



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Budget Overview and Schedules



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY



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***Ernie Reyna
2024 CSMFO President***

James Russell-Field

***James Russell-Field, Chair
Recognition Committee***

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Operating Budget Excellence Award Fiscal Year 2024-2025

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2024 CSMFO President***

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***James Russell-Field, Chair
Recognition Committee***

Dedicated to Excellence in Municipal Financial Reporting

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 2026 Draft Budget

My Fellow San Diegans,

In accordance with the City Charter, I am presenting the Draft Budget for Fiscal Year 2026. This is an early proposal, developed using economic data available at the time — and it will evolve in the months ahead as new, more current financial information becomes available at both the local and national levels.

Today, I want to share how we are responsibly addressing the serious fiscal challenges before us — with transparency, discipline, and a focus on preserving the neighborhood services that matter most to you and your families.

Following the voters' November 2024 decision not to increase the local sales tax through Measure E, the City of San Diego is adjusting its budget to reflect that outcome. We are committed to living within our means. This draft budget takes decisive, responsible steps to preserve essential services, operate more efficiently, and place San Diego on a sustainable financial path — making thoughtful, strategic decisions that protect our core responsibilities.

As part of this work, and in keeping with the City Charter, I have formally assumed the duties of City Manager. With this transition, I eliminated the Chief Operating Officer (COO) position and restructured the City's executive team to report directly to me. This action improves accountability, aligns with our voter-approved Strong Mayor form of government, and streamlines management.

In this budget, we have reorganized several departments to reduce overhead, consolidate programs, and improve efficiency:

- The Office of the Mayor, COO, Government Affairs, and Boards & Commissions have been combined.
- The Sustainability and Mobility Department has been integrated into Transportation, City Planning, General Services, and Engineering and Capital Projects.
- The Department of Race and Equity is now part of Human Resources, continuing its focus on training and policy development.
- The Office of Child and Youth Success moves to the Library Department's Youth and Family Services Division.
- The Department of Cultural Affairs now operates within Economic Development, where its grant programs align with broader economic initiatives.

Together, these reorganizations reduce 31 positions and generate over \$5.3 million in annual savings — savings that allow us to continue providing core neighborhood services without compromising public safety.

Alongside these reforms, we are advancing a broader strategy to stabilize City finances and significantly reduce our structural budget deficit while continuing to invest in San Diego's future.

Thanks to voter-approved Measure B (2022), we are beginning the long-overdue transition of residential trash collection costs out of the City's General Fund — for the first time in over a century. These services will now be funded by directly assessed fees, freeing up millions of dollars to support public safety, neighborhood services, and infrastructure.

Through Measure C (2020), starting May 1, the City will begin collecting a higher transient occupancy tax from hotel and lodging stays, with new revenue dedicated to expanding homelessness services — helping more people move off the streets and into housing and support programs.

We're also implementing revenue measures like an increase to the City's cannabis business tax and generating additional income by managing City-owned assets more effectively — including improved parking revenues and updated user fees that better reflect the cost of services.

Even with these new revenues, difficult reductions were necessary to balance this budget. Every decision was made with the goal of minimizing impacts to residents and protecting essential services.

We are maintaining core staffing in Police and Fire-Rescue, with significant budget increases for both to keep officers on the beat and fire stations staffed. We've also invested in important public safety programs, including the Advanced Lifeguard Academy and the Firefighter Wellness Program.

To combat homelessness, this budget expands prevention and outreach programs, adding support for rental assistance and eviction prevention services aimed at keeping people housed and reducing the risk of homelessness.

At the same time, to close the budget gap, we've made targeted reductions:

- Library hours will be reduced by closing all branches on Sundays and Mondays.
- Recreation centers will see shorter hours, especially mornings and weekends.
- Certain lower-priority programs in stormwater management and sustainability — such as turf rebates and the Think Blue public education campaign — will be scaled back to prioritize maintenance and flood prevention.
- Park maintenance and restroom services will be adjusted, with seasonal closures implemented where necessary.
- Code enforcement staffing will be reduced for lower-priority zoning cases.

Throughout, we've made sure to protect critical services, especially in communities that rely on them the most.

This draft budget also reflects our ongoing commitment to investing in San Diego's future through the Capital Improvement Program, with nearly \$846 million in citywide investments. This includes:

- \$656.4 million for water and sewer infrastructure
- \$48.8 million in stormwater and flood resilience projects
- \$46.8 million for street resurfacing and reconstruction, in addition to \$36.3 million for street maintenance, for a total of 388.8 miles of street repair
- Over \$11 million for Mission Bay improvements
- Nearly \$6 million for the new Oak Park Library
- \$2 million for the Mission Beach Lifeguard Station upgrade
- Major investments in sidewalks, bikeways, traffic signals, and street lighting

We're also modernizing the City's technology infrastructure, with over \$17.7 million in IT improvements that will improve digital operations and resident services. Together, these investments support economic recovery, job creation, public safety, and quality of life for San Diegans in every neighborhood.

While this budget requires shared sacrifice, it also preserves our values. It protects public safety. It continues our work to address homelessness. It makes targeted, high-impact investments in parks, libraries, and city infrastructure — including maintaining free public Wi-Fi at 59 park sites and opening new parks and joint-use fields already under construction.

Public hearings on the budget will take place in April and May, with a revised proposal released on May 14. The City Council will vote on a final budget by June 10. I encourage every San Diegan to stay engaged, share your feedback, and be a part of this process.

San Diego has a long history of resilience. We've faced economic challenges before — and overcome them by working together. I am confident that we'll do the same now. This draft budget is balanced, responsible, and realistic. It reflects the seriousness of our financial situation, but also our enduring optimism, strength, and determination to keep San Diego moving forward for everyone.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Gloria". The signature is fluid and cursive, with the first name "Todd" and last name "Gloria" clearly distinguishable.

TODD GLORIA
Mayor



Todd Gloria
Mayor



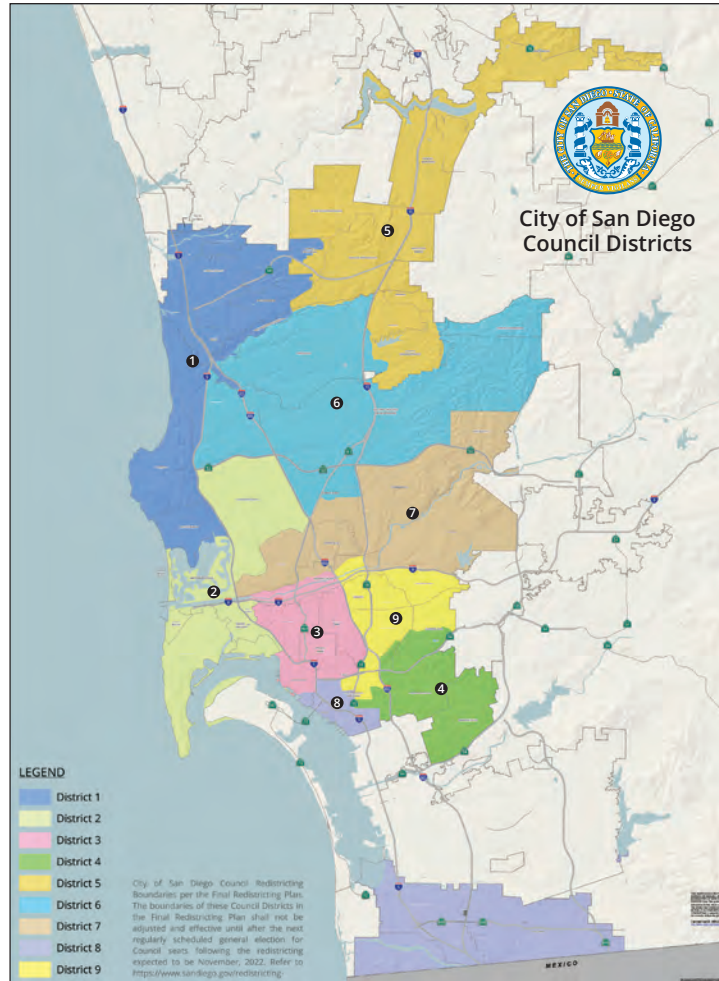
Joe LaCava
Council President
District 1



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

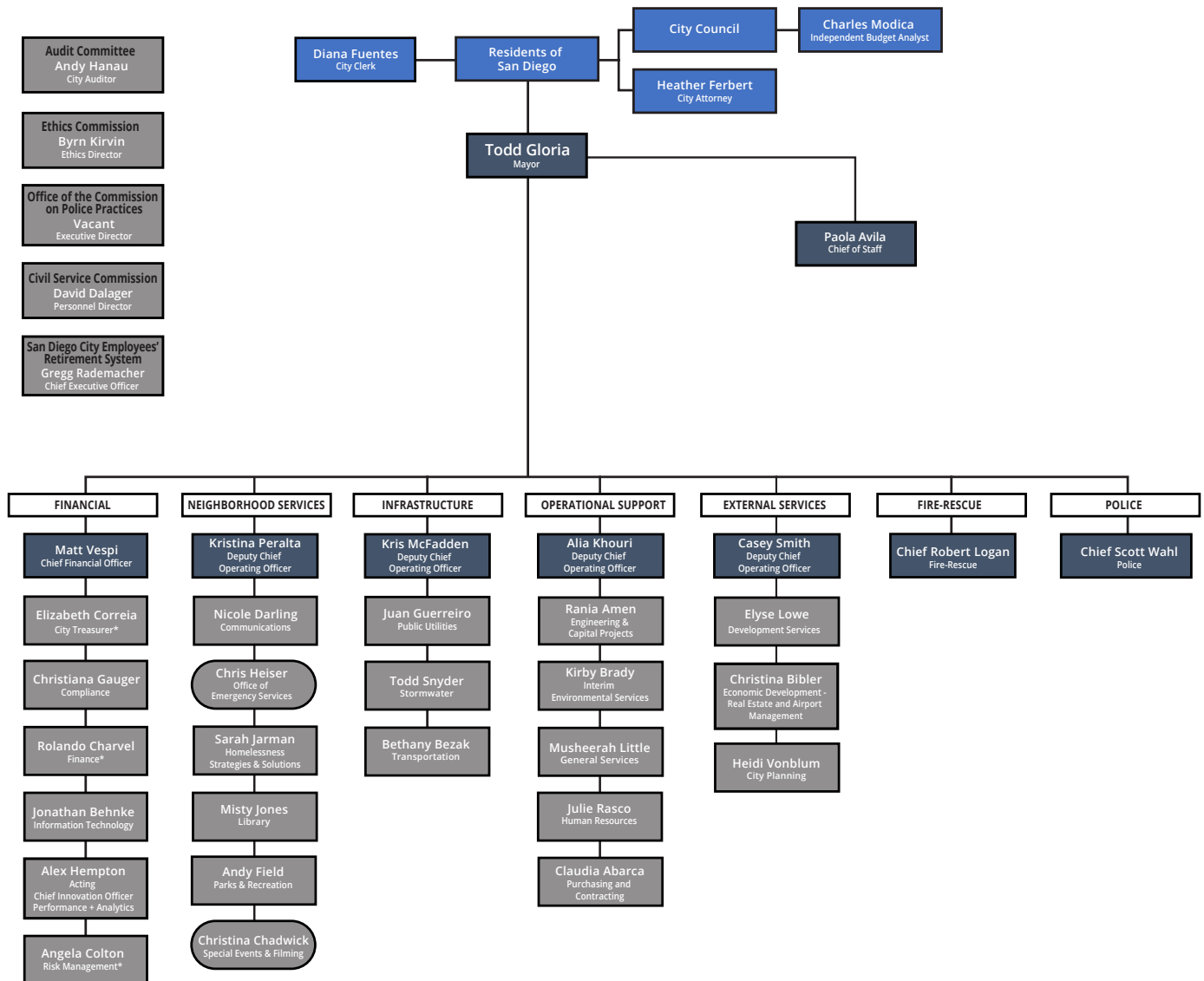


Sean Elo-Rivera
Councilmember
District 9



Heather Ferbert
City Attorney

City Departments Organizational Chart



**These departments must report to the CFO per Charter or San Diego Municipal Code.*

KEY:



REVISED: 4-2-2025



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

City Strategic Plan

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.



Volume I - Budget Overview and Schedules

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VOLUME 1 Executive Summary



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Executive Summary

The City of San Diego's Fiscal Year 2026 Draft Budget is \$6.04 billion and is comprised of five operating fund types (listed below), and the Capital Improvements Program (CIP):

Total City Expenditures Fiscal Years 2025-2026 by Fund Type/Program (in millions)

Fund Type/Program	FY 2025	FY 2026
General Fund	\$ 2,160.9	\$ 2,148.6
Special Revenue Funds	1,003.4	1,083.0
Capital Project Funds	26.3	25.2
Enterprise Funds	1,483.2	1,702.3
Internal Service Funds	191.9	233.8
Capital Improvement Program	950.0	846.0
Total	\$ 5,815.7	\$ 6,038.9

Numbers may not foot due to rounding.

The Fiscal Year 2026 Draft Budget represents an increase of \$223.1 million, or 3.8%, compared to the Fiscal Year 2025 Adopted Budget. This is primarily due to increases in the Enterprise Funds, Special Revenue Funds, and Internal Service Funds, partially offset with a decrease in the Capital Improvements Program (CIP). The increase in the Enterprise Funds is associated with the following: implementation of Measure B in the Solid Waste Management Fund; water purchases, Pure Water Phase 1 operations, salary and benefit increases, debt, energy consumption, and support for dams and reservoirs in the Water Utility Operating Fund; and increased salary and benefits in the Development Services Fund.

The increases in the Special Revenue Funds are primarily associated with the following: increased revenue and expenditures associated with an increase in the Transient Occupancy Tax related to Measure C; increased revenue and expenditures in the Parking Meter Operations Fund associated with increasing and expanding parking meter rates; increase in the transfer to the General Fund from the Fire/Emergency Medical Services Transport Program Fund; and increased salary and fringe benefits in the Engineering and Capital Projects Fund. These increases are offset with a decrease in reimbursements to the General Fund in the Environmental Growth Funds due to a projected decline in franchise fee revenue and a reduction in expenditures in the Infrastructure Fund associated with not contributing from the General Fund as a result of a decrease in sales tax revenue. The decrease in the CIP is primarily due to a decrease in General Fund Debt and Citywide DIF appropriations.

Personnel Expenditure Changes

The Fiscal Year 2026 Draft Budget includes a total citywide personnel budget of \$2.33 billion, with \$1.46 billion for salaries and wages and \$878.0 million for fringe benefits. The General Fund accounts for the largest portion, which is \$1.55 billion, or 66.8%, in personnel expenditures. It includes a total of 12,994.18 Full-Time Equivalent (FTE) positions, representing a decrease of 358.01 FTE positions, or 2.7%, compared to the Fiscal Year 2025 Adopted Budget. This net decrease is primarily due to the following: a 568.06 FTE position decrease in the General Fund associated with budget reductions, the restructure of positions to the Solid Waste Management Fund, a decrease in Employ and Empower interns; a decrease of 73.75 FTE positions in the Special Revenue Funds primarily associated with position reductions in the Engineering and Capital Projects Fund. These decreases are offset by an increase of 276.76 FTE positions in the Enterprise Funds primarily associated with support for Pure Water Phase 1 Operations, and support for the missed

Executive Summary

collection crew, automated refuse container management program, and the restructure of positions from the General Fund into the Solid Waste Management Fund. The Budgeted Personnel Expenditures Savings total at \$99.4 million in Fiscal Year 2026 Draft Budget, a decrease from the Fiscal Year 2025 Adopted Budget associated with less projected vacant positions in Fiscal Year 2026 due to improved recruitment and retention, which in turn will result in increased personnel costs of \$11.3 million for the City. Fringe benefits include fixed costs (e.g., retirement contributions, workers' compensation) and variable costs (dependent on payroll). The total citywide fringe allocation for Fiscal Year 2026 is \$878.0 million, with \$599.8 million (68.3%), budgeted in the General Fund.

Total City FTE Positions Fiscal Years 2025-2026 by Fund Type

Fund Type	FY 2025	FY 2026
General Fund	8,733.16	8,165.10
Special Revenue Funds	1,088.66	1,014.91
Enterprise Funds	3,097.18	3,373.94
Internal Service Funds	380.19	387.23
Other Funds	53.00	53.00
Total	13,352.19	12,994.18

General Fund Overview

The General Fund is the primary operating fund of the City, supporting core community services such as police, fire-rescue, parks and recreation, and library services, along with 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 FY 2026 Draft Budget for General Fund expenditures totals \$2.15 billion, a decrease of \$12.3 million (0.6%), from the FY 2025 Adopted Budget.

General Fund revenues are projected to be \$2.15 billion in FY 2026, an increase of \$72.1 million, or 3.5 percent, from the FY 2025 Adopted Budget. This increase is primarily driven by a \$79.3 million (13.7%) increase in other revenue sources, which offsets a \$7.2 million (0.5%) decrease in major revenues. The four major General Fund revenue sources (property taxes, sales taxes, TOT, and franchise fees) account for \$1,491.7 million, or 69.4 percent, of the FY 2026 Draft Budget General Fund revenues. These major revenues are projected to decrease by \$7.2 million primarily due to decreases in sales tax revenue of \$26.2 million and franchise fee revenue of \$17.9 million, partially offset by a \$34.6 million increase in property tax revenue. The FY 2026 Draft Budget incorporates a stable yet slowing economic outlook. Projected growth rates for major revenues in the Fiscal Year 2026 Draft Budget are as follows:

- Property Tax: 3.81 percent
- Sales Tax: -0.70 percent
- Transient Occupancy Tax (TOT): 3.0 percent
- Franchise Fees:
- SDG&E: 0.0 percent
- Cable: -6.79 percent

The remainder of the revenues in the General Fund are generated by a variety of sources. After incorporating all adjustments, the Fiscal Year 2026 Draft Budget maintains a balanced budget. Additional details for both revenue and expenditure adjustments are provided later in this Volume.

Financial Outlook and Stability

The Fiscal Year 2026-2030 Five-Year Financial Outlook projected baseline shortfalls. While updated projections reflect a decrease in expenditures in Fiscal Year 2026, deficits are still projected through Fiscal Year 2030. Addressing the projected structural budget deficits, where ongoing expenditures exceed ongoing revenues, remains a critical need. The Fiscal Year 2026 Draft Budget includes a recommendation to delay the planned General Fund reserve contribution of approximately \$55.6 million to maintain current reserve levels and limit operational reductions. Risk Management Reserves are anticipated to end Fiscal Year 2025 below target levels, and the Fiscal Year 2026 Draft Budget recommends continuing to delay risk management reserve contributions of approximately \$8.4 million beyond annual operating expenditures. The Fiscal Year 2026 Draft Budget includes \$106.9 million in one-time resources, including the waiver of General Fund and Risk Management Reserves in the General Fund totaling \$64.0 million, compared to \$6.5 million in one-time uses, indicating a continued structural budget deficit, although improved from the prior year. When excluding reserves, one-time resources of \$42.9 million support \$6.5 million in one-time uses for a net structural deficit of about \$36.4 million or about 1.4% of General Fund expenditures

Mitigation Actions

To close the projected Fiscal Year 2026 Draft Budget General Fund shortfall, the City has implemented a combination of expenditure reductions, new revenue generation, and strategic financial actions. The Fiscal Year 2026 Draft Budget reflects departmental restructuring through reorganization, renaming or merging organizational units. Significant reductions totaling \$111.9 million and 310.13 FTE Positions are proposed across General Fund departments. Additional mitigation measures include waiving reserve contributions and leveraging fund balances. General Fund costs for solid waste collection services—\$74.1 million and 181.00 FTEs—are shifted to the newly established Solid Waste Management Fund, supported by new collection service fees.

The Draft Budget also includes \$94.9 million in new and increased revenue to support General Fund operations. These include \$33.8 million in Transient Occupancy Tax from Measure C (pending final court affirmation), \$29.6 million from new parking meter rates and implementation of paid parking in Balboa Park, \$19.4 million from increased parking citation fines and other user fee adjustments, \$8.1 million in reimbursements from CalOES for winter storm recovery, and \$4.0 million in additional Cannabis Business Tax revenue.

As a key revenue measure, the Draft Budget assumes implementation of Measure C, a 2020 citizens' initiative to increase the Transient Occupancy Tax. If upheld, Measure C could generate \$192.1 million for homelessness programs and \$276.4 million for the Convention Center over five years. The Fiscal Year 2026 Draft Budget anticipates \$33.8 million for homelessness services and \$48.6 million for the Convention Center; however, delays in the final court decision may impact this revenue.

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.

The Budget Development phase began with the Fiscal Year 2026-2030 Five-Year Financial Outlook (Outlook) in the Fall of 2024, which is prepared each year as a long-range fiscal planning guide and serves as the framework for the development of the Fiscal Year 2026 Draft Budget for the General Fund. The Outlook projected a Fiscal Year 2026 General Fund baseline deficit of \$258.2 million. City departments submitted budget adjustment requests to the Department of Finance in January 2025, which City Management analyzed, reviewed, and prioritized in February 2025 and presented to the Mayor in March 2025 for further evaluation, discussion, and approval. Once budget decisions were finalized, projected General Fund

Executive Summary

revenues and expenditures were balanced and included in the Fiscal Year 2026 Draft Budget, along with changes to the non-general funds and CIP.

During the Budget Review phase, the City Council will hold a series of public meetings from April through June 2025 to obtain the public's input on spending priorities. The Mayor and City Council will use the information presented and recommend changes to the Fiscal Year 2026 Draft Budget through the May Revision and City Council modifications, respectively. The City Council will modify and adopt the budget in June 2025, which will be enacted into law via the Appropriation Ordinance.

Critical Expenditures

The Fiscal Year 2026 Draft Budget includes funding to maintain current service levels. Expanded services include the operations of new facilities.

The list below highlights some of the General Fund critical expenditure additions.

Administrative Support

Labor Negotiations	Funding of non-personnel expenditures to support labor negotiations and support services.
Revenue Audit Support	Funding of positions to conduct TOT and lease revenue audits.
Successor Agency Support	Funding of positions to oversee accounting and financial transactions of all Successor Agency Funds.

Climate Action Plan

Tree Planting	Funding of non-personnel expenditures to support tree planting associated with the Air Pollution Control District settlement.
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Equity and Diversity

Employ and Empower Intern Program	Funding of positions citywide to support the Employ and Empower Internship Program.
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Homelessness and Housing

Day Center	Funding of one-time non-personnel expenditures to support operations at the Day Center.
Eviction Prevention Program	Funding of one-time non-personnel expenditures to provide education and legal services for low-income renters facing eviction.
Portable Restrooms	Funding of non-personnel expenditures to provide portable restroom facilities in Downtown.
Rental Assistance	Funding of non-personnel expenditures to provide rental assistance for individuals at risk of homelessness.

Independent Departments

Digital Evidence Management System	Funding of non-personnel expenditures for a digital evidence management system.
Gun Violence Response Unit	Funding of positions and expenditures to support the Gun Violence Response Unit and the regional Firearm Relinquishment Task Force.

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Livable Neighborhoods

Balboa Park Paid Parking	Funding of non-personnel expenditures to implement paid parking in Balboa Park.
New Parks and Joint-Use Facilities	Funding of positions and expenditures to operate and maintain new parks and joint-use facilities.

Public Safety

Advanced Lifeguard Academy	Funding of positions and expenditures for advanced bi-annual lifeguard training.
Wellness Services	Funding for Fire-Rescue wellness services and annual exams.

Waste and Recycling

Clean SD	Funding of positions and expenditures to support homeless encampment abatements.
Lifeline Rate Assistance Program	Funding for financial assistance to minimize the financial impact of new refuse collection service fees on low-income property owners.

Budget Reductions

The Fiscal Year 2026 Draft Budget includes expenditure reductions to achieve a balanced budget for Fiscal Year 2026. The list below highlights some of the budget reductions by departments.

Citywide Reductions	One-time discount on refuse disposal fees, bond issuance savings, rent savings, and waiving the transfer to the General Fund Reserves and Climate Equity Fund.
City Auditor	Reduction of personnel expenditures.
City Clerk	Reduction of personnel expenditures.
City Planning	Reduction of personnel expenditures associated with the City Planning Work Program.
City Treasurer	Reduction of personnel and various non-personnel expenditures associated with operational efficiencies.
Commission on Police Practices	Reduction of professional, legal, and Information technology services.
Communications	Reduction of Public Information Officers, and training and professional services.
Compliance	Reduction of Occupational Safety and Health positions.
Council Admin and Council Districts	Reduction of personnel expenditures.
Department of Finance	Reduction of positions, office space, and overtime expenditures.
Department of Information Technology	Reduction to the PC Replacement Program.
Development Services	Reduction of zoning and code enforcement positions and associated expenditures.
Economic Development	Reduction of the Small Business Enhancement Program.
Environmental Services	Reduction of mulch spreading.
Fire-Rescue	Reduction of Fast Response Squads, Bomb Squad Unit cross staffing, and positions that support staffing and community resources.

Executive Summary

General Services	Reduction of positions, facility repairs and maintenance, and vehicle usage.
Homelessness Strategies & Solutions	Reduction to the Caltrans outreach program and the use of other funding sources.
Human Resources	Reduction of positions and non-personnel expenditures associated with compensation surveys, office supplies, training, and employee-centered programs.
Library	Reduction of positions and non-personnel expenditures associated with operating hours, homework program, and supplies.
Office of Emergency Services	Reductions of grant-reimbursable positions.
Office of the Chief Operating Officer	Reduction of the Chief Operating Officer and Executive Director positions associated with the consolidation of departments.
Office of the IBA	Reduction of personnel expenditures.
Office of the Mayor	Reduction of positions associated with government affairs, communications, and policy.
Parks and Recreation	Reduction of positions and expenditures related to decreased recreation center hours, park maintenance, restroom closures, security services, beach fire ring program, and brush management.
Performance and Analytics	Reduction of positions and non-personnel expenditures associated with Get It Done application enhancements and Open Data Portal.
Personnel	Reduction of positions and non-personnel expenditures associated with recruiting and hiring.
Police	Reduction in extension of shift and patrol backfill operations overtime.
Public Utilities	Reductions associated with recreational programming at City lakes.
Purchasing & Contracting	Reduction of positions that support Small Local Business Enterprise Program and contract oversight.
Race and Equity	Reduction of Department Director and various non-personnel expenditures associated with the consolidation of departments.
Stormwater	Reduction associated with various as-needed services and consultants.
Sustainability & Mobility	Reduction of Department Director and positions associated with the consolidation of departments.
Transportation	Reduction associated with tree planting services.

Non-General Fund Overview

In addition to the General Fund, the Fiscal Year 2026 Draft Budget includes the following major changes, in excess of \$10.0 million, in non-General Funds.

Non-General Fund Overview

Environmental Growth Funds	Reduction of reimbursements to the General Fund associated with the one-time use of fund balance in Fiscal Year 2025.
Fire/Emergency Medical Services Transport Fund	Addition of non-personnel expenditures to support ambulance services and transfer to the General Fund.
Fleet Replacement Fund	Addition non-personnel expenditures associated with the acquisition of vehicles to support refuse collection, public utilities, transportation, and stormwater operations.
Infrastructure Fund	Reduction of non-personnel expenditures associated with a decrease in sales tax revenue.

Executive Summary

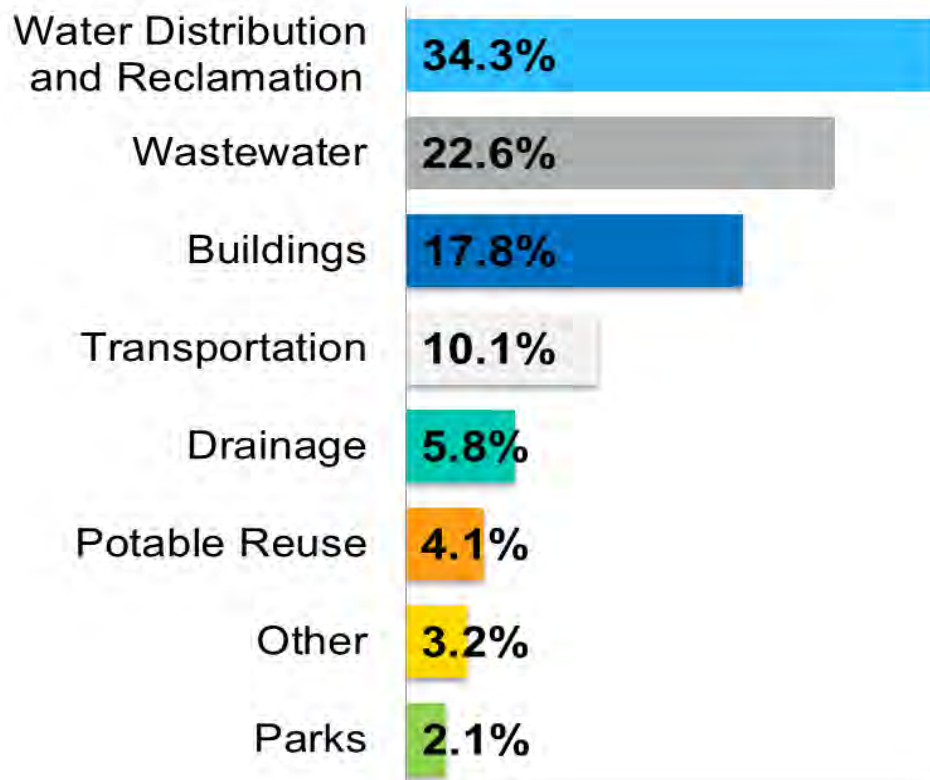
Parking Meter Operations Fund	Addition of revenue and non-personnel expenditures associated with expanded parking meter revenue and reimbursements to the General Fund for services provided to parking meter districts.
Solid Waste Management Fund	Addition of revenue and expenditures associated with charging for refuse collection services and to support operations of refuse collection services.
TOT Convention Center Fund	Addition of revenue and expenditures associated to Measure C to support the San Diego Convention Center.
TOT Homelessness Fund	Addition of revenue and expenditures associated to Measure C to support homelessness programs and services.
Water Utility Operating Fund	Addition of expenditures associated to citywide compensation increases, actuarial determined contribution increases, water purchases, Pure Water Phase 1 Operations, dam and reservoir maintenance and operations, and projected energy consumption.

Capital Improvements Program Overview

The Fiscal Year 2026 Draft CIP Budget for all funds is \$845.9 million, which is a decrease of \$104.0 million from the Fiscal Year 2025 Adopted Budget. This is primarily due to a decrease in General Fund Debt and Citywide DIF appropriations. This budget allocates existing funds and anticipated revenues to both new and continuing projects. The allocation of funds is based upon an analysis of available funding sources, as well as a review of project needs and priorities.

Fiscal Year 2026 Draft Budget by Project Type¹

¹Figures may not foot due to rounding.



Executive Summary

Conclusion

The Fiscal Year 2026 Draft Budget aims to protect the progress made in recent fiscal years including public safety, homelessness, housing, and infrastructure. This balanced budget includes budget reductions and mostly maintains funding for the aforementioned areas; additionally, it utilizes a mix of one-time and ongoing resources to balance the budget. Looking forward, the City may need to consider additional ongoing reductions or waiving contributions to reserves as revenues catch up, in order to achieve a structurally balanced General Fund budget. Additional details are included throughout this Volume.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1
City Profile



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

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 1,388,320 as of July 1, 2023. San Diego's population has increased by 1,388 people from the 2020 Census. 2023 population estimates were released on May 16, 2024.¹

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 (UC San Diego) are the most well-known higher education institutions in San Diego. U.S. News & World Report recently released their rankings of the 2025 best national universities in the United States. UC San Diego ranked at 29 and University of San Diego and San Diego State University tied at 109.³

UC San Diego is world-renowned and recognized as one of the top universities for research and development (R&D). For Fiscal Year 2024 (July 2023 – June 2024), it received \$1.73 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 (Calit2), Center for Energy Research, and 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. San Diego State University received an increased investment in research with nearly \$229.8 million in grant and research funding during that same time frame.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.

¹ Schedule. United States Census Bureau website. Retrieved June 2024.

² 2024 Census Gazetteer Files-Places. United States Census Bureau website. Retrieved March 2025.

³ Best Colleges in San Diego. USnews website. Retrieved March 2025.

⁴ UCSD Office of Research and Innovation-Annual Update. UCSD website. Retrieved March 2025.

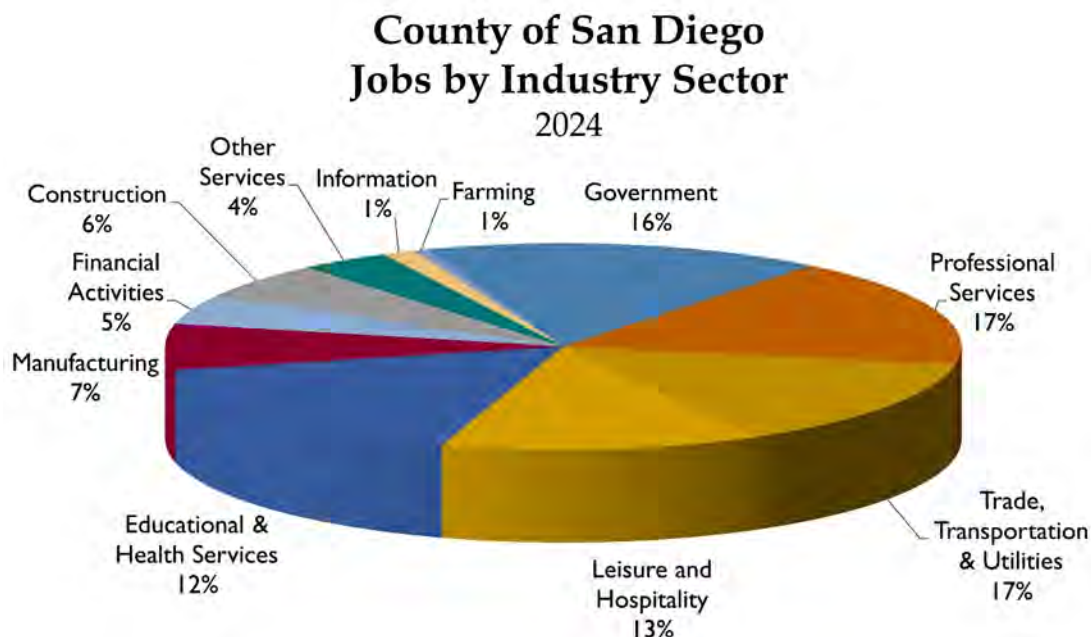
⁵ SDSU Newscenter. SDSU website. Retrieved March 2025.

Local Economy

San Diego policymakers, businesses and educators are working collaboratively to create a thriving innovation ecosystem of some of the world's most innovative companies and a talented and loyal workforce. The City's proximity to Mexico and global recruitment capabilities gives San Diego easy access to international markets. Built upon a strong foundation in defense spending, the San Diego economy has benefited from the increase in demand for global trade, high-tech manufacturing, research and development, and the advantages of a blue economy and a dynamic tourism industry. San Diego's economic base has transformed in recent years to become more diversified, which has helped hedge the risk of impacts from one specific 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 October 2024 (SDMAC Study), estimating that in 2024, defense-related activities and spending generated approximately \$63.2 billion of Gross Regional Product (GRP) for San Diego County, or 23.7 percent of the region's total GRP. In 2024, the military was responsible for approximately 369,000 jobs in the region, or 24.2 percent of all employment in the region. The SDMAC Study further estimates that \$20.6 billion in federal defense funds were allocated to San Diego County.

Figure 1 County of San Diego Jobs by Industry Sector for 2024.



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 because of 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 \$4.1 billion and \$5.8 billion in venture

City Profile

capital funding in 2023 and 2024, respectively. Now, San Diego is only behind four other cities in receiving venture capital investment in the United States.⁶

The City's economic base is anchored by higher education and major scientific research institutions, which provide a foundation to create new manufacturing products. The top exports from the San Diego Area are computer and electronic parts, machinery, chemicals, transportation equipment, and other miscellaneous manufacturing goods. The San Diego area was the 22nd largest exporter among U.S. Metro areas with an export value of \$23.0 billion in 2023.⁷

In 2023, San Diego County's life science workforce consisted of over 75,000 direct employees and continued to be a driving force in the local economy. Life science jobs in San Diego County paid an average of \$160,000 yearly, which represents a regional economic impact of \$56.6 billion. Biotechnology represented 44 percent of life sciences direct employment, with research and testing following at 18 percent.⁸

Tourism

In 2024, San Diego is estimated to have had approximately 32.2 million visitors, who spent approximately \$14.8 billion at San Diego area businesses.⁹ This industry typically generates over \$1.0 billion annually in State and local taxes. Since the height of the COVID-19 pandemic, the San Diego tourism industry has rebounded strongly. According to the San Diego Tourism Authority, San Diego had the third-highest hotel occupancy in the country over the course of 2024, reaching 74.3% with 17.5 million room nights sold. The primary economic indicators of transient occupancy tax include room rates, occupancy, and room demand, all of which are projected to see growth in 2026 which exceed or nearly reach 2019 levels, indicative of increased tourism in the region.¹⁰



General Fund transient occupancy tax revenues exceeded pre-pandemic levels in Fiscal Year 2024 by approximately \$31.8 million and the Fiscal Year 2026 Draft Budget projects transient occupancy tax revenues to continue to see moderate growth. Additional details on the impacts and recovery related to tourism revenue is 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 other activities for visitors seeking cultural and recreational experiences. Balboa Park is a 1,200-acre urban park with 21 museums and cultural institutions, several performing arts venues, gardens, hikes, art galleries, and various cultural attractions that bring millions of people to visit the park each year.

The San Diego Convention Center is a 2.6 million square foot convention center located on San Diego Bay and 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 is historically the largest economic generator for the Convention Center and one of the largest for the City of San Diego.

⁶ 2024 Connect Impact Report. Connect website. Retrieved March 2025.

⁷ San Diego-Chula Vista-Carlsbad, CA Goods Exports. Department of Commerce. Retrieved March 2025.

⁸ California Economic Impact Report. Biocom California Website. Retrieved March 2025.

⁹ San Diego Travel Forecast. San Diego Tourism Authority website. Retrieved March 2025.

¹⁰ San Diego Lodging Forecast. San Diego Tourism Authority website. Retrieved March 2025.

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Comic Con International has committed to staying in San Diego through 2027. Comic Con's 2023 main event attracted approximately 135,000 attendees and generated a regional economic impact of \$161.1 million. The San Diego Convention Center's Fiscal Year 2024 Annual Report notes that because of 80 Convention Center events, and over 663,000 visitors from around the world, spending at restaurants, hotels, and attractions reached over \$855 million with a regional impact of \$1.5 billion, making it one of the biggest drivers in the City for sales, lodging, and tourism revenue.¹¹



Transportation

San Diego is well connected to the Southern California region 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. As of 2024, air traffic has fully recovered and ended the year with 25.2 million passengers.¹² 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 three lines serving many popular areas and attractions throughout San Diego. The Mid-Coast Corridor Transit Project began in fall of 2016 and went into service on November 21, 2021.¹³ The trolley project extended Trolley service from the Santa Fe Depot in Downtown San Diego to the University City community, next to the University of California San Diego. Metropolitan Transit System also operates 94 bus routes, including eight high-frequency, limited-stop Rapid bus service lines. The Metropolitan Transit System has freeway level transit stations to enhance 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 to the South Bay community, which connects the southern community to downtown San Diego.¹⁴

San Diego is providing greater access to efficient and sustainable transit options. The "Free Ride Everywhere Downtown", also known as FRED, is designed by Circuit and exists to create more transportation options;

¹¹ SDCC Annual Report FY2024. San Diego Convention Center website. Retrieved March 2025.

¹² San Diego Passenger Traffic Record. San Diego International Airport website. Retrieved March 2025.

¹³ Mid-Coast Trolley Extension. SANDAG Website. Retrieved March 2023.

¹⁴ South Bay Rapid. Metropolitan Transit System website. Retrieved July 2023.

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FRED facilitates trips within Downtown San Diego to residents and visitors for free via electric vehicles.¹⁵ The Beach Bug, a new on-demand shuttle, provides similar services to FRED in the Pacific Beach community. The Beach Bug can take passengers anywhere in the Pacific Beach community for free and offers a convenient and direct connection to and from the Balboa Avenue Transit Station.¹⁶

The City of San Diego is focused on creating more options for mobility, and is working on land use changes, incorporating new perspectives on

community design, promoting active transportation, and changing parking rules and standards to contribute to expanded mobility options.

The City's efforts include:

- Installing pedestrian improvements, including sidewalks, street lighting and parklets
- Expanding bike lanes and installing more bike racks
- Reducing parking space requirements when building developments near transit
- Retiming traffic signals to reduce vehicle fuel consumption and installing roundabouts
- Implementing the "City of Villages" strategy of the City's [General Plan](#), which focuses on growth in pedestrian-friendly, mixed-use areas linked to an improved transit system

The City is concentrating much of its efforts in Transit Priority Areas, which are areas within half a mile of existing or planned transit stops.¹⁷

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 2022, the population of the City has increased by 7,158; San Diego reached a population peak of 1,425,976 in 2018 and is estimated at 1,388,320 as of July 1, 2023. Estimates for City populations as of July 1, 2024, are scheduled for release in May 2025.

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 a foreign-born person. 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 makes up nearly 10.0 percent of the population in the region. The San Diego Association of Governments (SANDAG) forecasts the City's population to be 1.44 million in 2035 and 2050.¹⁸

¹⁵ Civic San Diego. Downtown San Diego Partnership Team Launch Downtown Circulator Program. City of San Diego website. Retrieved July 2023.

¹⁶ Pacific Beach Shuttle. City of San Diego Sustainability and Mobility Department website. Retrieved July 2023.

¹⁷ Mobility and Land Use. City of San Diego Sustainability and Mobility Department website. Retrieved July 2023.

¹⁸ SANDAG Series 15 Regional Growth Forecast. SANDAG website. Retrieved March 2025.

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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, 2019 - 2023 American Community Survey 5-Year Estimates.

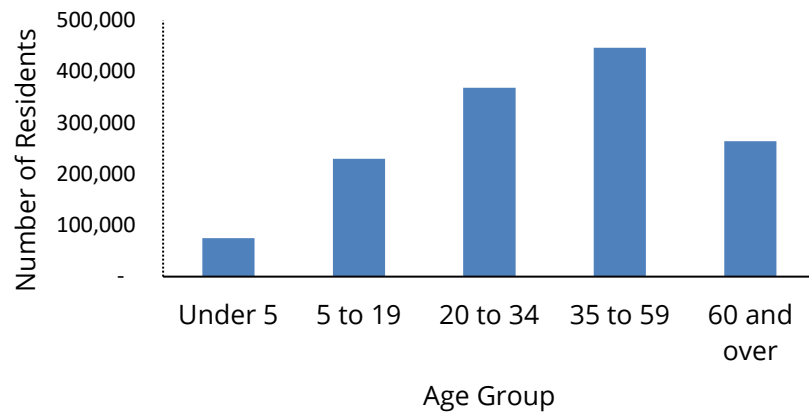


Figure 3: Educational Attainment

Source: U.S. Census Bureau, 2019 - 2023 American Community Survey 5-Year Estimates.

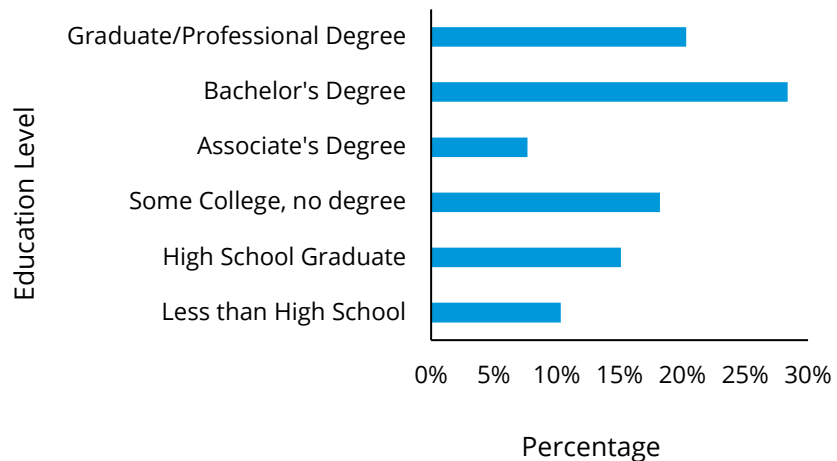
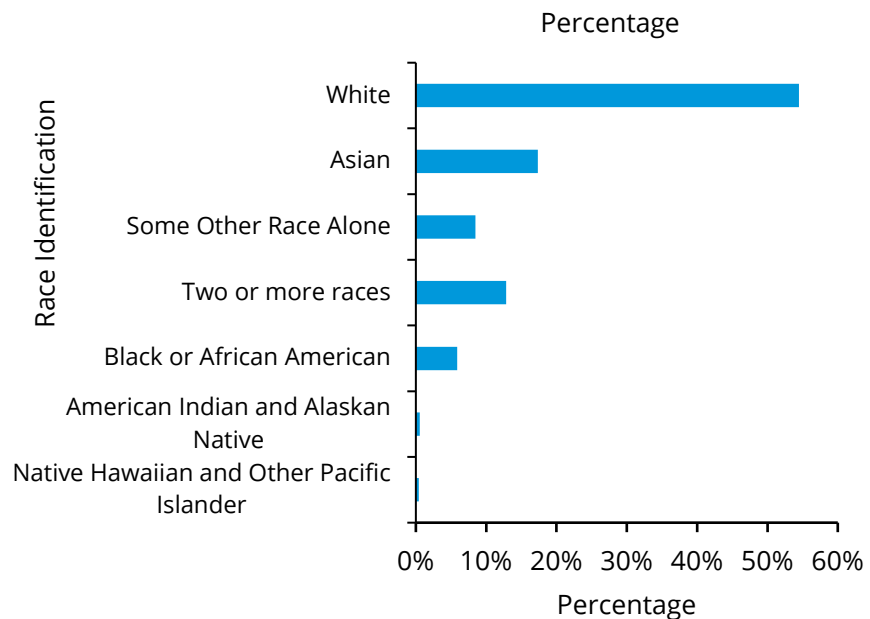


Figure 4: Race Identification

Source: U.S. Census Bureau, 2019 - 2023 American Community Survey 5-Year Estimates.





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MAYOR TODD GLORIA

VOLUME 1 Budget Development Process

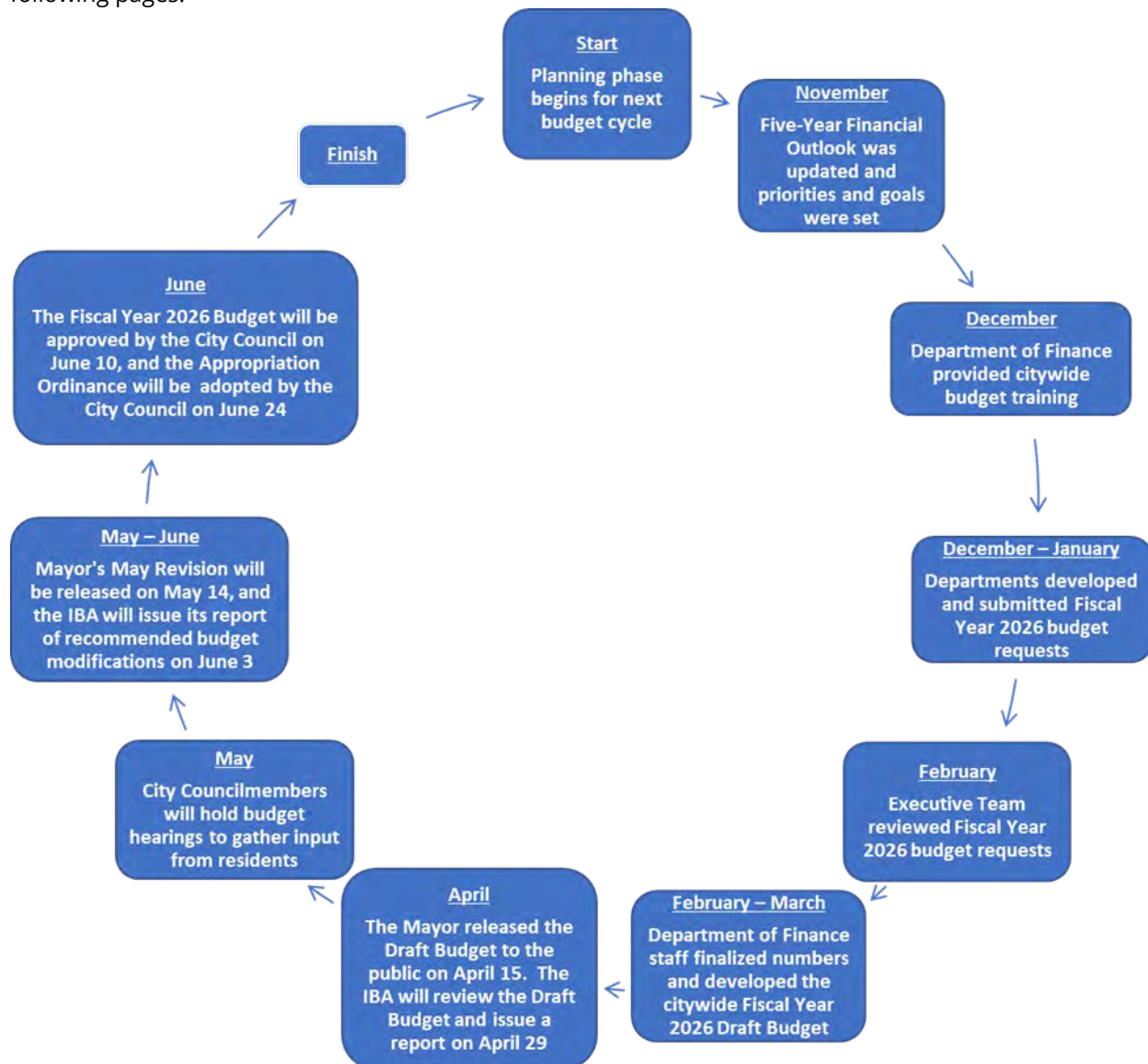


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Budget Development Process

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 help produce the City's budget for Fiscal Year 2026. The chart below illustrates the process, and detailed descriptions of key stages are listed on the following pages.



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 the budget via the Budget Monitoring Process.

Budget Development Process

Budget Development

August - October 2024 City Council Priority Memoranda Issued

Call memorandum was issued on August 28, 2024, for City Councilmembers' FY 2026 budget priorities. City Councilmembers' FY 2026 budget priorities memoranda were due to the Office of the Independent Budget Analyst on September 25, 2024. FY2026 Council Budget Priorities Report was released on October 10, 2024.

November 2024: Fiscal Planning

The Fiscal Year 2026-2030 Five-Year Financial Outlook (Outlook) was released in December 2024. The Outlook is a long-range fiscal planning guide that serves as the framework for the Fiscal Year 2026 General Fund Budget. The report provides an outlook of the City's General Fund finances over the next five years.

November - December 2024: Citywide Budget Development Training

City departments received training on 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 2026 Draft Budget goals and priorities.

December 2024 - January 2025: Budget Submission

Departments developed and submitted budget requests for Fiscal Year 2026. 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 2025: Executive Budget Review (EBR) Meetings

In the EBR meetings, Department Directors and staff met with the City's Executive Management Team, Mayoral Staff, 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 2025: 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 2026 Draft Budget. Staff balanced General Fund resources with expenditures and ensured the budget aligned with the City's fiscal policies and priorities.

March - April 2025: Draft Budget Finalized

In March, the Fiscal Year 2026 Draft Budget, including the General Fund, non-general funds, and Capital Improvements Program, were finalized. The Department of Finance created the Draft Budget document in March and April. The Mayor released the Fiscal Year 2026 Draft Budget to the public on April 15, 2025, in compliance with the City's Charter [Article VII, Section 69, Item (c)]. The Office of the Independent Budget Analyst (IBA) will review the Fiscal Year 2026 Draft Budget and issue its report on April 29, 2025.

Budget Development Process

Budget Review

May 2025: Budget Review Committee Hearings

The City Council's Budget Review Committee will hold a series of public budget hearings, obtaining San Diego residents' input on spending priorities. Councilmembers use the information to develop their final budget priorities and recommended changes to the Fiscal Year 2026 Draft Budget.

May – June 2025: May Revision and IBA Recommended Revisions

On May 14, 2025, the May Revision to the Fiscal Year 2026 Draft Budget will be released. In this report, changes to the Draft Budget will be based on updated policy related issues and updated Fiscal Year 2025 year-end revenue and expenditure projections. Following the release of the May Revision, the IBA will issue a report on June 3, 2025, with recommended City Council modifications to the Fiscal Year 2026 Draft Budget and May Revision.

Budget Adoption

May - June 2025: Adopted Budget

On May 19, 2025, the City Council will review the Mayor's May Revision and the Third Quarter Budget Monitoring Report. On June 10, 2025, the City Council is expected to approve the Fiscal Year 2026 Budget, with modifications. If the budget has been modified by the City Council, the Mayor's veto period is expected to begin on June 12, 2025, and end on June 18, 2025.

June 2025: Adopted Budget Finalized

In June, the final changes to the Fiscal Year 2026 budget will be implemented based on City Council modifications. Once the changes are made, the Fiscal Year 2026 Adopted Budget will be complete. The Change Letter will be created to summarize the May Revision and City Council's changes to the Fiscal Year 2026 Draft Budget, by fund and department.

June 2025: Appropriation Ordinance

On June 24, 2025, the City Council is anticipated to adopt the Appropriation Ordinance, codifying the Fiscal Year 2026 Adopted Budget into law.

Budget Monitoring

July 2025 - June 2026: Budget Monitoring and Amendments

During the fiscal year, DoF monitors the annual operating budget via quarterly financial reports. During this process, DoF in conjunction with all City departments, analyzes year-to-date actuals, forecasts year-end results, and recommends budget amendments. Throughout the fiscal year, budget amendments may be recommended by the Mayor and approved by the City Council¹

¹Not 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.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Citywide Budget Overview



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Citywide Budget Overview

Citywide Budget Overview

The City of San Diego's Fiscal Year 2026 Draft Budget of \$6.04 billion is comprised of the following five operating fund types and the Capital Improvements Program (CIP):

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

Table 1 - shows the change in expenditures from Fiscal Year 2024 to Fiscal Year 2026 by fund type/program.

Table 1 - Change in Total City Expenditures from Fiscal Years 2024 - 2026 by Fund Type/Program

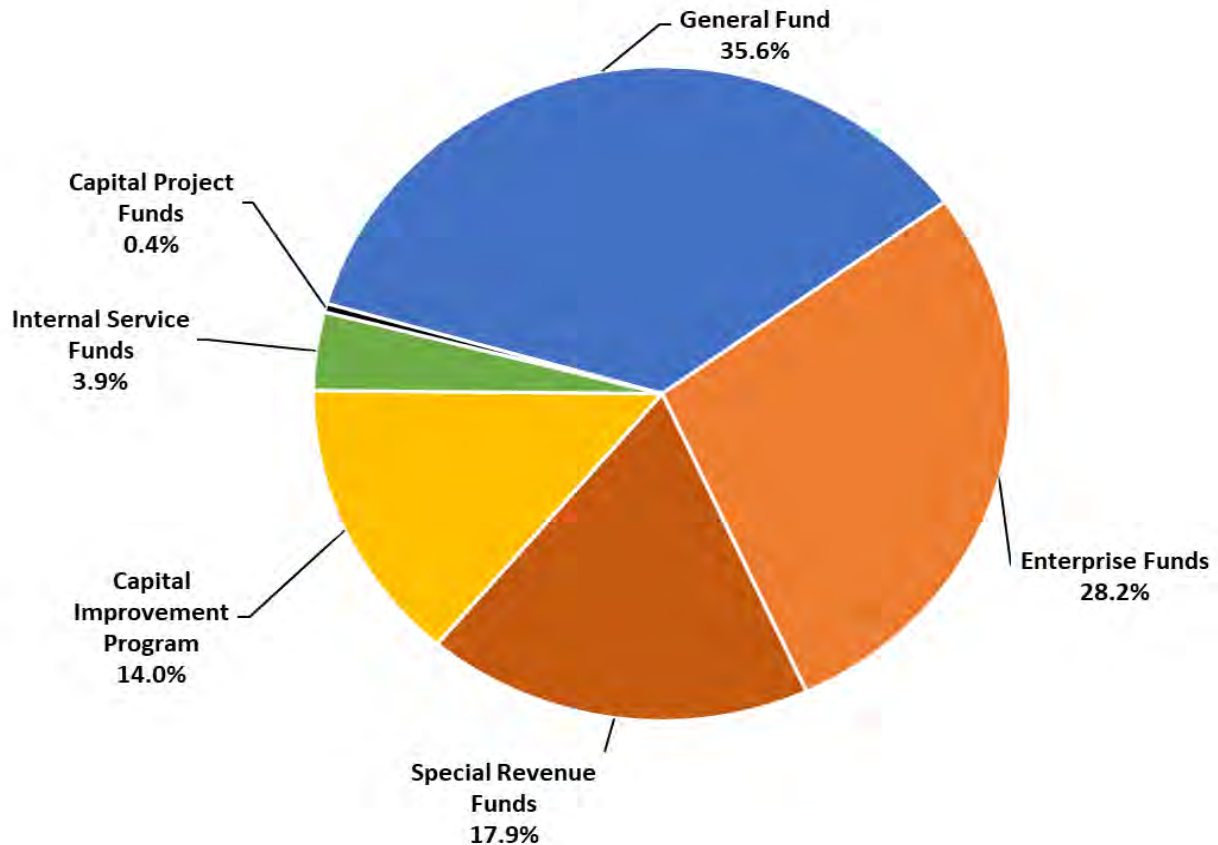
Fund Type	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget	FY 2025 – FY 2026 Change	Percent Change
General Fund	\$ 2,054,683,680	\$ 2,160,943,165	\$ 2,148,613,701	\$ (12,329,464)	(0.6%)
Special Revenue Funds	844,061,562	1,003,444,590	1,082,996,361	79,551,771	7.9%
Capital Project Funds	22,992,976	26,294,758	25,151,428	(1,143,330)	(4.3%)
Enterprise Funds	1,322,314,700	1,483,153,343	1,702,313,623	219,160,280	14.8%
Internal Service Funds	171,303,124	191,947,579	233,845,919	41,898,340	21.8%
Capital Improvement Program	1,044,036,400	949,965,273	845,949,106	(104,016,167)	(10.9%)
Total	\$ 5,459,392,442	\$ 5,815,748,708	\$ 6,038,870,138	\$ 223,121,430	3.8%



Citywide Budget Overview

Figure 1 - displays the Fiscal Year 2026 Draft Expenditure Budget by Fund Type/Program.

Figure 1 - Fiscal Year 2026 Draft Expenditure Budget by Fund Type/Program



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

Table 2 - presents the Change in City Revenue from Fiscal Year 2024 to Fiscal Year 2026 by Fund Type.

Table 2 - Changes in Total City Revenue from Fiscal Years 2024 - 2026 by Fund Type

Fund Type	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget	FY 2025 - FY 2026 Change	Percent Change
General Fund	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701	\$ 72,115,439	3.5%
Special Revenue Funds	1,003,143,124	956,807,857	1,025,322,800	68,514,943	7.2%
Capital Project Funds	64,700,044	68,220,162	67,541,512	(678,650)	(1.0%)
Enterprise Funds	1,859,209,209	2,170,770,060	2,024,939,460	(145,830,600)	(6.7%)
Internal Service Funds	171,069,710	184,096,945	199,269,126	15,172,181	8.2%
Total¹	\$ 5,128,958,633	\$ 5,456,393,286	\$ 5,465,686,599	\$ 9,293,313	0.2%

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

Citywide Budget Overview

General Fund

Departments supported by the General Fund provide core community services such as police, fire-rescue, parks and recreation, library services, as well as vital support functions such as financial, legal, and human resources. Core services are primarily supported by major revenue sources including property tax, sales tax, transient occupancy tax, and franchise fees. The City's Fiscal Year 2026 Draft Budget reflects General Fund expenditures totaling \$2.15 billion, which is a decrease of \$12.3 million, or 0.6 percent, from the Fiscal Year 2025 Adopted Budget. Details on the total net decrease in the General Fund are described in the General Fund Expenditures section of this Volume.

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, Transient Occupancy Tax Fund, Fire/Emergency Medical Services Transport Program Fund, Information Technology Fund, and Underground Surcharge Fund. The Fiscal Year 2026 Draft Budget for Special Revenue Funds is \$1.08 billion, representing an increase of \$79.6 million, or 7.9 percent, from the Fiscal Year 2025 Adopted Budget. This net increase is primarily due to the following adjustments:

- \$82.4 million increase in the TOT Convention Center and TOT Homelessness Funds that were created as a result of Measure C that increases the TOT which will be used to support homelessness services and the Convention Center.
- \$18.5 million increase in the Parking Meter Operations Fund as a result of increasing parking meter rates, expanded parking meter hours, and having special event-based pricing for parking meters. This will support General Fund eligible expenditures associated to parking meter districts.
- \$12.7 million increase in the Engineering and Capital Projects Fund primarily associated with citywide compensation increases and pension contribution increases.
- \$12.0 million increase in the Fire/Emergency Medical Services Transport Program Fund associated to contractual services for ambulance services and the transfer to the General Fund.
- \$20.3 million decrease in the Infrastructure Fund associated with not contributing from the General Fund as a result of a decrease in sales tax revenue.
- \$19.7 million decrease in the Environmental Growth Funds associated with the one-time reimbursement of General Fund eligible expenditures in Fiscal Year 2025 resulting from a decrease in SDG&E Franchise Fees.

Capital Project Funds

Capital Project Funds are primarily used to account for financial resources that are restricted, committed, or assigned to the expenditure for the acquisition or construction of major capital facilities but can also fund related operating costs. Examples of these funds include: Capital Outlay Fund, TransNet Extension Funds, and Mission Bay Park and San Diego Regional Parks Improvement Funds. The budget in this expenditure category reflects eligible operating expenditures funded by these restricted sources, with the capital component use reported as part of the Capital Improvements Program (CIP). The Fiscal Year 2026 Draft Budget for Capital Project Funds is \$25.2 million, which is a decrease of \$1.1 million, or 4.3 percent, from the Fiscal Year 2025 Adopted Budget. This decrease is primarily due to a decrease in TransNet revenue.

Citywide Budget Overview

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 2026 Draft Budget for Enterprise Funds is \$1.70 billion, representing an increase of \$219.2 million, or 14.8 percent, from the Fiscal Year 2025 Adopted Budget. This net increase is primarily due to the following adjustments:

- \$133.2 million in the created Solid Waste Management Fund, which is associated with the amendment to the People's Ordinance; and costs associated with providing waste collection services. The increase in the breakdown is attributed to the following:
 - \$74.1 million increase associated with the restructure of expenditures from of the General Fund,
 - \$42.6 million increase primarily associated with ramp up costs,
 - \$12.6 million increase associated with the restructure of expenditures from the Recycling Fund, and
 - \$2.0 million increase associated with the restructure of expenditures from the Automated Refuse Container Fund.
- \$76.0 million in the Water Utility Operating Fund primarily associated with the following: citywide compensation and pension contribution increases, water purchases, support for phase 1 of Pure Water Operations and associated energy consumption increases, and support for dams and reservoirs.
- \$10.3 million in the Development Services Fund primarily associated with citywide compensation and pension contribution increases.

Internal Service Funds

Internal Service Funds support the City's internal operations on a cost-reimbursable basis. The Fiscal Year 2026 Draft Budget for Internal Service Funds totals \$233.8 million, which is an increase of \$41.9 million, or 21.8 percent, from the Fiscal Year 2025 Adopted Budget. This net increase is primarily due to increases in the Fleet Replacement Fund associated with the acquisition of vehicles and refuse packers that will support the Solid Waste Management Fund, and various vehicles that support the General Fund.

Capital Improvements Program

The CIP Budget allocates available revenue to rehabilitate, restore, improve, enhance, and increase the City's capital assets. The Fiscal Year 2026 Draft Budget is comprised of various funding sources, such as sewer and water rate fees, a one half-cent local sales tax for transportation improvements (TransNet Extension), and developer fees. The Fiscal Year 2026 Draft CIP Budget appropriates a total of \$845.9 million above the \$3.42 billion in carry forward appropriations previously approved by the City Council. The Fiscal Year 2026 Draft CIP Budget reflects a decrease of \$104.0 million, or 10.9 percent, when compared to the Fiscal Year 2025 Adopted CIP Budget of \$950.0 million. This is primarily due to a decrease in General Fund Debt and Citywide DIF appropriations.



The CIP budget project pages in Volume 3 of the Fiscal Year 2026 Draft Budget include anticipated funding information for CIP projects. For Fiscal Year 2026, a total of \$251.4 million in funding for CIP projects is anticipated but has not been appropriated in the Fiscal Year 2026 Draft Budget. Anticipated funding includes a variety of funding types, such as commercial paper, lease revenue bonds, revenue bonds and

Citywide Budget Overview

notes, General Fund contributions, donations, grants, and developer funding. Not all anticipated funding materializes; however, as anticipated sources of funds are received, separate City Council actions will be brought forward to appropriate the funding in Fiscal Year 2026.

City Department Reorganization/Restructure

The Fiscal Year 2026 Draft Budget reflects city department reorganizing/restructuring, renaming, merging or creation determined by mayoral or executive management priorities and department-initiated requests. The reorganizations refine programs and processes and provide comprehensive organizational improvements. Reorganizations are a means to restructure a department's major divisions and programs but can also include modifications that are less substantial. The following provides an overview of the reorganizations implemented in the Fiscal Year 2026 budget process. Per [Charter Section 26](#), all newly created departments included in the Adopted Budget must be approved by ordinance by a two-thirds vote of the City Council.

Cultural Affairs Department

The Cultural Affairs Department is responsible for the City's arts, culture, and creative industries, advancing an equitable and inclusive creative economy and arts ecosystem that reflects the region's cultural diversity and informs San Diego's brand as a [global city](#). Cultural Affairs is now a program in the Economic Development Department.

Environmental Services Department

The Environmental Services Department will transfer 262.08 FTE positions and non-personnel expenditures from the General Fund, Recycling Fund, and Refuse Disposal Fund related to solid waste collection activities to the Solid Waste Management Fund in Fiscal Year 2026. The fund was created in Fiscal Year 2024 to incur the expenditures associated with solid waste collection services to residents and revenue to receive the fees paid by residents in single-family homes and small complexes. Measure B (amendment of the People's Ordinance) was passed by voters in 2022, which allows the City to collect a fee to recover the cost of waste collection services. Fiscal Year 2026 is anticipated to be the first full year that services will be provided beginning in July 2025, after the review of the cost-of-service study and approval of fees by the City Council.

Office of the Mayor

In Fiscal Year 2026, the Office of the Chief Operating Officer, Government Affairs, and the Office of Boards and Commissions will now be divisions in the Office of the Mayor as part of a departmental restructure. This consolidation will result in the transfer of 22.00 FTE positions and associated non-personnel expenditures from the three departments to the Office of the Mayor. Additionally, the Mayor has eliminated the Chief Operating Officer position, assuming the responsibilities of that role.

Office of Child and Youth Success

The Office of Child & Youth Success will transfer 3.00 FTE positions and non-personnel expenditures from the Office of the Chief Operating Officer to the Library Department.

Sustainability and Mobility Department

The Sustainability and Mobility Department will transfer 48.00 FTE positions and non-personnel expenditures to various city departments including: City Planning, Engineering & Capital Projects, General Services, and Transportation. This merger aims to streamline operations and strengthen the city's commitment to sustainability and mobility initiatives, reinforcing the City's dedication to sustainability, mobility, and equitable access.

Department of Race and Equity

The Department of Race and Equity will transfer 5.00 FTE positions and non-personnel expenditures to the Human Resources Department. The Human Resources Department will incorporate the Race and Equity

Citywide Budget Overview

Program into its employee development programming to promote and support the advancement of racial and social equity in the City of San Diego. The Community Equity Fund, which was overseen by the Department of Race and Equity will also be transferred to the Human Resources Department. Additionally, the vacant Director and Program Coordinator positions have been eliminated.

Fiscal Year 2026 General Fund Draft Budget

The Fiscal Year 2026 General Fund Draft Budget reflects a multi-year analysis that addresses the Fiscal Year 2026 baseline shortfall that was projected in the Fiscal Year 2026-2030 Five-Year Financial Outlook (Outlook) and revises projections based on updated revenues for Fiscal Year 2025 and 2026, as well as funding decisions made in Fiscal Year 2026. The multi-year analysis also includes a comprehensive review of critical expenditure requests submitted by various departments in Fiscal Year 2026 and incorporates other resources and mitigation actions to help address the projected revenue shortfall in Fiscal Year 2026. There is an ongoing need to reach a 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 2026 General Fund Draft Budget.

Fiscal Year 2026-2030 Five -Year Financial Outlook

In December 2024, the Fiscal Year 2026-2030 Five-Year Financial Outlook (Five-Year Outlook) was released. The report included a projected baseline shortfall—in which baseline expenditures exceed baseline revenues—in each of the fiscal years. As displayed in **Table 3 - Fiscal Year 2026-2030 Five-Year Financial Outlook**, baseline revenue growth is expected to slightly exceed baseline expenditure growth in all years of the Outlook. To help mitigate the projected deficits, the Five-Year Outlook included the use of one-time resources in Fiscal Year 2026; however, going forward other types of mitigation actions will need to be explored.

Table 3 - Fiscal Year 2026-2030 Five-Year Financial Outlook

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2028	Fiscal Year 2030
Baseline Revenues	\$ 2,074.7	\$ 2,146.1	\$ 2,218.4	\$ 2,303.8	\$ 2,384.4
Baseline Expenditures	2,332.9	2,363.7	2,435.3	2,475.9	2,553.8
Baseline (Shortfall) /Surplus	\$ (258.2)	\$ (217.6)	\$ (216.9)	\$ (172.1)	\$ (169.4)
New Facilities/ Planned Commitments	71.1	84.9	90.5	101.8	107.0
(Shortfall) /Surplus	\$ (329.3)	\$ (302.6)	\$ (307.4)	\$ (273.9)	\$ (276.3)

Since the release of the Five-Year Outlook, projected revenues for the Fiscal Year 2026 Draft Budget have been updated, and additional critical expenditures have been added via the Fiscal Year 2026 Draft budget process. The reductions to the budget are intended to help balance the budget and to a lesser degree sustain the progress the City has made during the last four years in prioritizing homelessness, infrastructure, housing affordability and public safety. Achieving a balanced budget for Fiscal Year 2026 required a combination of additional revenue sources and one-time resources. Additionally, the Fiscal Year 2026 Draft Budget includes budget reductions in departments, while striving to minimize service level impacts to residents as much as possible.

Table 4 - Updated Fiscal Year 2026-2030 Five-Year Financial Outlook displays the updated projected net position of the General Fund over the next five fiscal years. The updated Fiscal Year 2026 baseline has seen a decrease in expenditures primarily due to: restructure of collection services into the Solid Waste

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Management Fund, the waiving of the reserve contribution, budget reductions, new revenue sources and a decrease in the transfer to the Infrastructure Fund. These decreases offset certain expenditure increases that were not included in the Five-Year Outlook such as a portion of general wage increases, higher pension payment, and homelessness services increases.

Moreover, the bottom-line shortfall has decreased in Fiscal Year 2026 and beyond primarily due to increased revenues and budget reductions.

Table 4 - Updated Fiscal Year 2026-2030 Five-Year Financial Outlook

	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
Revenues	\$ 2,148.6	\$ 2,200.3	\$ 2,254.9	\$ 2,323.5	\$ 2,383.4
Expenditures	2,148.6	2,254.3	2,320.1	2,353.6	2,426.4
Updated Baseline (Shortfall) / Surplus	-	(54.0)	(65.2)	(30.2)	(43.1)

Note: Fiscal Year 2026 Revenues and Expenditures include one-time additions that do not carry forward to Fiscal Year 2027 and beyond.

The Fiscal Year 2026 Draft Budget reflects additional revenue of \$73.9 million primarily associated with revenue reimbursements from TOT associated with Measure C, expanded parking meter revenue, Balboa Park paid parking, parking citation revenue, user fee increases, and other one-time resources. These ongoing revenue increases are also reflected in future fiscal years.

As reflected in **Table 4 - Updated Fiscal Year 2026-2030 Five-Year Financial Outlook**, expenditures are projected to be \$184.3 million lower in Fiscal Year 2026 than originally projected in the Five-Year Outlook. The primary changes to Fiscal Year 2026 expenditures and beyond include: the transfer of waste collection services to the Solid Waste Management Fund associated with Measure B, budget reductions, not contributing to the Infrastructure Fund due to a decrease in sales tax and waiving the General Fund reserve contribution. Additional details are included in the General Fund Revenues and General Fund Expenditures sections of this Volume. The new facilities and planned commitments in Table 4 include those identified in the Five-Year Outlook.

The updated Outlook continues to project deficits through Fiscal Year 2030, although they have been significantly mitigated through the various actions included in the Fiscal Year 2026 Draft 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 2027, a \$54.0 million deficit is projected, and the City may need to consider additional ongoing reductions, waiving contributions to reserves, among other actions so that ongoing revenues can fully support ongoing expenditures, in order to achieve a structurally balanced General Fund budget.

A full update to the Five-Year Outlook for Fiscal Years 2027-2031 will be released by the end of calendar year 2025.

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.

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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.

After the updates to the Reserve Policy, the planned contribution for Fiscal Year 2024 was suspended in order to preserve excess equity to help balance the Fiscal Year 2025 budget. Likewise, the Fiscal Year 2025 Adopted Budget waived the estimated contributions to the reserves to maintain available resources for planned use to help mitigate the projected deficit anticipated for Fiscal Year 2026.

Similarly, the Fiscal Year 2026 Draft Budget includes a recommendation to delay the planned reserve contribution, which was estimated to be approximately \$55.6 million based on the Mid-Year Report and assuming the City meets the target percentage for Fiscal Year 2026 in the Reserve Policy. This recommendation would allow the City to maintain its current reserve levels, while also limiting additional reductions to operations, which would negatively impact service levels for City residents.

Table 5 – General Fund Reserves shows the impact on the reserve's level and percentage due to the planned delay of the Fiscal Year 2024 through 2026 General Fund Reserve contributions.

Table 5 - 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, 2024	\$106.1	\$99.5	\$207.1	13.05%	\$215.5	13.58%
June 30, 2025	\$106.1	\$99.5	\$207.1	11.80%	\$238.3	13.58%
June 30, 2026	\$106.1	\$99.5	\$207.1	11.11%	\$262.7	14.10%

Risk Management Reserves

The City's Reserve Policy includes additional reserves that are maintained by the Risk Management Department and provide 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 on the part of the City, including claims of 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 2025 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 until they become fully cost recoverable. As a result of the delayed contributions and the interfund loan,

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the Public Liability, Workers' Compensation, and Long-Term Disability reserves are anticipated to end Fiscal Year 2025 below reserve target levels of \$8.5 million, \$2.9 million, and \$1.8 million, respectively.

Similarly, the Fiscal Year 2026 Draft 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 6 – Risk Management Reserves shows projected reserve levels for each respective Risk Management Reserve Fund for Fiscal Year 2026.

Table 6 – Risk Management Reserves (in millions)

Reserve Fund	FY 2026 Projected Reserve Balance	Reserve Percentage	FY 2026 Est. Reserve Policy Target	Reserve Policy Percentage
Public Liability ¹	\$28.2	34.3%	\$41.1	50.0%
Workers' Compensation	\$34.4	10.5%	\$39.4	12.0%
Long-Term Disability	\$3.7	59.3%	\$6.3	100.0%

¹Without the IWCP loan, the FY 2026 Projected Reserve Balance for Public Liability would be \$38.4 million, or 46.7% of the reserve target.

Other Fiscal Considerations

This section highlights other fiscal matters that are included in the Fiscal Year 2026 Draft Budget including revenue impacts and other policy items of interest.

TOT Increase (Measure C):

Measure C was a 2020 citizens' initiative to raise the Transient Occupancy Tax in San Diego. The increased tax is expected to support 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.

The measure was included on the March 3, 2020, ballot with legal uncertainty regarding the approval level required by San Diego voters; subsequent legal rulings indicated that a simple majority was needed for the measure to pass because it was a citizens' initiative, as opposed to a City-sponsored initiative which requires a two-thirds super-majority vote. In August 2023, the California State Court of Appeal declared that Measure C, as a citizens' initiative subject to a simple majority vote. The appellate court returned the case for additional proceedings to determine if the measure was a citizens' initiative. On August 30, 2024, the Judge issued the order and judgment in the Measure C trial in favor of the City on all issues, which declared Measure C to have been duly enacted by the voters and the City to have the authority and an obligation to impose and collect the TOT. On September 26, 2024, opponents of the Measure appealed the trial court judgment. A motion to expedite the appellate case has been granted, with briefings completed in February 2025, and a final decision expected in summer of 2025.

The measure is proposed to increase the City's current 10.5 percent Transient Occupancy Tax to 11.75 percent, 12.75 percent, and 13.75 percent, depending on the hotel's location in one of the three geographic zones. The revenue from the tax increase will be allocated as follows for the first five years from implementation:

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

Starting in year six from implementation, the tax increase will be allocated as follows:

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

If the case is affirmed in the City's favor on appeal, an estimated \$192.1 million could be generated in the first five years for homelessness programs and services, which would reduce the funding gap for existing programs and services and could lessen impacts to the General Fund and an estimated \$276.4 million could be generated in the first five years for the Convention Center. The Fiscal Year 2026 Draft Budget assumes a full year of Measure C revenue, with approximately \$33.8 million supporting homelessness programs and services in the General Fund and \$48.6 million supporting the convention center. If the final decision is delayed this could impact the revenue that is anticipated to be received in Fiscal Year 2026.

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, allowed for the City to recover costs to perform refuse collection services. Implementing a cost-recoverable fee will eliminate the burden on the General Fund, which currently provides a cost-free service to a portion of the population. Implementation of a new fee structure is a multi-year process that is contingent on Proposition 218 compliance and City Council adoption.

The Fiscal Year 2026 Draft Budget moves General Fund related costs of \$74.1 million and 181.00 FTE positions to the Solid Waste Management Fund to support solid waste collection services. Revenue from the collection service fees (expected to begin on July 1, 2025, subject to City Council approval) will support those expenditures, contributing to a significant reduction in the General Fund.

Parking Management

The Fiscal Year 2026 Draft Budget anticipates an increase to parking meter revenue in Fiscal Year 2026 based on parking meter rate increase to \$2.50 per hour at most parking meters in the City. This is anticipated to bring in over \$9.6 million annually. Parking meter revenue can only be spent in the parking meter zone in which it is collected and only for those activities necessary for parking management and enforcement as identified in SDMC 82.08 and 82.09. The Draft Budget also identifies additional parking meter revenue around \$6.3 million coming from implementation of a special events rate for areas impacted by extremely high parking demand due to a special event such as sporting event, concerts or entertainment event, or large conventions. Additionally, the Draft Budget also anticipates \$2.6 million in revenue associated to adding meter rates for Sundays and expanded hours to meet demand. The revenue associated to adding Sunday and expanded hours includes an assumption of a six-month delay prior to implementation during Fiscal Year 2026 to establish alternative solutions for residents significantly impacted by expanded enforcement. These new revenue sources are contingent on the City Council adoption of the parking management reform package. In total, the Fiscal Year 2026 Draft Budget anticipates \$18.4 million in additional parking meter revenue to help balance the General Fund.

In addition to the parking reform package, the Parks & Recreation Department is preparing a proposal for paid parking in Balboa Park and conducting public outreach. The Fiscal Year 2026 Draft Budget estimates approximately \$11.0 million of new parking revenue which is contingent on the City Council adoption of the program.

User Fee Update

In accordance with Council Policy 100-05: User Fee Policy, the Department of Finance coordinates a Comprehensive User Fee Study every three to five years that identifies the cost of services for activities that charge a user fee. The study develops a rate that will make the service cost recoverable to the City. Variables that impact user fees can include changes to staff salaries and wages, cost of supplies, energy and fuel

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rates, and a variety of other factors. While the Comprehensive User Fee Study occurs every three to five years, which is a Government Finance Officers Association (GFOA) best practice, recent revisions to Council Policy 100-05 require departments to perform an annual review, as part of the budget process, to analyze and update user fees based on Consumer Price Index (CPI) or other annually adjusted inflators.

During calendar year 2024, the Department of Finance conducted a Comprehensive User Fee Study, in which all General Fund and Non-General Fund Departments that charge user fees participated. The study required departments to evaluate the impact of citywide salary and wage increases, updated pension contributions, and inflation on the cost of providing government services, and the results of the study are incorporated into the Fiscal Year 2026 Budget. An updated comprehensive user fee schedule was approved by the City Council in March 2025. Additionally, the City Council approved an annual CPI adjustment at the beginning of each fiscal year to account for increased costs; this will help the General Fund by allowing some fees to increase to account for cost increases and help reduce significant increases to fees in future fiscal years.

Lastly, the Parks and Recreation Department plans to bring forward a comprehensive user fee study on all recreation and miscellaneous fees in Fiscal Year 2026 with the goal of achieving higher cost recovery for its programs.

General Liability and Excess Insurance Programs

Changes have been made to the City's General Liability and Excess Insurance Programs. This included the elimination of the Excess Workers' Compensation Insurance and increasing the General Liability Self-Insured Retention (SIR) to \$7.5 million from the current \$5.0 million. Additionally, 14.00 FTE positions were added to the Risk Management Department to provide increased support to address claims against the City. These actions, net of the required staffing increase in Risk Management, result in net budgetary savings of approximately \$3.4 million in the General Fund from what the budget would have required had this mitigating action not been implemented.

Fiscal Year 2026 Critical Expenditures

In addition to solving the baseline shortfall, the Fiscal Year 2026 Draft Budget prioritizes the maintenance of current core services, while allowing for select budget additions needed to comply with various mandates, address quality of life issues, provide public safety, support homelessness programs and services, and operate new facilities. Program summaries for the Infrastructure Fund, Climate Equity Fund, Homelessness Programs and Services, Climate Action Plan, Vision Zero, the Use of One-Time Resources, and Citywide Personnel Expenditures 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.

Infrastructure Fund (Charter Section 77.1)

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

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

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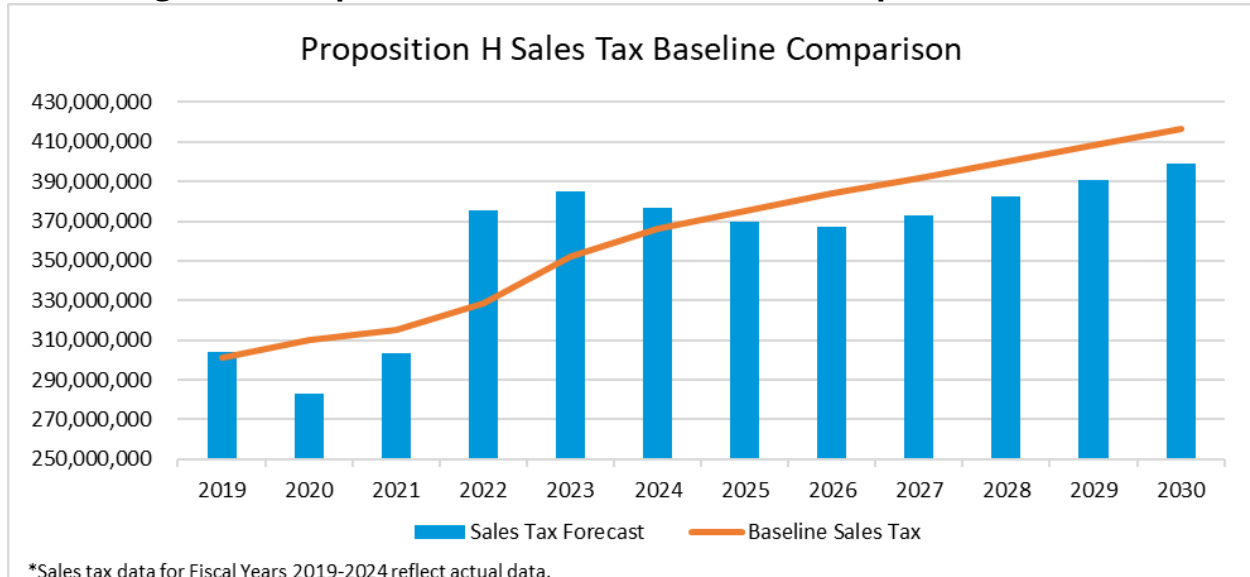
of pension costs below the base year of Fiscal Year 2016.

Prior to Fiscal Year 2024, the calculation to fund the Infrastructure Fund included a Major Revenues Increment based on an amount 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 only required this increment for Fiscal Year 2018 through Fiscal Year 2022.

Based on the current calculation, there is no required Infrastructure Fund contribution for Fiscal Year 2026. This is due to sales tax revenue decreasing and the General Fund Pension Cost Reduction calculation remaining above the base year of Fiscal Year 2016. At the end of each fiscal year, the Department of Finance conducts a reconciliation of Sales Tax Increment (actual revenue versus the calculated base). If a contribution is determined to be needed based on improved sales tax revenue performance, the true-up contribution will be proposed during the next budget cycle in Fiscal Year 2027.

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

Figure 2 - Proposition H Sales Tax Baseline Comparison Outlook



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 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 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 percent of the total annual revenue received through TransNet
- 1 percent of the total annual revenue received through Gas Tax
- 10 percent of the total General Fund revenue received through the annual gas and electric

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franchise fees

In addition, the fund receives \$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 2026 Draft Budget includes the suspension of the minimum annual allocation to the CEF but includes \$1.5 million from the SDGE Electric Franchise Agreement for CEF-eligible projects in the CIP. Project expenditure allocations will be made as part of the May Revision.

Street Pavement

In the Fiscal Year 2026 Draft Budget, the Transportation Department has allocated \$100.5 million for the Street Pavement Program. The 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. Once Fiscal Year 2025 repair miles are completed, the City-wide average PCI is projected to be 65, a 2-point increase from the 2023 pavement condition assessment. This increase is a result of the recent additional investments in paving over the last couple of years and demonstrates the City's commitment to maintaining the pavement condition.

The Street Pavement 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 that individuals can safely drive, walk, and ride on. Transportation Department employees also support other divisions and departments citywide to ensure that all individuals are provided 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 7 - Street Pavement Program** displays the allocation of funding to each maintenance and capital activity.

Table 7 – Street Pavement Program

Street Pavement Program	Full Time Employees	Personnel Expenditures	Non-Personnel Expenditures	Total Expenditures
Asphalt and Pothole Repair	50.00	\$5,546,933	\$6,072,964	\$11,619,897
Asphalt Trench Restoration	44.00	5,501,174	140,524	5,641,698
Slurry and Scrub Seal Road Repair	0.00	-	36,347,892	36,347,892
Overlay and Reconstruction Road Repair	0.00	-	46,843,560	46,843,560
Total Street Pavement Program	94.00	\$11,048,107	\$89,404,940	\$100,453,047

Each of the activities in the Street Pavement 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 2026 Draft Budget does not allocate funds for upgrading unimproved streets and alleys across the City.

Homelessness Programs and Services

For Fiscal Year 2026, \$105.3 million is allocated to support homelessness programs and services, including \$71.1 million budgeted in the General Fund for the Homelessness Strategies & Solutions, Police, Environmental Services, and Economic Development Departments; and \$34.2 million in grant funding and other resources.

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Table 8 - Homelessness Programs and Services by Department and Funding Source

General Fund	FY 2026 Budget
Homeless Shelters and Services Programs	\$ 36,170,432
Supportive Services and Navigation Programs	\$ 5,049,967
Coordinated Outreach	\$ 2,025,000
Prevention Services	\$ 5,800,000
Coordination of City Homelessness Programs and Services	\$ 4,181,931
Homelessness Strategies & Solutions Department Total	\$ 53,227,330
Homeless Outreach Team	\$ 5,154,725
Police Department Total	\$ 5,154,725
Eviction Prevention Program	\$ 3,000,000
Economic Development Department Total	\$ 3,000,000
Clean SD – Encampment and Sidewalk Cleaning	\$ 9,737,802
Environmental Services Department Total	\$ 9,737,802
General Fund Total	\$ 71,119,857
Grant Funding and Other Resources	
Community Development Block Grant (CDBG)	\$ 700,000
Emergency Solutions Grant (ESG)*	\$ 1,026,731
Encampment Resolution Funding (ERF) Grant	\$ 3,281,465
County of San Diego Domestic Violence Shelter Project	\$ 3,000,000
AB179 Domestic Violence Pass-through Grant	\$ 500,000
Homeless Housing, Assistance and Prevention (HHAP)	\$ 25,681,278
Total Grant Funding and Other Resources	\$ 34,189,474
Total Citywide Resources	\$ 105,309,331

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 2026 Draft Budget includes \$71.1 million from the General Fund in the Homelessness Strategies & Solutions, Police, Economic Development, and Environmental Services Departments for the following homelessness programs and services:

- Homeless Shelters and Services Programs
- Supportive Services and Navigation Programs
- Coordinated Outreach
- Prevention Services
- Coordination of City Homelessness Programs and Services
- Homeless Outreach Team in the Police Department
- Eviction Prevention Program in the Economic Development Department
- Encampment & Sidewalk Cleaning through Clean SD in the Environmental Services Department
- Eviction Prevention Program in the Economic Development Department

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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 2026, the City's General Fund will provide \$36.2 million to support beds at the following shelters:

- Connections Interim Housing Shelter
- Bishops Interim Housing Shelter
- Bridge Shelters for Single Adults
- Safe Haven
- Women's & Youth Shelter
- Emergency Harm Reduction Center
- Shelters for Youth
- Safe Parking Locations
- Safe Sleeping Locations
- New shelter bed capacity

Supportive Services and Navigation Programs

In addition to these shelter programs, the General Fund will provide \$5.0 million to fund Supportive Services and Navigation Programs. These programs are designed to support unsheltered individuals through system navigation, connecting clients to housing and other resources, and ensuring the health and safety of individuals through increased access to restrooms, showers, safe storage for belongings, and daily needs. These programs include the following:

- Homelessness Response Center
- Day Center for Homeless Adults
- Storage Facilities
- Portable Restroom Facilities

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 practice "Housing First" principles, working with clients to build individualized plans to move 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 Coordinated Street Outreach Program includes the San Diego Housing Commission's Multidisciplinary Outreach Program, Caltrans outreach and street outreach from bridge shelters.

The Fiscal Year 2026 Draft Budget includes \$2.0 million in the General Fund to support this program in the Homelessness Strategies & Solutions Department.

Prevention Services

The Housing Instability Prevention Program (HIPP) pays a shallow rental subsidy 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 2026 Draft Budget includes \$5.8 million in the General Fund to support this program.

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Coordination of City Homelessness Programs and Services

The Fiscal Year 2026 Draft Budget also includes \$4.2 million in the Homelessness Strategies & Solutions Department associated with staff coordination of citywide homelessness programs and services. The Fiscal Year 2026 Draft Budget includes 16.00 FTE positions in the department for total personnel expenditures of \$3.4 million. Also included are \$792,000 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.

Homelessness Outreach Team in 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, to 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 is a means to connect individuals with services in a way that avoids contact with the criminal justice system.

The Fiscal Year 2026 Draft Budget includes \$5.2 million from the General Fund to support personnel and non-personnel expenditures in the San Diego Police Department.

Eviction Prevention Program in the Economic Development Department

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 serves as a one-stop shop, offering free legal and related services aimed at preventing evictions and homelessness.

The Fiscal Year 2026 Draft Budget includes \$3.0 million from the General Fund for the Eviction Prevention Program in the Economic Development Department.

Clean SD - Encampment & Sidewalk Cleaning

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 detailing 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.
- **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.

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The Fiscal Year 2026 Draft Budget includes 32.00 FTE positions, totaling \$3.5 million in personnel expenditures budget, and an additional \$6.2 million in contractual services budget in the General Fund to support these programs in ESD.

Grant Funding and Other Resources

In Fiscal Year 2026, the City is anticipated to leverage a total of \$34.2 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.

Community Development Block Grant (CDBG) and Emergency Solutions Grant Funding

In Fiscal Year 2026, \$700,000 in CDBG funding, and \$1.0 million in Emergency Solutions Grant (ESG) allocations are anticipated to fund homelessness programs, services, and projects, as well as to support family and single adult shelter and Rapid Rehousing.

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; and approximately \$22.5 million in Round 4 grant funds in 2023. In February 2024, the City of San Diego received notification of an additional \$29.9 million grant allocation for a fifth round of HHAP funding, \$15.0 million of which is projected to be used in Fiscal Year 2026. Additionally, the City received notification of an award of a sixth round of HHAP funding for \$25.8 million of which \$13.6 million is budgeted in Fiscal Year 2026. In total, the Fiscal Year 2026 Draft Budget includes \$25.7 million in HHAP funding to be used to support the following:

Shelters and Services - \$21.1 million to support the following programs:

- Bridge Shelter at 16th & Newton
- Bridge Shelter at 17th & Imperial
- Women's and Family Shelter
- Single Adult and Senior Interim Shelter
- Youth Shelters and Case Management
- Safe Parking program

Coordinated Street Outreach Program

HHAP funding of \$3.1 million 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

The Family Reunification Program seeks to connect homeless individuals with family members and support systems across the United States. HHAP funding in the amount of \$834,000 will continue to support this program in Fiscal Year 2026.

Citywide Budget Overview

Administrative Costs

A total of \$685,000 in costs to administer the HHAP programs are planned for Fiscal Year 2026. These costs are charged by City staff and staff from the San Diego Housing Commission.

Encampment Resolution Funding (ERF) and Family Homelessness Challenge Grant (FHCG)

In Fiscal Year 2026, \$3.3 million in Encampment Resolution Funding (ERF) grant program allocations are anticipated to fund homelessness programs, services, and projects. ERF funding will support contracted outreach teams, rental subsidies and case management, and housing navigation services. Two distinct programs will be administered through this grant program, including a program initiated in District 3 in Fiscal Year 2023, and programs initiated in District 7 and District 9 in Fiscal Year 2024.

County of San Diego Domestic Violence Grant Funding, AB 179 Grant Funding and County of San Diego Capital Grant Funding

In Fiscal Year 2026, it is projected that \$500,000 in Assembly Bill 179 funding and \$3.0 million in County of San Diego Domestic Violence grant funding will be used for startup and operational costs for an emergency shelter for domestic violence victims.

Implementation of the Climate Action Plan

On August 2, 2022, the City Council adopted the 2022 Climate Action Plan (CAP), setting a new community-wide goal of net-zero emissions by 2035, committing San Diego to an accelerated trajectory for greenhouse gas reductions. Achieving net-zero emissions will improve the air we breathe, the communities we live in, and our overall quality of life. The CAP identifies six (6) equity-focused strategies to achieve a goal of net zero emissions by 2035 by reducing and avoiding GHG emissions:

- 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 Actions

Staff developed an Implementation Plan that provided further information on funding needs, performance metrics, time frame, and implementation pathways. Staff released a draft Implementation Plan and Implementation Cost Analysis (ICA) in February 2024. The final versions of the Implementation Plan and ICA can be found here: <https://www.sandiego.gov/sustainability-mobility/climate-action/cap>

Over the next five years of implementation of the CAP, City staff will report on progress to City Council and the public through annual progress reports and comprehensive GHG emissions inventories, depending on data availability. Additionally, in response to the 2020 CAP audit, staff have prepared an Administrative Regulation (AR) to establish annual department-level work plans for the implementation of the CAP with established responsibilities for overall CAP implementation. Information from the work plans is incorporated into the Climate Dashboard that can be found at the following link: <https://climatedashboard.sandiego.gov>.

The City will accelerate the adoption of electric vehicles, incentivize employees to work remotely, and encourage the use of alternative modes of transportation. The City has successfully shifted all eligible city accounts to 100 percent clean energy through San Diego Community Power.

Citywide Budget Overview

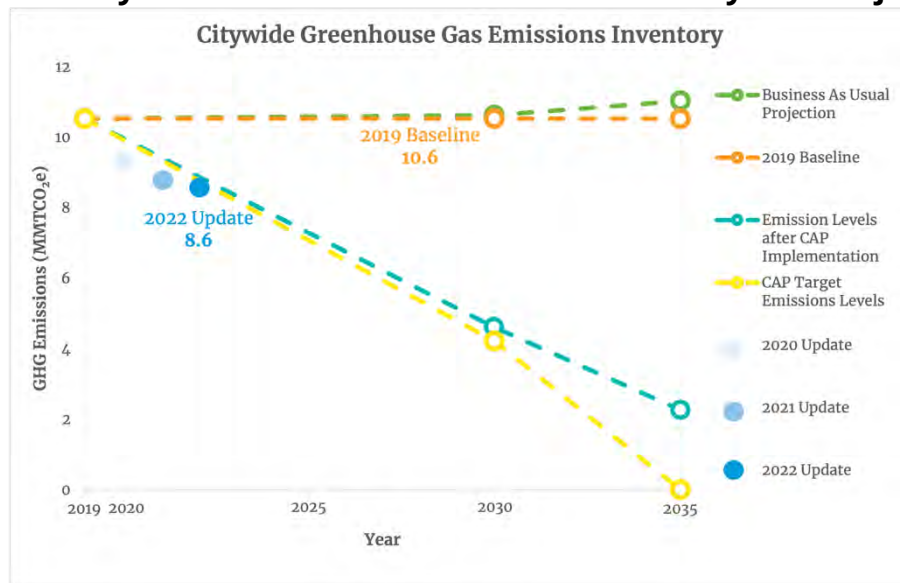
Principles of sustainability, and projects that reduce GHG emissions or improve the City's economic, social, or environmental sustainability are woven throughout many departments and functions within City operations. However, the City's budget is structured by functional departments rather than by sectors or initiatives. Because the efforts that support the CAP cross many departments and are embedded in many different projects and initiatives, the CAP Implementation Budget Summary presented here highlights new funding which is requested through the City's official budget process to support the various strategic areas of the CAP, to facilitate a discussion about implementation of the CAP. Of note, throughout the year there are other funding sources (e.g., Departments' existing operating budgets and grants) or budget adjustments that are not captured in this report but do assist in achieving the City's CAP goals.

San Diego's CAP is considered a national model. The City is breaking new ground in policies, programs, and methodologies to implement the plan. As a national leader, techniques for implementing evolve and improve over time as processes are established, metrics are created or enhanced, and annual monitoring begins. The Fiscal Year 2026 Draft Budget demonstrates that the City remains committed to keeping the economic, social, and environmental principles of sustainability at the forefront of decision-making.

Progress Towards Achieving Climate Action Plan Goals

Figure 3 - Citywide Greenhouse Emissions Inventory and Projections shows the most recent citywide GHG inventory. The total GHG emissions from San Diego in 2022 were approximately 8.6 million metric tons CO₂e (MMT CO₂e), a 34 percent decrease from 2010 and a 19 percent decrease from the updated 2019 baseline measure. A two percent year-over-year reduction in GHG emissions resulted from decreases in electricity consumption, natural gas use, transportation, solid waste, and wastewater production that offset a small increase in emissions from water use. The budget analysis incorporated below was developed using the strategies and actions from the 2022 CAP.

Figure 3 - Citywide Greenhouse Emissions Inventory and Projections



Summary of Climate Action Plan Draft Budget

Table 9 - CAP Budget Changes Across City Departments is a summary of investments across City departments in Fiscal Year 2026 that support the six strategic areas of the CAP. The investment amounts represent new resources included in the Fiscal Year 2026 Draft Budget. These changes are added to existing CAP investments in the departments' baseline and continuing appropriation budgets. CAP-related budget changes included in the Fiscal Year 2026 Draft Budget total \$299.6million and include operating and capital expenditure budgets.

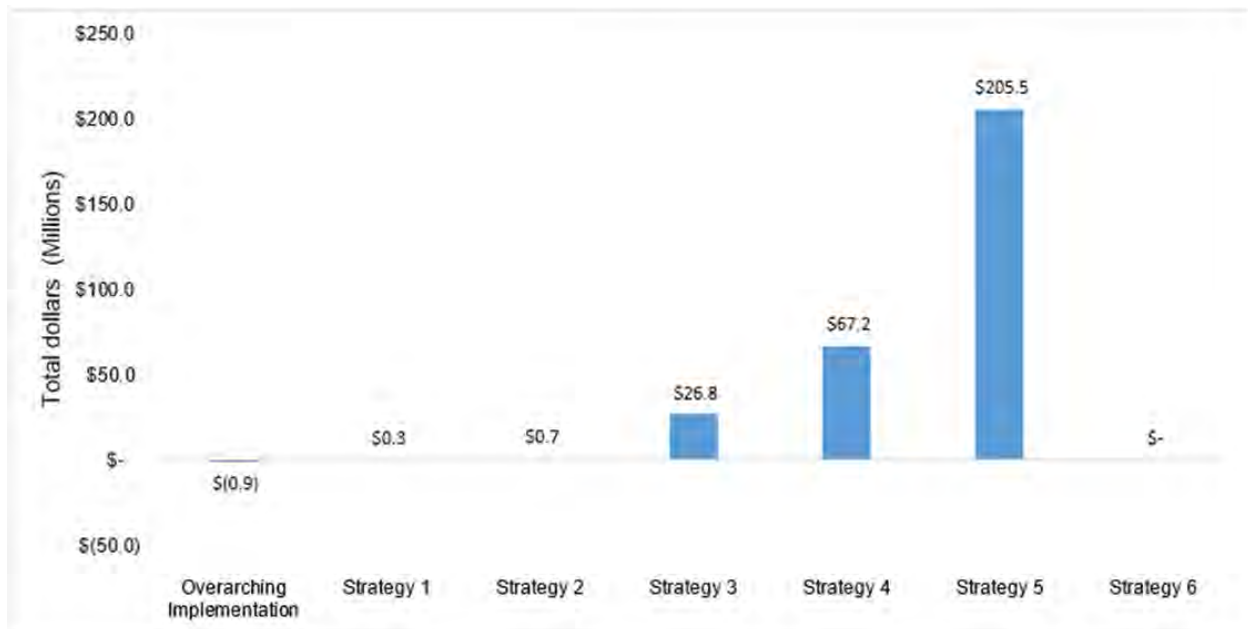
Citywide Budget Overview

Table 9 - CAP Budget Changes Across City Departments

Climate Action Plan Fiscal Year 2026 Draft Budget			
Strategy	Direct	Indirect	Total
Overarching Implementation	-	\$(899,275)	\$(899,275)
Strategy 1 – Decarbonization of the Built Environment	(535,663)	852,724	317,061
Strategy 2 - Access to Clean & Renewable Energy	520,914	192,134	713,048
Strategy 3 - Mobility & Land Use	30,385,503	(3,599,116)	26,786,387
Strategy 4 - Circular Economy & Clean Communities	65,628,970	1,589,151	67,218,121
Strategy 5 – Resilient Infrastructure and Healthy Ecosystems	89,871,126	115,635,325	205,506,450
Strategy 6 – Emerging Climate Actions	-	-	-
Total	\$185,870,850	\$113,770,943	\$299,641,792

This budget analysis identifies both direct and indirect CAP efforts. Direct CAP efforts are explicitly identified as actions in the CAP (e.g., landfill gas capture) or directly support the CAP GHG reduction goals (e.g., increasing sidewalks or bikeways to increase walking or biking). Indirect CAP efforts are not explicitly referenced in the CAP or only partially support the CAP through climate change efforts (e.g., funding for pump station or sewer pipe repairs that will indirectly impact water facilities). **Figure 4 - Climate Action Plan Draft Budget Changes by Strategy** represents these investments by each CAP strategy.

Figure 4 - Climate Action Plan Draft Budget Changes by Strategy¹



¹Strategy titles noted in Table 9.

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 2026 Draft Budget, \$26.7 million is being allocated to implement the City's Vision Zero goals, including \$1.2 million for bicycle facilities, \$13.5 million for sidewalks, \$1.0 million for streetlights,

Citywide Budget Overview

\$1.2 million for traffic calming measures, \$7.9 million for traffic signals, \$1.5 million for median installation, \$28,691 for bridges, and \$250,000 for street and road modifications. **Table 10 – Vision Zero Projects** displays the allocation of funds to applicable Vision Zero projects.

Table 10 - Vision Zero Projects

Vision Zero Project Type/Grouping	Project ID	FY 2026 Budget ¹
Bicycle Facilities		
Bike Striping Citywide	O&M	\$ 250,000
Safe & Sustainable Transportation All Ages & Abilities Team (STAAT)	O&M	850,000
Bicycle Facilities	AIA00001	106,413
Lake Murray Improv 2 (BL)	B24000	49,667
South Mission Beach SD Replacement (BL)	B23088	9,920
University City Improv 1 (BL)	B22105	46,826
Interstate 5 Underpass-Bikeway/Ped Conn	S00982	10,000
Bicycle Facilities Total		\$ 1,216,413
Sidewalks		
New Walkways	AIK00001	\$ 598,942
Wabaska-Voltaire St to Tennyson Sidewalks	B19030	350,000
Wightman-Ogden to Shiloh Sidewalk	B18039	248,942
Sidewalk Repair and Reconstruction	AIK00003	7,020,000
ADA Improvement Group 2601	New	650,000
ADA Improvement Group 2602	New	720,000
Citywide Curb Ramp Improvements	New	2,000,000
Sidewalk Replacement Group 1902-CM	B19013	450,000
Sidewalk Replacement Group 2330	B23091	600,000
Sidewalk Replacement Group 2331	B23092	400,000
Sidewalk Replacement Group 2530	New	2,200,000
Streamview Drive Improvements Phase 2	S18000	5,914,615
Sidewalks Total		\$ 13,533,557
Street Lights		
Installation of City Owned Street Lights	AIH00001	\$ 285,588
Installation of City Owned SL 2201 (NSG)	B22149	285,588
Street Light Circuit Upgrades	AIH00002	734,000
Pacific Beach 1 SL Series Circuit Conversion	B16119	734,000
Street Lights Total		\$ 1,019,588
Signals - Calming/Speed Abatement		
Traffic Calming	AIL00001	\$ 1,243,283
Milton St Burgener Blvd Curb Ext (NSG)	B22135	797,200
Osler Street Traffic Calming	B23147	34,483
Otay Mesa Rd Pedestrian Improvements	B23148	411,600
Signals - Calming/Speed Abatement Total		\$ 1,243,283
Traffic Signals		

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Vision Zero Project Type/Grouping	Project ID	FY 2026 Budget¹
Traffic Signal Modification	O&M	\$ 300,000
Install Traffic Signal Interconnect System	AIL00002	700,000
Install Interconnect & Ethernet Network	B18052	200,000
Transportation Management Center	B24058	500,000
Traffic Signals -- Citywide	AIL00004	1,864,775
47th St & Hartley St HAWK	B23145	40,476
Division St & Osborn St Traffic Signal	B15047	668,999
Washington & Albatross HAWK	B24118	1,155,300
Traffic Signals Modification	AIL00005	5,002,923
32nd St & Market St Intersection Upgrade	B23076	700,000
Palm (I-5 to Georgia St) Traffic Sig Mod (VZ)	B21120	908,997
Traffic Signal Mods Grp 19-01	B19069	1,383,827
Traffic Signal Mods Grp 20-01	B20075	345,675
TS Upgrades – Camino Ruiz & TX Madison	B24107	1,664,424
Traffic Signals Total		\$ 7,867,698
Medians		
Median Installation	AIG00001	\$ 1,528,072
6th Ave @ Juniper St Roundabout	B20142	944,072
Carmel Mtn @ Carmel Country Roundabout	B21102	500,000
Foothill Blvd & Loring St Roundabout	B18008	84,000
Medians Total		\$ 1,528,072
Bridges		
El Camino Real to Via De LaValle (1/2 mile)	S00856	28,691
Bridges Total		\$ 28,691
Street and Road Modifications		
Fenton Pkwy Ext to Camino Del Rio N	RD23000	250,000
Street Road Modifications Total		\$ 250,000
Total Vision Zero Project Type/Grouping		\$ 26,687,302

Compensatory Wetland Mitigation

The Stormwater Department oversees the repair, maintenance, and replacement of the City's stormwater system, which requires a comprehensive set of environmental protocols, mitigation measures, and permits. The Fiscal Year 2026 Draft Budget includes \$7.0 million in the 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 projects and additional maintenance and monitoring costs are planned to begin construction in Fiscal Year 2026. The construction schedule of these projects is an estimate and is 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 for future and emergency maintenance to occur within the City's stormwater facilities:

Citywide Budget Overview

- \$2.5 million for Sefton Field Wetland Mitigation Site
- \$4.0 million for Montongo Mitigation Site
- \$500,000 Maintenance and Monitoring costs associated with Mitigation Site Work

Updates to Council Policy 100-03 Transient Occupancy Tax

Transient Occupancy Tax (TOT) is levied at 10.5 cents per dollar on taxable rent for a transient's stay of less than one month. The use of TOT is guided by the City's Municipal Code (SDMC) Section 35.0128(b), which stipulates that of the 10.5 cents of collected TOT, 5.5 cents is to be applied toward general government purposes, 4.0 cents towards promoting the City as a tourist destination, and the remaining 1.0 cent towards any purposes approved by the City Council.

In December 2023, the Council Policy on Transient Occupancy Tax (Council Policy 100-03) was updated to establish a legislative process for the City Council to recommend the use of the 1.0 percent of the TOT, which is commonly referred to as the 1.0 cent Council discretionary allocation. The updated policy requests that the Mayor and Department of Finance, as part of the Budget, provide the Council with a report on the proposed use of the 1.0 cent of the 10.5 cents of TOT, within the annual budget as it relates to meeting the Council's stated goals for the use of this funding source in the budget priorities resolution.

As requested in the Council Policy, this section provides a report on the proposed use of the 1.0 cent of the 10.5 cents of TOT, as it relates to meeting the Council's stated goals for the use of this funding source in the budget priorities resolution. The entirety of the 1.0 cent Council discretionary allocation is proposed to be transferred to the General Fund for general government purposes. The Fiscal Year 2026 Draft Budget includes reductions in departments to help balance the budget and allocating the entirety of the 1.0 cent Council discretionary allocation to the General Fund for general government purposes (including public safety, homelessness services, and infrastructure operations and maintenance) helps reduce the need for additional cuts to operations which would negatively impact service levels for City residents.

Although the 1.0 cent Council discretionary allocation was not proposed to support Arts, Culture, and Community Festivals, the Fiscal Year 2026 Draft Budget for Special Promotional Programs includes \$13.8 million for Arts-related programming funded through the 4.0 cents of TOT, including: \$9.6 million for Organizational Support; \$1.7 million for Creative Communities San Diego; \$500,000 for the Impact Program; and \$2.0 million for the Cultural Affairs Department.

Mitigation Actions

City staff completed a comprehensive review to develop mitigation actions to address the baseline shortfall and fund the critical expenditures mentioned above. The Fiscal Year 2026 Draft Budget includes waiving the reserve contributions and using fund balances from special revenue and internal service funds.

One-Time Resources and Uses – General Fund

The Fiscal Year 2026 Draft Budget includes \$106.9 million in one-time resources in the General Fund as displayed in **Table 11 – Fiscal Year 2026 One-Time Resources**. This compares to approximately \$6.5 million in General Fund one-time uses as displayed in **Table 12 – Fiscal Year 2026 One-Time Uses**.

Table 11 - Fiscal Year 2026 One-Time Resources

One-Time Resources	Amount
Waive General Fund Reserve Contribution	\$55,620,000
2024 Winter Storm's CalOES Reimbursements	8,055,998
Bond Issuance Timing Savings	7,800,000

Citywide Budget Overview

One-Time Resources	Amount
Waive Climate Equity Fund Contribution	6,628,747
Sycamore Facility Franchise Fee Transfer	4,300,000
Waive Workers' Compensation Reserve Contribution	3,980,199
Employ & Empower Grant Revenue	3,575,135
Waive Public Liability Reserve Contribution	2,682,946
Strike Team Deployments Reimbursements	2,148,770
Shelter Operations Alternative Funding	1,919,599
Waive Energy Independence Fund Contribution and Use of Fund Balance	1,787,940
Waive the Long-Term Disability Reserve Contribution	1,676,644
Short-Term Residential Occupancy Program License Revenue	1,191,550
Reduction of Refuse Disposal Fees	800,000
Department of Transportation Grant Funding	600,000
Concourse & Parking Garage Fund Use of Fund Balance	522,866
Ready, Set, Grow San Diego: US Forest Service Grant	518,798
Opioid Settlement Funding	456,872
Civil Penalty Fund Use of Fund Balance	451,963
Housing Assistance and Encampment - State Grants	450,000
GIS Fund Use of Fund Balance	445,479
Workers' Rights Enforcement Grant	417,452
Transient Occupancy Tax Fund Use of Fund Balance	192,068
Information Technology Fund Use of Fund Balance	191,512
Board of State Community Corrections Funding - Your Safe Place	189,978
Energy Conservation Fund Use of Fund Balance	161,483
Budget Software Implementation Reimbursement	100,000
Gun Violence Response Unit Grant	50,583
Total	\$106,916,583

Table 12 - Fiscal Year 2026 One-Time Uses

One-Time Uses	Amount
Termination Pay	\$1,133,948
Downtown Portable Restrooms	750,000
Tree Planting	727,816
Mobility Support and Bike Master Plan	600,000
Day Center Operations	527,774
PLEADS Program	456,872
Housing Assistance Support	450,000
Workers' Rights Enforcement Support	417,452
Support for Balboa Park Parking	325,000
Comprehensive User Fee Study of Recreation Services	216,000
Police's Northwestern Division Consolidation	199,800
Use of Transient Occupancy Tax Fund Balance	192,068
Your Safe Place Support	189,978
Advanced Lifeguard Academy	130,028

Citywide Budget Overview

One-Time Uses	Amount
SDG&E Biannual Franchise Audit	114,000
Gun Violence Response Unit Support	50,583
Sports Arena Redevelopment Financial Consultant	38,250
Gun Violence Response Unit	12,500
Total	\$6,532,069

The information shown in the table above reflects that there is \$100.4 million more in one-time resources than uses, or about 4.7% of the General Fund Draft Budget which is indicative of the General Fund's continued structural budget deficit. This is a significant improvement from the prior year fiscal year where one-time resources exceeded uses by \$203.7 million or about 9.4% of the Fiscal Year 2025 Adopted Budget. Continuing to address this issue will require reevaluating current expenditure patterns, potentially delaying salary increases, and exploring new and enhanced sources of revenue.

Significant investments are needed to rebuild and properly maintain essential infrastructure like stormwater systems and roads and to provide vital services that the City's residents depend on daily. It will be important to address the City's financial challenges through additional ongoing revenue or other means, to provide services that are expected from residents and make necessary investments in City infrastructure. The City will continue to monitor revenues during Fiscal Year 2026 and will continue to address structural budget shortfalls during next year's budget process and beyond.

Citywide Personnel Expenditures

The Fiscal Year 2026 Draft Budget includes a total of \$1.46 billion in budgeted salaries and wages, and \$878.0 million for fringe benefit expenditures, resulting in a total citywide personnel budget of \$2.34 billion.

Table 13 – Fiscal Year 2026 Personnel Expenditures Budget illustrates the budgeted FTE positions, salaries and wages, fringe benefits, and total personnel expenditures by fund type.

Table 13 - Fiscal Year 2026 Personnel Expenditures Budget

Fund Type	Budgeted FTE Positions	Budgeted Salaries and Wages	Budgeted Fringe Benefits	Budgeted Personnel Expenses
General Fund	8,165.10	\$ 953,963,527	\$ 599,771,757	\$ 1,553,735,284
Special Revenue Funds	1,014.91	135,155,120	71,539,899	206,695,019
Enterprise Funds	3,373.94	323,800,899	181,887,422	505,688,321
Internal Service Funds	387.23	36,053,758	20,446,476	56,500,234
Other Funds	53.00	8,096,578	4,313,063	12,409,641
Total	12,994.18	\$ 1,457,069,882	\$ 877,958,617	\$ 2,335,028,499

¹ Other Funds includes San Diego City Employee's Retirement System (SDCERS) FTE Positions.

Table 14– Total City FTE Position Changes Fiscal Year 2025 – 2026 presents the change in positions from Fiscal Year 2025 to Fiscal Year 2026.

Citywide Budget Overview

Table 14 - Total City FTE Position Changes Fiscal Year 2025 - 2026

Fund Type	FY 2025 Adopted Budget	Additions	Reductions	Reorganizations	FY 2026 Draft Budget	FY 2025 - FY 2026 Change	Percent Change
General Fund	8,733.16	72.42	(440.74)	(199.74)	8,165.10	(568.06)	-6.5%
Special Revenue Funds	1,088.66	1.50	(78.00)	2.75	1,014.91	(73.75)	-6.8%
Enterprise Funds	3,097.18	122.36	(44.59)	198.99	3,373.94	276.76	8.9%
Internal Service Funds	380.19	22.00	(12.96)	(2.00)	387.23	7.04	1.9%
Other Funds	53.00	-	-	-	53.00	0.00	0.0%
Total	13,352.19	218.28	(576.29)	0.00	12,994.18	(358.01)	-2.7%

¹ Other Funds includes San Diego City Employee's Retirement System (SDCERS) FTE positions.

Table 15 - Fiscal Year 2026 Budgeted Salaries and Wages displays the Fiscal Year 2026 Draft Budget breakdown for salaries and wages by fund type.

Table 15 - Fiscal Year 2026 FTE Positions by Labor Group

Labor Group	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Other Funds ¹	Labor Group Total
MEA	2,853.35	799.99	1,949.49	155.73	25.00	5,783.56
AFSCME LOCAL 127	1,042.60	36.75	1,195.75	174.00	-	2,449.10
POA	2,019.23	-	-	-	-	2,019.23
IAFF LOCAL 145	1,054.00	14.00	-	-	-	1,068.00
Unclassified / Unrepresented	664.16	121.17	133.08	29.50	24.00	971.91
Classified / Unrepresented	171.73	43.00	95.62	28.00	4.00	342.35
Teamsters Local 911	173.03	-	-	-	-	173.03
DCAA	176.00	-	-	-	-	176.00
Elected Officials	11.00	-	-	-	-	11.00
Fund Total	8,165.10	1,014.91	3,373.94	387.23	53.00	12,994.18

¹ Other Funds includes San Diego City Employee's Retirement System (SDCERS) FTE Positions.

For details on all position changes, refer to **Attachment A - Fiscal Year 2026 Changes in Full-time Equivalent (FTE) Positions** in the Appendix.

Salaries and Wages

The Fiscal Year 2026 Draft Budget includes \$1.46 billion in budgeted salaries and wages, with \$954.0 million, or 65.5 percent, budgeted in the General Fund. **Table 16 - Fiscal Year 2026 Budgeted Salaries and Wages** displays the Fiscal Year 2026 Draft Budget breakdown for salaries and wages by fund type.

Citywide Budget Overview

Table 16 - Fiscal Year 2026 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	\$ 884,335,834	\$ 135,635,739	\$ 342,361,881	\$ 37,956,722	\$ 8,015,724	\$ 1,408,305,900
Vacancy Savings	(57,893,163)	(5,056,360)	(33,365,272)	(3,104,801)	-	(99,419,596)
Salary Savings	(3,290,704)	(436,886)	(1,346,849)	(58,832)	(22,441)	(5,155,712)
Vacation Pay In Lieu	9,654,307	2,054,097	3,022,514	371,141	100,917	15,202,976
Termination Pay/Annual Leave	4,400,362	377,015	864,543	126,291	-	5,768,211
Hourly Wages	16,795,483	443,551	719,708	36,445	2,378	17,997,565
Overtime	99,961,408	2,137,964	11,544,374	726,792	-	114,370,538
Total	\$ 953,963,527	\$ 135,155,120	\$ 323,800,899	\$ 36,053,758	\$ 8,096,578	\$ 1,457,069,882

¹ Other Funds includes San Diego City Employee's Retirement System (SDCERS) FTE Positions.

The Fiscal Year 2026 Draft Budget includes general wage increases and special salary adjustments approved in the Municipal Employees Association (MEA); American Federation of State, County, and Municipal Employees (AFSCME Local 127); the International Association of Firefighters (Local 145); the Police Officers Association (POA); Teamsters (Local 911); and Deputy City Attorneys Association (DCAA) MOUs. Additionally, the Fiscal Year 2026 Draft Budget includes a recommended general wage increase for most unrepresented and unclassified positions to avoid potential compaction/compression issues related to the MOU-approved increases.

Budgeted Personnel Expenditure Savings

Budgeted Personnel Expenditure Savings are used as a budgeting tool to allocate resources that are projected to remain unspent to other priority needs. As part of the development of the Fiscal Year 2026 Draft 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/filling of positions, time-dependent add-ons, unplanned termination pay and overtime, and variances in all personnel salary groups due to unforeseen circumstances. These estimates will require that departments monitor Fiscal Year 2026 personnel expenditures against available allocated appropriations; however, this does not prohibit departments from filling any budgeted positions. The Fiscal Year 2026 Draft Budget for Budgeted Personnel Expenditure Savings is \$99.4 million, representing a decrease of \$11.4 million, or 10.3 percent, from the Fiscal Year 2025 Adopted Budget. Budgeted Personnel Expenditure Savings by Fund Type is included in **Table 16 - Fiscal Year 2026 Budgeted Salaries and Wages**.

Table 17 - Budgeted Personnel Expenditure Savings Fiscal Year 2024 - 2026 displays the budgeted personnel expenditure savings by Department and Fund from Fiscal Year 2024 through Fiscal Year 2026.

Citywide Budget Overview

**Table 17 - Budgeted Personnel Expenditure Savings
Fiscal Year 2024 – 2026**

Departments/Funds	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Draft Budget
City Attorney	\$ 1,518,940	\$ 1,604,131	\$ 1,797,067
City Auditor	359,273	-	-
City Clerk	231,502	194,057	103,828
City Council	-	-	96,107
City Planning	646,955	241,971	403,778
City Treasurer	654,091	976,463	878,012
Commission on Police Practices	298,093	420,154	368,944
Communications	137,527	124,841	-
Compliance	101,101	266,037	330,460
Department of Finance	79,717	135,393	124,095
Development Services	945,808	830,476	-
Economic Development	325,213	474,284	811,858
Environmental Services	1,366,525	1,250,080	632,890
Facilities Services	2,082,957	1,916,344	2,109,850
Fire-Rescue	17,251,312	9,147,929	13,404,451
Homelessness Strategies & Solutions	74,763	119,501	-
Human Resources	401,164	790,062	-
Library	1,630,066	2,024,984	1,997,852
Office of Emergency Services	116,027	306,211	-
Office of the Chief Operating Officer	82,066	19,103	-
Parks & Recreation	4,913,364	6,857,248	5,482,897
Performance & Analytics	274,464	252,704	184,472
Personnel	57,624	108,695	93,344
Police	32,194,363	28,987,991	24,002,118
Purchasing & Contracting	1,154,240	1,678,258	1,400,402
Real Estate & Airports Management	522,696	960,079	182,408
Stormwater	3,005,521	2,035,477	1,488,198
Sustainability & Mobility	568,480	207,035	-
Transportation	4,096,226	3,663,166	2,000,132
Total General Fund	\$ 75,090,078	\$ 65,592,674	\$ 57,893,163
Airports Fund	\$ 232,182	\$ 369,978	\$ 178,826
Central Stores Fund	277,042	264,026	289,926
Development Services Fund	7,404,446	6,000,331	2,473,413
Energy Conservation Program Fund	82,066	125,387	275,000
Engineering & Capital Projects Fund	9,853,148	8,998,167	3,004,790
Fire/Emergency Medical Services Transport Program Fund	-	396,746	485,427
Fleet Operations Operating Fund	1,953,734	2,001,613	1,702,654
GIS Fund	-	124,841	309,702
Golf Course Fund	530,535	572,150	513,916

Citywide Budget Overview

Departments/Funds	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Draft Budget
Information Technology Fund	475,311	295,313	591,701
Maintenance Assessment District (MAD) Management Fund	-	-	76,608
Metropolitan Sewer Utility Fund	6,012,133	6,584,580	6,978,441
Municipal Sewer Revenue Fund	4,601,650	4,690,308	4,971,278
OneSD Support Fund	348,081	-	311,766
Parking Meter Operations Fund	-	58,117	67,748
Publishing Services Fund	-	65,589	-
Recycling Fund	651,808	697,087	487,219
Refuse Disposal Fund	1,290,167	1,993,331	3,243,763
Risk Management Administration Fund	415,877	505,025	837,221
Solid Waste Management Fund	-	293,544	2,500,000
Underground Surcharge Fund	166,409	124,841	-
Water Utility Operating Fund	8,951,512	10,822,229	12,018,416
Wireless Communications Technology Fund	455,298	210,105	208,618
Total Non-General Fund	\$ 43,701,399	\$ 45,193,308	\$ 41,526,433
Total	\$ 118,791,477	\$ 110,785,982	\$ 99,419,596

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, 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 \$656.5 million, or 74.8 percent, of budgeted fringe allocations in Fiscal Year 2026. 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 18 – Fiscal Year 2026 Annual Budgeted Fringe by Fund Type** displays the citywide fringe allocation, which totals \$878.0 million for Fiscal Year 2026, of which \$599.8, or 68.3 percent, is budgeted in the General Fund.

Table 18 - Fiscal Year 2026 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	\$ 377,522,773	\$ 43,431,930	\$ 99,544,292	\$ 9,947,242	\$ 2,715,909	\$ 533,162,146
Flexible Benefits	100,997,947	14,055,701	40,651,672	5,130,478	792,713	161,628,511
Retiree Health/Other Post-Employment Benefits	30,190,147	3,922,456	12,221,570	1,468,874	217,459	48,020,506

Citywide Budget Overview

Fringe Type	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Other Funds ¹	Fringe Totals
Supplemental Pension Savings Plan	9,653,507	2,888,809	6,139,478	667,443	142,324	19,491,561
Workers' Compensation	37,622,661	1,227,278	8,048,056	1,432,983	60,546	48,391,524
Risk Management Administration	12,199,544	1,585,037	4,938,781	593,564	87,874	19,404,800
Medicare	13,956,380	1,944,936	4,662,519	530,448	115,900	21,210,183
Employee Offset Savings	5,715,487	479,525	718,979	81,349	53,096	7,048,436
Retirement DROP	1,860,440	218,943	538,616	58,765	9,538	2,686,302
Unemployment Insurance	753,707	114,979	284,654	33,501	7,579	1,194,420
Retiree Medical Trust	2,244,989	233,567	536,176	67,858	13,937	3,096,527
Retirement 401 Plan	3,032,115	823,214	2,083,231	255,231	55,753	6,249,544
Long-Term Disability	4,022,060	613,524	1,519,398	178,740	40,435	6,374,157
Fund Type Totals	\$ 599,771,757	\$ 71,539,899	\$ 181,887,422	\$ 20,446,476	\$ 4,313,063	\$ 877,958,617

¹ Other Funds includes San Diego City Employee's Retirement System (SDCERS) FTE positions.

Retirement ADC

The City's payment for retirement benefits in the Fiscal Year 2026 Draft Budget is \$533.2 million, and its components are described in further detail below.

The Actuarial Valuation Report as of June 30, 2024, prepared by the San Diego City Employees' Retirement System's (SDCERS) actuary, was released in February 2025. The valuation calculated the City's Actuarially Determined Contribution (ADC) to be \$533.2 million, an increase of \$46.9 million from the Fiscal Year 2025 Adopted Budget; approximately \$377.5 million, or 70.8 percent, of the ADC is budgeted in the General Fund. The prior actuarial valuation had projected an ADC increase for Fiscal Year 2026 of \$11.4 million. The significant 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 \$37.2 million. Additionally, the SDCERS Board adopted additional contributions of \$0.6 million to be made with the Fiscal Year 2026 ADC at the November 15, 2024, meeting to fund the plan for the City's missed normal cost and estimated shortfall due to non-police employees who were hired on or after July 20, 2012, terminated employment prior to July 10, 2021, and opted into SDCERS as a deferred member or were since rehired. Partially offsetting these was a decrease in the pension payment of \$2.3 million due to an investment experience gain resulting from investment returns exceeding assumptions.

Flexible Benefits

An Internal Revenue Service (IRS) qualified cafeteria-style benefits program is offered to all eligible employees. All employees in one-half, three-quarter, or full-time status are eligible. The Fiscal Year 2026 Draft Budget for Flexible Benefits is \$161.6 million, which represents an increase of \$2.4 million from the Fiscal Year 2025 Adopted Budget due to position additions/reductions, changes in coverage selections of employees, and negotiated increases to Flexible Benefit Plans.

Citywide Budget Overview

Through the Flexible Benefits Plan, the City currently offers healthcare coverage to all of its full-time, three-quarter-time, half-time, and non-standard-hour employees working an average of at least 30 hours per week or 130 hours per month, per the Affordable Care Act (ACA). Most City employees qualify for the Plan, thus complying with a key component of the ACA. 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 2026 Draft Budget is \$48.4 million, which represents an increase of \$7.2 million from the Fiscal Year 2025 Adopted Budget due to expected increases in operating costs based on a three-average growth rate.

Retiree Healthcare/Other Post-Employment Benefits (OPEB)

In Fiscal Year 2012, the City entered 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).

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's annual contribution and employee contributions for the Option A and B Plans do not fully cover the annual costs of the defined benefit plans and Option C Plan, the City withdraws funds from the CERBT to cover the difference. The Fiscal Year 2026 Draft Budget for these plans is \$48.0 million, which represents a decrease of \$1.0 million from the Fiscal Year 2025 Adopted Budget. The City engaged with actuarial consultants who analyzed the City's planned funding strategy and provided a revised funding plan that would stop pre-funding the benefit and rely on the strategic use of retiree healthcare trust funds and pay-as-you-go contributions for retiree healthcare costs that will continue to decrease over time as the City meets its obligations and the plan membership decreases.

Medicare

Medicare is a federal tax established by the Federal Insurance Contributions Act (FICA) that all employees and employers are required to pay. The application of this rate applies to all City employees and is based on earned income, including any earned income related to overtime or other employee special pays. The Fiscal Year 2026 Draft Budget for Medicare is \$21.2 million, which represents an increase of \$1.8 million from the Fiscal Year 2025 Adopted Budget primarily due to the MOU-approved salary and wage increases.

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 a way for eligible employees to add to savings for retirement income, which is 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 if hired after July 1, 1986, an additional 3.05 percent. This amount is deducted from employees'

Citywide Budget Overview

paychecks and placed into an SPSP account for the employee. The City also matches these contributions. The Fiscal Year 2026 Draft Budget for SPSP is \$16.0 million, which represents a decrease of \$70,000 from the Fiscal Year 2025 Adopted Budget.

As part of the unwinding of Proposition B, some general members elected to stay in the defined contribution retirement plan, also known as the SPSP-H Plan, in lieu of joining SDCERS. These general members are required to contribute to the plan a percentage of compensation based on SDCERS member contribution rates, which is matched by a 9.2 percent employer contribution. The Fiscal Year 2026 Draft Budget includes the City's contribution match of \$2.5 million for those employees who elected to remain in the SPSP-H Plan, which represents a decrease of \$944,000 from the Fiscal Year 2025 Adopted Budget.

Additionally, the Fiscal Year 2026 Draft Budget includes \$919,000 in the SPSP-H account for hourly employees, which is a decrease of \$126,000 from the Fiscal Year 2025 Adopted Budget. **Table 16 – Fiscal Year 2026 Annual Budgeted Fringe by Fund Type** reflects a total budgeted amount of \$19.5 million, which represents a decrease of \$1.1 million from the Fiscal Year 2025 Adopted Budget, which 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.

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 Workers' Compensation, Public Liability and Loss Recovery, Employee Benefits, Savings Plans, and Long-Term Disability. The Fiscal Year 2026 Draft Budget for Risk Management Administration is \$19.4 million, which represents an increase of \$3.0 million from the Fiscal Year 2025 Adopted Budget. The increase is primarily due to the restructuring of the benefits consulting services and the addition of positions to support the Public Liability Program.

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 UAAL. Each City department contributes based upon its respective payroll and these funds are transferred into the EOS Fund. The Fiscal Year 2026 Draft Budget includes Employee Offset Savings of \$7.0 million, which is unchanged from the Fiscal Year 2025 Adopted Budget and is budgeted as an expense to all City departments and revenue to the respective funds. The \$7.0 million will be transferred to the General Fund to backfill the Tobacco Settlement Revenues securitized in Fiscal Year 2006.

Long-Term Disability

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 as a result of injury, illness, or pregnancy. The Long-Term Disability (LTD) contribution in the Fiscal Year 2026 Draft Budget is \$6.4 million, which represents an increase of \$2.1 million from the Fiscal Year 2025 Adopted Budget. This contribution funds the pay-go requirements for the LTD Fund.

Retirement 401 Plan

As a result of the unwinding of Proposition B, 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 2026 Draft Budget for the City's contribution match is \$6.2 million based on 6,130.50 FTE general members, which represents an increase of \$758,000 from the Fiscal Year 2025 Adopted Budget.

Citywide Budget Overview

Retiree Medical Trust (RMT)

The Fiscal Year 2026 Draft Budget for retiree health trust contributions is \$3.1 million, which represents an increase of \$1.0 million from the Fiscal Year 2025 Adopted Budget. General members, hired on or after July 1, 2009, must contribute 0.25 percent of payroll into a retiree medical trust, which the City matches. The Fiscal Year 2026 Draft Budget for the City's contribution match to general members is \$1.6 million. In addition, \$1.5 million is included in the Fiscal Year 2026 Draft 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 the DROP participants' salary. The Fiscal Year 2026 Draft Budget for Retirement DROP contributions is unchanged from the Fiscal Year 2025 Adopted Budget and set at \$2.7 million, or 3.05 percent of the current DROP participants' salaries of \$88.1 million.

Unemployment Insurance

Unemployment Insurance provides temporary unemployment benefits to eligible workers who are unemployed and meet State law eligibility requirements to receive the benefit. Consistent with the Fiscal Year 2025 Adopted Budget, the Fiscal Year 2026 Draft Budget for Unemployment Insurance is \$1.2 million.

Other Retirement-Related Contributions

While not reflected in **Table 16 – Fiscal Year 2026 Annual Budgeted Fringe by Fund Type**, the Fiscal Year 2026 Draft Budget includes other retirement-related contributions that are not classified as fringe benefits. These include \$1.0 million for the Preservation of Benefits Plan contribution to SDCERS to cover benefit payments in excess of Internal Revenue Service (IRS) limits. Additionally, \$1.3 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, when this benefit was established by San Diego 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, 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.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 General Fund Revenues



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

General Fund Revenues

General Fund Revenues

The Fiscal Year 2026 Draft General Fund revenue budget is \$2.15 billion, which represents an increase of \$72.1 million, or 3.5 percent, from the Fiscal Year 2025 Adopted Budget. General Fund revenues are comprised of four major revenue sources, and a series of other revenue sources, which are primarily generated by departments. These revenue sources are categorized and listed on the right side of this page and are described in further detail throughout this section of the budget document. Details include background information describing historical trends, economic factors, and methods of development for each revenue source. This information provides insight into the formulation of the Fiscal Year 2026 Draft Budget (Draft Budget) for General Fund revenues, which fund essential City services including police, fire-rescue, homelessness services, library services, transportation, and parks and recreation programs. Volume II of the budget document further details revenues that are generated by departments.

Table 1 - Fiscal Year 2026 General Fund Revenue Change illustrates the components of the projected \$72.1 million, or 3.5 percent, increase in General Fund revenues from the Fiscal Year 2025 Adopted Budget.

Table 1 - Fiscal Year 2026 General Fund Revenue Change

	Percent Change from FY 2025 Adopted Budget	Change (in millions)
Major Revenues	(0.5%)	\$ (7.2)
Other Revenue Sources	13.7%	79.3
Total	3.5%	\$ 72.1

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 a total of \$1,491.7 million or 69.4 percent of the Fiscal Year 2026 Draft Budget General Fund revenues and are projected to decrease by \$7.2 million, or 0.5 percent, from the Fiscal Year 2025 Adopted Budget and represents a decrease of \$42.6 million from the \$1,534.3 million previously forecasted in the FY 2026-2030 Five-Year Financial Outlook (Outlook). The decrease in major General Fund revenues from the Fiscal Year 2025 Adopted Budget is primarily due to decreases in sales tax revenue of \$26.2 million and franchise fee revenue of \$17.9 million, partially offset with an increase in property tax revenue of \$34.6 million. Fiscal Year 2026 Draft Budget revenues are based on projections included in the Fiscal Year 2025 Mid-Year Budget Monitoring Report (Mid-Year Report), and the most recent economic data available at the time of development.

In addition to increases in the major General Fund revenues, other revenue sources reflect a net increase of \$79.3 million, or 13.7 percent. The increase in other revenues is associated with a \$33.8 million in revised revenue for homelessness services as a result of the Transient Occupancy Tax (TOT) tax rate increases associated with Measure C; \$18.4 million in revised revenue due to parking meter enforcement and new parking meter regulations; \$11.3 million increase in parking citation revenue primarily in the Police Department; \$11.2 million in a transfer from the Fire/Emergency Medical Services Transport Fund; \$11.0

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)

General Fund Revenues

million in new revenue associated with proposed parking fees generated in Balboa Park; \$9.1 million in one-time reimbursement revenue to support street resurfacing activities; and \$8.1 million in one-time funding from California's Office of Emergency Services. These increases are primarily offset by a decrease of \$19.4 million in one-time Fiscal Year 2025 transfers to the General Fund from various non-General Funds and a one-time removal of \$6.3 million for the Short-Term Residential Occupancy (STRO) Program budgeted in Fiscal Year 2025, where licenses are valid for two years with fees due at the beginning of January, every two years after applications are submitted and a lottery on those applications occurs. These adjustments are addressed in more detail later in this section.

Table 2 - Fiscal Year 2026 General Fund Revenues displays the Draft Budget for each of the revenue categories in the General Fund, in addition to Fiscal Year 2024 actual revenues and the Fiscal Year 2025 Adopted Budget.

Table 2 - Fiscal Year 2026 General Fund Revenues (in millions)

Revenue Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget	FY 2025 - FY 2026 Change	Percent Change ¹	% of Total General Fund Revenue
Property Tax	\$ 770.8	\$ 808.9	\$ 843.4	\$ 34.6	4.3%	39.3%
Sales Tax	377.0	393.5	367.3	(26.2)	(6.7%)	17.1%
Transient Occupancy Tax	163.8	172.8	175.2	2.4	1.4%	8.2%
Licenses & Permits	39.3	47.4	58.6	11.2	23.7%	2.7%
Fines, Forfeitures, and Penalties	46.2	31.1	43.4	12.3	39.6%	2.0%
Revenue from Money and Property	75.3	81.8	84.6	2.8	3.4%	3.9%
Revenue from Federal Agencies	0.5	3.5	0.5	(3.0)	(85.0%)	0.0%
Revenue from Other Agencies	11.2	8.7	10.6	1.9	21.9%	0.5%
Charges for Current Services	257.7	281.7	330.4	48.7	17.3%	15.4%
Transfers In	156.7	111.6	114.9	3.3	3.0%	5.3%
Other Revenue	4.3	1.6	2.2	0.5	31.4%	0.1%
Franchise	118.4	123.7	105.8	(17.9)	(14.5%)	4.9%
Property Transfer Taxes	9.6	10.1	11.6	1.5	14.6%	0.5%
Negligent Impound	0.0	0.1	0.0	(0.1)	(100.0%)	0.0%
Total	\$ 2,030.8	\$ 2,076.5	\$ 2,148.6	\$ 72.1	3.5%	100.0%

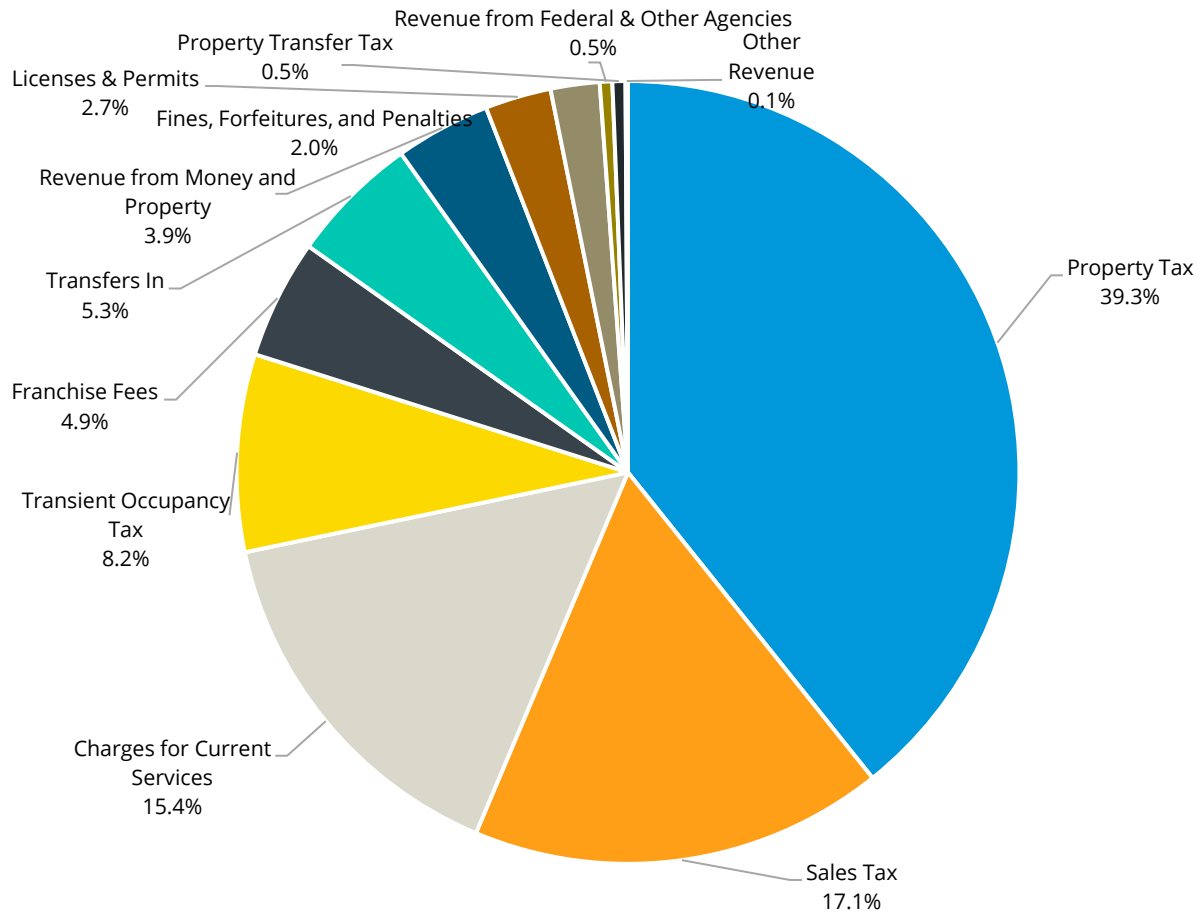
Numbers may not foot due to rounding.

¹ Percent change represents the change from the Fiscal Year 2025 Adopted Budget to the Fiscal Year 2026 Draft Budget. Budgeted growth rates for revenues may differ, as Fiscal Year 2026 Draft Budget amounts are based on updated Fiscal Year 2025 projections.

Changes in local, State, and national economies can impact each of the General Fund revenue sources, and the possible effects on the City's finances in Fiscal Year 2026 are further outlined throughout this section of the budget document. The Department of Finance will continue to monitor economic and financial conditions, incorporate changes as needed, and report significant changes in the Fiscal Year 2026 quarterly budget monitoring reports.

General Fund Revenues

Figure 1 - Fiscal Year 2026 General Fund Revenues - \$2.15 Billion



San Diego's Economic Environment¹

The Fiscal Year 2026 Draft Budget incorporates a stable yet slowing economic outlook that balances the continuing trend of stable key economic indicators, with the uncertainties of future economic policy decisions. Uncertainty in inflation, interest rates, economic policies, and geopolitical conflict results in the slower-paced growth anticipated in Fiscal Year 2026. The Fiscal Year 2026 Draft Budget projects local economic indicators will remain stable with flat growth through Fiscal Year 2026. The overall expectation and projection for the City's revenues, which is further discussed in the sections below, is consistent with information received from the City's consultants at the time the Fiscal Year 2026 Draft Budget was developed, including the City's sales tax consultant, Avenu insights and Analytics; the City's property tax consultant, HdL Coren & Cone; the San Diego Tourism Authority; Tourism Economics—an Oxford Economics Company; the San Diego Tourism and Marketing District; and the UCLA Anderson Forecast.

Compared to the Fiscal Year 2025 Adopted Budget, the Fiscal Year 2026 Draft Budget includes positive, yet slowing growth in two of the four major General Fund revenues—property tax and transient occupancy tax—based on softening local economic indicators. The Draft Budget for property tax assumes a 3.81

¹The 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.

General Fund Revenues

percent growth rate. This projected increase is supported by continued elevated median home prices and stable unemployment rates but is tempered by moderate to low home sales activity and continued elevated interest rates. The Draft Budget for TOT assumes a 3.0 percent growth rate based on a tempered demand for leisure and business travel. In the previous forecasts, business travel was assumed to gradually return to pre-pandemic levels; however, with the anticipation of new federal policies being implemented, forecasted growth for business-related travel has nearly diminished. The Draft Budget for sales tax assumes a negative growth of 0.70 percent. Concerns over inflation persist, causing consumer confidence to shift downwards over the last two consecutive months; although employment and consumer income remain stable. Sales tax revenue has a greater level of uncertainty than the other major revenues. There continues to be a growing concern over the impacts of tariffs implemented by the current presidential administration and the impact to prices on consumer goods. Per the UCLA Anderson Forecast from Spring 2025, inflation is projected to increase over the next year based on the tariffs. The Draft Budget balances these factors with a slightly negative projected growth as consumer spending patterns adjust to inflation. The Draft Budget for Franchise Fee revenues is based on updated Fiscal Year 2025 projections and incorporates no growth rate due to the uncertainty and volatility of electric and gas usage rates and customer demand. SDG&E filed a General Rate Case (GRC) in 2022 for both electricity and gas. After several revisions and additional public forums, the CPUC adopted a decision on the proposed rate increases on December 19, 2024. The decision adopts the revenue requirements for SDG&E for service operation years for 2024 through 2027, with new rates effective February 1, 2025. The development of all four General Fund major revenues, including assumptions, are discussed in further detail later in this section.

To help forecast the major General Fund revenues, the City tracks key economic indicators and uses them to project anticipated growth or contraction and determine growth rates for each revenue source. The main economic drivers that influenced the development of the Fiscal Year 2026 Draft Budget for General Fund revenues include: consumer spending, which is greatly influenced by employment levels and inflation; consumer confidence; and housing market indicators, such as home sales and median home prices.

Consumer confidence, a measurement of consumers' willingness to spend, has experienced month-to-month fluctuations. The fluctuations were mainly due to elevated inflation, concerns over a potential recession, and current geopolitical events—all attributing to the pull-back in consumer spending. As of January 2025, consumer confidence was recorded at 105.3, which is a decrease of 5.0 percent from the consumer confidence recorded in January 2024 at 110.9; and a decrease of 3.8 percent from the previous month's December 2024 consumer confidence, which was recorded at 109.5. Consumer confidence has fluctuated throughout the year, with a more recent consecutive downturn in the last three months.

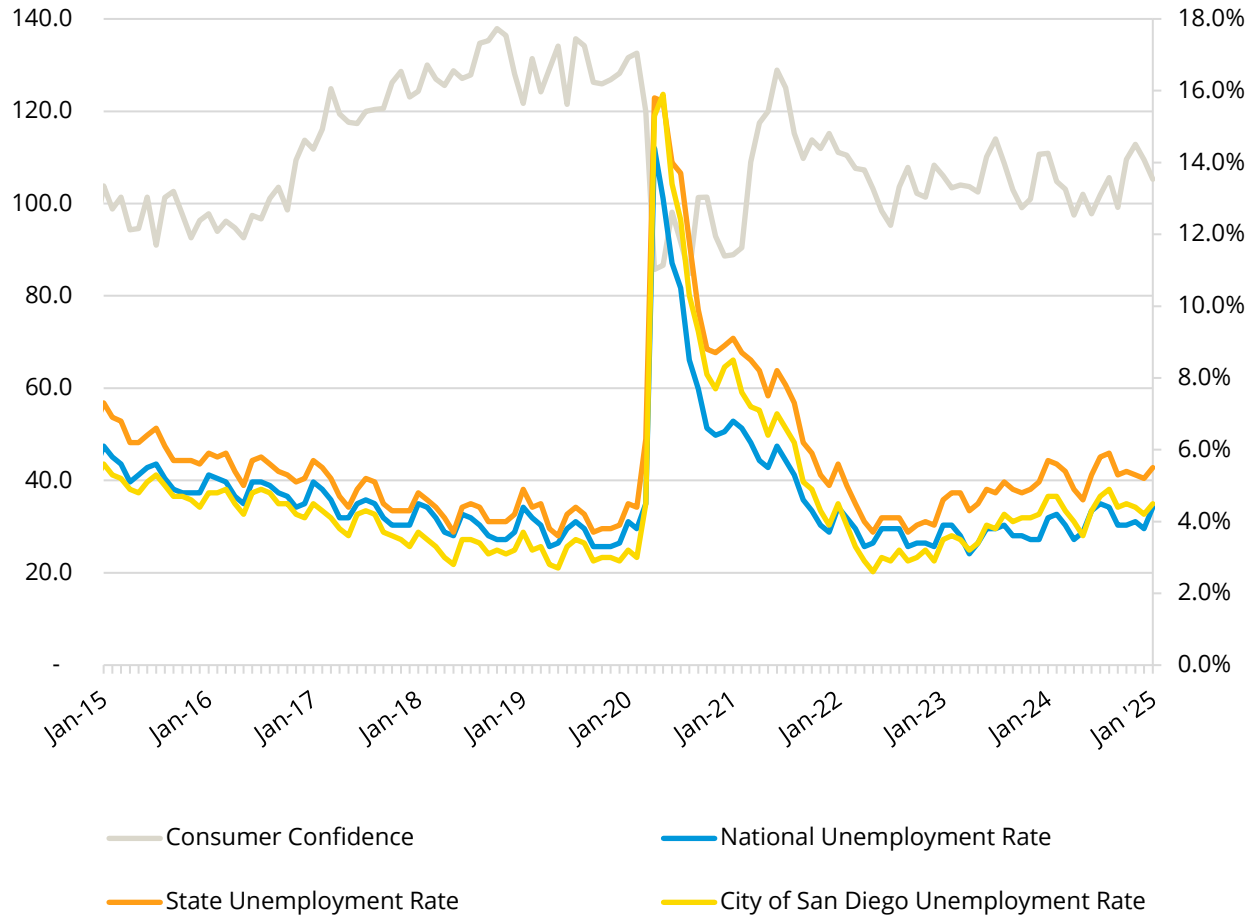
The unemployment rate for the City of San Diego has remained relatively stable at 4.5 percent in January 2025, which is a decrease of 0.2 percent from the January 2024 unemployment rate of 4.7 percent. The current 4.5 percent unemployment rate continues to reflect a stable job market, which supports the current stable economic forecast. This is consistent with the UCLA Anderson Forecast, which projects the national unemployment rate to "...hit 4.5 percent by the first quarter of 2026 and gradually recover afterwards to 4.0 in 2027."²

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

² The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. March 2025. page 15.

General Fund Revenues

Figure 2 - Consumer Confidence and Unemployment



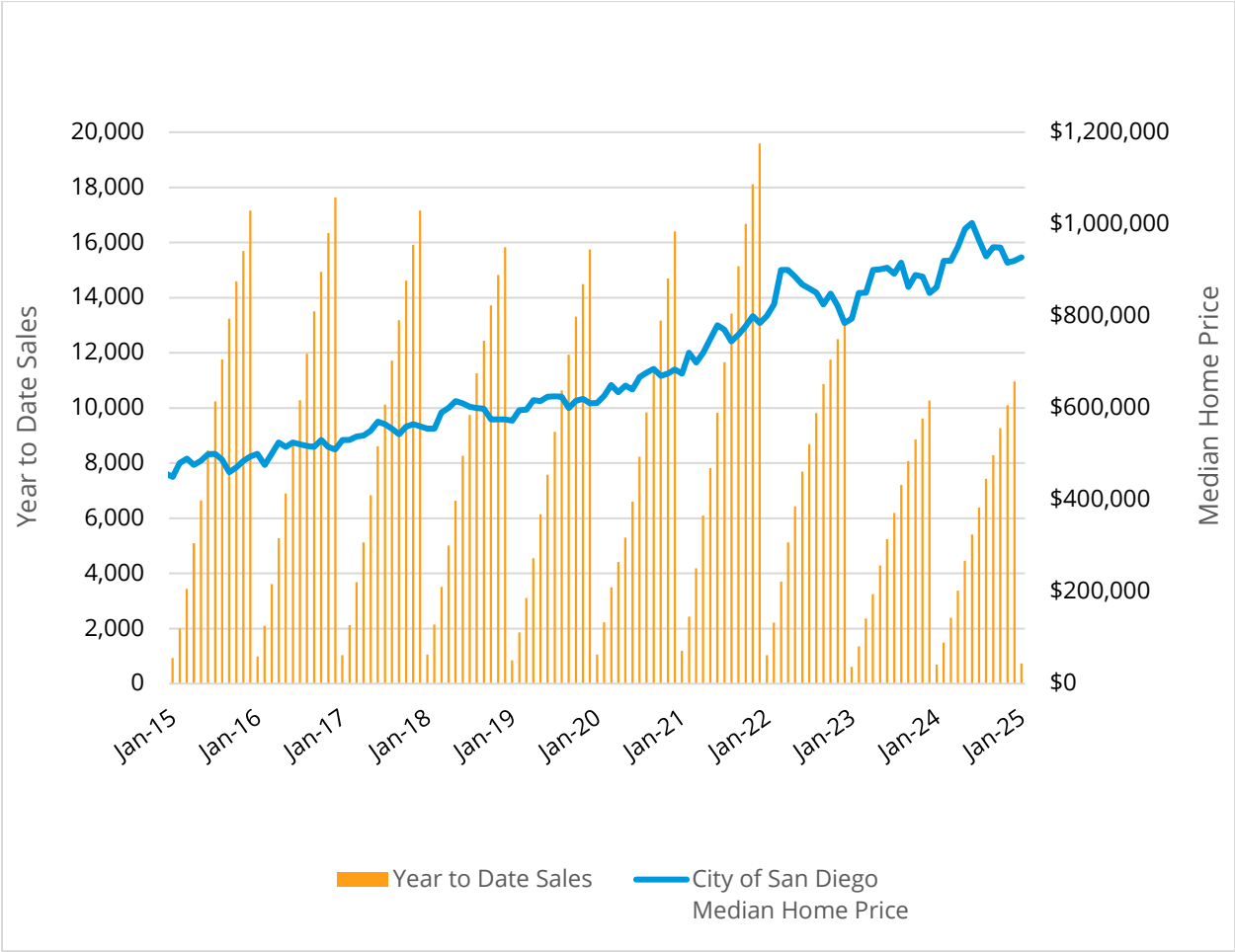
Source: Conference Board, Bureau of Labor Statistics, California Employment Development Department.

The housing market has experienced a slowdown in the number of home sales over the last two years, primarily impacted by mortgage rate increases and low inventory. This activity is expected to impact property tax revenues in Fiscal Year 2026. The slowing in the number of home sales, coupled with sustained elevated median home prices is reflected in the Fiscal Year 2026 Draft Budget. 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**, citywide median home prices continue to remain elevated. The average 12-month median home price for the period of January 2024 through December 2024 reached \$939,521, an increase of 7.4 percent when compared to \$874,813 from calendar year 2023. Additionally, the number of home sales in calendar year 2024 was recorded at 10,959, which represents an increase of 6.75 percent when compared to the total home sales of 10,266 in calendar year 2023.

As of the last Federal Open Market Committee (FOMC) meeting held on March 19, 2025, the Federal Reserve decided to hold interest rates steady, at the current 4.25 percent to 4.5 percent range signaling it may be too soon to forecast how the current Presidential administration's trade and fiscal policies will impact the economy. The Department of Finance will continue to monitor these economic indicators and the decisions made by the Federal Reserve to determine the impact to future property tax revenues.

General Fund Revenues

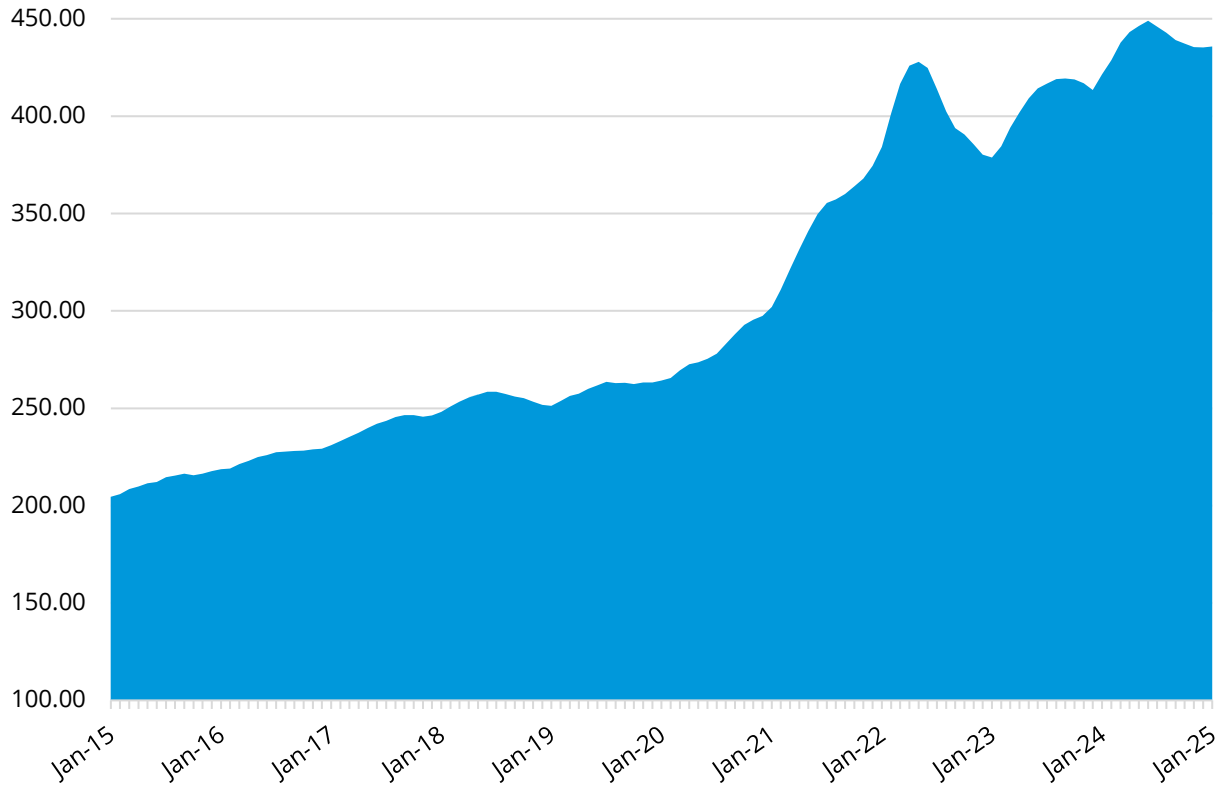
Figure 3 - City of San Diego Monthly Median Home Price and Home Sales



Source: HDLCC ®

General Fund Revenues

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



■ S&P CoreLogic Case-Shiller San Diego Home Price Non Seasonally Adjusted Index



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 2026 Draft Budget.

Table 3 - Key Economic Indicators

Economic Indicator	January 2024	January 2025
City of San Diego Annual Home Sales¹ (Source: CoreLogic ®)	10,266	10,959
City of San Diego Average Annual Median Home Price¹ (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)	421.53	435.83
Countywide Foreclosures (12-month) (Source: County of San Diego)	225	258

General Fund Revenues

Countywide Notices of Default (12-month) (Source: County of San Diego)	2,149	1,847
City of San Diego Unemployment Rates (Source: State of California Economic Development Department)	4.7%	4.5%
Consumer Confidence (Source: Conference Board)	110.9	105.3

¹Represents calendar year 2023 and calendar year 2024 data from January through December.

Additionally, data and assumptions in expert reports are referenced to help inform the development of the major General Fund revenues.

The December 2024 San Diego Travel Forecast, prepared by Tourism Economics for the San Diego Tourism Authority, projects modest growth in the number of visitors to San Diego and room demand associated with continued moderate growth in leisure travel. The Forecast also assumes business travel to slow through calendar year 2025 and remain below pre-pandemic levels and group travel to reach near pre-pandemic levels in calendar year 2026.

According to the Spring 2025 UCLA Anderson Forecast for the Nation, there is still very much uncertainty regarding the future of the economy “as it relates to trade, fiscal policy and geopolitical risks”³. Although GDP growth is forecasted to remain stable, the unemployment rate is expected to rise in calendar year 2025, before recovering in calendar year 2027; this is largely associated with the planned mass deportations, which “will raise the prices for the goods that rely on their labor”⁴. The deportation plans can have significant economic consequences in key sectors like agriculture, construction, hospitality, and retail. Much of the economic forecast is dependent on future tariff and economic policies implemented by the current presidential administration. The impact of future tariffs on imported goods, and elevated inflation are projected to restrain economic growth through calendar year 2026.

The Fiscal Year 2026 General Fund Revenues reflect the assumption that economic growth will slow or retract slightly; however, it does not assume there will be a recession in the coming fiscal year. In line with these assumptions, the overall growth rates in the General Fund Revenues reflect a stable yet restrained growth from the prior year. The Department of Finance will continue to monitor economic indicators and expert reports to assess and review the continued economic growth and recovery and will implement necessary revisions to General Fund revenues and report significant changes in the Fiscal Year 2026 quarterly budget monitoring reports.

Property Tax Background

Property tax revenue is the City's largest revenue source, representing 39.5 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 2025 Countywide Property Tax Distribution** depicts the respective distribution.

General Fund Revenue \$843.4 million
Percent of General Fund Revenues 39.5 percent

³ The UCLA Anderson Forecast for the Nation. UCLA Anderson Forecast. March 2025. Page 13.

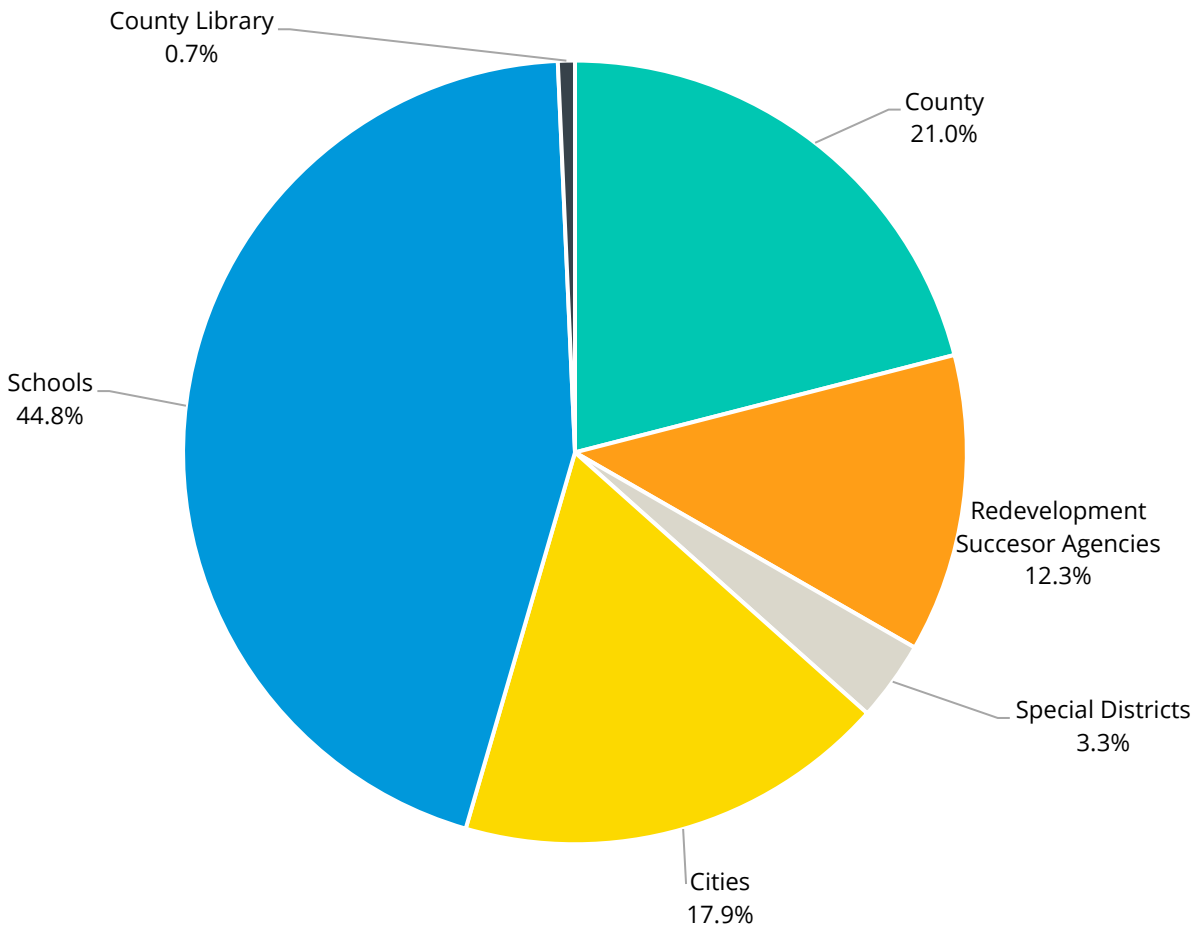
⁴ The UCLA Anderson Forecast for the Nation. UCLA Anderson Forecast. March 2025. Page 15.

General Fund Revenues

According to the County of San Diego Assessor's Office, for every \$100 collected, the average allocation to cities within San Diego County totals \$17.90. Additionally, per 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.

Moreover, as a result of the dissolution of redevelopment agencies in Fiscal Year 2012, funding for continuing obligations as approved by the State of California Department of Finance is distributed to the City as Successor Agency from the Redevelopment Property Tax Trust Fund (RPTTF) after the Recognized Obligations Payment Schedule (ROPS) is met. These residual funds in the RPTTF are distributed to the local taxing entities per their individual allocation formulas at a rate ranging from 17.0 to 22.0 percent.

Figure 5 - Fiscal Year 2025 Countywide Property Tax Distribution



Source: San Diego County Property Tax Services

Economic Trends

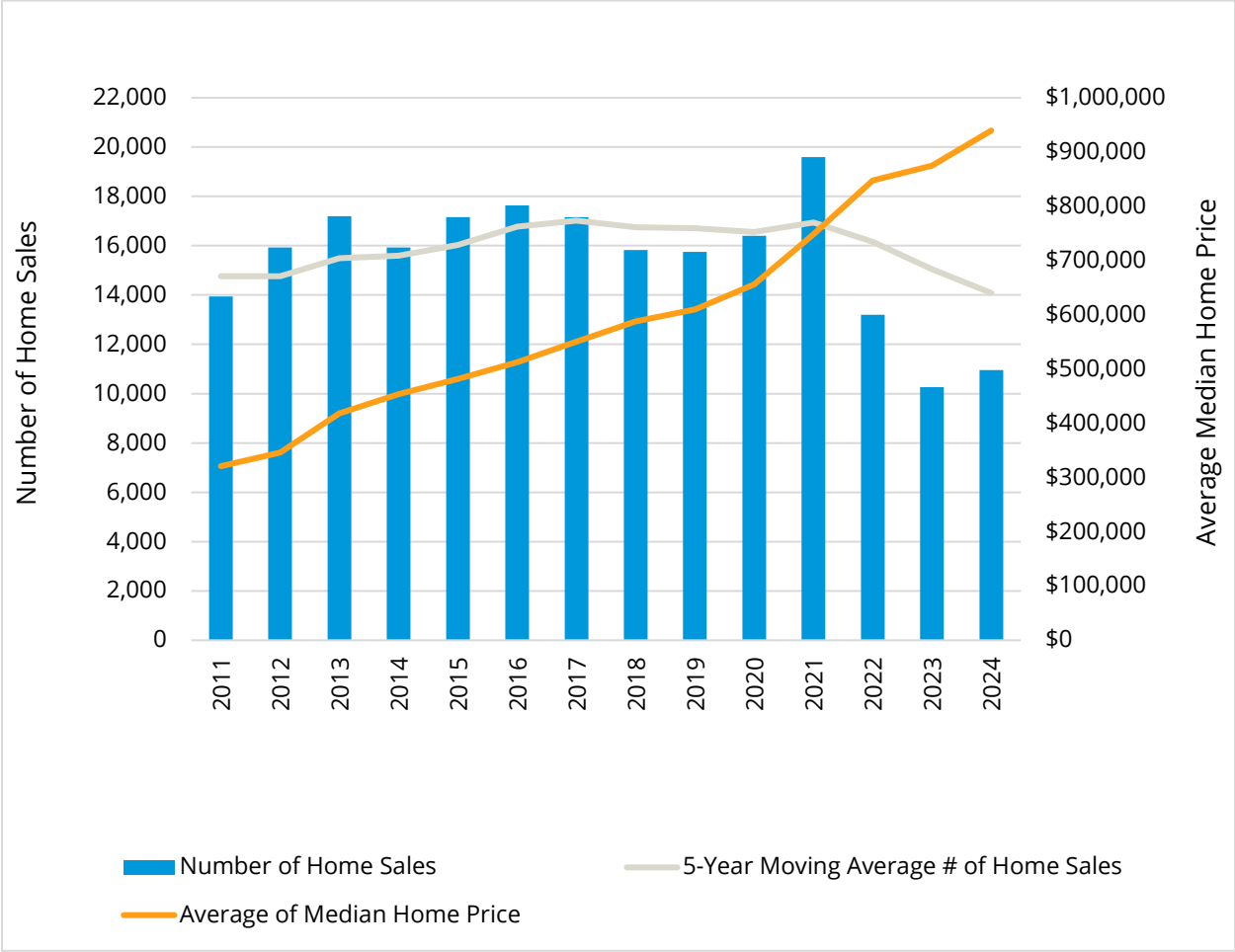
Property Tax growth for the Fiscal Year 2026 Draft Budget is based on real estate activity through calendar year 2024. This is due to a lag between the time assessed valuation is set by the County Assessor's Office and the time that property tax revenue is received by the City. The assessed value of each property is determined as of January 1 each year; however, the resulting property tax payments based on this assessed valuation are not due from property owners until December of the respective year and April of the following year, which is a delay of 12 to 18 months. Due to this delay, property tax revenue projections do not fully

General Fund Revenues

reflect recent market activity. The local real estate market continues to see elevated home values and a continued restrained growth in the number of home sales when compared to the previous year.

As depicted in **Figure 6 - City of San Diego Home Sales (CY)**, the City recorded 10,959 sales in calendar year 2024, which is a 6.8 percent increase from the calendar year 2023 home sales total of 10,266. The median home sales price reached a new, all-time high of \$1,002,500 as of June 2024, representing an increase of 10.77 percent when compared to the June 2023 median home price of \$905,000. **Figure 7 - City of San Diego Annual Median Home Price** depicts the trend in median home prices over time.

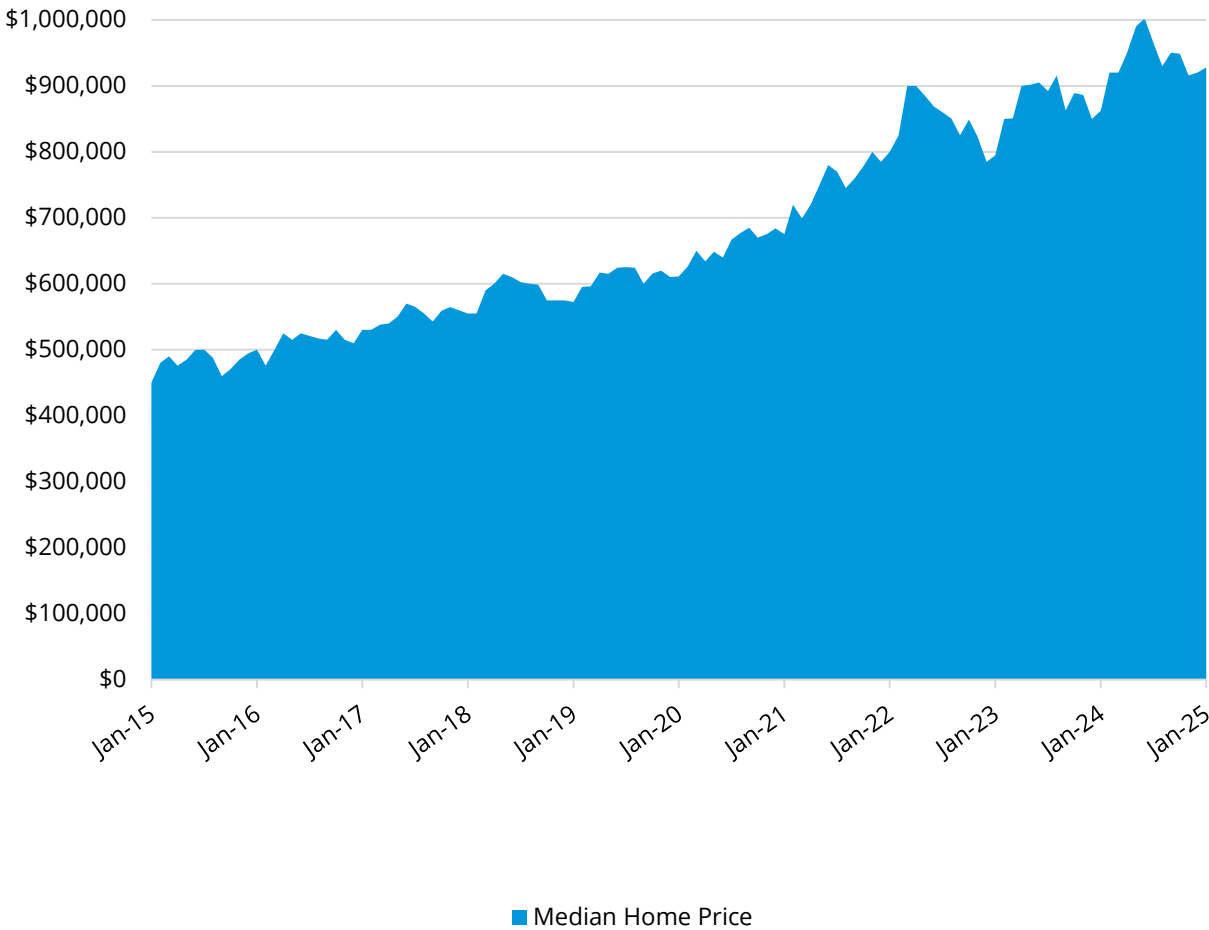
Figure 6 - City of San Diego Home Sales (CY)



Source: HDLCC ®

General Fund Revenues

Figure 7 - City of San Diego Annual Median Home Price

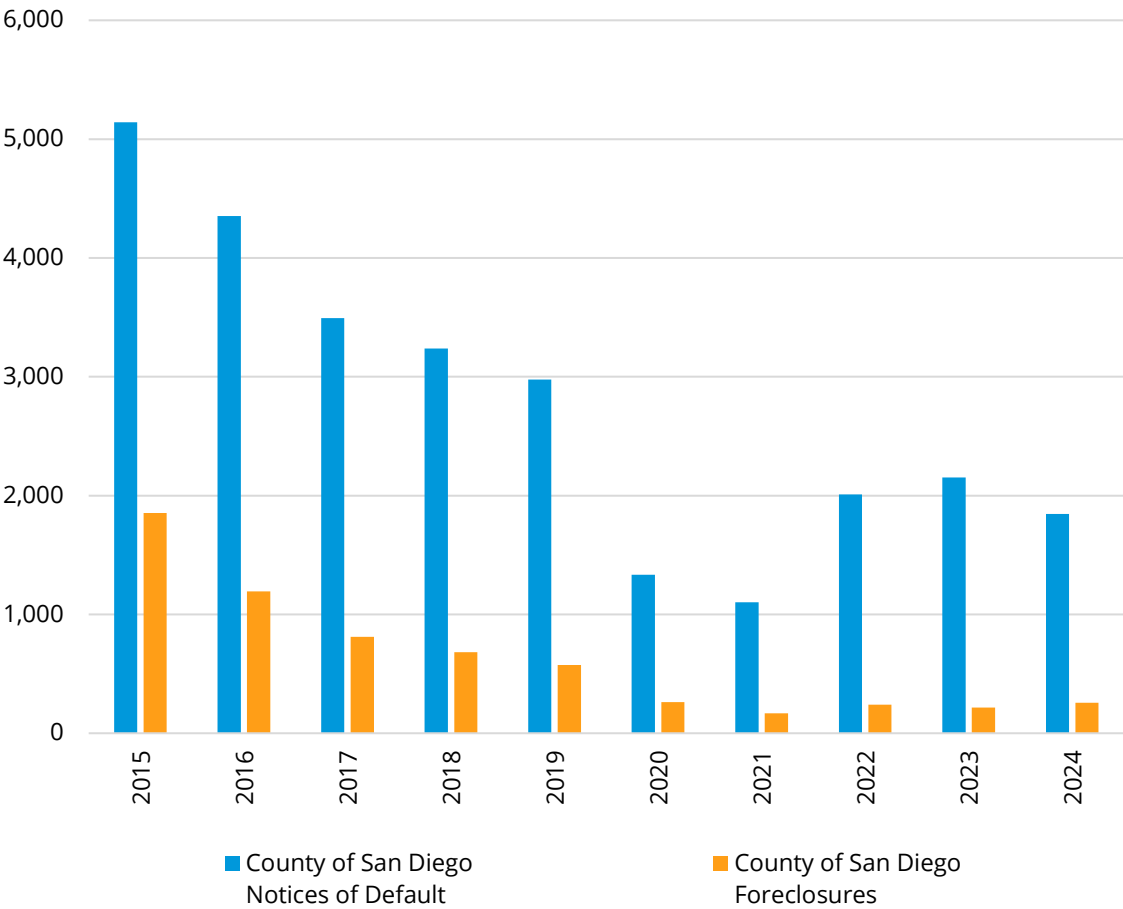


Source: HDLCC ®

The year-over-year data depicted in **Figure 8 - San Diego County Home Foreclosures (CY)** reflects a normalized growth in both home foreclosures and notices of defaults after consecutive years of decline during the pandemic, which reached historic lows in spring of 2021. The rate is expected to continue to moderately increase, but with economic factors such as stable unemployment, the increase is expected to be minimal in the near term.

General Fund Revenues

Figure 8 - San Diego County Home Foreclosures (CY)



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

The California Consumer Price Index (CCPI) plays an important part in the assessed valuation of properties that do not sell or are not improved within a given year. Revenue and Taxation Code section 51 provides that a property's value may increase at the rate of the October CCPI; however, it cannot exceed 2.0 percent per year unless the property is improved or sold to establish a new assessed value. The CCPI as of October 2024 was 343.575, which reflects a 2.5 percent increase over the October 2023 CCPI of 335.150. Therefore, the assessed value for those properties, not otherwise sold or improved, will increase by the maximum 2.0 percent.

The City of San Diego's unemployment rate as of January 2025 is 4.5 percent, which reflects a decrease of 0.20 percent from the January 2024 unemployment rate of 4.7 percent. The current 4.5 percent unemployment rate continues to reflect a stable job market, which supports the real estate market. This is consistent with the UCLA Anderson Forecast, which forecasts the national unemployment rate "to rise and hit 4.5 percent by the first quarter of 2026 and gradually recover afterwards to 4.0 in 2027."⁵ Additionally, according to the UCLA Anderson Forecast, other factors that can impact the real estate market are the combined effects of the recent implementation and continued plans to raise tariffs and the mass deportations of undocumented immigrants. New policies recently implemented by the current presidential

⁵ The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. March 2025. page 15.

General Fund Revenues

administration to increase tariffs are anticipated to have a direct impact on goods, particularly building materials, potentially making it less profitable for real estate developers and less affordable for home buyers. Additionally, deportations can lead to a worse effect on the labor market and have an adverse effect on unemployment rates by causing a labor shortage in specific key sectors like construction.

Mortgage interest rates have continued to remain relatively high in calendar year 2024 due to continued persistent inflation and the Federal Reserve's decision to maintain the federal funds rate steady for the majority of the year, followed by three consecutive rate decreases towards the end of the year. This strategy was used as a way to help fight inflation; however, the higher rates was a deterrent for buyers and sellers of real estate property, which will likely result in a slow real estate economy in calendar year 2025. The FOMC has continued to hold the target range for the federal funds rate at the current rate since the last decrease in December 2024.

In their March 19, 2025 press release, the FOMC "decided to maintain the target range for the federal funds rate at 4-1/4 to 4-1/2 percent. In considering the extent and timing of additional adjustments to the target range for the federal funds rate, the Committee will carefully assess incoming data, the evolving outlook, and the balance of risks. The Committee is strongly committed to supporting maximum employment and returning inflation to its 2 percent objective".⁶ According to the Committee, uncertainty around the economic outlook has increased.

The UCLA Anderson Forecast does not predict any decreases to the federal funds rate at this time: "We also do not expect rate cuts in subsequent years as there is a real risk of interest rates having to rise in response to the inflationary policies going forward."⁷ However, any changes in the federal funds rate during Fiscal Year 2026 are not expected to impact Fiscal Year 2026 property tax revenues due to the delay of property tax payments as previously noted, in which property tax receipts reflect real estate market trends from 12 to 18 months prior.

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for property tax is \$843.4 million, or 39.5 percent, of the General Fund Budget. This represents an increase of \$34.6 million, or 4.3 percent, from the Fiscal Year 2025 Adopted Budget. The Draft Budget for property tax reflects a 3.81 percent growth from the base. The Draft Budget for property tax represents a decrease of \$914,000 from the \$844.4 million previously forecasted in the Outlook. The overall property tax receipts are expected to stabilize in Fiscal Year 2026. This projected increase is supported by elevated median home prices, the October 2024 CCPI being higher than 2.0 percent, stable unemployment rates, and continued demand for limited housing stock. The median home prices in San Diego remained elevated throughout calendar year 2024, with slight fluctuations month-to-month, and are expected to remain moderately elevated through calendar year 2025. These assumptions are consistent with the forecast prepared by the City's property tax consultant, HdL Coren & Cone. Supported by recent economic conditions, the Draft Budget assumes a collection rate of 98.8 percent, which is consistent with Fiscal Year 2025 levels. The growth projected in property tax revenue is relatively consistent with the growth forecasted in the Outlook, as projected market conditions remain relatively unchanged.

Moreover, the Draft Budget for property tax includes a projected increase in "property tax in-lieu of motor vehicle license fee" payments, which is property tax revenue received from the State of California to replace the Motor Vehicle License fee (MVLF) that was repealed in 2004.

The \$843.4 million property tax budget consists of an estimated \$574.4 million in base property tax, \$212.1 million "in-lieu of motor vehicle license fee" payments, \$43.8 million in anticipated residual property tax

⁶ Federal Reserve issues FOMC Statement. Press Release. March 19, 2025.

⁷ The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. March 2025. page 16.

General Fund Revenues

payments and \$13.2 million in tax sharing pass-through payments from the former Redevelopment Agency (RDA). **Table 4 - Fiscal Year 2026 Draft Property Tax Budget** reflects this breakdown.

When compared to the Fiscal Year 2025 Adopted Budget, the residual property tax shows a decrease of \$5.8 million in one-time total tax sharing from the Residual Property Tax Trust Fund (RPTTF) associated with the sale of Tailgate Park. The sale was previously projected to occur in Fiscal Year 2025; however, it has been delayed beyond Fiscal Year 2026 due to pending litigation.

Table 4 - Fiscal Year 2026 Draft Property Tax Budget

Property Tax Segments	Revenue (In Millions)
Base Property Tax	\$ 574.4
Property Tax "In-Lieu" of MVLF	212.1
Residual Tax Sharing	43.8
Tax Sharing Distribution	13.2
Total Property Tax	\$ 843.4

Sales Tax

Background

Sales tax is the second largest General Fund revenue source, representing 17.2 percent of the 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. According to 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.

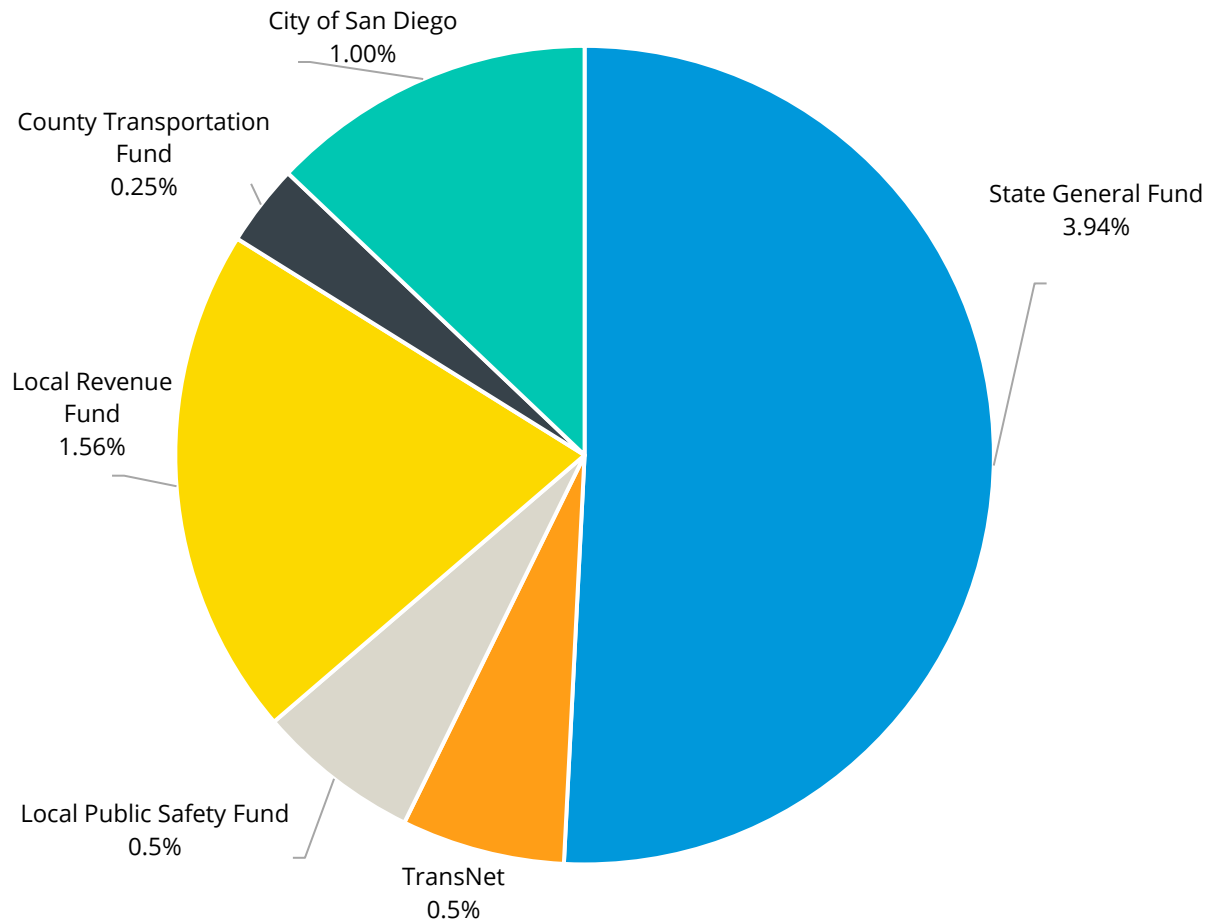
**General Fund Revenues
\$367.3 million**

**Percent of General Fund
Revenues
17.2 percent**

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. Included in the 7.75 percent sales tax rate are two voter-approved supplemental sales tax add-ons: TransNet Extension Ordinance and Expenditure Plan (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 for the purpose of funding local public safety expenditures.

General Fund Revenues

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



Source: California Department of Tax and Fee Administration.

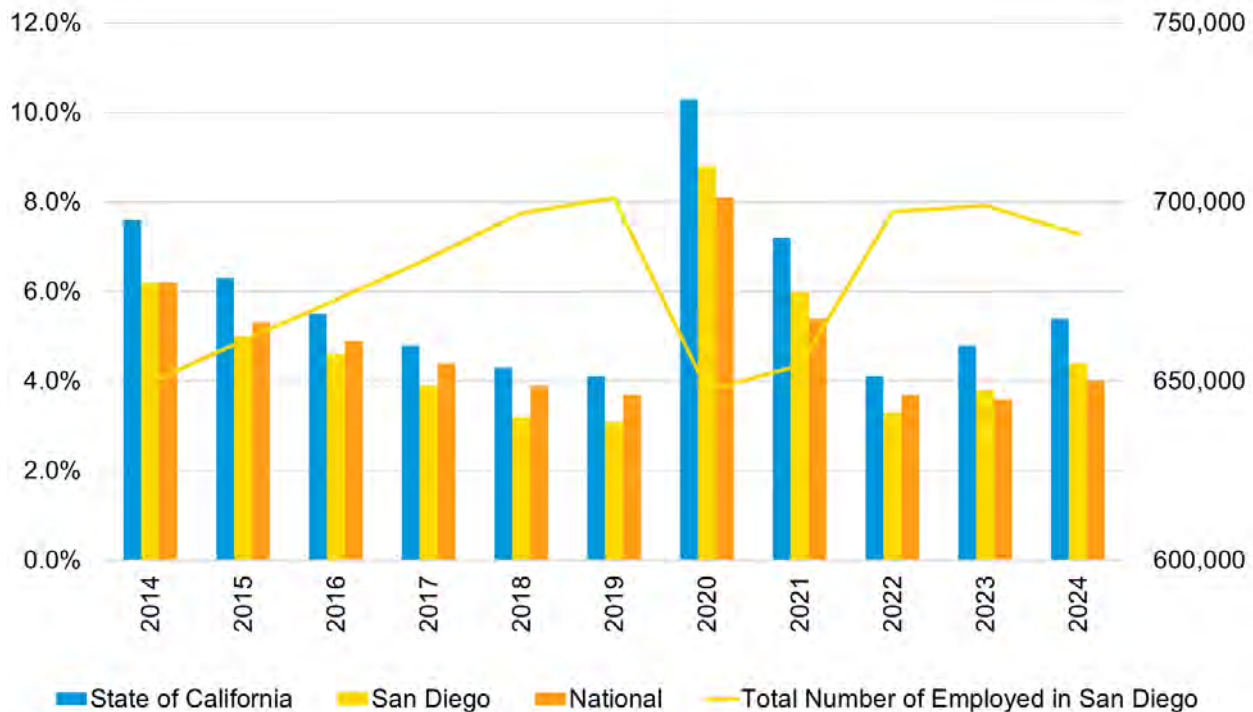
Economic Trends

Economic indicators that drive spending and growth in sales tax receipts include consumer spending, which is greatly influenced by the unemployment rate, total number of persons employed, consumer confidence, and Consumer Price Index (CPI).

In January 2025, the City of San Diego recorded 713,100 persons employed and an unemployment rate of 4.5 percent. **Figure 10 - Unemployment Rates by Calendar Year** depicts the total number of employed and the unemployment rate for the City of San Diego by full calendar year as of December 2024 data.

General Fund Revenues

Figure 10 - Unemployment Rates by Calendar Year



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

Consumer confidence, which correlates with sales tax receipts, was recorded at 105.3 in January 2025, which represents a decrease of 5.0 percent when compared to 110.9 in January 2024. This marks a second consecutive month of declines in consumer confidence. Consumer confidence continues to fluctuate as consumers respond to reservations regarding inflation, employment, impacts on future economic policies and geopolitical events. Additionally, there is a growing concern over the impacts of tariffs implemented by the current presidential administration and the impact to prices on consumer goods. Such uncertainty can lead to more cautious and limited spending, with consumers prioritizing essential purchases and reducing spending on discretionary items.

The San Diego Consumer Price Index (CPI) has increased by 3.8 percent year-over-year from 367.917 in January 2024 to 381.952 in January 2025. The increase in CPI is primarily attributed to continued moderate inflation, which has yet to reach the Federal Reserve's target rate of 2.0 percent, signaling ongoing inflationary pressures that can affect consumers' willingness to spend, particularly in the context of persistent inflation. Notably, prices remain high in many non-taxable areas, such as housing, healthcare, and food, which prevents additional spending of disposable income on taxable goods. Per the UCLA Anderson Forecast released in Spring 2025, inflation is anticipated to remain elevated through calendar years 2025 and 2026, measuring 2.7 percent in the first quarter of calendar year 2025 and falling slightly to 2.6 percent in the fourth quarter of calendar year 2026, as measured by Core Personal Consumption Expenditure (PCE)⁸. This will ultimately depend on the implementation of the tariffs, which began in phases

⁸ The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. June 2024. Page 25.

General Fund Revenues

starting in March and April of 2025⁹. Real consumer spending on services, which are generally not subject to sales tax, is also projected to outpace spending on goods through calendar year 2027 per the UCLA Anderson Forecast.

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for sales tax is \$367.3 million, or 17.2 percent of the General Fund revenue budget. This represents a decrease of \$26.2 million, or 6.7 percent, from the Fiscal Year 2025 Adopted Budget. The Draft Budget for sales tax represents a decrease of \$25.5 million from the \$392.8 million previously forecasted in the Outlook. The Fiscal Year 2026 projected growth rate included in the Outlook was 2.8 percent, but that growth rate has been revised to a negative 0.7 percent primarily to account for the downward trend in sales tax receipts collected, which has persisted since Fiscal Year 2024. Inflationary pressures, fluctuating consumer behavior, and general economic uncertainty, partially driven by the recent tariff policies have led to a decline in sales tax receipts. The growth rate is consistent with the most recent quarterly projection report received in December 2024 from the City's Sales Tax consultant, Avenu Insights and Analytics.

Actual local sales tax growth rates could be impacted by potential federal interest rate changes, continued inflation impacts, higher unemployment, and changes in consumer spending. All of these factors could impact consumer confidence and/or business-to-business growth. Any potential increase or decrease in local taxable sales performance will directly impact the City's sales tax projection and will be monitored throughout Fiscal Year 2026. The Fiscal Year 2026 Draft Budget balances these factors with a slightly negative projected growth as consumer spending patterns adjust to the overall economic uncertainty.

Per the voter-approved Proposition H, the City is required to dedicate specific sources of revenue to fund General Fund infrastructure. The calculation to fund the Infrastructure Fund is based on two specific components. One of the components of funding is through the incremental growth in sales tax revenue. Based on current sales tax projections, a contribution to the Infrastructure Fund is not anticipated in Fiscal Year 2026. Additional information regarding the Infrastructure Fund calculation can be found in the Infrastructure Fund (Charter Section 77.1) section in the Citywide Budget Overview section in Volume I.

These assumptions are consistent with the forecast prepared by the City's sales tax consultant, Avenu Insights and Analytics. The City will continue to monitor potential economic impacts that could affect consumer confidence and/or business-to-business growth as any increase or decrease in local taxable sales performance will directly impact the City's sales tax projection.

General Fund Transient Occupancy Tax (TOT)

Background

Transient Occupancy Tax makes up 8.2 percent of the City's General Fund revenue budget. TOT is levied at 10.5 cents per dollar on taxable rent for a transient's stay of less than one month. The use of TOT is guided by the City's Municipal Code which stipulates that of the 10.5 cents of collected TOT, 5.5 cents is to be applied toward general government purposes, 4.0 cents towards promoting the City as a tourist destination, and the remaining 1.0 cent towards any purposes approved by the City Council. This breakdown is depicted in **Figure 11 - City of San Diego Transient Occupancy Tax**

Allocation. In the Fiscal Year 2026 Draft Budget, total TOT revenue equals \$333.0 million, of which \$175.2 million is applied directly to the General Fund and represents the 5.5 cents designated for general government purposes. The remaining 5.0 cents, or \$157.8 million, includes the 4.0 cents allocated to

**General Fund Revenues
\$175.2 million**

**Percent of General Fund
Revenues
8.2 percent**

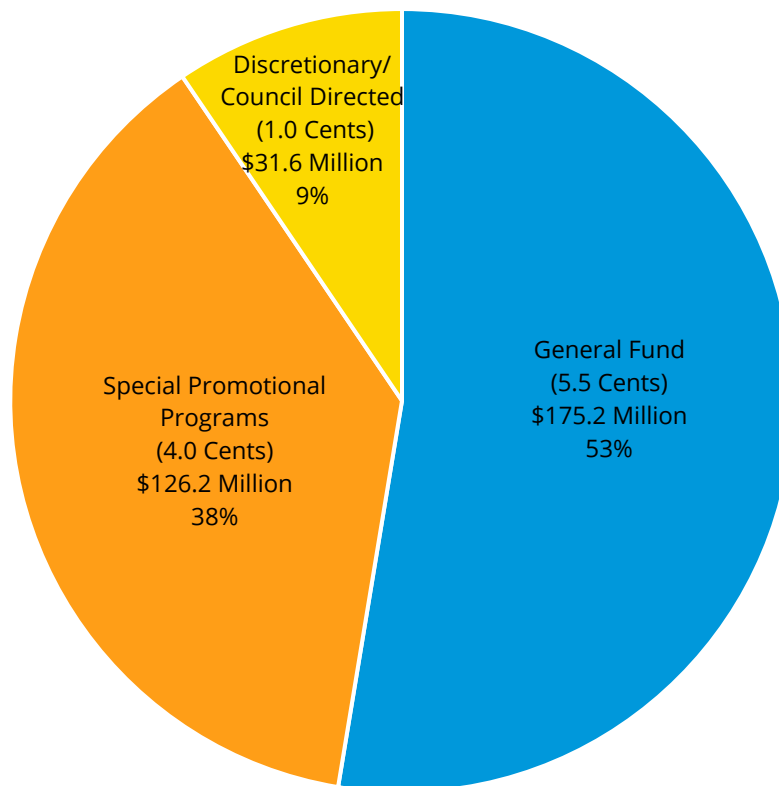
⁹ The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. March 2025. Page 23.

General Fund Revenues

programs 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 City Council Discretionary allocation.

This section does not include projected revenue associated with Measure C, an initiative passed in 2020 to increase the City of San Diego's current 10.5 percent hotel visitor tax. Details on the revenue associated with Measure C is included in both the Charges for Current Services narrative later in this section and the Transient Occupancy Tax Fund department budget page in Volume II. The new Measure includes increases to the current TOT tax rate of 10.5 percent to 11.75 percent, 12.75 percent and 13.75 percent, where each tax rate would depend on a hotel's location in one of three geographic zones. The revenue from the additional taxes is to be allocated to convention center expansion and modernization, homelessness services and street repairs, of which the latter two would be reimbursements to the General Fund. Additional information on the Measure can be found in the Citywide Budget Overview section in Volume I.

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. Assumptions in the December 2024 San Diego County Lodging Forecast, prepared for the San Diego Tourism Authority by Tourism Economics, include tempered growth in Fiscal Year 2026 for room demand, occupancy, and room rates. This assumption is supported by a continued moderate demand for

General Fund Revenues

leisure travel, and the projected slowing of growth in group and business travel in calendar year 2026¹⁰. In previous forecasts, business travel was assumed to gradually return to pre-pandemic levels; however, with general economic uncertainty and the anticipation of new economic policies being implemented in the coming months, business travel demand remains below pre-pandemic levels. According to the December 2024 San Diego County Lodging Forecast, leisure travel continues to experience softened demand as concerns over the overall economy persist¹¹.

The December 2024 San Diego County Lodging Forecast projected moderate growth in its primary indicators. The average hotel occupancy rate is forecasted at 75.7 percent in calendar year 2026, which represents a slight increase from the prior year rate of 74.8 percent. Room demand is forecasted to grow by 3.6 percent in calendar year 2026, while the supply of rooms is projected to increase by 2.4 percent in calendar year 2026. Moreover, the Average Daily Rate (ADR) is projected to increase an average of 0.5 percent in calendar year 2026, while the revenue per available room (RevPAR) is projected to increase by 1.6 percent. Room revenue is projected to increase 4.1 percent in calendar year 2026. **Figure 12 - Year-Over-Year Percentage Growth in Key Hotel Sector Indicators** depicts the projected growth of these indicators.

The San Diego Convention Center is a 2.6 million square foot facility located along the waterfront of downtown San Diego. The San Diego Convention Center is host to many large conferences and events in San Diego, bringing in many tourists to the City. One of the largest events hosted by the San Diego Convention Center is San Diego Comic-Con International, which was rated as one of the top ten entertainment conventions in America in 2025¹². With the City's convention center ranking among the nation's top destinations due to its proximity to the San Diego International airport, and the City's great weather, this continuously brings in more group events to the City and contributes to the local economy by increasing hotel stays and promoting additional spending on dining and leisure activities.

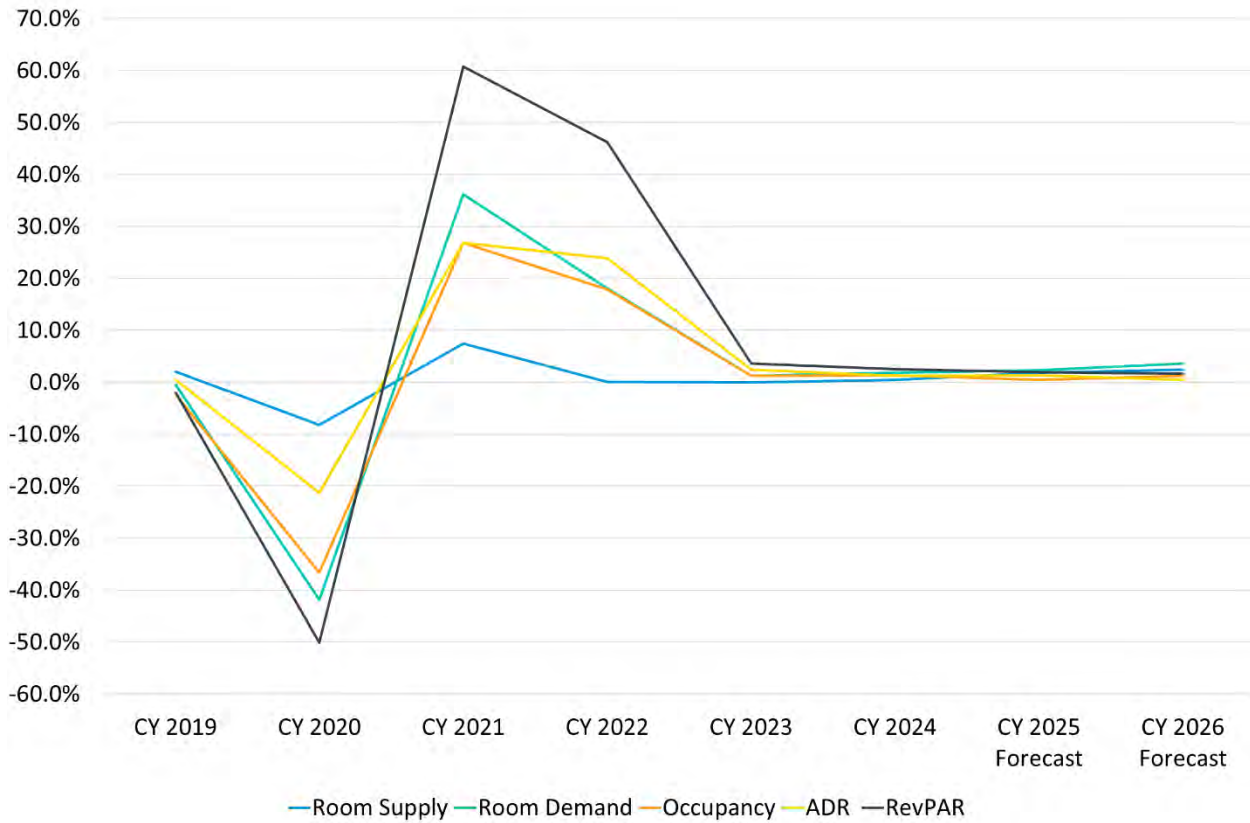
¹⁰ San Diego County Lodging Forecast. Tourism Economics. December 2024. Page 24.

¹¹ San Diego County Lodging Forecast. Tourism Economics. December 2024. Page 28.

¹²Selena Starla. "Top 10 Must-Attend Entertainment Conventions in America 2025" . www.wherethebuzz.com. January 1, 2025.

General Fund Revenues

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



Source: San Diego Tourism Authority; Tourism Economics San Diego County Lodging Forecast, December 2024.

	CY 2020	CY 2021	CY 2022	CY 2023	CY 2024	CY 2025 ¹	CY 2026 ¹
Hotel Sector							
Avg. Occupancy	48.5%	61.5%	72.6%	73.4%	74.4%	74.8%	75.7%
Avg. Daily Rate	\$ 130.51	\$ 165.46	\$ 205.05	\$ 210.00	\$ 212.53	\$ 215.36	\$ 216.34
Rev PAR ²	\$ 63.31	\$ 101.80	\$ 148.80	\$ 154.22	\$ 158.14	\$ 161.08	\$ 163.70
Room Demand (growth)	-41.8%	36.2%	18.1%	1.2%	1.8%	2.3%	3.6%

Source: San Diego Tourism Authority; Tourism Economics San Diego County Lodging Forecast, December 2024

¹ Forecast - Tourism Economics, December 2024

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

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for total Transient Occupancy Tax (TOT) revenue is \$333.0 million, of which \$175.2 million is allocated to the General Fund. TOT revenue constitutes 8.2 percent of the General Fund revenue budget. The General Fund allocation represents an increase of \$2.4 million, or 1.4 percent, from the Fiscal Year 2025 Adopted Budget. The Draft Budget for TOT represents a slight decrease of \$1.2 million from the \$176.4 million previously forecasted in the Outlook. The Draft Budget for TOT assumes a 3.0 percent growth rate based on a tempered demand for leisure and business travel. These assumptions

General Fund Revenues

are consistent with assumptions and data reported by Tourism Economics in the December 2024 San Diego Lodging Forecast. The growth rate is a decline from the 5.0 percent previously included in the Outlook due to continued tempered growth.

As noted earlier in this section, of the total 10.5 cents of TOT revenue, 5.5 cents is budgeted in the General Fund and is allocated for general government purposes; the remaining 4.0 cents is allocated to Special Promotional Programs, which can be used for eligible programs that promote the City as a tourist destination including reimbursements to the General Fund for safety and maintenance of visitor-related facilities, and the 1.0 cent City Council Discretionary allocation. For additional information regarding the remaining 5.0 cents of TOT, reference the Special Promotional Programs department budget page in Volume II. The Department of Finance continues to monitor economic indicators and updates to revenues and will report significant changes in the Fiscal Year 2026 quarterly budget monitoring reports.

