.

Relationship to General and Community Plan: The project is consistent with the Midway - Pacific Highway and Uptown Community Plans and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2025. Construction began in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2027.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY2027 Anticipated	FY2027	FY2028	FY2029	FY2030	FY2031	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	$359,232	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$359,232
Total		**$359,232**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$359,232**

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Alvarado Canyon Rd Realignment Project / S22005	$64,300,000	$61,868,954	96.22%	Realignment of Alvarado Canyon Road to the intersection with Fairmount Ave and Mission Gorge Road, conversion of Fairmount Ave from a four-lane Major Street to a 6-lane Major Street, widened sidewalks, bicycle and pedestrian improvements including buffered bike lanes and ADA compliant curb ramps and cross walks, storm drain upgrades, water quality features, upgrades to the existing triple-box culvert within Alvarado Creek, Alvarado Creek channel wall reconstruction, a new bridge over Alvarado Creek, traffic congestion improvements, roadway geometric improvements and utility relocations. A portion of design and construction are currently unfunded.
Barrio Logan Roundabouts / L24005	4,614,100	1,726,000	37.41%	This is a multi-phased project. The scope of Phase 1 is to install a roundabout at the intersection of Beardsley Street and Newton Avenue. Phase 2 provides the installation of a roundabout at the intersection of Boston Avenue and South 30th Street. A portion of Phase 2 is currently unfunded.
Beyer Blvd (OM T8) / RD26000	51,100,000	42,584,340	83.34%	This project will provide for the design and construction of Beyer Boulevard from Enright Drive to the southerly extension of Caliente Avenue as a four-lane roadway. Improvements include pavement, raised median, sidewalk, curb and gutter, landscaping, environmental mitigation, bike lanes, sewer, water and storm drain facilities and street lighting. This road segment is approximately 8,000 feet long. All manufactured slopes surrounding Beyer Boulevard will be revegetated with native plant species. The proposed Beyer Boulevard extension will incorporate wildlife movement features including three wildlife undercrossings, a wildlife overcrossing, and wildlife fencing along both sides of the road. This project is being designed and constructed by a developer, pursuant to a reimbursement agreement with the City of San Diego. A portion of project is currently unfunded.
Bicycle Facilities / AIA00001	135,114,436	80,858,116	59.84%	This annual allocation provides for the installation of bike facilities including Class I, Class II, Class III, and Class IV bike facilities that are capital in nature, throughout the City. Design and construction phases of additional locations are currently unfunded.
Bus Stop Improvements / AID00007	2,006,765	349,224	17.40%	This annual allocation will provide for the installation of improvements such as bus pads and sidewalks near bus stops citywide.

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Caliente Avenue (OM T11.5) / RD26001	7,300,000	5,200,000	71.23%	This project provides for design and construction of Caliente Avenue from its current dead-end (southerly of Airway Road) to the intersection of the future Beyer Boulevard extension to meet the criteria for a modified four-lane Urban Collector roadway with intersection turn lanes as set forth in the Southwest Village Specific Plan. Improvements include pavement, concrete medians, sidewalk, curb and gutter, landscaping, environmental mitigation, bike lanes, sewer, water, and storm drain facilities, and street lighting. Project includes right-of-way acquisition costs, should the necessary right-of-way not be available via the subdivision dedication process. This project is being designed and constructed by a developer, pursuant to a reimbursement agreement with the City of San Diego. A portion of project is currently unfunded.
Install T/S Interconnect Systems / AIL00002	98,447,964	81,370,547	82.65%	This annual allocation provides for the installation of, and modifications to, traffic signal interconnect systems citywide. Design and construction of future phases for the implementation of the City's Traffic Signal Interconnect Master Plan are unfunded.
Installation of City Owned Street Lights / AIH00001	431,264,824	417,606,276	96.83%	This annual allocation will provide for the replacement of obsolete streetlight series circuits. Design and construction phases of additional locations needing replacement are currently unfunded.
La Media Improv-Siempre Viva to Truck Rte / S22006	17,672,508	14,902,325	84.32%	Project will improve La Media Road from Siempre Viva to the Otay Truck Route to a three-lane facility with two southbound truck route lanes as well as one northbound lane for Customs and Border Protection vehicles. Additional project improvements include sidewalk, curb and gutters, streetlights, and curb ramps. Construction is currently unfunded.
Median Installation / AIG00001	62,589,665	37,628,323	60.12%	This annual allocation provides for the installation and improvements of medians, traffic circles, and roundabouts citywide. Design and construction phases of additional locations are currently unfunded.
New Walkways / AIK00001	163,473,416	127,606,404	78.06%	This annual allocation provides for the construction of new sidewalks citywide. Design and construction phases of additional locations are currently unfunded.
Normal Street Promenade / S22012	31,597,613	2,800,000	8.86%	This project will construct a pedestrian promenade and bikeway on Normal Street from University Avenue to Washington Street; part of the Eastern Hillcrest bikeway project designed and managed by SANDAG. The City is partnering to include additional community plan elements, stormwater improvements and thematic feature enhancements at Pride Plaza. A portion of construction is currently unfunded.

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Palm Avenue Interstate 805 Interchange / S00869	53,045,634	615,000	1.16%	The second phase of this project provides for the environmental determination and design of the project; construction repairs to the bridge approaches and abutments; bridge widening to the south; installation of sidewalk and signals; restriping; and signage modifications. The entire cost for construction of Phase II is currently unfunded.
Sidewalk Repair and Reconstruction / AIK00003	189,372,479	149,956,770	79.19%	This annual allocation provides for the replacement of damaged sidewalks, curbs and gutters Citywide. The unidentified funding reflects the estimated amount needed to address the deferred capital needs of the City's sidewalks based on condition assessments.
Street Light Circuit Upgrades / AIH00002	83,029,779	62,346,996	75.09%	This annual allocation will provide for the replacement of obsolete streetlight series circuits. Design and construction phases of additional locations needing replacement are currently unfunded.
Street Resurfacing and Reconstruction / AID00005	1,343,500,613	851,744,788	63.40%	This annual allocation provides for roadway resurfacing, repair and reconstruction of City streets are necessary to maintain the streets in serviceable condition and prevent deterioration of the roadway. The unidentified funding reflects the estimated amount needed to address the deferred capital needs of the City's streets based on condition assessments.
Sunset Cliffs Seawall Improvement / S23006	32,587,206	28,767,206	88.28%	Planning, Estimate, Design, Environmental Clearance, Permit acquisition and Construction for 2-phase seawall improvement for assurance of public safety and protection of infrastructure assets including Sunset Cliffs Blvd and associated underground utilities. This includes a secant pile wall and a retaining wall structure. Street resurfacing to follow seawall and other utility improvements. Construction is currently unfunded.
Traffic Calming / AIL00001	14,679,321	1,071,090	7.30%	This annual allocation provides for installing traffic control measures. Design and construction phases of additional locations are currently unfunded.

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Traffic Signals - Citywide / AIL00004	89,423,522	55,060,889	61.57%	This annual allocation provides for the installation of traffic signals at high-priority locations. Design and construction phases of additional locations are currently unfunded.
Traffic Signals Modification / AIL00005	59,750,409	25,207,330	42.19%	This annual allocation provides for upgrading existing traffic signals. Design and construction phases of additional locations are currently unfunded.
Via de la Valle Upgrades & Improvements / RD11001	35,047,867	32,838,638	93.70%	This project provides for reimbursement to a developer for the reconstruction of Via de la Valle between San Andres Drive and El Camino Real West to a modified four-lane major street to accommodate existing and projected sub-regional traffic. Scope of the project includes modification of the traffic signals at San Andres Drive and El Camino Real West as required and the relocation of existing overhead utilities to underground locations. Via de la Valle between San Andres Drive and Interstate 5 will be restriped to six lanes. This is project T-32.1 in the Black Mountain Ranch Public Facilities Financing Plan. A portion of reimbursement payments is currently unfunded.
Total		**$2,082,109,216**		

FISCAL YEAR **2027**

VOLUME 3
Glossary, Indexes, and Appendix



The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

ACCOUNTING PERIOD: The City of San Diego's fiscal year is divided into 12 accounting periods. Each accounting period is a month and may have two or three pay periods.