Franchise Fees

Background

The Fiscal Year 2026 Draft Budget for Franchise Fee revenue is \$105.8 million which represents 4.9 percent of the General Fund revenue budget; this is a decrease of \$17.9 million, or 14.5 percent, from the Fiscal Year 2025 Adopted Budget. The Draft Budget for franchise fee revenue represents a decrease of \$15.0 million from the \$120.8 million previously forecasted in the Outlook. 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, and California American Water (Cal AM). In addition, the City collects franchise fees from private refuse haulers that conduct business within the City limits. The revenue received from the agreements with SDG&E, cable companies, and Cal AM is based on a percentage of gross sales, while the revenue received from refuse haulers is based on tonnage collected. 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. Revenue from SDG&E is split between the General Fund (75.0 percent) and the Environmental Growth Funds (25.0 percent) based on the City Charter. Cable providers remit 5.0 percent of gross revenues.

General Fund Revenues
\$105.8 million
Percent of General Fund Revenues
4.9 percent

Fiscal Year 2026 Draft Budget

SAN DIEGO GAS & ELECTRIC: The Fiscal Year 2026 Draft Budget for SDG&E franchise fee revenue is \$88.4 million and assumes no growth for calendar year 2025. The SDG&E franchise fee revenue is based on the calendar year 2024 statement, and accounts for the recent significant fluctuations in gas and electric franchise fee revenues. There were many factors affecting the gas and electric franchise fee revenues over the last few years, including continuous fluctuations in rate pricing, changes in weather, customer usage and unanticipated pipe repairs by SDG&E. The City and SDG&E are committed to working together to establish more accurate franchise fee revenue projections and SDG&E has agreed to provide the City with quarterly statements on actual usage, versus waiting a year in arrears to determine the final franchise fee revenue. Due to this change in reporting by SDG&E, revenues will be reassessed during the Fiscal Year 2026 Budget Monitoring process once the actual quarterly data is received from SDG&E to prepare a more accurate revenue projection.

Aside from weather, usage, and energy market conditions, SDG&E energy rates are impacted by regulatory proceedings at the California Public Utilities Commission (CPUC). In July 2023, SDG&E submitted a General Rate Case (GRC) application seeking that their authorized revenue requirement be revised in order to increase electricity and gas base rates. As of the release of the Draft Budget, the CPUC voted to adopt

General Fund Revenues

SDG&E's General Rate Case. The proposed revenue requirements (rate raises) for SDG&E were partially approved from what SDG&E had originally proposed; however, still reflect an increase of 7.5 percent when comparing calendar year 2023 current combined revenue requirements to calendar year 2024's adopted combined operation's revenue requirements. As a result of the adopted increased revenue requirements, new rates are effective February 1, 2025.¹³

In accordance with the City Charter, 75.0 percent of the revenue from SDG&E, or \$66.3 million, is allocated to the General Fund; the remaining 25.0 percent of revenue received from SDG&E, or \$22.1 million, is deposited into the Environmental Growth Funds (EGF). Additionally, per City Council Resolution 313454, through the annual budget process, the Mayor shall consider making allocations to the Climate Equity Fund, including 10.0 percent of the 75.0 percent allocated to the General Fund. However, the Resolution also allows the Mayor to seek City Council approval to temporarily suspend compliance for the upcoming fiscal year if the Mayor determines that anticipated revenues in any fiscal year will be insufficient to maintain existing City services. To limit additional reductions to City services, the Fiscal Year 2026 Draft Budget suspends the allocation of \$6.6 million for the Climate Equity Fund, which allows this revenue to remain in the General Fund to support existing City services.

Of the revenues transferred to the EGF, one-third is used to fund the maintenance of parks, and two-thirds is designated for parkland maintenance and debt service payments for open space acquisitions. The Fiscal Year 2026 Draft Budget includes the additional revenue deposits in the EGF and provides funding for park and open space maintenance, as well as stormwater mitigation.

In June 2021, the City Council agreed to a 10-year gas and electric franchise agreement with SDG&E, with the option of extending the agreement an additional 10 years. In addition to remitting the 3.0 percent of the gross sales of gas and electricity, the franchise agreement included \$80.0 million for the gas and electric franchise and an additional \$20.0 million to advance the City's climate equity goals. The franchise agreements each have a separate payment plan. The gas franchise bid will be paid in equal installment payments of \$500,000 over the entire 20 years covered by the agreement. If the agreement is terminated at any time, the remaining payments will be voided. The electric franchise bid will pay \$10.0 million annually for the first five years (2022-2026), while the final two payments will be delayed until years 10 and 11 (2030 and 2031) of the agreement. The installment payments are subject to an annual interest rate of 3.38 percent. The payment in 2031 will only occur if the contract is renewed for another 10 years following the initial 10-year term. Additionally, SDG&E is required to contribute \$2.0 million for the first five years of the agreement (2022-2026) to further the City's climate action and equity goals—of which \$1.5 million is allocated to the Climate Equity Fund and \$500,000 is allocated to the EGF. Consistent with the terms of this agreement, the Fiscal Year 2026 Draft Budget includes \$11.9 million in a gas & electric franchise bid payment, reflecting the annual interest rate of 3.38 percent.

On May 3, 2022, the City Council established the Energy Independence Fund (EIF) and approved the allocation of a minimum of 20.0 percent of the Bid amount each year for the EIF, unless waived by the City Council. From the 20.0 percent allocation to the EIF, the revenue is then split between EIF and EGF, where 75.0 percent of the contribution remains in the EIF and the remaining 25.0 percent is deposited into the EGF. City Council Resolution 314076, which created the EIF, allows the Mayor to seek City Council approval to temporarily suspend compliance for the upcoming fiscal year if the Mayor determines that anticipated revenues in any fiscal year will be insufficient to maintain existing City services. The total allocation to the EIF for the 20.0 percent contribution amount is \$2.4 million. Similar to the waiving of General Fund contributions to the Climate Equity Fund, the Fiscal Year 2026 Draft Budget includes the suspension of the 75.0 percent portion of the contribution, or \$1.8 million, from the General Fund for the EIF, which allows

¹³California Public Utilities Commission - Information Sheet: SoCalGas and SDG&E 2024 General Rate Case. December 19, 2024

General Fund Revenues

this revenue to be deposited in the General Fund to maintain existing City services. The remainder of the franchise bid amount of \$3.6 million will be allocated to the EGF funds.

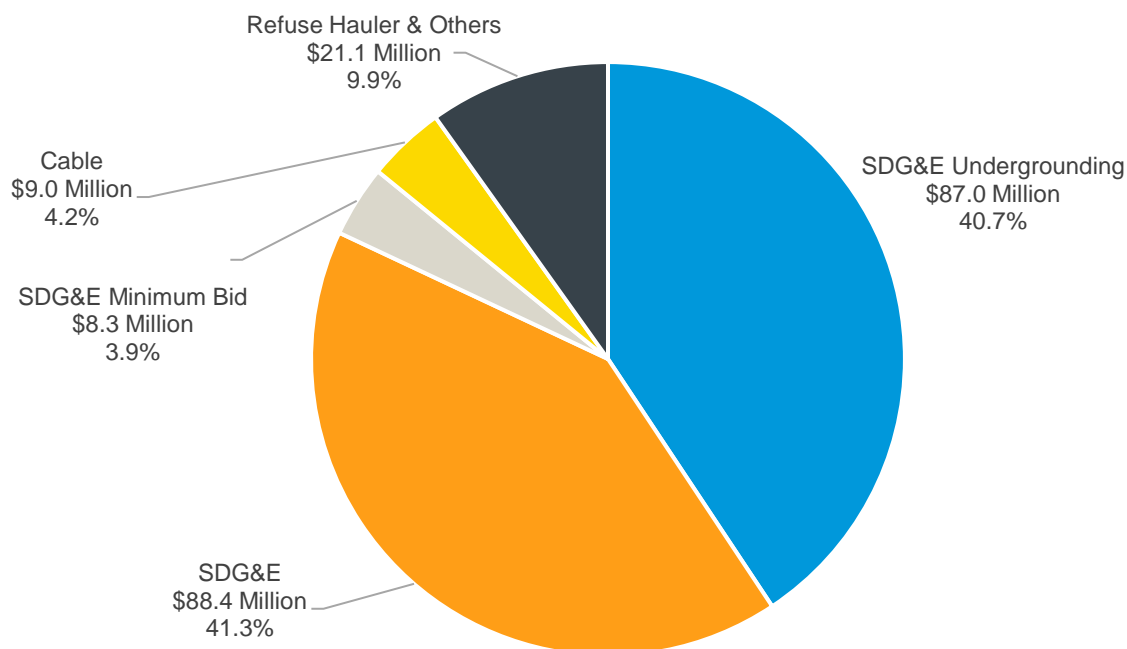
The City also receives an undergrounding utility franchise fee from SDG&E. The Fiscal Year 2026 Draft Budget for SDG&E undergrounding utility fee revenue totals \$87.0 million. This revenue is budgeted in the Underground Surcharge Fund to support the undergrounding of electricity distribution infrastructure within the City's right-of-way.

CABLE COMPANIES: The Fiscal Year 2026 Draft Budget for cable franchise fee revenue is \$9.1 million and is based on updated Fiscal Year 2025 projections; the budget assumes a negative growth rate of 6.79 percent based on historical actuals and a trend of declining revenues from traditional cable providers.

REFUSE HAULERS AND OTHER FRANCHISES: The Fiscal Year 2026 Draft Budget for refuse haulers and other franchise fee revenues is \$21.1 million and is based on updated Fiscal Year 2025 projections. The City anticipates \$14.2 million from refuse collection fees, \$1.6 million in revenue related to the Police Department's vehicle tow program, \$205,000 in revenue from the EDCO facilities, and \$785,000 from other franchise fee sources including revenue from California American Water (Cal AM) and Temp Controlled Water. Also, included is a one-time transfer to the General Fund of \$4.3 million from the Recycling Fund, 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



General Fund Revenues

Property Transfer Tax

Background

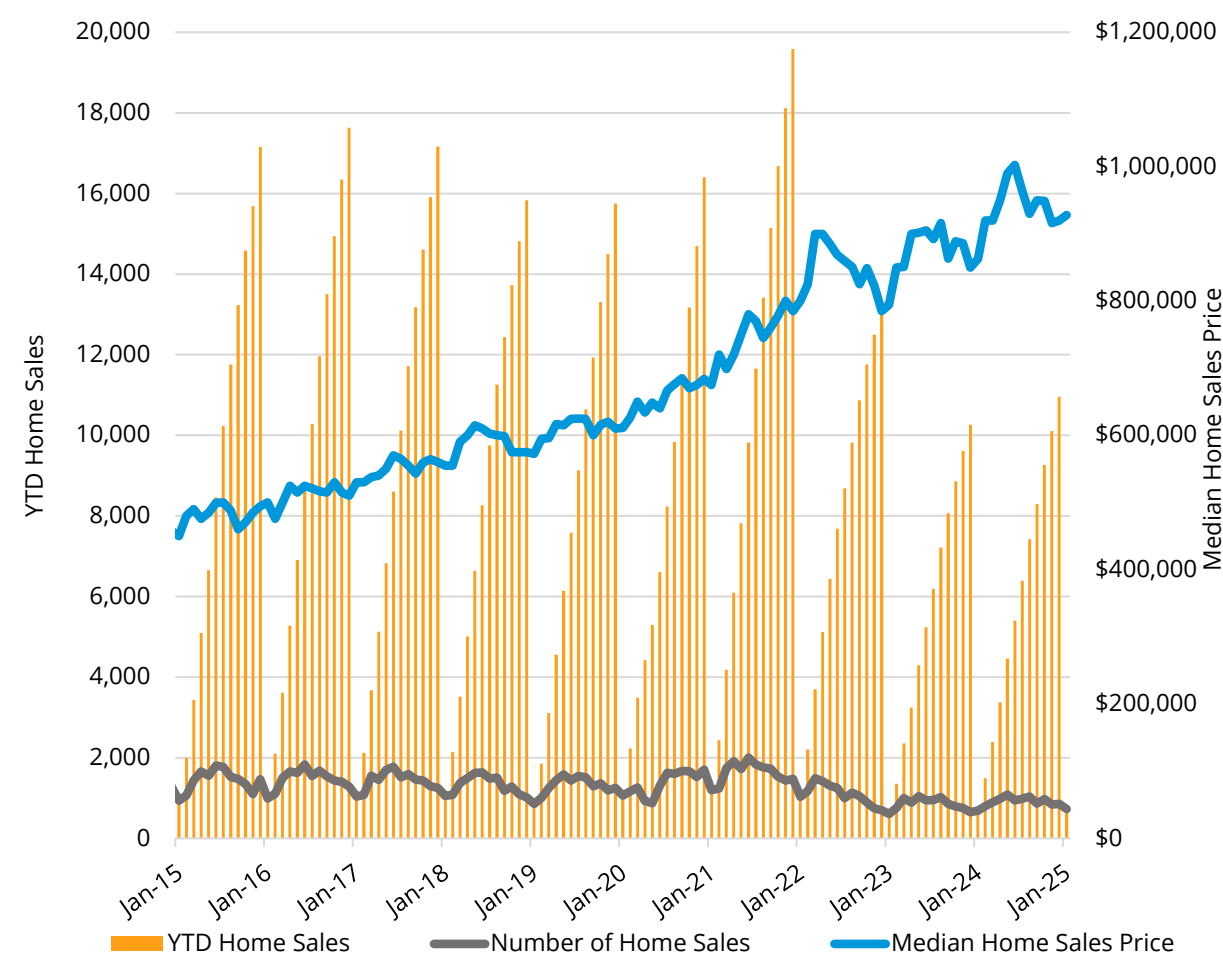
Property Transfer Tax makes up 0.5 percent of the General Fund revenue budget and is levied on the sale of real property. The County of San Diego collects \$1.10 per \$1,000 of the sale price when any real property is sold. The City is credited \$0.55 per \$1,000 against the County's charge, giving both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

General Fund Revenues
\$11.6 million
Percent of General Fund Revenues
0.5 percent

Economic Trends

Unlike property tax revenue, property transfer tax revenue reflects changes to current economic conditions since it does not experience a lag time as with property tax. The economic factors that primarily impact property transfer tax revenue are home sales and prices. These factors are discussed in detail in the earlier property tax section and summarized in **Figure 14 - City of San Diego Home Sales**.

Figure 14 - City of San Diego Home Sales



Source: HDLCC®

General Fund Revenues

Home sales have slightly increased when compared to the previous year as a result of the FOMC's decision to begin cutting rates in the second half of calendar year 2024. However, growth in home sales continues to be restrained as median home prices are anticipated to continue at elevated levels through calendar year 2025. The Department of Finance will continue to closely monitor Property Transfer Tax revenue and adjust projections as necessary.

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for property transfer tax is \$11.6 million and is based on Fiscal Year 2025 year-end projections. This represents an increase of \$1.5 million, or 14.6 percent, from the Fiscal Year 2025 Adopted Budget. The positive growth is based on higher than anticipated actuals in property transfer tax revenue received to date in Fiscal Year 2025. Additionally, this positive trend is anticipated for the remainder of the fiscal year. As noted in the property tax section, during the FOMC meeting held on March 19, 2025, the committee decided to hold interest rates steady, at the current 4.25 to 4.5 percent range.¹⁴ Any changes in the federal funds rate in calendar year 2025 would likely impact property transfer tax; any significant changes will be included in the Fiscal Year 2026 quarterly budget monitoring reports.

Licenses and Permits

Background

The Licenses and Permits category includes revenue for the purpose of recovering costs associated with regulating activities and other revenues such as business certificate fees, rental unit certificate fees, parking meter collections, alarm permit fees, and special event permits. Recreational Cannabis Business Tax makes up almost half of the licenses and permits revenue category. On November 8, 2016, San Diego voters passed Measure N, which imposes a gross receipts tax on non-medical cannabis businesses that operate or provide services within the City of San Diego. Businesses were initially taxed at a rate of 5.0 percent of monthly gross receipts, then increased to 8.0 percent on July 1, 2019. A subsequent rate increase was recently approved by the City Council to 10.0 percent, effective on May 1, 2025. Effective May 1, 2022, the Cannabis Business Tax rate for Cannabis Production Facilities (Cultivation, Manufacturing, Distribution, and Storage) is 2.0 percent of monthly gross receipts.

General Fund Revenues
\$58.6 million

Percent of General Fund Revenues
2.7 percent

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for licenses and permits is \$58.6 million, or 2.7 percent of the General Fund revenue budget. This represents an increase of \$11.2 million, or 23.7 percent, from the Fiscal Year 2025 Adopted Budget. This increase is primarily attributed by the following:

- \$11.0 million in new revenue associated with proposed parking fees generated in Balboa Park;
- \$2.8 million net increase in Cannabis Business Tax revenue due to a 2.0 percent tax increase from cannabis business outlets;
- \$1.2 million in application and licensing revenue for the Short-Term Residential Occupancy (STRO) Program application and licensing fees as mandated by Ordinance O-21305;
- \$1.1 million in the addition of various revised user fees as a result of the Fiscal Year 2026 Comprehensive User Fee Analysis;
- \$866,000 in Business Tax due to increased compliance efforts; and,
- \$765,000 in minimum wage enforcement fee revenue.

The increase is partially offset with a one-time removal of \$6.3 million for the Short-Term Residential Occupancy (STRO) Program budgeted in Fiscal Year 2025, where licenses are valid for two years with fees

¹⁴Federal Reserve issues FOMC Statement. Press Release. March 19, 2024.

General Fund Revenues

due at the beginning of January, every two years after applications are submitted and a lottery on those applications occurs.

Fines, Forfeitures, and Penalties

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 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for fines, forfeitures, and penalties revenue is \$43.4 million, or 2.0 percent of the General Fund revenue budget. This represents an increase of \$12.3 million, or 39.6 percent, from the Fiscal Year 2025 Adopted Budget.

The increase is primarily attributed to a \$11.3 million increase in parking citation revenue, which includes \$8.3 million in the Police Department and \$3.0 million in the Stormwater Department due to increased citation fine amounts as a result of the Fiscal Year 2026 Comprehensive User Fee Analysis.

General Fund Revenues
\$43.4 million

Percent of General Fund Revenues
2.0 percent

Revenue from Money and Property

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. Additionally, it includes revenue from interest and dividends. The largest component of this category is revenue from Mission Bay Park rentals and concessions, the majority of which is generated from leases with Sea World, Marina Village, and the hotels and marinas within Mission Bay Park. Another significant contributing component in the rents and concessions category is revenue from leases for the Midway/Frontier property.

Per City Charter Section 55.2, the threshold amount of \$20.0 million of Mission Bay rents and concessions will remain in the General Fund. The remainder of funds greater than the threshold amount is allocated to the San Diego Regional Parks Improvements Fund and the Mission Bay Park Improvements Fund. The San Diego Regional Parks Improvements Fund is to receive 35.0 percent of revenues in excess of the threshold amount or \$3.5 million, whichever is greater, with 65.0 percent or the remaining amount allocated to the Mission Bay Park Improvements Fund.

General Fund Revenues
\$84.6 million

Percent of General Fund Revenues
3.9 percent

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. 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.

General Fund Revenues

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for revenue from money and property is \$84.6 million, or 3.9 percent of the General Fund revenue budget. This represents a net increase of \$2.8 million, or 3.4 percent, from the Fiscal Year 2025 Adopted Budget. This is primarily attributed to an increase of \$3.4 million in interest earnings revenue from pooled investments and accelerated reimbursement for Capital Improvement Program (CIP) expenditures from bond and commercial paper proceeds. Additionally, the Fiscal Year 2026 Draft Budget includes increases of \$1.8 million from rent and concession revenue at Mission Bay hotels, Sea World, and City Pueblo Lands, \$321,000 in rent reimbursements to the General Fund from non-General Funds, \$272,000 for office space consolidation, and \$214,000 for increased parking fees at five library locations. This is offset by the removal of \$3.3 million for the one-time transaction fee for the sale of the Hilton La Jolla Torrey Pines budgeted in Fiscal Year 2025.

Revenue from Federal & Other Agencies

Background

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 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for Revenue from Federal and Other Agencies is \$11.1 million, or 0.5 percent of the General Fund revenue budget. This represents a net decrease of \$1.1 million, or 9.0 percent, from the Fiscal Year 2025 Adopted Budget. This decrease is due to the removal of \$1.8 million in one-time grant revenue included in the Fiscal Year 2025 Adopted Budget for homelessness programs and services, which included \$701,000 associated with the fifth round of the Homeless Housing, Assistance and Prevention (HHAP) State grant and \$197,000 in one-time opioid settlement revenue.

General Fund Revenues
\$11.1 million
Percent of General Fund Revenues
0.5 percent

These decreases are partially offset with the following increases:

- \$2.1 million in one-time strike team deployment revenue in the Fire-Rescue Department;
- \$600,000 in one-time grant funding for Fiscal Years 2026 and 2027 from Caltrans' Active Transportation Planning and Department of Transportation's Safe Streets for All for Bike Master Plan, Slow Streets pilot, and mobility-related support for Transportation projects;
- \$300,000 in one-time revenue for the "Ready, Set, Grow San Diego" program, which seeks to address climate action goals and promote tree equity; and
- \$190,000 in revenue reimbursement from San Diego Unified School District for shared maintenance agreement of E-3 Civic High School.

General Fund Revenues

Charges for Current Services

Background

Charges for Current Services revenue is generated by payments for services provided to the public and other City funds. The City's General Fund pays for basic City services such as public safety, parks, and libraries. In addition, the City allocates the costs associated with central service departments, such as the City Auditor, Department of Finance, City Attorney, and City Clerk to all City departments by means of a rate based on the General Government Services Billing (GGSB) standard. The amounts allocated to non-general fund departments are billed and received by the General Fund as revenue to offset the cost of the services provided by these central service departments. Additionally, Transient Occupancy Tax (TOT) revenue is allocated to several departments to reimburse expenditures in the General Fund that support the safety and maintenance of visitor-related facilities.

General Fund Revenues
\$330.4 million
Percent of General Fund Revenues
15.4 percent

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for charges for current services revenue is \$330.4 million, or 15.4 percent of the General Fund revenue budget. This represents a net increase of \$48.7 million, or 17.3 percent, from the Fiscal Year 2025 Adopted Budget. This increase is primarily attributed to the following:

- \$33.8 million in revised revenue for homelessness services as a result of Transient Occupancy Tax (TOT) rate increases associated with Measure C;
- \$18.4 million in revised revenue due to parking meter enforcement and new parking meter regulations;
- \$9.1 million in one-time reimbursement revenue to support street repair activities;
- \$4.9 million in revised General Government Services Billing revenue;
- \$3.6 million in revenue for the addition of various reimbursable positions in the City Attorney's Office; and
- \$2.3 million in revenue associated with reimbursement from the General Plan Maintenance Fund.

These increases are offset with a \$19.5 million decrease in reimbursements from the Environmental Growth Funds to support eligible expenditures due to the one-time removal of \$3.9 million from the Fiscal Year 2025 Adopted Budget and a projected decline in franchise fee revenue in Fiscal Year 2026; a net \$4.3 million decrease in TOT reimbursements for eligible expenditures in General Fund Departments; the one-time removal of \$4.3 million in reimbursement revenue associated with right-of-way maintenance supported by the Infrastructure Fund and the net decrease of \$2.3 million in one-time reimbursement for the Employ & Empower Internship Program.

Transfers In

Background

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

General Fund Revenues
\$114.9 million
Percent of General Fund Revenues
5.3 percent

General Fund Revenues

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for Transfers In is \$114.9 million, or 5.3 percent of the General Fund revenue budget. This represents an increase of \$3.3 million, or 3.0 percent, from the Fiscal Year 2025 Adopted Budget. This increase is primarily attributed by the following:

- \$11.2 million in a transfer from the Fire/Emergency Medical Services Transport Fund;
- \$8.1 million in one-time funding from California's Office of Emergency Services;
- \$2.3 million in the transfer of Gas Tax and TransNet revenue; and
- \$1.1 million in one-time transfers to the General Fund from the Concourse and Parking Garage Operating Fund and Civil Penalties Fund.
- These increases are partially offset with a reduction of \$19.4 million in one-time Fiscal Year 2025 transfers to the General Fund from various non-General Funds.

Other Revenue

Background

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

General Fund Revenues
\$2.2 million
Percent of General Fund Revenues
0.1 percent

Fiscal Year 2026 Draft Budget

The Fiscal Year 2026 Draft Budget for Other Revenue is \$2.2 million, or 0.1 percent of the General Fund revenue budget. This represents an increase of \$563,000, or 31.4 percent, from the Fiscal Year 2025 Adopted Budget. This increase is primarily associated with \$512,000 in increased revenue for the installation and operation of interactive wayfinding kiosks Downtown.

State of California Budget Impacts¹⁵

On January 10, 2025, Governor Newsom released the 2025-2026 Governor's Proposed Budget, which would appropriate \$322.2 billion in State funds, including \$228.9 billion from the General Fund, \$86.8 billion from special funds, and \$6.5 billion from bond funds.

Per the Governor, the Proposed Budget projects \$16.5 billion in additional revenue compared to previous estimates, mainly driven by an increase in projected personal income tax revenue, corporation tax revenue and pooled money interest. The budget also utilizes \$7.1 billion from the Budget Stabilization Account (BSA), a reserve fund established to navigate revenue fluctuations and projected budget shortfalls. After the proposed withdrawals, total budgetary reserves in the coming fiscal year are projected to be \$17.0 billion.

The budget includes total funding of \$137.1 billion for K-12 education programs; \$45.1 billion for higher education and the California Student Aid Commission; and \$296.1 billion for health and human services programs, including childcare and development.

The budget also proposed a \$2.7 billion allocation to implement the \$10.0 billion Climate Bond (Proposition 4) authorized by voters in November 2024. The allocation will advance programs and projects for safe drinking water, wildfire resilience and clean air and energy. The Proposed Budget also includes \$100.0 million for the Encampment Resolution Grants and \$283.6 million in public safety efforts.

¹⁵ Governor's Budget Summary - 2024-25. [Budget Summary \(ca.gov\)](#). Retrieved June 28, 2024

General Fund Revenues

Annual Tax Appropriations Limit (Gann Limit)

In November 1979, California voters approved Proposition 4 (the Gann Initiative) and added Article XIII B 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 XIII B. 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 XIII B. 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 24, 2024 that established the City's Tax Appropriations Limit for Fiscal Year 2025 at \$5,558,310,498. Using the Fiscal Year 2025 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 \$1,590,340,764, which is \$3,967,969,734 below the Gann Limit.

In accordance with California Law, Division 9 of the Government Code and Proposition 111 guidelines, the Fiscal Year 2026 Tax Appropriations Limit will be set and adopted before June 30, 2025, and this section will be updated in the Fiscal Year 2026 Adopted Budget



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 General Fund Expenditures



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

General Fund Expenditures

General Fund Expenditures

The Fiscal Year 2026 Draft Budget for General Fund expenditures is \$2.15 billion, representing a decrease of \$12.3 million, or 0.6 percent, from the Fiscal Year 2025 Adopted Budget. **Table 1 - General Fund Expenditure Summary Fiscal Years 2024 - 2026** represents the change in General Fund expenditures from Fiscal Year 2024 to Fiscal Year 2026. Similarly, **Table 2 - Fiscal Year 2026 General Fund Expenditures** displays the change in General Fund Expenditures from Fiscal Year 2024 to Fiscal Year 2026 by expenditure category.

Table 1 - General Fund Expenditure Summary Fiscal Years 2024 - 2026

	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total General Fund Budget	2,054,683,680	2,160,943,165	2,148,613,701
Percent Change from Previous Year		5.2%	0.6%

Table 2 - Fiscal Year 2026 General Fund Expenditures (in millions)

Expenditure Category	FY 2024 Actual	FY 2025 Budget	FY 2026 Draft	FY 2025-2026 Change	Percent Change
PERSONNEL					
Personnel Cost	\$ 879.7	\$ 925.7	\$ 954.0	28.3	3.1%
Fringe Benefits	539.4	577.5	599.8	22.2	3.8%
PERSONNEL SUBTOTAL	1,419.1	1,503.2	1,553.7	50.5	3.4%
NON-PERSONNEL					
Supplies	\$ 45.3	\$ 31.5	\$ 37.3	5.8	18.3%
Contracts & Services	365.7	387.6	339.3	(48.3)	(12.5%)
<i>External Contracts & Services</i>	241.3	258.3	244.7	(13.6)	(5.3%)
<i>Internal Contracts & Services</i>	124.3	129.3	94.6	(34.7)	(26.8%)
Information Technology	54.0	59.2	56.1	(3.1)	(5.2%)
Energy and Utilities	63.1	70.9	64.6	(6.3)	(8.9%)
Other	4.0	6.6	6.0	(0.7)	(10.0%)
Transfers Out	89.7	93.0	79.9	(13.1)	(14.1%)
Capital Expenditures	5.3	1.2	0.9	(0.4)	(29.9%)
Debt	8.5	7.7	10.9	3.2	41.5%
NON-PERSONNEL SUBTOTAL	635.6	657.7	594.9	(62.9)	(9.6%)
Total	\$ 2,054.7	\$ 2,160.9	\$ 2,148.6	(12.3)	(0.6%)

Table 3 - General Fund FTE Position Summary Fiscal Years 2024 – 2026 shows the change in the number of budgeted positions in the General Fund over the last three years.

General Fund Expenditures

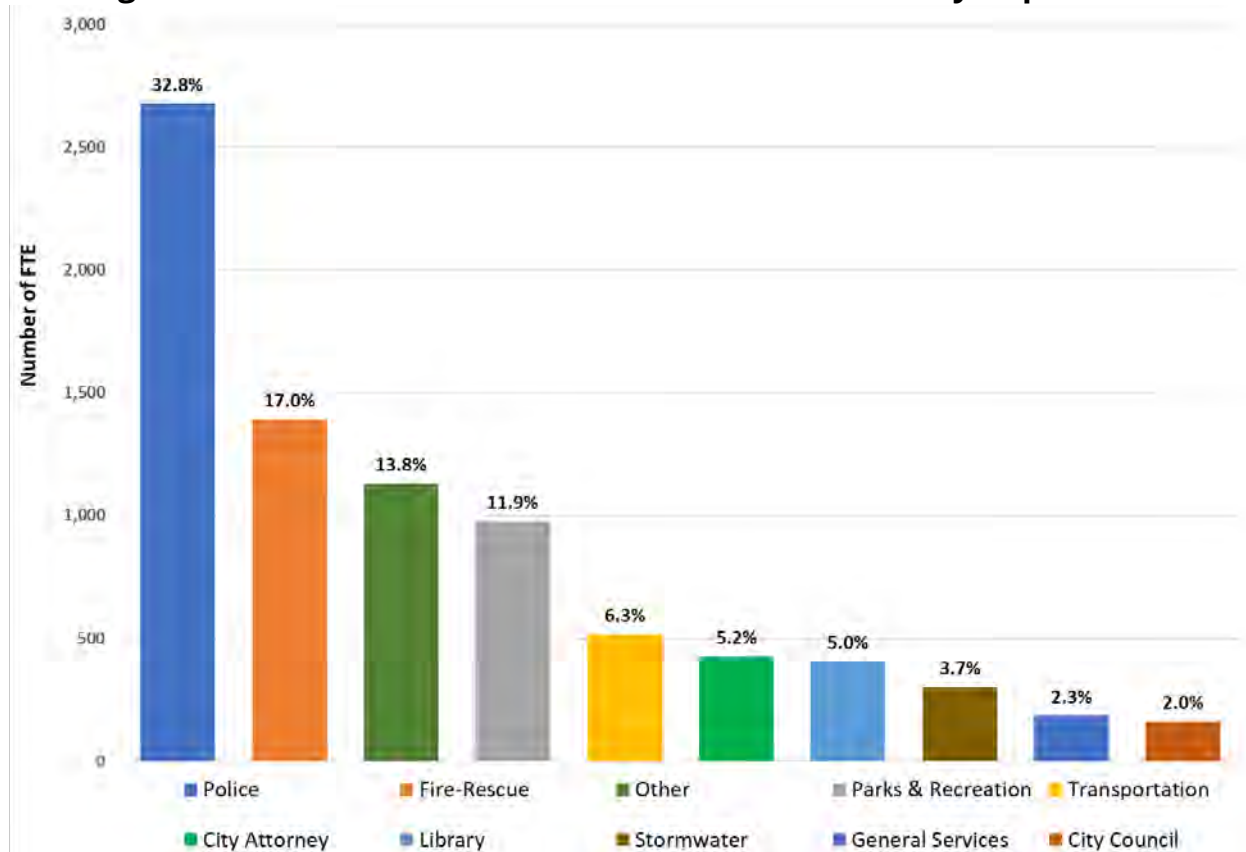
Table 3 - General Fund FTE Position Summary Fiscal Years 2024 – 2026

	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total General Fund Budget FTE Positions	8,512.99	8,733.16	8,165.10
Percent Change from Previous Year		2.6%	-6.5%

Further details on position changes in the General Fund are reflected in **Attachment A - Fiscal Year 2026 Changes in Full-time Equivalent (FTE) Positions** in the Appendix.

Figure 1 – Fiscal Year 2026 General Fund FTE Positions by Department summarizes the Fiscal Year 2026 General Fund FTE positions by department. Only the top nine departments with the most 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 2026 General Fund FTE Positions by Department



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

As displayed in **Figure 1 – Fiscal Year 2026 Draft General Fund FTE Positions by Department** above, the Police and Fire-Rescue Departments account for approximately 49.8 percent of the total budgeted positions in the General Fund for Fiscal Year 2026.

General Fund Expenditures

The General Fund Fiscal Year 2026 Draft Budget includes a total of 8,165.10 FTE positions, which reflects a net decrease of 568.06 FTE positions, or 6.5 percent, from the Fiscal Year 2025 Adopted Budget. The decrease in positions is primarily due to the following reductions:

- 198.74 FTE positions in the Environmental Services Department due to the transfer to the Solid Waste Management Fund associated with Measure B.
- 122.23 FTE positions in the Parks and Recreation Department associated with the following: reduced recreation center hours at all sites to 40 hours from 60 or 45 hours per week; closing portable restrooms and comfort stations throughout the parks system; maintenance and supervision of parks and joint-use sites, rec centers, and community, regional, neighborhood, and dog parks; maintenance and operations of Balboa Park; and administrative support.
- 77.10 FTE positions in the Library Department associated with reduced library hours including: the elimination of Sunday and Monday service hours at branch libraries and the Central Library.
- 74.73 FTE positions in various departments citywide primarily associated with the grant-funded Employ and Empower Internship Program as a result of less grant funding available in Fiscal Year 2026.
- 19.00 FTE positions in the Fire-Rescue Department associated with the following: Bomb Squad cross staffing, Engine 80 in Downtown/East Village, Fast Response Squad in San Pasqual Valley, and Fire Captains that support the Community Resources Program and staffing unit.
- 13.00 FTE positions in the Police Department associated with the following: logistical support, the consolidation of the Northwestern Division, lieutenants in Patrol operations, and detectives in Gangs and Vice Operations.
- 13.68 FTE positions in various departments associated with department restructures including the consolidation of the Mayor's Office and the Sustainability and Mobility Department.
- 12.00 FTE positions in the Development Services Department associated with zoning enforcement and the Building & Land use Enforcement Division.
- 11.00 FTE positions in the Human Resources Department associated with the following: employee relations and engagement, labor relations, people & organizational development, people analytics, total compensation program, and talent acquisition.
- 8.00 FTE positions in the Office of the City Treasurer associated with various programs including: STRO Licensing, TOT Administration, revenue compliance and collections, parking administration, treasury systems, and business tax administration.
- 7.12 FTE positions in the Office of the City Clerk associated with the discontinuation of the Archives Access and Preservation Program and scaling back passport services operations to cost recovery levels.
- 6.00 FTE positions in the Personnel Department associated with medical and background checks, recruitment, and administrative support.

These decreases are offset with the addition of 23.22 FTE positions in various departments primarily including: 11.50 FTE positions in the Parks and Recreation Department to support new park facilities, 3.50 FTE reimbursable positions in the Office of the City Attorney to support the Gun Violence Response Unit and the regional Firearm Relinquishment Task Force, 3.00 FTE positions in the Fire-Rescue Department to support the Advanced Lifeguard Academy, 2.00 FTE positions in the City Treasurer to support TOT and lease audits, 1.22 FTE positions in the Environmental Services Department associated to the abatement of homeless encampments and to support trainings, 1.00 Finance Analyst 4 in the Department of Finance to support the Successor Agency, and 1.00 Assistant Director in the Purchasing & Contracting Department to support policy optimization and implementation .

General Fund Expenditures

Personnel Cost

The General Fund Fiscal Year 2026 Draft Budget includes a total of \$954.0 million in Personnel Cost, which reflects a net increase of \$28.3 million, or 3.1 percent, from the Fiscal Year 2025 Adopted Budget. This increase is primarily due to the terms of the current Memoranda of Understanding (MOU) with the City's six Recognized Employee Organizations (REOs) as well as recommended general salary increases for unrepresented and unclassified employees. The current MOUs between the City and the Deputy City Attorneys Association of San Diego (DCAA); Municipal Employees Association (MEA); International Association of Firefighters (Local 145), the Police Officers Association (POA), Teamsters (Local 911) and American Federation of State, County, and Municipal Employees (AFSCME Local 127) provided for various general salary increases effective on July 1, 2025, and January 1, 2026. In addition to the agreed upon salary increases in the current MOUs, the following adjustments also contributed to the increase:

- \$19.7 million decrease in personnel costs primarily associated with the Environmental Services Department restructure that moves multiple positions from the General Fund to the Solid Waste Management Fund.
- \$7.7 million decrease in budgeted personnel expenditure savings, which is an estimated amount of personnel savings by department that is attributed to vacancies, attrition, leaves of absence, and delays in the creation and filling of positions. Budgeted personnel expenditure savings is budgeted as a negative amount; therefore, the decrease of \$7.7 million results in a net increase in the Personnel Cost budget.
- \$6.5 million decrease primarily associated with budget reductions in Independent Departments.
- \$6.1 million decrease in the Parks and Recreation Department primarily associated with reducing hours at recreation centers to 45 hours per week, park maintenance, and restroom closures.
- \$5.0 million decrease primarily associated with the Fiscal Year 2025 Mid-Year budget reductions proposed by the Mayor.
- \$4.5 million decrease in the Library Department primarily associated with reducing Sunday and Monday library hours and Do Your Homework at the Library Program.
- \$5.0 million increase in overtime associated with negotiated increases, current year trends, and are offset with Police Department overtime reductions.
- \$2.9 million decrease in Hourly Wages in various city departments primarily due to a decrease in state grants that support the Employ and Empower Program.
- \$2.1 million decrease in the Police Department associated to reducing the logistics captain, gangs and vice operations detectives, patrol operations lieutenants, and consolidating the Northwestern Division.
- \$1.9 million decrease in the Fire-Rescue Department associated to reductions of Fast Response Squads, reinstating the cross staffing of the Bomb Squad Unit cross, and positions that support staffing and community resources.
- \$1.1 million decrease in the Development Services Department associated to position reductions in zoning and code enforcement.
- \$4.7 million increase in add-on pays (e.g., Bilingual Pay, Emergency Medical Technician Pay, Paramedic Pay) as a result of changes in the negotiated rates, the impacts that the negotiated salary increases have on variable add-on pays, and changes in the number of employees anticipated to receive these specialty pays.
- \$900,000 increase in vacation pay in-lieu of annual leave based on employee elections for calendar year 2025.

General Fund Expenditures

Fringe Benefits

The Fiscal Year 2026 Draft Budget for the General Fund includes fringe benefit expenditures totaling \$599.8 million, which reflects a net increase of \$22.2 million, or 3.8 percent, from the Fiscal Year 2025 Adopted Budget. This net increase is primarily due to adjustments in the following fringe benefits:

- \$20.4 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 non-police employees who were hired on or after July 20, 2012, and terminated employment prior to July 10, 2021, and who opted into SDCERS as a deferred member or were since rehired. 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 City employees between the General Fund and non-General Funds resulting from position adds, reductions and reorganizations.
- \$4.7 million increase in Workers' Compensation associated with revised projected claims due to changes in staffing levels and medical treatment costs.
- \$1.4 million increase in Risk Management Administration as a result of the restructure of the benefits consulting services, salary and benefit increases for employees, and 14.00 FTE position additions in the Risk Management Administration Fund to support the Public Liability Program.
- \$1.2 million increase in Long-Term Disability primarily due to the anticipated increase in operating costs based on the average growth over the past three fiscal years.

These increases are partially offset by the following:

- \$3.6 million decrease in Flexible Benefits primarily due to position reductions and changes in the coverage level/credit tier of employees.
- \$2.0 million decrease in Other Post Employment Benefits associated with the change in funding strategy that has the City's contributions decrease by 2.0 percent year-over-year, and the relative allocation of employees between the General Fund and non-General Funds.
- \$1.3 million decrease in the Supplemental Pension Savings Plan due to the decrease in employee participation in the plan.

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

Table 4 – Fiscal Year 2026 General Fund Fringe Benefits by Fringe Type shows the change in fringe benefits in the General Fund from Fiscal Year 2024 to the Fiscal Year 2026 Draft Budget, by fringe benefit type.

Table 4 - Fiscal Year 2026 General Fund Fringe Benefits by Fringe Type

Fringe Type	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget	FY 2025 – FY 2026 Change	Percent Change
Fixed					
Long-Term Disability	\$ 2,900,834	\$ 2,774,037	\$ 4,022,060	\$ 1,248,023	45.0%
Other Post-Employment Benefits	33,295,846	32,215,512	30,190,147	(2,025,365)	(6.3%)
Retirement ADC	325,253,369	357,152,222	377,522,773	20,370,551	5.7%
Risk Management Administration	9,906,907	10,790,423	12,199,544	1,409,121	13.1%
Unemployment Insurance	802,228	789,695	753,707	(35,988)	(4.6%)

General Fund Expenditures

Table 4 - Fiscal Year 2026 General Fund Fringe Benefits by Fringe Type

Fringe Type	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget	FY 2025 - FY 2026 Change	Percent Change
Workers' Compensation	33,566,829	32,955,006	37,622,661	4,667,655	14.2%
Fixed Subtotal	405,726,013	436,676,895	462,310,892	25,633,997	5.9%
Variable					
Employee Offset Savings	\$ 6,138,680	\$ 5,716,117	\$ 5,715,487	\$ (630)	0.0%
Flexible Benefits	98,338,115	104,633,967	100,997,947	(3,636,020)	(3.5%)
Medicare	12,795,532	13,381,103	13,956,380	575,277	4.3%
Retiree Medical Trust	1,310,526	1,404,440	2,244,989	840,549	59.8%
Retirement 401 Plan	2,515,518	2,882,210	3,032,115	149,905	5.2%
Retirement DROP	1,828,389	1,932,362	1,860,440	(71,922)	(3.7%)
Supplemental Pension Savings Plan	10,707,488	10,918,973	9,653,507	(1,265,466)	(11.6%)
Variable Subtotal	133,634,246	140,869,172	137,460,865	(3,408,307)	(2.4%)
Fringe Benefits Total	\$ 539,360,259	\$ 577,546,067	\$ 599,771,757	\$ 22,225,690	3.8%

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 2026 Draft Budget totals \$37.3 million, which is an increase of \$5.8. million, or 18.3 percent, from the Fiscal Year 2025 Adopted Budget. The increase is associated with the following adjustments:

- \$5.9 million increase in the Transportation Department primarily due to supplies for roadways, signage maintenance, streetlights, traffic signals, and sidewalks that were previously supported as a one-time commitment by the Infrastructure Fund in Fiscal Year 2025.
- \$1.4 million increase in the General Services Department - Facilities Services Division of supplies for electrical, HVAC, plumbing, carpentry, roofing, painting, and plastering that was previously supported as a one-time commitment by the Infrastructure Fund in Fiscal Year 2025.

These increases are offset by a decrease of \$1.4 million in the Parks and Recreation Department associated with reductions related to restroom closures, fire ring removals, tree maintenance, trail repair and irrigation, and ground maintenance.

General Fund Expenditures

Contracts & Services

The Contracts & Services category is broken down into two categories, External Contracts & Services, and Internal Contracts & Services, which distinguishes between types of contracts and provides a clearer presentation of discretionary and non-discretionary contractual expenditures. External Contracts & Services are expenditures that are paid to an outside agency, consultant, or contractor. Internal Contracts & Services are expenditures that support internal, or enterprise services provided by departments in one fund to departments in another fund. Examples of External Contracts and Services include outside legal counsel, the operation of homeless shelters, insurance, rent expenses, and consulting services. Examples of Internal Contracts and Services include refuse disposal fees, fleet vehicle usage and assignment fees, and reimbursements to a department that provides services to a different department in another fund. The Contracts and Services category for the Fiscal Year 2026 Draft Budget totals \$339.3 million, which is a decrease of \$48.3 million, or 12.5 percent, from the Fiscal Year 2025 Adopted Budget. This decrease includes the following significant adjustments:

A net decrease of \$34.7 million in Internal Contracts & Services associated with the following:

- \$26.0 million decrease in refuse disposal fees primarily due to the transfer from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$12.3 million decrease in equipment usage and assignment fees related to the transfer of vehicles from the General Fund to the Solid Waste Management Fund associated with Measure B.

The decrease is offset with an increase associated with the following adjustments:

- \$2.9 million increase for the administration of information technology services citywide.
- \$1.8 million increase in City Services Billed primarily due to an increase in reimbursements for inspections performed in the Right-of-Way (ROW) for utility permits issued to San Diego Gas and Electric in Citywide Program Expenditures which is partially offset with a decrease in reimbursements to the Public Utilities Enterprise funds associated with Lakes Program.
- \$1.5 million increase in IT ERP Support and Services Transfer associated with salary increases and the use of fund balances in Fiscal Year 2025 for IT internal Service Funds.
- \$604,512 decrease in Interfund Environmental Services associated with the use of fund balance in the Energy Conservation Fund.

A net decrease of \$13.6 million in External Contracts & Services primarily associated with the following:

- \$35.0 million reduction in external contracts & services primarily associated to the following:
 - \$9.1 million decrease in the Citywide Program Expenditures Department primarily associated with citywide elections which anticipates one ballot measure in the June 2026 Primary Election as opposed to six ballot measures that were assumed in Fiscal Year 2025, rent, and the elimination of consulting for the commercial paper program.
 - \$9.5 million decrease in the Homelessness Strategies and Solutions Department primarily due to Caltrans Outreach Program, use of alternative funding sources for Continued Shelter Operations, the reconfiguration of Homelessness Response Center, and the County no longer funding the Rosecrans Shelter Operations.
 - \$6.5 million decrease in the Parks and Recreation Department primarily associated with the San Diego Humane Society animal services contract, security services throughout the parks system and joint use sites, portable restroom and comfort station closures, and maintenance of landscape, trees, irrigation systems, and trails.
 - \$5.6 million decrease in the Stormwater Department primarily due to a reduction of services including wetland mitigation support, maintenance activities, drainage master plans, water quality monitoring, regulatory reporting, equipment rental, and public education.
 - \$1.1 million reduction in the Library Department primarily associated to security services,

General Fund Expenditures

- maintenance and janitorial services associated with a reduction in hours at branch libraries and the central library.
- \$736,688 decrease in the Sustainability and Mobility Department associated to consultant services for the following programs: building decarbonization, mobility, and zero emissions vehicle planning.
- \$21.4 million increase in external contracts & services primarily associated to the following:
 - \$5.5 million increase associated with the reinstatement of one-time reductions that took place in Fiscal Year 2025.
 - \$4.8 million increase in the Homelessness Strategies and Solutions Department primarily due to the Housing Instability Prevention Program, portable restrooms, and operations at the Day Center.
 - \$3.0 million in the Economic Development Department associated to the Eviction Prevention Program.
 - \$3.0 million in the Parks and Recreation Department primarily associated with the Security services and to support implementation of paid parking in Balboa Park Parking.
 - \$1.1 million in the Citywide Program Expenditures Department primarily to support public liability claims.
 - \$1.0 million in the Environmental Services Department associated to the administration by a non-profit for the rate assistance program for Measure B.
 - \$955,261 in the Fire-Rescue Department primarily associated with the restoration of wellness services.
 - \$832,321 in the Library Department primarily associated to contractual increases for security services.
 - \$456,872 in the Police Department to support Prosecution and Law Enforcement Assisted Diversion Services program which is fully reimbursable.
 - \$347,118 in the Human Resources Department to support labor negotiation services.

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 2026 Draft Budget totals \$56.1 million, which is a decrease of \$3.1 million, or 5.2 percent, from the Fiscal Year 2025 Adopted Budget. This decrease is primarily associated with a reduction in professional IT services, reduction in planned PC replacements, implementation of a tiered approach to allocating license costs across departments, an audit and cleanup of PC counts across General Fund departments, and reduced need for IT application services in General Fund departments.

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 2026 Draft Budget totals \$64.6 million, which is a decrease of \$6.3 million, or 8.9 percent, from the Fiscal Year 2025 Adopted Budget. This decrease is primarily due to the following:

- \$4.0 million decrease in gas services associated with a significant decrease in the commodity portion of the gas rate following the restoration of two major gas lines that were previously down and the restructure of refuse packers and the compressed natural gas they consume from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$3.4 million decrease in fuel and renewable diesel primarily due to the decrease in the cost of fuel and a transfer of vehicles and associated consumption from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$732,546 decrease in electric services across various departments associated with savings as a result of the Procure America contract and office space consolidations.

General Fund Expenditures

- \$1.2 million increase in water services associated with a 5% passthrough increase that is effective in April 2025, and an anticipated decrease in potable water usage.

Other

The Other category includes miscellaneous expenditures that do not fall under one of the other expenditure categories, examples include: preservation of benefits, miscellaneous taxes, and transportation allowance. The Fiscal Year 2026 Draft Budget for the Other category totals \$6.0 million, which is a decrease of \$659,406, or 10.0 percent, from the Fiscal Year 2025 Adopted Budget. The decrease is primarily due to the removal of a \$694,000 one-time increase in the Economic Development Department for the Business Cooperation Program Rebate.

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 2026 Draft Budget totals \$79.9 million, which is a decrease of \$13.1 million, or 14.1 percent, from the Fiscal Year 2025 Adopted Budget. This net decrease is primarily due to the following:

- \$11.9 million decrease in Citywide Program Expenditures associated with not making an Infrastructure Fund contribution as a result of a decrease in sales tax and waiving the contribution to the Climate Equity Fund.
- \$2.5 million decrease in Homelessness Strategies and Solutions Department associated with the removal of a one-time increase in Fiscal Year 2025 for a safe parking site at H Barracks.
- \$2.0 million increase in the Environmental Services Department associated with a Measure B Lifeline Rate Assistance Program for eligible residents.

Capital Expenditures

The Capital Expenditures category for the Fiscal Year 2026 Draft Budget totals \$857,179, which is a decrease of \$366,321, or 29.9 percent, from the Fiscal Year 2025 Adopted Budget. This net decrease is primarily related to the following:

- \$238,250 reduction in the Parks and Recreation Department for municipal pool repairs.
- \$100,000 reduction in the Performance and Analytics Department associated with the reservation of the 3-1-1 dial code as part of the Customer Service Experience Strategy.

Debt

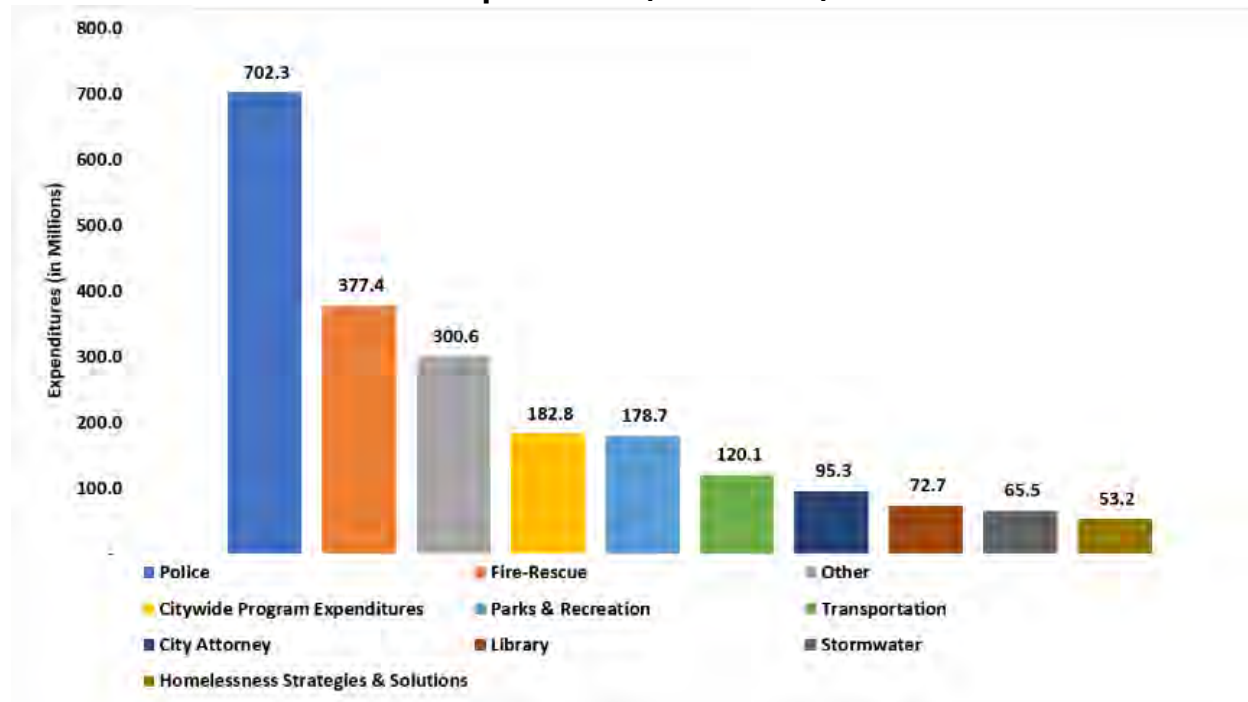
The Debt category for the Fiscal Year 2026 Draft Budget totals \$10.9 million, which is an increase of \$3.2 million, or 41.5 percent, from the Fiscal Year 2025 Adopted Budget. The debt category includes long-term debt service on liabilities such as bonds, loans, and capital lease obligations. The increase in budget is primarily associated with increases in principal and interest due to the acquisition of helicopters in the Police and Fire-Rescue Departments.

General Fund Expenditures

General Fund Departments

Figure 2 - Fiscal Year 2026 Draft General Fund Expenditures by Department summarizes budgeted expenditures by department in the General Fund for Fiscal Year 2026. 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 2026 Draft Budget General Fund Expenditures by Department (in millions)



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

Significant Budget Adjustments

The following is a summary of critical expenditure adjustments. After incorporating these expenditure adjustments, the Fiscal Year 2026 Draft Budget remains balanced.

Administrative Support

Assistant Director

This adjustment includes the addition of 1.00 Assistant Director and total expenditures of \$298,146 in the Purchasing and Contracting Department to oversee the Public Works Contracting Division, Goods & Services Procurement Division, and Central Stores, allowing the Department Director to focus on strategic planning. The Assistant Director will also serve as a backup, aiding in succession planning.

General Fund Expenditures

Labor Negotiations

This adjustment includes the addition of non-personnel expenditures of \$347,118 in the Human Resources Department to support external labor negotiation services including but not limited to expert services for labor contract negotiations, reopeners, and other meet-and-confer obligations under the Meyers-Milias-Brown Act.

Revenue Audit Support

This adjustment includes the addition of 2.00 Accountant 2 positions and total expenditures of \$253,218 in the Office of the City Treasurer to support audits due to the increase in Transient Occupancy Tax and leases.

SDGE Biannual Independent Audit

This adjustment includes the addition of one-time non-personnel expenditures of \$114,000 in the General Services Department to conduct a biannual independent performance audit of SDG&E to comply with the terms of the gas and electric franchise.

Successor Agency Support

This adjustment includes the addition 1.00 Finance Analyst 4 and total expenditures of \$126,609, with offsetting revenue, to oversee the accounting and financial transactions of all Successor Agency funds. The position would work closely with the Successor Agency and Economic Development Department to ensure the accuracy of the Recognized Obligation Payment Schedule, payment tracker, Senate Bill 341 Report, financial statements, and other related transactions.

Climate Action Plan

Tree Planting

This adjustment includes the one-time addition of \$209,018 in non-personnel expenditures in the Transportation Department to support compliance with the Air Pollution Control District settlement requirements, which includes planting 200 new trees, new tree planting locations, and community outreach. These activities prioritize communities with higher-than-average air pollution levels within the City's Climate Equity Index for Communities of Concern.

Homelessness and Housing

Day Center Operations

This adjustment includes the addition of \$527,774 in non-personnel expenditures in the Homelessness Strategies and Solutions Department to support operations at the Day Center, which includes various services such as restrooms, laundry, mail, and electronic communications.

Eviction Prevention Program (EPP)

This adjustment includes the addition of \$3.0 million in one-time non-personnel expenditures for a transfer to the San Diego Housing Commission to help renters with low income in the City of San Diego who are facing eviction for not paying their rent.

Portable Restrooms

This adjustment includes the addition of \$750,000 in non-personnel expenditures in the Homelessness Strategies and Solutions Department to support portable restroom access throughout downtown areas highly impacted by encampments, as requested by the County of San Diego.

Rental Assistance

This adjustment includes the addition of \$3.5 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department to provide rental assistance for individuals at risk of homelessness.

General Fund Expenditures

Independent Departments

Digital Evidence Management System

This adjustment includes the addition of \$101,686 in non-personnel expenditures in the Office of the City Attorney to support the Criminal Division's Digital Evidence Management System that is essential for processing evidence with outside agencies and complying with State-mandated race-blind charging requirements that became effective January 1, 2025.

Gun Violence Response Unit

This adjustment includes the addition of 2.00 Deputy City Attorneys, 1.00 Senior City Attorney Investigator, and 1.00 Office Support Specialist and total expenditures and offsetting revenue of \$908,484 in the Office of the City Attorney to support the Gun Violence Response Unit and the new Firearm Relinquishment Task Force. The unit will represent the Police Department in court for gun violence restraining order petitions, providing training, and attend community meetings.

Livable Neighborhoods

Balboa Park Paid Parking

This adjustment includes \$1.4 million in one-time and ongoing non-personnel expenditures in the Parks and Recreation Department to support implementation of paid parking in Balboa Park Parking for services including but not limited to a parking services vendor, electric and micro-mobility vehicles, expanded tram hours and security personnel and equipment.

Comprehensive User Fee Study

This adjustment includes \$216,000 in non-personnel expenditures in the Parks and Recreation Department for a consultant to conduct a comprehensive user fee study for over 300 user fees in the fee schedule and make recommendations for any changes.

New Parks and Recreation Facilities

This adjustment includes the addition of 11.50 FTE positions, total expenditures of \$1.3 million, and \$67,137 in revenue in the Parks and Recreation Department to:

- Operate new parks and recreation facilities citywide, including Eastbourne Neighborhood Park, East Village Green, and Federal Blvd Pocket Park.
- Support operations for joint-use facilities including Pacific Beach Elementary expansion and the new Rowan Elementary facility.

Public Safety

Advanced Lifeguard Academy

This adjustment includes the addition of 3.00 FTE positions and total expenditures of \$409,088 in the Fire-Rescue Department for an advanced bi-annual Lifeguard Academy, which provides essential training in law enforcement, cliff rescue, and water rescue.

Wellness Services

This adjustment includes the restoration of non-personnel expenditures of \$941,610 in the Fire-Rescue Department associated with the Wellness Program, which includes annual exams for fire and lifeguard personnel and helps detect illness, prevents injuries, and prevents potential increases in workers' compensation costs.

Waste and Recycling

Clean SD

This adjustment includes the addition of 1.00 Program Manager and total expenditures of \$237,634 in the Environmental Services Department to support managing homeless encampment abatements, enforcing waste codes, and coordinating with various organizations. The Program Manager tracks program efforts,

General Fund Expenditures

reports key statistics, and develops policies for enforcement and abatement, including new initiatives like the Enhanced Hot Spot Program and Sidewalk Resets.

Lifeline Rate Assistance Program

This adjustment includes the addition of \$3.0 million in non-personnel expenditures in the Environmental Services Department to implement the Lifeline Rate Assistance Program. Of this amount \$1.0 million will support a non-profit to administer the program and \$2.0 million will directly support eligible customers. This program aims to reduce the financial impact on approximately five percent of property owners eligible for financial assistance towards the new refuse collection services fees.

Significant Budget Reductions

The following is a summary of significant budget reductions proposed in the Fiscal Year 2026 Draft Budget. These budget reductions total \$111.9 million and include a reduction of 310.13 FTE positions, the most significant items are discussed below.

Citywide Reductions

Debt Service on Projected Bond Issuance

This adjustment includes the reduction of \$7.8 million in non-personnel expenditures due to the timing of the bond issuance payment for Fiscal Year 2026; only one of the two semiannual payments will be budgeted.

Preservation of Benefits

This adjustment includes the reduction of \$275,000 for the preservation of benefits in the Citywide Program Expenditures Department. This request will result in a budget of \$925,000, which is the estimated annual expenditures related to compliance with Internal Revenue Service requirements to maintain the preservation of retiree benefits of San Diego City Employees' Retirement System plan members.

Reduction of Refuse Disposal Fees

This adjustment includes the one-time reduction of \$800,000 in refuse disposal fees due to a one-time discount for City forces and based on 38,095 tons from General Fund Departments.

Rent Savings

This adjustment includes the reduction of \$1.2 million in non-personnel expenditures associated with office consolidation and relocation to City-owned space.

Right-of-Way Permits

This adjustment includes the reduction of \$555,390 in non-personnel expenditures associated with reimbursements to the Engineering and Capital Projects Department for inspections performed in the right-of-way for utility permits performed in Fiscal Year 2024.

Waive Climate Equity Fund Transfer

This adjustment includes waiving the minimum annual allocation to the Climate Equity Fund (CEF)—which is \$6.6 million and represents ten percent of the total estimated annual General Fund revenue received from the gas and electric franchise fees. For additional information, see the Climate Equity Fund section of the Citywide Budget Overview.

City Attorney

Reduction of Personnel Expenditures

This adjustment includes the reduction of \$4.4 million in personnel expenditures in the Office of the City Attorney to meet the reduction target. The implementation of this reduction will be determined by the Office of the City Attorney.

General Fund Expenditures

City Auditor

Reduction of Operational Expenditures

This adjustment includes the reduction of \$287,457 in expenditures in the Office of the City Auditor associated with vacancies, travel, office equipment, supplies, and other non-essential services.

City Clerk

Reduction of Personnel Expenditures

This adjustment includes the reduction of 7.00 FTE positions and 0.12 Legislative Recorder 2- Hourly for total expenditures of \$807,016 in the Office of the City Clerk due to discontinuing the Archives Access and Preservation Program and scaling back Passport Services to cost-recovery levels. This includes halting archival tours, exhibits, community partnerships, passport walk-in services, pop-up events, and limiting passport services appointments.

City Planning

City Planning Work Program

This adjustment includes a reduction of 5.00 FTE and total expenditures of \$1.5 million in the City Planning Department, associated with the City Planning Work Program.

City Treasurer

Reduction of Lobby Security

This adjustment includes the reduction of \$33,205 in security services contract in the Office of the City Treasurer associated with decreased lobby hours for walk-in service for business-related taxes and licenses, though limited appointments will remain available. The lobby hours will be decreased overall by 16 hours per week.

Reduction of Parking Citation Noticing

This adjustment includes the reduction of \$108,770 in printing and postage expenditures in the Office of the City Treasurer resulting from an operational change of issuing only one unpaid parking citation notice, instead of two notices. If the citation remains unpaid, it will be referred to the Delinquent Accounts program, where a DMV lien and additional collection fees and interest will be assessed.

Reduction of Positions

This adjustment includes a reduction of 8.00 FTE positions and total expenditures of \$855,438 in the Office of the City Treasurer that support various divisions and programs:

- 1.00 Public Information Clerk position in the Business Tax Program
- 1.00 Public Information Clerk position in the Revenue Collections, Parking Administration Program
- 1.00 Administrative Aide 2 position in the Financial Operations, Revenue Compliance Program
- 1.00 Collection Investigator Supervisor
- 1.00 Administrative Aide 2 position in the Financial Operations, Revenue Compliance Program
- 1.00 Information Systems Analyst 3 in the Treasury Systems Division
- 1.00 Account Clerk position in the Revenue Collection Division
- 1.00 Administrative Aide 2 position in STRO licensing and TOT administration

Commission on Police Practices

Reduction of Professional Services

This adjustment includes the reduction of \$155,000 in non-personnel expenditures in the Commission on Police Practices associated with reduced dependency on outside professional services consultants and legal services.

General Fund Expenditures

Communications

Reduction of Public Information Officers

This adjustment includes the reduction of 2.00 Supervising Public Information Officers and 1.00 Public Information Officer for a total expenditure reduction amount of \$440,838. These positions are responsible for educating and engaging 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.

Compliance

Occupational Safety and Health Positions

This adjustment includes the reduction of 4.00 FTE positions and total expenditures of \$516,605 in the Compliance Department associated with the Occupational Safety and Health Team that provides departments a central resource on safety standards and regulations, safety plans, workplace ergonomics and guidance on the implementation of safety protocols.

Council Administration and Council Districts

Operational Efficiency Reduction

This adjustment includes the reduction of \$1.1 million for all City Council Districts and Council Administration. Each Council Office will determine how they will implement this reduction.

Department of Finance

Elimination of Commercial Paper Program

This adjustment includes the reduction of 1.00 Finance Analyst 2 and \$1.2 million in personnel and non-personnel expenditures due to the elimination of the Commercial Paper Program for the General Fund. Due to the current interest rate environment, current projections show cost savings achievable by suspending the Commercial Paper Program and issuing long-term debt in its place. Savings would result from eliminating fixed costs associated with the Commercial Paper Program as well as interest related costs.

Office Space Consolidation

This adjustment includes the reduction of \$113,600 in non-personnel expenditures associated with the consolidation of office space in the Department of Finance.

Reduction of Budget Support

Reduction of 1.00 Finance Analyst 2 for total expenditures of \$126,609 that provides budgetary customer services support to departments including oversight over budget development and monitoring.

Reduction in Grants Support

This adjustment includes the reduction of 1.00 Finance Analyst 2 for total expenditure of \$128,491 within the Grants section in the Department of Finance.

Reduction of Overtime and Non-Personnel Expenditures

This adjustment includes the reduction of \$123,962 in overtime and non-personnel expenditures based on departmental historical trends and executive directives to reduce discretionary spending.

Department of Information Technology

PC Replacement Reduction

This adjustment includes a one-time reduction of \$237,480 in non-personnel expenditures associated with the PC Replacement Program. Implementing a One Device policy supports budget reduction goals by streamlining device management, lowering replacement costs, and easing operational burdens.

General Fund Expenditures

Replacement of Mobile Hotspot Funding

This adjustment includes the reduction of \$312,260 in non-personnel expenditures associated with the use of an alternative funding source, E-rate funding, to support the Mobile Hotspot Program. The Federal Government recently approved E-Rate funding to support 4,000 mobile hotspots currently available at City libraries.

Development Services

Reduction of Code Enforcement

This adjustment includes the reduction of 12.00 FTE positions and total expenditures of \$1.8 million in the Development Services Department. Reducing code enforcement staff would eliminate enforcement of lower-level Priority III cases and slow enforcement of Priority II and other Priority III cases. Categories of reduced enforcement include fence/wall violations, food trucks, garage conversions, accessory structures, sidewalk cafes, unpermitted businesses, and adult entertainment.

Economic Development

Reduction of Small Business Enhancement Program

This adjustment includes \$765,436 in non-personnel expenditures associated with the Small Business Enhancement Program.

Environmental Services

Reduction of Mission Beach Second Collection

This adjustment includes the reduction of \$70,000 in overtime expenditures associated with Mission Beach second residential refuse collection during the summer months. As a result of establishing a fee for refuse collection service, the Collection Services Division will end twice-weekly summer refuse collection in Mission Beach.

Reduction of Non-Personnel Expenditures

This adjustment includes the reduction of \$300,000 in non-personnel expenditures in the General Fund that support mulch spreading at City facilities and is being reallocated to the Recycling Fund which aligns with the procurement requirements of Senate Bill 1383.

Fire-Rescue

Reduction of Bomb Squad Cross Staffing

This adjustment includes the reduction 3.00 Fire Captains and 3.00 Fire Engineers and total expenditures of \$943,627 associated with cross staffing for the Bomb Squad.

Reduction of Cellular/Satellite Expenditures

This adjustment includes the reduction of \$300,000 in non-personnel expenditure for cellular phone and IT-related services. The Department will delay mobile device upgrades for a year, postponing modernization planned for Fiscal Year 2026.

Reduction of Engine 80

This adjustment includes the reduction of 2.00 Fire Captains and 2.00 Fire Fighter 2/Paramedics and total expenditures of \$616,750 associated with Engine 80 (previously Fast Response Squad 55) in Downtown.

Reduction of San Pasqual Valley Fast Response Squad

This adjustment includes a reduction of 3.00 Fire Captains and 3.00 Fire Fighter 2/Paramedics and total expenditures of \$925,125 associated with the Fast Response Squad in San Pasqual Valley.

Reduction of Staffing Unit Positions

This adjustment includes the reduction of 1.00 Fire Captain and 1.00 Fire Fighter 3 for total expenditure reduction of \$553,022 associated with the Staffing Unit. The Staffing Unit maintains the daily work

General Fund Expenditures

schedules of all sworn personnel in Telestaff, which is the work scheduling system. This reduction is being proposed to meet the reduction target and would reduce the Staffing Unit from 6.00 FTE to 4.00 FTE positions.

Reduction of Support for Community Resources Program

This adjustment includes a reduction of 1.00 Fire Captain for total expenditure reduction of \$369,493 associated with the Community Resources Program.

General Services

Pedestrian Bridge Elevator Maintenance

This adjustment includes the reduction of \$300,000 in non-personnel expenditures and associated revenue for the repair, maintenance, and security services of the pedestrian bridge elevators on Harbor Drive.

Reduction of Program Coordinator

This adjustment includes the reduction of 1.00 Program Coordinator for total expenditures of \$169,849 related to Citywide facility job order contracting process associated with operations and maintenance activities.

Reduction of Vehicle Usage and Fuel

This adjustment includes the reduction of \$175,000 in non-personnel expenditures associated with vehicle usage and fuel expense. The division will cut fleet and fuel consumption by delaying vehicle replacements, increasing employees per vehicle for facility trips, and supporting the citywide anti-idling policy.

Government Affairs

Reduction of Personnel Expenditures

This adjustment includes the reduction of 1.00 Deputy Director, 1.00 Program Coordinator and total expenditures of \$408,018.

Homelessness Strategies & Solutions

Caltrans Outreach Program

This adjustment includes the reduction of \$620,917 in non-personnel expenditures related to outreach on Caltrans property. Elimination is based on the restructure of work by Caltrans.

Continued Shelter Operations

This adjustment includes a reduction of \$3.6 million in one-time and ongoing non-personnel expenditures to reflect a transfer of operating costs to alternative funding sources, including grants.

Homelessness Response Center (HRC)

This adjustment includes the reduction of \$481,232 in non-personnel expenditures due to the reconfiguration of this program. Reduction is associated with the contract with San Diego Housing Commission at HRC for the Coordinated Shelter Intake Program.

Rosecrans Shelter Operations

This adjustment includes the reduction of \$4.8 million in non-personnel expenditures to reflect the discontinuation of funding by the County of San Diego.

Human Resources

Reduction of Departmental Support

This adjustment includes the reduction of 1.00 Associate Human Resources Analyst for a total expenditure reduction of \$155,214. This position provides Citywide human resources services, day-to-day guidance to all City departments regarding human resources issues, labor/management guidance including MOU interpretation, training, unclassified hiring assistance, property rights discipline, and employee relations issues.

General Fund Expenditures

Reduction of Non-Personnel Expenditures

This adjustment includes the reduction of \$197,132 in non-personnel expenditures associated with office supplies, training, and miscellaneous expenditures.

Reduction of Program Coordinators

This adjustment includes the reduction of 8.00 Program Coordinators and total expenditures of \$1.4 million. These positions are responsible for developing and managing citywide policies and programs across multiple areas: People and Organizational Development, People Analytics, Employee Engagement, Employee Relations, Labor Policies, and Total Compensation and Talent Acquisition.

Reduction of Program Managers

This adjustment includes the reduction of 2.00 Program Managers for a total expenditure reduction of \$446,771. These positions are responsible for formulating and administering labor policies and programs, and personnel management of Labor Relations Coordinators and executing the City's recruiting strategy.

Library

Do Your Homework at the Library

This adjustment includes the reduction of 6.10 FTE positions and total expenditures of \$566,603 associated with the partial elimination of the Do your Homework at the Library Program. The Program will remain at 10 libraries in Communities of Concern.

Reduction of City Match for Donations

This adjustment includes a reduction of \$117,624 in non-personnel expenditures related to the donation match to the Library which provides funding for equipment, programming, and materials/books.

Reduction of Library Hours

This adjustment includes the reduction of 71.00 FTE positions and \$8.6 million in total expenditures due to the reduction of Sunday and Monday hours at all libraries.

Reduction of Non-Personnel Expenditures

This adjustment includes a reduction of \$362,735 of non-personnel expenditures for maintenance and janitorial services, reimbursement agreements, training, travel, and miscellaneous expenditures.

Reduction of Public PC Replacement and Self-Check Equipment Maintenance

This adjustment includes the reduction of \$377,491 in non-personnel expenditures associated with delaying the replacement of public PCs and the maintenance of RFID equipment supporting Library circulation services. This equipment includes self-checkout kiosks, automated book returns, RFID workstations, and security gates across 37 branches.

Office of Emergency Services

Reduction of Emergency Preparedness Staff

This adjustment includes a reduction 1.00 Emergency Services Coordinator and 1.00 Senior Management Analyst for total expenditures of \$258,089 and associated revenue due to a decline in regional grant funding.

Office of the Chief Operating Officer

Reduction of the Chief Operating Officer

This adjustment includes the reduction of 1.00 Chief Operating Officer and total expenditures of \$544,143 associated with the consolidation of the Office of the Chief Operating Officer into the Office of the Mayor.

Reduction of Executive Director

This adjustment includes the reduction 1.00 Executive Director and total expenditure of \$269,753 due to the restructure of Office of the Child and Youth Success into the Library Department.

General Fund Expenditures

Office of the IBA

Reduction of Operational Expenditures

This adjustment includes the reduction of \$142,532 in expenditures in the Office of the Independent Budget Analyst. The implementation of this reduction will be determined by the Office of the Independent Budget Analyst.

Office of the Mayor

Reduction of Mayor Representative 2s

This adjustment includes the reduction of 2.00 Mayor Representative 2s and total expenditures of \$362,642. One position is part of the Communications team which maintains open and transparent communication between the City and its residents on behalf of the Mayor and the other position is part of the Policy & Innovation team which works closely with City staff and the City Council to develop and implement policies consistent with the Mayor's priorities for the benefit of the City and its residents.

Parks and Recreation

Elimination of Security Services

This adjustment includes a reduction of \$2.1 million in security services throughout the Parks System to include mobile patrols, gate openings and closures at parking lots, comfort stations and joint-use sites, and stationary guards at various sites in community parks, open space staging areas, Mission Bay Park/Shoreline Beaches, and Balboa Park.

Reduction of Animal Services Contract

This adjustment includes the reduction of \$3.5 million in non-personnel expenditures associated with the San Diego Humane Society Animal Services contract. The 20% reduction in the Animal Services contract with the San Diego Humane Society will affect services like patrols, with further impacts to be determined.

Reduction of Asset Management Support

This adjustment includes the reduction of 1.00 Project Officer 2, 1.00 Program Coordinator and total expenditures of \$338,897 in the Asset Management Section within the Department. The reduction will impact the ability to deliver CIP projects, park amenities, compliance with city policies, and recreation opportunities.

Reduction of Balboa Park Support

This adjustment includes the reduction of 5.00 FTE positions and total expenditures of \$433,247 supporting Balboa Park. This reduction would impact the following: Kate Sessions Nursery operations, Botanical Building operations and a decrease in hours, trail maintenance and brush management of open space trails at Balboa park, maintenance of historical buildings, and ensuring maintenance levels and standards.

Reduction of Beach Fire Ring Program

This adjustment includes the reduction of 1.00 Equipment Operator 2 and total expenditures of \$135,439 associated with cleaning and janitorial supplies. The elimination of the Beach Fire Ring Program would remove 184 fire rings from San Diego beaches and Mission Bay and reduce vendor services for replacements.

Reduction in Capital Expenditures

This adjustment includes the reduction of \$170,000 in capital expenditures in the Citywide Maintenance Division including municipal pool filtration systems and equipment and tool purchases.

Reduction of Citywide Maintenance Services

This adjustment includes the reduction of 21.00 FTE positions and total expenditures of \$2.1 million in Citywide Maintenance Services Division. This reduction will result in impacts to citywide maintenance at all community and regional parks including irrigation system operations, turf, landscapes, space and

General Fund Expenditures

operational facilities, maintenance of operational and construction equipment, pools, fountains, aquatic systems, emergency tree services, regulatory compliance, and electrical systems.

Reduction of Community Park Maintenance

This adjustment includes the reduction of 25.50 FTE positions and total expenditures of \$2.6 million that will impact the Department's ability to maintain newly added joint-use sites, neighborhood parks, playgrounds, recreation centers, and dog parks.

Reduction of Contractual Landscape Maintenance

This adjustment includes the reduction of \$289,868 in landscape services associated with maintenance at various community parks.

Reduction of Engineering Services

This adjustment includes the reduction of \$224,889 in engineering services associated with support from Engineering and Capital Projects Department staff on Parks and Recreation Department-related projects. The reduction will limit engineering staff support for parks projects like Crystal Pier and Bermuda Ave.

Reduction of Equipment Rentals

This adjustment includes the reduction of \$102,174 in vehicle and equipment rentals which will limit the ability to rent maintenance vehicles, requiring staff to share vehicles, and alter daily operations.

Reduction of Portable Restrooms and Comfort Stations

This adjustment includes a reduction of 13.00 FTE positions and total expenditures of \$1.7 million associated with portable restrooms and various comfort station closings throughout the Parks System to include sites in Balboa Park, Mission Bay Park/Shoreline Beaches, Downtown, and some parks and joint-use sites.

Reduction of Recreation Center Hours

This adjustment includes the reduction of 54.73 FTE positions and total expenditures of \$4.9 million and associated revenue of \$151,081 related to reducing recreation center operation from 65/60 hours to 40 hours weekly. Impacts include later openings, earlier closings, Sunday closures, as well as some youth, adult, and contractual programs.

Reduction in Tree Maintenance and Irrigation

This adjustment includes the reduction of \$897,000 in non-personnel expenditures associated with maintenance and irrigation for trees within Citywide parks and open space areas.

Reduction of Waste Removal and Trail Maintenance

This adjustment includes a reduction of 2.00 Grounds Maintenance Worker 1 - Hourly positions for total expenditures of \$95,267. This reduction will impact enhanced waste removal and trail maintenance within open space parks and preserves.

Performance and Analytics

Reduction of 3-1-1 Phone System

This adjustment includes the reduction of \$115,000 in non-personnel expenditures to support the implementation of a 3-1-1 phone system.

Reduction of Get It Done Modernization

This adjustment includes the reduction of \$247,108 in non-personnel expenditures for the modernization of the Get It Done Application.

Reduction of Medallia Contract

This adjustment includes the reduction of \$150,000 in non-personnel expenditures for reduced contractual software subscription costs to continue to collect customer satisfaction from visitors to the City website and Get It Done and to continue to measure employee sentiment levels.

General Fund Expenditures

Reduction of Open Data Portal and Data Governance

This adjustment includes the reduction of \$100,000 in non-personnel expenditures for the development and maintenance of the Open Data Portal, efforts to improve Data Governance, and overall transparency efforts.

Reduction of Program Coordinator

This adjustment includes the reduction of 1.00 Program Coordinator and total expenditures of \$247,108 in the Strategic Initiatives Division which is intended to support operational improvements and efficiency enhancements.

Reduction of Software and Technical Solutions

This adjustment includes the reduction of \$230,357 in non-personnel expenditures for the department's ability to procure software licenses for existing technologies, such as Salesforce and Tableau. This reduction will limit the department's ability to quickly act on cost savings projects, limits expansion of visualization tools and reduces transparency tools.

Personnel

Reduction in Funding for Pre-Employment Fingerprinting

This adjustment includes one-time reduction of \$23,356 in non-personnel expenditures related to the cost of submitting fingerprints of prospective employees to the Department of Justice (DOJ) and the Federal Bureau of Investigation (FBI).

Reduction in Funding for Promotional Advertising

This adjustment includes a one-time reduction of \$19,730 in non-personnel expenditures related to the cost of attending job fairs and advertising City employment opportunities.

Reduction of Office Support Specialist

This adjustment includes a reduction of 1.00 Office Support Specialist and total expenditures of \$77,962 which provides office support to the Department.

Reduction of Outstation Section

This adjustment includes a reduction of 1.00 Supervising Personnel Analyst and total expenditures of \$155,568 which supports the Departmental Outstation Program.

Reduction of Payroll Audit Specialist

This adjustment includes a reduction of 1.00 Payroll Audit Specialist 2 and total expenditures of \$79,6872 which provide payroll support to the Department.

Medical and Backgrounds Program Coordinator

This adjustment includes a reduction of 1.00 Program Coordinator and total expenditures of \$239,164 associated with the Medical and Backgrounds Program. This position to oversee the City's pre-employment process, ensures compliance with DOJ/FBI terms, manages the medical provider contract, and addresses related issues.

Reduction in Recruiting Support

This adjustment includes the reduction of 1.00 Program Coordinator, 1.00 Associate Personnel Analyst and total expenditures of \$377,223 associated with the Recruiting Section. This section supports hiring and promotes City careers through events, counseling, and partnerships.

Police

Consolidation of the Northwestern Division

This adjustment includes the reduction of 1.00 Police Captain, 1.00 Police Lieutenant, 3.00 Police Sergeants, 1.00 Police Detective and total expenditures of \$1.7 million associated with the consolidation of Northwestern Division with another Unit. This reduction includes a one-time addition of \$200,000 in non-

General Fund Expenditures

personnel expenditures associated with moving and relocation expenditures of workstations and Local Area Network (LAN) connections.

Gangs and Vice Operations Detectives

This adjustment includes the reduction of 4.00 Police Detectives and total expenditures of \$1.2 million associated with Gang and Vice Operations. The loss of the positions will require taggers cases to be absorbed by patrol command investigations.

Logistics Captain Reduction

This adjustment includes the reduction of 1.00 Police Captain and total expenditures of \$706,542 that oversees the Fleet, Facilities, Property Room, and Records. This position is currently filled, but the incumbent is expected to transfer to the Research, Analysis, and Planning Captain position at the end of the fiscal year.

Patrol Operations Lieutenants

This adjustment includes the reduction of 2.00 Police Lieutenants and total expenditures of \$732,088 associated with Patrol Operations. These positions are currently filled. One Lieutenant is due to be vacated at the end of the fiscal year due to retirement and one Lieutenant will be assigned to another position. The loss of these position could possibly cause a delayed command level response to some critical incidents.

Reduction of Patrol Backfill Overtime

This adjustment includes the reduction of \$2.0 million of overtime expenditures related to Patrol Backfill. The reduction includes creating a centralized staffing unit to improve efficiency, sharing surplus officers across commands to address shortages, while maintaining minimum staffing levels based on workload analysis.

Reduction of Extension of Shift Overtime

This adjustment includes the reduction of \$1.0 million of overtime expenditures related to Extension of Shift. The reduction will involve stricter oversight to ensure approvals only when necessary, though major events, emergencies, or crime prevention efforts may still require overtime.

Public Utilities

Reduction of Reservoir Recreation

This adjustment includes the reduction of \$889,080 in non-personnel expenditures and a reduction of \$266,895 in revenue related to Reservoir Recreation. The reduction includes labor and waste removal service cuts across Tier one, two, and three lake programs, reduces the San Dieguito River Park Joint Powers Authority Agreement by 13%, and includes varying closure schedules for lake services and fishing/kayak programs across several locations.

Purchasing & Contracting

Reduction of Program Coordinators

This adjustment includes the reduction of 2.00 Program Coordinators and total expenditures of \$339,698. Reducing 1.00 Program Coordinator for Equal Opportunity Contracting will delay implementation of the 2020 Disparity Study recommendations aimed at supporting small-, minority-, and woman-owned businesses. Reducing 1.00 Program Coordinator for Goods & Services will limit oversight of citywide contracts, spending analysis, and audit compliance.

Race and Equity

Department Reorganization

This adjustment includes the reduction of 1.00 Program Coordinator, 1.00 Department Director and total expenditures of \$663,895 due to a reorganization of the Department to the Human Resources.

General Fund Expenditures

Stormwater

Reduction of CIP Planning & Assessments

This adjustment includes the reduction of \$850,000 in non-personnel expenditures for capital improvement project planning and assessment such as drainage master plans, pipe assessments, and concept-level project design. This reduction in Stormwater CIP planning will halt drainage master plans for key watersheds, stop corrugated metal pipe condition assessments for repair prioritization, and shift new project planning to in-house engineers.

Reduction of Compliance Activities

This adjustment includes the reduction of \$2.3 million in non-personnel expenditures for compliance activities including regulatory support, street sweeping, mitigation, and trash cleanups.

Reduction of Operational Support

This adjustment includes the reduction of \$2.3 million in non-personnel expenditures for equipment rentals, supplies and materials, and consultant support. This adjustment will reduce non-personnel expenditures, curtail staff training, and limit water quality monitoring, street sweeping optimization, and Think Blue Outreach efforts, including reduced K-8 education programs, cleanup event sponsorships, and terminated sponsorships, leading to fewer public impressions.

Reduction of Operating Activities

This adjustment includes the reduction of \$757,156 in non-personnel expenditures for operating activities including channel maintenance, underground utility markouts, in-house pipe replacement, and asset management.

Reduction of Rebates Programs

This adjustment includes the reduction of \$541,222 in non-personnel expenditures for the City's Rainwater Harvesting and Turf Conversion rebate programs, as well as program expansion work.

Sustainability & Mobility

Building Decarbonization Reduction

This adjustment includes the reduction of \$112,125 of non-personnel expenditures for consultant support for decarbonization policies and programs.

Mobility Programs Reduction

This adjustment includes the reduction of \$562,418 of non-personnel expenditures for consultant support for mobility planning and programs.

Reduction of ADA Compliance

This adjustment includes the reduction of 1.00 Project Officer 2 and total expenditures of \$205,139 which supports ADA compliance.

Reduction of Building Decarbonization Position

This adjustment includes the reduction of 1.00 Climate Equity Specialist 4, 1.00 Program Manager and total expenditures of \$362,567 due to the Climate Equity Fund reduction and establishment of the Climate Advisory Board, redistributing tasks to staff but limiting focus on climate equity to Communities of Concern.

Reduction of Parking District Program Coordinator

This adjustment includes the reduction of 1.00 Program Coordinator and total expenditures of \$169,849 due to decreased demand and the redistribution of duties within the Department.

Reduction of Payroll Specialist

This adjustment includes the reduction of 0.50 FTE Payroll Specialist 1 and total expenditures of \$46,913 due to the consolidation of the Department.

Reduction of Zero Emissions Vehicle Projects Planner

General Fund Expenditures

This adjustment includes the reduction of 1.00 Associate Planner and total expenditures of \$140,086 associated with the Public Electric Vehicle Charging Program (PEVCP). This reduction will shift responsibilities to existing staff, but limits focus on PEVCP engagement to Communities of Concern.

Zero Emissions Vehicle Planning Reduction

This adjustment includes the reduction of \$50,000 of non-personnel expenditures for external outreach and engagement as well as programs and projects oriented to implementation of the Zero Emissions Vehicles Strategy.

Transportation

Reduction of Citywide Tree Planting

This adjustment includes the reduction of \$362,149 of non-personnel expenditures related to tree planting services. The reduction will end citywide events like Free Tree SD and Arbor Day, cutting the planting of 1,000 trees. Grant funding will support tree planting only in Communities of Concern.

Reduction of Traffic Signals Cabinet Supplies

This adjustment includes the reduction of \$350,000 of non-personnel expenditures related to traffic signal cabinet supplies.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1
Fiscal Policies



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, the first of which was released in November 2006. The most recent Outlook was updated and released in December 2024 and continues to present an examination of 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 has served as the basis for the City's strategic long-term 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 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

Fiscal Policies

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.

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. 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 updated 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.

Fiscal Policies

- 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 guide an objective methodology used to produce 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 for enhancing CIP transparency and improving access to publicly available information related to the CIP. It also establishes the framework for making the information readily available to the 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 for the replacement of permanent public improvements but not the repair or maintenance thereof.

Debt Policy

(City Debt Policy)

The City adopted a Debt Policy in November 2007, which was last amended by the City Council in June 2023. 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

Fiscal Policies

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, buildings, and the maintenance and repair of such infrastructure. 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 draft 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, 2025.

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 policy 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 policy goal for the General Fund Reserve 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 Employee's Retirement

Fiscal Policies

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.

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 fees were implemented effective March 1, 2025 and Category 1 fees will be implemented effective July 1, 2025.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Performance Management



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Performance Management

Performance Management

About Performance Management

The City'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 infuse accountability for performance into City services at every level of the organization, as well as improve communication throughout the City and support data-enabled decision-making. Performance management helps the City create and adhere to its goals and priorities, while strategic planning enables the City to manage the resources necessary for achieving them.

City Strategic Plan

The City Strategic Plan is a vital 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 way possible.

The mission and vision statements 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 annually 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, city management created Tactical Equity Plans (TEPs) 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), which are published for each department 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 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.



Performance Management

Priority Areas and 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.

Performance Management

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 & KPIs

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. Highlighting these goal areas separately is intended to emphasize their significance and enhance coordination and accountability in achieving desired outcomes.

These goals are aligned with the priority areas and outcomes identified in the City Strategic Plan and go beyond its general objectives to focus on specific, key operating areas. By addressing these combined topical areas, the City can more effectively address complex challenges and enhance the overall quality of services provided to San Diegans.

To measure progress and ensure accountability, Key Performance Indicators (KPIs) are currently being established for these goal areas and are targeted for publication in Fall 2025. These KPIs will serve as quantifiable metrics to assess the effectiveness of the City's efforts and track progress towards achieving the desired outcomes. By monitoring these KPIs 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.

Citywide Key Performance Indicators

As the City continues to shift to a focus on these highly collaborative areas, Citywide KPIs will be identified to determine progress in each goal area. While specific metrics and performance data for these Citywide KPIs are currently unavailable, performance data is expected to be made available in Fall 2025. Existing KPIs for individual departments continues to be published in Volume II of the annual budget document.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Debt Obligations



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Debt Obligations

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 Obligations¹

Long Term Bond Obligations

Lease Revenue Bonds are lease obligations secured by a lease-back arrangement with a public entity, where the general operating revenues are pledged to pay the lease payments, and in turn are used to pay 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 to be made 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 place in its annual budget the lease payments that are due and payable during each Fiscal Year (FY) the lessee has use of the leased property. Lease Revenue Bonds are primarily applied for financing General Fund capital projects.

Revenue Bonds are obligations payable from revenues generated by an enterprise, 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 of the City.

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 make low-cost, long-term loans available 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 I 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 (LED) retrofits. Repayments are made from the General Fund functions that benefit from the facility improvements.

¹ Does not reflect debt obligations of City related entities (examples include City as the Successor Agency to the Redevelopment Agency, Community Facilities Districts, or Assessment Districts). See the City's FY 2024 Annual Comprehensive Financial Report for a complete list of outstanding liabilities of the City and its related entities.

Debt Obligations

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/vehicles in addition to pay-as-you-go funding. The repayment terms of the lease purchases or capital leases are typically five- to ten-years and based on the useful life expectancy of the equipment/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, and fire and police helicopters. In addition, from time to time, the City enters into capital leases via equipment vendors to finance eligible projects.

Short-term Interim Financings

Commercial Paper Notes provide an as needed interim borrowing tool to meet the cash flow needs of capital improvement projects. Commercial Paper Notes are issued on a short-term basis as capital spending occurs. Notes for the Water and General Fund Lease Revenue Commercial Paper Notes Program mature up to 270 days from issuance and hold short-term rates of interest. Commercial Paper obligations are refinanced with long-term bonds.

- Water Revenue Commercial Paper Notes Program: In 2017, the City established a Water Revenue Commercial Paper Notes Program to finance Water Utility capital projects. Program costs and issuance expenses are paid by the Water Utility Fund.
- General Fund Lease Revenue Commercial Paper Notes Program: In 2018, the City established a General Fund Lease Revenue Commercial Paper Notes Program to finance General Fund capital expenditures. Program costs and issuance expenses are paid by the General Fund. The General Fund Commercial Paper program is proposed to be terminated at the end of Fiscal Year 2025.

Revolving Credit Notes are currently used by the City's Wastewater Utility to provide as-needed liquidity while the City awaits reimbursement from SRF loans related to the Wastewater Utility's Pure Water expenditures.

Table 1: General Fund Credit Ratings as of March 2025 shows the Issuer Credit Ratings and credit ratings on outstanding General Fund Lease Revenue Bonds and the WIFIA loan.

Table 1: General Fund Credit Ratings as of March 2025

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

² Only Fitch Ratings rates the WIFIA loan.

Table 2: Summary of General Fund Debt Obligations summarizes the City's projected outstanding General Fund debt obligations, as of June 30, 2025, and the projected debt/lease payment for each outstanding issuance for Fiscal Year 2026.

Debt Obligations

Table 2: Summary of General Fund Debt Obligations³

		Principal Outstanding 6/30/2025	FY 2026 Debt/Lease Payment	Final Maturity	Primary Funding Source
General Fund Obligations					
Lease Revenue Bonds					
2015A & B	General Fund CIP Bonds ⁴	\$87,230,000	\$6,901,375	FY 2045	General Fund
2016	Ballpark Refunding Bonds ⁴	\$54,880,000	\$9,291,125	FY 2032	Transient Occupancy Tax
2018A	Series 2010A Refunding Bonds	\$71,040,000	\$6,683,325	FY 2039	General Fund
2018A	1996A Stadium Bonds	\$7,800,000	\$4,047,152	FY 2027	Capital Outlay Fund
2020A	Series 2012A Refunding Bonds	\$55,160,000	\$4,169,826	FY 2042	General Fund
2020A	Convention Center Expansion Refunding Bonds	\$34,720,000	\$12,097,441	FY 2028	Transient Occupancy Tax
2021A	General Fund CIP Bonds	\$111,660,000	\$7,225,100	FY 2051	General Fund
2023A	General Fund CIP Bonds	\$111,515,000	\$7,232,750	FY 2053	General Fund
2024A	General Fund CIP Bonds and Refunding Bonds	\$210,985,000	\$14,858,750	FY 2055	General Fund and Safety Sales Tax (2012B Refunding)
2025A	General Fund CIP Bonds (proposed) ^{4,5}	\$0	\$7,877,067	FY 2056	General Fund
Total Lease Revenue Bonds		\$744,990,000	\$80,383,911		
General Fund Supported Capital Leases					
	Equipment and Vehicle Financing Program (EVFP)	\$99,348,955	\$24,280,816	FY 2035	Fleet Replacement Fund and General Fund
	Qualified Energy Conservation Bonds Equipment Lease ⁶	\$1,026,709	\$1,089,954	FY 2026	Street Light Energy and Maintenance Cost Savings
	Stormwater WIFIA Loan (total not to exceed \$359.2 million)	\$0	\$1,421,232	FY 2062	General Fund
	Other Capital Leases ⁷	\$12,230,962	\$2,772,800	FY 2033	General Fund
Total General Fund Supported Capital Leases		\$112,606,626	\$29,564,802		
California Energy Resources Conservation and Development Commission (CEC) Loans					
	CEC Loans	\$500,515	\$162,364	FY 2029	General Fund
Total CEC Loans		\$500,515	\$162,364		

Debt Ratio

As outlined in the City's Debt Policy, an important metric analyzed is the City's debt position with respect to General Fund supported debt securities (including lease revenue obligations) by calculating the required annual debt service/lease payment as a percentage of total General Fund revenues (Debt Ratio). This analysis includes the annual debt service/base rental payments for all the General Fund-backed fixed obligations of the City such as lease revenue bonds and capital leases. The analysis excludes debt liabilities of the City's related agencies, debt supported by rates and user charges (e.g., enterprise fund-backed revenue bonds), or securitization of revenue such as tobacco settlement bonds. 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 under) to General Fund revenues of under 2.0 percent.

Debt Obligations

It is a strong financial management practice and important planning tool to also account 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 a Pension/OPEB Ratio, including pension and OPEB costs, under 25.0 percent.

Based on the projected General Fund debt obligations, the Debt Ratio is anticipated to be 5.1 percent and the Pension/OPEB Ratio is projected to be 24.1 percent in FY 2026.

DoF staff actively monitors these ratios. 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.

Table 3: Enterprise Fund Credit Ratings as of March 2025 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 March 2025

	Fitch Ratings	Moody's Investors Service	Standard & Poor's
Public Utilities Obligations			
Wastewater System Bonds (Senior Bonds) Outlook	AA Stable	Not Rated --	AA+ Stable
Wastewater System Bonds (Subordinate Bonds) Outlook	AA Stable	Not Rated --	AA Stable
Water System Bonds (Senior Bonds) Outlook	AA Negative	Aa2 Negative	Not Rated --
Water System Bonds (Subordinate Debt) Outlook	AA- Negative	Aa3 Negative	Not Rated --
WIFIA Loans (Subordinate Debt) Outlook ⁸	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, 2025, and the projected debt payment for each outstanding issuance for Fiscal Year 2026.

Debt Obligations

Table 4: Summary of Enterprise Fund Debt Obligations⁹

		Principal Outstanding 6/30/2025	FY 2026 Debt Payment	Final Maturity	Primary Funding Source
Public Utilities – Sewer and Water Revenue Bonds, Notes, and Loan Obligations					
Sewer Revenue Bonds, Notes, and State Loans					
2015	Sewer Revenue Refunding Bonds	\$54,120,000	\$43,399,950	FY 2027	Net Wastewater System Revenues
2016A	Sewer Revenue Refunding Bonds	\$270,130,000	\$13,506,500	FY 2039	Net Wastewater System Revenues
2022A	Sewer Revenue Bonds	\$160,205,000	\$10,940,250	FY 2052	Net Wastewater System Revenues
2024A	Sewer Revenue Bonds	\$263,410,000	\$17,395,500	FY 2054	Net Wastewater System Revenues
	Sewer State Revolving Fund Loans	\$438,762,640	\$10,547,377	FY 2056	Net Wastewater System Revenues
	Sewer Revolving Credit Notes	\$0	\$2,200,000	FY 2026	Net Wastewater System Revenues
Total Sewer Revenue Bonds, Notes, and Loans		\$1,186,627,640	\$97,989,577		
Water Revenue Bonds and Federal and State Loans					
2016A	Subordinated Water Revenue Bonds	\$34,125,000	\$2,615,125	FY 2046	Net Water System Revenues
2016B	Subordinated Water Revenue Refunding Bonds	\$302,245,000	\$42,621,875	FY 2040	Net Water System Revenues
2018A	Subordinated Water Revenue Bonds	\$217,145,000	\$16,027,925	FY 2048	Net Water System Revenues
2020A	Senior Water Revenue Bonds	\$200,080,000	\$12,420,550	FY 2050	Net Water System Revenues
2020B	Senior Water Revenue Refunding Bonds	\$72,930,000	\$9,936,114	FY 2033	Net Water System Revenues
2023A	Senior Water Revenue Bonds	\$219,650,000	\$14,183,838	FY 2053	Net Water System Revenues
2025A	Water Revenue Bonds ¹⁰	\$0	\$8,200,000	FY 2056	Net Water System Revenues
	Water State Revolving Fund Loans (total not to exceed \$269.9 million)	\$67,500,000	\$7,906,687	FY 2059	Net Water System Revenues
	WIFIA Loans – Pure Water Program (total not to exceed \$733.5 million)	\$545,000,000	\$11,897,767	FY 2059	Net Water System Revenues
Total Water Revenue Bonds and Loans		\$1,658,675,000	\$125,809,881		
Water Revenue Commercial Paper Notes					
	Subordinated Water Revenue Commercial Paper Notes Program (not to exceed \$250 million) ⁴⁵	\$250,000,000	\$4,000,000	--	Net Water System Revenues
Total Water Revenue Commercial Paper Notes		\$250,000,000	\$4,000,000		
Refuse Disposal Enterprise Fund Loan					
	I-Bank Loan	\$38,641,328	\$2,945,181	FY 2044	Net Refuse Disposal System Revenues
Total Refuse Disposal Enterprise Fund Loan		\$38,641,328	\$2,945,181		

Debt Obligations

³ Principal Outstanding and Debt/Lease Payments are based on established debt service schedules for Lease Revenue Bonds and the Qualified Energy Conservation Bonds Equipment Lease. Principal Outstanding and Debt/Lease Payments for all other obligations (EVFP, Stormwater WIFIA Loan, Other Capital Leases, and CEC Loans) are based on projections at the time of document publication and are subject to change.

⁴ In October 2025, the City anticipates issuing Public Facilities Financing Authority Public Facilities Financing Authority of the City of San Diego Lease Revenue Refunding Bonds in one or more series to refund the 2015A and 2015B CIP Bonds, as well as the 2016 Ballpark Refunding Bonds to achieve debt service savings (pending City Council authorization in spring 2025 and subject to market conditions).

⁵ In October 2025, the City anticipates issuing Public Facilities Financing Authority of the City of San Diego Lease Revenue Bonds, Series 2025A (Series 2025 Bonds), in an amount up to \$465 million to finance capital improvement projects and pay down outstanding Lease Revenue Commercial Paper notes, if any (pending City Council authorization in spring 2025). The FY 2026 Debt/Lease Payment is an estimate and subject to change based on market conditions at the time of pricing.

⁶ Represents full lease payment. Does not include an estimated \$36,395 in Federal subsidy to offset the lease payment.

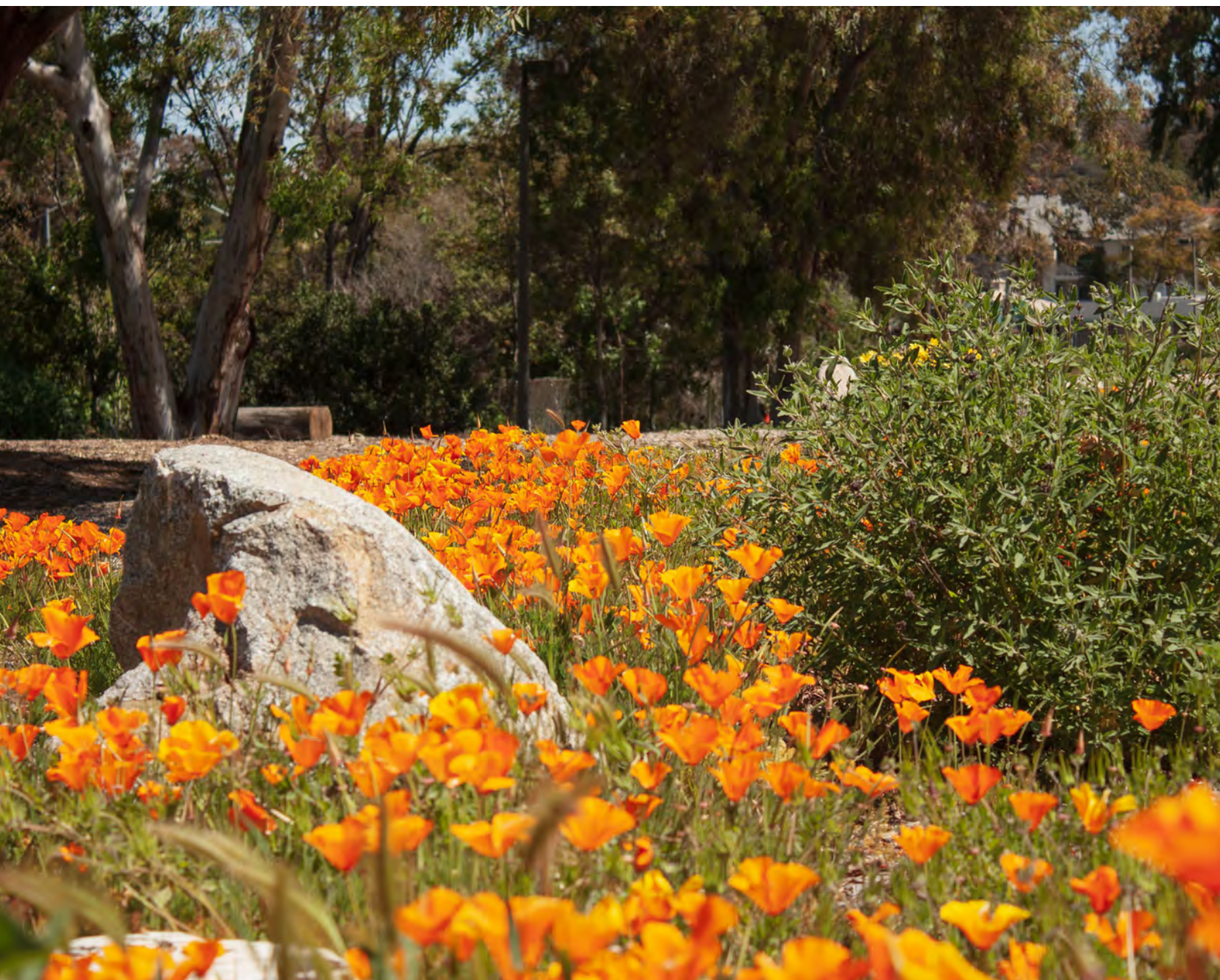
⁷ Other Capital Leases include General Electric Street Lights (principal outstanding is \$10,324,281 and debt service in FY 2026 is \$1,652,635) and IT Hardware (principal outstanding is \$1,906,681 and debt service in FY 2026 is anticipated to be \$1,120,165).

⁸ 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 March 2025 and the Water System's Subordinated WIFIA Loans are rated by Kroll by Rating Agency with an AA- Rating and a Stable outlook as of March 2025.

⁹ Principal Outstanding and Debt Payments are based on established debt service schedules for bonds and the I-Bank Loan. Principal Outstanding and Debt Payments for all other obligations (State Revolving Fund Loans, Sewer Revolving Credit Notes, Pure Water WIFIA Loans, and Water Revenue Commercial Paper) are based on projections at the time of document publication and are subject to change.

¹⁰ The City plans to issue the 2025 Water Revenue Bonds in August 2025 (pending City Council authorization in spring 2025) in an amount not-to-exceed \$250 million. The City anticipates debt service payments to begin in FY 2026. The FY 2026 Debt Payment is an estimate and subject to change based on market conditions at the time of pricing.

¹¹ Figures do not include estimated fees of \$1.1 million, which are required for Water Revenue Commercial Paper Notes Program operation.



DRAFT BUDGET

MAYOR TODD GLORIA

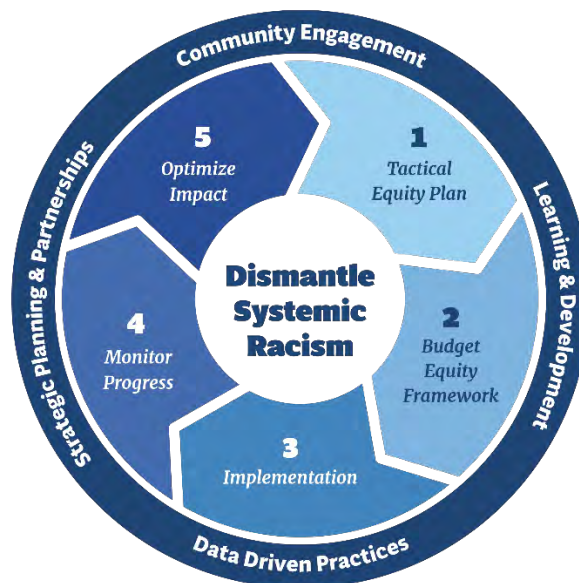
VOLUME 1
Budget Equity



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Budget Equity

The City of San Diego's Strategic Plan identifies the vision, mission, operating principles, and priority areas of focus for 2024 and beyond. This action-oriented plan outlines the specific outcomes, expected results, and related strategies in which City leaders and employees will work collaboratively to deliver what the community needs. To incorporate equity into the budget process and operations, the Department of Finance worked in collaboration with the Human Resources Department's Race & Equity Division and the Performance & Analytics Department to guide the implementation of a citywide Operationalizing Equity Model, which incorporates the Budget Equity Framework. The image below illustrates the sequence of key action steps and processes each department participates in as the City moves the needle toward equity.



Budget Equity Framework

The ability to eliminate institutional racism and systemic disparities as a collective is unlikely to change if there isn't a baseline understanding of the key terms below to 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.

This Budget Equity Framework is designed to work together with key terms, trainings, and tools to prepare City Departments (Departments) to systematically integrate an Equity Lens into all aspects of the budget

Budget Equity

and operations/service delivery, including base budgets and budget adjustment requests. Each Department applied an Equity Lens when requesting budget adjustments during the budget cycle. This methodology is also used to evaluate how ongoing appropriations (base budgets) and service delivery will be utilized. The Budget Equity Framework is used to prompt Departments to identify disparities and create Equity Highlights, which are integrated into each department's Budget Narrative and City Council Budget Review Committee presentation.

The Budget Equity Framework allows departments to communicate accurately and succinctly—and to advocate for—their equity needs to address identified disparities or gaps. Amending the City's budget process to intentionally include equity aligns with the Strategic Plan and serves as one tool in the growing toolkit to manifest the Operationalizing Equity Model.

The Budget Equity Framework contains key deliverables that, when paired with Equity Centered Coaching, guide staff toward a process to request budget adjustments in each budget cycle and modify existing appropriations and service delivery. 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 Race & Equity Division and the Performance & Analytics Department, City departments will use a data-driven approach to track and measure how their work impacts equity gaps.

Budget Equity Learning & Development and Equity Centered Coaching

One of the primary objectives of Race & Equity Division is to develop content and facilitate trainings, workshops, and programs focused on advancing racial equity and inclusion within the City of San Diego. The Race & Equity team coaches City departments through Equity Centered Coaching to develop equity-driven strategies and identify specific tasks to address disparities using an Equity Toolkit. As a part of the learning & development curriculum, identified department leaders attend Budget Equity training prior to 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 intentionally curate the 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.

A focus on achieving equity cannot occur without infrastructure investments to cultivate opportunities to address historic divestment and prioritizing Capital Project Funds in distinct neighborhoods that have systemic disparities. 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 extensive City assets. These assets span a wide variety of categories and include streets and related right-

Budget Equity

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 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.
2. A defined neighborhood, census tract, or council district where established indicators suggest disparities are preventing individuals or communities from participating fully in the economic, social, and political life of the City.
3. A defined neighborhood, census tract, or council district impacted by historically racialized policies and practices that have maintained unfair racial outcomes due to institutional racism.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Financial Summary and Schedules



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Financial Summary and Schedules

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

Financial Summary and Schedules

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 revenues by category within the following fund types:

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

Schedule VI

Summary of Operating Expenditures by Category by Fund Type

This schedule summarizes the City's expenditures by category within the following fund types:

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

Financial Summary and Schedules

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 totals reflected in the Financial Summary and Schedules may not add exactly due to rounding.

Financial Summary and Schedules

Financial Summary and Schedules

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Financial Summary and Schedules

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
City Attorney	\$ 5,240,736	\$ 5,981,103	\$ 9,350,965
City Auditor	684	-	-
City Clerk	447,556	368,501	331,112
City Council	388,819	369,480	607,445
City Planning	3,672,339	7,935,138	11,456,719
City Treasurer	38,381,009	46,453,962	46,412,392
Commission on Police Practices	86,476	116,741	26,646
Communications	632,207	618,135	626,062
Compliance	1,871,461	1,676,666	2,339,397
Department of Finance	1,231,574	1,345,466	1,748,420
Department of Information Technology	470,198	-	-
Development Services	302,932	6,281,015	1,380,106
Economic Development	8,193,612	7,308,400	7,897,132
Environmental Services	2,302,714	1,497,220	4,148,217
Ethics Commission	23,020	-	-
Fire-Rescue	66,596,937	67,789,467	76,650,527
General Services	3,964,625	4,571,718	4,271,718
Homelessness Strategies & Solutions	34,561,306	40,837,415	53,227,330
Human Resources	1,631,273	1,375,308	852,261
Library	2,579,950	2,766,847	3,563,735
Major Revenues	1,609,402,849	1,597,650,604	1,602,481,354
Office of Emergency Services	1,383,830	1,603,287	1,353,277
Office of the Chief Operating Officer	242,718	197,531	-
Office of the IBA	74	-	-
Office of the Mayor	338,227	318,731	160,316
Parks & Recreation	54,310,078	60,439,536	66,052,958
Performance & Analytics	318,832	227,145	229,121
Personnel	7,490	25,228	31,878
Police	49,632,505	52,971,377	71,354,689
Public Utilities	1,625,310	1,786,075	1,578,291
Purchasing & Contracting	1,521,241	2,422,363	2,476,318
Race & Equity	43,466	59,542	-
Real Estate	64,261,466	74,239,925	73,481,201
Stormwater	11,671,031	13,773,750	21,076,698
Sustainability & Mobility	1,307,054	1,847,137	-
Transportation	62,190,944	71,643,449	83,447,416
Total General Fund Revenues	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

Department		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
City Attorney	\$	81,780,607	\$	85,525,071	\$	95,321,850
City Auditor		4,942,964		5,590,854		5,784,553
City Clerk		7,242,486		8,042,320		8,203,347
City Council		21,321,388		24,661,878		23,271,171
City Planning		12,567,931		17,370,598		22,101,509
City Treasurer		19,687,861		21,727,441		22,580,948
Citywide Program Expenditures		169,173,004		199,099,941		182,822,004
Commission on Police Practices		1,226,720		2,145,832		2,218,023
Communications		6,862,116		7,355,133		7,620,893
Compliance		5,220,085		7,281,336		7,181,881
Debt Management		566		-		-
Department of Finance		26,663,362		28,816,903		30,607,569
Department of Information Technology		2,435,534		3,282,699		3,556,350
Development Services		11,526,736		12,095,158		12,546,259
Economic Development		14,091,978		14,996,568		14,461,402
Environmental Services		98,521,248		103,543,380		33,121,712
Ethics Commission		1,645,524		1,829,338		2,051,749
Fire-Rescue		369,503,839		353,368,215		377,413,165
General Services		26,829,011		24,714,876		28,778,121
Government Affairs		1,341,137		1,366,668		-
Homelessness Strategies & Solutions		42,114,403		53,916,571		53,227,330
Human Resources		10,553,807		11,755,474		12,302,534
Library		71,877,351		77,069,362		72,647,025
Office of Boards & Commissions		816,777		797,136		-
Office of Emergency Services		4,330,308		3,869,456		4,362,686
Office of the Chief Operating Officer		6,203,293		6,453,192		-
Office of the IBA		2,665,178		2,837,261		3,202,068
Office of the Mayor		4,318,224		4,459,569		11,528,912
Parks & Recreation		180,557,561		184,235,182		178,688,782
Performance & Analytics		5,190,084		5,660,469		4,920,012
Personnel		14,561,450		15,754,313		16,477,068
Police		618,416,591		673,002,146		702,297,091
Public Utilities		2,903,461		3,110,927		2,220,059
Purchasing & Contracting		9,423,264		11,199,810		12,648,498
Race & Equity		1,340,470		1,699,024		-
Real Estate		6,092,947		7,333,744		8,796,113
Stormwater		70,685,555		63,406,482		65,532,363
Sustainability & Mobility		7,185,014		7,827,524		-
Transportation		112,863,844		103,741,314		120,120,654
Total General Fund Expenditures	\$	2,054,683,680	\$	2,160,943,165	\$	2,148,613,701

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701
Total General Fund	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701
Special Revenue Funds			
Automated Refuse Container Fund	\$ 1,361,845	\$ 1,600,000	\$ -
Climate Equity Fund	10,499,700	1,500,000	1,500,000
Community Equity Fund (CEF)	89,857	-	-
Concourse and Parking Garages Operating Fund	2,775,825	3,218,267	2,986,732
Convention Center Expansion Administration Fund	18,466,038	13,348,906	13,346,836
Energy Independence Fund	2,366,720	-	2,383,920
Engineering & Capital Projects Fund	170,899,926	172,656,515	166,988,112
Environmental Growth 1/3 Fund	10,620,838	10,550,173	8,732,902
Environmental Growth 2/3 Fund	21,666,698	21,107,342	17,472,803
Facilities Financing Fund	3,829,279	-	-
Fire and Lifeguard Facilities Fund	1,405,807	1,409,518	1,327,425
Fire/Emergency Medical Services Transport Program Fund	81,871,384	125,740,250	131,810,011
Gas Tax Fund	38,398,448	38,218,843	39,324,068
General Plan Maintenance Fund	4,117,144	4,329,600	5,822,300
GIS Fund	5,131,514	5,358,128	5,395,306
Information Technology Fund	80,699,747	85,195,328	85,419,952
Infrastructure Fund	30,961,972	21,057,697	-
Junior Lifeguard Program Fund	994,775	942,900	1,193,420
Local Enforcement Agency Fund	991,678	994,637	1,039,227
Long Range Property Management Fund	1,830,187	595,000	595,000
Los Peñasquitos Canyon Preserve Fund	321,453	36,000	36,000
Low & Moderate Income Housing Asset Fund	59,805,563	1,209,014	1,209,014
Maintenance Assessment District (MAD) Funds	31,753,778	31,729,060	33,088,825
Mission Bay/Balboa Park Improvement Fund	1,447,824	862,936	904,333
New Convention Facility Fund	2,734,650	2,816,690	2,901,191
OneSD Support Fund	28,647,943	25,954,866	31,057,529
Parking Meter Operations Fund	9,776,702	9,600,000	28,040,000
PETCO Park Fund	21,432,525	15,041,387	18,705,036
Public Art Fund	733,377	85,000	-
Public Safety Services & Debt Service Fund	12,953,888	13,564,755	12,657,066
Road Maintenance and Rehabilitation Fund	37,139,389	35,328,918	36,347,892

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Seized Assets - California Fund	567,277	100,000	-
Seized Assets - Federal DOJ Fund	1,427,808	569,307	-
Seized Assets - Federal Treasury Fund	91,572	118,812	-
State COPS	4,111,067	3,400,000	3,400,000
Storm Drain Fund	5,473,054	5,700,000	5,700,000
Successor Agency Admin & Project - CivicSD Fund	1,418,413	1,934,326	1,934,326
TOT Convention Center	-	-	48,613,848
TOT Homelessness	-	-	33,782,505
Transient Occupancy Tax Fund	147,457,217	155,929,055	157,960,269
Trolley Extension Reserve Fund	1,392	-	-
Underground Surcharge Fund	114,458,018	113,511,838	90,001,567
Wireless Communications Technology Fund	12,249,175	10,517,070	11,888,019
Zoological Exhibits Maintenance Fund	20,161,656	20,975,719	21,757,366
Total Special Revenue Funds	\$ 1,003,143,124	\$ 956,807,857	\$ 1,025,322,800

Capital Project Funds

Mission Bay Park Improvement Fund	\$ 12,126,627	\$ 13,708,605	\$ 13,827,783
San Diego Regional Parks Improvement Fund	6,409,543	7,381,557	7,445,729
TransNet Extension Administration & Debt Fund	453,690	471,300	462,680
TransNet Extension Congestion Relief Fund	31,774,853	32,661,090	32,063,724
TransNet Extension Maintenance Fund	13,935,330	13,997,610	13,741,596
Total Capital Project Funds	\$ 64,700,044	\$ 68,220,162	\$ 67,541,512

Enterprise Funds

Airports Fund	\$ 9,684,276	\$ 8,981,280	\$ 8,892,740
Development Services Fund	99,162,101	139,614,113	145,162,952
Golf Course Fund	39,436,562	28,739,347	30,689,347
Metropolitan Sewer Utility Fund	294,601,992	367,088,398	292,706,203
Municipal Sewer Revenue Fund	318,440,748	559,546,107	323,964,451
Recycling Fund	34,538,212	23,990,760	25,414,856
Refuse Disposal Fund	61,444,677	61,808,567	65,576,556
Sewer Utility - AB 1600 Fund	33,145,575	22,540,000	22,540,000
Solid Waste Management Fund	(379)	-	151,513,062
Water Utility - AB 1600 Fund	20,116,348	15,950,000	15,950,000
Water Utility Operating Fund	948,639,095	942,511,488	942,529,293
Total Enterprise Funds	\$ 1,859,209,209	\$ 2,170,770,060	\$ 2,024,939,460

Internal Service Funds

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Central Stores Fund	\$	10,745,193	\$	10,825,641	\$	11,236,451
Energy Conservation Program Fund		5,542,467		6,557,190		6,346,059
Fleet Operations Operating Fund		68,442,251		75,012,195		70,001,821
Fleet Replacement		70,025,154		72,371,251		89,554,560
Publishing Services Fund		1,399,165		2,232,283		1,947,049
Risk Management Administration Fund		14,915,482		17,098,385		20,183,186
Total Internal Service Funds	\$	171,069,710	\$	184,096,945	\$	199,269,126
Total Combined Budget Revenues	\$	5,128,958,633	\$	5,456,393,286	\$	5,465,686,599

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
General Fund					
General Fund	\$	2,054,683,680	\$	2,160,943,165	\$ 2,148,613,701
Total General Fund	\$	2,054,683,680	\$	2,160,943,165	\$ 2,148,613,701
Special Revenue Funds					
Automated Refuse Container Fund	\$	1,384,873	\$	1,950,868	\$ 2,009,969
Climate Equity Fund		9,405,834		-	-
Community Equity Fund (CEF)		-		3,085,400	89,857
Concourse and Parking Garages Operating Fund		2,288,313		4,740,124	3,868,537
Convention Center Expansion Administration Fund		18,133,861		13,804,906	13,462,336
Energy Independence Fund		617,794		3,702,801	300,000
Engineering & Capital Projects Fund		153,400,334		166,357,762	179,063,027
Environmental Growth 1/3 Fund		10,181,168		13,996,449	10,045,634
Environmental Growth 2/3 Fund		17,541,093		30,915,910	15,151,775
Facilities Financing Fund		3,789,234		1,649,600	-
Fire and Lifeguard Facilities Fund		1,399,369		1,400,869	1,327,425
Fire/Emergency Medical Services Transport Program Fund		81,175,999		124,809,481	136,800,660
Gas Tax Fund		34,201,650		38,218,843	39,324,049
General Plan Maintenance Fund		4,811,772		5,329,600	6,822,300
GIS Fund		4,702,037		6,189,690	6,632,748
Information Technology Fund		83,283,467		87,339,741	85,855,207
Infrastructure Fund		17,311,475		20,272,697	-
Junior Lifeguard Program Fund		1,191,012		967,341	1,025,836
Local Enforcement Agency Fund		954,349		1,134,028	1,188,307
Long Range Property Management Fund		393,135		1,783,771	1,783,686
Los Peñasquitos Canyon Preserve Fund		327,850		20,149	15,125
Low & Moderate Income Housing Asset Fund		8,755,534		36,057,822	35,507,316
Maintenance Assessment District (MAD) Funds		29,644,695		41,153,165	43,020,152
Mission Bay/Balboa Park Improvement Fund		1,434,257		862,936	904,333
New Convention Facility Fund		2,734,650		2,816,690	2,901,191
OneSD Support Fund		26,896,325		32,660,788	30,870,462
Parking Meter Operations Fund		9,626,334		9,548,065	28,007,569
PETCO Park Fund		19,861,371		19,453,916	19,482,269
Public Art Fund		277,017		85,000	-
Public Safety Services & Debt Service Fund		12,925,015		13,564,755	12,657,066
Road Maintenance and Rehabilitation Fund		47,398,236		36,113,918	36,347,892
Seized Assets - California Fund		120,622		517,445	803,848

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Seized Assets - Federal DOJ Fund	955,990	1,232,378	1,423,290
Seized Assets - Federal Treasury Fund	501,765	2,005,246	30,000
State COPS	3,747,115	3,242,146	3,658,009
Storm Drain Fund	5,167,651	5,686,212	5,727,711
Successor Agency Admin & Project - CivicSD Fund	1,418,413	1,934,326	1,934,326
TOT Convention Center	-	-	48,613,848
TOT Homelessness	-	-	33,782,505
Transient Occupancy Tax Fund	174,092,195	160,945,225	158,152,337
Trolley Extension Reserve Fund	147,147	-	-
Underground Surcharge Fund	19,558,303	75,733,351	80,098,382
Wireless Communications Technology Fund	11,874,183	11,185,457	12,550,011
Zoological Exhibits Maintenance Fund	20,430,125	20,975,719	21,757,366
Total Special Revenue Funds	\$ 844,061,562	\$ 1,003,444,590	\$ 1,082,996,361
Capital Project Funds			
Capital Outlay Fund	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
TransNet Extension Administration & Debt Fund	453,690	471,300	462,680
TransNet Extension Congestion Relief Fund	4,558,859	7,417,600	6,900,000
TransNet Extension Maintenance Fund	13,935,330	14,364,610	13,741,596
Total Capital Project Funds	\$ 22,992,976	\$ 26,294,758	\$ 25,151,428
Enterprise Funds			
Airports Fund	\$ 7,192,117	\$ 8,336,007	\$ 10,236,459
Development Services Fund	127,855,263	139,753,670	150,013,644
Golf Course Fund	25,312,525	28,375,471	30,873,562
Metropolitan Sewer Utility Fund	279,955,206	300,492,164	293,983,917
Municipal Sewer Revenue Fund	154,241,149	173,287,393	177,104,708
Recycling Fund	29,638,735	31,345,740	24,258,899
Refuse Disposal Fund	40,890,503	50,820,590	55,838,944
Solid Waste Management Fund	2,025,951	6,625,876	139,852,385
Water Utility Operating Fund	655,203,251	744,116,432	820,151,105
Total Enterprise Funds	\$ 1,322,314,700	\$ 1,483,153,343	\$ 1,702,313,623
Internal Service Funds			
Central Stores Fund	\$ 10,398,018	\$ 11,469,318	\$ 11,409,526
Energy Conservation Program Fund	5,907,390	8,125,531	6,884,337
Fleet Operations Operating Fund	66,797,294	71,208,826	70,519,438
Fleet Replacement	71,494,683	81,580,860	122,716,585
Publishing Services Fund	1,847,048	2,219,450	2,132,847

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Risk Management Administration Fund	14,858,691	17,343,594	20,183,186
Total Internal Service Funds	\$ 171,303,124	\$ 191,947,579	\$ 233,845,919
Total Combined Budget Expenditures	\$ 4,415,356,042	\$ 4,865,783,435	\$ 5,192,921,032

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Special Revenue Funds			
Infrastructure Fund	\$ 6,223,716	\$ 785,000	\$ -
Climate Equity Fund	2,145,658	2,600,000	-
Public Art Fund	220,000	-	-
Rancho Bernardo MAD Fund	101,157	-	-
Talmadge MAD Fund	11,947	-	-
El Cajon Boulevard MAD Fund	-	-	-
Environmental Growth 2/3 Fund	190,271	-	-
EGF CIP Fund 1/3	34,733	-	-
Gas Tax Fund	3,951,841	-	-
Trench Cut Fees/Excavation Fee Fund	2,530,375	2,470,000	2,470,000
Library System Improvement Fund	86	679,264	-
Underground Surcharge CIP Fund	3,233,486	-	7,133,298
Antenna Lease Revenue Fund	262,632	-	-
SC-RDA Contribution to CIP Fund	52,359	-	-
RDA Contribution to San Ysidro Project Fund	8,342	-	-
Crossroads Redevelopment CIP Contributions Fund	245,551	-	-
Library Improvement Trust Fund	-	66,186	-
Junior Lifeguard Program Fund	122,639	-	-
Sea World Traffic Mitigation Fund	162,477	-	-
Mission Bay Park Improvement Fund	9,526,261	13,708,605	13,177,782
Fiesta Island Sludge Mitigation Fund	314,402	-	-
San Diego Regional Parks Improvement Fund	6,373,720	6,726,682	7,095,729
Ocean Beach Pier (Concessions) Fund	50	-	-
Mission Trails Regional Park Fund	92,089	-	-
Sunset Cliffs Natural Park	38,720	-	-
Parking Meter District - Administration	240,320	-	-
Parking Meter District - Downtown	568,356	-	-
Parking Meter District - Uptown	81,350	-	-
NTC RDA Contribution to CIP	151,293	-	-
Developer Contributions CIP	10,160,028	-	-
Road Maintenance and Rehabilitation Fund	8,454,354	-	-
IT CIP Contributions	-	3,960,000	3,100,000
EDCO Community Fund	39,226	-	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total Special Revenue Funds	\$ 55,537,437	\$ 30,995,737	\$ 32,976,809
Capital Project Funds			
Capital Outlay-Sales Tax	\$ 124,384	\$ -	\$ -
Capital Outlay Fund	1,221,540	-	-
C.O.-Pueblo Land/Pol. Decentra	212,331	-	-
Rancho Bernardo-Major District	16,549	-	-
Del Mar Hills/Carmel Vly-Maj D	258,444	-	-
Scripps/Miramar-Major District	73,192	-	-
Serra Mesa - Major District	21,363	-	-
Olive Grove - Major District	9,424	-	-
Normal Hgts/Kensington Maj Dis	1,048	-	-
North University City-FBA	804,213	-	-
Sabre Springs-FBA	148,620	-	-
Rancho Peñasquitos FBA	1,610,837	146,143	-
Mira Mesa - FBA	7,251,304	72,794	-
Scripps Miramar Ranch FBA	750,941	-	-
Carmel Valley Consolidated FBA	4,688,180	251,365	-
Del Mar Mesa FBA	564,394	-	-
Pacific Highlands Ranch FBA	8,621,825	4,249,635	-
Black Mountain Ranch FBA	9,392,544	-	-
Otay Mesa-East (From 39062)	1,335,144	46,956	-
Otay Mesa-West (From 39067)	986	90,794	-
Torrey Highlands	136,015	-	-
Fairbanks Country Club-Fac Dev	6,021	-	2,518
Rancho Bernardo-Fac Dev Fund	392,407	210,853	-
Otay Mesa-Eastern DIF	99,093	1,289	-
Sub Area-2	555,729	-	26,173
Otay Mesa-Western DIF	3,175	31,469	-
Mid-City - Park Dev Fund	10,433	-	-
Park North-East - Park Dev Fd	-	2,069	-
Golden Hill Urban Comm	300,542	-	-
North Park Urban Comm	1,711,780	1,540,899	-
Linda Vista Urban Comm	151,679	-	34,483
Mid City Urban Comm	980,391	-	42,469

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Midway/Pacific Hwy Urban Comm	267,672	771,044	-
Navajo Urban Comm	429,570	3,500,000	49,667
Pacific Beach Urban Comm	137,445	25,000	-
Peninsula Urban Comm	1,141,083	53,225	37,645
Skyline/Paradise Urb Comm	2,430	14,959	-
S.E. San Diego Urban Comm	1,046,159	-	137,050
Uptown Urban Comm	2,010,205	154,998	101,877
Downtown DIF (Formerly Centre City DIF)	31,909,819	800,000	-
La Jolla Urban Comm	1,104,917	128,000	-
Ocean Beach Urban Comm	52,185	-	-
Otay Mesa/Nestor Urb Comm	137,894	19,960	558,997
San Ysidro Urban Comm	670,526	-	-
College Area	26,817	238,001	-
Barrio Logan	88,278	48,305	-
Clairemont Mesa - Urban Comm	501,995	1,900,000	-
Mission Beach - Urban Comm	24,504	-	3,452
Serra Mesa - Urban Community	213,088	-	-
Torrey Pines - Urban Community	315,131	25,030	-
University City So.-Urban Comm	2,364	51	2,169
Mission Valley-Urban Comm.	128,066	-	-
Kearny Mesa-Urban Comm	2,285,303	-	-
TransNet Extension Congestion Relief Fund	31,281,734	25,243,490	25,163,724
TransNet Extension RTCI Fee	1,938,825	3,077,735	5,438,779
SR-56 Participation Agree.	450,627	-	-
Westfield Dvlpmnt Trust	4,465	-	-
Lusk-Gen'l Traffic Imprvmnts	3,503	-	-
BMR Development-SR-56	139,271	-	-
Gen Dyna-Community Improvement	583,179	-	-
Private & Others Contrib-CIP	800,040	-	-
CIP Contributions from General Fund	5,715,050	4,850,000	-
Monarch @ Scripps Ranch Llc	923,428	-	-
Rose & Tecolote Creek Water Quality	108,738	-	-
SR 209 & 274 Coop with State	200,818	57,857	-
NP-Tab 2009A (TE) Proceeds	2,039,054	-	-
Bus Stop Capital Improvement Fund	-	382,490	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
CH-TAB 2010A (TE) Proceeds	51,988	-	-
North University City DIF	2,121,881	-	-
Far Bonus-Civic San Diego	113,737	-	-
6th & K-Civic San Diego	1,416,587	-	-
Carmel Valley Development Impact Fee	115,722	800,000	510,000
Otay Mesa Facilities Benefit Assessment	3,414,502	584,337	-
Otay Mesa Development Impact Fee	211,815	1,172,795	-
PFFA Lease Revenue Bonds 2015B-Project	(151,407)	-	-
Excess Redevelopment Bond Proceeds Exp	5,110,799	-	-
Scripps Miramar Ranch DIF	1,105,742	-	-
Encanto Neighborhoods DIF	198,973	638,100	40,476
General Fund Commercial Paper Notes	2,270,283	-	-
Otay Mesa EIFD Capital Project Fund	1,341,537	7,718,165	6,509,000
UCSD Fire Station	9,213,128	-	-
Park Boulevard At-Grade State Approp	200,826	-	-
Capital Outlay-Mission Valley Trans	18,494	-	250,000
Active Transportation in Lieu Fee	-	-	55,378
Active Trans in Lieu Fee-Comm of Concern	-	-	110,652
Neighborhood Enhancement-Comm of Concern	-	-	1,178,174
Debt Funded General Fund CIP Projects	117,564,410	177,084,217	95,800,000
Citywide Park Development Impact Fee	44,806	2,201,167	-
General Fund WIFIA Loan-Construction	13,770,776	-	-
Citywide Fire DIF	-	1,450,000	800,000
Fire DIF-Fire Deficient Communities	-	120,000	-
Citywide Library DIF	-	290,000	1,000,000
Citywide Mobility DIF	-	11,904,556	-
Otay Water District Reimbursement S15018	887,278	-	-
Otay Mesa Local Mobility DIF	599,311	3,550,000	-
Citywide Park DIF-Park Def. COC	8,912	3,522,921	-
Citywide Park DIF-Park Def. Unrstd	59,139	4,401,822	-
Total Capital Project Funds	\$ 287,827,951	\$ 263,372,491	\$ 137,852,683
Internal Service Funds			
Fleet Services CIP Fund	\$ 808,416	\$ 2,191,678	-
Total Internal Service Funds	\$ 808,416	\$ 2,191,678	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Grant Government Funds			
Grant Fund - Federal	\$ 12,770,510	\$ -	-
Grant Fund - State	27,091,259	-	-
Total Grant Government Funds	\$ 39,861,769	\$ -	-
Enterprise Funds			
Municipal Sewer Revenue Fund	\$ (4,926)	\$ -	-
Muni Sewer Utility - CIP Funding Source	108,048,628	169,304,730	179,955,516
Metro Sewer Utility - CIP Funding Source	195,428,202	97,506,860	106,431,960
Water Utility - CIP Funding Source	347,109,685	374,719,415	384,632,138
Water Utility Operating Fund	1,372	-	-
Brown Field Special Aviation	382,566	-	1,500,000
Montgomery Field Special Aviation	1,067,802	-	-
Refuse Disposal CIP Fund	2,360,035	9,874,362	2,600,000
Balboa Park Golf Course CIP Fund	286,850	2,000,000	-
Torrey Pines Golf Course CIP Fund	308,337	-	-
Mission Bay Golf Course CIP Fund	1,577,155	-	-
Recycling Fund CIP Fund	2,550,000	-	-
Metro SDG&E Utility Relocation	5,669,649	-	-
Water SDG&E Utility Relocation	(5,669,649)	-	-
San Ysidro Irrigation District	433,553	-	-
Purewater (Wastewater) State Approp	451,569	-	-
Total Enterprise Funds	\$ 660,000,827	\$ 653,405,367	\$ 675,119,614
Total Capital Budget Expenditures	\$ 1,044,036,400	\$ 949,965,273	\$ 845,949,106
Total Combined Operating and Capital Budget Expenditures	\$ 5,459,392,442	\$ 5,815,748,708	\$ 6,038,870,138

Financial Summary and Schedules

Schedule III - Summary of General Fund FTE Positions by Department

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
City Attorney	406.73	423.53	423.48
City Auditor	24.00	24.00	24.00
City Clerk	50.32	52.73	45.11
City Council	149.00	156.77	160.66
City Planning	66.09	92.75	104.25
City Treasurer	124.25	123.25	117.83
Commission on Police Practices	12.00	14.54	12.58
Communications	38.00	38.16	35.00
Compliance	36.00	41.00	37.00
Department of Finance	140.00	140.49	138.00
Department of Information Technology	4.00	4.00	4.00
Development Services	94.00	85.00	73.00
Economic Development	56.00	60.50	58.75
Environmental Services	333.68	328.25	130.73
Ethics Commission	6.00	6.25	6.00
Fire-Rescue	1,383.88	1,408.38	1,391.50
General Services	180.50	185.50	184.50
Government Affairs	7.00	7.00	-
Homelessness Strategies & Solutions	16.00	16.38	16.00
Human Resources	57.50	69.56	49.00
Library	471.00	484.12	405.00
Office of Boards & Commissions	5.00	4.00	-
Office of Emergency Services	20.33	19.37	17.37
Office of the Chief Operating Officer	20.35	22.68	-
Office of the IBA	11.00	11.00	11.00
Office of the Mayor	20.00	27.27	44.00
Parks & Recreation	1,060.45	1,120.56	975.57
Performance & Analytics	18.00	19.31	18.00
Personnel	85.99	86.49	80.49
Police	2,687.14	2,691.64	2,678.34
Purchasing & Contracting	64.00	69.00	69.00
Race & Equity	7.00	8.50	-
Real Estate	38.75	42.25	38.00
Stormwater	305.00	305.00	301.50
Sustainability & Mobility	33.09	34.59	-

Financial Summary and Schedules

Transportation	480.94	509.34	515.44
Total Budget FTE Positions	8,512.99	8,733.16	8,165.10

Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund	8,512.99	8,733.16	8,165.10
Total General Fund	8,512.99	8,733.16	8,165.10
Special Revenue Funds			
Concourse and Parking Garages Operating Fund	2.00	2.00	2.00
Engineering & Capital Projects Fund	822.40	839.40	767.00
Facilities Financing Fund	19.00	0.00	0.00
Fire/Emergency Medical Services Transport Program Fund	23.00	37.00	38.00
GIS Fund	12.00	11.49	11.27
Information Technology Fund	47.00	50.78	49.00
Junior Lifeguard Program Fund	1.00	1.00	1.00
Local Enforcement Agency Fund	5.00	5.00	5.00
Los Peñasquitos Canyon Preserve Fund	2.00	0.00	0.00
Maintenance Assessment District (MAD) Management Fund	24.50	24.50	25.25
OneSD Support Fund	29.00	29.25	29.15
Parking Meter Operations Fund	9.75	9.75	9.75
PETCO Park Fund	1.00	0.00	0.00
Transient Occupancy Tax Fund	13.35	13.75	12.75
Underground Surcharge Fund	24.16	24.74	24.74
Wireless Communications Technology Fund	43.35	40.00	40.00
Total Special Revenue Funds	1,078.51	1,088.66	1,014.91
Enterprise Funds			
Airports Fund	28.25	30.25	29.25
Development Services Fund	685.00	690.00	667.00
Golf Course Fund	119.92	122.92	123.17
Metropolitan Sewer Utility Fund	514.28	529.84	529.46
Municipal Sewer Revenue Fund	438.07	439.70	443.39
Recycling Fund	97.50	102.09	49.53
Refuse Disposal Fund	142.33	162.17	160.69
Solid Waste Management Fund	0.00	16.00	322.55
Water Utility Operating Fund	979.86	1,004.21	1,048.90
Total Enterprise Funds	3,005.21	3,097.18	3,373.94
Internal Service Funds			
Central Stores Fund	21.00	21.00	21.00
Energy Conservation Program Fund	29.71	30.21	20.50
Fleet Operations Operating Fund	225.25	225.25	232.00
Publishing Services Fund	9.50	9.50	7.50
Risk Management Administration Fund	94.00	94.23	106.23

Financial Summary and Schedules

Total Internal Service Funds	379.46	380.19	387.23
Other Funds			
City Employee's Retirement System Fund	54.00	53.00	53.00
Total Other Funds	54.00	53.00	53.00
Total Budget FTE Positions	13,030.17	13,352.19	12,994.18

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
General Fund						
General Fund						
Property Tax Revenue	\$	770,816,520	\$	808,864,655	\$	843,448,134
Property Taxes		770,816,520		808,864,655		843,448,134
Sales Tax	\$	376,958,813	\$	393,480,788	\$	367,302,489
Sales Tax		376,958,813		393,480,788		367,302,489
Transient Occupancy Tax	\$	163,764,436	\$	172,827,052	\$	175,180,149
Transient Occupancy Taxes		163,764,436		172,827,052		175,180,149
Licenses and Permits	\$	39,296,061	\$	47,397,810	\$	58,645,713
Business Tax		24,096,871		26,457,409		30,093,215
Rental Unit Tax		7,507,779		7,284,502		7,284,502
Parking Meters		-		-		11,000,000
Refuse Collector Business Tax		1,541,755		1,452,000		1,471,000
Other Licenses and Permits		6,149,657		12,203,899		8,796,996
Rev from Federal Agencies	\$	502,310	\$	3,517,478	\$	526,098
Revenue from Federal Agencies		502,310		3,517,478		526,098
Rev from Other Agencies	\$	11,249,641	\$	8,668,544	\$	10,569,024
Motor Vehicle License Fees		1,705,148		1,304,645		1,384,746
Revenue from Other Agencies		9,544,493		7,363,899		9,184,278
Charges for Services	\$	257,668,801	\$	281,703,524	\$	330,437,255
Charges for Current Services		257,668,801		281,703,524		330,437,255
Fines Forfeitures and Penalties	\$	46,229,161	\$	31,172,407	\$	43,441,869
Parking Citations		23,619,497		23,912,821		35,245,183
Municipal Court		2,324,635		2,975,569		2,975,569
Negligent Impound		-		50,000		-
Other Fines & Forfeitures		20,285,029		4,234,017		5,221,117
Other Local Taxes	\$	128,049,447	\$	133,803,211	\$	117,353,412
Property Transfer Taxes		9,624,021		10,076,599		11,551,603
SDG&E		84,557,655		84,697,020		66,287,477
CATV		10,952,747		9,897,017		9,078,821
Refuse Collection Franchise		14,394,289		13,500,000		14,169,936
Other Franchises		8,520,735		15,632,575		16,265,575
Rev from Money and Prop	\$	75,329,986	\$	81,799,330	\$	84,617,212
Mission Bay		36,985,611		41,090,162		41,273,512
Pueblo Lands		8,211,752		14,002,621		10,327,611
Interest and Dividends		5,367,700		2,100,000		5,500,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Other Rents and Concessions		24,764,924	24,606,547	27,516,089
Other Revenue	\$	4,312,899	\$ 1,645,833	\$ 2,163,337
Other Revenue		4,312,899	1,645,833	2,163,337
Transfers In	\$	156,658,470	\$ 111,617,630	\$ 114,929,009
Transfers In		156,658,470	111,617,630	114,929,009
Total General Fund	\$	2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701
Total General Fund	\$	2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Special Revenue Funds						
Automated Refuse Container Fund						
Charges for Services	\$	1,294,724	\$	1,600,000	\$	-
Charges for Current Services		1,294,724		1,600,000		-
Rev from Money and Prop	\$	67,121	\$	-	\$	-
Interest and Dividends		67,121		-		-
Total Automated Refuse Container Fund	\$	1,361,845	\$	1,600,000	\$	-
Climate Equity Fund						
Other Local Taxes	\$	1,500,000	\$	1,500,000	\$	1,500,000
Other Franchises		1,500,000		1,500,000		1,500,000
Rev from Money and Prop	\$	543,934	\$	-	\$	-
Interest and Dividends		543,934		-		-
Transfers In	\$	8,455,766	\$	-	\$	-
Transfers In		8,455,766		-		-
Total Climate Equity Fund	\$	10,499,700	\$	1,500,000	\$	1,500,000
Community Equity Fund (CEF)						
Rev from Money and Prop	\$	89,857	\$	-	\$	-
Interest and Dividends		89,857		-		-
Total Community Equity Fund (CEF)	\$	89,857	\$	-	\$	-
Concourse and Parking Garages Operating Fund						
Charges for Services	\$	1,425	\$	300,000	\$	-
Charges for Current Services		1,425		300,000		-
Rev from Money and Prop	\$	2,774,373	\$	2,918,267	\$	2,986,732
Other Rents and Concessions		2,774,373		2,918,267		2,986,732
Other Revenue	\$	27	\$	-	\$	-
Other Revenue		27		-		-
Total Concourse and Parking Garages Operating Fund	\$	2,775,825	\$	3,218,267	\$	2,986,732
Convention Center Expansion Administration Fund						
Rev from Money and Prop	\$	124,472	\$	-	\$	-
Interest and Dividends		124,472		-		-
Transfers In	\$	18,341,566	\$	13,348,906	\$	13,346,836
Transfers In		18,341,566		13,348,906		13,346,836
Total Convention Center Expansion Administration Fund	\$	18,466,038	\$	13,348,906	\$	13,346,836

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Energy Independence Fund			
Other Local Taxes	\$ 2,241,960	\$ -	\$ 2,383,920
Other Franchises	2,241,960	-	2,383,920
Rev from Money and Prop	\$ 124,760	\$ -	\$ -
Interest and Dividends	124,760	-	-
Total Energy Independence Fund	\$ 2,366,720	\$ -	\$ 2,383,920
Engineering & Capital Projects Fund			
Charges for Services	\$ 170,965,605	\$ 172,656,515	\$ 166,988,112
Charges for Current Services	170,965,605	172,656,515	166,988,112
Fines Forfeitures and Penalties	\$ 35,500	\$ -	\$ -
Other Fines & Forfeitures	35,500	-	-
Rev from Money and Prop	\$ (106,934)	\$ -	\$ -
Interest and Dividends	(106,934)	-	-
Other Revenue	\$ 5,755	\$ -	\$ -
Other Revenue	5,755	-	-
Total Engineering & Capital Projects Fund	\$ 170,899,926	\$ 172,656,515	\$ 166,988,112
Environmental Growth 1/3 Fund			
Other Local Taxes	\$ 10,348,070	\$ 10,541,173	\$ 8,723,902
SDG&E	9,395,295	9,577,447	7,531,942
Other Franchises	952,775	963,726	1,191,960
Rev from Money and Prop	\$ 272,767	\$ 9,000	\$ 9,000
Interest and Dividends	272,767	9,000	9,000
Total Environmental Growth 1/3 Fund	\$ 10,620,838	\$ 10,550,173	\$ 8,732,902
Environmental Growth 2/3 Fund			
Other Local Taxes	\$ 21,196,450	\$ 21,082,342	\$ 17,447,803
SDG&E	18,790,590	19,154,893	15,063,883
Other Franchises	2,405,860	1,927,449	2,383,920
Rev from Money and Prop	\$ 470,248	\$ 25,000	\$ 25,000
Interest and Dividends	470,248	25,000	25,000
Total Environmental Growth 2/3 Fund	\$ 21,666,698	\$ 21,107,342	\$ 17,472,803
Facilities Financing Fund			
Licenses and Permits	\$ 266,557	\$ -	\$ -
Other Licenses and Permits	266,557	-	-
Charges for Services	\$ 3,511,720	\$ -	\$ -
Charges for Current Services	3,511,720	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Rev from Money and Prop	\$	51,002	\$	-	\$	-
Interest and Dividends		51,002		-		-
Total Facilities Financing Fund	\$	3,829,279	\$	-	\$	-
Fire and Lifeguard Facilities Fund						
Rev from Money and Prop	\$	5,338	\$	-	\$	-
Interest and Dividends		5,338		-		-
Transfers In	\$	1,400,469	\$	1,409,518	\$	1,327,425
Transfers In		1,400,469		1,409,518		1,327,425
Total Fire and Lifeguard Facilities Fund	\$	1,405,807	\$	1,409,518	\$	1,327,425
Fire/Emergency Medical Services Transport Program Fund						
Charges for Services	\$	81,535,662	\$	125,601,015	\$	131,670,776
Charges for Current Services		81,535,662		125,601,015		131,670,776
Rev from Money and Prop	\$	140,780	\$	30,000	\$	30,000
Interest and Dividends		(21,960)		30,000		30,000
Other Rents and Concessions		162,740		-		-
Other Revenue	\$	194,942	\$	109,235	\$	109,235
Other Revenue		194,942		109,235		109,235
Total Fire/Emergency Medical Services Transport Program Fund	\$	81,871,384	\$	125,740,250	\$	131,810,011
Gas Tax Fund						
Other Local Taxes	\$	38,161,365	\$	38,196,188	\$	39,155,713
Other Local Tax		38,161,365		38,196,188		39,155,713
Rev from Money and Prop	\$	233,333	\$	22,655	\$	168,355
Interest and Dividends		214,886		4,300		150,000
Other Rents and Concessions		18,446		18,355		18,355
Other Revenue	\$	3,750	\$	-	\$	-
Other Revenue		3,750		-		-
Total Gas Tax Fund	\$	38,398,448	\$	38,218,843	\$	39,324,068
General Plan Maintenance Fund						
Licenses and Permits	\$	4,093,597	\$	4,329,600	\$	5,822,300
Other Licenses and Permits		4,093,597		4,329,600		5,822,300
Rev from Money and Prop	\$	23,548	\$	-	\$	-
Interest and Dividends		23,548		-		-
Total General Plan Maintenance Fund	\$	4,117,144	\$	4,329,600	\$	5,822,300
GIS Fund						

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Rev from Other Agencies	\$	202,584	\$	238,770	\$	238,770
Revenue from Other Agencies		202,584		238,770		238,770
Charges for Services	\$	4,887,634	\$	5,119,358	\$	5,156,536
Charges for Current Services		4,887,634		5,119,358		5,156,536
Rev from Money and Prop	\$	41,220	\$	-	\$	-
Interest and Dividends		41,220		-		-
Other Revenue	\$	76	\$	-	\$	-
Other Revenue		76		-		-
Total GIS Fund	\$	5,131,514	\$	5,358,128	\$	5,395,306
Information Technology Fund						
Charges for Services	\$	80,767,871	\$	85,195,328	\$	85,419,952
Charges for Current Services		80,767,871		85,195,328		85,419,952
Rev from Money and Prop	\$	(70,152)	\$	-	\$	-
Interest and Dividends		(70,152)		-		-
Other Revenue	\$	2,029	\$	-	\$	-
Other Revenue		2,029		-		-
Total Information Technology Fund	\$	80,699,747	\$	85,195,328	\$	85,419,952
Infrastructure Fund						
Transfers In	\$	30,961,972	\$	21,057,697	\$	-
Transfers In		30,961,972		21,057,697		-
Total Infrastructure Fund	\$	30,961,972	\$	21,057,697	\$	-
Junior Lifeguard Program Fund						
Charges for Services	\$	994,775	\$	942,900	\$	1,193,420
Charges for Current Services		994,775		942,900		1,193,420
Total Junior Lifeguard Program Fund	\$	994,775	\$	942,900	\$	1,193,420
Local Enforcement Agency Fund						
Licenses and Permits	\$	795,326	\$	808,913	\$	853,503
Other Licenses and Permits		795,326		808,913		853,503
Charges for Services	\$	193,904	\$	175,000	\$	175,000
Charges for Current Services		193,904		175,000		175,000
Rev from Money and Prop	\$	2,447	\$	10,724	\$	10,724
Interest and Dividends		2,447		10,724		10,724
Total Local Enforcement Agency Fund	\$	991,678	\$	994,637	\$	1,039,227
Long Range Property Management Fund						
Rev from Money and Prop	\$	1,830,187	\$	595,000	\$	595,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Interest and Dividends		197,090		5,000		5,000
Other Rents and Concessions		1,633,097		590,000		590,000
Total Long Range Property Management Fund	\$	1,830,187	\$	595,000	\$	595,000
Los Peñasquitos Canyon Preserve Fund						
Rev from Money and Prop	\$	27,500	\$	36,000	\$	36,000
Other Rents and Concessions		27,500		36,000		36,000
Transfers In	\$	293,953	\$	-	\$	-
Transfers In		293,953		-		-
Total Los Peñasquitos Canyon Preserve Fund	\$	321,453	\$	36,000	\$	36,000
Low & Moderate Income Housing Asset Fund						
Rev from Money and Prop	\$	7,382,855	\$	1,209,014	\$	1,209,014
Interest and Dividends		4,174,225		558,014		558,014
Other Rents and Concessions		3,208,630		651,000		651,000
Other Revenue	\$	52,422,707	\$	-	\$	-
Other Revenue		52,422,707		-		-
Total Low & Moderate Income Housing Asset Fund	\$	59,805,563	\$	1,209,014	\$	1,209,014
Maintenance Assessment District (MAD) Funds						
Property Tax Revenue	\$	21,112,774	\$	22,505,399	\$	23,378,286
Property Taxes		21,112,774		22,505,399		23,378,286
Special Assessments	\$	954,490	\$	-	\$	45,000
Special Assessments		954,490		-		45,000
Charges for Services	\$	4,516,120	\$	4,691,492	\$	4,516,169
Charges for Current Services		4,516,120		4,691,492		4,516,169
Rev from Money and Prop	\$	814,097	\$	133,290	\$	133,207
Interest and Dividends		814,097		133,290		133,207
Other Revenue	\$	90,301	\$	-	\$	-
Other Revenue		90,301		-		-
Transfers In	\$	4,265,996	\$	4,398,879	\$	5,016,163
Transfers In		4,265,996		4,398,879		5,016,163
Total Maintenance Assessment District (MAD) Funds	\$	31,753,778	\$	31,729,060	\$	33,088,825
Mission Bay/Balboa Park Improvement Fund						
Transfers In	\$	1,447,824	\$	862,936	\$	904,333
Transfers In		1,447,824		862,936		904,333

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Mission Bay/Balboa Park Improvement Fund	\$	1,447,824	\$	862,936	\$	904,333
New Convention Facility Fund						
Transfers In	\$	2,734,650	\$	2,816,690	\$	2,901,191
Transfers In		2,734,650		2,816,690		2,901,191
Total New Convention Facility Fund	\$	2,734,650	\$	2,816,690	\$	2,901,191
OneSD Support Fund						
Charges for Services	\$	28,253,805	\$	25,954,866	\$	31,057,529
Charges for Current Services		28,253,805		25,954,866		31,057,529
Rev from Money and Prop	\$	394,138	\$	-	\$	-
Interest and Dividends		394,138		-		-
Total OneSD Support Fund	\$	28,647,943	\$	25,954,866	\$	31,057,529
Parking Meter Operations Fund						
Licenses and Permits	\$	9,626,334	\$	9,600,000	\$	28,040,000
Parking Meters		9,626,334		9,600,000		28,040,000
Rev from Money and Prop	\$	145,102	\$	-	\$	-
Interest and Dividends		145,102		-		-
Other Revenue	\$	1,986	\$	-	\$	-
Other Revenue		1,986		-		-
Transfers In	\$	3,280	\$	-	\$	-
Transfers In		3,280		-		-
Total Parking Meter Operations Fund	\$	9,776,702	\$	9,600,000	\$	28,040,000
PETCO Park Fund						
Rev from Money and Prop	\$	5,502,691	\$	5,822,762	\$	5,986,874
Interest and Dividends		91,269		-		-
Other Rents and Concessions		5,411,422		5,822,762		5,986,874
Other Revenue	\$	2,001,246	\$	1,430,000	\$	2,084,759
Other Revenue		2,001,246		1,430,000		2,084,759
Transfers In	\$	13,928,588	\$	7,788,625	\$	10,633,403
Transfers In		13,928,588		7,788,625		10,633,403
Total PETCO Park Fund	\$	21,432,525	\$	15,041,387	\$	18,705,036
Public Art Fund						
Other Revenue	\$	648,377	\$	-	\$	-
Other Revenue		648,377		-		-
Transfers In	\$	85,000	\$	85,000	\$	-
Transfers In		85,000		85,000		-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Public Art Fund	\$	733,377	\$	85,000	\$	-
Public Safety Services & Debt Service Fund						
Sales Tax	\$	12,872,974	\$	13,564,755	\$	12,657,066
Safety Sales Tax		12,872,974		13,564,755		12,657,066
Rev from Money and Prop	\$	80,914	\$	-	\$	-
Interest and Dividends		80,914		-		-
Total Public Safety Services & Debt Service Fund	\$	12,953,888	\$	13,564,755	\$	12,657,066
Road Maintenance and Rehabilitation Fund						
Other Local Taxes	\$	35,668,201	\$	35,328,918	\$	36,347,892
Other Local Tax		35,668,201		35,328,918		36,347,892
Rev from Money and Prop	\$	1,471,187	\$	-	\$	-
Interest and Dividends		1,471,187		-		-
Total Road Maintenance and Rehabilitation Fund	\$	37,139,389	\$	35,328,918	\$	36,347,892
Seized Assets - California Fund						
Rev from Other Agencies	\$	544,513	\$	100,000	\$	-
Revenue from Other Agencies		544,513		100,000		-
Rev from Money and Prop	\$	22,764	\$	-	\$	-
Interest and Dividends		22,764		-		-
Total Seized Assets - California Fund	\$	567,277	\$	100,000	\$	-
Seized Assets - Federal DOJ Fund						
Rev from Federal Agencies	\$	1,363,423	\$	569,307	\$	-
Revenue from Federal Agencies		1,363,423		569,307		-
Rev from Money and Prop	\$	64,386	\$	-	\$	-
Interest and Dividends		64,386		-		-
Total Seized Assets - Federal DOJ Fund	\$	1,427,808	\$	569,307	\$	-
Seized Assets - Federal Treasury Fund						
Rev from Federal Agencies	\$	35,030	\$	118,812	\$	-
Revenue from Federal Agencies		35,030		118,812		-
Rev from Money and Prop	\$	56,543	\$	-	\$	-
Interest and Dividends		56,543		-		-
Total Seized Assets - Federal Treasury Fund	\$	91,572	\$	118,812	\$	-
State COPS						
Rev from Other Agencies	\$	3,957,049	\$	3,400,000	\$	3,400,000
Revenue from Other Agencies		3,957,049		3,400,000		3,400,000
Rev from Money and Prop	\$	106,924	\$	-	\$	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Interest and Dividends		106,924		-		-
Other Revenue	\$	47,095	\$	-	\$	-
Other Revenue		47,095		-		-
Total State COPS	\$	4,111,067	\$	3,400,000	\$	3,400,000
Storm Drain Fund						
Charges for Services	\$	5,473,054	\$	5,700,000	\$	5,700,000
Charges for Current Services		5,473,054		5,700,000		5,700,000
Total Storm Drain Fund	\$	5,473,054	\$	5,700,000	\$	5,700,000
Successor Agency Admin & Project - CivicSD Fund						
Rev from Other Agencies	\$	1,418,413	\$	1,934,326	\$	1,934,326
Revenue from Other Agencies		1,418,413		1,934,326		1,934,326
Total Successor Agency Admin & Project - CivicSD Fund	\$	1,418,413	\$	1,934,326	\$	1,934,326
TOT Convention Center						
Transient Occupancy Tax	\$	-	\$	-	\$	48,613,848
Transient Occupancy Taxes		-		-		48,613,848
Total TOT Convention Center	\$	-	\$	-	\$	48,613,848
TOT Homelessness						
Transient Occupancy Tax	\$	-	\$	-	\$	33,782,505
Transient Occupancy Taxes		-		-		33,782,505
Total TOT Homelessness	\$	-	\$	-	\$	33,782,505
Transient Occupancy Tax Fund						
Transient Occupancy Tax	\$	147,165,671	\$	155,779,298	\$	157,796,246
Transient Occupancy Taxes		147,165,671		155,779,298		157,796,246
Licenses and Permits	\$	134,423	\$	120,000	\$	126,628
Other Licenses and Permits		134,423		120,000		126,628
Charges for Services	\$	11,587	\$	29,757	\$	31,395
Charges for Current Services		11,587		29,757		31,395
Fines Forfeitures and Penalties	\$	-	\$	-	\$	6,000
Other Fines & Forfeitures		-		-		6,000
Other Revenue	\$	(1,610)	\$	-	\$	-
Other Revenue		(1,610)		-		-
Transfers In	\$	147,147	\$	-	\$	-
Transfers In		147,147		-		-
Total Transient Occupancy Tax Fund	\$	147,457,217	\$	155,929,055	\$	157,960,269

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Trolley Extension Reserve Fund						
Rev from Money and Prop	\$	1,392	\$	-	\$	-
Interest and Dividends		1,392		-		-
Total Trolley Extension Reserve Fund	\$	1,392	\$	-	\$	-
Underground Surcharge Fund						
Charges for Services	\$	175,069	\$	-	\$	-
Charges for Current Services		175,069		-		-
Other Local Taxes	\$	104,345,775	\$	110,511,838	\$	87,001,567
SDG&E		104,345,775		110,511,838		87,001,567
Rev from Money and Prop	\$	9,937,174	\$	3,000,000	\$	3,000,000
Interest and Dividends		9,937,174		3,000,000		3,000,000
Total Underground Surcharge Fund	\$	114,458,018	\$	113,511,838	\$	90,001,567
Wireless Communications Technology Fund						
Charges for Services	\$	12,171,404	\$	10,468,809	\$	11,839,758
Charges for Current Services		12,171,404		10,468,809		11,839,758
Rev from Money and Prop	\$	77,122	\$	48,261	\$	48,261
Interest and Dividends		11,237		-		-
Other Rents and Concessions		65,885		48,261		48,261
Other Revenue	\$	649	\$	-	\$	-
Other Revenue		649		-		-
Total Wireless Communications Technology Fund	\$	12,249,175	\$	10,517,070	\$	11,888,019
Zoological Exhibits Maintenance Fund						
Property Tax Revenue	\$	20,161,656	\$	20,975,719	\$	21,757,366
Property Taxes		20,161,656		20,975,719		21,757,366
Total Zoological Exhibits Maintenance Fund	\$	20,161,656	\$	20,975,719	\$	21,757,366
Total Special Revenue Funds	\$	1,003,143,124	\$	956,807,857	\$	1,025,322,800

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Capital Project Funds						
Mission Bay Park Improvement Fund						
Rev from Money and Prop	\$	1,085,980	\$	-	\$	-
Interest and Dividends		1,085,980		-		-
Transfers In	\$	11,040,647	\$	13,708,605	\$	13,827,783
Transfers In		11,040,647		13,708,605		13,827,783
Total Mission Bay Park Improvement Fund	\$	12,126,627	\$	13,708,605	\$	13,827,783
San Diego Regional Parks Improvement Fund						
Rev from Money and Prop	\$	464,579	\$	-	\$	-
Interest and Dividends		464,579		-		-
Transfers In	\$	5,944,964	\$	7,381,557	\$	7,445,729
Transfers In		5,944,964		7,381,557		7,445,729
Total San Diego Regional Parks Improvement Fund	\$	6,409,543	\$	7,381,557	\$	7,445,729
TransNet Extension Administration & Debt Fund						
Sales Tax	\$	453,690	\$	471,300	\$	462,680
Sales Tax		453,690		471,300		462,680
Total TransNet Extension Administration & Debt Fund	\$	453,690	\$	471,300	\$	462,680
TransNet Extension Congestion Relief Fund						
Sales Tax	\$	31,458,402	\$	32,661,090	\$	32,063,724
Sales Tax		31,458,402		32,661,090		32,063,724
Rev from Money and Prop	\$	316,452	\$	-	\$	-
Interest and Dividends		316,452		-		-
Total TransNet Extension Congestion Relief Fund	\$	31,774,853	\$	32,661,090	\$	32,063,724
TransNet Extension Maintenance Fund						
Sales Tax	\$	13,935,330	\$	13,997,610	\$	13,741,596
Sales Tax		13,935,330		13,997,610		13,741,596
Total TransNet Extension Maintenance Fund	\$	13,935,330	\$	13,997,610	\$	13,741,596
Total Capital Project Funds	\$	64,700,044	\$	68,220,162	\$	67,541,512

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Enterprise Funds						
Airports Fund						
Charges for Services	\$	1,111,964	\$	1,224,562	\$	1,136,022
Charges for Current Services		1,111,964		1,224,562		1,136,022
Rev from Money and Prop	\$	8,455,641	\$	7,756,718	\$	7,756,718
Interest and Dividends		564,924		160,000		160,000
Other Rents and Concessions		7,890,717		7,596,718		7,596,718
Other Revenue	\$	116,671	\$	-	\$	-
Other Revenue		116,671		-		-
Total Airports Fund	\$	9,684,276	\$	8,981,280	\$	8,892,740
Development Services Fund						
Licenses and Permits	\$	85,135,036	\$	128,013,333	\$	116,550,912
Other Licenses and Permits		85,135,036		128,013,333		116,550,912
Charges for Services	\$	12,441,652	\$	10,274,685	\$	27,285,945
Charges for Current Services		12,441,652		10,274,685		27,285,945
Rev from Money and Prop	\$	879,048	\$	110,072	\$	110,072
Interest and Dividends		879,048		110,072		110,072
Other Revenue	\$	706,365	\$	1,216,023	\$	1,216,023
Other Revenue		706,365		1,216,023		1,216,023
Total Development Services Fund	\$	99,162,101	\$	139,614,113	\$	145,162,952
Golf Course Fund						
Charges for Services	\$	34,804,952	\$	25,778,987	\$	27,728,987
Charges for Current Services		34,804,952		25,778,987		27,728,987
Rev from Money and Prop	\$	4,145,480	\$	2,627,800	\$	2,627,800
Interest and Dividends		1,432,585		393,000		393,000
Other Rents and Concessions		2,712,895		2,234,800		2,234,800
Other Revenue	\$	486,131	\$	332,560	\$	332,560
Other Revenue		486,131		332,560		332,560
Total Golf Course Fund	\$	39,436,562	\$	28,739,347	\$	30,689,347
Metropolitan Sewer Utility Fund						
Charges for Services	\$	123,785,352	\$	115,968,022	\$	115,985,827
Charges for Current Services		123,785,352		115,968,022		115,985,827
Fines Forfeitures and Penalties	\$	109,915	\$	-	\$	-
Municipal Court		109,915		-		-
Rev from Money and Prop	\$	5,839,889	\$	2,559,000	\$	2,559,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Interest and Dividends	4,566,883	1,700,000	1,700,000
Other Rents and Concessions	1,273,007	859,000	859,000
Other Revenue	\$ 161,941,556	\$ 74,400,000	\$ -
Other Revenue	161,941,556	74,400,000	-
Transfers In	\$ 2,925,280	\$ 174,161,376	\$ 174,161,376
Transfers In	2,925,280	174,161,376	174,161,376
Total Metropolitan Sewer Utility Fund	\$ 294,601,992	\$ 367,088,398	\$ 292,706,203
Municipal Sewer Revenue Fund			
Rev from Federal Agencies	\$ 14,741,487	\$ -	\$ -
Revenue from Federal Agencies	14,741,487	-	-
Charges for Services	\$ 300,117,127	\$ 321,842,107	\$ 321,860,451
Charges for Current Services	300,117,127	321,842,107	321,860,451
Fines Forfeitures and Penalties	\$ 10,639	\$ -	\$ -
Municipal Court	10,639	-	-
Rev from Money and Prop	\$ 113,533	\$ 2,104,000	\$ 2,104,000
Interest and Dividends	35,918	2,100,000	2,100,000
Other Rents and Concessions	77,615	4,000	4,000
Other Revenue	\$ 3,457,961	\$ 235,600,000	\$ -
Other Revenue	3,457,961	235,600,000	-
Total Municipal Sewer Revenue Fund	\$ 318,440,748	\$ 559,546,107	\$ 323,964,451
Recycling Fund			
Rev from Other Agencies	\$ 647,788	\$ 550,000	\$ 550,000
Revenue from Other Agencies	647,788	550,000	550,000
Charges for Services	\$ 20,365,381	\$ 19,076,557	\$ 18,912,500
Charges for Current Services	20,365,381	19,076,557	18,912,500
Fines Forfeitures and Penalties	\$ 2,820,819	\$ 2,633,103	\$ 2,633,103
Other Fines & Forfeitures	2,820,819	2,633,103	2,633,103
Other Local Taxes	\$ 5,077,125	\$ -	\$ -
Other Franchises	5,077,125	-	-
Rev from Money and Prop	\$ 2,543,781	\$ 611,100	\$ 1,511,100
Interest and Dividends	2,267,234	400,000	1,300,000
Other Rents and Concessions	276,547	211,100	211,100
Other Revenue	\$ 2,252,888	\$ 120,000	\$ 120,000
Other Revenue	2,252,888	120,000	120,000
Transfers In	\$ 830,430	\$ 1,000,000	\$ 1,688,153
Transfers In	830,430	1,000,000	1,688,153

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Recycling Fund	\$	34,538,212	\$	23,990,760	\$	25,414,856
Refuse Disposal Fund						
Charges for Services	\$	57,565,406	\$	60,115,200	\$	61,415,200
Charges for Current Services		57,565,406		60,115,200		61,415,200
Fines Forfeitures and Penalties	\$	22,932	\$	1,500	\$	1,500
Other Fines & Forfeitures		22,932		1,500		1,500
Rev from Money and Prop	\$	3,280,542	\$	1,201,867	\$	2,261,867
Interest and Dividends		2,444,481		365,867		1,425,867
Other Rents and Concessions		836,061		836,000		836,000
Other Revenue	\$	575,798	\$	490,000	\$	490,000
Other Revenue		575,798		490,000		490,000
Transfers In	\$	-	\$	-	\$	1,407,989
Transfers In		-		-		1,407,989
Total Refuse Disposal Fund	\$	61,444,677	\$	61,808,567	\$	65,576,556
Sewer Utility - AB 1600 Fund						
Charges for Services	\$	32,505,687	\$	22,500,000	\$	22,500,000
Charges for Current Services		32,505,687		22,500,000		22,500,000
Rev from Money and Prop	\$	639,888	\$	40,000	\$	40,000
Interest and Dividends		639,888		40,000		40,000
Total Sewer Utility - AB 1600 Fund	\$	33,145,575	\$	22,540,000	\$	22,540,000
Solid Waste Management Fund						
Charges for Services	\$	-	\$	-	\$	138,913,062
Charges for Current Services		-		-		138,913,062
Rev from Money and Prop	\$	(379)	\$	-	\$	-
Interest and Dividends		(379)		-		-
Transfers In	\$	-	\$	-	\$	12,600,000
Transfers In		-		-		12,600,000
Total Solid Waste Management Fund	\$	(379)	\$	-	\$	151,513,062
Water Utility - AB 1600 Fund						
Charges for Services	\$	19,727,960	\$	15,900,000	\$	15,900,000
Charges for Current Services		19,727,960		15,900,000		15,900,000
Rev from Money and Prop	\$	388,388	\$	50,000	\$	50,000
Interest and Dividends		388,388		50,000		50,000
Total Water Utility - AB 1600 Fund	\$	20,116,348	\$	15,950,000	\$	15,950,000
Water Utility Operating Fund						

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Rev from Federal Agencies	\$	31,363,006	\$	259,484	\$	259,484
Revenue from Federal Agencies		31,363,006		259,484		259,484
Rev from Other Agencies	\$	3,616,760	\$	703,559	\$	703,559
Revenue from Other Agencies		3,616,760		703,559		703,559
Charges for Services	\$	594,193,416	\$	609,459,510	\$	609,477,315
Charges for Current Services		594,193,416		609,459,510		609,477,315
Fines Forfeitures and Penalties	\$	44,890	\$	-	\$	-
Municipal Court		44,713		-		-
Other Fines & Forfeitures		177		-		-
Rev from Money and Prop	\$	10,911,552	\$	11,530,178	\$	11,530,178
Interest and Dividends		4,770,363		5,500,000		5,500,000
Other Rents and Concessions		6,141,189		6,030,178		6,030,178
Other Revenue	\$	306,870,119	\$	271,374,795	\$	271,374,795
Other Revenue		306,870,119		271,374,795		271,374,795
Transfers In	\$	1,639,352	\$	49,183,962	\$	49,183,962
Transfers In		1,639,352		49,183,962		49,183,962
Total Water Utility Operating Fund	\$	948,639,095	\$	942,511,488	\$	942,529,293
Total Enterprise Funds	\$	1,859,209,209	\$	2,170,770,060	\$	2,024,939,460

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Internal Service Funds						
Central Stores Fund						
Charges for Services	\$	10,462,649	\$	10,649,641	\$	11,060,451
Charges for Current Services		10,462,649		10,649,641		11,060,451
Rev from Money and Prop	\$	43,915	\$	-	\$	-
Interest and Dividends		43,915		-		-
Other Revenue	\$	238,629	\$	176,000	\$	176,000
Other Revenue		238,629		176,000		176,000
Total Central Stores Fund	\$	10,745,193	\$	10,825,641	\$	11,236,451
Energy Conservation Program Fund						
Rev from Other Agencies	\$	-	\$	-	\$	174,000
Revenue from Other Agencies		-		-		174,000
Charges for Services	\$	5,452,665	\$	6,557,190	\$	6,172,059
Charges for Current Services		5,452,665		6,557,190		6,172,059
Rev from Money and Prop	\$	89,355	\$	-	\$	-
Interest and Dividends		89,355		-		-
Other Revenue	\$	446	\$	-	\$	-
Other Revenue		446		-		-
Total Energy Conservation Program Fund	\$	5,542,467	\$	6,557,190	\$	6,346,059
Fleet Operations Operating Fund						
Charges for Services	\$	68,302,558	\$	74,972,195	\$	69,861,821
Charges for Current Services		68,302,558		74,972,195		69,861,821
Rev from Money and Prop	\$	110,466	\$	-	\$	100,000
Interest and Dividends		113,966		-		100,000
Other Rents and Concessions		(3,500)		-		-
Other Revenue	\$	29,227	\$	40,000	\$	40,000
Other Revenue		29,227		40,000		40,000
Total Fleet Operations Operating Fund	\$	68,442,251	\$	75,012,195	\$	70,001,821
Fleet Replacement						
Charges for Services	\$	47,311,424	\$	46,041,251	\$	63,224,560
Charges for Current Services		47,311,424		46,041,251		63,224,560
Other Revenue	\$	22,713,730	\$	26,330,000	\$	26,330,000
Other Revenue		22,713,730		26,330,000		26,330,000
Total Fleet Replacement	\$	70,025,154	\$	72,371,251	\$	89,554,560
Publishing Services Fund						

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Charges for Services	\$	1,405,453	\$	2,232,283	\$	1,947,049
Charges for Current Services		1,405,453		2,232,283		1,947,049
Rev from Money and Prop	\$	(6,289)	\$	-	\$	-
Interest and Dividends		(6,289)		-		-
Total Publishing Services Fund	\$	1,399,165	\$	2,232,283	\$	1,947,049
Risk Management Administration Fund						
Licenses and Permits	\$	-	\$	-	\$	295
Other Licenses and Permits		-		-		295
Charges for Services	\$	-	\$	693,000	\$	703,689
Charges for Current Services		-		693,000		703,689
Rev from Money and Prop	\$	24,498	\$	-	\$	-
Interest and Dividends		24,498		-		-
Other Revenue	\$	14,890,984	\$	16,405,385	\$	19,479,202
Other Revenue		14,890,984		16,405,385		19,479,202
Total Risk Management Administration Fund	\$	14,915,482	\$	17,098,385	\$	20,183,186
Total Internal Service Funds	\$	171,069,710	\$	184,096,945	\$	199,269,126
Total Combined Budget Revenues	\$	5,128,958,633	\$	5,456,393,286	\$	5,465,686,599

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund			
PERSONNEL	\$ 1,419,112,874	\$ 1,503,208,003	\$ 1,553,735,284
Personnel Cost	879,705,041	925,661,936	953,963,527
Fringe Benefits	539,407,834	577,546,067	599,771,757
NON-PERSONNEL	\$ 635,570,806	\$ 657,735,162	\$ 594,878,417
Supplies	45,323,428	31,488,902	37,250,628
Contracts & Services	365,664,524	387,583,729	339,316,447
<i>External Contracts & Services</i>	<i>241,329,275</i>	<i>258,312,886</i>	<i>244,735,386</i>
<i>Internal Contracts & Services</i>	<i>124,335,249</i>	<i>129,270,843</i>	<i>94,581,061</i>
Information Technology	53,974,945	59,159,934	56,057,682
Energy and Utilities	63,141,827	70,937,425	64,589,648
Other	3,962,580	6,626,892	5,967,486
Transfers Out	89,716,977	93,007,234	79,933,487
Capital Expenditures	5,275,779	1,223,500	857,179
Debt	8,510,745	7,707,546	10,905,860
Total General Fund	\$ 2,054,683,680	\$ 2,160,943,165	\$ 2,148,613,701

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Special Revenue Funds			
Automated Refuse Container Fund			
NON-PERSONNEL	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
Supplies	1,173,780	1,750,000	-
Contracts & Services	179,318	150,000	-
<i>External Contracts & Services</i>	13,163	10,000	-
<i>Internal Contracts & Services</i>	166,154	140,000	-
Information Technology	31,776	50,868	9,969
Transfers Out	-	-	2,000,000
Total Automated Refuse Container Fund	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
Climate Equity Fund			
NON-PERSONNEL	\$ 9,405,834	\$ -	\$ -
Contracts & Services	5,834	-	-
<i>Internal Contracts & Services</i>	5,834	-	-
Transfers Out	9,400,000	-	-
Total Climate Equity Fund	\$ 9,405,834	\$ -	\$ -
Community Equity Fund (CEF)			
NON-PERSONNEL	\$ -	\$ 3,085,400	\$ 89,857
Contracts & Services	-	-	89,857
<i>External Contracts & Services</i>	-	-	89,857
Transfers Out	-	3,085,400	-
Total Community Equity Fund (CEF)	\$ -	\$ 3,085,400	\$ 89,857
Concourse and Parking Garages Operating Fund			
PERSONNEL	\$ 209,179	\$ 253,004	\$ 254,075
Personnel Cost	154,553	187,982	185,218
Fringe Benefits	54,626	65,022	68,857
NON-PERSONNEL	\$ 2,079,134	\$ 4,487,120	\$ 3,614,462
Supplies	15,208	57,800	53,500
Contracts & Services	2,042,588	2,624,215	2,637,784
<i>External Contracts & Services</i>	2,000,938	2,538,807	2,546,775
<i>Internal Contracts & Services</i>	41,649	85,408	91,009
Information Technology	20,606	14,736	12,201
Energy and Utilities	732	394,238	388,111

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Other	-	500	-
Transfers Out	-	1,395,631	522,866
Total Concourse and Parking Garages Operating Fund	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537
Convention Center Expansion Administration Fund			
NON-PERSONNEL	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336
Contracts & Services	1,041,686	1,705,395	1,364,895
<i>External Contracts & Services</i>	17,218	476,000	135,500
<i>Internal Contracts & Services</i>	1,024,468	1,229,395	1,229,395
Transfers Out	17,092,175	12,099,511	12,097,441
Total Convention Center Expansion Administration Fund	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336
Energy Independence Fund			
NON-PERSONNEL	\$ 617,794	\$ 3,702,801	\$ 300,000
Contracts & Services	617,794	500,000	300,000
<i>External Contracts & Services</i>	617,794	500,000	300,000
Transfers Out	-	3,202,801	-
Total Energy Independence Fund	\$ 617,794	\$ 3,702,801	\$ 300,000
Engineering & Capital Projects Fund			
PERSONNEL	\$ 133,088,474	\$ 143,496,958	\$ 155,815,780
Personnel Cost	86,160,324	95,086,579	102,493,057
Fringe Benefits	46,928,150	48,410,379	53,322,723
NON-PERSONNEL	\$ 20,311,860	\$ 22,860,804	\$ 23,247,247
Supplies	395,673	885,503	357,780
Contracts & Services	9,324,089	10,804,451	11,149,297
<i>External Contracts & Services</i>	6,541,480	7,926,775	7,868,469
<i>Internal Contracts & Services</i>	2,782,609	2,877,676	3,280,828
Information Technology	7,952,713	9,861,079	10,391,224
Energy and Utilities	420,054	443,218	432,393
Other	911,062	866,553	916,553
Capital Expenditures	1,308,269	-	-
Total Engineering & Capital Projects Fund	\$ 153,400,334	\$ 166,357,762	\$ 179,063,027
Environmental Growth 1/3 Fund			
NON-PERSONNEL	\$ 10,181,168	\$ 13,996,449	\$ 10,045,634

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Supplies	-	78,123	78,123
Contracts & Services	8,237,124	908,306	239,437
<i>External Contracts & Services</i>	1,445,330	866,036	211,036
<i>Internal Contracts & Services</i>	6,791,794	42,270	28,401
Energy and Utilities	1,834,044	2,047,356	2,067,369
Transfers Out	110,000	10,962,664	7,660,705
Total Environmental Growth 1/3 Fund	\$ 10,181,168	\$ 13,996,449	\$ 10,045,634

Environmental Growth 2/3 Fund

NON-PERSONNEL	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775
Contracts & Services	17,541,093	6,177,000	7,000,000
<i>External Contracts & Services</i>	-	6,177,000	7,000,000
<i>Internal Contracts & Services</i>	17,541,093	-	-
Transfers Out	-	24,738,910	8,151,775
Total Environmental Growth 2/3 Fund	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775

Facilities Financing Fund

PERSONNEL	\$ 3,004,007	\$ -	\$ -
Personnel Cost	1,921,628	-	-
Fringe Benefits	1,082,379	-	-
NON-PERSONNEL	\$ 785,227	\$ 1,649,600	\$ -
Supplies	6,247	-	-
Contracts & Services	456,550	1,649,600	-
<i>External Contracts & Services</i>	2,344	-	-
<i>Internal Contracts & Services</i>	454,206	1,649,600	-
Information Technology	165,455	-	-
Energy and Utilities	25,350	-	-
Other	517	-	-
Capital Expenditures	131,108	-	-
Total Facilities Financing Fund	\$ 3,789,234	\$ 1,649,600	\$ -

Fire and Lifeguard Facilities Fund

NON-PERSONNEL	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
Contracts & Services	1,200	2,300	2,300
<i>External Contracts & Services</i>	1,200	1,700	1,700
<i>Internal Contracts & Services</i>	-	600	600
Transfers Out	1,398,169	1,398,569	1,325,125

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total Fire and Lifeguard Facilities Fund	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
Fire/Emergency Medical Services Transport Program Fund			
PERSONNEL	\$ 4,332,134	\$ 6,641,562	\$ 7,935,844
Personnel Cost	2,652,710	4,601,895	5,205,243
Fringe Benefits	1,679,424	2,039,667	2,730,601
NON-PERSONNEL	\$ 76,843,865	\$ 118,167,919	\$ 128,864,816
Supplies	265,677	256,409	508,764
Contracts & Services	76,357,222	111,086,553	116,449,407
<i>External Contracts & Services</i>	<i>73,117,637</i>	<i>110,790,547</i>	<i>115,495,618</i>
<i>Internal Contracts & Services</i>	<i>3,239,585</i>	<i>296,006</i>	<i>953,789</i>
Information Technology	219,133	258,452	231,681
Energy and Utilities	1,405	28,688	28,688
Other	427	42,710	42,710
Transfers Out	-	6,064,807	11,173,266
Capital Expenditures	-	430,300	430,300
Total Fire/Emergency Medical Services Transport Program Fund	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660
Gas Tax Fund			
NON-PERSONNEL	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049
Supplies	6,099	12,000	15,000
Contracts & Services	8,854,795	11,442,038	11,914,890
<i>External Contracts & Services</i>	<i>2,659,371</i>	<i>4,352,556</i>	<i>4,808,168</i>
<i>Internal Contracts & Services</i>	<i>6,195,424</i>	<i>7,089,482</i>	<i>7,106,722</i>
Energy and Utilities	204,930	253,835	261,057
Transfers Out	25,135,827	26,510,970	27,133,102
Total Gas Tax Fund	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049
General Plan Maintenance Fund			
NON-PERSONNEL	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300
Supplies	3,490	-	-
Contracts & Services	4,804,153	5,329,600	6,822,300
<i>External Contracts & Services</i>	<i>1,158,486</i>	<i>1,507,827</i>	<i>1,000,000</i>
<i>Internal Contracts & Services</i>	<i>3,645,667</i>	<i>3,821,773</i>	<i>5,822,300</i>
Information Technology	3,819	-	-
Other	310	-	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total General Plan Maintenance Fund	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300
GIS Fund			
PERSONNEL	\$ 1,467,859	\$ 1,949,922	\$ 1,630,239
Personnel Cost	840,660	1,205,057	1,025,567
Fringe Benefits	627,199	744,865	604,672
NON-PERSONNEL	\$ 3,234,178	\$ 4,239,768	\$ 5,002,509
Supplies	25	10,000	-
Contracts & Services	1,288,584	972,421	1,488,175
<i>External Contracts & Services</i>	<i>891,727</i>	<i>807,943</i>	<i>1,006,310</i>
<i>Internal Contracts & Services</i>	<i>396,857</i>	<i>164,478</i>	<i>481,865</i>
Information Technology	1,944,369	3,257,347	3,514,334
Energy and Utilities	1,200	-	-
Total GIS Fund	\$ 4,702,037	\$ 6,189,690	\$ 6,632,748
Information Technology Fund			
PERSONNEL	\$ 9,386,309	\$ 10,370,945	\$ 11,333,493
Personnel Cost	6,251,849	7,264,240	7,575,341
Fringe Benefits	3,134,460	3,106,705	3,758,152
NON-PERSONNEL	\$ 73,897,158	\$ 76,968,796	\$ 74,521,714
Supplies	7,195	21,200	25,889
Contracts & Services	2,479,274	75,065,466	72,486,369
<i>External Contracts & Services</i>	<i>1,344,358</i>	<i>1,630,387</i>	<i>1,625,644</i>
<i>Internal Contracts & Services</i>	<i>1,134,916</i>	<i>73,435,079</i>	<i>70,860,725</i>
Information Technology	69,763,708	1,864,927	1,994,786
Energy and Utilities	6,389	13,133	10,600
Other	3,941	4,070	4,070
Capital Expenditures	1,636,651	-	-
Total Information Technology Fund	\$ 83,283,467	\$ 87,339,741	\$ 85,855,207
Infrastructure Fund			
NON-PERSONNEL	\$ 17,311,475	\$ 20,272,697	\$ -
Supplies	51,121	6,858,599	-
Contracts & Services	3,012,668	12,096,002	-
<i>External Contracts & Services</i>	<i>2,987,966</i>	<i>6,357,753</i>	-
<i>Internal Contracts & Services</i>	<i>24,702</i>	<i>5,738,249</i>	-
Information Technology	63,665	-	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Transfers Out	14,168,141	1,318,096	-
Capital Expenditures	15,880	-	-
Total Infrastructure Fund	\$ 17,311,475	\$ 20,272,697	\$ -

Junior Lifeguard Program Fund

PERSONNEL	\$ 199,737	\$ 205,094	\$ 261,745
Personnel Cost	95,808	101,858	126,145
Fringe Benefits	103,929	103,236	135,600
NON-PERSONNEL	\$ 991,275	\$ 762,247	\$ 764,091
Supplies	53,552	56,000	56,000
Contracts & Services	936,080	699,502	701,440
<i>External Contracts & Services</i>	<i>45,847</i>	<i>27,100</i>	<i>27,100</i>
<i>Internal Contracts & Services</i>	<i>890,233</i>	<i>672,402</i>	<i>674,340</i>
Information Technology	1,544	1,562	1,468
Energy and Utilities	100	183	183
Capital Expenditures	-	5,000	5,000
Total Junior Lifeguard Program Fund	\$ 1,191,012	\$ 967,341	\$ 1,025,836

Local Enforcement Agency Fund

PERSONNEL	\$ 818,599	\$ 964,566	\$ 1,018,899
Personnel Cost	484,824	583,568	595,881
Fringe Benefits	333,775	380,998	423,018
NON-PERSONNEL	\$ 135,751	\$ 169,462	\$ 169,408
Supplies	3,187	6,000	6,000
Contracts & Services	115,690	142,631	140,264
<i>External Contracts & Services</i>	<i>9,557</i>	<i>42,823</i>	<i>46,387</i>
<i>Internal Contracts & Services</i>	<i>106,132</i>	<i>99,808</i>	<i>93,877</i>
Information Technology	11,091	8,293	11,278
Energy and Utilities	5,317	5,964	5,292
Other	466	6,574	6,574
Total Local Enforcement Agency Fund	\$ 954,349	\$ 1,134,028	\$ 1,188,307

Long Range Property Management Fund

NON-PERSONNEL	\$ 393,135	\$ 1,783,771	\$ 1,783,686
Contracts & Services	392,695	1,782,772	1,782,766
<i>External Contracts & Services</i>	<i>360,553</i>	<i>1,669,766</i>	<i>1,669,766</i>
<i>Internal Contracts & Services</i>	<i>32,143</i>	<i>113,006</i>	<i>113,000</i>

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Energy and Utilities	439	999	920
Total Long Range Property Management Fund	\$ 393,135	\$ 1,783,771	\$ 1,783,686
Los Peñasquitos Canyon Preserve Fund			
PERSONNEL	\$ 309,852	\$ -	\$ -
Personnel Cost	168,124	-	-
Fringe Benefits	141,728	-	-
NON-PERSONNEL	\$ 17,998	\$ 20,149	\$ 15,125
Supplies	948	4,125	4,125
Contracts & Services	12,324	12,040	11,000
<i>External Contracts & Services</i>	<i>10,376</i>	<i>11,000</i>	<i>11,000</i>
<i>Internal Contracts & Services</i>	<i>1,948</i>	<i>1,040</i>	-
Information Technology	4,726	3,984	-
Total Los Peñasquitos Canyon Preserve Fund	\$ 327,850	\$ 20,149	\$ 15,125
Low & Moderate Income Housing Asset Fund			
NON-PERSONNEL	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316
Contracts & Services	8,746,277	36,047,893	35,498,693
<i>External Contracts & Services</i>	<i>8,537,544</i>	<i>35,677,661</i>	<i>35,177,661</i>
<i>Internal Contracts & Services</i>	<i>208,733</i>	<i>370,232</i>	<i>321,032</i>
Information Technology	5,215	5,723	4,617
Energy and Utilities	4,042	4,206	4,006
Total Low & Moderate Income Housing Asset Fund	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316
Maintenance Assessment District (MAD) Funds			
PERSONNEL	\$ 3,946,038	\$ 4,284,932	\$ 4,554,702
Personnel Cost	2,208,930	2,441,271	2,640,065
Fringe Benefits	1,737,108	1,843,661	1,914,637
NON-PERSONNEL	\$ 25,698,658	\$ 36,868,233	\$ 38,465,450
Supplies	203,585	417,735	385,750
Contracts & Services	17,303,371	26,353,364	27,420,201
<i>External Contracts & Services</i>	<i>16,914,807</i>	<i>25,738,858</i>	<i>26,843,568</i>
<i>Internal Contracts & Services</i>	<i>388,565</i>	<i>614,506</i>	<i>576,633</i>
Information Technology	118,773	95,625	235,203
Energy and Utilities	3,963,198	5,497,383	5,191,861
Other	4,109,729	4,258,386	4,986,695

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Contingencies	-	245,740	245,740
Total Maintenance Assessment District (MAD) Funds	\$ 29,644,695	\$ 41,153,165	\$ 43,020,152
Mission Bay/Balboa Park Improvement Fund			
NON-PERSONNEL	\$ 1,434,257	\$ 862,936	\$ 904,333
Contracts & Services	674,825	827,936	869,333
<i>External Contracts & Services</i>	674,825	797,936	839,333
<i>Internal Contracts & Services</i>	-	30,000	30,000
Energy and Utilities	21,432	35,000	35,000
Transfers Out	738,000	-	-
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,434,257	\$ 862,936	\$ 904,333
New Convention Facility Fund			
NON-PERSONNEL	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
Contracts & Services	-	2,816,690	-
<i>External Contracts & Services</i>	-	2,816,690	-
Transfers Out	2,734,650	-	2,901,191
Total New Convention Facility Fund	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
OneSD Support Fund			
PERSONNEL	\$ 7,006,677	\$ 7,585,106	\$ 7,841,131
Personnel Cost	4,494,396	4,930,197	4,934,188
Fringe Benefits	2,512,281	2,654,909	2,906,943
NON-PERSONNEL	\$ 19,889,648	\$ 25,075,682	\$ 23,029,331
Supplies	4,510	33,220	14,805
Contracts & Services	3,972,803	3,462,423	2,812,395
<i>External Contracts & Services</i>	415,790	480,052	486,367
<i>Internal Contracts & Services</i>	3,557,013	2,982,371	2,326,028
Information Technology	15,903,596	21,572,539	20,194,631
Energy and Utilities	8,680	6,500	6,500
Other	59	1,000	1,000
Total OneSD Support Fund	\$ 26,896,325	\$ 32,660,788	\$ 30,870,462
Parking Meter Operations Fund			
PERSONNEL	\$ 937,380	\$ 1,227,589	\$ 1,292,441
Personnel Cost	536,654	766,333	779,086

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Fringe Benefits	400,726	461,256	513,355
NON-PERSONNEL	\$ 8,688,954	\$ 8,320,476	\$ 26,715,128
Supplies	22,451	40,075	36,775
Contracts & Services	2,781,296	3,446,388	3,411,697
<i>External Contracts & Services</i>	<i>1,942,104</i>	<i>2,506,173</i>	<i>2,510,283</i>
<i>Internal Contracts & Services</i>	<i>839,191</i>	<i>940,215</i>	<i>901,414</i>
Information Technology	25,031	29,048	24,820
Energy and Utilities	10,632	12,985	10,356
Transfers Out	5,849,544	4,791,480	23,231,480
Capital Expenditures	-	500	-
Total Parking Meter Operations Fund	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569

PETCO Park Fund

PERSONNEL	\$ 375,829	\$ -	\$ -
Personnel Cost	183,880	-	-
Fringe Benefits	191,949	-	-
NON-PERSONNEL	\$ 19,485,542	\$ 19,453,916	\$ 19,482,269
Supplies	-	936	936
Contracts & Services	10,222,289	9,897,139	9,925,777
<i>External Contracts & Services</i>	<i>5,927,618</i>	<i>5,345,080</i>	<i>5,345,692</i>
<i>Internal Contracts & Services</i>	<i>4,294,671</i>	<i>4,552,059</i>	<i>4,580,085</i>
Information Technology	3,182	3,157	-
Energy and Utilities	3,845	14,059	14,431
Transfers Out	9,256,227	9,538,625	9,541,125
Total PETCO Park Fund	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269

Public Art Fund

NON-PERSONNEL	\$ 277,017	\$ 85,000	\$ -
Supplies	3,414	-	-
Contracts & Services	273,603	85,000	-
<i>External Contracts & Services</i>	<i>238,236</i>	<i>85,000</i>	<i>-</i>
<i>Internal Contracts & Services</i>	<i>35,367</i>	<i>-</i>	<i>-</i>
Total Public Art Fund	\$ 277,017	\$ 85,000	\$ -

Public Safety Services & Debt Service Fund

NON-PERSONNEL	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
Transfers Out	12,925,015	13,564,755	12,657,066

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total Public Safety Services & Debt Service Fund	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
Road Maintenance and Rehabilitation Fund			
NON-PERSONNEL	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892
Contracts & Services	47,398,236	36,113,918	36,347,892
<i>External Contracts & Services</i>	43,428,333	36,113,918	36,347,892
<i>Internal Contracts & Services</i>	3,969,904	-	-
Total Road Maintenance and Rehabilitation Fund	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892
Seized Assets - California Fund			
NON-PERSONNEL	\$ 120,622	\$ 517,445	\$ 803,848
Supplies	106,314	517,445	303,848
Contracts & Services	4,474	-	-
<i>External Contracts & Services</i>	4,474	-	-
Information Technology	-	-	500,000
Capital Expenditures	9,834	-	-
Total Seized Assets - California Fund	\$ 120,622	\$ 517,445	\$ 803,848
Seized Assets - Federal DOJ Fund			
NON-PERSONNEL	\$ 955,990	\$ 1,232,378	\$ 1,423,290
Supplies	82,308	153,412	426,276
Contracts & Services	329,869	405,518	402,816
<i>External Contracts & Services</i>	316,229	390,000	390,000
<i>Internal Contracts & Services</i>	13,640	15,518	12,816
Information Technology	1,000	-	-
Energy and Utilities	373,573	523,448	514,228
Capital Expenditures	169,241	150,000	79,970
Total Seized Assets - Federal DOJ Fund	\$ 955,990	\$ 1,232,378	\$ 1,423,290
Seized Assets - Federal Treasury Fund			
NON-PERSONNEL	\$ 501,765	\$ 2,005,246	\$ 30,000
Supplies	134,327	1,886,059	-
Contracts & Services	236,653	119,187	30,000
<i>External Contracts & Services</i>	236,136	119,187	30,000
<i>Internal Contracts & Services</i>	517	-	-
Information Technology	(16,000)	-	-
Capital Expenditures	146,785	-	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Seized Assets - Federal Treasury Fund	\$	501,765	\$	2,005,246	\$	30,000
State COPS						
NON-PERSONNEL	\$	3,747,115	\$	3,242,146	\$	3,658,009
Supplies		347,430		150,000		123,975
Contracts & Services		662,462		819,547		828,034
<i>External Contracts & Services</i>		651,100		817,435		814,833
<i>Internal Contracts & Services</i>		11,361		2,112		13,201
Information Technology		1,139,365		2,272,599		2,331,000
Energy and Utilities		(25,734)		-		-
Capital Expenditures		1,623,592		-		375,000
Total State COPS	\$	3,747,115	\$	3,242,146	\$	3,658,009
Storm Drain Fund						
NON-PERSONNEL	\$	5,167,651	\$	5,686,212	\$	5,727,711
Supplies		(1,403)		-		-
Contracts & Services		5,037,312		5,624,045		5,627,850
<i>External Contracts & Services</i>		4,030,001		4,715,112		4,549,871
<i>Internal Contracts & Services</i>		1,007,311		908,933		1,077,979
Information Technology		133,705		62,167		99,861
Capital Expenditures		(1,962)		-		-
Total Storm Drain Fund	\$	5,167,651	\$	5,686,212	\$	5,727,711
Successor Agency Admin & Project - CivicSD Fund						
NON-PERSONNEL	\$	1,418,413	\$	1,934,326	\$	1,934,326
Contracts & Services		1,418,413		1,934,326		1,934,326
<i>External Contracts & Services</i>		1,418,413		1,934,326		1,934,326
Total Successor Agency Admin & Project - CivicSD Fund	\$	1,418,413	\$	1,934,326	\$	1,934,326
TOT Convention Center						
NON-PERSONNEL	\$	-	\$	-	\$	48,613,848
Contracts & Services		-		-		48,613,848
<i>External Contracts & Services</i>		-		-		48,613,848
Total TOT Convention Center	\$	-	\$	-	\$	48,613,848
TOT Homelessness						
NON-PERSONNEL	\$	-	\$	-	\$	33,782,505
Contracts & Services		-		-		33,782,505

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
<i>Internal Contracts & Services</i>	-	-	33,782,505
Total TOT Homelessness	\$ -	\$ -	\$ 33,782,505
Transient Occupancy Tax Fund			
PERSONNEL	\$ 2,123,424	\$ 2,298,637	\$ 2,581,516
Personnel Cost	1,621,392	1,772,006	1,879,943
Fringe Benefits	502,032	526,631	701,573
NON-PERSONNEL	\$ 171,968,770	\$ 158,646,588	\$ 155,570,821
Supplies	18,685	18,215	10,660
Contracts & Services	105,933,989	102,068,051	95,789,539
<i>External Contracts & Services</i>	16,583,523	15,749,984	13,383,339
<i>Internal Contracts & Services</i>	89,350,466	86,318,067	82,406,200
Information Technology	318,441	395,605	308,221
Energy and Utilities	5,965	8,700	8,700
Other	8,027	5,000	5,000
Transfers Out	65,683,663	56,151,017	59,448,701
Total Transient Occupancy Tax Fund	\$ 174,092,195	\$ 160,945,225	\$ 158,152,337
Trolley Extension Reserve Fund			
NON-PERSONNEL	\$ 147,147	\$ -	\$ -
Transfers Out	147,147	-	-
Total Trolley Extension Reserve Fund	\$ 147,147	\$ -	\$ -
Underground Surcharge Fund			
PERSONNEL	\$ 3,578,094	\$ 3,979,841	\$ 4,674,814
Personnel Cost	2,380,781	2,736,416	3,182,352
Fringe Benefits	1,197,313	1,243,425	1,492,462
NON-PERSONNEL	\$ 15,980,209	\$ 71,753,510	\$ 75,423,568
Supplies	54,984	16,200	16,200
Contracts & Services	5,309,902	21,475,495	21,973,316
<i>External Contracts & Services</i>	1,550,488	17,324,172	17,413,265
<i>Internal Contracts & Services</i>	3,759,414	4,151,323	4,560,051
Information Technology	230,160	235,609	287,707
Energy and Utilities	15,694	12,706	11,993
Other	10,330,237	50,013,500	53,134,352
Capital Expenditures	39,232	-	-
Total Underground Surcharge Fund	\$ 19,558,303	\$ 75,733,351	\$ 80,098,382

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Wireless Communications Technology Fund			
PERSONNEL	\$ 6,260,990	\$ 6,721,713	\$ 7,500,340
Personnel Cost	3,789,289	4,123,615	4,533,034
Fringe Benefits	2,471,702	2,598,098	2,967,306
NON-PERSONNEL	\$ 5,613,192	\$ 4,463,744	\$ 5,049,671
Supplies	167,935	245,919	201,500
Contracts & Services	4,678,760	3,548,784	4,145,857
<i>External Contracts & Services</i>	<i>4,045,785</i>	<i>2,958,850</i>	<i>2,879,849</i>
<i>Internal Contracts & Services</i>	<i>632,975</i>	<i>589,934</i>	<i>1,266,008</i>
Information Technology	332,389	283,583	327,755
Energy and Utilities	363,469	384,508	374,352
Other	-	500	-
Capital Expenditures	70,154	-	-
Debt	487	450	207
Total Wireless Communications Technology Fund	\$ 11,874,183	\$ 11,185,457	\$ 12,550,011
Zoological Exhibits Maintenance Fund			
NON-PERSONNEL	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366
Contracts & Services	20,430,125	20,975,719	21,757,366
<i>External Contracts & Services</i>	<i>20,430,125</i>	<i>20,975,719</i>	<i>21,757,366</i>
Total Zoological Exhibits Maintenance Fund	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Special Revenue Funds			
PERSONNEL	\$ 177,044,583	\$ 189,979,869	\$ 206,695,019
Personnel Cost	113,945,803	125,801,017	135,155,120
Fringe Benefits	63,098,780	64,178,852	71,539,899
NON-PERSONNEL	\$ 667,016,979	\$ 813,464,721	\$ 876,301,342
Supplies	3,126,741	13,474,975	2,625,906
Contracts & Services	373,115,419	519,171,715	585,751,626
<i>External Contracts & Services</i>	<i>220,570,877</i>	<i>320,240,173</i>	<i>363,160,823</i>
<i>Internal Contracts & Services</i>	<i>152,544,543</i>	<i>198,931,542</i>	<i>222,590,803</i>
Information Technology	98,377,461	40,276,903	40,480,756
Energy and Utilities	7,244,755	9,687,109	9,366,040
Other	15,364,775	55,198,793	59,096,954
Contingencies	-	245,740	245,740
Transfers Out	164,638,557	174,823,236	177,843,843
Capital Expenditures	5,148,783	585,800	890,270
Debt	487	450	207
Total Special Revenue Funds	\$ 844,061,562	\$ 1,003,444,590	\$ 1,082,996,361

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Enterprise Funds			
Airports Fund			
PERSONNEL	\$ 2,781,580	\$ 3,206,111	\$ 3,812,766
Personnel Cost	1,928,891	2,232,310	2,615,713
Fringe Benefits	852,689	973,801	1,197,053
NON-PERSONNEL	\$ 4,410,537	\$ 5,129,896	\$ 6,423,693
Supplies	194,077	203,389	206,558
Contracts & Services	3,117,596	3,861,298	4,886,936
<i>External Contracts & Services</i>	<i>2,119,352</i>	<i>2,983,408</i>	<i>3,947,518</i>
<i>Internal Contracts & Services</i>	<i>998,244</i>	<i>877,890</i>	<i>939,418</i>
Information Technology	232,919	265,960	215,158
Energy and Utilities	849,004	774,405	890,197
Other	3,070	6,000	6,000
Transfers Out	-	844	844
Capital Expenditures	13,871	18,000	218,000
Total Airports Fund	\$ 7,192,117	\$ 8,336,007	\$ 10,236,459
Development Services Fund			
PERSONNEL	\$ 104,021,352	\$ 113,698,576	\$ 126,823,363
Personnel Cost	68,813,331	76,641,303	84,467,589
Fringe Benefits	35,208,021	37,057,273	42,355,774
NON-PERSONNEL	\$ 23,833,911	\$ 26,055,094	\$ 23,190,281
Supplies	278,357	1,151,217	283,416
Contracts & Services	13,255,911	11,869,959	11,997,886
<i>External Contracts & Services</i>	<i>6,822,694</i>	<i>4,346,749</i>	<i>4,112,389</i>
<i>Internal Contracts & Services</i>	<i>6,433,217</i>	<i>7,523,210</i>	<i>7,885,497</i>
Information Technology	8,510,321	11,668,756	9,354,018
Energy and Utilities	941,220	950,207	938,006
Other	616,890	414,955	616,955
Capital Expenditures	231,212	-	-
Total Development Services Fund	\$ 127,855,263	\$ 139,753,670	\$ 150,013,644
Golf Course Fund			
PERSONNEL	\$ 11,557,364	\$ 12,634,318	\$ 14,331,866
Personnel Cost	7,068,807	7,791,189	8,982,890
Fringe Benefits	4,488,557	4,843,129	5,348,976

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
NON-PERSONNEL	\$ 13,755,161	\$ 15,741,153	\$ 16,541,696
Supplies	2,001,850	2,270,939	2,181,893
Contracts & Services	8,882,833	9,563,599	10,290,626
<i>External Contracts & Services</i>	<i>6,838,224</i>	<i>7,351,359</i>	<i>7,944,024</i>
<i>Internal Contracts & Services</i>	<i>2,044,609</i>	<i>2,212,240</i>	<i>2,346,602</i>
Information Technology	335,153	473,636	454,649
Energy and Utilities	2,440,681	3,310,544	3,395,093
Other	14,088	33,697	34,697
Transfers Out	-	66,088	66,088
Capital Expenditures	80,557	22,650	118,650
Total Golf Course Fund	\$ 25,312,525	\$ 28,375,471	\$ 30,873,562

Metropolitan Sewer Utility Fund

PERSONNEL	\$ 67,816,585	\$ 74,412,936	\$ 81,702,950
Personnel Cost	43,811,169	48,369,589	52,813,205
Fringe Benefits	24,005,416	26,043,347	28,889,745
NON-PERSONNEL	\$ 212,138,621	\$ 226,079,228	\$ 212,280,967
Supplies	58,162,157	41,560,628	42,161,255
Contracts & Services	60,202,146	66,710,121	70,148,415
<i>External Contracts & Services</i>	<i>41,519,476</i>	<i>49,496,210</i>	<i>52,330,697</i>
<i>Internal Contracts & Services</i>	<i>18,682,671</i>	<i>17,213,911</i>	<i>17,817,718</i>
Information Technology	7,419,339	11,849,320	11,495,095
Energy and Utilities	25,292,562	37,541,367	33,939,455
Other	105,996	179,872	181,208
Transfers Out	55,116,616	63,293,164	50,010,783
Capital Expenditures	4,426,805	4,944,756	4,344,756
Debt	1,413,000	-	-
Total Metropolitan Sewer Utility Fund	\$ 279,955,206	\$ 300,492,164	\$ 293,983,917

Municipal Sewer Revenue Fund

PERSONNEL	\$ 49,604,977	\$ 55,344,279	\$ 60,399,312
Personnel Cost	30,393,544	34,460,736	37,558,950
Fringe Benefits	19,211,433	20,883,543	22,840,362
NON-PERSONNEL	\$ 104,636,172	\$ 117,943,114	\$ 116,705,396
Supplies	6,037,930	5,600,752	6,396,307
Contracts & Services	39,861,440	44,998,985	47,481,273

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
<i>External Contracts & Services</i>	17,676,434	19,997,220	21,480,033
<i>Internal Contracts & Services</i>	22,185,006	25,001,765	26,001,240
Information Technology	7,087,905	5,621,231	5,577,554
Energy and Utilities	8,397,268	7,467,387	7,997,790
Other	151,683	86,789	88,789
Transfers Out	42,371,538	53,085,713	48,167,330
Capital Expenditures	728,407	1,082,257	996,353
Total Municipal Sewer Revenue Fund	\$ 154,241,149	\$ 173,287,393	\$ 177,104,708

Recycling Fund			
PERSONNEL	\$ 12,276,198	\$ 13,684,171	\$ 6,885,000
Personnel Cost	7,761,637	8,630,866	4,403,280
Fringe Benefits	4,514,561	5,053,305	2,481,720
NON-PERSONNEL	\$ 17,362,538	\$ 17,661,569	\$ 17,373,899
Supplies	1,296,740	1,356,360	721,166
Contracts & Services	14,575,360	15,019,996	7,591,374
<i>External Contracts & Services</i>	8,968,034	11,742,620	5,607,539
<i>Internal Contracts & Services</i>	5,607,326	3,277,376	1,983,835
Information Technology	829,409	631,180	293,986
Energy and Utilities	617,165	641,533	94,873
Other	43,864	12,500	12,500
Transfers Out	-	-	8,600,000
Capital Expenditures	-	-	60,000
Total Recycling Fund	\$ 29,638,735	\$ 31,345,740	\$ 24,258,899

Refuse Disposal Fund			
PERSONNEL	\$ 15,524,419	\$ 18,690,918	\$ 17,107,607
Personnel Cost	9,812,956	11,769,670	11,218,714
Fringe Benefits	5,711,464	6,921,248	5,888,893
NON-PERSONNEL	\$ 25,366,084	\$ 32,129,672	\$ 38,731,337
Supplies	1,388,951	1,713,710	1,703,644
Contracts & Services	20,235,768	23,024,682	28,176,390
<i>External Contracts & Services</i>	17,164,095	18,778,882	23,053,656
<i>Internal Contracts & Services</i>	3,071,673	4,245,800	5,122,734
Information Technology	1,008,016	1,055,318	2,179,002
Energy and Utilities	1,796,288	2,347,971	2,333,192

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Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Other	20,964	17,991	20,889
Transfers Out	830,430	3,920,000	3,887,220
Capital Expenditures	85,666	50,000	431,000
Total Refuse Disposal Fund	\$ 40,890,503	\$ 50,820,590	\$ 55,838,944
Solid Waste Management Fund			
PERSONNEL	\$ 479,194	\$ 1,592,636	\$ 45,323,558
Personnel Cost	310,412	982,287	28,439,493
Fringe Benefits	168,782	610,349	16,884,065
NON-PERSONNEL	\$ 1,546,757	\$ 5,033,240	\$ 94,528,827
Supplies	-	53,000	4,636,222
Contracts & Services	595,284	3,500,000	75,494,488
<i>External Contracts & Services</i>	<i>595,284</i>	<i>3,500,000</i>	<i>26,440,172</i>
<i>Internal Contracts & Services</i>	<i>-</i>	<i>-</i>	<i>49,054,316</i>
Information Technology	951,473	1,480,240	6,578,436
Energy and Utilities	-	-	3,842,683
Other	-	-	2,911
Transfers Out	-	-	3,974,087
Total Solid Waste Management Fund	\$ 2,025,951	\$ 6,625,876	\$ 139,852,385
Water Utility Operating Fund			
PERSONNEL	\$ 123,669,319	\$ 130,225,609	\$ 149,301,899
Personnel Cost	77,567,610	81,649,898	93,301,065
Fringe Benefits	46,101,709	48,575,711	56,000,834
NON-PERSONNEL	\$ 531,533,932	\$ 613,890,823	\$ 670,849,206
Supplies	231,191,190	282,498,707	297,450,544
Contracts & Services	165,586,690	164,323,295	184,558,386
<i>External Contracts & Services</i>	<i>123,318,016</i>	<i>124,297,365</i>	<i>142,264,260</i>
<i>Internal Contracts & Services</i>	<i>42,268,674</i>	<i>40,025,930</i>	<i>42,294,126</i>
Information Technology	12,531,714	21,793,826	20,890,076
Energy and Utilities	16,850,702	18,940,188	29,900,415
Other	6,302,912	11,903,632	15,709,063
Transfers Out	96,718,905	108,064,868	117,912,115
Capital Expenditures	2,351,818	6,366,307	4,428,607
Total Water Utility Operating Fund	\$ 655,203,251	\$ 744,116,432	\$ 820,151,105

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Enterprise Funds			
PERSONNEL	\$ 387,730,988	\$ 423,489,554	\$ 505,688,321
Personnel Cost	247,468,357	272,527,848	323,800,899
Fringe Benefits	140,262,630	150,961,706	181,887,422
NON-PERSONNEL	\$ 934,583,712	\$ 1,059,663,789	\$ 1,196,625,302
Supplies	300,551,252	336,408,702	355,741,005
Contracts & Services	326,313,028	342,871,935	440,625,774
<i>External Contracts & Services</i>	<i>225,021,609</i>	<i>242,493,813</i>	<i>287,180,288</i>
<i>Internal Contracts & Services</i>	<i>101,291,420</i>	<i>100,378,122</i>	<i>153,445,486</i>
Information Technology	38,906,249	54,839,467	57,037,974
Energy and Utilities	57,184,891	71,973,602	83,331,704
Other	7,259,468	12,655,436	16,673,012
Transfers Out	195,037,488	228,430,677	232,618,467
Capital Expenditures	7,918,335	12,483,970	10,597,366
Debt	1,413,000	-	-
Total Enterprise Funds	\$ 1,322,314,700	\$ 1,483,153,343	\$ 1,702,313,623

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Internal Service Funds			
Central Stores Fund			
PERSONNEL	\$ 1,332,951	\$ 1,596,341	\$ 1,667,310
Personnel Cost	801,288	898,366	970,741
Fringe Benefits	531,663	697,975	696,569
NON-PERSONNEL	\$ 9,065,067	\$ 9,872,977	\$ 9,742,216
Supplies	8,301,057	8,763,417	8,765,002
Contracts & Services	523,600	635,205	512,221
<i>External Contracts & Services</i>	<i>205,833</i>	<i>236,168</i>	<i>156,315</i>
<i>Internal Contracts & Services</i>	<i>317,767</i>	<i>399,037</i>	<i>355,906</i>
Information Technology	33,037	262,469	260,306
Energy and Utilities	207,472	210,958	203,759
Other	-	928	928
Capital Expenditures	(100)	-	-
Total Central Stores Fund	\$ 10,398,018	\$ 11,469,318	\$ 11,409,526
Energy Conservation Program Fund			
PERSONNEL	\$ 4,636,803	\$ 5,234,720	\$ 4,249,688
Personnel Cost	3,143,737	3,650,298	2,858,555
Fringe Benefits	1,493,066	1,584,422	1,391,133
NON-PERSONNEL	\$ 1,270,587	\$ 2,890,811	\$ 2,634,649
Supplies	5,142	4,352	4,937
Contracts & Services	971,253	2,594,512	2,376,667
<i>External Contracts & Services</i>	<i>739,556</i>	<i>2,385,686</i>	<i>2,234,742</i>
<i>Internal Contracts & Services</i>	<i>231,697</i>	<i>208,826</i>	<i>141,925</i>
Information Technology	285,808	280,347	241,445
Energy and Utilities	4,583	7,600	7,600
Other	3,800	4,000	4,000
Total Energy Conservation Program Fund	\$ 5,907,390	\$ 8,125,531	\$ 6,884,337
Fleet Operations Operating Fund			
PERSONNEL	\$ 26,557,562	\$ 28,934,856	\$ 33,096,665
Personnel Cost	16,601,745	18,165,691	21,117,193
Fringe Benefits	9,955,817	10,769,165	11,979,472
NON-PERSONNEL	\$ 40,239,732	\$ 42,273,970	\$ 37,422,773
Supplies	17,841,268	15,937,556	16,057,252

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Contracts & Services	5,604,780	5,506,126	5,941,008
<i>External Contracts & Services</i>	4,069,149	4,479,132	3,983,514
<i>Internal Contracts & Services</i>	1,535,631	1,026,994	1,957,494
Information Technology	2,060,639	2,516,469	2,274,591
Energy and Utilities	14,620,494	18,253,819	12,865,029
Other	4,856	5,000	4,893
Capital Expenditures	107,695	55,000	280,000
Total Fleet Operations Operating Fund	\$ 66,797,294	\$ 71,208,826	\$ 70,519,438

Fleet Replacement

NON-PERSONNEL	\$ 71,494,683	\$ 81,580,860	\$ 122,716,585
Supplies	1,545,071	-	-
Contracts & Services	259,627	-	-
<i>External Contracts & Services</i>	5,742	-	-
<i>Internal Contracts & Services</i>	253,885	-	-
Capital Expenditures	52,822,590	64,652,363	104,804,198
Debt	16,867,396	16,928,497	17,912,387
Total Fleet Replacement	\$ 71,494,683	\$ 81,580,860	\$ 122,716,585

Publishing Services Fund

PERSONNEL	\$ 627,218	\$ 860,633	\$ 894,847
Personnel Cost	412,276	562,552	575,347
Fringe Benefits	214,942	298,081	319,500
NON-PERSONNEL	\$ 1,219,830	\$ 1,358,817	\$ 1,238,000
Supplies	227,850	156,538	124,205
Contracts & Services	884,001	945,738	903,101
<i>External Contracts & Services</i>	813,097	876,486	831,435
<i>Internal Contracts & Services</i>	70,904	69,252	71,666
Information Technology	29,017	161,464	126,383
Energy and Utilities	78,962	91,798	81,032
Transfers Out	-	3,279	3,279
Total Publishing Services Fund	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847

Risk Management Administration Fund

PERSONNEL	\$ 12,972,446	\$ 14,390,612	\$ 16,591,724
Personnel Cost	8,167,771	9,332,806	10,531,922
Fringe Benefits	4,804,676	5,057,806	6,059,802

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
NON-PERSONNEL	\$ 1,886,245	\$ 2,952,982	\$ 3,591,462
Supplies	95,107	83,649	93,818
Contracts & Services	728,855	2,039,128	2,265,411
<i>External Contracts & Services</i>	563,872	1,771,550	1,962,008
<i>Internal Contracts & Services</i>	164,983	267,578	303,403
Information Technology	1,054,703	811,364	1,213,392
Energy and Utilities	2,979	4,841	4,841
Other	4,601	14,000	14,000
Total Risk Management Administration Fund	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Internal Service Funds			
PERSONNEL	\$ 46,126,981	\$ 51,017,162	\$ 56,500,234
Personnel Cost	29,126,817	32,609,713	36,053,758
Fringe Benefits	17,000,164	18,407,449	20,446,476
NON-PERSONNEL	\$ 125,176,143	\$ 140,930,417	\$ 177,345,685
Supplies	28,015,495	24,945,512	25,045,214
Contracts & Services	8,972,116	11,720,709	11,998,408
<i>External Contracts & Services</i>	<i>6,397,250</i>	<i>9,749,022</i>	<i>9,168,014</i>
<i>Internal Contracts & Services</i>	<i>2,574,866</i>	<i>1,971,687</i>	<i>2,830,394</i>
Information Technology	3,463,204	4,032,113	4,116,117
Energy and Utilities	14,914,491	18,569,016	13,162,261
Other	13,257	23,928	23,821
Transfers Out	-	3,279	3,279
Capital Expenditures	52,930,185	64,707,363	105,084,198
Debt	16,867,396	16,928,497	17,912,387
Total Internal Service Funds	\$ 171,303,124	\$ 191,947,579	\$ 233,845,919

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Capital Project Funds			
Capital Outlay Fund			
NON-PERSONNEL	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
Transfers Out	4,045,097	4,041,248	4,047,152
Total Capital Outlay Fund	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
TransNet Extension Administration & Debt Fund			
NON-PERSONNEL	\$ 453,690	\$ 471,300	\$ 462,680
Contracts & Services	453,690	471,300	462,680
<i>Internal Contracts & Services</i>	453,690	471,300	462,680
Total TransNet Extension Administration & Debt Fund	\$ 453,690	\$ 471,300	\$ 462,680
TransNet Extension Congestion Relief Fund			
NON-PERSONNEL	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000
Supplies	360,710	271,384	130,000
Contracts & Services	4,198,149	7,146,216	6,770,000
<i>External Contracts & Services</i>	64,280	567,600	500,000
<i>Internal Contracts & Services</i>	4,133,869	6,578,616	6,270,000
Total TransNet Extension Congestion Relief Fund	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000
TransNet Extension Maintenance Fund			
NON-PERSONNEL	\$ 13,935,330	\$ 14,364,610	\$ 13,741,596
Contracts & Services	1,423,611	-	-
<i>External Contracts & Services</i>	1,412,760	-	-
<i>Internal Contracts & Services</i>	10,851	-	-
Transfers Out	12,511,719	14,364,610	13,741,596
Total TransNet Extension Maintenance Fund	\$ 13,935,330	\$ 14,364,610	\$ 13,741,596

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Capital Project Funds			
NON-PERSONNEL	\$ 22,992,976	\$ 26,294,758	\$ 25,151,428
Supplies	360,710	271,384	130,000
Contracts & Services	6,075,449	7,617,516	7,232,680
<i>External Contracts & Services</i>	<i>1,477,040</i>	<i>567,600</i>	<i>500,000</i>
<i>Internal Contracts & Services</i>	<i>4,598,410</i>	<i>7,049,916</i>	<i>6,732,680</i>
Transfers Out	16,556,816	18,405,858	17,788,748
Total Capital Project Funds	\$ 22,992,976	\$ 26,294,758	\$ 25,151,428

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Operating Budget Expenditures			
PERSONNEL	\$ 2,030,015,426	\$ 2,167,694,588	\$ 2,322,618,858
Personnel Cost	1,270,246,017	1,356,600,514	1,448,973,304
Fringe Benefits	759,769,409	811,094,074	873,645,554
NON-PERSONNEL	\$ 2,385,340,616	\$ 2,698,088,847	\$ 2,870,302,174
Supplies	377,377,626	406,589,475	420,792,753
Contracts & Services	1,080,140,538	1,268,965,604	1,384,924,935
<i>External Contracts & Services</i>	<i>694,796,050</i>	<i>831,363,494</i>	<i>904,744,511</i>
<i>Internal Contracts & Services</i>	<i>385,344,488</i>	<i>437,602,110</i>	<i>480,180,424</i>
Information Technology	194,721,859	158,308,417	157,692,529
Energy and Utilities	142,485,964	171,167,152	170,449,653
Other	26,600,080	74,505,049	81,761,273
Contingencies	-	245,740	245,740
Transfers Out	465,949,839	514,670,284	508,187,824
Capital Expenditures	71,273,082	79,000,633	117,429,013
Debt	26,791,627	24,636,493	28,818,454
Total Operating Budget Expenditures	\$ 4,415,356,042	\$ 4,865,783,435	\$ 5,192,921,032
Total Capital Budget Expenditures	\$ 1,044,036,400	\$ 949,965,273	\$ 845,949,106
Total Combined Operating and Capital Budget Expenditures	\$ 5,459,392,442	\$ 5,815,748,708	\$ 6,038,870,138

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
General Fund									
General Fund	\$ 215,977,980	\$ 2,148,613,701	\$ 2,364,591,681	\$ -	\$ 2,148,613,701	\$ 2,148,613,701	\$ -	\$ 207,110,000	\$ 8,867,980
Total General Fund	\$ 215,977,980	\$ 2,148,613,701	\$ 2,364,591,681	\$ -	\$ 2,148,613,701	\$ 2,148,613,701	\$ -	\$ 207,110,000	\$ 8,867,980
Special Revenue Funds									
Automated Refuse Container Fund	\$ 2,125,895	\$ -	\$ 2,125,895	\$ -	\$ 2,009,969	\$ 2,009,969	\$ -	\$ -	115,926
Climate Equity Fund	13,989,817	1,500,000	15,489,817	-	-	-	-	13,137,677	2,352,140
Community Equity Fund (CEF)	89,857	-	89,857	-	89,857	89,857	-	-	-
Concourse and Parking Garages Operating Fund	914,480	2,986,732	3,901,212	-	3,868,537	3,868,537	-	-	32,675
Convention Center Expansion Administration Fund	568,457	13,346,836	13,915,293	-	13,462,336	13,462,336	-	-	452,957
Energy Independence Fund	254,567	2,383,920	2,638,487	-	300,000	300,000	-	-	2,338,487
Engineering & Capital Projects Fund	23,677,473	166,988,112	190,665,585	-	179,063,027	179,063,027	-	-	11,602,558
Environmental Growth 1/3 Fund	3,460,386	8,732,902	12,193,288	-	10,045,634	10,045,634	20,000	130,839	1,996,815
Environmental Growth 2/3 Fund	1,828,656	17,472,803	19,301,459	-	15,151,775	15,151,775	50,000	88,497	4,011,187
Facilities Financing Fund	-	-	-	-	-	-	-	-	-
Fire and Lifeguard Facilities Fund	6,439	1,327,425	1,333,864	-	1,327,425	1,327,425	-	-	6,439
Fire/Emergency Medical Services Transport Program Fund	5,008,698	131,810,011	136,818,709	-	136,800,660	136,800,660	-	-	18,049
Gas Tax Fund	6,610,016	39,324,068	45,934,084	-	39,324,049	39,324,049	3,000,000	3,318,985	291,050
General Plan Maintenance Fund	1,815,300	5,822,300	7,637,600	-	6,822,300	6,822,300	-	-	815,300
GIS Fund	1,238,654	5,395,306	6,633,960	-	6,632,748	6,632,748	-	-	1,212
Information Technology Fund	910,684	85,419,952	86,330,636	-	85,855,207	85,855,207	-	-	475,429
Infrastructure Fund	10,587,941	-	10,587,941	-	-	-	5,000,000	5,586,284	1,657

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
Junior Lifeguard Program Fund	563,855	1,193,420	1,757,275	-	1,025,836	1,025,836	50,000	45,849	635,590
Local Enforcement Agency Fund	111,279	1,039,227	1,150,506	-	1,188,307	1,188,307	-	-	(37,801)
Long Range Property Management Fund	6,853,125	595,000	7,448,125	-	1,783,686	1,783,686	-	-	5,664,439
Los Penasquitos Canyon Preserve Fund	45,091	36,000	81,091	-	15,125	15,125	-	-	65,966
Low & Moderate Income Housing Asset Fund	76,139,858	1,209,014	77,348,872	-	35,507,316	35,507,316	-	-	41,841,556
Maintenance Assessment District Funds	18,513,371	33,088,825	51,602,196	-	43,020,152	43,020,152	13,000	14,740	8,554,304
Mission Bay/Balboa Park Improvement Fund	123,113	904,333	1,027,446	-	904,333	904,333	-	-	123,113
New Convention Facility Fund	-	2,901,191	2,901,191	-	2,901,191	2,901,191	-	-	-
OneSD Support Fund	2,920,796	31,057,529	33,978,325	-	30,870,462	30,870,462	-	-	3,107,863
Parking Meter Operations Fund	975,214	28,040,000	29,015,214	-	28,007,569	28,007,569	-	-	1,007,645
PETCO Park Fund	780,953	18,705,036	19,485,989	-	19,482,269	19,482,269	-	-	3,720
Public Art Fund	7,575,981	-	7,575,981	-	-	-	55,473	7,126,934	393,574
Public Safety Services & Debt Service Fund	1,034,059	12,657,066	13,691,125	-	12,657,066	12,657,066	-	-	1,034,059
Road Maintenance and Rehabilitation Fund	33,119,666	36,347,892	69,467,558	-	36,347,892	36,347,892	1,681,382	27,069,586	4,368,698
Seized Assets - Federal DOJ Fund	2,630,636	-	2,630,636	-	2,257,138	2,257,138	-	-	373,498
State COPS	3,699,533	3,400,000	7,099,533	-	3,658,009	3,658,009	-	-	3,441,524
Storm Drain Fund	1,550,345	5,700,000	7,250,345	-	5,727,711	5,727,711	-	-	1,522,634
Successor Agency Admin & Project - CivicSD Fund	-	1,934,326	1,934,326	-	1,934,326	1,934,326	-	-	-

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
TOT Convention Center	-	48,613,848	48,613,848	-	48,613,848	48,613,848	-	-	-
TOT Homelessness	-	33,782,505	33,782,505	-	33,782,505	33,782,505	-	-	-
Transient Occupancy Tax Fund	691,430	157,960,269	158,651,699	-	158,152,337	158,152,337	-	-	499,362
Underground Surcharge Fund	435,479,937	90,001,567	525,481,504	7,133,298	80,098,382	87,231,680	-	16,164,291	422,085,533
Wireless Communications Technology Fund	662,983	11,888,019	12,551,002	-	12,550,011	12,550,011	-	-	991
Zoological Exhibits Maintenance Fund	136,901	21,757,366	21,894,267	-	21,757,366	21,757,366	-	-	136,901
Total Special Revenue Funds	\$ 666,695,446	\$ 1,025,322,800	\$ 1,692,018,246	\$ 7,133,298	\$ 1,082,996,361	\$ 1,090,129,659	\$ 9,869,855	\$ 72,683,682	\$ 519,335,049
Enterprise Funds									
Airports Fund	\$ 19,460,462	\$ 8,892,740	\$ 28,353,202	\$ 1,500,000	\$ 10,236,459	\$ 11,736,459	\$ -	\$ 7,207,357	\$ 9,409,386
Development Services Fund	(11,551,951)	145,162,952	133,611,001	-	150,013,644	150,013,644	-	-	(16,402,643)
Golf Course Fund	63,418,209	30,689,347	94,107,556	-	30,873,562	30,873,562	2,000,000	15,900,682	45,333,312
Municipal Sewer Revenue Fund	739,477,402	639,210,654	1,378,688,056	286,387,476	471,088,625	757,476,101	-	333,848,275	287,363,680
Recycling Fund	49,298,775	25,414,856	74,713,631	-	24,258,899	24,258,899	4,000,000	28,746,764	17,707,968
Refuse Disposal Fund	70,767,128	64,951,556	135,718,684	2,600,000	55,838,944	58,438,944	-	36,330,296	40,949,444
Refuse Disposal Fund - Miramar Closure Fund	38,110,816	625,000	38,735,816	-	-	-	-	-	38,735,816
Solid Waste Management Fund	(11,943,013)	151,513,062	139,570,049	-	139,852,385	139,852,385	-	10,000,000	(10,282,336)
Water Utility Operating Fund	930,696,977	958,479,293	1,889,176,270	384,632,138	820,151,105	1,204,783,243	-	507,038,668	177,354,359
Total Enterprise Funds	\$ 1,887,734,806	\$ 2,024,939,460	\$ 3,912,674,266	\$ 675,119,614	\$ 1,702,313,623	\$ 2,377,433,237	\$ 6,000,000	\$ 939,072,042	\$ 590,168,987
Capital Project Funds									
Capital Outlay Fund	\$ 13,880,344	\$ -	\$ 13,880,344	\$ -	\$ 4,047,152	\$ 4,047,152	\$ 500,000	\$ 2,244,213	\$ 7,088,979

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
Mission Bay Park Improvement Fund	49,746,810	13,827,783	63,574,593	13,177,782	-	13,177,782	-	48,779,104	1,617,707
Other Capital Projects	118,258,959	-	118,258,959	118,258,959	-	118,258,959	-	-	-
San Diego Regional Parks Improvement Fund	20,014,771	7,445,729	27,460,500	7,095,729	-	7,095,729	-	18,684,058	1,680,713
TransNet Extension Congestion Relief Fund	49,827,724	46,268,000	96,095,724	25,163,724	21,104,276	46,268,000	-	47,454,574	2,373,150
Total Capital Project Funds	\$ 251,728,607	\$ 67,541,512	\$ 319,270,119	\$ 163,696,194	\$ 25,151,428	\$ 188,847,622	\$ 500,000	\$ 117,161,949	\$ 12,760,548
Internal Service Funds									
Central Stores Fund	\$ 195,192	\$ 11,236,451	\$ 11,431,643	\$ -	\$ 11,409,526	\$ 11,409,526	\$ -	\$ -	22,117
Energy Conservation Program Fund	1,088,351	6,346,059	7,434,410	-	6,884,337	6,884,337	45,610	-	504,463
Fleet Operations Operating Fund	4,832,068	70,001,821	74,833,889	-	70,519,438	70,519,438	2,000,000	2,234,633	79,818
Fleet Ops Replacement-Rental	179,153,912	89,554,560	268,708,472	-	122,716,585	122,716,585	-	145,991,887	-
Publishing Services Fund	(858,329)	1,947,049	1,088,720	-	2,132,847	2,132,847	-	-	(1,044,127)
Risk Management Administration Fund	265,686	20,183,186	20,448,872	-	20,183,186	20,183,186	-	-	265,686
Total Internal Service Funds	\$ 184,676,880	\$ 199,269,126	\$ 383,946,006	\$ -	\$ 233,845,919	\$ 233,845,919	\$ 2,045,610	\$ 148,226,520	(172,043)
Total Combined Budget	\$3,206,813,718	\$5,465,686,599	\$8,672,500,317	\$ 845,949,106	\$5,192,921,032	\$6,038,870,138	\$ 18,415,465	\$1,484,254,193	\$1,130,960,520

Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Draft Budget
Adams Avenue MAD Fund	-	\$ -	\$ 66,982	\$ 66,982
Barrio Logan Community Benefit MAD Fund	-	-	434,353	434,353
Bay Terraces - Honey Drive MAD Fund	-	-	21,786	21,786
Bay Terraces - Parkside MAD Fund	-	-	123,190	123,190
Bird Rock MAD Fund	-	-	336,422	336,422
Black Mountain Ranch North MAD Fund	-	-	203,658	203,658
Black Mountain Ranch South MAD Fund	-	-	1,034,357	1,034,357
Calle Cristobal MAD Fund	-	-	558,893	558,893
Camino Santa Fe MAD Fund	-	-	218,126	218,126
Campus Point MAD Fund	-	-	108,460	108,460
Carmel Mountain Ranch MAD Fund	-	-	719,875	719,875
Carmel Valley MAD Fund	-	-	3,558,071	3,558,071
Carmel Valley NBHD #10 MAD Fund	-	-	470,198	470,198
C&ED MAD Management Fund	-	-	425,000	425,000
Central Commercial MAD Fund	-	-	313,437	313,437
City Heights MAD Fund	-	-	476,649	476,649
Civita MAD Fund	-	-	1,203,731	1,203,731
College Heights Enhanced MAD Fund	-	-	479,964	479,964
Coral Gate MAD Fund	-	-	242,770	242,770
Coronado View MAD Fund	-	-	65,849	65,849
Del Mar Terrace MAD Fund	-	-	606,375	606,375
Eastgate Technology Park MAD Fund	-	-	257,073	257,073
El Cajon Boulevard MAD Fund	-	-	709,247	709,247
First SD River Imp. Project MAD Fund	-	-	336,210	336,210
Gateway Center East MAD Fund	-	-	313,021	313,021
Genesee/North Torrey Pines Road MAD Fund	-	-	386,922	386,922
Hillcrest Commercial Core MAD Fund	-	-	111,518	111,518
Hillcrest MAD Fund	-	-	6,854	6,854
Kensington Heights MAD	-	-	220,756	220,756
Kensington Manor MAD	-	-	148,553	148,553
Kensington Park North MAD	-	-	115,022	115,022
Kings Row MAD Fund	-	-	19,641	19,641

Financial Summary and Schedules

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Draft Budget
La Jolla Self-Managed MAD	-	-	502,378	502,378
La Jolla Village Drive MAD Fund	-	-	96,747	96,747
Liberty Station/NTC MAD Fund	-	-	103,683	103,683
Linda Vista Community MAD Fund	-	-	492,129	492,129
Little Italy MAD Fund	-	-	1,193,300	1,193,300
Maintenance Assessment District (MAD) Management Fund	25.25	4,554,702	889,085	5,443,787
Miramar Ranch North MAD Fund	-	-	2,155,004	2,155,004
Mira Mesa MAD Fund	-	-	1,605,514	1,605,514
Mission Boulevard MAD Fund	-	-	122,868	122,868
Mission Hills Special Lighting MAD Fund	-	-	57,397	57,397
Newport Avenue MAD Fund	-	-	81,905	81,905
North Park MAD Fund	-	-	1,085,683	1,085,683
Ocean View Hills MAD Fund	-	-	919,810	919,810
Otay International Center MAD Fund	-	-	458,995	458,995
Pacific Highlands Ranch MAD Fund	-	-	527,845	527,845
Park Village MAD Fund	-	-	647,156	647,156
Penasquitos East MAD Fund	-	-	586,585	586,585
Rancho Bernardo MAD Fund	-	-	1,460,423	1,460,423
Rancho Encantada MAD Fund	-	-	264,752	264,752
Remington Hills MAD Fund	-	-	76,563	76,563
Robinhood Ridge MAD Fund	-	-	189,785	189,785
Sabre Springs MAD Fund	-	-	340,121	340,121
Scripps/Miramar Ranch MAD Fund	-	-	2,623,293	2,623,293
Stonecrest Village MAD Fund	-	-	940,637	940,637
Street Light District #1 MAD Fund	-	-	846,698	846,698
Talmadge MAD Fund	-	-	724,490	724,490
Talmadge Park North MAD	-	-	34,721	34,721
Talmadge Park South MAD	-	-	84,111	84,111
Tierrasanta MAD Fund	-	-	1,903,714	1,903,714
Torrey Highlands MAD Fund	-	-	999,553	999,553
Torrey Hills MAD Fund	-	-	1,874,903	1,874,903
University Heights MAD Fund	-	-	100,409	100,409
Washington Street MAD Fund	-	-	122,794	122,794
Webster-Federal Boulevard MAD Fund	-	-	59,436	59,436

Financial Summary and Schedules

				FY 2026 Draft Budget	
Title	Position	Personnel Expenditures	Non-Personnel Expenditures		
Total Combined Budget	25.25	\$ 4,554,702	\$ 38,465,450	\$	43,020,152



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Capital Improvements Program



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Capital Improvements Program

Capital Improvements Program

The Fiscal Year 2026 Draft Capital Improvements Program (CIP) Budget is \$845.9 million. This budget allocates existing funds and anticipated revenues to both new and continuing projects in the City's \$22.93 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 Draft CIP budget is constrained by the availability of funds.

The Fiscal Year 2026 Draft CIP budget, as summarized in **Table 1 – Fiscal Year 2026 Draft 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 Draft CIP Budget which can be found in Volume III of the Fiscal Year 2026 Draft Budget.



Table 1 - Fiscal Year 2026 Draft CIP Budget

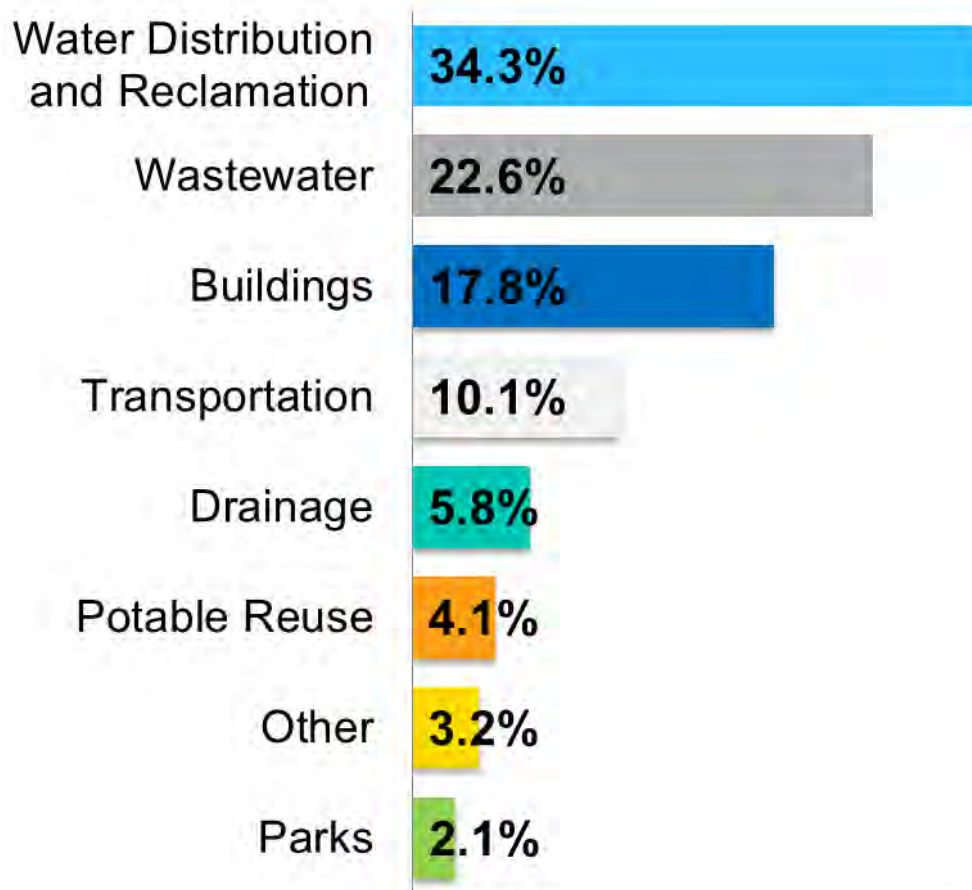
Funding Source		FY 2026	Percent of Total
		Draft Budget	CIP Budget
Airport Funds	\$	1,500,000	0.18%
Bond Financing		95,800,000	11.32%
Capital Outlay - Other		250,000	0.03%
Development Impact Fees		3,510,488	0.41%
Enhanced Infrastructure Financing District Fund		6,509,000	0.77%
Facilities Benefit Assessments		2,518	0.00%
Mission Bay Park Improvement Fund		13,177,782	1.56%
OneSD/ERP Funding		3,100,000	0.37%
Other Funding		1,178,174	0.14%
Refuse Disposal Fund		2,600,000	0.31%
Regional Transportation Congestion Improvement Program		5,438,779	0.64%
San Diego Regional Parks Improvement Fund		7,095,729	0.84%
Sewer Funds		286,387,476	33.85%
TransNet Funds		25,163,724	2.97%
Trench Cut/Excavation Fee Fund		2,470,000	0.29%
Utilities Undergrounding Program Fund		7,133,298	0.84%
Water Fund		384,632,138	45.47%
Grand Total	\$	845,949,106	

An additional \$251.4 million of funding is anticipated to be budgeted during Fiscal Year 2026. This anticipated funding is not included in the Draft CIP Budget amount of \$845.9 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).

Capital Improvements Program

The Fiscal Year 2026 Draft CIP Budget will support various types of projects, as displayed in **Figure 1 - Fiscal Year 2026 Draft CIP Budget by Project Type** below, such as water and wastewater, buildings, and transportation projects. Since the allocation of resources are primarily driven by the availability of funds, the distribution of the Draft CIP Budget is concentrated on those project types with dedicated funding sources. The Water and Sewer Enterprise Funds account for the majority of the Draft CIP Budget and support water and wastewater project types. In addition, 93.4 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 2026 Draft 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 2026 Draft CIP Budget is for the Public Utilities Department's projects, receiving \$664.8 million, or 78.6 percent, of the Draft CIP Budget. The next largest portion is for the Transportation

Capital Improvements Program

Department's projects, with \$85.8 million, or 10.1 percent, of the Draft 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 2026 Draft	Future Years	Total
Citywide	\$ 35,999,768	\$ 5,500,000	\$ 685,761,432	\$ 727,261,200
Department of Information Technology	28,382,518	9,340,000	138,140,000	175,862,518
Economic Development	11,395,187	1,500,000	62,219,409	75,114,596
Environmental Services	121,474,820	2,600,000	20,811,642	144,886,462
Fire-Rescue	90,681,747	2,000,000	148,744,883	241,426,630
General Services	68,287,646	1,400,000	112,314,543	182,002,189
Homelessness Strategies and Solutions	5,480,543	-	480,000	5,960,543
Library	90,275,999	5,947,892	54,028,808	150,252,699
Parks & Recreation	729,227,027	18,273,511	477,399,593	1,224,900,131
Police	12,000,000	-	5,800,000	17,800,000
Public Utilities	4,593,877,350	664,779,614	6,693,633,530	11,952,290,494
Stormwater	774,913,268	48,834,929	3,427,683,019	4,251,431,216
Transportation	1,291,358,053	85,773,160	2,404,089,151	3,781,220,364
Grand Total	\$ 7,853,353,927	\$ 845,949,106	\$ 14,231,106,010	\$ 22,930,409,043

The Fiscal Year 2026 Draft CIP Budget will add \$845.9 million to the City's \$22.93 billion multi-year CIP, which is approximately a \$104.0 million decrease from the Fiscal Year 2025 Adopted Budget. The City Council approved approximately \$7.9 billion for projects in prior fiscal years. Furthermore, an estimated \$14.23 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 2026 Draft 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

Capital Improvements Program

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.

In January 2025, the Engineering & Capital Projects Department released the [Fiscal Year 2026-2030 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.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1
City Agencies



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City Agencies

The detailed Fiscal Year 2026 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: To foster social and economic stability for vulnerable populations in the City of San Diego through quality affordable housing, opportunities for financial self-reliance and homeless solutions.

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 more than 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 FY 2026 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 2026 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.

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 many years, SDCCC has consistently received less funding than requested due to City budget constraints. Like other City assets, SDCCC has

City Agencies

significant capital needs related to deferred maintenance of the facility. SDCCC management requested \$13.9 million for marketing and critical infrastructure investments that were unable to be fully funded requiring SDCCC to scale back on planned work. For Fiscal Year 2026, SDCCC was allocated only \$2.9 million for San Diego Tourism Authority related costs. Should the City be successful in the pending Measure C litigation, the City will work with SDCCC to evaluate the strategic use of the Measure C Transient Occupancy Tax revenue to fund essential capital projects and long-term modernization of the facility. Resolution of this litigation is expected in this year. Despite a projected \$9.0 million decrease in corporate revenue, SDCCC plans to host 90 events, generating an estimated \$1.5 billion in regional economic impact, with total revenues of \$51.3 million, making Fiscal Year 2026 the second highest revenue year on record. However, with total expenses of \$53.7 million, SDCCC anticipates a \$2.4 million financial loss to be covered by operating reserves, along with debt payments and critical capital investments, leaving an ending balance of \$16.5 million.

To explore SDCCC's budget visit: [SDCCC FY 2026 Budget](#)



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Glossary



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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.

AFFORDABILITY ANALYSIS: A financial assessment to determine whether an entity can reasonably afford an expense or investment. It usually involves evaluating income, expenses, debt, and other financial variables to determine the feasibility of the added financial commitment.

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.

AMERICAN RESCUE PLAN ACT (ARPA) OF 2021: A federal bill passed on March 11, 2021, to provide additional relief and address the continued impact of COVID-19 on the economy, public health, state and local governments, individuals, and businesses. ARPA included \$360 billion in total aid to states and local governments for direct and flexible relief.

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) 38: This bill requires that when a property that is located in a high or very high fire hazard severity zone is sold, documentation of a compliant Defensible Space Inspection (DSI) that complies with the Public Resources Code or local vegetation management ordinances is needed.

ASSEMBLY BILL (AB) 1869: This bill repealed several administrative fees related to the processing of criminal cases and eliminated outstanding debt incurred as a result of those fees. The unpaid balance of related court-imposed fees is unenforceable and uncollectible.

Glossary

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 budgeted expenditures amount is equal to or less than the 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, projections, 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.

Glossary

CAPITAL IMPROVEMENT PROJECT (CIP): 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, are 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.

Glossary

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 delivered to City Council 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, electrical, 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 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.

Glossary

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.

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 nine major expenditure categories: Salary and Wages, Fringe Benefits, Supplies, Contracts, Information Technology, Energy and Utilities, Debt, Capital Expenditures, and Other.

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 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.

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: Actuarially Determined Contribution for pension, Other Post-Employment Benefits, Workers' Compensation, Risk Management Administration and Long-Term Disability.

FLEXIBLE (FLEX) 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.

Glossary

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 salary or wage expense.

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.

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 specific sources of revenue as outlined in Section 77.1 of City Charter.

Glossary

INTEREST AND RENTS: These revenues result from investment earnings on City funds, parking meters, various franchise agreements, and agreements for use of City land and facilities.

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 B: Measure C was a ballot measure that raises the tourism occupancy tax (TOT) in order to expand the San Diego Convention Center, create a dedicated funding stream for homelessness and repair roads.

METRIC: Specific measurement used to track progress, ideally towards a desired outcome.

MISCELLANEOUS REVENUE: This revenue category consists mainly of refunds and revenue generated from the sale of publications and excess inventory.

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.

MOTIVE EQUIPMENT ASSIGNMENT AND USAGE: 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.

MOTOR VEHICLE LICENSE FEES (MVLFF): 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.

Glossary

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 reflects General Fund, special revenue funds and enterprise funds, less inter-fund transfer activity, for a fiscal year.

NON-DISCRETIONARY: Non-discretionary expenditures are generally 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, capital expenditures, and debt.

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.

OTHER FINANCIAL SOURCES AND USES: Revenue from departmental transfers for reimbursement of services provided to other City funds by General Fund departments, transfers of unused fund balance whose original source was the General Fund, and other inter-departmental transfers.

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.

Glossary

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 BUDGET FORMULATION (PBF): The City's budgeting system used in the preparation of the City's proposed and annual budgets. It is a web-based application that records proposed expenditures and revenues for all City Departments and programs.

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 PROGRAM: The City of San Diego's 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: These employee organizations represent employees to protect and further their rights and interests. The six recognized employee organizations include: Local 145, Police Officers Association (POA), Local 911, 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.

Glossary

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. According to the City of San Diego Charter, fringe benefits are not considered a salary or wage expense.

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.

Glossary

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 define 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.

Glossary

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 INFRASTRUCTURE FINANCE AND INOVATION 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.

Glossary

ZOOLOGICAL EXHIBITS 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



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1
Appendix



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Appendix

Fiscal Year 2026 Changes in Full-Time Equivalent (FTE) Positions

ATTACHMENT A

Information reflecting changes in FTE positions from the Fiscal Year 2025 Adopted Budget to the Fiscal Year 2026 Draft Budget by fund and department.

Fiscal Year 2026 – 2030 Five-Year Financial Outlook

ATTACHMENT B

A report that guides long-range fiscal planning and serves as the framework for the development of the Fiscal Year 2026 Draft Budget.

<https://www.sandiego.gov/sites/default/files/2024-12/fy2026-2030-five-year-financial-outlook-and-attachments-general-fund.pdf>

Attachment A

Table 1 - General Fund FTE Changes by Department below reflects the changes in Full-Time Equivalent (FTE) positions in the General Fund from the Fiscal Year 2025 Adopted Budget to the Fiscal Year 2026 Draft Budget by department.

Table 1 - General Fund FTE Changes by Department

Department Name	FY 2025 Adopted Budget	FY 2026 Draft Budget	FTE Change
City Attorney	423.53	423.48	0.05)
City Auditor	24.00	24.00	0.00
City Clerk	52.73	45.11	(7.62)
City Planning	92.75	104.25	11.50
City Treasurer	123.25	117.83	(5.42)
Commission on Police Practices	14.54	12.58	(1.96)
Communications	38.16	35.00	(3.16)
Compliance	41.00	37.00	(4.00)
Council Administration	14.46	14.58	0.12
Council District 1	15.40	16.00	0.60
Council District 2	15.00	15.58	0.58
Council District 3	15.63	16.00	0.37
Council District 4	16.18	16.00	(0.18)
Council District 5	15.16	16.00	0.84
Council District 6	16.17	17.50	1.33
Council District 7	15.80	16.00	0.20
Council District 8	16.19	16.50	0.31
Council District 9	16.78	16.50	(0.28)
Department of Finance	140.49	138.00	(2.49)
Department of Information Technology	4.00	4.00	0.00
Development Services	85.00	73.00	(12.00)
Economic Development	102.75	96.75	(6.00)
Environmental Services	328.25	130.73	(197.52)
Ethics Commission	6.25	6.00	(0.25)
Fire-Rescue	1,408.38	1,391.50	(16.88)
General Services	185.50	184.50	(1.00)
Government Affairs	7.00	0.00	(7.00)
Homelessness Strategies & Solutions	16.38	16.00	(0.38)
Human Resources	69.56	49.00	(20.56)
Library	484.12	405.00	(79.12)
Office of Boards & Commissions	4.00	0.00	(4.00)
Office of Emergency Services	19.37	17.37	(2.00)
Office of the Chief Operating Officer	22.68	0.00	(22.68)
Office of the IBA	11.00	11.00	0.00
Office of the Mayor	27.27	44.00	16.73
Parks & Recreation	1,120.56	975.57	(144.99)
Performance & Analytics	19.31	18.00	(1.31)

Appendix

Department Name	FY 2025 Adopted Budget	FY 2026 Draft Budget	FTE Change
Personnel	86.49	80.49	(6.00)
Police	2,691.64	2,678.34	(13.30)
Purchasing & Contracting	69.00	69.00	0.00
Race & Equity	8.50	0.00	(8.50)
Stormwater	305.00	301.50	(3.50)
Sustainability & Mobility	34.59	0.00	(34.59)
Transportation	509.34	515.44	6.10
Total General Fund FTE	8,733.16	8,165.10	(568.06)

Appendix

Table 2 - Non-General Funds FTE Changes by Fund below reflects the changes in Full-time Equivalent (FTE) positions in the Non-General Funds from the Fiscal Year 2025 Adopted Budget to Fiscal Year 2026 Draft Budget by fund name.

Table 2 - Non-General Funds FTE Changes by Fund

Fund Name	FY 2025 Adopted Budget	FY 2026 Draft Budget	FTE Change
Airports Fund	30.25	29.25	(1.00)
Central Stores Fund	21.00	21.00	0.00
City Employee's Retirement System Fund	53.00	53.00	0.00
Concourse and Parking Garages Operating Fund	2.00	2.00	0.00
Development Services Fund	690.00	667.00	(23.00)
Energy Conservation Program Fund	30.21	20.50	(9.71)
Engineering & Capital Projects Fund	839.40	767.00	(72.40)
Fire/Emergency Medical Services Transport Program Fund	37.00	38.00	1.00
Fleet Operations Operating Fund	225.25	232.00	6.75
GIS Fund	11.49	11.27	(0.22)
Golf Course Fund	122.92	123.17	0.25
Information Technology Fund	50.78	49.00	(1.78)
Junior Lifeguard Program Fund	1.00	1.00	0.00
Local Enforcement Agency Fund	5.00	5.00	0.00
Maintenance Assessment District (MAD) Management Fund	24.50	25.25	0.75
Metropolitan Sewer Utility Fund	529.84	529.46	(0.38)
Municipal Sewer Revenue Fund	439.70	443.39	3.69
OneSD Support Fund	29.25	29.15	(0.10)
Parking Meter Operations Fund	9.75	9.75	0.00
Publishing Services Fund	9.50	7.50	(2.00)
Recycling Fund	102.09	49.53	(52.56)
Refuse Disposal Fund	162.17	160.69	(1.48)
Risk Management Administration Fund	94.23	106.23	12.00
Solid Waste Management Fund	16.00	322.55	306.55
Transient Occupancy Tax Fund	13.75	12.75	(1.00)
Underground Surcharge Fund	24.74	24.74	0.00
Water Utility Operating Fund	1,004.21	1,048.90	44.69
Wireless Communications Technology Fund	40.00	40.00	0.00
Total Non-General Fund FTE	4,619.03	4,829.08	210.05



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 2
Department Detail



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of San Diego
California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morill

Executive Director

California Society of Municipal Finance Officers

Certificate of Award

Capital Budget Excellence Award Fiscal Year 2024-2025

Presented to the

City of San Diego

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

***Ernie Reyna
2024 CSMFO President***

James Russell-Field

***James Russell-Field, Chair
Recognition Committee***

Dedicated to Excellence in Municipal Financial Reporting

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2024-2025

Presented to the

City of San Diego

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

***Ernie Reyna
2024 CSMFO President***

James Russell-Field

***James Russell-Field, Chair
Recognition Committee***

Dedicated to Excellence in Municipal Financial Reporting

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 2026 Draft Budget

My Fellow San Diegans,

In accordance with the City Charter, I am presenting the Draft Budget for Fiscal Year 2026. This is an early proposal, developed using economic data available at the time — and it will evolve in the months ahead as new, more current financial information becomes available at both the local and national levels.

Today, I want to share how we are responsibly addressing the serious fiscal challenges before us — with transparency, discipline, and a focus on preserving the neighborhood services that matter most to you and your families.

Following the voters' November 2024 decision not to increase the local sales tax through Measure E, the City of San Diego is adjusting its budget to reflect that outcome. We are committed to living within our means. This draft budget takes decisive, responsible steps to preserve essential services, operate more efficiently, and place San Diego on a sustainable financial path — making thoughtful, strategic decisions that protect our core responsibilities.

As part of this work, and in keeping with the City Charter, I have formally assumed the duties of City Manager. With this transition, I eliminated the Chief Operating Officer (COO) position and restructured the City's executive team to report directly to me. This action improves accountability, aligns with our voter-approved Strong Mayor form of government, and streamlines management.

In this budget, we have reorganized several departments to reduce overhead, consolidate programs, and improve efficiency:

- The Office of the Mayor, COO, Government Affairs, and Boards & Commissions have been combined.
- The Sustainability and Mobility Department has been integrated into Transportation, City Planning, General Services, and Engineering and Capital Projects.
- The Department of Race and Equity is now part of Human Resources, continuing its focus on training and policy development.
- The Office of Child and Youth Success moves to the Library Department's Youth and Family Services Division.
- The Department of Cultural Affairs now operates within Economic Development, where its grant programs align with broader economic initiatives.

Together, these reorganizations reduce 31 positions and generate over \$5.3 million in annual savings — savings that allow us to continue providing core neighborhood services without compromising public safety.

Alongside these reforms, we are advancing a broader strategy to stabilize City finances and significantly reduce our structural budget deficit while continuing to invest in San Diego's future.

Thanks to voter-approved Measure B (2022), we are beginning the long-overdue transition of residential trash collection costs out of the City's General Fund — for the first time in over a century. These services will now be funded by directly assessed fees, freeing up millions of dollars to support public safety, neighborhood services, and infrastructure.

Through Measure C (2020), starting May 1, the City will begin collecting a higher transient occupancy tax from hotel and lodging stays, with new revenue dedicated to expanding homelessness services — helping more people move off the streets and into housing and support programs.

We're also implementing revenue measures like an increase to the City's cannabis business tax and generating additional income by managing City-owned assets more effectively — including improved parking revenues and updated user fees that better reflect the cost of services.

Even with these new revenues, difficult reductions were necessary to balance this budget. Every decision was made with the goal of minimizing impacts to residents and protecting essential services.

We are maintaining core staffing in Police and Fire-Rescue, with significant budget increases for both to keep officers on the beat and fire stations staffed. We've also invested in important public safety programs, including the Advanced Lifeguard Academy and the Firefighter Wellness Program.

To combat homelessness, this budget expands prevention and outreach programs, adding support for rental assistance and eviction prevention services aimed at keeping people housed and reducing the risk of homelessness.

At the same time, to close the budget gap, we've made targeted reductions:

- Library hours will be reduced by closing all branches on Sundays and Mondays.
- Recreation centers will see shorter hours, especially mornings and weekends.
- Certain lower-priority programs in stormwater management and sustainability — such as turf rebates and the Think Blue public education campaign — will be scaled back to prioritize maintenance and flood prevention.
- Park maintenance and restroom services will be adjusted, with seasonal closures implemented where necessary.
- Code enforcement staffing will be reduced for lower-priority zoning cases.

Throughout, we've made sure to protect critical services, especially in communities that rely on them the most.

This draft budget also reflects our ongoing commitment to investing in San Diego's future through the Capital Improvement Program, with nearly \$846 million in citywide investments. This includes:

- \$656.4 million for water and sewer infrastructure
- \$48.8 million in stormwater and flood resilience projects
- \$46.8 million for street resurfacing and reconstruction, in addition to \$36.3 million for street maintenance, for a total of 388.8 miles of street repair
- Over \$11 million for Mission Bay improvements
- Nearly \$6 million for the new Oak Park Library
- \$2 million for the Mission Beach Lifeguard Station upgrade
- Major investments in sidewalks, bikeways, traffic signals, and street lighting

We're also modernizing the City's technology infrastructure, with over \$17.7 million in IT improvements that will improve digital operations and resident services. Together, these investments support economic recovery, job creation, public safety, and quality of life for San Diegans in every neighborhood.

While this budget requires shared sacrifice, it also preserves our values. It protects public safety. It continues our work to address homelessness. It makes targeted, high-impact investments in parks, libraries, and city infrastructure — including maintaining free public Wi-Fi at 59 park sites and opening new parks and joint-use fields already under construction.

Public hearings on the budget will take place in April and May, with a revised proposal released on May 14. The City Council will vote on a final budget by June 10. I encourage every San Diegan to stay engaged, share your feedback, and be a part of this process.

San Diego has a long history of resilience. We've faced economic challenges before — and overcome them by working together. I am confident that we'll do the same now. This draft budget is balanced, responsible, and realistic. It reflects the seriousness of our financial situation, but also our enduring optimism, strength, and determination to keep San Diego moving forward for everyone.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Gloria". The signature is fluid and cursive, with the first name "Todd" and last name "Gloria" clearly distinguishable.

TODD GLORIA
Mayor



Todd Gloria
Mayor



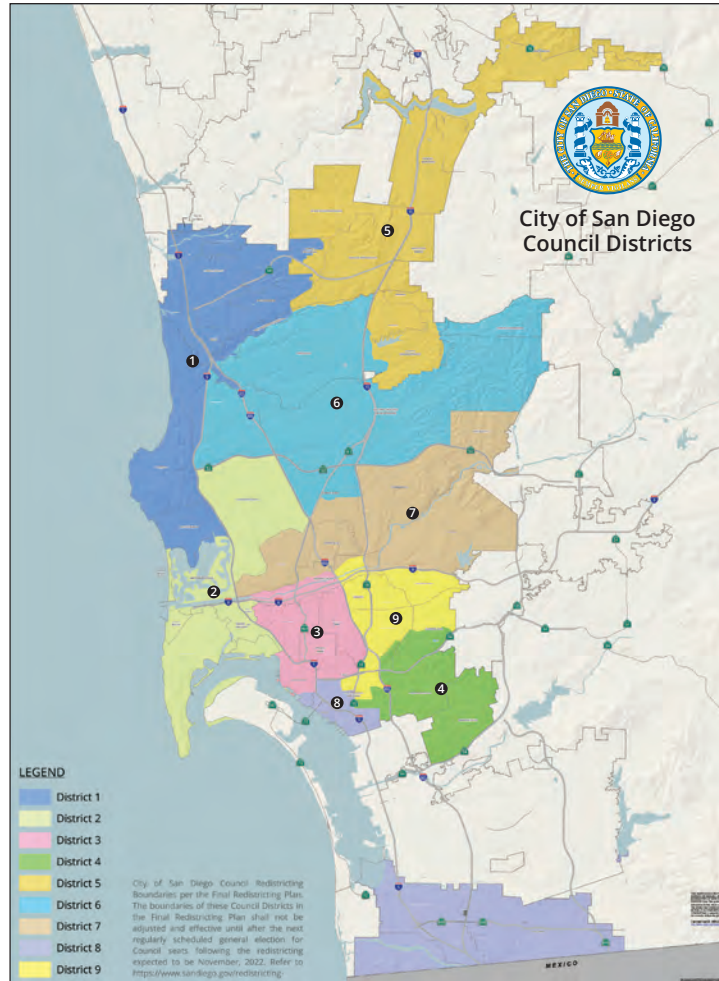
Joe LaCava
Council President
District 1



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

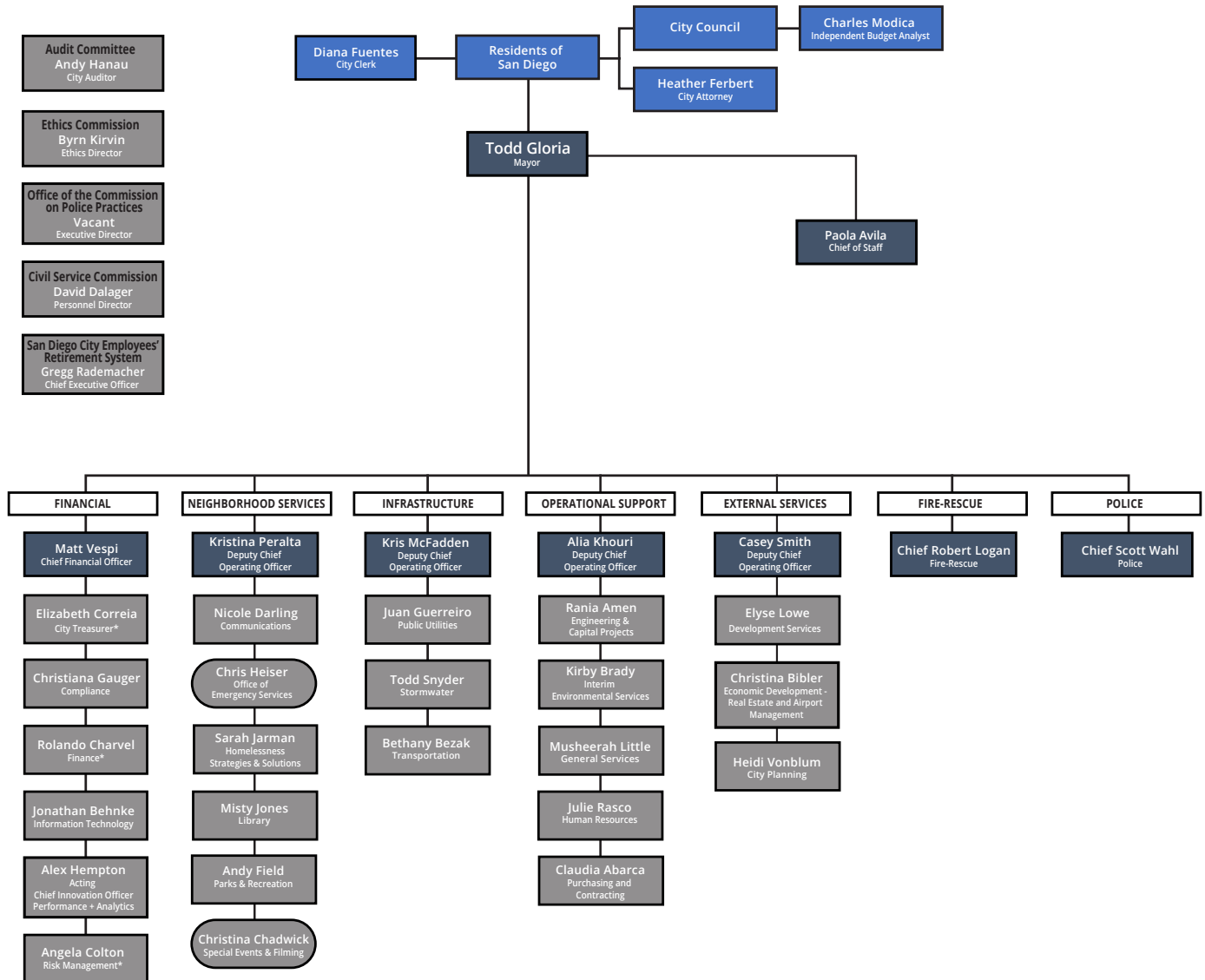


Sean Elo-Rivera
Councilmember
District 9



Heather Ferbert
City Attorney

City Departments Organizational Chart



**These departments must report to the CFO per Charter or San Diego Municipal Code.*

KEY:

Department

Division / Commission / Program / Agency

REVISED: 4-2-2025



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

City Strategic Plan

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.



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
- Significant 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
<i>Up to three examples from the current fiscal year.</i> <ul style="list-style-type: none">• Example 1• Example 2• Example 3
Budget Equity Lens Summary
Ongoing Operations <i>Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?</i> Yes/No/N/A If yes, elaborate.
Budget Adjustment(s) <i>Do the requests impact existing or potential disparities?</i> Yes/No/N/A If yes, elaborate.

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 enables 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	FY2025 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%

Guide to the Budget

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.

	FY2024		FY2025		FY2026		FY2025-2026
	Actual		Budget		Draft		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 2025 Budget column by revenue and expenditure category may not match the Fiscal Year 2025 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

	FY2024		FY2025		FY2026		FY2025-2026
	Actual		Budget		Draft		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

	FY2023	FY2025	FY2026	FY2025-2026
	Budget	Budget	Draft	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

Guide to the Budget

Significant Budget Adjustments

The Significant 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	0.00	\$ 326,383	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	(9,957)	-
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	(12,957)	-
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	0.00	(91,251)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.			
Total	0.00	\$ 212,218	\$ -

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.

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
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				
Supplies	\$ 225,288	\$ 376,913	\$ 345,517	\$ (31,396)
Contracts & Services	1,827,578	2,378,609	2,418,733	40,124
<i>External Contracts & Services</i>	<i>861,275</i>	<i>1,491,080</i>	<i>1,491,080</i>	-
<i>Internal Contracts & Services</i>	<i>966,303</i>	<i>887,529</i>	<i>927,653</i>	<i>40,124</i>
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	60,211	147,124	147,124	-
Capital Expenditures	-	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

Guide to the Budget

Revenues by Category

The Revenues by Category table displays budgeted revenues by category and fund.

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 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	FY2024 Actual	FY2025 Budget	FY2026 Draft	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

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 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		

Guide to the Budget

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 1	FY2024 Actual	FY2025 Budget	FY2026 Draft
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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Zoological Exhibits Maintenance Fund	573



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.

Capital Outlay Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	4,045,097	4,041,248	4,047,152	5,904
Total Department Expenditures	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152	\$ 5,904
Total Department Revenue	\$ -	\$ -	\$ -	-

Capital Outlay Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Capital Outlay Fund	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152	\$ 5,904
Total	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152	\$ 5,904

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ 5,904	\$ -
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	\$ 5,904	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Transfers Out	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152	\$ 5,904
NON-PERSONNEL SUBTOTAL	4,045,097	4,041,248	4,047,152	5,904
Total	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152	\$ 5,904

Capital Outlay Fund

Revenue and Expense Statement (Non-General Fund)

Capital Outlay Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 16,434,874	\$ 12,129,777	\$ 11,136,130
Continuing Appropriation - CIP	4,205,753	3,244,213	2,744,213
TOTAL BALANCE AND RESERVES	\$ 20,640,627	\$ 15,373,990	\$ 13,880,344
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 215,685	\$ -	\$ -
TOTAL CIP EXPENSE	\$ 215,685	\$ -	\$ -
OPERATING EXPENSE			
Transfers Out	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
TOTAL OPERATING EXPENSE	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,005,855	\$ -	\$ 500,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,005,855	\$ -	\$ 500,000
TOTAL EXPENSE	\$ 5,266,637	\$ 4,041,248	\$ 4,547,152
RESERVES			
Continuing Appropriation - CIP	\$ 3,244,213	\$ 3,244,213	\$ 2,244,213
TOTAL RESERVES	\$ 3,244,213	\$ 3,244,213	\$ 2,244,213
BALANCE	\$ 12,129,777	\$ 8,088,529	\$ 7,088,979
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 20,640,627	\$ 15,373,990	\$ 13,880,344

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



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

City Attorney

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:

• To protect San Diego by keeping our communities healthy and safe. • To protect taxpayers by safeguarding the City's limited resources and providing its officials with solid legal advice and day-to-day guidance. • To protect our natural resources, our quality of life, and our most vulnerable residents. In a challenging budget year, the City Attorney's Office will continue to seek resources and efficiencies that allow it to perform its Charter-mandated duties inherent in the Office mission. The Office is currently limiting recruitment for vacancies to those having offsetting revenue sources or that are critical to Office operations and services. The Office is also identifying areas of cost that can be funded by sources other than the City's general fund. Our budget projection anticipates funding the Office with over \$8 million in non-general fund revenue sources.

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.
- Once again, this year, our Office led the state in obtaining gun violence restraining orders necessary to disarm dangerous individuals. Our Office has launched an expanded training program to help protect those living in communities traditionally underserved by law enforcement on the issue of gun violence prevention. The Office has also been selected by the San Diego County Superior Court to lead the San Diego Countywide Gun Relinquishment Task Force, a grant-funded program, to enforce court orders that include firearm prohibitions. The Affirmative Civil Enforcement Unit has initiated civil actions to address environmental justice, patient dumping, wage theft, and consumer fraud. Last fiscal year, our Office completed the distribution of funds from the \$46.5 million settlement we achieved on behalf of workers for the shopping giant, Instacart. The workers had been unfairly classified as independent contractors and deprived of millions in overtime pay and other benefits. More than 300,000 workers around the state were impacted. The Unit also secured a Worker's Rights Enforcement Grant this year, 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. Our Office recently worked collaboratively with the San Diego Police Department, the City's Building and Land Use Enforcement Division (BLUE), the San Diego Fire Department, and the California Department of Alcoholic Beverage Control on multiple investigations against a business owner and operators who repeatedly failed to operate within the laws. Along with violations of the City's Land Development Code, the operators were illegally, and without proper licensing, selling tobacco and alcoholic beverages, providing live entertainment, and operating after hours. The Nuisance Abatement Unit filed a law enforcement action against the property owners, seeking to enjoin them from engaging in unfair competition and to permanently abate the public nuisance at the property.

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

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: \$1.8 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. \$1.1 million to staff the Gun Violence Response Unit, with the Office's recognized leadership in gun violence reduction securing state funding for these operations. \$6.0 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. \$3.9 million to staff both participation in the Unsafe Facilities Task Force and the Office's Substandard Housing Unit. \$1.5 million to staff Office prosecutorial efforts to stop hate crimes. \$2.4 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 secured non-general fund revenues exceeding \$4 million to support work at YSP, protect consumers, and enforce workers' rights.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The City Attorney's Office has limited its budget adjustment requests in a manner consistent with Department of Finance's guidance to include requests to add current budget-neutral supplemental positions to its base FY2025 budget. All requests are tied to the existing base budget equity impact as noted: Increased funding to support the maintenance and contracts of the Digital Evidence Management System, ensuring the City Attorney's Office can effectively process evidence, comply with state mandates, and address race-blind charging requirements. 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 Litigation Division to strengthen the enforcement of consumer protection laws, benefiting low-income households and marginalized communities. Enhanced staffing within the Community Justice Division 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. Increased legal resources within the Civil Litigation Division to strengthen the enforcement of workers' rights, benefiting low-income households and marginalized communities.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	406.73	423.53	423.48	(0.05)
Personnel Expenditures	\$ 76,601,523	\$ 79,178,306	\$ 88,712,207	\$ 9,533,901
Non-Personnel Expenditures	5,179,084	6,346,765	6,609,643	262,878
Total Department Expenditures	\$ 81,780,607	\$ 85,525,071	\$ 95,321,850	\$ 9,796,779
Total Department Revenue	\$ 5,240,736	\$ 5,981,103	\$ 9,350,965	\$ 3,369,862

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Civil Advisory	\$ 25,746,041	\$ 26,663,780	\$ 31,225,287	\$ 4,561,507
Civil Litigation	17,933,423	18,777,621	22,203,132	3,425,511
Community Justice	7,438,785	7,989,159	9,107,545	1,118,386
Criminal Litigation	18,900,855	19,426,435	21,571,053	2,144,618
Management/Administration	9,973,493	10,087,843	8,866,808	(1,221,035)
Your Safe Place	1,788,009	2,580,233	2,348,025	(232,208)
Total	\$ 81,780,607	\$ 85,525,071	\$ 95,321,850	\$ 9,796,779

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Civil Advisory	94.35	107.12	108.12	1.00
Civil Litigation	86.35	86.35	92.00	5.65
Community Justice	44.48	41.48	43.00	1.52
Criminal Litigation	134.55	135.58	129.36	(6.22)
Management/Administration	34.00	37.00	38.00	1.00
Your Safe Place	13.00	16.00	13.00	(3.00)
Total	406.73	423.53	423.48	(0.05)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 11,645,072	\$ -
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	0.00	1,567,685	(471,586)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Gun Violence Response Unit (GVRU) Addition of 2.00 Deputy City Attorneys, 1.00 Senior City Attorney Investigator, 1.00 Office Support Specialist, one-time non-personnel expenditures, and associated revenue to support the Gun Violence Response Unit (GVRU) to support to the newly formed regional Firearm Relinquishment Task Force (FRTF).	4.00	908,484	908,311
Employ and Empower Program Support Addition of 4.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	4.00	215,819	215,819
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	145,399	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	107,793	-
Support for Digital Evidence Management System Addition of maintenance contracts associated with Digital Evidence Management System in the Criminal Division.	0.00	101,686	-
Support for Civil Advisory Mayoral Departments Addition of 1.00 Assistant City Attorney and a reduction of 1.50 Deputy City Attorneys to support the Firearm Relinquishment Task Force Grant, with offsetting one-time revenue and one-time associated non-personnel expenditures within the Civil Advisory Mayoral Departments.	(0.50)	(77,342)	50,583
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(7.55)	(463,179)	-
Personnel Expenditures Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(4,354,638)	-
Support for Business & Profession - Criminal Penalties Addition of charges for services revenue associated with 4.50 FTE positions supporting efforts under Business & Profession.	0.00	-	936,282
Support for Business & Profession - Civil Penalties Addition of charges for services revenue associated with 3.00 Deputy City Attorneys supporting efforts under Business & Profession.	0.00	-	812,664
Support for Workers Right Enforcement Grant Addition of revenue associated with 1.00 Deputy City Attorney and 1.00 Legal Secretary 2 supporting the Workers Right Enforcement Grant.	0.00	-	417,452

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Gun Violence Response Task Force	0.00	-	262,359
Addition of revenue associated with 1.00 Deputy City Attorney supporting the Gun Violence Response Task Force (GVRT).			
Support for Your Safe Place	0.00	-	189,978
Addition of revenue associated with 2.00 Victim Services Coordinators supporting efforts for Your Safe Place – A Family Justice Center.			
User Fees-Sex Trafficking Education and Prevention Program (STEPP)	0.00	-	48,000
Addition of penalty fee revenue associated with the Sex Trafficking Education and Prevention Program (STEPP).			
Total	(0.05) \$	9,796,779 \$	3,369,862

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 49,592,278	\$ 51,844,796	\$ 57,008,558	\$ 5,163,762
Fringe Benefits	27,009,245	27,333,510	31,703,649	4,370,139
PERSONNEL SUBTOTAL	76,601,523	79,178,306	88,712,207	9,533,901
NON-PERSONNEL				
Supplies	\$ 275,488	\$ 352,617	\$ 353,955	\$ 1,338
Contracts & Services	2,103,288	2,738,437	2,882,602	144,165
<i>External Contracts & Services</i>	<i>1,048,490</i>	<i>1,527,080</i>	<i>1,527,080</i>	-
<i>Internal Contracts & Services</i>	<i>1,054,799</i>	<i>1,211,357</i>	<i>1,355,522</i>	<i>144,165</i>
Information Technology	2,662,140	3,075,980	3,194,459	118,479
Energy and Utilities	57,206	47,607	46,503	(1,104)
Other	80,961	129,124	129,124	-
Capital Expenditures	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	5,179,084	6,346,765	6,609,643	262,878
Total	\$ 81,780,607	\$ 85,525,071	\$ 95,321,850	\$ 9,796,779

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 5,124,015	\$ 5,627,603	\$ 8,949,465	\$ 3,321,862
Fines Forfeitures and Penalties	88,101	300,000	348,000	48,000
Licenses and Permits	531	3,500	3,500	-
Other Revenue	28,089	-	-	-
Rev from Other Agencies	-	50,000	50,000	-
Total	\$ 5,240,736	\$ 5,981,103	\$ 9,350,965	\$ 3,369,862

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.00	2.00	2.00	\$ 49,620 - 59,689	\$ 106,863
20000012	Administrative Aide 1	2.00	2.00	2.00	58,356 - 70,259	128,615
20000024	Administrative Aide 2	0.00	1.00	1.00	67,180 - 80,983	70,259

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001076	Assistant City Attorney	5.00	5.00	6.00	125,908 - 502,713	1,805,181
20001154	Assistant for Community Outreach	2.00	2.00	2.00	35,880 - 240,306	372,401
20000041	Assistant Management Analyst	1.00	1.00	1.00	70,172 - 85,285	70,172
20000050	Assistant Management Analyst (Terminal)	2.00	0.00	0.00	70,172 - 85,285	-
20000119	Associate Management Analyst	4.00	4.00	4.00	85,285 - 103,085	399,632
20000171	Auto Messenger 1	2.00	2.00	2.00	37,521 - 45,078	81,260
20001070	City Attorney	1.00	1.00	1.00	244,727 - 244,727	244,727
20000610	City Atty Invstgtr 2	25.00	26.00	26.00	96,402 - 116,669	2,898,389
90000610	City Atty Invstgtr 2	0.90	0.90	0.00	96,402 - 116,669	-
20000539	Clerical Assistant 2	17.00	11.00	6.00	47,174 - 56,871	322,967
20001159	Confidential Secretary to the City Attorney	1.00	1.00	1.00	35,880 - 167,010	138,183
20000351	Court Support Clerk 1	15.00	21.00	22.00	49,708 - 59,820	1,195,018
20000353	Court Support Clerk 2	22.00	22.00	26.00	52,023 - 62,790	1,580,684
21000829	Court Support Clerk Supervisor	0.00	0.00	8.00	59,798 - 72,225	561,762
20001117	Deputy City Attorney	173.25	175.50	176.00	35,880 - 333,038	36,992,200
90001117	Deputy City Attorney	0.98	0.98	0.00	35,880 - 333,038	-
20001258	Deputy City Attorney - Unrepresented	6.00	6.00	6.00	35,880 - 333,038	1,390,357
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	202,808
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20001220	Executive Director	1.00	1.00	1.00	78,886 - 290,057	249,478
20000290	Information Systems Analyst 2	2.00	2.00	2.00	86,945 - 105,050	210,100
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000377	Information Systems Technician	1.00	1.00	1.00	68,468 - 82,555	82,555
90001128	Legal Intern	3.25	3.25	5.48	56,937 - 69,276	312,014
20000587	Legal Secretary 2	36.00	36.00	36.00	83,189 - 100,595	3,502,136
90000587	Legal Secretary 2	0.35	0.35	0.00	83,189 - 100,595	-
20000911	Librarian 3	1.00	1.00	1.00	87,011 - 105,596	105,596
90001073	Management Intern	0.00	7.55	4.00	38,548 - 49,686	198,744
20000756	Office Support Specialist	3.00	2.00	3.00	48,747 - 58,684	156,178
20000614	Paralegal	22.00	22.00	22.00	90,898 - 109,637	2,351,319
20000680	Payroll Specialist 2	2.00	2.00	2.00	57,330 - 69,255	129,589
20001141	Principal Assistant to the City Attorney	1.00	1.00	1.00	41,758 - 253,890	155,781
20000747	Principal City Attorney Investigator	1.00	1.00	1.00	116,320 - 140,912	140,912
20000741	Principal Clerk	1.00	1.00	1.00	62,310 - 75,392	72,753
20000380	Principal Legal Secretary	1.00	2.00	2.00	96,183 - 115,927	231,854
20000063	Principal Paralegal	1.00	1.00	1.00	110,379 - 132,722	132,722
20001234	Program Coordinator	3.00	4.00	4.00	36,364 - 218,225	576,209
20001222	Program Manager	4.00	4.00	4.00	78,886 - 290,057	621,507
20000933	Senior City Attorney Investigator	5.00	6.00	8.00	105,684 - 128,092	957,512

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000935	Senior City Attorney Investigator	1.00	1.00	0.00	105,684 - 128,092	-
20000927	Senior Clerk/Typist	9.00	9.00	1.00	55,801 - 67,289	64,934
20000843	Senior Legal Secretary	7.00	7.00	7.00	91,619 - 110,423	748,406
20000015	Senior Management Analyst	1.00	1.00	1.00	93,628 - 113,219	111,521
20000845	Senior Paralegal	5.00	5.00	5.00	100,071 - 120,491	594,021
20000916	Senior Public Information Officer	1.00	0.00	0.00	93,573 - 113,072	-
21000776	Senior Victim Services Coordinator	0.00	2.00	3.00	70,172 - 85,285	235,777
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
20001057	Victim Services Coordinator	9.00	12.00	11.00	62,815 - 75,620	807,571
	Adjust Budget To Approved Levels					(4,398,405)
	Bilingual - Regular					99,008
	Budgeted Personnel					(1,797,067)
	Expenditure Savings					
	Chief Attorney Pay					255,840
	Lead/Supervising Attorney Pay					148,739
	Master Library Degree					5,280
	Other Certification Pays					5,521
	Overtime Budgeted					10,512
	Sick Leave - Hourly					1,499
	Standby Pay					5,833
	Termination Pay Annual					294,119
	Leave					
	Vacation Pay In Lieu					748,475
FTE, Salaries, and Wages Subtotal		406.73	423.53	423.48		\$ 57,008,558

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 307,488	\$ 315,097	\$ 356,146	\$ 41,049
Flexible Benefits	5,098,023	5,439,683	5,454,000	14,317
Long-Term Disability	201,410	188,978	303,339	114,361
Medicare	726,288	749,491	884,816	135,325
Other Post-Employment Benefits	1,707,018	1,622,097	1,620,685	(1,412)
Retiree Medical Trust	79,048	88,587	103,761	15,174
Retirement 401 Plan	304,053	345,410	408,544	63,134
Retirement ADC	16,335,483	16,228,468	19,962,776	3,734,308
Retirement DROP	63,454	64,790	79,401	14,611
Risk Management Administration	505,759	543,313	654,910	111,597
Supplemental Pension Savings Plan	991,005	1,043,600	1,118,116	74,516
Unemployment Insurance	55,008	53,792	56,856	3,064
Workers' Compensation	635,208	650,204	700,299	50,095
Fringe Benefits Subtotal	\$ 27,009,245	\$ 27,333,510	\$ 31,703,649	\$ 4,370,139
Total Personnel Expenditures			\$ 88,712,207	



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.

- OCA has a demonstrated track record of approaching audits and investigations through an equity lens. Moreover, City Management agreed with 98 percent of the recommendations we issued in 2024 to improve the efficiency, effectiveness, and equity of City operations. A few examples of how our audits and investigations contribute to improvements in equity citywide are below. Pothole Repairs: We recommended that the Transportation Department add a pothole truck and use mapping to address pothole repairs more efficiently. Amongst other benefits, this will help free up resources to proactively make repairs in areas where potholes may be underreported.
- Recreation Equity: To reduce access barriers and improve customer service for residents who speak languages other than English, the Parks and Recreation Department implemented one of our recommendations to use the City's translation and interpretation services contract for customers and has started to translate flyers into other languages.
- Boat Storage: Our investigation found ways program benefits could be more equitably distributed and concluded that the program could nearly quadruple its revenues, which would reduce the potential burden of the program on other General Fund programs.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Since OCA's inception in 2008, our audits have routinely assessed equity issues at the outset of every project. In 2021, equity was explicitly incorporated as a core element of OCA's mission statement. In support of OCA's equity focus, and consistent with Government Auditing Standards, our policies and procedures have been augmented to ensure that equity issues associated with the City functions we audit are formally considered, assessed, and presented in our issued work. In this manner, equity will consistently factor into how we formulate audit objectives, which ultimately lead to findings and recommendations that can help address inequities. In addition, we are working with Communications and Race and Equity to provide summaries of our audits and investigations in Spanish and potentially other languages.

Budget Adjustment(s)

Do this request impact existing or potential disparities?

Yes

The Office of the City Auditor's budget reduction has been adjusted to a total of \$287,457 to assist in closing the City's projected budgetary shortfall. This amount represents an additional \$162,658 (130 percent) beyond the one-time reductions of \$124,799 that the Office of the City Auditor proposed and that the Audit Committee recommended. If adopted, the budget reduction would impact our capacity to conduct audits and investigations, which frequently identify disparities and make recommendations to improve equity citywide. This reduction would reduce our ability to identify needed equity improvements and help the City address equity disparities, potentially causing them to persist and worsen over time.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Audit Recommendations	Percentage of audit recommendations management agrees to implement	98%	100%	95%
Audit Work Plan	Percentage of audit work plan completed during the fiscal year	77%	74%	90%
Hotline Investigation	Percentage of hotline investigation recommendations management agrees to implement	85%	100%	90%

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	24.00	24.00	24.00	0.00
Personnel Expenditures	\$ 4,336,788	\$ 4,842,426	\$ 4,949,472	\$ 107,046
Non-Personnel Expenditures	606,175	748,428	835,081	86,653
Total Department Expenditures	\$ 4,942,964	\$ 5,590,854	\$ 5,784,553	\$ 193,699
Total Department Revenue	\$ 684	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Auditor	\$ 4,942,964	\$ 5,590,854	\$ 5,784,553	193,699
Total	\$ 4,942,964	\$ 5,590,854	\$ 5,784,553	\$ 193,699

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Auditor	24.00	24.00	24.00	0.00
Total	24.00	24.00	24.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 271,306	\$ -
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	0.00	158,287	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Support for Information Technology	0.00	43,005	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	8,558	-
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.			
Operational Efficiency	0.00	(124,799)	-
Reduction of one-time personnel expenditures and ongoing discretionary non-personnel expenditures.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Personnel Expenditure Reduction	0.00	(162,658)	-
Reduction of expenditures by managing personnel costs within the Office.			
Total	0.00	\$ 193,699	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,036,719	\$ 3,460,448	\$ 3,450,795	\$ (9,653)
Fringe Benefits	1,300,069	1,381,978	1,498,677	116,699
PERSONNEL SUBTOTAL	4,336,788	4,842,426	4,949,472	107,046
NON-PERSONNEL				
Supplies	\$ 3,913	\$ 12,281	\$ 8,406	\$ (3,875)
Contracts & Services	409,074	567,600	616,623	49,023
<i>External Contracts & Services</i>	<i>372,941</i>	<i>510,283</i>	<i>554,333</i>	<i>44,050</i>
<i>Internal Contracts & Services</i>	<i>36,133</i>	<i>57,317</i>	<i>62,290</i>	<i>4,973</i>
Information Technology	187,417	162,347	203,852	41,505
Other	5,771	6,200	6,200	-
NON-PERSONNEL SUBTOTAL	606,175	748,428	835,081	86,653
Total	\$ 4,942,964	\$ 5,590,854	\$ 5,784,553	\$ 193,699

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 684	\$ -	\$ -	\$ -
Total	\$ 684	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
21000000	Assistant City Auditor	1.00	1.00	1.00	\$ 54,928 - 327,928	\$ 250,971
20001233	Assistant to the Director	3.00	3.00	3.00	78,886 - 290,057	377,899
20001252	City Auditor	1.00	1.00	1.00	98,302 - 372,372	288,328
21000001	Performance Audit Manager	1.00	1.00	1.00	78,886 - 290,057	187,425
20001135	Performance Auditor	18.00	18.00	18.00	35,880 - 240,306	2,544,455
	Adjust Budget To Approved Levels					(232,547)
	Vacation Pay In Lieu					34,264
FTE, Salaries, and Wages Subtotal		24.00	24.00	24.00	\$	3,450,795

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 11,321	\$ 10,828	\$ 9,561	\$ (1,267)
Flexible Benefits	290,705	313,889	354,226	40,337
Insurance	1,698	-	-	-
Long-Term Disability	12,476	12,649	18,501	5,852

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Medicare	44,398	50,668	52,914	2,246
Other Post-Employment Benefits	98,383	99,312	98,472	(840)
Retiree Medical Trust	5,860	7,381	7,845	464
Retirement 401 Plan	11,227	16,747	17,437	690
Retirement ADC	629,880	662,571	715,724	53,153
Risk Management Administration	29,254	33,264	39,792	6,528
Supplemental Pension Savings Plan	141,986	150,345	159,217	8,872
Unemployment Insurance	3,387	3,603	3,462	(141)
Workers' Compensation	19,494	20,721	21,526	805
Fringe Benefits Subtotal	\$ 1,300,069	\$ 1,381,978	\$ 1,498,677	\$ 116,699
Total Personnel Expenditures			\$ 4,949,472	



Description

The City Clerk plays a vital and diverse role within the framework of City government. According to 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. Furthermore, the office has also taken on the management of passport services. While the essential 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 dedicated to enhancing efficiency and is always on the lookout for opportunities for improvement. This dedication has led to incorporating innovative practices into daily operations that benefit 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. Furthermore, the City Clerk effectively enables hybrid City Council meetings, providing elected officials, City staff, and the community an accessible and secure way to engage in City business and voice their opinions in real-time.

The Elections and Information Services 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. With law changes every year, the City Clerk stays apprised to make any enhancements to our own Elections Code and processes as needed. The division developed video training modules to assist candidates with the nomination process. These online

City Clerk

resources allow 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 completes 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 the efforts in the Conflict of Interest Code and over 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. This initiative allows the public and City Council to access up-to-date rosters of the City's Boards and Commissions in a searchable format, fostering greater public engagement and participation opportunities. This transparency is imperative to civic engagement and public participation as it shows which Boards and Commissions have vacancies and the required membership information.

For more than a century, the City Clerk has been entrusted with essential responsibilities related to Records Management, as outlined in the Charters of 1889 and 1931. 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. Furthermore, the Research section plays a crucial role by responding to thousands of requests annually 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 artifacts. The focus this year will be on in-house preservation and expanding our online collections, ensuring proper metadata and indexing are completed to enhance the searchability and understanding of the local civic and community history of all San Diegans. An understanding of the past can guide a person's involvement with City government to improve our collective future.

The Information and Passport Services section serves as the primary point of contact for most callers and visitors at the Office of the City Clerk and the City. Situated in the City Administration Building lobby, the Information staff handles thousands of inquiries each year, providing essential information about City operations and facilitating connections with various agencies and City personnel. Our Passport Acceptance Facility has also proven to be a significant success with community members and has received high customer service survey scores. During federally declared disasters, our team assists in processing applicable waivers for passports damaged or lost during the disaster. To further enhance our public service, the passports team has expanded its operations in fiscal year 2025 to include passport pop-ups in public libraries.

The Office of the City Clerk is dedicated to serving as a vital link to local government. It prioritizes the enhancement of essential services while introducing innovative programs that promote equity, trust, accessibility, and transparency for all community members.

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.
- Work with City departments and community partners to enhance civic programming that addresses the diverse needs of all communities within the City.

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.

Goal 4: Community Engagement: Enhance services through civic engagement programming.

- Cultivate meaningful partnerships with schools, colleges, citizens, and diverse organizations to proactively amplify programming and foster inclusive engagement within the community.

Budget Equity Impact Statement

Equity Highlights	
<i>Examples from the current fiscal year.</i>	
<ul style="list-style-type: none">•	<p>Passport Pop-Up events have greatly benefited our communities by offering accessible passport services. The Office of the City Clerk planned 11 events at various communities within the city, including San Ysidro, Scripps Miramar, Mira Mesa, Pacific Beach, Valencia Park, and Linda Vista, processing more than 850 passport applications. These events improved community members' access to equitable passport services. Materials have been translated into multiple languages, and we collaborated with the Library Department, Parks and Recreation Department, Communications, and each Council district for outreach.</p>
<ul style="list-style-type: none">•	<p>Election Services provided by the City Clerk, in partnership with the California Secretary of State and the Registrar of Voters, included voter outreach programs to increase voter registration and voter participation citywide, especially in areas that have experienced low voter turnout in past elections and areas where language barriers may lower voter participation. Services also included translating election notices, voter outreach materials, and ballot materials to make elections accessible to all San Diegans. The City Clerk hosted a ballot drop box for the November 5, 2024 general election. The ballot drop box succeeded, with 930 ballots collected on election day. The Registrar had to schedule additional pick-ups to keep up with the volume on election day. Out of 151 drop boxes around the County, our ballot drop box collected more than one-third of those ballots.</p>
<ul style="list-style-type: none">•	<p>City Clerk's 6th Annual Archives Month: The City Clerk Archives, in collaboration with the Chicano Park Museum and Cultural Center (CPMCC), opened a groundbreaking exhibit that honored American Archives Month and Hispanic/Latino Heritage Month. Titled "Telling Our Stories and Preserving Our Histories: The Chicano Movement in San Diego," this exhibit attracted more than 100 attendees. This exhibit highlighted the oldest neighborhood in San Diego, "Barrio Logan," by exploring change over time. The compelling stories of the Chicano Movement in San Diego were introduced and realized through the land takeover and the establishment of Chicano Park. The Office of the City Clerk actively engaged the community in election outreach, focusing on increasing awareness, transparency, and participation in the electoral process. The Elections Section provided valuable insights into local election procedures through educational and interactive events, including how individuals can run for office and propose new laws. Notably, the division hosted multiple Election Code community feedback sessions, allowing residents to contribute to shaping future election processes. Events such as the November 21, 2024, session at the Mountain View Recreation Center and the February 18, 2025, hybrid meeting at the Valencia Park/Malcolm X Library provided platforms for public input, reinforcing a commitment to inclusive governance. Additionally, the City Clerk participated in outreach initiatives such as High Tech High's Election Information Night and the Black College Expo, presented by the National College Resources Foundation, broadening civic engagement among students and underrepresented communities. Strategic partnerships played a crucial role in these efforts. The City Clerk collaborated with organizations like the Parks and Recreation Department, which provided arts and crafts activities for children during feedback sessions, ensuring accessibility for families. Outreach events were also hosted in the evening and a virtual meeting to assist residents with various options and hours to participate. Other partners included the California Secretary of State,</p>

the Office of Child & Youth Success, Library Department, and High Tech High. These collaborations helped reach diverse audiences, including students, young voters, and historically underrepresented groups. These engagements connected with over 1,000 residents, with events like the Black College Expo drawing more than 800 attendees. By fostering transparency, building trust, and ensuring community voices are heard in electoral processes, the Office of the City Clerk continues to strengthen democracy at the local level.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Goal 1, Objective 1 of the department Tactical Equity Plan identifies the following existing disparity: "Residents who do not speak or understand English, have access to technology/transportation, or who are new to city processes." To mitigate impacts of this disparity, staff will launch a targeted outreach campaign using existing public touchpoints (e.g., libraries, recreation centers) to promote awareness of City Clerk services, City Council meetings, and the Language Access Program (LAP). Goal 1, Objective 2 of the department Tactical Equity Plan identifies the following existing disparity: "Residents historically excluded from civic engagement due to language, cultural, or geographic barriers." To mitigate impacts of this disparity, staff will develop and maintain a Community Engagement homepage accessible through City public computers, featuring resources for civic participation and local opportunities for involvement. Goal 2's Objective of the department Tactical Equity Plan identifies the following existing disparity: "In certain segments of the community, such as lower income households and infrastructure-deficient areas, residents may face significant challenges accessing the necessary hardware, reliable broadband, or technical knowledge required to fully engage with the ever-evolving technology and software applications." To mitigate impacts of this disparity, staff will ensure public materials are available in multiple formats on commonly used devices, including paper copies and electronic displays outside City buildings.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Budget Adjustments fall under Tactical Equity Plan 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." The Draft Budget adjustments aim to reduce existing and potential disparities by prioritizing accurate and accessible customer service. Retaining positions like the hourly Clerical Assistant 2 and the Employ & Empower Interns can help address inequities experienced by historically underrepresented communities. These roles will improve access to legislative information, provide professional development opportunities, and support more efficient operations. Additionally, they will strengthen civic engagement programs through data collection to better meet the diverse needs of all residents, fostering an inclusive and accountable government. Moreover, eliminating or adjusting fees, such as the Lobbyist Registration Fee, enhances transparency. Other fees being eliminated, such as the City Charter copies and map copies, reduces financial and bureaucratic barriers, making it easier for all community members—especially those from underserved backgrounds—to obtain City documents and participate in local government. Finally, while department staff will continue to preserve core

functions including providing access to essential services and vital public information, some reductions in services and staff may impact the department's capacity to continue to build partnerships with community and cultural organizations.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
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%	91%	90%
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.	N/A	90%	85%
Average response time to customer inquiries ¹	The average time to respond to customer inquiries received through various channels, such as phone calls, emails, or online forms, shall be within 4 hours 90% of the time. A shorter average response time indicates that the office is meeting its goal of providing timely and accessible information to customers.	85%	91%	90%
Review of boxes and files with an overdue status	Using and ensuring accuracy in a new records management software system, we will complete a 100% review of all boxes and files with an overdue status to ensure accurate tracking of City records.	100%	100%	100%
Perform quarterly risk-based audit of City records ²	Complete quarterly risk-based audits of representative samples to ensure accurate tracking of City records and inform priorities for digitization.	N/A	2	4

Enhance community engagement and programming	20% increase from FY24 in community engagement activities established with nonprofit organizations, governmental and non-governmental institutions, citizens and/or other regional partners to enhance our community engagement and programming with a focus on highlighting our mission of access and transparency for all members of the community.	10	37	12
Inclusivity in the Archives ¹	Ensuring that 40% of our programming promotes diversity, equity, and inclusion, recognizing their profound impact on the enrichment and vibrancy of our City.	22%	44%	40%
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.	N/A	N/A	90%
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%	N/A	85%

1. We will be retiring this KPI in Fiscal Year 2026.
2. Due to low staffing this KPI was not met. This KPI will also be retired in Fiscal Year 2026.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	50.32	52.73	45.11	(7.62)
Personnel Expenditures	\$ 5,936,502	\$ 6,678,901	\$ 6,699,819	\$ 20,918
Non-Personnel Expenditures	1,305,984	1,363,419	1,503,528	140,109
Total Department Expenditures	\$ 7,242,486	\$ 8,042,320	\$ 8,203,347	\$ 161,027
Total Department Revenue	\$ 447,556	\$ 368,501	\$ 331,112	\$ (37,389)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Clerk	\$ 2,970,507	\$ 3,171,749	\$ 3,706,980	\$ 535,231
Elections & Information Services	734,585	814,604	633,062	(181,542)
Legislative Services	2,115,637	2,298,649	2,435,893	137,244
Records Management	1,421,757	1,757,318	1,427,412	(329,906)
Total	\$ 7,242,486	\$ 8,042,320	\$ 8,203,347	\$ 161,027

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Clerk	11.50	14.00	12.11	(1.89)
Elections & Information Services	7.50	6.50	5.00	(1.50)
Legislative Services	17.32	18.23	18.00	(0.23)
Records Management	14.00	14.00	10.00	(4.00)
Total	50.32	52.73	45.11	(7.62)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 683,941	\$ -
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	0.00	151,784	(59,567)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Support for Information Technology	0.00	144,972	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Employ and Empower Program Support	1.00	48,585	48,585
Addition of 0.33 Management Intern - Hourly and 0.67 Student Intern - Hourly and associated revenue to support the Employ and Empower Program.			

Significant 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.	0.00	(4,863)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.62)	(66,445)	-
Reduction of Archives and Access Preservation Program and Passport Services Reduction of 7.00 FTE positions and associated revenue due to discontinuation of Archives and Access Preservation Program and reduction of Passport Services.	(7.00)	(796,947)	(66,325)
Lobbyist Registration Fee Adjustment to reflect revised lobbyist registration revenue projections.	0.00	-	33,235
Election Filing Fee One-time adjustment to reflect revised electing filling fee revenue for the City Council Offices for Districts 2, 4, 6, and 8.	0.00	-	9,055
Removal of User Fees Adjustment to reflect revised user fee revenue due to the removal of fees for City Charter, Recorded Meetings CD or tapes, and District Maps.	0.00	-	(2,372)
Total	(7.62)	\$ 161,027	\$ (37,389)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,614,100	\$ 4,185,446	\$ 4,112,942	\$ (72,504)
Fringe Benefits	2,322,402	2,493,455	2,586,877	93,422
PERSONNEL SUBTOTAL	5,936,502	6,678,901	6,699,819	20,918
NON-PERSONNEL				
Supplies	\$ 99,092	\$ 127,128	\$ 133,402	\$ 6,274
Contracts & Services	250,339	315,178	342,255	27,077
<i>External Contracts & Services</i>	<i>46,894</i>	<i>61,764</i>	<i>61,764</i>	-
<i>Internal Contracts & Services</i>	<i>203,445</i>	<i>253,414</i>	<i>280,491</i>	<i>27,077</i>
Information Technology	653,401	612,057	757,029	144,972
Energy and Utilities	262,478	304,295	266,081	(38,214)
Other	3,754	4,761	4,761	-
Capital Expenditures	36,920	-	-	-
NON-PERSONNEL SUBTOTAL	1,305,984	1,363,419	1,503,528	140,109
Total	\$ 7,242,486	\$ 8,042,320	\$ 8,203,347	\$ 161,027

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	433,756	\$	351,921	\$	316,528	\$	(35,393)
Fines Forfeitures and Penalties		-		1,000		100		(900)
Licenses and Permits		13,255		15,580		14,484		(1,096)
Other Revenue		545		-		-		-
Total	\$	447,556	\$	368,501	\$	331,112	\$	(37,389)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range			Total
FTE, Salaries, and Wages								
20000024	Administrative Aide 2	5.00	6.00	5.00	\$ 67,180 -	80,983 \$		399,774
20001078	Assistant City Clerk	1.00	1.00	1.00	78,886 -	290,057		233,906
20000119	Associate Management Analyst	7.00	7.00	6.00	85,285 -	103,085		541,430
20001106	City Clerk	1.00	1.00	1.00	54,928 -	327,928		270,797
90000539	Clerical Assistant 2	0.15	0.11	0.11	47,174 -	56,871		6,256
20000370	Deputy City Clerk 1	15.00	15.00	12.00	51,914 -	62,659		713,592
20000371	Deputy City Clerk 2	5.00	4.00	3.00	59,558 -	72,050		215,069
20001168	Deputy Director	2.00	3.00	3.00	78,886 -	290,057		638,207
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 -	115,381		115,111
20000347	Legislative Recorder 2	4.00	4.00	4.00	68,599 -	83,058		316,112
90000347	Legislative Recorder 2	0.17	0.12	0.00	68,599 -	83,058		-
90001073	Management Intern	0.00	0.50	0.33	38,548 -	49,686		16,396
20000172	Payroll Specialist 1	1.00	1.00	1.00	54,818 -	65,979		56,871
20001222	Program Manager	2.00	2.00	1.00	78,886 -	290,057		154,735
20000779	Public Information Specialist	1.00	1.00	1.00	47,153 -	56,959		56,105
21000775	Senior Records Management Analyst	2.00	2.00	2.00	93,628 -	113,219		224,174
20000950	Stock Clerk	2.00	2.00	2.00	43,003 -	51,936		86,006
20000955	Storekeeper 1	1.00	1.00	0.00	49,533 -	59,405		-
20000956	Storekeeper 2	0.00	0.00	1.00	54,141 -	65,454		57,919
90001146	Student Intern	0.00	1.00	0.67	35,880 -	42,522		28,489
	Bilingual - Regular							40,768
	Budgeted Personnel							(103,828)
	Expenditure Savings							
	Overtime Budgeted							10,116
	Vacation Pay In Lieu							34,937
FTE, Salaries, and Wages Subtotal		50.32	52.73	45.11	\$			4,112,942

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	16,251	\$	17,377	\$	18,506	\$	1,129
Flexible Benefits		495,443		557,066		488,059		(69,007)
Insurance		1,594		-		-		-
Long-Term Disability		14,728		15,177		20,423		5,246
Medicare		54,656		61,509		58,986		(2,523)
Other Post-Employment Benefits		196,762		198,624		172,326		(26,298)

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Retiree Medical Trust	5,738	7,133	6,525	(608)
Retirement 401 Plan	22,587	28,531	26,094	(2,437)
Retirement ADC	1,325,985	1,389,417	1,574,302	184,885
Retirement DROP	1,683	2,389	2,533	144
Risk Management Administration	58,345	66,528	69,636	3,108
Supplemental Pension Savings Plan	63,133	68,707	72,254	3,547
Unemployment Insurance	4,017	4,322	3,828	(494)
Workers' Compensation	61,481	76,675	73,405	(3,270)
Fringe Benefits Subtotal	\$ 2,322,402	\$ 2,493,455	\$ 2,586,877	\$ 93,422
Total Personnel Expenditures			\$ 6,699,819	



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.

The vision is:

Serving the people of San Diego by providing support to their elected representatives.

The mission is:

To provide excellent support to nine City Council Offices to facilitate their service to San Diego Residents.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Equal minimum allocations of Community Projects, Programs and Services Funds were allocated to the Council offices.
- Equalize Council Office Budgets for Personnel Costs and Discretionary Non-Personnel Expenditures.
- Implement a new constituent services application to assist with outreach opportunities and case management of city services to the residents of all districts.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Unsure

N/A

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Unsure

N/A

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	149.00	156.77	160.66	3.89
Personnel Expenditures	\$ 17,545,410	\$ 20,635,161	\$ 20,780,795	\$ 145,634
Non-Personnel Expenditures	3,775,978	4,026,717	2,490,376	(1,536,341)
Total Department Expenditures	\$ 21,321,388	\$ 24,661,878	\$ 23,271,171	\$ (1,390,707)
Total Department Revenue	\$ 388,819	\$ 369,480	\$ 607,445	\$ 237,965

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Council District 1	\$ 1,761,088	\$ 2,169,712	\$ 2,168,793	\$ (919)
Council District 1 - CPPS	133,161	100,000	-	(100,000)
Council District 2	2,078,911	2,263,502	2,411,003	147,501
Council District 2 - CPPS	150,000	100,000	-	(100,000)
Council District 3	2,037,373	2,186,891	2,282,759	95,868
Council District 3 - CPPS	216,197	100,000	-	(100,000)
Council District 4	1,532,617	2,188,897	2,193,984	5,087
Council District 4 - CPPS	220,064	100,000	-	(100,000)
Council District 5	1,864,870	2,313,029	2,457,123	144,094
Council District 5 - CPPS	262,084	100,000	-	(100,000)
Council District 6	1,836,182	2,040,976	2,175,530	134,554
Council District 6 - CPPS	286,143	100,000	-	(100,000)
Council District 7	1,991,175	2,214,756	2,274,241	59,485
Council District 7 - CPPS	188,146	100,000	-	(100,000)
Council District 8	2,063,122	2,355,726	2,259,269	(96,457)
Council District 8 - CPPS	234,200	100,000	-	(100,000)
Council District 9	1,914,372	2,014,112	2,096,216	82,104
Council District 9 - CPPS	141,400	100,000	-	(100,000)
Council Administration	2,410,285	4,014,277	2,952,253	(1,062,024)
Total	\$ 21,321,388	\$ 24,661,878	\$ 23,271,171	\$ (1,390,707)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Council District 1	15.00	15.40	16.00	0.60
Council District 2	15.00	15.00	15.58	0.58
Council District 3	15.00	15.63	16.00	0.37
Council District 4	15.00	16.18	16.00	(0.18)
Council District 5	15.00	15.16	16.00	0.84
Council District 6	15.00	16.17	17.50	1.33
Council District 7	15.00	15.80	16.00	0.20
Council District 8	15.00	16.19	16.50	0.31
Council District 9	15.00	16.78	16.50	(0.28)
Council Administration	14.00	14.46	14.58	0.12
Total	149.00	156.77	160.66	3.89

Council District 1

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00	\$ 62,758	\$ -
Employ and Empower Program Support Addition of 0.76 Management Intern - Hourly and 0.24 Student Intern - Hourly associated revenue to support the Employ and Empower Program.	1.00	51,563	51,563
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	11,724	-
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	4,424	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(4,027)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.40)	(17,996)	-
Personnel Expenditures Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(109,365)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(17,996)
Total	0.60	\$ (919)	\$ 33,567

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,009,347	\$ 1,252,297	\$ 1,231,640	(20,657)
Fringe Benefits	624,379	746,191	727,447	(18,744)
PERSONNEL SUBTOTAL	1,633,725	1,998,488	1,959,087	(39,401)
NON-PERSONNEL				
Supplies	\$ 7,961	\$ 13,697	\$ 13,697	-
Contracts & Services	30,923	48,098	90,607	42,509
<i>External Contracts & Services</i>	<i>11,757</i>	<i>18,852</i>	<i>56,937</i>	<i>38,085</i>
<i>Internal Contracts & Services</i>	<i>19,166</i>	<i>29,246</i>	<i>33,670</i>	<i>4,424</i>

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Information Technology	76,858	86,979	82,952	(4,027)
Energy and Utilities	4,667	6,450	6,450	-
Other	6,952	15,000	15,000	-
Capital Expenditures	-	1,000	1,000	-
NON-PERSONNEL SUBTOTAL	127,362	171,224	209,706	38,482
Total	\$ 1,761,088	\$ 2,169,712	\$ 2,168,793	\$ (919)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 190	\$ 17,996	\$ 51,563	\$ 33,567
Total	\$ 190	\$ 17,996	\$ 51,563	\$ 33,567

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 204,657
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	35,880 - 165,897	926,274
20001166	Council Representative 2A	3.00	3.00	3.00	35,880 - 165,897	288,321
90001074	Management Intern- Mayor/Council	0.00	0.16	0.76	38,548 - 49,686	37,761
90001147	Student Intern- Mayor/Council	0.00	0.24	0.24	35,880 - 42,522	10,205
	Adjust Budget To Approved Levels					(424,623)
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	15.40	16.00		\$ 1,231,640

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 2,830	\$ 2,974	\$ 2,731	\$ (243)
Flexible Benefits	82,786	154,424	181,946	27,522
Long-Term Disability	4,024	5,743	8,370	2,627
Medicare	14,779	23,010	23,937	927
Other Post-Employment Benefits	42,148	62,070	61,545	(525)
Retiree Medical Trust	1,570	2,923	3,320	397
Retirement 401 Plan	5,343	11,682	13,282	1,600
Retirement ADC	441,915	430,767	382,403	(48,364)
Retirement DROP	881	-	-	-
Risk Management Administration	12,454	20,790	24,870	4,080
Supplemental Pension Savings Plan	7,977	12,091	4,530	(7,561)
Unemployment Insurance	1,106	1,634	1,567	(67)
Workers' Compensation	6,567	18,083	18,946	863
Fringe Benefits Subtotal	\$ 624,379	\$ 746,191	\$ 727,447	\$ (18,744)
Total Personnel Expenditures			\$ 1,959,087	

Council District 1 - CPPS

Significant 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 Fiscal Year 2025.	0.00 \$	(100,000) \$	-
Total	0.00 \$	(100,000) \$	-

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services \$	129,000 \$	100,000 \$	- \$	(100,000)
<i>External Contracts & Services</i>	<i>129,000</i>	<i>100,000</i>	<i>-</i>	<i>(100,000)</i>
Transfers Out	4,161	-	-	-
NON-PERSONNEL SUBTOTAL	133,161	100,000	-	(100,000)
Total	\$ 133,161	\$ 100,000	\$ -	(100,000)

Council District 2

Significant 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.	0.00 \$	229,559 \$	-
Employ and Empower Program Support Addition of 0.58 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.58	30,994	30,994
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	4,349	-
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00	(2,489)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(5,547)	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Personnel Expenditure Reduction	0.00	(109,365)	-
Reduction of expenditures by managing personnel costs within the Office.			
Total	0.58	\$ 147,501	\$ 30,994

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,111,565	\$ 1,235,520	\$ 1,212,492	\$ (23,028)
Fringe Benefits	814,367	853,321	986,963	133,642
PERSONNEL SUBTOTAL	1,925,932	2,088,841	2,199,455	110,614
NON-PERSONNEL				
Supplies	\$ 20,204	\$ 11,406	\$ 11,406	-
Contracts & Services	41,712	52,744	95,178	42,434
<i>External Contracts & Services</i>	20,659	19,410	57,495	38,085
<i>Internal Contracts & Services</i>	21,053	33,334	37,683	4,349
Information Technology	85,400	89,111	83,564	(5,547)
Energy and Utilities	3,773	3,400	3,400	-
Other	1,889	15,000	15,000	-
Capital Expenditures	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	152,979	174,661	211,548	36,887
Total	\$ 2,078,911	\$ 2,263,502	\$ 2,411,003	\$ 147,501

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ -	\$ -	\$ 30,994	\$ 30,994
Total	\$ -	\$ -	\$ 30,994	\$ 30,994

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 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	35,880 - 165,897	1,012,608
20001166	Council Representative 2A	2.00	2.00	2.00	35,880 - 165,897	278,460
90001074	Management Intern- Mayor/Council	0.00	0.00	0.58	38,548 - 49,686	28,818
	Adjust Budget To Approved Levels					(519,207)
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	15.00	15.58		\$ 1,212,492

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 8,879	\$ 9,554	\$ 11,361	\$ 1,807
Flexible Benefits	123,468	185,689	194,145	8,456
Insurance	1,203	-	-	-
Long-Term Disability	4,404	5,790	8,751	2,961
Medicare	16,396	23,191	25,033	1,842
Other Post-Employment Benefits	46,182	62,070	61,545	(525)
Retiree Medical Trust	1,537	2,757	2,836	79
Retirement 401 Plan	5,050	9,979	10,182	203
Retirement ADC	556,466	485,348	592,400	107,052
Risk Management Administration	13,606	20,790	24,870	4,080
Supplemental Pension Savings Plan	28,422	28,855	34,752	5,897
Unemployment Insurance	1,216	1,647	1,638	(9)
Workers' Compensation	7,538	17,651	19,450	1,799
Fringe Benefits Subtotal	\$ 814,367	\$ 853,321	\$ 986,963	\$ 133,642
Total Personnel Expenditures		\$ 2,199,455		

Council District 2 - CPPS

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ (100,000)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (100,000)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 143,515	\$ 100,000	\$ -	\$ (100,000)
<i>External Contracts & Services</i>	<i>143,515</i>	<i>100,000</i>	<i>-</i>	<i>(100,000)</i>
Transfers Out	6,485	-	-	-
NON-PERSONNEL SUBTOTAL	150,000	100,000	-	(100,000)
Total	\$ 150,000	\$ 100,000	\$ -	(100,000)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 4,370	\$ -	\$ -	\$ -
Total	\$ 4,370	\$ -	\$ -	-

Council District 3

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 162,893	\$ -
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	52,737	52,737
Addition of 0.91 Management Intern - Hourly and 0.09 Student Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Council District Equity Adjustment	0.00	18,552	-
Adjustment to personnel expenditures to achieve budget parity for City Council Districts.			
Non-Discretionary Adjustment	0.00	5,133	-
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	0.00	(3,002)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(0.63)	(31,080)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Personnel Expenditure Reduction	0.00	(109,365)	-
Reduction of expenditures by managing personnel costs within the Office.			
One-Time Additions and Annualizations	0.00	-	(31,080)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.37	\$ 95,868	\$ 21,657

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,132,813	\$ 1,264,453	\$ 1,232,716	(31,737)
Fringe Benefits	744,114	749,738	837,127	87,389
PERSONNEL SUBTOTAL	1,876,928	2,014,191	2,069,843	55,652
NON-PERSONNEL				
Supplies	\$ 22,253	\$ 8,662	\$ 8,662	-
Contracts & Services	44,440	56,291	99,509	43,218
<i>External Contracts & Services</i>	19,151	26,813	64,898	38,085
<i>Internal Contracts & Services</i>	25,289	29,478	34,611	5,133
Information Technology	84,190	86,947	83,945	(3,002)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Energy and Utilities	6,258	9,800	9,800	-
Other	3,305	11,000	11,000	-
NON-PERSONNEL SUBTOTAL	160,445	172,700	212,916	40,216
Total	\$ 2,037,373	\$ 2,186,891	\$ 2,282,759	\$ 95,868

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 24,414	\$ 31,080	\$ 52,737	\$ 21,657
Total	\$ 24,414	\$ 31,080	\$ 52,737	\$ 21,657

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 196,481
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	35,880 - 165,897	950,175
20001166	Council Representative 2A	2.00	2.00	2.00	35,880 - 165,897	222,594
90001074	Management Intern- Mayor/Council	0.00	0.63	0.91	38,548 - 49,686	45,215
90001147	Student Intern- Mayor/Council	0.00	0.00	0.09	35,880 - 42,522	3,827
	Adjust Budget To Approved Levels					(374,621)
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	15.63	16.00		\$ 1,232,716

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 708	\$ 718	\$ 820	\$ 102
Flexible Benefits	103,487	166,367	152,734	(13,633)
Long-Term Disability	4,574	5,446	8,121	2,675
Medicare	16,324	21,819	23,228	1,409
Other Post-Employment Benefits	51,562	62,070	61,545	(525)
Retiree Medical Trust	1,757	2,765	2,902	137
Retirement 401 Plan	6,444	10,633	10,909	276
Retirement ADC	519,971	425,572	513,946	88,374
Risk Management Administration	15,306	20,790	24,870	4,080
Supplemental Pension Savings Plan	15,210	15,238	18,687	3,449
Unemployment Insurance	1,248	1,549	1,521	(28)
Workers' Compensation	7,523	16,771	17,844	1,073
Fringe Benefits Subtotal	\$ 744,114	\$ 749,738	\$ 837,127	\$ 87,389
Total Personnel Expenditures			\$ 2,069,843	

Council District 3 - CPPS

Significant 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 Fiscal Year 2025.	0.00 \$	(100,000) \$	-
Total	0.00 \$	(100,000) \$	-

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services \$	216,197 \$	100,000 \$	- \$	(100,000)
<i>External Contracts & Services</i>	215,500	100,000	-	(100,000)
<i>Internal Contracts & Services</i>	697	-	-	-
NON-PERSONNEL SUBTOTAL	216,197	100,000	-	(100,000)
Total	\$ 216,197	\$ 100,000	- \$	(100,000)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue \$	11,355 \$	- \$	- \$	-
Total	\$ 11,355	- \$	- \$	-

Council District 4

Significant 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.	0.00 \$	64,103 \$	-
Employ and Empower Program Support Addition of 0.82 Management Interns- Hourly and 0.18 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.00	59,660	59,660
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00	47,889	-
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	5,505	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(6,014)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.18)	(56,691)	-
Personnel Expenditure Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(109,365)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(56,692)
Total	(0.18)	\$ 5,087	\$ 2,968

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 865,618	\$ 1,269,273	\$ 1,239,162	(30,111)
Fringe Benefits	465,472	725,352	742,017	16,665
PERSONNEL SUBTOTAL	1,331,090	1,994,625	1,981,179	(13,446)
NON-PERSONNEL				
Supplies	\$ 55,010	\$ 9,535	\$ 9,535	-
Contracts & Services	49,741	62,388	86,935	24,547
<i>External Contracts & Services</i>	<i>17,230</i>	<i>23,883</i>	<i>42,925</i>	<i>19,042</i>
<i>Internal Contracts & Services</i>	<i>32,511</i>	<i>38,505</i>	<i>44,010</i>	<i>5,505</i>
Information Technology	90,142	92,199	86,185	(6,014)
Energy and Utilities	6,125	8,150	8,150	-
Other	510	21,000	21,000	-
Capital Expenditures	-	1,000	1,000	-
NON-PERSONNEL SUBTOTAL	201,527	194,272	212,805	18,533
Total	\$ 1,532,617	\$ 2,188,897	\$ 2,193,984	\$ 5,087

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 27,628	\$ 56,692	\$ 59,660	2,968
Total	\$ 27,628	\$ 56,692	\$ 59,660	2,968

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 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	35,880 - 165,897	1,178,802
20001166	Council Representative 2A	1.00	1.00	1.00	35,880 - 165,897	116,953

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
90001074	Management Intern-Mayor/Council	0.00	0.97	0.82	38,548 - 49,686	47,834
90001147	Student Intern-Mayor/Council	0.00	0.21	0.18	35,880 - 42,522	7,654
	Adjust Budget To Approved Levels					(479,340)
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	16.18	16.00		\$ 1,239,162

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 3,579	\$ 3,292	\$ 3,509	\$ 217
Flexible Benefits	72,894	194,613	163,052	(31,561)
Insurance	489	-	-	-
Long-Term Disability	3,035	6,018	8,683	2,665
Medicare	12,885	24,109	24,841	732
Other Post-Employment Benefits	30,944	62,070	61,545	(525)
Retiree Medical Trust	1,314	3,305	3,392	87
Retirement 401 Plan	5,255	13,215	13,569	354
Retirement ADC	306,431	359,417	409,801	50,384
Risk Management Administration	9,075	20,790	24,870	4,080
Supplemental Pension Savings Plan	13,016	19,440	9,157	(10,283)
Unemployment Insurance	855	1,711	1,627	(84)
Workers' Compensation	5,701	17,372	17,971	599
Fringe Benefits Subtotal	\$ 465,472	\$ 725,352	\$ 742,017	\$ 16,665
Total Personnel Expenditures			\$ 1,981,179	

Council District 4 - CPPS

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ (100,000)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (100,000)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 220,064	\$ 100,000	\$ -	\$ (100,000)
<i>External Contracts & Services</i>	<i>220,064</i>	<i>100,000</i>	<i>-</i>	<i>(100,000)</i>
NON-PERSONNEL SUBTOTAL	220,064	100,000	-	(100,000)
Total	\$ 220,064	\$ 100,000	\$ -	(100,000)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Other Revenue	\$	5,102	\$	-	\$	-	\$	-
Total	\$	5,102	\$	-	\$	-	\$	-

Council District 5

Significant 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.	0.00	\$ 210,157	\$ -
Employ and Empower Program Support Addition of 0.66 Management Interns - Hourly and 0.34 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.00	50,781	50,781
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	28,889	-
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	4,232	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.16)	(7,459)	-
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00	(33,141)	-
Personnel Expenditure Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(109,365)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(7,459)
Total	0.84	\$ 144,094	\$ 43,322

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
PERSONNEL								
Personnel Cost	\$	962,791	\$	1,242,470	\$	1,230,924	\$	(11,546)
Fringe Benefits		735,788		903,368		987,802		84,434
PERSONNEL SUBTOTAL		1,698,579		2,145,838		2,218,726		72,888
NON-PERSONNEL								
Supplies	\$	27,510	\$	32,570	\$	32,570	\$	-
Contracts & Services		48,360		29,574		71,891		42,317
<i>External Contracts & Services</i>		23,797		(19,812)		18,273		38,085
<i>Internal Contracts & Services</i>		24,562		49,386		53,618		4,232
Information Technology		86,611		82,347		111,236		28,889
Energy and Utilities		3,038		5,200		5,200		-
Other		772		15,000		15,000		-
Capital Expenditures		-		2,500		2,500		-
NON-PERSONNEL SUBTOTAL		166,290		167,191		238,397		71,206
Total	\$	1,864,870	\$	2,313,029	\$	2,457,123	\$	144,094

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	22,242	\$	7,459	\$	50,781	\$	43,322
Total	\$	22,242	\$	7,459	\$	50,781	\$	43,322

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range			Total
FTE, Salaries, and Wages								
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 -	236,287	\$	223,882
20001071	Council Member	1.00	1.00	1.00	183,545-	183,545		183,545
20001165	Council Representative 1	13.00	12.00	12.00	35,880 -	165,897		1,192,088
20001167	Council Representative 2B	0.00	1.00	1.00	35,880 -	240,306		194,922
90001074	Management Intern-Mayor/Council	0.00	0.10	0.66	38,548 -	49,686		32,793
90001147	Student Intern-Mayor/Council	0.00	0.06	0.34	35,880 -	42,522		14,457
	Adjust Budget To Approved Levels							(616,263)
	Vacation Pay In Lieu							5,500
FTE, Salaries, and Wages Subtotal		15.00	15.16	16.00			\$	1,230,924

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	8,635	\$	11,430	\$	12,564	\$	1,134
Flexible Benefits		82,754		174,185		137,778		(36,407)
Long-Term Disability		3,920		6,055		9,335		3,280
Medicare		15,138		24,256		26,707		2,451
Other Post-Employment Benefits		35,637		62,070		61,545		(525)
Retiree Medical Trust		1,157		2,767		2,979		212
Retirement 401 Plan		4,498		11,062		11,920		858
Retirement ADC		546,826		550,417		654,110		103,693

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Risk Management Administration	10,557	20,790	24,870	4,080
Supplemental Pension Savings Plan	18,917	23,311	27,108	3,797
Unemployment Insurance	1,076	1,721	1,747	26
Workers' Compensation	6,673	15,304	17,139	1,835
Fringe Benefits Subtotal	\$ 735,788	\$ 903,368	\$ 987,802	\$ 84,434
Total Personnel Expenditures			\$ 2,218,726	

Council District 5 - CPPS

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ (100,000)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (100,000)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 250,250	\$ 100,000	\$ -	\$ (100,000)
<i>External Contracts & Services</i>	<i>250,250</i>	<i>100,000</i>	<i>-</i>	<i>(100,000)</i>
Transfers Out	11,833	-	-	-
NON-PERSONNEL SUBTOTAL	262,084	100,000	-	(100,000)
Total	\$ 262,084	\$ 100,000	\$ -	(100,000)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 5,235	\$ -	\$ -	\$ -
Total	\$ 5,235	\$ -	\$ -	-

Council District 6

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 147,024	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 1.78 Management Intern - Hourly and 0.72 Student Intern - Hourly and associated revenue to support the Employ and Empower Program.	2.50	127,972	127,972
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	10,715	-
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00	9,514	-
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	6,410	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.17)	(57,716)	-
Personnel Expenditure Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(109,365)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(57,717)
Total	1.33	\$ 134,554	\$ 70,255

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,127,967	\$ 1,251,168	\$ 1,302,733	\$ 51,565
Fringe Benefits	525,702	577,644	643,508	65,864
PERSONNEL SUBTOTAL	1,653,669	1,828,812	1,946,241	117,429
NON-PERSONNEL				
Supplies	\$ 15,043	\$ 4,927	\$ 4,927	-
Contracts & Services	84,860	105,295	111,705	6,410
<i>External Contracts & Services</i>	<i>61,806</i>	<i>75,974</i>	<i>75,974</i>	-
<i>Internal Contracts & Services</i>	<i>23,054</i>	<i>29,321</i>	<i>35,731</i>	<i>6,410</i>
Information Technology	78,192	87,695	98,410	10,715
Energy and Utilities	595	4,800	4,800	-
Other	3,822	9,447	9,447	-
NON-PERSONNEL SUBTOTAL	182,512	212,164	229,289	17,125
Total	\$ 1,836,182	\$ 2,040,976	\$ 2,175,530	\$ 134,554

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	84,735	\$	57,717	\$	127,972	\$	70,255
Total	\$	84,735	\$	57,717	\$	127,972	\$	70,255

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range			Total
FTE, Salaries, and Wages								
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880	236,287	\$	202,608
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	35,880	165,897		1,266,323
90001074	Management Intern-Mayor/Council	0.00	1.17	1.78	38,548	49,686		88,442
90001147	Student Intern-Mayor/Council	0.00	0.00	0.72	35,880	42,522		30,617
	Adjust Budget To Approved Levels							(474,302)
	Vacation Pay In Lieu							5,500
FTE, Salaries, and Wages Subtotal		15.00	16.17	17.50			\$	1,302,733

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Flexible Benefits	\$	77,755	\$	149,140	\$	157,839	\$	8,699
Long-Term Disability		4,655		5,863		8,980		3,117
Medicare		16,260		23,492		25,689		2,197
Other Post-Employment Benefits		45,857		62,070		61,545		(525)
Retiree Medical Trust		2,164		3,471		3,672		201
Retirement 401 Plan		8,598		13,878		14,690		812
Retirement ADC		345,487		279,388		322,318		42,930
Risk Management Administration		13,540		20,790		24,870		4,080
Supplemental Pension Savings Plan		2,859		2,014		4,465		2,451
Unemployment Insurance		1,268		1,670		1,681		11
Workers' Compensation		7,259		15,868		17,759		1,891
Fringe Benefits Subtotal	\$	525,702	\$	577,644	\$	643,508	\$	65,864
Total Personnel Expenditures					\$	1,946,241		

Council District 6 - CPPS

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ (100,000)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (100,000)	\$ -

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Contracts & Services	\$	278,500	\$	100,000	\$	-	\$	(100,000)
<i>External Contracts & Services</i>		278,500		100,000		-		(100,000)
Transfers Out		7,643		-		-		-
NON-PERSONNEL SUBTOTAL		286,143		100,000		-		(100,000)
Total	\$	286,143	\$	100,000	\$	-	\$	(100,000)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Other Revenue	\$	14,168	\$	-	\$	-	\$	-
Total	\$	14,168	\$	-	\$	-	\$	-

Council District 7

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 90,380	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Council District Equity Adjustment	0.00	60,808	-
Adjustment to personnel expenditures to achieve budget parity for City Council Districts.			
Employ and Empower Program Support	1.00	53,439	53,439
Addition of 1.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	0.00	4,869	-
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	0.00	(1,183)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(0.80)	(39,463)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Personnel Expenditure Reduction	0.00	(109,365)	-
Reduction of expenditures by managing personnel costs within the Office.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	-	(39,464)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.20 \$	59,485 \$	13,975

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,108,756	\$ 1,259,565	\$ 1,233,360	(26,205)
Fringe Benefits	722,910	775,993	832,607	56,614
PERSONNEL SUBTOTAL	1,831,666	2,035,558	2,065,967	30,409
NON-PERSONNEL				
Supplies	\$ 20,953	\$ 13,510	\$ 13,510	-
Contracts & Services	52,133	66,441	96,700	30,259
<i>External Contracts & Services</i>	<i>8,498</i>	<i>14,856</i>	<i>40,246</i>	<i>25,390</i>
<i>Internal Contracts & Services</i>	<i>43,636</i>	<i>51,585</i>	<i>56,454</i>	<i>4,869</i>
Information Technology	83,818	82,047	80,864	(1,183)
Energy and Utilities	2,603	2,200	2,200	-
Other	-	15,000	15,000	-
NON-PERSONNEL SUBTOTAL	159,508	179,198	208,274	29,076
Total	\$ 1,991,175	\$ 2,214,756	\$ 2,274,241	\$ 59,485

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 9,466	\$ 39,464	\$ 53,439	\$ 13,975
Other Revenue	4,765	-	-	-
Total	\$ 14,231	\$ 39,464	\$ 53,439	\$ 13,975

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 204,657
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	35,880 - 165,897	1,124,570
20001166	Council Representative 2A	1.00	1.00	1.00	35,880 - 165,897	96,107
90001074	Management Intern- Mayor/Council	0.00	0.80	1.00	38,548 - 49,686	49,686
	Adjust Budget To Approved Levels					(451,333)
	Termination Pay Annual Leave					20,628
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	15.80	16.00	\$	1,233,360

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 5,331	\$ 5,790	\$ 6,140	\$ 350
Flexible Benefits	132,194	202,068	199,112	(2,956)
Long-Term Disability	4,511	5,905	8,407	2,502
Medicare	15,907	23,655	24,050	395
Other Post-Employment Benefits	46,892	62,070	61,545	(525)
Retiree Medical Trust	1,870	3,298	2,792	(506)
Retirement 401 Plan	6,089	11,258	11,175	(83)
Retirement ADC	467,904	400,782	452,167	51,385
Retirement DROP	2,757	2,967	3,146	179
Risk Management Administration	13,924	20,790	24,870	4,080
Supplemental Pension Savings Plan	16,797	18,940	20,486	1,546
Unemployment Insurance	1,235	1,679	1,575	(104)
Workers' Compensation	7,499	16,791	17,142	351
Fringe Benefits Subtotal	\$ 722,910	\$ 775,993	\$ 832,607	\$ 56,614
Total Personnel Expenditures		\$ 2,065,967		

Council District 7 - CPPS

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ (100,000)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (100,000)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 188,146	\$ 100,000	\$ -	\$ (100,000)
<i>External Contracts & Services</i>	<i>188,146</i>	<i>100,000</i>	<i>-</i>	<i>(100,000)</i>
NON-PERSONNEL SUBTOTAL	188,146	100,000	-	(100,000)
Total	\$ 188,146	\$ 100,000	\$ -	(100,000)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 7,242	\$ -	\$ -	\$ -
Total	\$ 7,242	\$ -	\$ -	\$ -

Council District 8

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00 \$	73,062 \$	-
Employ and Empower Program Support Addition of 0.46 Management Interns - Hourly and 1.04 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.50	72,036	72,036
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	6,526	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(6,549)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.19)	(51,399)	-
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	(80,768)	-
Personnel Expenditure Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(109,365)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(51,399)
Total	0.31 \$	(96,457) \$	20,637

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,079,417	\$ 1,283,463	\$ 1,250,753	(32,710)
Fringe Benefits	789,362	883,339	781,530	(101,809)
PERSONNEL SUBTOTAL	1,868,779	2,166,802	2,032,283	(134,519)
NON-PERSONNEL				
Supplies	\$ 25,393	\$ 28,943	\$ 28,943	-
Contracts & Services	62,220	35,795	80,406	44,611
<i>External Contracts & Services</i>	<i>25,085</i>	<i>(35,384)</i>	<i>2,701</i>	<i>38,085</i>
<i>Internal Contracts & Services</i>	<i>37,135</i>	<i>71,179</i>	<i>77,705</i>	<i>6,526</i>
Information Technology	97,738	101,986	95,437	(6,549)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Energy and Utilities	2,066	2,200	2,200	-
Other	6,926	15,000	15,000	-
Capital Expenditures	-	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	194,342	188,924	226,986	38,062
Total	\$ 2,063,122	\$ 2,355,726	\$ 2,259,269	\$ (96,457)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 28,362	\$ 51,399	\$ 72,036	\$ 20,637
Total	\$ 28,362	\$ 51,399	\$ 72,036	\$ 20,637

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 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	35,880 - 165,897	1,230,748
90001074	Management Intern- Mayor/Council	0.00	0.18	0.46	38,548 - 49,686	22,855
90001147	Student Intern- Mayor/Council	0.00	1.01	1.04	35,880 - 42,522	44,224
	Adjust Budget To Approved Levels					(436,610)
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	16.19	16.50		\$ 1,250,753

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 4,209	\$ 4,517	\$ 4,957	\$ 440
Flexible Benefits	96,516	187,950	160,539	(27,411)
Insurance	1,203	-	-	-
Long-Term Disability	4,299	5,939	8,527	2,588
Medicare	15,885	23,784	24,390	606
Other Post-Employment Benefits	41,879	62,070	61,545	(525)
Retiree Medical Trust	1,288	2,680	3,163	483
Retirement 401 Plan	5,135	10,721	12,662	1,941
Retirement ADC	567,041	513,984	439,219	(74,765)
Risk Management Administration	12,467	20,790	24,870	4,080
Supplemental Pension Savings Plan	31,457	33,288	23,616	(9,672)
Unemployment Insurance	1,172	1,690	1,598	(92)
Workers' Compensation	6,812	15,926	16,444	518
Fringe Benefits Subtotal	\$ 789,362	\$ 883,339	\$ 781,530	\$ (101,809)
Total Personnel Expenditures			\$ 2,032,283	

Council District 8 - CPPS

Significant 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 Fiscal Year 2025.	0.00 \$	(100,000) \$	-
Total	0.00 \$	(100,000) \$	-

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 234,200	\$ 100,000	\$ -	\$ (100,000)
<i>External Contracts & Services</i>	234,200	100,000	-	(100,000)
NON-PERSONNEL SUBTOTAL	234,200	100,000	-	(100,000)
Total	\$ 234,200	\$ 100,000	\$ -	\$ (100,000)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 18,426	\$ -	\$ -	-
Total	\$ 18,426	\$ -	\$ -	-

Council District 9

Significant 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.	0.00 \$	149,082 \$	-
Employ and Empower Program Support Addition of 1.13 Management Interns - Hourly and 0.37 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.50	77,269	77,269
Council District Equity Adjustment Adjustment to personnel expenditures to achieve budget parity for City Council Districts.	0.00	23,526	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	20,195	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	6,380	-
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.			
Non-Standard Hour Personnel Funding	(1.78)	(84,983)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Personnel Expenditure Reduction	0.00	(109,365)	-
Reduction of expenditures by managing personnel costs within the Office.			
One-Time Additions and Annualizations	0.00	-	(84,982)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	(0.28)	\$ 82,104	\$ (7,713)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,250,073	\$ 1,314,676	\$ 1,255,553	(59,123)
Fringe Benefits	517,863	522,024	598,591	76,567
PERSONNEL SUBTOTAL	1,767,935	1,836,700	1,854,144	17,444
NON-PERSONNEL				
Supplies	\$ 13,749	\$ 12,150	\$ 12,150	-
Contracts & Services	40,849	50,656	95,121	44,465
<i>External Contracts & Services</i>	<i>12,622</i>	<i>13,337</i>	<i>51,422</i>	<i>38,085</i>
<i>Internal Contracts & Services</i>	<i>28,227</i>	<i>37,319</i>	<i>43,699</i>	<i>6,380</i>
Information Technology	85,236	90,706	110,901	20,195
Energy and Utilities	6,093	5,900	5,900	-
Other	510	15,000	15,000	-
Capital Expenditures	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	146,437	177,412	242,072	64,660
Total	\$ 1,914,372	\$ 2,014,112	\$ 2,096,216	\$ 82,104

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 89,438	\$ 84,982	\$ 77,269	(7,713)
Total	\$ 89,438	\$ 84,982	\$ 77,269	(7,713)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 35,880 - 236,287	\$ 196,481
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	35,880 - 165,897	1,159,326

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001166	Council Representative 2A	1.00	1.00	1.00	35,880 - 165,897	116,204
90001074	Management Intern-Mayor/Council	0.00	1.39	1.13	38,548 - 49,686	56,145
90001147	Student Intern-Mayor/Council	0.00	0.39	0.37	35,880 - 42,522	15,734
	Adjust Budget To Approved Levels					(477,382)
	Vacation Pay In Lieu					5,500
FTE, Salaries, and Wages Subtotal		15.00	16.78	16.50		\$ 1,255,553

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Flexible Benefits	\$ 59,270	\$ 112,712	\$ 134,462	\$ 21,750
Long-Term Disability	5,035	6,016	8,757	2,741
Medicare	18,088	24,110	25,048	938
Other Post-Employment Benefits	48,614	62,070	61,545	(525)
Retiree Medical Trust	2,335	3,514	3,681	167
Retirement 401 Plan	6,526	9,163	11,785	2,622
Retirement ADC	316,054	216,501	278,931	62,430
Risk Management Administration	14,428	20,790	24,870	4,080
Supplemental Pension Savings Plan	37,989	47,909	29,695	(18,214)
Unemployment Insurance	1,374	1,711	1,641	(70)
Workers' Compensation	8,149	17,528	18,176	648
Fringe Benefits Subtotal	\$ 517,863	\$ 522,024	\$ 598,591	\$ 76,567
Total Personnel Expenditures			\$ 1,854,144	

Council District 9 - CPPS

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ (100,000)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (100,000)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 136,400	\$ 100,000	\$ -	\$ (100,000)
<i>External Contracts & Services</i>	<i>136,400</i>	<i>100,000</i>	<i>-</i>	<i>(100,000)</i>
Transfers Out	5,000	-	-	-
NON-PERSONNEL SUBTOTAL	141,400	100,000	-	(100,000)
Total	\$ 141,400	\$ 100,000	\$ -	(100,000)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Other Revenue	\$	10,344	\$	-	\$	-	\$	-
Total	\$	10,344	\$	-	\$	-	\$	-

Council Administration

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 0.58 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.58	\$ 30,994	\$ 30,994
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	29,626	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	6,094	-
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	5,318	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.46)	(22,691)	-
Personnel Expenditure Reduction Reduction of expenditures by managing personnel costs within the Office.	0.00	(109,365)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(1,002,000)	(22,691)
Total	0.12	\$ (1,062,024)	\$ 8,303

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,391,571	\$ 1,910,275	\$ 1,800,916	(109,359)
Fringe Benefits	565,535	615,031	652,954	37,923
PERSONNEL SUBTOTAL	1,957,105	2,525,306	2,453,870	(71,436)
NON-PERSONNEL				
Supplies	\$ 38,367	\$ 20,490	\$ 22,139	1,649

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Contracts & Services	143,686	1,191,541	215,367	(976,174)
<i>External Contracts & Services</i>	23,162	1,031,775	29,775	(1,002,000)
<i>Internal Contracts & Services</i>	120,523	159,766	185,592	25,826
Information Technology	116,608	91,104	97,198	6,094
Energy and Utilities	154,520	179,236	157,079	(22,157)
Other	-	4,100	4,100	-
Capital Expenditures	-	2,500	2,500	-
NON-PERSONNEL SUBTOTAL	453,180	1,488,971	498,383	(990,588)
Total	\$ 2,410,285	\$ 4,014,277	\$ 2,952,253	\$ (1,062,024)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 19,565	\$ 22,691	\$ 30,994	\$ 8,303
Other Revenue	1,774	-	-	-
Total	\$ 21,339	\$ 22,691	\$ 30,994	\$ 8,303

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001165	Council Representative 1	6.00	6.00	6.00	\$ 35,880 - 165,897	\$ 573,344
20001166	Council Representative 2A	1.00	1.00	1.00	35,880 - 165,897	116,664
20001167	Council Representative 2B	1.00	1.00	1.00	35,880 - 240,306	191,580
90001074	Management Intern- Mayor/Council	0.00	0.46	0.58	38,548 - 49,686	28,818
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	133,839
20001222	Program Manager	5.00	5.00	5.00	78,886 - 290,057	650,191
	Adjust Budget To Approved Levels					177,128
	Budgeted Personnel Expenditure Savings					(96,107)
	Vacation Pay In Lieu					25,459
FTE, Salaries, and Wages Subtotal		14.00	14.46	14.58		\$ 1,800,916

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 4,990	\$ 5,420	\$ 5,747	\$ 327
Flexible Benefits	119,207	137,356	129,078	(8,278)
Long-Term Disability	5,713	5,690	8,103	2,413
Medicare	20,133	22,797	23,176	379
Other Post-Employment Benefits	58,472	57,932	53,339	(4,593)
Retiree Medical Trust	2,990	3,426	3,444	18
Retirement 401 Plan	10,977	12,719	12,710	(9)
Retirement ADC	295,118	316,016	360,587	44,571
Risk Management Administration	17,319	19,404	21,554	2,150
Supplemental Pension Savings Plan	19,667	20,778	22,508	1,730
Unemployment Insurance	1,561	1,619	1,520	(99)
Workers' Compensation	9,389	11,874	11,188	(686)
Fringe Benefits Subtotal	\$ 565,535	\$ 615,031	\$ 652,954	\$ 37,923
Total Personnel Expenditures			\$ 2,453,870	



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 Planning & Housing, Environmental Policy & Public Spaces, Climate Policy, and Work Culture & Operations.

The Community Planning & Housing Division is responsible for amending and updating the City's General Plan and Community Plans. The Division is also responsible for developing policies and regulations that streamline and incentivize the production of housing. The Department's housing policies are focused on encouraging walking, bicycling and transit ridership, fair housing, and reversing racist zoning regulations of the past to allow more opportunities for people of all incomes and backgrounds to live in all communities throughout the City. This Division also updates and amends the Land Development Code and prepares housing data reports. 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. This 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. This Division also develops public education to help enhance the understanding of the Department's work.

The Environmental Policy & Public Spaces Division is responsible for developing policies and regulations that further the City's environmental policy and environmental justice goals. The Division is also responsible for the City's long-range park planning, which is focused on the delivery of safe and enjoyable parks in the areas of the City with the greatest needs. In addition to managing the City's Development Impact Fee Program, the

City Planning

Division is also responsible for long-range infrastructure planning. Additionally, this Division conducts reviews of all City actions under the California Environmental Quality Act (CEQA) and oversees the City's historic preservation planning efforts.

The Climate Policy Division oversees the implementation and maintenance of the City's Climate Action Plan and Climate Resilient SD Plan, including the maintenance of public-facing implementation trackers and implementing various climate programs and actions, such as the City's efforts to transition to cleaner energy buildings. This Division also oversees the implementation and monitoring of the Multiple Species Conservation Program and Vernal Pool Habitat Conservation Program.

The Work Culture & Operations Division is responsible for delivery of all operational and support services that enable the implementation of the Department's core activities by overseeing administration and operations, budget, grants, and mapping and data analysis. In addition to providing key support in monitoring and reporting on housing, Development Impact Fees, and the Climate Action Plan implementation, this Division is also responsible for employee training and retention and overseeing the Department's intern program.

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: Increase new home opportunities in all communities for people of all incomes and families in a manner that furthers the City's fair housing and climate goals and advance anti-racist housing policies to reverse harmful and traumatic redlining and segregation in our City.*

- 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.

Goal 2: *ECONOMY/JOB: Plan for a diverse, innovative, competitive, entrepreneurial, and sustainable local economy in a manner that responds to evolving employer and workforce needs and supports increased opportunities for new homes near good jobs, as well as live-work and telework options.*

- 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 3: *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.

City Planning

- Incorporate inclusive urban design principles that encourage walking/rolling and biking into the land use plans and zoning regulations.

Goal 4: 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 5: 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 6: 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 7: 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 University Community Plan Update and the Hillcrest Focused Plan Amendment, which each increased capacity for the development of new homes in 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. Recent efforts include further development of 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. The Department also continued its efforts to increase equitable participation in the City's Capital Improvement Program process. Additionally, the Department has been present in our communities at over 150 events and workshops.
- **Prioritizing Infrastructure Investments Equitably:** The City Planning Department continues its commitment to equity through efforts to allow for infrastructure investments to be prioritized equitably through Partnering for Progress, the adoption of the General Plan Environmental Justice Element, and development of the Chollas Creek Watershed Regional Park Master Plan, Citywide Trails Master Plan, and Child- and Teen-Friendly Public Spaces Design Manual.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Department Goal # 1 pertains to housing. The goal is to increase new home opportunities in all communities for people of all incomes and families in a manner that furthers the City's fair housing and climate goals and advance anti-racist housing policies to reverse harmful and traumatic redlining and segregation in our City. Faced with a Principal Planner vacancy on the department's housing team and a hiring freeze, the department has reassigned a Program Coordinator to this team to maintain the level of staffing and support of this goal while striving to minimize the loss of capacity to support equitable public engagement. Department Goal # 7 pertains to recruitment and retention. The goal is to 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. Objective 3 under this goal is to provide opportunities for existing employees to participate in broad range of continuing professional development opportunities and training. With the FY26 base budget, the department redistributed 79K in budget to training accounts in support of this objective. This action mitigates disparities that could occur in the demographic composition of the team if the department did not provide regular training for staff. Unfortunately, much of these gains may be removed with Draft Budget reductions so the department will seek out in-house and no cost training and professional development opportunities to maintain industry knowledge and morale among existing staff.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The loss of 5.00 FTE positions, \$421K in non-personnel budget, and the diversion of \$2,291,807 in 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 seven of its goals. Disparities in the areas of housing, jobs, mobility, infrastructure, climate resiliency, cultural heritage, and employee recruitment and retention would be impacted by this reduction to department capacity.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Increasing capacity for new homes near transit	Percent of adopted plans and regulations that increase capacity for new homes within high and highest resource areas located near transit.	100%	100%	100%
Increasing capacity for jobs near housing and transit	Percent of adopted plans and regulations that increase capacity for jobs near housing and transit, and policies that promote attraction of quality jobs.	100%	100%	100%
Urban design and urban greening	Percent of adopted plans and regulations that address inclusive urban design and urban greening, where applicable.	100%	100%	100%
Prioritizing public infrastructure investments in underinvested communities	Percent of adopted plans and regulations that prioritize public infrastructure investments in the areas where the most people would be served and historically underinvested communities, where applicable.	100%	100%	100%
Minimizing impacts of climate change	Percent of adopted plans and regulations that result in increased community, infrastructure, and environmental resilience to the impacts of climate change, with a focus on frontline communities, where applicable.	100%	100%	100%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Addressing and including history, culture, and resources in marginalized communities	Percent of adopted plans and regulations that address and include the history, culture, and resources important to traditionally underrepresented and marginalized communities, where applicable.	100%	100%	100%
Engaging the public inclusively ¹	Percent of major planning initiatives that use the Inclusive Public Engagement Guide to develop the public outreach or engagement process.	N/A	N/A	100%
Accessibility complaints resolved	Percentage of accessibility-related (ADA) complaints resolved by all City departments in a fiscal year.	72%	75%	80%
Municipal buildings under clean energy contracts	Number of City facilities under contract to remove all fossil fuel systems and/or install clean energy solution(s)	8	59	25
CAP Actions In-Progress	Percentage of actions identified in the Climate Action Plan that have a lifecycle that are in-progress	49%	52%	43%
CAP Actions Completed	Percentage of actions identified in the Climate Action Plan that have a lifecycle that are completed	14%	32%	57%

1. The City of San Diego is currently working to finalize an Inclusive Public Engagement Guide.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	85.09	92.75	104.25	11.50
Personnel Expenditures	\$ 14,232,888	\$ 15,911,531	\$ 20,232,415	\$ 4,320,884
Non-Personnel Expenditures	6,936,049	8,438,267	8,691,394	253,127
Total Department Expenditures	\$ 21,168,937	\$ 24,349,798	\$ 28,923,809	\$ 4,574,011
Total Department Revenue	\$ 11,618,762	\$ 12,264,738	\$ 18,779,019	\$ 6,514,281

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Planning	\$ 12,481,769	\$ 17,370,598	\$ 22,101,509	\$ 4,730,911
Community Planning & Implementation	17,888	-	-	-
Environment & Mobility Planning	68,274	-	-	-
Total	\$ 12,567,931	\$ 17,370,598	\$ 22,101,509	\$ 4,730,911

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Planning	61.09	92.75	104.25	11.50
Environment & Mobility Planning	5.00	0.00	0.00	0.00
Total	66.09	92.75	104.25	11.50

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Sustainability and Mobility Department Restructure Transfer of 19.00 FTE Positions, associated non-personnel expenditures, and revenue from the Sustainability and Mobility Department to the City Planning Department.	19.00	\$ 4,562,942	\$ 826,555
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	1,001,262	-
Sustainability and Mobility Department Restructure Transfer of 1.00 Program Coordinator and 1.00 Senior Management Analyst from the Sustainability and Mobility Department/Energy Conservation Program Fund to the City Planning Department.	2.00	338,765	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	336,221	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 3.50 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	3.50	188,844	188,844
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	152,148	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(8.00)	(395,967)	-
Reduction of City Planning Work Program Reduction of 5.00 FTE Positions and non-personnel expenditures associated to the City Planning Work Program.	(5.00)	(1,453,304)	-
Revenue Adjustment Adjustment to reflect an increase in revenue associated with reimbursement from the General Plan Maintenance Fund.	0.00	-	2,291,807
Long Range Planning (LRP) Revenue Addition of grant funding from Caltrans' Active Transportation Planning (ATP) and Department of Transportation's (DoT) Safe Streets for All (SS4A) for Bike Master Plan, Slow Streets pilot, and mobility-related support.	0.00	-	600,000
Development Impact Fees Adjustment to reflect revised Heritage Preservation Program and Project Review Fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	10,346
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(395,971)
Total	11.50	\$ 4,730,911	\$ 3,521,581

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 7,301,715	\$ 10,562,436	\$ 13,570,477	\$ 3,008,041
Fringe Benefits	3,927,166	5,349,095	6,661,938	1,312,843
PERSONNEL SUBTOTAL	11,228,881	15,911,531	20,232,415	4,320,884
NON-PERSONNEL				
Supplies	\$ 37,071	\$ 37,013	\$ 23,178	\$ (13,835)
Contracts & Services	289,750	701,683	762,526	60,843
<i>External Contracts & Services</i>	71,375	114,256	369,562	255,306
<i>Internal Contracts & Services</i>	218,375	587,427	392,964	(194,463)
Information Technology	548,217	650,402	978,622	328,220

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Energy and Utilities	78,338	58,699	94,393	35,694
Other	4,736	11,270	10,375	(895)
Capital Expenditures	380,939	-	-	-
NON-PERSONNEL SUBTOTAL	1,339,051	1,459,067	1,869,094	410,027
Total	\$ 12,567,931	\$ 17,370,598	\$ 22,101,509	\$ 4,730,911

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 3,345,433	\$ 7,303,791	\$ 10,086,309	\$ 2,782,518
Licenses and Permits	323,702	631,247	770,410	139,163
Other Revenue	3,204	100	-	(100)
Rev from Other Agencies	-	-	600,000	600,000
Total	\$ 3,672,339	\$ 7,935,138	\$ 11,456,719	\$ 3,521,581

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.00	1.00	1.00	\$ 49,620 - 59,689	\$ 59,689
20000024	Administrative Aide 2	2.00	3.00	4.00	67,180 - 80,983	301,839
20001202	Assistant Deputy Director	1.00	1.00	1.00	78,886 - 290,057	224,728
20000116	Assistant Engineer-Traffic	0.00	0.00	2.00	100,224 - 120,710	233,685
20000143	Associate Engineer-Civil	0.00	1.00	1.00	115,403 - 139,317	139,317
20000167	Associate Engineer-Traffic	0.00	0.00	3.00	115,403 - 139,317	417,951
20000119	Associate Management Analyst	1.00	3.00	4.00	85,285 - 103,085	361,754
20000162	Associate Planner	15.00	19.00	20.00	93,825 - 113,371	2,075,709
20001168	Deputy Director	2.00	2.00	3.00	78,886 - 290,057	679,755
20001179	Deputy Planning Director	1.00	1.00	1.00	78,886 - 290,057	211,630
20000105	Development Project Manager 3	5.00	6.00	5.00	131,040 - 158,427	771,582
21000432	Geographic Info Systems Analyst 2	0.00	1.00	1.00	86,945 - 105,050	105,050
21000433	Geographic Info Systems Analyst 3	0.00	0.00	1.00	95,463 - 115,381	115,381
21000434	Geographic Info Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	126,962
20000290	Information Systems Analyst 2	0.00	1.00	1.00	86,945 - 105,050	105,050
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000669	Landscape Designer	3.00	3.00	3.00	118,646 - 143,315	413,303
90001073	Management Intern	0.00	8.00	3.50	38,548 - 49,686	173,901
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	66,401
20001132	Planning Director	1.00	1.00	1.00	98,302 - 372,372	255,626
20001234	Program Coordinator	3.00	3.00	5.00	36,364 - 218,225	810,542
20001222	Program Manager	5.00	6.00	7.00	78,886 - 290,057	1,304,482
20000885	Senior Civil Engineer	0.00	1.00	1.00	132,962 - 160,742	158,331
20000015	Senior Management Analyst	2.00	3.00	3.00	93,628 - 113,219	329,002

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
90000015	Senior Management Analyst	0.34	0.00	0.00	93,628 - 113,219	-
20000918	Senior Planner	19.75	23.75	24.75	108,064 - 130,669	3,162,515
20000926	Senior Traffic Engineer	0.00	0.00	3.00	132,962 - 160,742	482,226
21000675	Supervising Development Project Manager	1.00	0.00	0.00	144,122 - 174,218	-
20000970	Supervising Management Analyst	0.00	2.00	2.00	100,377 - 121,605	239,523
	Bilingual - Regular					29,120
	Budgeted Personnel					(403,778)
	Expenditure Savings					
	Infrastructure In-Training					40,984
	Pay					
	Infrastructure Registration					147,458
	Pay					
	Landscape Architect Lic					23,764
	Other Certification Pays					4,049
	Overtime Budgeted					26,720
	Reg Pay For Engineers					114,129
	Sick Leave - Hourly					328
	Termination Pay Annual					42,066
	Leave					
	Vacation Pay In Lieu					89,624
FTE, Salaries, and Wages Subtotal		66.09	92.75	104.25		\$ 13,570,477

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 45,141	\$ 62,947	\$ 59,705	\$ (3,242)
Flexible Benefits	768,918	1,034,590	1,196,954	162,364
Long-Term Disability	30,205	37,782	66,186	28,404
Medicare	106,621	150,623	192,884	42,261
Other Post-Employment Benefits	274,498	343,454	397,991	54,537
Retiree Medical Trust	12,736	18,281	25,615	7,334
Retirement 401 Plan	42,563	63,231	90,288	27,057
Retirement ADC	2,330,416	3,175,543	4,077,886	902,343
Retirement DROP	3,493	3,758	3,985	227
Risk Management Administration	81,584	115,038	160,826	45,788
Supplemental Pension Savings Plan	162,785	249,531	272,614	23,083
Unemployment Insurance	8,244	10,755	12,401	1,646
Workers' Compensation	59,961	83,562	104,603	21,041
Fringe Benefits Subtotal	\$ 3,927,166	\$ 5,349,095	\$ 6,661,938	\$ 1,312,843
Total Personnel Expenditures			\$ 20,232,415	

Climate Equity Fund¹

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer to the Climate Equity Fund	0.00 \$	- \$	1,500,000
Adjustment to reflect revised revenue projections for the contributions to the Climate Equity Fund.			
Total	0.00 \$	- \$	1,500,000

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000
Total	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000

¹Beginning in Fiscal Year 2026, the Climate Equity Fund was restructured from the Sustainability and Mobility Department to the City Planning Department.

Facilities Financing Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Public Facilities Planning	\$ 3,789,234	\$ 1,649,600	\$ -	\$ (1,649,600)
Total	\$ 3,789,234	\$ 1,649,600	\$ -	\$ (1,649,600)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Public Facilities Planning	19.00	0.00	0.00	0.00
Total	19.00	0.00	0.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00 \$	(1,649,600) \$	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2026.			
Total	0.00 \$	(1,649,600) \$	-

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,921,628	\$ -	\$ -	-
Fringe Benefits	1,082,379	-	-	-
PERSONNEL SUBTOTAL	3,004,007	-	-	-
NON-PERSONNEL				

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Supplies	\$ 6,247	\$ -	\$ -	\$ -
Contracts & Services	456,550	1,649,600	-	(1,649,600)
External Contracts & Services	2,344	-	-	-
Internal Contracts & Services	454,206	1,649,600	-	(1,649,600)
Information Technology	165,455	-	-	-
Energy and Utilities	25,350	-	-	-
Other	517	-	-	-
Capital Expenditures	131,108	-	-	-
NON-PERSONNEL SUBTOTAL	785,227	-	-	-
Total	\$ 3,789,234	\$ 1,649,600	\$ -	\$ (1,649,600)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 3,511,720	\$ -	\$ -	\$ -
Licenses and Permits	266,557	-	-	-
Rev from Money and Prop	51,002	-	-	-
Total	\$ 3,829,279	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	0.00	0.00	\$ 67,180 - 80,983	\$ -
20000143	Associate Engineer-Civil	1.00	0.00	0.00	115,403 - 139,317	-
20000119	Associate Management Analyst	2.00	0.00	0.00	85,285 - 103,085	-
20000162	Associate Planner	4.00	0.00	0.00	93,825 - 113,371	-
21000432	Geographic Info Systems Analyst 2	1.00	0.00	0.00	86,945 - 105,050	-
20000290	Information Systems Analyst 2	1.00	0.00	0.00	86,945 - 105,050	-
20001222	Program Manager	1.00	0.00	0.00	78,886 - 290,057	-
20000885	Senior Civil Engineer	1.00	0.00	0.00	132,962 - 160,742	-
20000015	Senior Management Analyst	1.00	0.00	0.00	93,628 - 113,219	-
20000918	Senior Planner	4.00	0.00	0.00	108,064 - 130,669	-
20000970	Supervising Management Analyst	2.00	0.00	0.00	100,377 - 121,605	-
FTE, Salaries, and Wages Subtotal		19.00	0.00	0.00	\$	-

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 11,934	\$ -	\$ -	\$ -
Flexible Benefits	188,293	-	-	-
Long-Term Disability	7,766	-	-	-
Medicare	28,287	-	-	-
Other	429	-	-	-

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Post-Employment Benefits	82,035	-	-	-
Retiree Medical Trust	3,297	-	-	-
Retirement 401 Plan	11,820	-	-	-
Retirement ADC	660,386	-	-	-
Risk Management Administration	24,279	-	-	-
Supplemental Pension Savings Plan	46,168	-	-	-
Unemployment Insurance	2,130	-	-	-
Workers' Compensation	15,557	-	-	-
Fringe Benefits Subtotal	\$ 1,082,379	\$ -	\$ -	-
Total Personnel Expenditures		\$ -	-	

General Plan Maintenance Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
City Planning	\$ 4,464,185	\$ 5,329,600	\$ 6,822,300	\$ 1,492,700
Community Planning & Implementation	294,702	-	-	-
Environment & Mobility Planning	52,885	-	-	-
Total	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300	\$ 1,492,700

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for City Planning Work Program	0.00	\$ 2,492,700	\$ -
Addition of non-personnel expenditures to support the City Planning Work Program.			
One-Time Additions and Annualizations	0.00	(1,000,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
General Plan Maintenance Fee	0.00	-	1,492,700
Adjustment to reflect revised General Plan Maintenance Fee revenue projections associated with the Comprehensive User Fee Study.			
Total	0.00	\$ 1,492,700	\$ 1,492,700

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 3,490	\$ -	\$ -	-
Contracts & Services	4,804,153	5,329,600	6,822,300	1,492,700
<i>External Contracts & Services</i>	<i>1,158,486</i>	<i>1,507,827</i>	<i>1,000,000</i>	<i>(507,827)</i>
<i>Internal Contracts & Services</i>	<i>3,645,667</i>	<i>3,821,773</i>	<i>5,822,300</i>	<i>2,000,527</i>
Information Technology	3,819	-	-	-
Other	310	-	-	-
NON-PERSONNEL SUBTOTAL	4,811,772	5,329,600	6,822,300	1,492,700
Total	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300	\$ 1,492,700

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Licenses and Permits	\$	4,093,597	\$	4,329,600	\$	5,822,300	\$	1,492,700
Rev from Money and Prop		23,548		-		-		-
Total	\$	4,117,144	\$	4,329,600	\$	5,822,300	\$	1,492,700

Revenue and Expense Statement (Non-General Fund)

Facilities Financing Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,649,600	\$ 1,689,645	\$ -
TOTAL BALANCE AND RESERVES	\$ 1,649,600	\$ 1,689,645	\$ -
REVENUE			
Charges for Services	\$ 3,511,720	\$ -	\$ -
Licenses and Permits	266,557	-	-
Revenue from Use of Money and Property	51,002	-	-
TOTAL REVENUE	\$ 3,829,279	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 5,478,879	\$ 1,689,645	\$ -
OPERATING EXPENSE			
Personnel Expenses	\$ 1,921,628	\$ -	\$ -
Fringe Benefits	1,082,379	-	-
Supplies	6,247	-	-
Contracts & Services	456,550	1,649,600	-
Information Technology	165,455	-	-
Energy and Utilities	25,350	-	-
Other Expenses	517	-	-
Capital Expenditures	131,108	-	-
TOTAL OPERATING EXPENSE	\$ 3,789,234	\$ 1,649,600	\$ -
TOTAL EXPENSE	\$ 3,789,234	\$ 1,649,600	\$ -
BALANCE	\$ 1,689,645	\$ 40,045	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 5,478,879	\$ 1,689,645	\$ -

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The Facilities Financing Fund will be closed in FY 2025; no additional activity is projected in FY 2026.

Revenue and Expense Statement (Non-General Fund)

General Plan Maintenance Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,128,485	\$ 1,433,858	\$ 1,815,300
TOTAL BALANCE AND RESERVES	\$ 2,128,485	\$ 1,433,858	\$ 1,815,300
REVENUE			
Licenses and Permits	\$ 4,093,597	\$ 4,329,600	\$ 5,822,300
Revenue from Use of Money and Property	23,548	-	-
TOTAL REVENUE	\$ 4,117,144	\$ 4,329,600	\$ 5,822,300
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 6,245,629	\$ 5,763,458	\$ 7,637,600
OPERATING EXPENSE			
Supplies	\$ 3,490	\$ -	\$ -
Contracts & Services	4,804,153	5,329,600	6,822,300
Information Technology	3,819	-	-
Other Expenses	310	-	-
TOTAL OPERATING EXPENSE	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300
TOTAL EXPENSE	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300
BALANCE	\$ 1,433,858	\$ 433,858	\$ 815,300
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 6,245,629	\$ 5,763,458	\$ 7,637,600

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Revenue and Expense Statement (Non-General Fund)

Climate Equity Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,985,065	\$ 1,445,796	\$ 852,140
Continuing Appropriation - CIP	14,657,865	12,537,677	13,137,677
Continuing Appropriation - Operating	-	1,607,666	-
TOTAL BALANCE AND RESERVES	\$ 16,642,930	\$ 15,591,139	\$ 13,989,817
REVENUE			
Other Local Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Revenue from Use of Money and Property	543,934	-	-
Transfers In	8,455,766	-	-
TOTAL REVENUE	\$ 10,499,700	\$ 1,500,000	\$ 1,500,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 27,142,630	\$ 17,091,139	\$ 15,489,817
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 25,470	\$ 2,600,000	\$ -
TOTAL CIP EXPENSE	\$ 25,470	\$ 2,600,000	\$ -
OPERATING EXPENSE			
Contracts & Services	\$ 5,834	\$ -	\$ -
Transfers Out	9,400,000	-	-
TOTAL OPERATING EXPENSE	\$ 9,405,834	\$ -	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 2,120,188	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 2,120,188	\$ -	\$ -
TOTAL EXPENSE	\$ 11,551,492	\$ 2,600,000	\$ -
RESERVES			
Continuing Appropriation - CIP	\$ 12,537,677	\$ 12,537,677	\$ 13,137,677
Continuing Appropriation - Operating	1,607,666	1,607,666	-
TOTAL RESERVES	\$ 14,145,343	\$ 14,145,343	\$ 13,137,677
BALANCE	\$ 1,445,796	\$ 345,796	\$ 2,352,140
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 27,142,630	\$ 17,091,139	\$ 15,489,817

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** Beginning in Fiscal Year 2026, the Climate Equity Fund was restructured from the Sustainability and Mobility Department to City Planning Department.

City Treasurer



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 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 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 \$2.97 billion as of June 30, 2024. 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

City Treasurer

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.

Financial Operations

The Financial Operations Division includes two Programs, Treasury Accounting and Revenue Compliance. Treasury Accounting is responsible for citywide cash handling training and the management of the City's general accounts receivable, depositing, and bank reconciliation processes. Revenue Compliance conducts revenue compliance audits of TOT, City lease and franchise agreements, and Cannabis Business Tax.

Treasury Systems

The Treasury Systems Division supports the Department's Information Technology (IT) application portfolio used to support revenue collection and tax administration services for approximately 1.9 million customer accounts. The Division also manages the lifecycle and roadmap of Departmental IT contracts, supports IT initiatives and special projects; and provides end-user support.

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 collection of public funds, providing excellent service while upholding the integrity of regulations, to support services and amenities for all.

Goals and Objectives

Goal 1: Provide consistently excellent and equitable customer service to all internal and external customers

- Maintain a highly skilled workforce through continuous training and cross-training opportunities
- Respond to inquiries, walk-ins, calls and emails, within one business day
- Provide the guidance and support that our employees need to provide exceptional customer service

Goal 2: Enhance accessibility of services

- Modernize existing applications to improve the accessibility to online customers
- Consistently evaluate opportunities to improve customer access and their awareness of city requirements and available options
- Improve availability of services that consider customers' language and access preferences

Goal 3: Promote transparency and public trust through the delivery of Treasury services

- Enhance accessibility of data and reporting on a continuous basis
- 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 a new debt collection system, allowing customers to retrieve and pay amounts owed more easily, improving accessibility to information online.
- Translated the Business Tax application and Rental Unit Business Tax exemption forms into Spanish, and updated Sidewalk Vending Permit outreach material in Chinese, Spanish, Tagalog, and Vietnamese, improving the availability of services that consider customers' language preferences.
- Implemented an online chat feature for Business Tax and Parking Citation customers, improving the availability of services that consider customers' access preferences.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Yes. Goal 1, Objective 3 and Goal 2, Objective 2 of the department Tactical Equity Plan identifies the following existing disparities: "Employees may lack clear direction/guidance/tools to complete their jobs exceptionally" and "Not all information regarding City requirements and available options for customers are easily accessible and understandable". To mitigate the impacts of these disparities, the Department will work with the Performance and Analytics Department to evaluate customer service survey responses to identify areas of training and improvements in how information is provided to customers. Additionally, the department will partner with the Race and Equity team to design and implement training for employees.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

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 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	FY2025 Performance	Goal
Department employees feel supported and receive feedback ¹	Employees sentiment about management support and being provided feedback from supervisors to do their job well	55.7%	84%	80%
Number of department training opportunities	Cross-training and/or knowledge sharing to enhance Department services	4	4	6
Customer calls answered within target timeframe	Percentage of calls that are answered within target	75%	87%	85%

1. Survey is conducted on a semi-annual basis.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	134.00	133.00	127.58	(5.42)
Personnel Expenditures	\$ 15,518,779	\$ 17,801,831	\$ 19,041,112	\$ 1,239,281
Non-Personnel Expenditures	13,795,416	13,473,675	31,547,405	18,073,730
Total Department Expenditures	\$ 29,314,195	\$ 31,275,506	\$ 50,588,517	\$ 19,313,011
Total Department Revenue	\$ 48,157,711	\$ 56,053,962	\$ 74,452,392	\$ 18,398,430

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administration	\$ 4,102,830	\$ 4,467,353	\$ 4,815,094	\$ 347,741
Revenue Collections	6,520,426	7,374,290	7,134,374	(239,916)
Treasury Operations	9,064,605	9,885,798	10,631,480	745,682
Total	\$ 19,687,861	\$ 21,727,441	\$ 22,580,948	\$ 853,507

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administration	17.00	16.00	15.58	(0.42)
Revenue Collections	47.25	47.25	44.25	(3.00)
Treasury Operations	60.00	60.00	58.00	(2.00)
Total	124.25	123.25	117.83	(5.42)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 1,745,355	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Transient Occupancy Tax and Lease Audit Support	2.00	253,218	-
Addition of 2.00 Accountant 2s to support the increase in Transient Occupancy Tax associated to Measure C and lease audit population.			
Non-Discretionary Adjustment	0.00	44,961	-
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.			
Employ and Empower Program Support	0.58	31,294	31,294
Addition of 0.58 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.			

Significant 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 Fiscal Year 2025.	0.00	28,815	(6,254,000)
Reduction of Miscellaneous and Professional/Technical Services Reduction of miscellaneous and professional/technical services to align budget with anticipated actuals.	0.00	(25,894)	-
Reduction of Computer Maintenance Contracts Reduction of computer maintenance contracts to align budget with anticipated actuals.	0.00	(27,182)	-
Reduction of Security Services Reduction of security services due to reduced lobby hours for walk-in customers.	0.00	(33,205)	-
Reduction of Public Information Clerks Reduction of 2.00 Public Information Clerks that support the Business Tax Program, Business Operations Division, and the Revenue Collections and Parking Administration Program.	(2.00)	(157,486)	-
Reduction of Account Clerk Reduction of 1.00 Account Clerk that supports the Revenue Collections Division.	(1.00)	(89,834)	-
Reduction of Administrative Aide 2 Reduction of 1.00 Administrative Aide 2 that supports the Financial Operations and Revenue Compliance Program.	(1.00)	(98,776)	-
Reduction of Printing and Mailing Reduction of printing and mailing costs due to sending only one notice for parking citation customers.	0.00	(108,770)	-
Reduction of Collection Investigator Supervisor Reduction of 1.00 Collection Investigator Supervisor that supports the Revenue Collections Division.	(1.00)	(110,960)	-
Reduction of Administrative Aide 2 Reduction of 1.00 Administrative Aide 2 that supports the Business Operations Division.	(1.00)	(127,317)	-
Reduction of Information Systems Analyst 3 Reduction of 1.00 Information Systems Analyst 3 that supports the Treasury Systems Division.	(1.00)	(132,676)	-
Reduction of Supervising Management Analyst Reduction of 1.00 Supervising Management Analyst that supports the Business Tax Program.	(1.00)	(138,389)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(199,647)	-
Revised Cannabis Business Tax Revenue Adjustment to reflect revised Cannabis Business Tax revenue due to a two percent tax increase for Cannabis outlets offset by a decrease in gross receipts reported by outlets.	0.00	-	2,770,000

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Short-Term Residential Occupancy Application and Licensing Revenue	0.00	-	1,191,550
Adjustment to reflect revised Short-Term Residential Occupancy Application and Licensing revenue associated with a fee increase.			
Collection Referral Revenue	0.00	-	940,000
Adjustment to reflect revised Collection Referral revenue associated with the Comprehensive User Fee Analysis.			
Business Tax Revenue	0.00	-	865,806
Increase in Business Tax Revenue as a result of increased compliance efforts.			
Transient Occupancy Tax Transfer	0.00	-	378,483
Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.			
Parking Citation Revenue	0.00	-	31,461
Adjustment to reflect revised Parking Citation Payment Plan and Disabled Placard Administrative Fee revenue associated with an increase in the fee amount.			
Parking Permit Fee Revenue	0.00	-	27,836
Adjustment to reflect revised Residential Parking Annual Permit Fee; Residential Parking Temporary Permit Fee; and Neighborhood Parking Protection Ordinance Application, Renewal and Processing Fee revenue associated with a fee increase.			
Business Tax Revenue	0.00	-	(24,000)
Adjustment to reflect revised business tax revenue due to a decrease in sidewalk vending permit revenue.			
Total	(5.42) \$	853,507 \$	(41,570)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 9,151,945	\$ 10,760,269	\$ 11,415,933	\$ 655,664
Fringe Benefits	5,429,453	5,813,973	6,332,738	518,765
PERSONNEL SUBTOTAL	14,581,398	16,574,242	17,748,671	1,174,429
NON-PERSONNEL				
Supplies	\$ 253,442	\$ 357,648	\$ 90,669	\$ (266,979)
Contracts & Services	1,814,862	1,843,720	2,139,791	296,071
<i>External Contracts & Services</i>	<i>1,387,009</i>	<i>1,367,109</i>	<i>1,590,564</i>	<i>223,455</i>
<i>Internal Contracts & Services</i>	<i>427,852</i>	<i>476,611</i>	<i>549,227</i>	<i>72,616</i>
Information Technology	2,945,004	2,838,222	2,505,723	(332,499)
Energy and Utilities	86,454	105,109	87,594	(17,515)
Other	6,700	6,000	6,000	-
Capital Expenditures	-	2,500	2,500	-
NON-PERSONNEL SUBTOTAL	5,106,463	5,153,199	4,832,277	(320,922)
Total	\$ 19,687,861	\$ 21,727,441	\$ 22,580,948	\$ 853,507

City Treasurer

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,700,149	\$ 2,628,119	\$ 3,069,357	\$ 441,238
Fines Forfeitures and Penalties	3,576,925	3,653,938	4,593,938	940,000
Licenses and Permits	33,028,250	40,156,905	38,734,097	(1,422,808)
Other Revenue	67,422	-	-	-
Rev from Other Agencies	8,262	15,000	15,000	-
Total	\$ 38,381,009	\$ 46,453,962	\$ 46,412,392	\$ (41,570)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000866	Accountant 2	7.00	7.00	9.00	\$ 91,531 - 110,598	\$ 870,124
20000007	Accountant 3	10.00	10.00	10.00	100,835 - 121,824	1,143,927
20000102	Accountant 4	6.00	6.00	6.00	124,095 - 150,805	814,613
20000011	Account Clerk	8.00	8.00	7.00	49,620 - 59,689	411,126
20000024	Administrative Aide 2	16.00	16.00	14.00	67,180 - 80,983	1,086,665
20001208	Assistant Investment Officer	2.00	2.00	2.00	78,886 - 290,057	377,392
20000119	Associate Management Analyst	5.00	5.00	5.00	85,285 - 103,085	494,755
20000267	Collections Investigator 1	15.00	15.00	14.00	63,380 - 76,593	926,465
20000268	Collections Investigator 1	1.00	1.00	1.00	63,380 - 76,593	75,444
20000269	Collections Investigator 2	5.00	5.00	5.00	71,351 - 86,115	424,115
20000270	Collections Investigator Supervisor	4.00	4.00	3.00	78,406 - 94,742	275,903
20000287	Collections Manager	1.00	1.00	2.00	95,528 - 115,774	227,412
20001168	Deputy Director	3.75	3.75	3.75	78,886 - 290,057	793,613
20000924	Executive Assistant	1.00	0.00	0.00	67,398 - 81,551	-
20001172	Financial Operations Manager	1.00	1.00	0.00	78,886 - 290,057	-
20000293	Information Systems Analyst 3	2.00	2.00	1.00	95,463 - 115,381	115,381
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20001194	Investment Officer	1.00	1.00	1.00	125,908 - 502,713	217,199
90001073	Management Intern	0.00	0.00	0.58	38,548 - 49,686	28,818
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	69,255
20001182	Principal Accountant	3.00	3.00	3.00	35,880 - 240,306	552,621
20000741	Principal Clerk	1.00	1.00	1.00	62,310 - 75,392	75,392
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	159,658
20001222	Program Manager	4.50	4.50	5.50	78,886 - 290,057	1,013,144
20000783	Public Information Clerk	16.00	16.00	14.00	49,620 - 59,689	788,770
20000869	Senior Account Clerk	2.00	2.00	2.00	56,762 - 68,468	136,936
20000015	Senior Management Analyst	2.00	2.00	2.00	93,628 - 113,219	226,438
20000970	Supervising Management Analyst	3.00	3.00	2.00	100,377 - 121,605	243,210
20001148	Treasurer	1.00	1.00	1.00	98,302 - 372,372	261,752
	Bilingual - Regular					69,888
	Budgeted Personnel					(878,012)
	Expenditure Savings					
	Other Certification Pays					8,355

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Overtime Budgeted					25,102
	Sick Leave - Hourly					898
	Termination Pay Annual Leave					41,209
	Vacation Pay In Lieu					208,286
FTE, Salaries, and Wages Subtotal		124.25	123.25	117.83		\$ 11,415,933

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 39,390	\$ 42,539	\$ 46,325	\$ 3,786
Flexible Benefits	1,341,641	1,499,923	1,487,678	(12,245)
Insurance	1,530	-	-	-
Long-Term Disability	37,527	38,409	56,093	17,684
Medicare	135,854	153,538	160,041	6,503
Other Post-Employment Benefits	455,384	460,361	431,847	(28,514)
Retiree Medical Trust	15,497	19,047	19,609	562
Retirement 401 Plan	58,433	71,598	75,997	4,399
Retirement ADC	2,806,178	2,944,636	3,445,745	501,109
Retirement DROP	18,378	19,231	21,156	1,925
Risk Management Administration	135,102	154,196	174,510	20,314
Supplemental Pension Savings Plan	200,290	219,667	212,589	(7,078)
Unemployment Insurance	10,232	10,935	10,528	(407)
Workers' Compensation	174,016	179,893	190,620	10,727
Fringe Benefits Subtotal	\$ 5,429,453	\$ 5,813,973	\$ 6,332,738	\$ 518,765
Total Personnel Expenditures			\$ 17,748,671	

Parking Meter Operations Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Revenue Collections	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569	\$ 18,459,504
Total	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569	\$ 18,459,504

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Revenue Collections	9.75	9.75	9.75	0.00
Total	9.75	9.75	9.75	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Revised Parking Meter Revenue	0.00	\$ 9,600,000	\$ 9,600,000
Adjustment to reflect revised parking meter revenue due to an increase in parking meter rates from \$1.25 per hour to \$2.50 per hour.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Event-Based Pricing Parking Meter Revenue Adjustment to reflect parking meter revenue due to special event-based pricing for parking.	0.00	6,290,000	6,290,000
Expanded Hours and Sunday Parking Meter Revenue Adjustment to reflect parking meter revenue due to charging for parking during late hours and on Sundays.	0.00	2,550,000	2,550,000
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.	0.00	64,852	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(4,228)	-
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	(41,120)	-
Total	0.00	\$ 18,459,504	\$ 18,440,000

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 536,654	\$ 766,333	\$ 779,086	\$ 12,753
Fringe Benefits	400,726	461,256	513,355	52,099
PERSONNEL SUBTOTAL	937,380	1,227,589	1,292,441	64,852
NON-PERSONNEL				
Supplies	\$ 22,451	\$ 40,075	\$ 36,775	\$ (3,300)
Contracts & Services	2,781,296	3,446,388	3,411,697	(34,691)
<i>External Contracts & Services</i>	<i>1,942,104</i>	<i>2,506,173</i>	<i>2,510,283</i>	<i>4,110</i>
<i>Internal Contracts & Services</i>	<i>839,191</i>	<i>940,215</i>	<i>901,414</i>	<i>(38,801)</i>
Information Technology	25,031	29,048	24,820	(4,228)
Energy and Utilities	10,632	12,985	10,356	(2,629)
Transfers Out	5,849,544	4,791,480	23,231,480	18,440,000
Capital Expenditures	-	500	-	(500)
NON-PERSONNEL SUBTOTAL	8,688,954	8,320,476	26,715,128	18,394,652
Total	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569	\$ 18,459,504

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Licenses and Permits	\$ 9,626,334	\$ 9,600,000	\$ 28,040,000	\$ 18,440,000
Other Revenue	1,986	-	-	-
Rev from Money and Prop	145,102	-	-	-
Transfers In	3,280	-	-	-
Total	\$ 9,776,702	\$ 9,600,000	\$ 28,040,000	\$ 18,440,000

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000119	Associate Management Analyst	1.00	1.00	1.00	\$ 85,285 - 103,085	\$ 101,539
20001168	Deputy Director	0.25	0.25	0.25	78,886 - 290,057	52,907
20000678	Parking Meter Supervisor	2.00	2.00	2.00	67,748 - 81,026	147,559
20000674	Parking Meter Technician	5.00	5.00	5.00	58,597 - 69,997	325,785
20001222	Program Manager	0.50	0.50	0.50	78,886 - 290,057	92,098
20000827	Senior Parking Meter Technician	1.00	1.00	1.00	61,611 - 73,426	73,426
	Bilingual - Regular					2,912
	Budgeted Personnel					(67,748)
	Expenditure Savings					
	Overtime Budgeted					50,608
FTE, Salaries, and Wages Subtotal		9.75	9.75	9.75	\$	779,086

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 1,346	\$ 1,494	\$ 1,584	\$ 90
Flexible Benefits	128,217	149,230	155,988	6,758
Long-Term Disability	2,191	2,525	3,676	1,151
Medicare	7,985	10,174	10,558	384
Other Post-Employment Benefits	32,102	36,199	35,895	(304)
Retiree Medical Trust	386	591	778	187
Retirement 401 Plan	1,518	2,376	3,108	732
Retirement ADC	174,905	184,895	231,419	46,524
Retirement DROP	6,218	8,458	6,494	(1,964)
Risk Management Administration	9,445	12,124	14,502	2,378
Supplemental Pension Savings Plan	18,654	23,813	20,653	(3,160)
Unemployment Insurance	603	713	680	(33)
Workers' Compensation	17,156	28,664	28,020	(644)
Fringe Benefits Subtotal	\$ 400,726	\$ 461,256	\$ 513,355	\$ 52,099
Total Personnel Expenditures			\$ 1,292,441	

Revenue and Expense Statement (Non-General Fund)

Parking Meter Operations Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 782,551	\$ 932,919	\$ 975,214
TOTAL BALANCE AND RESERVES	\$ 782,551	\$ 932,919	\$ 975,214
REVENUE			
Licenses and Permits	\$ 9,626,334	\$ 9,600,000	\$ 28,040,000
Other Revenue	1,986	-	-
Revenue from Use of Money and Property	145,102	-	-
Transfers In	3,280	-	-
TOTAL REVENUE	\$ 9,776,702	\$ 9,600,000	\$ 28,040,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 10,559,253	\$ 10,532,919	\$ 29,015,214
OPERATING EXPENSE			
Personnel Expenses	\$ 536,654	\$ 766,333	\$ 779,086
Fringe Benefits	400,726	461,256	513,355
Supplies	22,451	40,075	36,775
Contracts & Services	2,781,296	3,446,388	3,411,697
Information Technology	25,031	29,048	24,820
Energy and Utilities	10,632	12,985	10,356
Transfers Out	5,849,544	4,791,480	23,231,480
Capital Expenditures	-	500	-
TOTAL OPERATING EXPENSE	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569
TOTAL EXPENSE	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569
BALANCE	\$ 932,919	\$ 984,854	\$ 1,007,645
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 10,559,253	\$ 10,532,919	\$ 29,015,214

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Citywide Program Expenditures



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.

Citywide Program Expenditures

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	169,173,004	199,099,941	182,822,004	(16,277,937)
Total Department Expenditures	\$ 169,173,004	\$ 199,099,941	\$ 182,822,004	\$ (16,277,937)
Total Department Revenue	\$ -	\$ -	\$ -	-

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Expenditures	\$ -	\$ 250,000	\$ 785,344	\$ 535,344
Assessments to Public Property	1,181,545	1,274,428	1,443,644	169,216
Citywide Elections	3,760,739	8,929,418	1,760,000	(7,169,418)
Corporate Master Lease Rent	13,173,241	16,297,979	15,544,669	(753,310)
Deferred Capital Debt Service	20,680,622	42,984,441	55,051,999	12,067,558
Right-of-Way Permits	2,269,287	5,260,489	7,672,377	2,411,888
Insurance	4,373,337	5,901,974	6,482,307	580,333
Memberships	1,170,031	1,209,762	1,338,493	128,731
Preservation of Benefits	656,701	1,200,000	925,000	(275,000)
Property Tax Administration	4,790,908	5,153,780	5,048,327	(105,453)
Public Liab. Claims Transfer-Claims Fund	23,889,668	30,211,162	31,193,782	982,620
Public Liab. Claims Transfer-Insurance	24,193,946	31,699,628	31,578,669	(120,959)
Public Use Leases	1,308,175	1,308,175	1,308,175	-
Special Consulting Services	1,601,105	760,846	420,706	(340,140)
Supplemental COLA Benefit	945,350	960,000	995,000	35,000
Transfer to Infrastructure Fund	30,961,972	21,057,697	-	(21,057,697)
Transfer to Other Funds	17,230,766	3,550,000	-	(3,550,000)
Transfer to Park Improvement Funds	16,985,611	21,090,162	21,273,512	183,350
Total	\$ 169,173,004	\$ 199,099,941	\$ 182,822,004	\$ (16,277,937)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ 22,214,726	\$ -
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	0.00	3,078,747	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			

Citywide Program Expenditures

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Right-of-Way Permit Reimbursement Addition of non-personnel expenditures to reimburse the Development Services Department for inspections of right-of-way permits performed in Fiscal Year 2024.	0.00	2,967,278	-
Transfer to the Public Liability Operating Fund Addition of non-personnel expenditures for the transfer to the Public Liability Operating Fund to support public liability claims.	0.00	982,620	-
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.	0.00	183,350	-
Assessments to Public Property Addition of non-personnel expenditures to support assessments levied on General Fund City property in Maintenance Assessment Districts (MADs) and Property and Business Improvement Districts (PBIDs).	0.00	169,216	-
Membership Fees Addition of non-personnel expenditures to support membership fee rate increases.	0.00	128,731	-
Financial Consulting Services Addition of one-time non-personnel expenditures for financial consultant services to support formation services.	0.00	38,250	-
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 per ordinance 18608.	0.00	35,000	-
Property Tax Administration Fees Adjustment to reflect revised property tax administration fees paid to the County of San Diego.	0.00	(105,453)	-
General Liability and Excess Insurance Programs Reduction of non-personnel expenditures to support the General Liability and Excess Insurance programs primarily as a result of raising the City's Self-Insured Retention (SIR).	0.00	(120,959)	-
Preservation of Benefits Adjustment to reflect revised non-personnel expenditures for the preservation of retiree benefits of plan members of the San Diego City Employees' Retirement System.	0.00	(275,000)	-
Right-of-Way Permit Reimbursement Reduction of non-personnel expenditures to reimburse the Engineering and Capital Projects Department for inspections of right-of-way permits performed in Fiscal Year 2024.	0.00	(555,390)	-
Elimination of Commercial Paper Program Reduction of non-personnel expenditures due to the temporary elimination of the Commercial Paper Program.	0.00	(1,131,504)	-
Office Space Consolidation Reduction of non-personnel expenditures related to office consolidation and relocation into City-owned space.	0.00	(1,231,687)	-

Citywide Program Expenditures

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Climate Equity Fund Transfer Waiver Reduction of non-personnel expenditures associated with the one-time waiver of the transfer to the Climate Equity Fund.	0.00	(6,628,747)	-
Citywide Elections Reduction of non-personnel expenditures related to the County of San Diego's administration of anticipated citywide elections.	0.00	(7,169,418)	-
Lease Revenue Bond Interest Reduction of anticipated interest payments due to the revised schedule for 2025 Lease Revenue Bond issuance.	0.00	(7,800,000)	-
Transfer to the Infrastructure Fund Reduction of non-personnel expenditures for the transfer to the Infrastructure Fund per City Charter Section 77.1.	0.00	(21,057,697)	-
Total	0.00	\$ (16,277,937)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 78,845,148	\$ 105,169,992	\$ 101,094,367	\$ (4,075,625)
<i>External Contracts & Services</i>	76,498,450	99,845,002	93,374,653	(6,470,349)
<i>Internal Contracts & Services</i>	2,346,698	5,324,990	7,719,714	2,394,724
Information Technology	24,295	-	-	-
Energy and Utilities	725,740	928,412	738,007	(190,405)
Other	2,783,596	4,855,660	4,784,876	(70,784)
Transfers Out	86,794,224	88,145,877	76,204,754	(11,941,123)
NON-PERSONNEL SUBTOTAL	169,173,004	199,099,941	182,822,004	(16,277,937)
Total	\$ 169,173,004	\$ 199,099,941	\$ 182,822,004	\$ (16,277,937)



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.

Communications

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.
- Provide high quality publishing and creative services.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- 1 Telling our story (Inside San Diego text/email subscription launch in June 2024; Earned media successes)
- 2 Community engagement (Language access: translation and interpretation services expanded; Measure B outreach; January 22 storm)
- 3 Employee development (Race and Equity Academy; Building Your Future toolkit; Day in the Life videos) 4 Improving our services (Record number of PRA requests received in 2024; Print Shop technology upgrade)

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Goal 2, Objective 3 of the department Tactical Equity Plan identifies the following existing disparity: "Promote a better understanding of City government through education, community engagement and public information." To mitigate the impacts of this disparity, our team will determine which communities have language barriers, limited digital access or a means of transportation to participate in the governing process.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Budget Adjustments fall under Tactical Equity Plan Goal 4: "Deliver public information that is accessible to all San Diegans." The reduction of expenditures creates an operational gap/disparity for the Communications Department. This will leave the department with limited staffing and resources to meet the needs of the public, specifically potential financial and contracting reporting delays, print shop delays due to lack of inventory and technical support; and outreach efforts will be impacted, and the community member we serve will remain at a disadvantage.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Percentage of Publishing Services jobs completed by deadline ¹	Percentage of Publishing Services jobs completed by the desired deadline.	50%	60%	90%
PRA Requests Closure Time ²	Proportion of Public Records Act requests that are closed within 24 days since the request was opened.	N/A	83%	80%
Language access services provided ³	Percent of translations and interpretations offered	N/A	70%	90%
Social Media Follower Growth ⁴	Percentage of increase in follower net growth for the City's social media accounts of Facebook, Instagram, X and LinkedIn.	17%	55%	20%

1. New equipment installation is ongoing and staffing levels directly impact the department's ability to achieve the goal.
2. Number of requests have dramatically increased year over year, without any additional support.
3. Scaled back requests due to lack of funding.
4. Threads will no longer be included since the department is unable to track statistics accurately. The data is only available cumulatively.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	47.50	47.66	42.50	(5.16)
Personnel Expenditures	\$ 6,834,662	\$ 7,619,039	\$ 7,976,630	\$ 357,591
Non-Personnel Expenditures	1,874,502	1,955,544	1,777,110	(178,434)
Total Department Expenditures	\$ 8,709,164	\$ 9,574,583	\$ 9,753,740	\$ 265,760
Total Department Revenue	\$ 2,031,372	\$ 2,850,418	\$ 2,573,111	\$ (277,307)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Communications	\$ 6,862,116	\$ 7,355,133	\$ 7,620,893	\$ 265,760
Total	\$ 6,862,116	\$ 7,355,133	\$ 7,620,893	\$ 265,760

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Communications	38.00	38.16	35.00	(3.16)
Total	38.00	38.16	35.00	(3.16)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 756,286	\$ -
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	53,955	53,955
Addition of 1.00 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	0.00	7,039	-
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.			
Reduction of Training Budget	0.00	(7,501)	-
Reduction of non-personnel expenditures associated with training costs for staff attending local training events.			
Reduction of Miscellaneous Professional/Technical Services	0.00	(16,942)	-
Reduction of non-personnel expenditures associated with advertisements, radio promotions, flyers, and conducting surveys.			

Communications

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(40,213)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.16)	(46,026)	-
Reduction of Public Information Officers Reduction of 1.00 Public Information Officer and 2.00 Supervising Public Information Officers that support public and internal education and engagement of City initiatives, programs, events and services.	(3.00)	(440,838)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(46,028)
Total	(3.16)	\$ 265,760	\$ 7,927

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,894,922	\$ 4,398,325	\$ 4,566,052	\$ 167,727
Fringe Benefits	2,312,522	2,360,081	2,515,731	155,650
PERSONNEL SUBTOTAL	6,207,444	6,758,406	7,081,783	323,377
NON-PERSONNEL				
Supplies	\$ 14,012	\$ 8,010	\$ 10,091	\$ 2,081
Contracts & Services	230,331	153,535	139,919	(13,616)
<i>External Contracts & Services</i>	<i>130,920</i>	<i>17,443</i>	<i>9,200</i>	<i>(8,243)</i>
<i>Internal Contracts & Services</i>	<i>99,411</i>	<i>136,092</i>	<i>130,719</i>	<i>(5,373)</i>
Information Technology	355,289	393,712	353,499	(40,213)
Energy and Utilities	48,083	33,470	27,601	(5,869)
Other	6,957	8,000	8,000	-
NON-PERSONNEL SUBTOTAL	654,672	596,727	539,110	(57,617)
Total	\$ 6,862,116	\$ 7,355,133	\$ 7,620,893	\$ 265,760

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 630,932	\$ 618,135	\$ 626,062	\$ 7,927
Other Revenue	1,274	-	-	-
Total	\$ 632,207	\$ 618,135	\$ 626,062	\$ 7,927

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001202	Assistant Deputy Director	0.00	0.00	1.00	\$ 78,886 - 290,057	\$ 181,288
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	242,817
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	200,491

Communications

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000289	Graphic Communications Manager	0.00	1.00	1.00	90,352 - 109,200	101,349
20000487	Graphic Designer	3.00	2.00	2.00	69,539 - 83,582	167,164
90001073	Management Intern	0.00	1.16	1.00	38,548 - 49,686	49,686
20000170	Multimedia Production Coordinator	5.00	4.00	4.00	69,975 - 84,696	334,974
20001234	Program Coordinator	7.00	7.00	7.00	36,364 - 218,225	1,093,014
20001222	Program Manager	5.00	5.00	4.00	78,886 - 290,057	668,040
20000784	Public Information Officer	3.00	3.00	2.00	75,284 - 91,201	179,862
20000015	Senior Management Analyst	1.00	1.00	1.00	93,628 - 113,219	113,219
20000916	Senior Public Information Officer	7.00	7.00	7.00	93,573 - 113,072	768,587
20001021	Supervising Public Information Officer	5.00	5.00	3.00	102,752 - 124,175	366,936
	Bilingual - Regular					2,912
	Overtime Budgeted					9,525
	Vacation Pay In Lieu					86,188
FTE, Salaries, and Wages Subtotal		38.00	38.16	35.00		\$ 4,566,052

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 26,128	\$ 28,255	\$ 29,017	\$ 762
Flexible Benefits	478,024	490,570	474,457	(16,113)
Long-Term Disability	15,951	15,444	22,650	7,206
Medicare	58,286	61,981	64,827	2,846
Other Post-Employment Benefits	157,860	148,968	139,502	(9,466)
Retiree Medical Trust	5,516	6,193	6,690	497
Retirement 401 Plan	21,247	22,256	25,646	3,390
Retirement ADC	1,357,502	1,373,025	1,547,078	174,053
Retirement DROP	12,342	13,179	13,641	462
Risk Management Administration	46,885	49,896	56,372	6,476
Supplemental Pension Savings Plan	104,676	117,705	103,463	(14,242)
Unemployment Insurance	4,345	4,394	4,245	(149)
Workers' Compensation	23,760	28,215	28,143	(72)
Fringe Benefits Subtotal	\$ 2,312,522	\$ 2,360,081	\$ 2,515,731	\$ 155,650
Total Personnel Expenditures			\$ 7,081,783	

Publishing Services Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Publishing Services	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847	\$ (86,603)
Total	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847	\$ (86,603)

Communications

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Publishing Services	9.50	9.50	7.50	(2.00)
Total	9.50	9.50	7.50	(2.00)

Significant 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.	0.00	\$ 209,236	\$ -
Reduction of Non-Personnel Expenditures Reduction of supplies, print shop paper, and training budget.	0.00	(59,606)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(25,081)	-
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	(36,130)	-
Reduction of Senior Offset Press Operators Reduction of 2.00 Senior Offset Press Operators that support the Publishing Services operations.	(2.00)	(175,022)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(285,234)
Total	(2.00)	\$ (86,603)	\$ (285,234)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 412,276	\$ 562,552	\$ 575,347	\$ 12,795
Fringe Benefits	214,942	298,081	319,500	21,419
PERSONNEL SUBTOTAL	627,218	860,633	894,847	34,214
NON-PERSONNEL				
Supplies	\$ 227,850	\$ 156,538	\$ 124,205	\$ (32,333)
Contracts & Services	884,001	945,738	903,101	(42,637)
<i>External Contracts & Services</i>	<i>813,097</i>	<i>876,486</i>	<i>831,435</i>	<i>(45,051)</i>
<i>Internal Contracts & Services</i>	<i>70,904</i>	<i>69,252</i>	<i>71,666</i>	<i>2,414</i>
Information Technology	29,017	161,464	126,383	(35,081)
Energy and Utilities	78,962	91,798	81,032	(10,766)
Transfers Out	-	3,279	3,279	-
NON-PERSONNEL SUBTOTAL	1,219,830	1,358,817	1,238,000	(120,817)
Total	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847	\$ (86,603)

Communications

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	1,405,453	\$	2,232,283	\$	1,947,049	\$	(285,234)
Rev from Money and Prop		(6,289)		-		-		-
Total	\$	1,399,165	\$	2,232,283	\$	1,947,049	\$	(285,234)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	\$ 67,180 - 80,983	\$ 79,711
20000487	Graphic Designer	2.00	2.00	2.00	69,539 - 83,582	165,910
20000067	Information Systems Analyst 1	0.50	0.50	0.00	71,548 - 86,945	-
20000377	Information Systems Technician	0.00	0.00	0.50	68,468 - 82,555	40,023
20000752	Print Shop Supervisor	1.00	1.00	1.00	81,791 - 97,494	97,494
21000193	Publishing Specialist 2	2.00	2.00	2.00	45,034 - 53,333	103,850
20000912	Senior Offset Press Operator	2.00	2.00	0.00	53,967 - 64,275	-
21000194	Senior Publishing Specialist	1.00	1.00	1.00	52,438 - 63,139	63,139
	Overtime Budgeted					17,516
	Vacation Pay In Lieu					7,704
FTE, Salaries, and Wages Subtotal		9.50	9.50	7.50		\$ 575,347

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	471	\$	663	\$	797	\$	134
Flexible Benefits		71,355		102,638		97,975		(4,663)
Long-Term Disability		1,678		1,944		2,789		845
Medicare		6,039		7,790		7,977		187
Other Post-Employment Benefits		28,722		35,173		32,824		(2,349)
Retiree Medical Trust		879		1,179		1,177		(2)
Retirement 401 Plan		3,500		4,718		4,703		(15)
Retirement ADC		86,705		116,905		141,490		24,585
Risk Management Administration		8,576		11,781		13,264		1,483
Supplemental Pension Savings Plan		2,916		3,949		4,822		873
Unemployment Insurance		457		553		523		(30)
Workers' Compensation		3,644		10,788		11,159		371
Fringe Benefits Subtotal	\$	214,942	\$	298,081	\$	319,500	\$	21,419
Total Personnel Expenditures					\$	894,847		

Revenue and Expense Statement (Non-General Fund)

Publishing Services Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ (447,884)	\$ (858,329)
TOTAL BALANCE AND RESERVES	\$ -	\$ (447,884)	\$ (858,329)
REVENUE			
Charges for Services	\$ 1,405,453	\$ 2,232,283	\$ 1,947,049
Revenue from Use of Money and Property	(6,289)	-	-
TOTAL REVENUE	\$ 1,399,165	\$ 2,232,283	\$ 1,947,049
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,399,165	\$ 1,784,399	\$ 1,088,720
OPERATING EXPENSE			
Personnel Expenses	\$ 412,276	\$ 562,552	\$ 575,347
Fringe Benefits	214,942	298,081	319,500
Supplies	227,850	156,538	124,205
Contracts & Services	884,001	945,738	903,101
Information Technology	29,017	161,464	126,383
Energy and Utilities	78,962	91,798	81,032
Transfers Out	-	3,279	3,279
TOTAL OPERATING EXPENSE	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847
TOTAL EXPENSE	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847
BALANCE***	\$ (447,884)	\$ (435,051)	\$ (1,044,127)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,399,165	\$ 1,784,399	\$ 1,088,720

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The Publishing Services Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2026 to address negative balances.



Description

The Compliance Department provides 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 houses the Administrative Hearings program that provides appeals services to City departments. This program ensures that due process is maintained from the initial notice of hearing to the final decision.

Enforcement of the City's Living Wage, Prevailing Wage, and Minimum Wage and Earned Sick Leave Ordinances are provided by the Compliance Department's Office of Labor Standards and Enforcement (OLSE.) OLSE staff ensure compliance with City wage ordinances by responding to complaints; conducting site visits and investigations; and, for those City contracts subject to Living and Prevailing Wage Ordinance requirements, conducting payroll monitoring.

Compliance Department's Occupational Safety and Health (OSH) team provides City departments with a central resource on safety standards and regulations, departmental safety plans, workplace ergonomics, and guidance on the implementation of safety protocols. This group provides support to safety teams in other City departments and operates as the safety team for those departments without in-house safety staff. OSH staff also work with the Risk Management department to support the City's Safety and Risk Oversight Committee.

The vision is:

To increase the quality of life for residents and City staff by enforcing labor standards and creating an internal citywide culture of safety management.

The mission is:

To serve our constituents through compliance with operational and fiscal best practices, City wage law, and employee workplace safety.

Goals and Objectives

Goal 1: *Support regional prosperity through wage and labor standards enforcement*

- Collaborate with regional agencies and organizations to provide efficient and comprehensive wage and labor standard services.
- Conduct data-driven, proactive labor compliance investigations.
- Respond quickly and thoroughly to resident complaints and to violations discovered through wage monitoring.
- Conduct education and outreach with the community to ensure workers are aware of their rights and that employers understand wage requirements and meet their obligations.

Goal 2: *Implement, maintain, and improve City workplace safety practices*

- Facilitate City compliance with federal, State, and local safety regulations.
- Improve employee safety programs.

Goal 3: *Provide excellent customer service*

- Seek feedback from internal and external stakeholders to identify areas of improvement.
- Respond timely to requests for service and support.

Goal 4: *Promote the City's non-discrimination climate and ensure compliance with federal Title VI requirements*

- Collaborate with City departments to ensure federal non-discrimination requirements are implemented across programs and services.
- Respond quickly to any formal complaints and process them according to established procedures.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- As of December 31, 2024, wage compliance program staff in the Office of Labor Standards and Enforcement have recovered a combined total of \$119,431 in remedies for workers.
- Office of Labor Standards and Enforcement staff have conducted outreach and education on the City's new Minimum Wage to 45 employee-based organizations, 35 employer-based groups, over 1000 subscribers to the Minimum Wage listserv, and, in partnership with the City's Communications Department, relayed information on the new Minimum Wage via a media campaign that resulted in 15 news segments reaching a viewership of over 115,000, multiple online articles, and various social media postings.
- Compliance's Title VI staff developed a training for City employees about their responsibilities under Title VI of the Civil Rights Act of 1964, and is developing the City's Language Access Plan to serve as a resource for City employees to ensure that individuals with different language preferences will have meaningful access to vital City information, programs, and activities.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

1. Goal 1, Objective 1 identifies the following disparity: "individual employees may find it difficult to advocate for themselves...." To help mitigate this disparity, Compliance's Office of Labor Standards and Enforcement staff will continue to collaborate with City department employees who come into contact with contractor employees to refer any complaints of violations of wage compliance laws. 2. Goal 2, Objective 1 identifies the following disparity: "safety regulations may not fully capture the safety needs of every City employee." To help to mitigate this disparity, the Compliance Department's Occupational Safety and Health team collaborated with the Performance and Analytics Department to launch a citywide safety survey to better assess employee safety needs. 3. Goal 4, Objective 1 identifies a disparity possibility that some residents may experience a barrier when accessing City services based upon their race, color, or national origin. To help mitigate this disparity, Compliance's Title VI program staff will continue to collaborate with City Departments to increase language access to City documents, programs, and services by providing trainings and resources to better meet the needs of residents with different language preferences.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Compliance Department budget requests impact existing and potential disparities that fall under Tactical Equity Plan Goals 1 through 3. The Minimum Wage Enforcement Fee, which is a new proposed User Fee, falls under Tactical Equity Plan Goal 1 (support regional prosperity through wage and labor standards enforcement). This new revenue will support investigation and enforcement activities associated with the Minimum Wage program. Program staff investigate all alleged violations of the Earned Sick Leave and Minimum Wage Ordinance, including allegations of retaliation. Additionally, staff initiate proactive directed investigations without receiving formal worker complaints, which is intended

to assist vulnerable, low-income industries where data shows violations are likely to occur and the workforce is unlikely to file complaints. The reduction of 3.00 Safety Officer positions and 1.00 Safety Representative 2 position is expected to result in a significant reduction in support for departments and City staff related to occupational safety and health. This reduction will negatively impact Tactical Equity Plan Goal 2 (implement, maintain, and improve City workplace safety practice) and will likely increase disparities between City employees related to health and safety, as departments without their own safety teams will no longer have the support of a safety team

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Continuous Improvement ¹	The number of process or program improvements that have been implemented based on customer feedback.	N/A	2	4
Outreach ²	The number of outreach events held for City departments, San Diego employers and residents.	33	37	37
Investigations & Site Visits ¹	The number of proactive investigations (investigations initiated by the department), employer site visits, and City department occupational health and safety (OHS) visits.	184	153	172

1. The FY 2025 performance estimate is projected to fall below the goal due to a reduction in staff capacity resulting from the hiring freeze.
2. Goal increased by nine outreach events for FY 2026 over FY 2025 to reflect the activities of the new Project Labor Agreement program.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	36.00	41.00	37.00	(4.00)
Personnel Expenditures	\$ 4,966,672	\$ 6,482,460	\$ 6,741,086	\$ 258,626
Non-Personnel Expenditures	253,413	798,876	440,795	(358,081)
Total Department Expenditures	\$ 5,220,085	\$ 7,281,336	\$ 7,181,881	\$ (99,455)
Total Department Revenue	\$ 1,871,461	\$ 1,676,666	\$ 2,339,397	\$ 662,731

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Compliance	\$ 5,220,085	\$ 7,281,336	\$ 7,181,881	(99,455)
Total	\$ 5,220,085	\$ 7,281,336	\$ 7,181,881	\$ (99,455)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Compliance	36.00	41.00	37.00	(4.00)
Total	36.00	41.00	37.00	(4.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 661,509	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	39,203	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	13,356	-
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	0.00	(296,918)	(102,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Reduction of Occupational Safety and Health Positions	(4.00)	(516,605)	-
Reduction of 3.00 Safety Officers and 1.00 Safety Representative 2 from the City's Occupational Safety and Health Team (OSH).			