ADOPTED BUDGET: The Mayor and City Council's approved plan for the City's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year.

AMERICANS WITH DISABILITIES ACT (ADA):
Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, state and local government services, public accommodations, commercial facilities, and transportation. It also mandates the establishment of telecommunications device for the deaf (TDD)/telephone relay services.

ANNUAL ALLOCATION: A specific project type which typically receives budget on an annual basis and that provides for the establishment of sublet projects which fall under the budgetary threshold guidelines.

ANNUALIZATION: Prorating expenditures for a portion of a year over 12 months for the purpose of estimating annual costs.

APPROPRIATION: A legal authorization to make expenditures and to incur obligations for specific purposes.

APPROPRIATION ORDINANCE: The official enactment by the City Council to establish legal authority to expend and obligate resources.

ASSET TYPE: Capital assets are categorized into the various improvements which are expected to last for at least one year but may be required for decades of public use and include complex underground water distribution and wastewater collection systems, buildings, parks, streets, and bridges.

ASSET MANAGEMENT: A strategic, comprehensive approach that involves systematic data collection and the analysis to provide City management with a framework for making sound decisions each fiscal year. Asset managers must make decisions on when and how to inspect, maintain, repair, renew, and replace a diverse set of existing facilities in a cost-effective manner.

BOND: A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. In California, municipal government bonds are only used to finance capital improvements.

BOND PROCEEDS: Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

BUDGET: Proposed plan of expenditure and revenue over a specified period of time such as a fiscal year or accounting period.

BUDGET CALENDAR: The schedule of major events in the development of the annual budget including the proposed budget, budget hearings, budget deliberations, and the adoption of the annual Appropriation Ordinance.

BUDGET DELIBERATIONS: The timeframe, after the completion of public hearings, of which the City Council reviews and amends or approves the Mayor's Proposed Budget.

BUDGET DOCUMENT: The instrument utilized to present the City's comprehensive financial plan to the City Council and the public.

BUSINESS IMPROVEMENT DISTRICT (BID) FUNDS: A special assessment levied upon business owners within a district with specifically defined boundaries established by City Ordinance. These assessments finance improvements within the district.

CAPITAL IMPROVEMENTS PROGRAM (CIP) BUDGET: A multi-year financial plan of capital projects and the authorized means of their expenditures over a given period of time.

CAPITAL IMPROVEMENT PROJECT: A capital improvement is generally a large construction project such as the development of park land, the construction of an overpass, the installation of a traffic signal, the acquisition of land, or the construction or remodeling of a City building. Funds for these projects are derived largely from the issuance of bonds, water and sewer fees, and a one-half cent local sales tax for transportation improvements (TransNet), grants, and developer impact fees.

CAPITAL IMPROVEMENTS PROGRAM ADVISORY COMMITTEE (CIPRAC): This committee provides oversight for prioritizing and approving CIP projects for the annual budget process. CIPRAC is primarily comprised of the asset managing

department's management convened to advise on CIP related matters such as project listings and prioritizations.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS: Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

CONTINUING APPROPRIATIONS: Funding approved in prior fiscal years, but not expended within the respective fiscal year, are carried forward into subsequent fiscal years for their intended purpose.

CONTRACTS: An agreement which is used to coordinate the expenditures for services provided by outside organizations and businesses, including consultant and construction activities.

DEBT: A borrowing that is undertaken which involves the payment of interest and principal on an obligation, including the issuance of bonds, commercial paper and loans.

DEFERRED CAPITAL: A capital program established for street pavement, buildings, and storm drains improvements funded through a series of deferred maintenance bonds.

DEPARTMENT: A basic organizational unit of government that may be sub-divided into divisions, programs, activity groups, and/or activities. Also referred to as Business Area.

DEFERRED MAINTENANCE: A backlog of needed repairs to City facilities or other assets such as streets, roofs, heating and cooling systems, floor coverings, structurals, and the slurry sealing of streets.

DEVELOPMENT IMPACT FEES (DIF): Fees that are collected within urbanized communities which are near build-out to mitigate the impact of new development.

ENCUMBRANCE: An encumbrance designates or reserves funds for a specific purpose as approved by the appropriate authority. When the goods and services are received, the encumbrance is released and the expenditure is recorded for the actual costs.

ENTERPRISE FUNDS: Funds established to account for specific services funded directly by fees and charges to users such as water and sewer services. These funds are intended to be self-supporting.

ENVIRONMENTAL GROWTH FUND (EGF): This fund was established in accordance with Section 103.1a of the City Charter to receive 25 percent of all funds derived from the revenues accruing to the City from gas, electricity, and steam franchises.

EXPENDITURE: The actual outlay of monies from the City treasury or the act of spending funds.

EXPENSES: Charges incurred for operations, maintenance, interest, or other charges.

FACILITIES BENEFIT ASSESSMENT (FBA): An FBA generally provides 100% of funds for public facilities projects that service a designated area of benefit and are identified in the Public Facilities Financing Plan (PFFP).

FEDERAL GRANT FUNDS: These funds were established to account for revenue from the federal government and expenditures as prescribed by grant provisions/agreements.

FISCAL YEAR (FY): A 12-month timeframe designating the beginning and ending period for recording financial transactions. The City of San Diego has specified July 1 through June 30 as the fiscal year.

FIVE-YEAR CAPITAL INFRASTRUCTURE PLANNING REPORT: Introduces the current state of capital planning efforts, provides definitions to critical components of capital planning, identifies challenges in maintaining multi-year capital planning efforts, and outlines future efforts in continuously enhancing multiyear capital planning.

FIVE-YEAR FINANCIAL OUTLOOK: A report that includes revenue and expenditure forecasts which are based on various assumptions, such as economic conditions or previous policy decisions. The Financial Outlook serves as a long-range planning tool which identifies priorities, economic trends, risks and opportunities, and guides the City in the development of future budgets.

FULL-TIME EQUIVALENT (FTE): The decimal equivalent of a part-time position converted to a fulltime basis, i.e., one person working half-time would count as a 0.50 FTE position.

FUND: A fiscal and accounting entity with a self-balancing set of accounts used to record revenues and expenditures.

GENERAL FUND: The City's main operating fund that pays for core administrative and operational services that relies most on the City's tax revenue, such as public safety, parks, and library services. The General Fund is also supported by fees from licenses and permits, fines, and investment earnings.

GRANT: An external contribution by a government or other organization to support a particular function or project.

INFRASTRUCTURE: The basic facilities, services, and installations needed for the functioning of a community, such as transportation and communications systems, water and power lines, and public institutions.

MAINTENANCE ASSESSMENT DISTRICT (MAD) FUNDS: Property owners within a specified district are assessed for the purpose of financing maintenance of open space areas, street medians, rights-of-way, and in some cases, mini-parks and streetlights.

NON-PERSONNEL EXPENSE (NPE): Expenditures related to supplies, contracts, information technology, energy and utilities, other, capital expenditures, and debt.

OPERATING BUDGET: A budget schedule which projects revenues and authorized expenditures for ongoing municipal services (e.g., police and fire protection, street maintenance, parks, and libraries).

OPERATING IMPACTS: An estimate of a capital project's ongoing costs of operating upon completion and its impacts on the City's operating budget.