Compliance

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Addition of Minimum Wage Enforcement Fee Revenue	0.00	-	764,731
Addition of revenue associated with the implementation of a new Minimum Wage enforcement fee.			
Total	(4.00) \$	(99,455) \$	662,731

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,381,884	\$ 4,457,014	\$ 4,767,092	\$ 310,078
Fringe Benefits	1,584,788	2,025,446	1,973,994	(51,452)
PERSONNEL SUBTOTAL	4,966,672	6,482,460	6,741,086	258,626
NON-PERSONNEL				
Supplies	\$ 18,324	\$ 13,856	\$ 14,461	\$ 605
Contracts & Services	131,790	529,219	137,470	(391,749)
<i>External Contracts & Services</i>	69,782	473,540	73,540	(400,000)
<i>Internal Contracts & Services</i>	62,008	55,679	63,930	8,251
Information Technology	93,447	253,341	281,904	28,563
Energy and Utilities	5,324	1,260	4,260	3,000
Other	4,528	1,200	2,700	1,500
NON-PERSONNEL SUBTOTAL	253,413	798,876	440,795	(358,081)
Total	\$ 5,220,085	\$ 7,281,336	\$ 7,181,881	\$ (99,455)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,868,634	\$ 1,676,666	\$ 1,574,666	(102,000)
Fines Forfeitures and Penalties	2,500	-	-	-
Licenses and Permits	-	-	764,731	764,731
Other Revenue	328	-	-	-
Total	\$ 1,871,461	\$ 1,676,666	\$ 2,339,397	\$ 662,731

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000012	Administrative Aide 1	1.00	1.00	1.00	\$ 58,356 - 70,259	\$ 70,259
20000024	Administrative Aide 2	1.00	1.00	1.00	67,180 - 80,983	74,858
20000041	Assistant Management Analyst	1.00	0.00	0.00	70,172 - 85,285	-
21000845	Associate Compliance Officer	0.00	2.00	10.00	104,788 - 126,650	1,126,765
20000145	Associate Engineer-Civil	2.00	1.00	0.00	115,403 - 139,317	-
20000119	Associate Management Analyst	11.00	12.00	4.00	85,285 - 103,085	410,378
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	242,817
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	184,472
20001234	Program Coordinator	4.00	4.00	4.00	36,364 - 218,225	638,632
20001222	Program Manager	5.00	6.00	6.00	78,886 - 290,057	1,026,750
20001042	Safety and Training Manager	0.00	1.00	1.00	102,819 - 124,600	117,878

Compliance

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000847	Safety Officer	3.00	3.00	0.00	89,186 - 107,744	-
20000854	Safety Representative 2	2.00	1.00	0.00	77,724 - 93,999	-
20000890	Senior Civil Engineer	1.00	0.00	0.00	132,962 - 160,742	-
21000846	Senior Compliance Officer	0.00	3.00	4.00	120,884 - 146,088	542,238
20000015	Senior Management Analyst	2.00	2.00	2.00	93,628 - 113,219	224,740
21000847	Supervising Compliance Officer	0.00	2.00	2.00	135,932 - 164,695	319,315
20000970	Supervising Management Analyst	1.00	0.00	0.00	100,377 - 121,605	-
	Bilingual - Regular					23,296
	Budgeted Personnel					(330,460)
	Expenditure Savings					
	Overtime Budgeted					3,400
	Termination Pay Annual					35,613
	Leave					
	Vacation Pay In Lieu					56,141
FTE, Salaries, and Wages Subtotal		36.00	41.00	37.00		\$ 4,767,092

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 11,431	\$ 15,544	\$ 10,458	\$ (5,086)
Flexible Benefits	378,285	495,794	462,924	(32,870)
Insurance	1,404	-	-	-
Long-Term Disability	13,997	16,615	23,572	6,957
Medicare	49,798	66,670	67,742	1,072
Other Post-Employment Benefits	133,903	161,382	139,502	(21,880)
Retiree Medical Trust	5,856	8,740	9,226	486
Retirement 401 Plan	24,154	36,471	38,508	2,037
Retirement ADC	824,174	1,060,112	1,076,686	16,574
Retirement DROP	6,299	2,965	3,144	179
Risk Management Administration	39,918	54,054	56,372	2,318
Supplemental Pension Savings Plan	55,401	58,954	51,195	(7,759)
Unemployment Insurance	3,783	4,727	4,416	(311)
Workers' Compensation	36,384	43,418	30,249	(13,169)
Fringe Benefits Subtotal	\$ 1,584,788	\$ 2,025,446	\$ 1,973,994	\$ (51,452)
Total Personnel Expenditures			\$ 6,741,086	

Convention Center



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.

Convention Center

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	20,868,511	16,621,596	16,363,527	(258,069)
Total Department Expenditures	\$ 20,868,511	\$ 16,621,596	\$ 16,363,527	\$ (258,069)
Total Department Revenue	\$ 21,200,688	\$ 16,165,596	\$ 16,248,027	\$ 82,431

Convention Center Expansion Administration Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Convention Center Expansion Administration Fund	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336	(342,570)
Total	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336	\$ (342,570)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Convention Center Pump Station Repair Addition of one-time non-personnel expenditures to repair the Convention Center pump station.	0.00	\$ 115,500	\$ -
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.	0.00	(2,070)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(456,000)	-
Transient Occupancy Tax (TOT) Fund Support Adjustment to reflect revised revenue projections related to TOT Fund support of the Convention Center Expansion Administration Fund.	0.00	-	(2,070)
Total	0.00	\$ (342,570)	\$ (2,070)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 1,041,686	\$ 1,705,395	\$ 1,364,895	(340,500)
<i>External Contracts & Services</i>	17,218	476,000	135,500	(340,500)
<i>Internal Contracts & Services</i>	1,024,468	1,229,395	1,229,395	-
Transfers Out	17,092,175	12,099,511	12,097,441	(2,070)
NON-PERSONNEL SUBTOTAL	18,133,861	13,804,906	13,462,336	(342,570)
Total	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336	\$ (342,570)

Convention Center

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 124,472	\$ -	\$ -	-
Transfers In	18,341,566	13,348,906	13,346,836	(2,070)
Total	\$ 18,466,038	\$ 13,348,906	\$ 13,346,836	\$ (2,070)

New Convention Facility Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
New Convention Facility Fund	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191	\$ 84,501
Total	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191	\$ 84,501

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Marketing Contract	0.00	\$ 84,501	\$ -
Addition of non-personnel expenditures to support the San Diego Tourism Authority (SDTA) marketing contract.			
Transient Occupancy Tax (TOT) Fund Support	0.00	-	84,501
Adjustment to reflect revised revenue projections related to TOT Fund support of the New Convention Facility Fund.			
Total	0.00	\$ 84,501	\$ 84,501

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ -	\$ 2,816,690	\$ -	(2,816,690)
<i>External Contracts & Services</i>	-	2,816,690	-	(2,816,690)
Transfers Out	2,734,650	-	2,901,191	2,901,191
NON-PERSONNEL SUBTOTAL	2,734,650	2,816,690	2,901,191	84,501
Total	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191	\$ 84,501

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers In	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191	\$ 84,501
Total	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191	\$ 84,501

Convention Center

Revenue and Expense Statement (Non-General Fund)

Convention Center Expansion Administration Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 692,280	\$ 1,024,457	\$ 568,457
TOTAL BALANCE AND RESERVES	\$ 692,280	\$ 1,024,457	\$ 568,457
REVENUE			
Revenue from Use of Money and Property	\$ 124,472	\$ -	\$ -
Transfers In	18,341,566	13,348,906	13,346,836
TOTAL REVENUE	\$ 18,466,038	\$ 13,348,906	\$ 13,346,836
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 19,158,318	\$ 14,373,363	\$ 13,915,293
OPERATING EXPENSE			
Contracts & Services	\$ 1,041,686	\$ 1,705,395	\$ 1,364,895
Transfers Out	17,092,175	12,099,511	12,097,441
TOTAL OPERATING EXPENSE	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336
TOTAL EXPENSE	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336
BALANCE	\$ 1,024,457	\$ 568,457	\$ 452,957
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 19,158,318	\$ 14,373,363	\$ 13,915,293

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Convention Center

Revenue and Expense Statement (Non-General Fund)

New Convention Facility Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	-
TOTAL BALANCE AND RESERVES	\$ -	\$ -	-
REVENUE			
Transfers In	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
TOTAL REVENUE	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
OPERATING EXPENSE			
Contracts & Services	\$ -	\$ 2,816,690	-
Transfers Out	2,734,650	-	2,901,191
TOTAL OPERATING EXPENSE	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
TOTAL EXPENSE	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
BALANCE	\$ -	\$ -	-
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



Description

The Department of Finance (DoF) provides centralized financial services to the City. DoF has four key areas of responsibilities; (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

Department of Finance

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.

- Collaborated with Race & Equity staff to design and implement 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 empowered 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 existing or potential disparities?

No

The Department of Finance will continue to work closely with the Race & Equity staff to develop materials and provide budget equity training to departments.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

No

Budget Adjustments are not anticipated to impact potential disparities.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 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%	100%	100%
Debt Service Payments	Percentage of debt services payments made on time	100%	100%	100%

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Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Employee Training	Percentage of departments staff meeting development and technical training goals to maintain skilled workforce	100%	100%	100%
Budget Publications Awards Received	Number of awards received for excellence in financial reporting and budgeting	4	4	4
General Fund Revenue Projections	Percentage of variance between major general fund revenue projections versus year-end actuals	0.26%	1.0%	<2.0%
New Debt Obligations	Percentage of debt obligations that have met the City's Debt Policy guidelines	100%	100%	100%

Department of Finance

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	140.00	140.49	138.00	(2.49)
Personnel Expenditures	\$ 25,044,210	\$ 27,029,083	\$ 28,914,042	\$ 1,884,959
Non-Personnel Expenditures	1,619,152	1,787,820	1,693,527	(94,293)
Total Department Expenditures	\$ 26,663,362	\$ 28,816,903	\$ 30,607,569	\$ 1,790,666
Total Department Revenue	\$ 1,231,574	\$ 1,345,466	\$ 1,748,420	\$ 402,954

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Debt Management & CIP	\$ 2,500,945	\$ 6,230,548	\$ 6,705,938	\$ 475,390
Department of Finance	3,125,032	2,878,356	2,801,493	(76,863)
External Financial Reporting	9,609,251	14,136,145	15,186,695	1,050,550
Financial Planning	-	5,571,854	5,913,443	341,589
Financial Planning & CIP	5,485,028	-	-	-
Internal Financial Reporting	5,943,105	-	-	-
Total	\$ 26,663,362	\$ 28,816,903	\$ 30,607,569	\$ 1,790,666

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Debt Management & CIP	16.00	32.00	31.00	(1.00)
Department of Finance	4.00	3.49	3.00	(0.49)
External Financial Reporting	48.00	75.00	75.00	0.00
Financial Planning	0.00	30.00	29.00	(1.00)
Financial Planning & CIP	32.00	0.00	0.00	0.00
Internal Financial Reporting	40.00	0.00	0.00	0.00
Total	140.00	140.49	138.00	(2.49)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 2,125,250	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Successor Agency Support	1.00	166,664	166,597
Addition of 1.00 Finance Analyst 4 and reimbursable revenue to support the Successor Agency.			
One-Time Additions and Annualizations	0.00	89,886	(59,119)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 1.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.00	53,955	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.	0.00	48,649	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(21,035)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.49)	(59,118)	-
Office Space Consolidation Reduction of non-personnel expenditures associated with the consolidation of office space.	0.00	(113,600)	-
Debt Management Reduction Reduction of 1.00 Finance Analyst 2 within the Debt Management section.	(1.00)	(120,473)	-
Reduction of Overtime and Non-Personnel Expenditures Reduction of overtime and non-personnel expenditures based on departmental historical trends and executive directives to reduce training spending.	0.00	(123,962)	-
Reduction of Budget Support Reduction of 1.00 Finance Analyst 2 that provides budgetary customer services support to departments.	(1.00)	(126,609)	-
Reduction in Grants Reduction of 1.00 Finance Analyst 2 within the Grants section.	(1.00)	(128,941)	-
Transient Occupancy Tax Reimbursements Adjustment to reflect revised revenue associated with reimbursement for the administration of the Transient Occupancy Tax (TOT) Fund.	0.00	-	141,521
Revised Reimbursable Revenue Adjustment to reflect revised reimbursable revenue projections associated with work performed to implement new budgeting software.	0.00	-	100,000
Total	(2.49) \$	1,790,666 \$	402,954

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Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 15,723,895	\$ 17,355,648	\$ 18,423,754	\$ 1,068,106
Fringe Benefits	9,320,315	9,673,435	10,490,288	816,853
PERSONNEL SUBTOTAL	25,044,210	27,029,083	28,914,042	1,884,959
NON-PERSONNEL				
Supplies	\$ 86,917	\$ 92,420	\$ 101,377	\$ 8,957
Contracts & Services	353,330	532,176	580,846	48,670
<i>External Contracts & Services</i>	87,989	150,951	150,097	(854)
<i>Internal Contracts & Services</i>	265,341	381,225	430,749	49,524
Information Technology	1,045,823	1,003,628	930,390	(73,238)
Energy and Utilities	129,482	155,696	77,314	(78,382)
Other	3,600	3,900	3,600	(300)
NON-PERSONNEL SUBTOTAL	1,619,152	1,787,820	1,693,527	(94,293)
Total	\$ 26,663,362	\$ 28,816,903	\$ 30,607,569	\$ 1,790,666

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,027,080	\$ 1,195,466	\$ 1,598,420	\$ 402,954
Other Revenue	186,495	150,000	150,000	-
Rev from Other Agencies	18,000	-	-	-
Total	\$ 1,231,574	\$ 1,345,466	\$ 1,748,420	\$ 402,954

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000010	Account Audit Clerk	2.00	2.00	2.00	\$ 52,132 - 62,681	\$ 122,370
20000024	Administrative Aide 2	7.00	7.00	6.00	67,180 - 80,983	467,198
20001140	Assistant Department Director	2.00	2.00	2.00	98,302 - 372,372	501,228
20000119	Associate Management Analyst	7.00	0.00	0.00	85,285 - 103,085	-
20001113	Chief Accountant	1.00	1.00	1.00	78,886 - 290,057	250,614
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	275,118
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
21000576	Finance Analyst 2	32.00	37.00	35.00	91,531 - 110,598	3,429,618
21000577	Finance Analyst 3	30.00	34.00	34.00	100,835 - 121,824	4,045,013
21000578	Finance Analyst 4	11.00	11.00	12.00	124,095 - 150,805	1,756,240
20001172	Financial Operations Manager	7.00	7.00	7.00	78,886 - 290,057	1,498,245
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
90001073	Management Intern	0.00	1.49	1.00	38,548 - 49,686	49,686
20000681	Payroll Audit Specialist 2	5.00	5.00	5.00	65,782 - 79,585	397,925
20000936	Payroll Audit Supervisor	1.00	1.00	1.00	79,476 - 95,987	95,987
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	69,255
20001182	Principal Accountant	15.00	15.00	15.00	35,880 - 240,306	2,763,105
20001234	Program Coordinator	13.00	12.00	12.00	36,364 - 218,225	1,989,408
20000054	Senior Account Audit Clerk	1.00	1.00	1.00	59,645 - 71,919	71,919

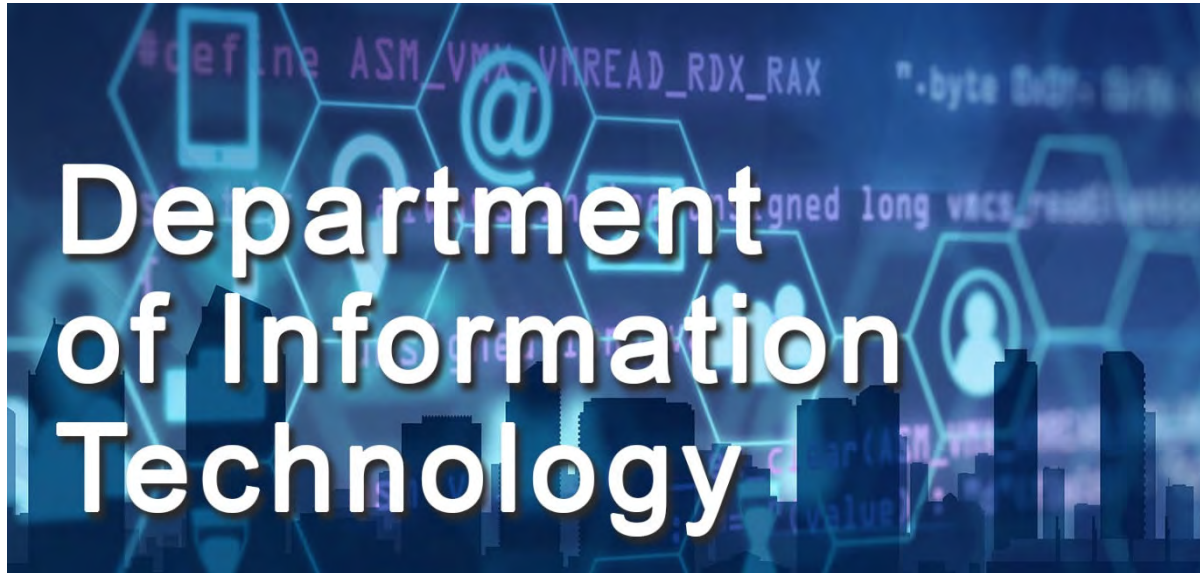
Department of Finance

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000015	Senior Management Analyst	2.00	0.00	0.00	93,628 - 113,219	-
	Bilingual - Regular					5,824
	Budgeted Personnel					(124,095)
	Expenditure Savings					
	Overtime Budgeted					25,000
	Special Assignment Pay					74,088
	Termination Pay Annual					33,157
	Leave					
	Vacation Pay In Lieu					429,919
FTE, Salaries, and Wages Subtotal		140.00	140.49	138.00		\$ 18,423,754

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 116,333	\$ 128,672	\$ 125,200	\$ (3,472)
Flexible Benefits	1,784,692	1,862,137	1,906,332	44,195
Insurance	1,618	-	-	-
Long-Term Disability	63,585	60,840	90,533	29,693
Medicare	231,316	243,833	259,159	15,326
Other Post-Employment Benefits	604,322	571,044	558,008	(13,036)
Retiree Medical Trust	24,004	26,338	28,912	2,574
Retirement 401 Plan	91,633	101,559	111,433	9,874
Retirement ADC	5,706,763	5,918,809	6,587,654	668,845
Retirement DROP	15,987	15,187	19,334	4,147
Risk Management Administration	179,340	191,268	225,488	34,220
Supplemental Pension Savings Plan	389,349	411,979	422,560	10,581
Unemployment Insurance	17,348	17,299	16,960	(339)
Workers' Compensation	94,025	124,470	138,715	14,245
Fringe Benefits Subtotal	\$ 9,320,315	\$ 9,673,435	\$ 10,490,288	\$ 816,853
Total Personnel Expenditures			\$ 28,914,042	

Department of Information Technology



Description

The Department of Information Technology delivers technology services to 34 City Departments, over 300 locations, around 13,000 employees, and the 1.4 million residents of the City of San Diego.

Key areas of the Department include:

IT Fiscal Services - The IT Fiscal Services team provides financial services which has three key areas of responsibilities: (1) oversight of the Department's operating and capital budget, (2) accounting and financial reporting for the Department's General Fund, GIS Fund, Information Technology Fund, OneSD Support Fund and Wireless Communication Technology Fund, and (3) payroll and vendor payments.

IT Contracts Management - The Contracts Management Team manages the contract life cycle of citywide IT contracts, Request for Quotations (RFQ)/ Request for Proposals (RFP) / Invitation to Bid (ITBs), contract negotiations, and ensures compliance with all City procurement requirements.

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, data protection needs, and works with City departments to develop solutions to enhance City services.

Service Management Office (SMO) - The Service Management Office manages the contracts for Workplace Services, consisting of the IT Service Desk and End User support functions.

The SMO also manages the contracts for Cross-Functional Services, consisting of the IT Service Management processes and the City's ServiceNow platform. The SMO manages the City's end-user computer hardware and software standards, enterprise change management governance, and develops citywide IT Service Delivery best practices and processes.

Cyber Security Compliance and Risk Management - The Cyber Security Team provides the development, implementation and management of all citywide information security policies, standards, procedures,

Department of Information Technology

payment card compliance, internal controls, and leads regional partnerships through the San Diego Regional Cyber Lab.

Enterprise Resource Planning (ERP) - The Enterprise Resource Planning Team provides citywide information technology services, which include Systems, Applications and Products (SAP), web environments, and citywide content management.

Geographic Information Systems (GIS) - The Geographic Information Systems Team is responsible for supporting spatial data analytics, workflows and provisioning GIS tools and technologies for departments across the City. Systems include asset management, risk assessment, public safety, emergency response, field mapping and data capture tools, GPS integration, remote sensing, conflict detection and mapping presentations. GIS also manages San Diego Geographic Information Source (SanGIS), the regional spatial data warehouse joint powers authority in partnership with the County of San Diego.

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, and manages the IT Governance process.

Wireless Technology Services - The Wireless Technology Services Team manages the service delivery for public safety wireless radio communications technologies.

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 a national municipal leader and strategic business partner for innovative technology solutions.

The mission is:

To provide high quality, 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: Modernize and Maximize the Business Value and Resiliency of Technology Services

- Expanded cloud services provide agility, resiliency, enhanced security, and availability.
- 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 2: Centralize and Modernize City Technologies to Drive Best Practices and Innovation

- Centralized IT services drive efficiencies and economies of scale with common standards, security, and governance requirements.

Department of Information Technology

- 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.

Goal 3: *Advance IT Service Delivery by Enhancing City Technology Contracts for Transparency, Oversight, and Operational 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.
- Secure the City's Data and Technology

Goal 4: *Secure the City's Data and Technology*

- 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.
- Modernize, maintain, evaluate, and improve existing security tools both on-site and in the cloud.

Goal 5: *Advance Digital Equity Citywide for Low-Income Communities*

- Expand free Wi-Fi citywide with a focus on low-income communities.
- Increase laptops and mobile hotspots available from City libraries.
- Work with community outreach partners to get San Diegans connected.
- Partner with nonprofits to provide digital equity training and access.

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 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 Resource Department to share technologies and employment opportunities among colleges and post-high school education agencies.

Department of Information Technology

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The SD Access 4 All initiative has provided over 3 million Wi-Fi sessions, including over 280,000 unique users annually, and Mobile Internet Hotspot utilization rates of over 95%.
- 5,000+ attendees have gained new technology skills by participating in Tech on the Go! computer training (English and Spanish) at Libraries and Community Centers.
- Digital Navigators have made technology more accessible for 9,000+ residents through multilingual services, including 1:1 tech support, affordable computer offerings, low-cost home internet and connection to essential online resources. Digital Navigator services have been championed by 36 multilingual Digital Navigator interns who have worked with the City through the Employ and Empower Program.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

1. Collaborating with San Diego Association of Governments (SANDAG), San Diego Geographic Information Source (SANGIS), San Diego Housing Commission, the County and San Diego Regional Cyber Lab to strengthen regional partnerships to enhance digital equity planning in structurally excluded communities. 2. Collaborating with industry partners to obtain discounted digital equity resources. 3. Collaborating with the Library Department to develop grant proposals for digital equity resources. 4. Collaborating with Engineering & Capital Projects and leveraging Geographic Information Systems (GIS) resources to promote specific capital improvement projects impacting structurally excluded communities. 5. Collaborating with the Human Resources Department to share technologies and employment opportunities. 6. Collaborating with the Purchasing and Contracting Department to promote engagement and utilization of Small Local Business Enterprise (SLBE), Emerging Local Business Enterprises (ELBE), and other small and/or local business enterprises. 7. Collaborating with the Economic Development Department to promote cybersecurity best practices with small local businesses.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Fiscal Year 2026 budget includes additions to address disparities and align with several of the department's Tactical Equity Plan goals and objectives: Goal 1. Modernize and Maximize the Business Value and Resiliency of Technology Services. Goal 2. Centralize and Modernize City Technologies to Drive Best Practices and Innovation. Goal 5. Advance Digital Equity Citywide for Low-Income Communities. Budget additions support continuing efforts to centralize and standardize services and technology that improve efficiency and ease of use and reduce overall costs for the City. Additions also support the continuation of free public Wi-Fi at Parks and Recreation locations, expanding connectivity

Department of Information Technology

options and increasing equitable infrastructure Citywide along with digital skills training. Budget reductions may impact the department's ability to address disparities that align with all the Tactical Equity Plan goals and objectives by limiting cloud services that provide agility, resiliency, enhanced security, and availability of public-facing and workforce applications. The City may lose the ability to leverage economies of scale with common standards, security, and governance requirements. Reductions may hinder the development, optimization, and data analytics of current applications and enterprise systems. This may lead to increased cybersecurity vulnerability and overall costs as departments seek alternative technology solutions independently, as well as increased operational burden on departments. Pending Federal funding e-Rate approval, budget reductions may also reduce the number of mobile hotspots available from City libraries, an SD Access 4 All service that addresses disparities in digital equity.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Mission Critical Application Availability	99.9% Annual Mission Critical Application Availability	99.9%	99.9%	99.9%
Connection of Public Wi-Fi in Priority Digital Equity Areas	Connecting 80% of the identified Priority Digital Equity Public Wi-Fi Locations	80.0%	93.8%	90.0%
Public Safety Wireless Radio System Availability	The US standard for availability of public safety radio systems is 99.999%.	99.999%	99.999%	99.999%
Cyber Security Incident Percentage	Less than 1% average of cyber security incidents for all active users	<1%	<1%	<1%

Department of Information Technology

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	135.35	135.52	133.42	(2.10)
Personnel Expenditures	\$ 24,256,278	\$ 27,086,261	\$ 28,834,518	\$ 1,748,257
Non-Personnel Expenditures	104,935,267	113,572,114	110,630,260	(2,941,854)
Total Department Expenditures	\$ 129,191,545	\$ 140,658,375	\$ 139,464,778	\$ (1,193,597)
Total Department Revenue	\$ 127,198,578	\$ 127,025,392	\$ 133,760,806	\$ 6,735,414

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	\$ 2,301,052	\$ 2,824,124	\$ 3,556,350	\$ 732,226
Enterprise IT Sourcing Operations	134,482	458,575	-	(458,575)
Total	\$ 2,435,534	\$ 3,282,699	\$ 3,556,350	\$ 273,651

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	4.00	0.00	4.00	4.00
Enterprise IT Sourcing Operations	0.00	4.00	0.00	(4.00)
Total	4.00	4.00	4.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ 712,072	\$ -
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 SD Access 4 All Public Wi-Fi	0.00	500,000	-
Addition of non-personnel expenditures to support Public Wi-Fi services for existing infrastructure at 59 Parks and Recreation locations.			
Salary and Benefit Adjustments	0.00	70,740	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for SD Access 4 All Digital Literacy	0.00	57,000	-
Addition of non-personnel expenditures to support the SD Access 4 All digital literacy program.			

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	17,579	-
Reduction of General Fund PC Replacement Program Reduction of non-personnel expenditures associated with the General Fund PC Replacement Program.	0.00	(237,480)	-
Mobile Hotspot Program Reduction of non-personnel expenditures associated with the Mobile Hotspot Program replaced with federal E-Rate funding support.	0.00	(312,260)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(534,000)	-
Total	0.00	\$ 273,651	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 98,077	\$ 327,245	\$ 382,709	\$ 55,464
Fringe Benefits	36,365	131,330	146,606	15,276
PERSONNEL SUBTOTAL	134,442	458,575	529,315	70,740
NON-PERSONNEL				
Contracts & Services	\$ 780	\$ 1,151,827	\$ 9,783	\$ (1,142,044)
<i>External Contracts & Services</i>	740	1,146,351	3,511	(1,142,840)
<i>Internal Contracts & Services</i>	40	5,476	6,272	796
Information Technology	1,484,550	763,408	1,384,567	621,159
Debt	815,762	908,889	1,632,685	723,796
NON-PERSONNEL SUBTOTAL	2,301,091	2,824,124	3,027,035	202,911
Total	\$ 2,435,534	\$ 3,282,699	\$ 3,556,350	\$ 273,651

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 20,179	\$ -	\$ -	\$ -
Rev from Federal Agencies	450,019	-	-	-
Total	\$ 470,198	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000067	Information Systems Analyst 1	3.00	3.00	3.00	\$ 71,548 - 86,945	\$ 210,777
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	171,932
FTE, Salaries, and Wages Subtotal		4.00	4.00	4.00		\$ 382,709

Department of Information Technology

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Flexible Benefits	\$ 14,232	\$ 52,712	\$ 51,399	(1,313)
Long-Term Disability	447	1,184	1,940	756
Medicare	1,384	4,744	5,550	806
Other Post-Employment Benefits	4,553	16,552	16,412	(140)
Retiree Medical Trust	215	819	958	139
Retirement 401 Plan	837	3,273	3,828	555
Retirement ADC	12,179	43,654	57,178	13,524
Risk Management Administration	1,513	5,544	6,632	1,088
Unemployment Insurance	113	336	364	28
Workers' Compensation	892	2,512	2,345	(167)
Fringe Benefits Subtotal	\$ 36,365	\$ 131,330	\$ 146,606	\$ 15,276
Total Personnel Expenditures		\$ 529,315		

GIS Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	\$ -	\$ 19,442	\$ 14,567	(4,875)
Information Technology	4,702,037	6,170,248	6,618,181	447,933
Total	\$ 4,702,037	\$ 6,189,690	\$ 6,632,748	\$ 443,058

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	0.00	0.49	0.27	(0.22)
Information Technology	12.00	11.00	11.00	0.00
Total	12.00	11.49	11.27	(0.22)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	0.00	\$ 399,454	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	317,387	-
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 San Diego Geographic Information Systems Contract	0.00	66,000	-
Addition of contractual expenditures to support the San Diego Geographic Information Systems.			

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 0.27 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	0.27	14,567	14,567
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.49)	(19,442)	-
Reduction of Non-Personnel Expenditures Reduction of non-personnel expenditures associated with the Geographic Information Systems Program.	0.00	(20,100)	-
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	(314,808)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	980,558
Non-Discretionary Revenue Adjustment Adjustment to reflect revised non-discretionary revenue projections.	0.00	-	(957,947)
Total	(0.22)	\$ 443,058	\$ 37,178

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 840,660	\$ 1,205,057	\$ 1,025,567	(179,490)
Fringe Benefits	627,199	744,865	604,672	(140,193)
PERSONNEL SUBTOTAL	1,467,859	1,949,922	1,630,239	(319,683)
NON-PERSONNEL				
Supplies	\$ 25	\$ 10,000	\$ -	(10,000)
Contracts & Services	1,288,584	972,421	1,488,175	515,754
<i>External Contracts & Services</i>	<i>891,727</i>	<i>807,943</i>	<i>1,006,310</i>	<i>198,367</i>
<i>Internal Contracts & Services</i>	<i>396,857</i>	<i>164,478</i>	<i>481,865</i>	<i>317,387</i>
Information Technology	1,944,369	3,257,347	3,514,334	256,987
Energy and Utilities	1,200	-	-	-
NON-PERSONNEL SUBTOTAL	3,234,178	4,239,768	5,002,509	762,741
Total	\$ 4,702,037	\$ 6,189,690	\$ 6,632,748	\$ 443,058

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 4,887,634	\$ 5,119,358	\$ 5,156,536	37,178
Other Revenue	76	-	-	-
Rev from Money and Prop	41,220	-	-	-
Rev from Other Agencies	202,584	238,770	238,770	-
Total	\$ 5,131,514	\$ 5,358,128	\$ 5,395,306	\$ 37,178

Department of Information Technology

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001168	Deputy Director	1.00	1.00	1.00	\$ 78,886 - 290,057	\$ 227,223
21000432	Geographic Info Systems Analyst 2	2.00	2.00	2.00	86,945 - 105,050	173,890
21000433	Geographic Info Systems Analyst 3	2.00	2.00	2.00	95,463 - 115,381	210,844
21000434	Geographic Info Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000377	Information Systems Technician	1.00	1.00	1.00	68,468 - 82,555	82,555
90001073	Management Intern	0.00	0.49	0.27	38,548 - 49,686	13,415
20001234	Program Coordinator	4.00	3.00	3.00	36,364 - 218,225	381,882
	Budgeted Personnel Expenditure Savings					(309,702)
FTE, Salaries, and Wages Subtotal		12.00	11.49	11.27	\$	1,025,567

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 11,079	\$ 12,070	\$ 7,643	\$ (4,427)
Flexible Benefits	101,726	142,250	113,072	(29,178)
Long-Term Disability	3,484	4,364	5,200	836
Medicare	12,215	17,475	14,871	(2,604)
Other Post-Employment Benefits	31,485	41,380	32,824	(8,556)
Retiree Medical Trust	1,000	1,832	1,754	(78)
Retirement 401 Plan	3,875	7,327	7,024	(303)
Retirement ADC	420,704	465,699	380,949	(84,750)
Risk Management Administration	9,325	13,860	13,264	(596)
Supplemental Pension Savings Plan	25,866	28,158	19,245	(8,913)
Unemployment Insurance	953	1,242	976	(266)
Workers' Compensation	5,486	9,208	7,850	(1,358)
Fringe Benefits Subtotal	\$ 627,199	\$ 744,865	\$ 604,672	\$ (140,193)
Total Personnel Expenditures			\$ 1,630,239	

Information Technology Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Citywide IT Fixed Expenses	\$ 71,209,798	\$ 72,499,614	\$ 69,842,110	\$ (2,657,504)
Department of Information Technology	3,417,491	5,633,704	6,324,040	690,336
Enterprise IT Sourcing Operations	2,208,218	2,256,511	2,630,331	373,820
Enterprise Resource Planning	3,862	-	249,698	249,698
Information Technology	4,913,764	5,174,951	4,975,148	(199,803)
IT Contract Management	1,530,279	1,774,961	1,833,880	58,919
Wireless Technology Services	55	-	-	-
Total	\$ 83,283,467	\$ 87,339,741	\$ 85,855,207	\$ (1,484,534)

Department of Information Technology

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	15.00	15.78	13.00	(2.78)
Enterprise IT Sourcing Operations	7.00	9.00	11.00	2.00
Enterprise Resource Planning	0.00	0.00	1.00	1.00
Information Technology	22.00	23.00	21.00	(2.00)
IT Contract Management	3.00	3.00	3.00	0.00
Total	47.00	50.78	49.00	(1.78)

Significant 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.	0.00	\$ 1,007,857	\$ -
Support for System Backup Data Encryption Addition of non-personnel expenditures to support the renewal of a system backup data encryption service.	0.00	789,000	-
Support for Application Development & Maintenance Contract Addition of contractual expenditures associated with the non-SAP Application Development & Maintenance Services.	0.00	600,000	-
Support for Production and SAP Hardware Lease Extension Addition of non-personnel expenditures to support the extension of Production SAP Hardware lease.	0.00	581,640	-
Support for Internet Protocol Address Management Licensing Addition of non-personnel expenditures to support the renewal of Domain Name Service (DNS) Licensing.	0.00	420,000	-
Support for Digital Productivity Tools Addition of non-personnel expenditures to support automated productivity tools.	0.00	326,000	-
Support for Privileged Access Management Addition of non-personnel expenditures to support the renewal for the City's Privileged Access Management cybersecurity solution.	0.00	237,928	-
Support for Medallia Addition of non-personnel expenditures to support the customer and employee engagement platform Medallia.	0.00	195,000	-
Support for Data Loss Prevention Addition of non-personnel expenditures to support the renewal of the City's Data Loss Prevention cybersecurity solution.	0.00	172,100	-
Support for LinkedIn Learning Addition of non-personnel expenditures to support the e-learning solution LinkedIn Learning.	0.00	170,341	-

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Cybersecurity Suite Contract Addition of contractual expenditures associated with cost increases for the City's cybersecurity suite.	0.00	163,400	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	129,859	-
Employ and Empower Program Support Addition of 1.60 Management Interns - Hourly and 0.40 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	2.00	104,708	104,708
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	93,563	-
Support for Power BI Capacity Addition of non-personnel expenditures to support cloud capacity for the data and analytics tool Power BI.	0.00	60,000	-
Support for User Account Monitoring Addition of non-personnel expenditures to support the City's User Account Monitoring Data Loss Prevention cybersecurity solution.	0.00	38,500	-
Support for Get It Done Maintenance & Support Contract Addition of contractual expenditures associated with the maintenance and development of the City's Get it Done application.	0.00	23,926	-
Support for Security Operations Center Contract Addition of contractual expenditures associated with the Security Operations Center.	0.00	14,000	-
Support for Payment Card Industry Quality Security Assessor Addition of non-personnel expenditures to support the Payment Card Industry (PCI) regulatory compliance and Qualified Security Assessor.	0.00	12,450	-
Reduction of IT Research Contract Reduction of contractual expenditures associated with an IT Research subscription.	0.00	(13,000)	-
Reduction of Payment Card Industry Hosting Services Reduction of non-personnel expenditures associated with Payment Card Industry Hosting Services.	0.00	(15,000)	-
Reduction of Assistive Technology Reduction in non-personnel expenditures associated with text-to-speech for sandiego.gov.	0.00	(16,538)	-
Reduction of Cloud Monitoring Tools Reduction of non-personnel expenditures associated with the consolidation of inventory discovery tools.	0.00	(20,706)	-

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Testing and Development Licenses Reduction of non-personnel expenditures associated with Testing and Development licenses for Power BI and Microsoft 365.	0.00	(22,000)	-
Reduction of Telecommunications Hardware Reduction of non-personnel expenditures associated with the replacement of desktop telephone hardware.	0.00	(25,000)	-
Reduction of Cloud Monitoring Tools Reduction of non-personnel expenditures associated with the consolidation of cloud monitoring tools.	0.00	(28,609)	-
Reduction of Cybersecurity Tools Reduction of non-personnel expenditures associated with cybersecurity tools.	0.00	(42,141)	-
Reduction of Workplace Service Contract Reduction of contractual expenditures associated with Workplace Service.	0.00	(50,000)	-
Reduction of IT Service Management Licensing Reduction of non-personnel expenditures associated with IT Service Management licensing.	0.00	(60,000)	-
Reduction of Alternative Analog Phone Line Support Reduction of non-personnel expenditures associated with alternative analog phone line support.	0.00	(112,000)	-
Reduction of Network and Call Center Management Contracted Labor Reduction of non-personnel expenditures associated with Network and Call Center Management contracted project management labor.	0.00	(140,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(3.78)	(150,017)	-
Reduction of Licensing for Digital Productivity Tools Reduction of non-personnel expenditures associated with digital productivity tools.	0.00	(175,000)	-
Reduction of Voice Service Telecommunications Contract Reduction of contractual expenditures associated with Voice Services.	0.00	(185,000)	-
Reduction of Microsoft Unified Support Reduction of contractual expenditures associated with a third party for Microsoft Environment Support.	0.00	(284,492)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(360,000)	349,980
Reduction of Artificial Intelligence Support Reduction of non-personnel expenditures associated with development and implementation of Artificial Intelligence solutions.	0.00	(460,000)	-

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Enterprise Compute Contract Reduction of contractual expenditures associated with modernization efforts for the Enterprise Compute Services Managed Service Provider.	0.00	(543,727)	-
Reduction of SAP Application Maintenance and Development Contract Reduction of non-personnel expenditures associated with the reallocation of the SAP Maintenance and Development Contract from the Information Technology Fund to the OneSD Fund.	0.00	(3,921,576)	-
Non-Discretionary Revenue Adjustment Adjustment to reflect non-discretionary revised revenue projections.	0.00	-	(86,915)
Fiber Optic Cable Manager Labor Revenue Adjustment to reflect revised reimbursement revenue projections.	0.00	-	(143,149)
Total	(1.78)	\$ (1,484,534)	\$ 224,624

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 6,251,849	\$ 7,264,240	\$ 7,575,341	\$ 311,101
Fringe Benefits	3,134,460	3,106,705	3,758,152	651,447
PERSONNEL SUBTOTAL	9,386,309	10,370,945	11,333,493	962,548
NON-PERSONNEL				
Supplies	\$ 7,195	\$ 21,200	\$ 25,889	\$ 4,689
Contracts & Services	2,479,274	75,065,466	72,486,369	(2,579,097)
<i>External Contracts & Services</i>	<i>1,344,358</i>	<i>1,630,387</i>	<i>1,625,644</i>	<i>(4,743)</i>
<i>Internal Contracts & Services</i>	<i>1,134,916</i>	<i>73,435,079</i>	<i>70,860,725</i>	<i>(2,574,354)</i>
Information Technology	69,763,708	1,864,927	1,994,786	129,859
Energy and Utilities	6,389	13,133	10,600	(2,533)
Other	3,941	4,070	4,070	-
Capital Expenditures	1,636,651	-	-	-
NON-PERSONNEL SUBTOTAL	73,897,158	76,968,796	74,521,714	(2,447,082)
Total	\$ 83,283,467	\$ 87,339,741	\$ 85,855,207	\$ (1,484,534)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 80,767,871	\$ 85,195,328	\$ 85,419,952	\$ 224,624
Other Revenue	2,029	-	-	-
Rev from Money and Prop	(70,152)	-	-	-
Total	\$ 80,699,747	\$ 85,195,328	\$ 85,419,952	\$ 224,624

Department of Information Technology

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	\$ 67,180 - 80,983	\$ 80,983
20001140	Assistant Department Director	1.00	1.00	1.00	98,302 - 372,372	235,337
20001202	Assistant Deputy Director	2.00	2.00	2.00	78,886 - 290,057	438,742
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	100,362
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	289,041
20001168	Deputy Director	1.00	1.00	2.00	78,886 - 290,057	473,382
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	80,328
20000293	Information Systems Analyst 3	6.00	6.00	6.00	95,463 - 115,381	672,368
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000180	Information Systems Manager	1.00	1.00	1.00	133,180 - 161,354	161,354
90001073	Management Intern	0.00	3.02	1.60	38,548 - 49,686	79,498
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	56,871
20001234	Program Coordinator	9.00	9.00	9.00	36,364 - 218,225	1,512,552
20001222	Program Manager	18.00	18.00	17.00	78,886 - 290,057	3,188,185
20000015	Senior Management Analyst	2.00	2.00	2.00	93,628 - 113,219	226,438
90001146	Student Intern	0.00	0.76	0.40	35,880 - 42,522	17,009
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Budgeted Personnel Expenditure Savings					(591,701)
	Overtime Budgeted					5,000
	Termination Pay Annual Leave					47,107
	Vacation Pay In Lieu					250,801
FTE, Salaries, and Wages Subtotal		47.00	50.78	49.00	\$	7,575,341

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 46,213	\$ 42,383	\$ 52,189	\$ 9,806
Flexible Benefits	642,512	641,559	696,960	55,401
Long-Term Disability	25,176	25,690	36,872	11,182
Medicare	92,302	102,898	105,453	2,555
Other Post-Employment Benefits	185,487	186,210	176,429	(9,781)
Retiree Medical Trust	11,053	13,678	13,120	(558)
Retirement 401 Plan	42,038	52,910	50,532	(2,378)
Retirement ADC	1,866,694	1,819,342	2,371,182	551,840
Retirement DROP	3,084	3,319	3,519	200
Risk Management Administration	55,063	62,370	71,294	8,924
Supplemental Pension Savings Plan	111,873	107,058	133,159	26,101
Unemployment Insurance	6,891	7,311	6,911	(400)
Workers' Compensation	46,074	41,977	40,532	(1,445)
Fringe Benefits Subtotal	\$ 3,134,460	\$ 3,106,705	\$ 3,758,152	\$ 651,447
Total Personnel Expenditures			\$ 11,333,493	

Department of Information Technology

OneSD Support Fund

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Department of Information Technology	\$	391,276	\$	117,672	\$	148,963	\$	31,291
Enterprise Resource Planning		26,505,049		32,543,116		30,721,499		(1,821,617)
Total	\$	26,896,325	\$	32,660,788	\$	30,870,462	\$	(1,790,326)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	0.00	0.25	0.15	(0.10)
Enterprise Resource Planning	29.00	29.00	29.00	0.00
Total	29.00	29.25	29.15	(0.10)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for reallocation of the SAP Maintenance and Development Contract Addition of non-personnel expenditures to support the reallocation of the SAP Maintenance and Development Contract from the Information Technology Fund to the OneSD Fund.	0.00	\$ 3,921,576	\$ -
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	257,849	-
Employ and Empower Program Support Addition of 0.15 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	0.15	8,094	8,094
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.25)	(9,918)	-
Reduction of Non-Personnel Expenditures Reduction of non-personnel expenditures associated with the Enterprise Resource Planning Program.	0.00	(240,000)	-
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.	0.00	(628,443)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(1,000,000)	5,600,082

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	0.00	(4,099,484)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Revenue Adjustment	0.00	-	(505,513)
Adjustment to reflect revised non-discretionary revenue projections.			
Total	(0.10)	\$ (1,790,326)	\$ 5,102,663

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 4,494,396	\$ 4,930,197	\$ 4,934,188	\$ 3,991
Fringe Benefits	2,512,281	2,654,909	2,906,943	252,034
PERSONNEL SUBTOTAL	7,006,677	7,585,106	7,841,131	256,025
NON-PERSONNEL				
Supplies	\$ 4,510	\$ 33,220	\$ 14,805	\$ (18,415)
Contracts & Services	3,972,803	3,462,423	2,812,395	(650,028)
<i>External Contracts & Services</i>	<i>415,790</i>	<i>480,052</i>	<i>486,367</i>	<i>6,315</i>
<i>Internal Contracts & Services</i>	<i>3,557,013</i>	<i>2,982,371</i>	<i>2,326,028</i>	<i>(656,343)</i>
Information Technology	15,903,596	21,572,539	20,194,631	(1,377,908)
Energy and Utilities	8,680	6,500	6,500	-
Other	59	1,000	1,000	-
NON-PERSONNEL SUBTOTAL	19,889,648	25,075,682	23,029,331	(2,046,351)
Total	\$ 26,896,325	\$ 32,660,788	\$ 30,870,462	\$ (1,790,326)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 28,253,805	\$ 25,954,866	\$ 31,057,529	\$ 5,102,663
Rev from Money and Prop	394,138	-	-	-
Total	\$ 28,647,943	\$ 25,954,866	\$ 31,057,529	\$ 5,102,663

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001202	Assistant Deputy Director	0.00	0.00	1.00	\$ 78,886 - 290,057	\$ 184,472
20001247	Business Systems Analyst 2	1.00	1.00	1.00	85,089 - 102,823	102,823
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	227,223
90001073	Management Intern	0.00	0.25	0.15	38,548 - 49,686	7,453
20001234	Program Coordinator	16.00	16.00	15.00	36,364 - 218,225	2,534,342
20001222	Program Manager	11.00	11.00	11.00	78,886 - 290,057	2,048,772
	Budgeted Personnel					(311,766)
	Expenditure Savings					
	Vacation Pay In Lieu					140,869
FTE, Salaries, and Wages Subtotal		29.00	29.25	29.15		\$ 4,934,188

Department of Information Technology

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 42,913	\$ 46,564	\$ 54,537	\$ 7,973
Flexible Benefits	522,446	540,439	537,718	(2,721)
Long-Term Disability	18,187	17,461	24,305	6,844
Medicare	64,591	69,929	69,505	(424)
Other Post-Employment Benefits	126,807	120,002	110,781	(9,221)
Retiree Medical Trust	7,052	7,742	7,423	(319)
Retirement 401 Plan	25,007	27,540	27,742	202
Retirement ADC	1,505,148	1,624,650	1,881,031	256,381
Retirement DROP	7,869	4,945	5,244	299
Risk Management Administration	37,542	40,194	44,766	4,572
Supplemental Pension Savings Plan	117,427	130,822	122,827	(7,995)
Unemployment Insurance	4,978	4,968	4,549	(419)
Workers' Compensation	32,313	19,653	16,515	(3,138)
Fringe Benefits Subtotal	\$ 2,512,281	\$ 2,654,909	\$ 2,906,943	\$ 252,034
Total Personnel Expenditures			\$ 7,841,131	

Wireless Communications Technology Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Department of Information Technology	\$ 8,901	\$ 19,070	\$ 102,844	\$ 83,774
Enterprise Resource Planning	98	-	-	-
Wireless Technology Services	11,865,184	11,166,387	12,447,167	1,280,780
Total	\$ 11,874,183	\$ 11,185,457	\$ 12,550,011	\$ 1,364,554

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Wireless Technology Services	43.35	40.00	40.00	0.00
Total	43.35	40.00	40.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 778,627	\$ -
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	0.00	670,146	-
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.			

Department of Information Technology

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	0.00	69,172	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Reduction of Non-Personnel Expenditures	0.00	(153,391)	-
Reduction of non-personnel expenditures associated with the Wireless Radio Communications Program.			
Non-Discretionary Revenue Adjustment	0.00	-	1,291,294
Adjustment to reflect revised non-discretionary revenue projections.			
One-Time Additions and Annualizations	0.00	-	79,655
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ 1,364,554	\$ 1,370,949

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,789,289	\$ 4,123,615	\$ 4,533,034	\$ 409,419
Fringe Benefits	2,471,702	2,598,098	2,967,306	369,208
PERSONNEL SUBTOTAL	6,260,990	6,721,713	7,500,340	778,627
NON-PERSONNEL				
Supplies	\$ 167,935	\$ 245,919	\$ 201,500	\$ (44,419)
Contracts & Services	4,678,760	3,548,784	4,145,857	597,073
<i>External Contracts & Services</i>	<i>4,045,785</i>	<i>2,958,850</i>	<i>2,879,849</i>	<i>(79,001)</i>
<i>Internal Contracts & Services</i>	<i>632,975</i>	<i>589,934</i>	<i>1,266,008</i>	<i>676,074</i>
Information Technology	332,389	283,583	327,755	44,172
Energy and Utilities	363,469	384,508	374,352	(10,156)
Other	-	500	-	(500)
Capital Expenditures	70,154	-	-	-
Debt	487	450	207	(243)
NON-PERSONNEL SUBTOTAL	5,613,192	4,463,744	5,049,671	585,927
Total	\$ 11,874,183	\$ 11,185,457	\$ 12,550,011	\$ 1,364,554

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 12,171,404	\$ 10,468,809	\$ 11,839,758	\$ 1,370,949
Other Revenue	649	-	-	-
Rev from Money and Prop	77,122	48,261	48,261	-
Total	\$ 12,249,175	\$ 10,517,070	\$ 11,888,019	\$ 1,370,949

Department of Information Technology

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000251	Apprentice 1-Communications Technician	2.00	3.00	0.00	\$ 64,046 - 85,403	\$ -
20000252	Apprentice 2-Communications Technician	1.00	2.00	0.00	80,075 - 101,476	-
20000139	Associate Communications Engineer	4.00	4.00	4.00	115,403 - 139,317	533,354
90000139	Associate Communications Engineer	0.35	0.00	0.00	115,403 - 139,317	-
21000841	Communications Equipment Technician 1	0.00	7.00	7.00	67,027 - 80,306	549,379
20000403	Communications Technician	17.00	13.00	18.00	93,215 - 111,751	1,909,812
20000405	Communications Technician Supervisor	2.00	2.00	2.00	107,901 - 130,398	260,796
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	227,223
20000419	Equipment Technician 1 (Terminal)	7.00	0.00	0.00	53,617 - 64,253	-
20000425	Equipment Technician 2	1.00	0.00	0.00	58,837 - 70,128	-
20000288	Senior Communications Engineer	1.00	1.00	1.00	132,962 - 160,742	154,193
20000897	Senior Communications Technician	5.00	5.00	5.00	97,849 - 117,325	558,937
20000402	Senior Communications Technician Supervisor	1.00	1.00	1.00	124,130 - 149,852	149,852
20000955	Storekeeper 1	1.00	1.00	1.00	49,533 - 59,405	59,405
	Budgeted Personnel Expenditure Savings					(208,618)
	Infrastructure Registration Pay					66,873
	Overtime Budgeted					55,544
	Reg Pay For Engineers					62,694
	Termination Pay Annual					55,104
	Leave					
	Vacation Pay In Lieu					98,486
FTE, Salaries, and Wages Subtotal		43.35	40.00	40.00	\$	4,533,034

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 8,604	\$ 9,088	\$ 9,708	\$ 620
Flexible Benefits	506,888	509,087	554,608	45,521
Long-Term Disability	14,281	13,715	21,266	7,551
Medicare	55,942	57,381	62,691	5,310
Other Post-Employment Benefits	167,143	153,106	155,914	2,808
Retiree Medical Trust	4,493	4,614	5,812	1,198
Retirement 401 Plan	15,406	15,964	20,406	4,442
Retirement ADC	1,483,586	1,545,261	1,824,088	278,827

Department of Information Technology

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Retirement DROP	10,882	14,550	9,197	(5,353)
Risk Management Administration	49,562	51,282	63,004	11,722
Supplemental Pension Savings Plan	124,722	135,820	131,154	(4,666)
Unemployment Insurance	3,902	3,901	3,980	79
Workers' Compensation	26,290	84,329	105,478	21,149
Fringe Benefits Subtotal	\$ 2,471,702	\$ 2,598,098	\$ 2,967,306	\$ 369,208
Total Personnel Expenditures			\$ 7,500,340	

Department of Information Technology

Revenue and Expense Statement (Non-General Fund)

GIS Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 752,221	\$ 1,181,698	\$ 1,238,654
TOTAL BALANCE AND RESERVES	\$ 752,221	\$ 1,181,698	\$ 1,238,654
REVENUE			
Charges for Services	\$ 4,887,634	\$ 5,119,358	\$ 5,156,536
Other Revenue	76	-	-
Revenue from Other Agencies	202,584	238,770	238,770
Revenue from Use of Money and Property	41,220	-	-
TOTAL REVENUE	\$ 5,131,514	\$ 5,358,128	\$ 5,395,306
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 5,883,735	\$ 6,539,826	\$ 6,633,960
OPERATING EXPENSE			
Personnel Expenses	\$ 840,660	\$ 1,205,057	\$ 1,025,567
Fringe Benefits	627,199	744,865	604,672
Supplies	25	10,000	-
Contracts & Services	1,288,584	972,421	1,488,175
Information Technology	1,944,369	3,257,347	3,514,334
Energy and Utilities	1,200	-	-
TOTAL OPERATING EXPENSE	\$ 4,702,037	\$ 6,189,690	\$ 6,632,748
TOTAL EXPENSE	\$ 4,702,037	\$ 6,189,690	\$ 6,632,748
BALANCE	\$ 1,181,698	\$ 350,136	\$ 1,212
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 5,883,735	\$ 6,539,826	\$ 6,633,960

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Department of Information Technology

Revenue and Expense Statement (Non-General Fund)

Information Technology Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 5,674,349	\$ 3,090,629	\$ 910,684
TOTAL BALANCE AND RESERVES	\$ 5,674,349	\$ 3,090,629	\$ 910,684
REVENUE			
Charges for Services	\$ 80,767,871	\$ 85,195,328	\$ 85,419,952
Other Revenue	2,029	-	-
Revenue from Use of Money and Property	(70,152)	-	-
TOTAL REVENUE	\$ 80,699,747	\$ 85,195,328	\$ 85,419,952
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 86,374,096	\$ 88,285,957	\$ 86,330,636
OPERATING EXPENSE			
Personnel Expenses	\$ 6,251,849	\$ 7,264,240	\$ 7,575,341
Fringe Benefits	3,134,460	3,106,705	3,758,152
Supplies	7,195	21,200	25,889
Contracts & Services	2,479,274	75,065,466	72,486,369
Information Technology	69,763,708	1,864,927	1,994,786
Energy and Utilities	6,389	13,133	10,600
Other Expenses	3,941	4,070	4,070
Capital Expenditures	1,636,651	-	-
TOTAL OPERATING EXPENSE	\$ 83,283,467	\$ 87,339,741	\$ 85,855,207
TOTAL EXPENSE	\$ 83,283,467	\$ 87,339,741	\$ 85,855,207
BALANCE	\$ 3,090,629	\$ 946,216	\$ 475,429
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 86,374,096	\$ 88,285,957	\$ 86,330,636

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Department of Information Technology

Revenue and Expense Statement (Non-General Fund)

OneSD Support Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 6,417,934	\$ 8,169,552	\$ 2,920,796
TOTAL BALANCE AND RESERVES	\$ 6,417,934	\$ 8,169,552	\$ 2,920,796
REVENUE			
Charges for Services	\$ 28,253,805	\$ 25,954,866	\$ 31,057,529
Revenue from Use of Money and Property	394,138	-	-
TOTAL REVENUE	\$ 28,647,943	\$ 25,954,866	\$ 31,057,529
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 35,065,877	\$ 34,124,418	\$ 33,978,325
OPERATING EXPENSE			
Personnel Expenses	\$ 4,494,396	\$ 4,930,197	\$ 4,934,188
Fringe Benefits	2,512,281	2,654,909	2,906,943
Supplies	4,510	33,220	14,805
Contracts & Services	3,972,803	3,462,423	2,812,395
Information Technology	15,903,596	21,572,539	20,194,631
Energy and Utilities	8,680	6,500	6,500
Other Expenses	59	1,000	1,000
TOTAL OPERATING EXPENSE	\$ 26,896,325	\$ 32,660,788	\$ 30,870,462
TOTAL EXPENSE	\$ 26,896,325	\$ 32,660,788	\$ 30,870,462
BALANCE	\$ 8,169,552	\$ 1,463,630	\$ 3,107,863
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 35,065,877	\$ 34,124,418	\$ 33,978,325

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Department of Information Technology

Revenue and Expense Statement (Non-General Fund)

Wireless Communications Technology Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 724,685	\$ 1,099,677	\$ 662,983
TOTAL BALANCE AND RESERVES	\$ 724,685	\$ 1,099,677	\$ 662,983
REVENUE			
Charges for Services	\$ 12,171,404	\$ 10,468,809	\$ 11,839,758
Other Revenue	649	-	-
Revenue from Use of Money and Property	77,122	48,261	48,261
TOTAL REVENUE	\$ 12,249,175	\$ 10,517,070	\$ 11,888,019
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 12,973,860	\$ 11,616,747	\$ 12,551,002
OPERATING EXPENSE			
Personnel Expenses	\$ 3,789,289	\$ 4,123,615	\$ 4,533,034
Fringe Benefits	2,471,702	2,598,098	2,967,306
Supplies	167,935	245,919	201,500
Contracts & Services	4,678,760	3,548,784	4,145,857
Information Technology	332,389	283,583	327,755
Energy and Utilities	363,469	384,508	374,352
Other Expenses	-	500	-
Capital Expenditures	70,154	-	-
Debt Expenses	487	450	207
TOTAL OPERATING EXPENSE	\$ 11,874,183	\$ 11,185,457	\$ 12,550,011
TOTAL EXPENSE	\$ 11,874,183	\$ 11,185,457	\$ 12,550,011
BALANCE	\$ 1,099,677	\$ 431,290	\$ 991
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 12,973,860	\$ 11,616,747	\$ 12,551,002

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Development Services



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.

Development Services

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

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

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

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Extending scheduling of inspections from 4 p.m. the day before to 10 p.m., allowing more inspections to be scheduled the next day.
- The small business and restaurant assistance program continues providing dedicated resources and technical support to expedite permits. This program has positively impacted small business since its inception in 2021.
- Relocating the Development Services Department headquarters from downtown to Mission Valley will allow for a conveniently located facility with an efficient layout and free parking to ensure more inclusive customer access.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

As funding is available, on-going operations improve applicant disparities with enhanced technology.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

N/A

Not applicable as there are no increased adjustments proposed this fiscal year and proposed reductions will have little to no service level impact.

Development Services

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Percentage of Applications Submitted Complete on Initial Submittal	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%	38.13%	90.00%
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	10.25	20.00
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%	88.53%	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%	51.69%	100.00%

Development Services

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
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%	95.60%	93.50%
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	11.48	30.00
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	2.53	1.00

Development Services

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	784.00	780.00	745.00	(35.00)
Personnel Expenditures	\$ 115,338,471	\$ 125,824,325	\$ 139,421,236	\$ 13,596,911
Non-Personnel Expenditures	24,997,877	27,158,531	24,326,974	(2,831,557)
Total Department Expenditures	\$ 140,336,348	\$ 152,982,856	\$ 163,748,210	\$ 10,765,354
Total Department Revenue	\$ 100,456,711	\$ 146,889,765	\$ 147,582,285	\$ 692,520

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administration & Support Services	\$ -	\$ (102,366)	\$ 38,791	\$ 141,157
Building & Land Use Enforcement	11,526,388	12,197,524	12,507,468	309,944
Business Operations Support Services	348	-	-	-
Total	\$ 11,526,736	\$ 12,095,158	\$ 12,546,259	\$ 451,101

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Building & Land Use Enforcement	94.00	85.00	73.00	(12.00)
Total	94.00	85.00	73.00	(12.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 2,206,900	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	46,900	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	(2,840)	-
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.			
Reduction of Zoning Enforcement	(12.00)	(1,799,859)	-
Reduction of 12.00 FTEs and non-personnel expenditures from the Zoning Enforcement Section.			
Transfer from the Civil Penalties Fund	0.00	-	566,963
Transfer of revenue from the Civil Penalties Fund to support Code Enforcement efforts.			

Development Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Increase in User Fee Revenue	0.00	-	356,128
Revenue increase related to the Comprehensive User Fee study.			
One-Time Additions and Annualizations	0.00	-	(5,824,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	(12.00)	\$ 451,101	\$ (4,900,909)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 6,465,480	\$ 6,975,348	\$ 7,343,153	\$ 367,805
Fringe Benefits	4,033,041	4,185,835	4,235,821	49,986
PERSONNEL SUBTOTAL	10,498,521	11,161,183	11,578,974	417,791
NON-PERSONNEL				
Supplies	\$ 31,854	\$ 13,269	\$ 21,127	\$ 7,858
Contracts & Services	418,214	321,642	363,502	41,860
<i>External Contracts & Services</i>	<i>100,847</i>	<i>9,462</i>	<i>8,153</i>	<i>(1,309)</i>
<i>Internal Contracts & Services</i>	<i>317,367</i>	<i>312,180</i>	<i>355,349</i>	<i>43,169</i>
Information Technology	473,307	477,252	524,152	46,900
Energy and Utilities	53,044	63,812	7,004	(56,808)
Other	51,796	58,000	51,500	(6,500)
NON-PERSONNEL SUBTOTAL	1,028,215	933,975	967,285	33,310
Total	\$ 11,526,736	\$ 12,095,158	\$ 12,546,259	\$ 451,101

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 185,971	\$ 262,713	\$ 609,741	\$ 347,028
Fines Forfeitures and Penalties	51,572	101,500	101,500	-
Licenses and Permits	65,389	90,802	99,902	9,100
Other Revenue	-	2,000	2,000	-
Transfers In	-	5,824,000	566,963	(5,257,037)
Total	\$ 302,932	\$ 6,281,015	\$ 1,380,106	\$ (4,900,909)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000012	Administrative Aide 1	0.00	1.00	1.00	\$ 58,356 - 70,259	\$ 63,447
20000024	Administrative Aide 2	3.00	2.00	2.00	67,180 - 80,983	152,598
20001202	Assistant Deputy Director	1.00	1.00	1.00	78,886 - 290,057	200,180
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	103,085
20000214	Combination Inspector 2	17.00	17.00	18.00	86,945 - 105,072	1,802,673
20000303	Community Development Specialist 4	1.00	0.00	0.00	103,325 - 125,187	-
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	222,768

Development Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000756	Office Support Specialist	4.00	3.00	3.00	48,747 - 58,684	176,052
20001234	Program Coordinator	1.00	0.00	0.00	36,364 - 218,225	-
20001222	Program Manager	4.00	3.00	3.00	78,886 - 290,057	552,621
20000783	Public Information Clerk	4.00	4.00	4.00	49,620 - 59,689	234,551
20000927	Senior Clerk/Typist	2.00	2.00	2.00	55,801 - 67,289	133,569
20000873	Senior Combination Inspector	4.00	4.00	4.00	99,874 - 120,600	476,973
20000015	Senior Management Analyst	1.00	0.00	0.00	93,628 - 113,219	-
20000919	Senior Planner	4.00	4.00	3.00	108,064 - 130,669	384,820
20000928	Senior Zoning Investigator	8.00	7.00	5.00	83,036 - 100,508	478,605
20001069	Zoning Investigator 2	38.00	35.00	25.00	75,501 - 91,335	2,191,876
	Bilingual - Regular					49,504
	Night Shift Pay					17,929
	Other Certification Pays					12,060
	Overtime Budgeted					13,418
	Termination Pay Annual					19,994
	Leave					
	Vacation Pay In Lieu					56,430
FTE, Salaries, and Wages Subtotal		94.00	85.00	73.00	\$	7,343,153

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 24,199	\$ 26,634	\$ 23,971	\$ (2,663)
Flexible Benefits	1,065,711	1,093,835	1,072,808	(21,027)
Long-Term Disability	26,321	25,176	36,373	11,197
Medicare	94,511	102,098	105,176	3,078
Other Post-Employment Benefits	339,201	314,488	299,519	(14,969)
Retiree Medical Trust	10,362	11,218	13,400	2,182
Retirement 401 Plan	39,726	43,867	51,708	7,841
Retirement ADC	2,093,133	2,166,719	2,250,159	83,440
Retirement DROP	15,415	19,494	7,984	(11,510)
Risk Management Administration	100,451	105,336	121,034	15,698
Supplemental Pension Savings Plan	136,074	154,145	122,357	(31,788)
Unemployment Insurance	7,208	7,166	6,817	(349)
Workers' Compensation	80,727	115,659	124,515	8,856
Fringe Benefits Subtotal	\$ 4,033,041	\$ 4,185,835	\$ 4,235,821	\$ 49,986
Total Personnel Expenditures			\$ 11,578,974	

Development Services Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administration & Support Services	\$ 473,869	\$ 486,607	\$ 181,367	\$ (305,240)
Building Construction & Safety	21,759,612	17,230,702	19,806,241	2,575,539
Business Operations Support Services	35,245,059	22,979,146	33,417,506	10,438,360
Cannabis Permit Bureau	1,342,275	-	-	-

Development Services

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Care & Employee Development	-	9,965,256	11,719,946	1,754,690
Engineering	17,982,322	19,455,167	21,449,867	1,994,700
Land Development Review	8,915,607	9,624,213	11,090,138	1,465,925
Permit Inspections	21,521,855	21,843,835	24,831,259	2,987,424
Project Management	-	14,191,106	15,103,981	912,875
Project Submittal & Management	12,378,655	-	-	-
Telecom & Utility	7,038,225	7,820,523	8,855,814	1,035,291
Urban & Innovation	-	16,157,115	3,557,525	(12,599,590)
Urban Planning Support	1,197,783	-	-	-
Total	\$ 127,855,263	\$ 139,753,670	\$ 150,013,644	\$ 10,259,974

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Building Construction & Safety	112.00	85.00	84.00	(1.00)
Business Operations Support Services	90.00	47.00	52.00	5.00
Cannabis Permit Bureau	6.00	0.00	0.00	0.00
Customer Care & Employee Development	0.00	98.00	94.00	(4.00)
Engineering	98.00	106.00	100.00	(6.00)
Information Technology	1.00	0.00	0.00	0.00
Land Development Review	70.00	69.00	64.00	(5.00)
Permit Inspections	135.00	144.00	144.00	0.00
Project Management	0.00	73.00	69.00	(4.00)
Project Submittal & Management	113.00	0.00	0.00	0.00
Telecom & Utility	54.00	47.00	46.00	(1.00)
Urban & Innovation	0.00	21.00	14.00	(7.00)
Urban Planning Support	6.00	0.00	0.00	0.00
Total	685.00	690.00	667.00	(23.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 17,708,497	\$ -
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	0.00	2,218,929	-
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	0.00	264,762	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

Development Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	2,000	-
Reduction of Rent Expenditures Reduction of rent expenditures for 550 West Street due to tenant improvements credits.	0.00	(419,000)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(431,500)	(2,499,623)
Reduction of Digitization of Land Use and Land Development Records Program Reduction of non-personnel expenditures associated to the record digitization for Land Use and Land Development records due to delayed implementation.	0.00	(2,000,000)	-
Operational Efficiencies Reduction of 23.00 FTE Positions and non-personnel expenditures associated to operational efficiencies.	(23.00)	(7,083,714)	-
Right-of-Way Permit Reimbursements Addition of revenue associated with reimbursements from the General Fund for review of right-of-way utility permits.	0.00	-	6,046,852
Revised Revenue Increase Adjustment to reflect revised revenue projections associated with the CPI increase.	0.00	-	726,315
Right-of-Way inspection Revenue Revenue increase due to additional work on right-of-way inspections.	0.00	-	700,000
User Fee Revenue Increase Revenue increase related to the Comprehensive User Fee Analysis.	0.00	-	575,295
Total	(23.00)	\$ 10,259,974	\$ 5,548,839

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 68,813,331	\$ 76,641,303	\$ 84,467,589	\$ 7,826,286
Fringe Benefits	35,208,021	37,057,273	42,355,774	5,298,501
PERSONNEL SUBTOTAL	104,021,352	113,698,576	126,823,363	13,124,787
NON-PERSONNEL				
Supplies	\$ 278,357	\$ 1,151,217	\$ 283,416	\$ (867,801)
Contracts & Services	13,255,911	11,869,959	11,997,886	127,927
<i>External Contracts & Services</i>	<i>6,822,694</i>	<i>4,346,749</i>	<i>4,112,389</i>	<i>(234,360)</i>
<i>Internal Contracts & Services</i>	<i>6,433,217</i>	<i>7,523,210</i>	<i>7,885,497</i>	<i>362,287</i>
Information Technology	8,510,321	11,668,756	9,354,018	(2,314,738)
Energy and Utilities	941,220	950,207	938,006	(12,201)
Other	616,890	414,955	616,955	202,000
Capital Expenditures	231,212	-	-	-

Development Services

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL SUBTOTAL	23,833,911	26,055,094	23,190,281	(2,864,813)
Total	\$ 127,855,263	\$ 139,753,670	\$ 150,013,644	\$ 10,259,974

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 12,441,652	\$ 10,274,685	\$ 27,285,945	\$ 17,011,260
Licenses and Permits	85,135,036	128,013,333	116,550,912	(11,462,421)
Other Revenue	706,365	1,216,023	1,216,023	-
Rev from Money and Prop	879,048	110,072	110,072	-
Total	\$ 99,162,101	\$ 139,614,113	\$ 145,162,952	\$ 5,548,839

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000866	Accountant 2	0.00	1.00	3.00	\$ 91,531 - 110,598	\$ 282,695
20000007	Accountant 3	1.00	2.00	1.00	100,835 - 121,824	121,824
20000102	Accountant 4	1.00	1.00	2.00	124,095 - 150,805	263,744
20000011	Account Clerk	2.00	0.00	0.00	49,620 - 59,689	-
20000012	Administrative Aide 1	11.00	26.00	25.00	58,356 - 70,259	1,705,265
20000024	Administrative Aide 2	9.00	9.00	10.00	67,180 - 80,983	770,785
20001202	Assistant Deputy Director	8.00	11.00	12.00	78,886 - 290,057	2,607,987
20001075	Assistant Development Services Director	3.00	4.00	4.00	50,232 - 275,293	1,014,441
20000070	Assistant Engineer-Civil	61.00	61.00	60.00	100,224 - 120,710	6,855,009
20000074	Assistant Engineer-Civil	2.00	1.00	0.00	100,224 - 120,710	-
20000077	Assistant Engineer-Electrical	5.00	5.00	4.00	100,224 - 120,710	441,440
20000116	Assistant Engineer-Traffic	23.00	24.00	22.00	100,224 - 120,710	2,501,969
20001230	Assistant to the Development Services Director	0.00	1.00	1.00	78,886 - 290,057	184,472
20001233	Assistant to the Director	1.00	0.00	0.00	78,886 - 290,057	-
20000143	Associate Engineer-Civil	40.00	39.00	37.00	115,403 - 139,317	5,093,514
20000148	Associate Engineer-Civil	3.00	3.00	3.00	115,403 - 139,317	413,771
20000150	Associate Engineer-Electrical	7.00	7.00	7.00	115,403 - 139,317	958,872
21000429	Associate Engineer-Fire Protection	7.00	7.00	7.00	115,403 - 139,317	971,039
20000154	Associate Engineer-Mechanical	9.00	9.00	7.00	115,403 - 139,317	942,945
20000167	Associate Engineer-Traffic	12.00	14.00	15.00	115,403 - 139,317	2,069,173
20000119	Associate Management Analyst	7.00	7.00	6.00	85,285 - 103,085	568,935
20000162	Associate Planner	48.00	47.00	45.00	93,825 - 113,371	4,518,254
20000110	Auto Messenger 2	1.00	1.00	1.00	42,806 - 51,586	50,812
20000266	Cashier	3.00	3.00	3.00	52,088 - 62,659	172,327
20000539	Clerical Assistant 2	1.00	0.00	0.00	47,174 - 56,871	-
20000207	Combination Inspector 1	1.00	0.00	0.00	82,795 - 100,136	-
20000214	Combination Inspector 2	28.00	29.00	29.00	86,945 - 105,072	2,930,088

Development Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001168	Deputy Director	8.00	8.00	8.00	78,886 - 290,057	1,824,270
20000103	Development Project Manager 1	2.00	2.00	3.00	98,717 - 118,962	350,629
20000104	Development Project Manager 2	44.00	45.00	43.00	113,699 - 137,286	5,808,884
20000105	Development Project Manager 3	16.00	16.00	16.00	131,040 - 158,427	2,509,338
20001100	Development Services Director	1.00	1.00	1.00	98,302 - 372,372	289,041
21000786	Development Services Permit Technician	0.00	9.00	9.00	61,327 - 73,907	614,522
20000082	Electrical Inspector 2	11.00	11.00	10.00	86,945 - 105,072	1,016,209
21000451	Environmental Biologist 3	1.00	2.00	2.00	102,517 - 124,117	224,535
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
21000433	Geographic Info Systems Analyst 3	1.00	0.00	1.00	95,463 - 115,381	109,760
20000178	Information Systems Administrator	1.00	1.00	1.00	115,905 - 140,388	140,388
20000290	Information Systems Analyst 2	3.00	3.00	2.00	86,945 - 105,050	210,100
20000293	Information Systems Analyst 3	2.00	2.00	2.00	95,463 - 115,381	230,762
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000377	Information Systems Technician	2.00	2.00	2.00	68,468 - 82,555	160,729
20001018	Land Surveying Assistant	6.00	7.00	7.00	100,420 - 121,037	843,023
20001019	Land Surveying Associate	5.00	5.00	5.00	115,643 - 139,623	698,115
20000346	Legislative Recorder 1	1.00	1.00	1.00	65,389 - 79,104	79,104
20000347	Legislative Recorder 2	2.00	2.00	2.00	68,599 - 83,058	153,269
21000426	Life Safety Inspector 2	5.00	6.00	7.00	86,945 - 105,072	700,657
20000093	Mechanical Inspector 2	8.00	9.00	9.00	86,945 - 105,072	915,451
20000756	Office Support Specialist	8.00	5.00	1.00	48,747 - 58,684	57,510
20000680	Payroll Specialist 2	4.00	4.00	4.00	57,330 - 69,255	265,107
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	78,391
20000691	Plan Review Specialist 2	1.00	0.00	0.00	77,838 - 93,934	-
20000692	Plan Review Specialist 3	47.00	44.00	39.00	87,469 - 105,575	3,560,176
20000693	Plan Review Specialist 4	13.00	14.00	15.00	95,943 - 115,512	1,668,315
20001182	Principal Accountant	1.00	1.00	1.00	35,880 - 240,306	184,207
20000739	Principal Plan Review Specialist	0.00	0.00	2.00	121,321 - 146,306	292,612
20001234	Program Coordinator	6.00	6.00	5.00	36,364 - 218,225	822,794
20001222	Program Manager	11.00	7.00	6.00	78,886 - 290,057	1,105,507
20000783	Public Information Clerk	36.00	17.00	12.00	49,620 - 59,689	620,473
20001042	Safety and Training Manager	1.00	1.00	1.00	102,819 - 124,600	124,600
20000847	Safety Officer	0.00	1.00	1.00	89,186 - 107,744	102,565
20000864	Senior Cashier	1.00	1.00	1.00	56,762 - 68,468	68,468
20000885	Senior Civil Engineer	11.00	12.00	14.00	132,962 - 160,742	2,197,699
20000927	Senior Clerk/Typist	3.00	3.00	0.00	55,801 - 67,289	-
20000873	Senior Combination Inspector	7.00	7.00	7.00	99,874 - 120,600	828,618

Development Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000904	Senior Electrical Engineer	3.00	3.00	3.00	132,962 - 160,742	464,820
20000083	Senior Electrical Inspector	2.00	2.00	2.00	99,874 - 120,600	241,200
20000453	Senior Engineer-Fire Protection	2.00	2.00	2.00	132,962 - 160,742	321,484
20000830	Senior Engineering Geologist	1.00	1.00	1.00	132,962 - 160,742	158,331
20001014	Senior Land Surveyor	1.00	1.00	1.00	133,268 - 161,092	161,092
20000894	Senior Legislative Recorder	0.00	1.00	1.00	75,719 - 91,357	91,357
21000430	Senior Life Safety Inspector	1.00	1.00	1.00	99,874 - 120,600	120,600
20000015	Senior Management Analyst	7.00	6.00	5.00	93,628 - 113,219	562,132
20000856	Senior Mechanical Engineer	2.00	2.00	2.00	132,962 - 160,742	312,465
20000094	Senior Mechanical Inspector	2.00	2.00	2.00	99,874 - 120,600	235,170
20000918	Senior Planner	16.00	17.00	17.00	108,064 - 130,669	2,181,974
20000099	Senior Structural Inspector	3.00	3.00	3.00	99,874 - 120,600	356,976
20000926	Senior Traffic Engineer	4.00	4.00	4.00	132,962 - 160,742	642,968
20000928	Senior Zoning Investigator	1.00	1.00	1.00	83,036 - 100,508	99,000
20000166	Structural Engineering Associate	29.00	29.00	29.00	115,403 - 139,317	3,939,885
20000923	Structural Engineering Senior	9.00	9.00	10.00	132,962 - 160,742	1,588,517
20000098	Structural Inspector 2	14.00	14.00	15.00	86,945 - 105,072	1,515,743
21000675	Supervising Development Project Manager	5.00	5.00	5.00	144,122 - 174,218	867,606
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,377 - 121,605	243,210
20001002	Supervising Plan Review Specialist	11.00	11.00	10.00	105,465 - 127,174	1,244,048
21000177	Trainer	2.00	2.00	2.00	83,254 - 100,603	189,718
20001041	Training Supervisor	1.00	1.00	1.00	91,402 - 110,497	110,497
20001069	Zoning Investigator 2	1.00	1.00	1.00	75,501 - 91,335	87,682
	Bilingual - Regular					160,160
	Budgeted Personnel					(2,473,413)
	Expenditure Savings					
	Engineering Geologist Pay					187,112
	Geotechnical Engineer Pay					12,071
	ICBO Certification					55,541
	Infrastructure In-Training Pay					677,015
	Infrastructure Registration Pay					2,007,342
	Landscape Architect Lic					20,593
	Other Certification Pays					44,910
	Overtime Budgeted					355,000
	Professional Geologist Pay					36,222
	Reg Pay For Engineers					1,899,973
	Sick Leave - Hourly					4,407
	Structural Registration					57,870
	Termination Pay Annual Leave					200,702

Development Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Vacation Pay In Lieu					978,790
FTE, Salaries, and Wages Subtotal		685.00	690.00	667.00	\$	84,467,589

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 203,354	\$ 211,940	\$ 215,564	\$ 3,624
Flexible Benefits	7,607,668	8,010,096	8,783,696	773,600
Long-Term Disability	256,895	252,666	394,309	141,643
Medicare	1,010,912	1,070,280	1,222,151	151,871
Other Post-Employment Benefits	2,649,572	2,557,284	2,634,126	76,842
Retiree Medical Trust	122,008	135,186	154,942	19,756
Retirement 401 Plan	459,956	511,944	593,150	81,206
Retirement ADC	20,077,179	21,178,556	24,850,680	3,672,124
Retirement DROP	72,650	75,750	93,049	17,299
Risk Management Administration	787,432	856,548	1,064,436	207,888
Supplemental Pension Savings Plan	1,339,996	1,416,066	1,455,243	39,177
Unemployment Insurance	70,012	71,842	73,865	2,023
Workers' Compensation	550,388	709,115	820,563	111,448
Fringe Benefits Subtotal	\$ 35,208,021	\$ 37,057,273	\$ 42,355,774	\$ 5,298,501
Total Personnel Expenditures			\$ 126,823,363	

Local Enforcement Agency Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Building & Land Use Enforcement	\$ 954,349	\$ 1,134,028	\$ 1,188,307	\$ 54,279
Total	\$ 954,349	\$ 1,134,028	\$ 1,188,307	\$ 54,279

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Building & Land Use Enforcement	5.00	5.00	5.00	0.00
Total	5.00	5.00	5.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 54,333	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	2,985	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

Development Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	(3,039)	-
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.			
Local Enforcement Agency Facility Fee Revenue	0.00	-	44,590
Addition of Local Enforcement Agency Facility Fees Revenue associated to the Comprehensive User Fee Study.			
Total	0.00	\$ 54,279	\$ 44,590

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 484,824	\$ 583,568	\$ 595,881	12,313
Fringe Benefits	333,775	380,998	423,018	42,020
PERSONNEL SUBTOTAL	818,599	964,566	1,018,899	54,333
NON-PERSONNEL				
Supplies	\$ 3,187	\$ 6,000	\$ 6,000	-
Contracts & Services	115,690	142,631	140,264	(2,367)
<i>External Contracts & Services</i>	9,557	42,823	46,387	3,564
<i>Internal Contracts & Services</i>	106,132	99,808	93,877	(5,931)
Information Technology	11,091	8,293	11,278	2,985
Energy and Utilities	5,317	5,964	5,292	(672)
Other	466	6,574	6,574	-
NON-PERSONNEL SUBTOTAL	135,751	169,462	169,408	(54)
Total	\$ 954,349	\$ 1,134,028	\$ 1,188,307	\$ 54,279

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 193,904	\$ 175,000	\$ 175,000	-
Licenses and Permits	795,326	808,913	853,503	44,590
Rev from Money and Prop	2,447	10,724	10,724	-
Total	\$ 991,678	\$ 994,637	\$ 1,039,227	\$ 44,590

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000522	Hazardous Materials Inspector 2	1.00	1.00	1.00	\$ 91,051 - 110,401	\$ 84,783
20000550	Hazardous Materials Inspector 3	3.00	3.00	3.00	100,289 - 121,561	364,683
20000494	Hazardous Materials Program Manager	1.00	1.00	1.00	120,666 - 146,415	146,415
FTE, Salaries, and Wages Subtotal		5.00	5.00	5.00	\$	595,881

Development Services

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	1,240	\$	1,381	\$	1,464	\$	83
Flexible Benefits		68,226		74,566		76,476		1,910
Long-Term Disability		1,986		2,112		3,020		908
Medicare		7,000		8,461		8,641		180
Other Post-Employment Benefits		20,059		20,690		20,515		(175)
Retiree Medical Trust		418		543		516		(27)
Retirement 401 Plan		1,645		2,171		2,064		(107)
Retirement ADC		202,442		233,097		269,595		36,498
Retirement DROP		3,249		3,496		3,708		212
Risk Management Administration		5,934		6,930		8,290		1,360
Supplemental Pension Savings Plan		18,760		22,165		23,568		1,403
Unemployment Insurance		545		601		565		(36)
Workers' Compensation		2,271		4,785		4,596		(189)
Fringe Benefits Subtotal	\$	333,775	\$	380,998	\$	423,018	\$	42,020
Total Personnel Expenditures					\$	1,018,899		

Development Services

Revenue and Expense Statement (Non-General Fund)

Development Services Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 21,185,506	\$ -	\$ (11,551,951)
Operating Reserve	10,885,160	3,377,435	-
TOTAL BALANCE AND RESERVES	\$ 32,070,666	\$ 3,377,435	\$ (11,551,951)
REVENUE			
Charges for Services	\$ 12,441,583	\$ 10,274,685	\$ 27,285,945
Licenses and Permits	85,135,036	128,013,333	116,550,912
Other Revenue	706,365	1,216,023	1,216,023
Revenue from Use of Money and Property	879,048	110,072	110,072
TOTAL REVENUE	\$ 99,162,032	\$ 139,614,113	\$ 145,162,952
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 131,232,697	\$ 142,991,548	\$ 133,611,001
OPERATING EXPENSE			
Personnel Expenses	\$ 68,813,331	\$ 76,641,303	\$ 84,467,589
Fringe Benefits	35,208,021	37,057,273	42,355,774
Supplies	278,357	1,151,217	283,416
Contracts & Services	13,255,911	11,869,959	11,997,886
Information Technology	8,510,321	11,668,756	9,354,018
Energy and Utilities	941,220	950,207	938,006
Other Expenses	616,890	414,955	616,955
Capital Expenditures	231,212	-	-
TOTAL OPERATING EXPENSE	\$ 127,855,263	\$ 139,753,670	\$ 150,013,644
TOTAL EXPENSE	\$ 127,855,263	\$ 139,753,670	\$ 150,013,644
RESERVES			
Operating Reserve	\$ 3,377,435	\$ 3,377,435	\$ -
TOTAL RESERVES	\$ 3,377,435	\$ 3,377,435	\$ -
BALANCE***	\$ -	\$ (139,557)	\$ (16,402,643)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 131,232,697	\$ 142,991,548	\$ 133,611,001

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The Development Services Fund reflects a negative beginning balance/ending balance and will be monitored throughout Fiscal Year 2026 to address negative balances.

Development Services

Revenue and Expense Statement (Non-General Fund)

Local Enforcement Agency Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 117,879	\$ 155,208	\$ 111,279
TOTAL BALANCE AND RESERVES	\$ 117,879	\$ 155,208	\$ 111,279
REVENUE			
Charges for Services	\$ 193,904	\$ 175,000	\$ 175,000
Licenses and Permits	795,326	808,913	853,503
Revenue from Use of Money and Property	2,447	10,724	10,724
TOTAL REVENUE	\$ 991,678	\$ 994,637	\$ 1,039,227
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,109,557	\$ 1,149,845	\$ 1,150,506
OPERATING EXPENSE			
Personnel Expenses	\$ 484,824	\$ 583,568	\$ 595,881
Fringe Benefits	333,775	380,998	423,018
Supplies	3,187	6,000	6,000
Contracts & Services	115,690	142,631	140,264
Information Technology	11,091	8,293	11,278
Energy and Utilities	5,317	5,964	5,292
Other Expenses	466	6,574	6,574
TOTAL OPERATING EXPENSE	\$ 954,349	\$ 1,134,028	\$ 1,188,307
TOTAL EXPENSE	\$ 954,349	\$ 1,134,028	\$ 1,188,307
BALANCE***	\$ 155,208	\$ 15,817	\$ (37,801)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,109,557	\$ 1,149,845	\$ 1,150,506

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The Local Enforcement Agency Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2026 to address negative balances.

Economic Development



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. New addition to EDD occurred midyear in Fiscal Year 2025, the Cultural Affairs department was consolidated as a division under EDD, which is responsible for advancing arts, culture, creativity, and related activities and industries in San Diego.

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 Municipal 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 Municipal 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,

Economic Development

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 both the Business Expansion, Attraction, and Retention (BEAR) and Community Development Division (CDD) teams.

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 concludes in June 2026.

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 Division of Cultural Affairs (DCA) administers public art, arts and culture funding, the Lyceum Theatre, enhanced capacity building, and provides support for creative workforce development. DCA 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 recently adopted Creative City 10-year cultural plan, DCA'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 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.

Economic Development

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: *Support economic success across the community through department-led programs.*

- 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.

Goal 6: *Catalyze economic growth for nonprofits, small and large businesses by tapping into emerging trends, advancing economic mobility, and prioritizing sustainability.*

- Eliminate barriers to trade, foster growth and collaboration among innovative industries, and enhance San Diego's position as a binational and multicultural economy.
- Increase revenue and in-kind values provided to the City through Corporate Partners.
- Support nonprofits that provide small business resources, provide direct assistance to entrepreneurs, and facilitate additional opportunities for businesses to access funding.

Economic Development

Goal 7: *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.

- Promise Zone hosted dozens of working group meetings, All Partner meetings, workshops and events creating constant opportunities for collaboration and collective impact across over 80 official partners and others active within Promise Zone communities; Increased standards and accountability for management of Business Improvement Districts and commercial Maintenance Assessment Districts in all commercial neighborhoods.
- Bridge to Home Round 3 and Round 4 NOFAs resulted in \$39 million of funding to 11 projects including 992 affordable units and an additional 125 permanent supportive housing units.
- Real Estate finalized Council Policies 700-10, 700-12 and 700-32, received unanimous approval at Land Use & Housing and will be bringing forward for approval on February 3, 2025. Once adopted, these policies will result in increasing overall awareness of real estate policies and procedures as well as promote real estate practices that drive mutual benefit for community members and the City. Cultural Affairs led the Creative City cultural planning process with guiding principles focused on racial, cultural, economic, and geographic inclusion, in response to the City's overall strategic plan. This plan was developed through extensive and inclusive engagement via more than 70 events held throughout every City Council District and Tijuana.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

EDD's budget adjustments will address disparities that align with the following Tactical Equity Plan goals: Goal 5, Objective 2 of the department Tactical Equity Plan identifies the following existing disparity: "historically under-resourced communities lack access to lively centers of culture and commerce". To mitigate impacts of this disparity, staff can develop programs that support small businesses in under-resourced communities and use inclusive outreach methods to ensure all community members can participate in community engagement. Goal 6, Objective 2 of the department Tactical Equity Plan identifies the following existing disparity: " Small, minority-owned businesses that may not be well-resourced to participate in the Corporate Partners Program". To mitigate impacts of this disparity, staff can work to ensure partnerships opportunities are open to all types of corporations; promote diversity and inclusion in the selection of corporate partners. Goal 1, Objective 1 of the department Tactical Equity Plan identifies the following: "Limited information regarding the City's Real Estate initiatives." To mitigate impacts of this disparity, staff can continue to work on Council Policies, preparation of Real Property Management Plan, Department policies and procedures and make them accessible to the public. Goal 1, Objective 3 of the department Tactical Equity Plan identifies the following existing disparity" Under-resourced non-profits and businesses that may not be familiar with City processes.". To mitigate impacts of this disparity, in developing policies and procedures and negotiating with existing and future tenants, staff can work to ensure that practices are consistent and

Economic Development

consider all factors when developing terms and conditions that benefit the City in a fair and equitable manner.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Budget Adjustments fall under Tactical Equity Plan Goal 5: "Support economic success across the community through department-led programs", Goal 6: "Catalyze economic growth for nonprofits, small and large businesses by tapping into emerging trends, advancing economic mobility, and prioritizing sustainability", and Goal 7: "Implement the City's Creative City cultural plan toward Creative City goals, beginning with year one implementation." The funding of the Eviction Prevention Program will support renters with low-income who are at risk of eviction and potential homelessness or displacement. The reduction of non-personnel expenditures from the Small Businesses Enhancement Program results in reduced opportunities and resources for non-profits and small businesses. This includes flagship programs such as the Storefront Improvement Program, grants to Business District Managers, and the Capacity Building grant program which provides up to \$30,000 to support the development of smaller non-profits supporting small businesses in under-resourced communities. Additionally, the reduction of funding for local arts and culture organizations will impact the experiences of San Diego's residents, neighborhoods, and visitors. Previously, this funding provided capacity building for collaborations to help deliver change-making projects related to arts and heritage, arts sector sustainability, and innovative arts and cultural pathways toward a more just city.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Jobs supported ¹	Number of jobs supported or created by the expansion, attraction, and retention of employers working with the Department	N/A	2,997	2,707
Small businesses assisted	Number of small businesses assisted, expanded, and retained as a result of small and neighborhood business programs executed by EDD	N/A	5,079	3,175
Investment in infrastructure of public and private facilities, affordable housing, neighborhood services, and operations ²	Total investment awarded to improve the infrastructure of public and private facilities, affordable housing, neighborhood services, and operations.	N/A	\$150,221,279	\$73,913,022
Total amount of corporate partner investment in City and public services, programs, and initiatives ³	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	\$2,810,227	\$1,906,408

Economic Development

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Appraisals Completed within 90 days of Commencement	Percentage of Appraisals Completed within 90 days of Commencement	85%	90%	90%
Leases on a month-to-month holdover ⁴	Percentage of leases on a month-to-month holdover status	25.8%	25.7%	25.0%
Noise complaint response time ⁵	Average number of working days to respond to a noise complaint	1	1	1
Real Estate Transactions	# of real estate jobs/transactions completed per year	255	518	478
Annual Aircraft Operations	# of annual aircraft operations, take-offs and landings	386,000	411,014	386,000
Civic Art Collection ⁶	Percentage of artworks in the Civic Art Collection on exhibit	70%	N/A	72%
Outreach activities - Libraries and Parks & Recreation Centers ⁶	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	N/A	60

1. In FY 2024, there were 7 permit applicants supporting over 100 jobs each, accounting for over 3,700 jobs. To date in F 20Y25, no applicants supporting over 100 jobs are active. Commercial development has slowed significantly, most notably in the life sciences campus development. FY 2025 Estimates also include jobs supported by Airport activities.
2. FY 2025 Estimates include a \$30 million private investment from San Diego Airpark.
3. Additional cash and in-kind value with four new educational partners secured additional cash value due to IKE infrastructure coming online.
4. The Department is in the process of lease administration system integration. This KPI will remain at 25% until this integration is complete.
5. Fiscal Year 2025 estimate is based on additional staff assisting with response to noise complaints.
6. KPI was absorbed by EDD because of the consolidation of Cultural Affairs into EDD

Economic Development

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	133.00	142.00	135.00	(7.00)
Personnel Expenditures	\$ 17,270,969	\$ 19,879,430	\$ 22,223,726	\$ 2,344,296
Non-Personnel Expenditures	38,078,419	39,877,203	50,401,722	10,524,519
Total Department Expenditures	\$ 55,349,389	\$ 59,756,633	\$ 72,625,448	\$ 12,868,815
Total Department Revenue	\$ 107,852,185	\$ 110,808,585	\$ 113,897,167	\$ 3,088,582

General Fund – Economic Development

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Business Expansion, Attraction & Retention	\$ 3,729,416	\$ 5,479,414	\$ 2,755,627	\$ (2,723,787)
Community Development	6,300,273	3,339,292	3,018,937	(320,355)
Economic Development	4,049,490	6,177,862	8,686,838	2,508,976
Economic Growth Services	12,798	-	-	-
Total	\$ 14,091,978	\$ 14,996,568	\$ 14,461,402	\$ (535,166)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Business Expansion, Attraction & Retention	16.00	16.00	15.00	(1.00)
Community Development	18.00	18.00	15.00	(3.00)
Economic Development	22.00	26.50	28.75	2.25
Total	56.00	60.50	58.75	(1.75)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Eviction Prevention Program	0.00	\$ 3,000,000	\$ -
Addition of one-time non-personnel expenditures to provide education and legal services for low-income renters facing eviction.			
Salary and Benefit Adjustments	0.00	144,193	-
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	0.00	21,081	-
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.			

Economic Development

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(4,071)	-
Transfer of Successor Agency and Corporate Partnerships Transfer of 7.75 FTE Positions, non-personnel expenditures, and revenue associated with the Successor Agency and Corporate Partnerships from Real Estate Division to the Economic Development Division.	7.75	1,274,711	50,000
Reduction of Office Supplies Reduction of non-personnel expenditures associated with supplies, discretionary hardware/software, postage and mailing.	0.00	(32,523)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(3.50)	(153,786)	-
Reduction of Small Business Enhancement Program Reduction of non-personnel expenditures associated with the Small Business Enhancement Program.	0.00	(765,436)	-
Transfer of Financial Management Positions Transfer of 6.00 FTE Positions, non-personnel expenditures, and revenue from Economic Development Division to the Real Estate Division associated with the consolidation of administrative staff.	(6.00)	(1,161,140)	(599,262)
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(2,858,195)	(292,678)
Revised Charges for Services Revenue Adjustment to reflect revised charges for services revenue projections.	0.00	-	1,430,672
Total	(1.75)	\$ (535,166)	\$ 588,732

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 5,260,846	\$ 6,373,565	\$ 6,265,400	(108,165)
Fringe Benefits	3,153,456	3,596,821	3,832,262	235,441
PERSONNEL SUBTOTAL	8,414,302	9,970,386	10,097,662	127,276
NON-PERSONNEL				
Supplies	\$ 16,736	\$ 18,387	\$ 3,105	(15,282)
Contracts & Services	4,725,859	3,486,001	3,873,014	387,013
<i>External Contracts & Services</i>	<i>4,581,033</i>	<i>3,327,162</i>	<i>3,698,148</i>	<i>370,986</i>
<i>Internal Contracts & Services</i>	<i>144,826</i>	<i>158,839</i>	<i>174,866</i>	<i>16,027</i>
Information Technology	450,411	495,198	471,621	(23,577)
Energy and Utilities	2,552	7,596	6,000	(1,596)
Other	(52,062)	704,000	10,000	(694,000)
Transfers Out	534,179	315,000	-	(315,000)

Economic Development

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL SUBTOTAL	5,677,675	5,026,182	4,363,740	(662,442)
Total	\$ 14,091,978	\$ 14,996,568	\$ 14,461,402	\$ (535,166)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 7,217,510	\$ 6,741,467	\$ 6,989,090	\$ 247,623
Other Revenue	479,126	430,000	-	(430,000)
Rev from Money and Prop	480,648	-	-	-
Rev from Other Agencies	16,327	-	-	-
Transfers In	-	136,933	908,042	771,109
Total	\$ 8,193,612	\$ 7,308,400	\$ 7,897,132	\$ 588,732

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.00	1.00	2.00	\$ 49,620 - 59,689	\$ 113,591
20000012	Administrative Aide 1	1.00	1.00	1.00	58,356 - 70,259	58,356
20000024	Administrative Aide 2	4.00	4.00	3.00	67,180 - 80,983	222,724
20001140	Assistant Department Director	0.00	0.00	1.00	98,302 - 372,372	237,248
20001202	Assistant Deputy Director	2.00	3.00	3.00	78,886 - 290,057	600,540
20000119	Associate Management Analyst	2.00	2.00	3.00	85,285 - 103,085	277,086
20000295	Community Development Coordinator	6.00	6.00	5.00	121,081 - 146,546	700,383
20000300	Community Development Specialist 2	11.00	10.00	10.00	83,669 - 101,119	939,363
20000301	Community Development Specialist 3	4.00	5.00	5.00	96,380 - 116,473	578,399
20000303	Community Development Specialist 4	10.00	10.00	9.00	103,325 - 125,187	1,104,821
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	261,752
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	217,199
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000998	Information Systems Analyst 4	0.00	1.00	1.00	107,322 - 130,079	107,322
90001073	Management Intern	0.00	3.50	0.00	38,548 - 49,686	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	66,831
20001234	Program Coordinator	1.00	1.00	0.00	36,364 - 218,225	-
20001222	Program Manager	6.00	5.00	3.75	78,886 - 290,057	683,689
20000783	Public Information Clerk	0.00	0.00	1.00	49,620 - 59,689	52,200
21000762	Records Management Analyst	0.00	0.00	1.00	85,285 - 103,085	65,989
20000869	Senior Account Clerk	0.00	0.00	1.00	56,762 - 68,468	67,441
20000015	Senior Management Analyst	3.00	3.00	3.00	93,628 - 113,219	294,986
20000970	Supervising Management Analyst	1.00	1.00	2.00	100,377 - 121,605	243,210
	Bilingual - Regular					11,648

Economic Development

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Budgeted Personnel					(811,858)
	Expenditure Savings					
	Other Certification Pays					4,077
	Overtime Budgeted					12,835
	Sick Leave - Hourly					3,193
	Termination Pay Annual Leave					28,660
	Vacation Pay In Lieu					42,164
FTE, Salaries, and Wages Subtotal		56.00	60.50	58.75	\$	6,265,400

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 30,971	\$ 34,453	\$ 38,631	\$ 4,178
Flexible Benefits	601,313	696,522	673,773	(22,749)
Insurance	1,511	-	-	-
Long-Term Disability	21,559	23,176	31,248	8,072
Medicare	77,561	93,074	89,584	(3,490)
Other Post-Employment Benefits	209,805	223,452	204,130	(19,322)
Retiree Medical Trust	8,184	10,440	9,768	(672)
Retirement 401 Plan	25,610	34,313	30,223	(4,090)
Retirement ADC	1,906,924	2,159,219	2,403,252	244,033
Retirement DROP	-	-	2,612	2,612
Risk Management Administration	62,000	74,844	82,480	7,636
Supplemental Pension Savings Plan	163,692	182,359	202,348	19,989
Unemployment Insurance	5,912	6,597	5,853	(744)
Workers' Compensation	38,412	58,372	58,360	(12)
Fringe Benefits Subtotal	\$ 3,153,456	\$ 3,596,821	\$ 3,832,262	\$ 235,441
Total Personnel Expenditures			\$ 10,097,662	

General Fund – Real Estate and Airport Management

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Real Estate	\$ 6,092,947	\$ 7,333,744	\$ 8,796,149	\$ 1,462,405
Total	\$ 6,092,947	\$ 7,333,744	\$ 8,796,149	\$ 1,462,405

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Real Estate	38.75	42.25	38.00	(4.25)
Total	38.75	42.25	38.00	(4.25)

Economic Development

Significant 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.	0.00	\$ 1,730,854	\$ -
Transfer of Financial Management Positions Transfer of 6.00 FTE positions, non-personnel expenditures, and revenue from the Economic Development Division to the Real Estate Division associated with the consolidation of administrative staff.	6.00	1,161,140	599,262
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	21,571	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(77,257)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.50)	(99,192)	-
Transfer of Successor Agency and Corporate Partnerships Transfer of 7.75 FTE positions, non-personnel expenditures, and revenue associated with the Successor Agency and Corporate Partnerships from Real Estate to Economic Development.	(7.75)	(1,274,711)	(50,000)
Lease Administration Support Revised revenue adjustment related to rents, concessions, fees, and charges for current services.	0.00	-	1,613,250
Wayfinding Kiosk Revenue Addition of revenue due to installation and operation of interactive wayfinding kiosks in Downtown commercial corridors.	0.00	-	512,010
User Fee Revenue Adjustment Adjustment to reflect revised revenues associated with the Comprehensive User Fee Study.	0.00	-	(34,053)
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(3,399,193)
Total	(4.25)	\$ 1,462,405	\$ (758,724)

Economic Development

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,144,971	\$ 3,790,400	\$ 4,901,000	\$ 1,110,600
Fringe Benefits	1,265,583	1,475,055	1,880,711	405,656
PERSONNEL SUBTOTAL	4,410,554	5,265,455	6,781,711	1,516,256
NON-PERSONNEL				
Supplies	\$ 31,158	\$ 24,036	\$ 30,143	\$ 6,107
Contracts & Services	1,183,483	1,664,399	1,562,961	(101,438)
<i>External Contracts & Services</i>	<i>1,107,021</i>	<i>1,573,290</i>	<i>1,452,574</i>	<i>(120,716)</i>
<i>Internal Contracts & Services</i>	<i>76,463</i>	<i>91,109</i>	<i>110,387</i>	<i>19,278</i>
Information Technology	450,946	327,253	382,231	54,978
Energy and Utilities	10,886	23,601	27,633	4,032
Other	5,920	29,000	11,434	(17,566)
NON-PERSONNEL SUBTOTAL	1,682,393	2,068,289	2,014,402	(53,887)
Total	\$ 6,092,947	\$ 7,333,744	\$ 8,796,113	\$ 1,462,369

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,872,091	\$ 1,877,266	\$ 1,739,885	\$ (137,381)
Licenses and Permits	655,641	811,039	712,416	(98,623)
Other Revenue	15,085	-	942,010	942,010
Rev from Money and Prop	61,718,197	71,551,620	70,086,890	(1,464,730)
Rev from Other Agencies	453	-	-	-
Total	\$ 64,261,466	\$ 74,239,925	\$ 73,481,201	\$ (758,724)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.00	1.00	0.00	\$ 49,620 - 59,689	\$ -
20000024	Administrative Aide 2	0.00	0.00	1.00	67,180 - 80,983	80,834
20001202	Assistant Deputy Director	0.00	1.00	2.00	78,886 - 290,057	400,360
20000119	Associate Management Analyst	1.00	1.00	0.00	85,285 - 103,085	-
20000163	Associate Property Agent	1.00	3.00	4.00	86,945 - 105,050	346,921
20000295	Community Development Coordinator	0.00	0.00	1.00	121,081 - 146,546	146,546
20000303	Community Development Specialist 4	0.00	0.00	1.00	103,325 - 125,187	103,325
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	217,199
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
90001073	Management Intern	0.00	2.50	0.00	38,548 - 49,686	-
20001234	Program Coordinator	2.00	2.00	3.00	36,364 - 218,225	472,826
20001222	Program Manager	5.75	5.75	6.00	78,886 - 290,057	1,058,549
20000768	Property Agent	13.00	11.00	10.00	95,463 - 115,381	1,075,260
20000783	Public Information Clerk	1.00	1.00	0.00	49,620 - 59,689	-
20001137	Real Estate Assets Director	1.00	1.00	0.00	98,302 - 372,372	-
21000762	Records Management Analyst	1.00	1.00	0.00	85,285 - 103,085	-
20000869	Senior Account Clerk	1.00	1.00	0.00	56,762 - 68,468	-

Economic Development

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000970	Supervising Management Analyst	1.00	1.00	0.00	100,377 - 121,605	-
20001003	Supervising Property Agent	6.00	6.00	6.00	107,322 - 130,079	765,238
20001005	Supervising Property Agent Bilingual - Regular	2.00	2.00	2.00	107,322 - 130,079	254,358
	Budgeted Personnel					8,736
	Expenditure Savings					(182,408)
	Other Certification Pays					10,507
	Termination Pay Annual					34,872
	Leave					
	Vacation Pay In Lieu					26,326
FTE, Salaries, and Wages Subtotal		38.75	42.25	38.00		\$ 4,901,000

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 5,588	\$ 5,943	\$ 7,975	\$ 2,032
Flexible Benefits	313,948	376,743	441,253	64,510
Insurance	484	-	-	-
Long-Term Disability	12,766	14,173	24,447	10,274
Medicare	46,524	56,865	70,177	13,312
Other Post-Employment Benefits	119,492	127,246	147,708	20,462
Retiree Medical Trust	6,667	8,647	11,090	2,443
Retirement 401 Plan	23,929	32,357	42,515	10,158
Retirement ADC	636,105	732,702	997,552	264,850
Risk Management Administration	35,691	42,617	59,688	17,071
Supplemental Pension Savings Plan	36,104	40,531	35,174	(5,357)
Unemployment Insurance	3,463	4,029	4,582	553
Workers' Compensation	24,823	33,202	38,550	5,348
Fringe Benefits Subtotal	\$ 1,265,583	\$ 1,475,055	\$ 1,880,711	\$ 405,656
Total Personnel Expenditures			\$ 6,781,711	

Airports Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Airport Management	\$ 7,192,117	\$ 8,336,007	\$ 10,236,423	\$ 1,900,416
Total	\$ 7,192,117	\$ 8,336,007	\$ 10,236,423	\$ 1,900,416

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Airport Management	28.25	30.25	29.25	(1.00)
Total	28.25	30.25	29.25	(1.00)

Economic Development

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Airport Operations/Commercial and Retail Center Repair and Maintenance Addition of non-personnel expenditures to support repairs and maintenance for the Commercial and Retail Center.	0.00 \$	1,000,000 \$	-
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.	0.00	646,296	-
Procurement of Tractor/Mower Equipment Addition of one-time non-personnel expenditures to procure Tractor/Mower equipment.	0.00	200,000	-
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.	0.00	144,599	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	39,198	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.00)	(39,677)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(90,000)	(39,678)
Revised User Fee Revenue Adjustment to reflect revised user fee revenue for services.	0.00	-	(48,862)
Total	(1.00) \$	1,900,416 \$	(88,540)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,928,891	\$ 2,232,310	\$ 2,615,713	\$ 383,403
Fringe Benefits	852,689	973,801	1,197,053	223,252
PERSONNEL SUBTOTAL	2,781,580	3,206,111	3,812,766	606,655
NON-PERSONNEL				
Supplies	\$ 194,077	\$ 203,389	\$ 206,558	\$ 3,169
Contracts & Services	3,117,596	3,861,298	4,886,936	1,025,638
<i>External Contracts & Services</i>	<i>2,119,352</i>	<i>2,983,408</i>	<i>3,947,518</i>	<i>964,110</i>
<i>Internal Contracts & Services</i>	<i>998,244</i>	<i>877,890</i>	<i>939,418</i>	<i>61,528</i>
Information Technology	232,919	265,960	215,158	(50,802)
Energy and Utilities	849,004	774,405	890,197	115,792
Other	3,070	6,000	6,000	-

Economic Development

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers Out	-	844	844	-
Capital Expenditures	13,871	18,000	218,000	200,000
NON-PERSONNEL SUBTOTAL	4,410,537	5,129,896	6,423,693	1,293,797
Total	\$ 7,192,117	\$ 8,336,007	\$ 10,236,459	\$ 1,900,452

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,111,964	\$ 1,224,562	\$ 1,136,022	\$(88,540)
Other Revenue	116,671	-	-	-
Rev from Money and Prop	8,455,641	7,756,718	7,756,718	-
Total	\$ 9,684,276	\$ 8,981,280	\$ 8,892,740	\$(88,540)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000012	Administrative Aide 1	2.00	2.00	2.00	\$ 58,356 - 70,259	\$ 125,483
20000036	Airport Manager	2.00	2.00	2.00	88,736 - 106,972	213,944
20000035	Airport Operations Assistant	7.00	7.00	7.00	59,907 - 71,417	468,357
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	99,477
20000540	Clerical Assistant 2	0.00	1.00	1.00	47,174 - 56,871	47,174
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	217,199
21000451	Environmental Biologist 3	1.00	1.00	1.00	102,517 - 124,117	124,117
20000426	Equipment Operator 1	1.00	1.00	1.00	56,107 - 67,202	66,934
20000468	Grounds Maintenance Worker 2	2.00	2.00	2.00	53,435 - 63,576	127,152
90001073	Management Intern	0.00	1.00	0.00	38,548 - 49,686	-
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	159,658
20001222	Program Manager	2.25	2.25	2.25	78,886 - 290,057	397,272
20000768	Property Agent	2.00	2.00	2.00	95,463 - 115,381	228,941
20000831	Senior Airport Operations Assistant	2.00	2.00	2.00	65,826 - 78,624	131,652
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,801 - 67,289	62,858
20001003	Supervising Property Agent	1.00	1.00	1.00	107,322 - 130,079	130,079
20001053	Utility Worker 2	2.00	2.00	2.00	53,413 - 63,554	113,794
	Bilingual - Regular					5,824
	Budgeted Personnel					(178,826)
	Expenditure Savings					
	Overtime Budgeted					26,380
	Termination Pay Annual					14,553
	Leave					
	Vacation Pay In Lieu					33,691
FTE, Salaries, and Wages Subtotal		28.25	30.25	29.25		\$ 2,615,713

Economic Development

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 2,465	\$ 2,644	\$ 2,685	\$ 41
Flexible Benefits	206,119	249,706	319,970	70,264
Long-Term Disability	7,654	7,904	12,861	4,957
Medicare	28,542	31,788	36,848	5,060
Other Post-Employment Benefits	88,808	100,344	107,698	7,354
Retiree Medical Trust	4,080	4,726	5,683	957
Retirement 401 Plan	15,425	18,478	22,302	3,824
Retirement ADC	423,556	460,603	573,003	112,400
Risk Management Administration	26,563	33,613	43,528	9,915
Supplemental Pension Savings Plan	20,964	21,369	20,258	(1,111)
Unemployment Insurance	2,064	2,249	2,412	163
Workers' Compensation	26,449	40,377	49,805	9,428
Fringe Benefits Subtotal	\$ 852,689	\$ 973,801	\$ 1,197,053	\$ 223,252
Total Personnel Expenditures		\$ 3,812,766		

Concourse and Parking Garages Operating Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Concourse & Parking Garage	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537	\$ (871,587)
Total	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537	\$ (871,587)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Concourse & Parking Garage	2.00	2.00	2.00	0.00
Total	2.00	2.00	2.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of Fund Balance	0.00	\$ 522,866	\$ -
Addition of one-time non-personnel expenditures associated with the transfer of fund balance to the General Fund.			
Non-Discretionary Adjustment	0.00	3,142	-
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.			
Salary and Benefit Adjustments	0.00	571	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			

Economic Development

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(2,535)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(1,395,631)	(300,000)
Revised Parking Revenue Adjustment to reflect revised parking revenue projections.	0.00	-	68,465
Total	0.00	\$ (871,587)	\$ (231,535)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 154,553	\$ 187,982	\$ 185,218	\$ (2,764)
Fringe Benefits	54,626	65,022	68,857	3,835
PERSONNEL SUBTOTAL	209,179	253,004	254,075	1,071
NON-PERSONNEL				
Supplies	\$ 15,208	\$ 57,800	\$ 53,500	\$ (4,300)
Contracts & Services	2,042,588	2,624,215	2,637,784	13,569
<i>External Contracts & Services</i>	<i>2,000,938</i>	<i>2,538,807</i>	<i>2,546,775</i>	<i>7,968</i>
<i>Internal Contracts & Services</i>	<i>41,649</i>	<i>85,408</i>	<i>91,009</i>	<i>5,601</i>
Information Technology	20,606	14,736	12,201	(2,535)
Energy and Utilities	732	394,238	388,111	(6,127)
Other	-	500	-	(500)
Transfers Out	-	1,395,631	522,866	(872,765)
NON-PERSONNEL SUBTOTAL	2,079,134	4,487,120	3,614,462	(872,658)
Total	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537	\$ (871,587)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,425	\$ 300,000	\$ -	\$ (300,000)
Other Revenue	27	-	-	-
Rev from Money and Prop	2,774,373	2,918,267	2,986,732	68,465
Total	\$ 2,775,825	\$ 3,218,267	\$ 2,986,732	\$ (231,535)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.00	1.00	1.00	\$ 49,620 - 59,689	\$ 47,174
20001003	Supervising Property Agent	1.00	1.00	1.00	107,322 - 130,079	128,128
	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	\$	185,218

Economic Development

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Flexible Benefits	\$ 19,289	\$ 23,410	\$ 20,338	\$ (3,072)
Long-Term Disability	598	648	889	241
Medicare	2,348	2,726	2,678	(48)
Other Post-Employment Benefits	7,599	8,276	8,206	(70)
Retiree Medical Trust	306	329	462	133
Retirement 401 Plan	933	1,317	1,847	530
Retirement ADC	16,650	17,569	27,889	10,320
Retirement DROP	1,064	1,717	-	(1,717)
Risk Management Administration	2,217	2,772	3,316	544
Supplemental Pension Savings Plan	1,930	3,405	-	(3,405)
Unemployment Insurance	166	184	167	(17)
Workers' Compensation	1,527	2,669	3,065	396
Fringe Benefits Subtotal	\$ 54,626	\$ 65,022	\$ 68,857	\$ 3,835
Total Personnel Expenditures		\$ 254,075		

PETCO Park Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PETCO Park	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269	\$ 28,353
Total	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269	\$ 28,353

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PETCO Park	1.00	0.00	0.00	0.00
Total	1.00	0.00	0.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ 31,510	\$ -
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	0.00	(3,157)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Transient Occupancy Tax Transfer	0.00	-	2,844,778
Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.			

Economic Development

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Revised Reimbursements for Police Services	0.00	-	654,759
Adjustment to reflect revised reimbursements for police services due to growth and a longer postseason.			
Revised Special Event Revenue	0.00	-	153,836
Adjustment to reflect revised special event revenue due to increased events and venue activity.			
Revised Padres Rent Revenue	0.00	-	10,276
Adjustment to reflect revised rent revenue projections associated with the Padres Payment Schedule.			
Total	0.00	\$ 28,353	\$ 3,663,649

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 183,880	\$ -	\$ -	-
Fringe Benefits	191,949	-	-	-
PERSONNEL SUBTOTAL	375,829	-	-	-
NON-PERSONNEL				
Supplies	\$ -	\$ 936	\$ 936	-
Contracts & Services	10,222,289	9,897,139	9,925,777	28,638
<i>External Contracts & Services</i>	<i>5,927,618</i>	<i>5,345,080</i>	<i>5,345,692</i>	<i>612</i>
<i>Internal Contracts & Services</i>	<i>4,294,671</i>	<i>4,552,059</i>	<i>4,580,085</i>	<i>28,026</i>
Information Technology	3,182	3,157	-	(3,157)
Energy and Utilities	3,845	14,059	14,431	372
Transfers Out	9,256,227	9,538,625	9,541,125	2,500
NON-PERSONNEL SUBTOTAL	19,485,542	19,453,916	19,482,269	28,353
Total	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269	\$ 28,353

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 2,001,246	\$ 1,430,000	\$ 2,084,759	\$ 654,759
Rev from Money and Prop	5,502,691	5,822,762	5,986,874	164,112
Transfers In	13,928,588	7,788,625	10,633,403	2,844,778
Total	\$ 21,432,525	\$ 15,041,387	\$ 18,705,036	\$ 3,663,649

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001222	Program Manager	1.00	0.00	0.00	\$ 78,886 - 290,057	\$ -
FTE, Salaries, and Wages Subtotal		1.00	0.00	0.00		\$ -

Economic Development

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 5,208	\$ -	\$ -	-
Flexible Benefits	13,147	-	-	-
Long-Term Disability	723	-	-	-
Medicare	2,697	-	-	-
Other Post-Employment Benefits	4,498	-	-	-
Retirement ADC	152,503	-	-	-
Risk Management Administration	1,329	-	-	-
Supplemental Pension Savings Plan	11,125	-	-	-
Unemployment Insurance	198	-	-	-
Workers' Compensation	521	-	-	-
Fringe Benefits Subtotal	\$ 191,949	\$ -	\$ -	-
Total Personnel Expenditures		\$ -	-	

Public Art Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Public Art	\$ 251,620	\$ 85,000	\$ -	(85,000)
Total	\$ 251,620	\$ 85,000	\$ -	(85,000)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Allocation	0.00	\$ (85,000)	\$ (85,000)
Adjustment to revenue and expenditure allocation from Transient Occupancy Tax Fund.			
Total	0.00	\$ (85,000)	\$ (85,000)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 3,414	\$ -	\$ -	-
Contracts & Services	248,206	85,000	-	(85,000)
<i>External Contracts & Services</i>	237,600	85,000	-	(85,000)
<i>Internal Contracts & Services</i>	10,606	-	-	-
NON-PERSONNEL SUBTOTAL	251,620	85,000	-	(85,000)
Total	\$ 251,620	\$ 85,000	\$ -	(85,000)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 458	\$ -	\$ -	-
Transfers In	85,000	85,000	-	(85,000)
Total	\$ 85,458	\$ 85,000	\$ -	(85,000)

Economic Development

Successor Agency Admin & Project - CivicSD Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Economic Development	\$ 1,418,413	\$ 1,934,326	\$ 1,934,326	\$ -
Total	\$ 1,418,413	\$ 1,934,326	\$ 1,934,326	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 1,418,413	\$ 1,934,326	\$ 1,934,326	\$ -
<i>External Contracts & Services</i>	<i>1,418,413</i>	<i>1,934,326</i>	<i>1,934,326</i>	<i>-</i>
NON-PERSONNEL SUBTOTAL	1,418,413	1,934,326	1,934,326	-
Total	\$ 1,418,413	\$ 1,934,326	\$ 1,934,326	\$ -

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Other Agencies	\$ 1,418,413	\$ 1,934,326	\$ 1,934,326	\$ -
Total	\$ 1,418,413	\$ 1,934,326	\$ 1,934,326	\$ -

Transient Occupancy Tax Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Arts & Culture	\$ -	\$ -	\$ 11,806,910	\$ 11,806,910
Cultural Affairs	4,152,631	2,876,948	2,039,432	(837,516)
Total	\$ 4,152,631	\$ 2,876,948	\$ 13,846,342	\$ 10,969,394

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Cultural Affairs	7.00	7.00	7.00	0.00
Total	7.00	7.00	7.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of Arts Culture and Community Festivals	0.00	\$ 12,704,560	\$ -
Transfer of Arts, Culture and Community Festivals funding from Special Promotional Programs to the Cultural Affairs Division of the Economic Development Department.			
Salary and Benefit Adjustments	0.00	93,038	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			

Economic Development

Significant 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.	0.00	2,270	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(42,824)	-
Reduction of Non-Personnel Expenditures Reduction of non-personnel expenditures associated with contracts and services.	0.00	(100,000)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(790,000)	-
Reduction of Funding Allocations Reduction of external funding allocations for Creative Communities San Diego and Organizational Support Programs.	0.00	(897,650)	-
Total	0.00	\$ 10,969,394	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 834,490	\$ 927,350	\$ 1,000,634	\$ 73,284
Fringe Benefits	245,035	257,124	276,878	19,754
PERSONNEL SUBTOTAL	1,079,525	1,184,474	1,277,512	93,038
NON-PERSONNEL				
Supplies	\$ 11,984	\$ 9,440	\$ 9,505	\$ 65
Contracts & Services	2,895,414	1,429,487	12,348,602	10,919,115
<i>External Contracts & Services</i>	<i>2,808,164</i>	<i>1,370,153</i>	<i>12,291,493</i>	<i>10,921,340</i>
<i>Internal Contracts & Services</i>	<i>87,249</i>	<i>59,334</i>	<i>57,109</i>	<i>(2,225)</i>
Information Technology	155,944	243,447	200,623	(42,824)
Energy and Utilities	5,676	5,100	5,100	-
Other	4,089	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	3,073,106	1,692,474	12,568,830	10,876,356
Total	\$ 4,152,631	\$ 2,876,948	\$ 13,846,342	\$ 10,969,394

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 610	\$ -	\$ -	-
Total	\$ 610	\$ -	\$ -	-

Economic Development

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
21000752	Arts Management Associate	2.00	2.00	2.00	\$ 85,285 - 103,085	\$ 206,170
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	207,798
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	153,510
20001222	Program Manager	1.00	1.00	1.00	78,886 - 290,057	170,707
20000778	Public Art Program Administrator	2.00	2.00	2.00	95,528 - 115,774	225,571
	Vacation Pay In Lieu					36,878
FTE, Salaries, and Wages Subtotal		7.00	7.00	7.00	\$	1,000,634

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Flexible Benefits	\$ 79,933	\$ 82,735	\$ 83,571	\$ 836
Insurance	1,223	-	-	-
Long-Term Disability	3,395	3,301	4,886	1,585
Medicare	12,622	13,224	13,975	751
Other Post-Employment Benefits	30,582	28,966	28,721	(245)
Retiree Medical Trust	2,085	2,280	2,410	130
Retirement 401 Plan	4,504	5,098	5,371	273
Retirement ADC	60,955	68,001	80,243	12,242
Risk Management Administration	9,020	9,702	11,606	1,904
Supplemental Pension Savings Plan	35,075	37,015	39,252	2,237
Unemployment Insurance	932	939	915	(24)
Workers' Compensation	4,711	5,863	5,928	65
Fringe Benefits Subtotal	\$ 245,035	\$ 257,124	\$ 276,878	\$ 19,754
Total Personnel Expenditures			\$ 1,277,512	

Economic Development

Revenue and Expense Statement (Non-General Fund)

Airports Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 15,042,526	\$ 12,881,413	\$ 12,253,105
Continuing Appropriation - CIP	5,343,228	8,507,357	7,207,357
TOTAL BALANCE AND RESERVES	\$ 20,385,754	\$ 21,388,770	\$ 19,460,462
REVENUE			
Charges for Services	\$ 1,073,188	\$ 1,224,562	\$ 1,136,022
Other Revenue	116,671	-	-
Revenue from Use of Money and Property	8,455,641	7,756,718	7,756,718
TOTAL REVENUE	\$ 9,645,501	\$ 8,981,280	\$ 8,892,740
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 30,031,255	\$ 30,370,050	\$ 28,353,202
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 1,279,464	-	\$ 1,500,000
TOTAL CIP EXPENSE	\$ 1,279,464	\$ -	\$ 1,500,000
OPERATING EXPENSE			
Personnel Expenses	\$ 1,928,891	\$ 2,232,310	\$ 2,615,713
Fringe Benefits	852,689	973,801	1,197,053
Supplies	194,077	203,389	206,558
Contracts & Services	3,117,596	3,861,298	4,886,936
Information Technology	232,919	265,960	215,158
Energy and Utilities	849,004	774,405	890,197
Other Expenses	3,070	6,000	6,000
Transfers Out	-	844	844
Capital Expenditures	13,871	18,000	218,000
TOTAL OPERATING EXPENSE	\$ 7,192,117	\$ 8,336,007	\$ 10,236,459
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 170,903	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 170,903	\$ -	\$ -
TOTAL EXPENSE	\$ 8,642,485	\$ 8,336,007	\$ 11,736,459
RESERVES			
Continuing Appropriation - CIP	\$ 8,507,357	\$ 8,507,357	\$ 7,207,357
TOTAL RESERVES	\$ 8,507,357	\$ 8,507,357	\$ 7,207,357
BALANCE	\$ 12,881,413	\$ 13,526,686	\$ 9,409,386
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 30,031,255	\$ 30,370,050	\$ 28,353,202

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Economic Development

Revenue and Expense Statement (Non-General Fund)

Concourse and Parking Garages Operating Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,003,984	\$ 2,491,497	\$ 914,480
TOTAL BALANCE AND RESERVES	\$ 2,003,984	\$ 2,491,497	\$ 914,480
REVENUE			
Charges for Services	\$ 1,425	\$ 300,000	\$ -
Other Revenue	27	-	-
Revenue from Use of Money and Property	2,774,373	2,918,267	2,986,732
TOTAL REVENUE	\$ 2,775,825	\$ 3,218,267	\$ 2,986,732
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 4,779,809	\$ 5,709,764	\$ 3,901,212
OPERATING EXPENSE			
Personnel Expenses	\$ 154,553	\$ 187,982	\$ 185,218
Fringe Benefits	54,626	65,022	68,857
Supplies	15,208	57,800	53,500
Contracts & Services	2,042,588	2,624,215	2,637,784
Information Technology	20,606	14,736	12,201
Energy and Utilities	732	394,238	388,111
Other Expenses	-	500	-
Transfers Out	-	1,395,631	522,866
TOTAL OPERATING EXPENSE	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537
TOTAL EXPENSE	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537
BALANCE	\$ 2,491,497	\$ 969,640	\$ 32,675
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 4,779,809	\$ 5,709,764	\$ 3,901,212

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Economic Development

Revenue and Expense Statement (Non-General Fund)

PETCO Park Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,134,860	\$ 4,706,014	\$ 780,953
TOTAL BALANCE AND RESERVES	\$ 3,134,860	\$ 4,706,014	\$ 780,953
REVENUE			
Other Revenue	\$ 2,001,246	\$ 1,430,000	\$ 2,084,759
Revenue from Use of Money and Property	5,502,691	5,822,762	5,986,874
Transfers In	13,928,588	7,788,625	10,633,403
TOTAL REVENUE	\$ 21,432,525	\$ 15,041,387	\$ 18,705,036
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 24,567,385	\$ 19,747,401	\$ 19,485,989
OPERATING EXPENSE			
Personnel Expenses	\$ 183,880	\$ -	\$ -
Fringe Benefits	191,949	-	-
Supplies	-	936	936
Contracts & Services	10,222,289	9,897,139	9,925,777
Information Technology	3,182	3,157	-
Energy and Utilities	3,845	14,059	14,431
Transfers Out	9,256,227	9,538,625	9,541,125
TOTAL OPERATING EXPENSE	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269
TOTAL EXPENSE	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269
BALANCE	\$ 4,706,014	\$ 293,485	\$ 3,720
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 24,567,385	\$ 19,747,401	\$ 19,485,989

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Economic Development

Revenue and Expense Statement (Non-General Fund)

Public Art Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	393,574
Continuing Appropriation - CIP	280,473	70,473	55,473
Continuing Appropriation - Operating	6,789,848	7,236,209	7,126,934
TOTAL BALANCE AND RESERVES	\$ 7,070,321	\$ 7,306,682	\$ 7,575,981
REVENUE			
Other Revenue	\$ 648,377	\$ -	-
Transfers In	85,000	85,000	-
TOTAL REVENUE	\$ 733,377	\$ 85,000	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 7,803,698	\$ 7,391,682	\$ 7,575,981
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 10,000	\$ -	-
TOTAL CIP EXPENSE	\$ 10,000	\$ -	\$ -
OPERATING EXPENSE			
Supplies	\$ 3,414	\$ -	-
Contracts & Services	273,603	85,000	-
TOTAL OPERATING EXPENSE	\$ 277,017	\$ 85,000	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 210,000	\$ 70,473	\$ 55,473
Operating Expenditures	3,414	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 213,414	\$ 70,473	\$ 55,473
TOTAL EXPENSE	\$ 497,017	\$ 155,473	\$ 55,473
RESERVES			
Continuing Appropriation - CIP	\$ 70,473	\$ -	-
Continuing Appropriation - Operating	7,236,209	7,236,209	7,126,934
TOTAL RESERVES	\$ 7,306,682	\$ 7,236,209	\$ 7,126,934
BALANCE	\$ -	\$ -	\$ 393,574
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 7,803,698	\$ 7,391,682	\$ 7,575,981

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Economic Development

Revenue and Expense Statement (Non-General Fund)

Successor Agency Admin & Project - CivicSD Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	-
TOTAL BALANCE AND RESERVES	\$ -	\$ -	-
REVENUE			
Revenue from Other Agencies	\$ 1,418,413	\$ 1,934,326	1,934,326
TOTAL REVENUE	\$ 1,418,413	\$ 1,934,326	1,934,326
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,418,413	\$ 1,934,326	1,934,326
OPERATING EXPENSE			
Contracts & Services	\$ 1,418,413	\$ 1,934,326	1,934,326
TOTAL OPERATING EXPENSE	\$ 1,418,413	\$ 1,934,326	1,934,326
TOTAL EXPENSE	\$ 1,418,413	\$ 1,934,326	1,934,326
BALANCE	\$ -	\$ -	-
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,418,413	\$ 1,934,326	1,934,326

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Engineering and Capital Projects



Engineering & Capital Projects Department

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 770 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 ADA Compliance and Accessibility section from the Sustainability and Mobility Department is restructuring into E&CP. This restructure began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2026.

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.

Engineering and Capital Projects

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.

Engineering and Capital Projects

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- During Fiscal Year 2025, E&CP replaced 222 desktops, laptops, tablets, and associated accessories, 2 plotter printers, and 100 computer monitors in order to provide E&CP staff the tools necessary to work efficiently and effectively in the office or while working remotely (telework).
- The E&CP Department partnered with the University of San Diego and held its first ever Conscious Leadership Academy with a focus on effective leadership skills. The Academy has laid a solid foundation for a more conscious, effective, and empowered leadership culture within E&CP.
- The Department hired 15.00 various interns in different sections throughout the year by utilizing the Employe & Empower Internship Program, which is designed to provide paid internships to young people and students from communities of concern such as low-income, unemployed, justice-involved, in foster care, or have experienced substance abuse or mental health issues.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

There are opportunities to adjust the department's ongoing operations to mitigate the impacts of potential disparities as the result of budget reductions: • The Department will continue to provide mandatory State and Federal training needed to meet the requirements of the job, provide in-house training using in-house subject matter experts, and seek out City of San Diego sponsored training opportunities offered through SuccessFactors or LinkedIn Learning. • The Department will not proactively replace IT equipment once it's reached its useful life but rather postpone the replacements to the following fiscal year and move to a "break-fix" service model where the department will only repair or replace equipment when it breaks down.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Department is requesting hourly funding for interns to be paid for through the Employ and Empower Internship Program. This request will allow the department to provide paid internships to young people and students who are applicants from communities of concern, such as low-income, unemployed, justice-involved, in foster care, or have experienced substance abuse or mental health issues. This request will employ and empower the next generation of public servants at the City. This request will also increase access to the City's Employ & Empower Internship Program.

Engineering and Capital Projects

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Projects awarded	Percentage of Capital Improvement Program (CIP) projects awarded on published target	94.7%	80.0%	80.0%
Projects completed	Percentage of CIP projects substantially completed construction by target date	50.0%	80.0%	80.0%
Projects recognition	Percentage of CIP projects that received an award of recognition from various engineering associations outside the City	87.5%	80.0%	80.0%

Engineering and Capital Projects

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	787.40	839.40	767.00	(72.40)
Personnel Expenditures	\$ 126,353,765	\$ 143,496,958	\$ 155,815,780	\$ 12,318,822
Non-Personnel Expenditures	20,161,499	22,860,804	23,247,247	386,443
Total Department Expenditures	\$ 146,515,264	\$ 166,357,762	\$ 179,063,027	\$ 12,705,265
Total Department Revenue	\$ 161,891,228	\$ 172,656,515	\$ 166,988,112	\$ (5,668,403)

Engineering & Capital Projects Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Architectural Engineering & Parks	\$ 16,668,342	\$ -	\$ -	-
Business Operations & Employee Services	26,754,702	33,746,514	34,509,832	763,318
Capital Asset Management	3,323,296	5,764,480	-	(5,764,480)
Construction Engineering Support	20,734,734	22,499,189	26,404,829	3,905,640
Construction Management & Field Engineer	30,094,154	29,088,606	31,108,908	2,020,302
Engineering & Capital Projects	1,444,807	3,516,777	2,123,324	(1,393,453)
Facilities & Parks Project Delivery	-	10,287,134	11,038,211	751,077
Infrastructure Construction Management	-	7,804,744	7,054,426	(750,318)
Program & Project Development	12,569,100	8,856,206	17,735,323	8,879,117
Project Development & Management	-	467,869	414,525	(53,344)
Project Management Office	10,478,250	11,573,808	13,327,660	1,753,852
Public Works-Contracting	124	-	-	-
SW & T Project Delivery	-	14,091,715	15,215,932	1,124,217
Transportation Engineering Operations	13,585	-	-	-
Transportation & Utility Engineering	24,434,170	-	-	-
Utilities Project Delivery	-	18,660,720	20,130,057	1,469,337
Total	\$ 146,515,264	\$ 166,357,762	\$ 179,063,027	\$ 12,705,265

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Architectural Engineering & Parks	104.80	0.00	0.00	0.00
Business Operations & Employee Services	67.00	63.00	53.50	(9.50)
Capital Asset Management	1.00	26.00	0.00	(26.00)
Construction Engineering Support	143.00	142.00	135.00	(7.00)
Construction Management & Field Engineer	162.00	158.00	150.00	(8.00)
Engineering & Capital Projects	3.00	17.00	14.50	(2.50)
Facilities & Parks Project Delivery	0.00	57.00	51.00	(6.00)
Infrastructure Construction Management	0.00	38.00	31.00	(7.00)
Program & Project Development	94.80	67.00	88.00	21.00
Project Development & Management	0.00	2.00	2.00	0.00

Engineering and Capital Projects

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Project Management Office	72.00	73.00	70.00	(3.00)
SW & T Project Delivery	0.00	77.00	70.00	(7.00)
Transportation & Utility Engineering	139.80	0.00	0.00	0.00
Utilities Project Delivery	0.00	119.40	102.00	(17.40)
Total	787.40	839.40	767.00	(72.40)

Significant 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.	0.00	\$ 21,484,610	\$ -
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	1,111,945	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	709,557	-
Restructure of ADA Compliance and Accessibility Transfer of 1.00 Program Manager and 1.00 Project Assistant associated to the ADA Compliance and Accessibility Program from the Sustainability and Mobility Department to the Engineering and Capital Projects Department.	2.00	534,149	-
Computer Aided Design and Drafting (CADD) Application Support Addition of CADD application services to support the department's transition to a new provider.	0.00	395,273	-
Employ and Empower Program Support Addition of 3.65 Management Interns - Hourly and 0.35 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	4.00	213,009	213,009
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(126,075)	(2,061,430)
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(17.40)	(701,538)	-
Reduction of Non-Personnel Expenditures Reduction of supplies, contracts, and IT to meet the budget reduction target.	0.00	(1,704,257)	-

Engineering and Capital Projects

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Operational Efficiency	(61.00)	(9,211,408)	(6,249,489)
Reduction of 61.00 FTE vacant positions and associated revenue due to operational efficiencies.			
Right-of-Way Inspection Fee Revenue	0.00	-	1,320,289
Adjustment to reflect revised Public Right-of-Way Inspection fee revenue projections associated with an increase in the fee amounts.			
Right-of-Way Permit Reimbursements	0.00	-	1,109,218
Revenue adjustment associated with reimbursements from the General Fund for Fiscal Year 2024 inspections for right-of-way utility permits.			
Total	(72.40)	\$ 12,705,265	\$ (5,668,403)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 81,629,391	\$ 95,086,579	\$ 102,493,057	\$ 7,406,478
Fringe Benefits	44,724,374	48,410,379	53,322,723	4,912,344
PERSONNEL SUBTOTAL	126,353,765	143,496,958	155,815,780	12,318,822
NON-PERSONNEL				
Supplies	\$ 390,181	\$ 885,503	\$ 357,780	\$ (527,723)
Contracts & Services	9,287,440	10,804,451	11,149,297	344,846
<i>External Contracts & Services</i>	6,521,204	7,926,775	7,868,469	(58,306)
<i>Internal Contracts & Services</i>	2,766,236	2,877,676	3,280,828	403,152
Information Technology	7,896,078	9,861,079	10,391,224	530,145
Energy and Utilities	405,883	443,218	432,393	(10,825)
Other	873,649	866,553	916,553	50,000
Capital Expenditures	1,308,269	-	-	-
NON-PERSONNEL SUBTOTAL	20,161,499	22,860,804	23,247,247	386,443
Total	\$ 146,515,264	\$ 166,357,762	\$ 179,063,027	\$ 12,705,265

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 161,956,907	\$ 172,656,515	\$ 166,988,112	\$ (5,668,403)
Fines Forfeitures and Penalties	35,500	-	-	-
Other Revenue	5,755	-	-	-
Rev from Money and Prop	(106,934)	-	-	-
Total	\$ 161,891,228	\$ 172,656,515	\$ 166,988,112	\$ (5,668,403)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	1.00	0.00	\$ 49,620 - 59,689	\$ -
20000012	Administrative Aide 1	15.00	21.00	14.00	58,356 - 70,259	930,776
20000024	Administrative Aide 2	12.00	13.00	13.00	67,180 - 80,983	1,002,363
20001140	Assistant Department Director	3.00	4.00	4.00	98,302 - 372,372	1,020,234

Engineering and Capital Projects

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001202	Assistant Deputy Director	7.00	10.00	9.00	78,886 - 290,057	2,022,552
20000070	Assistant Engineer-Civil	234.00	255.00	242.00	100,224 - 120,710	28,189,048
20000071	Assistant Engineer-Civil	3.00	0.00	0.00	100,224 - 120,710	-
20000077	Assistant Engineer-Electrical	9.00	8.00	5.00	100,224 - 120,710	582,978
20000116	Assistant Engineer-Traffic	5.00	5.00	5.00	100,224 - 120,710	600,812
20000143	Associate Engineer-Civil	128.00	144.00	139.00	115,403 - 139,317	19,083,887
20000150	Associate Engineer-Electrical	4.00	4.00	5.00	115,403 - 139,317	681,093
20000167	Associate Engineer-Traffic	5.00	4.00	4.00	115,403 - 139,317	557,268
20000119	Associate Management Analyst	17.00	18.00	19.00	85,285 - 103,085	1,706,299
20000162	Associate Planner	10.00	10.00	11.00	93,825 - 113,371	1,116,870
20000110	Auto Messenger 2	1.00	1.00	1.00	42,806 - 51,586	51,586
20000539	Clerical Assistant 2	5.00	4.00	3.00	47,174 - 56,871	169,760
20000545	Contracts Processing Clerk	3.00	3.00	1.00	47,153 - 56,959	56,871
20000366	Customer Services Supervisor	2.00	0.00	0.00	98,140 - 118,444	-
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	235,337
20001168	Deputy Director	7.00	10.00	9.00	78,886 - 290,057	2,131,800
20000105	Development Project Manager 3	0.00	0.00	1.00	131,040 - 158,427	157,903
21000451	Environmental Biologist 3	3.00	3.00	2.00	102,517 - 124,117	245,447
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
21000433	Geographic Info Systems Analyst 3	0.00	1.00	1.00	95,463 - 115,381	111,204
20000178	Information Systems Administrator	1.00	1.00	1.00	115,905 - 140,388	140,388
20000290	Information Systems Analyst 2	3.00	3.00	3.00	86,945 - 105,050	309,090
20000293	Information Systems Analyst 3	3.00	3.00	3.00	95,463 - 115,381	326,225
20000998	Information Systems Analyst 4	2.00	2.00	2.00	107,322 - 130,079	258,674
20000377	Information Systems Technician	1.00	1.00	0.00	68,468 - 82,555	-
20000669	Landscape Designer	4.00	4.00	3.00	118,646 - 143,315	424,584
20001018	Land Surveying Assistant	34.00	34.00	31.00	100,420 - 121,037	3,665,020
20001019	Land Surveying Associate	10.00	10.00	10.00	115,643 - 139,623	1,381,572
90001073	Management Intern	3.40	12.40	3.65	38,548 - 49,686	181,354
20000756	Office Support Specialist	4.00	1.00	1.00	48,747 - 58,684	53,523
20000639	Organization Effectiveness Supervisor	1.00	1.00	1.00	95,528 - 115,774	115,774
20000680	Payroll Specialist 2	4.00	4.00	4.00	57,330 - 69,255	252,747
20000740	Principal Drafting Aide	9.00	2.00	0.00	71,548 - 86,661	-
20000743	Principal Engineering Aide	58.00	61.00	50.00	86,617 - 104,810	5,111,850
20000518	Principal Survey Aide	20.00	20.00	18.00	86,792 - 105,094	1,801,696
20001222	Program Manager	4.00	6.00	7.00	78,886 - 290,057	1,272,517
20000760	Project Assistant	32.00	24.00	23.00	96,372 - 116,116	2,515,968
20000761	Project Officer 1	13.00	11.00	11.00	111,012 - 134,025	1,438,101
20000763	Project Officer 2	6.00	8.00	8.00	127,936 - 154,642	1,226,491

Engineering and Capital Projects

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001042	Safety and Training Manager	1.00	1.00	1.00	102,819 - 124,600	122,731
20000854	Safety Representative 2	1.00	1.00	1.00	77,724 - 93,999	93,999
20000885	Senior Civil Engineer	38.00	45.00	42.00	132,962 - 160,742	6,710,529
20000400	Senior Drafting Aide	0.00	1.00	0.00	63,576 - 76,833	-
20000904	Senior Electrical Engineer	1.00	2.00	1.00	132,962 - 160,742	160,742
20000900	Senior Engineering Aide	11.00	11.00	10.00	76,920 - 93,017	828,198
20001014	Senior Land Surveyor	2.00	2.00	2.00	133,268 - 161,092	322,184
20000015	Senior Management Analyst	16.00	16.00	16.00	93,628 - 113,219	1,786,502
20000918	Senior Planner	6.00	6.00	5.00	108,064 - 130,669	635,464
20000916	Senior Public Information Officer	0.00	1.00	0.00	93,573 - 113,072	-
20000929	Senior Survey Aide	4.00	4.00	4.00	77,073 - 93,257	355,129
20000926	Senior Traffic Engineer	1.00	1.00	1.00	132,962 - 160,742	160,742
90000964	Student Engineer	4.00	4.00	0.00	38,220 - 45,798	-
90001146	Student Intern	0.00	1.00	0.35	35,880 - 42,522	14,882
20000970	Supervising Management Analyst	9.00	9.00	9.00	100,377 - 121,605	1,085,663
20001021	Supervising Public Information Officer	0.00	1.00	1.00	102,752 - 124,175	118,551
21000177	Trainer	2.00	2.00	2.00	83,254 - 100,603	195,966
20001041	Training Supervisor	2.00	2.00	2.00	91,402 - 110,497	217,317
	Architect License Pay					20,898
	Bilingual - Regular					5,824
	Budgeted Personnel					(3,004,790)
	Expenditure Savings					
	Infrastructure In-Training Pay					1,585,839
	Infrastructure Registration Pay					3,489,097
	Landscape Architect Lic					89,386
	Overtime Budgeted					1,400,000
	Reg Pay For Engineers					3,265,853
	Sick Leave - Hourly					6,273
	Special Assignment Pay					48,186
	Termination Pay Annual Leave					195,950
	Vacation Pay In Lieu					1,370,729
FTE, Salaries, and Wages Subtotal		787.40	839.40	767.00		\$ 102,493,057

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 278,458	\$ 306,533	\$ 290,206	\$ (16,327)
Flexible Benefits	9,099,143	10,059,606	10,532,494	472,888
Long-Term Disability	297,678	305,422	461,408	155,986
Medicare	1,214,624	1,334,215	1,485,071	150,856
Other	-	-	-	-
Other Post-Employment Benefits	2,990,359	2,983,498	2,999,293	15,795
Retiree Medical Trust	133,518	154,402	174,238	19,836

Engineering and Capital Projects

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Retirement 401 Plan	486,132	560,141	648,880	88,739
Retirement ADC	26,540,736	28,555,295	32,360,867	3,805,572
Retirement DROP	101,610	118,301	137,516	19,215
Risk Management Administration	887,277	999,306	1,211,998	212,692
Supplemental Pension Savings Plan	2,017,748	2,275,338	2,163,737	(111,601)
Unemployment Insurance	81,380	86,801	86,496	(305)
Workers' Compensation	595,712	671,521	770,519	98,998
Fringe Benefits Subtotal	\$ 44,724,374	\$ 48,410,379	\$ 53,322,723	\$ 4,912,344
Total Personnel Expenditures			\$ 155,815,780	

Engineering and Capital Projects

Revenue and Expense Statement (Non-General Fund)

Engineering & Capital Projects Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (20,173,523)	\$ (2,673,931)	\$ 23,677,473
TOTAL BALANCE AND RESERVES	\$ (20,173,523)	\$ (2,673,931)	\$ 23,677,473
REVENUE			
Charges for Services	\$ 170,965,605	\$ 172,656,515	\$ 166,988,112
Fines Forfeitures and Penalties	35,500	-	-
Other Revenue	5,755	-	-
Revenue from Use of Money and Property	(106,934)	-	-
TOTAL REVENUE	\$ 170,899,926	\$ 172,656,515	\$ 166,988,112
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 150,726,403	\$ 169,982,584	\$ 190,665,585
OPERATING EXPENSE			
Personnel Expenses	\$ 86,160,324	\$ 95,086,579	\$ 102,493,057
Fringe Benefits	46,928,150	48,410,379	53,322,723
Supplies	395,673	885,503	357,780
Contracts & Services	9,324,089	10,804,451	11,149,297
Information Technology	7,952,713	9,861,079	10,391,224
Energy and Utilities	420,054	443,218	432,393
Other Expenses	911,062	866,553	916,553
Capital Expenditures	1,308,269	-	-
TOTAL OPERATING EXPENSE	\$ 153,400,334	\$ 166,357,762	\$ 179,063,027
TOTAL EXPENSE	\$ 153,400,334	\$ 166,357,762	\$ 179,063,027
BALANCE	\$ (2,673,931)	\$ 3,624,822	\$ 11,602,558
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 150,726,403	\$ 169,982,584	\$ 190,665,585

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Environmental Services



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 six Divisions: Clean SD, Collection Services, Disposal, Waste Reduction, Environmental Health and Safety, 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, and conducting sidewalk sanitization to protect public health.

The Collection Services Division provides collection and disposal of residential refuse, collection and proper handling of recyclables and organic waste, and collection of litter from street litter containers in business districts.

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.

Environmental Services

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 Support Services Division facilitates 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 Division functions 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

- Provide a department culture that fosters innovation
- Provide a department culture that fosters innovation
- Provide a department culture that values diversity, inclusion and belonging regardless of classification
- Provide all employees with the tools (vehicles, equipment, & supplies) they need to do their day to day jobs effectively access to City equipment
- Reduce/minimize workplace injuries

Goal 2: Ensure excellence in service delivery

- Provide access to Dept info 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.
- Utilize federal funding to support take back events in qualifying areas.
- 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

Environmental Services

- 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 effect call center, cashiers, drivers, and supervisors)

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Conducted a robust community outreach and engagement campaign, in response to Measure B passing, to invite feedback and insights from the public on residential trash and recycling collection services provided by the City. Under this campaign, ESD has convened meetings, delivered presentations, launched multi-lingual print and online advertising, and gathered data online and in person, providing residents the opportunity to share their preferences and priorities around current waste and recycling collection services as well as potential areas of service enhancements. ESD consulted with the Department of Race and Equity to design equitable and inclusive outreach engagement activities and coordinated closely with the Department of Communications in their implementation. The campaign began with outreach to community-based organizations to help ESD reach communities throughout the city and involve them in the process.
- For the first time, included a Spanish version of the annual Curbsider newsletter in the mailer sent to ESD residential customers, with Tagalog and Vietnamese versions made available online, ensuring that non-English and bilingual residents have access to important information about ESD's programs and resources.
- Launched our series of new Compost Giveaway Events held in various communities throughout San Diego, increasing residents' access to free and valuable compost from the City's Miramar Greenery and encouraging sustainability practices across diverse populations.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Collaborating with the Department of Race & Equity and Human Resources to modify existing employee engagement strategy to yield more authentic, robust and representative engagement. Collaborating with the Performance & Analytics Department to assess what disparities exist within our department. The department is actively collaborating with various stakeholders to address disparities and promote equity. Key initiatives include partnering with Human Resources (HR) to source and provide staff training to sustain and enhance industry knowledge, ensuring employees are equipped with skills necessary to excel; working with the Department of Race & Equity and HR to refine our employee engagement strategy, fostering more authentic, meaningful, and representative engagement across all levels of the department; coordinating with HR and Personnel to implement a debiased selection process and develop strategies for improved staff retention; engaging with Performance & Analytics Department to conduct a comprehensive assessment of disparities within the department, identifying areas for improvement and implementing data-driven solutions.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Environmental Services

Yes

Budget Adjustments will address disparities that align with the following Tactical Equity Plan goals: 1. Maintain a safe and innovative workforce. 2. Ensure excellence in service delivery. 3. Protect and enhance environmental quality. 4. Recognize our employees are the key resource to achieving our mission. Significant budget additions include new positions, and non-personnel expenditures (ongoing and one-time) for supplies, equipment, and contract services to carry out essential functions. These adjustments will enable the department to meet state mandates, comply with regulatory requirements, and improve equitable service delivery to our communities. For the new Solid Waste Management Fund, significant budget additions include new positions and NPE (ongoing and one-time) due to start-up costs (planning, outreach, COSS, portal, new containers); transfer of existing facilities, trucks, and debt to new enterprise fund; increased reliability enhancements; reserves; inflation. These adjustments will provide support for the internal workforce because service delivery depends on having qualified and productive employees.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Employee Vacancy Rate	Average daily vacancy rate for budgeted FTE	N/A	14.89	<13%
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)	N/A	6.4	8.0
Curbside Recycling Contamination Percentage	Percentage of contamination contained in City forces collected recyclable materials	N/A	23	<18%
Illegal dumping Get-It-Done reports resolved within three calendar days	Average days to close illegal dumping reports generated in Get It Done	N/A	3.0	3.0
Perform sidewalk sanitation services on at least 9,600 City blocks each fiscal year	Number of City sidewalks sanitized to reduce the potential presence of pathogens, bacteria, and communicable diseases	N/A	9,600	9,600
Landfill Regulatory Compliance	Number of instances of regulatory compliance issues (Areas of Concern, Notices of Violation, and related regulatory actions from various agencies)	N/A	36	0

Environmental Services

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	573.51	608.51	663.50	54.99
Personnel Expenditures	\$ 70,616,445	\$ 77,273,146	\$ 85,595,595	\$ 8,322,449
Non-Personnel Expenditures	101,844,865	117,013,308	169,486,314	52,473,006
Total Department Expenditures	\$ 172,461,310	\$ 194,286,454	\$ 255,081,909	\$ 60,795,455
Total Department Revenue	\$ 99,647,070	\$ 88,896,547	\$ 246,652,691	\$ 157,756,144

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	\$ 19,154,517	\$ 22,501,014	\$ 20,851,799	(1,649,215)
Collection Services	69,433,196	70,678,700	740,799	(69,937,901)
Disposal & Environmental Protection	2,608,561	3,241,116	3,291,624	50,508
Energy & Sustainability	352	-	-	-
Environmental Services	3,864,629	3,969,010	5,768,607	1,799,597
Waste Reduction	3,459,994	3,153,540	2,468,883	(684,657)
Total	\$ 98,521,248	\$ 103,543,380	\$ 33,121,712	\$ (70,421,668)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	75.00	77.00	78.00	1.00
Collection Services	194.52	194.52	7.25	(187.27)
Disposal & Environmental Protection	19.95	18.15	18.15	0.00
Environmental Services	22.01	20.58	12.33	(8.25)
Waste Reduction	22.20	18.00	15.00	(3.00)
Total	333.68	328.25	130.73	(197.52)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 3,908,639	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Lifeline Rate Assistance Program	0.00	3,000,000	-
Addition of funding to support the Lifeline Rate Assistance Program related to waste collection service fees.			
Support for Clean SD	1.00	237,634	-
Addition of 1.00 Program Manager to support the Clean SD Program.			
Support for Safety and Training	0.22	27,772	-
Addition of 1.00 Training Supervisor to support safety and training across all funds.			

Environmental Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Mission Beach Second Collection Reduction in overtime expenditures associated to Mission Beach second residential refuse collection during the Summer months.	0.00	(70,000)	-
Reduction of Refuse Disposal Fees Reduction of one-time refuse disposal fees associated to a discount to City forces.	0.00	(218,968)	-
Reduction of Non-Personnel Expenditures Reduction of non-personnel expenditures that support mulch spreading at City facilities.	0.00	(300,000)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(673,529)	-
Transfer of Recycling Specialists Transfer of 3.00 Recycling Specialists from the General Fund to the Recycling Fund to support recycling programs.	(3.00)	(1,114,245)	-
Reallocation of Positions Reallocation of positions among various Environmental Services Funds to align with operational needs.	(14.74)	(2,362,284)	-
Transfer to Solid Waste Management Fund Transfer of 181.00 FTE Positions and non-personnel expenditures from the General Fund to the Solid Waste Management Fund associated with the implementation of a solid waste collection services fee.	(181.00)	(29,886,135)	(280,000)
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.	0.00	(42,970,552)	-
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	1,500,000
Transfer of General Fund Vehicles Revenue for the transfer of vehicles from the General Fund to the Solid Waste Management Fund.	0.00	-	1,456,504
Support for Environmental Protection Addition of revenue for the increase in the DSD Permit User Fee.	0.00	-	3,132
Reimbursements Between Funds/Departments Adjustment to reflect revised Reimbursement Between Funds/Departments revenue projections.	0.00	-	(28,639)
Total	(197.52) \$	(70,421,668) \$	2,650,997

Environmental Services

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 26,655,838	\$ 27,288,911	\$ 10,533,486	\$ (16,755,425)
Fringe Benefits	15,680,796	16,016,510	5,745,944	(10,270,566)
PERSONNEL SUBTOTAL	42,336,634	43,305,421	16,279,430	(27,025,991)
NON-PERSONNEL				
Supplies	\$ 778,000	\$ 851,114	\$ 521,247	\$ (329,867)
Contracts & Services	49,084,988	51,202,637	12,568,965	(38,633,672)
<i>External Contracts & Services</i>	<i>10,792,507</i>	<i>9,024,679</i>	<i>8,747,528</i>	<i>(277,151)</i>
<i>Internal Contracts & Services</i>	<i>38,292,481</i>	<i>42,177,958</i>	<i>3,821,437</i>	<i>(38,356,521)</i>
Information Technology	2,796,553	2,666,495	1,131,847	(1,534,648)
Energy and Utilities	3,222,822	5,508,577	611,896	(4,896,681)
Other	181,061	9,136	8,327	(809)
Transfers Out	-	-	2,000,000	2,000,000
Capital Expenditures	121,189	-	-	-
NON-PERSONNEL SUBTOTAL	56,184,614	60,237,959	16,842,282	(43,395,677)
Total	\$ 98,521,248	\$ 103,543,380	\$ 33,121,712	\$ (70,421,668)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,706,702	\$ 1,126,720	\$ 2,318,081	\$ 1,191,361
Fines Forfeitures and Penalties	39,955	60,500	60,500	-
Licenses and Permits	151,645	150,000	153,132	3,132
Other Local Taxes	197,694	160,000	160,000	-
Other Revenue	206,717	-	-	-
Transfers In	-	-	1,456,504	1,456,504
Total	\$ 2,302,714	\$ 1,497,220	\$ 4,148,217	\$ 2,650,997

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.35	2.35	1.22	\$ 49,620 - 59,689	\$ 62,748
20000012	Administrative Aide 1	0.80	0.00	0.00	58,356 - 70,259	-
20000024	Administrative Aide 2	3.83	3.55	1.44	67,180 - 80,983	112,720
20000860	Area Refuse Collection Supervisor	10.00	10.00	0.25	91,291 - 108,938	27,240
20001092	Assistant Environmental Services Director	0.35	0.35	0.44	50,232 - 275,293	90,937
20000119	Associate Management Analyst	4.58	2.58	1.57	85,285 - 103,085	137,833
20000266	Cashier	1.00	1.00	0.00	52,088 - 62,659	-
20000306	Code Compliance Officer	43.00	43.00	43.00	63,467 - 76,484	3,206,135
20000307	Code Compliance Supervisor	7.00	7.00	7.00	73,164 - 87,578	593,815
20000303	Community Development Specialist 4	1.00	0.00	0.00	103,325 - 125,187	-
20001168	Deputy Director	2.25	1.85	1.32	78,886 - 290,057	281,651
20000863	District Refuse Collection Supervisor	2.50	2.50	0.00	107,082 - 128,244	-

Environmental Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000625	Environmental Health Coordinator	2.00	2.00	2.00	96,358 - 116,473	221,265
20000038	Environmental Health Inspector 2	10.00	10.00	10.00	85,220 - 103,303	983,590
20000037	Environmental Health Manager	1.00	1.00	1.00	112,935 - 137,024	133,662
20001149	Environmental Services Director	0.35	0.35	0.22	98,302 - 372,372	60,537
20000430	Equipment Operator 2	1.00	1.00	1.00	65,869 - 78,777	76,020
20000924	Executive Assistant	0.35	0.00	0.00	67,398 - 81,551	-
20001049	General Utility Supervisor	1.00	0.00	0.00	95,991 - 116,116	-
20000521	Hazardous Materials Inspector 2	2.00	2.00	2.00	91,051 - 110,401	220,802
20000548	Hazardous Materials Inspector 3	1.00	1.00	1.45	100,289 - 121,561	166,684
20000494	Hazardous Materials Program Manager	0.45	0.45	0.00	120,666 - 146,415	-
20000502	Heavy Truck Driver 1	5.00	5.00	5.00	53,901 - 64,275	304,251
20000501	Heavy Truck Driver 2	13.00	13.00	13.00	55,954 - 67,464	848,995
20000178	Information Systems Administrator	0.38	0.38	0.22	115,905 - 140,388	25,488
20000290	Information Systems Analyst 2	1.14	1.14	0.44	86,945 - 105,050	44,515
20000293	Information Systems Analyst 3	0.76	0.76	0.66	95,463 - 115,381	75,896
20000998	Information Systems Analyst 4	0.76	0.76	0.44	107,322 - 130,079	57,240
20000172	Payroll Specialist 1	0.56	0.00	0.00	54,818 - 65,979	-
20000680	Payroll Specialist 2	1.50	2.06	0.66	57,330 - 69,255	43,863
20001234	Program Coordinator	1.00	1.00	0.00	36,364 - 218,225	-
20001222	Program Manager	4.24	3.74	1.94	78,886 - 290,057	355,999
20000783	Public Information Clerk	6.78	6.78	2.42	49,620 - 59,689	139,028
20000776	Public Works Dispatcher	2.20	2.20	0.00	63,576 - 76,627	-
20001050	Public Works Superintendent	0.00	1.00	1.00	118,892 - 143,539	138,515
20001032	Public Works Supervisor	2.00	3.00	3.00	88,156 - 106,714	309,470
20000562	Recycling Specialist 2	1.00	1.00	0.00	83,298 - 100,617	-
20000565	Recycling Specialist 3	1.00	1.00	0.00	91,422 - 110,510	-
20001042	Safety and Training Manager	0.36	0.36	0.22	102,819 - 124,600	26,994
20000847	Safety Officer	0.35	0.35	0.22	89,186 - 107,744	22,303
20000854	Safety Representative 2	0.35	0.35	0.22	77,724 - 93,999	17,106
20000859	Sanitation Driver 1	13.00	6.00	0.00	65,695 - 78,493	-
20000857	Sanitation Driver 2	138.00	145.00	0.00	80,480 - 94,829	-
20000851	Sanitation Driver 3	7.00	7.00	0.00	84,477 - 99,503	-
20000885	Senior Civil Engineer	0.10	0.10	0.10	132,962 - 160,742	13,296
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,502 - 96,642	96,642
20000015	Senior Management Analyst	2.45	1.35	0.22	93,628 - 113,219	24,530
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,270 - 133,748	133,748

Environmental Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000970	Supervising Management Analyst	1.60	1.60	0.62	100,377 - 121,605	70,725
20000561	Supervising Recycling Specialist	1.00	1.00	0.00	97,931 - 118,679	-
21000177	Trainer	0.34	0.34	0.22	83,254 - 100,603	21,846
20001041	Training Supervisor	0.00	0.00	0.22	91,402 - 110,497	20,108
20001051	Utility Worker 1	11.00	11.00	8.00	48,891 - 58,159	450,677
20001053	Utility Worker 2	17.00	17.00	16.00	53,413 - 63,554	973,097
	Bilingual - Regular					84,746
	Budgeted Personnel					(632,890)
	Expenditure Savings					
	Overtime Budgeted					276,078
	Standby Pay					4,032
	Termination Pay Annual					93,312
	Leave					
	Vacation Pay In Lieu					118,237
FTE, Salaries, and Wages Subtotal		333.68	328.25	130.73		\$ 10,533,486

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 27,958	\$ 27,197	\$ 11,447	\$ (15,750)
Flexible Benefits	4,182,741	4,381,114	1,609,140	(2,771,974)
Insurance	73	-	-	-
Long-Term Disability	94,961	93,341	50,586	(42,755)
Medicare	383,928	398,273	157,851	(240,422)
Other Post-Employment Benefits	1,353,829	1,300,506	496,711	(803,795)
Retiree Medical Trust	45,725	45,427	19,064	(26,363)
Retirement 401 Plan	180,335	182,377	76,867	(105,510)
Retirement ADC	7,304,845	7,570,837	2,602,953	(4,967,884)
Retirement DROP	32,845	38,052	23,474	(14,578)
Risk Management Administration	403,543	435,623	200,587	(235,036)
Supplemental Pension Savings Plan	484,409	443,414	136,539	(306,875)
Unemployment Insurance	25,919	26,600	9,472	(17,128)
Workers' Compensation	1,159,686	1,073,749	351,253	(722,496)
Fringe Benefits Subtotal	\$ 15,680,796	\$ 16,016,510	\$ 5,745,944	\$ (10,270,566)
Total Personnel Expenditures			\$ 16,279,430	

Environmental Services

Automated Refuse Container Fund

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Collection Services	\$	1,384,873	\$	1,950,868	\$	2,009,969	\$	59,101
Total	\$	1,384,873	\$	1,950,868	\$	2,009,969	\$	59,101

Significant Budget Adjustments

		FTE		Expenditures		Revenue
Transfer of Automated Refuse Container Funds		0.00	\$	2,000,000	\$	-
Addition of non-personnel expenditures associated with the transfer of automated refuse container funds to the Solid Waste Management Fund.						
Support for Information Technology		0.00		(3,326)		-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.						
Transfer of Automated Refuse Container Program		0.00		(1,937,573)		(1,600,000)
Transfer of non-personnel expenditures and revenue from the Automated Refuse Container Program to the Solid Waste Management Fund.						
Total		0.00	\$	59,101	\$	(1,600,000)

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Supplies	\$	1,173,780	\$	1,750,000	\$	-	\$	(1,750,000)
Contracts & Services		179,318		150,000		-		(150,000)
<i>External Contracts & Services</i>		13,163		10,000		-		(10,000)
<i>Internal Contracts & Services</i>		166,154		140,000		-		(140,000)
Information Technology		31,776		50,868		9,969		(40,899)
Transfers Out		-		-		2,000,000		2,000,000
NON-PERSONNEL SUBTOTAL		1,384,873		1,950,868		2,009,969		59,101
Total	\$	1,384,873	\$	1,950,868	\$	2,009,969	\$	59,101

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	1,294,724	\$	1,600,000	\$	-	\$	(1,600,000)
Rev from Money and Prop		67,121		-		-		-
Total	\$	1,361,845	\$	1,600,000	\$	-	\$	(1,600,000)

Environmental Services

Recycling Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	\$ 113,714	\$ -	\$ 1,738,426	\$ 1,738,426
Collection Services	13,182,265	10,780,962	73,877	(10,707,085)
Disposal & Environmental Protection	2,262,109	2,467,406	3,543,822	1,076,416
Environmental Services	3,597,841	4,155,038	11,742,758	7,587,720
Waste Reduction	10,482,807	13,942,334	7,160,016	(6,782,318)
Total	\$ 29,638,735	\$ 31,345,740	\$ 24,258,899	\$ (7,086,841)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	3.25	1.00	4.00	3.00
Collection Services	53.98	53.98	0.00	(53.98)
Disposal & Environmental Protection	5.05	4.80	4.80	0.00
Environmental Services	9.15	14.80	8.23	(6.57)
Waste Reduction	26.07	27.51	32.50	4.99
Total	97.50	102.09	49.53	(52.56)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Measure B	0.00	\$ 8,600,000	\$ -
Addition of non-personnel expenditures to support the first year of Measure B recycling services.			
Salary and Benefit Adjustments	0.00	1,214,179	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Transfer of Recycling Specialists	3.00	1,114,245	-
Transfer of 3.00 Recycling Specialists from the General Fund to the Recycling Fund to support recycling programs.			
Support for Household Hazardous Waste Transfer Facility	0.00	967,000	-
Addition of non-personnel expenditures associated with the expansion of the Household Hazardous Waste Transfer Facility.			
Support for Waste Reduction Division	0.00	500,000	-
Addition of consulting services to support Senate Bill 1383 compliance, and technical assistance and outreach for complex commercial and edible food programs.			
Support for Household Hazardous Waste Facility	0.00	300,000	-
Addition of one-time non-personnel expenditures for replacement of three chemical storage lockers for the Household Hazardous Waste facility.			

Environmental Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Recycling Team Addition of 2.00 Recycling Specialist 3s to support residential recycling, franchise administration, and provide technical assistance and education.	2.00	252,524	-
Support for Senate Bill 1383 Addition of 2.00 Sanitation Driver 2s and non-personnel expenditures to support the distribution of recovered organic waste products to residents and other City departments to comply with Senate Bill 1383.	2.00	1,301,514	-
Support for Recycling Team Addition of 1.00 Supervising Recycling Specialist to support Waste Reduction's Recycling Team.	1.00	135,616	-
Construction and Demolition Support Addition of 1.00 Associate Management Analyst to support Waste Reduction's Construction and Demolition Program and Franchise Administrators.	1.00	119,042	-
Support for Clean SD Addition of one-time non-personnel expenditures to support the Clean SD program.	0.00	140,000	-
Maintenance Support for Household Hazardous Waste Transfer Facility Addition of non-personnel expenditures for maintenance due to increased facility use from expanded operational days.	0.00	50,000	-
Support for Waste Reduction Division Addition of 0.25 Recycling Specialist 2 to make the existing position whole.	0.25	29,197	-
Support for the Mattress Recycling Center Addition of one-time non-personnel expenditures to purchase a fuel generator to support the Mattress Recycling Center.	0.00	10,000	-
Support for Safety and Training Addition of 1.00 Training Supervisor to support safety and training across all divisions.	0.06	7,573	-
Support for Household Hazardous Waste Staff Addition of one-time non-personnel expenditures to purchase an additional radio for Household Hazardous Waste staff.	0.00	2,500	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.26)	(49,993)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(176,805)	-

Environmental Services

Significant 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.	0.00	(1,689,234)	-
Reallocation of Positions Reallocation of positions among various Environmental Services Funds to align with operational needs.	(10.61)	(1,748,678)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(2,800,000)	4,300,000
Support for Solid Waste Collection Reduction of non-personnel contractual expenditures related to curbside recycling processing.	0.00	(6,400,000)	-
Transfer to Solid Waste Management Fund Transfer of 50.00 FTE Positions and associated non-personnel expenditures from the Recycling Fund to the Solid Waste Management Fund associated with the implementation of a solid waste collection services fee.	(50.00)	(8,965,521)	(111,263)
Revised Interest Revenue Adjustment to reflect revised interest on pooled investments revenue projections.	0.00	-	900,000
Transfer of Recycling Fund Vehicles Addition of revenue for the transfer of vehicles from the Recycling Fund to the Solid Waste Management Fund.	0.00	-	688,153
Reduction of Automated Refuse Container Revenue Adjustment to reflect revised Reimbursement Between Funds/Departments revenue projections.	0.00	-	(52,794)
Revised Facility Franchise Fee Revenue One-time reduction of Sycamore Landfill franchise fee revenue to be transferred to the General Fund.	0.00	-	(4,300,000)
Total	(52.56)	\$ (7,086,841)	\$ 1,424,096

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 7,761,637	\$ 8,630,866	\$ 4,403,280	(4,227,586)
Fringe Benefits	4,514,561	5,053,305	2,481,720	(2,571,585)
PERSONNEL SUBTOTAL	12,276,198	13,684,171	6,885,000	(6,799,171)
NON-PERSONNEL				
Supplies	\$ 1,296,740	\$ 1,356,360	\$ 721,166	(635,194)
Contracts & Services	14,575,360	15,019,996	7,591,374	(7,428,622)
<i>External Contracts & Services</i>	<i>8,968,034</i>	<i>11,742,620</i>	<i>5,607,539</i>	<i>(6,135,081)</i>
<i>Internal Contracts & Services</i>	<i>5,607,326</i>	<i>3,277,376</i>	<i>1,983,835</i>	<i>(1,293,541)</i>
Information Technology	829,409	631,180	293,986	(337,194)
Energy and Utilities	617,165	641,533	94,873	(546,660)
Other	43,864	12,500	12,500	-

Environmental Services

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers Out	-	-	8,600,000	8,600,000
Capital Expenditures	-	-	60,000	60,000
NON-PERSONNEL SUBTOTAL	17,362,538	17,661,569	17,373,899	(287,670)
Total	\$ 29,638,735	\$ 31,345,740	\$ 24,258,899	\$ (7,086,841)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 20,365,381	\$ 19,076,557	\$ 18,912,500	\$ (164,057)
Fines Forfeitures and Penalties	2,820,819	2,633,103	2,633,103	-
Other Local Taxes	5,077,125	-	-	-
Other Revenue	2,252,888	120,000	120,000	-
Rev from Money and Prop	2,543,781	611,100	1,511,100	900,000
Rev from Other Agencies	647,788	550,000	550,000	-
Transfers In	830,430	1,000,000	1,688,153	688,153
Total	\$ 34,538,212	\$ 23,990,760	\$ 25,414,856	\$ 1,424,096

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.61	1.61	1.36	\$ 49,620 - 59,689	\$ 79,436
20000012	Administrative Aide 1	1.11	1.11	1.11	58,356 - 70,259	74,004
20000024	Administrative Aide 2	2.66	2.81	1.42	67,180 - 80,983	112,962
20000860	Area Refuse Collection Supervisor	2.00	2.00	0.00	91,291 - 108,938	-
20001092	Assistant Environmental Services Director	0.31	0.31	0.12	50,232 - 275,293	24,804
20000119	Associate Management Analyst	2.37	2.37	2.78	85,285 - 103,085	250,327
20000266	Cashier	1.00	1.00	0.00	52,088 - 62,659	-
20000306	Code Compliance Officer	2.00	2.00	2.00	63,467 - 76,484	148,120
20001168	Deputy Director	0.50	1.35	1.16	78,886 - 290,057	252,142
20000863	District Refuse Collection Supervisor	0.50	0.50	0.00	107,082 - 128,244	-
20001149	Environmental Services Director	0.31	0.31	0.06	98,302 - 372,372	16,511
20000924	Executive Assistant	0.31	0.00	0.00	67,398 - 81,551	-
20000521	Hazardous Materials Inspector 2	1.00	2.00	2.00	91,051 - 110,401	196,908
20000548	Hazardous Materials Inspector 3	1.00	1.00	1.45	100,289 - 121,561	162,440
20000494	Hazardous Materials Program Manager	0.45	0.45	0.00	120,666 - 146,415	-
20000502	Heavy Truck Driver 1	1.00	1.00	1.00	53,901 - 64,275	53,901
20000178	Information Systems Administrator	0.28	0.28	0.06	115,905 - 140,388	6,948
20000290	Information Systems Analyst 2	0.84	0.84	0.12	86,945 - 105,050	12,135
20000293	Information Systems Analyst 3	0.56	0.56	0.18	95,463 - 115,381	20,706

Environmental Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000998	Information Systems Analyst 4	0.56	0.56	0.12	107,322 - 130,079	15,600
90001073	Management Intern	1.26	1.26	0.00	38,548 - 49,686	-
20000172	Payroll Specialist 1	0.41	0.00	0.00	54,818 - 65,979	-
20000680	Payroll Specialist 2	0.99	1.40	0.18	57,330 - 69,255	11,957
20001222	Program Manager	2.06	2.31	1.37	78,886 - 290,057	252,186
20000783	Public Information Clerk	1.96	1.96	0.66	49,620 - 59,689	37,925
20000776	Public Works Dispatcher	0.70	0.70	0.00	63,576 - 76,627	-
20001032	Public Works Supervisor	0.25	0.00	1.00	88,156 - 106,714	90,543
20000557	Recycling Program Manager	1.00	1.00	1.00	112,542 - 136,260	136,260
20000562	Recycling Specialist 2	11.25	11.25	12.50	83,298 - 100,617	1,134,461
20000565	Recycling Specialist 3	5.00	5.00	8.00	91,422 - 110,510	835,734
20001042	Safety and Training Manager	0.31	0.31	0.06	102,819 - 124,600	7,374
20000847	Safety Officer	0.31	0.31	0.06	89,186 - 107,744	6,078
20000854	Safety Representative 2	0.31	0.31	0.06	77,724 - 93,999	4,662
20000859	Sanitation Driver 1	6.00	5.00	0.00	65,695 - 78,493	-
20000857	Sanitation Driver 2	32.00	33.00	2.00	80,480 - 94,829	174,414
20000851	Sanitation Driver 3	4.00	4.00	0.00	84,477 - 99,503	-
20000015	Senior Management Analyst	1.41	1.31	0.06	93,628 - 113,219	6,684
20000947	Supervising Hazardous Materials Inspector	0.00	1.00	1.00	110,270 - 133,748	110,270
20000970	Supervising Management Analyst	1.27	1.27	0.21	100,377 - 121,605	24,276
20000561	Supervising Recycling Specialist	1.00	1.00	3.00	97,931 - 118,679	335,289
21000177	Trainer	0.33	0.33	0.06	83,254 - 100,603	5,955
20001041	Training Supervisor	0.00	0.00	0.06	91,402 - 110,497	5,484
20001051	Utility Worker 1	2.31	4.31	3.31	48,891 - 58,159	181,447
20001053	Utility Worker 2	3.00	3.00	0.00	53,413 - 63,554	-
	Bilingual - Regular					15,422
	Budgeted Personnel					(487,219)
	Expenditure Savings					
	Exceptional Performance					792
	Pay-Classified					
	Overtime Budgeted					31,525
	Standby Pay					168
	Termination Pay Annual					22,759
	Leave					
	Vacation Pay In Lieu					31,890
FTE, Salaries, and Wages Subtotal		97.50	102.09	49.53		\$ 4,403,280

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 14,134	\$ 21,218	\$ 9,816	\$ (11,402)
Flexible Benefits	1,125,243	1,233,812	608,325	(625,487)
Insurance	64	-	-	-
Long-Term Disability	28,007	29,892	21,827	(8,065)

Environmental Services

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Medicare	108,490	120,018	62,646	(57,372)
Other Post-Employment Benefits	383,331	391,344	189,393	(201,951)
Retiree Medical Trust	11,659	13,171	8,049	(5,122)
Retirement 401 Plan	46,662	51,706	32,691	(19,015)
Retirement ADC	2,223,679	2,582,958	1,329,387	(1,253,571)
Retirement DROP	18,868	19,649	3,803	(15,846)
Risk Management Administration	113,991	131,058	76,584	(54,474)
Supplemental Pension Savings Plan	166,091	184,814	61,143	(123,671)
Unemployment Insurance	7,649	8,482	3,886	(4,596)
Workers' Compensation	266,691	265,183	74,170	(191,013)
Fringe Benefits Subtotal	\$ 4,514,561	\$ 5,053,305	\$ 2,481,720	\$ (2,571,585)
Total Personnel Expenditures			\$ 6,885,000	

Refuse Disposal Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	\$ 212,602	\$ -	\$ -	-
Collection Services	563,114	577,268	-	(577,268)
Disposal & Environmental Protection	34,197,934	44,350,243	49,217,509	4,867,266
Environmental Services	5,245,249	5,893,079	6,621,435	728,356
Waste Reduction	671,604	-	-	-
Total	\$ 40,890,503	\$ 50,820,590	\$ 55,838,944	\$ 5,018,354

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	0.75	0.00	0.00	0.00
Collection Services	2.50	2.50	0.00	(2.50)
Disposal & Environmental Protection	125.00	138.05	141.05	3.00
Environmental Services	10.84	21.62	19.64	(1.98)
Waste Reduction	3.24	0.00	0.00	0.00
Total	142.33	162.17	160.69	(1.48)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Miramar Landfill and Greenery	0.00	\$ 3,297,000	\$ -
Addition of equipment maintenance contract services to support organics processing.			
Landfill Scalehouse Ticketing System Replacement	0.00	1,000,000	-
Addition of non-personnel expenditures to replace the current Scalehouse Ticketing System at the Miramar Landfill.			

Environmental Services

Significant 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.	0.00	638,015	-
Support for Closed Landfill & Burn Sites Addition of 1.00 Equipment Technician 3 and associated non-personnel expenditures to support closed solid waste sites to achieve and maintain regulatory compliance.	0.00	1,295,043	-
Support for Electric Vehicles Charging Infrastructure Addition of one-time non-personnel expenditures to purchase eleven electric vehicle charging stations.	0.00	381,000	-
Support for Miramar Closed Landfill Addition of 2.00 Laborers to support closed solid waste sites.	2.00	168,548	-
Miramar Landfill Camera System Replacement Addition of one-time non-personnel expenditures to replace the current camera system at the Miramar Landfill.	0.00	75,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	48,684	-
Support for Safety and Training Addition of 1.00 Training Supervisor to support safety and training across all divisions.	0.25	31,560	-
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	3,000	-
Transfer to Solid Waste Management Fund Transfer of 1.00 Associate Management Analyst and non-personnel expenditures from the Refuse Disposal Fund to the Solid Waste Management Fund associated with the implementation of a solid waste collection services fee.	(1.00)	(177,658)	-
Reallocation of Positions Reallocation of positions among various Environmental Services Funds to align with operational needs.	(3.73)	(628,690)	-
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	(1,113,148)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	2,100,000

Environmental Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of Refuse Disposal Vehicles	0.00	-	1,407,989
Addition of revenue for the transfer of vehicles to the Solid Waste Management Fund.			
Revised Interest Revenue	0.00	-	485,000
Adjustment to reflect revised interest on pooled investments revenue projections.			
Reduction of Refuse Disposal Fees	0.00	-	(800,000)
Reduction of refuse disposal fees associated with providing the General Fund a fee discount.			
Total	(1.48)	\$ 5,018,354	\$ 3,192,989

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 9,812,956	\$ 11,769,670	\$ 11,218,714	(550,956)
Fringe Benefits	5,711,464	6,921,248	5,888,893	(1,032,355)
PERSONNEL SUBTOTAL	15,524,419	18,690,918	17,107,607	(1,583,311)
NON-PERSONNEL				
Supplies	\$ 1,388,951	\$ 1,713,710	\$ 1,703,644	(10,066)
Contracts & Services	20,235,768	23,024,682	28,176,390	5,151,708
<i>External Contracts & Services</i>	<i>17,164,095</i>	<i>18,778,882</i>	<i>23,053,656</i>	<i>4,274,774</i>
<i>Internal Contracts & Services</i>	<i>3,071,673</i>	<i>4,245,800</i>	<i>5,122,734</i>	<i>876,934</i>
Information Technology	1,008,016	1,055,318	2,179,002	1,123,684
Energy and Utilities	1,796,288	2,347,971	2,333,192	(14,779)
Other	20,964	17,991	20,889	2,898
Transfers Out	830,430	3,920,000	3,887,220	(32,780)
Capital Expenditures	85,666	50,000	431,000	381,000
NON-PERSONNEL SUBTOTAL	25,366,084	32,129,672	38,731,337	6,601,665
Total	\$ 40,890,503	\$ 50,820,590	\$ 55,838,944	\$ 5,018,354

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 57,565,406	\$ 60,115,200	\$ 61,415,200	1,300,000
Fines Forfeitures and Penalties	22,932	1,500	1,500	-
Other Revenue	575,798	490,000	490,000	-
Rev from Money and Prop	2,247,172	1,151,867	1,636,867	485,000
Transfers In	-	-	1,407,989	1,407,989
Total	\$ 60,411,307	\$ 61,758,567	\$ 64,951,556	\$ 3,192,989

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	3.04	3.04	2.95	\$ 49,620 - 59,689	\$ 171,295
20000012	Administrative Aide 1	1.09	1.89	1.89	58,356 - 70,259	131,855
20000024	Administrative Aide 2	1.51	2.64	2.20	67,180 - 80,983	170,272
20000860	Area Refuse Collection Supervisor	1.00	1.00	0.00	91,291 - 108,938	-

Environmental Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001202	Assistant Deputy Director	1.00	1.00	1.00	78,886 - 290,057	224,728
20000070	Assistant Engineer-Civil	2.00	4.00	4.00	100,224 - 120,710	419,448
20000077	Assistant Engineer-Electrical	1.00	1.00	1.00	100,224 - 120,710	100,224
20000087	Assistant Engineer-Mechanical	1.00	0.00	0.00	100,224 - 120,710	-
20001092	Assistant Environmental Services Director	0.34	0.34	0.50	50,232 - 275,293	103,346
20000143	Associate Engineer-Civil	5.00	7.00	7.00	115,403 - 139,317	894,467
20000154	Associate Engineer-Mechanical	0.00	1.00	1.00	115,403 - 139,317	115,403
20000119	Associate Management Analyst	3.05	3.05	1.71	85,285 - 103,085	154,567
20000162	Associate Planner	1.00	1.00	1.00	93,825 - 113,371	93,825
20000655	Biologist 2 (Terminal)	1.00	0.00	0.00	84,199 - 102,380	-
20000201	Building Maintenance Supervisor	0.00	1.00	1.00	102,277 - 123,724	102,277
20001168	Deputy Director	1.25	0.80	1.05	78,886 - 290,057	237,031
20000389	Disposal Site Representative	14.00	14.00	14.00	50,749 - 61,293	810,234
20000390	Disposal Site Supervisor	3.00	4.00	4.00	80,546 - 97,319	355,730
21000440	Environmental Biologist 2	0.00	1.00	1.00	88,845 - 107,999	103,098
21000451	Environmental Biologist 3	1.00	1.00	1.00	102,517 - 124,117	124,117
20001149	Environmental Services Director	0.34	0.34	0.25	98,302 - 372,372	68,783
20000430	Equipment Operator 2	16.00	23.00	23.00	65,869 - 78,777	1,610,078
20000423	Equipment Technician 2	2.00	3.00	3.00	58,837 - 70,128	184,388
20000431	Equipment Technician 3	2.00	2.00	3.00	64,603 - 77,161	193,809
20000924	Executive Assistant	0.34	0.00	0.00	67,398 - 81,551	-
20001049	General Utility Supervisor	3.00	3.00	3.00	95,991 - 116,116	348,348
20000521	Hazardous Materials Inspector 2	3.00	3.00	3.00	91,051 - 110,401	331,203
20000548	Hazardous Materials Inspector 3	0.00	0.00	0.10	100,289 - 121,561	10,032
20000494	Hazardous Materials Program Manager	0.10	0.10	0.00	120,666 - 146,415	-
20000178	Information Systems Administrator	0.34	0.34	0.25	115,905 - 140,388	28,979
20000290	Information Systems Analyst 2	1.02	1.02	0.50	86,945 - 105,050	50,600
20000293	Information Systems Analyst 3	0.68	0.68	0.75	95,463 - 115,381	86,267
20000998	Information Systems Analyst 4	0.68	0.68	0.50	107,322 - 130,079	65,062
20000515	Instrumentation and Control Technician	0.00	1.00	1.00	94,961 - 114,034	94,961
20000589	Laborer	19.00	21.00	23.00	47,928 - 57,062	1,204,397
20000580	Landfill Equipment Operator	21.00	22.00	22.00	75,697 - 90,505	1,870,804
20001019	Land Surveying Associate	1.00	1.00	1.00	115,643 - 139,623	137,529
20000439	Master Fleet Technician	1.00	1.00	1.00	85,806 - 102,752	102,752
20000756	Office Support Specialist	1.00	1.00	1.00	48,747 - 58,684	58,684

Environmental Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000172	Payroll Specialist 1	0.03	0.00	0.00	54,818 - 65,979	-
20000680	Payroll Specialist 2	1.51	1.54	0.75	57,330 - 69,255	49,847
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	171,932
20001222	Program Manager	1.70	0.95	0.75	78,886 - 290,057	136,327
20000783	Public Information Clerk	2.26	2.26	2.75	49,620 - 59,689	158,008
20000776	Public Works Dispatcher	0.10	0.10	0.00	63,576 - 76,627	-
20001032	Public Works Supervisor	0.75	0.00	0.00	88,156 - 106,714	-
20000557	Recycling Program Manager	0.00	1.00	1.00	112,542 - 136,260	112,542
20001042	Safety and Training Manager	0.33	0.33	0.25	102,819 - 124,600	30,685
20000847	Safety Officer	0.34	0.34	0.25	89,186 - 107,744	25,343
20000854	Safety Representative 2	0.34	0.34	0.25	77,724 - 93,999	19,434
20000885	Senior Civil Engineer	2.90	3.90	3.90	132,962 - 160,742	571,701
20000907	Senior Disposal Site Representative	4.00	4.00	4.00	55,517 - 67,203	266,852
20000015	Senior Management Analyst	1.14	1.34	1.25	93,628 - 113,219	141,095
20000856	Senior Mechanical Engineer	1.00	1.00	1.00	132,962 - 160,742	132,962
20000918	Senior Planner	1.00	1.00	1.00	108,064 - 130,669	126,096
20000989	Supervising Disposal Site Representative	2.00	2.00	2.00	61,114 - 73,851	132,011
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,270 - 133,748	133,748
20000970	Supervising Management Analyst	2.13	2.13	1.70	100,377 - 121,605	201,416
20000561	Supervising Recycling Specialist	1.00	0.00	0.00	97,931 - 118,679	-
21000177	Trainer	0.33	0.33	0.25	83,254 - 100,603	24,840
20001041	Training Supervisor	0.00	0.00	0.25	91,402 - 110,497	22,851
20001051	Utility Worker 1	0.69	0.69	0.69	48,891 - 58,159	38,586
20001053	Utility Worker 2	3.00	4.00	4.00	53,413 - 63,554	223,793
	Bilingual - Regular					56,074
	Budgeted Personnel					(3,243,763)
	Expenditure Savings					
	Exceptional Performance					1,426
	Pay-Classified					
	Infrastructure In-Training					19,128
	Pay					
	Infrastructure Registration					158,858
	Pay					
	Overtime Budgeted					448,846
	Reg Pay For Engineers					148,927
	Standby Pay					744
	Termination Pay Annual					70,561
	Leave					
	Vacation Pay In Lieu					79,251
FTE, Salaries, and Wages Subtotal		142.33	162.17	160.69	\$	11,218,714

Environmental Services

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 23,775	\$ 26,651	\$ 14,802	\$ (11,849)
Flexible Benefits	1,275,482	1,775,508	1,495,987	(279,521)
Insurance	71	-	-	-
Long-Term Disability	33,134	41,404	52,004	10,600
Medicare	140,089	169,917	154,062	(15,855)
Other Post-Employment Benefits	467,325	575,774	482,206	(93,568)
Retiree Medical Trust	13,741	19,407	19,384	(23)
Retirement 401 Plan	54,575	77,661	77,476	(185)
Retirement ADC	2,852,797	3,413,716	2,802,715	(611,001)
Retirement DROP	28,291	34,015	31,863	(2,152)
Risk Management Administration	138,293	192,847	195,022	2,175
Supplemental Pension Savings Plan	245,196	233,047	168,469	(64,578)
Unemployment Insurance	9,057	11,753	9,906	(1,847)
Workers' Compensation	429,637	349,548	384,997	35,449
Fringe Benefits Subtotal	\$ 5,711,464	\$ 6,921,248	\$ 5,888,893	\$ (1,032,355)
Total Personnel Expenditures		\$ 17,107,607		

Refuse Disposal Fund - Miramar Closure Fund

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Increase in Interest Revenue	0.00	\$ -	\$ 575,000
Adjustment to reflect revised interest on pooled investments revenue projections.			
Total	0.00	\$ -	\$ 575,000

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 1,033,371	\$ 50,000	\$ 625,000	\$ 575,000
Total	\$ 1,033,371	\$ 50,000	\$ 625,000	\$ 575,000

Solid Waste Management Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	\$ -	\$ -	\$ 499,598	\$ 499,598
Collection Services	2,025,951	6,394,420	122,634,336	116,239,916
Disposal & Environmental Protection	-	-	1,407,989	1,407,989
Environmental Services	-	231,456	7,827,749	7,596,293
Waste Reduction	-	-	7,482,713	7,482,713
Total	\$ 2,025,951	\$ 6,625,876	\$ 139,852,385	\$ 133,226,509

Environmental Services

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Clean SD	0.00	0.00	4.00	4.00
Collection Services	0.00	16.00	283.75	267.75
Environmental Services	0.00	0.00	30.80	30.80
Waste Reduction	0.00	0.00	4.00	4.00
Total	0.00	16.00	322.55	306.55

Significant 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.	0.00	\$ 51,692,799	\$ -
Transfer to Solid Waste Management Fund Transfer of 181.00 FTE Positions and non-personnel expenditures from the General Fund to the Solid Waste Management Fund associated with the implementation of a solid waste collection services fee.	181.00	29,886,135	280,000
Support for Solid Waste Collection Addition of 34.47 FTE Positions and non-personnel expenditures to support the Collection Services Division.	34.47	22,696,974	-
Transfer to Solid Waste Management Fund Restructure of 50.00 FTE Positions and associated non-personnel expenditures from the Recycling Fund to the Solid Waste Management Fund associated with the implementation of a solid waste collection services fee.	50.00	8,965,521	111,263
Vehicle Acquisitions Addition of debt payments for vehicles to support Senate Bill 1383 activities.	0.00	4,931,485	-
Reallocation of Positions Reallocation of positions among various Environmental Services Funds to align with operational needs.	29.08	4,739,652	-
Support for Measure B Addition of one-time non-personnel expenditures related to the implementation of Measure B.	0.00	4,335,516	-
EV Replacement Program Support Addition of non-personnel expenditures to support the fleet electrification program.	0.00	2,283,245	-
Transfer of the Automated Refuse Container Program Transfer of non-personnel expenditures and revenue from the Automated Refuse Container Program to the Solid Waste Management Fund.	0.00	1,937,573	1,600,000
Support for Senate Bill 1383 Addition of non-personnel expenditures for organic waste containers in support of Senate Bill 1383 activities.	0.00	1,526,887	-

Environmental Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of General Fund Vehicles Addition of non-personnel expenditures associated with the transfer of vehicles from the General Fund in support of solid waste collection.	0.00	1,456,504	-
Transfer of Refuse Disposal Vehicles Addition of non-personnel expenditures associated with the transfer of vehicles from the Refuse Disposal Fund in support of solid waste collection.	0.00	1,407,989	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	757,479	-
Measure B Program Support Addition of contractual services for portal development.	0.00	500,000	-
Support for Code Compliance Addition of 4.00 Code Compliance Officers in support of the Amendment to the People's Ordinance.	4.00	410,192	-
Support for Customer Service Addition of 4.00 Public Information Clerks to support the department with anticipated high level customer service in assisting the public.	4.00	337,192	-
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	218,677	-
Reimbursements Between Funds/Departments Addition of non-personnel expenditures to support the transfer of ownership of the Miramar Place facility to the Solid Waste Management Fund.	0.00	314,226	-
Transfer to Solid Waste Management Fund Restructure of 1.00 Associate Management Analyst and non-personnel expenditures from the Refuse Disposal Fund to the Solid Waste Management Fund associated with the implementation of a solid waste collection services fee.	1.00	177,658	-
Support for Safety and Training Addition of 1.00 Safety Officer to support safety and training within Collections Services Division.	1.00	125,409	-
Support for Code Compliance Addition of 1.00 Senior Code Compliance Supervisor in support of the Amendment to the Peoples Ordinance.	1.00	124,653	-
Reimbursements Between Funds/Departments Addition of non-personnel expenditures to support transfer of ownership of existing collection trucks to Solid Waste Management Fund.	0.00	107,215	-
Employ and Empower Program Support Addition of 1.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.00	53,955	53,955

Environmental Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	2,000	-
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.	0.00	(2,381,547)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(3,380,880)	-
Solid Waste Collection Fees Addition of revenue associated with the implementation of a solid waste collection fee.	0.00	-	138,859,107
Support for Measure B Program Addition of one-time revenue from the Recycling Fund to support the first year of recycling services.	0.00	-	8,600,000
Support for Lifeline Rate Assistance Program Addition of revenue from the General Fund to support the Lifeline Rate Assistance Program related to waste collection service fees.	0.00	-	2,000,000
Transfer of Automated Refuse Container Funds Addition of one-time revenue from the Automated Refuse Container Fund associated with the administration of the program.	0.00	-	2,000,000
Reduction of Automated Container Fee Revenue Adjustment to reflect discontinuation of the Automated Container Fee.	0.00	-	(1,991,263)
Total	306.55	\$ 133,226,509	\$ 151,513,062

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 310,412	\$ 982,287	\$ 28,439,493	\$ 27,457,206
Fringe Benefits	168,782	610,349	16,884,065	16,273,716
PERSONNEL SUBTOTAL	479,194	1,592,636	45,323,558	43,730,922
NON-PERSONNEL				
Supplies	\$ -	\$ 53,000	\$ 4,636,222	\$ 4,583,222
Contracts & Services	595,284	3,500,000	75,494,488	71,994,488
<i>External Contracts & Services</i>	<i>595,284</i>	<i>3,500,000</i>	<i>26,440,172</i>	<i>22,940,172</i>
<i>Internal Contracts & Services</i>	<i>-</i>	<i>-</i>	<i>49,054,316</i>	<i>49,054,316</i>
Information Technology	951,473	1,480,240	6,578,436	5,098,196
Energy and Utilities	-	-	3,842,683	3,842,683
Other	-	-	2,911	2,911
Transfers Out	-	-	3,974,087	3,974,087
NON-PERSONNEL SUBTOTAL	1,546,757	5,033,240	94,528,827	89,495,587
Total	\$ 2,025,951	\$ 6,625,876	\$ 139,852,385	\$ 133,226,509

Environmental Services

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	-	\$	-	\$	138,913,062	\$	138,913,062
Rev from Money and Prop		(379)		-		-		-
Transfers In		-		-		12,600,000		12,600,000
Total	\$	(379)	\$	-	\$	151,513,062	\$	151,513,062

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	0.00	0.00	1.47	\$ 49,620 - 59,689	\$ 84,926
20000024	Administrative Aide 2	0.00	1.00	4.94	67,180 - 80,983	351,422
20000860	Area Refuse Collection Supervisor	0.00	0.00	15.75	91,291 - 108,938	1,634,748
20001092	Assistant Environmental Services Director	0.00	1.00	0.94	50,232 - 275,293	194,290
20000154	Associate Engineer-Mechanical	0.00	0.00	1.00	115,403 - 139,317	115,403
20000119	Associate Management Analyst	0.00	2.00	4.94	85,285 - 103,085	429,394
20000266	Cashier	0.00	0.00	2.00	52,088 - 62,659	125,318
20000306	Code Compliance Officer	0.00	0.00	6.00	63,467 - 76,484	406,486
20000303	Community Development Specialist 4	0.00	1.00	1.00	103,325 - 125,187	125,187
20001168	Deputy Director	0.00	0.00	1.47	78,886 - 290,057	309,443
20000384	Dispatcher 1	0.00	0.00	1.00	60,666 - 73,157	60,666
20000863	District Refuse Collection Supervisor	0.00	0.00	4.00	107,082 - 128,244	512,976
20001149	Environmental Services Director	0.00	0.00	0.47	98,302 - 372,372	129,287
21000432	Geographic Info Systems Analyst 2	0.00	0.00	2.00	86,945 - 105,050	173,890
21000434	Geographic Info Systems Analyst 4	0.00	0.00	1.00	107,322 - 130,079	107,322
20000178	Information Systems Administrator	0.00	0.00	0.47	115,905 - 140,388	54,490
20000290	Information Systems Analyst 2	0.00	0.00	0.94	86,945 - 105,050	95,117
20000293	Information Systems Analyst 3	0.00	0.00	1.41	95,463 - 115,381	162,160
20000998	Information Systems Analyst 4	0.00	0.00	0.94	107,322 - 130,079	122,256
90001073	Management Intern	0.00	0.00	1.00	38,548 - 49,686	49,686
20000680	Payroll Specialist 2	0.00	0.00	4.41	57,330 - 69,255	288,124
20001234	Program Coordinator	0.00	0.00	2.00	36,364 - 218,225	299,226
20001222	Program Manager	0.00	1.00	6.94	78,886 - 290,057	1,276,246
20000783	Public Information Clerk	0.00	3.00	12.17	49,620 - 59,689	662,405
20000776	Public Works Dispatcher	0.00	0.00	3.00	63,576 - 76,627	216,830
20001032	Public Works Supervisor	0.00	1.00	1.00	88,156 - 106,714	88,156
20001042	Safety and Training Manager	0.00	0.00	0.47	102,819 - 124,600	57,678

Environmental Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000847	Safety Officer	0.00	0.00	1.47	89,186 - 107,744	136,835
20000854	Safety Representative 2	0.00	0.00	0.47	77,724 - 93,999	36,522
20000859	Sanitation Driver 1	0.00	0.00	6.00	65,695 - 78,493	429,939
20000857	Sanitation Driver 2	0.00	0.00	191.00	80,480 - 94,829	17,444,464
20000851	Sanitation Driver 3	0.00	0.00	11.00	84,477 - 99,503	1,034,429
20000965	Senior Code Compliance Supervisor	0.00	0.00	1.00	80,502 - 96,642	88,408
20000015	Senior Management Analyst	0.00	1.00	3.47	93,628 - 113,219	366,918
20000970	Supervising Management Analyst	0.00	1.00	3.47	100,377 - 121,605	369,529
21000177	Trainer	0.00	0.00	0.47	83,254 - 100,603	46,686
20001041	Training Supervisor	0.00	0.00	0.47	91,402 - 110,497	42,959
20001051	Utility Worker 1	0.00	3.00	6.00	48,891 - 58,159	321,150
20001053	Utility Worker 2	0.00	1.00	15.00	53,413 - 63,554	831,618
	Bilingual - Regular					21,390
	Budgeted Personnel					(2,500,000)
	Expenditure Savings					
	Overtime Budgeted					1,303,274
	Standby Pay					1,413
	Termination Pay Annual					19,247
	Leave					
	Vacation Pay In Lieu					311,580
FTE, Salaries, and Wages Subtotal		0.00	16.00	322.55		\$ 28,439,493

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 976	\$ 1,181	\$ 14,160	\$ 12,979
Flexible Benefits	27,814	198,516	4,406,510	4,207,994
Long-Term Disability	1,276	4,607	144,249	139,642
Medicare	4,628	18,500	405,315	386,815
Other Post-Employment Benefits	10,792	66,208	1,274,002	1,207,794
Retiree Medical Trust	530	2,888	53,581	50,693
Retirement 401 Plan	2,082	11,549	215,130	203,581
Retirement ADC	109,088	252,052	8,086,063	7,834,011
Retirement DROP	-	-	42,102	42,102
Risk Management Administration	3,388	22,176	514,730	492,554
Supplemental Pension Savings Plan	5,842	7,319	410,739	403,420
Unemployment Insurance	350	1,310	27,059	25,749
Workers' Compensation	2,016	24,043	1,290,425	1,266,382
Fringe Benefits Subtotal	\$ 168,782	\$ 610,349	\$ 16,884,065	\$ 16,273,716
Total Personnel Expenditures			\$ 45,323,558	

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Automated Refuse Container Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,267,086	\$ 2,244,058	\$ 2,125,895
TOTAL BALANCE AND RESERVES	\$ 2,267,086	\$ 2,244,058	\$ 2,125,895
REVENUE			
Charges for Services	\$ 1,294,724	\$ 1,600,000	\$ -
Revenue from Use of Money and Property	67,121	-	-
TOTAL REVENUE	\$ 1,361,845	\$ 1,600,000	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 3,628,931	\$ 3,844,058	\$ 2,125,895
OPERATING EXPENSE			
Supplies	\$ 1,173,780	\$ 1,750,000	\$ -
Contracts & Services	179,318	150,000	-
Information Technology	31,776	50,868	9,969
Transfers Out	-	-	2,000,000
TOTAL OPERATING EXPENSE	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
TOTAL EXPENSE	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
BALANCE	\$ 2,244,058	\$ 1,893,190	\$ 115,926
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 3,628,931	\$ 3,844,058	\$ 2,125,895

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The Automated Refuse Container Fund will be closed in FY 2026.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Recycling Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 23,852,224	\$ 18,751,701	\$ 16,552,011
Continuing Appropriation - CIP	22,298,150	29,748,150	29,148,150
Operating Reserve	4,087,614	4,087,614	3,598,614
TOTAL BALANCE AND RESERVES	\$ 50,237,988	\$ 52,587,465	\$ 49,298,775
REVENUE			
Charges for Services	\$ 20,365,381	\$ 19,076,557	\$ 18,912,500
Fines Forfeitures and Penalties	2,820,819	2,633,103	2,633,103
Other Local Taxes	5,077,125	-	-
Other Revenue	2,252,888	120,000	120,000
Revenue from Other Agencies	647,788	550,000	550,000
Revenue from Use of Money and Property	2,543,781	611,100	1,511,100
Transfers In	830,430	1,000,000	1,688,153
TOTAL REVENUE	\$ 34,538,212	\$ 23,990,760	\$ 25,414,856
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 84,776,201	\$ 76,578,225	\$ 74,713,630
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 2,550,000	-	-
TOTAL CIP EXPENSE	\$ 2,550,000	\$ -	\$ -
OPERATING EXPENSE			
Personnel Expenses	\$ 7,761,637	\$ 8,630,866	\$ 4,403,280
Fringe Benefits	4,514,561	5,053,305	2,481,720
Supplies	1,296,740	1,356,360	721,166
Contracts & Services	14,575,360	15,019,996	7,591,374
Information Technology	829,409	631,180	293,986
Energy and Utilities	617,165	641,533	94,873
Other Expenses	43,864	12,500	12,500
Transfers Out	-	-	8,600,000
Capital Expenditures	-	-	60,000
TOTAL OPERATING EXPENSE	\$ 29,638,735	\$ 31,345,740	\$ 24,258,899
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ -	\$ 4,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ -	\$ 4,000,000
TOTAL EXPENSE	\$ 32,188,735	\$ 31,345,740	\$ 28,258,899
RESERVES			
Continuing Appropriation - CIP	\$ 29,748,150	\$ 29,748,150	\$ 25,148,150
Operating Reserve	4,087,614	4,087,614	3,598,614
TOTAL RESERVES	\$ 33,835,764	\$ 33,835,764	\$ 28,746,764
BALANCE	\$ 18,751,701	\$ 11,396,721	\$ 17,707,968
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 84,776,201	\$ 76,578,225	\$ 74,713,630

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Refuse Disposal Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,793,247	\$ 21,489,629	\$ 34,436,833
Continuing Appropriation - CIP	22,052,183	18,092,149	27,066,511
Operating Reserve	6,054,385	8,215,624	9,263,785
TOTAL BALANCE AND RESERVES	\$ 30,899,816	\$ 47,797,402	\$ 70,767,128
REVENUE			
Charges for Services	\$ 57,565,406	\$ 60,115,200	\$ 61,415,200
Fines Forfeitures and Penalties	22,932	1,500	1,500
Other Revenue	571,442	490,000	490,000
Revenue from Use of Money and Property	2,247,172	1,151,867	1,636,867
Transfers In	-	-	1,407,989
TOTAL REVENUE	\$ 60,406,951	\$ 61,758,567	\$ 64,951,556
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 91,306,767	\$ 109,555,969	\$ 135,718,684
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ -	\$ 9,874,362	\$ 2,600,000
TOTAL CIP EXPENSE	\$ -	\$ 9,874,362	\$ 2,600,000
OPERATING EXPENSE			
Personnel Expenses	\$ 9,812,956	\$ 11,769,670	\$ 11,218,714
Fringe Benefits	5,711,464	6,921,248	5,888,893
Supplies	1,388,951	1,713,710	1,703,644
Contracts & Services	20,238,042	23,024,682	28,176,390
Information Technology	1,008,016	1,055,318	2,179,002
Energy and Utilities	1,796,288	2,347,971	2,333,192
Other Expenses	20,964	17,991	20,889
Transfers Out	1,086,983	3,920,000	3,887,220
Capital Expenditures	85,666	50,000	431,000
TOTAL OPERATING EXPENSE	\$ 41,149,330	\$ 50,820,590	\$ 55,838,944
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 2,360,035	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 2,360,035	\$ -	\$ -
TOTAL EXPENSE	\$ 43,509,365	\$ 60,694,952	\$ 58,438,944
RESERVES			
Continuing Appropriation - CIP	\$ 18,092,149	\$ 18,092,149	\$ 27,066,511
Operating Reserve	8,215,624	8,215,624	9,263,785
TOTAL RESERVES	\$ 26,307,773	\$ 26,307,773	\$ 36,330,296
BALANCE	\$ 21,489,629	\$ 22,553,244	\$ 40,949,444
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 91,306,767	\$ 109,555,969	\$ 135,718,684

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Refuse Disposal Fund - Miramar Closure Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 35,278,513	\$ 36,568,437	\$ 38,110,816
TOTAL BALANCE AND RESERVES	\$ 35,278,513	\$ 36,568,437	\$ 38,110,816
REVENUE			
Revenue from Use of Money and Property	\$ 1,033,371	\$ 50,000	\$ 625,000
Transfers In	256,553	-	-
TOTAL REVENUE	\$ 1,289,924	\$ 50,000	\$ 625,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 36,568,437	\$ 36,618,437	\$ 38,735,816
TOTAL EXPENSE	\$ -	\$ -	\$ -
BALANCE	\$ 36,568,437	\$ 36,618,437	\$ 38,735,816
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 36,568,437	\$ 36,618,437	\$ 38,735,816

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Solid Waste Management Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ (2,026,330)	\$ (11,943,013)
TOTAL BALANCE AND RESERVES	\$ -	\$ (2,026,330)	\$ (11,943,013)
REVENUE			
Charges for Services	\$ -	\$ -	\$ 138,913,062
Revenue from Use of Money and Property	(379)	-	-
Transfers In	-	-	12,600,000
TOTAL REVENUE	\$ (379)	\$ -	\$ 151,513,062
TOTAL BALANCE, RESERVES, AND REVENUE	\$ (379)	\$ (2,026,330)	\$ 139,570,049
OPERATING EXPENSE			
Personnel Expenses	\$ 310,412	\$ 982,287	\$ 28,439,493
Fringe Benefits	168,782	610,349	16,884,065
Supplies	-	53,000	4,636,222
Contracts & Services	595,284	3,500,000	75,494,488
Information Technology	951,473	1,480,240	6,578,436
Energy and Utilities	-	-	3,842,683
Other Expenses	-	-	2,911
Transfers Out	-	-	3,974,087
TOTAL OPERATING EXPENSE	\$ 2,025,951	\$ 6,625,876	\$ 139,852,385
TOTAL EXPENSE	\$ 2,025,951	\$ 6,625,876	\$ 139,852,385
RESERVES			
Operating Reserve	\$ -	\$ -	\$ 10,000,000
TOTAL RESERVES	\$ -	\$ -	\$ 10,000,000
BALANCE***	\$ (2,026,330)	\$ (8,652,206)	\$ (10,282,336)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ (379)	\$ (2,026,330)	\$ 139,570,049

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The Solid Waste Management Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2026 to address negative balances.