ORDINANCE: A law adopted by the City Council. Ordinances usually amend, repeal, or supplement the Municipal Code; provide zoning specifications; or appropriate money for specific purposes.

PERSONNEL EXPENSE (PE): Expenditures related to employee compensation including wages and salaries, fringe benefits, retirement, and special pays such as shift differentials.

PRELIMINARY ENGINEERING: These projects are still in the planning phase of developing scope, schedule, and project cost.

PROJECT TYPE: Project types are a more specific manner of categorizing the kind of improvement provided by each capital project.

PROPOSED BUDGET: The Mayor's recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year. The proposed budget is delivered to City Council in April of each year.

PUBLIC FACILITIES FINANCING PLAN (PFFP): These plans implements the improvement requirements set forth in a designated area and provides funding by the FBA.

PUNCHLIST: A document prepared near the end of a construction project listing work not conforming to contract specifications that the general contractor must complete prior to final payment.

REIMBURSEMENT: Fees or credit received as payment for the provision of specific municipal services or improvements.

REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM FEE (RTCIP): Fees that were established to ensure that new development directly invests in the region's transportation system to offset the negative impact of growth on congestion and mobility. This fee is only applicable on new residential development.

REQUEST FOR PROPOSAL (RFP): A document intended to elicit bids from potential vendors for a product or service. The quality of an RFP is very important to successful project management because it clearly delineates the deliverables associated with the project and establishes a framework for project execution. Ideally, RFPs stipulate the requesting organization's requirements and the conditions demanded of applicants clearly enough to minimize the possibility of misunderstandings and errors.

RESOLUTION: Formal expressions of opinion or intention of the City Council. Resolutions typically become effective upon their adoption.

REVENUE: Funds received from various sources and treated as income to finance expenditures.

SAN DIEGO ASSOCIATION OF GOVERNMENTS (SANDAG): A public agency which serves as the forum for regional decision-making. SANDAG builds consensus; makes strategic plans; obtains and allocates resources; plans,

engineers, and builds public transportation; and provides information on a broad range of topics pertinent to the region's quality of life.

SEMI-ANNUAL CIP MONITORING REPORT: A report that provides updates on the status of CIP process improvement measures and efficiencies gained, as well as a consolidated CIP requests for City Council action on behalf of all City departments.

SMART GROWTH: A development pattern that focuses on future community growth which maximizes the use of existing infrastructure (such as public transportation) while preserving open space and natural resources. Smart growth results in more housing and transportation choices for those who live and work within smart growth areas.

TRANSNET FUNDS: Funds derived from a one-half cent local sales tax that is administered by SANDAG, which is used for traffic congestion relief and transportation improvements. In addition to roadway enhancements, TransNet Funds are utilized for bikeway and pedestrian projects.

UNFUNDED NEEDS LIST: A summary of projects with insufficient funding for project completion which identifies both the amount of funding required and the component of work that is not funded.

UNIDENTIFIED FUNDING: An amount required for project completion for which no funding source has been identified.

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Fiscal Year 2027 Adopted Budget Annual Allocations

Appendix A

Projects	Council District	Funding Sources	FY2027 Adopted Request
Department of Information Technology			**$ 15,908,536.00**
ATT00001 - Governmental Funded IT Projects			$ 6,688,536.00
B26061 - CAD System Replacement	Citywide	200722 - State COPS	$ 3,013,536.00
B27001 - CAD System Replacement Fire	Citywide	200227 - EMS Fund	$ 1,990,000.00
B27001 - CAD System Replacement Fire	Citywide	400881 - DEBT FUNDED GF CIP	$ 1,685,000.00
ATT00002 - Enterprise Funded IT Projects			$ 9,220,000.00
B26041 - PS64 DCS Upgrade	2	700008 - Muni Sewer Utility	$ 4,000,000.00
B27035 - PUD LIMS Replacement	Citywide	700008 - Muni Sewer Utility	$ 580,000.00
B27035 - PUD LIMS Replacement	Citywide	700009 - Metro Sewer Utility	$ 1,310,000.00
B27035 - PUD LIMS Replacement	Citywide	700010 - Water Utility	$ 630,000.00
B27037 - WIMS Replacement	Citywide	700008 - Muni Sewer Utility	$ 700,000.00
NEW - WWC DCS Upgrade	Citywide	700008 - Muni Sewer Utility	$ 2,000,000.00
Citywide			**$ 18,290,000.00**
ABT00009 - Convention Center Improvements			$ 18,290,000.00
B27023 - SDCC Central Plant Improv	3	200824 - TOT Convention Center	$ 12,000,000.00
B27024 - SDCC Switchgear & Panel Repl	3	200824 - TOT Convention Center	$ 2,700,000.00
B27075 - SDCC Transformer Repl	3	200824 - TOT Convention Center	$ 365,000.00
B27026 - SDCC West Generator & UST Repl	3	200824 - TOT Convention Center	$ 3,225,000.00
Environmental Services			**$ 6,632,900.00**
AFA00001 - Landfill Improvements			$ 6,632,900.00
B23023 - Miramar LF Gas Collection Fac Improv	6	700040 - Refuse Disposal - CIP	$ 4,500,000.00
B23031 - Miramar Pl Fleet Main Facility Upgrade	6	700129 - Solid Waste Management-Cip	$ 2,132,900.00
General Services			**$ 8,096,000.00**
ABT00001 - City Facility Improvements			$ 8,096,000.00
B22095 - Rancho Penasquitos Library Rehab	5	400881 - DEBT FUNDED GF CIP	$ 2,196,000.00
B23162 - Evan V. Jones Parkade Emergency	3	400881 - DEBT FUNDED GF CIP	$ 2,000,000.00
B27004 - Rancho Bernardo Library Roof Replacement	5	400881 - DEBT FUNDED GF CIP	$ 2,800,000.00
B27005 - Kearny Mesa Pool Roof Replacement	7	400881 - DEBT FUNDED GF CIP	$ 250,000.00
B27012 - Fire Station 51 Temp Facility Improvements	4	400881 - DEBT FUNDED GF CIP	$ 500,000.00
B27013 - Fire Station 39 Roof Replacement	7	400881 - DEBT FUNDED GF CIP	$ 350,000.00
Parks & Recreation			**$ 9,975,224.00**
AGF00004 - Mission Bay Park Improvements			$ 1,500,000.00
NEW - Bonita Cove Shoreline Restoration	2	200386 - Mission Bay Park Improvments	$ 1,500,000.00
AGF00005 - Regional Park Improvements			$ 900,000.00
B27015 - Balboa Park Transportation Group Job	3	200391 - San Diego Regional Parks Improvements	$ 400,000.00
B27022 - Organ Pavillion Parking Lot Rehab	3	200391 - San Diego Regional Parks Improvements	$ 500,000.00
AGF00007 - Park Improvements			$ 7,575,224.00
B21114 - Mt. View Sports Courts ADA Improvements	4	400120	$ 11,665.00
B21114 - Mt. View Sports Courts ADA Improvements	4	400891	$ 388,335.00

B24101 - Southcrest Community Park Lighting Improvements	8	200391 - San Diego Regional Parks Improvements	$	1,239,031.00
B27016 - Cadman Community Park ADA Improv	2	400129	$	75,000.00
B27017 - Mission Heights NP Dog Off-Leash Park	6	400883	$	300,000.00
B27018 - Dennis V. Allen NP Comfort Station Repl	9	400891	$	2,000,000.00
B27019 - La Jolla Community Park Playground Repl	1	400892	$	1,000,000.00
B27020 - Linda Vista Community Park Lighting	7	400113	$	529,885.00
B27021 - Linda Vista Community Park Playground	7	400883	$	1,031,308.00
B27028 - Mesa Verde NP Dog Off-Leash Park	6	400085	$	1,000,000.00
Public Utilities			**$**	**338,386,830.00**
ABI00001 - Water Treatment Plants			$	10,716,920.00
B21130 - Alvarado WTP Area 40 Sludge PS	7	700010 - Water Utility CIP	$	2,175,000.00
B22037 - Otay WTP Raw Water PS Switchboard Replac	8	700010 - Water Utility CIP	$	2,710,000.00
B23014 - Miramar WTP Caustic Pumping System	5	700010 - Water Utility CIP	$	300,000.00
B23049 - Miramar WTP Interim Solids Management	5	700010 - Water Utility CIP	$	3,799,377.00
B23051 - Alvarado WTP Chemical Piping Repl	7	700010 - Water Utility CIP	$	1,732,543.00
ABL00001 - Standpipe and Reservoir Rehabilitations			$	12,000,000.00
B26054 - Murray Dam Face Near-Term Repair/Improv	7	700010 - Water Utility CIP	$	12,000,000.00
ABO00001 - Metro Treatment Plants			$	36,192,353.00
B20122 - SBWRP Reverse Osmosis System	8	700009 - Metro Sewer Utility CIP	$	3,500,000.00
B20137 - PLWTP Scum Injection Concentrators Impro	2	700009 - Metro Sewer Utility CIP	$	200,000.00
B20148 - NCWRP - Chiller Replacement	6	700009 - Metro Sewer Utility CIP	$	500,000.00
B23085 - NCPWF/NCWRP Warehouse Storage	6	700009 - Metro Sewer Utility CIP	$	2,864,879.00
B23085 - NCPWF/NCWRP Warehouse Storage	6	700010 - Water Utility CIP	$	6,376,665.00
B24112 - SW Diversion NCWRP	6	700009 - Metro Sewer Utility CIP	$	1,179,809.00
B24113 - PLWTP Sludge Pump Replacement	2	700009 - Metro Sewer Utility CIP	$	4,000,000.00
B25065 - PLWTP Headworks	2	700009 - Metro Sewer Utility CIP	$	250,000.00
B26006 - MBC Area 51 Air Handling Units Repl	6	700009 - Metro Sewer Utility CIP	$	600,000.00
B26007 - MBC Area 76 Transformers Repl	6	700009 - Metro Sewer Utility CIP	$	6,500,000.00
B26008 - PLWTP - GUF Upgrades	2	700009 - Metro Sewer Utility CIP	$	1,000,000.00
B26009 - PLWTP North Effluent Outfall Connection	2	700009 - Metro Sewer Utility CIP	$	1,800,000.00
B26010 - PLWTP - Power Center Upgrades	2	700009 - Metro Sewer Utility CIP	$	717,000.00
B27002 - PLWTP Building Upgrades	2	700009 - Metro Sewer Utility CIP	$	2,200,000.00
B27003 - PLWTP Grit Upgrades	2	700009 - Metro Sewer Utility CIP	$	500,000.00
NEW - MBC Area 76 Dewatering Centrifuges Replacement	6	700009 - Metro Sewer Utility CIP	$	800,000.00
NEW - NCWRP Influent Gate and PS Hydraulic Systems	6	700009 - Metro Sewer Utility CIP	$	500,000.00
NEW - NCWRP USS 64 & 68 Upgrade	6	700009 - Metro Sewer Utility CIP	$	2,504,000.00
NEW - PLWTP Emergency Generator Installation	2	700009 - Metro Sewer Utility CIP	$	200,000.00
ABP00001 - Pump Station Restorations			$	2,450,000.00
B21125 - Sewer Pump Station 11 Repair	2	700008 - Muni Sewer Utility CIP	$	2,100,000.00
B22032 - PQPS VFD Replacement Project	5	700008 - Muni Sewer Utility CIP	$	300,000.00

NEW - Pump Station 14 Emergency Storm Drain Repair	2	700008 - Muni Sewer Utility CIP	$	50,000.00
ABP00002 - Metropolitan System Pump Stations			$	257,593.00
B21001 - Penasquitos Pump Station Oxygenation System (PQPS)	5	700009 - Metro Sewer Utility CIP	$	257,593.00
AJA00001 - Sewer Main Replacements			$	105,589,259.00
B00403 - Sewer and AC Water Group 807 (S)	9	700008 - Muni Sewer Utility CIP	$	740,000.00
B00406 - Sewer Group 806	9	700008 - Muni Sewer Utility CIP	$	2,100,000.00
B00426 - Sewer and AC Water Group 812 (S)	1, 2	700008 - Muni Sewer Utility CIP	$	180,000.00
B00429 - Buchanan Canyon Sewer B (UP)	3	700008 - Muni Sewer Utility CIP	$	10,440,000.00
B00433 - Mission Center Canyon C Swr	7	700008 - Muni Sewer Utility CIP	$	360,000.00
B10210 - Sewer & Water GJ Crown Pt s La Playa (S)	1	700008 - Muni Sewer Utility CIP	$	750,000.00
B12048 - Water & Sewer Group 965 (S)	1	700008 - Muni Sewer Utility CIP	$	221,108.00
B13232 - Sewer Group 836	1, 2, 3, 4, 5, 6, 7, 9	700008 - Muni Sewer Utility CIP	$	1,000,000.00
B16083 - AC Water & Sewer Group 1024 (S)	4	700008 - Muni Sewer Utility CIP	$	45,000.00
B16145 - Sewer & AC Water Crown Point West (S)	1	700008 - Muni Sewer Utility CIP	$	75,000.00
B17104 - Sewer and AC Water Group 1032 (S)	8	700008 - Muni Sewer Utility CIP	$	676,000.00
B17134 - Balboa Park Pipeline Repl Ph III (S)	3	700008 - Muni Sewer Utility CIP	$	505,000.00
B17170 - Mission Beach Water & Sewer Repl (S)	2	700008 - Muni Sewer Utility CIP	$	447,000.00
B17185 - AC Water & Sewer Group 1044 (S)	9	700008 - Muni Sewer Utility CIP	$	22,000.00
B18022 - AC Water & Sewer Group 1033 (S)	3	700008 - Muni Sewer Utility CIP	$	240,000.00
B18063 - Sewer & AC Water Group 1034 (S)	2	700008 - Muni Sewer Utility CIP	$	350,000.00
B18065 - Clairemont Mesa West Improv 2 (S)	2	700008 - Muni Sewer Utility CIP	$	400,000.00
B18066 - AC Water & Sewer Group 1040 (S)	8	700008 - Muni Sewer Utility CIP	$	4,871,305.00
B18095 - AC Water & Sewer Group 1048 (S)	6	700008 - Muni Sewer Utility CIP	$	857,000.00
B18096 - AC Water & Sewer Group 1052 (S)	8, 4	700008 - Muni Sewer Utility CIP	$	100,000.00
B18108 - AC Water and Sewer Group 1054 (S)	9, 4	700008 - Muni Sewer Utility CIP	$	8,271,597.00
B18183 - Accelerated Sewer Referral Group 847	1, 2, 3, 9	700008 - Muni Sewer Utility CIP	$	1,000,000.00
B18204 - Scripps Ranch Improv 1 (S)	6	700008 - Muni Sewer Utility CIP	$	180,000.00
B18206 - Encanto Improv 1 (S)	4	700008 - Muni Sewer Utility CIP	$	628,000.00
B19025 - Morena Improv1 (S)	7	700008 - Muni Sewer Utility CIP	$	99,000.00
B19035 - Encanto Improv 2 (S)	4	700008 - Muni Sewer Utility CIP	$	1,410,955.00
B19064 - Accelerated Sewer Referral Group 852	2, 3, 4, 5, 6, 7, 8	700008 - Muni Sewer Utility CIP	$	5,387,000.00
B19087 - University City Improv 1 (S)	6	700008 - Muni Sewer Utility CIP	$	623,000.00
B19104 - Bay Ho Improv 2(S)	2	700008 - Muni Sewer Utility CIP	$	1,750,000.00
B19105 - La Jolla Improv 2 (S)	1	700008 - Muni Sewer Utility CIP	$	598,000.00
B19136 - Bay Ho Improv 3 (S)	2	700008 - Muni Sewer Utility CIP	$	603,000.00
B19138 - Sewer Group 1039	8	700008 - Muni Sewer Utility CIP	$	750,000.00
B19139 - Redwood Village/Rolando Park Improv 1 (S)	9	700008 - Muni Sewer Utility CIP	$	392,000.00
B19140 - Lake Murray Improv 2 (S)	7	700008 - Muni Sewer Utility CIP	$	60,000.00
B19155 - Sewer & AC Water Group 793A (S)	8	700008 - Muni Sewer Utility CIP	$	2,830,000.00
B19204 - AC Water and Sewer Group 1023B (S)	3	700008 - Muni Sewer Utility CIP	$	100,000.00