Ethics Commission



Description

Founded in 2001, the Ethics Commission is an independent City entity responsible for monitoring, administering, and enforcing the City's governmental ethics, campaign, and lobbying laws. The Ethics Commission conducts audits and investigations, provides formal and informal technical legal advice to persons within its jurisdiction, conducts live training sessions, administers online training programs, and proposes reforms to the City's ethics laws. The Commission provides training to City officials, including elected officials and unclassified City employees, as well as candidates, campaigns, political committees, and lobbyists. 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 governmental ethics laws.

Goals and Objectives

Goal 1: Educate City officials, unclassified employees, City candidates, campaigns, and lobbyists about the City's governmental 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

Ethics Commission

- Prepare and disseminate educational materials, such as fact sheets and manuals, to assist compliance with local laws
- Issue formal advisory opinions

Goal 2: *Ensure 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: *Propose legislative amendments to 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.

- Increased Campaign Law Training for Candidates and Campaign Staff. Commission staff offered and provided additional live training sessions and outreach to those seeking elective office and those working on their campaigns. This training advances the goal of empowering all who wish to run for elective office and their campaign staffs, by providing the best possible education regarding the City's campaign laws. The Commission's Education Program helps those who are new to the political process, as well as seasoned campaign officials who need a "refresher" course to avoid violating the law. The training works hand-in-hand with the Commission's "24/7" technical legal advice line, which candidates and campaign staff can call to seek individual advice before taking actions.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

No

N/A

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

N/A

N/A

Ethics Commission

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Authorized Investigations - Time to complete	Percentage of investigations completed within 360 calendar days	96%	100%	90%
Complaint Reviews	Percentage of complaints reviewed within 30 calendar days	100%	100%	100%
Legislative Updates	Percentage of educational materials updated within 30 days of legislative changes (both State and local)	100%	100%	100%
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%	100%	100%
Ethics Law Training ¹	Percentage of regulated community due to attend required ethics law training that the Ethics Commission trained within 90 days of their due date.	N/A	90%	95%

1. New KPI for Fiscal Year 2025.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	6.00	6.25	6.00	(0.25)
Personnel Expenditures	\$ 1,534,087	\$ 1,589,669	\$ 1,809,662	\$ 219,993
Non-Personnel Expenditures	111,437	239,669	242,087	2,418
Total Department Expenditures	\$ 1,645,524	\$ 1,829,338	\$ 2,051,749	\$ 222,411
Total Department Revenue	\$ 23,020	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Ethics Commission	\$ 1,645,524	\$ 1,829,338	\$ 2,051,749	\$ 222,411
Total	\$ 1,645,524	\$ 1,829,338	\$ 2,051,749	\$ 222,411

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Ethics Commission	6.00	6.25	6.00	(0.25)
Total	6.00	6.25	6.00	(0.25)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	(0.25)	\$ 206,209	\$ -
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	0.00	13,784	-
Adjustment to reflect one-time revenues and expenditures, and annualization of revenues and expenditures implemented in Fiscal Year 2025.			
Non-Discretionary Adjustment	0.00	4,155	-
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	0.00	(1,737)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	(0.25)	\$ 222,411	\$ -

Ethics Commission

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 961,638	\$ 1,042,981	\$ 1,144,510	\$ 101,529
Fringe Benefits	572,449	546,688	665,152	118,464
PERSONNEL SUBTOTAL	1,534,087	1,589,669	1,809,662	219,993
NON-PERSONNEL				
Supplies	\$ 3,829	\$ 7,757	\$ 9,342	\$ 1,585
Contracts & Services	61,575	173,813	176,383	2,570
<i>External Contracts & Services</i>	53,055	157,507	157,507	-
<i>Internal Contracts & Services</i>	8,520	16,306	18,876	2,570
Information Technology	40,338	44,999	43,262	(1,737)
Energy and Utilities	2,079	2,600	2,600	-
Other	3,616	10,500	10,500	-
NON-PERSONNEL SUBTOTAL	111,437	239,669	242,087	2,418
Total	\$ 1,645,524	\$ 1,829,338	\$ 2,051,749	\$ 222,411

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fines Forfeitures and Penalties	\$ 23,020	\$ -	\$ -	\$ -
Total	\$ 23,020	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001220	Executive Director	1.00	1.25	1.00	\$ 78,886 - 290,057	\$ 253,599
20001234	Program Coordinator	1.00	0.00	0.00	36,364 - 218,225	-
20001222	Program Manager	4.00	5.00	5.00	78,886 - 290,057	877,127
	Vacation Pay In Lieu					13,784
FTE, Salaries, and Wages Subtotal		6.00	6.25	6.00		\$ 1,144,510

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 10,306	\$ 9,706	\$ 11,970	\$ 2,264
Flexible Benefits	88,335	91,639	93,511	1,872
Long-Term Disability	3,980	3,776	5,732	1,956
Medicare	14,159	15,124	16,395	1,271
Other Post-Employment Benefits	26,987	25,862	24,618	(1,244)
Retiree Medical Trust	1,550	1,799	1,829	30
Retirement 401 Plan	6,161	7,195	7,317	122
Retirement ADC	385,275	358,050	464,829	106,779
Risk Management Administration	7,993	8,663	9,948	1,285
Supplemental Pension Savings Plan	20,227	19,412	23,940	4,528
Unemployment Insurance	1,083	1,073	1,075	2
Workers' Compensation	6,393	4,389	3,988	(401)
Fringe Benefits Subtotal	\$ 572,449	\$ 546,688	\$ 665,152	\$ 118,464
Total Personnel Expenditures			\$ 1,809,662	

Fire and Lifeguard Facilities Fund



Fire and Lifeguard Facilities

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.

Fire and Lifeguard Facilities Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	1,399,369	1,400,869	1,327,425	(73,444)
Total Department Expenditures	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)
Total Department Revenue	\$ 1,405,807	\$ 1,409,518	\$ 1,327,425	\$ (82,093)

Fire and Lifeguard Facilities Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fire and Lifeguard Facilities Fund	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)
Total	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (73,444)	\$ -
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	0.00	-	(82,093)
Adjustment to reflect revised safety sales tax revenue to support Fire and Lifeguard Facilities.			
Total	0.00	\$ (73,444)	\$ (82,093)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 1,200	\$ 2,300	\$ 2,300	-
<i>External Contracts & Services</i>	1,200	1,700	1,700	-
<i>Internal Contracts & Services</i>	-	600	600	-
Transfers Out	1,398,169	1,398,569	1,325,125	(73,444)
NON-PERSONNEL SUBTOTAL	1,399,369	1,400,869	1,327,425	(73,444)
Total	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425	\$ (73,444)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 5,338	\$ -	\$ -	-
Transfers In	1,400,469	1,409,518	1,327,425	(82,093)
Total	\$ 1,405,807	\$ 1,409,518	\$ 1,327,425	\$ (82,093)

Fire and Lifeguard Facilities Fund

Revenue and Expense Statement (Non-General Fund)

Fire and Lifeguard Facilities Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (8,648)	\$ (2,210)	\$ 6,439
TOTAL BALANCE AND RESERVES	\$ (8,648)	\$ (2,210)	\$ 6,439
REVENUE			
Revenue from Use of Money and Property	\$ 5,338	\$ -	\$ -
Transfers In	1,400,469	1,409,518	1,327,425
TOTAL REVENUE	\$ 1,405,807	\$ 1,409,518	\$ 1,327,425
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,397,158	\$ 1,407,308	\$ 1,333,864
OPERATING EXPENSE			
Contracts & Services	\$ 1,200	\$ 2,300	\$ 2,300
Transfers Out	1,398,169	1,398,569	1,325,125
TOTAL OPERATING EXPENSE	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
TOTAL EXPENSE	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
BALANCE	\$ (2,210)	\$ 6,439	\$ 6,439
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,397,158	\$ 1,407,308	\$ 1,333,864

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



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 326 square miles with a resident population of 1.4 million, Fire-Rescue operates 51 fire stations, two fast response squads, an air operations base, two 911 communications centers, a training facility, nine permanent lifeguard stations, and 34 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 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.

Fire-Rescue

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 day to day work.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Continued community engagement and recruitment efforts through participation in community-wide events and school visitations.
- Joined collaborative efforts for encampment abatement and roadside vegetation management.
- Provided wildfire preparation outreach to all Council Districts within the City.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

No

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Fire-Rescue Department's budget adjustments fall under Tactical Equity Plan Goal 1: Rapidly respond to emergency situations and Goal 2: Develop and retain a skilled, inclusive and equitable workforce. The funding of the Wellness Program will continue the department's efforts towards injury prevention and illness detection efforts, protecting the department's workforce and their ability to provide essential services. The additions of Lifeguard 1 positions and non-personnel expenditures for an Advanced Lifeguard Academy will support equipping staff with the critical advanced training required to meet essential job qualifications. However, the reduction of Fire Captain and Fire Fighter positions may impact the department's ability to provide community education and implement recruitment efforts across the City.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
911 calls answered within 15 seconds	Percentage of calls received that were answered by an operator within 15 seconds	95%	94%	95%
Percentage of first responder arrival within 6:30 minutes from dispatch ¹	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%	71%	90%
Percentage of State mandated inspections completed annually ²	Percentage of Health and Safety Code Sections 13146.2 and 13146.3 mandated inspections completed in the year	68%	18%	95%
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%	85%	90%
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	1:30M	0:18M
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%	100%	100%

1. The Department's inability to meet response time goals is heavily influenced by an insufficient number of geographically distributed resources to reach all communities within the desired response time goals. A comprehensive assessment of the Fire-Rescue Department's Standards of Response Coverage Deployment was conducted in 2011, and updated in 2017, which identified communities where additional resources are needed to achieve compliance.
2. The Department's inability to meet target is due to an increased volume of properties to be inspected in addition to unfilled positions.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	1,407.88	1,446.38	1,430.50	(15.88)
Personnel Expenditures	\$ 324,706,692	\$ 314,281,354	\$ 337,713,181	\$ 23,431,827
Non-Personnel Expenditures	127,164,157	164,863,683	177,526,480	12,662,797
Total Department Expenditures	\$ 451,870,849	\$ 479,145,037	\$ 515,239,661	\$ 36,094,624
Total Department Revenue	\$ 149,463,096	\$ 194,472,617	\$ 209,653,958	\$ 15,181,341

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Communications	\$ 26,438,462	\$ 25,924,713	\$ 27,286,106	\$ 1,361,393
Community Risk Reduction	16,631,022	13,533,460	17,894,205	4,360,745
Emergency Medical Services-Fire	1,138,778	1,243,034	1,131,577	(111,457)
Emergency Operations	251,048,407	242,235,934	266,512,598	24,276,664
Employee Services	16,004,877	13,326,998	11,749,578	(1,577,420)
Fiscal Services	5,136,882	12,652,117	5,541,161	(7,110,956)
Lifeguard Services	38,798,210	31,474,143	33,537,281	2,063,138
Logistics	3,632,275	3,580,080	3,687,108	107,028
Special Operations	10,674,927	9,397,736	10,073,551	675,815
Total	\$ 369,503,839	\$ 353,368,215	\$ 377,413,165	\$ 24,044,950

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Communications	82.00	81.00	83.97	2.97
Community Risk Reduction	66.00	67.00	68.00	1.00
Emergency Medical Services-Fire	2.00	3.00	3.00	0.00
Emergency Operations	954.00	961.00	957.00	(4.00)
Employee Services	31.00	50.38	38.50	(11.88)
Fiscal Services	26.00	26.00	26.00	0.00
Lifeguard Services	183.88	181.00	181.03	0.03
Logistics	13.00	13.00	12.00	(1.00)
Special Operations	26.00	26.00	22.00	(4.00)
Total	1,383.88	1,408.38	1,391.50	(16.88)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 23,880,747	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
General Wage Increase Overtime Adjustment	0.00	3,888,253	-
Addition of overtime expenditures to reflect negotiated general wage increases and equity adjustments.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Rightsizing Overtime Adjustment Addition of overtime expenditures to align the budget with usage consistent with recent fiscal years.	0.00	3,010,718	-
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	1,020,862	-
Restoration of Wellness Services Restoration of wellness services associated with wellness exams on an annual basis.	0.00	941,610	-
Employ and Empower Program Support Addition of 9.50 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	9.50	436,489	436,489
Advanced Lifeguard Academy Support Addition of 3.00 Lifeguard 1 - Hourly to support Advanced Lifeguard Academy training.	3.00	409,088	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(10.38)	53,341	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	28,724	-
Reduction of Refuse Disposal Fees Reduction of one-time refuse disposal fees associated with a fee discount.	0.00	(41)	-
Reduction of Cellular and Satellite Services Reduction of cellular phone and IT-related services as a result of a decrease in required services.	0.00	(300,000)	-
Reduction of Community Resources Fire Captain Reduction of 1.00 Fire Captain associated with the Community Resources Program.	(1.00)	(369,493)	-
Reduction of Staffing Unit Reduction of 1.00 Fire Captain and 1.00 Fire Fighter 3 associated with the Staffing Unit.	(2.00)	(553,022)	-
Reduction of Engine 80 Reduction of 2.00 Fire Captains and 2.00 Fire Fighter 2s associated with Engine 80 (previously Fast Response Squad 55) in Downtown.	(4.00)	(616,750)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(5,916,824)	(6,621,470)
Reduction of San Pasqual Valley Fast Response Squad Reduction of 3.00 Fire Captains and 3.00 Fire Fighter 2s associated with the Fast Response Squad in San Pasqual Valley.	(6.00)	(925,125)	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Bomb Squad Cross Staffing Reduction of 3.00 Fire Captains and 3.00 Fire Engineers associated with cross staffing the bomb squad unit.	(6.00)	(943,627)	-
EMS Transfer to General Fund Addition of revenue associated with the transfer of fund balance from the Fire/Emergency Medical Services Transport Fund to the General Fund.	0.00	-	11,173,266
Strike Team Deployment Revenue Adjustment to reflect a one-time increase in revenue associated with Strike Team deployments.	0.00	-	2,148,770
User Fee Revenue Adjustment to reflect revised user fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	1,148,338
Dispatch Contract Revenue Adjustment to reflect revised revenue projections associated with contractual dispatch services.	0.00	-	664,889
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	323,577
Safety Sales Tax Allocation Adjustment to reflect revised Safety Sales Tax revenue associated with the Public Safety Services and Debt Services Fund.	0.00	-	(412,799)
Total	(16.88)	\$ 24,044,950	\$ 8,861,060

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 183,731,528	\$ 192,307,906	\$ 201,065,809	\$ 8,757,903
Fringe Benefits	136,443,294	115,126,792	128,449,783	13,322,991
PERSONNEL SUBTOTAL	320,174,822	307,434,698	329,515,592	22,080,894
NON-PERSONNEL				
Supplies	\$ 5,122,857	\$ 5,580,949	\$ 5,601,677	\$ 20,728
Contracts & Services	24,293,634	22,069,185	22,368,428	299,243
<i>External Contracts & Services</i>	8,707,527	7,487,544	8,897,186	1,409,642
<i>Internal Contracts & Services</i>	15,586,108	14,581,641	13,471,242	(1,110,399)
Information Technology	7,842,171	7,649,434	7,581,338	(68,096)
Energy and Utilities	7,203,635	7,803,726	7,570,057	(233,669)
Other	18,457	109,045	109,045	-
Transfers Out	-	15,174	15,174	-
Capital Expenditures	1,352,118	385,775	385,775	-
Debt	3,496,144	2,320,229	4,266,079	1,945,850
NON-PERSONNEL SUBTOTAL	49,329,017	45,933,517	47,897,573	1,964,056
Total	\$ 369,503,839	\$ 353,368,215	\$ 377,413,165	\$ 24,044,950

Fire-Rescue

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	56,051,402	\$	51,344,149	\$	52,892,650	\$	1,548,501
Licenses and Permits		610,784		712,899		1,173,073		460,174
Other Revenue		625,707		8,229		16,184		7,955
Rev from Other Agencies		3,546,772		3,581,764		5,730,534		2,148,770
Transfers In		5,762,273		12,142,426		16,838,086		4,695,660
Total	\$	66,596,937	\$	67,789,467	\$	76,650,527	\$	8,861,060

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	3.00	3.00	3.00	\$ 49,620 - 59,689	\$ 174,836
20000012	Administrative Aide 1	1.00	1.00	1.00	58,356 - 70,259	70,259
20000024	Administrative Aide 2	10.00	10.00	10.00	67,180 - 80,983	783,063
20000065	Air Operations Chief	1.00	1.00	1.00	123,524 - 149,469	149,469
20001119	Assistant Fire Chief	2.00	2.00	2.00	98,302 - 372,372	517,956
20000075	Assistant Fire Marshal	2.00	2.00	2.00	123,524 - 149,469	298,938
20000119	Associate Management Analyst	4.00	5.00	5.00	85,285 - 103,085	427,986
20000539	Clerical Assistant 2	10.00	10.00	10.00	47,174 - 56,871	552,917
20000306	Code Compliance Officer	5.00	5.00	5.00	63,467 - 76,484	369,403
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,164 - 87,578	82,323
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	222,768
20001189	Deputy Fire Chief	8.00	8.00	8.00	78,886 - 290,057	1,875,693
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000446	Fire Battalion Chief	34.00	35.00	35.00	123,524 - 149,469	5,127,635
20000449	Fire Captain	251.00	253.00	243.00	100,873 - 122,146	29,192,199
20000450	Fire Captain-Metro Arson Strike Team	4.00	4.00	4.00	100,873 - 122,146	467,311
20001125	Fire Chief	1.00	1.00	1.00	98,302 - 372,372	339,766
20001242	Fire Dispatch Administrator	2.00	2.00	2.00	103,043 - 124,399	248,798
20000460	Fire Dispatcher	51.00	51.00	51.00	73,493 - 88,850	4,281,565
90000460	Fire Dispatcher	3.00	0.00	2.97	73,493 - 88,850	263,885
20000510	Fire Dispatch Supervisor	7.00	8.00	8.00	89,052 - 107,498	823,092
20000454	Fire Engineer	232.00	238.00	235.00	86,727 - 104,857	24,115,625
20000455	Fire Engineer-Metro Arson Strike Team	3.00	3.00	3.00	86,727 - 104,857	314,571
20000457	Fire Fighter 2	393.00	398.00	393.00	73,313 - 88,450	32,958,024
20001245	Fire Fighter 3	84.00	86.00	85.00	76,931 - 92,864	7,829,708
20000066	Fire Helicopter Pilot	4.00	4.00	4.00	116,349 - 140,857	538,920
21000832	Fire Lead Dispatcher	0.00	1.00	1.00	80,836 - 97,737	80,836
20000475	Fire Prevention Inspector 2	39.00	40.00	42.00	86,727 - 104,857	4,372,538
20000476	Fire Prevention Inspector 2-Civilian	3.00	3.00	1.00	86,727 - 104,857	104,857
20000477	Fire Prevention Supervisor	4.00	4.00	4.00	100,873 - 122,146	473,397
20000478	Fire Prevention Supervisor-Civilian	2.00	2.00	2.00	100,873 - 122,146	244,292
21000432	Geographic Info Systems Analyst 2	1.00	1.00	0.00	86,945 - 105,050	-

Fire-Rescue

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000433	Geographic Info Systems Analyst 3	0.00	0.00	1.00	95,463 - 115,381	115,381
21000275	Helicopter Mechanic	4.00	4.00	4.00	99,940 - 120,579	461,677
20000290	Information Systems Analyst 2	6.00	5.00	5.00	86,945 - 105,050	471,647
20000293	Information Systems Analyst 3	3.00	4.00	4.00	95,463 - 115,381	461,524
20000603	Lifeguard 1	0.00	0.00	3.00	54,491 - 65,437	179,112
90000603	Lifeguard 1	55.88	53.00	50.03	54,491 - 65,437	3,273,805
20000606	Lifeguard 2	62.00	62.00	61.00	68,682 - 83,089	4,950,234
20000619	Lifeguard 3	27.00	27.00	28.00	75,712 - 91,568	2,510,760
20001232	Lifeguard Chief	1.00	1.00	1.00	78,886 - 290,057	240,332
20000604	Lifeguard Sergeant	25.00	25.00	25.00	87,069 - 105,261	2,611,649
20000622	Marine Mechanic	2.00	2.00	2.00	67,673 - 81,172	162,344
20000599	Marine Safety Captain	1.00	1.00	1.00	141,545 - 170,832	170,832
20000601	Marine Safety Lieutenant	6.00	6.00	6.00	100,005 - 120,728	724,368
20001196	Paramedic Coordinator	1.00	0.00	0.00	36,364 - 218,225	-
20000680	Payroll Specialist 2	6.00	6.00	6.00	57,330 - 69,255	406,606
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	79,585
20001234	Program Coordinator	1.00	2.00	2.00	36,364 - 218,225	319,316
20001222	Program Manager	3.00	4.00	4.00	78,886 - 290,057	638,588
20000760	Project Assistant	1.00	1.00	1.00	96,372 - 116,116	114,510
20000761	Project Officer 1	1.00	1.00	1.00	111,012 - 134,025	134,025
20000763	Project Officer 2	1.00	1.00	1.00	127,936 - 154,642	154,642
20000869	Senior Account Clerk	1.00	1.00	1.00	56,762 - 68,468	68,468
20000927	Senior Clerk/Typist	2.00	1.00	1.00	55,801 - 67,289	67,289
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,502 - 96,642	95,192
20000015	Senior Management Analyst	3.00	3.00	3.00	93,628 - 113,219	321,729
20000916	Senior Public Information Officer	1.00	1.00	1.00	93,573 - 113,072	113,072
90001146	Student Intern	0.00	10.38	9.50	35,880 - 42,522	403,963
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Air Operations Pay					142,327
	Airport Transfer					58,870
	Annual Pump Testing					112,449
	Battalion Medical Off					133,490
	Bay Rescue Boat Operator					201,131
	Cert Pay					
	Bilingual Pay Fire					369,698
	Bilingual - Regular					117,936
	Breathing Apparatus Rep					50,842
	Budgeted Personnel					(13,404,451)
	Expenditure Savings					
	Cliff Rescue Inst Pay					45,749
	'D' Div Pay					202,872
	Dispatch Cert Pay					98,164
	Dispatcher Training					24,336
	Dive Team Pay					143,457

Fire-Rescue

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Division Medical Officer Pay					54,663
	Educational Incentive Pay					589,544
	Emergency Medical Tech					11,736,787
	EMS Specialty Pay					103,622
	Explosive Ord Sqd					109,399
	Fire Admin Assign					1,684,376
	Fire Boat Operator Cert Pay					122,608
	Hazardous Mat. Squad					318,404
	Hose Repair					127,070
	K-9 Handler Fire					19,687
	Ladder Repair					116,320
	Metro Arson Strike Team					34,050
	Night Shift Pay					13,194
	Overtime Budgeted					50,962,717
	Paramedic Pay					6,878,900
	Paramedic Recert Bonus					381,277
	Personal Watercraft Pay					13,487
	River Rescue Team-Part Time					229,794
	Shift Rotation Pay					110,428
	Sick Leave - Hourly					54,441
	Small Eq Repair					60,568
	Special Assignment Pay					143,311
	Standby Pay					11,876
	Star Team Paramedic					110,104
	Surf Boat Operator Cert Pay					103,827
	Termination Pay Annual Leave					776,835
	Unstaffed Aerial Vehicle Pay					6,107
	Urban Search & Rescue					347,163
	Vacation Pay In Lieu					791,944
FTE, Salaries, and Wages Subtotal		1,383.88	1,408.38	1,391.50		\$ 201,065,809

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 1,405,790	\$ 1,196,047	\$ 1,218,432	\$ 22,385
Flexible Benefits	17,859,439	17,813,053	17,873,183	60,130
Insurance	3,426	-	-	-
Long-Term Disability	483,624	426,921	647,626	220,705
Medicare	2,608,559	2,698,479	2,911,340	212,861
Other Post-Employment Benefits	5,536,889	5,098,016	5,026,175	(71,841)
Retiree Health Contribution	643,685	-	-	-
Retiree Medical Trust	22,559	673,073	1,480,389	807,316
Retirement 401 Plan	83,798	99,040	92,189	(6,851)
Retirement ADC	94,721,914	74,773,226	85,049,099	10,275,873
Retirement DROP	329,565	349,939	318,326	(31,613)

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Risk Management Administration	1,649,465	1,707,552	2,031,050	323,498
Supplemental Pension Savings Plan	1,260,335	1,012,177	1,056,372	44,195
Unemployment Insurance	132,504	121,482	121,398	(84)
Workers' Compensation	9,701,740	9,157,787	10,624,204	1,466,417
Fringe Benefits Subtotal	\$ 136,443,294	\$ 115,126,792	\$ 128,449,783	\$ 13,322,991
Total Personnel Expenditures			\$ 329,515,592	

Fire/Emergency Medical Services Transport Program Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Emergency Medical Services	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660	\$ 11,991,179
Total	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660	\$ 11,991,179

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Emergency Medical Services	23.00	37.00	38.00	1.00
Total	23.00	37.00	38.00	1.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
EMS Transfer to General Fund Addition of non-personnel expenditures associated with a transfer to the General Fund to support EMS services.	0.00	\$ 11,173,266	\$ -
Contractual Increases Addition of miscellaneous professional/technical services to support the Alliance Emergency Medical Services Transport system delivery model.	0.00	4,705,071	-
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	925,534	-
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	660,888	-
Strategic Operations Branch Support Addition of 1.00 Assistant Fire Chief to oversee the Strategic Operations Branch of the Department.	1.00	341,028	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Video Laryngoscopes Addition of video laryngoscope devices to be placed on first responder units.	0.00	249,250	-
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	27,720	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(26,771)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(6,064,807)	-
Increased Transport Revenue Addition of revenue associated with revised projected revenues for ambulance transports.	0.00	-	5,965,177
Revised San Diego Airport Revenue Adjustment to reflect revised ambulance services revenue associated with providing the San Diego International Airport with 24/7 ambulance services.	0.00	-	104,584
Total	1.00	\$ 11,991,179	\$ 6,069,761

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 2,652,710	\$ 4,601,895	\$ 5,205,243	\$ 603,348
Fringe Benefits	1,679,424	2,039,667	2,730,601	690,934
PERSONNEL SUBTOTAL	4,332,134	6,641,562	7,935,844	1,294,282
NON-PERSONNEL				
Supplies	\$ 265,677	\$ 256,409	\$ 508,764	\$ 252,355
Contracts & Services	76,357,222	111,086,553	116,449,407	5,362,854
<i>External Contracts & Services</i>	<i>73,117,637</i>	<i>110,790,547</i>	<i>115,495,618</i>	<i>4,705,071</i>
<i>Internal Contracts & Services</i>	<i>3,239,585</i>	<i>296,006</i>	<i>953,789</i>	<i>657,783</i>
Information Technology	219,133	258,452	231,681	(26,771)
Energy and Utilities	1,405	28,688	28,688	-
Other	427	42,710	42,710	-
Transfers Out	-	6,064,807	11,173,266	5,108,459
Capital Expenditures	-	430,300	430,300	-
NON-PERSONNEL SUBTOTAL	76,843,865	118,167,919	128,864,816	10,696,897
Total	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660	\$ 11,991,179

Fire-Rescue

Revenues by Category

	FY2024		FY2025		FY2026		FY2025-2026
	Actual		Budget		Draft		Change
Charges for Services	\$	81,535,662	\$	125,601,015	\$	131,670,776	\$ 6,069,761
Other Revenue		194,942		109,235		109,235	-
Rev from Money and Prop		140,780		30,000		30,000	-
Total	\$	81,871,384	\$	125,740,250	\$	131,810,011	\$ 6,069,761

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	\$ 67,180 - 80,983	\$ 161,966
20001119	Assistant Fire Chief	0.00	0.00	1.00	98,302 - 372,372	250,182
20000539	Clerical Assistant 2	2.00	2.00	2.00	47,174 - 56,871	113,742
20001189	Deputy Fire Chief	1.00	1.00	1.00	78,886 - 290,057	241,603
20000446	Fire Battalion Chief	1.00	2.00	2.00	123,524 - 149,469	298,938
20000449	Fire Captain	3.00	4.00	4.00	100,873 - 122,146	488,584
20000460	Fire Dispatcher	0.00	6.00	6.00	73,493 - 88,850	448,585
20000510	Fire Dispatch Supervisor	0.00	4.00	4.00	89,052 - 107,498	406,324
20000457	Fire Fighter 2	4.00	4.00	6.00	73,313 - 88,450	455,015
21000832	Fire Lead Dispatcher	0.00	2.00	2.00	80,836 - 97,737	161,672
20000496	Paramedic 2 (Terminal)	4.00	4.00	2.00	62,785 - 88,450	176,900
20001222	Program Manager	2.00	2.00	2.00	78,886 - 290,057	361,305
20001126	Quality Management Coordinator	4.00	4.00	4.00	36,364 - 218,225	650,906
	Battalion Medical Off					6,107
	Bilingual Pay Fire					5,231
	Budgeted Personnel					(485,427)
	Expenditure Savings					
	Educational Incentive Pay					7,537
	Emergency Medical Tech					266,106
	Fire Admin Assign					157,929
	Night Shift Pay					11,392
	Overtime Budgeted					604,247
	Paramedic Pay					110,950
	Paramedic Recert Bonus					184,828
	Paramedic Tring Off					8,844
	Shift Rotation Pay					15,237
	Termination Pay Annual					42,372
	Leave					
	Vacation Pay In Lieu					54,168
FTE, Salaries, and Wages Subtotal		23.00	37.00	38.00		\$ 5,205,243

Fire-Rescue

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 25,279	\$ 20,140	\$ 28,840	\$ 8,700
Flexible Benefits	264,009	445,381	494,129	48,748
Long-Term Disability	7,874	11,619	18,914	7,295
Medicare	38,129	53,730	74,838	21,108
Other Post-Employment Benefits	80,095	128,278	135,399	7,121
Retiree Health Contribution	3,550	-	-	-
Retiree Medical Trust	1,618	9,086	17,528	8,442
Retirement 401 Plan	5,854	19,085	20,338	1,253
Retirement ADC	1,083,324	1,089,188	1,616,997	527,809
Retirement DROP	22,727	25,153	33,077	7,924
Risk Management Administration	24,035	42,966	54,714	11,748
Supplemental Pension Savings Plan	45,512	57,221	43,907	(13,314)
Unemployment Insurance	2,126	3,308	3,544	236
Workers' Compensation	75,292	134,512	188,376	53,864
Fringe Benefits Subtotal	\$ 1,679,424	\$ 2,039,667	\$ 2,730,601	\$ 690,934
Total Personnel Expenditures		\$ 7,935,844		

Junior Lifeguard Program Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fiscal Services	\$ -	\$ 5,026	\$ 5,026	-
Lifeguard Services	1,191,012	962,315	1,020,810	58,495
Total	\$ 1,191,012	\$ 967,341	\$ 1,025,836	\$ 58,495

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Lifeguard Services	1.00	1.00	1.00	0.00
Total	1.00	1.00	1.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 56,651	\$ -
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	0.00	1,938	-
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.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(94)	-
User Fee Revenue Adjustment to reflect revised user fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	250,520
Total	0.00	\$ 58,495	\$ 250,520

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 95,808	\$ 101,858	\$ 126,145	\$ 24,287
Fringe Benefits	103,929	103,236	135,600	32,364
PERSONNEL SUBTOTAL	199,737	205,094	261,745	56,651
NON-PERSONNEL				
Supplies	\$ 53,552	\$ 56,000	\$ 56,000	-
Contracts & Services	936,080	699,502	701,440	1,938
<i>External Contracts & Services</i>	<i>45,847</i>	<i>27,100</i>	<i>27,100</i>	-
<i>Internal Contracts & Services</i>	<i>890,233</i>	<i>672,402</i>	<i>674,340</i>	<i>1,938</i>
Information Technology	1,544	1,562	1,468	(94)
Energy and Utilities	100	183	183	-
Capital Expenditures	-	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	991,275	762,247	764,091	1,844
Total	\$ 1,191,012	\$ 967,341	\$ 1,025,836	\$ 58,495

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 994,775	\$ 942,900	\$ 1,193,420	\$ 250,520
Total	\$ 994,775	\$ 942,900	\$ 1,193,420	\$ 250,520

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000630	Organization Effectiveness Specialist 3	1.00	1.00	0.00	\$ 84,936 - 102,670	\$ -
20000970	Supervising Management Analyst	0.00	0.00	1.00	100,377 - 121,605	121,119
	Vacation Pay In Lieu					5,026
FTE, Salaries, and Wages Subtotal		1.00	1.00	1.00		\$ 126,145

Fire-Rescue

		FY2024		FY2025		FY2026		FY2025-2026
		Actual		Budget		Draft		Change
Fringe Benefits								
Employee Offset Savings	\$	900	\$	968	\$	1,211	\$	243
Flexible Benefits		9,977		9,977		9,977		-
Long-Term Disability		377		351		614		263
Medicare		1,534		1,404		1,756		352
Other Post-Employment Benefits		4,498		4,138		4,103		(35)
Retirement ADC		78,956		78,434		107,917		29,483
Risk Management Administration		1,332		1,386		1,658		272
Supplemental Pension Savings Plan		5,787		5,858		7,328		1,470
Unemployment Insurance		103		100		115		15
Workers' Compensation		465		620		921		301
Fringe Benefits Subtotal	\$	103,929	\$	103,236	\$	135,600	\$	32,364
Total Personnel Expenditures					\$	261,745		

Revenue and Expense Statement (Non-General Fund)

Fire/Emergency Medical Services Transport Program Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,835,038	\$ 3,530,423	\$ 5,008,698
TOTAL BALANCE AND RESERVES	\$ 2,835,038	\$ 3,530,423	\$ 5,008,698
REVENUE			
Charges for Services	\$ 81,535,662	\$ 125,601,015	\$ 131,670,776
Other Revenue	194,942	109,235	109,235
Revenue from Use of Money and Property	140,780	30,000	30,000
TOTAL REVENUE	\$ 81,871,384	\$ 125,740,250	\$ 131,810,011
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 84,706,422	\$ 129,270,673	\$ 136,818,709
OPERATING EXPENSE			
Personnel Expenses	\$ 2,652,710	\$ 4,601,895	\$ 5,205,243
Fringe Benefits	1,679,424	2,039,667	2,730,601
Supplies	265,677	256,409	508,764
Contracts & Services	76,357,222	111,086,553	116,449,407
Information Technology	219,133	258,452	231,681
Energy and Utilities	1,405	28,688	28,688
Other Expenses	427	42,710	42,710
Transfers Out	-	6,064,807	11,173,266
Capital Expenditures	-	430,300	430,300
TOTAL OPERATING EXPENSE	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660
TOTAL EXPENSE	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660
BALANCE	\$ 3,530,423	\$ 4,461,192	\$ 18,049
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 84,706,422	\$ 129,270,673	\$ 136,818,709

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Revenue and Expense Statement (Non-General Fund)

Junior Lifeguard Program Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 728,198	\$ 531,960	\$ 468,006
Continuing Appropriation - CIP	268,487	145,849	95,849
TOTAL BALANCE AND RESERVES	\$ 996,685	\$ 677,809	\$ 563,855
REVENUE			
Charges for Services	\$ 994,775	\$ 942,900	\$ 1,193,420
TOTAL REVENUE	\$ 994,775	\$ 942,900	\$ 1,193,420
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,991,459	\$ 1,620,709	\$ 1,757,275
OPERATING EXPENSE			
Personnel Expenses	\$ 95,808	\$ 101,858	\$ 126,145
Fringe Benefits	103,929	103,236	135,600
Supplies	53,552	56,000	56,000
Contracts & Services	936,080	699,502	701,440
Information Technology	1,544	1,562	1,468
Energy and Utilities	100	183	183
Capital Expenditures	-	5,000	5,000
TOTAL OPERATING EXPENSE	\$ 1,191,012	\$ 967,341	\$ 1,025,836
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 122,639	-	\$ 50,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 122,639	-	\$ 50,000
TOTAL EXPENSE	\$ 1,313,650	\$ 967,341	\$ 1,075,836
RESERVES			
Continuing Appropriation - CIP	\$ 145,849	\$ 145,849	\$ 45,849
TOTAL RESERVES	\$ 145,849	\$ 145,849	\$ 45,849
BALANCE	\$ 531,960	\$ 507,519	\$ 635,590
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,991,459	\$ 1,620,709	\$ 1,757,275

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



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

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	81,599,886	74,332,761	75,671,941	1,339,180
Total Department Expenditures	\$ 81,599,886	\$ 74,332,761	\$ 75,671,941	\$ 1,339,180
Total Department Revenue	\$ 75,537,837	\$ 73,547,761	\$ 75,671,960	\$ 2,124,199

Gas Tax Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Gas Tax Fund	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049	\$ 1,105,206
Total	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049	\$ 1,105,206

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to Gas Tax Allocations	0.00	\$ 1,097,957	\$ 1,105,225
Adjustment to non-personnel expenditures and revenue due to revised State of California Gas Tax projections.			
Non-Discretionary Adjustment	0.00	7,249	-
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	\$ 1,105,206	\$ 1,105,225

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 6,099	\$ 12,000	\$ 15,000	\$ 3,000
Contracts & Services	8,854,795	11,442,038	11,914,890	472,852
<i>External Contracts & Services</i>	2,659,371	4,352,556	4,808,168	455,612
<i>Internal Contracts & Services</i>	6,195,424	7,089,482	7,106,722	17,240
Energy and Utilities	204,930	253,835	261,057	7,222
Transfers Out	25,135,827	26,510,970	27,133,102	622,132
NON-PERSONNEL SUBTOTAL	34,201,650	38,218,843	39,324,049	1,105,206
Total	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049	\$ 1,105,206

Gas Tax Fund

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 38,161,365	\$ 38,196,188	\$ 39,155,713	\$ 959,525
Other Revenue	3,750	-	-	-
Rev from Money and Prop	233,333	22,655	168,355	145,700
Total	\$ 38,398,448	\$ 38,218,843	\$ 39,324,068	\$ 1,105,225

Road Maintenance and Rehabilitation Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Road Maintenance and Rehabilitation Fund	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892	\$ 233,974
Total	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892	\$ 233,974

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Road Maintenance and Rehabilitation Adjustment	0.00	\$ 1,018,974	\$ 1,018,974
Adjustment to non-personnel expenditures and revenues due to revised State of California projections.			
One-Time Additions and Annualizations	0.00	(785,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ 233,974	\$ 1,018,974

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892	\$ 233,974
<i>External Contracts & Services</i>	43,428,333	36,113,918	36,347,892	233,974
<i>Internal Contracts & Services</i>	3,969,904	-	-	-
NON-PERSONNEL SUBTOTAL	47,398,236	36,113,918	36,347,892	233,974
Total	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892	\$ 233,974

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 35,668,201	\$ 35,328,918	\$ 36,347,892	\$ 1,018,974
Rev from Money and Prop	1,471,187	-	-	-
Total	\$ 37,139,389	\$ 35,328,918	\$ 36,347,892	\$ 1,018,974

Gas Tax Fund

Revenue and Expense Statement (Non-General Fund)

Gas Tax Fund	FY2024 Actual	FY2025* Budget	FY2026** Draftd
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 59,161	\$ 88,686	\$ 291,031
Continuing Appropriation - CIP	7,950,813	8,741,628	5,721,628
Continuing Appropriation - Operating	1,172,740	597,357	597,357
TOTAL BALANCE AND RESERVES	\$ 9,182,714	\$ 9,427,671	\$ 6,610,016
REVENUE			
Other Local Taxes	\$ 38,161,365	\$ 38,196,188	\$ 39,155,713
Other Revenue	3,750	-	-
Revenue from Use of Money and Property	233,333	22,655	168,355
TOTAL REVENUE	\$ 38,398,448	\$ 38,218,843	\$ 39,324,068
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 47,581,162	\$ 47,646,514	\$ 45,934,084
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 3,219,695	-	-
TOTAL CIP EXPENSE	\$ 3,219,695	\$ -	\$ -
OPERATING EXPENSE			
Supplies	\$ 6,099	\$ 12,000	\$ 15,000
Contracts & Services	8,854,795	11,442,038	11,914,890
Energy and Utilities	204,930	253,835	261,057
Transfers Out	25,135,827	26,510,970	27,133,102
TOTAL OPERATING EXPENSE	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 732,146	\$ 4,000,000	\$ 3,000,000
Operating Expenditures	407,506	538,833	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,139,652	\$ 4,538,833	\$ 3,000,000
TOTAL EXPENSE	\$ 38,153,491	\$ 42,218,843	\$ 42,324,049
RESERVES			
Continuing Appropriation - CIP	\$ 8,741,628	\$ 4,741,628	\$ 2,721,628
Continuing Appropriation - Operating	597,357	58,524	597,357
TOTAL RESERVES	\$ 9,338,985	\$ 4,800,152	\$ 3,318,985
BALANCE	\$ 88,686	\$ 88,686	\$ 291,050
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 47,581,162	\$ 47,107,681	\$ 45,934,084

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Revenue and Expense Statement (Non-General Fund)

Road Maintenance and Rehabilitation Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 785,313	\$ 3,799,698	\$ 4,368,698
Continuing Appropriation - CIP	11,654,521	3,200,168	1,681,382
Continuing Appropriation - Operating	46,093,727	32,820,494	27,069,586
TOTAL BALANCE AND RESERVES	\$ 58,533,561	\$ 39,820,360	\$ 33,119,666
REVENUE			
Other Local Taxes	\$ 35,668,201	\$ 35,328,918	\$ 36,347,892
Revenue from Use of Money and Property	1,471,187	-	-
TOTAL REVENUE	\$ 37,139,389	\$ 35,328,918	\$ 36,347,892
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 95,672,950	\$ 75,149,278	\$ 69,467,558
OPERATING EXPENSE			
Contracts & Services	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892
TOTAL OPERATING EXPENSE	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 8,454,354	\$ 1,500,000	\$ 1,681,382
Operating Expenditures	13,274,127	7,500,000	5,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 21,728,480	\$ 9,000,000	\$ 6,681,382
TOTAL EXPENSE	\$ 55,852,590	\$ 37,613,918	\$ 38,029,274
RESERVES			
Continuing Appropriation - CIP	\$ 3,200,168	\$ 1,700,168	\$ -
Continuing Appropriation - Operating	32,820,494	25,320,494	22,069,586
TOTAL RESERVES	\$ 36,020,662	\$ 27,020,662	\$ 22,069,586
BALANCE	\$ 3,799,698	\$ 3,014,698	\$ 4,368,698
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 95,672,950	\$ 67,649,278	\$ 64,467,558

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



Description

The Department of General Services provides City departments with comprehensive fleet and facilities management services, largely by providing a dependable fleet of over 4,900 motive vehicles and equipment and maintaining approximately 1,600 buildings and City facilities. For 2024, the Fleet Operations Division was ranked in the top 50 by Government Fleets Top 50 Leading Fleets Awards, 51st in the Top 100 Best Fleets in the Americas, and 26th in the NAFA Green Fleet Awards, Best Policies and Procedures NAFA Green Fleet. 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 4,900 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

General Services

- Building fire alarm and suppression system repairs Management
- Support to the City's Climate Action Plan

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

- Continue to optimize fleet efficiencies while minimizing operating costs.
- Prioritize facility improvements in Communities of Concern.
- Prioritize capital projects in Communities of Concern
- Continue to support the City's unsheltered population with maintenance and development of new shelters.
- 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.

- Continue to provide support for the Zero Emissions Building Program which will improve the overall conditions and functions of our facilities for all residents.
- Continue to introduce electric vehicles into the City's Fleet in alignment with the Strategic Plan & Climate Action Plan.
- Install and prioritize Electrical Vehicle infrastructure to support the City's fleet in Communities of Concern.

Goal 3: Improve internal controls and accountability.

- Continue to prioritize the implementation of Enterprise Asset Management systems and appropriate staffing to support ongoing improvements and roll out in order to improve facility conditions in Communities of Concern
- Monitor costs associated with vehicle and facility repairs and maintenance to ensure their alignment with industry benchmarks.

Goal 4: Improve internal controls and accountability.

- Continue to prioritize the implementation of Enterprise Asset Management systems and appropriate staffing to support ongoing improvements and roll out in order to improve facility conditions in Communities of Concern
- Monitor costs associated with vehicle and facility repairs and maintenance to ensure their alignment with industry benchmarks.

Goal 5: Provide quality, safe, equitable and reliable facility services.

- Prioritize facility improvements in Communities of Concern.
- Prioritize capital projects in Communities of Concern.

- Continue to support the City's unsheltered population with maintenance and development of new shelters.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Projects completed in Communities of Concern
 - Roof replacement and repainting at Montgomery Waller Recreation Center
 - Complete restoration and ZEMBOP upgrades at Memorial Senior Center
 - Pool heater replacement at Colina del Sol pool
 - Complete repaints of Southcrest and Colonial Solomon Recreation Centers
- Electrical Vehicles & Infrastructure
 - 91 electrical vehicles in operation
 - 46 electrical vehicles on order

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

No

Facilities Services and Fleet Operations divisions continue to focus on core functions and balancing priorities with limited resources. Where the opportunity exists, known disparities are factored into operational decisions.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The proposed reductions of positions and non-personnel budgets will decrease the ability to address disparities by reducing our ability to perform repairs and maintenance on projects in Communities of Concern for Facilities Services. For Fleet Operations, a reduction in repair and maintenance activities will indirectly affect Communities of Concern via those departments that need vehicles and equipment to service those communities directly.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Facilities Preventative Maintenance ¹	Percentage of preventative maintenance compared to the total maintenance activities	12.5%	17.5%	70%
Time to complete medium priority Facilities work orders	Average number of days to complete a request for medium priority (routine) repairs	41	30	30
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%	81.62%	90%
Fleet Electrification ²	Percentage of Fleet vehicles powered or supplemented by a stored or outside electric source (EV)	3.29%	5.07%	100%
Fleet Greenhouse Gas Reduction	Greenhouse Gas reduction from municipal vehicles (metric tons)	15,389	19,369	19,788

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

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	405.75	410.75	437.00	26.25
Personnel Expenditures	\$ 44,448,664	\$ 48,993,340	\$ 58,972,846	\$ 9,979,506
Non-Personnel Expenditures	120,671,958	128,511,222	170,225,635	41,714,413
Total Department Expenditures	\$ 165,120,622	\$ 177,504,562	\$ 229,198,481	\$ 51,693,919
Total Department Revenue	\$ 142,432,029	\$ 151,955,164	\$ 172,558,078	\$ 20,602,914

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Facilities	\$ 26,242,611	\$ 24,817,282	\$ 28,440,259	\$ 3,622,977
Facilities Services	586,400	(102,406)	337,862	440,268
Total	\$ 26,829,011	\$ 24,714,876	\$ 28,778,121	\$ 4,063,245

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Facilities	179.50	185.50	183.50	(2.00)
Facilities Services	1.00	0.00	1.00	1.00
Total	180.50	185.50	184.50	(1.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ 3,046,145	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Salary and Benefit Adjustments	0.00	1,737,608	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
SDGE Biannual Independent Performance Audit	0.00	114,000	-
Addition of one-time non-personnel expenditures for the biannual independent performance audit of SDG&E.			
Reduction of Refuse Disposal Fees	0.00	(1,527)	-
Reduction of refuse disposal fees which will provide a discount to City forces.			
Support for Information Technology	0.00	(20,679)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

General Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	(167,453)	-
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.			
Operational Efficiency	(1.00)	(169,849)	-
Reduction of 1.00 Program Coordinator due to operational efficiencies.			
Vehicle Usage Reduction	0.00	(175,000)	-
Reduction of non-personnel expenditures associated with decreased vehicle usage and fuel.			
Harbor Drive Pedestrian Bridge Elevator Maintenance	0.00	(300,000)	(300,000)
Reduction of non-personnel expenditures and associated revenue for the repair of the Harbor Drive pedestrian bridge elevators.			
Total	(1.00)	\$ 4,063,245	\$ (300,000)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 11,103,231	\$ 12,884,260	\$ 13,713,895	\$ 829,635
Fringe Benefits	6,787,871	7,174,224	7,912,598	738,374
PERSONNEL SUBTOTAL	17,891,102	20,058,484	21,626,493	1,568,009
NON-PERSONNEL				
Supplies	\$ 2,553,474	\$ 470,421	\$ 1,909,027	\$ 1,438,606
Contracts & Services	4,793,952	2,561,680	3,982,890	1,421,210
<i>External Contracts & Services</i>	2,585,587	578,352	1,910,148	1,331,796
<i>Internal Contracts & Services</i>	2,208,365	1,983,328	2,072,742	89,414
Information Technology	611,620	676,316	626,062	(50,254)
Energy and Utilities	515,737	564,056	458,412	(105,644)
Other	2,964	5,000	1,600	(3,400)
Capital Expenditures	49,601	-	-	-
Debt	410,562	378,919	173,637	(205,282)
NON-PERSONNEL SUBTOTAL	8,937,909	4,656,392	7,151,628	2,495,236
Total	\$ 26,829,011	\$ 24,714,876	\$ 28,778,121	\$ 4,063,245

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 3,958,894	\$ 4,571,718	\$ 4,271,718	(300,000)
Other Revenue	5,731	-	-	-
Total	\$ 3,964,625	\$ 4,571,718	\$ 4,271,718	(300,000)

General Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 49,620 - 59,689	\$ 114,784
20000012	Administrative Aide 1	1.00	1.00	1.00	58,356 - 70,259	69,507
20000024	Administrative Aide 2	1.00	1.00	2.00	67,180 - 80,983	136,385
20000242	Apprentice 2-Electrician (5 Yr)	2.00	2.00	0.00	81,015 - 95,320	-
20001140	Assistant Department Director	1.00	1.00	1.00	98,302 - 372,372	243,931
20000119	Associate Management Analyst	3.00	3.00	2.00	85,285 - 103,085	170,570
20000201	Building Maintenance Supervisor	10.00	10.00	10.00	102,277 - 123,724	1,172,899
20000205	Building Service Supervisor	2.00	2.00	2.00	65,454 - 79,148	157,109
20000224	Building Service Technician	20.00	20.00	20.00	47,218 - 56,216	1,067,961
20000202	Building Supervisor	4.00	4.00	4.00	56,893 - 68,294	258,118
20000234	Carpenter	15.00	15.00	15.00	67,922 - 81,267	1,171,660
20000235	Carpenter Supervisor	2.00	2.00	2.00	77,641 - 93,978	169,739
20000617	Construction Estimator	1.00	1.00	1.00	76,091 - 92,056	90,215
20000354	Custodian 2	17.50	17.50	17.50	43,115 - 51,286	838,168
20000355	Custodian 3	1.00	1.00	1.00	47,167 - 55,853	55,853
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	217,199
20000408	Electrician	13.00	14.00	16.00	83,030 - 99,662	1,500,512
20000413	Electrician Supervisor	1.00	1.00	1.00	95,588 - 115,557	113,246
20000500	Heating, Ventilation, and Air Conditioning Supervisor	2.00	2.00	2.00	105,349 - 127,421	254,842
20000833	HVACR Technician	15.00	16.00	16.00	91,559 - 109,870	1,678,190
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000613	Locksmith	2.00	2.00	2.00	62,659 - 74,911	125,318
20000667	Painter	19.00	19.00	19.00	58,946 - 70,849	1,297,642
20000668	Painter Supervisor	2.00	2.00	2.00	67,791 - 81,944	162,249
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	57,330
20000709	Plasterer	3.00	3.00	3.00	64,472 - 77,270	220,168
20000711	Plumber	12.00	13.00	13.00	77,139 - 92,602	1,168,914
20000713	Plumber Supervisor	1.00	1.00	1.00	88,823 - 107,365	105,754
20001234	Program Coordinator	1.00	2.00	1.00	36,364 - 218,225	159,658
20001222	Program Manager	1.00	1.00	1.00	78,886 - 290,057	184,207
20000761	Project Officer 1	3.00	3.00	3.00	111,012 - 134,025	376,381
20000763	Project Officer 2	0.00	1.00	1.00	127,936 - 154,642	154,642
20000842	Roofer	8.00	8.00	8.00	61,982 - 74,256	571,379
20000841	Roofing Supervisor	1.00	1.00	1.00	71,155 - 86,115	84,393
20000847	Safety Officer	1.00	1.00	1.00	89,186 - 107,744	105,589
20000222	Senior Building Maintenance Supervisor	1.00	1.00	1.00	110,052 - 133,137	133,137
20000966	Senior HVACR Technician	7.00	7.00	7.00	96,103 - 115,355	804,025
20000826	Senior Locksmith	1.00	1.00	1.00	65,826 - 78,777	78,777
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Budgeted Personnel Expenditure Savings					(2,109,850)
	Electrician Cert Pay					25,674
	Night Shift Pay					5,128

General Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Overtime Budgeted					151,754
	Standby Pay					28,496
	Termination Pay Annual					33,095
	Leave					
	Vacation Pay In Lieu					72,161
FTE, Salaries, and Wages Subtotal		180.50	185.50	184.50		\$ 13,713,895

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 23,259	\$ 25,526	\$ 27,629	\$ 2,103
Flexible Benefits	1,939,705	2,119,460	2,095,903	(23,557)
Long-Term Disability	44,415	46,310	67,917	21,607
Medicare	166,831	186,283	195,126	8,843
Other Post-Employment Benefits	670,705	662,080	627,759	(34,321)
Retiree Medical Trust	21,085	25,120	26,253	1,133
Retirement 401 Plan	79,549	94,345	100,514	6,169
Retirement ADC	2,950,187	3,158,337	3,873,291	714,954
Retirement DROP	12,785	14,507	9,709	(4,798)
Risk Management Administration	199,881	221,760	253,674	31,914
Supplemental Pension Savings Plan	192,895	216,598	206,155	(10,443)
Unemployment Insurance	12,257	13,180	12,723	(457)
Workers' Compensation	474,318	390,718	415,945	25,227
Fringe Benefits Subtotal	\$ 6,787,871	\$ 7,174,224	\$ 7,912,598	\$ 738,374
Total Personnel Expenditures			\$ 21,626,493	

Fleet Operations Operating Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fleet Administration	\$ 20,430,152	\$ 25,002,248	\$ 19,880,841	\$ (5,121,407)
Fleet Maintenance	45,870,196	45,663,682	49,569,020	3,905,338
Vehicle Acquisition	496,946	542,896	1,069,577	526,681
Total	\$ 66,797,294	\$ 71,208,826	\$ 70,519,438	\$ (689,388)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fleet Administration	40.00	40.00	38.00	(2.00)
Fleet Maintenance	179.25	179.25	185.00	5.75
Vehicle Acquisition	6.00	6.00	9.00	3.00
Total	225.25	225.25	232.00	6.75

General Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	(0.25)	\$ 3,508,800	\$ -
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	0.00	753,160	-
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 Measure B	5.00	656,891	-
Addition of 5.00 FTE Positions and non-personnel expenditures to support solid waste collections.			
Support for Vehicle Acquisitions	3.00	218,886	-
Addition of 3.00 FTE Positions to support the acquisition of vehicles citywide.			
Support for Information Technology	0.00	13,630	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Reduction of Vehicle Electrification Program Manager	(1.00)	(222,768)	-
Reduction of 1.00 Program Manager associated with the Vehicle Electrification Program.			
One-Time Additions and Annualizations	0.00	(286,637)	(3,309,379)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Reduction of Fuel Expenses	0.00	(5,331,350)	(5,289,686)
Adjustment of non-personnel expenditures and associated revenue to reflect revised gasoline and motor fuel costs.			
Measure B Cost of Service Study Alignment	0.00	-	1,812,831
Addition of usage fee revenue to support the repair and maintenance of solid waste collection vehicles.			
Revised Usage Fees	0.00	-	1,775,860
Adjustment to reflect revised usage fee projections.			
Total	6.75	\$ (689,388)	\$ (5,010,374)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 16,601,745	\$ 18,165,691	\$ 21,117,193	\$ 2,951,502
Fringe Benefits	9,955,817	10,769,165	11,979,472	1,210,307
PERSONNEL SUBTOTAL	26,557,562	28,934,856	33,096,665	4,161,809
NON-PERSONNEL				
Supplies	\$ 17,841,268	\$ 15,937,556	\$ 16,057,252	\$ 119,696
Contracts & Services	5,604,780	5,506,126	5,941,008	434,882
External Contracts & Services	4,069,149	4,479,132	3,983,514	(495,618)

General Services

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
<i>Internal Contracts & Services</i>	1,535,631	1,026,994	1,957,494	930,500
Information Technology	2,060,639	2,516,469	2,274,591	(241,878)
Energy and Utilities	14,620,494	18,253,819	12,865,029	(5,388,790)
Other	4,856	5,000	4,893	(107)
Capital Expenditures	107,695	55,000	280,000	225,000
NON-PERSONNEL SUBTOTAL	40,239,732	42,273,970	37,422,773	(4,851,197)
Total	\$ 66,797,294	\$ 71,208,826	\$ 70,519,438	\$ (689,388)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 68,302,558	\$ 74,972,195	\$ 69,861,821	\$ (5,110,374)
Other Revenue	29,227	40,000	40,000	-
Rev from Money and Prop	110,466	-	100,000	100,000
Total	\$ 68,442,251	\$ 75,012,195	\$ 70,001,821	\$ (5,010,374)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 49,620 - 59,689	\$ 119,378
20000024	Administrative Aide 2	1.00	2.00	1.00	67,180 - 80,983	80,983
20000254	Apprentice 2-Fleet Technician	1.00	1.00	0.00	68,434 - 86,679	-
20000443	Assistant Fleet Technician	27.00	28.00	29.00	65,792 - 78,396	2,129,329
20000119	Associate Management Analyst	2.00	2.00	3.00	85,285 - 103,085	274,774
21000754	Auto Parts Stock Clerk	1.00	9.00	9.00	43,003 - 51,936	435,430
20000193	Body and Fender Mechanic	5.00	5.00	5.00	67,704 - 81,179	398,408
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	275,118
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	222,768
20000426	Equipment Operator 1	0.00	1.00	1.00	56,107 - 67,202	56,107
20000430	Equipment Operator 2	1.00	1.00	1.00	65,869 - 78,777	76,136
20000438	Equipment Painter	2.00	2.00	2.00	67,704 - 81,179	162,358
20000433	Equipment Trainer	3.00	3.00	3.00	68,075 - 82,293	235,250
21000191	Fleet Attendant	2.00	1.00	1.00	45,362 - 53,923	53,923
20000774	Fleet Manager	5.00	5.00	5.00	124,182 - 150,412	744,910
20000183	Fleet Parts Buyer	6.00	5.00	6.00	63,860 - 77,357	449,565
20000182	Fleet Parts Buyer Supervisor	1.00	1.00	1.00	79,067 - 96,170	94,858
20000062	Fleet Repair Supervisor	10.00	10.00	10.00	107,990 - 130,734	1,286,950
21000195	Fleet Team Leader	11.00	11.00	12.00	89,902 - 110,341	1,271,115
20000420	Fleet Technician	89.25	89.25	92.00	79,694 - 95,588	8,528,317
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000618	Machinist	1.00	1.00	1.00	70,412 - 84,324	84,324
20000439	Master Fleet Technician	16.00	16.00	17.00	85,806 - 102,752	1,656,368
20000620	Metal Fabrication Services Supervisor	1.00	1.00	1.00	96,148 - 116,430	108,243
20000644	Metal Fabrication Supervisor	2.00	2.00	2.00	83,634 - 101,118	184,752

General Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000445	Motive Service Technician	2.00	1.00	0.00	48,485 - 58,051	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	66,543
20001234	Program Coordinator	1.00	0.00	0.00	36,364 - 218,225	-
20001222	Program Manager	2.00	3.00	2.00	78,886 - 290,057	368,679
20001042	Safety and Training Manager	1.00	1.00	1.00	102,819 - 124,600	124,600
20000847	Safety Officer	1.00	1.00	1.00	89,186 - 107,744	89,186
20000015	Senior Management Analyst	1.00	1.00	2.00	93,628 - 113,219	212,770
20000951	Stock Clerk (Terminal)	8.00	0.00	0.00	43,003 - 51,936	-
20000955	Storekeeper 1	4.00	4.00	4.00	49,533 - 59,405	236,731
20000970	Supervising Management Analyst	2.00	2.00	3.00	100,377 - 121,605	353,551
20001041	Training Supervisor	1.00	1.00	1.00	91,402 - 110,497	108,248
20001058	Welder	9.00	9.00	10.00	67,704 - 81,179	768,766
	ASE Cert					100,256
	ASE Master Cert					54,600
	Budgeted Personnel Expenditure Savings					(1,702,654)
	Class B					73,840
	Exceptional Performance Pay-Classified					3,000
	Night Shift Pay					203,390
	Other Certification Pays					10,345
	Overtime Budgeted					690,000
	Plant/Tank Vol Cert Pay					63,641
	Standby Pay					17,717
	Termination Pay Annual Leave					81,728
	Vacation Pay In Lieu					132,951
	Welding Certification					14,560
FTE, Salaries, and Wages Subtotal		225.25	225.25	232.00		\$ 21,117,193

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 23,860	\$ 26,163	\$ 16,117	\$ (10,046)
Flexible Benefits	2,551,190	2,802,614	3,020,123	217,509
Insurance	1,355	-	-	-
Long-Term Disability	59,951	60,853	100,858	40,005
Medicare	226,546	251,084	307,902	56,818
Other Post-Employment Benefits	826,283	812,083	865,733	53,650
Retiree Medical Trust	26,381	27,227	37,347	10,120
Retirement 401 Plan	95,907	99,018	141,088	42,070
Retirement ADC	4,339,570	4,904,415	5,422,632	518,217
Retirement DROP	50,126	58,784	51,663	(7,121)
Risk Management Administration	245,234	272,003	349,838	77,835
Supplemental Pension Savings Plan	423,698	466,336	395,966	(70,370)
Unemployment Insurance	16,359	17,295	18,903	1,608
Workers' Compensation	1,069,359	971,290	1,251,302	280,012
Fringe Benefits Subtotal	\$ 9,955,817	\$ 10,769,165	\$ 11,979,472	\$ 1,210,307
Total Personnel Expenditures			\$ 33,096,665	

Fleet Operations Replacement Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fleet Maintenance	\$ 57,671	\$ -	\$ -	-
Vehicle Acquisition	71,436,646	81,580,860	122,716,585	41,135,725
Total	\$ 71,494,317	\$ 81,580,860	\$ 122,716,585	\$ 41,135,725

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Vehicle Acquisitions Addition of non-personnel expenditures to support the acquisition of various vehicles that support public utilities, transportation, and stormwater operations.	0.00	\$ 21,767,239	\$ -
Measure B Cost of Service Study Alignment Addition of non-personnel expenditures and revenue to support the purchase and replacement of vehicles to support solid waste collections.	0.00	17,343,255	13,990,614
Vehicle Replacement Acquisitions Addition of non-personnel expenditures to support the purchase of vehicle replacements based on the Vehicle Replacement Schedule.	0.00	1,041,341	-
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	983,890	-
Revised Fleet Assignment Fee Revenue Adjustment to reflect revised revenue projections associated with assignment fees for vehicle equipment.	0.00	-	2,540,221
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	652,474
Total	0.00	\$ 41,135,725	\$ 17,183,309

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 1,544,804	\$ -	\$ -	-
Contracts & Services	259,528	-	-	-
<i>External Contracts & Services</i>	5,643	-	-	-
<i>Internal Contracts & Services</i>	253,885	-	-	-
Capital Expenditures	52,822,590	64,652,363	104,804,198	40,151,835
Debt	16,867,396	16,928,497	17,912,387	983,890
NON-PERSONNEL SUBTOTAL	71,494,317	81,580,860	122,716,585	41,135,725
Total	\$ 71,494,317	\$ 81,580,860	\$ 122,716,585	\$ 41,135,725

General Services

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	47,311,424	\$	46,041,251	\$	63,224,560	\$	17,183,309
Other Revenue		22,713,730		26,330,000		26,330,000		-
Total	\$	70,025,154	\$	72,371,251	\$	89,554,560	\$	17,183,309

Energy Conservation Program Fund*

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fleet Administration	\$	-	\$	-	\$	6,884,337	\$	6,884,337
Total	\$	-	\$	-	\$	6,884,337	\$	6,884,337

Department Personnel

		FY2024 Budget		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fleet Administration		0.00		0.00		20.50		20.50
Total		0.00		0.00		20.50		20.50

*Beginning in Fiscal Year 2026, the Energy Conservation Fund was restructured from the Sustainability and Mobility Department to the General Services Department.

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Sustainability and Mobility Department Restructure	20.00	\$ 6,708,414	\$ 6,533,889
Transfer of 20.00 FTE Positions, non-personnel expenditures, and revenue from the Sustainability and Mobility Department to the General Services Department.			
Non-Discretionary Adjustment	0.00	200,941	-
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	0.00	135,445	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Zero Emission Vehicle Fleet Addition	0.00	50,000	174,000
Addition of consultant support to finalize development of the Fleet Electric Vehicle master plan and revenue from Energy Futures grant for off-grid EV charging resiliency planning.			
Employ and Empower Program Support	0.50	26,978	26,978
Addition of 0.50 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.			

General Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	(259,473)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Pay-In-Lieu of Annual Leave	0.00	14,032	-
Adjustments to expenditures associated with projected compensation to employees in-lieu of the use of annual leave.			
Energy Bill Payments Software Support	0.00	8,000	-
Addition of energy billing software including integration of Fleet Electric Vehicle charging costs and payments.			
Public Electric Vehicle Charging Administration	0.00	-	27,000
Revised revenue due to anticipated increase charged for administration of the Public EV charging contract.			
Revised Non-Discretionary Revenue	0.00	-	(415,808)
Adjustment to reflect revised non-discretionary revenue projections.			
Total	20.50	\$ 6,884,337	\$ 6,346,059

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ -	\$ -	\$ 2,858,555	\$ 2,858,555
Fringe Benefits	-	-	1,391,133	1,391,133
PERSONNEL SUBTOTAL	-	-	4,249,688	4,249,688
NON-PERSONNEL				
Supplies	\$ -	\$ -	\$ 4,937	\$ 4,937
Contracts & Services	-	-	2,376,667	2,376,667
<i>External Contracts & Services</i>	-	-	2,234,742	2,234,742
<i>Internal Contracts & Services</i>	-	-	141,925	141,925
Information Technology	-	-	241,445	241,445
Energy and Utilities	-	-	7,600	7,600
Other	-	-	4,000	4,000
NON-PERSONNEL SUBTOTAL	-	-	2,634,649	2,634,649
Total	\$ -	\$ -	\$ 6,884,337	\$ 6,884,337

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ -	\$ -	\$ 6,172,059	\$ 6,172,059
Rev from Other Agencies	-	-	174,000	174,000
Total	\$ -	\$ -	\$ 6,346,059	\$ 6,346,059

General Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	0.00	0.00	1.00	\$ 67,180 - 80,983	\$ 77,917
20000070	Assistant Engineer-Civil	0.00	0.00	1.00	100,224 - 120,710	120,710
20000143	Associate Engineer-Civil	0.00	0.00	2.00	115,403 - 139,317	266,838
20000119	Associate Management Analyst	0.00	0.00	1.00	85,285 - 103,085	80,983
20001168	Deputy Director	0.00	0.00	1.00	78,886 - 290,057	232,169
20000924	Executive Assistant	0.00	0.00	1.00	67,398 - 81,551	81,551
90001073	Management Intern - Hourly	0.00	0.00	0.50	38,548 - 49,686	24,843
20001234	Program Coordinator	0.00	0.00	2.00	36,364 - 218,225	293,078
20001222	Program Manager	0.00	0.00	3.00	78,886 - 290,057	577,501
20000763	Project Officer 2	0.00	0.00	1.00	127,936 - 154,642	154,642
20000885	Senior Civil Engineer	0.00	0.00	2.00	132,962 - 160,742	315,858
20000904	Senior Electrical Engineer	0.00	0.00	1.00	132,962 - 160,742	157,130
20000015	Senior Management Analyst	0.00	0.00	3.00	93,628 - 113,219	320,066
20000970	Supervising Management Analyst	0.00	0.00	1.00	100,377 - 121,605	114,121
	Bilingual - Regular					2,912
	Budgeted Personnel					(275,000)
	Expenditure Savings					
	Infrastructure In-Training Pay					11,145
	Infrastructure Registration Pay					117,460
	Reg Pay For Engineers					110,116
	Vacation Pay In Lieu					74,515
FTE, Salaries, and Wages Subtotal		0.00	0.00	20.50	\$	2,858,555

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ -	\$ -	\$ 5,095	\$ 5,095
Flexible Benefits	-	-	288,581	288,581
Long-Term Disability	-	-	14,285	14,285
Medicare	-	-	40,369	40,369
Other Post-Employment Benefits	-	-	82,060	82,060
Retiree Medical Trust	-	-	6,185	6,185
Retirement 401 Plan	-	-	20,321	20,321
Retirement ADC	-	-	803,873	803,873
Risk Management Administration	-	-	33,160	33,160
Supplemental Pension Savings Plan	-	-	75,500	75,500
Unemployment Insurance	-	-	2,678	2,678
Workers' Compensation	-	-	19,026	19,026
Fringe Benefits Subtotal	\$ -	\$ -	\$ 1,391,133	\$ 1,391,133
Total Personnel Expenditures			\$ 4,249,688	

Energy Independence Fund*

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fleet Administration	\$ -	\$ -	300,000	\$ 300,000
Total	\$ -	\$ -	300,000	\$ 300,000

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Public Power Feasibility Study Addition of one-time contractual services to complete Public Power Feasibility Study Phase 2 report.	0.00	\$ 300,000	\$ -
Sustainability and Mobility Department Restructure Transfer of revenue from the Sustainability and Mobility Department to the General Services Department.	0.00	-	2,244,359
Revised Franchise Fee Revenue Revised revenue projections related to San Diego Gas and Electric franchise agreement per R-314076.	0.00	-	139,561
Total	0.00	\$ 300,000	\$ 2,383,920

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ -	\$ -	300,000	\$ 300,000
<i>External Contracts & Services</i>	-	-	300,000	300,000
NON-PERSONNEL SUBTOTAL	-	-	300,000	300,000
Total	\$ -	\$ -	300,000	\$ 300,000

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ -	\$ -	2,383,920	\$ 2,383,920
Total	\$ -	\$ -	2,383,920	\$ 2,383,920

*Beginning in Fiscal Year 2026, the Energy Independence Fund was restructured from the Sustainability and Mobility Department to the General Services Department.

General Services

Revenue and Expense Statement (Non-General Fund)

Fleet Operations Operating Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (431,082)	\$ (814,756)	\$ 597,436
Continuing Appropriation - CIP	1,522,740	2,742,955	4,234,633
TOTAL BALANCE AND RESERVES	\$ 1,091,658	\$ 1,928,198	\$ 4,832,068
REVENUE			
Charges for Services	\$ 68,302,558	\$ 74,972,195	\$ 69,861,821
Other Revenue	29,227	40,000	40,000
Revenue from Use of Money and Property	110,466	-	100,000
TOTAL REVENUE	\$ 68,442,251	\$ 75,012,195	\$ 70,001,821
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 69,533,909	\$ 76,940,393	\$ 74,833,889
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 735,604	\$ 2,191,678	\$ -
TOTAL CIP EXPENSE	\$ 735,604	\$ 2,191,678	\$ -
OPERATING EXPENSE			
Personnel Expenses	\$ 16,601,745	\$ 18,165,691	\$ 21,117,193
Fringe Benefits	9,955,817	10,769,165	11,979,472
Supplies	17,841,268	15,937,556	16,057,252
Contracts & Services	5,604,780	5,506,126	5,941,008
Information Technology	2,060,639	2,516,469	2,274,591
Energy and Utilities	14,620,494	18,253,819	12,865,029
Other Expenses	4,856	5,000	4,893
Capital Expenditures	107,695	55,000	280,000
TOTAL OPERATING EXPENSE	\$ 66,797,294	\$ 71,208,826	\$ 70,519,438
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 72,812	\$ -	\$ 2,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 72,812	\$ -	\$ 2,000,000
TOTAL EXPENSE	\$ 67,605,710	\$ 73,400,504	\$ 72,519,438
RESERVES			
Continuing Appropriation - CIP	\$ 2,742,955	\$ 2,742,955	\$ 2,234,633
TOTAL RESERVES	\$ 2,742,955	\$ 2,742,955	\$ 2,234,633
BALANCE	\$ (814,756)	\$ 796,934	\$ 79,818
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 69,533,909	\$ 76,940,393	\$ 74,833,889

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

General Services

Revenue and Expense Statement (Non-General Fund)

Fleet Operations Replacement Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 33,455,444	\$ 947,259	\$ -
Pay-Go or Financing To Be Identified in Current / Future Fiscal Year(s)	-	8,262,350	33,162,025
Continuing Appropriation - Operating	93,990,467	125,029,124	145,991,887
TOTAL BALANCE AND RESERVES	\$ 127,445,912	\$ 134,238,733	\$ 179,153,912
REVENUE			
Charges for Services	\$ 47,311,424	\$ 46,041,251	\$ 63,224,560
Other Revenue	22,713,730	26,330,000	26,330,000
TOTAL REVENUE	\$ 70,025,154	\$ 72,371,251	\$ 89,554,560
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 197,471,066	\$ 206,609,984	\$ 268,708,472
OPERATING EXPENSE			
Supplies	\$ 1,545,071	\$ -	\$ -
Contracts & Services	259,627	-	-
Capital Expenditures	52,822,590	64,652,363	104,804,198
Debt Expenses	16,867,396	16,928,497	17,912,387
TOTAL OPERATING EXPENSE	\$ 71,494,683	\$ 81,580,860	\$ 122,716,585
EXPENDITURE OF PRIOR YEAR FUNDS			
Operating Expenditures	\$ 19,284,921	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 19,284,921	\$ -	\$ -
TOTAL EXPENSE	\$ 71,494,683	\$ 81,580,860	\$ 122,716,585
RESERVES			
Continuing Appropriation - Operating	\$ 125,029,124	\$ 125,029,124	\$ 145,991,887
TOTAL RESERVES	\$ 125,029,124	\$ 125,029,124	\$ 145,991,887
BALANCE	\$ 947,259	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 197,471,066	\$ 206,609,984	\$ 268,708,472

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

General Services

Revenue and Expense Statement (Non-General Fund)

Energy Conservation Program Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,434,900	\$ 2,069,977	\$ 1,042,741
Continuing Appropriation - CIP	45,610	45,610	45,610
TOTAL BALANCE AND RESERVES	\$ 2,480,510	\$ 2,115,587	\$ 1,088,351
REVENUE			
Charges for Services	\$ 5,452,665	\$ 6,557,190	\$ 6,172,059
Other Revenue	446	-	-
Revenue from Other Agencies	-	-	174,000
Revenue from Use of Money and Property	89,355	-	-
TOTAL REVENUE	\$ 5,542,467	\$ 6,557,190	\$ 6,346,059
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 8,022,977	\$ 8,672,777	\$ 7,434,410
OPERATING EXPENSE			
Personnel Expenses	\$ 3,143,737	\$ 3,650,298	\$ 2,858,555
Fringe Benefits	1,493,066	1,584,422	1,391,133
Supplies	5,142	4,352	4,937
Contracts & Services	971,253	2,594,512	2,376,667
Information Technology	285,808	280,347	241,445
Energy and Utilities	4,583	7,600	7,600
Other Expenses	3,800	4,000	4,000
TOTAL OPERATING EXPENSE	\$ 5,907,390	\$ 8,125,531	\$ 6,884,337
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ -	\$ -	\$ 45,610
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ -	\$ -	\$ 45,610
TOTAL EXPENSE	\$ 5,907,390	\$ 8,125,531	\$ 6,929,947
RESERVES			
Continuing Appropriation - CIP	\$ 45,610	\$ 45,610	\$ -
TOTAL RESERVES	\$ 45,610	\$ 45,610	\$ -
BALANCE	\$ 2,069,977	\$ 501,636	\$ 504,463
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 8,022,977	\$ 8,672,777	\$ 7,434,410

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** Beginning in Fiscal Year 2026, the Energy Conservation Fund was restructured from the Sustainability and Mobility Department to the General Services Department.

Revenue and Expense Statement (Non-General Fund)

Energy Independence Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 2,208,442	\$ 3,957,368	\$ 254,567
TOTAL BALANCE AND RESERVES	\$ 2,208,442	\$ 3,957,368	\$ 254,567
REVENUE			
Other Local Taxes	\$ 2,241,960	\$ -	\$ 2,383,920
Revenue from Use of Money and Property	124,760	-	-
TOTAL REVENUE	\$ 2,366,720	\$ -	\$ 2,383,920
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 4,575,162	\$ 3,957,368	\$ 2,638,487
OPERATING EXPENSE			
Contracts & Services	\$ 617,794	\$ 500,000	\$ 300,000
Transfers Out	-	3,202,801	-
TOTAL OPERATING EXPENSE	\$ 617,794	\$ 3,702,801	\$ 300,000
TOTAL EXPENSE	\$ 617,794	\$ 3,702,801	\$ 300,000
BALANCE	\$ 3,957,368	\$ 254,567	\$ 2,338,487
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 4,575,162	\$ 3,957,368	\$ 2,638,487

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** Beginning in Fiscal Year 2026, the Energy Independence Fund was restructured from the Sustainability and Mobility Department to the General Services Department.



Description

Government Affairs Department has been merged in the Fiscal Year 2026 Draft Budget with the Office of the Mayor as a part of an executive management reorganization. Previously, the Government Affairs Department managed the City's state and federal legislative priorities as proposed by the Mayor and adopted by the City Council. The department also directed the City's lobbying teams and collaborated with other local government entities such as SANDAG, the Port, and the County Water Authority. Staff advocated at all levels of government on key City issues such as infrastructure, cross-border collaboration, affordable housing, homelessness, workforce development, water supply, energy, regulatory relief, public safety, economic development, protection of city resources, and grant funding.

The Government Affairs Department included the Office of Global Affairs, which also merged with the Office of the Mayor. Office of Global Affairs maintained international governmental relationships, including those with officials from Mexico to facilitate cross-border communication, help anticipate and resolve prospective intergovernmental issues, develop and support the implementation of policies that foster binational benefits, and provide a vehicle through which business opportunities and international investment can be promoted.

Goals and Objectives

Goal 2: *Engage at all levels of government to maximize advantages for city and minimize negative impacts*

- Communicate regularly with the San Diego Federal and state legislative delegation to inform of and advance City legislative and funding priorities.
- Provide briefings to the San Diego legislative delegation on upcoming City initiatives and priority issues to coordinate strategies to address the City's needs at every level of government.
- Strengthen partnerships and relationships by coordinating and cooperating with international, Federal, state, and regional agencies and stakeholders on legislative and funding priorities.
- Engage with external stakeholders, such as U.S Conference of Mayors and Big City Mayors, to further San Diego priorities on the national and state level.

Goal 3: *Serve departments and stakeholders to promote, support, and enhance grant applications and competitiveness*

- Provide timely review of Grant Review Team requests and issue memos to allow City Departments to apply for grants.
- Notify Departments and stakeholders of grant opportunities and support efforts to advance grant applications and competitiveness.
- Track, monitor, and report on Citywide grant applications and awards.
- Provide letters of support for City grant applications and to regional stakeholders seeking grants that align with City priorities.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	7.00	7.00	0.00	(7.00)
Personnel Expenditures	\$ 1,247,882	\$ 1,280,232	\$ -	(1,280,232)
Non-Personnel Expenditures	93,255	86,436	-	(86,436)
Total Department Expenditures	\$ 1,341,137	\$ 1,366,668	\$ -	(1,366,668)
Total Department Revenue	\$ -	\$ -	\$ -	-

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Government Affairs	\$ 1,341,137	\$ 1,366,668	\$ -	(1,366,668)
Total	\$ 1,341,137	\$ 1,366,668	\$ -	(1,366,668)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Government Affairs	7.00	7.00	0.00	(7.00)
Total	7.00	7.00	0.00	(7.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 211,294	\$ -
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	0.00	28,334	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Support for Information Technology	0.00	(14,065)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Reduction of Vacation Pay in Lieu	0.00	(14,676)	-
Reduction of Vacation Pay in Lieu of Annual Leave.			
Non-Discretionary Adjustment	0.00	(22,185)	-
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.			
Reduction of Personnel Expenditures	(2.00)	(408,018)	-
Reduction of 1.00 Deputy Director and 1.00 Program Coordinator that support the legislative process.			

Government Affairs

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Restructure of Government Affairs	(5.00)	(1,147,352)	-
Transfer of 5.00 FTE Positions and non-personnel expenditures from Government Affairs Department to Office of the Mayor.			
Total	(7.00)	\$ (1,366,668)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 830,224	\$ 847,469	\$ -	\$ (847,469)
Fringe Benefits	417,658	432,763	-	(432,763)
PERSONNEL SUBTOTAL	1,247,882	1,280,232	-	(1,280,232)
NON-PERSONNEL				
Supplies	\$ 17,557	\$ 9,665	\$ -	\$ (9,665)
Contracts & Services	58,456	47,391	-	(47,391)
<i>External Contracts & Services</i>	<i>46,738</i>	<i>32,611</i>	<i>-</i>	<i>(32,611)</i>
<i>Internal Contracts & Services</i>	<i>11,719</i>	<i>14,780</i>	<i>-</i>	<i>(14,780)</i>
Information Technology	11,178	14,065	-	(14,065)
Energy and Utilities	2,492	9,515	-	(9,515)
Other	3,571	5,800	-	(5,800)
NON-PERSONNEL SUBTOTAL	93,255	86,436	-	(86,436)
Total	\$ 1,341,137	\$ 1,366,668	\$ -	\$ (1,366,668)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001168	Deputy Director	1.00	1.00	0.00	\$ 78,886 - 290,057	\$ -
20001129	Governmental Relations Director	1.00	1.00	0.00	54,928 - 327,928	-
20001234	Program Coordinator	1.00	1.00	0.00	36,364 - 218,225	-
20001222	Program Manager	4.00	4.00	0.00	78,886 - 290,057	-
FTE, Salaries, and Wages Subtotal		7.00	7.00	0.00		\$ -

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 6,069	\$ 6,530	\$ -	\$ (6,530)
Flexible Benefits	77,334	87,000	-	(87,000)
Long-Term Disability	3,213	3,117	-	(3,117)
Medicare	12,091	12,487	-	(12,487)
Other Post-Employment Benefits	30,958	28,966	-	(28,966)
Retiree Medical Trust	1,473	1,609	-	(1,609)
Retirement 401 Plan	5,887	6,435	-	(6,435)
Retirement ADC	256,421	262,144	-	(262,144)
Risk Management Administration	9,136	9,702	-	(9,702)
Supplemental Pension Savings Plan	9,275	9,979	-	(9,979)
Unemployment Insurance	884	886	-	(886)
Workers' Compensation	4,919	3,908	-	(3,908)
Fringe Benefits Subtotal	\$ 417,658	\$ 432,763	\$ -	\$ (432,763)
Total Personnel Expenditures		\$	-	

Homelessness Strategies and Solutions



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, equitable, 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.

Fiscal Year 2025 Key Accomplishments:

In Fiscal Year 2025, HSSD, in collaboration with local partners and service providers accomplished the following:

- Accelerated housing placements through diversion efforts and implemented the short-term action plan to ensure no individuals experiencing homelessness lost placement during shelter transitions.
- Transitioned hundreds of individuals experiencing homelessness along E Street in downtown, the San Diego River, and I-15 corridor encampments into housing and shelter enabling the cleanup and closure of encampments.
- Expanded the Safe Sleeping program by 235 spaces which offers an alternative option to traditional shelters in addition to on-site resources and case management.
- Secured \$29,918,593 in grant funding.

Homelessness Strategies and Solutions

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

- Broaden access to resources for all individuals experiencing homelessness

Goal 2: Improve existing programs for all individuals experiencing homelessness

- Improve existing programs for all individuals experiencing homelessness

Goal 3: Address the needs of our specific homeless populations

- Address the needs of our specific homeless populations

Homelessness Strategies and Solutions

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Expanded safe sleeping sites to allow for non-congregate sleeping options and services to diverse populations.
- Opened new shelters for diverse populations with specific needs including seniors, veterans, and women with children.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

HSSD is committed to addressing disparity in the homelessness community and acknowledges the disproportionate representation for populations including BIPOC, seniors, and those with mental and physical disabilities. HSSD is focused on providing shelter access and a variety of services for individuals experiencing homelessness in order to offer greater opportunity for those who are affected with the goal of shortening and ending their experience of homelessness.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

HSSD's budget adjustments will address disparities that align with the following Tactical Equity Plan goals: Broaden access to resources for all individuals experiencing homelessness; Address the needs of specific homeless populations.

Homelessness Strategies and Solutions

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Persons Served Through Coordinated Street Outreach	Number of people served through coordinated street outreach.	5,911	5,500	5,911
Persons Served Through the Safe Parking Program	Number of people served through the Safe Parking Program.	1,145	1,244	1,145
Persons Served Through the Safe Sleeping Program	Number of people served through the Safe Sleeping Program.	1,376	2,095	1,700
Persons Served Through Shelters	Number of people served through city-funded shelters.	4,929	5,200	4,929

Homelessness Strategies and Solutions

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	16.00	16.38	16.00	(0.38)
Personnel Expenditures	\$ 2,492,663	\$ 2,689,193	\$ 3,390,331	\$ 701,138
Non-Personnel Expenditures	39,621,740	51,227,378	49,836,999	(1,390,379)
Total Department Expenditures	\$ 42,114,403	\$ 53,916,571	\$ 53,227,330	\$ (689,241)
Total Department Revenue	\$ 34,561,306	\$ 40,837,415	\$ 53,227,330	\$ 12,389,915

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Homelessness Strategies & Solutions	\$ 42,114,403	\$ 53,916,571	\$ 53,227,330	\$ (689,241)
Total	\$ 42,114,403	\$ 53,916,571	\$ 53,227,330	\$ (689,241)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Homelessness Strategies & Solutions	16.00	16.38	16.00	(0.38)
Total	16.00	16.38	16.00	(0.38)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Rental Assistance	0.00	\$ 3,500,000	\$ -
Addition of non-personnel expenditures to provide rental assistance for individuals at risk of homelessness through the Housing Instability Prevention Program.			
One-Time Additions and Annualizations	0.00	2,832,399	(1,276,486)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Portable Restrooms	0.00	750,000	-
Addition of non-personnel expenditures for portable restrooms in downtown.			
Salary and Benefit Adjustments	0.00	716,215	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Day Center Operations	0.00	527,774	-
Addition of one-time non-personnel expenditures to support operating costs at the Day Center.			

Homelessness Strategies and Solutions

Significant 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.	0.00	480,768	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(8,021)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.38)	(15,077)	-
Homelessness Response Center Reduction of non-personnel expenditures due to the reconfiguration of the program.	0.00	(481,232)	-
Caltrans Outreach Program Reduction of non-personnel expenditures related to outreach on CalTrans property.	0.00	(620,917)	-
Continued Shelter Operations Reduction of non-personnel expenditures to reflect a transfer of operating costs to alternative funding sources.	0.00	(3,616,631)	-
Rosecrans Shelter Operations Reduction of non-personnel expenditures related to the closing of the Rosecrans Shelter.	0.00	(4,754,519)	-
Measure C Revenue Adjustment to reflect revised revenue for homelessness services as a result of Transient Occupancy Tax (TOT) increase for Measure C.	0.00	-	33,782,505
Grant Revenue Addition of revenue due to new grant revenue issued to the City for the wellness and safety of people experiencing homelessness.	0.00	-	450,000
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	(20,566,104)
Total	(0.38) \$	(689,241) \$	12,389,915

Homelessness Strategies and Solutions

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,765,626	\$ 1,981,624	\$ 2,324,835	\$ 343,211
Fringe Benefits	727,037	707,569	1,065,496	357,927
PERSONNEL SUBTOTAL	2,492,663	2,689,193	3,390,331	701,138
NON-PERSONNEL				
Supplies	\$ 660,046	\$ 303,400	\$ 1,099,600	\$ 796,200
Contracts & Services	38,236,808	48,135,282	48,070,760	(64,522)
<i>External Contracts & Services</i>	<i>37,994,277</i>	<i>47,876,204</i>	<i>47,762,429</i>	<i>(113,775)</i>
<i>Internal Contracts & Services</i>	<i>242,531</i>	<i>259,078</i>	<i>308,331</i>	<i>49,253</i>
Information Technology	94,638	85,591	87,570	1,979
Energy and Utilities	622,775	200,605	573,569	372,964
Other	7,473	2,500	5,500	3,000
Transfers Out	-	2,500,000	-	(2,500,000)
NON-PERSONNEL SUBTOTAL	39,621,740	51,227,378	49,836,999	(1,390,379)
Total	\$ 42,114,403	\$ 53,916,571	\$ 53,227,330	\$ (689,241)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 34,560,818	\$ 37,076,006	\$ 53,227,330	\$ 16,151,324
Other Revenue	488	-	-	-
Rev from Federal Agencies	-	2,697,000	-	(2,697,000)
Rev from Other Agencies	-	1,064,409	-	(1,064,409)
Total	\$ 34,561,306	\$ 40,837,415	\$ 53,227,330	\$ 12,389,915

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	\$ 67,180 - 80,983	\$ 148,692
20001202	Assistant Deputy Director	1.00	1.00	1.00	78,886 - 290,057	181,288
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	100,781
20000301	Community Development Specialist 3	0.00	2.00	2.00	96,380 - 116,473	211,002
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	250,614
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	238,629
90001073	Management Intern	0.00	0.38	0.00	38,548 - 49,686	-
20001234	Program Coordinator	4.00	4.00	4.00	36,364 - 218,225	583,030
20001222	Program Manager	3.00	3.00	3.00	78,886 - 290,057	471,555
20000015	Senior Management Analyst	3.00	1.00	1.00	93,628 - 113,219	113,219
	Vacation Pay In Lieu					26,025
FTE, Salaries, and Wages Subtotal		16.00	16.38	16.00	\$	2,324,835

Homelessness Strategies and Solutions

		FY2024		FY2025		FY2026		FY2025-2026
		Actual		Budget		Draft		Change
Fringe Benefits								
Employee Offset Savings	\$	4,318	\$	2,172	\$	10,786	\$	8,614
Flexible Benefits		144,945		165,151		193,006		27,855
Long-Term Disability		7,150		7,184		11,656		4,472
Medicare		25,447		28,770		33,333		4,563
Other Post-Employment Benefits		60,992		62,070		65,648		3,578
Retiree Medical Trust		3,255		4,015		3,852		(163)
Retirement 401 Plan		7,195		10,551		9,549		(1,002)
Retirement ADC		362,676		316,651		588,644		271,993
Retirement DROP		3,411		4,521		7,868		3,347
Risk Management Administration		18,131		20,790		26,528		5,738
Supplemental Pension Savings Plan		74,487		71,078		97,186		26,108
Unemployment Insurance		1,945		2,045		2,185		140
Workers' Compensation		13,086		12,571		15,255		2,684
Fringe Benefits Subtotal	\$	727,037	\$	707,569	\$	1,065,496	\$	357,927
Total Personnel Expenditures					\$	3,390,331		



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, Race and Equity, Citywide Volunteer, Internship and Work Readiness, People Analytics, Disability Management, Talent Acquisition, Veteran and Employee Engagement, COVID Response and Recovery, and Employee Assistance Program (EAP). Through strategic initiatives, the department plays a pivotal role attracting and retaining talent, building equitable and thriving teams, and supporting City departments in using an equity lens in policy, procedure, programs, and budget decisions. In Fiscal Year 2025, the Department of Race and Equity and Community Equity Fund were restructured into the Human Resources Department.

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.
- Develop and implement proactive recruitment practices that maximize the City's recruiting profile and attract diverse candidates 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.

Human Resources

- 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 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.
- 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.
- Design and facilitate equity lens toolkit trainings to support City departments to implement equity centered protocols into their operations.

Goal 3: *OPTIMIZE IMPACT - City departments utilize equity centered practices in departmental and Citywide policies, practices, programs, and budget decisions that equitably impact the San Diego community.*

- Streamline and optimize strategic human capital management for a thriving workforce.
- Employ data-driven practices to support the City's progress toward delivering equitable outcomes.
- Collaborate with the Performance and Analytics Department to ensure City departments implement a Tactical Equity Plan to achieve equity in City operations and public services and programs.
- Facilitate regular and ongoing sessions with departments to support department-specific equity opportunities and projects that address disparities.
- Develop and launch key projects with departments, like Equity Teams, to engage in systems level change to continuously apply an equity lens toolkit to evaluate policies, practices, and programs.
- Manage funding and programming opportunities that address complex disparities and reduce disproportionate impacts of systemic inequities on structurally excluded communities.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Implement Citywide recruiting program that includes the use of LinkedIn Recruiter and Handshake Early Talent programs. These programs allow the City to expand our recruitment efforts beyond the traditional use of govjobs.com. These new resources enhance our recruiting strategies and allow for targeted outreach to candidates, including populations that have been underrepresented in the City workforce. In tandem, the City increased the number of participants in the City's Employ and Empower paid internship program that focuses on providing opportunities for individuals from underserved communities and backgrounds. To date, 815 youth have interned across 40 City departments, with 80% of those living or going to school in a community of concern. 60 interns that completed the internship program transitioned to permanent employment with the City of San Diego.
- The City's pay equity studies have found that women and people of color are over-represented in lower paying career paths, accounting for approximately 67% of the City's gender pay gap and 82% of the City's racial/ethnic pay gap. To address this occupational sorting, the Human Resources Department is developing a Learning and Development Strategy to support employees in obtaining the skills and abilities necessary to move into higher paying career paths. At the same time, Race & Equity facilitated 48 full-day training sessions for 1,100+ City employees, including: Race & Equity Academy for 380+ commanding officers in the San Diego Police Department; Designing for Equity training in partnership with Department of Finance and Performance and Analytics Department to support departments' Tactical Equity Plans and Budget Equity Impact Statements; and Implicit Bias trainings for the Personnel Department, with practical next steps in identifying equity opportunities for the City's classified recruiting and hiring processes.
- Partner with the San Diego Housing Commission on a Flood Recovery Program to address needs of community members impacted by the floods of January 2024. Used the department's Community Equity Fund of over \$3 million dollars to support the Housing Commission's work.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

The Human Resources Department continues to identify and improve processes for City employees that allow for the coaching, development, hiring, retaining, and training of individuals from diverse backgrounds and experiences. A Fiscal Year 2025 mid-year budgetary restructure has expanded the work of Human Resources to include the work of Race and Equity. The department will continue to look for opportunities to provide career growth and development opportunities, like in-person and virtual, synchronous and asynchronous trainings, for City employees that prepare them to advance within the City and use equity lens tools in their work. The department will continue to expand efforts that reach a broad and diverse workforce. Human Resources will work with City departments to ensure equitable

Human Resources

practices are implemented across City processes, including the hiring, training, budgeting, programming, and other efforts to serve the City of San Diego residents.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The budget reductions will impact the City's ability to attract, develop, hire, and retain a highly skilled and diverse workforce. The reductions will disproportionately impact City staff and potential workforce candidates, including populations that have been historically underrepresented within the City workforce. The reductions will limit the department's capacity to facilitate high impact training and coaching opportunities that equip City departments and staff to deliver equitable services, programs, access, infrastructure, and policies within their operations, including the City's Management Academy program that provides critical leadership training and development to the City's management level employees. The reduction in resources will significantly reduce the quality of engagement and time invested in community partnerships and community engagement, like the Community Equity Fund and Equity Summit.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Net Promoter Score - Likelihood to Recommend the City as an Employer	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?"	15.0	19.6	100.0
Internship Conversion Rate	Percentage of paid interns who transition to full-time employment with the City.	13%	15%	25%
Leadership Training Engagement Rate ¹	Percentage of employees in a supervisory role who have completed leadership and supervisory training programs.	8.9%	10.0%	100.0%
Rewards & Recognition Program Utilization Rate ²	Percentage of employees in a supervisory role who have recognized a subordinate in the past 12 months using City Rewards & Recognition processes.	N/A	36%	100%
Learning and Development Trainings ³	Percentage of employees that participate in at least one Race and Equity training session.	2%	15%	100%
Coaching ⁴	Number of coaching hours provided to individuals, teams, and departments.	500	750	2,500

1. The current recommended supervisory training program consists of 60 hours of training and is comprised of 13 live instructor-led classes equivalent to 30 hours of training; 10 hours of e-learning in LinkedIn Learning; and a 2.5 day Civic Leadership Summit and is recommended once every five years.
2. Data includes approved discretionary leave awards processed in SAP for currently active supervisors and employees from 7/1/2024 to 12/31/2024.
3. The baseline for Learning and Development was updated to reflect the total number of City employees who participated in at least one Race and Equity training session by the end of Fiscal Year 2024.
4. This includes equity centered coaching and professional development coaching.

Human Resources

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	57.50	69.56	49.00	(20.56)
Personnel Expenditures	\$ 8,939,040	\$ 10,117,901	\$ 10,355,755	\$ 237,854
Non-Personnel Expenditures	1,614,767	1,637,573	2,036,636	399,063
Total Department Expenditures	\$ 10,553,807	\$ 11,755,474	\$ 12,392,391	\$ 636,917
Total Department Revenue	\$ 1,631,273	\$ 1,375,308	\$ 852,261	\$ (523,047)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Employee Training and Development	\$ -	\$ -	1,054,074	1,054,074
Human Resources	10,553,807	11,755,474	11,248,460	(507,014)
Total	\$ 10,553,807	\$ 11,755,474	\$ 12,302,534	\$ 547,060

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Employee Training and Development	0.00	0.00	6.00	6.00
Human Resources	57.50	69.56	43.00	(26.56)
Total	57.50	69.56	49.00	(20.56)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 1,793,564	\$ -
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 the Department of Race and Equity	5.00	1,004,124	-
Transfer of 5.00 FTE Positions and non-personnel expenditures from the Department of Race and Equity to the Human Resources Department.			
Addition of Labor Negotiation Services Support	0.00	347,118	-
Addition of non-personnel expenditures to support labor negotiation and support services for contract negotiations with recognized employee organizations.			
Employ and Empower Program Support	5.00	253,436	253,436
Addition of 2.96 Management Interns - Hourly and 2.04 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.			
Support for Information Technology	0.00	88,849	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

Human Resources

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	40,838	-
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.			
Citywide Talent Acquisition and Compensation	0.00	(197,132)	-
Reduction of non-personnel expenditures associated with citywide talent acquisition and compensation reports.			
Non-Standard Hour Personnel Funding	(19.56)	(776,464)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Reduction of Personnel Expenditures	(11.00)	(2,007,273)	-
Reduction of 2.00 Program Managers, 8.00 Program Coordinators, and 1.00 Associate Human Resources Analyst associated with department operational support and services.			
One-Time Additions and Annualizations	0.00	-	(776,483)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	(20.56)	\$ 547,060	\$ (523,047)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 6,371,709	\$ 7,255,221	\$ 7,321,582	\$ 66,361
Fringe Benefits	2,567,331	2,862,680	3,034,173	171,493
PERSONNEL SUBTOTAL	8,939,040	10,117,901	10,355,755	237,854
NON-PERSONNEL				
Supplies	\$ 32,635	\$ 21,240	\$ 18,265	\$ (2,975)
Contracts & Services	1,365,530	1,367,690	1,588,072	220,382
<i>External Contracts & Services</i>	<i>1,271,121</i>	<i>1,239,225</i>	<i>1,420,118</i>	<i>180,893</i>
<i>Internal Contracts & Services</i>	<i>94,409</i>	<i>128,465</i>	<i>167,954</i>	<i>39,489</i>
Information Technology	195,425	220,094	303,943	83,849
Energy and Utilities	16,700	24,949	29,299	4,350
Other	4,477	3,600	7,200	3,600
NON-PERSONNEL SUBTOTAL	1,614,767	1,637,573	1,946,779	309,206
Total	\$ 10,553,807	\$ 11,755,474	\$ 12,302,534	\$ 547,060

Human Resources

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	1,630,010	\$	1,375,308	\$	852,261	\$	(523,047)
Other Revenue		1,263		-		-		-
Total	\$	1,631,273	\$	1,375,308	\$	852,261	\$	(523,047)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	2.00	2.00	2.00	\$ 67,180 - 80,983	\$ 156,598
20001140	Assistant Department Director	1.00	1.00	0.00	98,302 - 372,372	-
20000311	Associate Department Human Resources Analyst	1.00	1.00	0.00	85,285 - 103,085	-
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	250,614
20001168	Deputy Director	1.00	2.00	3.00	78,886 - 290,057	634,890
90001073	Management Intern - Hourly	0.00	12.06	2.96	38,548 - 49,686	147,070
20000172	Payroll Specialist 1	1.00	1.00	1.00	54,818 - 65,979	64,507
20001234	Program Coordinator	24.00	24.00	18.00	36,364 - 218,225	2,742,061
20001222	Program Manager	17.00	16.00	17.00	78,886 - 290,057	2,861,431
90001146	Student Intern - Hourly	7.50	7.50	2.04	35,880 - 42,522	86,746
21000177	Trainer	2.00	2.00	2.00	83,254 - 100,603	201,206
	Bilingual - Regular					5,824
	Termination Pay Annual					41,555
	Leave					
	Vacation Pay In Lieu					129,080
FTE, Salaries, and Wages Subtotal		57.50	69.56	49.00		\$ 7,321,582

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	24,013	\$	27,029	\$	27,127	\$	98
Flexible Benefits		599,630		668,145		686,795		18,650
Insurance		1,425		-		-		-
Long-Term Disability		26,129		26,457		36,216		9,759
Medicare		92,280		106,045		103,688		(2,357)
Other Post-Employment Benefits		181,494		186,210		180,532		(5,678)
Retiree Medical Trust		10,936		13,071		14,911		1,840
Retirement 401 Plan		42,559		52,298		59,615		7,317
Retirement ADC		1,371,761		1,546,943		1,744,860		197,917
Retirement DROP		7,797		9,713		-		(9,713)
Risk Management Administration		53,985		62,370		72,952		10,582
Supplemental Pension Savings Plan		98,617		108,025		64,967		(43,058)
Unemployment Insurance		7,138		7,531		6,788		(743)
Workers' Compensation		49,568		48,843		35,722		(13,121)
Fringe Benefits Subtotal	\$	2,567,331	\$	2,862,680	\$	3,034,173	\$	171,493
Total Personnel Expenditures					\$	10,355,755		

Human Resources

Community Equity Fund (CEF)*

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Employee Training and Development	\$	-	\$	-	\$	89,857	\$	89,857
Total	\$	-	\$	-	\$	89,857	\$	89,857

Significant Budget Adjustments

		FTE		Expenditures		Revenue
Non-Personnel Expenditures		0.00	\$	89,857	\$	-
Addition of non-personnel expenditures associated with supporting the community equity fund.						
Total		0.00	\$	89,857	\$	-

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Contracts & Services	\$	-	\$	-	\$	89,857	\$	89,857
<i>External Contracts & Services</i>		-		-		89,857		89,857
NON-PERSONNEL SUBTOTAL		-		-		89,857		89,857
Total	\$	-	\$	-	\$	89,857	\$	89,857

*Beginning in Fiscal Year 2026, the Community Equity Fund (CEF) was restructured from the Office of Race and Equity to the Human Resources Department.

Human Resources

Revenue and Expense Statement (Non-General Fund)

Community Equity Fund (CEF)***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,085,400	\$ 3,175,257	\$ 89,857
TOTAL BALANCE AND RESERVES	\$ 3,085,400	\$ 3,175,257	\$ 89,857
REVENUE			
Revenue from Use of Money and Property	\$ 89,857	\$ -	\$ -
TOTAL REVENUE	\$ 89,857	\$ -	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 3,175,257	\$ 3,175,257	\$ 89,857
OPERATING EXPENSE			
Contracts & Services	\$ -	\$ -	\$ 89,857
Transfers Out	-	3,085,400	-
TOTAL OPERATING EXPENSE	\$ -	\$ 3,085,400	\$ 89,857
TOTAL EXPENSE	\$ -	\$ 3,085,400	\$ 89,857
BALANCE	\$ 3,175,257	\$ 89,857	\$ -
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 3,175,257	\$ 3,175,257	\$ 89,857

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** Beginning in Fiscal Year 2026, the Community Equity Fund (CEF) was restructured from the Department of Race and Equity to the Human Resources Department.



Description

The Infrastructure Fund was established per Section 77.1 of Article VII of the City Charter to be a dedicated source of revenue to fund General Fund infrastructure. 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. The Infrastructure Fund is used exclusively for “the acquisition of real property, construction, reconstruction, rehabilitation, repair, and maintenance of infrastructure,” including associated financing and personnel costs. Infrastructure benefiting from this fund is typically managed and maintained by asset-managing General Fund departments.

Infrastructure Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	17,311,475	20,272,697	-	(20,272,697)
Total Department Expenditures	\$ 17,311,475	\$ 20,272,697	\$ -	(20,272,697)
Total Department Revenue	\$ 30,961,972	\$ 21,057,697	\$ -	(21,057,697)

Infrastructure Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Infrastructure Fund	\$ 17,311,475	\$ 20,272,697	\$ -	(20,272,697)
Total	\$ 17,311,475	\$ 20,272,697	\$ -	(20,272,697)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (1,318,096)	\$ -
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	0.00	(18,954,601)	(21,057,697)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (20,272,697)	\$ (21,057,697)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 51,121	\$ 6,858,599	\$ -	(6,858,599)
Contracts & Services	3,012,668	12,096,002	-	(12,096,002)
<i>External Contracts & Services</i>	2,987,966	6,357,753	-	(6,357,753)
<i>Internal Contracts & Services</i>	24,702	5,738,249	-	(5,738,249)
Information Technology	63,665	-	-	-
Transfers Out	14,168,141	1,318,096	-	(1,318,096)
Capital Expenditures	15,880	-	-	-
NON-PERSONNEL SUBTOTAL	17,311,475	20,272,697	-	(20,272,697)
Total	\$ 17,311,475	\$ 20,272,697	\$ -	(20,272,697)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers In	\$ 30,961,972	\$ 21,057,697	\$ -	(21,057,697)
Total	\$ 30,961,972	\$ 21,057,697	\$ -	(21,057,697)

Infrastructure Fund

Revenue and Expense Statement (Non-General Fund)

Infrastructure Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,657	\$ 1,657	\$ 1,657
Continuing Appropriation - CIP	8,807,258	15,571,774	10,586,284
Continuing Appropriation - Operating	544,430	1,206,696	-
TOTAL BALANCE AND RESERVES	\$ 9,353,346	\$ 16,780,127	\$ 10,587,941
REVENUE			
Transfers In	\$ 30,961,972	\$ 21,057,697	\$ -
TOTAL REVENUE	\$ 30,961,972	\$ 21,057,697	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 40,315,318	\$ 37,837,824	\$ 10,587,941
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 5,407,725	\$ 785,000	\$ -
TOTAL CIP EXPENSE	\$ 5,407,725	\$ 785,000	\$ -
OPERATING EXPENSE			
Supplies	\$ 51,121	\$ 6,858,599	\$ -
Contracts & Services	3,012,668	12,096,002	-
Information Technology	63,665	-	-
Transfers Out	14,168,141	1,318,096	-
Capital Expenditures	15,880	-	-
TOTAL OPERATING EXPENSE	\$ 17,311,475	\$ 20,272,697	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 815,990	\$ -	\$ 5,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 815,990	\$ -	\$ 5,000,000
TOTAL EXPENSE	\$ 23,535,191	\$ 21,057,697	\$ 5,000,000
RESERVES			
Continuing Appropriation - CIP	\$ 15,571,774	\$ 15,571,774	\$ 5,586,284
Continuing Appropriation - Operating	1,206,696	1,206,696	-
TOTAL RESERVES	\$ 16,778,470	\$ 16,778,470	\$ 5,586,284
BALANCE	\$ 1,657	\$ 1,657	\$ 1,657
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 40,315,318	\$ 37,837,824	\$ 10,587,941

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



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 2.7 million items, including e-books and audiovisual materials, 3,586 periodical subscriptions, 1.4 million government publications, and over 132,500 items, including 80,900 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 2024, the Library received over 5.0 million visitors, and over 400,000 residents attended the 16,000 programs offered. The Library system consists of the Central Library, 37 branch libraries, and 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

- Foster a skilled and sustainable workforce
- Maintain and improve facilities
- Challenge censorship and maintain a relevant and attractive collection inclusive of all voices

Goal 2: Expand access to library resources

- Provide equitable opportunities for the public to explore technology
- Develop an equitable approach to library services

Goal 3: Lead in innovative and equity-based programs and services

Library

- Assess community needs
- Explore alternate service models
- Create an atmosphere for participation

Goal 4: *Establish the library as the model for radical inclusion throughout the City*

- Enhance community outreach
- Cultivate strategic partnerships
- Strengthen engagement and improve the library experience (social media, newsletter, website, calendar, catalog, etc.)

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The StartUp • Community coworking space • 1-on-1 consultations with patrons interested in starting their own business • Focuses on supporting and empowering underrepresented entrepreneurs
- San Diego Pride Parade 2024: Community Grand Marshals San Diego Library Workers and Educators • Honored for advancing equity, diversity, and inclusion • Recognized for protecting the freedom to read • Celebrated for fostering community building and support
- Free Summer Lunch at the Library Program • Addressed youth food insecurity during summer • Provided engaging, diverse, and accessible programs • Built strong community connections and goodwill

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

No

The Library Department provides a wide range of services to the 5.0 million patrons that visit its facilities on an annual basis. During the Fiscal Year 2026 Budget Development process, a 20% budget reduction target for on-going operations was mandated to meet the City's budgetary constraints. These adjustments inevitably impact our ability to fully achieve equity-focused objectives. Reductions impact staffing levels, open hours schedule, as well as programs and service offerings to the public. Cuts were packaged and prioritized to be equitably distributed across the Library system to minimize impacts in communities that would be the most affected by these cuts.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

No

• Additions: Addition of \$750k for security services to align current service levels with budgetary need due to an approximate 32% unanticipated increase in rates resulting from a City-wide one (1) year sole-source contract. The budget increase ensures continued security services which supports a safe environment for all patrons and staff. • Reductions: The reduction of service levels includes staffing, open hours at library locations, and program offerings. This impacts our ability to address the Tactical Equity Plan objectives of developing an equitable approach to library services and meeting each community library's needs by providing and allocating funding to provide relevant and responsive programming, collections and resources and access to innovative technology. Reduction of staff and training budget impacts our objective to foster a skilled and sustainable workforce by providing equitable professional development for staff at all levels. Reduction of donation match impacts our ability to meet each community library's unique needs.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Library users in communities of concern ¹	Percentage increase in library card registrations each year in communities of concern (CEI definition)	N/A	3%	60%
Library Accessibility ²	Percentage of positive reviews (8+ on the Likert Scale) on the Patron Satisfaction Survey questions related to accessibility of the library	82.5%	85.0%	85.0%
Early literacy parental/caregiver confidence ³	Percentage of parents/caregivers participating in early literacy programs at libraries in communities of concern report feeling more confident helping their children learn	0.9	4.5	4.7
Positive program impact ⁴	Percentage of patrons surveyed that feel positively about the programs at the library	0.9	4.4	4.6

1. The department has not seen the full 5% increase in library card registrations in communities of concern due in part to staff vacancies, including branch vacancies that have limited the ability to conduct regular community engagement, library card drives, or attend outreach events.
2. Based on Annual Survey Results that will be completed in April 2025.
3. The Department was advised by the Performance and Analytics Department to reference the Likert Scale, rather than percentages for more accurate KPI reporting. The survey instrument used by the department is Project Outcome. Project Outcome survey results are tabulated using a 1-5 Likert scale from Strongly Disagree (1) to Strongly Agree (5). Responses with a 4.0 or higher, indicate that the patron Agrees or Strongly Agrees that the parent/caregivers reported feeling more confident helping their children learn. "Early Literacy Parental/Caregiver Confidence" refers to Increased Knowledge, Increased Confidence, Application of a New Skill, and/or Awareness of Resources. An Average Score of 4.0 or higher confirms a positive response to parental confidence. The Department anticipates meeting or exceeding the established goal as we are conducting more ongoing efforts focused on early literacy family programming and increasing partnerships and community collaborations. This is a systemwide metric, still implementing measure to carve out communities of concern.
4. The Department was advised by the Performance and Analytics Department to reference the Likert Scale, rather than percentages for more accurate KPI reporting. The survey instrument used by the department is Project Outcome. Project Outcome survey results are tabulated using a 1-5 Likert scale from Strongly Disagree (1) to Strongly Agree (5). Responses with a 4.0 or higher, indicate that the patron Agrees or Strongly Agrees that the program provided a positive impact. "Positive Program Impact" refers to Increased Knowledge, Increased Confidence, Application of a New Skill, and/or Awareness of Resources. An Average Score of 4.0 or higher confirms a positive program impact. The Department anticipates meeting or exceeding the established goal through ongoing efforts to enhance post-program survey participation rates.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	471.00	484.12	405.00	(79.12)
Personnel Expenditures	\$ 50,609,041	\$ 55,377,420	\$ 51,598,735	\$ (3,778,685)
Non-Personnel Expenditures	21,268,310	21,691,942	21,048,290	(643,652)
Total Department Expenditures	\$ 71,877,351	\$ 77,069,362	\$ 72,647,025	\$ (4,422,337)
Total Department Revenue	\$ 2,579,950	\$ 2,766,847	\$ 3,563,735	\$ 796,888

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Central Library	\$ 4,159,182	\$ 7,976,658	\$ -	(7,976,658)
Library Administration	5,688,093	5,024,230	5,626,926	602,696
Public Services	47,260,262	53,069,007	48,353,654	(4,715,353)
Support Services	14,769,813	10,999,467	18,666,445	7,666,978
Total	\$ 71,877,351	\$ 77,069,362	\$ 72,647,025	\$ (4,422,337)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Central Library	9.50	13.50	0.00	(13.50)
Library Administration	19.00	19.00	22.00	3.00
Public Services	391.00	398.62	323.52	(75.10)
Support Services	51.50	53.00	59.48	6.48
Total	471.00	484.12	405.00	(79.12)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 4,229,505	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Security Services	0.00	753,164	-
Addition of non-personnel expenditures to support contractual increases for security services.			
Restructure of the Office of Child and Youth Success	3.00	681,845	-
Transfer of 3.00 FTE Positions and non-personnel expenditures from the Office of the Chief Operating Officer to the Youth and Family Services Division of the Library Department.			
Non-Standard Hourly Personnel Funding	6.10	566,603	-
Funding allocated according to zero-based annual review of hourly funding requirements.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 4.66 Management Interns - Hourly and 4.34 Student Interns - Hourly and associated revenue to support the Employ and Empower Program.	9.00	468,584	468,584
Parking Services Addition of non-personnel expenditures and associated revenue for parking services at Central, Mission Hills, La Jolla, Pacific Highlands Ranch, and North Park libraries.	0.00	79,067	214,558
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	67,750	(556,648)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(57,813)	-
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	(116,747)	-
Reduction of Library Donation Match Reduction of non-personnel expenditures associated to the Library donation match.	0.00	(117,624)	-
Reduction of Non-Personnel Expenditures Reduction of supplies and contracts.	0.00	(362,735)	-
Reduction of Public PC Replacement and Self-Check Equipment Maintenance Reduction of PC refresh program and self-check machines maintenance and support.	0.00	(377,491)	-
Reduction of Do Your Homework at the Library Program Reduction of 6.10 Literacy Tutor/Learner Coordinators - Hourly associated to the reduction of the Do Your Homework at the Library program at eight library locations.	(6.10)	(566,603)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(20.12)	(1,090,669)	-
Reduction of Central Library Service Hours Reduction of 16.50 FTE positions and non-personnel expenditures associated to the elimination of Sunday and Monday service hours at the Central Library.	(16.50)	(2,145,571)	-
Reduction of Branch Library Service Hours Reduction of 54.50 FTE positions and non-personnel expenditures associated to the elimination of Sunday and Monday service hours at thirty-seven branch libraries.	(54.50)	(6,433,602)	-

Significant Budget Adjustments

	FTE	Expenditures	Revenue
New User Fees Addition of revenue associated with the implementation of new lost and damaged materials, special event, and meeting room rental fees.	0.00	-	302,301
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	302,142
e3 Civic High School Reimbursements Addition of revenue reimbursement from San Diego Unified School District for shared maintenance agreement of e3 Civic High School.	0.00	-	190,000
Catering Services Addition of catering services revenue due to an anticipated increase in catering events and enhanced contract terms.	0.00	-	32,667
Revised User Fees Adjustment to reflect revised Library user fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	(156,716)
Total	(79.12)	\$ (4,422,337)	\$ 796,888

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 29,122,592	\$ 32,337,305	\$ 29,915,865	(2,421,440)
Fringe Benefits	21,486,449	23,040,115	21,682,870	(1,357,245)
PERSONNEL SUBTOTAL	50,609,041	55,377,420	51,598,735	(3,778,685)
NON-PERSONNEL				
Supplies	\$ 3,766,727	\$ 3,636,679	\$ 3,464,126	(172,553)
Contracts & Services	9,360,286	8,896,736	9,216,596	319,860
<i>External Contracts & Services</i>	<i>7,604,084</i>	<i>7,250,431</i>	<i>7,515,885</i>	<i>265,454</i>
<i>Internal Contracts & Services</i>	<i>1,756,203</i>	<i>1,646,305</i>	<i>1,700,711</i>	<i>54,406</i>
Information Technology	3,076,119	3,632,680	3,397,376	(235,304)
Energy and Utilities	3,929,951	4,284,067	4,046,036	(238,031)
Other	41,588	41,780	41,780	-
Transfers Out	1,093,639	1,200,000	882,376	(317,624)
NON-PERSONNEL SUBTOTAL	21,268,310	21,691,942	21,048,290	(643,652)
Total	\$ 71,877,351	\$ 77,069,362	\$ 72,647,025	\$ (4,422,337)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,287,760	\$ 1,182,609	\$ 1,968,976	786,367
Fines Forfeitures and Penalties	25	3,500	3,500	-
Licenses and Permits	17,296	-	23,926	23,926
Other Revenue	27,747	19,136	16,775	(2,361)
Rev from Money and Prop	999,461	921,000	1,135,558	214,558
Rev from Other Agencies	247,661	225,000	415,000	190,000

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers In	-	415,602	-	(415,602)
Total	\$ 2,579,950	\$ 2,766,847	\$ 3,563,735	\$ 796,888

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	1.00	1.00	1.00	\$ 49,620 - 59,689	\$ 57,600
20000012	Administrative Aide 1	2.00	3.00	3.00	58,356 - 70,259	192,613
20000024	Administrative Aide 2	6.00	6.00	6.00	67,180 - 80,983	458,292
21000752	Arts Management Associate	1.00	1.00	1.00	85,285 - 103,085	97,647
20000048	Assistant Management Analyst (Terminal)	3.00	0.00	0.00	70,172 - 85,285	-
90000048	Assistant Management Analyst (Terminal)	0.00	6.10	0.00	70,172 - 85,285	-
20000119	Associate Management Analyst	3.00	3.00	3.00	85,285 - 103,085	287,618
20001108	City Librarian	1.00	1.00	1.00	98,302 - 372,372	268,435
20000300	Community Development Specialist 2	0.00	0.00	1.00	83,669 - 101,119	83,669
20001174	Deputy Library Director	3.00	3.00	3.00	78,886 - 290,057	651,597
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000290	Information Systems Analyst 2	1.00	2.00	2.00	86,945 - 105,050	202,976
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000377	Information Systems Technician	3.00	1.00	1.00	68,468 - 82,555	82,555
20000594	Librarian 2	66.00	69.00	56.50	78,558 - 94,545	5,102,262
20000910	Librarian 3	30.00	29.00	27.00	87,011 - 105,596	2,775,843
20000596	Librarian 4	25.00	26.00	26.00	95,616 - 116,058	2,983,033
20000600	Library Assistant 1	72.50	64.50	45.00	35,880 - 45,958	1,992,065
20000602	Library Assistant 2	139.50	139.00	117.00	48,266 - 58,400	6,635,584
20000597	Library Assistant 3	74.50	73.00	60.50	61,414 - 74,038	4,392,888
20000772	Library Technician	8.00	8.00	7.00	48,310 - 58,400	398,710
20000770	Literacy Program Administrator	1.00	1.00	1.00	104,111 - 126,126	126,126
21000761	Literacy Tutor/Learner Coordinator	9.00	12.00	12.00	70,172 - 85,285	974,019
90001073	Management Intern	0.00	6.75	7.83	38,548 - 49,686	389,041
90001074	Management Intern-Mayor/Council	0.00	0.00	(1.02)	38,548 - 49,686	(50,680)
20000680	Payroll Specialist 2	2.50	2.50	3.00	57,330 - 69,255	189,542
20001234	Program Coordinator	1.00	1.00	2.00	36,364 - 218,225	254,588
20001222	Program Manager	3.00	4.00	4.00	78,886 - 290,057	737,093
20000760	Project Assistant	1.00	1.00	0.00	96,372 - 116,116	-
20000927	Senior Clerk/Typist	1.00	0.00	0.00	55,801 - 67,289	-
20000773	Senior Library Technician	1.00	1.00	1.00	55,539 - 67,136	67,136
20000015	Senior Management Analyst	2.00	2.00	3.00	93,628 - 113,219	320,066

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
90001146	Student Intern	0.00	7.27	2.19	35,880 - 42,522	93,125
20000992	Supervising Librarian	7.00	7.00	6.00	110,641 - 133,617	799,030
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	100,377
	Bilingual - Regular					270,816
	Budgeted Personnel					(1,997,852)
	Expenditure Savings					
	Master Library Degree					507,262
	Sick Leave - Hourly					53,715
	Termination Pay Annual					85,545
	Leave					
	Vacation Pay In Lieu					121,899
FTE, Salaries, and Wages Subtotal		471.00	484.12	405.00		\$ 29,915,865

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 111,042	\$ 119,132	\$ 115,998	\$ (3,134)
Flexible Benefits	5,964,732	6,631,883	5,356,149	(1,275,734)
Long-Term Disability	114,109	115,389	146,408	31,019
Medicare	448,017	471,218	427,151	(44,067)
Other Post-Employment Benefits	2,536,800	2,503,490	1,903,792	(599,698)
Retiree Medical Trust	44,112	51,401	45,847	(5,554)
Retirement 401 Plan	163,966	192,289	176,283	(16,006)
Retirement ADC	10,133,461	10,632,581	11,377,860	745,279
Retirement DROP	33,252	36,329	33,134	(3,195)
Risk Management Administration	753,361	838,530	769,312	(69,218)
Supplemental Pension Savings Plan	699,889	764,876	667,935	(96,941)
Unemployment Insurance	31,199	32,816	27,396	(5,420)
Workers' Compensation	452,508	650,181	635,605	(14,576)
Fringe Benefits Subtotal	\$ 21,486,449	\$ 23,040,115	\$ 21,682,870	\$ (1,357,245)
Total Personnel Expenditures			\$ 51,598,735	

Long Range Property Management Fund



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.

Long Range Property Management Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	393,135	1,783,771	1,783,686	(85)
Total Department Expenditures	\$ 393,135	\$ 1,783,771	\$ 1,783,686	\$ (85)
Total Department Revenue	\$ 1,830,187	\$ 595,000	\$ 595,000	\$ -

Long Range Property Management Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Long Range Property Management Fund	\$ 393,135	\$ 1,783,771	\$ 1,783,686	(85)
Total	\$ 393,135	\$ 1,783,771	\$ 1,783,686	\$ (85)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (85)	\$ -
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	\$ (85)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 392,695	\$ 1,782,772	\$ 1,782,766	(6)
<i>External Contracts & Services</i>	360,553	1,669,766	1,669,766	-
<i>Internal Contracts & Services</i>	32,143	113,006	113,000	(6)
Energy and Utilities	439	999	920	(79)
NON-PERSONNEL SUBTOTAL	393,135	1,783,771	1,783,686	(85)
Total	\$ 393,135	\$ 1,783,771	\$ 1,783,686	\$ (85)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 1,830,187	\$ 595,000	\$ 595,000	-
Total	\$ 1,830,187	\$ 595,000	\$ 595,000	\$ -

Long Range Property Management Fund

Revenue and Expense Statement (Non-General Fund)

Long Range Property Management Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 5,579,843	\$ 7,016,896	\$ 6,853,125
TOTAL BALANCE AND RESERVES	\$ 5,579,843	\$ 7,016,896	\$ 6,853,125
REVENUE			
Revenue from Use of Money and Property	\$ 1,830,187	\$ 595,000	\$ 595,000
TOTAL REVENUE	\$ 1,830,187	\$ 595,000	\$ 595,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 7,410,031	\$ 7,611,896	\$ 7,448,125
OPERATING EXPENSE			
Contracts & Services	\$ 392,695	\$ 1,782,772	\$ 1,782,766
Energy and Utilities	439	999	920
TOTAL OPERATING EXPENSE	\$ 393,135	\$ 1,783,771	\$ 1,783,686
TOTAL EXPENSE	\$ 393,135	\$ 1,783,771	\$ 1,783,686
BALANCE	\$ 7,016,896	\$ 5,828,125	\$ 5,664,439
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 7,410,031	\$ 7,611,896	\$ 7,448,125

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Low and Moderate Income Housing Asset Fund



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.

Low and Moderate Income Housing Asset Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	8,755,534	36,057,822	35,507,316	(550,506)
Total Department Expenditures	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316	\$ (550,506)
Total Department Revenue	\$ 59,805,563	\$ 1,209,014	\$ 1,209,014	\$ -

Low & Moderate Income Housing Asset Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Low & Moderate Income Housing Asset Fund	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316	(550,506)
Total	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316	\$ (550,506)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ 600	-
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	0.00	(1,106)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
One-Time Additions and Annualizations	0.00	(550,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ (550,506)	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 8,746,277	\$ 36,047,893	\$ 35,498,693	(549,200)
<i>External Contracts & Services</i>	8,537,544	35,677,661	35,177,661	(500,000)
<i>Internal Contracts & Services</i>	208,733	370,232	321,032	(49,200)
Information Technology	5,215	5,723	4,617	(1,106)
Energy and Utilities	4,042	4,206	4,006	(200)
NON-PERSONNEL SUBTOTAL	8,755,534	36,057,822	35,507,316	(550,506)
Total	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316	\$ (550,506)

Low and Moderate Income Housing Asset Fund

Revenues by Category

	FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Other Revenue	\$	52,422,707	\$	-	\$	-	-
Rev from Money and Prop		7,382,855		1,209,014		1,209,014	-
Total	\$	59,805,563	\$	1,209,014	\$	1,209,014	-

Low and Moderate Income Housing Asset Fund

Revenue and Expense Statement (Non-General Fund)

Low & Moderate Income Housing Asset Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 55,247,652	\$ 106,297,680	\$ 76,139,858
TOTAL BALANCE AND RESERVES	\$ 55,247,652	\$ 106,297,680	\$ 76,139,858
REVENUE			
Other Revenue	\$ 52,422,707	\$ -	\$ -
Revenue from Use of Money and Property	7,382,855	1,209,014	1,209,014
TOTAL REVENUE	\$ 59,805,563	\$ 1,209,014	\$ 1,209,014
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 115,053,215	\$ 107,506,694	\$ 77,348,872
OPERATING EXPENSE			
Contracts & Services	\$ 8,746,277	\$ 36,047,893	\$ 35,498,693
Information Technology	5,215	5,723	4,617
Energy and Utilities	4,042	4,206	4,006
TOTAL OPERATING EXPENSE	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316
TOTAL EXPENSE	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316
BALANCE	\$ 106,297,680	\$ 71,448,872	\$ 41,841,556
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 115,053,215	\$ 107,506,694	\$ 77,348,872

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Mission Bay and 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.

Mission Bay and Balboa Park Improvement Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	1,434,257	862,936	904,333	41,397
Total Department Expenditures	\$ 1,434,257	\$ 862,936	\$ 904,333	\$ 41,397
Total Department Revenue	\$ 1,447,824	\$ 862,936	\$ 904,333	\$ 41,397

Mission Bay/Balboa Park Improvement Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Mission Bay/Balboa Park Improvement Fund	\$ 1,434,257	\$ 862,936	\$ 904,333	\$ 41,397
Total	\$ 1,434,257	\$ 862,936	\$ 904,333	\$ 41,397

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Balboa Park Tram	0.00	\$ 41,397	\$ -
Addition of non-personnel expenditures to support operating and maintenance costs for the Balboa Park Tram.			
Transient Occupancy Tax (TOT) Fund Support	0.00	-	41,397
Adjustment to reflect revised revenue projections related to TOT Fund support of the Mission Bay and Balboa Park Improvement Fund.			
Total	0.00	\$ 41,397	\$ 41,397

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 674,825	\$ 827,936	\$ 869,333	\$ 41,397
<i>External Contracts & Services</i>	674,825	797,936	839,333	41,397
<i>Internal Contracts & Services</i>	-	30,000	30,000	-
Energy and Utilities	21,432	35,000	35,000	-
Transfers Out	738,000	-	-	-
NON-PERSONNEL SUBTOTAL	1,434,257	862,936	904,333	41,397
Total	\$ 1,434,257	\$ 862,936	\$ 904,333	\$ 41,397

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers In	\$ 1,447,824	\$ 862,936	\$ 904,333	\$ 41,397
Total	\$ 1,447,824	\$ 862,936	\$ 904,333	\$ 41,397

Mission Bay and Balboa Park Improvement Fund

Revenue and Expense Statement (Non-General Fund)

Mission Bay/Balboa Park Improvement Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 109,545	\$ 123,113	\$ 123,113
TOTAL BALANCE AND RESERVES	\$ 109,545	\$ 123,113	\$ 123,113
REVENUE			
Transfers In	\$ 1,447,824	\$ 862,936	\$ 904,333
TOTAL REVENUE	\$ 1,447,824	\$ 862,936	\$ 904,333
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,557,369	\$ 986,049	\$ 1,027,446
OPERATING EXPENSE			
Contracts & Services	\$ 674,825	\$ 827,936	\$ 869,333
Energy and Utilities	21,432	35,000	35,000
Transfers Out	738,000	-	-
TOTAL OPERATING EXPENSE	\$ 1,434,257	\$ 862,936	\$ 904,333
TOTAL EXPENSE	\$ 1,434,257	\$ 862,936	\$ 904,333
BALANCE	\$ 123,113	\$ 123,113	\$ 123,113
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,557,369	\$ 986,049	\$ 1,027,446

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Mission Bay Park Improvement Fund



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.

Mission Bay Park Improvement Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	-	-	-	-
Total Department Expenditures	\$ -	\$ -	\$ -	-
Total Department Revenue	\$ 12,126,627	\$ 13,708,605	\$ 13,827,783	\$ 119,178

Mission Bay Park Improvement Fund

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Mission Bay and Regional Park Improvements Funds	0.00	\$ -	119,178
Addition of non-personnel expenditures for the transfer to the Mission Bay Park Improvements Funds per City Charter section 55.2.			
Total	0.00	\$ -	119,178

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 1,085,980	\$ -	\$ -	-
Transfers In	11,040,647	13,708,605	13,827,783	119,178
Total	\$ 12,126,627	\$ 13,708,605	\$ 13,827,783	\$ 119,178

Mission Bay Park Improvement Fund

Revenue and Expense Statement (Non-General Fund)

Mission Bay Park Improvement Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ (743,094)	\$ 967,705
Continuing Appropriation - CIP	41,227,039	44,570,499	48,779,104
TOTAL BALANCE AND RESERVES	\$ 41,227,039	\$ 43,827,406	\$ 49,746,810
REVENUE			
Revenue from Use of Money and Property	\$ 1,085,980	\$ -	\$ -
Transfers In	11,040,647	13,708,605	13,827,783
TOTAL REVENUE	\$ 12,126,627	\$ 13,708,605	\$ 13,827,783
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 53,353,667	\$ 57,536,011	\$ 63,574,593
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 8,386,059	\$ 13,708,605	\$ 13,177,782
TOTAL CIP EXPENSE	\$ 8,386,059	\$ 13,708,605	\$ 13,177,782
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,140,202	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,140,202	\$ -	\$ -
TOTAL EXPENSE	\$ 9,526,261	\$ 13,708,605	\$ 13,177,782
RESERVES			
Continuing Appropriation - CIP	\$ 44,570,499	\$ 44,570,499	\$ 48,779,104
TOTAL RESERVES	\$ 44,570,499	\$ 44,570,499	\$ 48,779,104
BALANCE	\$ (743,093)	\$ (743,093)	\$ 1,617,707
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 53,353,667	\$ 57,536,011	\$ 63,574,593

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Office of Boards and Commissions



Description

In Fiscal Year 2025, the Office of Boards and Commissions was merged into the Office of the Mayor as a part of an executive management reorganization. Previously, the Office of Boards and Commissions supported the day-to-day operations for the City's 40 plus boards and commissions and served as an access point to the volunteer members appointed by the Mayor and City Council. These entities served in a fiduciary, regulatory, policy-setting and/or advisory capacity. The Office included the existing Executive Directors and staff positions that support the following: Human Relations Commission and Commission on Gang Prevention & Intervention. For more details visit the Office of Boards and Commissions web page.

Goals and Objectives

Goal 2: *Provide boards and commissions with access to more resources*

- Secure funding for more of our boards and commissions.

Goal 3: *Ensure staff liaisons, board members and commissioners are equipped to carry out their duties.*

- Create and implement ongoing training for staff liaisons, board members, and commissioners.
- Implement a Code of Conduct

Goal 4: *Increase policy recommendations from boards, commissions and committees to the Mayor and City Councilmembers*

- Ensure that board members and commissioners are informed about the issues being shared at Committee and Council meetings.
- Create channels from the department to the boards and commissions that provide them with direct information on proposed policies and route input back to the department.

Office of Boards and Commissions

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	5.00	4.00	0.00	(4.00)
Personnel Expenditures	\$ 767,348	\$ 755,474	\$ -	(755,474)
Non-Personnel Expenditures	49,429	41,662	-	(41,662)
Total Department Expenditures	\$ 816,777	\$ 797,136	\$ -	(797,136)
Total Department Revenue	\$ -	\$ -	\$ -	-

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of Boards & Commissions	\$ 816,777	\$ 797,136	\$ -	(797,136)
Total	\$ 816,777	\$ 797,136	\$ -	(797,136)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of Boards & Commissions	5.00	4.00	0.00	(4.00)
Total	5.00	4.00	0.00	(4.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 60,621	\$ -
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	0.00	(10,087)	-
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	0.00	(23,005)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Restructure of Office of Boards and Commissions	(4.00)	(824,665)	-
Transfer of 4.00 FTE Positions and non-personnel expenditures from Office of Boards and Commissions to Office of the Mayor associated with the department restructure.			
Total	(4.00)	\$ (797,136)	\$ -

Office of Boards and Commissions

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
PERSONNEL								
Personnel Cost	\$	511,634	\$	521,613	\$	-	\$	(521,613)
Fringe Benefits		255,714		233,861		-		(233,861)
PERSONNEL SUBTOTAL		767,348		755,474		-		(755,474)
NON-PERSONNEL								
Contracts & Services	\$	8,610	\$	10,087	\$	-	\$	(10,087)
<i>Internal Contracts & Services</i>		8,610		10,087		-		(10,087)
Information Technology		36,699		31,575		-		(31,575)
Energy and Utilities		520		-		-		-
Other		3,600		-		-		-
NON-PERSONNEL SUBTOTAL		49,429		41,662		-		(41,662)
Total	\$	816,777	\$	797,136	\$	-	\$	(797,136)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000119	Associate Management Analyst	1.00	1.00	0.00	\$ 85,285 - 103,085	\$ -
20001101	Department Director	1.00	1.00	0.00	98,302 - 372,372	-
20000924	Executive Assistant	1.00	0.00	0.00	67,398 - 81,551	-
20001220	Executive Director	2.00	2.00	0.00	78,886 - 290,057	-
FTE, Salaries, and Wages Subtotal		5.00	4.00	0.00		\$ -

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	907	\$	972	\$	-	\$	(972)
Flexible Benefits		63,633		52,682		-		(52,682)
Insurance		1,616		-		-		-
Long-Term Disability		2,147		1,860		-		(1,860)
Medicare		8,218		7,453		-		(7,453)
Other Post-Employment Benefits		21,112		16,552		-		(16,552)
Retiree Medical Trust		1,070		1,041		-		(1,041)
Retirement 401 Plan		4,143		4,169		-		(4,169)
Retirement ADC		137,303		134,338		-		(134,338)
Risk Management Administration		6,259		5,544		-		(5,544)
Supplemental Pension Savings Plan		5,487		5,881		-		(5,881)
Unemployment Insurance		582		529		-		(529)
Workers' Compensation		3,238		2,840		-		(2,840)
Fringe Benefits Subtotal	\$	255,714	\$	233,861	\$	-	\$	(233,861)
Total Personnel Expenditures					\$	-		

Office of Emergency Services



Description

The Office of Emergency Services (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 Emergency Operations division of SD OES is responsible for citywide emergency prevention, protection, mitigation, response and recovery. The Emergency Operations division leads the development and review of City-level emergency response plans, facilitates integration of the City's emergency plans both internally and externally, maintains the City's Emergency Operations Center (EOC), and coordinates and oversees relevant citywide emergency training and exercises. The Emergency Operations division also leads City-level efforts and activities regarding advanced planning, hazard mitigation, integration of cybersecurity considerations into emergency plans and emergency response operations, and incorporation of Smart City principles and other leading technological and social trends into the emergency management field.

The Finance and Administration division manages the Disaster Cost-Recovery and Grant Management sections of SD OES. The Grant Management section manages federal Homeland Security grant funds for the entire San Diego region, and other FEMA grant programs awarded or allocated directly to the City to improve its emergency preparedness. The Disaster Cost Recovery section is responsible for the management and coordination of citywide disaster cost recovery to include federal Public Assistance and state California Disaster Assistance Act. Additionally, this division leads the development and review of San Diego region-wide risk management plans and activities including the San Diego Urban Area (SDUA) Homeland Security Strategy, the SDUA Threat and Hazard Identification and Risk Assessment, and the Stakeholder Preparedness Review.

The Regional Training Program administers and coordinates FEMA-funded emergency training courses for the region's first responder, public safety, and emergency management stakeholders.

Office of Emergency Services

The vision is:

To safeguard lives, property, and the environment by developing, supporting, and coordinating City-level emergency capabilities before, during, and after catastrophic and large scale emergency events.

The mission is:

To promote a secure and resilient City with the capabilities required across the whole community to prevent, protect against, mitigate, respond to, and recover from the threats and hazards that pose the greatest risk.

Goals and Objectives

Goal 1: Enhance the City emergency shelter program to meet anticipated needs of the community.

- Establish and maintain the resources needed to support city emergency shelter capabilities

Goal 2: Engage with the whole community through outreach and education to improve emergency preparedness.

- Support our workforce to grow and develop the skills needed to provide exceptional emergency management services
- Strengthen/enhance community outreach and education regarding emergency preparedness

Goal 3: Increase emergency coordination and collaboration with regional stakeholders.

- Strengthen strategic partnerships with regional stakeholders

Goal 4: Improve fiscal monitoring practices across City and regional emergency preparedness programs.

- Establish fiscally sound financial policies and guidance

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Equitable Evacuation and Sheltering Planning: OES conducted two tabletop exercises emphasizing equitable evacuation and sheltering strategies. These exercises focused on addressing the needs of diverse populations, ensuring inclusive services during emergency responses.
- Ongoing Efforts to Improve Language Access and Communication Accessibility: OES has initiated discussions to enhance equity in emergency communications. These efforts are exploring ways to expand language access services and diversify communication methods to better reach all communities.
- Collaborative Emergency Response Coordination to Support Whole Community Needs: OES has strengthened coordination with community partners, including the American Red Cross, SDG&E, and the San Diego Humane Society. These partnerships have focused on addressing the diverse needs of the whole community during emergency response operations, ensuring equitable access to resources and services.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Unsure

1. Unsure, Goal 1, Objective "Establish and maintain the resources needed to support city emergency shelter capabilities": Budget reductions will impact and delay collaboration with the Department of Race and Equity to identify and address diversity and equity of impacted populations related to a disaster. At this time, it is uncertain if alternative resources or strategies can adequately compensate for these delays. 2. Unsure, Goal 2, Objective "Strengthen/enhance community outreach and education regarding emergency preparedness": Budget reductions will delay collaboration with Performance and Analytics to develop a measurement tool for evaluating the effectiveness of emergency preparedness outreach. Without this tool, the gaps in reaching underserved communities remain unclear, making it uncertain whether we will be able to mitigate the impact of budget reductions.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Budget Adjustment – Reduction Proposal Yes, budget adjustments align with Tactical Equity Plan Goal 4 and 1: "Enhance fiscal monitoring practices across City and regional emergency preparedness programs." And "Enhance the City emergency shelter program to meet anticipated needs of the community." The reduction of one full-time Senior Management Analyst position within the Disaster Cost Recovery and Grants Management Section significantly impacts the capacity to support City departments in post-disaster recovery efforts. This reduction will extend processing and reimbursement timelines and limit the ability to assist departments in collecting and consolidating

Office of Emergency Services

documentation required for reimbursement of eligible activities. The reduction of one full-time Emergency Services Coordinator in the Operations and Planning Section will impact the Office of Emergency Services' ability to maintain essential policies, programs, and practices for effective emergency response. This may lead to delays or challenges in coordinating and implementing critical response efforts. This change also removes a key position within the Command and General Staff for Emergency Operations Center activations, which may affect the department's ability to manage incidents as efficiently. Budget Adjustment - Maintain Non-Standard Hourly Positions FTE Yes, budget adjustments align with Tactical Equity Plan Goal 2: "Engage with the whole community through outreach and education to improve emergency preparedness." Increased City emergency management capabilities and community outreach benefit all neighborhoods and communities. Operational impacts include increased emergency management capabilities and community outreach and education. If these positions were not funded the outreach and education provided would not occur. Additionally, Office of Emergency Services' emergency management capabilities would be reduced.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
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%	40%	100%
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	N/A	100%	100%
Fully-staffed EOC positions	Percentage of Emergency Operations Center position sections fully staffed	95%	90%	100%

Office of Emergency Services

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	20.33	19.37	17.37	(2.00)
Personnel Expenditures	\$ 2,669,434	\$ 2,957,316	\$ 3,471,314	\$ 513,998
Non-Personnel Expenditures	1,660,875	912,140	891,372	(20,768)
Total Department Expenditures	\$ 4,330,308	\$ 3,869,456	\$ 4,362,686	\$ 493,230
Total Department Revenue	\$ 1,383,830	\$ 1,603,287	\$ 1,353,277	\$ (250,010)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of Emergency Services	\$ 4,330,308	\$ 3,869,456	\$ 4,362,686	\$ 493,230
Total	\$ 4,330,308	\$ 3,869,456	\$ 4,362,686	\$ 493,230

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of Emergency Services	20.33	19.37	17.37	(2.00)
Total	20.33	19.37	17.37	(2.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 763,985	\$ -
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	0.00	20,090	-
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.			
Non-Standard Hour Personnel Funding	0.00	8,102	185,869
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Office Rent	0.00	6,420	-
Addition of rent expenditures associated to Consumer Price Index (CPI) increases for office space occupied at the Environmental Services Building.			
Support for Information Technology	0.00	(47,278)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			

Office of Emergency Services

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Grant-Funded Positions Reduction	(2.00)	(258,089)	(258,089)
Reduction of 1.00 Emergency Services Coordinator and 1.00 Senior Management Analyst and associated grant revenue.			
One-Time Additions and Annualizations	0.00	-	(177,790)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	(2.00)	\$ 493,230	\$ (250,010)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,758,255	\$ 1,991,785	\$ 2,289,534	\$ 297,749
Fringe Benefits	911,179	965,531	1,181,780	216,249
PERSONNEL SUBTOTAL	2,669,434	2,957,316	3,471,314	513,998
NON-PERSONNEL				
Supplies	\$ 480,703	\$ 9,469	\$ 20,367	\$ 10,898
Contracts & Services	766,788	442,839	455,990	13,151
<i>External Contracts & Services</i>	<i>713,223</i>	<i>342,399</i>	<i>351,682</i>	<i>9,283</i>
<i>Internal Contracts & Services</i>	<i>53,564</i>	<i>100,440</i>	<i>104,308</i>	<i>3,868</i>
Information Technology	293,113	375,207	327,929	(47,278)
Energy and Utilities	101,968	81,625	84,086	2,461
Other	4,466	3,000	3,000	-
Capital Expenditures	13,838	-	-	-
NON-PERSONNEL SUBTOTAL	1,660,875	912,140	891,372	(20,768)
Total	\$ 4,330,308	\$ 3,869,456	\$ 4,362,686	\$ 493,230

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,382,973	\$ 1,603,287	\$ 1,353,277	(250,010)
Other Revenue	857	-	-	-
Total	\$ 1,383,830	\$ 1,603,287	\$ 1,353,277	(250,010)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	3.00	3.00	3.00	\$ 67,180 - 80,983	\$ 242,949
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	103,085
21000755	Emergency Services Coordinator	2.00	4.00	3.00	93,628 - 113,219	334,345
20001220	Executive Director	1.00	1.00	1.00	78,886 - 290,057	219,204
90001073	Management Intern	1.28	0.32	0.32	38,548 - 49,686	12,335
90000599	Marine Safety Captain	0.35	0.35	0.35	141,545 - 170,832	49,541
90000718	Police Lieutenant	0.35	0.35	0.35	153,847 - 184,153	53,846
20001234	Program Coordinator	5.00	4.00	4.00	36,364 - 218,225	569,088

Office of Emergency Services

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001222	Program Manager	1.00	2.00	2.00	78,886 - 290,057	368,414
90001222	Program Manager	0.35	0.35	0.35	78,886 - 290,057	54,149
21000779	Senior Emergency Services Coordinator	0.00	1.00	1.00	100,289 - 121,561	121,561
20000015	Senior Management Analyst	1.00	2.00	1.00	93,628 - 113,219	113,219
20000023	Senior Management Analyst (Terminal)	3.00	0.00	0.00	93,628 - 113,219	-
20000986	Supervising Management Analyst (Terminal)	1.00	0.00	0.00	100,377 - 121,605	-
	Advanced Post Certificate					4,577
	Sick Leave - Hourly					1,040
	Standby Pay					5,516
	Termination Pay Annual					18,421
	Leave					
	Vacation Pay In Lieu					18,244
FTE, Salaries, and Wages Subtotal		20.33	19.37	17.37	\$	2,289,534

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 6,523	\$ 7,043	\$ 7,468	\$ 425
Flexible Benefits	190,010	192,226	266,765	74,539
Long-Term Disability	6,958	7,198	11,367	4,169
Medicare	25,880	28,895	32,652	3,757
Other Post-Employment Benefits	61,097	62,070	65,648	3,578
Retiree Medical Trust	2,348	2,804	3,326	522
Retirement 401 Plan	6,631	8,382	10,305	1,923
Retirement ADC	509,880	541,468	655,126	113,658
Retirement DROP	4,822	5,298	5,618	320
Risk Management Administration	18,169	20,790	26,528	5,738
Supplemental Pension Savings Plan	62,024	70,427	74,618	4,191
Unemployment Insurance	1,885	2,049	2,129	80
Workers' Compensation	14,950	16,881	20,230	3,349
Fringe Benefits Subtotal	\$ 911,179	\$ 965,531	\$ 1,181,780	\$ 216,249
Total Personnel Expenditures			\$ 3,471,314	

Office of the Chief Operating Officer



Description

In Fiscal Year 2025, Office of the Chief Operating Officer was merged with the Office of the Mayor associated with the Mayor electing to take on the role of the Chief Operating Officer. Previously, the City's Chief Operating Officer reported directly to the Mayor and was responsible for the management and oversight of the City's day-to-day operations, implementation of Citywide initiatives and the monitoring of the City's revenues and expenditures. The four Deputy Chief Operating Officers, the Chief Financial Officer, the Police Chief and the Fire Chief who previously reported to the Chief Operating Officer will now report directly to the Mayor. Another function that fell under the Office of the Chief Operating Officer is the Docket Office, which will also merge with the Office of the Mayor. Office of Child and Youth Success which was previously located in the Office of the Chief Operating Officer will merge with the San Diego Public Library system.

Office of the Chief Operating Officer

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	20.35	22.68	0.00	(22.68)
Personnel Expenditures	\$ 5,621,370	\$ 5,773,897	\$ -	\$ (5,773,897)
Non-Personnel Expenditures	581,923	679,295	-	(679,295)
Total Department Expenditures	\$ 6,203,293	\$ 6,453,192	\$ -	\$ (6,453,192)
Total Department Revenue	\$ 242,718	\$ 197,531	\$ -	\$ (197,531)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Docket Office	\$ 525,345	\$ 554,819	\$ -	\$ (554,819)
Office of Child & Youth Success	1,054,938	1,140,933	-	(1,140,933)
Office of the Chief Operating Officer	4,623,009	4,757,440	-	(4,757,440)
Total	\$ 6,203,293	\$ 6,453,192	\$ -	\$ (6,453,192)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Docket Office	2.00	2.00	0.00	(2.00)
Office of Child & Youth Success	3.00	8.50	0.00	(8.50)
Office of the Chief Operating Officer	15.35	12.18	0.00	(12.18)
Total	20.35	22.68	0.00	(22.68)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 556,008	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	(99,095)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	(125,597)	-
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.			
Reduction of Executive Director	(1.00)	(269,753)	-
Reduction 1.00 Executive Director associated to the Office of the Child and Youth Success.			
Non-Standard Hour Personnel Funding	(4.68)	(286,145)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			

Office of the Chief Operating Officer

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of the Chief Operating Officer Reduction 1.00 Chief Operating Officer associated with the Mayor electing to take on the role of the City Manager.	(1.00)	(544,143)	-
Restructure of the Office of Child and Youth Success Transfer of 3.00 FTE Positions and non-personnel expenditures from the Office of the Chief Operating Officer to the Youth and Family Services Division in the Library Department.	(3.00)	(681,845)	-
Restructure of the Office of the Chief Operating Officer Transfer of 13.00 FTE Positions and non-personnel expenditures from the Office of the Chief Operating Officer to the Office of the Mayor.	(13.00)	(5,002,622)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(197,531)
Total	(22.68)	\$ (6,453,192)	\$ (197,531)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,820,500	\$ 3,928,341	\$ -	\$ (3,928,341)
Fringe Benefits	1,800,870	1,845,556	-	(1,845,556)
PERSONNEL SUBTOTAL	5,621,370	5,773,897	-	(5,773,897)
NON-PERSONNEL				
Supplies	\$ 16,701	\$ 27,722	\$ -	\$ (27,722)
Contracts & Services	393,977	447,134	-	(447,134)
<i>External Contracts & Services</i>	339,663	377,367	-	(377,367)
<i>Internal Contracts & Services</i>	54,314	69,767	-	(69,767)
Information Technology	69,181	99,095	-	(99,095)
Energy and Utilities	56,295	67,244	-	(67,244)
Other	45,769	38,100	-	(38,100)
NON-PERSONNEL SUBTOTAL	581,923	679,295	-	(679,295)
Total	\$ 6,203,293	\$ 6,453,192	\$ -	\$ (6,453,192)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 241,870	\$ 197,531	\$ -	\$ (197,531)
Other Revenue	849	-	-	-
Total	\$ 242,718	\$ 197,531	\$ -	\$ (197,531)

Office of the Chief Operating Officer

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
90001096	Assistant to the Chief Operating Officer	0.35	0.18	0.00	\$ 125,908 - 502,713	\$ -
20000119	Associate Management Analyst	0.00	1.00	0.00	85,285 - 103,085	-
20001099	Chief Financial Officer	1.00	1.00	0.00	98,302 - 372,372	-
20001109	Chief Operating Officer	1.00	1.00	0.00	125,908 - 502,713	-
20000300	Community Development Specialist 2	0.00	1.00	0.00	83,669 - 101,119	-
20001161	Confidential Secretary to the Chief Operating Officer	1.00	1.00	0.00	35,880 - 167,010	-
20001118	Deputy Chief Operating Officer	4.00	4.00	0.00	98,302 - 372,372	-
20000924	Executive Assistant	2.00	2.00	0.00	67,398 - 81,551	-
20001220	Executive Director	2.00	1.00	0.00	78,886 - 290,057	-
90001073	Management Intern	0.00	3.15	0.00	38,548 - 49,686	-
90001074	Management Intern-Mayor/Council	0.00	1.35	0.00	38,548 - 49,686	-
20001234	Program Coordinator	6.00	5.00	0.00	36,364 - 218,225	-
20001222	Program Manager	1.00	1.00	0.00	78,886 - 290,057	-
20000015	Senior Management Analyst	2.00	0.00	0.00	93,628 - 113,219	-
FTE, Salaries, and Wages Subtotal		20.35	22.68	0.00	\$	-

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 28,087	\$ 31,278	\$ -	\$ (31,278)
Flexible Benefits	233,350	241,650	-	(241,650)
Insurance	10,560	-	-	-
Long-Term Disability	15,659	14,114	-	(14,114)
Medicare	56,288	56,532	-	(56,532)
Other Post-Employment Benefits	83,711	74,484	-	(74,484)
Retiree Medical Trust	5,855	6,183	-	(6,183)
Retirement 401 Plan	22,311	24,733	-	(24,733)
Retirement ADC	1,222,636	1,268,241	-	(1,268,241)
Retirement DROP	3,026	-	-	-
Risk Management Administration	24,860	24,948	-	(24,948)
Supplemental Pension Savings Plan	76,807	78,274	-	(78,274)
Unemployment Insurance	4,275	4,019	-	(4,019)
Workers' Compensation	13,446	21,100	-	(21,100)
Fringe Benefits Subtotal	\$ 1,800,870	\$ 1,845,556	\$ -	\$ (1,845,556)
Total Personnel Expenditures			\$ -	

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 (OCPD) was established in April 2021 as an independent 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 2026, OCPD will strive to maintain full staffing and expand its operations to support the Commission in fulfilling its mandated duties, in particular, conducting independent investigations and making policy recommendations. OCPD and the Commission will also submit the Commission draft operating procedures to the City Council and engage in a meet and confer process with the appropriate recognized labor 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

Office of the Commission on Police Practices

SDPD policies, practices, training and protocols and represents the community in making recommendations for changes.

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 the Commission provides an unbiased evaluation of all complaints against San Diego Police Department officers and its personnel in a process that is transparent and accountable to the community. To ensure that the Commission provides an independent investigation of officer involved shootings, in-custody deaths, deaths resulting from interaction with a police officer, and other significant incidents.

- Assist the Commission during the meet and confer process regarding the draft 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 Commission'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 SB1421 and SB16.
- Develop and maintain a robust communication plan that includes community email groups, social media, monthly newsletter, press releases, media opportunities, and updates on the Commission website.

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.

- Continue collaborating with SDPD to streamline the intake process.
- Improve OCPP complaint management system and processes.
- Seek stakeholder feedback for process improvements.
- Continue to provide presentations on the complaint process at community events, meetings, schools, and churches.

Goal 5: To ensure that the Commission reaches and maintains an expert level of understanding of policies and procedures through ongoing training and education.

Office of the Commission on Police Practices

- Implement the training academy schedule for newly appointed Commissioners and offer continuous training to all Commissioners.
- Encourage Commissioner participation in additional training opportunities such as attendance at NACOLE conferences and webinars and other specialized trainings.
- Encourage Commissioner participation in additional training opportunities such as attendance at NACOLE conferences and webinars and other specialized trainings.

Office of the Commission on Police Practices

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Since July 2024, members of the Commission on Police Practices have reviewed, communicated findings with the complainant, and closed 27 cases and are continuing to review active cases.
- While the City ordinance establishing the Commission was being finalized, the Commission inherited 153 expired cases that were not reviewed within the statute of limitations. The Commission voted to use the assistance of an outside investigator to review and analyze trends in these cases. On December 11, 2024, the contracted investigator presented the result of their work and a comprehensive report to the Commission. The Commission will examine the report and recommendations and consider further action.
- To support timely and responsive work of the Commission, the following staff were hired in Fiscal Year 2025: two (2) Investigators, Policy Manager, and Senior Management Analyst.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

To address disparities in ability of all residents to access the complaint process, the Commission will continue to work towards streamlining and increasing accessibility of the complaint process. The Office of the Commission on Police Practices (OCP) will begin working on developing a new Complaint Management System (CMS) that will allow OCP to gather and manage complaint and case data more efficiently. This system would also be essential for independent investigations once the Commission finalizes its draft Operating Procedures during the meet and confer process. The Commission will also continue conducting educational presentations about the Commission with particular focus on communities that have more police interactions.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Two of the Draft Budget adjustments will help fund software subscriptions to a Complaint Management System and legal search databases that will provide tools and information to OCP staff and Commission to make their processes more streamlined, efficient, and transparent.

Office of the Commission on Police Practices

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Public Meetings	Number of Public Regular and Special Meetings, and Community Hearings.	23	25	27
Closed Session Meetings ¹	Number of Closed Session Meetings to Review Cases and Investigations.	18	12	12
Timeliness of Case Reviews	Percentage of cases reviewed and returned to SDPD at least 90 days prior to expiration date.	8%	60%	90%

1. The Commission voted to hold only 1 closed session meeting per month starting in 2025 calendar year.

Office of the Commission on Police Practices

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	12.00	14.54	12.58	(1.96)
Personnel Expenditures	\$ 797,959	\$ 1,772,218	\$ 1,826,953	\$ 54,735
Non-Personnel Expenditures	428,761	373,614	391,070	17,456
Total Department Expenditures	\$ 1,226,720	\$ 2,145,832	\$ 2,218,023	\$ 72,191
Total Department Revenue	\$ 86,476	\$ 116,741	\$ 26,646	\$ (90,095)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Commission on Police Practices	\$ 1,226,720	\$ 2,145,832	\$ 2,218,023	\$ 72,191
Total	\$ 1,226,720	\$ 2,145,832	\$ 2,218,023	\$ 72,191

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Commission on Police Practices	12.00	14.54	12.58	(1.96)
Total	12.00	14.54	12.58	(1.96)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 144,829	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	93,965	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Complaint Information Management System	0.00	50,000	-
Addition of non-personnel expenditure for software and subscription for the Complaint Management System.			
Employ and Empower Program Support	0.58	26,646	26,646
Addition of 0.58 Student Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Legal Research and Public Records Database	0.00	20,000	-
Addition of non-personnel expenditures to support subscriptions to services for legal research and public records databases.			

Office of the Commission on Police Practices

Significant 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.	0.00	8,491	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.54)	(116,740)	-
Reduction of Non-Personnel Expenditures Reduction of legal and miscellaneous support services, and information technology services associated to anticipated savings.	0.00	(155,000)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(116,741)
Total	(1.96)	\$ 72,191	\$ (90,095)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 643,487	\$ 1,381,549	\$ 1,405,064	\$ 23,515
Fringe Benefits	154,472	390,669	421,889	31,220
PERSONNEL SUBTOTAL	797,959	1,772,218	1,826,953	54,735
NON-PERSONNEL				
Supplies	\$ 61,807	\$ 16,336	\$ 17,921	\$ 1,585
Contracts & Services	321,834	304,415	221,321	(83,094)
<i>External Contracts & Services</i>	<i>304,433</i>	<i>284,356</i>	<i>194,356</i>	<i>(90,000)</i>
<i>Internal Contracts & Services</i>	<i>17,402</i>	<i>20,059</i>	<i>26,965</i>	<i>6,906</i>
Information Technology	24,928	45,060	144,025	98,965
Energy and Utilities	4,586	5,303	5,303	-
Other	1,699	2,500	2,500	-
Capital Expenditures	13,906	-	-	-
NON-PERSONNEL SUBTOTAL	428,761	373,614	391,070	17,456
Total	\$ 1,226,720	\$ 2,145,832	\$ 2,218,023	\$ 72,191

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 86,073	\$ 116,741	\$ 26,646	\$ (90,095)
Other Revenue	403	-	-	-
Total	\$ 86,476	\$ 116,741	\$ 26,646	\$ (90,095)

Office of the Commission on Police Practices

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	\$ 67,180 - 80,983	\$ 72,317
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20001220	Executive Director	1.00	1.00	1.00	78,886 - 290,057	226,889
20001153	General Counsel	1.00	1.00	1.00	35,880 - 333,038	181,032
90000028	Management Trainee	0.00	0.79	0.00	58,225 - 70,259	-
20001234	Program Coordinator	3.00	3.00	3.00	36,364 - 218,225	365,566
20001222	Program Manager	4.00	4.00	4.00	78,886 - 290,057	696,959
20000015	Senior Management Analyst	1.00	1.00	1.00	93,628 - 113,219	113,219
90001146	Student Intern	0.00	1.75	0.58	35,880 - 42,522	24,662
	Budgeted Personnel Expenditure Savings					(368,944)
	Vacation Pay In Lieu					11,813
FTE, Salaries, and Wages Subtotal		12.00	14.54	12.58	\$	1,405,064

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Flexible Benefits	\$ 46,196	\$ 114,891	\$ 112,076	\$ (2,815)
Insurance	578	-	-	-
Long-Term Disability	2,488	4,958	7,063	2,105
Medicare	9,399	19,861	20,205	344
Other Post-Employment Benefits	17,819	37,242	41,030	3,788
Retiree Medical Trust	1,089	3,154	3,139	(15)
Retirement 401 Plan	4,334	12,620	12,553	(67)
Retirement ADC	57,531	168,462	187,552	19,090
Retirement DROP	-	-	3,453	3,453
Risk Management Administration	5,304	12,474	16,580	4,106
Supplemental Pension Savings Plan	3,086	5,018	7,775	2,757
Unemployment Insurance	675	1,412	1,324	(88)
Workers' Compensation	5,973	10,577	9,139	(1,438)
Fringe Benefits Subtotal	\$ 154,472	\$ 390,669	\$ 421,889	\$ 31,220
Total Personnel Expenditures			\$ 1,826,953	



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."

For more information about our Office, 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 Draft 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 of relevant 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 on 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 Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Provide a Spanish-translated “Public’s Guide to the Budget” and “Public’s Guide to Infrastructure” for the public
- Partner with Department of Race & Equity on Public Budget Crash Courses
- Promote additional avenue for public feedback on IBA presentations and reports through our website

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

1. Continue partnership with Race & Equity and enhance Public Budget Crash Courses. 2. Increase proactive outreach in communities of concern on the budget process. 3. Continue to create additional avenues for public feedback on IBA presentations and reports, including survey at the end of Public Budget Crash Courses, and opportunities through our website for the public to provide input on subjects it would like to know more about.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

N/A

N/A

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Financial training usefulness	Average rating of City Council financial trainings (100% being most useful)	98%	94%	95%
IBA reports issued ¹	Total number of IBA reports issued	31	37	35
Council Offices attendance at docket briefings	Average number of Council Offices in attendance at docket briefings	N/A	7	9
Quality of IBA reports	Average rating (out of ten) of report quality by Council in IBA performance evaluation	9.4	9.8	10.0
Budget Town Halls ²	Number of Council Districts that held at least one budget town hall meeting	6	5	9

1. One driver of the number of reports issued is the volume of Council docket items reviewed. For Fiscal Year 2024 our Office reviewed 759 items.
2. For context, in Fiscal Year 2024, the total number of budget-related presentations made to the public was 15.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	11.00	11.00	11.00	0.00
Personnel Expenditures	\$ 2,539,128	\$ 2,672,450	\$ 3,035,824	\$ 363,374
Non-Personnel Expenditures	126,050	164,811	166,244	1,433
Total Department Expenditures	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807
Total Department Revenue	\$ 74	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of the IBA	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807
Total	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of the IBA	11.00	11.00	11.00	0.00
Total	11.00	11.00	11.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 492,533	\$ -
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	0.00	13,373	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Non-Discretionary Adjustment	0.00	5,752	-
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	0.00	(4,319)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Personnel Expenditure Reduction	0.00	(142,532)	-
Reduction of expenditures by managing personnel costs within the Office.			
Total	0.00	\$ 364,807	\$ -

Office of the IBA

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,693,450	\$ 1,800,906	\$ 1,883,989	\$ 83,083
Fringe Benefits	845,677	871,544	1,151,835	280,291
PERSONNEL SUBTOTAL	2,539,128	2,672,450	3,035,824	363,374
NON-PERSONNEL				
Supplies	\$ 239	\$ 600	\$ 3,705	\$ 3,105
Contracts & Services	61,774	91,894	96,724	4,830
<i>External Contracts & Services</i>	29,591	51,200	51,200	-
<i>Internal Contracts & Services</i>	32,184	40,694	45,524	4,830
Information Technology	43,321	47,515	43,196	(4,319)
Energy and Utilities	15,016	19,102	16,919	(2,183)
Other	5,700	5,700	5,700	-
NON-PERSONNEL SUBTOTAL	126,050	164,811	166,244	1,433
Total	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 74	\$ -	\$ -	-
Total	\$ 74	\$ -	\$ -	-

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	8.00	8.00	8.00	\$ 35,880 - 240,306	\$ 1,413,429
20001166	Council Representative 2A	1.00	1.00	1.00	35,880 - 165,897	110,515
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	230,265
20001110	Independent Budget Analyst	1.00	1.00	1.00	98,302 - 372,372	283,673
	Adjust Budget To Approved Levels					(186,313)
	Vacation Pay In Lieu					32,420
FTE, Salaries, and Wages Subtotal		11.00	11.00	11.00		\$ 1,883,989

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 12,917	\$ 13,905	\$ 20,472	\$ 6,567
Flexible Benefits	142,048	147,833	144,187	(3,646)
Long-Term Disability	6,887	6,607	10,332	3,725
Medicare	24,936	26,471	29,550	3,079
Other Post-Employment Benefits	48,255	45,518	45,133	(385)
Retiree Medical Trust	3,132	3,405	3,390	(15)
Retirement 401 Plan	12,352	13,621	13,555	(66)
Retirement ADC	546,126	557,137	810,549	253,412
Risk Management Administration	14,258	15,246	18,238	2,992
Supplemental Pension Savings Plan	26,568	28,042	41,287	13,245
Unemployment Insurance	1,889	1,880	1,936	56

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Workers' Compensation		6,308	11,879	13,206	1,327
	Fringe Benefits Subtotal	\$ 845,677	\$ 871,544	\$ 1,151,835	\$ 280,291	
	Total Personnel Expenditures			\$ 3,035,824		



Description

In Fiscal Year 2025 the Mayor elected to retain the responsibilities of the City Manager which resulted in the reduction of the Chief Operating Officer position and the restructure of the following departments: Office of the Chief Operating Officer, Office of Boards and Commissions, and Government Affairs Department into the Office of the Mayor.

The Office of the Mayor consists of a team of Communications, Community Engagement, and Policy professionals.

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 municipal government.

The Policy team works closely with City staff and the City Council to develop and implement policies consistent with the Mayor's priorities for the benefit of the City and its residents.

Management and oversight of the City's day-to-day operations, implementation of Citywide initiatives and the monitoring of the City's revenues and expenditures previously executed by the Office of the Chief Operating Officer will be directed by the Office of the Mayor including Docket Office functions. The four Deputy Chief Operating Officers, the Chief Financial Officer, the Police Chief and the Fire Chief will now report directly to the Mayor.

State and federal legislative priorities as proposed by the Mayor and adopted by the City Council previously managed by Government Affairs department will now fall under the direction of Office of the Mayor including the Office of Global Affairs.

Office of the Mayor

Support for the day-to-day operations for the City's 40 plus boards and commissions previously directed by the Office of Boards and Commissions will be overseen by the Office of the Mayor. Some of the Commissions or Boards that were supported are Human Relations Commission, Commission on Gang Prevention & Intervention, and Citizens Advisory Board on Police/Community Relations.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Boards and Commissions meeting attendance	Percentage of meetings that met quorum	31%	73%	100%
Advisory Actions taken	Percentage of boards/commissions with Advisory Action	27%	44%	100%
Active Board and Commission seats	Percentage of council-nominated seats filled and active	N/A	46%	100%
Number of state bills with position taken	The number of bills that year where the City takes a position	27	N/A	30
On time performance for legislative reports	A metric to ensure the Department is issuing monthly reports to the Council and Departments on time	76%	N/A	80%
Number of grant review memos issued	A absolute number of how many grant application memos the department is approving in the year	87	N/A	80
Value of grants applied for	The total value of the grants the city applies for in a year	\$252.5M	N/A	\$200M

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	20.00	27.27	44.00	16.73
Personnel Expenditures	\$ 4,012,425	\$ 4,110,482	\$ 10,614,536	\$ 6,504,054
Non-Personnel Expenditures	305,799	349,087	914,376	565,289
Total Department Expenditures	\$ 4,318,224	\$ 4,459,569	\$ 11,528,912	\$ 7,069,343
Total Department Revenue	\$ 338,227	\$ 318,731	\$ 160,316	\$ (158,415)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Boards & Commissions	\$ -	\$ -	\$ 922,837	\$ 922,837
Docket Office	-	-	603,485	603,485
Executive Team	-	-	3,986,447	3,986,447
Government Affairs	-	-	1,563,147	1,563,147
Office of the Mayor	4,318,224	4,459,569	4,452,996	(6,573)
Total	\$ 4,318,224	\$ 4,459,569	\$ 11,528,912	\$ 7,069,343

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Boards & Commissions	0.00	0.00	5.00	5.00
Docket Office	0.00	0.00	2.00	2.00
Executive Team	0.00	0.00	9.00	9.00
Government Affairs	0.00	0.00	7.00	7.00
Office of the Mayor	20.00	27.27	21.00	(6.27)
Total	20.00	27.27	44.00	16.73

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Restructure of Office of the Chief Operating Officer Transfer of 13.00 FTE Positions and non-personnel expenditures from the Office of the Chief Operating Officer to the Office of the Mayor.	13.00	\$ 5,002,622	\$ -
Restructure of Government Affairs Transfer of 5.00 FTE Positions and non-personnel expenditures from the Government Affairs Department to the Office of the Mayor.	5.00	1,147,352	-
Restructure of Office of Boards and Commissions Transfer of 4.00 FTE Positions and non-personnel expenditures from the Office of Boards and Commissions to the Office of the Mayor.	4.00	824,665	-

Office of the Mayor

Significant 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.	0.00	172,945	-
Employ and Empower Program Support Addition of 3.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	3.00	160,316	160,316
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	144,768	-
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	125,860	-
Support for Boards and Commissions Addition of 1.00 Executive Assistant to support the Gang Commission and Human Relations Commission in the Office of the Mayor.	1.00	98,172	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	82,227	(318,731)
Reduction of Vacation Pay in Lieu Reduction of Pay in Lieu of Annual Leave.	0.00	(8,213)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(7.27)	(318,729)	-
Mayor Representative 2 Reduction Reduction of 2.00 Mayor Representative 2s supporting Communications and Policy Innovation.	(2.00)	(362,642)	-
Total	16.73	\$ 7,069,343	\$ (158,415)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 2,648,919	\$ 2,839,541	\$ 6,755,016	\$ 3,915,475
Fringe Benefits	1,363,506	1,270,941	3,859,520	2,588,579
PERSONNEL SUBTOTAL	4,012,425	4,110,482	10,614,536	6,504,054
NON-PERSONNEL				
Supplies	\$ 8,759	\$ 18,800	\$ 42,421	\$ 23,621
Contracts & Services	84,821	97,757	386,310	288,553
<i>External Contracts & Services</i>	<i>4,842</i>	<i>8,905</i>	<i>172,100</i>	<i>163,195</i>
<i>Internal Contracts & Services</i>	<i>79,979</i>	<i>88,852</i>	<i>214,210</i>	<i>125,358</i>
Information Technology	128,328	138,693	292,031	153,338

Office of the Mayor

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Energy and Utilities	64,709	84,258	140,135	55,877
Other	19,182	9,579	53,479	43,900
NON-PERSONNEL SUBTOTAL	305,799	349,087	914,376	565,289
Total	\$ 4,318,224	\$ 4,459,569	\$ 11,528,912	\$ 7,069,343

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 330,095	\$ 318,731	\$ 160,316	(158,415)
Other Revenue	632	-	-	-
Rev from Other Agencies	7,500	-	-	-
Total	\$ 338,227	\$ 318,731	\$ 160,316	(158,415)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001080	Assistant Chief Operating Officer	1.00	1.00	1.00	\$ 125,908 - 502,713	\$ 268,190
20001081	Assistant Deputy Chief Operating Officer	1.00	1.00	1.00	98,302 - 372,372	193,429
20000119	Associate Management Analyst	0.00	0.00	1.00	85,285 - 103,085	103,085
20001099	Chief Financial Officer	0.00	0.00	1.00	98,302 - 372,372	348,053
20001161	Confidential Secretary to the Chief Operating Officer	0.00	0.00	1.00	35,880 - 167,010	138,005
20001162	Confidential Secretary to the Mayor	1.00	1.00	1.00	35,880 - 165,897	101,745
20001101	Department Director	0.00	0.00	1.00	98,302 - 372,372	167,633
20001118	Deputy Chief Operating Officer	1.00	1.00	5.00	98,302 - 372,372	1,606,760
20000924	Executive Assistant	0.00	0.00	3.00	67,398 - 81,551	230,499
20001220	Executive Director	0.00	0.00	2.00	78,886 - 290,057	274,360
20001129	Governmental Relations Director	0.00	0.00	1.00	54,928 - 327,928	192,780
90001073	Management Intern	0.00	2.45	0.00	38,548 - 49,686	-
90001074	Management Intern-Mayor/Council	0.00	4.82	3.00	38,548 - 49,686	149,058
20001072	Mayor	1.00	1.00	1.00	244,727 - 244,727	244,727
20001255	Mayor Representative 2	15.00	15.00	13.00	35,880 - 240,306	1,363,549
20001234	Program Coordinator	0.00	0.00	4.00	36,364 - 218,225	637,386
20001222	Program Manager	0.00	0.00	5.00	78,886 - 290,057	665,794
	Termination Pay Annual					13,700
	Leave					
	Vacation Pay In Lieu					56,263
FTE, Salaries, and Wages Subtotal		20.00	27.27	44.00		\$ 6,755,016

Office of the Mayor

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	23,716	\$	26,464	\$	66,984	\$	40,520
Flexible Benefits		166,881		196,439		509,895		313,456
Insurance		1,603		-		-		-
Long-Term Disability		10,751		10,548		33,899		23,351
Medicare		38,759		42,246		96,938		54,692
Other Post-Employment Benefits		84,351		82,760		168,223		85,463
Retiree Medical Trust		4,134		4,884		10,949		6,065
Retirement 401 Plan		14,083		17,010		41,115		24,105
Retirement ADC		934,552		788,968		2,693,401		1,904,433
Retirement DROP		3,943		4,243		-		(4,243)
Risk Management Administration		24,985		27,720		67,978		40,258
Supplemental Pension Savings Plan		41,277		41,755		124,863		83,108
Unemployment Insurance		2,952		3,001		6,354		3,353
Workers' Compensation		11,517		24,903		38,921		14,018
Fringe Benefits Subtotal	\$	1,363,506	\$	1,270,941	\$	3,859,520	\$	2,588,579
Total Personnel Expenditures					\$	10,614,536		



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 three major service areas: Parks and Open Space, Recreational Facilities, and Recreational Programs.

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 42,000 acres of park assets, which includes almost 27,000 acres of open space and aquatic areas. The Department provides a wide variety of opportunities with over 400 parks, including Balboa Park and Mission Bay Park and 27 miles of waterfront, which include 13 miles of oceanfront shoreline and 14 miles of Bayfront shoreline. Open space areas conserve and protect a rich variety of sensitive habitat and cultural history and provide educational opportunities in a natural setting. There are approximately 227 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-

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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.

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.

- Provide well-maintained parks.
- Provide clean parks.
- Provide safe and enjoyable access to parks.

Goal 2: Ensure access to enjoyable, fulfilling recreational opportunities to all.

- Serve areas in and around Climate Equity Index communities of concern ("service area") by reducing impediments to program participation.
- Serve areas in and around Climate Equity Index communities of concern ("service area") by marketing programs to San Diegans.
- Serve areas in and around Climate Equity Index communities of concern ("service area") by identifying and closing gaps in services between various recreation facilities.
- Connect all San Diegans with their local park by understanding and offering desired community recreation activities, programs, and events.
- Expand digital equity by providing Wi-Fi (wireless Internet) in communities.

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, and create a desirable and attainable workforce.

Goal 4: Cultivate a diverse, equitable, and inclusive environment for our employees and the public.

- Strategize environmental scans to our facilities to ensure that they are culturally inclusive and free of insensitive or racist materials.
- Cultivate a culture of respect in our facilities by following the principles of respect, equity, and inclusion.

Goal 5: Implement Climate Action Plan goals including fossil fuel use reduction, natural resource management, preservation, 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.
- Build the urban shade canopy by planting trees in parks and replacing dead/dying trees.

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 FY25 by allocating \$375K to 11 recreation center funds: Azalea, Bay Terraces, Cesar Solis, Stockton, Willie Henderson, Mountain View, Colina del Sol, Park de la Cruz, Skyline Hills, Southcrest and City Heights.
- Therapeutic Recreation Services and the Golf Division will host the third annual Adaptive Golf Tournament on May 8, 2025, providing an inclusive tournament at a prestigious golf course where the focus is on an individual's ability and not their disability.
- Allocated \$15.9 million in Citywide Park DIF to 19 park projects that included \$8.6 million in Communities of Concern.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

The Department recognizes through its Tactical Equity Plan (TEP) that the park system, as previously configured, was inequitable and had numerous systemic flaws that needed to be addressed in terms of access, programming, resources, and cleanliness/safety. In Fiscal Year 2025, the department finalized the restructure of its base budget and restructured Developed Regional Parks (DRP) into three new divisions: (1) Balboa Park/Presidio Park/Permit Center, (2) Mission Bay Park/Shoreline Parks/Beaches, and (3) Park Rangers. The changes that have been done in our restructuring of the department have improved our operations by:

- Improved service delivery
- Increased customer service
- Created pathways for employees to cross-train and promote
- Increased opportunities for in-service training for Park Rangers, expanded Park Ranger roles of interpretation, education, and resource management
- Developed and implemented safety, programs, procedures, and guidelines
- Implemented special events in a safe manner

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Unsure

In Fiscal Year 2026, significant budget adjustments will address disparities that align with the following TEP goals: Provide access to clean, safe, well-maintained parks, open space, and landscaped areas. Ensure access to enjoyable, fulfilling recreational opportunities to all. Foster employee-centric sustainable growth and development. Cultivate a diverse, equitable, and inclusive environment for employees and the public. Focus on Climate Action Plan including fossil fuel use reduction, natural resource management, preservation, restoration, and tree planting. TEP Goals #1 and #3: The Fiscal Year 2026 Draft Budget includes adjustments that will provide access to clean, and parks with the addition of five (5) new park facilities and two (2) joint use sites. Expansion of park facilities will require additional staffing, increase park acreage, and enhance community access to recreational spaces. The

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Department's Fiscal Year 2026 Draft Budget also includes multiple reduction adjustments that will impact the department's ability to address various TEP Goals. This includes Goal #1, with reductions to the department's security and maintenance budget, which will impact the objective of being able to provide a clean, safe, and well-maintained parks. TEP Goal #2, with the reductions of recreational programming staff, reduction in hours of operations at recreation centers, pools, senior and teen centers, and nature centers, which will impact the department's ability to connect all San Diegans with their local park and desired community recreation activities. Goal #3, with the reductions of various administrative staff, which will decrease span of control within the department, fiscal and accounts payable timelines could be delayed, and customer service response times could be delayed and this would also result in current staffing having to absorb extra duties and limit the ability to foster professional growth impacting recruitment and retention efforts. And lastly, TEP Goal #5, with reductions in brush management and natural resource monitoring which will impact the department's ability to meet Climate Actions Plans with regards to natural resource management, preservation, restoration, and tree plantings.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Percentage customer satisfaction with park system ¹	This measures the customers who rate satisfaction with parks systems as Excellent or good on our annual summer survey	89.9%	94.4%	90.0%
Percentage of acres of brush management completed	This measures the percentage of acres towards our annual target that we met	93%	94%	95%
Number of park acres decommissioned converted to sustainable landscapes	This represents the number of decommissioned acres that were able to be converted to sustainable landscape in any one year	0.08	0.00	2.37
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	18.48	20.00	5.00
Percentage of increase with on-line registration participation	This represents the percentage increase in registrations from the previous fiscal year to current year	27.85%	15.00%	1.00%
Percentage customer satisfaction with recreational program activities ¹	This measures the customers who rate satisfaction with park programs as Excellent or good on our annual summer survey	90.2%	92.8%	90.0%

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Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Number of aquatic users	Total number of aquatic users at all our pool facilities in one Fiscal Year	149,569	201,000	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	165,000	172,432
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	31.03	32.49

1. The target is based on a five year average

Parks and Recreation

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	1,182.37	1,243.48	1,098.74	(144.74)
Personnel Expenditures	\$ 111,259,868	\$ 120,708,612	\$ 122,283,904	\$ 1,575,292
Non-Personnel Expenditures	121,469,975	136,834,549	112,490,974	(24,343,575)
Total Department Expenditures	\$ 232,729,843	\$ 257,543,161	\$ 234,774,878	\$ (22,768,283)
Total Department Revenue	\$ 126,355,630	\$ 120,872,398	\$ 122,984,010	\$ 2,111,612

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	\$ 8,724,800	\$ 8,778,033	\$ 8,824,298	\$ 46,265
Balboa Park Division	-	13,630,096	14,008,193	378,097
Citywide Maintenance Services	20,601,665	20,919,073	19,511,082	(1,407,991)
Citywide Recreation Services	3,922,527	5,395,785	5,468,059	72,274
Community Parks I	34,593,518	36,742,352	34,346,031	(2,396,321)
Community Parks II	57,119,371	55,573,224	51,698,285	(3,874,939)
Developed Regional Parks	38,416,735	-	-	-
Mission Bay Park & Shoreline Parks	-	17,479,908	17,962,840	482,932
Open Space	17,178,944	19,240,839	19,505,081	264,242
Park Ranger Division	-	6,475,872	6,953,922	478,050
Parks & Recreation	-	-	410,991	410,991
Total	\$ 180,557,561	\$ 184,235,182	\$ 178,688,782	\$ (5,546,400)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	33.75	39.81	36.77	(3.04)
Balboa Park Division	0.00	111.92	90.22	(21.70)
Citywide Maintenance Services	123.00	128.00	106.21	(21.79)
Citywide Recreation Services	35.00	58.64	44.85	(13.79)
Community Parks I	212.17	212.02	175.17	(36.85)
Community Parks II	311.21	308.38	273.92	(34.46)
Developed Regional Parks	263.50	0.00	0.00	0.00
Mission Bay Park & Shoreline Parks	0.00	112.60	105.10	(7.50)
Open Space	81.82	98.84	96.24	(2.60)
Park Ranger Division	0.00	50.35	47.09	(3.26)
Total	1,060.45	1,120.56	975.57	(144.99)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 11,306,127	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Balboa Park Paid Parking Addition of non-personnel expenditures and revenue associated with the implementation of paid parking in Balboa Park.	0.00	1,425,000	11,000,000
New Facility - East Village Green Addition of 9.00 FTE Positions and non-personnel expenditures to support the operations and maintenance of East Village Green.	9.00	970,147	67,137
Employ and Empower Program Support Addition of 4.86 Management Interns - Hourly and 4.14 Student Interns - Hourly associated revenue to support the Employ and Empower Program.	9.00	452,440	452,440
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.	0.00	398,874	-
User Fee Study Addition of non-personnel expenditures to support the user fee study for recreation services.	0.00	216,000	-
New Facility - Eastbourne Neighborhood Park Addition of 1.00 Grounds Maintenance Worker 2 and non-personnel expenditures to support the operations and maintenance of the Eastbourne Neighborhood Park.	1.00	159,459	-
General Benefit Contribution Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs).	0.00	112,443	-
New Facility - Rowan Elementary Joint Use Addition of 0.50 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the operations and maintenance of the Rowan Elementary Joint Use site.	0.50	81,052	-
New Facility- Pacific Beach Elementary Joint Use Addition of 0.50 Grounds Maintenance Worker 2 and non-personnel expenditures to support the operations and maintenance of the Pacific Beach Elementary Joint Use site.	0.50	68,334	-
New Facility-Federal Blvd Pocket Park Addition of 0.50 Grounds Maintenance Worker 2 and associated non-personnel expenditures to support the operations and maintenance of the Federal Blvd Pocket Park containing trails and fitness equipment.	0.50	63,527	-
Reallocation of Positions Reallocation of positions among various Parks and Recreation Funds to align with operational needs.	(1.00)	(83,030)	-
Reduction of Mission Bay Pest Control Services Reduction of non-personnel expenditures associated with pest control services within Mission Bay Park.	0.00	(9,300)	-

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Refuse Disposal Fees Reduction of refuse disposal fees associated with a fee discount to city forces.	0.00	(65,530)	-
Reduction of Cell Phone Services Reduction of non-personnel expenditures associated with cell phone services.	0.00	(91,117)	-
Reduction of Equipment Rentals Reduction in non-personnel expenditures associated with vehicle and equipment rentals.	0.00	(102,174)	-
Reduction of Beach Fire Ring program Reduction of 1.00 Equipment Operator 2 and non-personnel expenditures associated with beach fire ring maintenance.	(1.00)	(135,439)	-
Reduction in Capital Expenditure Reduction of capital expenditures in the Citywide Maintenance Division.	0.00	(170,000)	-
Reduction of Grounds Maintenance Supervisor Reduction of 2.00 Grounds Maintenance Supervisors and associated non-personnel expenditures in the Mira Mesa and Robb Field areas.	(2.00)	(191,370)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(219,802)	(5,157,662)
Reduction of Engineering Services Reduction of non-personnel expenditures associated with support from Engineering and Capital Projects personnel for Parks and Recreation Department related projects.	0.00	(224,889)	-
Reduction of Contractual Landscape Maintenance Reduction in contracted landscape maintenance at various Community Parks I & II locations.	0.00	(289,868)	-
Reduction of Asset Management Support Reduction of 1.00 Project Officer 2 and 1.00 Program Coordinator in the Asset Management Section within the department.	(2.00)	(338,987)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(408,849)	-
Reduction of Irrigation Support Reduction of 5.00 Equipment Technician 1s in the Irrigation Section of Parks and Recreation Department.	(5.00)	(430,355)	-
Reduction of Balboa Park Division Reduction of 5.00 FTE Positions in the Balboa Park Division associated with equipment operations and park maintenance.	(5.00)	(433,270)	-

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Grounds Maintenance Reduction of 5.00 Grounds Maintenance Worker 2s and non-personnel expenditures associated with Joint Use sites, neighborhood parks, playgrounds, recreation centers, and dog parks.	(5.00)	(492,870)	-
Reduction in Maintenance for Trees, Trail Repairs and Irrigation Systems Reduction of non-personnel expenditures associated with maintenance for trees, irrigation systems and trails within Citywide Parks and Open Space areas.	0.00	(897,000)	-
Security Services Reduction of security services throughout the parks system and Joint Use sites.	0.00	(1,001,039)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(42.26)	(1,496,494)	-
Reduction of Portable Restrooms and Comfort Stations Reduction of 13.00 FTE Positions and associated non-personnel expenditures due to portable restroom and various comfort station closures throughout the parks system and Joint Use sites.	(13.00)	(1,681,673)	-
Reduction of Citywide Maintenance Services Division Reduction of 16.00 FTE Positions associated with citywide park and equipment maintenance and landscaping at all community and regional parks.	(16.00)	(1,703,965)	-
Reduction of Community Parks I Division Reduction of 18.50 FTE Positions and non-personnel expenditures associated with maintenance and supervision in Community Parks I Division.	(18.50)	(1,956,564)	-
Reduction of Animal Services Contract Reduction of non-personnel expenditures associated with the San Diego Humane Society Animal Services contract.	0.00	(3,500,000)	-
Reduction of Recreation Center Hours Reduction of 54.73 FTE Positions and associated non-personnel expenditures and revenue related to reducing recreation center operations from 60 to 40 hours at 27 sites.	(54.73)	(4,876,218)	(151,081)
Transient Occupancy Tax Reimbursements Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax fund.	0.00	-	12,343,221
User Fees Revised Revenue Adjustment to reflect an anticipated increase from the implementation of revised user fee update.	0.00	-	1,742,745
Asset Management Support Adjustment to reflect revised revenue projections for the reimbursement of asset management support for capital improvement projects and plan check reviews.	0.00	-	500,000

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
RV and Boat Dumping Fee	0.00	-	300,000
Increase in revenue for new RV and Boat Dumping Fees in Mission Bay Park.			
Golf Fund Reimbursement	0.00	-	115,306
Adjustment to reflect an anticipated revenue increase for reimbursement of 0.25 of the Assistant Department Director position from the Golf Fund.			
Environmental Growth Fund Reimbursements	0.00	-	(15,598,684)
Adjustment to reflect revised revenue projections for the reimbursement of eligible expenditures from the Environmental Growth Funds (EGF).			
Total	(144.99)	\$ (5,546,400)	\$ 5,613,422

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 61,708,932	\$ 66,049,667	\$ 66,125,777	\$ 76,110
Fringe Benefits	37,683,720	42,024,627	41,826,261	(198,366)
PERSONNEL SUBTOTAL	99,392,652	108,074,294	107,952,038	(122,256)
NON-PERSONNEL				
Supplies	\$ 7,364,260	\$ 6,340,484	\$ 4,933,648	\$ (1,406,836)
Contracts & Services	50,338,656	42,949,258	39,452,912	(3,496,346)
<i>External Contracts & Services</i>	<i>39,081,576</i>	<i>31,659,212</i>	<i>28,300,616</i>	<i>(3,358,596)</i>
<i>Internal Contracts & Services</i>	<i>11,257,080</i>	<i>11,290,046</i>	<i>11,152,296</i>	<i>(137,750)</i>
Information Technology	3,265,763	3,967,535	3,551,103	(416,432)
Energy and Utilities	17,977,759	22,170,049	22,408,639	238,590
Other	93,280	139,505	139,505	-
Transfers Out	547,171	1,183	1,183	-
Capital Expenditures	1,413,616	510,671	249,754	(260,917)
Debt	164,404	82,203	-	(82,203)
NON-PERSONNEL SUBTOTAL	81,164,909	76,160,888	70,736,744	(5,424,144)
Total	\$ 180,557,561	\$ 184,235,182	\$ 178,688,782	\$ (5,546,400)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 52,229,944	\$ 58,666,522	\$ 52,861,273	\$ (5,805,249)
Fines Forfeitures and Penalties	168,530	70,145	70,145	-
Licenses and Permits	226,710	166,865	11,510,845	11,343,980
Other Revenue	248,413	27,739	27,739	-
Rev from Money and Prop	268,886	502,065	576,756	74,691
Rev from Other Agencies	377,656	103,200	103,200	-
Transfers In	789,940	903,000	903,000	-
Total	\$ 54,310,078	\$ 60,439,536	\$ 66,052,958	\$ 5,613,422

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	5.00	5.00	5.00	\$ 49,620 - 59,689	\$ 279,797
20000024	Administrative Aide 2	6.00	6.00	5.00	67,180 - 80,983	377,183
21000825	Aging Recreation Specialist	0.00	4.00	4.00	65,760 - 79,017	293,471
21000750	Aquatics Recreation Specialist	0.00	1.00	2.00	67,333 - 80,983	148,316
20000753	Aquatics Technician 1	2.00	2.00	1.00	60,263 - 71,859	71,859
20000749	Aquatics Technician 2	6.00	6.00	5.00	63,330 - 75,418	377,090
20000754	Aquatics Technician Supervisor	1.00	1.00	1.00	69,755 - 83,455	83,455
20000040	Area Manager	26.00	26.00	24.00	83,298 - 100,901	2,341,438
20001140	Assistant Department Director	2.00	3.00	2.00	98,302 - 372,372	487,862
20001202	Assistant Deputy Director	1.75	1.75	1.75	78,886 - 290,057	350,321
20000108	Assistant Recreation Center Director	46.00	46.00	1.00	47,415 - 57,330	55,250
20000143	Associate Engineer-Civil	1.00	1.00	1.00	115,403 - 139,317	139,317
20000119	Associate Management Analyst	6.00	6.00	8.00	85,285 - 103,085	747,134
20000162	Associate Planner	1.00	1.00	1.00	93,825 - 113,371	113,371
20000202	Building Supervisor	1.00	2.00	1.00	56,893 - 68,294	65,562
20000234	Carpenter	2.00	2.00	2.00	67,922 - 81,267	156,439
20000236	Cement Finisher	2.00	2.00	2.00	76,605 - 91,805	179,101
20000539	Clerical Assistant 2	2.00	1.00	0.00	47,174 - 56,871	-
90000539	Clerical Assistant 2	0.05	0.00	0.00	47,174 - 56,871	-
90000352	Custodian 1	2.00	2.00	2.00	39,444 - 47,167	94,335
20000354	Custodian 2	11.50	11.50	12.00	43,115 - 51,286	582,176
20000355	Custodian 3	3.00	3.00	3.00	47,167 - 55,853	162,769
20001168	Deputy Director	6.75	5.75	8.75	78,886 - 290,057	1,943,651
20000395	District Manager	15.00	15.00	14.00	93,694 - 113,000	1,537,334
20000408	Electrician	1.00	1.00	0.00	83,030 - 99,662	-
21000440	Environmental Biologist 2	1.00	1.00	0.00	88,845 - 107,999	-
21000451	Environmental Biologist 3	4.00	6.00	7.00	102,517 - 124,117	806,945
20000426	Equipment Operator 1	13.00	12.00	10.00	56,107 - 67,202	657,112
20000430	Equipment Operator 2	9.00	10.00	10.00	65,869 - 78,777	735,649
20000418	Equipment Technician 1	10.00	9.00	2.00	53,617 - 64,253	127,666
20000423	Equipment Technician 2	9.00	9.00	6.00	58,837 - 70,128	414,106
20000431	Equipment Technician 3	1.00	1.00	1.00	64,603 - 77,161	64,603
21000432	Geographic Info Systems Analyst 2	1.00	2.00	3.00	86,945 - 105,050	274,748
21000436	Geographic Info Systems Technician	1.00	1.00	0.00	68,468 - 82,555	-
20000675	Grounds Maintenance Manager	11.00	12.00	12.00	83,254 - 100,916	1,186,558
20000472	Grounds Maintenance Supervisor	18.00	18.00	16.00	64,293 - 77,276	1,214,165
20000467	Grounds Maintenance Worker 1	5.00	3.00	3.00	48,287 - 57,241	169,433
90000467	Grounds Maintenance Worker 1	21.00	21.50	20.00	48,287 - 57,241	1,006,791

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000468	Grounds Maintenance Worker 2	311.00	314.00	293.00	53,435 - 63,576	18,205,812
20000470	Grounds Maintenance Worker 3	0.00	0.00	2.00	58,271 - 69,419	127,690
20000502	Heavy Truck Driver 1	6.00	6.00	6.00	53,901 - 64,275	355,217
20000503	Horticulturist	3.00	3.00	3.00	83,735 - 101,228	284,862
20000290	Information Systems Analyst 2	2.00	2.00	2.00	86,945 - 105,050	208,222
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000497	Irrigation Specialist	6.00	7.00	6.00	57,745 - 69,058	414,348
20000589	Laborer	10.00	10.00	3.00	47,928 - 57,062	170,942
20000669	Landscape Designer	8.00	8.00	7.00	118,646 - 143,315	993,173
20000608	Light Equipment Operator	16.00	16.00	17.00	52,940 - 63,118	1,040,973
90001073	Management Intern	2.32	25.06	7.18	38,548 - 49,686	335,759
20000660	Nursery Gardener	5.00	6.00	4.00	54,928 - 65,389	257,305
20000661	Nursery Supervisor	1.00	1.00	1.00	64,248 - 77,187	76,029
20000756	Office Support Specialist	2.00	2.00	2.00	48,747 - 58,684	107,431
20001138	Park and Recreation Director	1.00	1.00	1.00	98,302 - 372,372	275,118
20000666	Park Ranger	55.00	61.00	61.00	71,417 - 86,770	4,962,541
20000680	Payroll Specialist 2	4.75	4.75	4.75	57,330 - 69,255	292,093
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	65,782
20000676	Pesticide Applicator	8.00	9.00	9.00	63,227 - 75,392	636,285
20000677	Pesticide Supervisor	1.00	1.00	1.00	73,557 - 88,452	73,557
20001015	Pool Guard 2	23.00	23.00	23.00	45,252 - 54,513	1,101,636
90001015	Pool Guard 2	26.81	26.81	26.81	45,252 - 54,513	1,461,484
20001234	Program Coordinator	1.00	2.00	1.00	36,364 - 218,225	127,294
20001222	Program Manager	5.00	5.00	4.00	78,886 - 290,057	746,184
20000763	Project Officer 2	3.00	3.00	3.00	127,936 - 154,642	453,101
20000783	Public Information Clerk	3.00	5.00	6.00	49,620 - 59,689	335,516
90000798	Recreation Aide	6.33	4.63	2.10	35,880 - 41,649	90,520
20000921	Recreation Center Director 1	13.00	13.00	13.00	55,583 - 66,940	783,229
20000802	Recreation Center Director 2	14.00	14.00	13.00	59,754 - 71,875	916,423
20000751	Recreation Center Director 3	35.00	35.00	37.00	64,144 - 77,052	2,754,843
20000569	Recreation Leader 1	33.00	20.00	16.00	35,880 - 42,981	609,590
90000569	Recreation Leader 1	40.16	42.66	40.46	35,880 - 42,981	1,710,611
20000530	Recreation Leader 2	6.00	20.00	16.00	41,147 - 49,577	706,079
20000534	Recreation Leader 2	5.00	5.00	3.00	41,147 - 49,577	140,298
90000530	Recreation Leader 2	0.50	0.00	0.00	41,147 - 49,577	-
20000804	Recreation Specialist	6.00	5.00	7.00	64,166 - 77,117	507,467
20000811	Recreation Specialist	0.00	0.00	2.00	64,166 - 77,117	146,616
20000807	Recreation Specialist (Terminal)	3.00	0.00	0.00	64,166 - 77,117	-
20000817	Recreation Specialist (Terminal)	1.00	0.00	0.00	64,166 - 77,117	-
20000927	Senior Clerk/Typist	2.00	2.00	1.00	55,801 - 67,289	67,289

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000015	Senior Management Analyst	7.00	8.00	8.00	93,628 - 113,219	897,260
20000844	Senior Park Ranger	15.00	13.00	14.00	89,500 - 108,436	1,436,422
20000918	Senior Planner	5.00	5.00	4.00	108,064 - 130,669	500,071
20001046	Senior Utility Supervisor	1.00	0.00	0.00	74,881 - 90,663	-
20000928	Senior Zoning Investigator	1.00	1.00	1.00	83,036 - 100,508	96,990
20000194	Seven-Gang Mower Operator	10.00	10.00	7.00	56,107 - 67,202	456,967
90001146	Student Intern	0.00	19.52	4.14	35,880 - 42,522	176,043
21000826	Supervising Aging Recreation Specialist	0.00	0.00	1.00	75,566 - 91,641	87,394
21000778	Supervising Aquatic Recreation Specialist	1.00	4.00	4.00	77,466 - 93,846	354,247
20000988	Supervising Custodian	1.00	1.00	1.00	50,861 - 61,472	60,243
20000970	Supervising Management Analyst	4.00	4.00	4.00	100,377 - 121,605	443,964
20001007	Supervising Recreation Specialist	6.00	4.00	3.00	73,754 - 89,369	252,492
21000835	Supervising Safety Ranger	0.00	4.00	5.00	102,954 - 124,706	595,327
21000404	Supervising Therap Recreation Specialist	2.00	2.00	2.00	75,566 - 91,641	183,282
20000959	Swimming Pool Manager 1	15.00	15.00	15.00	52,001 - 62,528	824,804
90000959	Swimming Pool Manager 1	6.70	6.70	6.70	52,001 - 62,528	418,937
20000960	Swimming Pool Manager 2	5.00	5.00	4.00	60,824 - 73,470	279,929
20000961	Swimming Pool Manager 3	10.00	10.00	10.00	66,961 - 80,852	798,234
21000407	Therap Recreatn Leader	5.00	2.00	2.00	44,292 - 53,399	97,642
91000407	Therap Recreatn Leader	4.83	4.83	4.83	44,292 - 53,399	213,928
21000406	Therap Recreatn Spec	5.00	5.00	5.00	65,760 - 79,017	379,135
21000177	Trainer	1.00	1.00	1.00	83,254 - 100,603	100,603
20001038	Tree Maintenance Crewleader	1.00	1.00	1.00	55,779 - 66,481	66,205
20001039	Tree Trimmer	3.00	3.00	2.00	53,333 - 63,511	120,989
20001044	Utility Supervisor	4.00	4.00	4.00	70,337 - 84,127	333,311
20001045	Utility Supervisor	6.00	6.00	5.00	70,337 - 84,127	401,718
20001051	Utility Worker 1	4.00	4.00	3.00	48,891 - 58,159	174,477
20001053	Utility Worker 2	11.00	11.00	10.00	53,413 - 63,554	613,304
90001067	Work Service Aide	0.00	0.10	0.10	35,880 - 41,649	4,165
	Bilingual - Regular					157,248
	Budgeted Personnel					(5,482,897)
	Expenditure Savings					
	Infrastructure Registration Pay					22,291
	Landscape Architect Lic					175,374
	Night Shift Pay					11,096
	Other Certification Pays					18,328
	Overtime Budgeted					421,809
	Reg Pay For Engineers					20,898
	Sick Leave - Hourly					77,806
	Special Assignment Pay					126,462
	Termination Pay Annual Leave					239,115
	Vacation Pay In Lieu					938,378

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages Subtotal		1,060.45	1,120.56	975.57		\$ 66,125,777

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 140,238	\$ 150,676	\$ 146,494	\$ (4,182)
Flexible Benefits	9,184,912	11,101,491	9,716,723	(1,384,768)
Insurance	1,594	-	-	-
Long-Term Disability	240,529	239,543	324,019	84,476
Medicare	915,075	978,662	954,401	(24,261)
Other	2,068	-	-	-
Other Post-Employment Benefits	3,485,249	3,774,887	3,196,250	(578,637)
Retiree Medical Trust	76,375	92,813	95,582	2,769
Retirement 401 Plan	296,078	361,700	377,190	15,490
Retirement ADC	18,457,451	20,118,827	21,868,969	1,750,142
Retirement DROP	102,064	116,395	82,889	(33,506)
Risk Management Administration	1,038,923	1,264,370	1,291,593	27,223
Supplemental Pension Savings Plan	1,728,833	1,667,845	1,475,993	(191,852)
Unemployment Insurance	66,033	68,189	60,659	(7,530)
Workers' Compensation	1,948,298	2,089,229	2,235,499	146,270
Fringe Benefits Subtotal	\$ 37,683,720	\$ 42,024,627	\$ 41,826,261	\$ (198,366)
Total Personnel Expenditures			\$ 107,952,038	

Environmental Growth 1/3 Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Developed Regional Parks	\$ 156	\$ -	\$ -	-
Environmental Growth 1/3	2,199,130	13,996,449	10,045,634	(3,950,815)
Environmental Growth 2/3	6,791,528	-	-	-
Total	\$ 8,990,814	\$ 13,996,449	\$ 10,045,634	\$ (3,950,815)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
General Benefit Contribution	0.00	\$ 28,041	\$ -
Adjustment in State-mandated funding associated with the general benefit contribution for city parks maintained by Maintenance Assessment Districts (MADs).			
Non-Discretionary Adjustment	0.00	6,144	-
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.			

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	(655,000)	(166,667)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Reimbursements for Eligible Expenditures	0.00	(3,330,000)	-
Adjustment to reflect a decrease in reimbursement to the General Fund.			
Revised SDG&E Minimum Bid Payment	0.00	-	228,234
Adjustment to reflect revised SDG&E minimum bid payment projection.			
Revised Franchise Fee Revenue	0.00	-	(1,878,838)
Adjustment to reflect revised franchise fee revenue projections.			
Total	0.00	\$ (3,950,815)	\$ (1,817,271)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ -	\$ 78,123	\$ 78,123	-
Contracts & Services	7,046,770	908,306	239,437	(668,869)
<i>External Contracts & Services</i>	254,976	866,036	211,036	(655,000)
<i>Internal Contracts & Services</i>	6,791,794	42,270	28,401	(13,869)
Energy and Utilities	1,834,044	2,047,356	2,067,369	20,013
Transfers Out	110,000	10,962,664	7,660,705	(3,301,959)
NON-PERSONNEL SUBTOTAL	8,990,814	13,996,449	10,045,634	(3,950,815)
Total	\$ 8,990,814	\$ 13,996,449	\$ 10,045,634	\$ (3,950,815)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 10,348,070	\$ 10,541,173	\$ 8,723,902	(1,817,271)
Rev from Money and Prop	272,767	9,000	9,000	-
Total	\$ 10,620,838	\$ 10,550,173	\$ 8,732,902	\$ (1,817,271)

Environmental Growth 2/3 Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Environmental Growth 1/3	\$ 17,541,093	\$ -	\$ -	-
Environmental Growth 2/3	-	30,915,910	15,151,775	(15,764,135)
Total	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775	\$ (15,764,135)

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reimbursements for Eligible Expenditures	0.00	\$ (5,666,743)	\$ -
Adjustment to reflect an increase in reimbursements to the General Fund.			
One-Time Additions and Annualizations	0.00	(10,097,392)	(333,333)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Revised SDG&E Minimum Bid Payment	0.00	-	456,471
Adjustment to reflect revised SDG&E minimum bid payment projections.			
Revised Franchise Fee Revenue	0.00	-	(3,757,677)
Adjustment to reflect revised franchise fee revenue projections.			
Total	0.00	\$ (15,764,135)	\$ (3,634,539)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 17,541,093	\$ 6,177,000	\$ 7,000,000	\$ 823,000
<i>External Contracts & Services</i>	-	6,177,000	7,000,000	823,000
<i>Internal Contracts & Services</i>	17,541,093	-	-	-
Transfers Out	-	24,738,910	8,151,775	(16,587,135)
NON-PERSONNEL SUBTOTAL	17,541,093	30,915,910	15,151,775	(15,764,135)
Total	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775	\$ (15,764,135)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 21,196,450	\$ 21,082,342	\$ 17,447,803	\$ (3,634,539)
Rev from Money and Prop	470,248	25,000	25,000	-
Total	\$ 21,666,698	\$ 21,107,342	\$ 17,472,803	\$ (3,634,539)

Golf Course Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Golf Operations	\$ 25,312,525	\$ 28,375,471	\$ 30,848,105	\$ 2,472,634
Parks & Recreation	-	-	25,457	25,457
Total	\$ 25,312,525	\$ 28,375,471	\$ 30,873,562	\$ 2,498,091

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Golf Operations	119.92	122.92	123.17	0.25
Total	119.92	122.92	123.17	0.25

Parks and Recreation

Significant 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.	0.00	\$ 1,269,815	\$ -
Land Use Fee Addition of non-personnel expenditures to increase the Land Use fee payment to the General Fund.	0.00	502,202	-
Credit Card Processing Fees Addition of non-personnel expenditures to align budget with anticipated expenses related to credit card processing fees.	0.00	390,457	-
Overtime Budget Addition of personnel expenditures to align budget with anticipated overtime expenses related to general and special salary increases and increased interest in overtime opportunities.	0.00	282,735	-
Building Maintenance Supervisor Addition of 1.00 Building Maintenance Supervisor and associated non-personnel expenditures to manage aging infrastructure needs and address future CIP requirements related to new buildings and structures.	1.00	262,995	-
Mission Bay Golf Course Lighting Repair Addition of non-personnel expenditures for lighting repair at Mission Bay Golf Course.	0.00	150,000	-
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.	0.00	207,265	-
Assistant Director Reimbursement to General Fund Addition of non-personnel expenditures for partial reimbursement of Assistant Director position expenses.	0.00	115,306	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	0.00	82,153	-
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	25,457	-
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	1,000	-
Reallocation of Positions Reallocation of positions among various Parks and Recreation Funds to align with operational needs.	0.25	20,760	-

Parks and Recreation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(18,987)	-
Reduction of Seven Gang Mower Operator Reduction of 1.00 Seven Gang Mower Operator and associated non-personnel expenditures in the Golf Division.	(1.00)	(148,367)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(644,700)	-
User Fees Revised Revenue Adjustment to reflect an anticipated increase from the implementation of revised user fee charges.	0.00	-	1,950,000
Total	0.25	\$ 2,498,091	\$ 1,950,000

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 7,068,807	\$ 7,791,189	\$ 8,982,890	\$ 1,191,701
Fringe Benefits	4,488,557	4,843,129	5,348,976	505,847
PERSONNEL SUBTOTAL	11,557,364	12,634,318	14,331,866	1,697,548
NON-PERSONNEL				
Supplies	\$ 2,001,850	\$ 2,270,939	\$ 2,181,893	\$ (89,046)
Contracts & Services	8,882,833	9,563,599	10,290,626	727,027
<i>External Contracts & Services</i>	<i>6,838,224</i>	<i>7,351,359</i>	<i>7,944,024</i>	<i>592,665</i>
<i>Internal Contracts & Services</i>	<i>2,044,609</i>	<i>2,212,240</i>	<i>2,346,602</i>	<i>134,362</i>
Information Technology	335,153	473,636	454,649	(18,987)
Energy and Utilities	2,440,681	3,310,544	3,395,093	84,549
Other	14,088	33,697	34,697	1,000
Transfers Out	-	66,088	66,088	-
Capital Expenditures	80,557	22,650	118,650	96,000
NON-PERSONNEL SUBTOTAL	13,755,161	15,741,153	16,541,696	800,543
Total	\$ 25,312,525	\$ 28,375,471	\$ 30,873,562	\$ 2,498,091

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 34,804,952	\$ 25,778,987	\$ 27,728,987	\$ 1,950,000
Other Revenue	486,131	332,560	332,560	-
Rev from Money and Prop	4,145,480	2,627,800	2,627,800	-
Total	\$ 39,436,562	\$ 28,739,347	\$ 30,689,347	\$ 1,950,000

Parks and Recreation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 49,620 - 59,689	\$ 119,378
20000024	Administrative Aide 2	1.00	1.00	1.00	67,180 - 80,983	73,557
20001202	Assistant Deputy Director	1.25	1.25	1.25	78,886 - 290,057	250,219
20000482	Asst Golf Course Superintendent	6.00	6.00	6.00	74,635 - 89,723	523,250
20000201	Building Maintenance Supervisor	0.00	0.00	1.00	102,277 - 123,724	123,724
20000539	Clerical Assistant 2	1.00	1.00	1.00	47,174 - 56,871	54,881
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	222,768
20000408	Electrician	0.00	0.00	0.25	83,030 - 99,662	20,760
20000426	Equipment Operator 1	5.00	5.00	5.00	56,107 - 67,202	336,010
20000423	Equipment Technician 2	3.00	3.00	3.00	58,837 - 70,128	199,093
20000431	Equipment Technician 3	2.00	2.00	2.00	64,603 - 77,161	154,322
20000481	Golf Course Greenskeeper	30.00	31.00	31.00	53,028 - 62,987	1,884,467
20000819	Golf Course Manager	2.00	2.00	2.00	85,110 - 102,670	205,340
20000498	Golf Course Superintendent	2.00	2.00	2.00	81,731 - 98,812	197,624
20000479	Golf Operations Assistant	20.50	20.50	20.50	50,771 - 61,203	1,221,202
90000479	Golf Operations Assistant	5.36	5.36	5.36	50,771 - 61,203	323,042
20000480	Golf Operations Supervisor	2.00	4.00	4.00	58,718 - 70,494	271,533
20000467	Grounds Maintenance Worker 1	9.00	9.00	9.00	48,287 - 57,241	505,356
20000497	Irrigation Specialist	4.00	4.00	4.00	57,745 - 69,058	274,160
20000608	Light Equipment Operator	5.00	5.00	5.00	52,940 - 63,118	315,590
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	57,330
20000676	Pesticide Applicator	5.00	5.00	5.00	63,227 - 75,392	374,717
20001222	Program Manager	2.00	2.00	2.00	78,886 - 290,057	377,770
90000798	Recreation Aide	1.81	1.81	1.81	35,880 - 41,649	110,778
20000818	Recreation Specialist	4.00	4.00	4.00	64,166 - 77,117	306,859
20000015	Senior Management Analyst	1.00	1.00	1.00	93,628 - 113,219	113,219
20000194	Seven-Gang Mower Operator	2.00	2.00	1.00	56,107 - 67,202	56,107
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Bilingual - Regular					2,912
	Budgeted Personnel					(513,916)
	Expenditure Savings					
	Overtime Budgeted					559,258
	Sick Leave - Hourly					5,486
	Standby Pay					13,812
	Termination Pay Annual					12,283
	Leave					
	Vacation Pay In Lieu					108,394
FTE, Salaries, and Wages Subtotal		119.92	122.92	123.17	\$	8,982,890

Parks and Recreation

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 16,623	\$ 19,160	\$ 20,960	\$ 1,800
Flexible Benefits	1,176,570	1,321,384	1,352,990	31,606
Long-Term Disability	26,222	27,015	41,973	14,958
Medicare	104,627	107,814	119,500	11,686
Other Post-Employment Benefits	453,557	456,212	452,350	(3,862)
Retiree Medical Trust	11,308	11,829	13,908	2,079
Retirement 401 Plan	42,702	45,693	53,849	8,156
Retirement ADC	2,092,033	2,253,369	2,632,977	379,608
Retirement DROP	8,401	11,189	7,588	(3,601)
Risk Management Administration	135,005	152,809	182,789	29,980
Supplemental Pension Savings Plan	153,924	169,129	170,300	1,171
Unemployment Insurance	7,158	7,683	7,865	182
Workers' Compensation	260,426	259,843	291,927	32,084
Fringe Benefits Subtotal	\$ 4,488,557	\$ 4,843,129	\$ 5,348,976	\$ 505,847
Total Personnel Expenditures		\$ 14,331,866		

Los Peñasquitos Canyon Preserve Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Los Peñasquitos Reserve	\$ 327,850	\$ 20,149	\$ 15,125	\$ (5,024)
Total	\$ 327,850	\$ 20,149	\$ 15,125	\$ (5,024)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Los Peñasquitos Reserve	2.00	0.00	0.00	0.00
Total	2.00	0.00	0.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (1,040)	\$ -
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	0.00	(3,984)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	0.00	\$ (5,024)	\$ -

Parks and Recreation

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 168,124	\$ -	\$ -	-
Fringe Benefits	141,728	-	-	-
PERSONNEL SUBTOTAL	309,852	-	-	-
NON-PERSONNEL				
Supplies	\$ 948	\$ 4,125	\$ 4,125	-
Contracts & Services	12,324	12,040	11,000	(1,040)
<i>External Contracts & Services</i>	10,376	11,000	11,000	-
<i>Internal Contracts & Services</i>	1,948	1,040	-	(1,040)
Information Technology	4,726	3,984	-	(3,984)
NON-PERSONNEL SUBTOTAL	17,998	20,149	15,125	(5,024)
Total	\$ 327,850	\$ 20,149	\$ 15,125	\$ (5,024)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 27,500	\$ 36,000	\$ 36,000	-
Transfers In	293,953	-	-	-
Total	\$ 321,453	\$ 36,000	\$ 36,000	-

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000666	Park Ranger	1.00	0.00	0.00	\$ 71,417 - 86,770	\$ -
20000844	Senior Park Ranger	1.00	0.00	0.00	89,500 - 108,436	-
FTE, Salaries, and Wages Subtotal		2.00	0.00	0.00		\$ -

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 950	\$ -	\$ -	-
Flexible Benefits	29,157	-	-	-
Long-Term Disability	644	-	-	-
Medicare	2,477	-	-	-
Other Post-Employment Benefits	8,651	-	-	-
Retiree Medical Trust	142	-	-	-
Retirement 401 Plan	567	-	-	-
Retirement ADC	90,769	-	-	-
Retirement DROP	87	-	-	-
Risk Management Administration	2,571	-	-	-
Supplemental Pension Savings Plan	3,092	-	-	-
Unemployment Insurance	175	-	-	-
Workers' Compensation	2,445	-	-	-
Fringe Benefits Subtotal	\$ 141,728	\$ -	\$ -	-
Total Personnel Expenditures		\$ -	\$ -	

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 1/3 Fund		FY2024 Actual		FY2025* Budget		FY2026** Draft
BEGINNING BALANCE AND RESERVES						
Balance from Prior Year	\$	6,308,280	\$	4,793,304	\$	3,309,546
Continuing Appropriation - CIP		195,572		160,839		150,839
Continuing Appropriation - Operating		7,873		1,962,519		-
TOTAL BALANCE AND RESERVES	\$	6,511,725	\$	6,916,662	\$	3,460,386
REVENUE						
Other Local Taxes	\$	10,348,070	\$	10,541,173	\$	8,723,902
Revenue from Use of Money and Property		272,767		9,000		9,000
TOTAL REVENUE	\$	10,620,838	\$	10,550,173	\$	8,732,902
TOTAL BALANCE, RESERVES, AND REVENUE	\$	17,132,562	\$	17,466,835	\$	12,193,288
OPERATING EXPENSE						
Supplies	\$	-	\$	78,123	\$	78,123
Contracts & Services		8,237,124		908,306		239,437
Energy and Utilities		1,834,044		2,047,356		2,067,369
Transfers Out		110,000		10,962,664		7,660,705
TOTAL OPERATING EXPENSE	\$	10,181,168	\$	13,996,449	\$	10,045,634
EXPENDITURE OF PRIOR YEAR FUNDS						
CIP Expenditures	\$	34,733	\$	-	\$	20,000
Operating Expenditures		-		1,962,519		-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$	34,733	\$	1,962,519	\$	20,000
TOTAL EXPENSE	\$	10,215,901	\$	13,996,449	\$	10,065,634
RESERVES						
Continuing Appropriation - CIP	\$	160,839	\$	160,839	\$	130,839
Continuing Appropriation - Operating		1,962,519		-		-
TOTAL RESERVES	\$	2,123,358	\$	160,839	\$	130,839
BALANCE	\$	4,793,304	\$	3,309,547	\$	1,996,815
TOTAL BALANCE, RESERVES, AND EXPENSE	\$	17,132,562	\$	17,466,835	\$	12,193,288

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Environmental Growth 2/3 Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 7,373,121	\$ 11,498,726	\$ 1,690,159
Continuing Appropriation - CIP	368,768	178,497	138,497
TOTAL BALANCE AND RESERVES	\$ 7,741,889	\$ 11,677,223	\$ 1,828,656
REVENUE			
Other Local Taxes	\$ 21,196,450	\$ 21,082,342	\$ 17,447,803
Revenue from Use of Money and Property	470,248	25,000	25,000
TOTAL REVENUE	\$ 21,666,698	\$ 21,107,342	\$ 17,472,803
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 29,408,587	\$ 32,784,565	\$ 19,301,459
OPERATING EXPENSE			
Contracts & Services	\$ 17,541,093	\$ 6,177,000	\$ 7,000,000
Transfers Out	-	24,738,910	8,151,775
TOTAL OPERATING EXPENSE	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 190,271	-	\$ 50,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 190,271	\$ -	\$ 50,000
TOTAL EXPENSE	\$ 17,731,365	\$ 30,915,910	\$ 15,201,775
RESERVES			
Continuing Appropriation - CIP	\$ 178,497	\$ 178,497	\$ 88,497
TOTAL RESERVES	\$ 178,497	\$ 178,497	\$ 88,497
BALANCE	\$ 11,498,726	\$ 1,690,158	\$ 4,011,187
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 29,408,587	\$ 32,784,565	\$ 19,301,459

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Golf Course Fund		FY2024 Actual		FY2025* Budget		FY2026** Draft
BEGINNING BALANCE AND RESERVES						
Balance from Prior Year	\$	32,326,701	\$	38,100,738	\$	45,517,528
Continuing Appropriation - CIP		6,239,504		12,417,162		13,917,162
Operating Reserve		3,297,320		3,297,320		3,983,520
TOTAL BALANCE AND RESERVES	\$	41,863,525	\$	53,815,220	\$	63,418,209
REVENUE						
Charges for Services	\$	34,804,952	\$	25,778,987	\$	27,728,987
Other Revenue		486,131		332,560		332,560
Revenue from Use of Money and Property		4,145,480		2,627,800		2,627,800
TOTAL REVENUE	\$	39,436,562	\$	28,739,347	\$	30,689,347
TOTAL BALANCE, RESERVES, AND REVENUE	\$	81,300,087	\$	82,554,567	\$	94,107,556
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE						
CIP Expenditures	\$	1,763,512	\$	2,000,000	\$	-
TOTAL CIP EXPENSE	\$	1,763,512	\$	2,000,000	\$	-
OPERATING EXPENSE						
Personnel Expenses	\$	7,068,807	\$	7,791,189	\$	8,982,890
Fringe Benefits		4,488,557		4,843,129		5,348,976
Supplies		2,001,850		2,270,939		2,181,893
Contracts & Services		8,882,833		9,563,599		10,290,626
Information Technology		335,153		473,636		454,649
Energy and Utilities		2,440,681		3,310,544		3,395,093
Other Expenses		14,088		33,697		34,697
Transfers Out		-		66,088		66,088
Capital Expenditures		80,557		22,650		118,650
TOTAL OPERATING EXPENSE	\$	25,312,525	\$	28,375,471	\$	30,873,562
EXPENDITURE OF PRIOR YEAR FUNDS						
CIP Expenditures	\$	408,830	\$	-	\$	2,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$	408,830	\$	-	\$	2,000,000
TOTAL EXPENSE	\$	27,484,867	\$	30,375,471	\$	32,873,562
RESERVES						
Continuing Appropriation - CIP	\$	12,417,162	\$	12,417,162	\$	11,917,162
Operating Reserve		3,297,320		3,297,320		3,983,520
TOTAL RESERVES	\$	15,714,482	\$	15,714,482	\$	15,900,682
BALANCE	\$	38,100,738	\$	36,464,614	\$	45,333,312
TOTAL BALANCE, RESERVES, AND EXPENSE	\$	81,300,087	\$	82,554,567	\$	94,107,556

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** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Parks and Recreation

Revenue and Expense Statement (Non-General Fund)

Los Peñasquitos Canyon Preserve Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,185	\$ (5,212)	\$ 45,091
TOTAL BALANCE AND RESERVES	\$ 1,185	\$ (5,212)	\$ 45,091
REVENUE			
Revenue from Use of Money and Property	\$ 27,500	\$ 36,000	\$ 36,000
Transfers In	293,953	-	-
TOTAL REVENUE	\$ 321,453	\$ 36,000	\$ 36,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 322,638	\$ 30,788	\$ 81,091
OPERATING EXPENSE			
Personnel Expenses	\$ 168,124	\$ -	\$ -
Fringe Benefits	141,728	-	-
Supplies	948	4,125	4,125
Contracts & Services	12,324	12,040	11,000
Information Technology	4,726	3,984	-
TOTAL OPERATING EXPENSE	\$ 327,850	\$ 20,149	\$ 15,125
TOTAL EXPENSE	\$ 327,850	\$ 20,149	\$ 15,125
BALANCE	\$ (5,212)	\$ 10,639	\$ 65,966
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 322,638	\$ 30,788	\$ 81,091

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Performance and Analytics



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 that can confidently confront the complex and uncertain challenges of today and tomorrow.

The mission is:

We discover, innovate, and optimize to help City employees better serve San Diegans.

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 digital 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

Performance and Analytics

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.

- Released the City's first-ever Customer Experience Strategy (CXS), emphasizing both digital and non-digital improvements to the City's customer service delivery model.
- Executed a no-cost agreement with The People Lab (TPL) at the Harvard Kennedy School to ensure City programs and services are improved in an equitable manner.
- Used the most recent results from the City's Pavement Condition Index (PCI) to conduct a study of bias (under- and over-reporting) of Get It Done pothole reports

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

In FY26, the department will analyze customer feedback from a variety of services in the Get It Done program and provide insights into what factors drive positive and negative customer feedback to meet expectations for customers with diverse needs and preferences and make services more accessible. The department will continue analyzing City services, in collaboration with service-providing departments, to determine how resources and work are prioritized, assigned, utilized, and performed throughout all of San Diego's communities. The department is also participating in the City's AI Governance Committee to develop policies that ensure the application of AI does not result in bias or harm for employees, customers, and residents.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The proposed cuts to programs like the Get It Done app, outreach and user research, employee training, and Open Data initiatives risk impacting existing disparities. These tools and services play a critical role in promoting accessibility, reducing barriers for people with disabilities, and enabling participation from residents with diverse needs and communication preferences. This could exacerbate inequities by limiting access to vital resources, reducing engagement opportunities, and weakening the City's ability to respond effectively to community needs. The department will attempt to mitigate this by focusing on essential services only, leveraging new and existing partnerships, and considering phased implementations - where possible - over multiple budget cycles, and prioritizing high-impact, low-cost improvements first.

Performance and Analytics

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Medallia User Engagement	Percentage of employee users who log into the Medallia platform	N/A	54%	75%
Open Data Portal Conversion Rate	Percentage of user sessions during which a dataset was downloaded from the Open Data Portal	46%	50%	75%
Get It Done Customer Effort Score	Percentage of closure surveys scored with a 9 or 10 (on a scale of 1-10)	61%	67%	70%
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%	53%	53%
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%	71%	80%

Performance and Analytics

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	18.00	19.31	18.00	(1.31)
Personnel Expenditures	\$ 3,499,281	\$ 3,716,543	\$ 3,985,047	\$ 268,504
Non-Personnel Expenditures	1,690,803	1,943,926	934,965	(1,008,961)
Total Department Expenditures	\$ 5,190,084	\$ 5,660,469	\$ 4,920,012	\$ (740,457)
Total Department Revenue	\$ 318,832	\$ 227,145	\$ 229,121	\$ 1,976

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Performance & Analytics	\$ 5,190,084	\$ 5,660,469	\$ 4,920,012	(740,457)
Total	\$ 5,190,084	\$ 5,660,469	\$ 4,920,012	\$ (740,457)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Performance & Analytics	18.00	19.31	18.00	(1.31)
Total	18.00	19.31	18.00	(1.31)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 436,377	\$ -
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	53,954	53,954
Addition of 1.00 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	0.00	10,699	-
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.			
Get It Done Mobile Application	0.00	5,250	-
Addition of non-personnel expenditures to support the Get It Done mobile application in the Apple iOS and Android Google Play store.			
Reduction of Community Outreach	0.00	(1,500)	-
Reduction of non-personnel expenditures related to community outreach in the Get It Done program.			

Performance and Analytics

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Budgetary Mitigation Action Reduction of supplies, memberships, and training to assist in closing the projected budgetary shortfall.	0.00	(37,040)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(1.31)	(51,978)	-
Reduction in Open Data Reduction of non-personnel expenditures related to the development and maintenance of the Open Data Portal and Data Governance.	0.00	(100,000)	-
Reduction in 3-1-1 / Get It Done Customer Innovation Reduction of non-personnel expenditures associated with the implementation of a 3-1-1 phone system, and Get It Done customer innovation.	0.00	(115,000)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(143,905)	-
Reduction in Medallia Reduction of non-personnel expenditures associated with contractual software subscription rates.	0.00	(150,000)	-
Reduction of Program Coordinator Reduction of 1.00 Program Coordinator in the Strategic Initiatives Division.	(1.00)	(169,849)	-
Reduction in Software and Technology Solutions Reduction of non-personnel expenditures associated with technology and software solutions.	0.00	(230,357)	-
Reduction in Get It Done Modernization Reduction of non-personnel expenditures associated with the Get It Done Modernization.	0.00	(247,108)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(51,978)
Total	(1.31)	\$ (740,457)	\$ 1,976

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 2,503,395	\$ 2,691,993	\$ 2,856,732	\$ 164,739
Fringe Benefits	995,887	1,024,550	1,128,315	103,765
PERSONNEL SUBTOTAL	3,499,281	3,716,543	3,985,047	268,504
NON-PERSONNEL				
Supplies	\$ 12,210	\$ 8,100	\$ 4,050	\$ (4,050)
Contracts & Services	298,014	336,455	85,787	(250,668)
<i>External Contracts & Services</i>	<i>119,343</i>	<i>270,347</i>	<i>6,000</i>	<i>(264,347)</i>
<i>Internal Contracts & Services</i>	<i>178,671</i>	<i>66,108</i>	<i>79,787</i>	<i>13,679</i>
Information Technology	1,198,629	1,463,262	812,499	(650,763)
Energy and Utilities	28,672	32,509	29,029	(3,480)

Performance and Analytics

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other	3,125	3,600	3,600	-
Capital Expenditures	150,154	100,000	-	(100,000)
NON-PERSONNEL SUBTOTAL	1,690,803	1,943,926	934,965	(1,008,961)
Total	\$ 5,190,084	\$ 5,660,469	\$ 4,920,012	\$ (740,457)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 318,329	\$ 227,145	\$ 229,121	\$ 1,976
Other Revenue	503	-	-	-
Total	\$ 318,832	\$ 227,145	\$ 229,121	\$ 1,976

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001101	Department Director	1.00	1.00	1.00	\$ 98,302 - 372,372	\$ 242,817
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	220,095
90001073	Management Intern	0.00	1.31	1.00	38,548 - 49,686	49,686
20001234	Program Coordinator	14.00	14.00	12.00	36,364 - 218,225	1,926,414
20001222	Program Manager	2.00	2.00	3.00	78,886 - 290,057	569,615
	Budgeted Personnel					(184,472)
	Expenditure Savings					
	Vacation Pay In Lieu					32,577
FTE, Salaries, and Wages Subtotal		18.00	19.31	18.00		\$ 2,856,732

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 7,114	\$ 7,435	\$ 8,819	\$ 1,384
Flexible Benefits	235,112	243,723	237,995	(5,728)
Insurance	1,242	-	-	-
Long-Term Disability	10,296	10,134	14,316	4,182
Medicare	36,999	40,589	40,951	362
Other Post-Employment Benefits	73,482	70,346	65,648	(4,698)
Retiree Medical Trust	5,424	6,014	5,943	(71)
Retirement 401 Plan	14,590	16,480	17,335	855
Retirement ADC	484,300	498,769	612,098	113,329
Risk Management Administration	21,814	23,562	26,528	2,966
Supplemental Pension Savings Plan	84,469	92,425	85,156	(7,269)
Unemployment Insurance	2,824	2,884	2,681	(203)
Workers' Compensation	18,222	12,189	10,845	(1,344)
Fringe Benefits Subtotal	\$ 995,887	\$ 1,024,550	\$ 1,128,315	\$ 103,765
Total Personnel Expenditures			\$ 3,985,047	



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, Administrative Regulations, and applicable federal and state laws. The Outstation Section provides onsite advice and assistance to hiring departments on a myriad of personnel issues including the development of interview processes, coordinating organizational structure changes, 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

Personnel

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 develop a diverse 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, develop, and retain a well-qualified and diverse workforce.

- Promote employment opportunities through job/career fairs, online advertising, and outreach.
- Publish job announcements for the Classified service that are job related and attract a broad applicant pool.
- Produce eligible lists of qualified candidates.
- Provide information regarding career development.

Goal 2: Continue to provide excellent customer service tailored to the needs of our 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: Continue to maintain the integrity of the merit system.

- Apply Civil Service Rules and Personnel Regulations consistently.
- Provide advice and assistance on personnel issues to applicants, employees, supervisors, and management.
- Provide reports and recommendations at Civil Service Commission meetings.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Participated in 210 community engagement events such as career fairs, employer advisory boards, virtual career counseling sessions, and employment information sessions made possible by collaborations with library branches, recreation centers, and various agencies supporting veterans, people with low income, refugees and immigrants, people who are unhoused, people with disabilities, and people who are justice-involved.
- Conducted a two-day “one-stop shop” event for prospective employees at a more accessible location that included mobile fingerprinting, picture ID taking, I-9 verification, completion of required pre-hire paperwork, and medical exam scheduling if required for their position.
- Streamlined the hiring process for Heavy Truck Driver II, Laborer, Grounds Maintenance Worker II, and Tree Trimmer by collaborating with the Human Resources Department and/or the hiring departments to conduct a hiring hall or joint interview processes.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Goal 1, Objective 1 of the department Tactical Equity Plan contains a potential disparity among all San Diegans having access to information about employment opportunities in the City of San Diego - however the department does not have the data to determine where the gaps may be. To mitigate the impacts of this potential disparity, the department will track the number of outreach events attended and number of attendees at employment information sessions. Goal 1, Objective 4 of the department Tactical Equity Plan identifies the following disparity: "Some employees (e.g., new employees) may not be as familiar with the career advancement process." To mitigate the impacts of this potential disparity, the department will offer onsite information sessions on the career advancement process, create a process guide to post on the intranet site, and create a report to identify employees who are occupying a career advancement position. Goal 2, Objective 3 of the department Tactical Equity Plan contains a potential disparity among new supervisors who do not complete AAIT or EPRP training. To mitigate the impacts of this disparity, the department will track the percentage of new supervisors of Classified employees who complete AAIT and EPRP training within the first year of becoming a supervisor. Goal 3, Objective 1 of the department Tactical Equity Plan contains a potential disparity among City employees who complain about selection processes based on a protected classification. To mitigate the impacts of this disparity, the department will track the number of substantiated EEIO complaints related to selection processes.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Budget Adjustments fall under Tactical Equity Plan Goal 1 (Continue to attract, develop, and retain a well-qualified and diverse workforce), Goal 2 (Continue to provide excellent customer service tailored to the needs of our customers, and Goal 3 (Continue to maintain the integrity of the merit system). The reduction of personnel expenditures via the elimination of 6 positions will roll back many of the hiring process improvements the Personnel Department has implemented since Fiscal Year 2023 which could have long lasting negative effects even after the temporary hiring freeze. The long-term effects of this reduction extend beyond immediate operational impacts, risking higher vacancy rates, longer hiring times, and a workforce that fails to meet the City's Equity Commitments. These budget reductions will:

- Compromise the City's ability to train hiring authorities and supervisors on equitable and inclusive practices;
- Disproportionately affect the efficiency, equity, and transparency of the City's hiring processes, undermining the ability to build a diverse and qualified workforce to meet the needs of the City and the public;
- Hinder the City's ability to ensure equitable access to bilingual pay which will affect its ability to serve multilingual communities in an equitable manner;
- Expose the City to both increased liability and a diminished work environment for City employees, ultimately undermining efforts to create a fair, safe, and supportive workplace for all.
- Narrow the candidate pool and reduce opportunities for individuals who rely on outreach efforts for access and guidance;
- Exacerbate existing barriers to employment for marginalized groups, leading to decreased representation and diminished progress toward creating a workforce that reflects the City's diverse population;
- Impact the department's ability to implement performance audit recommendations that support the City's long-term workforce goals.

Restoring these positions is critical to maintaining the momentum in achieving equitable hiring practices, especially for public safety positions, and in ensuring fair access to City employment opportunities for all residents. Restoring these positions is critical to maintaining momentum in the efficiencies gained from the hiring process improvements already implemented or in process of being implemented

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Appointing Authority Interview Training (AAIT)	Percentage of new supervisors who attend the Appointing Authority Interview Training (AAIT)	59%	51%	70%
Employee Performance Review Program (EPRP) Training	Percentage of new supervisors who attend the Employee Performance Review Program (EPRP) training	49%	40%	60%
Completion of Classification Studies	Number of days classification studies conducted and completed	23	22	22
Days to Certify an Eligible List without a Recruitment	Number of days to issue certification list to hiring departments (without recruitment)	15	10	12
Days to Certify an Eligible List with a Recruitment	Number of days to issue certification list to hiring departments when recruitment is required	64	48	57
Online PCR Actions Approval Workflows	Percentage of Personnel Change Request (PCR) actions converted to an online approval workflow	40%	40%	100%

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	85.99	86.49	80.49	(6.00)
Personnel Expenditures	\$ 13,059,271	\$ 13,957,699	\$ 14,642,973	\$ 685,274
Non-Personnel Expenditures	1,502,179	1,796,614	1,834,095	37,481
Total Department Expenditures	\$ 14,561,450	\$ 15,754,313	\$ 16,477,068	\$ 722,755
Total Department Revenue	\$ 7,490	\$ 25,228	\$ 31,878	\$ 6,650

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Liaison, Outstation, Records & Cert	\$ 5,466,048	\$ 5,964,739	\$ 6,192,013	\$ 227,274
Personnel	5,111,369	5,496,320	5,928,259	431,939
Recruiting & Exam Management	3,984,033	4,293,254	4,356,796	63,542
Total	\$ 14,561,450	\$ 15,754,313	\$ 16,477,068	\$ 722,755

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Liaison, Outstation, Records & Cert	30.00	30.00	29.00	(1.00)
Personnel	28.00	27.50	25.50	(2.00)
Recruiting & Exam Management	27.99	28.99	25.99	(3.00)
Total	85.99	86.49	80.49	(6.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 1,308,533	-
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	0.00	291,205	(19,838)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Funding for Online CitiCall	0.00	54,442	-
Addition of non-personnel expenditures to support the subscription to a computer-based pre-employment assessment tool used to test Dispatcher applicants.			
Non-Discretionary Adjustment	0.00	37,724	-
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.			

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 0.50 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.50	26,978	26,978
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(11,599)	-
Reduction of Promotional Advertising Reduction in non-personnel expenditures related to the cost of attending job fairs and advertising City employment opportunities.	0.00	(19,730)	-
Reduction of Pre-Employment Fingerprinting Reduction in non-personnel expenditures related to the cost of submitting fingerprints of prospective employees to the Department of Justice and the Federal Bureau of Investigation.	0.00	(23,356)	-
Reduction of Office Support Specialist Reduction of 1.00 Office Support Specialist.	(1.00)	(77,962)	-
Reduction of Payroll Audit Specialist Reduction of 1.00 Payroll Audit Specialist 2.	(1.00)	(79,872)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.50)	(11,653)	-
Reduction of Outstation Section Reduction of 1.00 Supervising Personnel Analyst within Outstation section.	(1.00)	(155,568)	-
Reduction of Medical and Backgrounds Program Reduction of 1.00 Medical and Backgrounds Program Coordinator.	(1.00)	(239,164)	-
Reduction of Recruiting Section Reduction of 1.00 Program Coordinator and 1.00 Associate Personnel Analyst within the Recruiting section.	(2.00)	(377,223)	-
Revised Fingerprinting Fee Revenue Adjustment to reflect revised fingerprinting fee revenue projections associated with the independent contractors and the Parks and Recreation Department.	0.00	-	(490)
Total	(6.00)	\$ 722,755	\$ 6,650

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 8,472,971	\$ 9,135,898	\$ 9,471,736	\$ 335,838
Fringe Benefits	4,586,299	4,821,801	5,171,237	349,436
PERSONNEL SUBTOTAL	13,059,271	13,957,699	14,642,973	685,274
NON-PERSONNEL				
Supplies	\$ 56,850	\$ 61,286	\$ 64,655	\$ 3,369
Contracts & Services	905,934	1,129,852	1,119,302	(10,550)

Personnel

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
External Contracts & Services	776,286	952,574	907,688	(44,886)
Internal Contracts & Services	129,649	177,278	211,614	34,336
Information Technology	527,085	586,595	631,257	44,662
Energy and Utilities	8,076	7,100	7,100	-
Other	4,234	11,781	11,781	-
NON-PERSONNEL SUBTOTAL	1,502,179	1,796,614	1,834,095	37,481
Total	\$ 14,561,450	\$ 15,754,313	\$ 16,477,068	\$ 722,755

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 6,151	\$ 25,228	\$ 31,878	\$ 6,650
Other Revenue	1,340	-	-	-
Total	\$ 7,490	\$ 25,228	\$ 31,878	\$ 6,650

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001082	Assistant Personnel Director	1.00	1.00	1.00	\$ 54,928 - 327,928	\$ 247,874
20001233	Assistant to the Director	1.00	1.00	1.00	78,886 - 290,057	188,462
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	85,285
20000158	Associate Personnel Analyst	27.00	29.00	28.00	93,344 - 112,716	3,020,462
20001184	Deputy Personnel Director	2.00	2.00	2.00	78,886 - 290,057	450,436
20001123	Equal Employment Investigations Manager	1.00	1.00	1.00	78,886 - 290,057	214,659
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000290	Information Systems Analyst 2	1.00	1.00	1.00	86,945 - 105,050	105,050
90001073	Management Intern	0.00	0.50	0.50	38,548 - 49,686	24,843
20000756	Office Support Specialist	5.00	4.00	3.00	48,747 - 58,684	174,250
20000681	Payroll Audit Specialist 2	10.00	10.00	9.00	65,782 - 79,585	699,400
20000936	Payroll Audit Supervisor	2.00	2.00	2.00	79,476 - 95,987	185,498
20000697	Personnel Assistant 2	1.00	1.00	1.00	60,934 - 73,448	69,295
20001131	Personnel Director	1.00	1.00	1.00	98,302 - 372,372	287,682
20000738	Principal Test Administration Specialist	1.00	1.00	1.00	71,919 - 86,858	86,858
20001234	Program Coordinator	8.00	8.00	6.00	36,364 - 218,225	1,130,772
20001222	Program Manager	1.00	1.00	1.00	78,886 - 290,057	214,659
20000682	Senior Personnel Analyst	10.00	10.00	10.00	102,386 - 123,833	1,238,330
20000881	Senior Test Administration Specialist	1.00	1.00	1.00	62,419 - 75,632	73,741
20001000	Supervising Personnel Analyst	1.00	1.00	0.00	115,250 - 139,514	-
20000396	Test Administration Specialist	6.00	6.00	6.00	56,740 - 68,468	408,288
21000181	Test Monitor 2	1.00	0.00	0.00	42,806 - 51,586	-
91000181	Test Monitor 2	2.99	2.99	2.99	42,806 - 51,586	127,991

Personnel

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Bilingual - Regular					52,416
	Budgeted Personnel					(93,344)
	Expenditure Savings					
	Overtime Budgeted					18,212
	Sick Leave - Hourly					925
	Special Assignment Pay					123,584
	Termination Pay Annual					59,752
	Leave					
	Vacation Pay In Lieu					194,805
FTE, Salaries, and Wages Subtotal		85.99	86.49	80.49	\$	9,471,736

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 50,919	\$ 55,128	\$ 58,670	\$ 3,542
Flexible Benefits	1,096,999	1,161,282	1,120,520	(40,762)
Long-Term Disability	33,024	32,270	45,734	13,464
Medicare	126,350	132,005	133,374	1,369
Other Post-Employment Benefits	353,580	339,316	311,828	(27,488)
Retiree Medical Trust	14,555	16,181	16,066	(115)
Retirement 401 Plan	58,198	63,894	64,244	350
Retirement ADC	2,507,765	2,624,985	3,008,105	383,120
Retirement DROP	10,687	9,437	10,006	569
Risk Management Administration	104,693	113,652	126,008	12,356
Supplemental Pension Savings Plan	150,917	158,368	158,494	126
Unemployment Insurance	17,516	9,172	8,578	(594)
Workers' Compensation	61,097	106,111	109,610	3,499
Fringe Benefits Subtotal	\$ 4,586,299	\$ 4,821,801	\$ 5,171,237	\$ 349,436
Total Personnel Expenditures			\$ 14,642,973	



Description

For 136 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 Communications Division, ensuring a diverse team that effectively supports the department's operation 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, and 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.

- Department-wide restructuring – Implemented a sweeping department reorganization that improved the span of control among our leaders, creating more opportunities for mentorship and accountability, and created a new layer of civilian leadership, many of whom are women and people of color, who bring a new equity lens to decisions made at the highest levels. The restructure also allowed the department to structurally invest in areas like training, homelessness response and community and youth engagement.
- Command Cohort training program – Developed an eight-session training program for department leaders designed to foster meaningful engagement in communities, leadership and accountability in their teams, and strategic, effective policing.
- Data-driven approaches to staffing models and overtime – Anchoring our staffing and overtime decisions in data will help ensure we're better investing our limited resources equitably across our communities.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Ensuring data drives our staffing models, centralizing overtime and maximizing the work our non-sworn employees engage in could all address disparities for SDPD personnel and the communities we serve. Some of these actions may trigger meet and confer with labor organizations.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Many of our proposed adjustments could negatively impact disparities. The consolidation of the Northwestern Division may impact patrol response times and could weaken collaboration between police and residents in surrounding communities. Eliminating detective positions may hamper our ability to solve crimes in a timely manner and will lead to additional workloads for remaining staff. Reducing overtime will decrease the number of officers we have working on any given day when we're already significantly short staffed. Cutting overtime dollars will also limit the work departments like the Neighborhood Policing Division do to address concerns and complaints related to quality-of-life issues and homelessness – two areas of consistent concern for our residents. With the addition of COPS funding from the State of California, the department is able to provide more equitably materials and resources to our officers in order to assist them in their respective duties.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
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.	3.9	4.4	4.0
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.	39.4%	45.6%	50.0%
9-1-1 call response	Percentage of all 9-1-1 emergency calls answered within 15 seconds.	87.4%	89.7%	90.0%
Non-emergency calls response	Percentage of calls to the non-emergency, 619-531-2000, line answered within 2 minutes.	65.2%	53.3%	70.0%
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.	7.0	6.9	7.0
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.	14.0	33.3	14.0
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.	27.0	112.2	27.0
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.	80.0	157.6	80.0
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.	90.0	102.4	90.0

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Academy recruits	Total number of recruits that attend the San Diego Regional Academy per year.	138	85	200
Female academy recruits	Percentage of female academy recruits who attend the San Diego Regional Academy per year.	29%	22%	30%
Complaint allegations compared to previous year	Percentage change of community member allegations against officers compared to the previous fiscal year.	1.5%	12.5%	<5%
Category I sustained allegations (compared to total Category I allegations) ¹	Percentage of Category I allegations (i.e. use of force, arrests, search and seizure, discrimination, etc.) that resulted in a sustained finding.	3.9%	11%	<5%
Category II sustained allegations (compared to total Category II allegations) ¹	Percentage of Category II allegations (i.e. procedures, courtesy, service, etc.) that resulted in a sustained finding.	29%	18.8%	<30%
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%	N/A	40%
Community sentiment ³	Percentage increase in average trust and safety score aggregation.	0	N/A	>0%
Annual attrition rate of professional staff	Number of professional (non-sworn) personnel who leave each year due to retirement or other reasons.	66	33	75
Vacancies among professional positions	Percentage of vacant professional (non-sworn) positions within the department.	18%	14%	<13%
Annual attrition rate of sworn personnel	Number of officers who leave each year due to retirement or other employment.	176	83	<156
Severe and fatal traffic collisions	Percentage reduction in severe and fatal traffic collisions from the previous year.	-2.74%	-7.92%	-10.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
1.	Incomplete data as several complaint investigations originating in the first half of Fiscal Year 2025 are still open.			
2.	Dataset underwent a structure change during the first half of Fiscal Year 2025, therefore calculations related to patrol available time are not available for the reporting period.			
3.	The Department is in the process of procuring a new community sentiment feedback tool. Data for Fiscal Year 2025 is currently unavailable.			

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	2,687.14	2,691.64	2,678.34	(13.30)
Personnel Expenditures	\$ 537,852,470	\$ 586,125,303	\$ 614,078,535	\$ 27,953,232
Non-Personnel Expenditures	85,889,615	93,874,058	94,133,703	259,645
Total Department Expenditures	\$ 623,742,084	\$ 679,999,361	\$ 708,212,238	\$ 28,212,877
Total Department Revenue	\$ 55,830,229	\$ 57,159,496	\$ 74,754,689	\$ 17,595,193

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Police	\$ 618,416,591	\$ 673,002,146	\$ 702,297,091	\$ 29,294,945
Total	\$ 618,416,591	\$ 673,002,146	\$ 702,297,091	\$ 29,294,945

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Police	2,687.14	2,691.64	2,678.34	(13.30)
Total	2,687.14	2,691.64	2,678.34	(13.30)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 33,282,368	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Overtime Increase	0.00	1,918,277	244,735
Addition of overtime expenditures and revenue associated with approved MOU labor negotiations.			
Non-Discretionary Adjustment	0.00	774,671	-
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.			
PLEADS Program	0.00	456,872	456,872
Addition of one-time non-personnel expenditures and reimbursable Opioid Settlement revenue to support the Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) program.			
Employ and Empower Program Support	4.20	226,609	226,609
Addition of 4.20 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(4.50)	54,465	-
Reduction of Refuse Disposal Fees Reduction of one-time refuse disposal fees which will provide a fee discount to City forces.	0.00	(544)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(89,086)	-
Logistics Police Captain Reduction Reduction of 1.00 Police Captain position assigned to fleet, facilities, property room, and records.	(1.00)	(706,542)	-
Patrol Operations Police Lieutenants Reduction Reduction of 2.00 Police Lieutenants in Patrol Operations.	(2.00)	(732,088)	-
Reduction of Extension of Shift Overtime Reduction of Extension of Shift overtime expenditures associated with enhanced oversight from Commanding Officers.	0.00	(1,014,500)	-
Gangs and Vice Operations Police Detective Reduction Reduction of 4.00 Police Detectives in Gangs and Vice Operations.	(4.00)	(1,155,665)	-
Northwestern Division Consolidation Reduction of 6.00 FTE Positions and addition of one-time non-personnel expenditures for relocation due to consolidation of Northwestern Division.	(6.00)	(1,690,892)	-
Reduction of Patrol Backfill Overtime Reduction of Patrol Backfill overtime associated with the centralization of the staffing model.	0.00	(2,029,000)	-
Parking Meter Revenue Reimbursement Addition of revenue associated with reimbursement for parking meter enforcement.	0.00	-	8,600,000
Parking Citation Fines Adjustment to reflect revised Parking Citation Fine revenue projections associated with an increase in the fine amounts.	0.00	-	8,016,387
Police User Fees Adjustment to reflect revised Police user fee revenue projections associated with the Comprehensive User Fee Analysis.	0.00	-	1,027,006
Parking Citation Revenue Adjustment to reflect revised parking citation revenue projections associated with increased staffing of Parking Enforcement Officers responsible for issuing citations.	0.00	-	275,562
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	127,488

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	-	(178,548)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Safety Sales Tax Allocation	0.00	-	(412,799)
Adjustment to reflect revised Safety Sales Tax revenue associated with the Public Safety Services and Debt Services Fund.			
Total	(13.30)	\$ 29,294,945	\$ 18,383,312

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 338,339,325	\$ 341,752,152	\$ 363,011,448	\$ 21,259,296
Fringe Benefits	199,513,144	244,373,151	251,067,087	6,693,936
PERSONNEL SUBTOTAL	537,852,470	586,125,303	614,078,535	27,953,232
NON-PERSONNEL				
Supplies	\$ 12,148,600	\$ 10,439,795	\$ 10,353,674	\$ (86,121)
Contracts & Services	36,037,094	43,007,501	43,949,391	941,890
<i>External Contracts & Services</i>	<i>12,889,553</i>	<i>18,011,728</i>	<i>18,850,268</i>	<i>838,540</i>
<i>Internal Contracts & Services</i>	<i>23,147,541</i>	<i>24,995,773</i>	<i>25,099,123</i>	<i>103,350</i>
Information Technology	15,491,564	18,056,250	17,980,964	(75,286)
Energy and Utilities	15,485,329	14,846,697	14,043,057	(803,640)
Other	510,437	171,600	303,600	132,000
Capital Expenditures	891,099	25,000	-	(25,000)
Debt	-	330,000	1,587,870	1,257,870
NON-PERSONNEL SUBTOTAL	80,564,122	86,876,843	88,218,556	1,341,713
Total	\$ 618,416,591	\$ 673,002,146	\$ 702,297,091	\$ 29,294,945

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 17,625,256	\$ 19,952,827	\$ 28,941,530	\$ 8,988,703
Fines Forfeitures and Penalties	20,849,764	21,203,935	29,495,884	8,291,949
Licenses and Permits	2,516,057	2,660,976	3,171,368	510,392
Other Local Taxes	1,498,352	1,672,118	2,677,185	1,005,067
Other Revenue	765,229	537,879	537,879	-
Rev from Federal Agencies	33,700	7,300	7,300	-
Rev from Other Agencies	581,873	858,723	858,723	-
Transfers In	5,762,273	6,077,619	5,664,820	(412,799)
Total	\$ 49,632,505	\$ 52,971,377	\$ 71,354,689	\$ 18,383,312

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	5.00	5.00	5.00	\$ 49,620 - 59,689	\$ 278,785
20000012	Administrative Aide 1	3.00	3.00	4.00	58,356 - 70,259	270,063
20000024	Administrative Aide 2	14.00	15.00	15.00	67,180 - 80,983	1,154,473

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001140	Assistant Department Director	0.00	0.00	1.00	98,302 - 372,372	243,931
20000041	Assistant Management Analyst	1.00	1.00	1.00	70,172 - 85,285	85,285
20001190	Assistant Police Chief	7.00	7.00	3.00	98,302 - 372,372	795,108
20000311	Associate Department Human Resources Analyst	3.00	3.00	3.00	85,285 - 103,085	269,799
20000119	Associate Management Analyst	18.00	17.00	17.00	85,285 - 103,085	1,666,626
20000134	Associate Management Analyst (Terminal)	4.00	0.00	0.00	85,285 - 103,085	-
20000231	Cal-ID Technician	2.00	2.00	2.00	51,936 - 62,593	129,348
90000231	Cal-ID Technician	0.88	0.88	0.88	51,936 - 62,593	55,082
20000539	Clerical Assistant 2	7.00	7.00	7.00	47,174 - 56,871	374,891
90000539	Clerical Assistant 2	2.63	2.63	2.63	47,174 - 56,871	149,572
20001163	Confidential Secretary to the Police Chief	1.00	1.00	1.00	35,880 - 167,010	129,228
20000441	Crime Scene Specialist 2	9.00	10.00	9.00	80,939 - 97,712	849,174
21000831	Crime Scene Specialist 3	0.00	0.00	1.00	84,979 - 102,582	84,979
20000348	Criminalist 2	23.00	27.00	27.00	118,220 - 142,877	3,609,219
20000349	Criminalist 2	7.00	3.00	3.00	118,220 - 142,877	428,631
21000450	Criminalist 3	5.00	5.00	5.00	124,095 - 150,019	750,095
20001168	Deputy Director	1.00	3.00	2.00	78,886 - 290,057	412,120
20000386	Dispatcher 2	83.00	83.00	64.00	66,733 - 80,567	5,089,706
90000386	Dispatcher 2	1.88	1.88	1.88	66,733 - 80,567	151,466
20000391	DNA Technical Manager	1.00	1.00	1.00	124,095 - 150,019	150,019
20000398	Documents Examiner 3	1.00	0.00	0.00	97,319 - 117,543	-
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20001120	Executive Assistant Police Chief	1.00	1.00	1.00	98,302 - 372,372	278,274
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	106,612
20000290	Information Systems Analyst 2	5.00	5.00	5.00	86,945 - 105,050	502,085
20000293	Information Systems Analyst 3	6.00	6.00	6.00	95,463 - 115,381	689,741
20000998	Information Systems Analyst 4	3.00	3.00	3.00	107,322 - 130,079	367,480
20000590	Laboratory Technician	16.00	16.00	16.00	67,136 - 81,136	1,206,331
20000577	Latent Print Examiner 2	10.00	10.00	10.00	95,899 - 115,883	1,138,977
21000500	Latent Print Examiner 3	1.00	1.00	1.00	100,333 - 121,256	121,256
21000475	Latent Print Examiner Aide	3.00	3.00	3.00	65,323 - 78,864	217,738
90001073	Management Intern	0.75	5.25	4.95	38,548 - 49,686	245,946
20000756	Office Support Specialist	33.00	33.00	31.00	48,747 - 58,684	1,714,863
20000672	Parking Enforcement Officer 1	52.00	52.00	52.00	56,282 - 67,638	3,247,390
20000663	Parking Enforcement Officer 2	24.00	24.00	24.00	61,742 - 74,343	1,730,934
20000670	Parking Enforcement Supervisor	8.00	8.00	8.00	71,417 - 85,788	679,824
20000680	Payroll Specialist 2	8.00	8.00	8.00	57,330 - 69,255	538,542
20000173	Payroll Supervisor	2.00	2.00	2.00	65,782 - 79,585	156,385

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000833	Police 911 Dispatcher	0.00	0.00	19.00	66,733 - 80,567	1,383,918
20000717	Police Captain	21.00	21.00	23.00	182,682 - 218,808	5,012,796
20001133	Police Chief	1.00	1.00	1.00	98,302 - 372,372	337,978
20000308	Police Code Compliance Officer	7.00	7.00	7.00	69,866 - 84,062	563,483
21000801	Police Code Compliance Officer	0.00	2.00	0.00	69,866 - 84,062	-
21000800	Police Code Compliance Supervisor	0.00	1.00	0.00	80,349 - 96,620	-
20001192	Police Commander	0.00	0.00	4.00	78,886 - 290,057	1,009,660
20000719	Police Detective	323.00	323.00	317.00	104,050 - 125,725	37,912,532
90000719	Police Detective	1.73	1.73	1.73	104,050 - 125,725	217,505
20000111	Police Dispatch Administrator	4.00	4.00	4.00	109,893 - 133,488	533,952
20000729	Police Dispatcher	59.00	59.00	59.00	80,657 - 97,245	5,617,113
90000729	Police Dispatcher	1.21	1.21	1.21	80,657 - 97,245	117,666
20000987	Police Dispatch Supervisor	15.00	15.00	15.00	97,603 - 117,728	1,745,795
20000715	Police Investigative Service Officer 2	28.00	23.00	26.00	58,138 - 70,194	1,645,217
20000696	Police Lead Dispatcher	12.00	12.00	12.00	88,716 - 107,005	1,284,060
20000718	Police Lieutenant	58.00	58.00	66.00	153,847 - 184,153	11,923,596
20000721	Police Officer 2	1,316.00	1,316.00	1,286.00	99,096 - 119,733	146,562,046
90000721	Police Officer 2	1.15	1.15	1.15	99,096 - 119,733	137,693
20000723	Police Officer 3	11.00	11.00	11.00	104,050 - 125,725	1,319,510
20000952	Police Property and Evidence Supervisor	3.00	3.00	3.00	65,792 - 79,135	228,888
20000734	Police Property & Evidence Specialist	15.00	15.00	15.00	53,301 - 63,934	910,839
20000735	Police Records Clerk	33.00	33.00	33.00	54,513 - 65,826	2,030,500
20000724	Police Sergeant	300.00	300.00	313.00	120,252 - 145,367	44,434,943
20000329	Police Service Officer 2	3.00	3.00	3.00	56,063 - 67,464	185,129
20000730	Polygrapher 3	3.00	3.00	3.00	102,473 - 123,527	370,581
20001234	Program Coordinator	9.00	10.00	9.00	36,364 - 218,225	1,488,830
20001222	Program Manager	2.00	0.00	1.00	78,886 - 290,057	167,010
20000783	Public Information Clerk	2.00	2.00	2.00	49,620 - 59,689	118,370
21000762	Records Management Analyst	0.00	4.00	4.00	85,285 - 103,085	394,121
20000869	Senior Account Clerk	2.00	2.00	2.00	56,762 - 68,468	135,224
20000927	Senior Clerk/Typist	12.00	12.00	13.00	55,801 - 67,289	859,862
20000312	Senior Department Human Resources Analyst	1.00	1.00	1.00	93,628 - 113,219	113,219
20000015	Senior Management Analyst	4.00	5.00	5.00	93,628 - 113,219	559,175
20000064	Senior Parking Enforcement Supervisor	1.00	1.00	1.00	87,251 - 105,181	105,181
20000957	Senior Police Property & Evidence Supervisor	1.00	1.00	1.00	83,254 - 100,603	95,023
20000882	Senior Police Records Clerk	9.00	9.00	9.00	62,615 - 75,741	674,095
90000882	Senior Police Records Clerk	0.85	0.85	0.85	62,615 - 75,741	64,380
90001013	Special Event Traffic Controller 1	39.06	39.06	39.06	48,616 - 58,400	2,281,110

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001012	Special Event Traffic Control Supervisor	4.00	4.00	4.00	64,712 - 77,729	297,899
20001243	Supervising Crime Scene Specialist	1.00	1.00	1.00	104,614 - 126,454	126,454
20000892	Supervising Criminalist	5.00	5.00	5.00	135,998 - 164,302	793,206
20001244	Supervising Latent Print Examiner	1.00	1.00	1.00	117,368 - 141,916	141,916
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,377 - 121,605	200,754
	2nd Watch Shift					1,773,339
	2-Wheel Motorcycle (POA)					190,370
	3rd Watch Shift					1,816,415
	3-Wheel Motorcycle (MEA)					108,576
	Acct Recon Pay					120,000
	Adjust Budget To Approved Levels					(3,814,500)
	Admin Assign Pay					218,040
	Advanced Post Certificate					12,050,007
	Air Support Trainer					36,219
	Bilingual - POA					1,413,167
	Bilingual - Regular					294,112
	Budgeted Personnel Expenditure Savings					(24,002,118)
	Canine Care					213,371
	Comm Relations					113,157
	Core Instructor Pay					24,543
	Detective Pay					755,872
	Dispatch Cert Pay					2,863,187
	Dispatcher Training					314,514
	Emergency Negotiator					114,506
	Field Training Pay					2,480,098
	Flight Pay					129,565
	Holiday Credit on Day Off					3,011,628
	Intermediate Post Certificate					2,535,694
	Latent Print Exam Cert					42,129
	Night Shift Pay					16,431
	Overtime Budgeted					45,264,269
	Service Pay					2,815,410
	Shift Rotation Pay					501,478
	Sick Leave - Hourly					42,963
	Special Assignment Pay					57,477
	Split Shift Pay					67,408
	Standby Pay					24,200
	Swat Team Pay					458,980
	Tactical Flight Officer Pay					23,948
	Termination Pay Annual Leave					2,204,472
	Vacation Pay In Lieu					4,479,763
FTE, Salaries, and Wages Subtotal		2,687.14	2,691.64	2,678.34		\$ 363,011,448

Police

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 3,429,443	\$ 3,112,185	\$ 3,068,506	\$ (43,679)
Flexible Benefits	33,292,674	33,413,605	34,825,063	1,411,458
Insurance	156	-	-	-
Long-Term Disability	1,034,976	946,675	1,430,865	484,190
Medicare	4,916,112	4,932,590	5,318,976	386,386
Other	5,763	-	-	-
Other Post-Employment Benefits	10,532,500	9,575,332	9,814,376	239,044
Retiree Medical Trust	66,966	66,377	81,590	15,213
Retirement 401 Plan	248,640	249,157	311,568	62,411
Retirement ADC	123,777,477	169,860,228	170,468,022	607,794
Retirement DROP	1,053,807	1,097,762	1,131,991	34,229
Risk Management Administration	3,137,291	3,207,204	3,965,936	758,732
Supplemental Pension Savings Plan	1,773,847	1,873,038	1,304,647	(568,391)
Unemployment Insurance	283,346	269,671	268,205	(1,466)
Workers' Compensation	15,960,145	15,769,327	19,077,342	3,308,015
Fringe Benefits Subtotal	\$ 199,513,144	\$ 244,373,151	\$ 251,067,087	\$ 6,693,936
Total Personnel Expenditures		\$ 614,078,535		

Seized Assets - California Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Police	\$ 120,622	\$ 517,445	\$ 803,848	\$ 286,403
Total	\$ 120,622	\$ 517,445	\$ 803,848	\$ 286,403

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Safety Supplies and Data Analytics Platform	0.00	\$ 681,929	\$ -
Addition of non-personnel expenditures to purchase officer safety supplies and a data analytics platform.			
One-Time Additions and Annualizations	0.00	(395,526)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Reduction of Seized Asset Revenue	0.00	-	(100,000)
Reduction of revenue associated with seized assets.			
Total	0.00	\$ 286,403	\$ (100,000)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 106,314	\$ 517,445	\$ 303,848	\$ (213,597)
Contracts & Services	4,474	-	-	-
<i>External Contracts & Services</i>	4,474	-	-	-
Information Technology	-	-	500,000	500,000

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Capital Expenditures	9,834	-	-	-
NON-PERSONNEL SUBTOTAL	120,622	517,445	803,848	286,403
Total	\$ 120,622	\$ 517,445	\$ 803,848	\$ 286,403

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 22,764	\$ -	\$ -	-
Rev from Other Agencies	544,513	100,000	-	(100,000)
Total	\$ 567,277	\$ 100,000	\$ -	(100,000)

Seized Assets - Federal DOJ Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Police	\$ 955,990	\$ 1,232,378	\$ 1,423,290	190,912
Total	\$ 955,990	\$ 1,232,378	\$ 1,423,290	190,912

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ 272,864	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Non-Discretionary Adjustment	0.00	(11,922)	-
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.			
Reduction of Capital Expenditures	0.00	(70,030)	-
Reduction of one-time non-personnel expenditures due to anticipated savings.			
Reduction of Seized Asset Revenue	0.00	-	(569,307)
Reduction of revenue associated with seized assets.			
Total	0.00	\$ 190,912	\$ (569,307)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 82,308	\$ 153,412	\$ 426,276	272,864
Contracts & Services	329,869	405,518	402,816	(2,702)
<i>External Contracts & Services</i>	316,229	390,000	390,000	-
<i>Internal Contracts & Services</i>	13,640	15,518	12,816	(2,702)
Information Technology	1,000	-	-	-

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Energy and Utilities	373,573	523,448	514,228	(9,220)
Capital Expenditures	169,241	150,000	79,970	(70,030)
NON-PERSONNEL SUBTOTAL	955,990	1,232,378	1,423,290	190,912
Total	\$ 955,990	\$ 1,232,378	\$ 1,423,290	\$ 190,912

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Federal Agencies	\$ 1,363,423	\$ 569,307	\$ -	\$ (569,307)
Rev from Money and Prop	64,386	-	-	-
Total	\$ 1,427,808	\$ 569,307	\$ -	\$ (569,307)

Seized Assets - Federal Treasury Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Police	\$ 501,765	\$ 2,005,246	\$ 30,000	\$ (1,975,246)
Total	\$ 501,765	\$ 2,005,246	\$ 30,000	\$ (1,975,246)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Professional Services	0.00	\$ (89,187)	\$ -
Reduction of one-time non-personnel expenditures associated with savings in professional services.			
One-Time Additions and Annualizations	0.00	(1,886,059)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Reduction of Seized Asset Revenue	0.00	-	(118,812)
Reduction of revenue associated with seized assets.			
Total	0.00	\$ (1,975,246)	\$ (118,812)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 134,327	\$ 1,886,059	\$ -	\$ (1,886,059)
Contracts & Services	236,653	119,187	30,000	(89,187)
<i>External Contracts & Services</i>	236,136	119,187	30,000	(89,187)
<i>Internal Contracts & Services</i>	517	-	-	-
Information Technology	(16,000)	-	-	-
Capital Expenditures	146,785	-	-	-
NON-PERSONNEL SUBTOTAL	501,765	2,005,246	30,000	(1,975,246)
Total	\$ 501,765	\$ 2,005,246	\$ 30,000	\$ (1,975,246)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Rev from Federal Agencies	\$	35,030	\$	118,812	\$	-	\$	(118,812)
Rev from Money and Prop		56,543		-		-		-
Total	\$	91,572	\$	118,812	\$	-	\$	(118,812)

State COPS

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Police	\$	3,747,115	\$	3,242,146	\$	3,658,009	\$	415,863
Total	\$	3,747,115	\$	3,242,146	\$	3,658,009	\$	415,863

Significant Budget Adjustments

		FTE		Expenditures		Revenue
Non-Personnel Expenditure Support		0.00	\$	455,179	\$	-
Addition of non-personnel expenditures for safety supplies, training, professional services, and capital expenditures.						
Non-Discretionary Adjustment		0.00		(39,316)		-
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	\$	415,863	\$	-

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Supplies	\$	347,430	\$	150,000	\$	123,975	\$	(26,025)
Contracts & Services		662,462		819,547		828,034		8,487
<i>External Contracts & Services</i>		651,100		817,435		814,833		(2,602)
<i>Internal Contracts & Services</i>		11,361		2,112		13,201		11,089
Information Technology		1,139,365		2,272,599		2,331,000		58,401
Energy and Utilities		(25,734)		-		-		-
Capital Expenditures		1,623,592		-		375,000		375,000
NON-PERSONNEL SUBTOTAL		3,747,115		3,242,146		3,658,009		415,863
Total	\$	3,747,115	\$	3,242,146	\$	3,658,009	\$	415,863

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Other Revenue	\$	47,095	\$	-	\$	-	\$	-
Rev from Money and Prop		106,924		-		-		-
Rev from Other Agencies		3,957,049		3,400,000		3,400,000		-
Total	\$	4,111,067	\$	3,400,000	\$	3,400,000	\$	-

Revenue and Expense Statement (Non-General Fund)

Seized Asset Funds		FY2024 Actual		FY2025* Budget		FY2026** Draft
BEGINNING BALANCE AND RESERVES						
Balance from Prior Year	\$	4,567,060	\$	5,174,278	\$	2,630,636
TOTAL BALANCE AND RESERVES	\$	4,567,060	\$	5,174,278	\$	2,630,636
REVENUE						
Revenue from Federal Agencies	\$	1,398,453	\$	688,119	\$	-
Revenue from Other Agencies		640,604		100,000		-
Revenue from Use of Money and Property		146,652		-		-
TOTAL REVENUE	\$	2,185,709	\$	788,119	\$	-
TOTAL BALANCE, RESERVES, AND REVENUE	\$	6,752,769	\$	5,962,397	\$	2,630,636
OPERATING EXPENSE						
Supplies	\$	322,950	\$	2,556,916	\$	730,124
Contracts & Services		571,109		524,705		432,816
Information Technology		(15,000)		-		500,000
Energy and Utilities		373,573		523,448		514,228
Capital Expenditures		325,859		150,000		79,970
TOTAL OPERATING EXPENSE	\$	1,578,491	\$	3,755,069	\$	2,257,138
TOTAL EXPENSE	\$	1,578,491	\$	3,755,069	\$	2,257,138
BALANCE	\$	5,174,278	\$	2,207,328	\$	373,498
TOTAL BALANCE, RESERVES, AND EXPENSE	\$	6,752,769	\$	5,962,397	\$	2,630,636

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Revenue and Expense Statement (Non-General Fund)

State COPS Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,136,203	\$ 3,500,155	\$ 3,699,533
TOTAL BALANCE AND RESERVES	\$ 3,136,203	\$ 3,500,155	\$ 3,699,533
REVENUE			
Other Revenue	\$ 47,095	\$ -	\$ -
Revenue from Other Agencies	3,957,049	3,400,000	3,400,000
Revenue from Use of Money and Property	106,924	-	-
TOTAL REVENUE	\$ 4,111,067	\$ 3,400,000	\$ 3,400,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 7,247,270	\$ 6,900,155	\$ 7,099,533
OPERATING EXPENSE			
Supplies	\$ 347,430	\$ 150,000	\$ 123,975
Contracts & Services	662,462	819,547	828,034
Information Technology	1,139,365	2,272,599	2,331,000
Energy and Utilities	(25,734)	-	-
Capital Expenditures	1,623,592	-	375,000
TOTAL OPERATING EXPENSE	\$ 3,747,115	\$ 3,242,146	\$ 3,658,009
TOTAL EXPENSE	\$ 3,747,115	\$ 3,242,146	\$ 3,658,009
BALANCE	\$ 3,500,155	\$ 3,658,009	\$ 3,441,524
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 7,247,270	\$ 6,900,155	\$ 7,099,533

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Public Safety Services and Debt Service Fund



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.

Public Safety Services and Debt Service Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	12,925,015	13,564,755	12,657,066	(907,689)
Total Department Expenditures	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	\$ (907,689)
Total Department Revenue	\$ 12,953,888	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Public Safety Services & Debt Service Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Public Safety Services & Debt Service Fund	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	(907,689)
Total	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Safety Sales Tax Support	0.00	\$ (907,689)	\$ (907,689)
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	\$ (907,689)	\$ (907,689)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Transfers Out	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	(907,689)
NON-PERSONNEL SUBTOTAL	12,925,015	13,564,755	12,657,066	(907,689)
Total	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 80,914	\$ -	\$ -	-
Sales Tax	12,872,974	13,564,755	12,657,066	(907,689)
Total	\$ 12,953,888	\$ 13,564,755	\$ 12,657,066	\$ (907,689)

Public Safety Services and Debt Service Fund

Revenue and Expense Statement (Non-General Fund)

Public Safety Services & Debt Service Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,005,187	\$ 1,034,059	\$ 1,034,059
TOTAL BALANCE AND RESERVES	\$ 1,005,187	\$ 1,034,059	\$ 1,034,059
REVENUE			
Revenue from Use of Money and Property	\$ 80,914	\$ -	\$ -
Sales Tax	12,872,974	13,564,755	12,657,066
TOTAL REVENUE	\$ 12,953,888	\$ 13,564,755	\$ 12,657,066
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 13,959,075	\$ 14,598,814	\$ 13,691,125
OPERATING EXPENSE			
Transfers Out	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
TOTAL OPERATING EXPENSE	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
TOTAL EXPENSE	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
BALANCE	\$ 1,034,059	\$ 1,034,059	\$ 1,034,059
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 13,959,075	\$ 14,598,814	\$ 13,691,125

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



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-System. 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: Water Supply- To reduce the number of sewer spills.

- Optimize the sewer cleaning schedule

Goal 2: Organization Excellence - To prioritize the training and development of the workforce.

- Training staff on SOP based on current industry standards

Goal 3: Community Engagement- To improve customer service strategies and outreach.

- Implement software to improve the effectiveness and efficiency of Customer Support Division employee training and allow team members ongoing access to training materials.
- Secure a contract with a language relay service so Customer Support Division can better assist customers who speak/write languages other than English and Spanish. Contract should include written materials translation services if possible.
- Develop an SAP-integrated Customer Self-Service Portal

Goal 4: Infrastructure Management- For the average age of replacement pipes to be consistent Citywide

- Perform planned maintenance at identified frequencies.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Passed the 70% construction completion mark for Pure Water Phase I which will provide a sustainable water supply making the City less reliant on expensive imported water benefiting all communities.
- Call wait times have been reduced by 89%, and unbilled accounts have decreased by 67%, enhancing community engagement and customer service by leveraging technology and operational efficiency. This allows our team members to focus on delivering inclusive and responsive customer service.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

The department can adjust its ongoing operations to reduce existing and potential disparities particularly in customer satisfaction, equitable service delivery, and strategic asset management to ensure to safe, reliable, and affordable drinking water and wastewater services.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Draft Budget adjustments promote equity in asset management by leveraging GIS data for data-driven decision-making and infrastructure improvements to ensure all residents receive equitable, timely, and respectful service. These requests align with our existing and draft rate model, reinforcing our commitment to financial sustainability and affordability for all residents. While primarily water infrastructure assets, reservoirs also provide outdoor recreational spaces, and reducing access disproportionately impacts marginalized communities that have limited alternatives, exacerbating existing inequities.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Sewer system overflows	Number of sewer system overflows per 100 miles of pipe	1.28		2.00
Water system pipeline breakage ¹	Number of water system pipeline breaks per 100 miles of pipe	3.0	1.9	<3.0
Sewer mains maintenance ²	Number of miles sewer pipes contracted to be repaired	40.00	22.00	40.00
Water mains maintenance ³	Number of miles of water mains contracted to be repaired	34.70	11.00	35.00
Completion of high priority dam safety projects ⁴	Percentage of planned regulatory milestones completed for all high priority dam projects	54%	86%	100%
Meter replacements ⁵	Percentage of planned monthly replacements completed	100%	100%	100%
Treated drinking water	Percentage of drinking water samples that meet established safety and quality regulations	99.20%	99.74%	100.00%
Treated wastewater	Percentage of samples from treated wastewater that meets safety and quality regulations	99.90%	99.98%	100.00%
Water quality regulatory reports	Percentage of water quality regulatory reports submitted on time	100%	100%	100%
Locally sourced water ⁶	Percentage of local water supplies with a goal of 60% by 2040	~15%	0.36	0.60
Water main break response time (in minutes) ⁷	Average time to respond to water main breaks	30	30	30
Sewer overflow response time (in minutes)	Average time to respond to sewer pipe breaks	30		30
Customer Service Sentiment	Percentage of customer service surveys rated satisfied or very satisfied	82%	85%	90%
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%	83%	85%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Billing accuracy rate	Percentage of customer billing statements issued accurately and on time	96%	97%	99%
Debt Service Coverage Ratio - Water	Revenue can cover costs and related expenses	1.45	1.33x	>1.50X
Debt Service Coverage Ratio - Sewer	Revenue can cover costs and related expenses	1.45	1.38x	>1.50X

1. The industry standard is less than 15.0 (AWWA, 2023). National Rate is 11.1 (Utah Study, 2023). AC Master Plan goal is 3.0 (PUD, 2024). Break Defined: Main break from a blown AC collar gasket, circumference break, hole/split/broken piece in pipe, rusted transmission man
2. PUD existing sewer pipeline performance currently exceeds industry standards and this KPI will be removed for future years starting in FY 2026. There is a need to focus resources on vertical facilities such as pump stations and treatment facilities. Pipeline goals will be re-evaluated in future fiscal years.
3. PUD existing water pipeline performance currently exceeds industry standards and this KPI will be removed for future years starting in FY 2026. There is a need to focus resources on vertical facilities such as pump stations and treatment facilities. Pipeline goals will be re-evaluated in future fiscal years.
4. While the goal of 100% was not met, significant progress was made on planning and assessments, capital projects and ongoing maintenance and operations to support dam safety.
5. Meter replacements for FY26 are estimated at 12,000 annually due to anticipated effective completion of the backlog so that resources can be reallocated to other priority projects
6. FY25 KPI Estimate Calculation: (estimated raw water + groundwater + recycled water + Pure Water) / total estimated water use. Using more local reservoir water in FY 25. With Pure Water implementation and production, percent of local water will greatly increase.
7. External influences can adversely impact response: time of day, day of the week, holiday schedules, high volume traffic or congestion, road detours, distances required for traveling, and incomplete information (such as a bad address).

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	1,932.21	1,973.75	2,021.75	48.00
Personnel Expenditures	\$ 241,090,881	\$ 259,982,824	\$ 291,404,161	\$ 31,421,337
Non-Personnel Expenditures	851,212,186	961,024,092	1,002,055,628	41,031,536
Total Department Expenditures	\$ 1,092,303,067	\$ 1,221,006,916	\$ 1,293,459,789	\$ 72,452,873
Total Department Revenue	\$ 1,616,569,069	\$ 1,909,422,068	\$ 1,599,268,238	\$ (310,153,830)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Water Production	\$ 2,903,461	\$ 3,110,927	\$ 2,220,059	\$ (890,868)
Total	\$ 2,903,461	\$ 3,110,927	\$ 2,220,059	\$ (890,868)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	\$ (309)	\$ -
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	0.00	(1,479)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Reduction of Reservoir Program	0.00	(889,080)	(266,895)
Reduction of non-personnel expenditures associated to the reservoir recreation program.			
Lake Programs User Fees	0.00	-	59,111
Adjustment to reflect revised Lake Programs user fee revenue projections associated with the Comprehensive User Fee Study.			
Total	0.00	\$ (890,868)	\$ (207,784)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 54,298	\$ 61,800	\$ 61,800	\$ -
Contracts & Services	2,758,851	2,993,257	2,110,526	(882,731)
<i>External Contracts & Services</i>	817,609	902,946	769,734	(133,212)
<i>Internal Contracts & Services</i>	1,941,242	2,090,311	1,340,792	(749,519)
Information Technology	9,268	7,572	6,093	(1,479)
Energy and Utilities	81,044	48,298	41,640	(6,658)
NON-PERSONNEL SUBTOTAL	2,903,461	3,110,927	2,220,059	(890,868)
Total	\$ 2,903,461	\$ 3,110,927	\$ 2,220,059	\$ (890,868)

Public Utilities

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,360,170	\$ 1,557,115	\$ 1,349,331	\$ (207,784)
Other Revenue	40	-	-	-
Rev from Money and Prop	265,101	228,960	228,960	-
Total	\$ 1,625,310	\$ 1,786,075	\$ 1,578,291	\$ (207,784)

Metropolitan Sewer Utility Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Support Service	\$ -	\$ (5)	\$ -	5
Employee Services & Quality Assurance	6,257,716	8,840,070	9,126,197	286,127
Finance & Budget	3,293,674	4,435,354	5,099,466	664,112
Innovation & Technology	5,899,320	6,347,650	6,817,008	469,358
Public Utilities	84,798,450	75,104,830	63,755,162	(11,349,668)
Pure Water Program Management	7,556,167	10,261,686	9,796,711	(464,975)
Wastewater Collection	21,181,820	33,075,949	31,731,557	(1,344,392)
Water Distribution	3,972,591	3,047,011	-	(3,047,011)
Water Meter Services	1,027,992	1,627,809	-	(1,627,809)
Water Production	3,624	16,190	16,190	-
Wastewater Treatment and Disposal	145,963,853	157,735,620	167,641,626	9,906,006
Total	\$ 279,955,206	\$ 300,492,164	\$ 293,983,917	\$ (6,508,247)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Support Service	0.30	0.30	0.00	(0.30)
Employee Services & Quality Assurance	33.90	37.25	39.30	2.05
Finance & Budget	20.91	20.91	20.56	(0.35)
Innovation & Technology	13.15	13.15	14.37	1.22
Public Utilities	3.35	3.65	3.98	0.33
Pure Water Program Management	11.21	10.78	10.66	(0.12)
Wastewater Collection	1.00	52.98	62.13	9.15
Water Distribution	11.00	10.00	0.00	(10.00)
Water Meter Services	9.26	9.26	1.00	(8.26)
Water Production	1.00	0.00	0.00	0.00
Wastewater Treatment and Disposal	409.20	371.56	377.46	5.90
Total	514.28	529.84	529.46	(0.38)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	(15.70)	\$ 5,414,039	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
North City Expansion Readiness Addition of 2.00 Plant Technician 2s to support San Diego's Pure Water Program that will provide nearly half of San Diego's water supply locally by the end of Fiscal Year 2035.	2.00	4,165,923	-
Pure Water Readiness Addition of 1.42 Environmental Scientist 2s and non-personnel expenditures associated with Pure Water operations.	1.42	793,392	-
Morena Pump Station Support Addition of 5.00 FTE Positions to operate power reliability facilities at the Morena pump station.	5.00	615,944	-
Shop and Programming Upgrades Addition of one-time non-personnel expenditures to support the Central Support Facility and Metropolitan Biosolids Center with equipment and facility upgrades.	0.00	329,500	-
Street Preservation Ordinance Support Addition of 10.00 FTE Positions across multiple funds associated with Trench Restoration Program needs to comply with the Street Preservation Ordinance.	3.00	294,977	-
Regulatory Compliance Addition of 5.00 FTE Positions across multiple funds associated with air quality regulatory compliance.	2.18	286,536	-
Wastewater Pump Stations Operations Addition of 0.50 Power Plant Superintendent and 0.67 Senior Power Plant Supervisor to oversee all pump station operations.	1.17	207,020	-
Wastewater Equipment Addition of one-time non-personnel expenditures for a new Equalization Basin at the North City Water Reclamation Plant and two odor control fans at the South Bay Water Reclamation Plant.	0.00	200,000	-
Dual Port Charging Stations Addition of non-personnel expenditures associated to Dual Port Charging Stations to support the charging of electric vehicles.	0.00	69,300	-
Dams and Reservoir Assessments Addition of 0.22 Associate Civil Engineer for the development intake and review process to support the comprehensive assessments of the Water System's Dam Infrastructure.	0.22	37,035	-
Employ and Empower Program Support Addition of 0.33 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.33	17,805	17,805
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	4,000	-

Public Utilities

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(244,280)	-
Pure Water Phase 2 Program Management Consultant Reduction of non-personnel expenditures associated with the program management consultant for Pure Water Phase 2.	0.00	(1,000,000)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(1,820,000)	(74,400,000)
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.	0.00	(15,879,438)	-
Total	(0.38)	\$ (6,508,247)	\$ (74,382,195)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 43,811,169	\$ 48,369,589	\$ 52,813,205	\$ 4,443,616
Fringe Benefits	24,005,416	26,043,347	28,889,745	2,846,398
PERSONNEL SUBTOTAL	67,816,585	74,412,936	81,702,950	7,290,014
NON-PERSONNEL				
Supplies	\$ 58,162,157	\$ 41,560,628	\$ 42,161,255	\$ 600,627
Contracts & Services	60,202,146	66,710,121	70,148,415	3,438,294
<i>External Contracts & Services</i>	<i>41,519,476</i>	<i>49,496,210</i>	<i>52,330,697</i>	<i>2,834,487</i>
<i>Internal Contracts & Services</i>	<i>18,682,671</i>	<i>17,213,911</i>	<i>17,817,718</i>	<i>603,807</i>
Information Technology	7,419,339	11,849,320	11,495,095	(354,225)
Energy and Utilities	25,292,562	37,541,367	33,939,455	(3,601,912)
Other	105,996	179,872	181,208	1,336
Transfers Out	55,116,616	63,293,164	50,010,783	(13,282,381)
Capital Expenditures	4,426,805	4,944,756	4,344,756	(600,000)
Debt	1,413,000	-	-	-
NON-PERSONNEL SUBTOTAL	212,138,621	226,079,228	212,280,967	(13,798,261)
Total	\$ 279,955,206	\$ 300,492,164	\$ 293,983,917	\$ (6,508,247)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 123,785,352	\$ 115,968,022	\$ 115,985,827	\$ 17,805
Fines Forfeitures and Penalties	109,915	-	-	-
Other Revenue	161,941,556	74,400,000	-	(74,400,000)
Rev from Money and Prop	5,839,889	2,559,000	2,559,000	-
Transfers In	2,925,280	174,161,376	174,161,376	-
Total	\$ 294,601,992	\$ 367,088,398	\$ 292,706,203	\$ (74,382,195)

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000007	Accountant 3	0.65	0.65	0.70	\$ 100,835 - 121,824	\$ 77,928
20000102	Accountant 4	0.30	0.35	0.35	124,095 - 150,805	46,164
20000011	Account Clerk	4.72	4.37	4.37	49,620 - 59,689	243,812
20000012	Administrative Aide 1	1.96	1.96	1.90	58,356 - 70,259	129,401
20000024	Administrative Aide 2	5.70	6.11	5.49	67,180 - 80,983	413,130
21000753	Asset Management Coordinator	0.00	0.95	0.95	113,088 - 136,893	128,544
20000057	Assistant Chemist (Terminal)	35.31	30.95	0.00	88,954 - 107,999	-
20001140	Assistant Department Director	1.40	2.00	1.70	98,302 - 372,372	446,429
20001081	Assistant Deputy Chief Operating Officer	0.30	0.30	0.30	98,302 - 372,372	86,711
20001202	Assistant Deputy Director	3.30	3.30	3.24	78,886 - 290,057	715,609
20000070	Assistant Engineer-Civil	11.13	11.70	9.98	100,224 - 120,710	1,127,612
20000071	Assistant Engineer-Civil	0.30	0.30	0.30	100,224 - 120,710	36,216
20000077	Assistant Engineer-Electrical	0.22	0.22	0.22	100,224 - 120,710	22,044
20000087	Assistant Engineer-Mechanical	0.22	0.22	0.22	100,224 - 120,710	22,044
20000080	Assistant Laboratory Technician	1.00	0.00	0.00	55,670 - 67,114	-
20001091	Assistant to the Water Department Director	0.30	0.30	0.30	35,880 - 187,890	55,259
20000140	Associate Chemist (Terminal)	10.94	9.04	0.00	97,636 - 118,222	-
20000311	Associate Department Human Resources Analyst	1.50	1.50	1.50	85,285 - 103,085	154,625
21000727	Associate Eng-Control Systems	0.00	0.35	0.35	115,403 - 139,317	40,392
20000143	Associate Engineer-Civil	13.92	13.76	13.42	115,403 - 139,317	1,784,498
20000145	Associate Engineer-Civil	1.20	1.20	1.20	115,403 - 139,317	165,295
20000150	Associate Engineer-Electrical	1.44	1.44	1.44	115,403 - 139,317	199,026
20000154	Associate Engineer-Mechanical	0.22	0.22	0.22	115,403 - 139,317	30,648
20000119	Associate Management Analyst	10.73	11.73	11.26	85,285 - 103,085	1,037,516
20000134	Associate Management Analyst (Terminal)	0.30	0.00	0.00	85,285 - 103,085	-
20000162	Associate Planner	1.32	1.32	1.32	93,825 - 113,371	137,394
20000655	Biologist 2 (Terminal)	10.84	9.04	0.00	84,199 - 102,380	-
20000648	Biologist 3 (Terminal)	3.07	2.79	0.00	97,173 - 117,649	-
20000195	Boat Operator	1.00	1.00	1.00	81,933 - 97,760	93,850
20000539	Clerical Assistant 2	4.28	4.22	4.22	47,174 - 56,871	237,441
20000829	Compliance and Metering Manager	0.36	0.36	0.00	107,737 - 130,319	-
20001168	Deputy Director	2.80	3.02	2.74	78,886 - 290,057	640,487
20000434	Electronics Technician	0.30	0.30	0.30	70,128 - 84,193	24,623
21000451	Environmental Biologist 3	0.44	0.44	0.44	102,517 - 124,117	47,791

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000839	Environmental Scientist 2	0.00	8.60	63.65	88,845 - 107,999	6,559,277
21000840	Environmental Scientist 3	0.00	1.90	19.00	102,517 - 124,117	2,283,061
20000430	Equipment Operator 2	0.00	0.30	0.90	65,869 - 78,777	62,890
20000436	Equipment Operator 3	0.00	0.30	0.30	68,752 - 82,271	20,629
20000438	Equipment Painter	2.00	2.00	2.00	67,704 - 81,179	161,140
20000418	Equipment Technician 1	0.00	1.00	0.00	53,617 - 64,253	-
20000924	Executive Assistant	0.30	0.30	0.30	67,398 - 81,551	20,218
20000184	Fleet Parts Buyer (Terminal)	0.60	0.00	0.00	63,860 - 77,357	-
21000432	Geographic Info Systems Analyst 2	0.22	0.44	0.44	86,945 - 105,050	42,241
21000433	Geographic Info Systems Analyst 3	0.22	0.44	0.79	95,463 - 115,381	79,791
20000501	Heavy Truck Driver 2	3.00	3.90	4.80	55,954 - 67,464	308,184
20000290	Information Systems Analyst 2	2.05	2.05	1.05	86,945 - 105,050	97,635
20000293	Information Systems Analyst 3	2.45	2.45	2.80	95,463 - 115,381	320,641
20000998	Information Systems Analyst 4	1.40	1.40	1.40	107,322 - 130,079	171,517
20000999	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
20000377	Information Systems Technician	0.70	0.70	0.70	68,468 - 82,555	55,417
20000514	Instrumentation and Control Supervisor	1.00	1.00	1.00	104,252 - 126,056	126,056
20000515	Instrumentation and Control Technician	10.30	10.30	9.30	94,961 - 114,034	954,105
20000590	Laboratory Technician	22.25	22.25	22.87	67,136 - 81,136	1,700,943
20000618	Machinist	4.00	4.00	4.00	70,412 - 84,324	334,766
90001073	Management Intern	1.50	0.00	0.33	38,548 - 49,686	16,396
20000624	Marine Biologist 2 (Terminal)	14.00	14.00	1.00	88,845 - 107,999	88,845
20000626	Marine Biologist 3 (Terminal)	4.00	4.00	0.00	97,636 - 118,222	-
20000756	Office Support Specialist	6.06	5.06	4.77	48,747 - 58,684	265,101
20000627	Organization Effectiveness Specialist 3	0.30	0.30	0.30	84,936 - 102,670	30,803
20000639	Organization Effectiveness Supervisor	0.30	0.30	0.30	95,528 - 115,774	34,728
20000172	Payroll Specialist 1	0.00	0.00	0.30	54,818 - 65,979	16,441
20000680	Payroll Specialist 2	3.00	3.00	3.00	57,330 - 69,255	194,538
20000173	Payroll Supervisor	0.60	0.60	0.60	65,782 - 79,585	47,281
21000725	Plant Maintenance Coordinator	0.00	6.70	7.68	96,860 - 117,128	866,871
20000701	Plant Process Control Electrician	20.00	20.00	24.00	94,961 - 114,034	2,583,090
20000703	Plant Process Control Supervisor	5.00	6.00	6.00	104,252 - 126,056	730,120
20000705	Plant Process Control Supervisor (Terminal)	6.70	0.00	0.00	104,252 - 126,056	-
20000687	Plant Technician 1	21.00	21.00	24.00	63,621 - 76,090	1,585,488

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000688	Plant Technician 2	29.00	29.00	32.00	69,732 - 83,254	2,562,442
20000689	Plant Technician 3	18.00	18.00	19.00	76,515 - 91,559	1,666,311
20000706	Plant Technician Supervisor	12.00	12.00	13.00	89,477 - 106,714	1,329,501
20000732	Power Plant Operator	8.00	14.00	14.00	90,977 - 108,617	1,439,318
20000755	Power Plant Superintendent	1.00	1.00	1.50	128,339 - 155,001	225,528
20000733	Power Plant Supervisor	2.00	4.00	4.00	101,901 - 123,056	449,914
21000789	Principal Backflow and Cross Connection Specialist Supervisor	0.36	0.36	0.00	88,537 - 107,229	-
21000184	Principal Backflow & Cross Connection Specialist	2.00	2.00	0.00	77,008 - 93,260	-
20000740	Principal Drafting Aide	0.66	0.66	0.66	71,548 - 86,661	54,590
20000743	Principal Engineering Aide	0.22	0.22	0.22	86,617 - 104,810	23,053
20000707	Principal Plant Technician Supervisor	0.00	0.98	0.98	122,295 - 147,569	144,616
21000790	Principal Water Resources Specialist	0.00	0.22	0.22	121,847 - 147,278	32,400
20000227	Procurement Specialist	0.30	0.30	0.30	70,259 - 85,110	21,072
20001234	Program Coordinator	1.40	1.75	1.75	36,364 - 218,225	259,459
20001222	Program Manager	4.20	3.25	3.89	78,886 - 290,057	706,486
20000760	Project Assistant	0.88	0.88	0.66	96,372 - 116,116	76,193
20000763	Project Officer 2	0.22	0.22	0.22	127,936 - 154,642	34,020
20000766	Project Officer 2	0.44	0.22	0.22	127,936 - 154,642	28,147
20001150	Public Utilities Director	0.30	0.30	0.30	98,302 - 372,372	93,227
20001050	Public Works Superintendent	0.00	0.30	0.30	118,892 - 143,539	35,670
20001032	Public Works Supervisor	0.00	0.30	0.60	88,156 - 106,714	55,560
20000319	Pump Station Operator	10.00	10.00	10.00	67,944 - 81,136	778,203
20000320	Pump Station Operator Supervisor	2.00	2.00	2.00	75,239 - 89,741	179,482
21000762	Records Management Analyst	0.00	0.30	0.30	85,285 - 103,085	30,925
20000560	Recycling Program Manager (Terminal)	0.95	0.00	0.00	112,542 - 136,260	-
20001042	Safety and Training Manager	0.90	0.90	0.90	102,819 - 124,600	112,137
20000847	Safety Officer	0.60	0.60	0.60	89,186 - 107,744	64,642
20000854	Safety Representative 2	2.40	2.40	1.80	77,724 - 93,999	164,965
21000438	Security Officer	0.30	0.30	0.30	89,186 - 107,744	32,321
21000437	Security Representative 2	0.30	0.30	0.90	77,724 - 93,999	81,471
20000869	Senior Account Clerk	0.70	0.70	0.70	56,762 - 68,468	39,722
21000183	Senior Backflow & Cross Connection Specialist	5.00	5.00	0.00	68,434 - 82,694	-
20000828	Senior Biologist (Terminal)	0.50	0.50	0.00	112,463 - 135,499	-
20000196	Senior Boat Operator	1.00	1.00	1.00	90,171 - 107,677	107,677
20000883	Senior Chemist (Terminal)	2.17	1.22	0.00	112,971 - 136,183	-
20000885	Senior Civil Engineer	5.48	5.48	5.48	132,962 - 160,742	868,946
20000890	Senior Civil Engineer	0.30	0.30	0.30	132,962 - 160,742	48,217
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,801 - 67,289	66,280
21000728	Senior Control Systems Engineer	0.00	0.00	0.70	132,962 - 160,742	102,794

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000312	Senior Department Human Resources Analyst	0.60	0.60	0.60	93,628 - 113,219	62,053
20000400	Senior Drafting Aide	2.10	2.10	2.10	63,576 - 76,833	151,740
20000904	Senior Electrical Engineer	0.22	0.22	0.22	132,962 - 160,742	35,364
20000905	Senior Electrical Engineer	1.00	1.00	1.00	132,962 - 160,742	160,742
21000837	Senior Environmental Scientist	0.00	0.95	3.87	118,657 - 142,986	517,628
20000015	Senior Management Analyst	7.28	7.28	6.98	93,628 - 113,219	756,565
20000880	Senior Marine Biologist (Terminal)	1.00	1.00	0.00	112,993 - 136,183	-
20000918	Senior Planner	1.32	1.32	1.32	108,064 - 130,669	170,495
20000920	Senior Planner (Terminal)	0.30	0.00	0.00	108,064 - 130,669	-
20000708	Senior Plant Technician Supervisor	6.35	6.00	6.00	110,990 - 133,958	801,739
20000968	Senior Power Plant Supervisor	1.00	2.00	2.67	117,124 - 141,278	344,554
20000938	Senior Wastewater Operations Supervisor	6.00	6.00	6.00	126,033 - 152,471	883,814
20000055	Senior Wastewater Plant Operator	11.00	11.00	13.00	104,610 - 125,115	1,520,831
21000785	Senior Water Plant Operator	0.00	2.00	0.00	104,431 - 124,847	-
20000950	Stock Clerk	1.50	1.50	1.50	43,003 - 51,936	75,805
20000955	Storekeeper 1	1.50	1.50	1.50	49,533 - 59,405	80,207
20000956	Storekeeper 2	1.20	1.20	1.20	54,141 - 65,454	75,897
20000954	Storekeeper 3 (Terminal)	0.30	0.00	0.00	56,959 - 68,512	-
90000964	Student Engineer	0.50	0.00	0.00	38,220 - 45,798	-
20000313	Supervising Department Human Resources Analyst	0.90	0.90	0.90	105,312 - 127,633	114,876
20000995	Supervising Economist	0.35	0.35	0.35	95,528 - 115,774	33,431
20000970	Supervising Management Analyst	4.16	4.16	4.44	100,377 - 121,605	532,499
21000177	Trainer	2.10	2.10	1.80	83,254 - 100,603	163,656
20001041	Training Supervisor	0.60	0.60	0.60	91,402 - 110,497	64,205
20001053	Utility Worker 2	0.00	1.20	2.40	53,413 - 63,554	133,888
21000781	Warehouse Manager	0.00	0.30	0.30	56,959 - 68,512	17,087
21000726	Wastewater Chief Plant Operator	1.00	1.00	1.00	171,793 - 207,808	207,808
20000937	Wastewater Operations Supervisor	23.00	22.00	22.00	116,430 - 139,151	3,025,373
20000941	Wastewater Plant Operator	43.00	43.00	43.00	99,304 - 118,803	4,544,853
20000931	Wastewater Treatment Superintendent	4.00	4.00	4.00	160,038 - 193,639	774,556
21000782	Water Resources Specialist	0.00	0.30	0.30	108,064 - 130,669	39,204
20000003	Water Systems Technician 3	7.00	6.00	0.00	69,732 - 83,254	-
20000004	Water Systems Technician 4	2.00	2.00	0.00	80,858 - 96,551	-
20000005	Water Systems Technician Supervisor	1.00	1.00	0.00	106,692 - 127,354	-
21000783	Water Utility Parts Buyer	0.00	0.60	0.60	63,860 - 77,357	46,071

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001058	Welder	2.00	2.00	2.00	67,704 - 81,179	161,140
	Bilingual - Regular					875
	Budgeted Personnel					(6,978,441)
	Expenditure Savings					
	Coast Guard License Pay					15,408
	Electrician Cert Pay					58,211
	Exceptional Performance					927
	Pay-Classified					
	Exceptional Performance					1,045
	Pay-Unclassified					
	Geographic Info Cert Pay					2,727
	Infrastructure In-Training					73,603
	Pay					
	Infrastructure Registration					345,708
	Pay					
	Night Shift Pay					53,494
	Overtime Budgeted					2,606,253
	Plant/Tank Vol Cert Pay					206,123
	Reg Pay For Engineers					324,137
	Sick Leave - Hourly					4,942
	Split Shift Pay					50,903
	Standby Pay					38,149
	Termination Pay Annual					203,964
	Leave					
	Vacation Pay In Lieu					353,746
	Welding Certification					7,280
FTE, Salaries, and Wages Subtotal		514.28	529.84	529.46	\$	52,813,205

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 106,152	\$ 115,295	\$ 121,705	\$ 6,410
Flexible Benefits	5,528,087	6,179,958	6,301,515	121,557
Long-Term Disability	153,792	162,278	245,551	83,273
Medicare	637,353	662,738	764,582	101,844
Other Post-Employment Benefits	1,845,838	1,897,215	1,850,807	(46,408)
Retiree Medical Trust	66,708	72,649	83,712	11,063
Retirement 401 Plan	246,176	272,460	320,008	47,548
Retirement ADC	12,617,725	13,748,685	16,001,770	2,253,085
Retirement DROP	109,038	126,775	104,055	(22,720)
Risk Management Administration	548,671	634,511	746,608	112,097
Supplemental Pension Savings Plan	1,111,619	1,145,516	1,077,503	(68,013)
Unemployment Insurance	42,272	46,033	45,795	(238)
Workers' Compensation	991,984	979,234	1,226,134	246,900
Fringe Benefits Subtotal	\$ 24,005,416	\$ 26,043,347	\$ 28,889,745	\$ 2,846,398
Total Personnel Expenditures			\$ 81,702,950	

Municipal Sewer Revenue Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Support Service	\$ 8,686,614	\$ 9,407,557	\$ 10,837,644	\$ 1,430,087
Employee Services & Quality Assurance	3,721,782	5,156,936	5,534,019	377,083
Finance & Budget	4,406,287	6,111,499	6,492,078	380,579
Innovation & Technology	2,405,154	4,463,595	4,489,051	25,456
Public Utilities	55,089,703	64,611,342	61,066,290	(3,545,052)
Wastewater Collection	60,842,210	61,361,057	66,801,854	5,440,797
Water Meter Services	2,153,784	2,464,601	2,794,828	330,227
Wastewater Treatment and Disposal	16,935,615	19,710,806	19,088,944	(621,862)
Total	\$ 154,241,149	\$ 173,287,393	\$ 177,104,708	\$ 3,817,315

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Support Service	58.76	59.26	60.50	1.24
Employee Services & Quality Assurance	25.95	28.49	30.13	1.64
Finance & Budget	11.95	11.95	11.75	(0.20)
Innovation & Technology	6.30	6.30	7.03	0.73
Public Utilities	2.50	2.73	3.07	0.34
Wastewater Collection	236.00	233.02	231.87	(1.15)
Water Meter Services	17.82	18.42	18.50	0.08
Water Production	0.30	0.00	0.00	0.00
Wastewater Treatment and Disposal	78.49	79.53	80.54	1.01
Total	438.07	439.70	443.39	3.69

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	(1.63)	\$ 4,314,158	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Strategic Assessments and Upgrades	0.00	840,000	-
Addition of ongoing non-personnel expenditures to support master planning, condition assessments and energy for the Municipal Sewer System.			
Blueworx Upgrade for Service Notifications	0.00	250,000	-
Addition of non-personnel expenditures associated with the automation of service investigations for customer support.			
Wastewater Pump Stations Operations	0.83	149,038	-
Addition of 0.33 Power Plant Superintendent and 0.50 Senior Power Plant Supervisor to oversee all pump station operations.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Regulatory Compliance Addition of 5.00 FTE Positions across multiple funds associated with air quality regulatory compliance.	1.07	137,970	-
Dual Port Charging Stations Addition of non-personnel expenditures associated to Dual Port Charging Stations to support the charging of electric vehicles.	0.00	102,300	-
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	92,867	-
Pure Water Readiness Addition of 0.46 Environmental Scientist 2 and non-personnel expenditures associated with Pure Water operations.	0.46	62,646	-
Dams and Reservoir Assessments Addition of a0.32 Associate Civil Engineer for the development intake and review process to support the comprehensive assessments of the Water System's Dam Infrastructure.	0.32	53,868	-
Employ and Empower Program Support Addition of 0.34 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.34	18,344	18,344
Shop and Programming Upgrades Addition of one-time expenditures to support the Central Support Facility and Metropolitan Biosolids Center with equipment and facility upgrades.	0.00	3,500	-
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	2,000	-
Street Preservation Ordinance Support Addition of 10.00 FTE Positions across multiple funds associated with Trench Restoration Program needs to comply with the Street Preservation Ordinance.	2.30	(10,058)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(210,309)	-
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	(1,989,009)	-

Public Utilities

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	-	(235,600,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	3.69	\$ 3,817,315	\$ (235,581,656)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 30,393,544	\$ 34,460,736	\$ 37,558,950	\$ 3,098,214
Fringe Benefits	19,211,433	20,883,543	22,840,362	1,956,819
PERSONNEL SUBTOTAL	49,604,977	55,344,279	60,399,312	5,055,033
NON-PERSONNEL				
Supplies	\$ 6,037,930	\$ 5,600,752	\$ 6,396,307	\$ 795,555
Contracts & Services	39,861,440	44,998,985	47,481,273	2,482,288
<i>External Contracts & Services</i>	<i>17,676,434</i>	<i>19,997,220</i>	<i>21,480,033</i>	<i>1,482,813</i>
<i>Internal Contracts & Services</i>	<i>22,185,006</i>	<i>25,001,765</i>	<i>26,001,240</i>	<i>999,475</i>
Information Technology	7,087,905	5,621,231	5,577,554	(43,677)
Energy and Utilities	8,397,268	7,467,387	7,997,790	530,403
Other	151,683	86,789	88,789	2,000
Transfers Out	42,371,538	53,085,713	48,167,330	(4,918,383)
Capital Expenditures	728,407	1,082,257	996,353	(85,904)
NON-PERSONNEL SUBTOTAL	104,636,172	117,943,114	116,705,396	(1,237,718)
Total	\$ 154,241,149	\$ 173,287,393	\$ 177,104,708	\$ 3,817,315

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 300,117,127	\$ 321,842,107	\$ 321,860,451	\$ 18,344
Fines Forfeitures and Penalties	10,639	-	-	-
Other Revenue	3,457,961	235,600,000	-	(235,600,000)
Rev from Federal Agencies	14,741,487	-	-	-
Rev from Money and Prop	113,533	2,104,000	2,104,000	-
Total	\$ 318,440,748	\$ 559,546,107	\$ 323,964,451	\$ (235,581,656)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000007	Accountant 3	0.43	0.43	0.40	\$ 100,835 - 121,824	\$ 44,543
20000102	Accountant 4	0.23	0.20	0.20	124,095 - 150,805	26,377
20000011	Account Clerk	2.63	2.43	2.43	49,620 - 59,689	135,807
20000012	Administrative Aide 1	0.77	0.77	0.77	58,356 - 70,259	50,769
20000024	Administrative Aide 2	7.60	7.88	7.88	67,180 - 80,983	607,903
21000753	Asset Management Coordinator	0.00	0.66	0.66	113,088 - 136,893	89,492
20000057	Assistant Chemist (Terminal)	3.33	3.13	0.00	88,954 - 107,999	-

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000058	Assistant Customer Services Supervisor	0.50	0.50	0.50	85,224 - 102,662	42,618
20001140	Assistant Department Director	0.69	1.15	0.92	98,302 - 372,372	241,588
20001081	Assistant Deputy Chief Operating Officer	0.23	0.23	0.23	98,302 - 372,372	66,480
20001202	Assistant Deputy Director	2.26	2.76	2.76	78,886 - 290,057	593,070
20000070	Assistant Engineer-Civil	12.92	12.92	13.60	100,224 - 120,710	1,521,534
20000071	Assistant Engineer-Civil	0.23	0.23	0.23	100,224 - 120,710	27,757
20000077	Assistant Engineer-Electrical	0.32	0.32	0.32	100,224 - 120,710	32,076
20000087	Assistant Engineer-Mechanical	0.32	0.32	0.32	100,224 - 120,710	32,076
20001091	Assistant to the Water Department Director	0.23	0.23	0.23	35,880 - 187,890	42,370
20000140	Associate Chemist (Terminal)	2.40	2.30	0.00	97,636 - 118,222	-
20000311	Associate Department Human Resources Analyst	1.15	1.15	1.15	85,285 - 103,085	118,565
21000727	Associate Eng-Control Systems	0.00	0.20	0.20	115,403 - 139,317	23,076
20000143	Associate Engineer-Civil	10.70	11.16	12.48	115,403 - 139,317	1,681,769
20000145	Associate Engineer-Civil	0.92	0.92	0.92	115,403 - 139,317	126,719
20000150	Associate Engineer-Electrical	0.64	0.64	0.64	115,403 - 139,317	86,834
20000154	Associate Engineer-Mechanical	0.32	0.32	0.32	115,403 - 139,317	44,579
20000119	Associate Management Analyst	10.18	10.18	10.98	85,285 - 103,085	1,012,700
20000134	Associate Management Analyst (Terminal)	0.23	0.00	0.00	85,285 - 103,085	-
20000162	Associate Planner	1.92	1.92	1.92	93,825 - 113,371	199,787
20000655	Biologist 2 (Terminal)	0.46	0.46	0.00	84,199 - 102,380	-
20000648	Biologist 3 (Terminal)	0.27	0.50	0.00	97,173 - 117,649	-
20000266	Cashier	2.00	2.00	2.00	52,088 - 62,659	120,040
20000236	Cement Finisher	1.00	1.00	1.00	76,605 - 91,805	89,969
20000539	Clerical Assistant 2	4.40	4.32	4.32	47,174 - 56,871	216,587
20000829	Compliance and Metering Manager	0.30	0.30	0.30	107,737 - 130,319	39,096
20000801	Customer Information and Billing Manager	0.50	0.50	0.50	107,737 - 130,319	62,486
20000369	Customer Services Representative	24.25	24.25	25.00	55,987 - 67,583	1,588,777
20000366	Customer Services Supervisor	3.00	3.00	3.00	98,140 - 118,444	345,198
20001168	Deputy Director	2.76	2.76	2.76	78,886 - 290,057	649,763
20000434	Electronics Technician	0.23	0.23	0.23	70,128 - 84,193	18,876
21000451	Environmental Biologist 3	0.64	0.64	0.64	102,517 - 124,117	69,537
21000839	Environmental Scientist 2	0.00	0.66	5.13	88,845 - 107,999	522,786
21000840	Environmental Scientist 3	0.00	0.10	3.01	102,517 - 124,117	358,071
20000428	Equipment Operator 1	1.00	0.00	0.00	56,107 - 67,202	-
20000429	Equipment Operator 1	31.00	0.00	0.00	56,107 - 67,202	-

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000430	Equipment Operator 2	12.00	12.23	12.69	65,869 - 78,777	910,044
20000436	Equipment Operator 3	2.00	2.23	2.23	68,752 - 82,271	180,347
20000924	Executive Assistant	0.23	0.23	0.23	67,398 - 81,551	15,503
20000461	Field Representative	19.20	19.20	19.20	54,890 - 66,106	1,241,539
20000184	Fleet Parts Buyer (Terminal)	0.46	0.00	0.00	63,860 - 77,357	-
21000756	Food Establishment Wastewater Discharge Manager	0.00	1.00	1.00	104,155 - 126,192	126,192
20000483	General Water Utility Supervisor	4.00	3.30	3.30	109,624 - 132,637	437,703
21000432	Geographic Info Systems Analyst 2	0.32	0.64	0.64	86,945 - 105,050	61,431
21000433	Geographic Info Systems Analyst 3	0.32	0.64	0.84	95,463 - 115,381	86,569
20000502	Heavy Truck Driver 1	1.00	1.00	1.00	53,901 - 64,275	64,275
20000501	Heavy Truck Driver 2	1.00	1.69	2.38	55,954 - 67,464	148,551
20000290	Information Systems Analyst 2	0.60	0.60	0.60	86,945 - 105,050	55,792
20000293	Information Systems Analyst 3	1.90	1.90	1.60	95,463 - 115,381	183,230
20000998	Information Systems Analyst 4	0.80	0.80	0.80	107,322 - 130,079	98,014
20000377	Information Systems Technician	0.40	0.40	0.40	68,468 - 82,555	31,665
20000515	Instrumentation and Control Technician	0.23	0.23	1.23	94,961 - 114,034	112,216
20000497	Irrigation Specialist	2.00	2.00	2.00	57,745 - 69,058	137,701
20000590	Laboratory Technician	6.75	6.75	7.13	67,136 - 81,136	560,323
90000589	Laborer	2.00	0.00	0.00	47,928 - 57,062	-
90001073	Management Intern	0.00	0.00	0.34	38,548 - 49,686	16,893
20000756	Office Support Specialist	5.92	5.92	5.60	48,747 - 58,684	304,896
20000627	Organization Effectiveness Specialist 3	0.23	0.23	0.23	84,936 - 102,670	23,616
20000639	Organization Effectiveness Supervisor	0.23	0.23	0.23	95,528 - 115,774	26,627
20000172	Payroll Specialist 1	0.00	0.00	0.23	54,818 - 65,979	12,612
20000680	Payroll Specialist 2	2.26	2.30	2.30	57,330 - 69,255	149,262
20000173	Payroll Supervisor	0.46	0.46	0.46	65,782 - 79,585	36,241
21000725	Plant Maintenance Coordinator	0.00	5.70	4.72	96,860 - 117,128	549,563
20000701	Plant Process Control Electrician	8.00	8.00	5.00	94,961 - 114,034	570,170
20000703	Plant Process Control Supervisor	1.00	1.00	1.00	104,252 - 126,056	126,056
20000705	Plant Process Control Supervisor (Terminal)	5.40	0.00	0.00	104,252 - 126,056	-
20000687	Plant Technician 1	7.00	7.00	5.00	63,621 - 76,090	345,434
20000688	Plant Technician 2	8.00	8.00	8.00	69,732 - 83,254	655,904
20000689	Plant Technician 3	2.00	2.00	2.00	76,515 - 91,559	178,564
20000706	Plant Technician Supervisor	2.00	2.00	2.00	89,477 - 106,714	211,294

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000755	Power Plant Superintendent	0.00	0.00	0.50	128,339 - 155,001	70,527
20000737	Principal Customer Services Representative	1.50	1.50	1.50	73,919 - 89,275	118,561
20000740	Principal Drafting Aide	0.96	0.96	0.96	71,548 - 86,661	79,406
20000743	Principal Engineering Aide	6.32	6.32	6.32	86,617 - 104,810	641,168
20000707	Principal Plant Technician Supervisor	1.00	0.02	0.02	122,295 - 147,569	2,952
21000790	Principal Water Resources Specialist	0.00	0.32	0.32	121,847 - 147,278	47,131
20000750	Principal Water Utility Supervisor	2.00	2.00	2.00	88,358 - 106,714	211,294
20000227	Procurement Specialist	0.23	0.23	0.23	70,259 - 85,110	16,164
20001234	Program Coordinator	4.33	4.53	4.00	36,364 - 218,225	608,816
20001222	Program Manager	6.13	5.65	5.91	78,886 - 290,057	1,050,814
20000760	Project Assistant	1.28	1.28	0.96	96,372 - 116,116	110,807
20000763	Project Officer 2	0.32	0.32	0.32	127,936 - 154,642	49,487
20000766	Project Officer 2	0.64	0.32	0.32	127,936 - 154,642	40,939
20000783	Public Information Clerk	0.50	0.50	0.50	49,620 - 59,689	29,845
20001150	Public Utilities Director	0.23	0.23	0.23	98,302 - 372,372	71,472
20001050	Public Works Superintendent	0.00	0.23	0.23	118,892 - 143,539	27,343
20001032	Public Works Supervisor	0.00	0.23	0.46	88,156 - 106,714	42,599
20000319	Pump Station Operator	5.00	5.00	5.00	67,944 - 81,136	400,092
20000320	Pump Station Operator Supervisor	1.00	1.00	1.00	75,239 - 89,741	89,741
21000762	Records Management Analyst	0.00	0.23	0.23	85,285 - 103,085	23,713
20000560	Recycling Program Manager (Terminal)	0.66	0.00	0.00	112,542 - 136,260	-
20001042	Safety and Training Manager	0.69	0.69	0.69	102,819 - 124,600	85,986
20000847	Safety Officer	0.46	0.46	0.46	89,186 - 107,744	49,570
20000854	Safety Representative 2	1.84	1.84	1.38	77,724 - 93,999	126,511
21000438	Security Officer	0.23	0.23	0.23	89,186 - 107,744	24,785
21000437	Security Representative 2	0.23	0.23	0.69	77,724 - 93,999	62,469
20000869	Senior Account Clerk	0.40	0.40	0.40	56,762 - 68,468	22,728
20000864	Senior Cashier	0.50	0.50	0.50	56,762 - 68,468	34,234
20000883	Senior Chemist (Terminal)	0.55	0.50	0.00	112,971 - 136,183	-
20000885	Senior Civil Engineer	2.60	2.60	2.60	132,962 - 160,742	415,772
20000890	Senior Civil Engineer	0.23	0.23	0.23	132,962 - 160,742	36,972
21000728	Senior Control Systems Engineer	0.00	0.00	0.40	132,962 - 160,742	58,740
20000898	Senior Customer Services Representative	4.00	4.00	4.00	64,270 - 77,724	305,341
20000312	Senior Department Human Resources Analyst	0.46	0.46	0.46	93,628 - 113,219	47,580
20000400	Senior Drafting Aide	1.60	1.60	1.60	63,576 - 76,833	108,911
20000904	Senior Electrical Engineer	0.32	0.32	0.32	132,962 - 160,742	51,433
20000900	Senior Engineering Aide	10.00	10.00	10.00	76,920 - 93,017	828,696
21000837	Senior Environmental Scientist	0.00	0.05	0.51	118,657 - 142,986	70,220

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000015	Senior Management Analyst	5.21	5.21	5.73	93,628 - 113,219	624,396
20000918	Senior Planner	1.92	1.92	1.92	108,064 - 130,669	247,937
20000920	Senior Planner (Terminal)	0.23	0.00	0.00	108,064 - 130,669	-
20000708	Senior Plant Technician Supervisor	0.20	0.00	0.00	110,990 - 133,958	-
20000968	Senior Power Plant Supervisor	0.00	0.00	0.33	117,124 - 141,278	42,433
20000914	Senior Water Utility Supervisor	12.30	12.30	12.30	80,187 - 96,999	1,169,972
21000777	Sewer Maintenance Equipment Operator	0.00	32.00	32.00	56,129 - 67,202	2,091,286
20000950	Stock Clerk	1.15	1.15	1.15	43,003 - 51,936	58,165
20000955	Storekeeper 1	1.15	1.15	1.15	49,533 - 59,405	61,535
20000956	Storekeeper 2	0.92	0.92	0.92	54,141 - 65,454	58,195
20000954	Storekeeper 3 (Terminal)	0.23	0.00	0.00	56,959 - 68,512	-
20000313	Supervising Department Human Resources Analyst	0.69	0.69	0.69	105,312 - 127,633	88,059
20000995	Supervising Economist	0.20	0.20	0.20	95,528 - 115,774	19,114
20000990	Supervising Field Representative	0.60	0.60	0.60	63,129 - 75,956	45,576
20000970	Supervising Management Analyst	4.62	4.62	4.79	100,377 - 121,605	578,263
20000997	Supervising Meter Reader	0.90	0.90	0.90	63,240 - 75,933	67,893
20000333	Supervising Wastewater Pretreatment Inspector	5.00	5.00	5.00	114,485 - 138,881	689,544
21000177	Trainer	1.61	1.61	1.88	83,254 - 100,603	167,132
20001041	Training Supervisor	0.46	0.46	0.46	91,402 - 110,497	49,234
20001051	Utility Worker 1	45.00	45.00	45.00	48,891 - 58,159	2,362,532
20001053	Utility Worker 2	0.00	0.92	1.84	53,413 - 63,554	102,656
21000781	Warehouse Manager	0.00	0.23	0.23	56,959 - 68,512	13,102
20000323	Wastewater Pretreatment Inspector 2	9.00	9.00	9.00	94,545 - 114,638	817,336
20000325	Wastewater Pretreatment Inspector 3	6.00	6.00	6.00	104,155 - 126,192	729,832
20000326	Wastewater Pretreatment Inspector 3 (Terminal)	1.00	0.00	0.00	104,155 - 126,192	-
20000523	Wastewater Pretreatment Program Manager	1.00	1.00	1.00	125,340 - 151,985	151,985
21000782	Water Resources Specialist	0.00	0.23	0.23	108,064 - 130,669	30,049
21000783	Water Utility Parts Buyer	0.00	0.46	0.46	63,860 - 77,357	35,309
20001063	Water Utility Supervisor	15.30	15.30	15.30	73,807 - 88,313	1,303,021
20001065	Water Utility Worker	36.50	36.50	36.50	56,055 - 66,710	2,279,836
	Bilingual - Regular					84,089
	Budgeted Personnel					(4,971,278)
	Expenditure Savings					
	Electrician Cert Pay					17,106
	Exceptional Performance Pay-Classified					7,275
	Exceptional Performance Pay-Unclassified					570
	Geographic Info Cert Pay					3,969

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Infrastructure In-Training Pay					133,155
	Infrastructure Registration Pay					160,489
	Night Shift Pay					42,736
	Overtime Budgeted					2,936,720
	Plant/Tank Vol Cert Pay					73,519
	Reg Pay For Engineers					150,463
	Sick Leave - Hourly					6,917
	Split Shift Pay					15,387
	Standby Pay					23,870
	Termination Pay Annual Leave					145,900
	Vacation Pay In Lieu					192,950
FTE, Salaries, and Wages Subtotal		438.07	439.70	443.39	\$	37,558,950

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 82,587	\$ 92,876	\$ 95,177	\$ 2,301
Flexible Benefits	4,360,377	4,994,052	5,049,051	54,999
Long-Term Disability	105,330	111,457	170,857	59,400
Medicare	441,618	450,710	543,914	93,204
Other Post-Employment Benefits	1,480,626	1,551,224	1,521,049	(30,175)
Retiree Medical Trust	37,871	42,976	49,955	6,979
Retirement 401 Plan	145,536	165,275	192,523	27,248
Retirement ADC	10,169,225	11,018,284	12,544,474	1,526,190
Retirement DROP	89,227	98,295	104,059	5,764
Risk Management Administration	439,045	520,820	615,983	95,163
Supplemental Pension Savings Plan	921,581	877,725	901,985	24,260
Unemployment Insurance	28,884	32,431	32,865	434
Workers' Compensation	909,527	927,418	1,018,470	91,052
Fringe Benefits Subtotal	\$ 19,211,433	\$ 20,883,543	\$ 22,840,362	\$ 1,956,819
Total Personnel Expenditures			\$ 60,399,312	

Sewer Utility - AB 1600 Fund

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 32,505,687	\$ 22,500,000	\$ 22,500,000	-
Rev from Money and Prop	639,888	40,000	40,000	-
Total	\$ 33,145,575	\$ 22,540,000	\$ 22,540,000	-

Water Utility - AB 1600 Fund

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 19,727,960	\$ 15,900,000	\$ 15,900,000	-
Rev from Money and Prop	388,388	50,000	50,000	-
Total	\$ 20,116,348	\$ 15,950,000	\$ 15,950,000	-

Water Utility Operating Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Support Service	\$ 9,566,182	\$ 9,199,386	\$ 9,931,773	732,387
Employee Services & Quality Assurance	10,492,246	12,120,431	12,885,517	765,086
Finance & Budget	3,712,577	5,167,854	6,022,429	854,575
Innovation & Technology	7,284,613	8,133,853	9,437,604	1,303,751
Public Utilities	149,447,082	142,811,574	159,039,381	16,227,807
Pure Water Operations	4,424,073	8,368,699	15,574,753	7,206,054
Pure Water Program Management	15,345,604	13,044,223	14,724,987	1,680,764
Water Distribution	64,031,007	71,913,549	83,592,882	11,679,333
Water Meter Services	25,148,542	30,659,396	34,443,667	3,784,271
Water Production	337,466,454	404,983,992	427,492,716	22,508,724
Wastewater Treatment and Disposal	28,284,871	37,713,475	47,005,396	9,291,921
Total	\$ 655,203,251	\$ 744,116,432	\$ 820,151,105	\$ 76,034,673

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Customer Support Service	58.94	58.44	59.50	1.06
Employee Services & Quality Assurance	53.11	58.26	61.57	3.31
Finance & Budget	26.89	26.89	26.44	(0.45)
Innovation & Technology	15.55	15.55	15.60	0.05
Public Utilities	5.15	5.62	5.95	0.33
Pure Water Operations	36.00	47.00	48.00	1.00
Pure Water Program Management	12.79	12.22	12.34	0.12
Water Distribution	277.00	273.00	305.00	32.00
Water Meter Services	168.42	169.32	180.50	11.18
Water Production	202.70	207.00	200.00	(7.00)
Wastewater Treatment and Disposal	123.31	130.91	134.00	3.09
Total	979.86	1,004.21	1,048.90	44.69

Significant 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.	0.00	\$ 27,196,629	\$ -
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.	17.33	15,868,265	-
Dams and Reservoir Water Production Addition of one-time non-personnel expenditure to support water production, raw water engineering operational and maintenance of dams.	0.00	10,000,000	-
Water Purchases Addition of one-time non-personnel expenditures associated with changes in the wholesale rate to purchase water to support water production and maintenance of dams.	0.00	9,000,000	-
Pure Water Phase 1 Operations Addition of non-personnel expenditures needed for Phase I Operations for preventative/corrective maintenance.	0.00	7,735,000	-
Dams and Reservoir Assessments Addition of 0.46 Associate Civil Engineer and associated non-personnel expenditures to support the development intake and review process to support the comprehensive assessments of the Water System's Dam Infrastructure.	0.46	7,077,435	-
Maintain Distribution System Water Quality Addition of 17.00 FTE Positions and non-personnel expenditures to maintain desired water quality.	17.00	2,985,349	-
Dams and Reservoir Maintenance Addition of one-time non-personnel expenditure to support the operations, maintenance, and compliance mandated by the State for Raw Water Projects.	0.00	1,500,000	-
Pure Water Phase 2 Program Management Consultant Addition of non-personnel expenditures associated with the program management consultant for Pure Water Phase 2.	0.00	1,000,000	-
Blueworx Upgrade for Service Notifications Addition of non-personnel expenditures associated with the automation of service investigations for customer support.	0.00	250,000	-
Regulatory Compliance Addition of 5.00 FTE Positions across multiple funds associated with air quality regulatory compliance.	1.75	242,281	-

Public Utilities

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Regulatory Compliance Maintenance Addition of 1.00 Principal Backflow & Cross Connection Specialist Supervisor and 1.00 Senior Cross Connection and Backflow Specialist to ensure compliance and regulation mandates for annual testing and maintenance of all City maintained backflows.	2.00	241,919	-
Dual Port Charging Stations Addition of non-personnel expenditures associated to Dual Port Charging Stations to support the charging of electric vehicles.	0.00	158,400	-
Pure Water Readiness Addition of 1.12 Environmental Scientists 2s and non-personnel expenditures associate with Pure Water operations.	1.12	152,532	-
Employ and Empower Program Support Addition of 0.33 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.	0.33	17,805	17,805
Supplemental Cost of Living Adjustment Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.	0.00	5,000	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	0.00	28,586	-
Street Preservation Ordinance Support Addition of 10.00 FTE Positions across multiple funds associated with Trench Restoration Program needs to comply with the Street Preservation Ordinance.	4.70	(168,806)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(398,000)	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(6,857,722)	-
Total	44.69	\$ 76,034,673	\$ 17,805

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 77,567,610	\$ 81,649,898	\$ 93,301,065	\$ 11,651,167
Fringe Benefits	46,101,709	48,575,711	56,000,834	7,425,123
PERSONNEL SUBTOTAL	123,669,319	130,225,609	149,301,899	19,076,290
NON-PERSONNEL				
Supplies	\$ 231,191,190	\$ 282,498,707	\$ 297,450,544	\$ 14,951,837
Contracts & Services	165,586,690	164,323,295	184,558,386	20,235,091
External Contracts & Services	123,318,016	124,297,365	142,264,260	17,966,895

Public Utilities

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
<i>Internal Contracts & Services</i>	42,268,674	40,025,930	42,294,126	2,268,196
Information Technology	12,531,714	21,793,826	20,890,076	(903,750)
Energy and Utilities	16,850,702	18,940,188	29,900,415	10,960,227
Other	6,302,912	11,903,632	15,709,063	3,805,431
Transfers Out	96,718,905	108,064,868	117,912,115	9,847,247
Capital Expenditures	2,351,818	6,366,307	4,428,607	(1,937,700)
NON-PERSONNEL SUBTOTAL	531,533,932	613,890,823	670,849,206	56,958,383
Total	\$ 655,203,251	\$ 744,116,432	\$ 820,151,105	\$ 76,034,673

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 594,193,416	\$ 609,459,510	\$ 609,477,315	\$ 17,805
Fines Forfeitures and Penalties	44,890	-	-	-
Other Revenue	306,870,119	271,374,795	271,374,795	-
Rev from Federal Agencies	31,363,006	259,484	259,484	-
Rev from Money and Prop	10,911,552	11,530,178	11,530,178	-
Rev from Other Agencies	3,616,760	703,559	703,559	-
Transfers In	1,639,352	49,183,962	49,183,962	-
Total	\$ 948,639,095	\$ 942,511,488	\$ 942,529,293	\$ 17,805

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000007	Accountant 3	0.92	0.92	0.90	\$ 100,835 - 121,824	\$ 100,188
20000102	Accountant 4	0.47	0.45	0.45	124,095 - 150,805	59,352
20000011	Account Clerk	5.65	5.20	5.20	49,620 - 59,689	291,157
20000012	Administrative Aide 1	4.27	5.27	5.33	58,356 - 70,259	349,535
20000024	Administrative Aide 2	14.70	16.01	16.63	67,180 - 80,983	1,255,844
21000753	Asset Management Coordinator	0.00	1.39	1.39	113,088 - 136,893	188,362
20000057	Assistant Chemist (Terminal)	21.36	16.92	0.00	88,954 - 107,999	-
20000058	Assistant Customer Services Supervisor	0.50	0.50	0.50	85,224 - 102,662	42,606
20001140	Assistant Department Director	1.91	2.85	2.38	98,302 - 372,372	624,978
20001081	Assistant Deputy Chief Operating Officer	0.47	0.47	0.47	98,302 - 372,372	135,850
20001202	Assistant Deputy Director	5.44	6.94	7.00	78,886 - 290,057	1,540,429
20000070	Assistant Engineer-Civil	29.95	31.38	31.42	100,224 - 120,710	3,489,509
20000071	Assistant Engineer-Civil	0.47	0.47	0.47	100,224 - 120,710	56,737
21000176	Assistant Engineer- Corrosion	3.00	3.00	3.00	100,224 - 120,710	319,347
20000077	Assistant Engineer- Electrical	0.46	0.46	1.46	100,224 - 120,710	146,328
20000087	Assistant Engineer- Mechanical	0.46	0.46	0.46	100,224 - 120,710	46,104
20000109	Assistant Reservoir Keeper	8.00	8.00	8.00	55,626 - 66,350	520,420

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001091	Assistant to the Water Department Director	0.47	0.47	0.47	35,880 - 187,890	86,578
20000140	Associate Chemist (Terminal)	7.66	7.66	0.00	97,636 - 118,222	-
20000311	Associate Department Human Resources Analyst	2.35	2.35	2.35	85,285 - 103,085	242,235
21000727	Associate Eng-Control Systems	0.00	0.45	0.45	115,403 - 139,317	51,935
20000143	Associate Engineer-Civil	28.38	30.08	31.10	115,403 - 139,317	4,189,432
20000145	Associate Engineer-Civil	1.88	1.88	1.88	115,403 - 139,317	258,985
20000350	Associate Engineer-Corrosion	3.00	3.00	3.00	115,403 - 139,317	415,165
20000150	Associate Engineer-Electrical	1.92	1.92	1.92	115,403 - 139,317	264,161
20000154	Associate Engineer-Mechanical	0.46	0.46	0.46	115,403 - 139,317	64,090
20000119	Associate Management Analyst	21.09	21.09	20.76	85,285 - 103,085	1,924,215
20000134	Associate Management Analyst (Terminal)	0.47	0.00	0.00	85,285 - 103,085	-
20000162	Associate Planner	3.76	3.76	3.76	93,825 - 113,371	364,566
20000655	Biologist 2 (Terminal)	8.70	7.50	0.00	84,199 - 102,380	-
20000648	Biologist 3 (Terminal)	3.66	2.71	0.00	97,173 - 117,649	-
20000234	Carpenter	1.00	1.00	0.00	67,922 - 81,267	-
20000266	Cashier	2.00	2.00	2.00	52,088 - 62,659	120,025
20000236	Cement Finisher	2.00	2.00	3.00	76,605 - 91,805	243,638
20000539	Clerical Assistant 2	8.32	6.46	6.46	47,174 - 56,871	336,306
20000306	Code Compliance Officer	4.00	4.00	4.00	63,467 - 76,484	296,240
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,164 - 87,578	85,781
20000829	Compliance and Metering Manager	1.34	1.34	1.70	107,737 - 130,319	221,542
20000801	Customer Information and Billing Manager	0.50	0.50	0.50	107,737 - 130,319	62,476
20000369	Customer Services Representative	25.25	25.75	25.00	55,987 - 67,583	1,588,325
20000366	Customer Services Supervisor	3.00	3.00	3.00	98,140 - 118,444	345,162
20001168	Deputy Director	6.44	6.22	6.50	78,886 - 290,057	1,482,250
20000434	Electronics Technician	0.47	0.47	0.47	70,128 - 84,193	38,589
21000451	Environmental Biologist 3	0.92	1.92	1.92	102,517 - 124,117	202,462
21000839	Environmental Scientist 2	0.00	7.74	35.22	88,845 - 107,999	3,572,344
21000840	Environmental Scientist 3	0.00	1.00	10.99	102,517 - 124,117	1,322,794
20000430	Equipment Operator 2	13.00	13.47	15.41	65,869 - 78,777	1,181,337
20000436	Equipment Operator 3	1.00	1.47	1.47	68,752 - 82,271	114,589
20000418	Equipment Technician 1	5.00	3.00	3.00	53,617 - 64,253	182,123
20000924	Executive Assistant	0.47	0.47	0.47	67,398 - 81,551	31,677
20000461	Field Representative	34.80	34.80	34.80	54,890 - 66,106	2,235,677
20000184	Fleet Parts Buyer (Terminal)	0.94	0.00	0.00	63,860 - 77,357	-
20000483	General Water Utility Supervisor	0.00	0.70	0.70	109,624 - 132,637	92,845

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000432	Geographic Info Systems Analyst 2	2.46	2.92	2.92	86,945 - 105,050	289,348
21000433	Geographic Info Systems Analyst 3	0.46	1.92	1.37	95,463 - 115,381	139,947
20000822	Golf Course Manager (Terminal)	2.00	0.00	0.00	85,110 - 102,670	-
20000501	Heavy Truck Driver 2	1.00	2.41	3.82	55,954 - 67,464	233,214
20000290	Information Systems Analyst 2	2.35	2.35	1.35	86,945 - 105,050	125,513
20000293	Information Systems Analyst 3	3.65	3.65	3.60	95,463 - 115,381	412,289
20000998	Information Systems Analyst 4	1.80	1.80	1.80	107,322 - 130,079	220,515
20000999	Information Systems Analyst 4	1.00	0.00	0.00	107,322 - 130,079	-
20000377	Information Systems Technician	0.90	0.90	0.90	68,468 - 82,555	71,255
20000514	Instrumentation and Control Supervisor	6.00	6.00	6.00	104,252 - 126,056	705,795
20000515	Instrumentation and Control Technician	16.47	18.47	18.47	94,961 - 114,034	1,795,835
20000497	Irrigation Specialist	2.00	2.00	2.00	57,745 - 69,058	137,654
20000590	Laboratory Technician	12.00	12.00	12.00	67,136 - 81,136	908,027
20000589	Laborer	1.00	0.00	0.00	47,928 - 57,062	-
20000564	Lake Aide 2	12.00	12.00	12.00	41,452 - 49,118	584,257
20000616	Lakes Program Manager	1.00	1.00	1.00	110,401 - 133,639	133,639
20000618	Machinist	0.00	0.00	1.00	70,412 - 84,324	70,412
90001073	Management Intern	1.00	2.50	2.83	38,548 - 49,686	140,611
20000622	Marine Mechanic	1.00	1.00	1.00	67,673 - 81,172	81,172
20000756	Office Support Specialist	8.02	8.02	7.63	48,747 - 58,684	426,110
20000627	Organization Effectiveness Specialist 3	0.47	0.47	0.47	84,936 - 102,670	48,251
20000639	Organization Effectiveness Supervisor	0.47	0.47	0.47	95,528 - 115,774	54,419
20000172	Payroll Specialist 1	0.00	0.00	0.47	54,818 - 65,979	25,765
20000680	Payroll Specialist 2	4.70	4.70	4.70	57,330 - 69,255	304,841
20000173	Payroll Supervisor	0.94	0.94	0.94	65,782 - 79,585	74,056
21000725	Plant Maintenance Coordinator	2.00	12.60	13.60	96,860 - 117,128	1,535,011
20000701	Plant Process Control Electrician	11.00	12.00	12.00	94,961 - 114,034	1,307,197
20000703	Plant Process Control Supervisor	3.00	3.00	3.00	104,252 - 126,056	356,364
20000705	Plant Process Control Supervisor (Terminal)	10.90	0.00	0.00	104,252 - 126,056	-
20000687	Plant Technician 1	7.00	9.00	9.00	63,621 - 76,090	552,912
20000688	Plant Technician 2	8.50	9.50	9.50	69,732 - 83,254	727,692
20000689	Plant Technician 3	6.00	6.00	6.00	76,515 - 91,559	543,362
20000706	Plant Technician Supervisor	3.00	3.00	3.00	89,477 - 106,714	316,689
21000789	Principal Backflow and Cross Connection Specialist Superviso	0.64	0.64	2.00	88,537 - 107,229	204,832

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000184	Principal Backflow & Cross Connection Specialist	3.00	3.00	5.00	77,008 - 93,260	463,036
20000737	Principal Customer Services Representative	1.50	1.50	1.50	73,919 - 89,275	118,552
20000740	Principal Drafting Aide	1.38	1.38	1.38	71,548 - 86,661	114,141
20000743	Principal Engineering Aide	1.46	1.46	0.46	86,617 - 104,810	48,217
20001187	Principal Planner (Terminal)	1.00	0.00	0.00	78,886 - 290,057	-
21000790	Principal Water Resources Specialist	0.00	0.46	0.46	121,847 - 147,278	67,746
21000350	Principle Corrosion Engineering Aide	3.00	3.00	3.00	86,617 - 104,810	304,958
20000227	Procurement Specialist	0.47	0.47	0.47	70,259 - 85,110	33,023
20001234	Program Coordinator	6.27	5.72	6.25	36,364 - 218,225	895,193
20001222	Program Manager	9.67	8.10	8.20	78,886 - 290,057	1,484,810
20000760	Project Assistant	1.84	1.84	1.38	96,372 - 116,116	159,302
20000763	Project Officer 2	1.46	1.46	1.46	127,936 - 154,642	199,071
20000766	Project Officer 2	2.92	1.46	1.46	127,936 - 154,642	213,492
20000783	Public Information Clerk	0.50	0.50	0.50	49,620 - 59,689	29,844
20001150	Public Utilities Director	0.47	0.47	0.47	98,302 - 372,372	146,062
20001050	Public Works Superintendent	0.00	0.47	0.47	118,892 - 143,539	55,879
20001032	Public Works Supervisor	0.00	0.47	0.94	88,156 - 106,714	87,040
21000630	Pure Water Plant Operations Supervisor	3.00	3.00	3.00	119,138 - 144,837	408,812
21000627	Pure Water Plant Operator	6.00	10.00	10.00	102,640 - 124,712	1,092,616
21000632	Pure Water Treatment Superintendent	1.00	1.00	1.00	167,246 - 203,287	195,155
20000373	Ranger/Diver 1	3.00	3.00	2.00	65,083 - 78,624	154,064
20000375	Ranger/Diver 2	2.00	2.00	2.00	71,439 - 86,377	170,526
20000376	Ranger/Diver Supervisor	1.00	1.00	1.00	78,406 - 94,851	94,851
21000762	Records Management Analyst	0.00	0.47	0.47	85,285 - 103,085	48,447
20000560	Recycling Program Manager (Terminal)	1.39	0.00	0.00	112,542 - 136,260	-
20000840	Reservoir Keeper	8.00	8.00	8.00	63,707 - 76,134	602,414
21000784	Reservoir Maintenance Supervisor	0.00	2.00	2.00	85,110 - 102,670	202,260
20001042	Safety and Training Manager	1.41	1.41	1.41	102,819 - 124,600	175,677
20000847	Safety Officer	0.94	0.94	0.94	89,186 - 107,744	101,276
20000854	Safety Representative 2	3.76	3.76	2.82	77,724 - 93,999	258,455
21000438	Security Officer	0.47	0.47	0.47	89,186 - 107,744	50,638
21000437	Security Representative 2	0.47	0.47	1.41	77,724 - 93,999	127,647
20000869	Senior Account Clerk	0.90	0.90	0.90	56,762 - 68,468	51,074
21000183	Senior Backflow & Cross Connection Specialist	14.00	14.00	20.00	68,434 - 82,694	1,471,934
20000828	Senior Biologist (Terminal)	1.50	1.50	0.00	112,463 - 135,499	-
20000864	Senior Cashier	0.50	0.50	0.50	56,762 - 68,468	34,234
20000883	Senior Chemist (Terminal)	2.28	1.28	0.00	112,971 - 136,183	-
20000885	Senior Civil Engineer	9.92	9.92	10.92	132,962 - 160,742	1,684,284
20000890	Senior Civil Engineer	0.47	0.47	0.47	132,962 - 160,742	75,553

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000728	Senior Control Systems Engineer	0.00	0.00	0.90	132,962 - 160,742	132,170
21000185	Senior Corrosion Specialist	1.00	1.00	1.00	132,962 - 160,742	160,742
20000898	Senior Customer Services Representative	4.00	4.00	4.00	64,270 - 77,724	305,258
20000312	Senior Department Human Resources Analyst	0.94	0.94	0.94	93,628 - 113,219	97,214
20000400	Senior Drafting Aide	2.30	2.30	2.30	63,576 - 76,833	156,569
20000904	Senior Electrical Engineer	0.46	0.46	0.46	132,962 - 160,742	73,945
21000837	Senior Environmental Scientist	0.00	1.00	3.62	118,657 - 142,986	476,583
20000015	Senior Management Analyst	12.26	12.26	12.04	93,628 - 113,219	1,309,544
20000918	Senior Planner	3.76	3.76	3.76	108,064 - 130,669	464,499
20000920	Senior Planner (Terminal)	0.47	0.00	0.00	108,064 - 130,669	-
20000708	Senior Plant Technician Supervisor	5.45	5.00	5.00	110,990 - 133,958	659,074
21000631	Senior Pure Water Plant Operations Supervisor	1.00	1.00	1.00	131,003 - 159,321	159,321
21000629	Senior Pure Water Plant Operator	6.00	6.00	6.00	107,766 - 130,980	746,948
21000178	Senior Water Distribution Operations Supervisor	2.00	2.00	2.00	131,294 - 158,762	317,522
20001060	Senior Water Operations Supervisor	3.00	3.00	3.00	131,294 - 158,762	476,283
21000785	Senior Water Plant Operator	6.00	6.00	6.00	104,431 - 124,847	749,082
20000914	Senior Water Utility Supervisor	0.70	0.70	0.70	80,187 - 96,999	67,898
20000950	Stock Clerk	2.35	2.35	2.35	43,003 - 51,936	118,786
20000955	Storekeeper 1	2.35	2.35	2.35	49,533 - 59,405	125,667
20000956	Storekeeper 2	1.88	1.88	1.88	54,141 - 65,454	118,903
20000954	Storekeeper 3 (Terminal)	0.47	0.00	0.00	56,959 - 68,512	-
90000964	Student Engineer	0.00	0.50	0.50	38,220 - 45,798	22,899
20000313	Supervising Department Human Resources Analyst	1.41	1.41	1.41	105,312 - 127,633	179,964
20000995	Supervising Economist	0.45	0.45	0.45	95,528 - 115,774	42,983
20000990	Supervising Field Representative	1.40	1.40	1.40	63,129 - 75,956	106,336
20000970	Supervising Management Analyst	10.22	10.22	9.77	100,377 - 121,605	1,178,505
20000997	Supervising Meter Reader	2.10	2.10	2.10	63,240 - 75,933	158,387
21000177	Trainer	3.29	3.29	3.32	83,254 - 100,603	298,001
20001041	Training Supervisor	0.94	0.94	0.94	91,402 - 110,497	100,590
20001053	Utility Worker 2	0.00	1.88	3.76	53,413 - 63,554	209,748
21000781	Warehouse Manager	0.00	0.47	0.47	56,959 - 68,512	26,770
20000937	Wastewater Operations Supervisor	0.50	0.50	0.50	116,430 - 139,151	58,215
20000317	Water Distribution Operations Supervisor	2.00	2.00	2.00	106,692 - 127,354	249,592
20000316	Water Distribution Operator	12.00	12.00	12.00	96,103 - 114,728	1,329,319

Public Utilities

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001059	Water Operations Supervisor	6.00	6.00	6.00	115,557 - 138,054	820,408
20001061	Water Plant Operator	30.00	30.00	30.00	99,483 - 118,892	3,095,507
20000932	Water Production Superintendent	5.00	5.00	5.00	145,151 - 175,708	871,512
21000782	Water Resources Specialist	0.00	1.47	2.47	108,064 - 130,669	291,848
20000006	Water Systems District Manager	4.00	4.00	4.00	127,332 - 153,098	580,344
20000003	Water Systems Technician 3	232.00	235.00	254.00	69,732 - 83,254	17,680,791
20000004	Water Systems Technician 4	59.00	59.00	62.00	80,858 - 96,551	5,861,814
20000005	Water Systems Technician Supervisor	21.00	21.00	23.00	106,692 - 127,354	2,856,402
21000783	Water Utility Parts Buyer	0.00	0.94	0.94	63,860 - 77,357	72,174
20001063	Water Utility Supervisor	0.70	0.70	0.70	73,807 - 88,313	61,454
20001065	Water Utility Worker	3.50	3.50	3.50	56,055 - 66,710	229,727
20001058	Welder	3.00	3.00	3.00	67,704 - 81,179	243,408
	AWWA WDP Cert Pay					239,395
	Backflow Cert					41,600
	Bilingual - Regular					162,556
	Budgeted Personnel					(12,018,416)
	Expenditure Savings					
	Electrician Cert Pay					29,111
	Emergency Medical Tech					41,944
	Exceptional Performance					18,949
	Pay-Classified					
	Exceptional Performance					1,832
	Pay-Unclassified					
	Geographic Info Cert Pay					5,711
	Infrastructure In-Training					220,757
	Pay					
	Infrastructure Registration					700,369
	Pay					
	Night Shift Pay					51,158
	Overtime Budgeted					3,277,118
	Plant/Tank Vol Cert Pay					339,827
	Reg Pay For Engineers					656,549
	Sick Leave - Hourly					17,651
	Split Shift Pay					244,412
	Standby Pay					85,843
	Termination Pay Annual					174,574
	Leave					
	Vacation Pay In Lieu					932,222
	Welding Certification					3,640
FTE, Salaries, and Wages Subtotal		979.86	1,004.21	1,048.90	\$	93,301,065

Public Utilities

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 202,675	\$ 208,742	\$ 224,110	\$ 15,368
Flexible Benefits	10,424,862	11,708,117	12,333,628	625,511
Long-Term Disability	260,854	273,828	435,767	161,939
Medicare	1,122,467	1,121,244	1,353,501	232,257
Other Post-Employment Benefits	3,553,612	3,652,375	3,709,939	57,564
Retiree Medical Trust	116,760	123,963	146,962	22,999
Retirement 401 Plan	451,445	487,347	576,102	88,755
Retirement ADC	24,214,869	25,377,834	30,723,223	5,345,389
Retirement DROP	127,198	141,336	152,097	10,761
Risk Management Administration	1,054,546	1,223,040	1,499,101	276,061
Supplemental Pension Savings Plan	1,831,571	1,735,017	1,873,838	138,821
Unemployment Insurance	71,554	77,308	81,001	3,693
Workers' Compensation	2,669,296	2,445,560	2,891,565	446,005
Fringe Benefits Subtotal	\$ 46,101,709	\$ 48,575,711	\$ 56,000,834	\$ 7,425,123
Total Personnel Expenditures			\$ 149,301,899	

Public Utilities

Revenue and Expense Statement (Non-General Fund)

Sewer Funds***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ 15,044,912	\$ 70,629,127
Continuing Appropriation - CIP	323,157,793	187,217,822	265,388,527
Encumbrances	341,068,612	346,341,306	325,000,000
Rate Stabilization Reserve	89,250,000	95,250,000	-
Capital Reserve	10,000,000	10,000,000	10,000,000
Operating Reserve	54,083,232	65,391,348	68,459,748
TOTAL BALANCE AND RESERVES	\$ 817,559,638	\$ 719,245,389	\$ 739,477,402
REVENUE			
Charges for Services	\$ 456,408,166	\$ 460,310,129	\$ 460,346,278
Fines Forfeitures and Penalties	120,554	-	-
Other Revenue	165,399,517	310,000,000	-
Revenue from Federal Agencies	14,741,487	-	-
Revenue from Use of Money and Property	6,593,311	4,703,000	4,703,000
Transfers In	2,925,280	174,161,376	174,161,376
TOTAL REVENUE	\$ 646,188,315	\$ 949,174,505	\$ 639,210,654
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,463,747,953	\$ 1,668,419,894	\$ 1,378,688,056
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 138,348,332	\$ 266,811,590	\$ 286,387,476
TOTAL CIP EXPENSE	\$ 138,348,332	\$ 266,811,590	\$ 286,387,476
OPERATING EXPENSE			
Personnel Expenses	\$ 74,204,713	\$ 82,830,325	\$ 90,372,155
Fringe Benefits	43,216,849	46,926,890	51,730,107
Supplies	64,200,087	47,161,380	48,557,562
Contracts & Services	101,228,242	111,709,106	117,629,688
Information Technology	14,507,244	17,470,551	17,072,649
Energy and Utilities	33,689,830	45,008,754	41,937,245
Other Expenses	257,680	266,661	269,997
Transfers Out	97,488,153	116,378,877	98,178,113
Capital Expenditures	5,155,212	6,027,013	5,341,109
Debt Expenses	1,413,000	-	-
TOTAL OPERATING EXPENSE	\$ 435,361,011	\$ 473,779,557	\$ 471,088,625
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 170,793,221	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 170,793,221	\$ -	\$ -
TOTAL EXPENSE	\$ 744,502,564	\$ 740,591,147	\$ 757,476,101
RESERVES			
Continuing Appropriation - CIP	\$ 187,217,822	\$ 187,217,822	\$ 265,388,527
Encumbrances	346,341,306	346,341,306	-
Rate Stabilization Reserve	95,250,000	95,250,000	-
Capital Reserve	10,000,000	10,000,000	-

Public Utilities

Sewer Funds***	FY2024 Actual	FY2025* Budget	FY2026** Draft
Operating Reserve	65,391,348	68,459,748	68,459,748
TOTAL RESERVES	\$ 704,200,477	\$ 707,268,876	\$ 333,848,275
BALANCE	\$ 15,044,912	\$ 220,559,871	\$ 287,363,680
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,463,747,953	\$ 1,668,419,894	\$ 1,378,688,056

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** This statement reflects information known at the time the department submitted budget requests in the winter of 2025, which did not included rates approved in late FY 2025 or proposed rates for FY 2026. The Public Utilities Cost of Service Study is expected to be finalized by the end of Fiscal year 2025 and should be used to judge the expected financial position of the utility. Updated R&E statements will be used for the published Adopted budget reflecting all known information at that time.

Public Utilities

Revenue and Expense Statement (Non-General Fund)

Water Utility Operating Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ 89,156,521	\$ 18,658,309
Pay-Go or Financing To Be Identified in Current/Future Fiscal Year(s)	-	78,341,854	-
Encumbrances	398,304,396	431,052,738	400,000,000
Continuing Appropriation - CIP	396,621,509	279,312,381	446,345,675
Capital Reserve	5,000,000	5,000,000	5,000,000
Operating Reserve	44,859,527	55,775,552	60,692,993
Rate Stabilization Reserve	105,117,000	45,717,000	-
Secondary Purchase Reserve	16,628,190	16,628,190	-
TOTAL BALANCE AND RESERVES	\$ 966,530,623	\$ 1,000,984,236	\$ 930,696,977
REVENUE			
Charges for Services	\$ 613,921,376	\$ 625,359,510	\$ 625,377,315
Fines Forfeitures and Penalties	537,390	-	-
Other Revenue	306,872,619	271,374,795	271,374,795
Revenue from Federal Agencies	31,363,006	259,484	259,484
Revenue from Other Agencies	3,616,760	703,559	703,559
Revenue from Use of Money and Property	11,299,940	11,580,178	11,580,178
Transfers In	1,639,352	49,183,962	49,183,962
TOTAL REVENUE	\$ 969,250,443	\$ 958,461,488	\$ 958,479,293
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 1,935,781,066	\$ 1,959,445,724	\$ 1,889,176,270
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 256,880,621	\$ 374,719,415	\$ 384,632,138
TOTAL CIP EXPENSE	\$ 256,880,621	\$ 374,719,415	\$ 384,632,138
OPERATING EXPENSE			
Personnel Expenses	\$ 77,567,610	\$ 81,649,898	\$ 93,301,065
Fringe Benefits	46,101,709	48,575,711	56,000,834
Supplies	231,191,190	282,498,707	297,450,544
Contracts & Services	182,080,715	164,323,295	184,558,386
Information Technology	12,531,714	21,793,826	20,890,076
Energy and Utilities	16,850,702	18,940,188	29,900,415
Other Expenses	7,721,172	16,903,632	15,709,063
Transfers Out	95,300,646	103,064,868	117,912,115
Capital Expenditures	2,351,818	6,366,307	4,428,607
TOTAL OPERATING EXPENSE	\$ 671,697,276	\$ 744,116,432	\$ 820,151,105
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 84,560,786	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 84,560,786	\$ -	\$ -
TOTAL EXPENSE	\$ 1,013,138,683	\$ 1,118,835,847	\$ 1,204,783,243
RESERVES			
Continuing Appropriation - CIP	\$ 279,312,381	\$ 279,312,381	\$ 446,345,675
Encumbrances	431,052,738	431,052,738	-

Public Utilities

Water Utility Operating Fund***	FY2024 Actual	FY2025* Budget	FY2026** Draft
Capital Reserve	5,000,000	5,000,000	-
Operating Reserve	55,775,552	60,692,993	60,692,993
Rate Stabilization Reserve	45,717,000	45,717,000	-
Secondary Purchase Reserve	16,628,190	18,834,765	-
TOTAL RESERVES	\$ 833,485,861	\$ 840,609,877	\$ 507,038,668
BALANCE	\$ 89,156,521	\$ -	\$ 177,354,359
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 1,935,781,066	\$ 1,959,445,724	\$ 1,889,176,270

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** This statement reflects information known at the time the department submitted budget requests in the winter of 2025, which did not include rates approved in late FY 2025 or proposed rates for FY 2026. The Public Utilities Cost of Service Study is expected to be finalized by the end of Fiscal year 2025 and should be used to judge the expected financial position of the utility. Updated R&E statements will be used for the published Adopted budget reflecting all known information at that time.

Purchasing and Contracting



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.

Purchasing and Contracting

Goals and Objectives

Goal 1: *Promote transparency regarding requirements within the procurement process.*

- Use technology to provide information on upcoming bids and procurements.
- Post information on awarded formal and informal procurement timely.

Goal 2: *Increase efficiency of 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.*

- Develop a more robust Small Local Business Enterprises (SLBE) Program.
- Enhance community outreach.

Goal 4: *Ensure excellent customer service.*

- Enhance customer service skills of P&C staff.
- Foster a skilled and sustainable workforce.

Purchasing and Contracting

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Launched a technical assistance bootcamp to help small-, minority-, and woman-owned businesses gain basic skills on running their business and how to manage City construction contracts.
- Accessibility to information related to goods & services contracts by: - Launching the Ariba Contract Tracking (ACT) Report - Providing all City staff with view-only access to Ariba - Creating a catalog of targeted courses based on the Procurement Academy to support greater proactive contract management Citywide
- Initiated the automation and optimization of the Equal Opportunity Contracting Annual Diversity Report to allow for faster reporting throughout the year

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

While Citywide budget reductions may lessen procurement service demand in some areas, the proposed addition of an Assistant Director will support proactive efforts to mitigate potential equity impacts. The new leadership role enhances the department's ability to redirect staff capacity toward equitable procurement outcomes, including increased external outreach and improved internal training that addresses disparities in both staff knowledge and participation of small and disadvantaged businesses.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The budget adjustments align with Tactical Equity Plan Goal 2, "increase efficiency of procurement process," and Goal 3, "promote small and local, disadvantaged, minority-, and woman-owned business participation in City procurement." While staffing reductions would typically result in slower contract processing and fewer equity-centered initiatives, the addition of an Assistant Director will help mitigate these impacts. This role will provide strategic coordination, helping to preserve and even enhance outreach, training, and support activities that expand access to City procurement opportunities—especially for historically underrepresented businesses. This leadership position will also help maintain resilience in day-to-day operations and during emergencies, ensuring that equity remains a priority even under constrained conditions.

Purchasing and Contracting

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Percentage of low bid contracts awarded on time	Percentage of low bid contracts awarded within 90 days for all goods, services, and construction contracts, regardless of funding source	59%	62%	55%
Percentage of total dollar value of contracts awarded to minority and women owned firms	Dollar value of contracts awarded to minority- and women-owned firms, as a prime contractor or subcontractor, on goods, services, and public works contracts.	11%	20%	31%
Percentage of total dollar value of City-funded contracts awarded to Small Local Business Enterprises	Dollar value of City-funded contracts awarded to Small Local Business Enterprises (SLBE)-certified firms, as a prime contractor or subcontractor, on City-funded contracts.	17%	16%	15%
Small Local Business Enterprise (SLBE) applications as a result of outreach efforts	Number of new applications resulting from outreach efforts conducted to promote the City's Small Local Business Enterprise (SLBE) Program.	0	27	20
Increased procurement knowledge	Percentage of external department staff that increased procurement knowledge/understanding after training	100%	91%	25%
Percentage of reservations processed within 10 business days of submission ¹	Percentage of reservations received, processed, and ready for pick up or delivery within 10 business days of receipt.	N/A	N/A	75%

1. New KPI for Fiscal Year 2026

Purchasing and Contracting

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	85.00	90.00	90.00	0.00
Personnel Expenditures	\$ 9,850,298	\$ 11,514,103	\$ 13,118,843	\$ 1,604,740
Non-Personnel Expenditures	9,970,984	11,155,025	10,939,181	(215,844)
Total Department Expenditures	\$ 19,821,282	\$ 22,669,128	\$ 24,058,024	\$ 1,388,896
Total Department Revenue	\$ 12,266,434	\$ 13,248,004	\$ 13,712,769	\$ 464,765

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Equal Opportunity Contracting	\$ 1,043,084	\$ 1,336,717	\$ 1,877,840	\$ 541,123
Purchasing & Contracting	8,380,180	9,863,093	10,770,658	907,565
Total	\$ 9,423,264	\$ 11,199,810	\$ 12,648,498	\$ 1,448,688

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Equal Opportunity Contracting	11.00	13.00	12.00	(1.00)
Purchasing & Contracting	53.00	56.00	57.00	1.00
Total	64.00	69.00	69.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 1,497,257	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Department Administration	1.00	298,146	-
Addition of 1.00 Assistant Department Director to support department administration and manage the Public Works Contracting Division, Goods and Services Procurement Division, and Central Stores.			
Employ and Empower Program Support	1.00	53,955	53,955
Addition of 1.00 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.			
Non-Discretionary Adjustment	0.00	29,343	-
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.			

Purchasing and Contracting

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	0.00	(114,426)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Reduction of Program Coordinators	(2.00)	(339,698)	-
Reduction of 2.00 Program Coordinators that support the Equal Opportunity Contracting and goods & services functions.			
Non-Standard Hour Personnel Funding	0.00	24,111	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Total	0.00	\$ 1,448,688	\$ 53,955

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 5,362,956	\$ 6,499,825	\$ 7,510,984	\$ 1,011,159
Fringe Benefits	3,154,391	3,417,937	3,940,549	522,612
PERSONNEL SUBTOTAL	8,517,347	9,917,762	11,451,533	1,533,771
NON-PERSONNEL				
Supplies	\$ 20,318	\$ 44,374	\$ 46,023	\$ 1,649
Contracts & Services	276,668	500,548	528,242	27,694
<i>External Contracts & Services</i>	188,539	357,662	357,662	-
<i>Internal Contracts & Services</i>	88,129	142,886	170,580	27,694
Information Technology	585,710	718,015	603,589	(114,426)
Energy and Utilities	18,286	14,000	14,000	-
Other	4,935	5,111	5,111	-
NON-PERSONNEL SUBTOTAL	905,917	1,282,048	1,196,965	(85,083)
Total	\$ 9,423,264	\$ 11,199,810	\$ 12,648,498	\$ 1,448,688

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 1,312,767	\$ 2,422,363	\$ 2,476,318	\$ 53,955
Other Revenue	208,475	-	-	-
Total	\$ 1,521,241	\$ 2,422,363	\$ 2,476,318	\$ 53,955

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000012	Administrative Aide 1	4.00	4.00	4.00	\$ 58,356 - 70,259	\$ 257,676
20001140	Assistant Department Director	0.00	0.00	1.00	98,302 - 372,372	235,337
20000071	Assistant Engineer-Civil	8.00	9.00	9.00	100,224 - 120,710	992,406
21000845	Associate Compliance Officer	0.00	0.00	5.00	104,788 - 126,650	458,490
20000145	Associate Engineer-Civil	5.00	6.00	6.00	115,403 - 139,317	811,988

Purchasing and Contracting

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000119	Associate Management Analyst	7.00	6.00	1.00	85,285 - 103,085	85,285
21000328	Associate Procurement Contracting Officer	3.00	3.00	3.00	104,788 - 126,650	364,689
91000328	Associate Procurement Contracting Officer	0.00	3.00	3.00	104,788 - 126,650	379,950
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	250,614
20001168	Deputy Director	2.00	2.00	2.00	78,886 - 290,057	400,982
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
90001073	Management Intern	0.00	0.00	1.00	38,548 - 49,686	49,686
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,330 - 69,255	66,831
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	76,800
20001234	Program Coordinator	2.00	2.00	0.00	36,364 - 218,225	-
20001222	Program Manager	4.00	4.00	4.00	78,886 - 290,057	712,257
20000890	Senior Civil Engineer	2.00	2.00	2.00	132,962 - 160,742	293,704
21000846	Senior Compliance Officer	0.00	0.00	4.00	120,884 - 146,088	519,469
20000015	Senior Management Analyst	6.00	7.00	3.00	93,628 - 113,219	305,366
21000329	Senior Procurement Contracting Officer	9.00	9.00	9.00	120,884 - 146,088	1,233,335
21000847	Supervising Compliance Officer	0.00	0.00	1.00	135,932 - 164,695	151,629
20000970	Supervising Management Analyst	1.00	1.00	0.00	100,377 - 121,605	-
21000330	Supervising Procurement Contracting Officer	5.00	5.00	5.00	135,932 - 164,695	813,701
	Bilingual - Regular					2,912
	Budgeted Personnel					(1,400,402)
	Expenditure Savings					
	Termination Pay Annual					17,393
	Leave					
	Vacation Pay In Lieu					103,875
FTE, Salaries, and Wages Subtotal		64.00	69.00	69.00	\$	7,510,984

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 35,738	\$ 38,162	\$ 39,693	\$ 1,531
Flexible Benefits	541,447	609,693	716,853	107,160
Long-Term Disability	21,701	24,176	37,454	13,278
Medicare	78,398	96,881	107,147	10,266
Other Post-Employment Benefits	202,398	206,900	213,356	6,456
Retiree Medical Trust	8,509	10,747	12,336	1,589
Retirement 401 Plan	33,256	43,002	49,339	6,337
Retirement ADC	2,017,975	2,123,237	2,470,833	347,596
Retirement DROP	2,210	3,472	2,576	(896)

Purchasing and Contracting

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Risk Management Administration	60,094	69,300	86,216	16,916
Supplemental Pension Savings Plan	106,475	132,291	136,623	4,332
Unemployment Insurance	5,908	6,874	7,017	143
Workers' Compensation	40,282	53,202	61,106	7,904
Fringe Benefits Subtotal	\$ 3,154,391	\$ 3,417,937	\$ 3,940,549	\$ 522,612
Total Personnel Expenditures			\$ 11,451,533	

Central Stores Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Central Stores	\$ 10,297,454	\$ 7,807,171	\$ 7,940,372	\$ 133,201
Purchasing & Contracting	100,564	3,662,147	3,469,154	(192,993)
Total	\$ 10,398,018	\$ 11,469,318	\$ 11,409,526	\$ (59,792)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Central Stores	20.00	20.00	21.00	1.00
Purchasing & Contracting	1.00	1.00	0.00	(1.00)
Total	21.00	21.00	21.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 70,969	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	(2,163)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	(47,823)	-
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	0.00	(80,775)	687,361
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Revised Revenue	0.00	-	(276,551)
Adjustment to reflect revised non-discretionary revenue projections.			
Total	0.00	\$ (59,792)	\$ 410,810

Purchasing and Contracting

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 801,288	\$ 898,366	\$ 970,741	\$ 72,375
Fringe Benefits	531,663	697,975	696,569	(1,406)
PERSONNEL SUBTOTAL	1,332,951	1,596,341	1,667,310	70,969
NON-PERSONNEL				
Supplies	\$ 8,301,057	\$ 8,763,417	\$ 8,765,002	\$ 1,585
Contracts & Services	523,600	635,205	512,221	(122,984)
<i>External Contracts & Services</i>	205,833	236,168	156,315	(79,853)
<i>Internal Contracts & Services</i>	317,767	399,037	355,906	(43,131)
Information Technology	33,037	262,469	260,306	(2,163)
Energy and Utilities	207,472	210,958	203,759	(7,199)
Other	-	928	928	-
Capital Expenditures	(100)	-	-	-
NON-PERSONNEL SUBTOTAL	9,065,067	9,872,977	9,742,216	(130,761)
Total	\$ 10,398,018	\$ 11,469,318	\$ 11,409,526	\$ (59,792)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 10,462,649	\$ 10,649,641	\$ 11,060,451	\$ 410,810
Other Revenue	238,629	176,000	176,000	-
Rev from Money and Prop	43,915	-	-	-
Total	\$ 10,745,193	\$ 10,825,641	\$ 11,236,451	\$ 410,810

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	0.00	\$ 49,620 - 59,689	\$ -
20000024	Administrative Aide 2	0.00	0.00	2.00	67,180 - 80,983	134,360
20000171	Auto Messenger 1	4.00	4.00	4.00	37,521 - 45,078	156,063
20000110	Auto Messenger 2	7.00	7.00	7.00	42,806 - 51,586	349,084
20001222	Program Manager	1.00	1.00	1.00	78,886 - 290,057	176,833
20000950	Stock Clerk	2.00	2.00	2.00	43,003 - 51,936	94,939
20000955	Storekeeper 1	3.00	3.00	3.00	49,533 - 59,405	176,136
20000956	Storekeeper 2	1.00	1.00	1.00	54,141 - 65,454	65,454
20000538	Stores Operations Supervisor	1.00	1.00	1.00	77,008 - 92,973	77,008
	Budgeted Personnel					(289,926)
	Expenditure Savings					
	Overtime Budgeted					19,276
	Standby Pay					5,567
	Vacation Pay In Lieu					5,947
FTE, Salaries, and Wages Subtotal		21.00	21.00	21.00	\$	970,741

Purchasing and Contracting

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	1,624	\$	2,224	\$	2,359	\$	135
Flexible Benefits		211,586		267,092		238,215		(28,877)
Long-Term Disability		2,536		3,160		4,766		1,606
Medicare		12,613		12,659		13,711		1,052
Other Post-Employment Benefits		56,915		74,484		61,545		(12,939)
Retiree Medical Trust		1,533		1,629		1,773		144
Retirement 401 Plan		5,232		5,784		5,328		(456)
Retirement ADC		194,166		257,699		291,235		33,536
Risk Management Administration		16,860		24,948		24,870		(78)
Supplemental Pension Savings Plan		17,222		19,592		29,320		9,728
Unemployment Insurance		692		901		890		(11)
Workers' Compensation		10,683		27,803		22,557		(5,246)
Fringe Benefits Subtotal	\$	531,663	\$	697,975	\$	696,569	\$	(1,406)
Total Personnel Expenditures					\$	1,667,310		

Purchasing and Contracting

Revenue and Expense Statement (Non-General Fund)

Central Stores Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 137,451	\$ 494,204	\$ 195,192
TOTAL BALANCE AND RESERVES	\$ 137,451	\$ 494,204	\$ 195,192
REVENUE			
Charges for Services	\$ 10,462,649	\$ 10,649,641	\$ 11,060,451
Other Revenue	238,629	176,000	176,000
Revenue from Use of Money and Property	43,915	-	-
TOTAL REVENUE	\$ 10,745,193	\$ 10,825,641	\$ 11,236,451
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 10,882,644	\$ 11,319,845	\$ 11,431,643
OPERATING EXPENSE			
Personnel Expenses	\$ 801,288	\$ 898,366	\$ 970,741
Fringe Benefits	531,663	697,975	696,569
Supplies	8,291,479	8,763,417	8,765,002
Contracts & Services	523,600	635,205	512,221
Information Technology	33,037	262,469	260,306
Energy and Utilities	207,472	210,958	203,759
Other Expenses	-	928	928
Capital Expenditures	(100)	-	-
TOTAL OPERATING EXPENSE	\$ 10,388,440	\$ 11,469,318	\$ 11,409,526
TOTAL EXPENSE	\$ 10,388,440	\$ 11,469,318	\$ 11,409,526
BALANCE	\$ 494,204	\$ (149,473)	\$ 22,117
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 10,882,644	\$ 11,319,845	\$ 11,431,643

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



Description

In Fiscal Year 2025, the Department of Race & Equity (DRE) has been merged with the Human Resources Department. 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.

The vision is:

A culture of inclusivity that advances equitable outcomes by dismantling policies, procedures, and budget decisions that perpetuate inequity and systemic racism.

The mission is:

Address all forms of disparities experienced by individuals in San Diego.

Goals and Objectives

Goal 1: Support City departments with equity-centered practices to inform departmental and Citywide policies, practices, programs, and budgetary decisions.

- Tactical Equity Plan - Work with City departments to implement an action plan to achieve racial equity in City operations and public programs
- Equity Centered Coaching (ECC) - Facilitate monthly sessions between DRE and department Equity Teams to manage Tactical Equity Plan (TEP) and execute DRE deliverables outside of TEP

Race and Equity

- Equity Lens Toolkits - Continuously apply an equity lens toolkit to evaluate policies, practices, and programs
- Internal Engagement - Create a direct pipeline for City staff outside of Equity Teams to engage with DRE and learn about CoSD race and equity initiatives
- Strategic Department Partnership - Develop and launch key projects with fellow departments

Goal 2: *Collaborate with the Department of Finance and the Performance and Analytics Department to integrate equity factors, questions, and considerations into the budget development and decision-making process.*

- Provide joint training for leadership and analyst staff in City Departments in preparation for the annual budget development cycle.
- Government Partnerships - Cultivate partnerships with city, state and federal government offices/departments of race and equity
- Non-government Partnerships: Cultivate partnerships with individuals, practitioners and organizations that are focused on anti-racism and equity
- 4. Academic Partnerships - Cultivate and sustain partnerships with academic institutions to evaluate learning and development offerings

Goal 3: *Leverage locally and nationally recognized research and data-driven practices to support the City's progress toward delivering equitable outcomes.*

- Data Use Agreement - Contract with Academic Partners to evaluate impact of DRE initiatives while preserving privacy of City employees
- Equity Indicator Report - Publish comprehensive analysis of the City's racial disparities across select indicators to inform data-driven decision making

Goal 4: *Design and facilitate educational offerings on racial equity, inclusion, and anti-racism to equip city employees, departments, and our local government with the relevant tools to build equitable outcomes.*

- Citywide Trainings: Develop a menu of virtual and in-person race and equity trainings accessible to all City employees and evaluated by Academic Partners
- Equity Lens Toolkit Trainings: Design and facilitate training sessions to accompany published Equity Lens Toolkits and support City departments to implement protocols into their operations

Goal 5: *Provide funding and programming opportunities to address complex disparities and reduce the disproportionate impacts of systemic racism on structurally excluded communities.*

- Youth Care & Development Fund (\$1 Mil) - Contract with select non-profit organization(s) to provide structurally excluded adolescents and young adults with education, after-school programs, youth development programs, and access to mental health and trauma-informed care. Funding will prioritize Southeast San Diego and areas located in a Community of Concern with scores between 0 and 60 on the Climate Equity Index.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Facilitated 48 Race & Equity full-day training sessions for 1,100+ City employees, including: - Race & Equity Academy for 380+ commanding officers in the San Diego Police Department - Designing for Equity training in partnership with Department of Finance and Performance and Analytics Department to support departments Tactical Equity Plans and Budget Equity Impact Statements - Implicit Bias trainings for the Personnel Department, with practical next steps in identifying equity opportunities for the City's classified recruiting and hiring processes
- Provided Equity-Centered Coaching to over 25 departments as they incorporated an equity lens into their operations including: revised Tactical Equity Plans, incorporated equity criteria into implementation plans, conducted hiring panels, designed community engagement strategies, etc.
- Partnered with the San Diego Housing Commission on a Flood Recovery Program to address needs of community members impacted by the floods of January 2024. Used the department's Community Equity Fund of over \$3 million dollars to support the Housing Commission's work.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Goal 4, Objective 1 of the Department of Race and Equity's Tactical Equity Plan is about trainings for City employees. A disparity currently exists in that only around 8% of City employees have engaged in at least one Race & Equity training. To mitigate the impacts of this disparity, the Department of Race and Equity is implementing a multi-pronged approach to training that offers employees multiple learning pathways that equip them to provide equity in programming, services, and operations. One example: through equity-centered coaching, departments have communicated that it can be challenging for certain field employees to attend full-day trainings. To mitigate the impacts of this disparity, we are partnering with several departments to pilot half-day training sessions, to be responsive to the needs of our departments. We are also identifying and implementing ways to integrate equity topics and tools into other Citywide trainings, such as partnering with the Human Resources department for New Employee Orientation.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The impact of this year's budget adjustments fall under Tactical Equity Plan Goals 1 (Equity-Centered Coaching), 2 (Strategic Partnerships), and 3 (Learning and Development). The reduction of a Program Coordinator position will limit the Department's capacity to facilitate training and coaching opportunities that equip City departments and staff to deliver equitable services, programs, access, infrastructure, and policies within their operations. The reduction of funding for professional and

Race and Equity

technical services will eliminate the Department's ability to invest in community partnerships and community facilitators, as well as to contribute to a regional, stakeholder-based Equity Summit. Finally, reductions to our budget for training supplies and printing needs will impact the Department's ability to provide engaging, responsive, hands-on trainings.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	7.00	8.50	0.00	(8.50)
Personnel Expenditures	\$ 1,261,715	\$ 1,413,370	\$ -	(1,413,370)
Non-Personnel Expenditures	78,755	3,371,054	-	(3,371,054)
Total Department Expenditures	\$ 1,340,470	\$ 4,784,424	\$ -	(4,784,424)
Total Department Revenue	\$ 133,323	\$ 59,542	\$ -	(59,542)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Race & Equity	\$ 1,340,470	\$ 1,699,024	\$ -	(1,699,024)
Total	\$ 1,340,470	\$ 1,699,024	\$ -	(1,699,024)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Race & Equity	7.00	8.50	0.00	(8.50)
Total	7.00	8.50	0.00	(8.50)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 88,757	\$ -
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	0.00	(23,421)	-
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	0.00	(36,800)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(1.50)	(59,541)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Reduction of Department Director	(1.00)	(298,146)	-
Reduction of 1.00 Department Director due to the restructure of the Department of Race and Equity.			
Reduction of Program Coordinator	(1.00)	(365,749)	-
Reduction of 1.00 Program Coordinator which supports City departments with equity coaching.			

Race and Equity

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Restructure of the Department of Race and Equity	(5.00)	(1,004,124)	-
Transfer of 5.00 FTE Positions and non-personnel expenditures from the Department of Race and Equity to Human Resources Department.			
One-Time Additions and Annualizations	0.00	-	(59,542)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	(8.50)	\$ (1,699,024)	\$ (59,542)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 994,296	\$ 1,125,530	\$ -	\$ (1,125,530)
Fringe Benefits	267,419	287,840	-	(287,840)
PERSONNEL SUBTOTAL	1,261,715	1,413,370	-	(1,413,370)
NON-PERSONNEL				
Supplies	\$ 9,726	\$ 13,500	\$ -	\$ (13,500)
Contracts & Services	47,346	208,001	-	(208,001)
<i>External Contracts & Services</i>	<i>25,284</i>	<i>181,003</i>	<i>-</i>	<i>(181,003)</i>
<i>Internal Contracts & Services</i>	<i>22,061</i>	<i>26,998</i>	<i>-</i>	<i>(26,998)</i>
Information Technology	13,885	49,600	-	(49,600)
Energy and Utilities	4,197	10,953	-	(10,953)
Other	3,600	3,600	-	(3,600)
NON-PERSONNEL SUBTOTAL	78,755	285,654	-	(285,654)
Total	\$ 1,340,470	\$ 1,699,024	\$ -	\$ (1,699,024)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 28,208	\$ 59,542	\$ -	\$ (59,542)
Other Revenue	15,258	-	-	-
Total	\$ 43,466	\$ 59,542	\$ -	\$ (59,542)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001101	Department Director	1.00	1.00	0.00	\$ 98,302 - 372,372	\$ -
90001073	Management Intern	0.00	1.00	0.00	38,548 - 49,686	-
20001234	Program Coordinator	2.00	2.00	0.00	36,364 - 218,225	-
20001222	Program Manager	4.00	4.00	0.00	78,886 - 290,057	-
90001146	Student Intern	0.00	0.50	0.00	35,880 - 42,522	-
FTE, Salaries, and Wages Subtotal		7.00	8.50	0.00	\$	-

Race and Equity

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Flexible Benefits	\$	56,903	\$	64,000	\$	-	\$	(64,000)
Insurance		1,421		-		-		-
Long-Term Disability		4,099		4,076		-		(4,076)
Medicare		14,328		16,319		-		(16,319)
Other Post-Employment Benefits		30,434		28,966		-		(28,966)
Retiree Medical Trust		2,397		2,677		-		(2,677)
Retirement 401 Plan		9,224		10,700		-		(10,700)
Retirement ADC		130,763		142,780		-		(142,780)
Risk Management Administration		9,027		9,702		-		(9,702)
Supplemental Pension Savings Plan		986		2,071		-		(2,071)
Unemployment Insurance		1,122		1,161		-		(1,161)
Workers' Compensation		6,716		5,388		-		(5,388)
Fringe Benefits Subtotal	\$	267,419	\$	287,840	\$	-	\$	(287,840)
Total Personnel Expenditures					\$	-		

Community Equity Fund (CEF)*

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Race & Equity	\$	-	\$	3,085,400	\$	-	\$	(3,085,400)
Total	\$	-	\$	3,085,400	\$	-	\$	(3,085,400)

Significant Budget Adjustments

		FTE		Expenditures		Revenue
One-Time Additions and Annualizations		0.00	\$	(3,085,400)	\$	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.						
Total		0.00	\$	(3,085,400)	\$	-

*Beginning in Fiscal Year 2026, the Community Equity Fund (CEF) was restructured from Race and Equity to the Human Resources Department. The Revenue and Expense Statement has been moved to the Human Resources Department budget page.

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Transfers Out	\$	-	\$	3,085,400	\$	-	\$	(3,085,400)
NON-PERSONNEL SUBTOTAL		-		3,085,400		-		(3,085,400)
Total	\$	-	\$	3,085,400	\$	-	\$	(3,085,400)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Rev from Money and Prop	\$	89,857	\$	-	\$	-	\$	-
Total	\$	89,857	\$	-	\$	-	\$	-



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, and oversight of the insurance program which are administered through the Workers' Compensation, Public Liability and Loss Recovery, Employee Benefits, Loss Control, Finance/Administration, 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.*

- Implementing new 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
- Ensuring data integrity

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- The hiring of a new Insurance Analyst will maintain the smooth processing of over 2,400 annual special event permits, which directly support community activities. This role ensures compliance with insurance requirements, providing essential support to local organizations and preventing delays that could hinder neighborhood events. Fulfilling this role helps safeguard opportunities for cultural and recreational activities, while reducing legal and financial risks for the City.
- Analyzed adjusters' caseloads to assess whether appropriate caseloads are assigned to adjusters based on complexity of the claim, and how their caseloads compare to the industry standard by job classifications. The analysis concluded that additional staff will be needed to reduce staff caseloads to industry standard.
- Ongoing efforts continued to procure a new claim management system, to allow for better tracking of demographic data and better focus City resources to address disparities in service delivery. The Request for Proposal (RFP) is anticipated to be release by the end of Fiscal Year 2025.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

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 requests impact existing or potential disparities?

Yes

Budget Adjustments fall under Tactical Equity Plan Goal 2 (Provide high quality customer service and stewardship of City finances). The addition of positions addresses the caseload disparities that are impacting current claims adjusters, who are carrying caseloads that are substantially higher than industry standards. Having sufficient numbers of claims staff will ensure mandated deadlines by the California Government Code are met by reducing the number of public liability cases assigned to each claims adjuster and allows for improved customer service for claimants as adjusters will have the capacity to dedicate the necessary time and attention to handle each claim effectively.

Risk Management

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 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	369	123
Workers' Compensation Staff Caseloads ²	The typical caseload for Workers' Compensation adjuster compared to the industry standards, with Goal serving as the benchmark.	210	215	162

1. The industry standard and average caseloads per adjuster are based on weighted averages across Claims Aide, Claims Representative 1 & 2, Senior Claims Representatives, and Supervising Claims Representatives.
2. The industry standard and average caseloads per adjuster are based on weighted averages across Workers Compensation Claims Aide, Workers Compensation Claims Representative 1 & 2, and Senior Workers Compensation Claims Representatives.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	94.00	94.23	106.23	12.00
Personnel Expenditures	\$ 12,972,446	\$ 14,390,612	\$ 16,591,724	\$ 2,201,112
Non-Personnel Expenditures	1,886,245	2,952,982	3,591,462	638,480
Total Department Expenditures	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186	\$ 2,839,592
Total Department Revenue	\$ 14,915,482	\$ 17,098,385	\$ 20,183,186	\$ 3,084,801

Risk Management Administration Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Risk Management	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186	\$ 2,839,592
Total	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186	\$ 2,839,592

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Risk Management	94.00	94.23	106.23	12.00
Total	94.00	94.23	106.23	12.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 1,750,218	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Public Liability Support	14.00	920,309	-
Addition of 14.00 FTE Positions and associated non-personnel expenditures to support the Public Liability & Loss Recovery Division as required due to the increase in the City's Self-Insured Retention (SIR).			
Claims Management System Support	0.00	215,000	-
Addition of non-personnel expenditures associated with the City's claims management system.			
Employee Assistance Program (EAP) Services Support	0.00	138,745	-
Addition of contractual expenditures associated with the Employee Assistance Program (EAP).			
Support for Information Technology	0.00	86,928	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Laptops Replacement	0.00	81,900	-
Addition of non-personnel expenditures for the replacements of laptops.			

Risk Management

Significant 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.	0.00	60,707	-
Medicare Compliance Support Addition of non-personnel expenditures associated with the Medicare Compliance Contract.	0.00	30,000	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	0.00	(373)	-
Reduction of Overtime Reduction of overtime expenditures.	0.00	(35,824)	-
Reduction of Program Coordinator Reduction of 1.00 Program Coordinator from the Loss Control Division.	(1.00)	(169,849)	-
Reduction of Deputy Director Reduction of 1.00 Deputy Director which supports management of the Department.	(1.00)	(238,169)	-
Revised Non-Discretionary Revenue Adjustment to reflect revised non-discretionary revenue projections.	0.00	-	3,073,817
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	10,689
Electronic Personal Assistive Mobility Device Fee Adjustment to reflect revised Electronic Personal Assistive Mobility Device (EPAMD) Fee revenue projections associated with an increase in the fee amount.	0.00	-	295
Total	12.00	\$ 2,839,592	\$ 3,084,801

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 8,167,771	\$ 9,332,806	\$ 10,531,922	\$ 1,199,116
Fringe Benefits	4,804,676	5,057,806	6,059,802	1,001,996
PERSONNEL SUBTOTAL	12,972,446	14,390,612	16,591,724	2,201,112
NON-PERSONNEL				
Supplies	\$ 95,107	\$ 83,649	\$ 93,818	\$ 10,169
Contracts & Services	728,855	2,039,128	2,265,411	226,283
<i>External Contracts & Services</i>	<i>563,872</i>	<i>1,771,550</i>	<i>1,962,008</i>	<i>190,458</i>
<i>Internal Contracts & Services</i>	<i>164,983</i>	<i>267,578</i>	<i>303,403</i>	<i>35,825</i>
Information Technology	1,054,703	811,364	1,213,392	402,028
Energy and Utilities	2,979	4,841	4,841	-
Other	4,601	14,000	14,000	-
NON-PERSONNEL SUBTOTAL	1,886,245	2,952,982	3,591,462	638,480
Total	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186	\$ 2,839,592

Risk Management

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	-	\$	693,000	\$	703,689	\$	10,689
Licenses and Permits		-		-		295		295
Other Revenue		14,890,984		16,405,385		19,479,202		3,073,817
Rev from Money and Prop		24,498		-		-		-
Total	\$	14,915,482	\$	17,098,385	\$	20,183,186	\$	3,084,801

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range			Total
FTE, Salaries, and Wages								
20000024	Administrative Aide 2	2.00	2.00	2.00	\$ 67,180 -	80,983 \$	150,188	
20000119	Associate Management Analyst	2.00	2.00	1.00	85,285 -	103,085	103,085	
20000277	Claims Aide	2.00	1.00	0.00	58,356 -	70,259	-	
20000278	Claims Clerk	11.00	12.00	12.00	49,708 -	59,820	674,409	
20000281	Claims Representative 1 (Terminal)	1.00	0.00	0.00	69,036 -	83,538	-	
20000285	Claims Representative 2 (Terminal)	10.00	0.00	0.00	83,538 -	101,010	-	
90000539	Clerical Assistant 2	0.00	0.23	0.23	47,174 -	56,871	10,850	
20001168	Deputy Director	2.00	2.00	1.00	78,886 -	290,057	211,630	
20000393	Employee Benefits Administrator	1.00	1.00	1.00	95,528 -	115,774	115,774	
20000383	Employee Benefits Specialist 2	8.00	8.00	8.00	77,357 -	93,475	743,679	
20000293	Information Systems Analyst 3	2.00	2.00	2.00	95,463 -	115,381	230,762	
21000904	Insurance Analyst 2	0.00	0.00	1.00	88,823 -	107,955	88,823	
21000757	Liability Claims Aide	0.00	1.00	7.00	58,356 -	70,259	458,040	
21000758	Liability Claims Representative 1	0.00	1.00	4.00	69,036 -	83,538	310,033	
21000759	Liability Claims Representative 2	0.00	7.00	9.00	83,538 -	101,010	884,510	
20000172	Payroll Specialist 1	1.00	1.00	0.00	54,818 -	65,979	-	
20000680	Payroll Specialist 2	0.00	0.00	1.00	57,330 -	69,255	56,871	
20001234	Program Coordinator	10.00	10.00	9.00	36,364 -	218,225	1,404,558	
20001222	Program Manager	7.00	7.00	7.00	78,886 -	290,057	1,248,949	
20001122	Risk Management Director	1.00	1.00	1.00	98,302 -	372,372	255,626	
20001016	Senior Claims Representative	2.00	2.00	4.00	91,903 -	111,122	422,553	
20000927	Senior Clerk/Typist	1.00	1.00	1.00	55,801 -	67,289	55,801	
20000015	Senior Management Analyst	2.00	1.00	1.00	93,628 -	113,219	113,219	
21000188	Senior Workers' Compensation Claims Representative	4.00	4.00	4.00	100,857 -	121,998	484,332	
20000357	Supervising Claims Representative	1.00	0.00	0.00	100,988 -	122,020	-	
20000358	Supervising Claims Representative (Terminal)	3.00	0.00	0.00	100,988 -	122,020	-	

Risk Management

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
21000780	Supervising Liability Claims Representative	0.00	3.00	5.00	100,988 - 122,020	587,868
21000189	Supervising Workers' Compensation Claims Representative	1.00	2.00	2.00	110,838 - 133,857	267,714
21000190	Workers' Compensation Claims Aide	5.00	5.00	5.00	58,356 - 70,259	345,107
21000186	Workers' Compensation Claims Representative 2 Bilingual - Regular	15.00	18.00	18.00	91,619 - 110,860	1,934,863
	Budgeted Personnel					14,560
	Expenditure Savings					(837,221)
	Sick Leave - Hourly					752
	Termination Pay Annual					44,563
	Leave					
	Vacation Pay In Lieu					150,024
FTE, Salaries, and Wages Subtotal		94.00	94.23	106.23		\$ 10,531,922

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 53,927	\$ 57,951	\$ 56,981	\$ (970)
Flexible Benefits	1,118,322	1,200,919	1,485,584	284,665
Insurance	1,497	-	-	-
Long-Term Disability	33,171	33,097	56,042	22,945
Medicare	120,736	132,856	160,489	27,633
Other Post-Employment Benefits	366,556	355,868	426,712	70,844
Retiree Medical Trust	14,143	16,345	21,376	5,031
Retirement 401 Plan	54,698	63,282	83,791	20,509
Retirement ADC	2,688,209	2,786,293	3,288,012	501,719
Retirement DROP	6,224	6,697	7,102	405
Risk Management Administration	106,643	119,196	172,432	53,236
Supplemental Pension Savings Plan	158,139	172,395	161,835	(10,560)
Unemployment Insurance	9,072	9,425	10,507	1,082
Workers' Compensation	73,339	103,482	128,939	25,457
Fringe Benefits Subtotal	\$ 4,804,676	\$ 5,057,806	\$ 6,059,802	\$ 1,001,996
Total Personnel Expenditures			\$ 16,591,724	

Risk Management

Revenue and Expense Statement (Non-General Fund)

Risk Management Administration Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 447,863	\$ 504,654	\$ 265,686
TOTAL BALANCE AND RESERVES	\$ 447,863	\$ 504,654	\$ 265,686
REVENUE			
Charges for Services	\$ -	\$ 693,000	\$ 703,689
Licenses and Permits	-	-	295
Other Revenue	14,890,984	16,405,385	19,479,202
Revenue from Use of Money and Property	24,498	-	-
TOTAL REVENUE	\$ 14,915,482	\$ 17,098,385	\$ 20,183,186
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 15,363,345	\$ 17,603,039	\$ 20,448,872
OPERATING EXPENSE			
Personnel Expenses	\$ 8,167,771	\$ 9,332,806	\$ 10,531,922
Fringe Benefits	4,804,676	5,057,806	6,059,802
Supplies	95,107	83,649	93,818
Contracts & Services	728,855	2,039,128	2,265,411
Information Technology	1,054,703	811,364	1,213,392
Energy and Utilities	2,979	4,841	4,841
Other Expenses	4,601	14,000	14,000
TOTAL OPERATING EXPENSE	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186
TOTAL EXPENSE	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186
BALANCE	\$ 504,654	\$ 259,445	\$ 265,686
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 15,363,345	\$ 17,603,039	\$ 20,448,872

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

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

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	-	-	-	-
Total Department Expenditures	\$ -	\$ -	\$ -	-
Total Department Revenue	\$ 6,409,543	\$ 7,381,557	\$ 7,445,729	\$ 64,172

San Diego Regional Parks Improvement Fund

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Mission Bay and Regional Park Improvements Funds	0.00	\$ -	64,172
Addition of non-personnel expenditures for the transfer to the Mission Bay Park Improvements Funds per City Charter section 55.2.			
Total	0.00	\$ -	64,172

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 464,579	\$ -	\$ -	-
Transfers In	5,944,964	7,381,557	7,445,729	64,172
Total	\$ 6,409,543	\$ 7,381,557	\$ 7,445,729	\$ 64,172

San Diego Regional Parks Improvement Fund

Revenue and Expense Statement (Non-General Fund)

San Diego Regional Parks Improvement Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	1,330,713
Continuing Appropriation - CIP	18,221,553	18,257,376	18,684,058
TOTAL BALANCE AND RESERVES	\$ 18,221,553	\$ 18,257,376	\$ 20,014,771
REVENUE			
Revenue from Use of Money and Property	\$ 464,579	\$ -	-
Transfers In	5,944,964	7,381,557	7,445,729
TOTAL REVENUE	\$ 6,409,543	\$ 7,381,557	\$ 7,445,729
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 24,631,096	\$ 25,638,933	\$ 27,460,500
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 5,668,485	\$ 6,726,682	7,095,729
TOTAL CIP EXPENSE	\$ 5,668,485	\$ 6,726,682	\$ 7,095,729
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 705,235	\$ -	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 705,235	\$ -	-
TOTAL EXPENSE	\$ 6,373,720	\$ 6,726,682	\$ 7,095,729
RESERVES			
Continuing Appropriation - CIP	\$ 18,257,376	\$ 18,257,376	18,684,058
TOTAL RESERVES	\$ 18,257,376	\$ 18,257,376	\$ 18,684,058
BALANCE	\$ -	\$ 654,875	\$ 1,680,713
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 24,631,096	\$ 25,638,933	\$ 27,460,500

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

Special Events and Filming



Description

The Special Events and Filming Office 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.

A primary function of the Office is to provide permitting, technical support, and promotional services for special events and filming in San Diego. Once a special event or film production is secured, the staff provides support services to key entities, such as the event organizer, location scout, producer, host committee, business, and residential community, as well as City departments to ensure the success of the activity.

The Office works with studios, production companies, and film industry professionals to promote the San Diego region as a competitive and film-friendly destination. In addition, partnerships with visitor industry organizations, such as the San Diego Tourism Marketing District, San Diego Tourism Authority, and San Diego Convention Center that support events of national and international stature.

By leveraging collaborative partnerships with community, higher-education and neighborhood organizations, as well as with the economic development, tourism, special event, and film industries, the Special Events and Filming Office seeks to maximize civic and economic returns to the San Diego region.

The vision is:

To be the leader of the municipal special event and filming permitting industry by putting customer service, innovation and attention at the forefront of everything we do.

The mission is:

To serve as a conduit between event applicants and the public. The mission of the team is to provide a unified customer service experience, increase public safety and reduce liability to

Special Events and Filming

the City of San Diego while enhancing the vitality and economic prosperity of San Diego through the support of special events and expansion of filming in the region.

Goals and Objectives

Goal 1: *Promote special events for community benefit and effective event planning*

- Educate new organizers on how to host events in San Diego
- Creation of a start-up fund for new events in communities of concern

Goal 2: *Make it easier and more efficient to submit and process a permit application for special events and/or filming*

- Explore additional efficiencies of Eproval
- Overcome technical challenges in the application submission process
- Improve customers' experience when applying for permits with the City

Goal 3: *Finalize City of San Diego responsibilities relating to the new Regional Filming coordination in conjunction with the County of San Diego and other cities.*

- Coordinate with the new regional filming efforts to develop ease of multi-jurisdictional permitting for productions
- Increase awareness of under-represented areas in San Diego through increasing listings in the online location gallery to filmmakers

Special Events and Filming

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Worked collaboratively with the Parks & Recreation Department to complete staff training and move the Department's first community park (North Park Mini Park) into the City's online Reservation of Space submission portal. This is a significant step in leveraging technology to automate and streamline City services that will deliver more community events with greater ease for both City staff and community event organizers. With this success, Special Events & Filming hopes to continue the expansion of this technology within the Community Parks Division over time.
- Completed photo documentation of all filmable City-owned facilities with the Parks & Recreation portfolio, providing for more opportunities for underserved communities to be highlighted in commercial filming projects in San Diego. This documentation leads to expanded economic and tourism benefits to those areas (e.g. hotel room stays, vendor and small business purchases).
- Facilitated mutually beneficial and positive working relationships between filmmakers/productions and local civic organizations/nonprofits during local film shoots, resulting in more than \$15,000 in monetary and equipment donations to the San Diego Parks Foundation and the Library Foundation in 2024.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Unsure

The Office of Special Events and Filming facilitates communication with event organizers and is a one-stop shop for permitting of special events and filming authorizations in the public right of way which is a time intensive but necessary to assist the community. Office structure provides the customer service levels and support needed to educate new event organizers and provide the tools necessary for successful events.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Draft Budget personnel reduction would result in redistribution of clerical responsibilities, decrease in support for remaining staff and would increase delays in customer service responses to the community. Reduction would also have a meaningful effect on Department's ability to deliver a quality December Nights event each year.

Special Events and Filming

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Start Up Fund ¹	Percentage of awardees that had a repeat event after receiving funding	N/A	N/A	N/A
Improved Permit Options ²	Percentage of applications submitted that are of the new permit type	N/A	N/A	N/A
Regional Filming MOU ³	Percentage of eligible jurisdictions participating in development of MOU	22%	N/A	100%

1. Due to budget constraints, Department and external partner organization have decided to terminate program.
2. Ongoing Departmental priority.
3. Ongoing Departmental priority. Waiting on external agency partners, including County of San Diego and Port of San Diego, to proceed with agreement execution.

Special Events and Filming

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	6.35	6.75	5.75	(1.00)
Personnel Expenditures	\$ 1,043,900	\$ 1,114,163	\$ 1,304,004	\$ 189,841
Non-Personnel Expenditures	336,268	381,612	201,271	(180,341)
Total Department Expenditures	\$ 1,380,168	\$ 1,495,775	\$ 1,505,275	\$ 9,500
Total Department Revenue	\$ 143,790	\$ 149,757	\$ 164,023	\$ 14,266

Transient Occupancy Tax Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Special Events & Filming	\$ 1,380,168	\$ 1,495,775	\$ 1,505,275	\$ 9,500
Total	\$ 1,380,168	\$ 1,495,775	\$ 1,505,275	\$ 9,500

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Special Events & Filming	6.35	6.75	5.75	(1.00)
Total	6.35	6.75	5.75	(1.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 297,768	\$ -
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	0.75	31,395	31,395
Addition of 0.75 Management Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Support for Information Technology	0.00	16,061	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	8,503	-
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.			
Non-Standard Hour Personnel Funding	(0.75)	(29,757)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			

Special Events and Filming

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Reduction of Operational Support	(1.00)	(314,470)	-
Reduction of 1.00 Administrative Aide 2 and associated non-personnel expenditures that supports day-to-day operations.			
Special Event Application Permit Fee	0.00	-	12,628
Adjustment to reflect revised Special Event Application Permit fee revenue associated with the Comprehensive User Fee Study.			
One-Time Additions and Annualizations	0.00	-	(29,757)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	(1.00)	\$ 9,500	\$ 14,266

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 786,903	\$ 844,656	\$ 879,309	\$ 34,653
Fringe Benefits	256,997	269,507	424,695	155,188
PERSONNEL SUBTOTAL	1,043,900	1,114,163	1,304,004	189,841
NON-PERSONNEL				
Supplies	\$ 5,054	\$ 8,775	\$ 1,155	\$ (7,620)
Contracts & Services	164,490	217,079	88,918	(128,161)
<i>External Contracts & Services</i>	<i>152,824</i>	<i>198,071</i>	<i>64,646</i>	<i>(133,425)</i>
<i>Internal Contracts & Services</i>	<i>11,666</i>	<i>19,008</i>	<i>24,272</i>	<i>5,264</i>
Information Technology	162,497	152,158	107,598	(44,560)
Energy and Utilities	289	3,600	3,600	-
Other	3,938	-	-	-
NON-PERSONNEL SUBTOTAL	336,268	381,612	201,271	(180,341)
Total	\$ 1,380,168	\$ 1,495,775	\$ 1,505,275	\$ 9,500

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 11,587	\$ 29,757	\$ 31,395	\$ 1,638
Fines Forfeitures and Penalties	-	-	6,000	6,000
Licenses and Permits	134,423	120,000	126,628	6,628
Other Revenue	(2,220)	-	-	-
Total	\$ 143,790	\$ 149,757	\$ 164,023	\$ 14,266

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	0.00	\$ 67,180 - 80,983	\$ -
20001220	Executive Director	1.00	1.00	1.00	78,886 - 290,057	207,798
90001073	Management Intern	0.00	0.75	0.75	38,548 - 49,686	28,911
20001234	Program Coordinator	2.00	1.00	1.00	36,364 - 218,225	138,005
20001222	Program Manager	1.00	2.00	2.00	78,886 - 290,057	334,020

Special Events and Filming

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
90001222	Program Manager	0.35	0.00	0.00	78,886 - 290,057	-
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
	Termination Pay Annual					36,482
	Leave					
	Vacation Pay In Lieu					12,488
FTE, Salaries, and Wages Subtotal		6.35	6.75	5.75	\$	879,309

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 6,346	\$ 7,344	\$ 14,022	\$ 6,678
Flexible Benefits	87,404	92,625	74,305	(18,320)
Insurance	1,193	-	-	-
Long-Term Disability	3,253	3,057	4,211	1,154
Medicare	11,211	12,248	12,040	(208)
Other Post-Employment Benefits	26,038	24,828	20,515	(4,313)
Retiree Medical Trust	1,592	1,756	1,179	(577)
Retirement 401 Plan	5,877	7,024	4,720	(2,304)
Retirement ADC	89,160	93,695	255,668	161,973
Retirement DROP	2,824	3,498	3,709	211
Risk Management Administration	7,716	8,316	8,290	(26)
Supplemental Pension Savings Plan	6,425	7,973	21,013	13,040
Unemployment Insurance	889	869	789	(80)
Workers' Compensation	7,069	6,274	4,234	(2,040)
Fringe Benefits Subtotal	\$ 256,997	\$ 269,507	\$ 424,695	\$ 155,188
Total Personnel Expenditures			\$ 1,304,004	

Special Promotional Programs



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.

Special Promotional Programs

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	168,559,396	156,572,502	142,800,720	(13,771,782)
Total Department Expenditures	\$ 168,559,396	\$ 156,572,502	\$ 142,800,720	\$ (13,771,782)
Total Department Revenue	\$ 147,312,818	\$ 155,779,298	\$ 157,796,246	\$ 2,016,948

Transient Occupancy Tax Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Arts, Culture, & Community Festivals	\$ 12,939,290	\$ 13,239,560	\$ -	(13,239,560)
Discretionary Funding	28,996,035	31,155,860	31,559,250	403,390
Economic Development	1,969,291	1,027,200	1,027,200	-
Support to Other Funds	124,654,780	111,149,882	110,214,270	(935,612)
Total	\$ 168,559,396	\$ 156,572,502	\$ 142,800,720	\$ (13,771,782)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Operational Support to Other Funds	0.00	\$ 2,979,294	\$ -
Adjustment to reflect revised allocations for operating support of the Mission Bay/Balboa Park Improvement, Convention Center, PETCO Park, and Risk Management Administration.			
One-Time Additions and Annualizations	0.00	1,050,000	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
One-Cent TOT Discretionary	0.00	403,390	-
Adjustment to reflect an increase in the One-Cent Transient Occupancy Tax (TOT) transfer to support the General Fund.			
Reduction of Public Art Fund Allocation	0.00	(85,000)	-
Reduction of transfer to the Public Art Fund.			
Reduction of Arts, Culture and Community Festivals Mayor/City Council Allocation	0.00	(500,000)	-
Reduction of non-personnel expenditures for the Arts, Culture and Community Festivals Mayor/City Council allocation.			
Reduction of Economic Development and Tourism Support	0.00	(1,000,000)	-
Reduction of non-personnel expenditures for economic development and tourism support for outside organizations.			

Special Promotional Programs

Significant Budget Adjustments

	FTE	Expenditures	Revenue
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.	0.00	(3,914,906)	-
Transfer of Arts Culture and Community Festivals Transfer of Arts, Culture and Community Festivals funding from Special Promotional Programs to the Cultural Affairs Division of the Economic Development Department.	0.00	(12,704,560)	-
Transient Occupancy Tax Revenue Adjustment to reflect revised Transient Occupancy Tax (TOT) revenue projections.	0.00	-	2,016,948
Total	0.00	\$ (13,771,782)	\$ 2,016,948

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 1,648	\$ -	\$ -	-
Contracts & Services	102,874,086	100,421,485	83,352,019	(17,069,466)
<i>External Contracts & Services</i>	13,622,535	14,181,760	1,027,200	(13,154,560)
<i>Internal Contracts & Services</i>	89,251,550	86,239,725	82,324,819	(3,914,906)
Transfers Out	65,683,663	56,151,017	59,448,701	3,297,684
NON-PERSONNEL SUBTOTAL	168,559,396	156,572,502	142,800,720	(13,771,782)
Total	\$ 168,559,396	\$ 156,572,502	\$ 142,800,720	\$ (13,771,782)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transfers In	\$ 147,147	\$ -	\$ -	-
Transient Occupancy Tax	147,165,671	155,779,298	157,796,246	2,016,948
Total	\$ 147,312,818	\$ 155,779,298	\$ 157,796,246	\$ 2,016,948

Special Promotional Programs

Special Promotions

Organization / Program	FY2024 Actual	FY2025 Budget	FY2026 Draft
ARTS, CULTURE, AND COMMUNITY FESTIVALS			
Arts, Culture, and Community Festivals			
Creative Communities San Diego	\$ 1,936,333	\$ 2,040,912	\$ 1,717,304
Organizational Support	10,009,550	10,163,648	9,589,606
Impact	425,000	500,000	500,000
Arts, Culture, and Community Festivals Subtotal	\$ 12,370,883	\$ 12,704,560	\$ 11,806,910
Other			
Cultural Affairs	\$ 4,152,631	\$ 2,876,948	\$ 2,039,432
Arts, Culture, and Community Festivals - Mayor/City Council Allocations	483,407	450,000	-
Arts, Culture, and Community Festivals - Public Art Fund	85,000	85,000	-
Other Subtotal	\$ 4,721,038	\$ 3,411,948	\$ 2,039,432
TOTAL ARTS, CULTURE, AND COMMUNITY FESTIVALS	\$ 17,091,921	\$ 16,116,508	\$ 13,846,342
CAPITAL IMPROVEMENTS			
Capital Improvements			
Convention Center	\$ 12,092,175	\$ 12,099,510	\$ 12,097,441
Mission Bay Park/Balboa Park Improvements	738,000	-	-
PETCO Park	9,256,227	7,788,625	9,291,125
Capital Improvements Subtotal	\$ 22,086,402	\$ 19,888,135	\$ 21,388,566
TOTAL CAPITAL IMPROVEMENTS	\$ 22,086,402	\$ 19,888,135	\$ 21,388,566
ECONOMIC DEVELOPMENT PROGRAMS			
Economic Development and Tourism Support			
Economic Development and Tourism Support	\$ 764,434	\$ -	\$ -
Economic Development and Tourism Support Subtotal	\$ 764,434	\$ -	\$ -
Other			
Business Expansion, Attraction, and Retention (BEAR)	\$ 1,058,091	\$ 847,200	\$ 847,200
Economic Development Program Administration	146,767	180,000	180,000
Other Subtotal	\$ 1,204,857	\$ 1,027,200	\$ 1,027,200
TOTAL ECONOMIC DEVELOPMENT PROGRAMS	\$ 1,969,291	\$ 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	\$ 28,996,035	\$ 31,155,860	\$ 31,559,249
Mission Bay Park/Balboa Park Improvements	709,824	862,937	904,333
Convention Center	8,984,041	4,066,084	4,150,586
PETCO Park	4,672,361	-	1,342,278
Risk Management	-	93,000	103,689
Major Events Revolving Fund	150,000	-	-
Special Events and Filming Department	1,380,168	1,495,775	1,505,105
TOT Administration and Promotional Activities	88,052,152	86,239,725	82,324,819
Safety and Maintenance of Visitor-Related Facilities Subtotal	\$ 132,944,580	\$ 123,913,381	\$ 121,890,059
TOTAL SPECIAL PROMOTIONAL PROGRAMS BUDGET	\$ 174,092,195	\$ 160,945,224	\$ 158,152,167
SUMMARY			
ARTS, CULTURE, AND COMMUNITY FESTIVALS	\$ 17,091,921	\$ 16,116,508	\$ 13,846,342
CAPITAL IMPROVEMENTS	22,086,402	19,888,135	21,388,566
ECONOMIC DEVELOPMENT PROGRAMS	1,969,291	1,027,200	1,027,200
SAFETY AND MAINTENANCE OF VISITOR-RELATED FACILITIES	132,944,580	123,913,381	121,890,059
TOTAL SPECIAL PROMOTIONAL PROGRAMS BUDGET	\$ 174,092,195	\$ 160,945,224	\$ 158,152,167



Description

The Stormwater Department designs, operates, and maintains the City's storm drain system. The City collects a fee via the water service billing process to partially fund the design, operation, and maintenance of the system. Storm drain funding is also used to help the City remain in compliance with the Municipal Storm Water Permit administered by the Regional Water Quality Control Board. The Public Utilities Department is reimbursed by storm drain revenue for costs associated with collection of the storm drain fee.