B20004 - Clairemont Mesa East Improv 2 (S)	2	700008 - Muni Sewer Utility CIP	$ 50,000.00
B20024 - Paradise Hills Improv 1 (S)	4	700008 - Muni Sewer Utility CIP	$ 100,000.00
B20027 - Bay Terraces Improv 1 (S)	4	700008 - Muni Sewer Utility CIP	$ 30,000.00
B20042 - Corridor Improv 2 (S)	9	700008 - Muni Sewer Utility CIP	$ 340,000.00
B20069 - Kensington Improvements 1 (S)	9	700008 - Muni Sewer Utility CIP	$ 700,000.00
B20071 - Egger Highland Improvements 1 (S)	8	700008 - Muni Sewer Utility CIP	$ 700,000.00
B21028 - College East Improv 1 (s)	9	700008 - Muni Sewer Utility CIP	$ 854,000.00
B21031 - Rolando Improv 2 (s)	9	700008 - Muni Sewer Utility CIP	$ 7,300,000.00
B21075 - Valencia Park Improv 3 (s)	4	700008 - Muni Sewer Utility CIP	$ 4,713,000.00
B21131 - Crespo Dr (Mecca-Soledad) Improv (S)	1	700008 - Muni Sewer Utility CIP	$ 619,000.00
B22038 - Barrio Logan Improv 1 (S)	8	700008 - Muni Sewer Utility CIP	$ 2,320,000.00
B22043 - Adams North Improv 1 (S)	9	700008 - Muni Sewer Utility CIP	$ 300,000.00
B22075 - Midway District Improv 1 (S)	2	700008 - Muni Sewer Utility CIP	$ 2,974,926.00
B22077 - Hillcrest Improv 3 (S)	3	700008 - Muni Sewer Utility CIP	$ 12,074,681.00
B23069 - Miramar WTP Residuals Redirection (S)	5	700008 - Muni Sewer Utility CIP	$ 976,000.00
B23081 - Tierrasanta Improv 2A (S)	7	700008 - Muni Sewer Utility CIP	$ 5,810,533.00
B24045 - Citywide Repl 2 (S)	1, 5, 6	700008 - Muni Sewer Utility CIP	$ 2,549,488.00
B24047 - Citywide Repl 3 (S)	2, 3, 4, 6, 7	700008 - Muni Sewer Utility CIP	$ 9,046,166.00
B24054 - Msn Vlly W Imp 2 (S)	2, 3	700008 - Muni Sewer Utility CIP	$ 190,000.00
B24088 - Sewer & AC Water Group 764B (S)	2	700008 - Muni Sewer Utility CIP	$ 65,000.00
B24098 - Clt Mesa E Imp 5 (S)	2	700008 - Muni Sewer Utility CIP	$ 240,000.00
B25094 - Jamacha Drainage (S)	4	700008 - Muni Sewer Utility CIP	$ 120,000.00
B26011 - Hillcrest Impr 5 (S)	3	700008 - Muni Sewer Utility CIP	$ 3,600,000.00
B26031 - Mt Imp 2 Fed Bld SWR	9	700008 - Muni Sewer Utility CIP	$ 770,000.00
B26060 - Soledad Ave Sewer Main Replacement		700008 - Muni Sewer Utility CIP	$ 84,500.00
AJA00002 - Pipeline Rehabilitation			$ 3,825,946.00
B20014 - Pipeline Rehabilitation BA-1	7	700008 - Muni Sewer Utility CIP	$ 200,000.00
B22007 - Encanto Improv 3 (S)	4	700008 - Muni Sewer Utility CIP	$ 100,000.00
B22008 - Chollas View Improv 1 (S)	4	700008 - Muni Sewer Utility CIP	$ 3,091,088.00
B22097 - Roseville/Fleet ridge Improv. 1 (S)	2	700008 - Muni Sewer Utility CIP	$ 434,858.00
AJB00001 - Metropolitan Waste Water Deparment Trunk			$ 280,000.00
B24090 - North/South Metro Intercep Manhole Rehab	2, 3, 8	700009 - Metro Sewer Utility CIP	$ 280,000.00
AKA00003 - Large Diameter Water Transmission PPL			$ 15,000,000.00
B16158 - Otay 2nd Pipeline Phase 3	Non-City	700010 - Water Utility CIP	$ 15,000,000.00
AKB00003 - Water Main Replacements			$ 114,218,850.00
B00032 - Water Group 525C	8	700010 - Water Utility CIP	$ 500,000.00
B00131 - Water Group 525E	8	700010 - Water Utility CIP	$ 600,000.00
B11048 - Water Group Job 952	3, 8	700010 - Water Utility CIP	$ 900,000.00
B12057 - Water & Sewer Group 965 (W)	1	700010 - Water Utility CIP	$ 500,000.00
B13011 - Sewer & Water GJ Crown Pt s La Playa (W)	1	700010 - Water Utility CIP	$ 782,093.00