Storm Drain Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	5,167,651	5,686,212	5,727,711	41,499
Total Department Expenditures	\$ 5,167,651	\$ 5,686,212	\$ 5,727,711	\$ 41,499
Total Department Revenue	\$ 5,473,054	\$ 5,700,000	\$ 5,700,000	-

Storm Drain Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Storm Drain Fund	\$ 5,167,651	\$ 5,686,212	\$ 5,727,711	41,499
Total	\$ 5,167,651	\$ 5,686,212	\$ 5,727,711	\$ 41,499

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	0.00	\$ 37,694	\$ -
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	3,805	-
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	\$ 41,499	\$ -

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ (1,403)	\$ -	\$ -	-
Contracts & Services	5,037,312	5,624,045	5,627,850	3,805
<i>External Contracts & Services</i>	<i>4,030,001</i>	<i>4,715,112</i>	<i>4,549,871</i>	<i>(165,241)</i>
<i>Internal Contracts & Services</i>	<i>1,007,311</i>	<i>908,933</i>	<i>1,077,979</i>	<i>169,046</i>
Information Technology	133,705	62,167	99,861	37,694
Capital Expenditures	(1,962)	-	-	-
NON-PERSONNEL SUBTOTAL	5,167,651	5,686,212	5,727,711	41,499
Total	\$ 5,167,651	\$ 5,686,212	\$ 5,727,711	\$ 41,499

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 5,473,054	\$ 5,700,000	\$ 5,700,000	-
Total	\$ 5,473,054	\$ 5,700,000	\$ 5,700,000	-

Storm Drain Fund

Revenue and Expense Statement (Non-General Fund)

Storm Drain Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,244,942	\$ 1,550,345	\$ 1,550,345
TOTAL BALANCE AND RESERVES	\$ 1,244,942	\$ 1,550,345	\$ 1,550,345
REVENUE			
Charges for Services	\$ 5,473,054	\$ 5,700,000	\$ 5,700,000
TOTAL REVENUE	\$ 5,473,054	\$ 5,700,000	\$ 5,700,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 6,717,996	\$ 7,250,345	\$ 7,250,345
OPERATING EXPENSE			
Supplies	\$ (1,403)	\$ -	\$ -
Contracts & Services	5,037,312	5,624,045	5,627,850
Information Technology	133,705	62,167	99,861
Capital Expenditures	(1,962)	-	-
TOTAL OPERATING EXPENSE	\$ 5,167,651	\$ 5,686,212	\$ 5,727,711
TOTAL EXPENSE	\$ 5,167,651	\$ 5,686,212	\$ 5,727,711
BALANCE***	\$ 1,550,345	\$ 1,564,133	\$ 1,522,634
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 6,717,996	\$ 7,250,345	\$ 7,250,345

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** Fund Balance for this fund is for accounting purposes only due to offsetting accounts receivable at the beginning and end of each Fiscal Year of payments from water and sewer bills, which include the storm drain fee. This fund expends only the cash fund balance received during the fiscal year from the storm drain fee.



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: Provide safe, clean water and meet the requirements of the Clean Water Act.

- Meet current and future MS4 Permit requirements.

Goal 2: Flood-Safe Communities: Ensure stormwater is safely conveyed away from streets and property to safeguard our communities from floods and minimize community and economic impacts.

- Prioritizing most urgent repairs to existing asset infrastructure to prevent flooding.

Goal 3: Clean and Green Streets: Increase neighborhood livability, sustainable development, adding green spaces, and smart stormwater management along City streets and rights-of-way.

- Optimize debris removal programs (street sweeping & catch basin cleaning).

Stormwater

Goal 4: *Habitat and Community Enhancement: Restore habitat, revitalize streams, and integrate community features in stormwater management along water bodies.*

- Establish mitigation projects to meet maintenance needs.

Goal 5: *Stormwater Capture and Use: Increase stormwater capture to improve water quality, flood management and value as a resource to boost local water supply.*

- Implement structural and non-structural stormwater harvesting projects.

Goal 6: *Education, Outreach, and Engagement: Educate, outreach to, and engage local businesses, industry, and residents to increase awareness of the value of stormwater, stormwater in general, and create behavior change essential to pollution prevention.*

- Increase public awareness of stormwater issues and inspire behavior changes to protect and improve water quality.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Enhanced accessibility of turf conversion and stormwater capture rebates by increasing rebate amounts, making hard copy and Spanish applications available, and holding an education event in a community of concern, increasing participation by 50% for turf conversion and 35% for rain barrels.
- Successfully established 3 acres of new wetlands at South Chollas Creek & Paradise Canyon mitigation site in Council District 4.
- Performed repeat maintenance on 18 miles of stormwater channels, including 12 miles within the highly impacted Chollas Creek Watershed, to restore the channels' flood carrying capacity and protect surrounding homes and businesses.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Stormwater's ongoing budget will be affected significantly. The effect of each goal is anticipated to be the following. Goal 1, Clean Water for All, will be impacted by shutting down existing infrastructure that diverts contaminated urban runoff to the sewer system for treatment, resulting in more health risk to San Diegans and visitors who recreate in the recreational waters of Mission Bay and La Jolla State-designated Area of Biological Significance. There will also be reductions in water quality monitoring, compliance inspections, and stormwater code enforcement to levels below what is required in the State-issued Municipal Stormwater Permit, which could result in more pollution entering waterways citywide as well as monetary fines and penalties from regulators or third-party lawsuits, which will be paid from the General Fund, impacting other critical City services. Goal 2, Flood-Safe Communities, will be impacted by not being able to perform repeat maintenance on one-third to one-half of the 18 miles of stormwater channels cleared following the January 2024 flood emergency. In addition, the department will have the bare minimum resources needed to maintain 15 stormwater pump stations, which protect the lowest-lying coastal areas in San Diego. Multiple failures of pumps, motors, or other parts could jeopardize the department's ability to keep up with required repairs, thus exposing communities in inundation areas to increased risk of flooding. Goal 3, Clean and Green Streets, will be impacted by cancellation of the City Auditor-recommended process improvement to optimize street sweeping routes. Additionally, contracts supporting the maintenance of green infrastructure BMPs will be impacted, leading to deferred maintenance of devices intended to reduce pollutants in stormwater runoff. Goal 4, Habitat and Community Enhancement will be impacted by halting work of planning and design of mitigation projects beyond FY26. This will have significant impact on future channel maintenance work which requires compensatory mitigation. Additionally, funding may not be available for soft cost for City staff to review on going mitigation projects and issue permits. Goal 5, Stormwater Capture and Use, will be impacted by the elimination of the Rainwater Harvesting and Turf Replacement rebates programs, including recent enhancements to these programs that have increased participation citywide and specifically in communities of concern. This will result in reduced rainwater harvesting citywide, as well as increased water use and more runoff

and pollution entering the City's stormwater system and waterways. Goal 6, Education, Outreach, and Engagement will be impacted by reduced contract services that help provide education and outreach citywide and by the elimination of the following Think Blue program activities: San Diego Wave Futbol Club partnership agreement, sponsorship of December Nights, and paid advertising, the City's single most effective tool for outreach. Specifically, contracts with non-government organizations (Coastkeeper and I Love A Clean San Diego) will be reduced, leading to less education and engagement with San Diego Unified School District students, fewer sponsorships of community cleanups to remove pollution from open spaces and local waterways, and the cancellation of Think Blue's annual community arts event. In addition, funding for printing outreach materials, creative content (social media), and website updates to meet permit compliance obligations will be greatly reduced.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

The Stormwater Department's Draft Budget adjustments are aimed at reducing external contracts and services while maintaining operational focus on protecting water quality and reducing flood risk. By targeting non-personnel expenses, we intend to minimize impacts to existing staff who perform work efficiently and effectively. In implementing reductions, we remain fully committed to ensuring workforce safety, which is always the department's number one priority. With fewer external resources available, the department will focus non-personnel expenditures on activities that help staff comply with regulatory requirements and maintain the aging stormwater system at existing service levels. Service levels for activities such as street sweeping, storm drain cleaning, channel maintenance, and pump station operations are expected to remain largely the same as previous years. Where reductions will have the most immediate impact is on service levels associated with water quality improvement activities, as resources will instead shift to focus almost solely on activities required for regulatory compliance. Notably, while water quality monitoring and pollution source abatement will continue as required by the Municipal Stormwater Permit, monitoring for and abating sources of pollution will rely mostly on what in-house staff can accomplish, likely resulting in a decrease in the number of complex pollution sources abated. Similarly, where the department has in the past relied on expert consultants to assist with regulatory reporting, data analysis, and assessment of pending rules and regulations, staff duties will be reprioritized to handle much more of this work in-house, likely resulting in simplified versions of these reports and analyses. In the area of planning for future stormwater capital improvements, critical studies, assessments, and engineering evaluations will go unfunded, delaying the department's ability to proactively identify and prioritize infrastructure upgrades. We will be forced to take an even more reactive posture in responding to infrastructure deficiencies only after assets fail. In the area of wetland mitigation, planning and design will continue for projects with construction scheduled for FY26 and FY27, but work will stop on mitigation projects that are earlier in the design and permitting process. This could impact the department's ability to continue with existing levels of stormwater channel maintenance in future years if those maintenance activities trigger the need for wetland mitigation. The department will also significantly reduce public education and outreach under the Think Blue program. Messaging to the public about flood preparedness and pollution prevention will still take place but will be much more reliant on what staff can develop and disseminate themselves. Financial sponsorship of non-profit partner organizations to coordinate community trash cleanups will be significantly reduced and the department will discontinue offering rebates to residents for rainwater harvesting and turf conversion on their properties.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Channel capacity	Percentage of channels that can carry stormwater flows as originally designed	34%	71%	100%
Drain inlet inspections	Percentage of storm drain inlets inspected	55%	90%	100%
Levees	Percentage of identified levee deficiencies addressed	12.60%	12.60%	100.00%
Drain pipes useful life	Percentage of total storm drain miles past their useful life	6.89%	6.70%	0.00%
Pump station uptime	Percentage of days during wet season (Oct - Apr) when stormwater pump stations are at 100% functionality	70%	90%	100%
Street sweeping	Amount of debris collected (tons) per mile of street sweeping	0.05	0.07	0.05
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	85.33%	86.00%	100.00%
Commercial and industrial business inspections	Percentage of stormwater inspections for commercial and industrial facilities conducted once every five years	52.70%	88.00%	100.00%
Think Blue - Education and outreach	Number of advertisement or media story impressions (millions)	53	12	45
Think Blue - Community cleanups	Amount of trash and debris removed (pounds) during watershed cleanups	35,000	35,000	35,000
Corrugated Metal Pipe (CMP) drainage infrastructure	Miles of CMP drainage infrastructure replaced and/or rehabilitated annually	1.2	1.6	5.0

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	305.00	305.00	301.50	(3.50)
Personnel Expenditures	\$ 38,577,213	\$ 39,581,176	\$ 44,101,562	\$ 4,520,386
Non-Personnel Expenditures	32,108,342	23,825,306	21,430,801	(2,394,505)
Total Department Expenditures	\$ 70,685,555	\$ 63,406,482	\$ 65,532,363	\$ 2,125,881
Total Department Revenue	\$ 11,671,031	\$ 13,773,750	\$ 21,076,698	\$ 7,302,948

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Capital Improvements Program	\$ 7,579,006	\$ 11,381,361	\$ 12,208,282	\$ 826,921
Operations	43,130,901	32,271,316	36,635,169	4,363,853
Planning	18,330,024	17,356,946	13,005,998	(4,350,948)
Stormwater	1,645,624	2,396,859	3,682,914	1,286,055
Total	\$ 70,685,555	\$ 63,406,482	\$ 65,532,363	\$ 2,125,881

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Capital Improvements Program	61.00	66.00	68.00	2.00
Operations	173.00	166.00	161.00	(5.00)
Planning	69.00	65.00	57.00	(8.00)
Stormwater	2.00	8.00	15.50	7.50
Total	305.00	305.00	301.50	(3.50)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 4,665,909	\$ -
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	0.00	3,904,030	(280,308)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Non-Discretionary Adjustment	0.00	1,027,206	-
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.			
Employ and Empower Program Support	2.50	134,893	134,893
Addition of 2.50 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.			

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(240,362)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(6.00)	(280,296)	-
Reduction of Refuse Disposal Fees Reduction of one-time refuse disposal fees associated with a fee discount to city forces.	0.00	(348,654)	-
Reduction of Rebates Program Reduction of non-personnel expenditures for the City's Rainwater Harvesting and Turf Conversion rebate programs, and program expansion work.	0.00	(541,222)	-
Reduction of Medium Priority Operations Reduction of channel maintenance, underground utility markout, in-house pipe replacement, and asset management.	0.00	(757,156)	-
Reduction of Capital Improvement Program Planning and Assessment Reduction in non-personnel expenditures for capital improvement project planning and assessment such as drainage master plans, pipe assessment, and concept-level project design.	0.00	(850,000)	-
Reduction of Medium Priority Compliance Activities Reduction of regulatory support, street sweeping, mitigation, and trash cleanups.	0.00	(2,288,778)	-
Reduction of Low Priority Operations Reduction of equipment rentals, supplies and materials, and consultant support.	0.00	(2,299,689)	-
Parking Citation Fines Adjustment to reflect revised Parking Citation Fine revenue projections associated with an increase in the fine amounts.	0.00	-	3,040,413
Expanded Parking Meter Revenue Adjustment to reflect parking meter revenue to support operations and maintenance within City parking districts.	0.00	-	2,986,720
Transient Occupancy Tax Transfer Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.	0.00	-	1,421,230
Total	(3.50) \$	2,125,881 \$	7,302,948

Stormwater

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
PERSONNEL								
Personnel Cost	\$	25,608,437	\$	26,338,204	\$	29,346,926	\$	3,008,722
Fringe Benefits		12,968,776		13,242,972		14,754,636		1,511,664
PERSONNEL SUBTOTAL		38,577,213		39,581,176		44,101,562		4,520,386
NON-PERSONNEL								
Supplies	\$	1,522,082	\$	919,540	\$	789,844	\$	(129,696)
Contracts & Services		27,026,240		18,088,251		16,781,910		(1,306,341)
<i>External Contracts & Services</i>		<i>14,925,234</i>		<i>8,743,603</i>		<i>5,514,786</i>		<i>(3,228,817)</i>
<i>Internal Contracts & Services</i>		<i>12,101,006</i>		<i>9,344,648</i>		<i>11,267,124</i>		<i>1,922,476</i>
Information Technology		1,295,143		2,338,911		1,870,970		(467,941)
Energy and Utilities		1,713,252		2,012,848		1,704,233		(308,615)
Other		10,594		8,526		8,376		(150)
Capital Expenditures		138,315		85,554		105,150		19,596
Debt		402,716		371,676		170,318		(201,358)
NON-PERSONNEL SUBTOTAL		32,108,342		23,825,306		21,430,801		(2,394,505)
Total	\$	70,685,555	\$	63,406,482	\$	65,532,363	\$	2,125,881

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	5,861,423	\$	7,426,450	\$	11,688,985	\$	4,262,535
Fines Forfeitures and Penalties		4,947,194		5,682,639		8,723,052		3,040,413
Other Revenue		6,379		-		-		-
Rev from Other Agencies		856,035		599,661		599,661		-
Transfers In		-		65,000		65,000		-
Total	\$	11,671,031	\$	13,773,750	\$	21,076,698	\$	7,302,948

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 49,620 - 59,689	\$ 104,575
20000012	Administrative Aide 1	1.00	1.00	1.00	58,356 - 70,259	66,274
20000024	Administrative Aide 2	2.00	2.00	2.00	67,180 - 80,983	143,177
20001202	Assistant Deputy Director	1.00	1.00	2.00	78,886 - 290,057	449,389
20000070	Assistant Engineer-Civil	9.00	9.00	9.00	100,224 - 120,710	1,011,305
20000143	Associate Engineer-Civil	18.00	18.00	18.00	115,403 - 139,317	2,432,631
20000119	Associate Management Analyst	3.00	3.00	3.00	85,285 - 103,085	278,209
20000162	Associate Planner	12.00	12.00	12.00	93,825 - 113,371	1,159,365
21000328	Associate Procurement Contracting Officer	1.00	0.00	0.00	104,788 - 126,650	-
20000648	Biologist 3 (Terminal)	1.00	1.00	0.00	97,173 - 117,649	-
20000236	Cement Finisher	5.00	5.00	5.00	76,605 - 91,805	424,745
20000539	Clerical Assistant 2	1.00	2.00	1.00	47,174 - 56,871	47,174
20000306	Code Compliance Officer	5.00	5.00	6.00	63,467 - 76,484	437,419
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,164 - 87,578	84,075
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	275,118
20001168	Deputy Director	3.00	3.00	3.00	78,886 - 290,057	710,541

Stormwater

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000105	Development Project Manager 3	1.00	1.00	1.00	131,040 - 158,427	152,090
21000451	Environmental Biologist 3	0.00	0.00	1.00	102,517 - 124,117	124,117
20000426	Equipment Operator 1	9.00	9.00	8.00	56,107 - 67,202	504,923
20000429	Equipment Operator 1	1.00	1.00	1.00	56,107 - 67,202	67,202
20000430	Equipment Operator 2	6.00	6.00	5.00	65,869 - 78,777	343,941
20000436	Equipment Operator 3	4.00	4.00	6.00	68,752 - 82,271	449,517
20000418	Equipment Technician 1	5.00	2.00	0.00	53,617 - 64,253	-
20000423	Equipment Technician 2	4.00	1.00	1.00	58,837 - 70,128	70,128
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	81,551
20000461	Field Representative	2.00	2.00	2.00	54,890 - 66,106	129,568
21000432	Geographic Info Systems Analyst 2	1.00	1.00	1.00	86,945 - 105,050	99,539
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	113,809
21000434	Geographic Info Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	129,100
20000501	Heavy Truck Driver 2	15.00	15.00	15.00	55,954 - 67,464	994,493
20000293	Information Systems Analyst 3	2.00	2.00	2.00	95,463 - 115,381	230,762
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	130,079
90001073	Management Intern	6.00	6.00	2.50	38,548 - 49,686	124,215
20000658	Motor Sweeper Operator	20.00	20.00	20.00	64,472 - 77,248	1,496,314
20000646	Motor Sweeper Supervisor	2.00	2.00	2.00	70,019 - 83,844	163,076
20000672	Parking Enforcement Officer 1	13.00	13.00	13.00	56,282 - 67,638	856,626
20000663	Parking Enforcement Officer 2	2.00	2.00	1.00	61,742 - 74,343	71,369
20000670	Parking Enforcement Supervisor	1.00	1.00	2.00	71,417 - 85,788	157,205
20000680	Payroll Specialist 2	2.00	2.00	2.00	57,330 - 69,255	120,604
21000725	Plant Maintenance Coordinator	1.00	2.00	2.00	96,860 - 117,128	227,285
20000701	Plant Process Control Electrician	4.00	4.00	4.00	94,961 - 114,034	435,352
20000703	Plant Process Control Supervisor	1.00	1.00	1.00	104,252 - 126,056	126,056
20000705	Plant Process Control Supervisor (Terminal)	1.00	0.00	0.00	104,252 - 126,056	-
20000687	Plant Technician 1	2.00	5.00	7.00	63,621 - 76,090	430,839
20000688	Plant Technician 2	2.00	4.00	4.00	69,732 - 83,254	329,638
20000689	Plant Technician 3	0.00	1.00	1.00	76,515 - 91,559	89,482
20000743	Principal Engineering Aide	1.00	1.00	1.00	86,617 - 104,810	104,810
20001054	Principal Utility Supervisor	0.00	0.00	2.00	82,134 - 99,260	190,419
20001222	Program Manager	4.00	4.00	3.00	78,886 - 290,057	537,873
20000761	Project Officer 1	1.00	1.00	1.00	111,012 - 134,025	134,025
20000763	Project Officer 2	1.00	1.00	1.00	127,936 - 154,642	154,642
20000783	Public Information Clerk	1.00	1.00	1.00	49,620 - 59,689	49,620
20001050	Public Works Superintendent	5.00	5.00	5.00	118,892 - 143,539	711,953
20001032	Public Works Supervisor	9.00	9.00	9.00	88,156 - 106,714	952,422

Stormwater

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20001042	Safety and Training Manager	1.00	1.00	1.00	102,819 - 124,600	124,600
20000847	Safety Officer	1.00	1.00	1.00	89,186 - 107,744	106,128
20000869	Senior Account Clerk	1.00	1.00	1.00	56,762 - 68,468	68,304
20000885	Senior Civil Engineer	9.00	9.00	9.00	132,962 - 160,742	1,408,907
20000015	Senior Management Analyst	2.00	2.00	2.00	93,628 - 113,219	218,410
20000918	Senior Planner	8.00	9.00	9.00	108,064 - 130,669	1,119,720
21000400	Storm Water Compliance Manager	4.00	4.00	4.00	116,910 - 141,829	565,189
21000626	Storm Water Environmental Specialist 2	5.00	6.00	6.00	95,157 - 115,752	673,705
21000182	Storm Water Environmental Specialist 3	2.00	3.00	3.00	109,833 - 132,940	388,116
21000375	Storm Water Inspector 2	11.00	9.00	9.00	87,775 - 106,426	913,056
21000402	Storm Water Inspector 3	3.00	3.00	3.00	96,686 - 117,172	341,512
20000964	Student Engineer	1.00	0.00	0.00	38,220 - 45,798	-
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,377 - 121,605	121,605
21000401	Supervising Storm Water Inspector	2.00	2.00	2.00	106,317 - 128,943	253,757
20001044	Utility Supervisor	4.00	4.00	2.00	70,337 - 84,127	154,464
20001051	Utility Worker 1	22.00	22.00	22.00	48,891 - 58,159	1,214,765
20001053	Utility Worker 2	28.00	28.00	28.00	53,413 - 63,554	1,694,438
20001058	Welder	1.00	1.00	1.00	67,704 - 81,179	81,179
	Bilingual - Regular					8,736
	Budgeted Personnel					(1,488,198)
	Expenditure Savings					
	Confined Space Pay					24,777
	Electrician Cert Pay					24,884
	Infrastructure In-Training Pay					103,590
	Infrastructure Registration Pay					361,465
	Night Shift Pay					75,477
	Overtime Budgeted					1,415,150
	Plant/Tank Vol Cert Pay					2,184
	Reg Pay For Engineers					338,871
	Sick Leave - Hourly					1,462
	Termination Pay Annual					95,179
	Leave					
	Vacation Pay In Lieu					226,853
FTE, Salaries, and Wages Subtotal		305.00	305.00	301.50		\$ 29,346,926

Stormwater

	FY2024		FY2025		FY2026		FY2025-2026
	Actual		Budget		Draft		Change
Fringe Benefits							
Employee Offset Savings	\$	44,819	\$	51,427	\$	49,554	\$ (1,873)
Flexible Benefits		3,170,291		3,415,045		3,625,330	210,285
Insurance		1,538		-		-	-
Long-Term Disability		88,150		86,814		135,212	48,398
Medicare		372,334		384,076		425,260	41,184
Other Post-Employment Benefits		1,170,707		1,125,536		1,136,531	10,995
Retiree Medical Trust		46,233		45,534		53,593	8,059
Retirement 401 Plan		182,397		177,072		210,841	33,769
Retirement ADC		6,027,823		6,351,086		7,321,952	970,866
Retirement DROP		37,468		40,306		42,640	2,334
Risk Management Administration		347,779		376,992		459,266	82,274
Supplemental Pension Savings Plan		436,931		430,655		391,588	(39,067)
Unemployment Insurance		24,093		24,694		25,333	639
Workers' Compensation		1,018,212		733,735		877,536	143,801
Fringe Benefits Subtotal	\$	12,968,776	\$	13,242,972	\$	14,754,636	\$ 1,511,664
Total Personnel Expenditures					\$	44,101,562	



Description

In Fiscal Year 2025, the Sustainability and Mobility Department was dissolved and various programs were transferred to multiple departments, including: the Engineering and Capital Projects Department, General Services Department, City Planning Department, and Transportation Department. The Sustainability and Mobility Department led the implementation of the City's Climate Action Plan to reach net zero by 2035. Focused on interdepartmental coordination, regional alignment, and forward-looking initiatives, the Department was created in 2021 to address citywide sectors that have the greatest greenhouse gas emissions - transportation, buildings, and energy. The Department is dedicated to a culture of innovation and collaboration to develop new pathways for the City to achieve its climate and equity goals in partnership with key stakeholders and the broader San Diego community. The Department is organized into three divisions - Climate Policy, Energy, and Mobility - with overlapping and complimentary Work Plans.

The Climate Policy Division oversees the implementation of the Climate Action Plan and maintains the Climate Equity Index, as well as managing the Climate Equity Fund. To further the Strategic Plan goals of improving transparency, this Division has developed and maintains a public-facing climate data dashboard to track the progress of the CAP implementation, identify near-term programmed funding, and highlights opportunities for public-private partnerships. The Division also prepares reports on the City's sustainability practices for external submittal, including Carbon Disclosure Project and LEED for Cities. The Climate Policy Division often serves as a liaison for various external and internal partners for the purpose of community engagement on issues surrounding climate change and the City's Climate Action Plan implementation. This Division is responsible for developing the roadmap for decarbonization of the built environment outside of the municipal building sector in alignment with CAP strategies and continues to facilitate innovative efforts across multiple City departments to further equitable and sustainable policy, programs and operations.

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

Sustainability and Mobility

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 Mobility Division performs transportation planning, oversees curb space and parking districts, manages new mobility programs, and leads the City's Americans with Disabilities Act (ADA) compliance and accessibility services. This Division, in coordination with City Planning, develops long-range community plans for mobility infrastructure and related programs. The Mobility Division also develops and manages the City's new mobility programs which provide a variety of short-duration travel options to complement transit and other modes, including shared mobility devices and neighborhood electric vehicle shuttles. Through coordination with community parking districts, the Mobility Division develops and implements neighborhood-specific strategies to improve mobility options, review parking policies, and collaborate with the City Treasurer's parking meter operations. The ADA Compliance and Accessibility section of the Division ensures that City facilities, activities, benefits, programs, and services operated or funded by the City are fully accessible to, and useable by, people with disabilities. The ADA Section also provides internal technical and regulatory expertise and training, manages the City's Federally mandated Transition Plans, and oversees all accessibility-related complaints and reasonable modification requests.

The vision is:

A sustainable city with opportunity and access for people in every community

The mission is:

Leading San Diego to address climate change through equitable, accessible, and innovative solutions to improve quality of life today and for future generations

Goals and Objectives

Goal 1: Engage City Departments, residents, and businesses to implement solutions to reach Sustainability, Mobility, and Accessibility goals.

- Showcase the city as a leader regionally, nationally, and internationally
- Provide reporting, analytics, and support to city departments to identify opportunities for increased energy savings and cost reductions
- Engage with local CBOs, non-profits, and other engagement organizations to proactively engage of San Diegans in the implementation of the CAP
- Increase training to consultants and staff throughout the City on accessibility needs and opportunities
- Increase City employee commute options in line with the Climate Action Plan

Goal 2: Implement Sustainability and Mobility through an equity lens to respond to structural challenges by prioritizing actions in communities of concern.

- Demonstrate positive impacts, both quantitative and qualitative, from sustainability projects in historically underserved communities
- Maintain and updated the Climate Equity Index and utilize the data as appropriate for sustainability and mobility solutions

Sustainability and Mobility

- Prioritize community engagement in COCs using organizing and feedback methods that resonate with those communities

Goal 3: *Collaborate with local, state, and federal partners to implement department-wide strategies and plans to improve quality of life.*

- Maximize all funding and financing opportunities to accelerate implementation
- Coordinate curb space and mobility options to promote sustainability in the City's CAP
- Continually assess our current infrastructure, policies, technology and other resources to ensure the efficient and effective use of funding to deliver on the Department mission
- Coordinate with the appropriate local, state, and federal offices on transit & mobility programs, data, and projects to reduce transportation-related emissions

Goal 4: *Transparency and accountability in implementation and reporting of Sustainability, Energy, Mobility and Accessibility goals and targets.*

- Update CAP to reflect new technologies, data, market transformations, and business advancements
- Ensure City maintains its trajectory toward its 2030 and 2035 GHG reduction targets for mobile source emissions

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Launched a robust rebate program for energy efficiency and electrification retrofits in low-income communities with \$1.18m in grant funding from the Department of Energy.
- Rolled out the ADA (Americans with Disabilities Act) component of the Get it Done application.
- Close collaboration with CBOs (Community-Based Organizations) which resulted in more inclusive public engagement and more community voices (and therefore more definition and number of mobility projects and programs) in the focus areas of the Mobility Master Plan (2nd Draft released Oct 2024).

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Reduction of ongoing consultant expenses (for CAP (Climate Action Plan) implementation, etc) will result in an increased burden on staff capacity. Reduction of membership, continuing education, planning, and professional development dollars will result in diminished capacity to support staff growth and retention. Reduction of outreach and public education support will result in less community engagement and awareness of ongoing City initiatives.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Overall reduction/elimination of staff positions will create a burden on remaining staff that will certainly create a strain on time, resources, and the ability to provide existing service levels. Reduction of annual consultant expenses (for decarbonization, mobility planning, ZEV (Zero-emission Vehicle) program development, etc.) will slow implementation of these programs and projects significantly. Internal staff will be overburdened with the new workload and potentially unable to maintain current service levels.

Sustainability and Mobility

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	62.80	64.80	0.00	(64.80)
Personnel Expenditures	\$ 10,256,539	\$ 11,723,075	\$ -	\$ (11,723,075)
Non-Personnel Expenditures	3,459,493	7,932,781	-	(7,932,781)
Total Department Expenditures	\$ 13,716,032	\$ 19,655,856	\$ -	\$ (19,655,856)
Total Department Revenue	\$ 19,715,941	\$ 9,904,327	\$ -	\$ (9,904,327)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	\$ 403,664	\$ 423,091	\$ -	\$ (423,091)
Climate Action	1,374,356	1,684,247	-	(1,684,247)
Energy	222,441	191,603	-	(191,603)
Mobility	5,184,553	5,528,583	-	(5,528,583)
Total	\$ 7,185,014	\$ 7,827,524	\$ -	\$ (7,827,524)

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	3.00	1.50	0.00	(1.50)
Climate Action	9.23	10.23	0.00	(10.23)
Energy	-	1.00	0.00	(-1.00)
Mobility	20.86	21.86	0.00	(21.86)
Total	33.09	34.59	0.00	(34.59)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 540,989	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Sustainability and Mobility Department Restructure	0.00	(15,000)	(58,090)
Transfer of non-personnel expenditures and revenue from the Sustainability and Mobility Department to the General Services Department.			
Reduction of Non-Personnel Expenditures	0.00	(21,645)	-
Reduction of supplies, memberships, and travel expenditures.			
Zero Emissions Vehicle Planning Reduction	0.00	(50,000)	-
Reduction of non-personnel expenditures associated to external outreach and engagement, and the support of Zero Emissions Vehicles Strategy program.			

Sustainability and Mobility

Significant 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.	0.00	(55,992)	-
Building Decarbonization Reduction Reduction of consultant support for decarbonization policies and programs.	0.00	(112,125)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(3.09)	(135,771)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(193,904)	-
Restructure of ADA Compliance and Accessibility Program Transfer of 1.00 Program Manager and 1.00 Project Assistant associated to the ADA Compliance and Accessibility Program from the Sustainability and Mobility Department to the Engineering and Capital Projects Department.	(2.00)	(534,149)	-
Mobility Programs Reduction Reduction of consultant support for mobility planning efforts and programs.	0.00	(562,418)	-
Reduction of Program Support Reduction of 5.50 FTE Positions associated to support for the Climate Equity Fund, American with Disabilities Act Compliance, parking districts, and Public Electric Vehicle Charging Program.	(5.50)	(924,554)	-
Sustainability and Mobility Department Restructure Transfer of 5.00 FTE Positions, non-personnel expenditures, and revenue from the Sustainability and Mobility Department to the Transportation Department.	(5.00)	(1,265,176)	(293,445)
Sustainability and Mobility Department Restructure Transfer of 19.00 FTE positions, associated non-personnel expenditures, and revenue from the Sustainability and Mobility Department to the City Planning Department.	(19.00)	(4,497,779)	(826,555)
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(109,047)
Termination of the Shared Mobility Device Program Reduction of fees and program revenues from Shared Mobility Device (SMD) program due to the termination of citywide SMD permitting.	0.00	-	(560,000)
Total	(34.59)	\$ (7,827,524)	\$ (1,847,137)

Sustainability and Mobility

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
PERSONNEL								
Personnel Cost	\$	3,817,159	\$	4,488,088	\$	-	\$	(4,488,088)
Fringe Benefits		1,802,577		2,000,267		-		(2,000,267)
PERSONNEL SUBTOTAL		5,619,736		6,488,355		-		(6,488,355)
NON-PERSONNEL								
Supplies	\$	5,607	\$	3,100	\$	-	\$	(3,100)
Contracts & Services		1,303,109		1,109,663		-		(1,109,663)
<i>External Contracts & Services</i>		1,251,395		1,042,673		-		(1,042,673)
<i>Internal Contracts & Services</i>		51,714		66,990		-		(66,990)
Information Technology		252,369		224,904		-		(224,904)
Energy and Utilities		3,178		-		-		-
Other		1,014		1,502		-		(1,502)
NON-PERSONNEL SUBTOTAL		1,565,278		1,339,169		-		(1,339,169)
Total	\$	7,185,014	\$	7,827,524	\$	-	\$	(7,827,524)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	1,123,866	\$	1,232,137	\$	-	\$	(1,232,137)
Fines Forfeitures and Penalties		-		50,000		-		(50,000)
Licenses and Permits		134,508		510,000		-		(510,000)
Rev from Federal Agencies		18,591		-		-		-
Rev from Other Agencies		30,088		55,000		-		(55,000)
Total	\$	1,307,054	\$	1,847,137	\$	-	\$	(1,847,137)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	0.00	\$ 67,180 - 80,983	\$ -
20000116	Assistant Engineer-Traffic	3.00	3.00	0.00	100,224 - 120,710	-
20000167	Associate Engineer-Traffic	3.00	3.00	0.00	115,403 - 139,317	-
20000119	Associate Management Analyst	2.00	2.00	0.00	85,285 - 103,085	-
20000162	Associate Planner	1.00	2.00	0.00	93,825 - 113,371	-
20000303	Community Development Specialist 4	1.00	1.00	0.00	103,325 - 125,187	-
20001168	Deputy Director	2.00	2.00	0.00	78,886 - 290,057	-
21000433	Geographic Info Systems Analyst 3	1.00	1.00	0.00	95,463 - 115,381	-
90001073	Management Intern	3.09	3.09	0.00	38,548 - 49,686	-
20000172	Payroll Specialist 1	0.00	0.50	0.00	54,818 - 65,979	-
20001234	Program Coordinator	2.00	2.00	0.00	36,364 - 218,225	-
20001222	Program Manager	5.00	5.00	0.00	78,886 - 290,057	-
20000760	Project Assistant	1.00	1.00	0.00	96,372 - 116,116	-
20000763	Project Officer 2	1.00	1.00	0.00	127,936 - 154,642	-
20000918	Senior Planner	3.00	3.00	0.00	108,064 - 130,669	-
20000926	Senior Traffic Engineer	4.00	4.00	0.00	132,962 - 160,742	-
FTE, Salaries, and Wages Subtotal		33.09	34.59	0.00		\$ -

Sustainability and Mobility

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 13,743	\$ 15,888	\$ -	(15,888)
Flexible Benefits	354,725	401,605	-	(401,605)
Long-Term Disability	14,435	14,984	-	(14,984)
Medicare	55,660	64,457	-	(64,457)
Other Post-Employment Benefits	124,992	126,209	-	(126,209)
Retiree Medical Trust	6,882	8,116	-	(8,116)
Retirement 401 Plan	27,299	32,477	-	(32,477)
Retirement ADC	1,076,046	1,187,301	-	(1,187,301)
Retirement DROP	3,930	4,324	-	(4,324)
Risk Management Administration	36,977	42,273	-	(42,273)
Supplemental Pension Savings Plan	60,593	69,562	-	(69,562)
Unemployment Insurance	3,956	4,263	-	(4,263)
Workers' Compensation	23,340	28,808	-	(28,808)
Fringe Benefits Subtotal	\$ 1,802,577	\$ 2,000,267	\$ -	(2,000,267)
Total Personnel Expenditures		\$ -	-	

Climate Equity Fund*

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	\$ 5,834	\$ -	\$ -	-
Total	\$ 5,834	\$ -	\$ -	-

*Beginning in Fiscal Year 2026, the Climate Equity Fund was restructured from the Sustainability and Mobility Department to the City Planning Department. The Revenue and Expense Statement has been moved to the City Planning budget page.

Significant Budget Adjustments

	FTE	Expenditures	Revenue
One-Time Additions and Annualizations	0.00	\$ -	(1,500,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00	\$ -	(1,500,000)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 5,834	\$ -	\$ -	-
<i>Internal Contracts & Services</i>	5,834	-	-	-
NON-PERSONNEL SUBTOTAL	5,834	-	-	-
Total	\$ 5,834	\$ -	\$ -	-

Sustainability and Mobility

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Local Taxes	\$ 1,500,000	\$ 1,500,000	\$ -	\$ (1,500,000)
Rev from Money and Prop	543,934	-	-	-
Transfers In	8,455,766	-	-	-
Total	\$ 10,499,700	\$ 1,500,000	\$ -	\$ (1,500,000)

Energy Conservation Program Fund*

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	\$ 1,891,474	\$ 1,782,033	\$ -	\$ (1,782,033)
Climate Action	227,068	309,343	-	(309,343)
Energy	3,788,848	6,034,155	-	(6,034,155)
Total	\$ 5,907,390	\$ 8,125,531	\$ -	\$ (8,125,531)

*Beginning in Fiscal Year 2026, the Energy Conservation Fund was restructured from the Sustainability and Mobility Department to the General Services Department. The Revenue and Expense Statement has been moved to the General Services Department budget page.

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Administrative Services	9.00	8.50	0.00	(8.50)
Climate Action	0.00	2.00	0.00	(2.00)
Energy	20.71	19.71	0.00	(19.71)
Total	29.71	30.21	0.00	(30.21)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 676,001	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Reduction of Non-Personnel Expenditures	0.00	(87,000)	-
Reduction of supplies, memberships, and travel expenditures.			
Non-Discretionary Adjustment	0.00	(162,201)	-
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.			
Non-Standard Hour Personnel Funding	(3.71)	(163,013)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			

Sustainability and Mobility

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(180,347)	-
Procure America Electricity Savings Reduction of non-personnel expenditures associated to Procure America to align to projected payments for Fiscal Year 2026.	0.00	(236,000)	-
Sustainability and Mobility Department Restructure Transfer of 1.00 Program Coordinator and 1.00 Senior Management Analyst from the Sustainability and Mobility Department/Energy Conservation Program Fund to the City Planning Department.	(2.00)	(338,765)	-
Reduction of Personnel Expenditures Reduction of 1.00 Department Director and 1.00 Associate Management Analyst that support the Energy Conservation Program Fund.	(2.00)	(435,152)	-
Reduction of Fiscal Administration Support Reduction of 2.50 FTE Positions associated to support for fiscal administration and the energy building management system.	(2.50)	(505,640)	-
Sustainability and Mobility Department Restructure Transfer of 20.00 FTE Positions, non-personnel expenditures, and revenue from the Sustainability and Mobility Department to the General Services Department.	(20.00)	(6,693,414)	(6,475,799)
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	-	(81,391)
Total	(30.21)	\$ (8,125,531)	\$ (6,557,190)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 3,143,737	\$ 3,650,298	\$ -	(3,650,298)
Fringe Benefits	1,493,066	1,584,422	-	(1,584,422)
PERSONNEL SUBTOTAL	4,636,803	5,234,720	-	(5,234,720)
NON-PERSONNEL				
Supplies	\$ 5,142	\$ 4,352	\$ -	(4,352)
Contracts & Services	971,253	2,594,512	-	(2,594,512)
<i>External Contracts & Services</i>	739,556	2,385,686	-	(2,385,686)
<i>Internal Contracts & Services</i>	231,697	208,826	-	(208,826)
Information Technology	285,808	280,347	-	(280,347)
Energy and Utilities	4,583	7,600	-	(7,600)
Other	3,800	4,000	-	(4,000)
NON-PERSONNEL SUBTOTAL	1,270,587	2,890,811	-	(2,890,811)
Total	\$ 5,907,390	\$ 8,125,531	\$ -	(8,125,531)

Sustainability and Mobility

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Charges for Services	\$	5,452,665	\$	6,557,190	\$	-	\$	(6,557,190)
Other Revenue		446		-		-		-
Rev from Money and Prop		89,355		-		-		-
Total	\$	5,542,467	\$	6,557,190	\$	-	\$	(6,557,190)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	0.00	\$ 67,180 - 80,983	\$ -
20000070	Assistant Engineer-Civil	1.00	1.00	0.00	100,224 - 120,710	-
20000143	Associate Engineer-Civil	2.00	2.00	0.00	115,403 - 139,317	-
20000119	Associate Management Analyst	3.00	3.00	0.00	85,285 - 103,085	-
20001101	Department Director	1.00	1.00	0.00	98,302 - 372,372	-
20001168	Deputy Director	1.00	1.00	0.00	78,886 - 290,057	-
20000924	Executive Assistant	1.00	1.00	0.00	67,398 - 81,551	-
20000293	Information Systems Analyst 3	1.00	1.00	0.00	95,463 - 115,381	-
90001073	Management Intern	3.71	3.71	0.00	38,548 - 49,686	-
20000172	Payroll Specialist 1	0.00	0.50	0.00	54,818 - 65,979	-
20001234	Program Coordinator	3.00	3.00	0.00	36,364 - 218,225	-
20001222	Program Manager	3.00	3.00	0.00	78,886 - 290,057	-
20000763	Project Officer 2	1.00	1.00	0.00	127,936 - 154,642	-
20000885	Senior Civil Engineer	3.00	3.00	0.00	132,962 - 160,742	-
20000015	Senior Management Analyst	4.00	4.00	0.00	93,628 - 113,219	-
20000970	Supervising Management Analyst	1.00	1.00	0.00	100,377 - 121,605	-
FTE, Salaries, and Wages Subtotal		29.71	30.21	0.00	\$	-

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Fringe Benefits								
Employee Offset Savings	\$	8,583	\$	8,876	\$	-	\$	(8,876)
Flexible Benefits		319,788		350,924		-		(350,924)
Long-Term Disability		12,180		12,413		-		(12,413)
Medicare		46,355		52,000		-		(52,000)
Other Post-Employment Benefits		109,168		105,519		-		(105,519)
Retiree Medical Trust		5,538		6,354		-		(6,354)
Retirement 401 Plan		16,943		20,438		-		(20,438)
Retirement ADC		810,335		855,458		-		(855,458)
Retirement DROP		4,794		5,519		-		(5,519)
Risk Management Administration		32,364		35,343		-		(35,343)
Supplemental Pension Savings Plan		92,125		102,036		-		(102,036)
Unemployment Insurance		3,348		3,532		-		(3,532)
Workers' Compensation		31,547		26,010		-		(26,010)
Fringe Benefits Subtotal	\$	1,493,066	\$	1,584,422	\$	-	\$	(1,584,422)
Total Personnel Expenditures					\$	-		

Sustainability and Mobility

Energy Independence Fund*

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Administrative Services	\$	-	\$	3,202,801	\$	-	\$	(3,202,801)
Energy		617,794		500,000		-		(500,000)
Total	\$	617,794	\$	3,702,801	\$	-	\$	(3,702,801)

Significant Budget Adjustments

		FTE		Expenditures		Revenue
One-Time Additions and Annualizations		0.00	\$	(3,702,801)	\$	2,244,359
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.						
Sustainability and Mobility Department Restructure		0.00		-		(2,244,359)
Transfer of revenue from the Sustainability and Mobility Department to the General Services Department.						
Total		0.00	\$	(3,702,801)	\$	-

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Contracts & Services	\$	617,794	\$	500,000	\$	-	\$	(500,000)
<i>External Contracts & Services</i>		<i>617,794</i>		<i>500,000</i>		<i>-</i>		<i>(500,000)</i>
Transfers Out		-		3,202,801		-		(3,202,801)
NON-PERSONNEL SUBTOTAL		617,794		3,702,801		-		(3,702,801)
Total	\$	617,794	\$	3,702,801	\$	-	\$	(3,702,801)

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Other Local Taxes	\$	2,241,960	\$	-	\$	-	\$	-
Rev from Money and Prop		124,760		-		-		-
Total	\$	2,366,720	\$	-	\$	-	\$	-

*Beginning in Fiscal Year 2026, the Energy Independence Fund was restructured from the Sustainability and Mobility Department to the General Services Department. The Revenue and Expense Statement has been moved to the General Services Department budget page.

Transient Occupancy Tax Fund



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 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. 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.

Transient Occupancy Tax Fund

Department Summary*

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	-	-	82,396,353	82,396,353
Total Department Expenditures	\$ -	\$ -	\$ 82,396,353	\$ 82,396,353
Total Department Revenue	\$ -	\$ -	\$ 82,396,353	\$ 82,396,353

*The Department Summary includes the budget for the new 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 Special Events & Filming Budget Pages.

TOT Convention Center*

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
TOT Convention Center	\$ -	\$ -	\$ 48,613,848	\$ 48,613,848
Total	\$ -	\$ -	\$ 48,613,848	\$ 48,613,848

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Measure C Revenue and Expenditures	0.00	\$ 48,613,848	\$ 48,613,848
Adjustment to reflect revenue and expenditures for San Diego Convention Center as a result of Transient Occupancy Tax (TOT) increase for Measure C.			
Total	0.00	\$ 48,613,848	\$ 48,613,848

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ -	\$ -	\$ 48,613,848	\$ 48,613,848
<i>External Contracts & Services</i>	-	-	48,613,848	48,613,848
NON-PERSONNEL SUBTOTAL	-	-	48,613,848	48,613,848
Total	\$ -	\$ -	\$ 48,613,848	\$ 48,613,848

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Transient Occupancy Tax	\$ -	\$ -	\$ 48,613,848	\$ 48,613,848
Total	\$ -	\$ -	\$ 48,613,848	\$ 48,613,848

* The TOT Convention Center Fund is a new fund in the Fiscal Year 2026 Draft Budget.

Transient Occupancy Tax Fund

TOT Homelessness*

Department Expenditures

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
TOT Homelessness	\$	-	\$	-	\$	33,782,505	\$	33,782,505
Total	\$	-	\$	-	\$	33,782,505	\$	33,782,505

Significant Budget Adjustments

		FTE		Expenditures		Revenue
Measure C Revenue and Expenditures		0.00	\$	33,782,505	\$	33,782,505
Adjustment to reflect revenue and expenditures for homelessness services as a result of Transient Occupancy Tax (TOT) increase for Measure C.						
Total		0.00	\$	33,782,505	\$	33,782,505

Expenditures by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
NON-PERSONNEL								
Contracts & Services	\$	-	\$	-	\$	33,782,505	\$	33,782,505
Internal Contracts & Services		-		-		33,782,505		33,782,505
NON-PERSONNEL SUBTOTAL		-		-		33,782,505		33,782,505
Total	\$	-	\$	-	\$	33,782,505	\$	33,782,505

Revenues by Category

		FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Transient Occupancy Tax	\$	-	\$	-	\$	33,782,505	\$	33,782,505
Total	\$	-	\$	-	\$	33,782,505	\$	33,782,505

*The TOT Homelessness Fund is a new fund in the Fiscal Year 2026 Draft Budget.

Transient Occupancy Tax Fund

Revenue and Expense Statement (Non-General Fund)

TOT Convention Center***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	-
TOTAL BALANCE AND RESERVES	\$ -	\$ -	-
REVENUE			
Transient Occupancy Taxes	\$ -	\$ -	48,613,848
TOTAL REVENUE	\$ -	\$ -	48,613,848
TOTAL BALANCE, RESERVES, AND REVENUE	\$ -	\$ -	48,613,848
OPERATING EXPENSE			
Contracts & Services	\$ -	\$ -	48,613,848
TOTAL OPERATING EXPENSE	\$ -	\$ -	48,613,848
TOTAL EXPENSE	\$ -	\$ -	48,613,848
BALANCE	\$ -	\$ -	-
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ -	\$ -	48,613,848

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The TOT Convention Center Fund is a new fund in the Fiscal Year 2026 Draft Budget.

Transient Occupancy Tax Fund

Revenue and Expense Statement (Non-General Fund)

TOT Homelessness***	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ -	\$ -	-
TOTAL BALANCE AND RESERVES	\$ -	\$ -	-
REVENUE			
Transient Occupancy Taxes	\$ -	\$ -	33,782,505
TOTAL REVENUE	\$ -	\$ -	33,782,505
TOTAL BALANCE, RESERVES, AND REVENUE	\$ -	\$ -	33,782,505
OPERATING EXPENSE			
Contracts & Services	\$ -	\$ -	33,782,505
TOTAL OPERATING EXPENSE	\$ -	\$ -	33,782,505
TOTAL EXPENSE	\$ -	\$ -	33,782,505
BALANCE	\$ -	\$ -	-
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ -	\$ -	33,782,505

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** The TOT Homelessness Fund is a new fund in the Fiscal Year 2026 Draft Budget.

Transient Occupancy Tax Fund

Revenue and Expense Statement (Non-General Fund)

Transient Occupancy Tax Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 29,457,397	\$ 2,822,419	\$ 691,430
TOTAL BALANCE AND RESERVES	\$ 29,457,397	\$ 2,822,419	\$ 691,430
REVENUE			
Charges for Services	\$ 11,587	\$ 29,757	\$ 31,395
Fines Forfeitures and Penalties	-	-	6,000
Licenses and Permits	134,423	120,000	126,628
Other Revenue	(1,610)	-	-
Transfers In	147,147	-	-
Transient Occupancy Taxes	147,165,671	155,779,298	157,796,246
TOTAL REVENUE	\$ 147,457,217	\$ 155,929,055	\$ 157,960,269
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 176,914,614	\$ 158,751,474	\$ 158,651,699
OPERATING EXPENSE			
Personnel Expenses	\$ 1,621,392	\$ 1,772,006	\$ 1,879,943
Fringe Benefits	502,032	526,631	701,573
Supplies	18,685	18,215	10,660
Contracts & Services	105,933,989	102,068,051	95,789,539
Information Technology	318,441	395,605	308,221
Energy and Utilities	5,965	8,700	8,700
Other Expenses	8,027	5,000	5,000
Transfers Out	65,683,663	56,151,017	59,448,701
TOTAL OPERATING EXPENSE	\$ 174,092,195	\$ 160,945,225	\$ 158,152,337
TOTAL EXPENSE	\$ 174,092,195	\$ 160,945,225	\$ 158,152,337
BALANCE	\$ 2,822,419	\$ (2,193,751)	\$ 499,362
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 176,914,614	\$ 158,751,474	\$ 158,651,699

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** In addition to the data from the Special Promotional Program, the Transient Occupancy Tax Fund statement reflects data budgeted in the Economic Development (Cultural Affairs) and Special Events & Filming Departments. See each Department budget page for detailed information.



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

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	18,947,878	22,253,510	21,104,276	(1,149,234)
Total Department Expenditures	\$ 18,947,878	\$ 22,253,510	\$ 21,104,276	\$ (1,149,234)
Total Department Revenue	\$ 46,163,873	\$ 47,130,000	\$ 46,268,000	\$ (862,000)

TransNet Extension Administration

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
TransNet Extension Administration	\$ 453,690	\$ 471,300	\$ 462,680	(8,620)
Total	\$ 453,690	\$ 471,300	\$ 462,680	(8,620)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to TransNet Allocation	0.00	\$ (8,620)	\$ (8,620)
Decrease to non-personnel expenditures and revenues reflects a projected decrease to TransNet revenues from SANDAG.			
Total	0.00	\$ (8,620)	\$ (8,620)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 453,690	\$ 471,300	\$ 462,680	(8,620)
<i>Internal Contracts & Services</i>	453,690	471,300	462,680	(8,620)
NON-PERSONNEL SUBTOTAL	453,690	471,300	462,680	(8,620)
Total	\$ 453,690	\$ 471,300	\$ 462,680	(8,620)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Sales Tax	\$ 453,690	\$ 471,300	\$ 462,680	(8,620)
Total	\$ 453,690	\$ 471,300	\$ 462,680	(8,620)

TransNet Extension Congestion Relief Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
TransNet Extension Congestion Relief Fund	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000	(517,600)
Total	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000	(517,600)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to TransNet Allocation	0.00 \$	(517,600) \$	(597,366)
Decrease to non-personnel expenditures and revenues reflects a projected decrease to TransNet revenues from SANDAG.			
Total	0.00 \$	(517,600) \$	(597,366)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Supplies	\$ 360,710	\$ 271,384	\$ 130,000	(141,384)
Contracts & Services	4,198,149	7,146,216	6,770,000	(376,216)
<i>External Contracts & Services</i>	64,280	567,600	500,000	(67,600)
<i>Internal Contracts & Services</i>	4,133,869	6,578,616	6,270,000	(308,616)
NON-PERSONNEL SUBTOTAL	4,558,859	7,417,600	6,900,000	(517,600)
Total	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000	(517,600)

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Rev from Money and Prop	\$ 316,452	\$ -	\$ -	-
Sales Tax	31,458,402	32,661,090	32,063,724	(597,366)
Total	\$ 31,774,853	\$ 32,661,090	\$ 32,063,724	(597,366)

TransNet Extension Maintenance Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
TransNet Extension Maintenance Fund	\$ 13,935,330	\$ 14,364,610	\$ 13,741,596	(623,014)
Total	\$ 13,935,330	\$ 14,364,610	\$ 13,741,596	(623,014)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Adjustment to TransNet Allocation	0.00 \$	(256,014) \$	(256,014)
Decrease to non-personnel expenditures and revenues reflects a projected decrease to TransNet revenues from SANDAG.			
One-Time Additions and Annualizations	0.00	(367,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Total	0.00 \$	(623,014) \$	(256,014)

Expenditures by Category

	FY2024		FY2025		FY2026		FY2025-2026
	Actual		Budget		Draft		Change
NON-PERSONNEL							
Contracts & Services	\$	1,423,611	\$	-	\$	-	-
<i>External Contracts & Services</i>		1,412,760		-		-	-
<i>Internal Contracts & Services</i>		10,851		-		-	-
Transfers Out		12,511,719		14,364,610		13,741,596	(623,014)
NON-PERSONNEL SUBTOTAL		13,935,330		14,364,610		13,741,596	(623,014)
Total	\$	13,935,330	\$	14,364,610	\$	13,741,596	\$ (623,014)

Revenues by Category

	FY2024 Actual		FY2025 Budget		FY2026 Draft		FY2025-2026 Change
Sales Tax	\$	13,935,330	\$	13,997,610	\$	13,741,596	(256,014)
Total	\$	13,935,330	\$	13,997,610	\$	13,741,596	\$ (256,014)

Revenue and Expense Statement (Non-General Fund)

TransNet Extension	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,515,559	\$ 2,336,637	\$ 2,373,150
Continuing Appropriation - CIP	49,476,679	46,317,908	46,317,907
Continuing Appropriation - Operating	1,214,830	1,861,666	1,136,666
TOTAL BALANCE AND RESERVES	\$ 52,207,068	\$ 50,516,211	\$ 49,827,724
REVENUE			
Revenue from Use of Money and Property	\$ 316,452	\$ -	\$ -
Sales Tax	45,847,421	47,130,000	46,268,000
TOTAL REVENUE	\$ 46,163,873	\$ 47,130,000	\$ 46,268,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 98,370,941	\$ 97,646,211	\$ 96,095,724
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 27,989,010	\$ 25,243,490	\$ 25,163,724
TOTAL CIP EXPENSE	\$ 27,989,010	\$ 25,243,490	\$ 25,163,724
OPERATING EXPENSE			
Supplies	\$ 360,710	\$ 271,384	\$ 130,000
Contracts & Services	6,075,449	7,617,516	7,232,680
Transfers Out	12,511,719	14,364,610	13,741,596
TOTAL OPERATING EXPENSE	\$ 18,947,878	\$ 22,253,510	\$ 21,104,276
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 3,292,724	\$ 5,000,000	\$ 3,000,000
Operating Expenditures	89,326	1,000,000	500,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 3,382,050	\$ 6,000,000	\$ 3,500,000
TOTAL EXPENSE	\$ 50,229,612	\$ 52,497,000	\$ 49,268,000
RESERVES			
Continuing Appropriation - CIP	\$ 46,317,908	\$ 41,317,908	\$ 43,317,907
Continuing Appropriation - Operating	1,861,666	494,666	636,666
TOTAL RESERVES	\$ 48,179,574	\$ 41,812,574	\$ 43,954,574
BALANCE***	\$ 2,336,637	\$ 2,336,637	\$ 2,373,150
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 100,745,823	\$ 96,646,211	\$ 96,095,724

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

*** Fiscal Year 2024 Ending Balance includes an increase of \$2.4 million for deferred revenue held at SANDAG.

Transportation



Description

The Transportation Department has four divisions: Transportation, Right-of-Way Management, Street, and Engineering and Asset Management.

The Transportation Division manages the fiscal, administrative, executive, and other internal-facing department-wide functions. The division is responsible for all financial, budgetary, information systems management, safety and litigation, and customer service functions, including dispatch communication services performed by Station 38.

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 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 Engineering and Asset Management 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 is also responsible for managing transportation assets such as pavement, sidewalks, streetlights, traffic signals

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and curb space. 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).

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 70 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.

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.

- Incorporated Communities of Concern prioritization criteria for future undergrounding projects and equitable community investment factor into street selection process. In addition, established prioritization methodology for improvement of unimproved streets and alleys.
- On track to plant 1,800 trees and do tree protection in disadvantaged communities.
- Allocated \$300,000 for sidewalk repairs in Communities of Concern and continued performing sidewalk repairs that are private property owner responsibility in locations within a census tract that is deemed eligible for Community Development Block Grant (CDBG) funds, in a Promise Zone, or located in a Community of Concern identified per the Climate Equity Index (very low, low, or moderate access to opportunity).

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

Collaborating with the Human Resources and Personnel Departments to continue and build best practices to increase employee retention, including training for operational safety and compliance. Continue to integrate equity into daily operations, services, and future planning document updates such as the pavement management plan. Coordinating with the Communications Department to ensure transparent and consistent communication with constituents and City Council Offices regarding service levels. Collaborate with the Department of Finance, now that a Pavement Management Plan has been completed and equity factors have been incorporated in the street selection process for paving and improvement of unimproved streets and alleys, to explore funding sources and innovative avenues to address street repair needs and be able to achieve an average Pavement Condition Index (PCI) of 70 or higher in over 10 years.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

Yes

Budget Adjustments fall under the following Tactical Equity Plan goals: 1. Ensure a safe and reliable street network 2. Ensure an equitable multi-modal network to improve mobility 3. Ensure excellence in customer service delivery The Transportation Department's budget (for personnel and non-personnel expenditures) has been historically underfunded compared to the magnitude of infrastructure managed by Department employees and the annual volume of customer service requests received. Because the Department has been under-resourced, budget reductions in FY26 will make it difficult for the Department to maintain operational service levels and prevent the backlog for certain requests from accumulating, including sidewalk services, streetlight repairs, and roadway repairs (including pothole patching) without adequate resources. Every community across the City will be impacted due to the increase in service timeframes. Existing staff are unable to meet the increasing

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needs and the Department's ability to achieve our vision will be impacted for improved mobility and safety in association with the Vision Zero Program, street pavement repairs associated with the Pavement Management Plan, Climate Action Plan, and Street Preservation Ordinance. In FY26:

- The elimination of the City-wide tree planting program (Free Tree SD) stops the planting of approximately 1,000 trees which will impact the ability to achieve the City's goal of 35% tree canopy cover by 2035. While the Trees for Communities Program will continue to support tree planting in historically underserved areas, other areas in the City with low tree canopies will not have resources.
- The reduction of refuse disposal fees will further underfund the Department in this category as the current budget does not meet the Transportation's Department operational needs; customer services City-wide will be impacted to accommodate for this reduction.
- The reduction of funding for traffic signal cabinets and supplies will impact the proactive scheduled replacement of 20 traffic cabinets and will only allow for as-needed emergency replacements. Customer Services city-wide will be impacted as traffic signal infrastructure will age faster than the City can make the needed replacements.
- The addition of funding for the removal of overhead lines will allow for safer and more reliable electric service, and the undergrounding projects will allow for other community amenities such as street repaving and tree planting.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Response Times - Graffiti ¹	Average number of working days to abate a reported graffiti in the right-of-way	7	2	3
Citywide Tree Canopy ²	Percentage of vegetation coverage with a minimum height of 8-feet within the City	13%	N/A	35%
Sidewalk Repairs ³	Percentage of sidewalk locations repaired compared to the total sidewalk locations that need to be repaired	4%	10%	100%
Citywide Pavement Condition ⁴	The Pavement Condition Index (PCI) describes pavement condition on a scale from 0 (failed pavement) to 100 (excellent condition)	63	65	70
Functional Streetlights ⁵	Percentage of streetlights functioning correctly	88%	88%	100%

1. Response times may increase due to budget impacts.
2. Remote Sensing data collected from 2021 will be used and needs to be assessed and recalibrated to determine estimated vegetation area. Baseline percentage was completed in 2014.
3. Response times may increase due to budget impacts. Sidewalk condition changes over time and baseline reflects known conditions.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
4.	Pavement condition changes over time, and baseline reflects pavement condition collected in 2023. The PCI at the end of Fiscal Year 2025 is projected to be 65. In order to meet the goal of a PCI of 70, the funding needs identified in the Pavement Management Plan will need to be funded.			
5.	Response times may increase due to budget impacts. Fiscal Year 20Y25 Estimate adjusted due to budget constraints and prioritization of underground utility locates over streetlight repairs.			

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	505.10	534.08	540.18	6.10
Personnel Expenditures	\$ 63,371,701	\$ 67,072,372	\$ 77,825,833	\$ 10,753,461
Non-Personnel Expenditures	69,050,447	112,402,293	122,393,203	9,990,910
Total Department Expenditures	\$ 132,422,147	\$ 179,474,665	\$ 200,219,036	\$ 20,744,371
Total Department Revenue	\$ 176,648,962	\$ 185,155,287	\$ 173,448,983	\$ (11,706,304)

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Engineering & Asset Management	\$ 15,302,345	\$ 15,614,459	\$ 23,360,789	\$ 7,746,330
Right-of-Way Management	15,247,330	12,046,903	15,080,282	3,033,379
Street	82,314,170	69,177,708	74,355,977	5,178,269
Transportation	-	6,902,244	7,323,606	421,362
Total	\$ 112,863,844	\$ 103,741,314	\$ 120,120,654	\$ 16,379,340

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Engineering & Asset Management	69.75	69.75	110.00	40.25
Right-of-Way Management	56.77	35.77	64.52	28.75
Street	354.42	361.00	298.25	(62.75)
Transportation	0.00	42.82	42.67	(0.15)
Total	480.94	509.34	515.44	6.10

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 8,749,821	\$ -
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	0.00	6,538,856	(7,469,021)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Sustainability and Mobility Department Restructure	5.00	1,265,176	293,445
Transfer of 5.00 FTE Positions, non-personnel expenditures, and revenue from the Sustainability and Mobility Department to the Transportation Department.			
Non-Discretionary Adjustment	0.00	674,943	-
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.			

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Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Air Pollution Control District Settlement Addition of one-time non-personnel expenditures to support tree planting and maintenance.	0.00	209,018	-
Employ and Empower Program Support Addition of 1.50 Management Interns - Hourly and associated revenue to support the Employ and Empower Program.	1.50	80,938	80,938
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.40)	12,716	-
Reduction of Refuse Disposal Fees Reduction of one-time of refuse disposal fees associated with a fee discount to City forces.	0.00	(164,736)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	(275,243)	-
Reduction of Traffic Signals Cabinet Supplies Reduction of traffic signal cabinet supplies.	0.00	(350,000)	-
Reduction of Citywide Tree Planting Reduction of tree planting services Citywide.	0.00	(362,149)	-
Mill and Pave Revenue Adjustment to reflect revised reimbursement revenue to support the Mill and Pave Capital Improvements Program.	0.00	-	9,083,280
Expanded Parking Meter Revenue Adjustment to reflect parking meter revenue to support operations and maintenance within parking meter districts.	0.00	-	6,853,280
TransNet Revenue Adjustment to reflect revised TransNet revenue projections from the San Diego Association of Governments.	0.00	-	1,229,877
Gas Tax Revenue Adjustment to reflect revised Gas Tax revenue projections.	0.00	-	1,116,104
Ready, Set, Grow San Diego Grant Revenue Addition of revenue to support the City's Ready, Set, Grow San Diego tree planting grant.	0.00	-	518,798
Parking Districts Administration Increase in reimbursement from parking meter revenue as a result of new work from Community Parking Districts (CPDs) in Convoy and San Ysidro.	0.00	-	125,000
Special Event Permanent Signage Fee Addition of revenue associated with the implementation of new Special Event Permanent signage fee.	0.00	-	12,180

Transportation

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Curb Installation and Valet Parking User Fees	0.00	-	5,544
Adjustment to reflect revised Curb Installation and Valet Parking user fee revenue projections associated with an increase in the fee amounts.			
Revised TransNet Revenue	0.00	-	(9,874)
Adjustment to reflect revised TransNet revenue projections from the San Diego Association of Governments.			
Qualified Energy Conservation Bond Revenue	0.00	-	(35,584)
Adjustment to reflect revised Qualified Energy Conservation Bonds revenue projections.			
Total	6.10	\$ 16,379,340	\$ 11,803,967

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 39,572,187	\$ 41,397,067	\$ 48,088,225	\$ 6,691,158
Fringe Benefits	20,221,420	21,695,464	25,062,794	3,367,330
PERSONNEL SUBTOTAL	59,793,607	63,092,531	73,151,019	10,058,488
NON-PERSONNEL				
Supplies	\$ 9,511,692	\$ 1,430,216	\$ 7,341,783	\$ 5,911,567
Contracts & Services	24,627,567	19,638,171	20,606,860	968,689
<i>External Contracts & Services</i>	<i>13,284,421</i>	<i>9,286,961</i>	<i>9,534,668</i>	<i>247,707</i>
<i>Internal Contracts & Services</i>	<i>11,343,146</i>	<i>10,351,210</i>	<i>11,072,192</i>	<i>720,982</i>
Information Technology	3,812,878	4,076,550	3,723,887	(352,663)
Energy and Utilities	10,413,424	11,182,451	11,216,069	33,618
Other	56,794	82,765	82,765	-
Transfers Out	712,641	830,000	830,000	-
Capital Expenditures	714,083	93,000	93,000	-
Debt	3,221,156	3,315,630	3,075,271	(240,359)
NON-PERSONNEL SUBTOTAL	53,070,237	40,648,783	46,969,635	6,320,852
Total	\$ 112,863,844	\$ 103,741,314	\$ 120,120,654	\$ 16,379,340

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 23,674,804	\$ 29,322,133	\$ 41,450,114	\$ 12,127,981
Fines Forfeitures and Penalties	13,240	45,250	45,250	-
Licenses and Permits	10,538	35,997	42,829	6,832
Other Revenue	727,400	470,750	470,750	-
Rev from Federal Agencies	-	813,178	518,798	(294,380)
Rev from Other Agencies	117,415	80,560	44,976	(35,584)
Transfers In	37,647,546	40,875,581	40,874,699	(882)
Total	\$ 62,190,944	\$ 71,643,449	\$ 83,447,416	\$ 11,803,967

Transportation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000011	Account Clerk	2.00	2.00	2.00	\$ 49,620 - 59,689	\$ 118,638
20000012	Administrative Aide 1	1.00	2.00	3.00	58,356 - 70,259	202,703
20000024	Administrative Aide 2	5.00	5.00	5.00	67,180 - 80,983	379,525
20001140	Assistant Department Director	1.00	1.00	1.00	98,302 - 372,372	235,337
20001202	Assistant Deputy Director	1.00	3.00	4.00	78,886 - 290,057	858,656
20000070	Assistant Engineer-Civil	21.00	22.00	22.00	100,224 - 120,710	2,397,976
20000116	Assistant Engineer-Traffic	35.00	35.00	36.00	100,224 - 120,710	4,168,693
20000143	Associate Engineer-Civil	11.00	10.00	10.00	115,403 - 139,317	1,384,702
20000167	Associate Engineer-Traffic	13.00	13.00	13.00	115,403 - 139,317	1,793,706
20000119	Associate Management Analyst	6.00	7.00	7.00	85,285 - 103,085	603,048
20000162	Associate Planner	1.00	1.00	1.00	93,825 - 113,371	113,371
20000236	Cement Finisher	22.00	22.00	22.00	76,605 - 91,805	1,979,318
20000539	Clerical Assistant 2	1.00	0.00	0.00	47,174 - 56,871	-
20000306	Code Compliance Officer	5.00	5.00	5.00	63,467 - 76,484	362,401
20000307	Code Compliance Supervisor	1.00	1.00	1.00	73,164 - 87,578	86,660
20001101	Department Director	1.00	1.00	1.00	98,302 - 372,372	289,041
20001168	Deputy Director	4.00	4.00	5.00	78,886 - 290,057	1,120,465
20000408	Electrician	18.00	18.00	4.00	83,030 - 99,662	373,545
20000413	Electrician Supervisor	2.00	2.00	2.00	95,588 - 115,557	227,070
20000434	Electronics Technician	1.00	1.00	1.00	70,128 - 84,193	82,309
20000426	Equipment Operator 1	3.00	3.00	3.00	56,107 - 67,202	183,771
20000430	Equipment Operator 2	18.00	23.00	23.00	65,869 - 78,777	1,685,797
20000436	Equipment Operator 3	3.00	4.00	4.00	68,752 - 82,271	299,166
20000924	Executive Assistant	1.00	1.00	1.00	67,398 - 81,551	78,697
21000432	Geographic Info Systems Analyst 2	2.00	2.00	3.00	86,945 - 105,050	303,717
21000433	Geographic Info Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000502	Heavy Truck Driver 1	8.00	0.00	0.00	53,901 - 64,275	-
20000501	Heavy Truck Driver 2	35.00	45.00	45.00	55,954 - 67,464	2,847,541
20000503	Horticulturist	5.00	6.00	6.00	83,735 - 101,228	568,005
20000290	Information Systems Analyst 2	1.00	1.00	1.00	86,945 - 105,050	105,050
20000293	Information Systems Analyst 3	1.00	1.00	1.00	95,463 - 115,381	115,381
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,322 - 130,079	124,840
90000552	Junior Engineer-Civil	0.75	0.75	0.75	86,617 - 104,810	64,963
90001073	Management Intern	2.00	2.40	3.50	38,548 - 49,686	151,299
20000756	Office Support Specialist	4.00	4.00	3.00	48,747 - 58,684	173,118
21000788	Patch Truck Operator	2.00	9.00	9.00	60,016 - 71,504	619,547
20000680	Payroll Specialist 2	2.00	2.00	2.00	57,330 - 69,255	130,283
20000173	Payroll Supervisor	1.00	1.00	1.00	65,782 - 79,585	79,585
20000676	Pesticide Applicator	2.00	2.00	2.00	63,227 - 75,392	150,784
20000743	Principal Engineering Aide	3.00	2.00	1.00	86,617 - 104,810	86,617
20001054	Principal Utility Supervisor	1.00	1.00	1.00	82,134 - 99,260	93,696
20001234	Program Coordinator	1.00	1.00	1.00	36,364 - 218,225	153,510
20001222	Program Manager	6.00	5.00	5.00	78,886 - 290,057	957,167

Transportation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
20000760	Project Assistant	1.00	1.00	1.00	96,372 - 116,116	113,261
20000761	Project Officer 1	1.00	2.00	2.00	111,012 - 134,025	245,037
20000763	Project Officer 2	0.00	0.00	1.00	127,936 - 154,642	127,936
20000784	Public Information Officer	1.00	1.00	1.00	75,284 - 91,201	84,873
20000776	Public Works Dispatcher	12.50	12.50	12.50	63,576 - 76,627	953,810
90000776	Public Works Dispatcher	1.92	1.92	1.92	63,576 - 76,627	122,066
20000777	Public Works Dispatch Supervisor	2.00	2.00	2.00	73,068 - 88,178	174,909
20001050	Public Works Superintendent	4.00	4.00	5.00	118,892 - 143,539	706,336
20001032	Public Works Supervisor	17.00	19.00	19.00	88,156 - 106,714	1,978,153
20001042	Safety and Training Manager	1.00	1.00	1.00	102,819 - 124,600	123,438
20000847	Safety Officer	2.00	2.00	1.00	89,186 - 107,744	103,321
20000885	Senior Civil Engineer	3.00	4.00	4.00	132,962 - 160,742	641,363
20000927	Senior Clerk/Typist	1.00	0.00	0.00	55,801 - 67,289	-
20000904	Senior Electrical Engineer	1.00	1.00	1.00	132,962 - 160,742	132,962
20000900	Senior Engineering Aide	1.00	1.00	1.00	76,920 - 93,017	93,017
20000015	Senior Management Analyst	6.00	6.00	6.00	93,628 - 113,219	639,809
20000918	Senior Planner	0.00	1.00	1.00	108,064 - 130,669	123,471
20000926	Senior Traffic Engineer	7.00	7.00	8.00	132,962 - 160,742	1,246,904
20000942	Sign Shop Technician	2.00	2.00	2.00	63,270 - 75,566	148,487
21000834	Street Lighting Electrician	0.00	0.00	14.00	85,089 - 102,102	1,344,942
90000964	Student Engineer	3.77	3.77	3.77	38,220 - 45,798	144,089
20000970	Supervising Management Analyst	2.00	3.00	3.00	100,377 - 121,605	338,493
20001029	Traffic Signal Supervisor	3.00	3.00	3.00	109,982 - 133,152	377,940
20001031	Traffic Signal Technician 2	24.00	24.00	24.00	95,476 - 114,616	2,517,437
20000659	Traffic Stripper Operator	6.00	6.00	6.00	57,374 - 68,774	389,844
20001038	Tree Maintenance Crewleader	2.00	2.00	2.00	55,779 - 66,481	132,962
20001039	Tree Trimmer	4.00	5.00	5.00	53,333 - 63,511	300,291
20001044	Utility Supervisor	0.00	0.00	3.00	70,337 - 84,127	236,402
20001051	Utility Worker 1	66.00	69.00	66.00	48,891 - 58,159	3,597,970
20001053	Utility Worker 2	50.00	52.00	52.00	53,413 - 63,554	3,240,773
	Bilingual - Regular					37,856
	Budgeted Personnel					(2,000,132)
	Expenditure Savings					
	Electrician Cert Pay					52,551
	Infrastructure In-Training Pay					166,737
	Infrastructure Registration Pay					832,161
	Night Shift Pay					15,309
	Overtime Budgeted					1,314,791
	Reg Pay For Engineers					800,084
	Sick Leave - Hourly					5,811
	Standby Pay					47,539
	Termination Pay Annual Leave					171,670
	Vacation Pay In Lieu					398,473

Transportation

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages Subtotal		480.94	509.34	515.44		\$ 48,088,225

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 58,357	\$ 60,231	\$ 52,114	\$ (8,117)
Flexible Benefits	5,124,808	5,742,389	6,140,305	397,916
Insurance	1,683	-	-	-
Long-Term Disability	136,011	139,517	224,319	84,802
Medicare	576,492	608,070	694,087	86,017
Other	94	-	-	-
Other Post-Employment Benefits	1,858,136	1,878,652	1,973,543	94,891
Retiree Medical Trust	73,510	75,265	91,350	16,085
Retirement 401 Plan	282,620	288,740	356,631	67,891
Retirement ADC	9,551,266	10,334,559	12,622,756	2,288,197
Retirement DROP	46,089	54,104	31,820	(22,284)
Risk Management Administration	552,460	629,244	797,498	168,254
Supplemental Pension Savings Plan	672,248	698,375	632,478	(65,897)
Unemployment Insurance	37,071	39,698	42,027	2,329
Workers' Compensation	1,250,574	1,146,620	1,403,866	257,246
Fringe Benefits Subtotal	\$ 20,221,420	\$ 21,695,464	\$ 25,062,794	\$ 3,367,330
Total Personnel Expenditures			\$ 73,151,019	

Underground Surcharge Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Right-of-Way Management	\$ 19,558,303	\$ 75,733,351	\$ 80,098,382	\$ 4,365,031
Total	\$ 19,558,303	\$ 75,733,351	\$ 80,098,382	\$ 4,365,031

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Right-of-Way Management	24.16	24.74	24.74	0.00
Total	24.16	24.74	24.74	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Utilities Undergrounding Program Construction Services Support	0.00	\$ 7,825,452	\$ -
Addition of one-time non-personnel expenditures to align with projected surcharge construction activity in Fiscal Year 2026.			

Transportation

Significant 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.	0.00	656,794	-
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	497,108	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	52,098	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	0.00	38,179	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	(4,704,600)	-
Franchise Fees Revenue Adjustment to reflect revised franchise fee revenue projections.	0.00	-	(23,510,271)
Total	0.00	\$ 4,365,031	\$ (23,510,271)

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 2,380,781	\$ 2,736,416	\$ 3,182,352	\$ 445,936
Fringe Benefits	1,197,313	1,243,425	1,492,462	249,037
PERSONNEL SUBTOTAL	3,578,094	3,979,841	4,674,814	694,973
NON-PERSONNEL				
Supplies	\$ 54,984	\$ 16,200	\$ 16,200	-
Contracts & Services	5,309,902	21,475,495	21,973,316	497,821
<i>External Contracts & Services</i>	<i>1,550,488</i>	<i>17,324,172</i>	<i>17,413,265</i>	<i>89,093</i>
<i>Internal Contracts & Services</i>	<i>3,759,414</i>	<i>4,151,323</i>	<i>4,560,051</i>	<i>408,728</i>
Information Technology	230,160	235,609	287,707	52,098
Energy and Utilities	15,694	12,706	11,993	(713)
Other	10,330,237	50,013,500	53,134,352	3,120,852
Capital Expenditures	39,232	-	-	-
NON-PERSONNEL SUBTOTAL	15,980,209	71,753,510	75,423,568	3,670,058
Total	\$ 19,558,303	\$ 75,733,351	\$ 80,098,382	\$ 4,365,031

Transportation

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Charges for Services	\$ 175,069	\$ -	\$ -	-
Other Local Taxes	104,345,775	110,511,838	87,001,567	(23,510,271)
Rev from Money and Prop	9,937,174	3,000,000	3,000,000	-
Total	\$ 114,458,018	\$ 113,511,838	\$ 90,001,567	\$ (23,510,271)

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	\$ 67,180 - 80,983	\$ 76,137
20001202	Assistant Deputy Director	1.00	1.00	1.00	78,886 - 290,057	224,728
20000070	Assistant Engineer-Civil	7.00	7.00	8.00	100,224 - 120,710	937,823
20000143	Associate Engineer-Civil	3.00	3.00	3.00	115,403 - 139,317	417,951
20000119	Associate Management Analyst	1.00	1.00	1.00	85,285 - 103,085	80,824
20000162	Associate Planner	1.00	1.00	1.00	93,825 - 113,371	111,670
20000290	Information Systems Analyst 2	1.00	0.00	0.00	86,945 - 105,050	-
20000293	Information Systems Analyst 3	0.00	1.00	1.00	95,463 - 115,381	115,381
90000551	Junior Engineer-Civil	0.58	0.58	0.58	86,617 - 104,810	50,238
20000743	Principal Engineering Aide	1.00	0.00	0.00	86,617 - 104,810	-
20001234	Program Coordinator	1.00	1.00	0.00	36,364 - 218,225	-
20001222	Program Manager	0.00	0.00	1.00	78,886 - 290,057	193,563
20000760	Project Assistant	3.00	3.00	2.00	96,372 - 116,116	227,128
20000761	Project Officer 1	1.00	1.00	1.00	111,012 - 134,025	128,806
20000885	Senior Civil Engineer	1.00	1.00	1.00	132,962 - 160,742	160,742
20000918	Senior Planner	1.00	1.00	1.00	108,064 - 130,669	130,669
90000964	Student Engineer	0.58	1.16	1.16	38,220 - 45,798	44,336
20000970	Supervising Management Analyst	0.00	1.00	1.00	100,377 - 121,605	121,605
	Bilingual - Regular					5,824
	Infrastructure In-Training Pay					27,205
	Infrastructure Registration Pay					48,010
	Overtime Budgeted					15,000
	Reg Pay For Engineers					45,009
	Vacation Pay In Lieu					19,703
FTE, Salaries, and Wages Subtotal		24.16	24.74	24.74	\$	3,182,352

Transportation

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 8,852	\$ 9,106	\$ 8,349	\$ (757)
Flexible Benefits	272,675	274,578	321,580	47,002
Long-Term Disability	9,485	9,394	15,320	5,926
Medicare	35,647	39,177	45,639	6,462
Other Post-Employment Benefits	91,829	91,036	94,369	3,333
Retiree Medical Trust	4,589	5,283	6,217	934
Retirement 401 Plan	17,239	19,007	23,664	4,657
Retirement ADC	668,391	687,558	859,391	171,833
Risk Management Administration	27,301	30,492	38,134	7,642
Supplemental Pension Savings Plan	41,374	55,149	51,012	(4,137)
Unemployment Insurance	2,588	2,672	2,870	198
Workers' Compensation	17,343	19,973	25,917	5,944
Fringe Benefits Subtotal	\$ 1,197,313	\$ 1,243,425	\$ 1,492,462	\$ 249,037
Total Personnel Expenditures			\$ 4,674,814	

Transportation

Revenue and Expense Statement (Non-General Fund)

Underground Surcharge Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 278,209,360	\$ 373,109,076	\$ 419,315,646
Continuing Appropriation - CIP	26,549,018	23,315,532	16,164,291
TOTAL BALANCE AND RESERVES	\$ 304,758,379	\$ 396,424,608	\$ 435,479,937
REVENUE			
Charges for Services	\$ 175,069	\$ -	\$ -
Other Local Taxes	104,345,775	110,511,838	87,001,567
Revenue from Use of Money and Property	9,937,174	3,000,000	3,000,000
TOTAL REVENUE	\$ 114,458,018	\$ 113,511,838	\$ 90,001,567
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 419,216,397	\$ 509,936,446	\$ 525,481,504
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ -	\$ -	\$ 7,133,298
TOTAL CIP EXPENSE	\$ -	\$ -	\$ 7,133,298
OPERATING EXPENSE			
Personnel Expenses	\$ 2,380,781	\$ 2,736,416	\$ 3,182,352
Fringe Benefits	1,197,313	1,243,425	1,492,462
Supplies	54,984	16,200	16,200
Contracts & Services	5,309,902	21,475,495	21,973,316
Information Technology	230,160	235,609	287,707
Energy and Utilities	15,694	12,706	11,993
Other Expenses	10,330,237	50,013,500	53,134,352
Capital Expenditures	39,232	-	-
TOTAL OPERATING EXPENSE	\$ 19,558,303	\$ 75,733,351	\$ 80,098,382
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 3,233,486	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 3,233,486	\$ -	\$ -
TOTAL EXPENSE	\$ 22,791,789	\$ 75,733,351	\$ 87,231,680
RESERVES			
Continuing Appropriation - CIP	\$ 23,315,532	\$ 23,315,532	\$ 16,164,291
TOTAL RESERVES	\$ 23,315,532	\$ 23,315,532	\$ 16,164,291
BALANCE	\$ 373,109,076	\$ 410,887,563	\$ 422,085,533
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 419,216,397	\$ 509,936,446	\$ 525,481,504

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

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.

Zoological Exhibits Maintenance Fund

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$ -	-
Non-Personnel Expenditures	20,430,125	20,975,719	21,757,366	781,647
Total Department Expenditures	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366	\$ 781,647
Total Department Revenue	\$ 20,161,656	\$ 20,975,719	\$ 21,757,366	\$ 781,647

Zoological Exhibits Maintenance Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Zoological Exhibits Maintenance Fund	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366	\$ 781,647
Total	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366	\$ 781,647

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Zoological Exhibit Maintenance Tax	0.00	\$ 781,647	\$ 781,647
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	\$ 781,647	\$ 781,647

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
NON-PERSONNEL				
Contracts & Services	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366	\$ 781,647
<i>External Contracts & Services</i>	20,430,125	20,975,719	21,757,366	781,647
NON-PERSONNEL SUBTOTAL	20,430,125	20,975,719	21,757,366	781,647
Total	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366	\$ 781,647

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Property Tax Revenue	\$ 20,161,656	\$ 20,975,719	\$ 21,757,366	\$ 781,647
Total	\$ 20,161,656	\$ 20,975,719	\$ 21,757,366	\$ 781,647

Zoological Exhibits Maintenance Fund

Revenue and Expense Statement (Non-General Fund)

Zoological Exhibits Maintenance Fund	FY2024 Actual	FY2025* Budget	FY2026** Draft
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 405,370	\$ 136,901	\$ 136,901
TOTAL BALANCE AND RESERVES	\$ 405,370	\$ 136,901	\$ 136,901
REVENUE			
Property Taxes	\$ 20,161,656	\$ 20,975,719	\$ 21,757,366
TOTAL REVENUE	\$ 20,161,656	\$ 20,975,719	\$ 21,757,366
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 20,567,026	\$ 21,112,620	\$ 21,894,267
OPERATING EXPENSE			
Contracts & Services	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366
TOTAL OPERATING EXPENSE	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366
TOTAL EXPENSE	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366
BALANCE	\$ 136,901	\$ 136,901	\$ 136,901
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 20,567,026	\$ 21,112,620	\$ 21,894,267

* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

** Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 3 Capital Improvements Program



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

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California**

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrell

Executive Director

California Society of Municipal Finance Officers

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Capital Budget Excellence Award Fiscal Year 2024-2025

Presented to the

City of San Diego

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

***Ernie Reyna
2024 CSMFO President***

James Russell-Field

***James Russell-Field, Chair
Recognition Committee***

Dedicated to Excellence in Municipal Financial Reporting

California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award Fiscal Year 2024-2025

Presented to the

City of San Diego

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 7, 2025



Ernie Reyna

***Ernie Reyna
2024 CSMFO President***

James Russell-Field

***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.



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A Message to San Diegans from Mayor Todd Gloria Fiscal Year 2026 Draft Budget

My Fellow San Diegans,

In accordance with the City Charter, I am presenting the Draft Budget for Fiscal Year 2026. This is an early proposal, developed using economic data available at the time — and it will evolve in the months ahead as new, more current financial information becomes available at both the local and national levels.

Today, I want to share how we are responsibly addressing the serious fiscal challenges before us — with transparency, discipline, and a focus on preserving the neighborhood services that matter most to you and your families.

Following the voters' November 2024 decision not to increase the local sales tax through Measure E, the City of San Diego is adjusting its budget to reflect that outcome. We are committed to living within our means. This draft budget takes decisive, responsible steps to preserve essential services, operate more efficiently, and place San Diego on a sustainable financial path — making thoughtful, strategic decisions that protect our core responsibilities.

As part of this work, and in keeping with the City Charter, I have formally assumed the duties of City Manager. With this transition, I eliminated the Chief Operating Officer (COO) position and restructured the City's executive team to report directly to me. This action improves accountability, aligns with our voter-approved Strong Mayor form of government, and streamlines management.

In this budget, we have reorganized several departments to reduce overhead, consolidate programs, and improve efficiency:

- The Office of the Mayor, COO, Government Affairs, and Boards & Commissions have been combined.
- The Sustainability and Mobility Department has been integrated into Transportation, City Planning, General Services, and Engineering and Capital Projects.
- The Department of Race and Equity is now part of Human Resources, continuing its focus on training and policy development.
- The Office of Child and Youth Success moves to the Library Department's Youth and Family Services Division.
- The Department of Cultural Affairs now operates within Economic Development, where its grant programs align with broader economic initiatives.

Together, these reorganizations reduce 31 positions and generate over \$5.3 million in annual savings — savings that allow us to continue providing core neighborhood services without compromising public safety.

Alongside these reforms, we are advancing a broader strategy to stabilize City finances and significantly reduce our structural budget deficit while continuing to invest in San Diego's future.

Thanks to voter-approved Measure B (2022), we are beginning the long-overdue transition of residential trash collection costs out of the City's General Fund — for the first time in over a century. These services will now be funded by directly assessed fees, freeing up millions of dollars to support public safety, neighborhood services, and infrastructure.

Through Measure C (2020), starting May 1, the City will begin collecting a higher transient occupancy tax from hotel and lodging stays, with new revenue dedicated to expanding homelessness services — helping more people move off the streets and into housing and support programs.

We're also implementing revenue measures like an increase to the City's cannabis business tax and generating additional income by managing City-owned assets more effectively — including improved parking revenues and updated user fees that better reflect the cost of services.

Even with these new revenues, difficult reductions were necessary to balance this budget. Every decision was made with the goal of minimizing impacts to residents and protecting essential services.

We are maintaining core staffing in Police and Fire-Rescue, with significant budget increases for both to keep officers on the beat and fire stations staffed. We've also invested in important public safety programs, including the Advanced Lifeguard Academy and the Firefighter Wellness Program.

To combat homelessness, this budget expands prevention and outreach programs, adding support for rental assistance and eviction prevention services aimed at keeping people housed and reducing the risk of homelessness.

At the same time, to close the budget gap, we've made targeted reductions:

- Library hours will be reduced by closing all branches on Sundays and Mondays.
- Recreation centers will see shorter hours, especially mornings and weekends.
- Certain lower-priority programs in stormwater management and sustainability — such as turf rebates and the Think Blue public education campaign — will be scaled back to prioritize maintenance and flood prevention.
- Park maintenance and restroom services will be adjusted, with seasonal closures implemented where necessary.
- Code enforcement staffing will be reduced for lower-priority zoning cases.

Throughout, we've made sure to protect critical services, especially in communities that rely on them the most.

This draft budget also reflects our ongoing commitment to investing in San Diego's future through the Capital Improvement Program, with nearly \$846 million in citywide investments. This includes:

- \$656.4 million for water and sewer infrastructure
- \$48.8 million in stormwater and flood resilience projects
- \$46.8 million for street resurfacing and reconstruction, in addition to \$36.3 million for street maintenance, for a total of 388.8 miles of street repair
- Over \$11 million for Mission Bay improvements
- Nearly \$6 million for the new Oak Park Library
- \$2 million for the Mission Beach Lifeguard Station upgrade
- Major investments in sidewalks, bikeways, traffic signals, and street lighting

We're also modernizing the City's technology infrastructure, with over \$17.7 million in IT improvements that will improve digital operations and resident services. Together, these investments support economic recovery, job creation, public safety, and quality of life for San Diegans in every neighborhood.

While this budget requires shared sacrifice, it also preserves our values. It protects public safety. It continues our work to address homelessness. It makes targeted, high-impact investments in parks, libraries, and city infrastructure — including maintaining free public Wi-Fi at 59 park sites and opening new parks and joint-use fields already under construction.

Public hearings on the budget will take place in April and May, with a revised proposal released on May 14. The City Council will vote on a final budget by June 10. I encourage every San Diegan to stay engaged, share your feedback, and be a part of this process.

San Diego has a long history of resilience. We've faced economic challenges before — and overcome them by working together. I am confident that we'll do the same now. This draft budget is balanced, responsible, and realistic. It reflects the seriousness of our financial situation, but also our enduring optimism, strength, and determination to keep San Diego moving forward for everyone.

Sincerely,

A handwritten signature in black ink, appearing to read "Todd Gloria". The signature is fluid and cursive, with the first name "Todd" and last name "Gloria" clearly distinguishable.

TODD GLORIA
Mayor



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Todd Gloria
Mayor



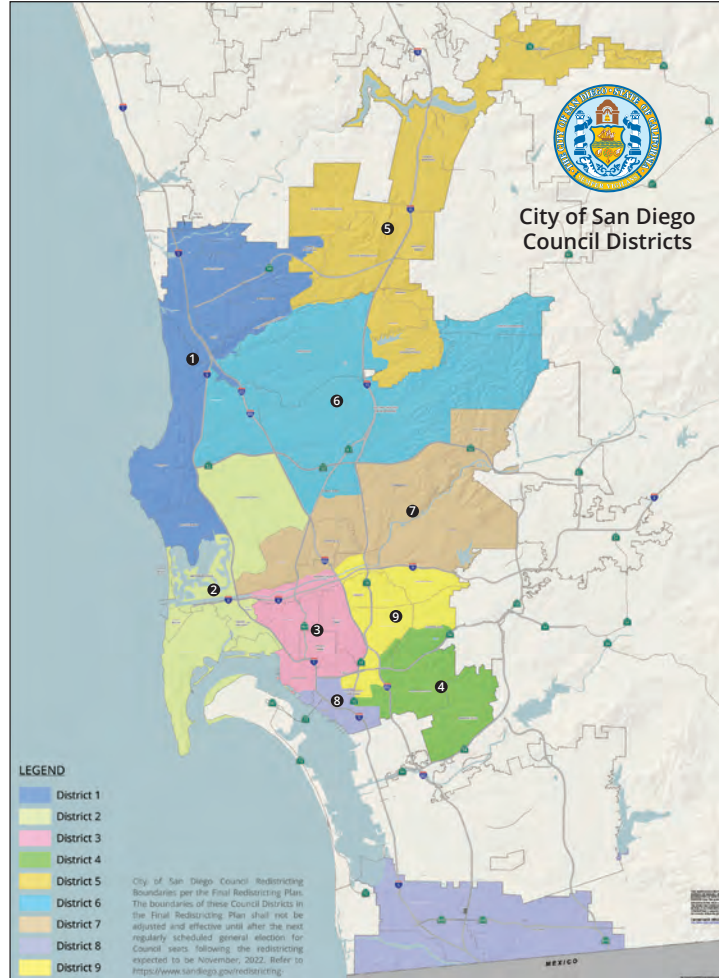
Joe LaCava
Council President
District 1



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

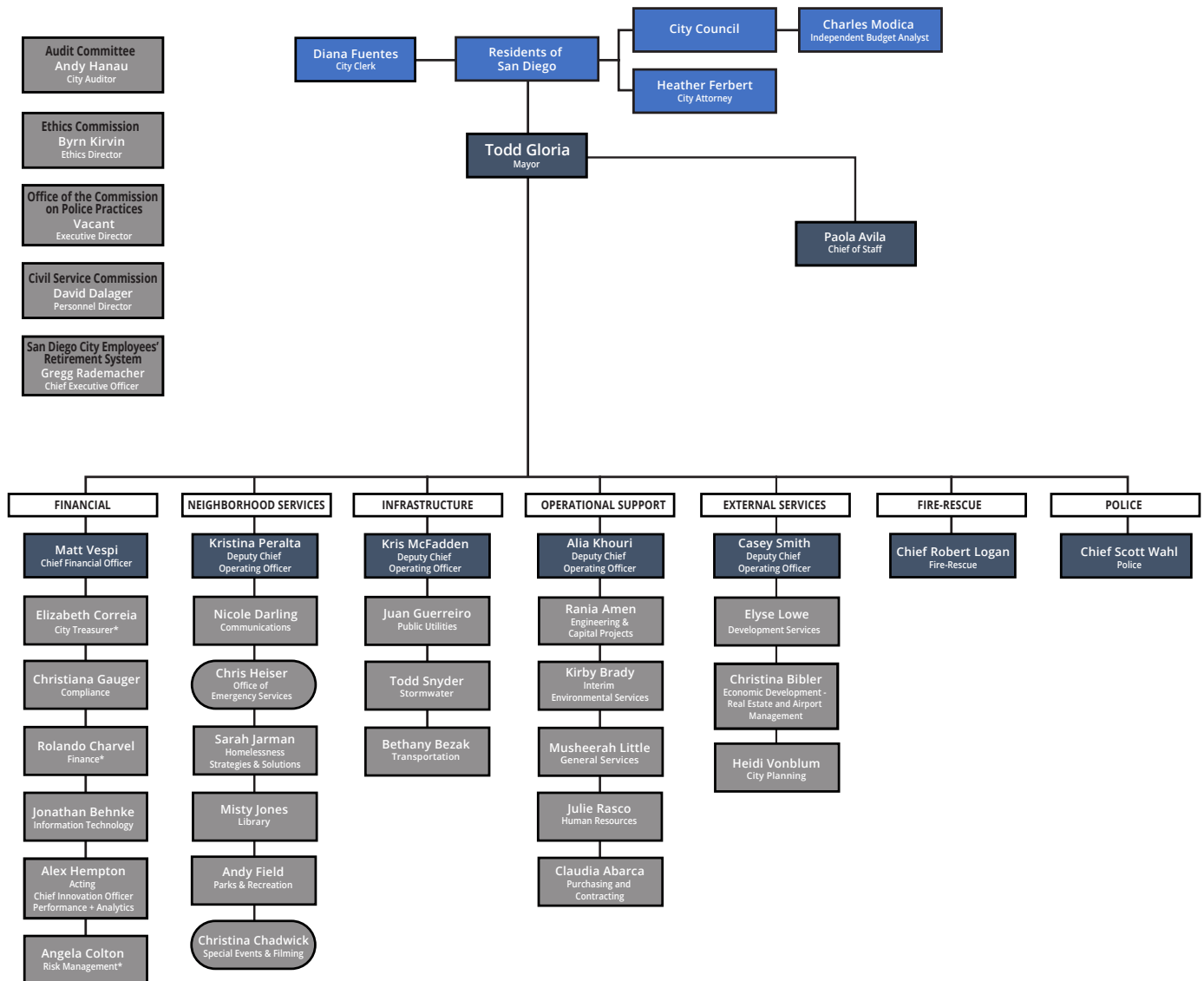


Heather Ferbert
City Attorney



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City Departments Organizational Chart



**These departments must report to the CFO per Charter or San Diego Municipal Code.*

KEY:



REVISED: 4-2-2025



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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

City Strategic Plan

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.





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DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 3 Capital Improvements Program Summary



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

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 290 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 FY2026 Draft Budget Summary** (page 5) 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 25) 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 the 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 2025 Budget Update** (page 41) details changes made to the CIP since the Fiscal Year 2025 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 45) describes the project prioritization process.
- **Project Types** (page 57) provides a high-level overview of CIP project types.
- **Funding Sources** (page 63) explains the most common funding sources used in development of the CIP budget.
- **Community Planning** (page 71) provides additional details and maps of the City's planning areas.
- **Guide to the Capital Improvement Projects** (page 75) explains project page organization.
- **Glossary** (page 473) defines important CIP and budget-related terms.
- **Indexes** (page 477) guides the reader to specific projects within the budget document.
- **Fiscal Year Draft Budget Annual Allocations** (page 489) lists the sublets by their Annual Allocations and their respective appropriations as part of the Fiscal Year 2026 Draft Budget.

Additional capital project information can be found online on the City's CIP webpage at the following link: www.sandiego.gov/cip/projectinfo.



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Capital Improvements Program

Fiscal Year 2026 Draft 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 outweigh available resources; therefore, the Draft Budget is constrained by funding availability. In preparing the Fiscal Year 2026 Draft 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 2026 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 \$845.9 million Fiscal Year 2026 Draft 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, Debt Financing sources, and Park Improvement funds. Further details on all funding sources and the specific projects included in the Fiscal Year 2026 Draft CIP Budget can be found later in this section, beginning on page 7.

Table 1: Fiscal Year 2026 Draft CIP Budget

Funding Source	FY 2026	Percent of Total CIP Budget
Airport Funds	\$ 1,500,000	0.18%
Bond Financing	95,800,000	11.32%
Capital Outlay - Other	250,000	0.03%
Development Impact Fees	3,510,488	0.41%
Enhanced Infrastructure Financing District Fund	6,509,000	0.77%
Facilities Benefit Assessments	2,518	0.00%
Mission Bay Park Improvement Fund	13,177,782	1.56%
OneSD/ERP Funding	3,100,000	0.37%
Other Funding	1,178,174	0.14%
Refuse Disposal Fund	2,600,000	0.31%
Regional Transportation Congestion Improvement Program	5,438,779	0.64%
San Diego Regional Parks Improvement Fund	7,095,729	0.84%
Sewer Funds	286,387,476	33.85%
TransNet Funds	25,163,724	2.97%
Trench Cut/Excavation Fee Fund	2,470,000	0.29%
Utilities Undergrounding Program Fund	7,133,298	0.84%
Water Fund	384,632,138	45.47%
Grand Total	\$ 845,949,106	

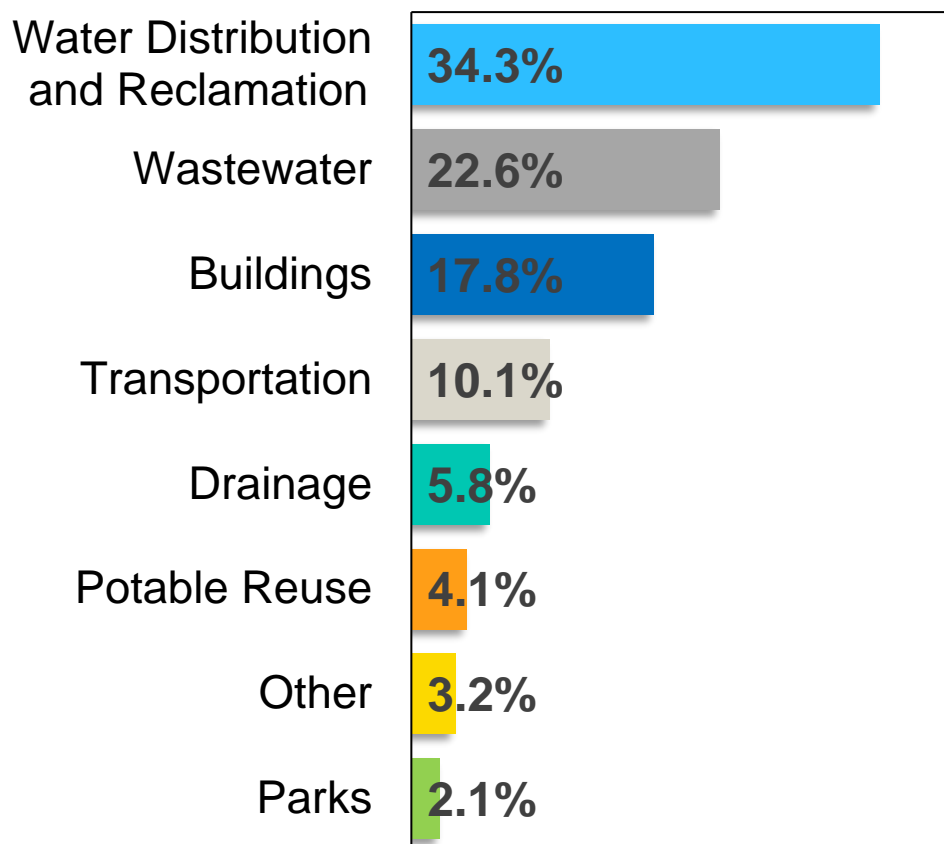
Capital Improvements Program

Fiscal Year 2026 Draft Budget Summary

An additional \$251.4 million of funding, which is not included in the Draft Budget, is anticipated to be budgeted during Fiscal Year 2026 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 2026 Draft 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 Draft CIP Budget, including 78.6 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 2026 Draft 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 2026 Draft CIP Budget is for the Public Utilities Department's projects, receiving \$664.8 million, or 78.6 percent, of the Draft CIP Budget. The next largest portion is for the Transportation Department's projects, with \$85.8

Capital Improvements Program

Fiscal Year 2026 Draft Budget Summary

million, or 10.1 percent, of the Draft CIP Budget. Project pages for each asset managing department can be found later in this volume, beginning on page 83.

Table 2: Multi-Year CIP

Department	Prior Year	FY 2026 Draft	Future Years	Total
Citywide	\$ 35,999,768	\$ 5,500,000	\$ 685,761,432	\$ 727,261,200
Department of Information Technology	28,382,518	9,340,000	138,140,000	175,862,518
Economic Development	11,395,187	1,500,000	62,219,409	75,114,596
Environmental Services	121,474,820	2,600,000	20,811,642	144,886,462
Fire-Rescue	90,681,747	2,000,000	148,744,883	241,426,630
General Services	68,287,646	1,400,000	112,314,543	182,002,189
Homelessness Strategies and Solutions	5,480,543	-	480,000	5,960,543
Library	90,275,999	5,947,892	54,028,808	150,252,699
Parks & Recreation	729,227,027	18,273,511	477,399,593	1,224,900,131
Police	12,000,000	-	5,800,000	17,800,000
Public Utilities	4,593,877,350	664,779,614	6,693,633,530	11,952,290,494
Stormwater	774,913,268	48,834,929	3,427,683,019	4,251,431,216
Transportation	1,291,358,053	85,773,160	2,404,089,151	3,781,220,364
Grand Total	\$ 7,853,353,927	\$ 845,949,106	\$ 14,231,106,010	\$ 22,930,409,043

The Fiscal Year 2026 Draft CIP Budget adds \$845.9 million to the City's \$22.9 billion multi-year CIP, reflected in **Table 2**. City Council previously approved \$7.85 billion towards projects that are continuing from previous fiscal years. An estimated \$14.23 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 25.

Funding Sources for the Fiscal Year 2026 Draft CIP Budget

The Fiscal Year 2026 Draft CIP Budget includes funding for 70 CIP projects, of which 8 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 2026 funding source allocations and describes each funding source, including purpose, restrictions, and constraints. The Fiscal Year 2026 Draft CIP Budget was developed by

Capital Improvements Program

Fiscal Year 2026 Draft Budget Summary

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 63.

Included with the description of each funding source is a list of the projects that will receive funding in Fiscal Year 2026. Projects are listed in alphabetical order along with the project's page number, an indication of whether the project is new for Fiscal Year 2026 or continuing from a prior year, the project's priority score and category, and the Fiscal Year 2026 Draft Budget amount. Annual Allocations are not scored.

Based on the current calculation, there is no required Infrastructure Fund contribution for Fiscal Year 2026. This is due to sales tax revenue decreasing and the General Fund Pension Cost Reduction calculation remaining above the base year of Fiscal Year 2016. At the end of each fiscal year, the Department of Finance conducts a reconciliation of Sales Tax Increment (actual revenue versus the calculated base). If a contribution is determined to be needed based on improved sales tax revenue performance, the true-up contribution will be proposed during the next budget cycle in Fiscal Year 2027.

The Fiscal Year 2026 Draft Budget includes the suspension of the minimum annual allocation to the Climate Equity Fund (CEF) but includes \$1.5 million from the SDGE Electric Franchise Agreement for CEF-eligible projects in the CIP. Project expenditure allocations will be made as part of the May Revision.

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 45.

Airport Funds

The Airport Enterprise Funds support the City's two municipal airports: Montgomery-Gibbs and Brown Field. These funds receive revenue from the operations of the airports, which are in turn used to fund capital projects that improve and/or maintain the condition of the airport facilities. The Airport Funds CIP budget for Fiscal Year 2026 is \$1.5 million, as shown in **Table 3**.

Table 3: Airport Funds

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Brown Field / AAA00002	115	Continuing	Annual	Annual	\$ 1,500,000
Total					\$ 1,500,000

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 post-employment benefits costs the percentage should remain under 25.0 percent. The magnitude of the proposed debt appropriations aligns with the assumptions in the Five-Year Financial Outlook , with debt

Capital Improvements Program

Fiscal Year 2026 Draft Budget Summary

ratios projected to remain under the debt policy limits during the Five-Year Outlook period. The Debt Funded GF CIP budget for Fiscal Year 2026 is \$95.8 million, as shown in **Table 4**.

Table 4: Bond Financing

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
City Facilities Improvements / ABT00001	155	Continuing	Annual	Annual	\$ 600,000
Flood Resilience Infrastructure / ACA00001	380	Continuing	Annual	Annual	40,434,929
Installation of City Owned Street Lights / AIH00001	430	Continuing	Annual	Annual	285,588
New Walkways / AIK00001	441	Continuing	Annual	Annual	206,473
Oak Park Library / S22011	181	Continuing	86	High	4,947,892
Sidewalk Repair and Reconstruction / AIK00003	449	Continuing	Annual	Annual	7,020,000
South Chollas Yard Emergency Repairs / S25001	96	New	100	High	5,500,000
Street Light Circuit Upgrades / AIH00002	454	Continuing	Annual	Annual	734,000
Street Resurfacing and Reconstruction / AID00005	455	Continuing	Annual	Annual	26,873,918
Traffic Calming / AIL00001	457	Continuing	Annual	Annual	797,200
Villa La Jolla SD System Lining / S26001	389	New	84	Medium	8,400,000
Total					\$ 95,800,000

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 2026 is \$250,000, as shown in **Table 5**.

Table 5: Capital Outlay - Other

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Fenton Pkwy Ext to Camino Del Rio N / RD23000	426	Continuing	53	Medium	\$ 250,000
Total					\$ 250,000

Capital Improvements Program

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Development Impact Fees

Contributions may be received from developers to support City CIP projects. These funds are provided in order to satisfy conditions placed on development and are usually restricted to certain projects, or types of assets, or in specific areas. For Fiscal Year 2026, \$3.5 million of developer funding has been allocated to the CIP budget in 3 projects and 7 annual allocations, as shown in **Table 6**.

Table 6: Development Impact Fees

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Bicycle Facilities / AIA00001	413	Continuing	Annual	Annual	\$ 55,288
City Facilities Improvements / ABT00001	155	Continuing	Annual	Annual	800,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	424	Continuing	55	Medium	26,173
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	431	Continuing	66	Medium	10,000
Median Installation / AIG00001	438	Continuing	Annual	Annual	657,255
New Walkways / AIK00001	441	Continuing	Annual	Annual	80,114
Oak Park Library / S22011	181	Continuing	86	High	1,000,000
Traffic Calming / AIL00001	457	Continuing	Annual	Annual	34,483
Traffic Signals - Citywide / AIL00004	458	Continuing	Annual	Annual	40,476
Traffic Signals Modification / AIL00005	459	Continuing	Annual	Annual	806,699
Total					\$ 3,510,488

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 2026, \$6.5 million of Enhanced Infrastructure Financing District Fund has been added to the CIP budget, as shown in **Table 7**.

Table 7: Enhanced Infrastructure Financing District Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Beyer Blvd (OM T8) / RD26000	412	New	66	Medium	\$ 6,247,000
Caliente Avenue (OM T11.5) / RD26001	416	New	66	Medium	262,000
Total					\$ 6,509,000

Capital Improvements Program

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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. \$2,518 of funding has been allocated in Fiscal Year 2026, as shown in **Table 8**.

Table 8: Facilities Benefit Assessments

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	424	Continuing	55	Medium	\$ 2,518
Total					\$ 2,518

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 2026, \$13.2 million has been allocated in the Mission Bay Park Improvements Fund, as shown in **Table 9**.

Table 9: Mission Bay Park Improvement Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Mission Bay Improvements / AGF00004	244	Continuing	Annual	Annual	\$ 11,177,782
Mission Beach Lifeguard Station / L25001	143	New	74	Medium	2,000,000
Total					\$ 13,177,782

OneSD/ERP Funding

The IT CIP Contributions Fund is a special revenue fund which receives revenue from other City departments in order to manage and maintain the City's Enterprise Resource Planning (ERP) system. While most of the funding is used to maintain the existing system, efforts are also underway to implement and/or integrate additional modules into the ERP system. The Fiscal Year 2026 Budget includes \$3.1 million of IT CIP Contributions Funds, as shown in **Table 10**.

Table 10: OneSD/ERP Funding

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
SAP Modernization / T25000	107	Continuing	N/A	N/A	\$ 3,100,000
Total					\$ 3,100,000

Capital Improvements Program

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Other Funding

The funds below are from Neighborhood Enhancement Fund - CoC, which are to be used solely to fund recreation amenities, active transportation and transit infrastructure projects that are not vehicular-accommodating in Transit Priority Areas in Communities of Concern in accordance with San Diego Municipal Code Chapter 14, Article 3, Division 10. The Fiscal Year 2026 Draft Budget includes \$1.2 million in Neighborhood Enhancement - Communities of Concern funding source, as shown in **Table 11**.

Table 11: Other Funding

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Traffic Calming / AIL00001	457	Continuing	Annual	Annual	\$ 411,600
Traffic Signals Modification / AIL00005	459	Continuing	Annual	Annual	766,574
Total					\$ 1,178,174

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 2026, \$2.6 million has been allocated, as shown in **Table 12**.

Table 12: Refuse Disposal Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Landfill Improvements / AFA00001	123	Continuing	Annual	Annual	\$ 2,600,000
Total					\$ 2,600,000

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 2026, \$5.4 million has been added to the CIP budget, as shown in **Table 13**.

Table 13: Regional Transportation Congestion Improvement Program

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Bicycle Facilities / AIA00001	413	Continuing	Annual	Annual	\$ 11,634
Median Installation / AIG00001	438	Continuing	Annual	Annual	842,195
Traffic Signals - Citywide / AIL00004	458	Continuing	Annual	Annual	1,155,300
Traffic Signals Modification / AIL00005	459	Continuing	Annual	Annual	3,429,650
Total					\$ 5,438,779

Capital Improvements Program

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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 2026, \$7.1 million has been allocated to five projects, as shown in **Table 14**.

Table 14: San Diego Regional Parks Improvement Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Casa Del Prado Reconstruction / S22007	219	Continuing	60	Medium	\$ 500,000
Emerald Hills Neighborhood Park Phase 1 / S25002	230	New	74	High	264,160
Mohnike Adobe and Barn Restoration / S13008	245	Continuing	41	Low	1,936,943
Park Improvements / AGF00007	258	Continuing	Annual	Annual	2,294,626
Sunset Cliffs Park Drainage Improvements / L14005	271	Continuing	43	Low	2,100,000
Total					\$ 7,095,729

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, debt financing, and grants. Projects utilize a variety of financing strategies, including pay-as-you-go cash financing, bond financing, and state revolving fund loans. A total of \$286.4 million in Sewer Funds has been allocated to the CIP budget for Fiscal Year 2026, as shown in **Table 15**. 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 15: Sewer Funds

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Enterprise Funded IT Projects / ATT00002	105	Continuing	Annual	Annual	\$ 6,240,000
Harbor Drive Trunk Sewer / S18006	319	Continuing	89	High	8,000,000
MBC Equipment Upgrades / S17013	327	Continuing	85	High	2,000,000
Metropolitan System Pump Stations / ABP00002	329	Continuing	Annual	Annual	360,000
Metropolitan Waste Water Department Trunk Sewers / AJB00001	330	Continuing	Annual	Annual	150,000
Metro Treatment Plants / ABO00001	328	Continuing	Annual	Annual	22,475,739

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NCWRP Improvements to 30 mgd / S17012	337	Continuing	85	High	1,500,000
North/South Metro Interceptors Rehabilitation / S22001	338	Continuing	88	Medium	15,023,414
Pipeline Rehabilitation / AJA00002	345	Continuing	Annual	Annual	22,196,502
PS 1 & 2 Improvements & Modernization / L24000	347	Continuing	82	High	39,000,000
Pure Water Program / ALA00001	351	Continuing	Annual	Annual	19,682,807
Sewer Main Replacements / AJA00001	356	Continuing	Annual	Annual	127,533,776
Smart Metering Infrastructure / S17008	302	Continuing	59	Medium	3,725,238
SPS 77A Dual Force Main Replacement / S26000	357	New	86	Low	500,000
Tecolote Canyon Trunk Sewer Improvement / S15020	359	Continuing	88	Medium	18,000,000
Total					\$ 286,387,476

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 2026 Draft Budget of \$25.2 million, as shown in **Table 16**, allocates funding to 7 projects.

Table 16: TransNet Funds

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Bicycle Facilities / AIA00001	413	Continuing	Annual	Annual	\$ 39,491
Install T/S Interconnect Systems / AIL00002	429	Continuing	Annual	Annual	700,000
Median Installation / AIG00001	438	Continuing	Annual	Annual	28,622
New Walkways / AIK00001	441	Continuing	Annual	Annual	312,355
Streamview Drive Improvements Phase 2 / S18000	453	Continuing	67	Medium	5,914,615
Street Resurfacing and Reconstruction / AID00005	455	Continuing	Annual	Annual	17,499,642
Traffic Signals - Citywide / AIL00004	458	Continuing	Annual	Annual	668,999
Total					\$ 25,163,724

Capital Improvements Program

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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 2026, \$2.5 million has been allocated to support street resurfacing, as shown in **Table 17**.

Table 17: Trench Cut/Excavation Fee Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Street Resurfacing and Reconstruction / AID00005	455	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 2026, \$7.1 million has been allocated in the Utilities Undergrounding Program annual allocation, as shown in **Table 18**.

Table 18: Utilities Undergrounding Program Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Utilities Undergrounding Program / AID00001	463	Continuing	Annual	Annual	\$ 7,133,298
Total					\$ 7,133,298

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 financing strategies, including pay-as-you-go cash financing, bond financing, commercial paper, and state revolving fund loans. The Fiscal Year 2026 Draft Budget of \$384.6 million from the Water Fund, as shown in **Table 19**, 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 19: Water Fund

Project	Page No	Project Status	Priority Score	Priority Category	FY 2026
Alvarado 2nd Extension Pipeline / S12013	303	Continuing	78	Medium	\$ 51,000,000

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Alvarado WTP Filter Gallery Piping Repl / S24000	306	Continuing	80	High	1,000,000
Backflow Preventer Replacement / AKB00008	307	New	Annual	Annual	1,000,000
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	308	Continuing	78	High	1,000,000
Dams & Reservoirs Security Improvements / S22013	311	Continuing	75	Medium	6,000,000
El Camino Real Pipeline / L23001	313	Continuing	72	Low	1,130,162
El Monte Pipeline No 2 / S10008	314	Continuing	78	Medium	10,000,000
Lake Hodges Dam Replacement / S23002	323	Continuing	97	High	12,525,000
Large Diameter Water Transmission PPL / AKA00003	325	Continuing	Annual	Annual	35,025,227
Lower Otay Dam Outlet Improvements / S24003	326	Continuing	89	High	1,000,000
Metro Treatment Plants / ABO00001	328	Continuing	Annual	Annual	1,488,000
Morena Dam Upstream Face Replacement / S24001	334	Continuing	80	High	500,000
Morena Pipeline / S16027	335	Continuing	92	High	27,186,374
Otay 2nd Pipeline Phase 4 / S20001	340	Continuing	85	Medium	1,000,000
Otay 2nd PL Relocation-PA / L24001	342	Continuing	75	Low	2,000,000
Pressure Reduction Facility Upgrades / AKA00002	346	Continuing	Annual	Annual	8,855,000
Pure Water Program / ALA00001	351	Continuing	Annual	Annual	14,756,051
Rancho Bernardo Industrial Pump Stn Replacement / S21004	353	Continuing	81	High	4,500,000
Smart Metering Infrastructure / S17008	302	Continuing	59	Medium	8,692,223
Standpipe and Reservoir Rehabilitations / ABL00001	358	Continuing	Annual	Annual	18,854,629
University Ave Pipeline Replacement / S11021	361	Warranty	86	High	350,000
Water Main Replacements / AKB00003	364	Continuing	Annual	Annual	152,579,231
Water Pump Station Restoration / ABJ00001	365	Continuing	Annual	Annual	7,318,321
Water SCADA IT Upgrades / T22001	366	Continuing	N/A	N/A	8,400,000
Water Treatment Plants / ABI00001	367	Continuing	Annual	Annual	8,471,920
Total					\$ 384,632,138

Capital Improvements Program

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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 20**.

Table 20: Developer Credit Allocations to Capital Improvements

Project	PFFP1 Project No. Reference	Prior Fiscal Year	FY 2026	Future Fiscal Year	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
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

Capital Improvements Program

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Table 20: Developer Credit Allocations to Capital Improvements

Project	PFFP1 Project No. Reference	Prior Fiscal Year	FY 2026	Future Fiscal Year	Funding Source Total
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	\$ -	\$ 690,748	\$ 40,900,000
Creekside Park (1.30 Acres)	P-6	398,872	-	5,148,128	5,547,000
Franklin Ridge Pocket Park (0.20 Acre)	P-6	-	-	963,000	963,000
Phyllis Place Park (1.33 Acre)	P-6	-	-	2,200,000	2,200,000
Riverwalk	Various Parkland	9,617,095	-	-	9,617,095
Total Mission Valley DIF		\$ 50,225,219	\$ -	\$ 9,001,876	\$ 59,227,095
City of San Diego RTCIP Funding Program					
Friars Rd EB Ramp/Qualcomm Way	17 & 18	\$ 5,114,152	\$ -	\$ -	\$ 5,114,152
Friars Rd/I-15 SB Off-ramp	19	-	-	11,182,522	11,182,522
Friars Rd/SR-163 Interchange	15a	-	-	2,660,000	2,660,000
Friars Road - Pedestrian Bridge across Friars Road	16	-	-	3,500,000	3,500,000
Friars Road - Qualcomm Way to Mission Center Road	4 (Phase 1)	2,493,666	-	-	2,493,666
Friars Road - Qualcomm Way to Mission Center Road	4 (Phase 2)	863,415	-	-	863,415
Mission Center Road/I-8 Interchange	15b (Phase 2)	-	-	1,000,000	1,000,000
Mission Ctr Rd/ I-8 Interchange	15b (Phase 3)	-	-	13,034,250	13,034,250
Qualcomm Way / I-8 WB off ramp	21	-	-	626,175	626,175
Texas St/ El Cajon Blvd	20	-	-	416,350	416,350
Total City of San Diego RTCIP Funding Program		\$ 8,471,233	\$ -	\$ 32,419,297	\$ 40,890,530
Torrey Highlands FBA					
Camino Del Sur Widening - South (Merge 56)	T-3.1A	\$ 6,641,608	\$ -	\$ -	\$ 6,641,608
Camino Del Sur Widening - North (Merge 56)	T-3.1B	6,442,093	-	-	6,442,093

Capital Improvements Program

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Table 20: Developer Credit Allocations to Capital Improvements

Project	PFFP1 Project No. Reference	Prior Fiscal Year	FY 2026	Future Fiscal Year	Funding Source Total
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		\$ 116,674,324	\$ -	\$ 41,421,173	\$ 158,095,497

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 2026 is shown in **Table 21**. 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.

Capital Improvements Program

Fiscal Year 2026 Draft Budget Summary

Table 21: Construction Contracts

Project	Pg No	Delivery Method	Estimated Construction Contract	Estimated Total Project Cost
Economic Development				
Montgomery-Gibbs Executive Airport / AAA00001	116		\$ -	\$ -
Terminal Parking Lot East Rehabilitation / B22157		Job Order Contract	885,967	1,558,347
West Ramp Spider Hanger Rehabilitation / B23012		Job Order Contract	1,143,339	2,073,342
Unleaded Aviation Fuel Tank / B23013		Design Build	572,400	980,000
Brown Field / AAA00002	115		\$ -	\$ -
Brown Field Terminal Roof Replacement / B25063		Design Bid Build	700,000	1,000,000
Economic Development Total			\$ 3,301,706	\$ 5,611,689
Environmental Services				
Landfill Improvements / AFA00001	123		\$ -	\$ -
South Chollas Landfill Gas Collection System Improvements / B22031		Design-Bid-Build	2,000,000	3,000,000
West Miramar Central Basin Expansion / B23000		Design-Bid-Build	2,900,000	3,750,000
Environmental Services Total			\$ 4,900,000	\$ 6,750,000
General Services				
City Facilities Improvements / ABT00001	155		\$ -	\$ -
Northern Garage Dorm Repl / B24015		Job Order Contract or Minor Construction	50,000	362,000
Police HQ Security Fencing / B22080		Design Bid Build	1,588,000	2,514,350
Scripps Miramar Ranch Library Roof Repl / B22139		Design Bid Build	2,292,271	3,267,971
General Services Total			\$ 3,930,271	\$ 6,144,321
Parks & Recreation				
Hidden Trails Neighborhood Park / S00995	234	Design Bid Build	\$ 8,260,632	\$ 12,577,230
El Cuervo Adobe Improvements / S14006	229	Design Bid Build	\$ 292,315	\$ 956,000
Grove Neighborhood Park / S22002	232	Design Bid Build	\$ 6,439,452	\$ 10,050,000
MTRP Trail System Management / S23010	247	Minor Construction - P&C	\$ 90,000	\$ 200,000
Paradise Hills Community Park Trail / S24013	257	Minor Construction - P&C	\$ 700,000	\$ 750,000
Coastal Erosion and Access / AGF00006	223		\$ -	\$ -
Narragansett Avenue Access / B18026		Design Bid Build	806,135	1,984,181
Old Salt Pool Access Stairs / B22012		Design Bid Build	853,808	1,623,019
Mission Bay Improvements / AGF00004	244		\$ -	\$ -
Dusty Rhodes Comfort Station Improvement / B19180		Design Bid Build	1,200,000	2,765,334
Dusty Rhodes Playground / B19181		Design Bid Build	4,000,000	5,205,715
Robb Field Gateway Path / B19212		Design Bid Build	2,242,915	3,233,046

Capital Improvements Program

Fiscal Year 2026 Draft Budget Summary

Table 21: Construction Contracts

Project	Pg No	Delivery Method	Estimated Construction Contract	Estimated Total Project Cost
Park Improvements / AGF00007	258		\$ -	\$ -
Chicano Park Improvements Phase III / B20060		Job Order Contract	1,202,065	2,024,321
Mt View Sports Courts ADA Improvements / B21114		Design Bid Build	458,026	1,233,329
Willie Henderson Lighting Upgrades / B23011		Design Bid Build	1,301,682	2,132,550
Resource-Based Open Space Parks / AGE00001	261		\$ -	\$ -
Ruffin Canyon Trail / B20104		Minor Construction - P&C	90,000	311,981
Rancho Bernardo CP Improvements / L20000	259		\$ -	\$ -
Rancho Bernardo CP Dog Park / L20000.2		Design Bid Build	3,165,000	5,710,340
Parks & Recreation Total			\$ 31,102,030	\$ 50,757,046
Public Utilities				
Alvarado Trunk Sewer Phase IV / S15019	305	Design Bid Build	\$ 54,300,000	\$ 72,349,085
Sewer Main Replacements / AJA00001	356		\$ -	\$ -
Buchanan Canyon Sewer B (UP) / B00429		Design Bid Build	17,474,375	23,272,025
Sewer & AC Water Group 1055 (S) / B18112		Design Bid Build	4,475,700	6,646,500
Accelerated Sewer Referral Group 847 / B18183		Design Bid Build	3,687,264	5,855,331
Mission Valley West Improv 1 (S) / B19206		Design Bid Build	1,463,637	1,814,057
Valencia Park Improv 3 (s) / B21075		Design Bid Build	3,540,000	4,606,700
Golden Hill Improv 2 (S) / B22091		Design Bid Build	2,728,505	4,228,305
Pressure Reduction Facility Upgrades / AKA00002	346		\$ -	\$ -
Pressure Reducing Stations Upgrades Phs1 / B16017		Design Bid Build	8,600,000	12,305,000
Large Diameter Water Transmission PPL / AKA00003	325		\$ -	\$ -
Otay 2nd Pipeline Phase 3 / B16158		Design Bid Build	28,600,000	42,266,000
Miramar Valve No2 Replacement / B23075		Job Order Contract	1,100,000	1,778,105
Water Main Replacements / AKB00003	364		\$ -	\$ -
Alvarado TS Water Main Relocations / B18104		Design Bid Build	9,403,562	11,341,867
Sewer & AC Water Group 1055 (W) / B18115		Design Bid Build	2,509,000	3,924,495
Pacific Beach Improv 1 (W) / B19142		Design Bid Build	6,060,100	8,710,558
Mission Valley West Improv 1 (W) / B19196		Design Bid Build	10,435,291	13,469,079
La Jolla Improv 3 (W) / B20023		Design Bid Build	5,000,000	7,210,067
Golden Hill Improv 2 (W) / B22093		Design Bid Build	7,356,600	11,847,000
AC Water & Sewer Group 1033 North (W) / B25014		Design Bid Build	15,500,000	19,685,000
Metro Treatment Plants / ABO00001	328		\$ -	\$ -
SBWRP Reverse Osmosis System / B20122		Design Bid Build	19,000,000	28,238,384
Dams & Reservoirs Security Improvements / S22013	311		\$ -	\$ -
Dams & Reservoirs Security Improvements / B21067		Design Bid Build	15,300,000	27,300,000
Standpipe and Reservoir Rehabilitations / ABL00001	358		\$ -	\$ -
San Carlos Reservoir Replacement / B21108		Design Bid Build	13,000,000	16,577,000

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Fiscal Year 2026 Draft Budget Summary

Table 21: Construction Contracts

Project	Pg No	Delivery Method	Estimated Construction Contract	Estimated Total Project Cost
SV Dam Low Level Outlet Improvements / B22002		Design Bid Build	3,000,000	5,366,555
El Capitan Dam Spillway Slope Stability / B24005		Design Bid Build	1,740,000	3,390,000
Pure Water Program / ALA00001	351		\$ -	\$ -
PW Genesee Avenue Median Improv / B22085		Design Bid Build	1,100,000	2,007,591
Water Treatment Plants / ABI00001	367		\$ -	\$ -
Miramar WTP Interim Solids Management / B23049		Design Bid Build	4,409,785	5,612,453
Pump Station Restorations / ABP00001	349		\$ -	\$ -
Pump Station 64 Valve Replacement / B26000		Design Bid Build	1,400,000	2,500,000
Alvarado Laboratory Improvements / L22000	304		\$ -	\$ -
Alvarado Laboratory Improvements Trailers / L22000.3		Job Order Contract	2,173,927	4,039,878
Public Utilities Total			\$ 243,357,746	\$ 346,341,035
Stormwater				
Stormwater Green Infrastructure / ACC00001	386		\$ -	\$ -
Green Infrastructure Group 1024 / B15102		Design Bid Build	1,653,146	4,043,254
Green Infrastructure Group 1027 / B15103		Design Bid Build	1,600,000	3,120,000
Green Infrastructure Group 1012 / B16111		Design Bid Build	1,958,596	4,768,035
Auburn Creek Trash Capture Devices / B23098		Design Bid Build	15,619,361	23,624,095
Flood Resilience Infrastructure / ACA00001	380		\$ -	\$ -
Jamacha Lomita Storm Drain / B16094		Design Bid Build	3,462,882	6,023,703
Storm Drain Group 763 / B17143		Design Bid Build	1,071,000	2,679,869
University Avenue Culvert Reconstruction / B18015		Design Bid Build	1,003,151	2,000,769
Stormwater Total			\$ 26,368,136	\$ 46,259,725
Transportation				
Palm Avenue Interstate 805 Interchange / S00869	445	Agency/ Developer Managed Built - City Paid	\$ 31,500,000	\$ 51,730,634
Install T/S Interconnect Systems / AIL00002	429		\$ -	\$ -
Pacific Beach TS Interconnect Upgrade / B15065		Job Order Contract	1,607,076	3,221,865
Street Light Circuit Upgrades / AIH00002	454		\$ -	\$ -
Pacific Beach 1 SL Series Circuit Conv / B16119		Job Order Contract	5,100,000	6,600,000
Traffic Signals - Citywide / AIL00004	458		\$ -	\$ -
31st St @ National Ave Traffic Signal / B17019		Design Bid Build	1,100,000	1,858,400
Mississippi St @ El Cajon Blvd T/Signal / B20140		Design Bid Build	1,050,000	1,860,000
Center City Traffic Signals-15th Street / B22111		Design Bid Build	1,875,000	2,710,000
47th St & Hartley St HAWK / B23145		Design Bid Build	528,480	992,500
Utilities Undergrounding Program / AID00001	463		\$ -	\$ -
Mission Bl(Loring-Turquoise) Rd Imp UU30 / B18140		Job Order Contract	809,552	1,149,552

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Table 21: Construction Contracts

Project	Pg No	Delivery Method	Estimated Construction Contract	Estimated Total Project Cost
Cass (Grand-Pacific Bch Dr) Rd Imp UU143 / B18148		Job Order Contract	912,067	1,528,991
Median Installation / AIG00001	438		\$ -	\$ -
Camino Del Rio West & Moore St Median / B19049		Design Bid Build	1,872,242	2,615,627
Guard Rails / AIE00002	428		\$ -	\$ -
Torrey Pines Rd, Prospect-Coast Walk GR / B19056		Design Bid Build	769,700	1,555,660
Traffic Signals Modification / AIL00005	459		\$ -	\$ -
Traffic Signal Mods Grp 19-02 / B19071		Design Build	380,350	850,000
Traffic Signal Mods Grp 20-01 / B20075		Design Bid Build	1,125,000	2,027,820
Front & Washington TS Modification / B22101		Design Bid Build	931,889	1,530,689
Linda Vista & Comstock Intersection Upg / B23030		Design Bid Build	729,720	1,281,200
Rosecrans St & Byron St Shel Isl Signal / B24096		Design Bid Build	931,600	1,546,600
Street Resurfacing and Reconstruction / AID00005	455		\$ -	\$ -
Palm Ave I-5 to Georgia Street Repairs / B22150		Design Bid Build	2,680,000	4,000,000
Mission Blvd South Loring Overlay / B24135		Job Order Contract	654,293	1,145,000
Roswell Street Overlay / B24137		Job Order Contract	400,000	710,000
AC Overlay Group 2511 / B25049		Job Order Contract	3,914,850	4,641,000
AC Overlay Group 2511A / B25067		Design Bid Build	890,000	1,240,000
AC Overlay Group 2511B / B25068		Design Bid Build	700,000	1,050,000
AC Overlay Group 2511C / B25069		Design Bid Build	700,000	1,050,000
Sidewalk Repair and Reconstruction / AIK00003	449		\$ -	\$ -
Sidewalk Replacement Group 2330 - LV & N / B23091		Design Bid Build	1,700,000	3,165,464
Traffic Calming / AIL00001	457		\$ -	\$ -
Osler Street Traffic Calming / B23147		Design Bid Build	346,600	633,950
Otay Mesa Rd Pedestrian Improvements / B23148		Design Bid Build	321,750	661,600
Transportation Total			\$ 63,530,169	\$ 101,356,552
Total			\$ 376,490,058	\$ 563,220,368

Conclusion

The Fiscal Year 2025 Draft CIP Budget provides a \$845.9 million increase to the City's multi-year CIP. This budget publishes 290 projects spanning a variety of departments and project types, including 14 new projects (8 of which received new funding) and adds funding to 61 continuing projects and 1 warranty projects. The Fiscal Year 2026 Draft 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.



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Capital Improvements Program

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 45.

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

Capital Improvements Program

Profile of the City of San Diego's CIP

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 2026 Draft 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 2026 Draft CIP Budget have been organized into four project status categories as shown in Table 2 at the end of this section on page 32. The project status categories are:
 - New: projects that are newly established as part of the Fiscal Year 2026 Draft CIP Budget
 - Continuing: projects initiated in Fiscal Year 2025, 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 2026 allocations approved by City Council can be found in the Fiscal Year 2026 Draft CIP Budget Summary (pages 5-24).
- 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

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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 2025, 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

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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 2** provides a listing of projects by current status.

Table 1: Five-Year CIP by Funding Source (in thousands of dollars)

Funding Source	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Total by Source
Airport Funds	\$ 1,500	\$ -	\$ 38,062	\$ 7,596	\$ 11,622	\$ 4,940	\$ 63,719
Bond Financing	95,800	56,381	19,711	5,189	-	351	177,432
Bus Stop Capital Improvement Fund	-	-	307	307	307	307	1,228
Capital Outlay - Land Sales	-	571	-	-	-	-	571
Capital Outlay - Other	250	227	-	-	-	-	477
Development Impact Fees	3,510	17,717	5,096	2,140	5,000	5,000	38,463
Donations	-	3,000	7,789	-	-	-	10,789
Enhanced Infrastructure Financing District Fund	6,509	2,090	29,300	1,364	-	-	39,263
Environmental Growth Funds	-	9	-	-	-	-	9
Facilities Benefit Assessments	3	8,564	-	-	-	-	8,567
Federal Grants	-	88,095	-	-	-	-	88,095
General Fund	-	(1,388)	-	-	-	-	(1,388)
Golf Course Enterprise Fund	-	-	15,000	-	32,910	7,000	54,910
Infrastructure Fund	-	500	-	-	-	-	500
Library System Improvement Fund	-	57	-	-	-	-	57
Loans	-	7,000	111,351	22,739	-	-	141,090

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Table 1: Five-Year CIP by Funding Source (in thousands of dollars)

Funding Source	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Total by Source
Mission Bay Park Improvement Fund	13,178	-	13,802	14,741	15,713	16,718	74,152
OneSD/ERP Funding	3,100	-	-	-	-	-	3,100
Other Funding	1,178	5,656	-	-	-	-	6,834
Parking Meter Districts	-	827	-	-	-	-	827
Refuse Disposal Fund	2,600	2,042	15,462	4,550	-	-	24,654
Regional Transportation Congestion Improvement Program	5,439	(8,428)	-	-	-	-	(2,990)
San Diego Regional Parks Improvement Fund	7,096	(513)	4,741	6,845	5,938	5,461	29,568
Sewer Funds	286,387	17,375	365,573	367,517	232,381	301,021	1,570,254
State Grants	-	13,622	-	-	-	-	13,622
TransNet Funds	25,164	(4,000)	25,102	26,014	27,113	28,310	127,703
Trench Cut/Excavation Fee Fund	2,470	-	2,470	2,470	2,470	2,470	12,350
Utilities Undergrounding Program Fund	7,133	-	27,767	17,400	17,500	18,800	88,600
Water Fund	384,632	41,536	436,841	441,064	347,202	514,926	2,166,201
Total	\$ 845,949	\$ 250,940	\$ 1,118,373	\$ 919,936	\$ 698,155	\$ 905,304	\$ 4,738,657

Note: This table excludes unidentified funding and funding expected in Fiscal Year 2030 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 2026:

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- The City has a goal of maintaining the average overall Pavement Condition Index (PCI) at 70 over the next 10 years. In order to achieve this, in Fiscal Year 2026, the City would need to overlay 143 lane miles and apply surface seal to 338 miles of streets. Additionally, the Department's goal is to design 40 bike lane miles in coordination with the City's resurfacing contracts, fund and program 5,000 linear feet of new sidewalks, optimize 18 traffic signal systems and add 50 non-communicating intersections to the citywide communication network.
- PUD will begin construction of the Pressure Reducing Stations Upgrade, the Otay 2nd Pipeline Phase 3, the Montezuma PPL/Mid City Pipeline Ph 2, the San Carlos Interconnect Trans Pipeline, Storm Water Diversions at PLWTP, the South Bay Water Reclamation Plant Reverse Osmosis System; begin design and construction of Pump Station 1 Improvements and Modernization; and complete the Soledad Pump Station Upgrades as well as the Alternatives Evaluation phase of Pure Water Phase 2.
- 11 new Stormwater projects are scheduled to begin design or construction in Fiscal Year 2026, including, Malcolm Dr at Rolando Blvd SD SWD, Health Center Dr SD SWD and 6100 Block Rancho Mission Rd 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 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 2026 some of which include: Boone Elementary School Joint Use Facility, Pacific View elementary School Joint Use Facility and Wilson Middle 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 Budget Executive Review Committee (CBERC) for a recommendation to the Mayor. During this timeframe, 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

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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.

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Table 2: Projects by Project Status

Project Name	Page No	FY 2026	Project Total
New			
14th Street Greenway Block #2 / S24012	407	\$ -	\$ 3,400,000
Backflow Preventer Replacement / AKB00008	307	1,000,000	80,000,000
Balboa Park Comfort Station Improvements / L25000	206	-	6,345,990
Barrio Logan Harbor Dr SANDAG Pave Rpr / RD24001	410	-	641,679
Beyer Blvd (OM T8) / RD26000	412	6,247,000	51,100,000
Caliente Avenue (OM T11.5) / RD26001	416	262,000	7,300,000
Emerald Hills Neighborhood Park Phase 1 / S25002	230	264,160	3,800,427
La Jolla Streetscape / RD24002	432	-	1,015,000
Mission Beach Lifeguard Station / L25001	143	2,000,000	3,000,000
Pershing Bikeway Paving Reimbursement / RD25001	447	-	804,329
South Chollas Yard Emergency Repairs / S25001	96	5,500,000	10,500,000
SPS 77A Dual Force Main Replacement / S26000	357	500,000	134,370,000
Villa La Jolla SD System Lining / S26001	389	8,400,000	40,000,000
Washington St Bikeway Pavement Repair / RD25002	466	-	359,232
Total		\$ 24,173,160	\$ 342,636,657
Continuing			
101 Ash Improvements / S17009	91	\$ -	\$ 27,628,947
5th Avenue Promenade / L22002	408	-	1,300,089
Airway Road Improvements / P19007	405	-	510,000
Alvarado 2nd Extension Pipeline / S12013	303	51,000,000	154,502,503
Alvarado Canyon Rd Realignment Project / S22005	409	-	39,800,001
Alvarado Laboratory Improvements / L22000	304	-	167,245,483
Alvarado Trunk Sewer Phase IV / S15019	305	-	72,349,085
Alvarado WTP Filter Gallery Piping Repl / S24000	306	1,000,000	15,660,000
Balboa Park Golf Course / AEA00002	207	-	6,411,194
Balboa Park International Cottages Study / P24000	199	-	1,067,613
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	308	1,000,000	21,446,250
Barrio Logan Roundabouts / L24005	411	-	2,888,100
Berardini Field GDP / P22006	199	-	700,000
Beta St Channel and SD Improvement / S24011	377	-	111,936,516
Beyer Park Development Phase II / S23008	210	-	17,988,000
Beyer Park Development / S00752	208	-	22,833,940

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Bicycle Facilities / AIA00001	413	106,413	163,263,461
Billie Jean King Tennis Center Improve / RD22005	211	-	2,500,000
Black Mountain Ranch Park Ph2 / RD21001	212	-	13,547,900
Boston Ave Linear Park GDP / P22005	199	-	7,789,835
Bridge Rehabilitation / AIE00001	414	-	150,105,077
Brown Field / AAA00002	115	1,500,000	34,619,741
BSU Lifeguard Locker Room Repl / S25000	135	-	500,000
Bus Stop Improvements / AID00007	415	-	1,922,432
Camino De La Costa Stairs / P24012	199	-	807,174
Camino Del Sur N. Upgrades & Improvements / RD21005	417	-	6,431,251
Camino Del Sur S. Upgrades & Improvements / RD21004	418	-	7,916,516
Canyonside Comm Park Tennis Expansion / RD23004	214	-	2,553,857
Carmel Country Road Low Flow Channel / S00969	378	-	9,855,938
Carmel Del Mar NP Comfort Station-Development / S16034	215	-	4,827,361
Carmel Grove NP Comfort Station and Park / S16038	216	-	2,553,500
Carmel Knolls NP Comfort Station-Development / S16033	217	-	2,646,317
Carmel Mountain Road Upgrades & Improvements / RD21006	419	-	2,874,803
Carmel Valley CP-Turf Upgrades / S16029	218	-	6,740,121
Carroll Canyon Road Planning Study / P21000	405	-	800,000
Casa Del Prado Reconstruction / S22007	219	500,000	6,400,000
Children's Park Improvements / S16013	220	-	9,000,920
Chollas Creek Oak Park Trail / S20012	221	-	4,112,000
Chollas Fleet Electrification Assessment / P25003	153	-	1,000,000
Chollas Lake Drainage Study / P25002	200	-	400,000
Chollas Lake Improvements / L18001	222	-	1,919,509
Chollas Triangle Park / P20005	200	-	19,471,116
Cielo & Woodman Pump Station / S12012	309	-	36,390,115
CIP Emergency Reserve / ABT00006	92	-	1,000,000
City Facilities Improvements / ABT00001	155	1,400,000	139,932,338
City Heights Sidewalks and Streetlights / S19005	421	-	3,500,000
City Heights Urban Village/Henwood Park / P24002	200	-	1,750,000
City Hts Library Performance Annex Imp / S23013	179	-	5,615,956
Citywide Energy Improvements / ABT00003	156	-	12,916,540
Citywide Homeless Shelters / L24002	167	-	4,930,000
Civic Center Complex Redevelopment / P23007	89	-	1,120,954
Coastal Erosion and Access / AGF00006	223	-	21,938,571

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Coastal Rail Trail / S00951	422	-	32,034,184
Corrosion Control / AKA00001	310	-	900,000
Crystal Pier Improvements / P24017	200	-	1,000,000
Cypress Dr Cultural Corridor / S23011	423	-	4,282,192
Dams & Reservoirs Security Improvements / S22013	311	6,000,000	27,300,000
Dennerly Ranch Neigh Park / RD22001	224	-	22,000,000
East Cty Residuals Line & Mission Gorge Force Main / RD23001	312	-	111,443,606
East Village Green Phase 1 / S16012	225	-	84,050,725
EB Scripps Park Expanded Walkway / P24015	200	-	1,078,444
Ed Brown Center Improvements / RD22003	227	-	300,000
Egger/South Bay Community Park ADA Improvements / S15031	228	-	6,980,145
El Camino Real Pipeline / L23001	313	1,130,162	9,077,568
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	424	28,691	91,969,950
El Cuervo Adobe Improvements / S14006	229	-	956,000
Electronic Positive Response Software / T24000	95	-	500,000
El Monte Pipeline No 2 / S10008	314	10,000,000	92,099,966
Emerald Hills Park GDP / P20003	201	-	467,946
EMTS Boat Dock Esplanade / S00319	315	-	3,430,851
Enterprise Funded IT Projects / ATT00002	105	6,240,000	29,388,874
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	316	-	54,125,501
Fairmount Avenue Fire Station / S14018	136	-	28,000,001
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	425	-	1,640,331
Fenton Pkwy Ext to Camino Del Rio N / RD23000	426	250,000	11,627,787
Fire-Rescue Air Ops Facility - PH II / S18007	142	-	23,150,245
Fire Station No. 48 - Black Mountain Ranch / S15015	137	-	33,000,000
Fire Station No. 49 - Otay Mesa / S00784	138	-	36,000,119
Fleet Operations Facilities / L14002	157	-	11,731,711
Flood Resilience Infrastructure / ACA00001	380	40,434,929	1,827,853,641
Freeway Relocation / AKB00002	317	-	214,798
Golf Course Drive Improvements / S15040	231	-	9,659,307
Governmental Funded IT Projects / ATT00001	106	-	2,273,644
Groundwater Asset Development Program / ABM00001	318	-	495,329
Grove Neighborhood Park / S22002	232	-	10,050,001
Guard Rails / AIE00002	428	-	5,923,525
Harbor Drive Trunk Sewer / S18006	319	8,000,000	52,200,000
Hickman Fields Athletic Area / S00751	233	-	12,376,320

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Hidden Trails Neighborhood Park / S00995	234	-	12,577,230
Howard Lane Improvements / L24003	235	-	6,361,100
Installation of City Owned Street Lights / AIH00001	430	285,588	436,902,471
Install T/S Interconnect Systems / AIL00002	429	700,000	103,299,308
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	431	10,000	2,260,000
Jerabek Park Improvements / S20007	236	-	7,848,904
John Baca Park / S22004	237	-	4,996,000
Junipero Serra Museum ADA Improvements / S15034	238	-	2,834,569
Kearny Mesa Trunk Sewer / L24004	320	-	25,886,587
Kearny Villa Rd Pipeline / S23001	321	-	48,400,000
Kelly Street Park GDP / P22004	201	-	400,000
Lake Hodges Dam Replacement / S23002	323	12,525,000	275,000,000
Lakeside Valve Station Replacement / S22003	324	-	55,702,455
La Media Improv-Siempre Viva to Truck Rte / S22006	434	-	17,602,032
La Media Road Improvements / S15018	435	-	57,500,000
Landfill Improvements / AFA00001	123	2,600,000	43,336,462
Large Diameter Water Transmission PPL / AKA00003	325	35,025,227	221,085,896
Linda Vista Library Patio Improv / S24007	180	-	1,150,000
Lower Otay Dam Outlet Improvements / S24003	326	1,000,000	61,586,000
Marie Widman Memorial Park GDP / P23005	201	-	4,250,000
Market St-Euclid to Pitta-Improvements / S16022	436	-	230,817
Marston House Restoration & Repair Work / RD23005	239	-	1,000,000
MBC Equipment Upgrades / S17013	327	2,000,000	65,648,122
MB GC Clbhouse Demo/Prtbl Building Instl / S01090	240	-	8,935,084
MBGC Irrigation & Electrical Upgrades / S11010	241	-	6,100,000
Median Installation / AIG00001	438	1,528,072	44,033,243
Metropolitan System Pump Stations / ABP00002	329	360,000	30,379,138
Metropolitan Waste Water Department Trunk Sewers / AJB00001	330	150,000	33,049,449
Metro Treatment Plants / ABO00001	328	23,963,739	171,165,794
Miramar Landfill Facility Improvements / L17000	124	-	91,250,000
Miramar Landfill Storm Water Improvements / L18002	125	-	10,300,000
Miramar WTP Residuals Redirection / S23012	332	-	31,415,000
Mira Mesa Community Pk Improvements / L16002	242	-	55,524,058
Mission Bay Golf Course / AEA00003	243	-	50,000
Mission Bay Improvements / AGF00004	244	11,177,782	180,148,738
Mission Beach Seawall Repair / P24001	201	-	750,000

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MLK Pool Improvements / P24009	201	-	3,000,000
Mohnike Adobe and Barn Restoration / S13008	245	1,936,943	5,086,018
Montezuma/Mid-City Pipeline Phase II / S11026	333	-	63,092,200
Montezuma Park General Dev Plan Amendment / P21002	202	-	1,350,000
Montgomery-Gibbs Executive Airport / AAA00001	116	-	40,494,855
Morena Dam Upstream Face Replacement / S24001	334	500,000	16,775,000
Morena Pipeline / S16027	335	27,186,374	92,016,839
Mountain View Racquet Club / RD23006	246	-	500,000
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	202	-	750,000
MTRP Trail System Management / S23010	247	-	200,000
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	336	-	51,600,000
Natural History Museum Improvements / RD23007	248	-	3,300,000
NCWRP Improvements to 30 mgd / S17012	337	1,500,000	43,593,439
New Walkways / AIK00001	441	598,942	137,211,037
Normal Street Promenade / S22012	442	-	26,797,613
North Chollas CP Improvements / L22004	249	-	22,600,000
North Park Recreation Center / P24003	202	-	750,000
North/South Metro Interceptors Rehabilitation / S22001	338	15,023,414	34,360,000
Oak Park Library / S22011	181	5,947,892	37,285,000
OB Lifeguard Station Replacement Study / P25000	133	-	250,000
Ocean Air Comfort Station and Park Improvements / S16031	252	-	3,181,793
Ocean Beach Branch Library / S20015	182	-	12,751,488
Ocean Beach Pier Replacement / L22001	254	-	189,963,000
Old Logan Heights Library Renovation / S22010	183	-	6,341,521
Old Mission Dam Dredging / P23002	202	-	1,634,936
Olive Grove Community Park ADA Improve / S15028	255	-	6,621,866
Otay 2nd Pipeline Phase 4 / S20001	340	1,000,000	125,000,000
Otay 2nd Pipeline Steel Replacement Ph 5 / S21000	341	-	30,129,001
Otay 2nd PL Relocation-PA / L24001	342	2,000,000	28,093,224
Otay Water Treatment Plant Upgrade Ph 3 / S23003	343	-	568
Palm Avenue Interstate 805 Interchange / S00869	445	-	51,730,634
Paradise Hills Community Park Trail / S24013	257	-	750,000
Park Boulevard At-Grade Crossing / S15045	446	-	27,255,948
Park Improvements / AGF00007	258	2,294,626	81,730,648
Penasquitos Creek NP Comfort Station / P24006	203	-	2,000,000
Pipeline Rehabilitation / AJA00002	345	22,196,502	181,391,254

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Police Range Refurbishment Phase II / S18005	289	-	17,800,000
Pressure Reduction Facility Upgrades / AKA00002	346	8,855,000	59,043,965
PS 1 & 2 Improvements & Modernization / L24000	347	39,000,000	165,179,423
PS2 Power Reliability & Surge Protection / S00312	348	-	76,100,800
Pump Station C Assessment / P25001	375	-	500,000
Pump Station D Upgrade / S22015	383	-	65,590,000
Pump Station G & 17 Full Improvement / S24006	384	-	74,322,169
Pump Station Restorations / ABP00001	349	-	56,335,236
Pure Water Phase 2 / ALA00002	350	-	3,688,736,568
Pure Water Pooled Contingency / P19002	299	-	102,569,539
Pure Water Program / ALA00001	351	34,438,858	1,705,902,949
Rancho Bernardo CP Improvements / L20000	259	-	9,700,000
Rancho Bernardo Industrial Pump Stn Replacement / S21004	353	4,500,000	15,511,809
Recycled Water Systems Upgrades / AHC00004	354	-	50,000
Regional Park Improvements / AGF00005	260	-	5,199,058
Resource-Based Open Space Parks / AGE00001	261	-	7,526,530
Sage Canyon NP Improvements / S16035	263	-	6,097,357
Salk Neighborhood Park & Joint Use Devel / S14007	264	-	11,287,278
San Carlos Branch Library / S00800	185	-	47,501,500
SAP Modernization / T25000	107	3,100,000	144,200,000
S. Bancroft & Greely Unimproved Street / P22007	405	-	600,000
Scripps Miramar Ranch Library / S00811	186	-	11,103,056
SD East of Rachael Ave SWD / S24008	385	-	57,000,000
SD FR Training Ctr-Feasibility Study / P24013	133	-	3,865,265
SD Humane Society Roof and HVAC Repl / S24014	265	-	1,700,000
Sefton Field Improvements / P23006	203	-	5,000,000
Sewer CIP Emergency Reserve / ABT00007	355	-	10,000,000
Sewer Main Replacements / AJA00001	356	127,533,776	1,145,142,016
Sidewalk Repair and Reconstruction / AIK00003	449	7,020,000	237,416,986
Siempre Viva Road Improvements / P19006	405	-	510,000
Smart Metering Infrastructure / S17008	302	12,417,461	126,535,325
Solana Highlands NP-Comfort Station Development / S16032	266	-	5,833,600
Solterra Vista Neighborhood Park / RD22000	267	-	8,992,183
South Clairemont CP Rec Cntr Renovation / P24008	203	-	3,000,000
Southcrest Rec Ctr & Park Drainage Imp / P25004	375	-	500,000
Southeastern Mini Park Improvements / L16000	268	-	8,198,152

Capital Improvements Program

Profile of the City of San Diego's CIP

Spruce St Bridge Rehab / P23004	406	-	288,871
Standpipe and Reservoir Rehabilitations / ABL00001	358	18,854,629	61,921,610
Starlight Bowl Improvements / S23009	269	-	600,000
State Route 56 Freeway Expansion / RD14000	452	-	23,029,026
Stormwater CIP Program Management / P24010	375	-	8,500,000
Stormwater Green Infrastructure / ACC00001	386	-	1,849,242,961
Streamview Drive Improvements Phase 2 / S18000	453	5,914,615	23,086,456
Street Light Circuit Upgrades / AIH00002	454	734,000	83,578,793
Street Resurfacing and Reconstruction / AID00005	455	46,843,560	1,187,419,771
Sunset Cliffs Park Drainage Improvements / L14005	271	2,100,000	12,321,594
Sunset Cliffs Seawall Improvement / S23006	456	-	7,827,900
Switzer Canyon Bridge Enhancement / P21006	204	-	33,358
Tecolote Canyon Trunk Sewer Improvement / S15020	359	18,000,000	55,400,537
TH 16" Water Mains / RD21007	360	-	669,259
Torrey Highlands Trail System / RD21003	274	-	142,622
Torrey Pines GC Clubhouse & Maintenance / S23005	275	-	59,910,000
Torrey Pines Golf Course / AEA00001	276	-	4,410,000
Traffic Calming / AIL00001	457	1,243,283	15,884,731
Traffic Signals - Citywide / AIL00004	458	1,864,775	77,142,707
Traffic Signals Modification / AIL00005	459	5,002,923	59,382,472
University Ave Bikeway Pavement Repair / RD25000	460	-	9,257,803
University Avenue Complete Street Phase1 / S18001	461	-	13,284,777
University Community Library / P22008	177	-	40,000
Utilities Undergrounding Program / AID00001	463	7,133,298	128,479,404
Village Cntr Loop Rd-N Carmel Valley Rd / P24007	406	-	3,800,000
Villa Montezuma Museum / RD23008	277	-	5,000,000
Water CIP Emergency Reserve / ABT00008	363	-	5,000,000
Water Main Replacements / AKB00003	364	152,579,231	1,451,400,866
Water Pump Station Restoration / ABJ00001	365	7,318,321	72,851,469
Water SCADA IT Upgrades / T22001	366	8,400,000	16,100,000
Water Treatment Plants / ABI00001	367	8,471,920	125,128,293
West Valley River Crossing / P24016	406	-	2,000,000
Total		\$ 821,425,946	\$ 20,693,736,117
Warranty			
69th & Mohawk Pump Station / S12011	301	\$ -	\$ 18,338,594
Balboa Park Botanical Bldg Improvments / S20005	205	-	26,436,000

Capital Improvements Program

Profile of the City of San Diego's CIP

Canon Street Pocket Park / S16047	213	-	3,105,922
Carroll Cyn Rd/Sorrento Valley Rd Dist 1 / S00841	420	-	20,768,154
Convoy District Gateway Sign / S23007	94	-	1,500,000
EB Scripps Pk Comfort Station Replacement / S15035	226	-	5,718,470
Fire Station No. 50 - North University City / S13021	139	-	15,000,000
Georgia Street Bridge Improvements / S00863	427	-	16,433,648
Kearny Mesa Facility Improvements / S20009	158	-	16,421,600
La Jolla Scenic Drive 16inch Main / S12009	322	-	12,348,000
La Jolla Village Drive-I-805 Ramps / S00857	433	-	23,974,536
Market Street-47th to Euclid-Complete Street / S16061	437	-	11,689,018
Miramar Clearwell Improvements / S11024	331	-	120,328,744
Miramar Road-I-805 Easterly Ramps / S00880	439	-	12,249,930
North Park Mini Park / S10050	250	-	6,172,897
N Torrey Pines Rd Bridge/ Los Penasquitos / S00935	440	-	16,675,652
Ocean Beach Pier Improvements / S20011	253	-	1,155,103
Olive St Park Acquisition and Development / S10051	256	-	5,956,067
OM T-11.1 Caliente Avenue / RD23009	443	-	3,014,018
Otay 1st/2nd PPL West of Highland Avenue / S12016	339	-	33,840,500
Otay Mesa Truck Route Phase 4 / S11060	444	-	20,023,494
Pacific Beach Pipeline South (W) / S12015	344	-	42,878,951
Pacific Highlands Ranch Branch Library / S14023	184	-	28,464,178
Riviera Del Sol Neighborhood Park / S00999	262	-	9,570,838
Rose Canyon Safe Parking / S23014	168	-	1,030,543
SR 163/Clairemont Mesa Blvd Interchange / S00905	450	-	18,093,777
SR 163/Friars Road / S00851	451	-	64,080,996
Sunset Cliffs Natural Pk Hillside Imp Preserv Phas / L16001	270	-	4,502,726
Talmadge Traffic Calming Infrastructure / S17001	272	-	343,000
Torrey Highlands NP Upgrades / S16036	273	-	2,448,401
Torrey Pines Fire Station / S19003	145	-	24,256,000
University Avenue Mobility / S00915	462	-	13,167,401
University Ave Pipeline Replacement / S11021	361	350,000	30,150,000
Upas St Pipeline Replacement / S11022	362	-	36,205,020
Wangenheim Joint Use Facility / S15007	278	-	10,966,663
W Mission Bay Dr Bridge Over SD River / S00871	465	-	153,688,597
Total		\$ 350,000	\$ 830,997,438
Underfunded			

Capital Improvements Program Profile of the City of San Diego's CIP

Chollas Creek Restoration 54th St & Euclid Ave / S22009	379	\$	-	\$ 35,379,779
Convention Center Phase III Expansion / S12022	93		-	685,011,298
Fire Station No. 51 - Skyline Hills / S14017	140		-	31,255,000
Fire Station No. 54 - Paradise Hills / S00785	141		-	30,000,001
Maple Canyon Storm Drain Upgrade / S20003	382		-	954,624
North Pacific Beach Lifeguard Station / S10119	144		-	13,150,000
NTC Aquatic Center / L23002	251		-	60,000,001
Sea World Dr/I5 Interchange Improvement / S00888	448		-	1,090,538
Spindrift Drive Beach Access Walkway / P24011	203		-	1,354,135
Sunshine Bernardini Restoration / S24005	387		-	82,984,893
Upper Auburn Creek Revitalization Project / S22008	388		-	86,810,695
Via de la Valle Upgrades & Improvements / RD11001	464		-	35,047,867
Total		\$	-	\$ 1,063,038,830

Capital Improvements Program

Fiscal Year 2025 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 2025 Adopted Budget

Description of Change	No.
Published Projects in 2025 Adopted Budget	284
Number of New Projects Initiated Since Adoption	14
Number of Projects Closed Since Adoption	8
Number of Projects Converted to New Project Accounting Structure	0
Published Projects in 2026 Draft Budget	290
Number of Active Projects (Including Sublets)	1,332

Table 2 lists the newly published projects, which includes 14 newly published projects, of which, 8 are receiving funding in the Fiscal Year 2026 Draft Budget.

Table 2: Projects Added in the Fiscal Year 2026 CIP Budget

Project	Continuing Appropriations	FY2026	FY2026 Anticipated
14th Street Greenway Block #2 / S24012	\$-	\$-	\$2,400,000
Backflow Preventer Replacement / AKB00008	-	1,000,000	
Balboa Park Comfort Station Improvements / L25000	-	-	6,345,990
Barrio Logan Harbor Dr SANDAG Pave Rpr / RD24001	641,679	-	
Beyer Blvd (OM T8) / RD26000	-	6,247,000	
Caliente Avenue (OM T11.5) / RD26001	-	262,000	-
Emerald Hills Neighborhood Park Phase 1 / S25002	-	264,160	3,536,267
La Jolla Streetscape / RD24002	-	-	1,000,000
Mission Beach Lifeguard Station / L25001	-	2,000,000	1,000,000
Pershing Bikeway Paving Reimbursement / RD25001	804,329	-	
South Chollas Yard Emergency Repairs / S25001	-	5,500,000	5,000,000
SPS 77A Dual Force Main Replacement / S26000	-	500,000	
Villa La Jolla SD System Lining / S26001	-	8,400,000	-
Washington St Bikeway Pavement Repair / RD25002	359,232	-	-

Capital Improvements Program Fiscal Year 2025 Budget Update

Through December of Fiscal Year 2025, 8 projects were closed, which resulted in \$1.63 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.

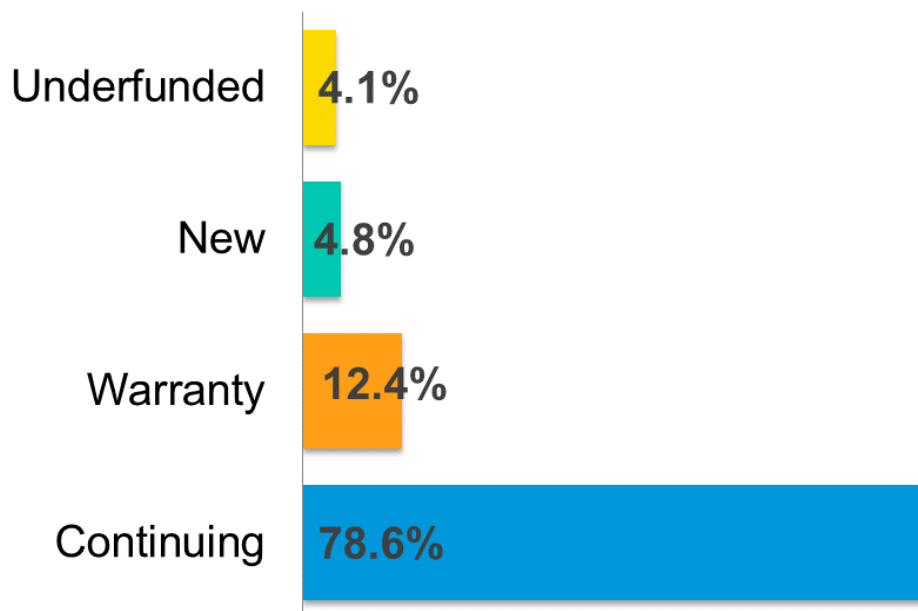
Table 3: Projects Removed from the Capital Improvements Program since Fiscal Year 2025

Project	Department
Carmel Mission NP Comfort Station Development / S16039	Parks & Recreation
La Jolla View Reservoir / S15027	Public Utilities
OM Road T-9.2 & Traffic Signals T-35 / RD22002	Transportation
Park de la Cruz Community Ctr & Gym Bldg / S16059	Parks & Recreation
Rancho Mission Canyon Park Upgrades / S15004	Parks & Recreation
South San Diego Reservoir Replacement / S23004	Public Utilities
Water & Sewer Group Job 816 (W) / S13015	Public Utilities
Wightman Street Neighborhood Park / S00767	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 page 32. The current breakdown is shown in **Figure 1** below.

Figure 1: Projects by Project Status

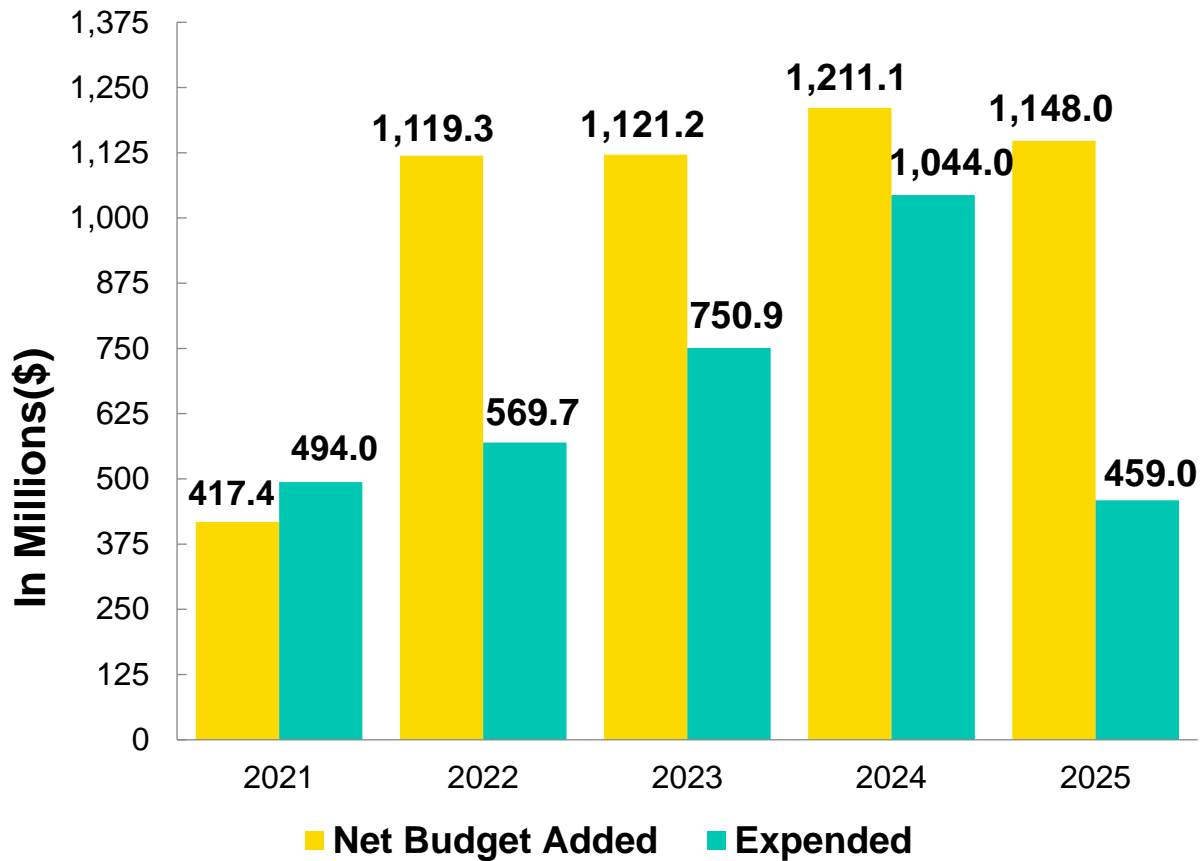


Capital Improvements Program Fiscal Year 2025 Budget Update

Project Expenditures

Since Fiscal Year 2021, \$5.01 billion dollars has been added to the Capital Improvements Program budget with \$3.32 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 2025, the largest portion of CIP dollars were spent on potable reuse, water, transportation, and wastewater projects. These four project types represent 69.87 percent of the \$459.0 million in CIP expenditures during Fiscal Year 2025. **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



* Fiscal Year 2025 Net Budget Added and Expended include unaudited activity through December 31, 2024.

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, nearly 100 consultant and construction contracts, totaling \$1.03 billion, were, or are expected to be, awarded during Fiscal Year 2025.

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

Capital Improvements Program Fiscal Year 2025 Budget Update

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 2026 can be found on page 20.

Capital Improvements Program

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

Capital Improvements Program

Project Prioritization

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	Page No	Project Status	Priority Score	Priority Category
Airport Assets				
Brown Field / AAA00002	115	Continuing	Annual	Annual
Montgomery-Gibbs Executive Airport / AAA00001	116	Continuing	Annual	Annual
Building				
Lake Hodges Dam Replacement / S23002	323	Continuing	97	High
Otay Water Treatment Plant Upgrade Ph 3 / S23003	343	Continuing	93	High
Lower Otay Dam Outlet Improvements / S24003	326	Continuing	89	High
Cielo & Woodman Pump Station / S12012	309	Continuing	88	High
Oak Park Library / S22011	181	Continuing	86	High
Alvarado Laboratory Improvements / L22000	304	Continuing	85	High
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	316	Continuing	85	High
MBC Equipment Upgrades / S17013	327	Continuing	85	High
NCWRP Improvements to 30 mgd / S17012	337	Continuing	85	High
PS 1 & 2 Improvements & Modernization / L24000	347	Continuing	82	High
Fire Station No. 51 - Skyline Hills / S14017	140	Underfunded	81	High
Rancho Bernardo Industrial Pump Stn Replacement / S21004	353	Continuing	81	High
Alvarado WTP Filter Gallery Piping Repl / S24000	306	Continuing	80	High
Fire Station No. 48 - Black Mountain Ranch / S15015	137	Continuing	80	High
Morena Dam Upstream Face Replacement / S24001	334	Continuing	80	High

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	308	Continuing	78	High
Fairmount Avenue Fire Station / S14018	136	Continuing	78	High
Miramar Clearwell Improvements / S11024	331	Warranty	78	High
Fire Station No. 54 - Paradise Hills / S00785	141	Underfunded	76	Medium
Linda Vista Library Patio Improv / S24007	180	Continuing	76	Medium
North Pacific Beach Lifeguard Station / S10119	144	Underfunded	76	Medium
Old Logan Heights Library Renovation / S22010	183	Continuing	76	Medium
San Carlos Branch Library / S00800	185	Continuing	76	Medium
Civic Center Complex Redevelopment / P23007	89	Continuing	75	Medium
Dams & Reservoirs Security Improvements / S22013	311	Continuing	75	Medium
69th & Mohawk Pump Station / S12011	301	Warranty	74	Medium
Mission Beach Lifeguard Station / L25001	143	New	74	Medium
City Hts Library Performance Annex Imp / S23013	179	Continuing	73	Medium
101 Ash Improvements / S17009	91	Continuing	71	Medium
Fire Station No. 49 - Otay Mesa / S00784	138	Continuing	71	Medium
EMTS Boat Dock Esplanade / S00319	315	Continuing	70	Medium
PS2 Power Reliability & Surge Protection / S00312	348	Continuing	70	Medium
Villa Montezuma Museum / RD23008	277	Continuing	69	Medium
SD Humane Society Roof and HVAC Repl / S24014	265	Continuing	68	Medium
Kearny Mesa Facility Improvements / S20009	158	Warranty	67	Medium
OB Lifeguard Station Replacement Study / P25000	133	Continuing	67	Medium
Citywide Homeless Shelters / L24002	167	Continuing	65	Medium
Casa Del Prado Reconstruction / S22007	219	Continuing	60	Medium
Convention Center Phase III Expansion / S12022	93	Underfunded	59	Medium
Smart Metering Infrastructure / S17008	302	Continuing	59	Medium
Torrey Pines Fire Station / S19003	145	Warranty	58	Low
Fire-Rescue Air Ops Facility - PH II / S18007	142	Continuing	57	Low
Fleet Operations Facilities / L14002	157	Continuing	57	Low
Police Range Refurbishment Phase II / S18005	289	Continuing	56	Low

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Chollas Fleet Electrification Assessment / P25003	153	Continuing	55	Low
Fire Station No. 50 - North University City / S13021	139	Warranty	54	Low
Ocean Beach Branch Library / S20015	182	Continuing	53	Low
Southcrest Rec Ctr & Park Drainage Imp / P25004	375	Continuing	51	Low
Balboa Park Botanical Bldg Improvments / S20005	205	Warranty	50	Low
Pacific Highlands Ranch Branch Library / S14023	184	Warranty	50	Low
Natural History Museum Improvements / RD23007	248	Continuing	49	Low
SD FR Training Ctr-Feasibility Study / P24013	133	Continuing	43	Low
Mira Mesa Community Pk Improvements / L16002	242	Continuing	42	Low
BSU Lifeguard Locker Room Repl / S25000	135	Continuing	41	Low
Rose Canyon Safe Parking / S23014	168	Warranty	41	Low
Scripps Miramar Ranch Library / S00811	186	Continuing	40	Low
University Community Library / P22008	177	Continuing	40	Low
Miramar WTP Residuals Redirection / S23012	332	Continuing	39	Low
EB Scripps Pk Comfort Station Replacement / S15035	226	Warranty	33	Low
NTC Aquatic Center / L23002	251	Underfunded	32	Low
CIP Emergency Reserve / ABT00006	92	Continuing	Annual	Annual
City Facilities Improvements / ABT00001	155	Continuing	Annual	Annual
Citywide Energy Improvements / ABT00003	156	Continuing	Annual	Annual
Groundwater Asset Development Program / ABM00001	318	Continuing	Annual	Annual
Metropolitan System Pump Stations / ABP00002	329	Continuing	Annual	Annual
Metro Treatment Plants / ABO00001	328	Continuing	Annual	Annual
Pump Station Restorations / ABP00001	349	Continuing	Annual	Annual
Sewer CIP Emergency Reserve / ABT00007	355	Continuing	Annual	Annual
Standpipe and Reservoir Rehabilitations / ABL00001	358	Continuing	Annual	Annual
Water CIP Emergency Reserve / ABT00008	363	Continuing	Annual	Annual
Water Pump Station Restoration / ABJ00001	365	Continuing	Annual	Annual
Water Treatment Plants / ABI00001	367	Continuing	Annual	Annual
Drainage				
Pump Station G & 17 Full Improvement / S24006	384	Continuing	95	High

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Upper Auburn Creek Revitalization Project / S22008	388	Underfunded	88	High
Beta St Channel and SD Improvement / S24011	377	Continuing	86	High
Maple Canyon Storm Drain Upgrade / S20003	382	Underfunded	86	High
Villa La Jolla SD System Lining / S26001	389	New	84	Medium
Chollas Creek Restoration 54th St & Euclid Ave / S22009	379	Underfunded	82	Medium
Sunshine Bernardini Restoration / S24005	387	Underfunded	80	Medium
SD East of Rachael Ave SWD / S24008	385	Continuing	74	Medium
Pump Station D Upgrade / S22015	383	Continuing	65	Low
Stormwater CIP Program Management / P24010	375	Continuing	53	Low
Pump Station C Assessment / P25001	375	Continuing	45	Low
Carmel Country Road Low Flow Channel / S00969	378	Continuing	41	Low
Flood Resilience Infrastructure / ACA00001	380	Continuing	Annual	Annual
Stormwater Green Infrastructure / ACC00001	386	Continuing	Annual	Annual
Golf Courses				
Torrey Pines GC Clubhouse & Maintenance / S23005	275	Continuing	51	High
MB GC Clubhouse Demo/Prtbl Building Instl / S01090	240	Continuing	47	Medium
MBGC Irrigation & Electrical Upgrades / S11010	241	Continuing	29	Low
Balboa Park Golf Course / AEA00002	207	Continuing	Annual	Annual
Mission Bay Golf Course / AEA00003	243	Continuing	Annual	Annual
Torrey Pines Golf Course / AEA00001	276	Continuing	Annual	Annual
Intangible Assets - Information Tech				
Enterprise Funded IT Projects / ATT00002	105	Continuing	Annual	Annual
Governmental Funded IT Projects / ATT00001	106	Continuing	Annual	Annual
Electronic Positive Response Software / T24000	95	Continuing	N/A	N/A
SAP Modernization / T25000	107	Continuing	N/A	N/A
Water SCADA IT Upgrades / T22001	366	Continuing	N/A	N/A
Landfills				
South Chollas Yard Emergency Repairs / S25001	96	New	100	High
Miramar Landfill Storm Water Improvements / L18002	125	Continuing	88	Medium
Miramar Landfill Facility Improvements / L17000	124	Continuing	77	Low

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Landfill Improvements / AFA00001	123	Continuing	Annual	Annual
Parks				
Crystal Pier Improvements / P24017	200	Continuing	100	High
John Baca Park / S22004	237	Continuing	80	High
MLK Pool Improvements / P24009	201	Continuing	77	High
City Heights Urban Village/Henwood Park / P24002	200	Continuing	76	High
Emerald Hills Neighborhood Park Phase 1 / S25002	230	New	74	High
Chollas Creek Oak Park Trail / S20012	221	Continuing	73	High
Boston Ave Linear Park GDP / P22005	199	Continuing	72	High
Sefton Field Improvements / P23006	203	Continuing	71	High
East Village Green Phase 1 / S16012	225	Continuing	69	High
Hickman Fields Athletic Area / S00751	233	Continuing	69	High
Beyer Park Development / S00752	208	Continuing	68	High
Beyer Park Development Phase II / S23008	210	Continuing	67	High
Balboa Park Comfort Station Improvements / L25000	206	New	66	High
Emerald Hills Park GDP / P20003	201	Continuing	65	High
Grove Neighborhood Park / S22002	232	Continuing	62	High
North Park Mini Park / S10050	250	Warranty	61	High
Solterra Vista Neighborhood Park / RD22000	267	Continuing	61	High
Children's Park Improvements / S16013	220	Continuing	60	High
Chollas Triangle Park / P20005	200	Continuing	60	High
Dennerly Ranch Neigh Park / RD22001	224	Continuing	60	High
Mountain View Racquet Club / RD23006	246	Continuing	60	High
Paradise Hills Community Park Trail / S24013	257	Continuing	60	High
Starlight Bowl Improvements / S23009	269	Continuing	59	High
Mission Beach Seawall Repair / P24001	201	Continuing	58	Medium
Riviera Del Sol Neighborhood Park / S00999	262	Warranty	58	Medium
Sage Canyon NP Improvements / S16035	263	Continuing	58	Medium
Junipero Serra Museum ADA Improvements / S15034	238	Continuing	57	Medium
South Clairemont CP Rec Cntr Renovation / P24008	203	Continuing	57	Medium

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Carmel Valley CP-Turf Upgrades / S16029	218	Continuing	56	Medium
Chollas Lake Drainage Study / P25002	200	Continuing	56	Medium
North Chollas CP Improvements / L22004	249	Continuing	55	Medium
Howard Lane Improvements / L24003	235	Continuing	54	Medium
North Park Recreation Center / P24003	202	Continuing	54	Medium
Salk Neighborhood Park & Joint Use Devel / S14007	264	Continuing	54	Medium
Southeastern Mini Park Improvements / L16000	268	Continuing	54	Medium
Berardini Field GDP / P22006	199	Continuing	53	Medium
Chollas Lake Improvements / L18001	222	Continuing	53	Medium
Torrey Highlands Trail System / RD21003	274	Continuing	53	Medium
Kelly Street Park GDP / P22004	201	Continuing	52	Medium
Balboa Park International Cottages Study / P24000	199	Continuing	51	Medium
Ed Brown Center Improvements / RD22003	227	Continuing	51	Medium
Olive St Park Acquisition and Development / S10051	256	Warranty	50	Medium
Jerabek Park Improvements / S20007	236	Continuing	49	Medium
Ocean Beach Pier Replacement / L22001	254	Continuing	49	Medium
Black Mountain Ranch Park Ph2 / RD21001	212	Continuing	47	Medium
Penasquitos Creek NP Comfort Station / P24006	203	Continuing	47	Medium
Camino De La Costa Stairs / P24012	199	Continuing	46	Medium
Egger/South Bay Community Park ADA Improvements / S15031	228	Continuing	46	Medium
Canon Street Pocket Park / S16047	213	Warranty	45	Low
Carmel Grove NP Comfort Station and Park / S16038	216	Continuing	45	Low
Carmel Knolls NP Comfort Station-Development / S16033	217	Continuing	45	Low
Ocean Air Comfort Station and Park Improvements / S16031	252	Continuing	45	Low
Solana Highlands NP-Comfort Station Development / S16032	266	Continuing	45	Low
Spindrift Drive Beach Access Walkway / P24011	203	Underfunded	45	Low
Billie Jean King Tennis Center Improve / RD22005	211	Continuing	44	Low
Hidden Trails Neighborhood Park / S00995	234	Continuing	44	Low
Marston House Restoration & Repair Work / RD23005	239	Continuing	44	Low

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Wangenheim Joint Use Facility / S15007	278	Warranty	44	Low
Sunset Cliffs Park Drainage Improvements / L14005	271	Continuing	43	Low
Carmel Del Mar NP Comfort Station-Development / S16034	215	Continuing	42	Low
MTRP Trail System Management / S23010	247	Continuing	42	Low
EB Scripps Park Expanded Walkway / P24015	200	Continuing	41	Low
Mohnike Adobe and Barn Restoration / S13008	245	Continuing	41	Low
Sunset Cliffs Natural Pk Hillside Imp Preserv Phas / L16001	270	Warranty	41	Low
Ocean Beach Pier Improvements / S20011	253	Warranty	39	Low
Olive Grove Community Park ADA Improve / S15028	255	Continuing	39	Low
Torrey Highlands NP Upgrades / S16036	273	Warranty	39	Low
Marie Widman Memorial Park GDP / P23005	201	Continuing	38	Low
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	202	Continuing	36	Low
Rancho Bernardo CP Improvements / L20000	259	Continuing	35	Low
Canyonside Comm Park Tennis Expansion / RD23004	214	Continuing	33	Low
Montezuma Park General Dev Plan Amendment / P21002	202	Continuing	33	Low
Old Mission Dam Dredging / P23002	202	Continuing	33	Low
El Cuervo Adobe Improvements / S14006	229	Continuing	20	Low
Coastal Erosion and Access / AGF00006	223	Continuing	Annual	Annual
Mission Bay Improvements / AGF00004	244	Continuing	Annual	Annual
Park Improvements / AGF00007	258	Continuing	Annual	Annual
Regional Park Improvements / AGF00005	260	Continuing	Annual	Annual
Resource-Based Open Space Parks / AGE00001	261	Continuing	Annual	Annual
Potable Reuse				
Pure Water Pooled Contingency / P19002	299	Continuing	85	High
Pure Water Phase 2 / ALA00002	350	Continuing	Annual	Annual
Pure Water Program / ALA00001	351	Continuing	Annual	Annual
Reclaimed Water System				
Recycled Water Systems Upgrades / AHC00004	354	Continuing	Annual	Annual
Transportation				
Barrio Logan Harbor Dr SANDAG Pave Rpr / RD24001	410	New	92	High

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
University Ave Bikeway Pavement Repair / RD25000	460	Continuing	90	High
University Avenue Complete Street Phase1 / S18001	461	Continuing	85	High
La Media Road Improvements / S15018	435	Continuing	84	High
Market Street-47th to Euclid-Complete Street / S16061	437	Warranty	84	High
Park Boulevard At-Grade Crossing / S15045	446	Continuing	83	High
University Avenue Mobility / S00915	462	Warranty	83	High
Coastal Rail Trail / S00951	422	Continuing	82	High
Palm Avenue Interstate 805 Interchange / S00869	445	Continuing	78	High
Washington St Bikeway Pavement Repair / RD25002	466	New	78	High
Georgia Street Bridge Improvements / S00863	427	Warranty	75	High
La Media Improv-Siempre Viva to Truck Rte / S22006	434	Continuing	75	High
City Heights Sidewalks and Streetlights / S19005	421	Continuing	74	High
Cypress Dr Cultural Corridor / S23011	423	Continuing	74	High
Carroll Cyn Rd/Sorrento Valley Rd Dist 1 / S00841	420	Warranty	73	High
OM T-11.1 Caliente Avenue / RD23009	443	Warranty	73	High
SR 163/Clairemont Mesa Blvd Interchange / S00905	450	Warranty	72	High
5th Avenue Promenade / L22002	408	Continuing	71	High
Miramar Road-I-805 Easterly Ramps / S00880	439	Warranty	71	High
W Mission Bay Dr Bridge Over SD River / S00871	465	Warranty	70	Medium
Alvarado Canyon Rd Realignment Project / S22005	409	Continuing	69	Medium
Village Cntr Loop Rd-N Carmel Valley Rd / P24007	406	Continuing	68	Medium
14th Street Greenway Block #2 / S24012	407	New	67	Medium
Pershing Bikeway Paving Reimbursement / RD25001	447	New	67	Medium
Streamview Drive Improvements Phase 2 / S18000	453	Continuing	67	Medium
Beyer Blvd (OM T8) / RD26000	412	New	66	Medium
Caliente Avenue (OM T11.5) / RD26001	416	New	66	Medium
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	431	Continuing	66	Medium
Airway Road Improvements / P19007	405	Continuing	65	Medium
Barrio Logan Roundabouts / L24005	411	Continuing	65	Medium
Siempre Viva Road Improvements / P19006	405	Continuing	65	Medium

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
La Jolla Village Drive-I-805 Ramps / S00857	433	Warranty	56	Medium
Otay Mesa Truck Route Phase 4 / S11060	444	Warranty	56	Medium
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	424	Continuing	55	Medium
Normal Street Promenade / S22012	442	Continuing	55	Medium
Fenton Pkwy Ext to Camino Del Rio N / RD23000	426	Continuing	53	Medium
Talmadge Traffic Calming Infrastructure / S17001	272	Warranty	53	Medium
West Valley River Crossing / P24016	406	Continuing	52	Low
SR 163/Friars Road / S00851	451	Warranty	51	Low
Camino Del Sur N. Upgrades & Improvements / RD21005	417	Continuing	50	Low
Carmel Mountain Road Upgrades & Improvements / RD21006	419	Continuing	50	Low
Market St-Euclid to Pitta-Improvements / S16022	436	Continuing	50	Low
Camino Del Sur S. Upgrades & Improvements / RD21004	418	Continuing	49	Low
Golf Course Drive Improvements / S15040	231	Continuing	47	Low
Switzer Canyon Bridge Enhancement / P21006	204	Continuing	47	Low
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	425	Continuing	46	Low
Spruce St Bridge Rehab / P23004	406	Continuing	46	Low
State Route 56 Freeway Expansion / RD14000	452	Continuing	45	Low
Sunset Cliffs Seawall Improvement / S23006	456	Continuing	45	Low
Via de la Valle Upgrades & Improvements / RD11001	464	Underfunded	45	Low
S. Bancroft & Greely Unimproved Street / P22007	405	Continuing	43	Low
Sea World Dr/I5 Interchange Improvement / S00888	448	Underfunded	42	Low
Carroll Canyon Road Planning Study / P21000	405	Continuing	36	Low
N Torrey Pines Rd Bridge/ Los Penasquitos / S00935	440	Warranty	32	Low
La Jolla Streetscape / RD24002	432	New	29	Low
Bicycle Facilities / AIA00001	413	Continuing	Annual	Annual
Bridge Rehabilitation / AIE00001	414	Continuing	Annual	Annual
Bus Stop Improvements / AID00007	415	Continuing	Annual	Annual
Guard Rails / AIE00002	428	Continuing	Annual	Annual
Installation of City Owned Street Lights / AIH00001	430	Continuing	Annual	Annual
Install T/S Interconnect Systems / AIL00002	429	Continuing	Annual	Annual

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Median Installation / AIG00001	438	Continuing	Annual	Annual
New Walkways / AIK00001	441	Continuing	Annual	Annual
Sidewalk Repair and Reconstruction / AIK00003	449	Continuing	Annual	Annual
Street Light Circuit Upgrades / AIH00002	454	Continuing	Annual	Annual
Street Resurfacing and Reconstruction / AID00005	455	Continuing	Annual	Annual
Traffic Calming / AIL00001	457	Continuing	Annual	Annual
Traffic Signals - Citywide / AIL00004	458	Continuing	Annual	Annual
Traffic Signals Modification / AIL00005	459	Continuing	Annual	Annual
Utilities Undergrounding Program / AID00001	463	Continuing	Annual	Annual
Convoy District Gateway Sign / S23007	94	Warranty	N/A	N/A
Wastewater				
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	336	Continuing	90	High
Harbor Drive Trunk Sewer / S18006	319	Continuing	89	High
Kearny Mesa Trunk Sewer / L24004	320	Continuing	88	Medium
North/South Metro Interceptors Rehabilitation / S22001	338	Continuing	88	Medium
Tecolote Canyon Trunk Sewer Improvement / S15020	359	Continuing	88	Medium
Alvarado Trunk Sewer Phase IV / S15019	305	Continuing	86	Low
SPS 77A Dual Force Main Replacement / S26000	357	New	86	Low
East Cty Residuals Line & Mission Gorge Force Main / RD23001	312	Continuing	81	Low
Metropolitan Waste Water Department Trunk Sewers / AJB00001	330	Continuing	Annual	Annual
Pipeline Rehabilitation / AJA00002	345	Continuing	Annual	Annual
Sewer Main Replacements / AJA00001	356	Continuing	Annual	Annual
Water				
Montezuma/Mid-City Pipeline Phase II / S11026	333	Continuing	98	High
Otay 2nd Pipeline Steel Replacement Ph 5 / S21000	341	Continuing	95	High
Morena Pipeline / S16027	335	Continuing	92	High
Kearny Villa Rd Pipeline / S23001	321	Continuing	86	High
University Ave Pipeline Replacement / S11021	361	Warranty	86	High
Otay 2nd Pipeline Phase 4 / S20001	340	Continuing	85	Medium

Capital Improvements Program

Project Prioritization

Table 2: Capital Improvement Projects by Project Type and Priority Scores

Project	Page No	Project Status	Priority Score	Priority Category
Otay 1st/2nd PPL West of Highland Avenue / S12016	339	Warranty	79	Medium
Alvarado 2nd Extension Pipeline / S12013	303	Continuing	78	Medium
El Monte Pipeline No 2 / S10008	314	Continuing	78	Medium
Pacific Beach Pipeline South (W) / S12015	344	Warranty	78	Medium
Lakeside Valve Station Replacement / S22003	324	Continuing	76	Medium
Otay 2nd PL Relocation-PA / L24001	342	Continuing	75	Low
Upas St Pipeline Replacement / S11022	362	Warranty	75	Low
El Camino Real Pipeline / L23001	313	Continuing	72	Low
La Jolla Scenic Drive 16inch Main / S12009	322	Warranty	71	Low
TH 16" Water Mains / RD21007	360	Continuing	69	Low
Backflow Preventer Replacement / AKB00008	307	New	Annual	Annual
Corrosion Control / AKA00001	310	Continuing	Annual	Annual
Freeway Relocation / AKB00002	317	Continuing	Annual	Annual
Large Diameter Water Transmission PPL / AKA00003	325	Continuing	Annual	Annual
Pressure Reduction Facility Upgrades / AKA00002	346	Continuing	Annual	Annual
Water Main Replacements / AKB00003	364	Continuing	Annual	Annual

Capital Improvements Program

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	FY 2026 Draft	Future Fiscal Years	Project Type Total
Airport Assets	\$ 11,395,187	\$ 1,500,000	\$ 62,219,409	\$ 75,114,596
Total	\$ 11,395,187	\$ 1,500,000	\$ 62,219,409	\$ 75,114,596

Building

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: Building

Project Type	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Type Total
Bldg - Libraries	\$ 90,275,999	\$ 5,947,892	\$ 54,028,808	\$ 150,252,699
Bldg - MWWWD - Laboratories	32,121,851	-	192,679,984	224,801,835
Bldg - MWWWD - Pump Stations	117,829,742	39,360,000	170,804,855	327,994,597
Bldg - MWWWD - Treatment Plants	163,902,078	27,463,739	89,041,538	280,407,355
Bldg - Operations Facility / Structures	48,500,547	-	480,000	48,980,547
Bldg - Other City Facility / Structures	197,134,980	14,317,461	832,380,738	1,043,833,179
Bldg - Parks - Recreation/Pool Centers	57,979,340	-	58,044,719	116,024,059
Bldg - Pub Safety - Fire Fac / Struct	88,986,926	-	135,539,705	224,526,631
Bldg - Pub Safety - Lifeguard Stations	1,694,822	2,000,000	13,205,178	16,900,000
Bldg - Pub Safety - Police Fac / Struct	12,000,000	-	5,800,000	17,800,000
Bldg - Water - Pump Stations	53,975,227	11,818,321	77,298,439	143,091,987

Capital Improvements Program

Project Types

Bldg - Water - Reservoirs/Dams	56,459,490	21,025,000	324,622,760	402,107,250
Bldg - Water - Standpipes	153,649,548	18,854,629	9,746,177	182,250,354
Bldg - Water - Treatment Plants	33,527,274	9,471,920	129,204,667	172,203,861
Bldg - Water - Wells	495,329	-	-	495,329
Total	\$ 1,108,533,154	\$ 150,258,962	\$ 2,092,877,568	\$ 3,351,669,684

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	FY 2026 Draft	Future Fiscal Years	Project Type Total
Drainage - Best Mgt Practices (BMPs)	\$ 119,770,848	\$ -	\$ 1,860,162,587	\$ 1,979,933,435
Drainage - Channels	13,176,942	-	192,555,029	205,731,971
Drainage - Pump Stations	15,225,181	-	125,186,988	140,412,169
Drainage - Storm Drain Pipes	626,240,297	48,834,929	1,249,778,415	1,924,853,641
Total	\$ 774,413,268	\$ 48,834,929	\$ 3,427,683,019	\$ 4,250,931,216

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	FY 2026 Draft	Future Fiscal Years	Project Type Total
Golf Courses	\$ 30,906,278	\$ -	\$ 54,910,000	\$ 85,816,278
Total	\$ 30,906,278	\$ -	\$ 54,910,000	\$ 85,816,278

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**.

Capital Improvements Program

Project Types

Table 5: Intangible Assets - Information Tech

Project Type	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Type Total
Intangible Assets - Information Tech	\$ 36,582,518	\$ 17,740,000	\$ 138,140,000	\$ 192,462,518
Total	\$ 36,582,518	\$ 17,740,000	\$ 138,140,000	\$ 192,462,518

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	FY 2026 Draft	Future Fiscal Years	Project Type Total
Landfills	\$ 121,474,820	\$ 8,100,000	\$ 25,811,642	\$ 155,386,462
Total	\$ 121,474,820	\$ 8,100,000	\$ 25,811,642	\$ 155,386,462

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	FY 2026 Draft	Future Fiscal Years	Project Type Total
Parks - Community	\$ 69,616,225	\$ -	\$ 34,426,706	\$ 104,042,931
Parks - Developed Regional Park	6,021,470	-	6,845,990	12,867,460
Parks - Mini Parks	20,327,116	-	-	20,327,116
Parks - Miscellaneous Parks	328,340,869	15,572,408	113,400,726	457,314,003
Parks - Neighborhood	126,385,021	264,160	26,135,897	152,785,078
Parks - Open Space	7,290,442	1,936,943	1,317,359	10,544,744
Parks - Resource Based	7,861,466	-	1,500,000	9,361,466
Parks - Shorelines	11,837,041	-	181,635,196	193,472,237
Parks - Trails	4,254,622	-	-	4,254,622
Total	\$ 581,934,274	\$ 17,773,511	\$ 365,261,874	\$ 964,969,659

Capital Improvements Program

Project Types

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	FY 2026 Draft	Future Fiscal Years	Project Type Total
Potable Reuse	\$ 1,757,450,680	\$ 34,438,858	\$ 3,705,319,517	\$ 5,497,209,055
Total	\$ 1,757,450,680	\$ 34,438,858	\$ 3,705,319,517	\$ 5,497,209,055

Reclaimed Water System

The Reclaimed Water System is made up of pipelines and reservoirs, distinctly identifiable by their utilization of purple pipes, that transport treated water that was once seen as waste and is usable for non-consumption tasks such as landscaping. These assets are managed by the Public Utilities Department and the Reclaimed Water System Project Types can be seen below in **Table 9**.

Table 9: Reclaimed Water System

Project Type	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Type Total
Reclaimed Water System - Pipelines	\$ 50,000	\$ -	\$ -	\$ 50,000
Total	\$ 50,000	\$ -	\$ -	\$ 50,000

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 10**.

Table 10: Transportation

Project Type	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Type Total
Trans - Bicycle Facilities (All Class.)	\$ 70,060,452	\$ 116,413	\$ 138,203,647	\$ 208,380,512
Trans - Bridge - Pedestrian	2,288,871	-	-	2,288,871
Trans - Bridge - Vehicular	372,739,409	28,691	85,738,382	458,506,482
Trans - Ped Fac - Sidewalks	55,142,246	7,618,942	317,237,983	379,999,171
Trans - Roads/Expansion/Reconfiguration	60,635,000	-	(3,135,000)	57,500,000
Trans - Roads/Widening/Reconfiguration	1,820,000	-	-	1,820,000

Capital Improvements Program

Project Types

Trans - Roadway	550,228,659	66,650,473	1,014,828,986	1,631,708,118
Trans - Roadway - Enhance/Scape/Medians	48,286,672	1,528,072	30,436,658	80,251,402
Trans - Roadway - GRails/BRails/Safety	8,523,161	-	147,505,442	156,028,603
Trans - Roadway - Street Lighting	29,888,892	1,019,588	489,572,783	520,481,263
Trans - Signals - Calming/Speed Abatement	47,119,199	1,243,283	7,604,639	55,967,121
Trans - Signals - Traffic Signals	56,161,158	7,567,698	176,095,631	239,824,487
Total	\$ 1,302,893,718	\$ 85,773,160	\$ 2,404,089,151	\$ 3,792,756,029

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 11**.

Table 11: Wastewater

Project Type	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Type Total
Wastewater - Collection Sys - Interceptor	\$ 57,183,804	\$ -	\$ 54,259,802	\$ 111,443,606
Wastewater - Collection Sys - Main	672,979,702	164,753,692	523,159,877	1,360,893,271
Wastewater - Collection Sys - Trunk Swr	165,177,103	26,650,000	233,028,555	424,855,658
Total	\$ 895,340,609	\$ 191,403,692	\$ 810,448,234	\$ 1,897,192,535

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 12**.

Table 12: Water

Project Type	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Type Total
Water - Distribution Sys - Distribution	\$ 796,017,247	\$ 165,059,393	\$ 738,071,578	\$ 1,699,148,218
Water - Distribution Sys - Transmission	436,362,174	125,066,601	406,274,018	967,702,793
Total	\$ 1,232,379,420	\$ 290,125,994	\$ 1,144,345,596	\$ 2,666,851,010



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Capital Improvements Program

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. 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 post-employment benefits costs the percentage should remain under 25.0 percent.

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 purposes, 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.

Capital Improvements Program

Funding Sources

Facilities Benefit Assessments

FBA's were development impact fees that were applied in communities that were identified in the General Plan as Facilities Benefit Assessment communities. FBA's 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. FBA's 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. FBA's 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 personnel 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

Capital Improvements Program

Funding Sources

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.

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.

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.

Capital Improvements Program

Funding Sources

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	FY 2026	Future Fiscal Years	Funding Source Total
Airport Funds	\$ 11,395,187	\$ 1,500,000	\$ 62,219,409	\$ 75,114,596
Antenna Lease Fund	1,209,903	-	-	1,209,903
Bond Financing	862,613,242	95,800,000	78,732,475	1,037,145,717
Bus Stop Capital Improvement Fund	387,432	-	1,228,000	1,615,432
Capital Outlay - Land Sales	21,952,768	-	571,331	22,524,099
Capital Outlay - Other	29,896,407	250,000	227,470	30,373,877
Capital Outlay - Police Decentralization Land Sales	1,157,990	-	-	1,157,990
Climate Equity Fund	18,075,275	-	-	18,075,275
Convention Center Funds	1,744,026	-	-	1,744,026
Deferred Capital Projects Bonds	14,293,127	-	-	14,293,127
Developer Funding	27,210,194	-	-	27,210,194
Development Impact Fees	291,375,822	3,510,488	34,952,970	329,839,280
Donations	9,918,632	-	10,788,700	20,707,332
EDCO Community Fund	1,295,706	-	-	1,295,706
Energy Conservation Program Fund	45,610	-	-	45,610
Enhanced Infrastructure Financing District Fund	18,172,304	6,509,000	32,754,141	57,435,445
Environmental Growth Funds	1,993,939	-	9,394	2,003,333
Facilities Benefit Assessments	344,558,831	2,518	8,564,298	353,125,647
Federal Grants	217,198,500	-	88,094,678	305,293,178
Fiesta Island Sludge Mitigation Fund	4,841,784	-	-	4,841,784
Fleet Services Internal Service Fund	8,148,907	-	-	8,148,907
Gas Tax Fund	49,434,663	-	-	49,434,663
General Fund	63,697,452	-	(1,388,497)	62,308,955
Golf Course Enterprise Fund	30,906,278	-	54,910,000	85,816,278

Capital Improvements Program Funding Sources

Table 1: Capital Improvements Program by Funding Source

Funding Source	Prior Fiscal Years	FY 2026	Future Fiscal Years	Funding Source Total
Infrastructure Fund	42,053,336	-	500,000	42,553,336
Library System Improvement Fund	2,082,855	-	57,411	2,140,266
Loans	265,110,226	-	141,089,774	406,200,000
Maintenance Assessment Districts	889,721	-	-	889,721
Mission Bay Park Improvement Fund	99,962,673	13,177,782	60,973,837	174,114,292
Mission Trails Regional Park Fund	2,004,012	-	-	2,004,012
Non-CIP Funds	8,135,372	-	-	8,135,372
OneSD/ERP Funding	3,960,000	3,100,000	-	7,060,000
Other Funding	72,595,024	1,178,174	5,655,530	79,428,728
Other Grants	11,072,274	-	-	11,072,274
Parking Meter Districts	14,851,580	-	826,552	15,678,132
Park Service District Funds	1,664,046	-	-	1,664,046
Proposition 42 Replacement - Transportation Relief Fund	5,323,779	-	-	5,323,779
Recycling Fund	33,014,400	-	-	33,014,400
Redevelopment Funding	9,444,200	-	-	9,444,200
Refuse Disposal Fund	44,278,447	2,600,000	22,053,876	68,932,323
Regional Transportation Congestion Improvement Program	68,829,088	5,438,779	(8,428,461)	65,839,406
San Diego Regional Parks Improvement Fund	45,168,244	7,095,729	22,471,933	74,735,906
Sea World Traffic Mitigation Fund	10,987,156	-	-	10,987,156
Sewer Funds	1,949,605,986	286,387,476	2,391,736,269	4,627,729,731
State Grants	194,935,569	-	13,621,550	208,557,119
Sunset Cliffs Natural Park Fund	1,349,835	-	-	1,349,835
TransNet - Extension Bikeways	212,227	-	-	212,227
TransNet Funds	228,692,060	25,163,724	102,539,101	356,394,885
Trench Cut/Excavation Fee Fund	17,197,716	2,470,000	9,880,000	29,547,716
Unidentified Funding	-	-	6,691,519,036	6,691,519,036
Utilities Undergrounding Program Fund	39,879,404	7,133,298	81,466,702	128,479,404
Water Fund	2,648,530,715	384,632,138	4,323,478,531	7,356,641,384
Total	\$ 7,853,353,927	\$ 845,949,106	\$ 14,231,106,010	\$ 22,930,409,043

Capital Improvements Program

Funding Sources

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	Page No	Priority Score	Priority Category	Unidentified Funding	Percent Unfunded
Ocean Beach Branch Library / S20015	182	53	Low	\$ 10,000	0.10%
East Village Green Phase 1 / S16012	225	69	High	500,000	0.60%
Howard Lane Improvements / L24003	235	54	Medium	61,100	1.00%
Mission Bay Improvements / AGF00004	244	Annual	Annual	1,788,573	1.00%
OM T-11.1 Caliente Avenue / RD23009	443	73	High	40,000	1.30%
La Jolla Streetscape / RD24002	432	29	Low	15,000	1.50%
Fenton Pkwy Ext to Camino Del Rio N / RD23000	426	53	Medium	250,000	2.20%
Palm Avenue Interstate 805 Interchange / S00869	445	78	High	2,072,440	4.00%
Scripps Miramar Ranch Library / S00811	186	40	Low	530,000	4.80%
Citywide Homeless Shelters / L24002	167	65	Medium	480,000	9.70%
Hidden Trails Neighborhood Park / S00995	234	44	Low	1,264,034	10.10%
Bus Stop Improvements / AID00007	415	Annual	Annual	307,000	16.00%
Park Improvements / AGF00007	258	Annual	Annual	13,915,732	17.00%
Black Mountain Ranch Park Ph2 / RD21001	212	47	Medium	2,513,425	18.60%
Resource-Based Open Space Parks / AGE00001	261	Annual	Annual	1,500,000	19.90%
Sunset Cliffs Park Drainage Improvements / L14005	271	43	Low	2,644,158	21.50%
Solana Highlands NP-Comfort Station Development / S16032	266	45	Low	1,502,600	25.80%
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	424	55	Medium	25,204,658	27.40%
Traffic Calming / AIL00001	457	Annual	Annual	4,699,712	29.60%
Regional Park Improvements / AGF00005	260	Annual	Annual	1,646,152	31.70%
Police Range Refurbishment Phase II / S18005	289	56	Low	5,800,000	32.60%
Rancho Bernardo CP Improvements / L20000	259	35	Low	3,239,135	33.40%
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	425	46	Low	640,331	39.00%
Coastal Erosion and Access / AGF00006	223	Annual	Annual	8,900,000	40.60%
Grove Neighborhood Park / S22002	232	62	High	4,269,979	42.50%
Linda Vista Library Patio Improv / S24007	180	76	Medium	500,000	43.50%
Median Installation / AIG00001	438	Annual	Annual	22,079,332	50.10%
John Baca Park / S22004	237	80	High	2,653,366	53.10%
Traffic Signals Modification / AIL00005	459	Annual	Annual	32,501,429	54.70%
Guard Rails / AIE00002	428	Annual	Annual	3,380,905	57.10%
Street Resurfacing and Reconstruction / AID00005	455	Annual	Annual	705,175,841	59.40%

Capital Improvements Program Funding Sources

Table 2: Capital Improvement Projects Unfunded Needs

Project	Page No	Priority Score	Priority Category	Unidentified Funding	Percent Unfunded
Flood Resilience Infrastructure / ACA00001	380	Annual	Annual	1,137,539,358	62.20%
Traffic Signals - Citywide / AIL00004	458	Annual	Annual	48,515,202	62.90%
San Carlos Branch Library / S00800	185	76	Medium	31,447,259	66.20%
Marie Widman Memorial Park GDP / P23005	201	38	Low	2,900,000	68.20%
North Chollas CP Improvements / L22004	249	55	Medium	15,451,014	68.40%
SD Humane Society Roof and HVAC Repl / S24014	265	68	Medium	1,200,000	70.60%
Fleet Operations Facilities / L14002	157	57	Low	8,324,152	71.00%
City Facilities Improvements / ABT00001	155	Annual	Annual	100,981,842	72.20%
Bicycle Facilities / AIA00001	413	Annual	Annual	119,024,569	72.90%
Beta St Channel and SD Improvement / S24011	377	86	High	83,574,711	74.70%
Street Light Circuit Upgrades / AIH00002	454	Annual	Annual	65,494,584	78.40%
Villa La Jolla SD System Lining / S26001	389	84	Medium	31,600,000	79.00%
New Walkways / AIK00001	441	Annual	Annual	108,446,398	79.00%
Fire-Rescue Air Ops Facility - PH II / S18007	142	57	Low	18,382,447	79.40%
La Media Improv-Siempre Viva to Truck Rte / S22006	434	75	High	14,831,849	84.30%
Install T/S Interconnect Systems / AIL00002	429	Annual	Annual	87,679,000	84.90%
Sidewalk Repair and Reconstruction / AIK00003	449	Annual	Annual	204,392,937	86.10%
Fairmount Avenue Fire Station / S14018	136	78	High	24,272,206	86.70%
Beyer Blvd (OM T8) / RD26000	412	66	Medium	44,853,000	87.80%
Alvarado Canyon Rd Realignment Project / S22005	409	69	Medium	35,768,955	89.90%
Bridge Rehabilitation / AIE00001	414	Annual	Annual	135,764,110	90.50%
Chollas Creek Restoration 54th St & Euclid Ave / S22009	379	82	Medium	32,681,924	92.40%
North Pacific Beach Lifeguard Station / S10119	144	76	Medium	12,205,178	92.80%
Stormwater Green Infrastructure / ACC00001	386	Annual	Annual	1,729,736,385	93.50%
Via de la Valle Upgrades & Improvements / RD11001	464	45	Low	32,838,638	93.70%
Fire Station No. 51 - Skyline Hills / S14017	140	81	High	29,305,000	93.80%
Ocean Beach Pier Replacement / L22001	254	49	Medium	180,713,000	95.10%
SAP Modernization / T25000	107	N/A	N/A	138,140,000	95.80%
Caliente Avenue (OM T11.5) / RD26001	416	66	Medium	7,038,000	96.40%
Installation of City Owned Street Lights / AIH00001	430	Annual	Annual	421,778,199	96.50%
Upper Auburn Creek Revitalization Project / S22008	388	88	High	83,967,780	96.70%
NTC Aquatic Center / L23002	251	32	Low	58,044,719	96.70%
Convention Center Phase III Expansion / S12022	93	59	Medium	681,640,478	99.50%
Fire Station No. 54 - Paradise Hills / S00785	141	76	Medium	29,916,347	99.70%
Sunshine Bernardini Restoration / S24005	387	80	Medium	82,984,893	100.00%
Total				\$ 6,691,519,036	



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Capital Improvements Program

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

Capital Improvements Program

Community Planning

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”).