B15069 - Sewer and AC Water GJ 778 (W)	4	700010 - Water Utility CIP	$ 230,000.00
B15070 - Sewer and AC Water Group 793 (W)	8	700010 - Water Utility CIP	$ 200,000.00
B15078 - AC Water & Sewer Group 1014 (W)	9	700010 - Water Utility CIP	$ 940,000.00
B15174 - AC Water and Sewer Group 1029 (W)	4	700010 - Water Utility CIP	$ 800,000.00
B15203 - Tecolote Cyn GC Water Conn	7, 2	700010 - Water Utility CIP	$ 530,471.00
B16022 - College Areas Swr & AC Wtr Main Repl (W)	9	700010 - Water Utility CIP	$ 370,000.00
B16023 - Remaining Small Diameter CI Water Ph2	3, 4, 7, 8, 9	700010 - Water Utility CIP	$ 400,000.00
B16041 - Sewer & AC Water Group 794 (W)	8	700010 - Water Utility CIP	$ 2,500,000.00
B16081 - AC Water & Sewer Group 1018 (W)	1, 2	700010 - Water Utility CIP	$ 1,500,000.00
B16082 - AC Water & Sewer Group 1024 (W)	4	700010 - Water Utility CIP	$ 650,000.00
B16087 - Sewer and AC Water Group 807 (W)	9	700010 - Water Utility CIP	$ 280,000.00
B16144 - Sewer & AC Water Crown Point West (W)	1	700010 - Water Utility CIP	$ 75,000.00
B17091 - Remaining Small Diameter CI Water Ph 3	1, 2, 3, 4, 7	700010 - Water Utility CIP	$ 300,000.00
B17105 - Sewer and AC Water Group 1032 (W)	8	700010 - Water Utility CIP	$ 850,000.00
B17115 - Sewer and AC Water Group 812 (W)	1	700010 - Water Utility CIP	$ 205,261.00
B17140 - Balboa Park Pipeline Repl Phase II (W)	3	700010 - Water Utility CIP	$ 100,000.00
B17141 - Balboa Park Pipeline Repl Ph III (W)	3	700010 - Water Utility CIP	$ 1,900,000.00
B17169 - Mission Beach Water & Sewer Repl (W)	2	700010 - Water Utility CIP	$ 650,000.00
B17186 - AC Water & Sewer Group 1044 (W)	9	700010 - Water Utility CIP	$ 22,000.00
B18013 - AC Water Group 1039	4, 8	700010 - Water Utility CIP	$ 350,000.00
B18021 - AC Water & Sewer Group 1033 (W)	3	700010 - Water Utility CIP	$ 120,000.00
B18064 - Sewer & AC Water Group 1034 (W)	2	700010 - Water Utility CIP	$ 5,975,000.00
B18068 - AC Water & Sewer Group 1040 (W)	8	700010 - Water Utility CIP	$ 3,900,000.00
B18071 - Sewer &AC Water Group 765A (W)	4	700010 - Water Utility CIP	$ 85,973.00
B18077 - Water Group 972 CI	3, 4, 7, 8, 9	700010 - Water Utility CIP	$ 6,140,000.00
B18088 - AC Water & Sewer Group 1048 (W)	6	700010 - Water Utility CIP	$ 150,000.00
B18091 - AC Water & Sewer Group 1051 (W)	7	700010 - Water Utility CIP	$ 15,000.00
B18092 - AC Water & Sewer Group 1052 (W)	4, 8	700010 - Water Utility CIP	$ 16,933.00
B18096 - AC Water & Sewer Group 1053 (W)	8	700010 - Water Utility CIP	$ 321,000.00
B18104 - Alvarado TS Water Main Relocations	7	700010 - Water Utility CIP	$ 2,500,000.00
B18107 - AC Water & Sewer Group 1054 (W)	4, 9,	700010 - Water Utility CIP	$ 6,631,222.00
B18115 - Sewer & AC Water Group 1055 (W)	3	700010 - Water Utility CIP	$ 1,328,000.00
B18121 - AC Water & Sewer Group 1036 (W)	1, 9	700010 - Water Utility CIP	$ 113,122.00
B18208 - Scripps Ranch Improv 1 (W)	5, 6	700010 - Water Utility CIP	$ 120,000.00
B18209 - Encanto Improv 1 (W)	4	700010 - Water Utility CIP	$ 300,000.00
B19028 - Morena Improv 1 (W)	7	700010 - Water Utility CIP	$ 60,000.00
B19065 - Encanto Improv 2 (W)	4	700010 - Water Utility CIP	$ 300,000.00
B19086 - University City Improv 1 (W)	6	700010 - Water Utility CIP	$ 250,000.00
B19093 - Rancho Penasquitos Improv 1(W)	5	700010 - Water Utility CIP	$ 250,000.00
B19106 - Bay Ho Improv 2 (W)	2	700010 - Water Utility CIP	$ 1,000,000.00

B19117 - La Jolla Improv 2 (W)	1	700010 - Water Utility CIP	$ 1,000,000.00
B19120 - La Jolla Improv 1 (W)	1	700010 - Water Utility CIP	$ 60,000.00
B19134 - Bay Ho Improv 3 (W)	2	700010 - Water Utility CIP	$ 500,000.00
B19135 - Lake Murray Improv 2 (W)	7	700010 - Water Utility CIP	$ 150,000.00
B19141 - Redwood Village/Rolando Park Improv 1 (W)	9	700010 - Water Utility CIP	$ 340,000.00
B19142 - Pacific Beach Improv 1 (W)	1	700010 - Water Utility CIP	$ 2,444,000.00
B19160 - Sewer & AC Water Group 793A (W)	8	700010 - Water Utility CIP	$ 5,200,000.00
B19166 - AC Water and Sewer Group 1052A (W)	4, 8	700010 - Water Utility CIP	$ 75,000.00
B19196 - Mission Valley West Improv 1 (W)	3	700010 - Water Utility CIP	$ 3,250,000.00
B19205 - AC Water and Sewer Group 1023B (W)	3	700010 - Water Utility CIP	$ 170,000.00
B20005 - Clairemont Mesa East Improv 2 (W)	2	700010 - Water Utility CIP	$ 240,000.00
B20010 - Colina Del Sol Improv 1 (W)	9	700010 - Water Utility CIP	$ 31,470.00
B20023 - La Jolla Improv 3 (W)	1	700010 - Water Utility CIP	$ 5,901,498.00
B20025 - Paradise Hills Improv 1 (W)	4	700010 - Water Utility CIP	$ 100,000.00
B20029 - Bay Terraces Improv 1 (W)	4	700010 - Water Utility CIP	$ 75,000.00
B20039 - Chollas Creek Improv 1 (W)	4, 9	700010 - Water Utility CIP	$ 2,000,000.00
B20043 - Clairemont Mesa East Improv 3 (W)	2	700010 - Water Utility CIP	$ 75,000.00
B20044 - Corridor Improv 2 (W)	9	700010 - Water Utility CIP	$ 1,500,000.00
B20129 - Old Town Improv 1 (w)	2, 3	700010 - Water Utility CIP	$ 45,000.00
B21002 - Univ Ave (Aragon-69th St) Wtr Main Repl	9	700010 - Water Utility CIP	$ 10,000.00
B21029 - College East Improv 1 (w)	9	700010 - Water Utility CIP	$ 600,000.00
B21033 - Rolando Improv 2 (w)	9	700010 - Water Utility CIP	$ 5,592,656.00
B21055 - AC Water Group 1027A	3	700010 - Water Utility CIP	$ 100,000.00
B21132 - Crespo Dr (Mecca-Soledad) Improv (W)	1	700010 - Water Utility CIP	$ 930,000.00
B22015 - Via De La Valle Pipeline	1	700010 - Water Utility CIP	$ 8,350,000.00
B22020 - Fairmount Park Improv 1 (W)	9	700010 - Water Utility CIP	$ 3,653,927.00
B22021 - North Park Improv 2 (W)	3	700010 - Water Utility CIP	$ 1,230,000.00
B22023 - Oak Park Improv 2(W)	4	700010 - Water Utility CIP	$ 1,000,000.00
B22026 - Talmadge Improv 1 (W)	9	700010 - Water Utility CIP	$ 500,000.00
B22044 - Adams North Improv 1 (W)	9	700010 - Water Utility CIP	$ 1,000,000.00
B22060 - Barrio Logan Improv 1 (W)	8	700010 - Water Utility CIP	$ 8,493,008.00
B22074 - Midway District 1 (W)	2	700010 - Water Utility CIP	$ 300,000.00
B22092 - Roseville/Fleet Ridge Improv 1 (W)	2	700010 - Water Utility CIP	$ 1,692,216.00
B23038 - Pacific Beach Improv 2 (W)	1	700010 - Water Utility CIP	$ 550,000.00
B23047 - Redwood Village/Rolando Park Imp 1A (W)	9	700010 - Water Utility CIP	$ 115,000.00
B23083 - Cabrillo Palisades 600 Rezoning	2, 6, 7	700010 - Water Utility CIP	$ 300,000.00
B23143 - Eastgate Mall AC Replacement	6	700010 - Water Utility CIP	$ 4,500,000.00
B24089 - Sewer & AC Water Group 764B (W)	2	700010 - Water Utility CIP	$ 64,000.00
B24104 - Barrio Logan Roundabouts (W)	8	700010 - Water Utility CIP	$ 390,000.00
B25014 - AC Water & Sewer Group 1033 North (W)	2, 3	700010 - Water Utility CIP	$ 3,400,000.00

B25073 - Cast Iron Pipeline Replacement 1 (W)	1, 2, 3, 7, 9	700010 - Water Utility CIP	$	250,000.00
B25074 - Madrone Ave Pipe Replacement	4	700010 - Water Utility CIP	$	300,000.00
B25075 - San Carlos Water Pipeline	7	700010 - Water Utility CIP	$	720,000.00
B25095 - Jamacha Drainage Water Main Repl (W)	4	700010 - Water Utility CIP	$	60,000.00
B26012 - Hillcrest Improv 5 (W)	3	700010 - Water Utility CIP	$	50,000.00
B26013 - Soledad Ave Water Main Replacement	1	700010 - Water Utility CIP	$	500,000.00
B26066 - Mission Valley West Improv 1A	3	700010 - Water Utility CIP	$	200,000.00
NEW - Balboa Park Pipeline & 6th Ave Main Improv	3	700010 - Water Utility CIP	$	500,000.00
ALA00001 - Pure Water Program			$	37,855,909.00
B15141 - PWP Morena Conveyance	2, 3, 6, 7	700010 - Water Utility CIP	$	420,936.00
B15141 - PWP Morena Conveyance	2, 3, 6, 7	700009 - Metro Sewer Utility CIP	$	5,272,412.00
B16035 - North City Pure Water Pipeline	5, 6	700010 - Water Utility CIP	$	7,154,125.00
B16140 - NCPWF Influent Pump Station and Pipeline	6	700010 - Water Utility CIP	$	1,300,000.00
B17006 - NC-MBC Improvements	6	700009 - Metro Sewer Utility CIP	$	750,000.00
B21058 - PWP North City Pure Water Facility Package 2	6	700010 - Water Utility CIP	$	7,380,000.00
B21059 - PWP NCWRP Flow Equalization Basin	6	700009 - Metro Sewer Utility CIP	$	600,000.00
B21060 - PWP North City Water Rec Plant Expansion	6	700009 - Metro Sewer Utility CIP	$	9,500,000.00
B21061 - PWP Morena Wastewater Pump Station	3, 7	700009 - Metro Sewer Utility CIP	$	4,478,436.00
B21128 - PWP NC Wtr Rec Plant Expansion (W)	6	700010 - Water Utility CIP	$	1,000,000.00
Stormwater			**$**	**32,385,800.00**
ACA00001 - Flood Resilience Infrastructure			$	31,235,800.00
B16175 - Mira Mesa South Storm Drain Replacement	6	400881 - DEBT FUNDED GF CIP	$	140,000.00
B22153 - 2870 Mobley St SD Replacement	7	400881 - DEBT FUNDED GF CIP	$	150,000.00
B26033 - Madison Ave SD SWD	9	400881 - DEBT FUNDED GF CIP	$	145,800.00
B26034 - Mission Blvd SD SWD	2	400881 - DEBT FUNDED GF CIP	$	400,000.00
B27038 - 3rd Ave SD SWD	3	400881 - DEBT FUNDED GF CIP	$	200,000.00
B27039 - Red Cedar Ln SWD	5	400881 - DEBT FUNDED GF CIP	$	200,000.00
NEW - FY27 Emergency Projects	Citywide	400881 - DEBT FUNDED GF CIP	$	30,000,000.00
ACC00001 - Stormwater Green Infrastructure			$	1,150,000.00
B12040 - Maple Canyon Restoration	3	400881 - DEBT FUNDED GF CIP	$	700,000.00
B19095 - Streamview Drive Green Infrastructure	4, 9	100015 - Climate Equity Fund	$	450,000.00
Transportation			**$**	**110,748,725.00**
AIA00001 - Bike Facilities			$	5,311,861.00
B17113 - Chollas Creek to Bayshore Multi Use Path	8	400169 - TransNet	$	3,150,000.00
B17113 - Chollas Creek to Bayshore Multi Use Path	8	400878 - NEIGHBORHOOD ENHANCEMENT-COMM OF CONCERN	$	255,437.94
B17113 - Chollas Creek to Bayshore Multi Use Path	8	400881 - DEBT FUNDED GF CIP	$	124,562.00
B23046 - Downtown Complete St Impl. Ph. 3A2	3	400122 - DOWNTOWN DIF (FORMERLY CENTRE CITY DIF)	$	1,717,861.00
B23089 - ACC Sewer Group 851 (BL)	2	400881 - DEBT FUNDED GF CIP	$	60,000.00
B24000 - Lake Murray Improv 2 (BL)	7	400116 - Navajo Urban Comm	$	4,000.00
AID00001 - Utilities Undergrounding Program			$	42,751,581.00

B15086 - Block 6H UUP	2	200218 - UUP Fund	$ 30,000.00
B18129 - Block 7T UU65 (SL)	2	200218 - UUP Fund	$ 2,322,000.00
B22082 - Block 2S1(South Mission)Rd Imp UU977(CS)	2	200218 - UUP Fund	$ 200,000.00
B23053 - Orange Ave Rd Imp UU24 (SS)	9	200218 - UUP Fund	$ 25,000.00
B25089 - UUP Group 2501 Rd Imp (CS)	2	200218 - UUP Fund	$ 8,006,865.00
B25090 - UUP Group 2502 Rd Imp (CS)	1, 2, 3	200218 - UUP Fund	$ 12,544,179.00
B25091 - UUP Group 2503 Rd Imp (CS)	1, 2	200218 - UUP Fund	$ 10,000,000.00
B25092 - Seminole Dr PhII Rd Imp UU630 (CS)	9	200218 - UUP Fund	$ 350,000.00
B26044 - Baker Shawnee Rd Imp UU302 (CS)	2	200218 - UUP Fund	$ 652,737.00
B26045 - Block 4J1 Rd Imp UU525 (CS)	4	200218 - UUP Fund	$ 1,000,000.00
B26046 - Cesar Chavez Parkway Rd Imp UU27 (CS)	8	200218 - UUP Fund	$ 600,000.00
B26047 - Lincoln Ave UU306 Rd Imp (CS)	3, 9	200218 - UUP Fund	$ 300,000.00
B26057 - Block 1M1 UU311 (SL) (La Jolla)	1	200218 - UUP Fund	$ 250,000.00
B26058 - Block 2S2 UU982 (SL) (Jersey Court)	2	200218 - UUP Fund	$ 250,000.00
B26076 - Block 1Y UU798 (SL)	1	200218 - UUP Fund	$ 666,560.00
B26077 - Block 7R1 UU970 (SL)	7	200218 - UUP Fund	$ 2,399,840.00
B26078 - Block 2BB Job 1 UU853 (SL)	2	200218 - UUP Fund	$ 1,754,400.00
NEW - Block 2BB Job 2 UU854 (CS)	4	200218 - UUP Fund	$ 400,000.00
NEW - Block 6K2 UU858 (SL)	7	200218 - UUP Fund	$ 250,000.00
NEW - Block 3DD UU908 (SL)	9	200218 - UUP Fund	$ 250,000.00
B27047 - Block 4Y UU889 (JP)	1	200218 - UUP Fund	$ 250,000.00
NEW - Block 7U UU949 (SL)	7	200218 - UUP Fund	$ 250,000.00
AID00005 - Street Resurfacing and Reconstruction			$ 30,710,132.00
B17188 - Street Reconstruction Group 1801	6	400881 - DEBT FUNDED GF CIP	$ 861,147.00
B24078 - North City Pure Water Pipline (P)	5, 6	400881 - DEBT FUNDED GF CIP	$ 876,000.00
B24078 - North City Pure Water Pipline (P)	5, 6	200731 - RMRA	$ 2,000,000.00
B25059 - AC Overlay Group 2524	4	200203 - Trench Cut	$ 1,112,495.00
B25059 - AC Overlay Group 2524	4	200731 - RMRA	$ 3,300,000.00
B25059 - AC Overlay Group 2524	4	400169 - TransNet	$ 653,810.00
B25059 - AC Overlay Group 2524	4	400881 - DEBT FUNDED GF CIP	$ 124,413.49
B26029 - Morena Pipeline (P)	2, 7	400881 - DEBT FUNDED GF CIP	$ 2,865,527.51
B26079 - Egger Highlands Improv 1 (P)	8	400881 - DEBT FUNDED GF CIP	$ 964,000.00
B27000 - University City Improv 1 (P)	6	200203 - Trench Cut	$ 1,357,505.00
B27000 - University City Improv 1 (P)	6	400881 - DEBT FUNDED GF CIP	$ 459,744.00
B27010 - FY27 Mill and Pave	Citywide	400169 - TransNet	$ 13,660,490.00
B27029 - Adams North Improv 1 (P)	9	400881 - DEBT FUNDED GF CIP	$ 850,000.00
B27030 - College East Improv 1 (P)	9	400881 - DEBT FUNDED GF CIP	$ 535,000.00
B27031 - La Jolla Improv 3 (P)	2	400881 - DEBT FUNDED GF CIP	$ 560,000.00
B27032 - Roseville/Fleet Ridge Improv 1 (P)	2	400881 - DEBT FUNDED GF CIP	$ 230,000.00
B27033 - Talmadge Improv 1 (P)	9	400881 - DEBT FUNDED GF CIP	$ 100,000.00

B27034 - Via de La Valle (P)	1	400881 - DEBT FUNDED GF CIP	$	200,000.00
AIG00001 - Median Installation			$	2,562,000.00
B18008 - Foothill Blvd & Loring St Roundabout.	1	400117 - Pacific Beach Urban Comm	$	30,000.00
B19049 - Camino Del Rio West & Moore St Median	2	400115 - Midway/Pacific Hwy Urban Comm	$	1,737,000.00
B20142 - 6th Ave @ Juniper St Roundabout	3	400174 - RTCIP	$	270,000.00
B21102 - Carmel Mtn @ Carmel Country Roundabout	1	400855 - CARMEL VALLEY DEVELOPMENT IMPACT FEE	$	500,000.00
B21117 - Chatsworth Blvd RRFB & Ped Refuge Island	2	400881 - DEBT FUNDED GF CIP	$	25,000.00
AIH00002 - Street Light Circuit Upgrades			$	1,756,904.00
B16119 - Pacific Beach 1 SL Series Circuit Conv	1	400881 - DEBT FUNDED GF CIP	$	1,756,904.00
AIK00001 - New Walkways			$	5,245,347.00
B16100 - ADA S/W Group 3E W Point Loma	2	400881 - DEBT FUNDED GF CIP	$	175,000.00
B18019 - Howard Ave-Village Pine to Iris Sidewalk	8	400125 - Otay Mesa/Nestor Urb Comm	$	10,000.00
B18039 - Wightman-Ogden to Shiloh Sidewalk	9	400878 - Neighborhood Enhancement-Comm Of Concern	$	294,305.00
B22005 - College-Meridian to Judy McCarty Sidwlk	4, 9	400169 - TransNet	$	2,628,857.00
B22005 - College-Meridian to Judy McCarty Sidwlk	4, 9	400881 - DEBT FUNDED GF CIP	$	1,384,573.00
B22005 - College-Meridian to Judy McCarty Sidwlk	4, 9	400174 - RTCIP	$	285,661.00
B22005 - College-Meridian to Judy McCarty Sidwlk	4, 9	400878 - Neighborhood Enhancement-Comm Of Concern	$	466,951.00
AIK00003 - Sidewalk Repair & Replacement			$	12,037,129.00
B26022 - FY25 Curb Ramp Improvement Group 4	1, 2, 4, 5, 6, 7	400881 - DEBT FUNDED GF CIP	$	1,612,993.00
B26023 - FY25 Curb Ramp Improvement Group 5	1, 2	400881 - DEBT FUNDED GF CIP	$	2,672,792.00
B26024 - FY25 Curb Ramp Improvement Group 6	4, 8	400881 - DEBT FUNDED GF CIP	$	3,661,344.00
B27006 - ADA Improvement Group 2701	1, 2	400881 - DEBT FUNDED GF CIP	$	490,000.00
B27007 - ADA Improvement Group 2702	2	400881 - DEBT FUNDED GF CIP	$	495,000.00
B27008 - ADA Improvement Group 2703	9	400881 - DEBT FUNDED GF CIP	$	505,000.00
B27009 - Sidewalk Replacement Group 2732	4, 8	400881 - DEBT FUNDED GF CIP	$	2,600,000.00
AIL00001 - Traffic Calming			$	1,187,910.00
B19046 - Rectangular Rapid Flash Beacons Grp 1902	2, 4, 7	400881 - DEBT FUNDED GF CIP	$	150,000.00
B22135 - Milton St Burgener Blvd Curb Ext (NSG)	2	400881 - DEBT FUNDED GF CIP	$	450,000.00
B23147 - Osler Street Traffic Calming	7	400113 - LINDA VISTA URBAN COMM	$	322,910.00
B23148 - Otay Mesa Rd Pedestrian Improvements	8	400878 - NEIGHBORHOOD ENHANCEMENT-COMM OF CONCERN	$	265,000.00
AIL00002 - Install T/S Interconnect System			$	1,391,547.00
B15065 - Pacific Beach TS Interconnect Upgrade	1, 2	400881 - DEBT FUNDED GF CIP	$	500,000.00
B21118 - Catalina Blvd TS Interconnect Upgrade	2	400118 - PENINSULA URBAN COMM	$	317,820.00
B21118 - Catalina Blvd TS Interconnect Upgrade	2	400174 - RTCIP	$	573,727.00
AIL00004 - Traffic Signals - Citywide			$	3,530,511.06
B17019 - 31st St @ National Ave Traffic Signal	8	400120 - S.E. SAN DIEGO URBAN COMM	$	39,242.00
B17019 - 31st St @ National Ave Traffic Signal	8	400875 - ACTIVE TRANSPORTATION IN LIEU FEE	$	11,563.00
B17019 - 31st St @ National Ave Traffic Signal	8	400876 - ACTIVE TRANS IN LIEU FEE-COMM OF CONCERN	$	28,322.00
B17019 - 31st St @ National Ave Traffic Signal	8	400878 - NEIGHBORHOOD ENHANCEMENT-COMM OF CONCERN	$	62,484.00
B20140 - Mississippi St @ El Cajon Blvd T/Signal	3	400112 - NORTH PARK URBAN COMM	$	300,000.00

B24108 - Mission & Thomas HAWK	1	400169 - TransNet	$	1,315,607.00
B24108 - Mission & Thomas HAWK	1	400174 - RTCIP	$	684,393.00
B24117 - 34th & Adams HAWK	9	400174 - RTCIP	$	888,900.00
B24118 - Washington & Albatross HAWK	3	400174 - RTCIP	$	200,000.00
AIL00005 - Traffic Signals - Modify & Modernize			$	4,263,803.00
B21120 - Palm Ave Traffic Signal Modification(VZ)	8	400878 - NEIGHBORHOOD ENHANCEMENT-COMM OF CONCERN	$	1,793,203.00
B24096 - Rosecrans St & Byron St Shel Isl Signal	2	400174 - RTCIP	$	1,166,600.00
B24107 - TS Upgrades - Camino Ruiz & TX Madison	3, 6	400174 - RTCIP	$	500,000.00
B27014 - Kurtz St & Rosecrans St Signal Mod	2	400115 - MIDWAY/PACIFIC HWY URBAN COMM	$	804,000.00
Grand Total			**$**	**540,424,015.00**