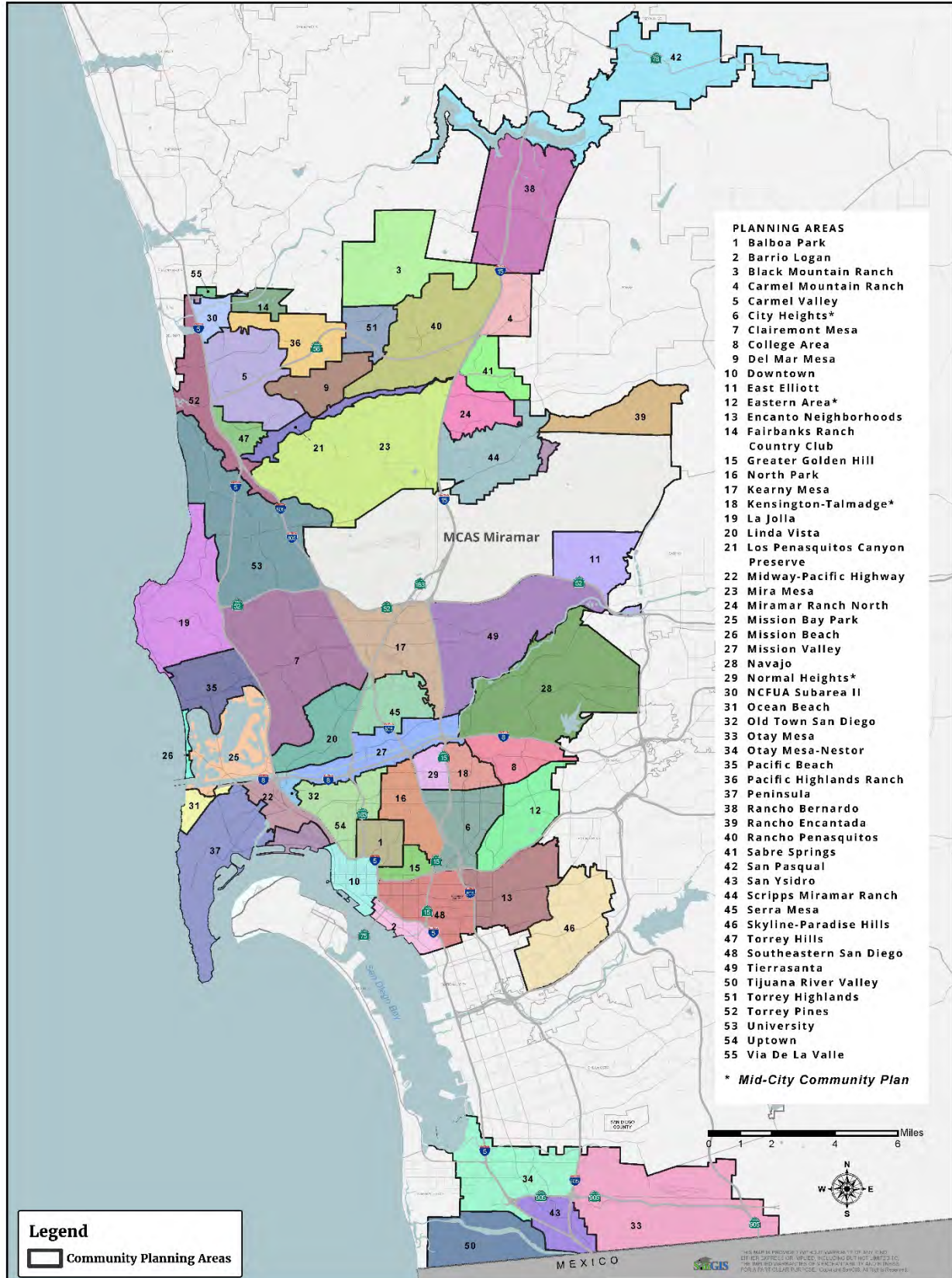
The General Plan, community plans, and other adopted plans and policies, such as mobility plans, Parks Master Plan, Climate Action Plan, and Climate Resilient SD, are policy documents, which require regulatory tools and programs to help implement their goals and standards. The implementation tools for 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.

Capital Improvements Program Community Planning

Community Planning Areas



Capital Improvements Program

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 2026. 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 477 to locate a specific project page.

Each asset-managing section begins with a Budget Narrative which introduces the department and highlights Fiscal Year 2025 accomplishments and Fiscal Year 2026 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 below for more information 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.

Capital Improvements Program Guide to the Capital Improvements Projects

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	Contact Information:	Genova, Darren
Duration:	2008 - 2028		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 Plans: 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 will be completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has increased by \$1.3 million due to a revised scope and updated final cost estimates. The project description, schedule and operating budget impact have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2025 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa EIFD Capital Project Fund	400870	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,000,000
Otay Mesa Facilities Benefit Assessment	400856	1,107,053	7,072,947	-	-	-	-	-	-	-	-	8,180,000
Otay Mesa-West (From 39067)	400093	1,133,196	-	-	-	-	-	-	-	-	-	1,133,196
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,264,034	1,264,034
Total		\$ 2,240,248	\$ 9,072,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,264,034	\$ 12,577,230

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
Total Impact \$		597,745	356,745	356,745	356,745

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 57. 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.

Capital Improvements Program

Guide to the Capital Improvements Projects

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 71.

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 71.

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 2026 Draft CIP Budget.
- *Continuing* - This indicates that the project was initiated in Fiscal Year 2025, 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 45.

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 45.

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.

Capital Improvements Program

Guide to the Capital Improvements Projects

- *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 71.
- *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 2025 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 63.

- *Expended and Encumbered (Exp/Enc)* - Projects initiated prior to Fiscal Year 2026 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 December 31, 2024. The expended and encumbered amount is cumulative since project inception.
- *Continuing Appropriations (Con Appn)* - Funding budgeted prior to Fiscal Year 2026, 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 December 31, 2024.
- *FY 2026* - This is the amount of funding appropriated for the Fiscal Year 2026 Draft 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 2026 Anticipated* - Funding that is budgeted after December 31, 2024, or planned to be budgeted during Fiscal Year 2026 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 2026 Anticipated funding because it is not included in the annual Appropriations Ordinance.
- *Outlying Fiscal Years* - Projects that will extend beyond Fiscal Year 2026 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 2026 because they are not included in the

Capital Improvements Program

Guide to the Capital Improvements Projects

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 68.



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DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 3 Capital Improvement Projects



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Citywide



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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.

2025 CIP Accomplishments

The following Citywide project accomplishments were or are anticipated to be made in Fiscal Year 2025:

- Completed construction of Convoy District Gateway Sign (S23007)
- Completed design of South Chollas Yard Emergency Repairs (S25001)
- Complete replacement of Electronic Positive Response Software (T24000)

2026 CIP Goals

The following Citywide project accomplishments are anticipated for Fiscal Year 2026:

- Complete construction of emergency repairs to the employee parking lot at the South Chollas Operations Yard (S25001)



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Citywide: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	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
Civic Center Complex Redevelopment / P23007	2,000,000	-	(879,046)	1,120,954
Convention Center Phase III Expansion / S12022	3,370,820	-	681,640,478	685,011,298
Convoy District Gateway Sign / S23007	1,500,000	-	-	1,500,000
Electronic Positive Response Software / T24000	500,000	-	-	500,000
South Chollas Yard Emergency Repairs / S25001	-	5,500,000	5,000,000	10,500,000
Total	\$ 35,999,768	\$ 5,500,000	\$ 685,761,432	\$ 727,261,200



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Citywide – Preliminary Engineering Projects

Civic Center Complex / P23007

Redevelopment

Priority Category: Medium

Priority Score: 75

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ 1,820,720	\$ 179,280	\$ -	\$ 1,120,954
Total		\$ 1,820,720	\$ 179,280	\$ -	\$ 1,120,954



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Citywide

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 - 2026		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 2026.

Relationship to General and Community Plans: 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. The project is on hold pending redevelopment negotiations.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
101 Ash Facility Improvements	400866	\$ 4,994,135	\$ 5,864	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Capital Outlay Fund	400002	9,517,649	-	-	-	-	-	-	-	-	-	9,517,649
CIP Contributions from General Fund	400265	3,594,964	155,485	-	-	-	-	-	-	-	-	3,750,448
Facilities Financing Fund	200001	71,975	-	-	-	-	-	-	-	-	-	71,975
SDTFC Series 2018C Tax Exempt	400868	9,288,875	-	-	-	-	-	-	-	-	-	9,288,875
Total		\$ 27,467,598	\$ 161,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total		\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Citywide

Convention Center Phase III Expansion / S12022

Bldg - Other City Facility / Structures

Council District:	3	Priority Score:	59
Community Planning:	Centre City	Priority Category:	Medium
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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 1,521,576	\$ 105,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,626,794
Convention Center Exp Surety	200210	1,744,026	-	-	-	-	-	-	-	-	-	1,744,026
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	681,640,478	681,640,478
Total		\$ 3,265,602	\$ 105,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 681,640,478	\$ 685,011,298

Citywide
Convoy District Gateway Sign / S23007

Trans - Roadway - Enhance/Scape/Medians

Council District:	6	Priority Score:	N/A
Community Planning:	Kearny Mesa	Priority Category:	N/A
Project Status:	Warranty	Contact Information:	Lind, Lisa
Duration:	2023 - 2025		619-236-6485
Improvement Type:	New		llind@sanidiego.gov

Description: This project will install a custom 30-foot illuminated sign, welcoming visitors to the Convoy District. It is managed by the Asian Business Association Foundation through a compensation agreement with the City.

Justification: This project will provide civic brand identity to the community, which will result in energized collaborative efforts and increased community participation.

Operating Budget Impact: Ongoing maintenance will be provided by the local business association.

Relationship to General and Community Plans: This project is consistent with applicable community plans and is in conformance with the City's General Plan.

Schedule: Planning activities began in Fiscal Year 2023. Design also began in Fiscal Year 2023 and was completed in Fiscal Year 2024. Construction began and was completed in Fiscal Year 2025.

Summary of Project Changes: This project is anticipated to be closed by the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
CIP Contributions from General Fund	400265	\$ 1,014,212	\$ 485,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total		\$ 1,014,212	\$ 485,787	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000

Citywide

Electronic Positive Response Software / T24000

Intangible Assets - Information Tech

Project Status:	Continuing	Contact Information:	Sainz, Yolanda
Duration:	2024 - 2026		858-292-6330
			ysainz@sanidiego.gov

Description: Replacement of legacy Electronic Positive Response Solution. The new solution benefits the City departments Transportation, Stormwater and Public Utilities that perform location services of underground City owned assets.

Justification: Replacement of legacy Electronic Positive Response Solution. The new solution benefits the City departments Transportation, Stormwater and Public Utilities that perform location services of underground City owned assets.

Operating Budget Impact: None.

Schedule: RFP was released in Fiscal Year 2024. Vendor selection was completed in Fiscal Year 2024. Implementation of new solution is anticipated to begin and be completed in Fiscal Year 2025.

Summary of Project Changes: No significant changes were made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000
Muni Sewer Utility - CIP Funding Source	700008	-	110,000	-	-	-	-	-	-	-	-	110,000
Water Utility - CIP Funding Source	700010	-	105,000	-	-	-	-	-	-	-	-	105,000
Total		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Citywide

South Chollas Yard Emergency Repairs / S25001

Landfills

Council District:	4	Priority Score:	100
Community Planning:	Mid-City: Eastern Area	Priority Category:	High
Project Status:	New	Contact Information:	Choi, Jong
Duration:	2025 - 2027		619-533-5493
Improvement Type:	Replacement - Rehab		jchoi@sanidiego.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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ -	\$ -	\$ -	\$ 518,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,779
Debt Funded General Fund CIP Projects	400881	-	-	5,500,000	-	-	-	-	-	-	-	5,500,000
Refuse Disposal CIP Fund	700040	-	-	-	2,042,234	-	-	-	-	-	-	2,042,234
Water Utility - CIP Funding Source	700010	-	-	-	2,438,987	-	-	-	-	-	-	2,438,987
Total		\$ -	\$ -	\$ 5,500,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500,000

Unfunded Needs List

Citywide

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		



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Department of Information Technology



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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 Goals

The Department of Information Technology plans on initiating the following in Fiscal Year 2026:

- DCS Network Equipment Upgrades at NCWRP & PS2 (NEW)
- Pt. Loma WWTP DCS Upgrades Phase 2 (NEW)
- Pump Station 2 DCS Improvements (NEW)
- Pump Station 64/65 Distributed Control System (DCS) (NEW)
- South Bay Water Reclamation Plant DCS Upgrades (NEW)
- COMNET Fiber Optic & DCS Network Upgrades
- DCS EDS Utility Upgrade (NEW)
- Water Information Management System (WIMS) (NEW)
- PUD LIMS Replacement (NEW)
- Sewer Modeling and Support Services (B26001)
- Remittance Software Upgrade (B25087)
- PBF Replacement (B25000)
- SAP Modernization (T25000)



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Department of Information Technology

Department of Information Technology: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Enterprise Funded IT Projects / ATT00002	\$ 23,148,874	\$ 6,240,000	\$ -	\$ 29,388,874
Governmental Funded IT Projects / ATT00001	2,273,644	-	-	2,273,644
SAP Modernization / T25000	2,960,000	3,100,000	138,140,000	144,200,000
Total	\$ 28,382,518	\$ 9,340,000	\$ 138,140,000	\$ 175,862,518



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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: 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	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028	FY 2029	FY 2030					
Metro Sewer Utility - CIP Funding Source	700009	\$ 7,601,333	\$ 11,219,170	\$ 6,240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,060,503
Muni Sewer Utility - CIP Funding Source	700008	227,298	1,354,279	-	-	-	-	-	-	-	-	-	-	1,581,577
Water Utility - CIP Funding Source	700010	689,340	2,057,454	-	-	-	-	-	-	-	-	-	-	2,746,793
Total		\$ 8,517,971	\$ 14,630,902	\$ 6,240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,388,874

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 826,000	\$ 447,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,273,643
IT CIP Contributions	200802	799,149	200,851	-	-	-	-	-	-	-	-	1,000,000
Total		\$ 1,625,148	\$ 648,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,273,643

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 provides for the modernization of the City's SAP system to implement a modernized Enterprise Resource Planning (ERP) system using emerging cloud, data analytics, and intelligent technologies. The modernization of SAP is critical for effective asset management and service delivery.

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.

Schedule: Implementation of the new solution is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2031.

Summary of Project Changes: Total project cost has increased by \$7.2 million due to increased licensing costs, labor costs, and other associated expenses. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
IT CIP Contributions	200802	\$ -	\$ 2,960,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,060,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	-	-	138,140,000	138,140,000
Total		\$ -	\$ 2,960,000	\$ 3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 138,140,000	\$ 144,200,000

Department of Information Technology

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
SAP Modernization / T25000	\$ 144,200,000	\$ 138,140,000	95.80%	This project provides for the modernization of the City's SAP system to implement a modernized ERP system using emerging cloud, data analytics, and intelligent technologies. The City is finalizing the appropriate funding sources; still undetermined if 1) the General Fund 44% portion is expected to be funded via debt financing, while 2) the Non-General Fund 56% portion is expected to be included in department's allotments as non-discretionary costs.
Total		\$ 138,140,000		

Economic Development



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Economic Development

The Economic Development Department's Airport Management team manages and operates Brown Field Municipal 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 approximately 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 airport management 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 Airport Management Enterprise Fund. Additionally, Airport Management oversees several other Capital Improvement and Infrastructure needs to accommodate and serve more than 200 aviation and commercial tenants.

2025 CIP Accomplishments

During Fiscal Year 2025, Airport Management successfully allocated funding and initiated the following projects:

Montgomery-Gibbs Executive Airport (KMYF)

- Completed the MYF Electrical System Upgrade Project (B18034)
- Completed Design of Terminal Parking Lot East Rehabilitation (B22157)
- Completed Rehabilitation of Terminal Parking Lot East (B22157)
- Completed 8690 Aero Drive Roof Replacement (B22146)

Brown Field (KSDM)

- Initiated the Brown Field Roof Replacement (B25063)

2026 CIP Goals

The CIP Goals of Airport Management 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 2026, Airport Management is pursuing the following goals:

Montgomery-Gibbs Executive Airport (KMYF)

- Initiate 8575 Gibbs Roof Replacement (New)
- Initiate 8665 Gibbs Drive Elevator Replacement (New)
- Initiate the 8575 HVAC System Replacement (New)
- Initiate Design of Runway 10R/28L, Taxiway Bravo, Foxtrot, Hotel, Delta, Charlie and Mike Rehabilitation (New)
- Initiate Design of Terminal Apron Rehabilitation (New)

Brown Field (KSDM)

- Complete Brown Field Terminal Roof Replacement (B25063)
- Complete Design of Taxiway Golf, Bravo, Charlie Rehabilitation (New)
- Initiate Terminal Parking Lot Rehabilitation (New)



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Economic Development

Economic Development: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Brown Field / AAA00002	\$ 3,720,200	\$ 1,500,000	\$ 29,399,541	\$ 34,619,741
Montgomery-Gibbs Executive Airport / AAA00001	7,674,987	-	32,819,868	40,494,855
Total	\$ 11,395,187	\$ 1,500,000	\$ 62,219,409	\$ 75,114,596



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Economic Development

Brown Field / AAA00002

Airport Assets

Council District:	8	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 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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Brown Field Special Aviation	700028	\$ 1,789,803	\$ 1,930,396	\$ 1,500,000	\$ -	\$ 18,009,923	\$ 1,500,000	\$ 7,350,000	\$ 2,539,618	\$ -	\$ -	\$ 34,619,741
Total		\$ 1,789,803	\$ 1,930,396	\$ 1,500,000	\$ -	\$ 18,009,923	\$ 1,500,000	\$ 7,350,000	\$ 2,539,618	\$ -	\$ -	\$ 34,619,741

Economic Development

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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Montgomery Field Special Aviation	700030	\$ 3,062,595	\$ 4,612,391	\$ -	\$ -	\$ 20,051,673	\$ 6,096,213	\$ 4,271,982	\$ 2,400,000	\$ -	\$ -	\$ 40,494,854
Total		\$ 3,062,595	\$ 4,612,391	\$ -	\$ -	\$ 20,051,673	\$ 6,096,213	\$ 4,271,982	\$ 2,400,000	\$ -	\$ -	\$ 40,494,854

Environmental Services



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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.

2025 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 2025:

- Anticipated completion of design for a central basin expansion project at West Miramar Landfill (B23000)
- Anticipated completion of construction of the Miramar Basin Storm Water Improvements at the Miramar Landfill (L18002.3)

2026 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 2026:

- Initiate planning and design for 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 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)
- Complete design of LFG collection system improvements at the South Miramar Landfill (B22079)
- Complete design for landfill gas flare facility improvements at Miramar Landfill (B23023)
- Complete design of the Organic Processing Facility Project (L17000.2)
- Initiate design-build of facility improvements and installation of new modular office buildings at the Miramar Landfill (L17000.7)



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Environmental Services

Environmental Services: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Landfill Improvements / AFA00001	\$ 19,924,820	\$ 2,600,000	\$ 20,811,642	\$ 43,336,462
Miramar Landfill Facility Improvements / L17000	91,250,000	-	-	91,250,000
Miramar Landfill Storm Water Improvements / L18002	10,300,000	-	-	10,300,000
Total	\$ 121,474,820	\$ 2,600,000	\$ 20,811,642	\$ 144,886,462



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Environmental Services

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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ 4,707,268	\$ 664,331	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,171,600
Recycling Fund CIP Fund	700049	-	514,400	-	-	-	-	-	-	-	-	514,400
Refuse Disposal CIP Fund	700040	1,939,156	12,099,664	2,600,000	-	15,461,642	4,550,000	-	-	-	-	36,650,462
Total		\$ 6,646,424	\$ 13,278,395	\$ 2,600,000	\$ 800,000	\$ 15,461,642	\$ 4,550,000	\$ -	\$ -	\$ -	\$ -	\$ 43,336,462

Environmental Services

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. 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 Plans: 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 2027. 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 procurement is anticipated to be completed in Fiscal Year 2025 with installations to be completed in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Organics Processing Facility L17000.2	700122	\$ -	\$ 40,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000,000
Recycling Fund CIP Fund	700049	16,905,981	15,294,019	-	-	-	-	-	-	-	-	32,200,000
Refuse Disposal CIP Fund	700040	11,123,499	7,926,501	-	-	-	-	-	-	-	-	19,050,000
Total		\$ 28,029,479	\$ 63,220,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,250,000

Environmental Services

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:	Fergusson, Craig
Duration:	2018 - 2026		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 Plans: 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 expected to be completed in Fiscal Year 2025. Project completion is expected to be complete at the end of Fiscal Year 2026.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Refuse Disposal CIP Fund	700040	\$ 9,187,561	\$ 1,112,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,300,000
Total		\$ 9,187,561	\$ 1,112,438	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,300,000



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Fire-Rescue



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The City of San Diego's Fire-Rescue Department (SDFD) is committed to 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 51 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.

2025 CIP Accomplishments

In Fiscal Year 2025, the San Diego Fire-Rescue Department accomplished the following:

- Completed construction of Torrey Pines Fire Station (S19003)
- Completed implementation of the Santa Clara Junior Lifeguard Facility (B21057)
- Awarded the design-build contract for Black Mountain Ranch Fire Station 48 (S15015)
- Initiated design and environmental permitting of Lifeguard Headquarters Boating Safety Unit locker room replacement (S25000)
- Completed final design for new permanent Fire Station 51 (Skyline Hills) (S14017)
- Completed Phase II for Fire Rescue Training Facility Feasibility Study (P24013)
- Initiated and completed the pre-design phase for Emergency Command and Data Center HVAC Replacement and Dispatch floor Electrical Upgrades (B25030)
- Initiated environmental review for Fire Station 49 (Otay Mesa) (S00784)
- Close out Fire Station 50 (S13021)
- Initiated the Mission Beach Lifeguard Station Emergency Project (L25001)
- Initiated feasibility study update for Ocean Beach Lifeguard Station (P25000)

2026 CIP Goals

The San Diego Fire-Rescue Department is looking forward to initiating and implementing the following capital improvement projects based on funding availability:

- Initiate design phase for Emergency Command and Data Center HVAC Replacement and Dispatch floor Electrical Upgrades (B25030)
- Complete environmental review for Fire Station 49 (Otay Mesa) (S00784)
- Complete environmental surveys and development permits for Fire Air Operations Facility Phase II (S18007)
- Complete environmental impact report for Fairmount Avenue Fire Station (S14018)

Fire-Rescue

- Complete design and begin construction of Black Mountain Ranch Fire Station 48 (S15015)
- Initiate Phase III for Fire-Rescue Training Facility Feasibility Study (P24013)

Fire-Rescue: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
BSU Lifeguard Locker Room Repl / S25000	\$ 500,000	\$ -	\$ -	\$ 500,000
Fairmount Avenue Fire Station / S14018	3,727,795	-	24,272,206	28,000,001
Fire-Rescue Air Ops Facility - PH II / S18007	4,767,798	-	18,382,447	23,150,245
Fire Station No. 48 - Black Mountain Ranch / S15015	30,000,000	-	3,000,000	33,000,000
Fire Station No. 49 - Otay Mesa / S00784	5,336,414	-	30,663,705	36,000,119
Fire Station No. 50 - North University City / S13021	15,000,000	-	-	15,000,000
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
Mission Beach Lifeguard Station / L25001	-	2,000,000	1,000,000	3,000,000
North Pacific Beach Lifeguard Station / S10119	944,822	-	12,205,178	13,150,000
OB Lifeguard Station Replacement Study / P25000	250,000	-	-	250,000
SD FR Training Ctr-Feasibility Study / P24013	3,865,265	-	-	3,865,265
Torrey Pines Fire Station / S19003	24,256,000	-	-	24,256,000
Total	\$ 90,681,747	\$ 2,000,000	\$ 148,744,883	\$ 241,426,630



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Fire-Rescue – Preliminary Engineering Projects

OB Lifeguard Station Replacement / P25000

Study

Priority Category: Medium

Priority Score: 67

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Citywide Fire DIF	400885	\$ 54,025	\$ 195,975	\$ -	\$ 250,000
Total		\$ 54,025	\$ 195,975	\$ -	\$ 250,000

SD FR Training Ctr-Feasibility Study / P24013

Priority Category: Low

Priority Score: 43

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ -	\$ 2,206,341	\$ -	\$ 2,206,341
Public Safety Training Instructions Fund	200313	-	113,835	-	113,835
Capital Outlay Fund	400002	630,311	458,265	-	1,088,576
CIP Contributions from General Fund	400265	-	456,513	-	456,513
Total		\$ 630,311	\$ 3,234,954	\$ -	\$ 3,865,265



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Fire-Rescue

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 - 2027		858-573-1362
Improvement Type:	Replacement		sbracci@sandiego.gov

Description: This project provides for the replacement of a prefabricated modular building for Boasting 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 Plans: 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 2025 and be completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Fire DIF	400885	\$ 13,254	\$ 486,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Total		\$ 13,254	\$ 486,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Fire-Rescue

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:	High
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: Once construction is complete, annual operating costs to staff this station will be \$2.3 million for personnel and non-personnel expenditures.

Relationship to General and Community Plans: 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 is anticipated to be completed in Fiscal Year 2026. Design completion to follow contingent upon support of EIR and the identification of funding to address increased design efforts to incorporate recent code upgrades, sustainability, and permit required off-site improvements.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 249,378	\$ 961	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	250,339
Capital Outlay-Sales Tax	400000	-	637	-	-	-	-	-	-	-	-	637
CH RDA Contribution To CIP	200600	48,156	-	-	-	-	-	-	-	-	-	48,156
CIP Contributions from General Fund	400265	386,061	-	-	-	-	-	-	-	-	-	386,061
Debt Funded General Fund CIP Projects	400881	509,867	490,133	-	-	-	-	-	-	-	-	1,000,000
Deferred Maintenance Revenue 2012A-Project	400848	37,449	-	-	-	-	-	-	-	-	-	37,449
General Fund Commercial Paper Notes	400869	295,073	-	-	-	-	-	-	-	-	-	295,073
Mid City Urban Comm	400114	894,321	155,617	-	-	-	-	-	-	-	-	1,049,938
PFFA Lease Revenue Bonds 2015A-Projects	400859	3,320	-	-	-	-	-	-	-	-	-	3,320
PFFA Lease Revenue Bonds 2015B-Project	400860	583,750	-	-	-	-	-	-	-	-	-	583,750
PFFA Lease Revenue Refunding Bonds 2013A - Project	400853	40,639	-	-	-	-	-	-	-	-	-	40,639
RDA Contributions to City Heights Project Fund	200347	32,432	-	-	-	-	-	-	-	-	-	32,432
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	24,272,206	24,272,206
Total		\$ 3,080,446	\$ 647,348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,272,206	\$ 28,000,001

Fire-Rescue

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: Annual operating costs to staff this station is approximately \$2.5 million for personnel and non-personnel expenditures.

Relationship to General and Community Plans: 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 has been revised to include recent sustainability requirements and an increased construction cost limitation. Procurement under the revised RFP was completed in Fiscal Year 2025. Design is anticipated to begin in Fiscal Year 2025 and be completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2029. 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 an increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Black Mountain Ranch FBA	400091	\$ 966,542	\$ 25,633,457	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,600,000
CIP Contributions from General Fund	400265	-	50,000	-	-	-	-	-	-	-	-	50,000
Debt Funded General Fund CIP Projects	400881	-	3,350,000	-	-	-	-	-	-	-	-	3,350,000
Total		\$ 966,542	\$ 29,033,457	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000,000

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Fire-Rescue - GENERAL FUND	FTEs 0.00	0.00	0.00	12.00	12.00
Fire-Rescue - GENERAL FUND	Total Impact \$ -	-	-	2,458,212	2,458,212

Fire-Rescue

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 Plans: 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. Design and construction will be determined after environmental permits are obtained, which is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa Development Impact Fee	400857	\$ -	\$ 329,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 329,492
Otay Mesa EIFD Capital Project Fund	400870	-	1,500,000	-	-	29,300,000	1,363,705	-	-	-	-	32,163,705
Otay Mesa Facilities Benefit Assessment	400856	3,138,882	121,118	-	-	-	-	-	-	-	-	3,260,000
Otay Mesa-East (From 39062)	400092	-	46,956	-	-	-	-	-	-	-	-	46,956
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		\$ 3,215,295	\$ 2,121,117	\$ -	\$ -	\$ 29,300,000	\$ 1,363,705	\$ -	\$ -	\$ -	\$ -	\$ 36,000,118

Fire-Rescue

Fire Station No. 50 - North University City / S13021

Bldg - Pub Safety - Fire Fac / Struct

Council District:	6	Priority Score:	54
Community Planning:	University	Priority Category:	Low
Project Status:	Warranty	Contact Information:	Gibson, William
Duration:	2013 - 2025		619-533-5401
Improvement Type:	New		wgibson@sandiego.gov

Description: This new facility will provide support to the University City area and will provide emergency response times that meet City and national standards. This new fire station will accommodate up to twelve crew members, a fire engine, service aerial truck, ambulance, and training room. The size of the station is approximately 13,500 square feet. The building design will comply with Fire's current design and construction standards.

Justification: An additional fire station is needed in this area to ensure consistency with the recommendations in the Citygate Report.

Operating Budget Impact: Operating and maintenance funding for this facility was previously included in the Fire-Rescue budget.

Relationship to General and Community Plans: This project is consistent with the North and South University Community Plan and with the City's General Plan.

Schedule: Planning and design was initiated in Fiscal Year 2015 and was completed in Fiscal Year 2018. Construction was completed in Fiscal Year 2021. A five-year restoration began after an initial four-month period of maintenance and monitoring to ensure the growth of the plants. This process began in Fiscal Year 2020 and was completed in Fiscal Year 2025.

Summary of Project Changes: This project is complete and will be closed by the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
North University City-FBA	400080	\$ 14,957,505	\$ 42,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Total		\$ 14,957,505	\$ 42,494	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000

Fire-Rescue

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:	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 station to be built 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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. Construction will be scheduled when funding is identified.

Summary of Project Changes: Total project cost has increased by \$2.8 million due to revised engineer's estimate.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 3,921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,921
CIP Contributions from General Fund	400265	55,135	-	-	-	-	-	-	-	-	-	55,135
Debt Funded General Fund CIP Projects	400881	1,198,543	1,457	-	-	-	-	-	-	-	-	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		\$ 1,948,543	\$ 1,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,305,000	\$ 31,255,000

Fire-Rescue

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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
PFFA-FLSF 2002B-Const.	400157	\$ 83,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,653
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	29,916,347	29,916,347
Total		\$ 83,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,916,347	\$ 30,000,000

Fire-Rescue

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:	Continuing	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 Plans: 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 2025. 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 project justification has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 325,761	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,761
CIP Contributions from General Fund	400265	611,103	-	-	-	-	-	-	-	-	-	611,103
General Fund Commercial Paper Notes	400869	312,071	-	-	-	-	-	-	-	-	-	312,071
Kearny Mesa-Urban Comm	400136	1,371,828	1,343,261	-	-	-	-	-	-	-	-	2,715,088
SDTFC Series 2018C Tax Exempt	400868	803,774	-	-	-	-	-	-	-	-	-	803,774
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	18,382,447	18,382,447
Total		\$ 3,424,537	\$ 1,343,260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,382,447	\$ 23,150,244

Fire-Rescue

Mission Beach Lifeguard Station / L25001

Bldg - Pub Safety - Lifeguard Stations

Council District:	2	Priority Score:	74
Community Planning:	Mission Beach	Priority Category:	Medium
Project Status:	New	Contact Information:	Choi, Jong
Duration:	2025 - 2029		619-533-5493
Improvement Type:	Replacement		jchoi@sanidiego.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 1 would include a temporary facility if deemed necessary to facilitate repairs. Phase 2 provides for the planning, design, and construction of a replacement facility.

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 Plans: 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 and are anticipated to be completed in Fiscal Year 2025. Phase 1 design is anticipated to be completed and construction is anticipated to begin in Fiscal Year 2026. Phase 2 schedule will be determined at a later date.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Infrastructure Fund	100012	-	-	-	500,000	-	-	-	-	-	-	500,000
Mission Bay Park Improvement Fund	200386	-	-	2,000,000	-	-	-	-	-	-	-	2,000,000
Total		\$ -	\$ -	\$ 2,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000

Fire-Rescue

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@sanidiego.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 Plans: 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: The total project cost has increased by \$1.5 million to support additional environmental permitting requirements. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 28,033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,033
Deferred Maint Revenue 2009A-Project	400624	90,877	-	-	-	-	-	-	-	-	-	90,877
Deferred Maintenance Revenue 2012A-Project	400848	121,966	-	-	-	-	-	-	-	-	-	121,966
Fire DIF-Fire Deficient Communities	400886	1,749	118,251	-	-	-	-	-	-	-	-	120,000
Pacific Beach Urban Comm	400117	212,815	(2,815)	-	-	-	-	-	-	-	-	210,000
PFFA Lease Revenue Bonds 2015A-Projects	400859	239,421	-	-	-	-	-	-	-	-	-	239,421
TOT Coastal Infrastructure CIP Fund	200212	134,523	-	-	-	-	-	-	-	-	-	134,523
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	12,205,178	12,205,178
Total		\$ 829,385	\$ 115,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,205,178	\$ 13,149,999

Fire-Rescue

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 Plans: 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: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
North University City DIF	400849	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
North University City-FBA	400080	78,806	1,121,194	-	-	-	-	-	-	-	-	1,200,000
UCSD Fire Station	400871	18,481,063	2,074,937	-	-	-	-	-	-	-	-	20,556,000
Total		\$ 21,059,869	\$ 3,196,130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,256,000

Unfunded Needs List

Fire-Rescue

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Fire-Rescue Air Ops Facility - PH II / S18007	\$ 23,150,245	\$ 18,382,447	79.40%	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.
Fairmount Avenue Fire Station / S14018	\$ 28,000,001	\$ 24,272,206	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.
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 and 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.
Total		\$ 114,081,178		

General Services



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General Services

The Department of General Services provides repair, modernization, and improvement services to over 1,600 municipal facilities encompassing nine million square feet of floor space.

Beginning in Fiscal Year 2026, 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, Infrastructure Funds, and Federal Grants.

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.

2025 CIP Accomplishments

The following projects were either completed or entered the design or construction phases in Fiscal Year 2025:

- Completed Kearny Mesa Repair Facility Project (S20009)
- FS #23 Facility Repair (B16096)
- Tierrasanta Library Roof Replacement - Design (B22132)

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. Willdan, a partnering Energy Services Company (ESCO), was selected to pursue energy audits at approximately 55 facilities and 50,000 streetlights within the right-of-way, with the goal of proposing an Energy Savings Performance Contract (ESPC) with associated financing for the City to consider. Last, the energy fund CIP budget was used to supplement the cost of HVAC electrification at Paradise Hills Library.

2026 CIP Goals

The following milestones are anticipated to be completed in Fiscal Year 2026:

General Services

- Police Headquarters Elevator Renovations - Construction (B22081)
- Paradise Hills Library HVAC - Replacement (B23104)
- Scripps Miramar Ranch Library Fire System - Replacement (B23160)
- Complete Design and Award Construction Contract for PDHQ Police Security Fencing (B22080)
- Complete Chollas Vehicle Repair Facility Paint Booth - Replacement (L140025)

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. The Department of General Services provides repair, modernization, and improvement services to over 1,600 municipal facilities encompassing nine million square feet of floor space.

General Services

General Services: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Chollas Fleet Electrification Assessment / P25003	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
City Facilities Improvements / ABT00001	37,541,102	1,400,000	100,991,236	139,932,338
Citywide Energy Improvements / ABT00003	8,917,385	-	3,999,155	12,916,540
Fleet Operations Facilities / L14002	4,407,559	-	7,324,152	11,731,711
Kearny Mesa Facility Improvements / S20009	16,421,600	-	-	16,421,600
Total	\$ 68,287,646	\$ 1,400,000	\$ 112,314,543	\$ 182,002,189



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General Services – Preliminary Engineering Projects

Chollas Fleet Electrification / P25003

Assessment

Priority Category: Low

Priority Score: 55

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ 15,014	\$ 984,986	\$ -	\$ 1,000,000
Total		\$ 15,014	\$ 984,986	\$ -	\$ 1,000,000



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General Services

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue Fund	200324	\$ 195,107	\$ 60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,167
C.O.-Pueblo Land/Pol. Decentra	400006	212,331	945,658	-	-	-	-	-	-	-	-	1,157,990
Capital Outlay Fund	400002	431,909	12,957	-	-	-	-	-	-	-	-	444,866
CIP Contributions from General Fund	400265	1,210,833	480,257	-	-	-	-	-	-	-	-	1,691,091
Citywide Fire DIF	400885	102,652	597,348	800,000	-	-	-	-	-	-	-	1,500,000
Debt Funded General Fund CIP Projects	400881	11,123,465	10,509,779	600,000	-	-	-	-	-	-	-	22,233,244
Energy Conservation Program CIP Fund	200225	-	12	-	-	-	-	-	-	-	-	12
Environmental Growth 2/3 Fund	200109	-	-	-	9,394	-	-	-	-	-	-	9,394
General Fund Commercial Paper Notes	400869	2,360	-	-	-	-	-	-	-	-	-	2,360
Grant Fund - Federal	600000	1,693,918	106,082	-	-	-	-	-	-	-	-	1,800,000
Infrastructure Fund	100012	2,117,968	508,277	-	-	-	-	-	-	-	-	2,626,245
Junior Lifeguard Program Fund	200373	250,051	109,949	-	-	-	-	-	-	-	-	360,000
Linda Vista Urban Comm	400113	163,119	2,800	-	-	-	-	-	-	-	-	165,919
Metro Sewer Utility - CIP Funding Source	700009	-	35,000	-	-	-	-	-	-	-	-	35,000
Muni Sewer Utility - CIP Funding Source	700008	-	115,000	-	-	-	-	-	-	-	-	115,000
PFFA Lease Revenue Bonds 2015B-Project	400860	27,567	-	-	-	-	-	-	-	-	-	27,567
Recycling Fund CIP Fund	700049	-	300,000	-	-	-	-	-	-	-	-	300,000
San Diego Regional Parks Improvement Fund	200391	1,087,635	5,199,007	-	-	-	-	-	-	-	-	6,286,642
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	100,981,842	100,981,842
Total		\$ 18,618,914	\$ 18,922,187	\$ 1,400,000	\$ 9,394	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,981,842	\$ 139,932,338

General Services

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Energy Conservation Program CIP Fund	200225	\$ -	\$ 45,598	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,598
Metro Sewer Utility - CIP Funding Source	700009	851,404	4,150,186	-	-	981,502	1,486,172	902,287	493,223	-	-	8,864,774
Muni Sewer Utility - CIP Funding Source	700008	510,204	538,012	-	-	114,134	21,837	-	-	-	-	1,184,187
Water Utility - CIP Funding Source	700010	1,886,548	935,432	-	-	-	-	-	-	-	-	2,821,980
Total		\$ 3,248,156	\$ 5,669,228	\$ -	\$ -	\$ 1,095,636	\$ 1,508,009	\$ 902,287	\$ 493,223	\$ -	\$ -	\$ 12,916,539

General Services

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:	Gibson, William
Duration:	2019 - 2030		619-533-5401
Improvement Type:	Betterment		wgibson@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 Plans: 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 is anticipated to be complete in Fiscal Year 2026. Phase 6 is on hold contingent upon the identification of funding.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fleet Services CIP Fund	400676	2,806,018	232,580	-	-	-	-	-	-	-	-	3,038,598
Gen Serv - Maint/Impr	400179	306,722	62,240	-	-	-	-	-	-	-	-	368,961
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	8,324,152	8,324,152
Total		\$ 3,112,740	\$ 1,294,819	\$ -	\$ (1,000,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,324,152	\$ 11,731,711

General Services

Kearny Mesa Facility Improvements / S20009

Bldg - Operations Facility / Structures

Council District:	6	Priority Score:	67
Community Planning:	Kearny Mesa	Priority Category:	Medium
Project Status:	Warranty	Contact Information:	Lewis, Nikki
Duration:	2020 - 2026		619-533-6653
Improvement Type:	Betterment		nlewis@sanidiego.gov

Description: This project will include tenant improvements to the fire vehicle repair facility located at 8050 Othello Avenue, which will be completed by the lessor with input from the City. The centrally located Kearny Mesa Repair Facility will serve as the primary facility for the repair and maintenance of the City's heavy-duty fire apparatus, as well as a storage facility for the Fire-Rescue Department reserve fleet.

Justification: In April 2017, the City entered into a 10-year lease of the facility on Othello Avenue which was intended to serve as a new maintenance and repair facility for heavy-duty fire apparatus. This was in response to findings by CST Fleet Services, a fleet consultant hired by the City, that separate shop space would increase maintenance efficiency for the City's 100+ heavy-duty fire apparatus, rather than sharing space with the refuse packers at the Miramar facility. The City completed additional lease negotiations in September 2019 and has secured rights to the facility for up to 30 years (15 years with three 5-year renewal options) along with right of first refusal to purchase the facility, if owner desires to sell.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Kearny Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design & Permitting began in Fiscal Year 2020 and was completed in Fiscal Year 2023. Construction began in Fiscal Year 2023 and was completed in Fiscal Year 2025.

Summary of Project Changes: The project is complete and will be closed in Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 5,380,531	\$ 41,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,421,600
Fleet Services CIP Fund	400676	994,371	5,629	-	-	-	-	-	-	-	-	1,000,000
Infrastructure Fund	100012	10,000,000	-	-	-	-	-	-	-	-	-	10,000,000
Total		\$ 16,374,901	\$ 46,698	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,421,600

Unfunded Needs List

General Services

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Fleet Operations Facilities / L14002	\$ 11,731,711	\$ 8,324,152	70.95%	This project will provide needed improvements within the City's Fleet Operations repair facilities. Phases 3 and 6 is currently unfunded.
City Facilities Improvements / ABT00001	\$ 139,932,338	\$ 100,981,842	72.16%	Funding for these projects are requested from the Infrastructure Fund.
Total		\$ 109,305,994		



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Homelessness Strategies and Solutions



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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.

2025 CIP Accomplishments

The following Homelessness Strategies and Solutions project accomplishments were completed for Fiscal Year 2025:

- Completion of Phase 1, initiated construction of Phase 2, and initiated Phase 3 of Citywide Homeless Shelters (L24002)
- Completion of Rose Canyon Safe Parking (S23014)

2026 CIP Goals

The following Homelessness Strategies and Solutions project goals are anticipated for Fiscal Year 2026:

- Complete Phase 2 of Citywide Homeless Shelters (L24002)



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Homelessness Strategies and Solutions

Homelessness Strategies and Solutions: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Citywide Homeless Shelters / L24002	\$ 4,450,000	\$ -	\$ 480,000	\$ 4,930,000
Rose Canyon Safe Parking / S23014	1,030,543	-	-	1,030,543
Total	\$ 5,480,543	\$ -	\$ 480,000	\$ 5,960,543



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Homelessness Strategies and Solutions

Citywide Homeless Shelters / L24002

Bldg - Operations Facility / Structures

Council District:	2 9	Priority Score:	65
Community Planning:	Peninsula; Midway - Pacific Highway	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Lewis, Nikki
Duration:	2024 - 2027		619-533-6653
Improvement Type:	Betterment		nlewis@sanidiego.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, water & sewer connections, 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 Plans: 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 will be operational in Fiscal Year 2025. Design of Phase 2 was completed in Fiscal Year 2024. Construction of Phase 2 began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2026. Preliminary engineering of Phase 3 began in Fiscal Year 2025. Design and construction of Phase 3 schedule is contingent upon results of environmental study.

Summary of Project Changes: The project description and schedule has been updated for Fiscal Year 2026. The total project cost has decreased by \$720,000 due to scope being refined from Phase 2 engineering.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ -	\$ 260,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000
CIP Contributions from General Fund	400265	1,956,673	1,183,327	-	-	-	-	-	-	-	-	3,140,000
Infrastructure Fund	100012	1,049,998	2	-	-	-	-	-	-	-	-	1,050,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	480,000	480,000
Total		\$ 3,006,670	\$ 1,443,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,000	\$ 4,930,000

Homelessness Strategies and Solutions

Rose Canyon Safe Parking / S23014

Bldg - Other City Facility / Structures

Council District:	2	Priority Score:	41
Community Planning:	Clairemont Mesa	Priority Category:	Low
Project Status:	Warranty	Contact Information:	Lowther, John
Duration:	2023 - 2025		619-613-0049
Improvement Type:	New		jlowther@sanidiego.gov

Description: This project includes safe parking improvements to 3775 Morena Blvd. including: installation of a new sewer main, manholes, water & sewer connections, electric panels, grinding and overlay of the parking lot, and an electric gate.

Justification: The County provided capital to establish an overnight safe parking/camper shelter for homeless families.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Homelessness Strategies and Solutions budget.

Relationship to General and Community Plans: This project is consistent with the Clairemont Mesa Community Plan and is in conformance with the City's General Plan.

Schedule: Design began and was completed in Fiscal Year 2023. Construction began and was substantially completed in Fiscal Year 2023. Final electrical improvements are to be constructed by the end Fiscal Year 2025.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - Other	600002	\$ 576,490	\$ 454,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030,543
Total		\$ 576,490	\$ 454,052	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,030,543

Homelessness Strategies and Solutions

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Citywide Homeless Shelters / L24002	\$ 4,930,000	\$ 480,000	9.74%	This project provides design and construction of improvements, new infrastructure, and buildings city-wide. Phase 1 is planned to be sited at the H Barracks 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, water & sewer connections, and site lighting to support ancillary services to be operational at the site. Phase 2 is planned to include site improvements at 2334 Mission Village Drive. A portion of Phase 2 is currently unfunded.
Total		\$ 480,000		



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Library



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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.

2025 CIP Accomplishments

In Fiscal Year 2025, the Library Department achieved the following:

- Completed construction on the Pacific Highlands Ranch Branch Library (S14023)
- Awarded Design-Build contract and initiated design for Oak Park Branch Library (S22011)
- Completed the southern-facing area of the Scripps Miramar Ranch Library parking lot (S00811)
- Completed design and awarded construction for the Old Logan Heights Library Building Rehabilitation (S22010)
- Received a \$3.0M Donation to fill the remaining construction funding gap for the Ocean Beach Library expansion project (S20015)
- Awarded Design-Build contract and initiate design for City Heights Performance Annex Improvements (S23013)

2026 CIP Goals

The Library Department is looking forward to Fiscal Year 2026 with the following goals:

- Complete design and begin construction for the City Heights Performance Annex Improvement project (S23013)
- Complete design phase and initiate construction for Oak Park Branch Library (S22011)
- Complete design phase for the Ocean Beach Library expansion project (S20015)
- Initiate construction for the Old Logan Heights Library Building Rehabilitation (S22010)



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Library: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
City Hts Library Performance Annex Imp / S23013	\$ 1,305,319	\$ -	\$ 4,310,637	\$ 5,615,956
Linda Vista Library Patio Improv / S24007	150,000	-	1,000,000	1,150,000
Oak Park Library / S22011	22,246,195	5,947,892	9,090,913	37,285,000
Ocean Beach Branch Library / S20015	5,551,489	-	7,199,999	12,751,488
Old Logan Heights Library Renovation / S22010	6,341,521	-	-	6,341,521
Pacific Highlands Ranch Branch Library / S14023	28,464,178	-	-	28,464,178
San Carlos Branch Library / S00800	16,054,241	-	31,447,259	47,501,500
Scripps Miramar Ranch Library / S00811	10,123,056	-	980,000	11,103,056
University Community Library / P22008	40,000	-	-	40,000
Total	\$ 90,275,999	\$ 5,947,892	\$ 54,028,808	\$ 150,252,699



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Library – Preliminary Engineering Projects

University Community Library / P22008

Priority Category: Low

Priority Score: 40

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ 39,964	\$ 36	\$ -	\$ 40,000
Total		\$ 39,964	\$ 36	\$ -	\$ 40,000



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Library

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:	2023 - 2028		619-533-6613
Improvement Type:	Betterment		elozano@sanidiego.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. Additionally, a second floor will be added to the Performance Annex, which will include rehearsal space and staff office space. The existing first floor will be expanded to include box office, staff office space, storage space.

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: This facility will require ongoing operational budget for non-personnel expenditures. Estimates for the operating budget impact will be developed when final square footage is determined.

Relationship to General and Community Plans: This project is consistent with the Mid-City Communities Plan and is in conformance with the City's General Plan.

Schedule: The project schedule is contingent upon the allocation of the grant funding.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ 655,319	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 655,319
Grant Fund - Federal	600000	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000
Grant Fund - State	600001	-	-	-	3,310,637	-	-	-	-	-	-	3,310,637
Library System Improvement Fund	200209	-	650,000	-	-	-	-	-	-	-	-	650,000
Total		\$ -	\$ 1,305,319	\$ -	\$ 4,310,637	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,615,956

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:	Bose, Sheila
Duration:	2024 - 2027		619-533-4698
Improvement Type:	Betterment		sbose@sandiego.gov

Description: This project provides for improvements to the Outdoor Early Learning Patio at the existing Linda Vista Branch Library. The improvements entail adding a meeting and crafts space; seating for friends, families and readers' and space for nature-based play and learning. Specifically, a new exit gate, concrete patio, concrete band, stucco wall, concrete steppers, decomposed granite paving, iron fence, sidewalk, shade canopies, concrete tabletop, lintel, steel edging and irrigation drainage pipes will be added to the existing patio. In addition, an existing wall will be demolished to make way for the improvements.

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. The current library is the busiest in the City of San Diego for youth summer reading programs and "Do Your Homework at the Library" programs and as a result, has reached operational capacity and is unable to accommodate the needs of the growing community.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Linda Vista Community Plan and is in conformance with the City's General Plan.

Schedule: Design and construction schedule is contingent upon the identification of funding.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Library System Improvement Fund	200209	-	150,000	-	-	-	-	-	-	-	-	150,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	500,000	500,000
Total		\$ -	\$ 150,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 1,150,000

Library

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 will utilize 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. Designs will be 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 Plans: 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 is anticipated to be completed in Fiscal Year 2026, with the construction component anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 92,874	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,874
Citywide Library DIF	400887	-	-	1,000,000	-	-	-	-	-	-	-	1,000,000
Crossroads Redevelopmen CIP Contributions Fund	200357	368,686	93,197	-	-	-	-	-	-	-	-	461,883
Debt Funded General Fund CIP Projects	400881	-	345,987	4,947,892	-	-	-	-	-	-	-	5,293,879
Grant Fund - State	600001	4,874,500	15,425,500	-	9,090,913	-	-	-	-	-	-	29,390,913
Library Improvement Trust Fund	200369	-	366,186	-	-	-	-	-	-	-	-	366,186
Library System Improvement Fund	200209	-	679,264	-	-	-	-	-	-	-	-	679,264
Total		\$ 5,336,060	\$ 16,910,134	\$ 5,947,892	\$ 9,090,913	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,285,000

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 - 2029		619-533-6653
Improvement Type:	Betterment		nlewis@sanidiego.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. This project is part of the 21st Century Library System/Library Department Facility Improvements Program.

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 Plans: 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 are anticipated be completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028, contingent upon the receipt of anticipated funding.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ -	\$ -	\$ -	\$ 52,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,552
CIP Contributions from General Fund	400265	-	-	-	30,036	-	-	-	-	-	-	30,036
Debt Funded General Fund CIP Projects	400881	609,615	(19,826)	-	-	-	-	-	-	-	-	589,790
General Fund Commercial Paper Notes	400869	217,881	-	-	-	-	-	-	-	-	-	217,881
Grant Fund - Federal	600000	-	-	-	4,000,000	-	-	-	-	-	-	4,000,000
Grant Fund - State	600001	102,722	4,397,278	-	-	-	-	-	-	-	-	4,500,000
Infrastructure Fund	100012	162,330	-	-	-	-	-	-	-	-	-	162,330
Library System Improvement Fund	200209	13,070	-	-	57,411	-	-	-	-	-	-	70,481
Ocean Beach Urban Comm	400124	68,419	-	-	50,000	-	-	-	-	-	-	118,419
Private & Others Contrib-CIP	400264	-	-	-	3,000,000	-	-	-	-	-	-	3,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	10,000	10,000
Total		\$ 1,174,035	\$ 4,377,452	\$ -	\$ 7,189,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 12,751,487

Library

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 - 2028		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. The future use of this building will be determined at a later date, under a different project. 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 Plans: 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: \$3.6 million in Federal Grant funding was allocated to this project in Fiscal Year 2025 via City Council resolution. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
EDCO Community Fund	700042	\$ 6,742	\$ 318,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,521
Grant Fund - Federal	600000	-	3,616,000	-	-	-	-	-	-	-	-	3,616,000
Grant Fund - State	600001	740,119	1,659,881	-	-	-	-	-	-	-	-	2,400,000
Total		\$ 746,861	\$ 5,594,659	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,341,521

Library

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 - 2026		619-533-6613
Improvement Type:	New		elozano@sanidiego.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 Plans: 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 2026.

Summary of Project Changes: The total project cost has decreased by \$800,000 due to project cost savings. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Black Mountain Ranch FBA	400091	\$ 11,118,594	\$ 128,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,247,376
Del Mar Mesa FBA	400089	1,008,945	122,000	-	-	-	-	-	-	-	-	1,130,945
Pacific Highlands Ranch FBA	400090	10,921,090	416,617	-	-	-	-	-	-	-	-	11,337,707
Torrey Highlands	400094	4,748,148	-	-	-	-	-	-	-	-	-	4,748,148
Total		\$ 27,796,778	\$ 667,399	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,464,178

Library

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 - 2030		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 Plans: 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. Phase I of the Design Build contract is anticipated to be awarded in Fiscal Year 2026 and subsequent phases will be contingent upon the identification of funds.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ -	\$ 15,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,444
CIP Contributions from General Fund	400265	50,000	778,602	-	-	-	-	-	-	-	-	828,602
Citywide Library DIF	400887	-	290,000	-	-	-	-	-	-	-	-	290,000
Debt Funded General Fund CIP Projects	400881	17,724	5,876,862	-	-	-	-	-	-	-	-	5,894,586
Grant Fund - State	600001	678,710	821,290	-	-	-	-	-	-	-	-	1,500,000
Infrastructure Fund	100012	-	17,220	-	-	-	-	-	-	-	-	17,220
Library Improvement Trust Fund	200369	7,060	148,545	-	-	-	-	-	-	-	-	155,605
Library System Improvement Fund	200209	33,130	-	-	-	-	-	-	-	-	-	33,130
Navajo Urban Comm	400116	1,986,538	4,794,822	-	-	-	-	-	-	-	-	6,781,360
PFFA Lease Revenue Bonds 2015A-Projects	400859	6,257	-	-	-	-	-	-	-	-	-	6,257
PFFA Lease Revenue Bonds 2015B-Project	400860	522,378	-	-	-	-	-	-	-	-	-	522,378
PFFA Lease Revenue Refunding Bonds 2013A - Project	400853	8,306	-	-	-	-	-	-	-	-	-	8,306
San Carlos Library	200484	1,353	-	-	-	-	-	-	-	-	-	1,353
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	31,447,259	31,447,259
Total		\$ 3,311,455	\$ 12,742,785	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,447,259	\$ 47,501,500

Library

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@sanidiego.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 Plans: 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 2027. A two-year maintenance and monitoring period is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has increased by \$261,000 due to revised geological improvement costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Library System Improvement Fund	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	30,000	47,545	-	-	-	-	-	-	-	-	77,545
Scripps Miramar Ranch DIF	400863	3,696,377	390,000	-	-	-	-	-	-	-	-	4,086,377
Scripps Miramar Ranch FBA	400086	4,700,342	91,757	-	450,000	-	-	-	-	-	-	5,242,099
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	530,000	530,000
Total		\$ 9,562,098	\$ 560,957	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000	\$ 11,103,056

Unfunded Needs List

Library

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Ocean Beach Branch Library / S20015	\$ 12,751,488	\$ 10,000	0.08%	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.
Scripps Miramar Ranch Library / S00811	\$ 11,103,056	\$ 530,000	4.77%	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. A portion of construction is currently unfunded.
Linda Vista Library Patio Improv / S24007	\$ 1,150,000	\$ 500,000	43.48%	This project provides for the construction of an outdoor early learning patio at the existing Linda Vista Branch Library. A portion of the construction phase remains unfunded, however two grant funding sources have been identified for application.
San Carlos Branch Library / S00800	\$ 47,501,500	\$ 31,447,259	66.20%	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		\$ 32,487,259		



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Parks & Recreation



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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 60 recreation centers, 15 aquatic centers, approximately 297 playgrounds in over 8,792 acres of developed parks, as well as nearly 27,404 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 103 joint use facilities.

2025 CIP Accomplishments

In Fiscal Year 2025, 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 2025:
 - Balboa Park Botanical Building Improvements (S20005)
 - Canon Street Park (S16047)
 - Carol Gate Neighborhood Park Playground Improvements (B20057)
 - De Anza Northeast Parking Lot (B20107)
 - Egger/South Bay Community Park ADA Improvements (S15031)
 - El Carmel Comfort Station Improvements (B18226)
 - Hickman Fields Athletic Area (S00751)
 - Jerabek Park Improvements (S20007)
 - John F. Kennedy Neighborhood Park Restroom and Playground Improvements (B18005)
 - Mission Bay Golf Course Clubhouse Demolition/Portable Building Installation (S01090)
 - Mountain View Sports Courts (B18192)
 - Mountain View Sports Courts Accessibility Improvements (B21114)

- Olive Grove Community Park Accessibility Improvements (S15028)
- New joint-use facilities put into service:
 - Boone Elementary School Joint Use Facility
 - Clairemont Canyons Academy Joint Use Facility
 - Emerson Elementary Joint Use Facility
 - Spreckels Elementary School Joint Use Facility
 - Wangenheim Middle and Walker Elementary Joint Use Facility
 - Whitman Elementary School Joint Use Facility

2026 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:
 - Beyer Park Development (S00752)
 - Carmel Del Mar Neighborhood Park Comfort Station Development (S16034)
 - Carmel Grove Neighborhood Park Comfort Station and Park (S16038)
 - Carmel Knolls Neighborhood Park Comfort Station Development (S16033)
 - Carmel Valley Community Park Turf Upgrades (S16029)
 - Clay Neighborhood Park Improvements (B22047)
 - Dusty Rhodes Comfort Station Improvements (B19180)
 - Dusty Rhodes Parking Lot Improvements (B19158)
 - Dusty Rhodes Playground (B19181)
 - El Cuervo Adobe Improvements (S14006)
 - Hospitality Point Comfort Station Improvements (B19179)
 - Hospitality Point Parking Lot Improvements (B19156)
 - Marcy Neighborhood Park Improvements (B19188)
 - Narragansett Avenue Access (B18026)
 - North Cove Comfort Station Improvements (B18234)
 - Ocean Air Comfort Station and Park Improvements (S16031)
 - Old Salt Pool Access Stairs (B22012)
 - Rancho Bernardo Community Park Improvements - Dog Park (L20000)
 - Rose Marie Starns So Parking Lot Improvements (B19163)
 - Sage Canyon Neighborhood Park Improvements (S16035)
 - Solana Highlands Neighborhood Park Comfort Station Development (S16032)
 - Solterra Vista Neighborhood Park (RD22000)
 - Sunset Point Comfort Station Improvements (B19176)
 - Sunset Point Parking Lot Improvements (B19159)
 - Ventura Comfort Station Improvements (B18227)
 - Willie Henderson Lighting Upgrades (B23011)
- New joint-use facilities to be put into service:

Parks & Recreation

- Holmes Elementary School Joint Use Facility
- Pacific Beach Elementary School Joint Use Facility
- Pacific View Elementary School Joint Use Facility
- Paradise Hills Elementary School Joint Use Facility
- Rowan Elementary School Joint Use Facility
- Salk Neighborhood Park & Joint Use Development (S14007)



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Parks & Recreation

Parks & Recreation: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Balboa Park Botanical Bldg Improvments / S20005	\$ 28,453,000	\$ -	\$ (2,017,000)	\$ 26,436,000
Balboa Park Comfort Station Improvements / L25000	-	-	6,345,990	6,345,990
Balboa Park Golf Course / AEA00002	6,411,194	-	-	6,411,194
Balboa Park International Cottages Study / P24000	567,613	-	500,000	1,067,613
Berardini Field GDP / P22006	700,000	-	-	700,000
Beyer Park Development Phase II / S23008	7,697,390	-	10,290,610	17,988,000
Beyer Park Development / S00752	22,833,940	-	-	22,833,940
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	-	5,789,835	7,789,835
Camino De La Costa Stairs / P24012	807,174	-	-	807,174
Canon Street Pocket Park / S16047	3,455,922	-	(350,000)	3,105,922
Canyonside Comm Park Tennis Expansion / RD23004	2,553,857	-	-	2,553,857
Carmel Del Mar NP Comfort Station-Development / S16034	4,730,564	-	96,797	4,827,361
Carmel Grove NP Comfort Station and Park / S16038	2,212,865	-	340,635	2,553,500
Carmel Knolls NP Comfort Station-Development / S16033	3,254,031	-	(607,714)	2,646,317
Carmel Valley CP-Turf Upgrades / S16029	6,074,121	-	666,000	6,740,121
Casa Del Prado Reconstruction / S22007	5,900,000	500,000	-	6,400,000
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	-	-	400,000
Chollas Lake Improvements / L18001	1,749,509	-	170,000	1,919,509
Chollas Triangle Park / P20005	3,288,899	-	16,182,217	19,471,116
City Heights Urban Village/Henwood Park / P24002	1,750,000	-	-	1,750,000
Coastal Erosion and Access / AGF00006	7,962,679	-	13,975,892	21,938,571
Crystal Pier Improvements / P24017	1,000,000	-	-	1,000,000
Dennery Ranch Neigh Park / RD22001	19,909,564	-	2,090,436	22,000,000
East Village Green Phase 1 / S16012	79,300,725	-	4,750,000	84,050,725
EB Scripps Park Expanded Walkway / P24015	828,444	-	250,000	1,078,444
EB Scripps Pk Comfort Station Replacement / S15035	5,718,470	-	-	5,718,470
Ed Brown Center Improvements / RD22003	300,000	-	-	300,000
Egger/South Bay Community Park ADA Improvements / S15031	6,980,145	-	-	6,980,145
El Cuervo Adobe Improvements / S14006	606,000	-	350,000	956,000
Emerald Hills Neighborhood Park Phase 1 / S25002	-	264,160	3,536,267	3,800,427
Emerald Hills Park GDP / P20003	4,004,213	-	(3,536,267)	467,946
Golf Course Drive Improvements / S15040	9,659,307	-	-	9,659,307
Grove Neighborhood Park / S22002	5,780,022	-	4,269,979	10,050,001
Hickman Fields Athletic Area / S00751	12,376,320	-	-	12,376,320
Hidden Trails Neighborhood Park / S00995	11,313,196	-	1,264,034	12,577,230
Howard Lane Improvements / L24003	6,300,000	-	61,100	6,361,100
Jerabek Park Improvements / S20007	7,676,400	-	172,504	7,848,904
John Baca Park / S22004	2,342,634	-	2,653,366	4,996,000
Junipero Serra Museum ADA Improvements / S15034	2,834,569	-	-	2,834,569
Kelly Street Park GDP / P22004	400,000	-	-	400,000

Parks & Recreation

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Marie Widman Memorial Park GDP / P23005	500,000	-	3,750,000	4,250,000
Marston House Restoration & Repair Work / RD23005	1,000,000	-	-	1,000,000
MB GC Clbhouse Demo/Prtbl Building Instl / S01090	8,935,084	-	-	8,935,084
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 Golf Course / AEA00003	50,000	-	-	50,000
Mission Bay Improvements / AGF00004	106,208,546	11,177,782	62,762,410	180,148,738
Mission Beach Seawall Repair / P24001	750,000	-	-	750,000
MLK Pool Improvements / P24009	3,000,000	-	-	3,000,000
Mohnike Adobe and Barn Restoration / S13008	2,181,716	1,936,943	967,359	5,086,018
Montezuma Park General Dev Plan Amendment / P21002	1,350,000	-	-	1,350,000
Mountain View Racquet Club / RD23006	500,000	-	-	500,000
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	750,000	-	-	750,000
MTRP Trail System Management / S23010	200,000	-	-	200,000
Natural History Museum Improvements / RD23007	3,300,000	-	-	3,300,000
North Chollas CP Improvements / L22004	2,228,000	-	20,372,000	22,600,000
North Park Mini Park / S10050	6,172,897	-	-	6,172,897
North Park Recreation Center / P24003	750,000	-	-	750,000
NTC Aquatic Center / L23002	1,955,282	-	58,044,719	60,000,001
Ocean Air Comfort Station and Park Improvements / S16031	3,181,793	-	-	3,181,793
Ocean Beach Pier Improvements / S20011	1,232,907	-	(77,804)	1,155,103
Ocean Beach Pier Replacement / L22001	9,250,000	-	180,713,000	189,963,000
Old Mission Dam Dredging / P23002	1,634,936	-	-	1,634,936
Olive Grove Community Park ADA Improve / S15028	6,722,186	-	(100,320)	6,621,866
Olive St Park Acquisition and Development / S10051	5,956,067	-	-	5,956,067
Paradise Hills Community Park Trail / S24013	750,000	-	-	750,000
Park Improvements / AGF00007	65,520,290	2,294,626	13,915,732	81,730,648
Penasquitos Creek NP Comfort Station / P24006	2,000,000	-	-	2,000,000
Rancho Bernardo CP Improvements / L20000	6,417,004	-	3,282,996	9,700,000
Regional Park Improvements / AGF00005	9,898,896	-	(4,699,838)	5,199,058
Resource-Based Open Space Parks / AGE00001	6,026,530	-	1,500,000	7,526,530
Riviera Del Sol Neighborhood Park / S00999	9,570,838	-	-	9,570,838
Sage Canyon NP Improvements / S16035	6,097,357	-	-	6,097,357
Salk Neighborhood Park & Joint Use Devel / S14007	11,287,278	-	-	11,287,278
SD Humane Society Roof and HVAC Repl / S24014	500,000	-	1,200,000	1,700,000
Sefton Field Improvements / P23006	3,000,000	-	2,000,000	5,000,000
Solana Highlands NP-Comfort Station Development / S16032	4,031,000	-	1,802,600	5,833,600
Solterra Vista Neighborhood Park / RD22000	8,992,183	-	-	8,992,183
South Clairemont CP Rec Cntr Renovation / P24008	3,000,000	-	-	3,000,000
Southeastern Mini Park Improvements / L16000	8,198,152	-	-	8,198,152
Spindrift Drive Beach Access Walkway / P24011	354,135	-	1,000,000	1,354,135
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	4,271,957	2,100,000	5,949,637	12,321,594
Switzer Canyon Bridge Enhancement / P21006	33,358	-	-	33,358
Talmadge Traffic Calming Infrastructure / S17001	343,000	-	-	343,000
Torrey Highlands NP Upgrades / S16036	2,448,401	-	-	2,448,401

Parks & Recreation

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Torrey Highlands Trail System / RD21003	142,622	-	-	142,622
Torrey Pines GC Clubhouse & Maintenance / S23005	5,000,000	-	54,910,000	59,910,000
Torrey Pines Golf Course / AEA00001	4,410,000	-	-	4,410,000
Villa Montezuma Museum / RD23008	5,000,000	-	-	5,000,000
Wangenheim Joint Use Facility / S15007	10,617,667	-	348,996	10,966,663
Total	\$ 729,227,027	\$ 18,273,511	\$ 477,399,593	\$ 1,224,900,131



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Parks & Recreation – Preliminary Engineering Projects

Balboa Park International Cottages / P24000

Study

Priority Category: Medium

Priority Score: 51

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
San Diego Regional Parks Improvement Fund	200391	\$ 71,616	\$ 495,997	\$ -	\$ 1,067,613
Total		\$ 71,616	\$ 495,997	\$ -	\$ 1,067,613

Berardini Field GDP / P22006

Priority Category: Medium

Priority Score: 53

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Climate Equity Fund	100015	\$ 400,000	\$ -	\$ -	\$ 400,000
Citywide Park Development Impact Fee	400883	81,876	218,124	-	300,000
Total		\$ 481,876	\$ 218,124	\$ -	\$ 700,000

Boston Ave Linear Park GDP / P22005

Priority Category: High

Priority Score: 72

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Climate Equity Fund	100015	\$ 97,408	\$ 1,802,592	\$ -	\$ 1,900,000
CIP Contributions from General Fund	400265	-	100,000	-	100,000
Citywide Park Development Impact Fee	400883	-	-	-	1,890,000
Grant Fund - Federal	600000	-	-	-	3,899,835
Total		\$ 97,408	\$ 1,902,592	\$ -	\$ 7,789,835

Camino De La Costa Stairs / P24012

Priority Category: Medium

Priority Score: 46

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
San Diego Regional Parks Improvement Fund	200391	\$ 128,123	\$ 349,916	\$ -	\$ 478,039
CIP Contributions from General Fund	400265	-	4,135	-	4,135
Grant Fund - State	600001	222,400	102,600	-	325,000
Total		\$ 350,523	\$ 456,651	\$ -	\$ 807,174

Parks & Recreation

Chollas Lake Drainage Study / P25002

Priority Category: Medium

Priority Score: 56

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Citywide Park DIF-Park Def. COC	400891	\$ 27,122	\$ 372,878	\$ -	\$ 400,000
Total		\$ 27,122	\$ 372,878	\$ -	\$ 400,000

Chollas Triangle Park / P20005

Priority Category: High

Priority Score: 60

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ -	\$ 300,000	\$ -	\$ 300,000
Environmental Growth 2/3 Fund	200109	235,000	-	-	235,000
San Diego Regional Parks Improvement Fund	200391	-	-	-	6,182,217
Capital Outlay Fund	400002	1,000	899,000	-	900,000
Mid City Urban Comm	400114	439,582	(20,683)	-	418,899
Citywide Park DIF-Park Def. COC	400891	-	500,000	-	10,500,000
Citywide Park DIF-Park Def. Unrstd	400892	4,291	930,709	-	935,000
Total		\$ 679,873	\$ 2,609,026	\$ -	\$ 19,471,116

City Heights Urban Village/Henwood Park / P24002

Priority Category: High

Priority Score: 76

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ -	\$ 1,750,000	\$ -	\$ 1,750,000
Total		\$ -	\$ 1,750,000	\$ -	\$ 1,750,000

Crystal Pier Improvements / P24017

Priority Category: High

Priority Score: 100

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
San Diego Regional Parks Improvement Fund	200391	\$ 1,007,274	\$ (7,274)	\$ -	\$ 1,000,000
Total		\$ 1,007,274	\$ (7,274)	\$ -	\$ 1,000,000

EB Scripps Park Expanded Walkway / P24015

Priority Category: Low

Priority Score: 41

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
La Jolla Urban Comm	400123	\$ 557	\$ 77,887	\$ -	\$ 78,444
Citywide Park DIF-Park Def. COC	400891	-	750,000	-	1,000,000
Total		\$ 557	\$ 827,887	\$ -	\$ 1,078,444

Parks & Recreation

Emerald Hills Park GDP

/ P20003

Priority Category: High

Priority Score: 65

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Climate Equity Fund	100015	\$ 66,086	\$ 933,914	\$ -	\$ 77,332
CIP Contributions from General Fund	400265	367,057	32,943	-	338,061
Encanto Neighborhoods DIF	400864	104,213	-	-	52,553
Grant Fund - State	600001	-	2,500,000	-	-
Total		\$ 537,356	\$ 3,466,857	\$ -	\$ 467,946

Kelly Street Park GDP

/ P22004

Priority Category: Medium

Priority Score: 52

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ 361,718	\$ 38,282	\$ -	\$ 400,000
Total		\$ 361,718	\$ 38,282	\$ -	\$ 400,000

Marie Widman Memorial Park GDP / P23005

Priority Category: Low

Priority Score: 38

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ 422,353	\$ 77,647	\$ -	\$ 500,000
Grant Fund - Federal	600000	-	-	-	850,000
Unidentified Funding	9999	-	-	-	2,900,000
Total		\$ 422,353	\$ 77,647	\$ -	\$ 4,250,000

Mission Beach Seawall Repair

/ P24001

Priority Category: Medium

Priority Score: 58

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ -	\$ 750,000	\$ -	\$ 750,000
Total		\$ -	\$ 750,000	\$ -	\$ 750,000

MLK Pool Improvements

/ P24009

Priority Category: High

Priority Score: 77

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ 522	\$ 99,478	\$ -	\$ 100,000
Citywide Park Development Impact Fee	400883	-	900,000	-	900,000
Grant Fund - State	600001	889,866	1,110,134	-	2,000,000
Total		\$ 890,388	\$ 2,109,612	\$ -	\$ 3,000,000

Parks & Recreation

Montezuma Park General Dev Plan / P21002

Amendment

Priority Category: Low

Priority Score: 33

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
College Area	400127	\$ 287,681	\$ 62,319	\$ -	\$ 350,000
Citywide Park DIF-Park Def. Unrstd	400892	-	1,000,000	-	1,000,000
Total		\$ 287,681	\$ 1,062,319	\$ -	\$ 1,350,000

Mt. Hope Rec Ctr @ Dennis V Allen / P23003

Park

Priority Category: Low

Priority Score: 36

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ 119,790	\$ -	\$ -	\$ 119,790
Capital Outlay Fund	400002	110,351	141,083	-	251,434
CIP Contributions from General Fund	400265	-	378,776	-	378,776
Total		\$ 230,140	\$ 519,860	\$ -	\$ 750,000

North Park Recreation Center / P24003

Priority Category: Medium

Priority Score: 54

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ -	\$ 750,000	\$ -	\$ 750,000
Total		\$ -	\$ 750,000	\$ -	\$ 750,000

Old Mission Dam Dredging / P23002

Priority Category: Low

Priority Score: 33

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ 704,885	\$ 45,115	\$ -	\$ 750,000
San Diego Regional Parks Improvement Fund	200391	484,936	-	-	484,936
Mission Trails Regional Park Fund	200403	-	400,000	-	400,000
Total		\$ 1,189,821	\$ 445,115	\$ -	\$ 1,634,936

Parks & Recreation

Penasquitos Creek NP Comfort / P24006

Station

Priority Category: Medium

Priority Score: 47

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ -	\$ 100,000	\$ -	\$ 100,000
Rancho Penasquitos FBA	400083	-	146,143	-	146,143
Grant Fund - State	600001	17,997	1,735,860	-	1,753,857
Total		\$ 17,997	\$ 1,982,003	\$ -	\$ 2,000,000

Sefton Field Improvements / P23006

Priority Category: High

Priority Score: 71

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
San Diego Regional Parks Improvement Fund	200391	\$ -	\$ -	\$ -	\$ 2,000,000
Mission Valley-Urban Comm.	400135	228,304	2,771,696	-	3,000,000
Total		\$ 228,304	\$ 2,771,696	\$ -	\$ 5,000,000

South Clairemont CP Rec Cntr / P24008

Renovation

Priority Category: Medium

Priority Score: 57

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ 588	\$ 99,412	\$ -	\$ 100,000
Citywide Park Development Impact Fee	400883	-	900,000	-	900,000
Grant Fund - State	600001	1,812,119	187,881	-	2,000,000
Total		\$ 1,812,707	\$ 1,187,293	\$ -	\$ 3,000,000

Spindrift Drive Beach Access / P24011

Walkway

Priority Category: Low

Priority Score: 45

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
San Diego Regional Parks Improvement Fund	200391	\$ 250,000	\$ -	\$ -	\$ 1,250,000
CIP Contributions from General Fund	400265	35,892	68,243	-	104,135
Total		\$ 285,892	\$ 68,243	\$ -	\$ 1,354,135

Parks & Recreation

Switzer Canyon Bridge / P21006
Enhancement

Priority Category: Low Priority Score: 47

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
North Park MAD Fund	200063	\$ -	\$ 33,358	\$ -	\$ 33,358
Total		\$ -	\$ 33,358	\$ -	\$ 33,358

Parks & Recreation

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 - 2026		619-533-6613
Improvement Type:	Betterment		elozano@sanidiego.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 Plans: 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.

Summary of Project Changes: Total project cost has decreased by \$2.0 million due to project savings. The operating budget impact has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay-Sales Tax	400000	\$ 29,820	\$ 70,179	\$ -	\$ (17,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,000
Debt Funded General Fund CIP Projects	400881	12,271,723	1,121	-	-	-	-	-	-	-	-	12,272,844
Grant Fund - State	600001	8,000,000	-	-	-	-	-	-	-	-	-	8,000,000
San Diego Regional Parks Improvement Fund	200391	5,197,559	2,882,597	-	(2,000,000)	-	-	-	-	-	-	6,080,156
Total		\$ 25,499,101	\$ 2,953,898	\$ -	\$ (2,017,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,436,000

Parks & Recreation

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:	New	Contact Information:	Bose, Sheila
Duration:	2025 - 2029		619-533-4698
Improvement Type:	Betterment		sbose@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, Phase 3 - Morley Field, and Phase 4 - Village Place. Spanish Village Men's Restroom will include renovations to the existing restroom to include new fixtures and finishes. Organ Pavilion Comfort Station will include renovations to existing restrooms and include converting slot drains to area drains and new fixtures and finishes. Morley Field Restrooms will include the demolition of existing comfort station and installation of new comfort station facility. Village Place will include the renovation of the existing restroom to be a Ranger station and/or Visitor Center based on community input. 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 Plans: 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 will begin in Fiscal Year 2025 and are anticipated to be completed in Fiscal Year 2026. Design of Phase 3 will begin in Fiscal Year 2026. Phase 4 and future phases will be initiated as funding is identified.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue Fund	200324	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
Debt Funded General Fund CIP Projects	400881	-	-	-	30,547	-	-	-	-	-	-	30,547
Grant Fund - State	600001	-	-	-	6,000,000	-	-	-	-	-	-	6,000,000
San Diego Regional Parks Improvement Fund	200391	-	-	-	65,443	-	-	-	-	-	-	65,443
Total		\$ -	\$ -	\$ -	\$ 6,345,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,345,990

Parks & Recreation

Balboa Park Golf Course / AEA00002

Golf Courses

Council District:	3	Priority Score:	Annual
Community Planning:	University; Centre City; 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 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 Plans: 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: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Balboa Park Golf Course CIP Fund	700044	\$ 393,068	\$ 6,018,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,411,194
Total		\$ 393,068	\$ 6,018,126	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,411,194

Parks & Recreation

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 - 2031		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: This facility will require an on-going operational budget for personnel and non-personnel expenses.

Relationship to General and Community Plans: 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 2026. A five-year vegetation maintenance and monitoring period is anticipated to be completed in Fiscal Year 2031. Closeout activities to be completed in Fiscal Year 2031.

Summary of Project Changes: Total project cost has increased by \$387,600 due to additional scope. \$387,600 in Private and Others Contribution-CIP was allocated to this project in Fiscal Year 2025 via City Council resolution. The project description has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from 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	363,741	-	-	-	-	-	-	-	-	2,131,470
Grant Fund - Federal	600000	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
Grant Fund - State	600001	8,500,000	-	-	-	-	-	-	-	-	-	8,500,000
Infrastructure Fund	100012	-	200,172	-	-	-	-	-	-	-	-	200,172
Otay Mesa Development Impact Fee	400857	2,715,681	-	-	-	-	-	-	-	-	-	2,715,681
Otay Mesa Facilities Benefit Assessment	400856	2,823,077	616,363	-	-	-	-	-	-	-	-	3,439,439
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
San Ysidro Urban Comm	400126	1,517,202	-	-	-	-	-	-	-	-	-	1,517,202
Total		\$ 20,266,064	\$ 2,567,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,833,940

Operating Budget Impact

Department - Fund		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs	0.00	4.00	4.00	4.00	4.00
Parks & Recreation - GENERAL FUND	Total Impact \$	-	1,182,336	822,336	822,336	822,336

Parks & Recreation

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, 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 Plans: 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.

Summary of Project Changes: \$3.0 million 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park Development Impact Fee	400883	\$ -	\$ -	\$ -	\$ -	\$ 5,096,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,096,405
Debt Funded General Fund CIP Projects	400881	-	1,500,000	-	-	-	-	-	-	-	-	1,500,000
Grant Fund - Federal	600000	-	3,000,000	-	5,194,205	-	-	-	-	-	-	8,194,205
Otay Mesa Development Impact Fee	400857	-	1,622,128	-	-	-	-	-	-	-	-	1,622,128
Otay Mesa Facilities Benefit Assessment	400856	251,001	1,125,332	-	-	-	-	-	-	-	-	1,376,333
RDA Contribution to San Ysidro Project Fund	200354	20,773	178,156	-	-	-	-	-	-	-	-	198,929
Total		\$ 271,773	\$ 7,425,616	\$ -	\$ 5,194,205	\$ 5,096,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,988,000

Parks & Recreation

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:	Abella-Shon, Michelle
Duration:	2022 - 2026		619-964-7670
Improvement Type:	Replacement - Rehab		mshon@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 Plans: 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 2026.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Grant Fund - State	600001	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500,000
Total		\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,500,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2021 - 2028		619-533-5139
Improvement Type:	New		koliver@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, two restrooms, one including a concession stand, two children's playgrounds, concrete pedestrian paving to meet ADA accessibility requirements, sports field lighting, 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 Plans: 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 will be completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027. Reimbursement payments to the developer are anticipated to begin in Fiscal Year 2026 and are expected to be finalized in Fiscal Year 2027.

Summary of Project Changes: The operating budget impact has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Black Mountain Ranch FBA	400091	\$ 195,411	\$ 10,839,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,034,475
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,513,425	2,513,425
Total		\$ 195,411	\$ 10,839,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,513,425	\$ 13,547,900

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs	0.00	1.00	1.00	1.00
Parks & Recreation - GENERAL FUND	Total Impact \$	-	189,403	96,903	96,903

Parks & Recreation

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:	Oliver, Kevin
Duration:	2016 - 2026		619-533-5139
Improvement Type:	New		koliver@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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost has decreased by \$350,000 due to project cost savings. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park Development Impact Fee	400883	\$ -	\$ 99,582	\$ -	\$ (99,582)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Funded General Fund CIP Projects	400881	1,236,711	289,197	-	(250,418)	-	-	-	-	-	-	1,275,490
Peninsula Urban Comm	400118	1,719,327	101,105	-	-	-	-	-	-	-	-	1,820,432
Public Art Fund	200002	10,000	-	-	-	-	-	-	-	-	-	10,000
Total		\$ 2,966,037	\$ 489,883	\$ -	\$ (350,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,105,921

Parks & Recreation

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:	Abella-Shon, Michelle
Duration:	2023 - 2026		619-964-7670
Improvement Type:	Replacement - Retrofit		mshon@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 Plans: 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 was executed in Fiscal Year 2024. Construction is anticipated to begin in Fiscal Year 2025 and complete in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by \$1.6 million due to increased construction costs. The project description has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Grant Fund - State	600001	\$ 200,000	\$ 2,353,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,553,857
Total		\$ 200,000	\$ 2,353,857	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,553,857

Parks & Recreation

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 - 2028		619-533-6653
Improvement Type:	Replacement		nlewis@sanidiego.gov

Description: This project provides for the demolition of the existing comfort station and the design and construction of a new comfort station, 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 Plans: 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 2026.

Summary of Project Changes: The total project cost increased by \$96,797 due to an increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 1,647,099	\$ 655,123	\$ -	\$ 96,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,399,020
Carmel Valley Development Impact Fee	400855	2,428,341	-	-	-	-	-	-	-	-	-	2,428,341
Total		\$ 4,075,440	\$ 655,123	\$ -	\$ 96,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,827,360

Parks & Recreation

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 - 2028		619-533-6653
Improvement Type:	New		nlewis@sanidiego.gov

Description: This project provides for the design and construction of a new 350 square foot prefabricated 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 Plans: 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 2026.

Summary of Project Changes: Total project cost has increased by \$90,635 due to an increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 1,761,509	\$ 1,355	\$ -	\$ 340,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,103,500
Carmel Valley Development Impact Fee	400855	310,406	139,594	-	-	-	-	-	-	-	-	450,000
Total		\$ 2,071,915	\$ 140,949	\$ -	\$ 340,635	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,553,500

Parks & Recreation

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 - 2028		619-533-6653
Improvement Type:	New		nlewis@sanidiego.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.

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 Plans: 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 2026.

Summary of Project Changes: Total project cost has decreased by \$607,714 due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 862,119	\$ 316,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,178,700
Carmel Valley Development Impact Fee	400855	1,210,809	256,808	-	(607,714)	-	-	-	-	-	-	859,903
Grant Fund - State	600001	-	607,714	-	-	-	-	-	-	-	-	607,714
Total		\$ 2,072,928	\$ 1,181,102	\$ -	\$ (607,714)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,646,317

Parks & Recreation

Carmel Valley CP-Turf Upgrades / S16029

Parks - Miscellaneous Parks

Council District:	1	Priority Score:	56
Community Planning:	Carmel Valley	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Lozano, Edgar
Duration:	2017 - 2027		619-533-6613
Improvement Type:	Expansion		elozano@sanidiego.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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: The total project cost has increased by \$666,000 due to an increase in construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 3,657,786	\$ -	\$ -	\$ 666,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,323,786
Carmel Valley Development Impact Fee	400855	1,346,800	(46,800)	-	-	-	-	-	-	-	-	1,300,000
Del Mar Hills/Carmel Vly-Maj D	400026	1,116,335	-	-	-	-	-	-	-	-	-	1,116,335
Total		\$ 6,120,921	\$ (46,800)	\$ -	\$ 666,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,740,121

Parks & Recreation

Casa Del Prado Reconstruction / S22007

Bldg - Other City Facility / Structures

Council District:	3	Priority Score:	60
Community Planning:	Balboa Park	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Gibson, William
Duration:	2022 - 2026		619-533-5401
Improvement Type:	Betterment		wgibson@sandiego.gov

Description: This project provides for the preparation of a feasibility study for assessment and evaluation of the current condition of the historic buildings, the Casa Del Prado, and Theater. The outcome determination will be used to develop the final scope for the design and construction of the buildings.

Justification: The project is needed to bring the building into compliance with current building standards.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Feasibility assessment began in Fiscal Year 2023 and was completed in Fiscal Year 2024. A new project is being initiated to implement the results of the feasibility assessment.

Summary of Project Changes: Total project cost has increased by \$500,000 due to revised engineer's estimate for design. The project schedule has been updated for Fiscal Year 2026. Remaining funding will be transferred to new capital project.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 203,678	\$ (3,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200,000
Grant Fund - State	600001	378,016	5,321,984	-	-	-	-	-	-	-	-	5,700,000
San Diego Regional Parks Improvement Fund	200391	-	-	500,000	-	-	-	-	-	-	-	500,000
Total		\$ 581,694	\$ 5,318,305	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6,400,000

Parks & Recreation

Children's Park Improvements / S16013

Parks - Miscellaneous Parks

Council District:	3	Priority Score:	60
Community Planning:	Centre City	Priority Category:	High
Project Status:	Continuing	Contact Information:	Kay, Daniel
Duration:	2017 - 2026		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 Plans: 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 is anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: Total project cost has decreased by \$300,000 due to project cost savings.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park DIF-Park Def. COC	400891	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300,000
Downtown DIF (Formerly Centre City DIF)	400122	8,184,667	16,253	-	-	-	-	-	-	-	-	8,200,920
Far Bonus-Civic San Diego	400850	20,302	479,698	-	-	-	-	-	-	-	-	500,000
Total		\$ 8,204,969	\$ 795,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,000,920

Parks & Recreation

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 - 2028		619-533-3710
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 Plans: 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 2026. Construction will be scheduled after the completion of design.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park DIF-Park Def. Unrstd	400892	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Climate Equity Fund	100015	1,017,760	1,982,240	-	-	-	-	-	-	-	-	3,000,000
Grant Fund - State	600001	96,500	755,500	-	-	-	-	-	-	-	-	852,000
Mid-City - Park Dev Fund	400109	7,295	152,705	-	-	-	-	-	-	-	-	160,000
Total		\$ 1,121,555	\$ 2,990,444	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,112,000

Parks & Recreation

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 - 2026		619-533-6653
Improvement Type:	Betterment		nlewis@sanidiego.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 Plans: 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 2026. Future phases are not anticipated.

Summary of Project Changes: Total project cost has increased by \$170,000 due to increased construction cost. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	\$ 752,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 752,000
San Diego Regional Parks Improvement Fund	200391	937,267	60,242	-	170,000	-	-	-	-	-	-	1,167,509
Total		\$ 1,689,266	\$ 60,242	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,919,508

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs	0.00	0.00	0.00	0.00
Parks & Recreation - GENERAL FUND	Total Impact \$	-	27,822	36,168	37,254

Parks & Recreation

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 2,000	\$ 185	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,185
Debt Funded General Fund CIP Projects	400881	2,124,047	7,900	-	-	-	-	-	-	-	-	2,131,947
San Diego Regional Parks Improvement Fund	200391	3,135,948	2,692,599	-	-	1,467,892	3,608,000	-	-	-	-	10,904,438
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	8,900,000	8,900,000
Total		\$ 5,261,994	\$ 2,700,684	\$ -	\$ -	\$ 1,467,892	\$ 3,608,000	\$ -	\$ -	\$ -	\$ 8,900,000	\$ 21,938,570

Parks & Recreation

Dennerly 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 - 2029		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 Dennerly 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 Dennerly 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 Plans: This project is consistent with the Otay Mesa Community Plan and the Dennerly 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 and conveyance of the completed park to the City is expected to occur in Fiscal Year 2027.

Summary of Project Changes: The project schedule and operating budget impact was updated for this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa Development Impact Fee	400857	\$ -	\$ 443,303	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 443,303
Otay Mesa EIFD Capital Project Fund	400870	-	4,368,165	-	2,090,436	-	-	-	-	-	-	6,458,601
Otay Mesa Facilities Benefit Assessment	400856	7,931,540	7,096,332	-	-	-	-	-	-	-	-	15,027,872
Otay Mesa-West (From 39067)	400093	-	70,224	-	-	-	-	-	-	-	-	70,224
Total		\$ 7,931,539	\$ 11,978,024	\$ -	\$ 2,090,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000,000

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs 0.00	1.67	2.50	2.50	2.50
Parks & Recreation - GENERAL FUND	Total Impact \$ -	970,686	907,806	907,806	907,806

Parks & Recreation

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: This facility will require an on-going operational budget for personnel and non-personnel expenses. The current cost estimate is based upon the Parks and Recreation Department's current cost to maintain various landscaped areas. Operational costs for the project will be revised as all amenities and unique site characteristics are considered.

Relationship to General and Community Plans: 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 2026.

Summary of Project Changes: Total project cost has increased by \$4.8 million due to reincorporation of original scope. The project description and operating budget impact has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
6th & K-Civic San Diego	400852	\$ 8,385,000	\$ -	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,135,000
6th & Market-Civic San Diego	400851	4,002,000	-	-	1,000,000	-	-	-	-	-	-	5,002,000
Downtown DIF (Formerly Centre City DIF)	400122	48,208,158	4,374,330	-	-	-	-	-	-	-	-	52,582,488
Excess Redevelopment Bond Proceeds Exp	400862	5,672,051	325,670	-	-	-	-	-	-	-	-	5,997,721
Far Bonus-Civic San Diego	400850	309,014	3,990,986	-	500,000	-	-	-	-	-	-	4,800,000
Parking Meter District - Downtown	200489	3,753,043	-	-	1,000,000	-	-	-	-	-	-	4,753,043
Public Art Fund	200002	280,473	-	-	-	-	-	-	-	-	-	280,473
Unidentified Funding	9999	-	-	-	500,000	-	-	-	-	-	500,000	500,000
Total		\$ 70,609,739	\$ 8,690,985	\$ -	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 84,050,725

Parks & Recreation

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 - 2026		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 Plans: 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 will be closed by the end of the Fiscal Year.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 62,941	\$ 2,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000
Debt Funded General Fund CIP Projects	400881	193,628	6,372	-	-	-	-	-	-	-	-	200,000
General Fund Commercial Paper Notes	400869	443,306	-	-	-	-	-	-	-	-	-	443,306
Infrastructure Fund	100012	40,000	-	-	-	-	-	-	-	-	-	40,000
La Jolla - Major District	400046	35,785	-	-	-	-	-	-	-	-	-	35,785
San Diego Regional Parks Improvement Fund	200391	4,934,362	17	-	-	-	-	-	-	-	-	4,934,379
Total		\$ 5,710,021	\$ 8,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,718,469

Parks & Recreation

Ed Brown Center Improvements / RD22003

Parks - Community

Council District:	5	Priority Score:	51
Community Planning:	Rancho Bernardo	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Abella-Shon, Michelle
Duration:	2022 - 2026		619-964-7670
Improvement Type:	Replacement - Rehab		mshon@sandiego.gov

Description: This project provides for the installation of solar at the site and the addition of automatic doors at the entrance for accessibility as well as adding more storage areas and interior improvements. These funds will be part of a reimbursement agreement between the City and the Ed Brown Center.

Justification: This project is needed to improve the facility as operated under a lease.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Rancho Bernardo Community 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 2026.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Grant Fund - State	600001	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300,000
Total		\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	300,000

Parks & Recreation

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:	Continuing	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 Plans: 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 is anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Debt Funded General Fund CIP Projects	400881	\$ 658,596	\$ 1,491,403	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,150,000
Grant Fund - Federal	600000	2,900,000	-	-	-	-	-	-	-	-	-	-	-	2,900,000
Otay Mesa/Nestor Urb Comm	400125	1,930,906	(761)	-	-	-	-	-	-	-	-	-	-	1,930,145
Total		\$ 5,489,502	\$ 1,490,641	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,980,144

Parks & Recreation

El Cuervo Adobe Improvements / S14006

Parks - Open Space

Council District:	1	Priority Score:	20
Community Planning:	Rancho Penasquitos	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Lewis, Nikki
Duration:	2014 - 2028		619-533-6653
Improvement Type:	New		nlewis@sanidiego.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 Plans: This project is consistent with the City's General Plan Historic Resources Element.

Schedule: Environmental analysis and design began in Fiscal Year 2019 and are anticipated to be completed in Fiscal Year 2025. Interpretive signage installation began in Fiscal Year 205 and is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: The total project cost has increased by \$350,000 due to a revised cost estimate. The project description and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
EGF CIP Fund 1/3	200110	\$ 504,787	\$ 1,212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 506,000
Environmental Growth 2/3 Fund	200109	87,635	12,365	-	-	-	-	-	-	-	-	100,000
San Diego Regional Parks Improvement Fund	200391	-	-	-	350,000	-	-	-	-	-	-	350,000
Total		\$ 592,422	\$ 13,577	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 956,000

Parks & Recreation

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:	New	Contact Information:	Genova, Darren
Duration:	2025 - 2029		619-533-4601
Improvement Type:	Betterment		dgenova@sandiego.gov

Description: This project provides for the renovation of the existing parking lot and ADA parking, repair/replace walkway from parking lot to existing restrooms, new playgrounds and sports courts, renovate existing restrooms to provide gender-neutral facilities, provide new playground area with picnic shelter and tables, replace existing basketball court with two new concrete basketball courts, provide new dog-off-leash area and walkway, and storm water treatment facilities as required. Additionally, it will provide security lighting per the consultant's guide to all new facilities and modification of existing irrigation systems as required by new construction.

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 Plans: This project is consistent with the Encanto Community Plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2025 and further schedule will be determined as design progresses.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ -	\$ -	\$ 61,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,939
Climate Equity Fund	100015	-	-	-	922,668	-	-	-	-	-	-	922,668
Encanto Neighborhoods DIF	400864	-	-	-	51,660	-	-	-	-	-	-	51,660
Grant Fund - State	600001	-	-	-	2,500,000	-	-	-	-	-	-	2,500,000
San Diego Regional Parks Improvement Fund	200391	-	-	264,160	-	-	-	-	-	-	-	264,160
Total		\$ -	\$ -	\$ -	264,160	\$ 3,536,267	\$ -	\$ -	\$ -	\$ -	\$ -	3,800,427

Parks & Recreation

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:	Ashrafzadeh, Mastaneh
Duration:	2016 - 2030		619-533-3781
Improvement Type:	Betterment		mashrafzadeh@sanidiego.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: The current cost estimate is unknown as 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 Plans: 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 2027 and be completed in Fiscal Year 2029.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park DIF-Park Def. COC	400891	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Citywide Park DIF-Park Def. Unrstd	400892	-	2,375,618	-	-	-	-	-	-	-	-	2,375,618
Debt Funded General Fund CIP Projects	400881	-	4,136,219	-	-	-	-	-	-	-	-	4,136,219
Golden Hill - Major District	400060	9,164	-	-	-	-	-	-	-	-	-	9,164
Golden Hill Urban Comm	400111	1,513,030	875,276	-	-	-	-	-	-	-	-	2,388,306
Total		\$ 1,522,194	\$ 8,137,112	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,659,306

Parks & Recreation

Grove Neighborhood Park / 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 - 2029		619-533-4601
Improvement Type:	New		dgenova@sandiego.gov

Description: This project provides for the design of a 11.53-acre neighborhood park to be completed in two construction phases. This CIP will construct Phase 1 of the project and a new CIP will be created to complete final design and construction of Phase 2. Park amenities, to be constructed in Phase 1, include children's play areas, picnic area with shelters, new walkways, public art, utilities and landscaping improvements. 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 upon project completion.

Relationship to General and Community Plans: 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 completed in Fiscal Year 2026. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027, contingent upon the identification of funding.

Summary of Project Changes: The project description and operating budget impact have been updated for Fiscal Year 2026. The total project cost has decreased by \$16.8 million due to removal of project scope, which will be developed into a new CIP at a later date.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 676	\$ 93,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,846
Citywide Park DIF-Park Def. COC	400891	235,634	394,089	-	-	-	-	-	-	-	-	629,723
Climate Equity Fund	100015	1,178,690	1,766	-	-	-	-	-	-	-	-	1,180,455
Debt Funded General Fund CIP Projects	400881	-	3,856,037	-	-	-	-	-	-	-	-	3,856,037
Otay Mesa/Nestor Urb Comm	400125	-	19,960	-	-	-	-	-	-	-	-	19,960
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	4,269,979	4,269,979
Total		\$ 1,415,000	\$ 4,365,021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,269,979	\$ 10,050,000

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs 0.00	0.83	2.50	2.50	2.50
Parks & Recreation - GENERAL FUND	Total Impact \$ -	722,802	659,918	659,918	659,918

Parks & Recreation

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:	Oliver, Kevin
Duration:	2010 - 2026		619-533-5139
Improvement Type:	Replacement		koliver@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 Plans: 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 is anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Clairemont Mesa - Urban Comm	400129	\$ 366,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 366,000
Climate Equity Fund	100015	389,598	2,648	-	-	-	-	-	-	-	-	392,246
Debt Funded General Fund CIP Projects	400881	1,594,787	-	-	-	-	-	-	-	-	-	1,594,787
Developer Contributions CIP	200636	4,606,424	-	-	-	-	-	-	-	-	-	4,606,424
Gen Dyna-Community Improvement	400250	1,282,965	81,019	-	-	-	-	-	-	-	-	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	520,990	41,252	-	-	-	-	-	-	-	-	562,242
Kearny Mesa-Urban Comm	400136	2,479,005	111,461	-	-	-	-	-	-	-	-	2,590,466
Total		\$ 12,139,939	\$ 236,380	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,376,319

Parks & Recreation

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 - 2028		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 Plans: 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 will be completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost has increased by \$1.3 million due to a revised scope and updated final cost estimates. The project description, schedule and operating budget impact have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa EIFD Capital Project Fund	400870	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Otay Mesa Facilities Benefit Assessment	400856	1,107,053	7,072,947	-	-	-	-	-	-	-	-	8,180,000
Otay Mesa-West (From 39067)	400093	1,133,196	-	-	-	-	-	-	-	-	-	1,133,196
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,264,034	1,264,034
Total		\$ 2,240,248	\$ 9,072,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,264,034	\$ 12,577,230

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs	0.00	0.00	0.00	0.00
Parks & Recreation - GENERAL FUND	Total Impact \$	-	597,745	356,745	356,745

Parks & Recreation
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 - 2029		619-533-6649
Improvement Type:	Betterment		eschorthnich@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 Plans: 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 2025. Phase 1 construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028. Further scheduling will be dependent on design.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2026. Total project cost has increased by \$361,100 due to refined preliminary estimates for Phase 2.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park DIF-Park Def. Unrstd	400892	\$ 34,752	\$ 965,247	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Grant Fund - Other	600002	14,216	4,985,784	-	-	-	-	-	-	-	-	5,000,000
Neighborhood Enhancement-Comm of Concern	400878	23,577	276,423	-	-	-	-	-	-	-	-	300,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	61,100	61,100
Total		\$ 72,545	\$ 6,227,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,100	\$ 6,361,100

Parks & Recreation

Jerabek Park Improvements / S20007

Parks - Neighborhood

Council District:	5	Priority Score:	49
Community Planning:	Scripps Miramar Ranch	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Genova, Darren
Duration:	2020 - 2027		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 Plans: 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 will be substantially completed in Fiscal Year 2025.

Summary of Project Changes: Total project cost has increased by \$172,504 due to increased construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue Fund	200324	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150,000
Debt Funded General Fund CIP Projects	400881	42,086	-	-	-	-	-	-	-	-	-	42,086
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	3,361,209	44,324	-	-	-	-	-	-	-	-	3,405,533
Scripps Miramar Ranch FBA	400086	-	-	-	172,504	-	-	-	-	-	-	172,504
Scripps/Miramar-Major District	400029	73,279	-	-	-	-	-	-	-	-	-	73,279
Total		\$ 7,632,075	\$ 44,324	\$ -	\$ 172,504	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7,848,904

Parks & Recreation

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 - 2029		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 walkways, landscape and irrigation, upgraded security lighting, shade structure, picnic tables, fitness equipment, a nature exploration area, a passive open lawn area, benches, drinking fountains, barbeques, and fencing. 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 Plans: 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 2026. Construction is anticipated to begin and be completed in Fiscal Year 2027.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41
CIP Contributions from General Fund	400265	70,097	72,495	-	-	-	-	-	-	-	-	142,593
Citywide Park Development Impact Fee	400883	-	50,000	-	-	-	-	-	-	-	-	50,000
Citywide Park DIF-Park Def. COC	400891	20,503	729,497	-	-	-	-	-	-	-	-	750,000
Climate Equity Fund	100015	500,000	-	-	-	-	-	-	-	-	-	500,000
Debt Funded General Fund CIP Projects	400881	-	900,000	-	-	-	-	-	-	-	-	900,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,653,366	2,653,366
Total		\$ 590,642	\$ 1,751,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,653,366	\$ 4,996,000

Parks & Recreation

Junipero Serra Museum ADA Improvements / S15034

Parks - Miscellaneous Parks

Council District:	2	Priority Score:	57
Community Planning:	Old Town 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 may include a new parking lot, security lighting, walkways and/or accessible ramps, site furnishings, and landscape 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 Plans: 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 has resumed design, with scope to be re-evaluated. Design is anticipated to be completed in Fiscal Year 2026. Construction schedule will be determined as design progresses.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
San Diego Park Dist. No 3	400305	\$ 66,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,620
San Diego Regional Parks Improvement Fund	200391	1,395,090	1,372,859	-	-	-	-	-	-	-	-	2,767,948
Total		\$ 1,461,710	\$ 1,372,858	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,834,568

Parks & Recreation

Marston House Restoration & Repair Work / RD23005

Parks - Community

Council District:	3	Priority Score:	44
Community Planning:	Balboa Park	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Abella-Shon, Michelle
Duration:	2023 - 2026		619-964-7670
Improvement Type:	Replacement - Rehab		mshon@sandiego.gov

Description: This project provides for the design and construction of improvements to the historic Marston House.

Justification: Restoration work is needed to maintain the historic structure.

Operating Budget Impact: None.

Relationship to General and Community Plans: The project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: This project will be constructed by a non-profit. Reimbursement agreement was executed in Fiscal Year 2024. Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost has decreased by \$500,000 due to revised construction cost. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Grant Fund - State	600001	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total		\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

Parks & Recreation

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:	Continuing	Contact Information:	Oliver, Kevin
Duration:	2013 - 2027		619-533-5139
Improvement Type:	Betterment		koliver@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 Plans: 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 is anticipated to be completed in Fiscal Year 2026. The project is anticipated to be closed in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Mission Bay Golf Course CIP Fund	700046	\$ 8,336,255	\$ 598,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,935,084
Total		\$ 8,336,255	\$ 598,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,935,084

Parks & Recreation

MBGC Irrigation & Electrical Upgrades / S11010

Golf Courses

Council District:	1	Priority Score:	29
Community Planning:	Mission Bay Park	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Oliver, Kevin
Duration:	2011 - 2027		619-533-5139
Improvement Type:	Betterment		koliver@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 contracts.

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 Plans: 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. The project is anticipated to be closed in Fiscal Year 2027.

Summary of Project Changes: The project description and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Mission Bay Golf Course CIP Fund	700046	\$ 6,024,164	\$ 75,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,100,000
Total		\$ 6,024,164	\$ 75,835	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,100,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2016 - 2028		619-533-5139
Improvement Type:	New		koliver@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: This facility will require an on-going operational budget for personnel and non-personnel expenses.

Relationship to General and Community Plans: 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 description has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
M.M. Senior Ctr-Shapell Cont.	400262	\$ 8,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,435
Mira Mesa - FBA	400085	43,950,949	4,579,244	-	-	-	-	-	-	-	-	48,530,193
Mira Mesa Development Impact Fee	400858	6,800,240	164,510	-	-	-	-	-	-	-	-	6,964,750
Mira Mesa Senior Citizen Centr	400261	20,679	-	-	-	-	-	-	-	-	-	20,679
Total		\$ 50,780,304	\$ 4,743,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,524,058

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs 0.00	7.75	7.75	7.75	7.75
Parks & Recreation - GENERAL FUND	Total Impact \$ -	895,011	595,847	595,847	595,847

Parks & Recreation

Mission Bay Golf Course / AEA00003

Golf Courses

Council District:	2	Priority Score:	Annual
Community Planning:	University; Centre City; 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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Mission Bay Golf Course CIP Fund	700046	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,000
Total		\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50,000

Parks & Recreation

Mission Bay Improvements / AGF00004

Parks - Miscellaneous Parks

Council District:	2	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 Plans: 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: The financial schedule has been updated. 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 57,659	\$ 17,340	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
CIP Contributions from General Fund	400265	113,000	-	-	-	-	-	-	-	-	-	113,000
Citywide Park DIF-Park Def. Unrstd	400892	236,355	513,645	-	-	-	-	-	-	-	-	750,000
Fiesta Island Sludge Mitigation Fund	200389	1,206,269	3,635,516	-	-	-	-	-	-	-	-	4,841,784
Grant Fund - State	600001	-	250,000	-	-	-	-	-	-	-	-	250,000
Mission Bay - Major District	400048	127	-	-	-	-	-	-	-	-	-	127
Mission Bay Park Improvement Fund	200386	63,213,220	36,749,453	11,177,782	-	13,802,020	14,741,368	15,712,858	16,717,591	-	-	172,114,292
Ocean Beach Urban Comm	400124	138,118	5,566	-	-	-	-	-	-	-	-	143,684
Pacific Beach Urban Comm	400117	72,278	-	-	-	-	-	-	-	-	-	72,278
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,788,573	1,788,573
Total		\$ 65,037,025	\$ 41,171,520	\$ 11,177,782	\$ -	\$ 13,802,020	\$ 14,741,368	\$ 15,712,858	\$ 16,717,591	\$ -	\$ 1,788,573	\$ 180,148,737

Parks & Recreation

Mohnike Adobe and Barn Restoration / S13008

Parks - Open Space

Council District:	6	Priority Score:	41
Community Planning:	Los Penasquitos Canyon Preserve	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Lewis, Nikki
Duration:	2015 - 2029		619-533-6653
Improvement Type:	Betterment		nlewis@sanidiego.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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. Construction schedule is contingent upon the identification of funding.

Summary of Project Changes: The total project cost has increased by \$1.4 million due to revised scope and increased construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Environmental Growth 2/3 Fund	200109	\$ 599,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 599,080
San Diego Regional Parks Improvement Fund	200391	489,039	1,093,596	1,936,943	967,359	-	-	-	-	-	-	4,486,938
Total		\$ 1,088,119	\$ 1,093,596	\$ 1,936,943	\$ 967,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,086,018

Parks & Recreation
Mountain View Racquet Club / RD23006

Parks - Community

Council District:	4	Priority Score:	60
Community Planning:	Southeastern San Diego	Priority Category:	High
Project Status:	Continuing	Contact Information:	Abella-Shon, Michelle
Duration:	2023 - 2026		619-964-7670
Improvement Type:	Betterment		mshon@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 Plans: 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 and be completed in Fiscal Year 2026.

Summary of Project Changes: The project schedule was updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Total		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

Parks & Recreation
MTRP Trail System Management / S23010

Parks - Resource Based

Table with project details: Council District (6 7), Community Planning (Rancho Encantada; East Elliott; Tierrasanta; Navajo), Project Status (Continuing), Duration (2024 - 2028), Improvement Type (Replacement - Rehab), Priority Score (42), Priority Category (Low), Contact Information (Ball, Laura; 619-685-1301; lball@sandiego.gov).

Description: The project provides for the design and construction of additional trails at Mission Trails Regional Park.
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 Plans: 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: Design is anticipated to begin in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.
Summary of Project Changes: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Table with 13 columns: Fund Name, Fund No, Exp/Enc, Con Appn, FY 2026, FY 2026 Anticipated, FY 2027, FY 2028, FY 2029, FY 2030, Future FY, Unidentified Funding, Project Total. Rows include Debt Funded General Fund CIP Projects, Grant Fund - State, and a Total row.

Parks & Recreation

Natural History Museum Improvements / RD23007

Bldg - Other City Facility / Structures

Council District:	3	Priority Score:	49
Community Planning:	Balboa Park	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Daniels, Charles
Duration:	2023 - 2026		619-533-6597
Improvement Type:	Replacement - Rehab		cdaniels@san Diego.gov

Description: This project provides for the design and construction of the following improvements to the Natural History Museum in Balboa Park, roof replacement, elevators, collections storage replacement, coil system, and building security improvements.

Justification: This project is needed to meet increased demand.

Operating Budget Impact: None.

Relationship to General and Community Plans: The project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: This project will be constructed by the Natural History Museum. A reimbursement agreement was executed in Fiscal Year 2024. Construction began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: No significant changes have been made for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
Total		\$ 3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000

Parks & Recreation

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 - 2030		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 Plans: 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

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park DIF-Park Def. COC	400891	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
CR-TAB 2010A (TE) Proceeds	400696	-	165,749	-	-	-	-	-	-	-	-	165,749
Mid City Urban Comm	400114	416,604	377,647	-	-	-	-	-	-	-	-	794,251
Mid-City - Park Dev Fund	400109	-	18,000	-	-	-	-	-	-	-	-	18,000
San Diego Regional Parks Improvement Fund	200391	-	450,000	-	-	-	704,773	1,755,443	2,460,770	-	-	5,370,986
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	15,451,014	15,451,014
Total		\$ 416,604	\$ 1,811,395	\$ -	\$ -	\$ -	\$ 704,773	\$ 1,755,443	\$ 2,460,770	\$ -	\$ 15,451,014	\$ 22,600,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2016 - 2027		619-533-5139
Improvement Type:	New		koliver@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 Plans: 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 is anticipated to be completed in Fiscal Year 2026. Warranty for the shade structure is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027. The project is anticipated to close in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
North Park - Major District	400055	\$ 41,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,038
North Park Urban Comm	400112	2,263,583	520,127	-	-	-	-	-	-	-	-	2,783,710
NP - Redevelopment CIP Contributions Fund	200356	136,477	-	-	-	-	-	-	-	-	-	136,477
NP 2003A (T)Bonds Rf Oper	400312	136,558	-	-	-	-	-	-	-	-	-	136,558
NP Loc - Bank Of America (T)	400318	51,011	-	-	-	-	-	-	-	-	-	51,011
NP Loc - Bank of America (TE)	400319	54,490	5,738	-	-	-	-	-	-	-	-	60,228
NP-Tab 2009A (TE) Proceeds	400672	38,326	-	-	-	-	-	-	-	-	-	38,326
Park North-East - Park Dev Fd	400110	2,923,480	2,069	-	-	-	-	-	-	-	-	2,925,549
Total		\$ 5,644,963	\$ 527,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,172,897

Parks & Recreation

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:	Oliver, Kevin
Duration:	2023 - 2028		619-533-5139
Improvement Type:	New		koliver@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 Plans: 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 defined 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Midway/Pacific Hwy Urban Comm	400115	\$ 283,319	\$ 1,337,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,620,635
NTC RdA Contribution to CIP	200619	334,647	-	-	-	-	-	-	-	-	-	334,647
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	58,044,719	58,044,719
Total		\$ 617,966	\$ 1,337,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,044,719	\$ 60,000,000

Parks & Recreation

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:	Continuing	Contact Information:	Lozano, Edgar
Duration:	2017 - 2027		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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

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	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Carmel Valley Consolidated FBA	400088	\$ 2,192,891	\$ (11,098)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,181,793
Carmel Valley Development Impact Fee	400855	-	1,000,000	-	-	-	-	-	-	-	-	-	-	1,000,000
Total		\$ 2,192,891	\$ 988,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,181,793

Parks & Recreation

Ocean Beach Pier Improvements / S20011

Parks - Shorelines

Council District:	2	Priority Score:	39
Community Planning:	Ocean Beach	Priority Category:	Low
Project Status:	Warranty	Contact Information:	Schroth-Nichols,Elizabeth
Duration:	2020 - 2025		619-533-6649
Improvement Type:	Betterment		eschrothnich@sandiego.gov

Description: This project includes studies of the existing condition of the pier and analyzes alternatives for the repair, rehabilitation, or replacement of the pier. Additionally, this project provides for the emergency construction to repair two piles of the Ocean Beach Pier to address the immediate damage and to open the full length of the pier.

Justification: The project is needed to address the immediate structural damage with the pier that may be safety issues to the public.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Ocean Beach Community Plan and is in conformance with the City's General Plan.

Schedule: Design/Build construction began in Fiscal Year 2021 and was completed in Fiscal Year 2022. The warranty phase of the project was completed in Fiscal Year 2023.

Summary of Project Changes: Total project cost has decreased by \$77,804 due to project cost savings. The project is complete and will be closed at the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 163,678	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	163,678
CIP Contributions from General Fund	400265	66,977	77,804	-	(77,804)	-	-	-	-	-	-	66,977
Grant Fund - State	600001	200,000	-	-	-	-	-	-	-	-	-	200,000
Infrastructure Fund	100012	217,881	-	-	-	-	-	-	-	-	-	217,881
Ocean Beach Pier (Concessions) Fund	200402	495,036	11,530	-	-	-	-	-	-	-	-	506,566
Total		\$ 1,143,572	\$ 89,333	\$ -	\$ (77,804)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,155,102

Parks & Recreation

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 - 2030		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 also 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 Plans: 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 is anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: The project justification and schedule have been updated for Fiscal Year 2026. The total project cost has increased by \$300,000 to include the Phase II & Phase III assessment.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
EGF CIP Fund 1/3	200110	\$ 24,945	\$ 25,055	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Grant Fund - State	600001	7,884,944	315,056	-	-	-	-	-	-	-	-	8,200,000
San Diego Regional Parks Improvement Fund	200391	552,050	447,950	-	-	-	-	-	-	-	-	1,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	180,713,000	180,713,000
Total		\$ 8,461,938	\$ 788,061	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,713,000	\$ 189,963,000

Parks & Recreation

Olive Grove Community Park ADA Improve / S15028

Parks - Miscellaneous Parks

Council District:	2	Priority Score:	39
Community Planning:	Clairemont Mesa	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Schroth-Nichols,Elizabeth
Duration:	2016 - 2027		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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: The total project cost has decreased by \$100,320 due to project cost savings.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Clairemont Mesa - Urban Comm	400129	\$ 1,368,236	\$ 503,940	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,872,176
Debt Funded General Fund CIP Projects	400881	-	1,567,736	-	(100,320)	-	-	-	-	-	-	1,467,416
Grant Fund - State	600001	3,000,000	-	-	-	-	-	-	-	-	-	3,000,000
Infrastructure Fund	100012	-	100,000	-	-	-	-	-	-	-	-	100,000
Olive Grove - Major District	400040	182,273	-	-	-	-	-	-	-	-	-	182,273
Total		\$ 4,550,510	\$ 2,171,676	\$ -	\$ (100,320)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,621,866

Parks & Recreation

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:	Oliver, Kevin
Duration:	2015 - 2026		619-533-5139
Improvement Type:	New		koliver@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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Park Development Impact Fee	400883	\$ 224,841	\$ 26,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,585
Debt Funded General Fund CIP Projects	400881	-	300,000	-	-	-	-	-	-	-	-	300,000
Grant Fund - State	600001	201,585	-	-	-	-	-	-	-	-	-	201,585
Infrastructure Fund	100012	232,897	-	-	-	-	-	-	-	-	-	232,897
Uptown Urban Comm	400121	4,970,000	-	-	-	-	-	-	-	-	-	4,970,000
Total		\$ 5,629,323	\$ 326,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,956,067

Parks & Recreation

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:	Daniels, Charles
Duration:	2025 - 2029		619-533-6597
Improvement Type:	Betterment		cdaniels@sanidiego.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 trailhead 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 Plans: This project is consistent with the Skyline – Paradise Hills Community Plan and is in conformance with the City's General Plan.

Schedule: Construction began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. A 25-month maintenance and monitoring period is anticipated to be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule and justification have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 973	\$ 749,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000
Total		\$ 973	\$ 749,026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750,000

Parks & Recreation

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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue Fund	200324	\$ 459,548	\$ 55,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	514,735
Barrio Logan	400128	561,801	48,024	-	-	-	-	-	-	-	-	609,825
Capital Outlay Fund	400002	230,966	22,326	-	-	-	-	-	-	-	-	253,292
CH-TAB 2010A (TE) Proceeds	400694	366,291	-	-	-	-	-	-	-	-	-	366,291
CH-TAB 2010B (T) Proceeds	400695	60,216	-	-	-	-	-	-	-	-	-	60,216
CIP Contributions from General Fund	400265	652,041	44,126	-	-	-	-	-	-	-	-	696,167
Citywide Park Development Impact Fee	400883	-	981,504	-	-	-	-	-	-	-	-	981,504
Citywide Park DIF-Park Def. COC	400891	495,344	3,615,499	-	-	-	-	-	-	-	-	4,110,842
Citywide Park DIF-Park Def. Unrstd	400892	174,021	2,238,680	-	-	-	-	-	-	-	-	2,412,700
Climate Equity Fund	100015	314,572	152,977	-	-	-	-	-	-	-	-	467,549
Debt Funded General Fund CIP Projects	400881	6,965,078	8,188,960	-	-	-	-	-	-	-	-	15,154,038
EDCO Community Fund	700042	50,185	-	-	-	-	-	-	-	-	-	50,185
Encanto Neighborhoods DIF	400864	504,995	222,779	-	-	-	-	-	-	-	-	727,774
General Fund Commercial Paper Notes	400869	2,550,000	-	-	-	-	-	-	-	-	-	2,550,000
Grant Fund - Federal	600000	10,800,351	373,293	-	-	-	-	-	-	-	-	11,173,644
Grant Fund - State	600001	1,420,413	15,447,539	-	-	-	-	-	-	-	-	16,867,952
Infrastructure Fund	100012	2,103,469	85,111	-	-	-	-	-	-	-	-	2,188,580
Mid City Urban Comm	400114	1,276,021	646,262	-	-	-	-	-	-	-	-	1,922,283
Mid-City - Park Dev Fund	400109	14,283	1,051	-	-	-	-	-	-	-	-	15,334
Midway/Pacific Hwy Urban Comm	400115	534,441	626,888	-	-	-	-	-	-	-	-	1,161,329
Normal Hgts/Kensington Maj Dis	400056	1,048	-	-	-	-	-	-	-	-	-	1,048
Otay Mesa/Nestor Urb Comm	400125	-	75,000	-	-	-	-	-	-	-	-	75,000
Park North-East - Park Dev Fd	400110	-	11,356	-	-	-	-	-	-	-	-	11,356
S.E. San Diego Urban Comm	400120	1,194,754	84,019	-	-	-	-	-	-	-	-	1,278,774
San Diego Regional Parks Improvement Fund	200391	64,839	270,326	2,294,626	-	-	-	-	-	-	-	2,629,791
San Ysidro Urban Comm	400126	1,469,297	-	-	-	-	-	-	-	-	-	1,469,297
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	13,915,732	13,915,732
University City So.-Urban Comm	400134	65,411	-	-	-	-	-	-	-	-	-	65,411
Total		\$ 32,329,385	\$ 33,190,904	\$ 2,294,626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,915,732	\$ 81,730,648

Parks & Recreation

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:	Oliver, Kevin
Duration:	2020 - 2028		619-533-5139
Improvement Type:	Betterment		koliver@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 in 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 Plans: 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 2022 and is anticipated to be completed in Fiscal Year 2026. Construction of Phase I is anticipated to begin upon the identification of funding. Design of Phase II began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2025. Construction of Phase II is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased \$2.0 million due to revised engineer's estimate for Phases I and II. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue Fund	200324	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
CIP Contributions from General Fund	400265	-	409,451	-	-	-	-	-	-	-	-	409,451
Citywide Park DIF-Park Def. Unrstd	400892	-	2,315,719	-	-	-	-	-	-	-	-	2,315,719
Grant Fund - State	600001	354,705	974,152	-	-	-	-	-	-	-	-	1,328,857
Infrastructure Fund	100012	95,408	350,092	-	-	-	-	-	-	-	-	445,500
Rancho Bernardo-Fac Dev Fund	400099	1,174,796	590,057	-	43,861	-	-	-	-	-	-	1,808,714
Rancho Bernardo-Major District	400021	16,549	-	-	-	-	-	-	-	-	-	16,549
Rancho Bernardo-Pk Dev Fund	400107	812	35,264	-	-	-	-	-	-	-	-	36,076
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	3,239,135	3,239,135
Total		\$ 1,642,268	\$ 4,774,735	\$ -	\$ 43,861	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,239,135	\$ 9,700,000

Parks & Recreation

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@sanidiego.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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Antenna Lease Revenue Fund	200324	\$ -	\$ 250,000	\$ -	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay Fund	400002	119,821	-	-	-	-	-	-	-	-	-	119,821
Capital Outlay-Sales Tax	400000	166,116	33,884	-	-	-	-	-	-	-	-	200,000
CIP Contributions from General Fund	400265	200,732	-	-	-	-	-	-	-	-	-	200,732
Debt Funded General Fund CIP Projects	400881	1,129,131	119,169	-	(30,547)	-	-	-	-	-	-	1,217,753
Grant Fund - State	600001	-	6,000,000	-	(6,000,000)	-	-	-	-	-	-	-
San Diego Regional Parks Improvement Fund	200391	1,734,907	145,136	-	(65,443)	-	-	-	-	-	-	1,814,600
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,646,152	1,646,152
Total		\$ 3,350,707	\$ 6,548,187	\$ -	\$ (6,345,990)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,646,152	\$ 5,199,057

Parks & Recreation

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:	Sanchez, Lisa
Duration:	2010 - 2040		619-685-1315
Improvement Type:	New		lcsanchez@sanidiego.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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 63,466	\$ 319,496	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	382,962
CIP Contributions from General Fund	400265	-	100,000	-	-	-	-	-	-	-	-	100,000
Debt Funded General Fund CIP Projects	400881	95,319	404,681	-	-	-	-	-	-	-	-	500,000
Del Mar Mesa FBA	400089	35,306	66,377	-	-	-	-	-	-	-	-	101,683
Developer Contributions CIP	200636	86,925	13,075	-	-	-	-	-	-	-	-	100,000
EGF CIP Fund 1/3	200110	314,213	95,457	-	-	-	-	-	-	-	-	409,670
Environmental Growth 2/3 Fund	200109	94,188	-	-	-	-	-	-	-	-	-	94,188
Grant Fund - State	600001	5,164	948,693	-	-	-	-	-	-	-	-	953,857
Mission Trails Regional Park Fund	200403	669,220	934,792	-	-	-	-	-	-	-	-	1,604,012
Rancho Encantada	400095	-	187	-	-	-	-	-	-	-	-	187
San Diego Regional Parks Improvement Fund	200391	152,825	1,565,163	-	-	-	-	-	-	-	-	1,717,988
Serra Mesa - Major District	400035	52,810	9,171	-	-	-	-	-	-	-	-	61,981
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,500,000	1,500,000
Total		\$ 1,569,436	\$ 4,457,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 7,526,530

Parks & Recreation

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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa Facilities Benefit Assessment	400856	\$ 7,506,668	\$ 143,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,650,000
Otay Mesa-West (From 39067)	400093	1,920,838	-	-	-	-	-	-	-	-	-	1,920,838
Total		\$ 9,427,506	\$ 143,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,570,838

Parks & Recreation

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 - 2027		619-533-6653
Improvement Type:	New		nlewis@sanidiego.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 Plans: 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 2026.

Summary of Project Changes: The description and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 3,242,968	\$ 595	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,243,563
Carmel Valley Development Impact Fee	400855	763,882	1,403,055	-	-	-	-	-	-	-	-	2,166,936
Grant Fund - State	600001	-	686,857	-	-	-	-	-	-	-	-	686,857
Total		\$ 4,006,850	\$ 2,090,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,097,357

Parks & Recreation

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:	Oliver, Kevin
Duration:	2015 - 2027		619-533-5139
Improvement Type:	New		koliver@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 Plans: 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 2026. Warranty is anticipated to be completed in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Developer Contributions CIP	200636	\$ 3,200,539	\$ 1,409	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,201,949
Hourglass Field Recreation Center	200758	100,000	-	-	-	-	-	-	-	-	-	100,000
Mira Mesa - FBA	400085	7,055,908	929,421	-	-	-	-	-	-	-	-	7,985,329
Total		\$ 10,356,447	\$ 930,831	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,287,278

Parks & Recreation

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:	Abella-Shon, Michelle
Duration:	2025 - 2026		619-964-7670
Improvement Type:	Replacement		mshon@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.

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 Plans: The project is consistent with the Linda Vista Community Plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin once funding has been 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,200,000	1,200,000
Total		\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,200,000	\$ 1,700,000

Parks & Recreation

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 - 2028		619-533-6653
Improvement Type:	New		nlewis@sanidiego.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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. Construction is anticipated to begin and be completed in Fiscal Year 2026 contingent upon the identification of funding.

Summary of Project Changes: The total project cost has increased by \$1.8 million due to an increase in design and construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 889,068	\$ 1,301,931	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,491,000
Carmel Valley Development Impact Fee	400855	-	1,840,000	-	-	-	-	-	-	-	-	1,840,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,502,600	1,502,600
Total		\$ 889,068	\$ 3,141,931	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,502,600	\$ 5,833,600

Parks & Recreation

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		619-533-3710
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 Plans: 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 is anticipated to begin in Fiscal Year 2025 and conveyance of the completed park, to the City, is expected to occur in Fiscal Year 2026. Reimbursement payments to the developer are anticipated to begin in Fiscal Year 2025 and are expected to be finalized in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Pacific Highlands Ranch FBA	400090	\$ 3,492,580	\$ 5,499,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,992,183
Total		\$ 3,492,580	\$ 5,499,602	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,992,183

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs 1.00	1.00	1.00	1.00	1.00
Parks & Recreation - GENERAL FUND	Total Impact \$ 278,254	190,160	190,160	190,160	190,160

Parks & Recreation

Southeastern Mini Park Improvements / L16000

Parks - Mini Parks

Council District:	8	Priority Score:	54
Community Planning:	Southeastern San Diego	Priority Category:	Medium
Project Status:	Continuing	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 Plans: 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 is anticipated to be 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: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
EDCO Community Fund	700042	\$ 919,669	\$ 330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 920,000
Grant Fund - Federal	600000	5,858,747	116,253	-	-	-	-	-	-	-	-	5,975,000
S.E. San Diego Urban Comm	400120	1,271,742	31,410	-	-	-	-	-	-	-	-	1,303,152
Total		\$ 8,050,157	\$ 147,994	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,198,152

Parks & Recreation

Starlight Bowl Improvements / S23009

Parks - Community

Council District:	3	Priority Score:	59
Community Planning:	Balboa Park	Priority Category:	High
Project Status:	Continuing	Contact Information:	Abella-Shon, Michelle
Duration:	2023 - 2027		619-964-7670
Improvement Type:	Betterment		mshon@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 Plans: This project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design began and is anticipated to be completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2025 and be completed in Fiscal Year 2027.

Summary of Project Changes: The project schedule and description have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,000
Grant Fund - Federal	600000	-	500,000	-	-	-	-	-	-	-	-	500,000
Total		\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2016 - 2026		619-533-5139
Improvement Type:	Betterment		koliver@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: This project will require an on-going operational budget for non-personnel expenses. The current cost estimate is based upon the Parks and Recreation Department's current cost to maintain this significantly enhanced habitat which covers several dozen acres of land that did not previously exist as part of the park.

Relationship to General and Community Plans: 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 is scheduled to be completed in Fiscal Year 2025.

Summary of Project Changes: The project is anticipated to be closed by the end of the Fiscal Year 2026. The operating budget impact has been updated for this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
FY09 Sunset Cliffs Natural Par	400206	\$ 98,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,205
Grant Fund - State	600001	800,000	-	-	-	-	-	-	-	-	-	800,000
San Diego Regional Parks Improvement Fund	200391	3,142,319	22,589	-	-	-	-	-	-	-	-	3,164,908
Sunset Cliffs Natural Park	200463	369,613	70,000	-	-	-	-	-	-	-	-	439,613
Total		\$ 4,410,137	\$ 92,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,502,726

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Parks & Recreation - GENERAL FUND	FTEs	0.00	0.00	0.00	0.00
Parks & Recreation - GENERAL FUND	Total Impact \$	80,000	80,000	80,000	80,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2015 - 2033		619-533-5139
Improvement Type:	Betterment		koliver@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 four 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 Plans: 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 2026. 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 and be completed in Fiscal Year 2027. Construction of Phase II is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028, 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 2033.

Summary of Project Changes: The total project cost has increased by \$5.0 million due to an increase in construction costs and consultant design fees.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
San Diego Regional Parks Improvement Fund	200391	\$ 1,484,406	\$ 1,877,328	\$ 2,100,000	\$ -	\$ 2,523,421	\$ 782,058	\$ -	\$ -	\$ -	\$ -	\$ 8,767,214
Sunset Cliffs Natural Park	200463	744,629	165,592	-	-	-	-	-	-	-	-	910,222
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,644,158	2,644,158
Total		\$ 2,229,036	\$ 2,042,920	\$ 2,100,000	\$ -	\$ 2,523,421	\$ 782,058	\$ -	\$ -	\$ -	\$ 2,644,158	\$ 12,321,594

Parks & Recreation

Talmadge Traffic Calming Infrastructure / S17001

Trans - Roadway - Enhance/Scape/Medians

Council District:	9	Priority Score:	53
Community Planning:	Mid-City: Kensington - Talmadge	Priority Category:	Medium
Project Status:	Warranty	Contact Information:	Ashrafzadeh, Mastaneh
Duration:	2018 - 2025		619-533-3781
Improvement Type:	Betterment		mashrafzadeh@saniego.gov

Description: This project provides for the design, installation, and/or modifications to street infrastructure for traffic calming purposes within the Talmadge Maintenance Assessment District (MAD) boundaries at the intersection of Contour Boulevard/Madison Avenue and 51st Street.

Justification: The Talmadge MAD Community Advisory group discussed and approved a request for streetscape improvements and traffic calming modifications.

Operating Budget Impact: The Talmadge MAD will fund any maintenance costs which are required as part of this project.

Relationship to General and Community Plans: This project is consistent with the Mid-City: Kensington - Talmadge Community Plan and is in conformance with the City's General Plan.

Schedule: Preliminary engineering package has been completed. Design began in Fiscal Year 2019 and was completed in Fiscal Year 2021. Construction began in Fiscal Year 2022 and was completed in Fiscal Year 2024. The warranty period for this project ended in Fiscal Year 2025.

Summary of Project Changes: The project is anticipated to close by the end of the Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Talmadge MAD Fund	200076	\$ 330,751	\$ 12,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,000
Total		\$ 330,751	\$ 12,248	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2017 - 2027		619-533-5139
Improvement Type:	New		koliver@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 Plans: 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 2025.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 2,190,440	\$ 131,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,322,105
North Center-Maj Dist	400025	126,296	-	-	-	-	-	-	-	-	-	126,296
Total		\$ 2,316,736	\$ 131,664	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,448,401

Parks & Recreation

Torrey Highlands Trail System / RD21003

Parks - Trails

Council District:	5	Priority Score:	53
Community Planning:	Torrey Highlands	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Busby, Breanne
Duration:	2021 - 2026		619-533-3710
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: This facility will require an on-going operational budget for personnel and non-personnel expenses.

Relationship to General and Community Plans: 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. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by \$9,000 due to increased construction costs. \$9,000 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2025 via City Council ordinances. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	Actual							
Torrey Highlands	400094	\$ 142,175	\$ 446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,621
Total		\$ 142,175	\$ 446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,621

Parks & Recreation

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 - 2032		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 would 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 Plans: 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 Design-Build bridging documents are anticipated to be completed in Fiscal Year 2026. The RFP process for the design builder is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. Construction schedule is dependent on design completion.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Torrey Pines Golf Course CIP Fund	700045	\$ 324,947	\$ 4,675,052	\$ -	\$ -	\$ 15,000,000	\$ -	\$ 32,910,000	\$ 7,000,000	\$ -	\$ -	\$ 59,910,000
Total		\$ 324,947	\$ 4,675,052	\$ -	\$ -	\$ 15,000,000	\$ -	\$ 32,910,000	\$ 7,000,000	\$ -	\$ -	\$ 59,910,000

Parks & Recreation

Torrey Pines Golf Course / AEA00001

Golf Courses

Council District:	1	Priority Score:	Annual
Community Planning:	University; Centre City; 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 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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Torrey Pines Golf Course CIP Fund	700045	\$ 2,354,674	\$ 2,055,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,410,000
Total		\$ 2,354,674	\$ 2,055,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,410,000

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:	Abella-Shon, Michelle
Duration:	2023 - 2028		619-964-7670
Improvement Type:	Replacement - Rehab		mshon@sandiego.gov

Description: This project will provide for the design and construction to the restore the Villa Montezuma Museum.

Justification: This project is needed to maintain this historic building.

Operating Budget Impact: None.

Relationship to General and Community Plans: 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 is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2029.

Summary of Project Changes: The project schedule has been updated for Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Grant Fund - State	600001	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total		\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000

Parks & Recreation

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:	Oliver, Kevin
Duration:	2015 - 2026		619-533-5139
Improvement Type:	Expansion		koliver@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 Plans: 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 is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: The total project cost has increased by \$348,996 due to a revised cost estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Mira Mesa - FBA	400085	\$ 10,142,493	\$ 100,717	\$ -	\$ 348,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,592,207
Mira Mesa Development Impact Fee	400858	343,554	-	-	-	-	-	-	-	-	-	343,554
Wuest-Fire Station	400241	30,902	-	-	-	-	-	-	-	-	-	30,902
Total		\$ 10,516,949	\$ 100,717	\$ -	\$ 348,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,966,663

Unfunded Needs List

Parks & Recreation

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
East Village Green Phase 1 / S16012	\$ 84,050,725	\$ 500,000	0.59%	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.
Howard Lane Improvements / L24003	\$ 6,361,100	\$ 61,100	0.96%	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.
Mission Bay Improvements / AGF00004	\$ 180,148,738	\$ 1,788,573	0.99%	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. Unfunded needs are based off cost and schedule of subprojects.
Hidden Trails Neighborhood Park / S00995	\$ 12,577,230	\$ 1,264,034	10.05%	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 may include an open turfed area, children's play area, picnic areas, and other park amenities. Construction is unfunded.
Park Improvements / AGF00007	\$ 81,730,648	\$ 13,915,732	17.03%	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. Design and construction phases of additional improvements are currently unfunded.
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

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
				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, two restrooms, one including a concession stand, two children's playgrounds, concrete pedestrian paving to meet ADA accessibility requirements, sports field lighting, drainage facilities, off-leash dog areas, landscaping and irrigation improvements. A portion of the reimbursement payment is currently unfunded.
Resource-Based Open Space Parks / AGE00001	\$ 7,526,530	\$ 1,500,000	19.93%	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. Unfunded needs are based off cost and schedule of subprojects.
Sunset Cliffs Park Drainage Improvements / L14005	\$ 12,321,594	\$ 2,644,158	21.46%	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.
Solana Highlands NP-Comfort Station Development / S16032	\$ 5,833,600	\$ 1,502,600	25.76%	This project provides for the design and construction of a new 350 square foot comfort station within the neighborhood park. Construction is currently unfunded.
Regional Park Improvements / AGF00005	\$ 5,199,058	\$ 1,646,152	31.66%	This annual allocation provides funding for planning and implementation of permanent public capital improvements, including land acquisitions for San Diego regional parks. Unfunded needs are based off cost and schedule of subprojects.
Rancho Bernardo CP Improvements / L20000	\$ 9,700,000	\$ 3,239,135	33.39%	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.
Coastal Erosion and Access / AGF00006	\$ 21,938,571	\$ 8,900,000	40.57%	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

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
				that present potential public hazards. Design and construction phases of additional locations are currently unfunded.
Grove Neighborhood Park / S22002	\$ 10,050,001	\$ 4,269,979	42.49%	This project provides for the design of a 11.53-acre neighborhood park to be completed in two construction phases. This CIP will construct Phase 1 of the project and a new CIP will be created to complete final design and construction of Phase 2. Park amenities to be constructed in Phase 1, include children's play areas, picnic area with shelters, new walkways, public art, utilities and landscaping improvements. Preliminary Engineering was completed under P18010 and the project was converted to a stand alone in Fiscal Year 2022. This project was renamed from "Southwest Neighborhood Park" in Fiscal Year 2024. A portion of construction is currently unfunded.
John Baca Park / S22004	\$ 4,996,000	\$ 2,653,366	53.11%	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 walkways, landscape and irrigation, upgraded security lighting, shade structure, picnic tables, fitness equipment, a nature exploration area, a passive open lawn area, benches, drinking fountains, barbecues, and fencing. Preliminary engineering was performed under P19003 and the project was converted to a standalone project in Fiscal Year 2022. Construction is currently unfunded.
Marie Widman Memorial Park GDP / P23005	\$ 4,250,000	\$ 2,900,000	68.24%	The unfunded need for this project is related to the follow-on project after the GDP is complete.
North Chollas CP Improvements / L22004	\$ 22,600,000	\$ 15,451,014	68.37%	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.
SD Humane Society Roof and HVAC Repl / S24014	\$ 1,700,000	\$ 1,200,000	70.59%	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. A portion of design is 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.
NTC Aquatic Center / L23002	\$ 60,000,001	\$ 58,044,719	96.74%	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

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
				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.
Total		\$ 304,706,987		

Police



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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.

2025 CIP Accomplishments

In Fiscal Year 2025, the Police Department accomplished the following:

- Complete construction for Police Headquarters elevator modernization (B22081)

2026 CIP Goals

In Fiscal Year 2026, the Police Department anticipates accomplishing the following:

- Begin construction for Police Headquarters security fencing (B22080)



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Police: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	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



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Police

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 - 2026		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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 1,938,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,938,025
CIP Contributions from General Fund	400265	854,106	2,392,677	-	-	-	-	-	-	-	-	3,246,783
Infrastructure Fund	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		\$ 9,607,323	\$ 2,392,676	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,800,000	\$ 17,800,000

Police

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



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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 acres 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.

2025 CIP Accomplishments

As of January 1, 2025, in Fiscal Year 2025, the Department awarded the replacement and rehabilitation of 5.4 sewer miles and 3.5 water miles.

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 or are expected to be accomplished by the end of Fiscal Year 2025:

- Completion of El Capitan Dam Spillway Near-Term Repairs (11004710)
- Completion of repairs for Lower Otay Outlet Tower Repairs (21005173)
- Completion MBC Gas Detect System Replacement (B20121)
- Completion of Storm Drain Diversion at MBC (B19197)
- Completion of Storm Drain Diversion at South Bay Water Reclamation Plant (B20002)
- Completion of Pump Station 2 Power Reliability & Surge Protection (S00312)

Public Utilities

- Completion of La Jolla Country Club PS & Reservoir (B11024)

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:

- Smart Metering Infrastructure Project (S17008)
- North City Water Reclamation Plant Improvements to 30 MGD project (S17012)
- Pure Water Program (ALA00001)
- Pure Water Program Phase 2 (ALA00002)

The following accomplishments were reached on the Pure Water Program:

- Reached 70% construction complete milestone for Phase 1 Program
- Continued construction on the PWP North City Water Reclamation Plant Expansion (B21060) & NCWR Influent Pump Station and Pipeline (B16140), the Flow Equalization Basin (B21059), Metro Biosolids Center Improvements (B17006), Morena Pump Station (B21061, Morena Conveyance Northern Alignment (B15141), Morena Conveyance South & Middle Pipelines (B15141), North City Pure Facility (B15139) and Pure Water Pump Station (B15140), Pure Water Pipeline and De-Chlorination Facility and Miramar Reservoir Pump Station Improvements and the Penasquitos Pump Station Oxygenation System (B21001).
- Began Alternatives Evaluation phase of Pure Water Phase 2
- Continued Pure Water Independent Advisory Panel

2026 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, and large diameter wastewater pipelines. The department started the process of creating 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 on a replacement of the Lakes Hodges 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 2026.

In Fiscal Year 2026, the PUD anticipates accomplishing the following goals:

- Begin construction of Pressure Reducing Stations Upgrade 1 (B16017)
- Begin construction of Otay 2nd Pipeline Phase 3 (B16158)
- Begin construction of Montezuma PPL/Mid City Pipeline Ph 2 (S11026)

Public Utilities

- Begin construction of San Carlos Interconnect Trans Pipeline (B21109)
- Begin construction of Storm Water Diversion at PLWTP (B20001)
- Begin construction of Tecolote Canyon Trunk Sewer Improvement (S15020)
- Begin construction of South Bay Water Reclamation Plant Reverse Osmosis System (B20122)
- Begin design and construction of Pump Station 1 Improvements and Modernization (L24000.1)
- Continue work on Alvarado 2nd Extension Pipeline (S12013)
- Continue work on Lakeside Valve Station Replacement (B17082)
- Continue work on Alvarado 2nd Extension Pipeline (S12013)
- Completion of Soledad Pump Station Upgrades (B11072)_

In Fiscal Year 2026, the PUD anticipates accomplishing the following goals for the Pure Water Program:

- Complete Alternatives Evaluation phase of Pure Water Phase 2
- Continue activities for the Pure Water Independent Advisory Panel



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Public Utilities: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
69th & Mohawk Pump Station / S12011	\$ 18,338,594	\$ -	\$ -	\$ 18,338,594
Alvarado 2nd Extension Pipeline / S12013	71,878,418	51,000,000	31,624,085	154,502,503
Alvarado Laboratory Improvements / L22000	23,291,000	-	143,954,483	167,245,483
Alvarado Trunk Sewer Phase IV / S15019	28,553,092	-	43,795,993	72,349,085
Alvarado WTP Filter Gallery Piping Repl / S24000	2,500,000	1,000,000	12,160,000	15,660,000
Backflow Preventer Replacement / AKB00008	-	1,000,000	79,000,000	80,000,000
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	6,000,000	1,000,000	14,446,250	21,446,250
Cielo & Woodman Pump Station / S12012	9,878,000	-	26,512,115	36,390,115
Corrosion Control / AKA00001	900,000	-	-	900,000
Dams & Reservoirs Security Improvements / S22013	13,556,860	6,000,000	7,743,140	27,300,000
East Cty Residuals Line & Mission Gorge Force Main / RD23001	57,183,804	-	54,259,802	111,443,606
El Camino Real Pipeline / L23001	4,102,405	1,130,162	3,845,001	9,077,568
El Monte Pipeline No 2 / S10008	17,645,000	10,000,000	64,454,966	92,099,966
EMTS Boat Dock Esplanade / S00319	3,430,851	-	-	3,430,851
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	5,400,000	-	48,725,501	54,125,501
Freeway Relocation / AKB00002	214,798	-	-	214,798
Groundwater Asset Development Program / ABM00001	495,329	-	-	495,329
Harbor Drive Trunk Sewer / S18006	44,200,000	8,000,000	-	52,200,000
Kearny Mesa Trunk Sewer / L24004	15,000,000	-	10,886,587	25,886,587
Kearny Villa Rd Pipeline / S23001	500,000	-	47,900,000	48,400,000
La Jolla Scenic Drive 16inch Main / S12009	12,348,000	-	-	12,348,000
Lake Hodges Dam Replacement / S23002	27,902,630	12,525,000	234,572,370	275,000,000
Lakeside Valve Station Replacement / S22003	55,702,455	-	-	55,702,455
Large Diameter Water Transmission PPL / AKA00003	61,645,323	35,025,227	124,415,346	221,085,896
Lower Otay Dam Outlet Improvements / S24003	6,500,000	1,000,000	54,086,000	61,586,000
MBC Equipment Upgrades / S17013	62,824,230	2,000,000	823,892	65,648,122
Metropolitan System Pump Stations / ABP00002	15,488,960	360,000	14,530,178	30,379,138
Metropolitan Waste Water Department Trunk Sewers / AJB00001	13,286,623	150,000	19,612,826	33,049,449
Metro Treatment Plants / ABO00001	60,436,768	23,963,739	86,765,287	171,165,794
Miramar Clearwell Improvements / S11024	120,328,744	-	-	120,328,744
Miramar WTP Residuals Redirection / S23012	1,772,000	-	29,643,000	31,415,000
Montezuma/Mid-City Pipeline Phase II / S11026	63,092,200	-	-	63,092,200
Morena Dam Upstream Face Replacement / S24001	2,500,000	500,000	13,775,000	16,775,000
Morena Pipeline / S16027	55,667,814	27,186,374	9,162,651	92,016,839
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	36,957,388	-	14,642,612	51,600,000
NCWRP Improvements to 30 mgd / S17012	40,641,080	1,500,000	1,452,359	43,593,439
North/South Metro Interceptors Rehabilitation / S22001	5,006,871	15,023,414	14,329,715	34,360,000
Otay 1st/2nd PPL West of Highland Avenue / S12016	33,840,500	-	-	33,840,500
Otay 2nd Pipeline Phase 4 / S20001	4,900,000	1,000,000	119,100,000	125,000,000
Otay 2nd Pipeline Steel Replacement Ph 5 / S21000	4,800,000	-	25,329,001	30,129,001
Otay 2nd PL Relocation-PA / L24001	16,846,171	2,000,000	9,247,053	28,093,224

Public Utilities

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Otay Water Treatment Plant Upgrade Ph 3 / S23003	500,000	-	(499,432)	568
Pacific Beach Pipeline South (W) / S12015	44,359,933	-	(1,480,982)	42,878,951
Pipeline Rehabilitation / AJA00002	113,007,911	22,196,502	46,186,841	181,391,254
Pressure Reduction Facility Upgrades / AKA00002	9,212,101	8,855,000	40,976,864	59,043,965
PS 1 & 2 Improvements & Modernization / L24000	23,700,000	39,000,000	102,479,423	165,179,423
PS2 Power Reliability & Surge Protection / S00312	76,100,800	-	-	76,100,800
Pump Station Restorations / ABP00001	2,539,982	-	53,795,254	56,335,236
Pure Water Phase 2 / ALA00002	63,736,568	-	3,625,000,000	3,688,736,568
Pure Water Pooled Contingency / P19002	102,569,539	-	-	102,569,539
Pure Water Program / ALA00001	1,591,144,574	34,438,858	80,319,517	1,705,902,949
Rancho Bernardo Industrial Pump Stn Replacement / S21004	6,698,000	4,500,000	4,313,809	15,511,809
Recycled Water Systems Upgrades / AHC00004	50,000	-	-	50,000
Sewer CIP Emergency Reserve / ABT00007	10,000,000	-	-	10,000,000
Sewer Main Replacements / AJA00001	554,964,919	127,533,776	462,643,321	1,145,142,016
Smart Metering Infrastructure / S17008	73,996,101	12,417,461	40,121,763	126,535,325
SPS 77A Dual Force Main Replacement / S26000	-	500,000	133,870,000	134,370,000
Standpipe and Reservoir Rehabilitations / ABL00001	33,320,804	18,854,629	9,746,177	61,921,610
Tecolote Canyon Trunk Sewer Improvement / S15020	27,180,000	18,000,000	10,220,537	55,400,537
TH 16" Water Mains / RD21007	669,259	-	-	669,259
University Ave Pipeline Replacement / S11021	29,800,000	350,000	-	30,150,000
Upas St Pipeline Replacement / S11022	36,665,020	-	(460,000)	36,205,020
Water CIP Emergency Reserve / ABT00008	5,000,000	-	-	5,000,000
Water Main Replacements / AKB00003	707,590,024	152,579,231	591,231,611	1,451,400,866
Water Pump Station Restoration / ABJ00001	19,060,633	7,318,321	46,472,515	72,851,469
Water SCADA IT Upgrades / T22001	7,700,000	8,400,000	-	16,100,000
Water Treatment Plants / ABI00001	28,755,274	8,471,920	87,901,099	125,128,293
Total	\$ 4,593,877,350	\$ 664,779,614	\$ 6,693,633,530	\$ 11,952,290,494

Public Utilities – Preliminary Engineering Projects

Pure Water Pooled Contingency / P19002

Priority Category: High

Priority Score: 85

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Metro Sewer Utility - CIP Funding Source	700009	\$ -	\$ 40,272,765	\$ -	\$ 40,272,765
Water Utility - CIP Funding Source	700010	-	62,296,774	-	62,296,774
Total		\$ -	\$ 102,569,539	\$ -	\$ 102,569,539



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Public Utilities

69th & Mohawk Pump Station / S12011

Bldg - Water - Pump Stations

Council District:	9	Priority Score:	74
Community Planning:	College Area; Mid-City: Eastern Area	Priority Category:	Medium
Project Status:	Warranty	Contact Information:	Van Martin, Debbie
Duration:	2013 - 2027		619-533-6651
Improvement Type:	Expansion		dvanmartin@sandiego.gov

Description: This project provides for a new pump station at the corner of 69th Street and Mohawk Street. The new pump station is to feed water to the 645 Redwood Village Pressure Zone.

Justification: This project is to replace the existing 40-year-old Montezuma Pump Station for Redwood Village which is reaching the end of its lifecycle.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with College Area and Mid-City: Eastern Area Community Plans and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2017. Construction began in Fiscal Year 2017 and the project was substantially completed in Fiscal Year 2024. The project is anticipated to be closed by Fiscal Year 2027 upon completion of the pending closeout activities.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 17,653,262	\$ 685,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,338,594
Total		\$ 17,653,262	\$ 685,331	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,338,594

Public Utilities

Smart Metering Infrastructure / S17008

Bldg - Other City Facility / Structures

Council District:	Citywide	Priority Score:	59
Community Planning:	Citywide	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Davenport, Rachel
Duration:	2017 - 2031		619-527-3110
Improvement Type:	Betterment		rdavenport@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 Plans: 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. A contractor was successfully onboarded in Fiscal Year 2024 and has reassessed the project and formulated a deployment plan and advertised the request for proposal. Implementation of deployment plan is anticipated to begin in Fiscal Year 2027.

Summary of Project Changes: No significant changes have been made for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund-Enterprise-Federal	710000	\$ 7,283	\$ 992,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 999,679
Muni Sewer Utility - CIP Funding Source	700008	11,979,126	9,919,800	3,725,238	-	5,353,494	6,683,035	-	-	-	-	37,660,693
Water Utility - CIP Funding Source	700010	29,222,453	21,875,043	8,692,223	-	12,491,487	15,593,747	-	-	-	-	87,874,953
Total		\$ 41,208,862	\$ 32,787,238	\$ 12,417,461	\$ -	\$ 17,844,981	\$ 22,276,782	\$ -	\$ -	\$ -	\$ -	\$ 126,535,325

Public Utilities

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 Plans: 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 2017 and was completed in Fiscal Year 2023. Construction is scheduled to begin in Fiscal Year 2025 and is anticipated to be substantially completed in Fiscal Year 2030.

Summary of Project Changes: The total project cost decreased by \$2.5 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 25,738,696	\$ 46,139,721	\$ 51,000,000	\$ -	\$ 16,543,970	\$ 11,000,000	\$ 4,080,115	\$ -	\$ -	\$ -	\$ 154,502,503
Total		\$ 25,738,696	\$ 46,139,721	\$ 51,000,000	\$ -	\$ 16,543,970	\$ 11,000,000	\$ 4,080,115	\$ -	\$ -	\$ -	\$ 154,502,503

Public Utilities

Alvarado Laboratory Improvements / L22000

Bldg - MWWWD - Laboratories

Council District:	7	Priority Score:	85
Community Planning:	Navajo	Priority Category:	High
Project Status:	Continuing	Contact Information:	Lozano, Edgar
Duration:	2022 - 2032		619-533-6613
Improvement Type:	Betterment		elozano@sanidiego.gov

Description: This project will renovate Alvarado Laboratory to meet State of CA Environmental Laboratory Accreditation Program (ELAP) standards. Phase 1 includes the construction of a new lab building to increase footprint capacity from 52,595 to 73,115 square feet. New lab spaces shall create an open design concept to increase opportunities for communication and collaboration to house the City's drinking water and wastewater chemistry and biology labs. In addition, new space capacity will also accommodate Industrial Wastewater Control Program and Water Systems Operation (WSO) Division staff at Alvarado. Also, a 72" transmission pipeline underneath the existing building will be rehabilitated as part of the scope. Phase 1 also includes the design/bridging documents for the existing Lab renovation, and the design of a 72" transmission pipeline rehabilitation. Phase 2 includes the new lab design-build contract award, building the new lab, moving staff to the new building, and renovating and retrofitting the existing lab building. Phase 3 includes the installation of temporary trailers to house approximately 20 PUD staff from the Environmental Monitoring & Technical Services Division. 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 Plans: This project is consistent with the Navajo neighborhood and is in conformance with the City's General Plan.

Schedule: Conceptual design and bridging documents of Phases 1 & 2 began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2026. Design Build contract of Phases 1 & 2 are anticipated to begin in Fiscal Year 2027. Construction of Phases 1 & 2 are anticipated to be completed in Fiscal Year 2031. Design of Phase 3 began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2025. Construction of Phase 3 is anticipated to begin and be completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost increased by \$47.0 million due to increased construction costs and refinement of scope including rehabilitation of the drainage pipe replacement and the addition of a second level and parking garage. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 1,850,920	\$ 7,589,079	\$ -	\$ -	\$ 15,600,000	\$ 36,400,000	\$ 15,600,000	\$ 7,256,331	\$ -	\$ -	\$ 84,296,331
Muni Sewer Utility - CIP Funding Source	700008	818,676	4,832,324	-	-	6,900,000	16,100,000	6,900,000	3,209,531	-	-	38,760,531
Water Utility - CIP Funding Source	700010	891,888	7,308,112	-	-	7,500,000	17,500,000	7,500,000	3,488,621	-	-	44,188,621
Total		\$ 3,561,484	\$ 19,729,515	\$ -	\$ -	\$ 30,000,000	\$ 70,000,000	\$ 30,000,000	\$ 13,954,483	\$ -	\$ -	\$ 167,245,483

Public Utilities

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:	Low
Project Status:	Continuing	Contact Information:	Jaro, Janice
Duration:	2015 - 2031		619-533-3851
Improvement Type:	Replacement		jjaro@sanidiego.gov

Description: This project replaces and upsizes 4.73 miles of the Alvarado Trunk Sewer to provide additional capacity. The first phase will replace and upsize 0.76 miles, and the second phase will replace and upsize the remaining 3.97 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 Plans: This project is consistent with the Navajo and College Area Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2015 and will be completed in Fiscal Year 2026. Construction of the Phase I will begin in Fiscal Year 2026 and is anticipated to be completed in Fiscal Year 2028. Construction of Phase II will begin in Fiscal Year 2027 and is anticipated to be completed in Fiscal Year 2030.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 7,405,595	\$ 21,147,496	\$ -	\$ -	\$ -	\$ 13,780,000	\$ 16,215,993	\$ 7,000,000	\$ 6,800,000	\$ -	\$ 72,349,085
Total		\$ 7,405,595	\$ 21,147,496	\$ -	\$ -	\$ -	\$ 13,780,000	\$ 16,215,993	\$ 7,000,000	\$ 6,800,000	\$ -	\$ 72,349,085

Public Utilities

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 - 2030		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 Plans: 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 2026. 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Water Utility - CIP Funding Source	700010	\$ 187,180	\$ 2,312,819	\$ 1,000,000	\$ -	\$	7,000,000	\$ 4,400,000	\$ 760,000	\$ -	\$ -	\$ -	\$ 15,660,000
Total		\$ 187,180	\$ 2,312,819	\$ 1,000,000	\$ -	\$	7,000,000	\$ 4,400,000	\$ 760,000	\$ -	\$ -	\$ -	\$ 15,660,000

Public Utilities

Backflow Preventer Replacement / AKB00008

Water - Distribution Sys - Distribution

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	New	Contact Information:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 44,000,000	\$ -	\$ 80,000,000
Total		\$ -	\$ -	\$ 1,000,000	\$ -	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ 44,000,000	\$ -	\$ 80,000,000

Public Utilities

Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002

Bldg - Water - Reservoirs/Dams

Council District:	Non-City	Priority Score:	78
Community Planning:	Non-City	Priority Category:	High
Project Status:	Continuing	Contact Information:	Van Martin, Debbie
Duration:	2024 - 2032		619-533-6651
Improvement Type:	New		dvanmartin@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 Plans: 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 2026. Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost has increased by \$3.9 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 2,555,900	\$ 3,444,099	\$ 1,000,000	\$ -	\$ 5,946,250	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ 21,446,250
Total		\$ 2,555,900	\$ 3,444,099	\$ 1,000,000	\$ -	\$ 5,946,250	\$ 8,500,000	\$ -	\$ -	\$ -	\$ -	\$ 21,446,250

Public Utilities

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 - 2033		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 9.12 MGD (6,330 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 Plans: 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 2029. Construction is anticipated to begin in Fiscal Year 2030 and be completed in Fiscal Year 2032.

Summary of Project Changes: Total project cost has increased by \$17.9 million due to construction cost estimate increasing after project evaluation. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 2,129,045	\$ 7,748,954	\$ -	\$ -	\$ -	\$ 500,000	\$ 5,000,000	\$ -	\$ 21,012,115	\$ -	\$ 36,390,115
Total		\$ 2,129,045	\$ 7,748,954	\$ -	\$ -	\$ -	\$ 500,000	\$ 5,000,000	\$ -	\$ 21,012,115	\$ -	\$ 36,390,115

Public Utilities

Corrosion Control / AKA00001

Water - Distribution Sys - Transmission

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 850,564	\$ 49,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Total		\$ 850,564	\$ 49,435	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000

Public Utilities

Dams & Reservoirs Security Improvements / S22013

Bldg - Water - Reservoirs/Dams

Council District:	5 7 8 Non-City	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 - 2029		619-533-3647
Improvement Type:	Replacement		rubalcavae@sanidiego.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 Plans: 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 2026. Construction is scheduled to begin in Fiscal Year 2026 and is anticipated to be substantially 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 2,988,726	\$ 10,568,133	\$ 6,000,000	\$ -	\$ 7,743,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,300,000
Total		\$ 2,988,726	\$ 10,568,133	\$ 6,000,000	\$ -	\$ 7,743,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,300,000

Public Utilities

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:	2023 - 2028		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 pipeline 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 Plans: 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 2025. Construction is anticipated to begin in Fiscal Year 2025 and be completed in Fiscal Year 2028.

Summary of Project Changes: The total project cost increased by \$54.3 million due to an increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 15,481	\$ 1,143,020	\$ -	\$ 182,778	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,341,280
Muni Sewer Utility - CIP Funding Source	700008	6,239,007	17,435,127	-	16,848,614	-	-	-	-	-	-	40,522,748
Water Utility - CIP Funding Source	700010	8,815,553	23,535,615	-	37,228,410	-	-	-	-	-	-	69,579,578
Total		\$ 15,070,040	\$ 42,113,763	\$ -	\$ 54,259,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 111,443,606

Public Utilities

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 - 2036		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 2,685 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 Plans: 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 is anticipated to be completed in Fiscal Year 2026. Construction of Phase I is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. 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 2027 and be completed Fiscal Year 2029.

Summary of Project Changes: Total project cost increased by \$566,980 due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 565,942	\$ 3,536,462	\$ 1,130,162	\$ -	\$ 205,000	\$ 3,600,001	\$ 40,000	\$ -	\$ -	\$ -	\$ 9,077,568
Total		\$ 565,942	\$ 3,536,462	\$ 1,130,162	\$ -	\$ 205,000	\$ 3,600,001	\$ 40,000	\$ -	\$ -	\$ -	\$ 9,077,568

Public Utilities

El Monte Pipeline No 2 / S10008

Water - Distribution Sys - Distribution

Council District:	7 Non-City	Priority Score:	78
Community Planning:	Navajo; Non-City	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Rubalcava, Eric
Duration:	2018 - 2030		619-533-3647
Improvement Type:	Replacement - Rehab		rubalcavae@sandiego.gov

Description: This project consists of the 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 Plans: 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 2026. Construction is scheduled to start in Fiscal Year 2026 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: The total project cost increased by \$41.4 million due to the increase in the construction estimate and additional scope. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 8,549,068	\$ 9,094,952	\$ 10,000,000	\$ -	\$ 40,000,000	\$ 24,000,000	\$ 400,000	\$ 54,966	\$ -	\$ -	\$ 92,098,986
Water Utility Operating Fund	700011	979	-	-	-	-	-	-	-	-	-	979
Total		\$ 8,550,047	\$ 9,094,952	\$ 10,000,000	\$ -	\$ 40,000,000	\$ 24,000,000	\$ 400,000	\$ 54,966	\$ -	\$ -	\$ 92,099,966

Public Utilities

EMTS Boat Dock Esplanade / S00319

Bldg - MWWd - Laboratories

Council District:	2	Priority Score:	70
Community Planning:	Peninsula	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Choi, Jong
Duration:	2018 - 2027		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: Non-personnel expenditures for lease of boat dock space at Driscoll's Wharf will decrease by \$14,040 when the boat dock esplanade is in service.

Relationship to General and Community Plans: 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 is anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 2,829,022	\$ 601,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,430,851
Total		\$ 2,829,022	\$ 601,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,430,851

Operating Budget Impact

Department - Fund	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Metro Wastewtr Metro - METRO SEWER UTILITY	FTEs 0.00	0.00	0.00	0.00	0.00
Metro Wastewtr Metro - METRO SEWER UTILITY	Total Impact \$ (14,040)	(14,040)	(14,040)	(14,040)	(14,040)

Public Utilities

Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003 Bldg - MWWWD - Laboratories

Council District:	2	Priority Score:	85
Community Planning:	Peninsula	Priority Category:	High
Project Status:	Continuing	Contact Information:	Lozano, Edgar
Duration:	2021 - 2031		619-533-6613
Improvement Type:	Betterment		elozano@sanidiego.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 Plans: This project is consistent with the Peninsula Plan and is in conformance with the City's General Plan.

Schedule: Design procurement began in Fiscal Year 2021 and design completion is anticipated in Fiscal Year 2026. Construction is scheduled to begin in Fiscal Year 2027 and is anticipated to be substantially completed in Fiscal Year 2030. Remaining construction activity is anticipated to be completed in Fiscal Year 2031.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 3,233,060	\$ 2,166,939	\$ -	\$ -	\$ 45,903,956	\$ 1,200,000	\$ 1,621,545	\$ -	\$ -	\$ -	\$ 54,125,501
Total		\$ 3,233,060	\$ 2,166,939	\$ -	\$ -	\$ 45,903,956	\$ 1,200,000	\$ 1,621,545	\$ -	\$ -	\$ -	\$ 54,125,501

Public Utilities

Freeway Relocation / AKB00002

Water - Distribution Sys - Distribution

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ -	\$ 214,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,797
Total		\$ -	\$ 214,797	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 214,797

Public Utilities

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@sanidiego.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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ -	\$ 495,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,328
Total		\$ -	\$ 495,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 495,328

Public Utilities

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 Plans: 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 Fiscal Year 2027.

Summary of Project Changes: Total project cost increased by \$8.0 million due to increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 37,494,974	\$ 6,705,025	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,200,000
Total		\$ 37,494,974	\$ 6,705,025	\$ 8,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,200,000

Public Utilities

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@sanidiego.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 Plans: 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 2026. Construction for Phase 1 is anticipated to begin in Fiscal Year 2026 and is anticipated to be substantially completed in Fiscal Year 2027. 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: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 6,571,201	\$ 8,428,798	\$ -	\$ -	\$ 2,000,000	\$ 8,886,587	\$ -	\$ -	\$ -	\$ -	\$ 25,886,587
Total		\$ 6,571,201	\$ 8,428,798	\$ -	\$ -	\$ 2,000,000	\$ 8,886,587	\$ -	\$ -	\$ -	\$ -	\$ 25,886,587

Public Utilities

Kearny Villa Rd Pipeline / S23001

Water - Distribution Sys - Transmission

Council District:	6	Priority Score:	86
Community Planning:	Kearny Mesa	Priority Category:	High
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2023 - 2031		858-614-5712
Improvement Type:	New		mfaber@san Diego.gov

Description: This project will install 24,170 linear feet of 36-inch pipeline on Kearny Villa Road between Miramar Road and Clairemont Mesa Boulevard.

Justification: To provide a second feed to ensure water reliability to the community.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Kearny Mesa neighborhood 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 2030 and be substantially completed in Fiscal Year 2033. Remaining construction activities are anticipated to be completed in Fiscal Year 2034.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ -	\$ 500,000	\$ -	\$ -	\$ 2,000,000	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ 20,900,000	\$ -	\$ 48,400,000
Total		\$ -	\$ 500,000	\$ -	\$ -	\$ 2,000,000	\$ 5,000,000	\$ 10,000,000	\$ 10,000,000	\$ 20,900,000	\$ -	\$ 48,400,000

Public Utilities

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:	Narvaez, Rex
Duration:	2015 - 2026		619-533-5127
Improvement Type:	Expansion		rnarvaez@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 Plans: This project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: Design was completed in Fiscal Year 2016. Construction began in Fiscal Year 2017 and was completed in Fiscal Year 2020.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 11,994,941	\$ 353,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,348,000
Total		\$ 11,994,941	\$ 353,058	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,348,000

Public Utilities

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 - 2036		619-533-5109
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 Plans: 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 and is anticipated to be completed in Fiscal Year 2029. Construction is anticipated to begin in Fiscal Year 2030 and be completed in Fiscal Year 2034.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 22,916,937	\$ 4,985,692	\$ 12,525,000	\$ -	\$ 10,700,000	\$ 10,200,000	\$ 12,800,000	\$ 200,000,000	\$ 872,370	\$ -	\$ 275,000,000
Total		\$ 22,916,937	\$ 4,985,692	\$ 12,525,000	\$ -	\$ 10,700,000	\$ 10,200,000	\$ 12,800,000	\$ 200,000,000	\$ 872,370	\$ -	\$ 275,000,000

Public Utilities

Lakeside Valve Station Replacement / S22003

Water - Distribution Sys - Transmission

Council District:	Non-City	Priority Score:	76
Community Planning:	Non-City	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Rubalcava, Eric
Duration:	2022 - 2028		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 standalone 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 Plans: 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 2026.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Water Utility - CIP Funding Source	700010	\$ 52,944,735	\$ 2,757,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,702,455
Total		\$ 52,944,735	\$ 2,757,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,702,455

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 40,575,706	\$ 21,069,616	\$ 35,025,227	\$ -	\$ 16,036,368	\$ 13,075,220	\$ 18,062,598	\$ 77,241,160	\$ -	\$ -	\$ 221,085,895
Total		\$ 40,575,706	\$ 21,069,616	\$ 35,025,227	\$ -	\$ 16,036,368	\$ 13,075,220	\$ 18,062,598	\$ 77,241,160	\$ -	\$ -	\$ 221,085,895

Public Utilities

Lower Otoy 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:	Van Martin, Debbie
Duration:	2024 - 2033		619-533-6651
Improvement Type:	New		dvanmartin@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 Plans: 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 be completed in Fiscal Year 2031.

Summary of Project Changes: Total project cost has increased by \$38.2 million due to revised scope and engineer's estimate.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 2,384,440	\$ 4,115,559	\$ 1,000,000	\$ -	\$ 2,000,000	\$ 13,890,000	\$ 1,000,000	\$ 28,000,000	\$ 9,196,000	\$ -	\$ 61,586,000
Total		\$ 2,384,440	\$ 4,115,559	\$ 1,000,000	\$ -	\$ 2,000,000	\$ 13,890,000	\$ 1,000,000	\$ 28,000,000	\$ 9,196,000	\$ -	\$ 61,586,000

Public Utilities

MBC Equipment Upgrades / S17013

Bldg - MWWWD - Treatment Plants

Council District:	6	Priority Score:	85
Community Planning:	Kearny Mesa	Priority Category:	High
Project Status:	Continuing	Contact Information:	Martin, Reyhaneh
Duration:	2017 - 2027		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 Plans: 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 \$5.9 million due to increased construction costs. \$5.7 million in Metro Sewer Utility CIP funding was allocated to this project in Fiscal Year 2025 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 60,981,956	\$ 1,842,274	\$ 2,000,000	\$ -	\$ 823,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,648,122
Total		\$ 60,981,956	\$ 1,842,274	\$ 2,000,000	\$ -	\$ 823,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,648,122

Public Utilities

Metro Treatment Plants / ABO00001

Bldg - MWWDD - 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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@sanidiego.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 Plans: 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 the cost and schedule of sub-projects and relation to CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 33,228,185	\$ 27,208,583	\$ 22,475,739	\$ -	\$ 15,640,246	\$ 26,642,696	\$ 24,476,322	\$ 20,006,023	\$ -	\$ -	\$ 169,677,794
Water Utility - CIP Funding Source	700010	-	-	1,488,000	-	-	-	-	-	-	-	1,488,000
Total		\$ 33,228,185	\$ 27,208,583	\$ 23,963,739	\$ -	\$ 15,640,246	\$ 26,642,696	\$ 24,476,322	\$ 20,006,023	\$ -	\$ -	\$ 171,165,794

Public Utilities

Metropolitan System Pump Stations / ABP00002

Bldg - MWWDD - Pump Stations

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@sanidiego.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 Plans: 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	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Metro Sewer Utility - CIP Funding Source	700009	\$ 12,221,269	\$ 3,267,691	\$ 360,000	\$ -	\$ 378,973	\$ 1,275,597	\$ 3,835,894	\$ 9,039,714	\$ -	\$ -	\$ -	\$ -	\$ 30,379,138
Total		\$ 12,221,269	\$ 3,267,691	\$ 360,000	\$ -	\$ 378,973	\$ 1,275,597	\$ 3,835,894	\$ 9,039,714	\$ -	\$ -	\$ -	\$ -	\$ 30,379,138

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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 in relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 95,197	\$ 485,539	\$ 150,000	\$ -	\$ -	\$ 212,600	\$ 767,179	\$ 2,259,928	\$ -	\$ -	\$ 3,970,443
Muni Sewer Utility - CIP Funding Source	700008	7,405,343	5,300,543	-	-	138,254	1,302,172	4,000,289	10,932,404	-	-	29,079,006
Total		\$ 7,500,540	\$ 5,786,082	\$ 150,000	\$ -	\$ 138,254	\$ 1,514,772	\$ 4,767,468	\$ 13,192,332	\$ -	\$ -	\$ 33,049,449

Public Utilities

Miramar Clearwell Improvements / S11024

Bldg - Water - Standpipes

Council District:	5	Priority Score:	78
Community Planning:	Scripps Miramar Ranch; Miramar Ranch North	Priority Category:	High
Project Status:	Warranty	Contact Information:	Vitelle, Brian
Duration:	2012 - 2027		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 Plans: 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 2022. Project closeout activities will be completed in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 118,700,787	\$ 1,623,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,324,248
Water Utility Operating Fund	700011	4,495	-	-	-	-	-	-	-	-	-	4,495
Total		\$ 118,705,282	\$ 1,623,461	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,328,744

Public Utilities

Miramar WTP Residuals Redirection / S23012

Bldg - Water - Treatment Plants

Council District:	5	Priority Score:	39
Community Planning:	Scripps Miramar Ranch	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Ammerlahn, Parita
Duration:	2023 - 2032		619-533-5406
Improvement Type:	New		pammerlahn@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 Plans: 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 2028. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2031.

Summary of Project Changes: The total project cost decreased by \$2.7 million due to an updated cost estimate.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 73,833	\$ 1,698,166	\$ -	\$ 4,300,000	\$ 8,000,000	\$ 6,000,000	\$ 6,000,000	\$ 5,343,000	\$ -	\$ -	\$ 31,415,000
Total		\$ 73,833	\$ 1,698,166	\$ -	\$ 4,300,000	\$ 8,000,000	\$ 6,000,000	\$ 6,000,000	\$ 5,343,000	\$ -	\$ -	\$ 31,415,000

Public Utilities

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 - 2029		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 Plans: 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 will 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 description has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Water SDG&E Utility Relocation	700105	\$ 1,389,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389,000
Water Utility - CIP Funding Source	700010	26,546,379	34,941,709	-	-	-	-	-	-	-	-	-	-	61,488,088
Water Utility Operating Fund	700011	215,112	-	-	-	-	-	-	-	-	-	-	-	215,112
Total		\$ 28,150,491	\$ 34,941,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,092,200

Public Utilities

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:	Van Martin, Debbie
Duration:	2023 - 2032		619-533-6651
Improvement Type:	Replacement		dvanmartin@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 Plans: 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.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 1,716,858	\$ 783,141	\$ 500,000	\$ -	\$ 10,500,000	\$ 3,275,000	\$ -	\$ -	\$ -	\$ -	\$ 16,775,000
Total		\$ 1,716,858	\$ 783,141	\$ 500,000	\$ -	\$ 10,500,000	\$ 3,275,000	\$ -	\$ -	\$ -	\$ -	\$ 16,775,000

Public Utilities

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 - 2028		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 Plans: 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 is anticipated to begin in Fiscal Year 2025 and be substantially completed in Fiscal Year 2027. Remaining construction activities are anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: The total project cost decreased by \$2.0 million due to refinement of project costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water SDG&E Utility Relocation	700105	\$ 11,558,741	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,558,742
Water Utility - CIP Funding Source	700010	6,401,832	37,707,240	27,186,374	-	9,012,651	150,000	-	-	-	-	80,458,097
Total		\$ 17,960,573	\$ 37,707,240	\$ 27,186,374	\$ -	\$ 9,012,651	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 92,016,839

Public Utilities

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 - 2029		619-533-5105
Improvement Type:	Replacement - Rehab		bvitelle@sanidiego.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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 9,958,696	\$ 26,998,691	\$ -	\$ -	\$ 7,321,305	\$ 7,321,307	\$ -	\$ -	\$ -	\$ -	\$ 51,600,000
Total		\$ 9,958,696	\$ 26,998,691	\$ -	\$ -	\$ 7,321,305	\$ 7,321,307	\$ -	\$ -	\$ -	\$ -	\$ 51,600,000

Public Utilities

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 - 2027		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 Plans: 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 increased by \$1.8 million due to construction change orders. \$2.1 million in Metro Sewer Utility CIP and \$374,008 in Water Utility CIP funding was allocated to this project in Fiscal Year 2025 via City Council resolutions. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 33,777,794	\$ 594,537	\$ 1,500,000	\$ 343,359	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,215,690
Water Utility - CIP Funding Source	700010	3,894,508	2,374,239	-	9,000	100,000	-	-	-	-	-	6,377,748
Total		\$ 37,672,303	\$ 2,968,776	\$ 1,500,000	\$ 352,359	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,593,438

Public Utilities

North/South Metro Interceptors Rehabilitation / S22001

Wastewater - Collection Sys - Main

Council District:	2 3 7 8	Priority Score:	88
Community Planning:	Centre City - East Village; Centre City - Little Italy; Centre City - Columbia/Core; Midway - Pacific Highway	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Rubalcava, Eric
Duration:	2023 - 2029		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 Plans: 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 2026.

Construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2028.

Summary of Project Changes: The total project cost increased by \$2.4 million due to increase in consultant costs. \$1.5 million in Metro Sewer Utility CIP funding was allocated to this project in Fiscal Year 2025 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 4,898,811	\$ 108,059	\$ 15,023,414	\$ -	\$ 14,329,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,360,000
Total		\$ 4,898,811	\$ 108,059	\$ 15,023,414	\$ -	\$ 14,329,715	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,360,000

Public Utilities

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 - 2026		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 Plans: 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 2025.

Summary of Project Changes: \$1.6 million in Water Utility - CIP funding was allocated to this project in Fiscal Year 2025 via City Council ordinance. The total project cost increased by \$550,000 due to increase in construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 32,550,007	\$ 1,290,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,840,500
Total		\$ 32,550,007	\$ 1,290,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,840,500

Public Utilities

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 - 2034		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 Plans: 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 is anticipated to be completed in Fiscal Year 2027. Construction is scheduled to start in Fiscal Year 2028 and is anticipated to be substantially completed in Fiscal Year 2031.

Summary of Project Changes: The total project cost increased by \$87.0 million due to the revised cost estimate provided by the design consultant and additional scope as the result of unforeseen site conditions. The project description has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 4,294,224	\$ 605,775	\$ 1,000,000	\$ -	\$ 11,000,000	\$ 30,000,000	\$ 40,000,000	\$ -	\$ 38,100,000	\$ -	\$ 125,000,000
Total		\$ 4,294,224	\$ 605,775	\$ 1,000,000	\$ -	\$ 11,000,000	\$ 30,000,000	\$ 40,000,000	\$ -	\$ 38,100,000	\$ -	\$ 125,000,000

Public Utilities

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:	Rubalcava, Eric
Duration:	2021 - 2033		619-533-3647
Improvement Type:	Replacement		rubalcavae@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 Plans: 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 and 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 2031. Remaining construction activities are anticipated to be completed in Fiscal Year 2032.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 2,720,595	\$ 2,079,404	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 8,000,000	\$ 7,829,001	\$ -	\$ 30,129,001
Total		\$ 2,720,595	\$ 2,079,404	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000	\$ 8,000,000	\$ 7,829,001	\$ -	\$ 30,129,001

Public Utilities

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 Plans: 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 is anticipated to be completed in Fiscal Year 2026. Construction of Phase 2 is anticipated to begin in Fiscal Year 2026 and be substantially completed in Fiscal Year 2028. Design of Phase 3 began in Fiscal Year 2024 and is anticipated to be completed in Fiscal Year 2026. Construction of Phase 3 is anticipated to begin in Fiscal Year 2026 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 13,608,481	\$ 3,237,689	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 3,000,000	\$ 4,247,053	\$ -	\$ -	\$ -	\$ 28,093,224
Total		\$ 13,608,481	\$ 3,237,689	\$ 2,000,000	\$ -	\$ 2,000,000	\$ 3,000,000	\$ 4,247,053	\$ -	\$ -	\$ -	\$ 28,093,224

Public Utilities

Otay Water Treatment Plant Upgrade Ph 3 / S23003

Bldg - Water - Treatment Plants

Council District:	Non-City	Priority Score:	93
Community Planning:	Non-City	Priority Category:	High
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2023 - 2031		858-614-5712
Improvement Type:	Betterment		mfaber@sanidiego.gov

Description: The project will rehabilitate two existing flocculation and sedimentation basins by adding plate settlers, launders, and a new sludge collection system. Apply coatings to filter effluent channels and the filters 9-16 influent channel and replace valves on filters 1-16. Upgrade chemical tanks, feed systems, and install flow controls. Expand and improve the operations building. Other improvements include install raw water meter, throttling valve and overflow structure on San Diego County Water Authority connection, perform seismic improvements, and perform improvements for security guard station.

Justification: Ongoing operability and reliability of the plant are currently jeopardized. Some of those needs are related to design and construction problems of the late 1990's plant expansion project and some of them are related to older plant equipment that was not improved during the expansion.

Operating Budget Impact: None.

Relationship to General and Community Plans: 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: Project scope is being re-evaluated.

Summary of Project Changes: This project will be requested to be closed in Fiscal Year 2025 and is anticipated to be reopened as a separate standalone project at a later date.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 567	\$ 499,432	\$ -	\$ (499,432)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568
Total		\$ 567	\$ 499,432	\$ -	\$ (499,432)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 568

Public Utilities

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 - 2026		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 Plans: 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 was completed in Fiscal Year 2016. Construction began in Fiscal Year 2016 and was substantially completed in Fiscal Year 2020. Remaining construction activities are anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost has decreased by \$1.5 million due to project cost savings. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 43,477,827	\$ 882,105	\$ -	\$ (1,480,982)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,878,951
Total		\$ 43,477,827	\$ 882,105	\$ -	\$ (1,480,982)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,878,951

Public Utilities

Pipeline Rehabilitation / AJA00002

Wastewater - Collection Sys - Main

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 98,533,908	\$ 14,474,002	\$ 22,196,502	\$ -	\$ 8,510,619	\$ 15,676,872	\$ 7,729,897	\$ 14,269,453	\$ -	\$ -	\$ 181,391,254
Total		\$ 98,533,908	\$ 14,474,002	\$ 22,196,502	\$ -	\$ 8,510,619	\$ 15,676,872	\$ 7,729,897	\$ 14,269,453	\$ -	\$ -	\$ 181,391,254

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 3,625,714	\$ 5,586,386	\$ 8,855,000	\$ -	\$ 7,286,505	\$ 6,681,579	\$ 13,474,823	\$ 13,533,957	\$ -	\$ -	\$ 59,043,965
Total		\$ 3,625,714	\$ 5,586,386	\$ 8,855,000	\$ -	\$ 7,286,505	\$ 6,681,579	\$ 13,474,823	\$ 13,533,957	\$ -	\$ -	\$ 59,043,965

Public Utilities

PS 1 & 2 Improvements & Modernization / L24000

Bldg - MWWWD - 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 - 2030		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), 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 7 pumps (# 1,2,3,5,6,7, and 8). Repair of concrete and liner in influent channel. 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 Plans: 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 2025 and is anticipated to be completed in Fiscal Year 2028. Design for phase 2 started in Fiscal Year 2022 and is anticipated to be completed in Fiscal Year 2026. Construction for phase 2 is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 19,727,322	\$ 3,972,677	\$ 39,000,000	\$ -	\$ 45,000,000	\$ 45,000,000	\$ 12,000,000	\$ 479,423	\$ -	\$ -	\$ 165,179,423
Total		\$ 19,727,322	\$ 3,972,677	\$ 39,000,000	\$ -	\$ 45,000,000	\$ 45,000,000	\$ 12,000,000	\$ 479,423	\$ -	\$ -	\$ 165,179,423

Public Utilities

PS2 Power Reliability & Surge Protection / S00312

Bldg - MWWDD - Pump Stations

Council District:	2	Priority Score:	70
Community Planning:	Peninsula	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Choi, Jong
Duration:	2011 - 2027		619-533-5493
Improvement Type:	Expansion		jchoi@sanidiego.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 Plans: 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 on Fiscal Year 2026.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 74,876,942	\$ 1,159,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,036,633
Metropolitan Sewer Utility Fund	700001	64,166	-	-	-	-	-	-	-	-	-	64,166
Total		\$ 74,941,109	\$ 1,159,690	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,100,800

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 1,111,318	\$ 1,428,663	\$ -	\$ -	\$ 6,665,387	\$ 12,878,218	\$ 13,234,315	\$ 21,017,334	\$ -	\$ -	\$ 56,335,235
Total		\$ 1,111,318	\$ 1,428,663	\$ -	\$ -	\$ 6,665,387	\$ 12,878,218	\$ 13,234,315	\$ 21,017,334	\$ -	\$ -	\$ 56,335,235

Public Utilities

Pure Water Phase 2 / ALA00002

Potable Reuse

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Demich, Andrea
Duration:	2022 - 2040		858-614-5741
Improvement Type:	New		ademich@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 in 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.

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 Plans: 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 2025. The remaining facilities and the conveyances are expected to begin design in phases between Fiscal Year 2026 and Fiscal Year 2027 with all infrastructure in service in Fiscal Year 2035. The City hired an external consultant in Fiscal Year 2024 to review the schedule and cost estimates. Future budget pages will reflect the revisions made in this process.

Summary of Project Changes: No significant changes were made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Metro Sewer Utility - CIP Funding Source	700009	\$ 17,547,675	\$ 6,776,608	\$ -	\$ -	\$ 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	28,520,084	10,892,200	-	-	10,000,000	20,000,000	55,000,000	-	2,400,000,000	-	2,524,412,284
Total		\$ 46,067,759	\$ 17,668,808	\$ -	\$ -	\$ 15,000,000	\$ 30,000,000	\$ 80,000,000	\$ 100,000,000	\$ 3,400,000,000	\$ -	\$ 3,688,736,568

Public Utilities

Pure Water Program / ALA00001

Potable Reuse

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Demich, Andrea
Duration:	2015 - 2030		858-614-5741
Improvement Type:	New		ademich@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: The operating budget impact reflects the staffing and non-personnel expenditures required to bring the Pure Water Facilities online for continued operations and maintenance. As the project develops and progresses additional operating budget impacts will be identified.

Relationship to General and Community Plans: 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 2030.

Summary of Project Changes: Total project cost has increased due to the cost and schedule of subprojects, which includes incorporation of revised soft costs estimates and approval of contingency change orders. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund-Enterprise-State	710001	\$ 21,754,714	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,754,714
Metro SDG&E Utility Relocation	700104	13,197,068	1	-	-	-	-	-	-	-	-	13,197,069
Metro Sewer Utility - CIP Funding Source	700009	591,438,966	38,174,055	19,682,807	-	18,141,037	9,879,975	2,887,865	-	-	-	680,204,705
Purewater (Wastewater) State Approp	700114	22,680,245	-	-	-	-	-	-	-	-	-	22,680,245
Purewater (Water) State Approp	700113	19,974,936	-	-	-	-	-	-	-	-	-	19,974,936
Water SDG&E Utility Relocation	700105	9,533,710	-	-	-	-	-	-	-	-	-	9,533,710
Water Utility - CIP Funding Source	700010	821,562,021	52,828,858	14,756,051	-	32,145,191	12,558,700	4,421,991	284,758	-	-	938,557,570
Total		\$ 1,500,141,660	\$ 91,002,913	\$ 34,438,858	\$ -	\$ 50,286,228	\$ 22,438,675	\$ 7,309,856	\$ 284,758	\$ -	\$ -	\$ 1,705,902,948

Operating Budget Impact

Department - Fund		FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Public Utilities - METRO SEWER UTILITY	FTEs	8.67	8.67	8.67	8.67	8.67
Public Utilities - METRO SEWER UTILITY	Total Impact \$	18,927,331	18,951,769	18,951,769	18,951,769	18,951,769
Public Utilities - WATER UTILITY OPERATING	FTEs	38.33	38.33	38.33	38.33	38.33
Public Utilities - WATER UTILITY OPERATING	Total Impact \$	38,765,031	38,860,644	38,860,644	38,860,644	38,860,644

Public Utilities

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 - 2030		619-533-3647
Improvement Type:	Replacement		rubalcavae@sanidiego.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 Plans: 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 2026. Construction is scheduled to begin in Fiscal Year 2026 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 increased by \$2.5 million due to increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 3,170,860	\$ 3,527,139	\$ 4,500,000	\$ -	\$ 4,313,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,511,809
Total		\$ 3,170,860	\$ 3,527,139	\$ 4,500,000	\$ -	\$ 4,313,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,511,809

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Expansion		mfaber@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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Total		\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Public Utilities

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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@sanidiego.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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Historical Fund	X999	\$ 3,466,574	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,466,574
Muni Sewer Utility - CIP Funding Source	700008	484,689,267	66,508,415	127,533,776	-	139,409,563	145,866,804	89,072,052	88,294,902	-	-	1,141,374,779
Municipal Sewer Revenue Fund	700000	300,663	-	-	-	-	-	-	-	-	-	300,663
Total		\$ 488,456,504	\$ 66,508,415	\$ 127,533,776	\$ -	\$ 139,409,563	\$ 145,866,804	\$ 89,072,052	\$ 88,294,902	\$ -	\$ -	\$ 1,145,142,016

Public Utilities

SPS 77A Dual Force Main Replacement / S26000

Wastewater - Collection Sys - Trunk Swr

Council District:	5	Priority Score:	86
Community Planning:	Rancho Bernardo	Priority Category:	Low
Project Status:	New	Contact Information:	Veverka, Matthew
Duration:	2026 - 2035		619-533-5192
Improvement Type:	Replacement		mveverka@sanidiego.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 Plans: 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: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Muni Sewer Utility - CIP Funding Source	700008	\$ -	\$ -	\$ 500,000	\$ -	\$ 3,000,000	\$ 5,300,000	\$ 8,000,000	\$ 16,500,000	\$ 101,070,000	\$ -	\$ -	\$ 134,370,000
Total		\$ -	\$ -	\$ 500,000	\$ -	\$ 3,000,000	\$ 5,300,000	\$ 8,000,000	\$ 16,500,000	\$ 101,070,000	\$ -	\$ -	\$ 134,370,000

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@sanidiego.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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 22,945,976	\$ 10,339,397	\$ 18,854,629	\$ -	\$ 8,885,032	\$ -	\$ -	\$ 861,145	\$ -	\$ -	\$ 61,886,180
Water Utility Operating Fund	700011	35,430	-	-	-	-	-	-	-	-	-	35,430
Total		\$ 22,981,406	\$ 10,339,397	\$ 18,854,629	\$ -	\$ 8,885,032	\$ -	\$ -	\$ 861,145	\$ -	\$ -	\$ 61,921,610

Public Utilities

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:	Narvaez, Rex
Duration:	2015 - 2029		619-533-5127
Improvement Type:	Replacement - Rehab		rnarvaez@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 Plans: 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 is anticipated to be substantially completed in Fiscal Year 2027.

Summary of Project Changes: The total project cost increased by \$262,734 due to the increase in construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Muni Sewer Utility - CIP Funding Source	700008	\$ 26,356,534	\$ 823,465	\$ 18,000,000	\$ -	\$ 9,620,537	\$ 200,000	\$ 137,266	\$ 262,734	\$ -	\$ -	\$ 55,400,537
Total		\$ 26,356,534	\$ 823,465	\$ 18,000,000	\$ -	\$ 9,620,537	\$ 200,000	\$ 137,266	\$ 262,734	\$ -	\$ -	\$ 55,400,537

Public Utilities

TH 16" Water Mains / RD21007

Water - Distribution Sys - Transmission

Council District:	5	Priority Score:	69
Community Planning:	Torrey Highlands	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Busby, Breanne
Duration:	2021 - 2026		619-533-3710
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 Plans: 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. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by \$39,000 due to increased construction costs. \$39,500 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2025 via City Council ordinances. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Torrey Highlands	400094	\$ 668,764	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 669,258
Total		\$ 668,764	\$ 493	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 669,258

Public Utilities

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 - 2026		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 Plans: 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 2017 and was substantially completed in Fiscal Year 2023. Remaining construction activities are anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: Total project cost increased by \$350,000 due to revised construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 28,974,245	\$ 695,550	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,019,796
Water Utility Operating Fund	700011	130,204	-	-	-	-	-	-	-	-	-	130,204
Total		\$ 29,104,449	\$ 695,550	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,150,000

Public Utilities

Upas St Pipeline Replacement / S11022

Water - Distribution Sys - Distribution

Council District:	2 3	Priority Score:	75
Community Planning:	Uptown; Greater North Park; Midway - Pacific Highway	Priority Category:	Low
Project Status:	Warranty	Contact Information:	Vitelle, Brian
Duration:	2011 - 2025		619-533-5105
Improvement Type:	Replacement		bvitelle@sandiego.gov

Description: This project replaces 5.67 miles of cast iron mains along the Upas Street Pipeline from Ray Street to Pacific Highway, as well as portions of the 5th Avenue pipeline and the Park Boulevard pipeline. This project also installs one new pressure reducing station and replaces three existing pressure reducing stations.

Justification: This project will replace the existing deteriorated cast iron pipe. The new pipeline will improve supply reliability and water quality.

Operating Budget Impact: None.

Relationship to General and Community Plans: This project is consistent with the Uptown, Greater North Park, and Midway-Pacific Highway Community Plans and is in conformance with the City's General Plan.

Schedule: Design began in Fiscal Year 2012 and was completed in Fiscal Year 2014.

Construction began in Fiscal Year 2016 and was substantially completed in Fiscal Year 2020.

Summary of Project Changes: Total project cost has decreased by \$460,000 due to project cost savings. The project is complete and will be closed by the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
PFFA-Water Rev Bonds Series 2016A	700095	\$ 2,317,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,317,395
Water Utility - CIP Funding Source	700010	33,736,168	498,354	-	(460,000)	-	-	-	-	-	-	33,774,522
Water Utility Operating Fund	700011	113,103	-	-	-	-	-	-	-	-	-	113,103
Total		\$ 36,166,665	\$ 498,354	\$ -	\$ (460,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,205,019

Public Utilities

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 Plans: 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 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Water Utility - CIP Funding Source	700010	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total		\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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	600,276,132	98,282,048	152,579,231	-	188,107,149	198,237,319	119,370,739	85,516,404	-	-	1,442,369,021
Water Utility Operating Fund	700011	88,439	-	-	-	-	-	-	-	-	-	88,439
Total		\$ 609,307,975	\$ 98,282,047	\$ 152,579,231	\$ -	\$ 188,107,149	\$ 198,237,319	\$ 119,370,739	\$ 85,516,404	\$ -	\$ -	\$ 1,451,400,865

Public Utilities

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:	Faber, Melissa
Duration:	2010 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@sanidiego.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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 15,825,596	\$ 3,235,036	\$ 7,318,321	\$ -	\$ 1,122,272	\$ 7,645,918	\$ 9,751,135	\$ 27,953,190	\$ -	\$ -	\$ 72,851,468
Total		\$ 15,825,596	\$ 3,235,036	\$ 7,318,321	\$ -	\$ 1,122,272	\$ 7,645,918	\$ 9,751,135	\$ 27,953,190	\$ -	\$ -	\$ 72,851,468

Public Utilities

Water SCADA IT Upgrades / T22001

Intangible Assets - Information Tech

Council District:	Citywide	Priority Score:	N/A
Community Planning:	Citywide	Priority Category:	N/A
Project Status:	Continuing	Contact Information:	Masso, Daniel
Duration:	2021 - 2031		858-524-4089
Improvement Type:	Replacement		dmasso@saniego.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 Plans: 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 be completed in Fiscal Year 2031.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Water Utility - CIP Funding Source	700010	\$ 1,586,429	\$ 6,113,570	\$ 8,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100,000
Total		\$ 1,586,429	\$ 6,113,570	\$ 8,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,100,000

Public Utilities

Water Treatment Plants / ABI00001

Bldg - Water - Treatment Plants

Council District:	5 7 Non-City	Priority Score:	Annual
Community Planning:	Scripps Miramar Ranch; Navajo; Non-City	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Faber, Melissa
Duration:	2013 - 2040		858-614-5712
Improvement Type:	Replacement		mfaber@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 Plans: 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 sub-projects and relation to the CIP Five Year Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Water Utility - CIP Funding Source	700010	\$ 17,722,891	\$ 11,032,383	\$ 8,471,920	\$ -	\$	\$ 11,201,838	\$ 16,256,401	\$ 15,793,728	\$ 44,649,132	\$ -	\$ -	\$ 125,128,293
Total		\$ 17,722,891	\$ 11,032,383	\$ 8,471,920	\$ -	\$	\$ 11,201,838	\$ 16,256,401	\$ 15,793,728	\$ 44,649,132	\$ -	\$ -	\$ 125,128,293



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Stormwater



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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.

2025 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 2025, which will improve storm drain infrastructure and meet pollution prevention mandates:

- Mira Mesa South Storm Drain Replacement (B16175)
- CMP Storm Drain Lining II (B20086)
- La Jolla Farms Outfall Repair (B16006)
- Guy St and Pringle St SD Improv SWD (B22127)
- Red Pine Dr at Shady Elm Pl SD SWD (B24020)
- Elm Ave and Harris Ave SD Repl SWD (B23097)
- Fort Stockton and Allen Rd SD Improv SWD (B23096)
- Ellen Browning Scripps Park Emergency (B24069)
- 4878 Austin Drive SD Emergency (B24130)
- 8097 Hemingway Ave SD Emergency (B24131)
- 2681 Palace Drive SD Emergency (B24140)
- 4304 Ebersole Dr SD Emergency (B23123)
- 5995 Eldergardens St Emergency (B23139)
- 12200 Escala Drive SD Emergency (B23161)
- Pump Station B SD Rehab Emergency (B25024)
- Pump Station N SD Emerg 914 Santa Clara (B22067)
- 8051 & 8075 La Jolla Scenic Dr Emergency (B24120)
- 5124 Argonne Court SD Emergency (B24141)
- 7403 Rowena Street SD Emergency (B24145)
- 11131 Negley Avenue SD Emergency (B24146)

2026 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 2026 for the following projects:

- Jamacha Lomita Storm Drain (B16094)
- Auburn Creek Trash Capture Devices (B23098)
- Green Infrastructure Group 1024 (B15102)
- Green Infrastructure Group 1027 (B15103)
- Green Infrastructure Group 1012 (B16111)

Stormwater

- University Avenue Culvert Reconstruction (B18015)
- Health Center Dr SD SWD (B24016)
- Willow Center Dr SD SWD (B24017)
- 6100 Block Rancho Mission Rd SD SWD (B24022)
- Malcolm Dr at Rolando Blvd SD SWD (B25021)
- 535 University Place SD Emergency (B24139)
- Storm Drain Group 763 (B17143)

Stormwater: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Beta St Channel and SD Improvement / S24011	\$ 4,494,602	\$ -	\$ 107,441,914	\$ 111,936,516
Carmel Country Road Low Flow Channel / S00969	7,727,499	-	2,128,439	9,855,938
Chollas Creek Restoration 54th St & Euclid Ave / S22009	2,697,855	-	32,681,924	35,379,779
Flood Resilience Infrastructure / ACA00001	598,770,178	40,434,929	1,188,648,534	1,827,853,641
Maple Canyon Storm Drain Upgrade / S20003	954,841	-	(217)	954,624
Pump Station C Assessment / P25001	500,000	-	-	500,000
Pump Station D Upgrade / S22015	6,242,701	-	59,347,299	65,590,000
Pump Station G & 17 Full Improvement / S24006	8,482,480	-	65,839,689	74,322,169
SD East of Rachael Ave SWD / S24008	27,470,119	-	29,529,881	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	106,030,078	-	1,743,212,883	1,849,242,961
Sunshine Bernardini Restoration / S24005	-	-	82,984,893	82,984,893
Upper Auburn Creek Revitalization Project / S22008	2,542,915	-	84,267,780	86,810,695
Villa La Jolla SD System Lining / S26001	-	8,400,000	31,600,000	40,000,000
Total	\$ 774,913,268	\$ 48,834,929	\$ 3,427,683,019	\$ 4,251,431,216



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Stormwater – Preliminary Engineering Projects

Pump Station C Assessment / P25001

Priority Category: Low

Priority Score: 45

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Midway/Pacific Hwy Urban Comm	400115	\$ -	\$ 500,000	\$ -	\$ 500,000
Total		\$ -	\$ 500,000	\$ -	\$ 500,000

Southcrest Rec Ctr & Park Drainage / P25004

Imp

Priority Category: Low

Priority Score: 51

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ -	\$ 500,000	\$ -	\$ 500,000
Total		\$ -	\$ 500,000	\$ -	\$ 500,000

Stormwater CIP Program / P24010

Management

Priority Category: Low

Priority Score: 53

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
General Fund WIFIA Loan-Construction	400884	\$ 3,315,870	\$ 5,184,130	\$ -	\$ 8,500,000
Total		\$ 3,315,870	\$ 5,184,130	\$ -	\$ 8,500,000



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Stormwater

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 - 2031		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 solution 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.

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 Plans: 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 2024. Design began in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2028. Construction will be scheduled contingent upon the identification of the remainder of funding.

Summary of Project Changes: Total project cost has increased by \$55.4 million due to refinements in engineering scope and cost estimates. The project description and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ 37,776	\$ 640,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 678,196
General Fund WIFIA Loan-Construction	400884	2,173,913	1,642,493	-	7,000,000	16,867,203	-	-	-	-	-	27,683,609
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	83,574,711	83,574,711
Total		\$ 2,211,689	\$ 2,282,912	\$ -	\$ 7,000,000	\$ 16,867,203	\$ -	\$ -	\$ -	\$ -	\$ 83,574,711	\$ 111,936,516

Stormwater

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 - 2029		858-541-4387
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 on 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 Plans: 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 2027.

Summary of Project Changes: The project description, justification, and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Carmel Valley Consolidated FBA	400088	\$ 2,556,745	\$ 155,254	\$ -	\$ 2,128,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,840,439
Carmel Valley Development Impact Fee	400855	-	5,015,499	-	-	-	-	-	-	-	-	5,015,499
Total		\$ 2,556,745	\$ 5,170,753	\$ -	\$ 2,128,439	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,855,938

Stormwater

Chollas Creek Restoration 54th St & Euclid Ave / S22009

Drainage - Best Mgt Practices (BMPs)

Council District:	4 9	Priority Score:	82
Community Planning:	Mid-City: City Heights	Priority Category:	Medium
Project Status:	Underfunded	Contact Information:	Eckert, Kristopher
Duration:	2022 - 2030		858-541-4387
Improvement Type:	New		keckert@sandiego.gov

Description: This project will improve a segment of the Chollas Creek, spanning from 54th Street to an 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 new 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 Plans: 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 is anticipated to be completed in Fiscal Year 2027. The construction schedule is contingent upon the identification of funding.

Summary of Project Changes: Total project cost has increased by \$12.4 million due to increases in construction costs, per the current concept design. The cost includes a 30% contingency as well as considerations for market volatility. The project description and schedule have been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ 335,836	\$ 237,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,855
General Fund WIFIA Loan-Construction	400884	2,125,000	-	-	-	-	-	-	-	-	-	2,125,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	32,681,924	32,681,924
Total		\$ 2,460,836	\$ 237,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,681,924	\$ 35,379,779

Stormwater

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 Plans: 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.

-Financial table on next page-

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 2,810,266	\$ 136,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,946,819
Capital Outlay-Sales Tax	400000	32,247	-	-	-	-	-	-	-	-	-	32,247
CIP Contributions from General Fund	400265	6,022,984	1,034,025	-	-	-	-	-	-	-	-	7,057,009
Clairemont Mesa - Urban Comm	400129	1,200,000	300,000	-	-	-	-	-	-	-	-	1,500,000
College Area	400127	669,734	178,267	-	-	-	-	-	-	-	-	848,001
Debt Funded General Fund CIP Projects	400881	147,917,127	206,992,020	40,434,929	51,109,176	-	-	-	-	-	-	446,453,252
Deferred Maint Revenue 2009A-Project	400624	75,000	-	-	-	-	-	-	-	-	-	75,000
Deferred Maintenance Revenue 2012A-Project	400848	962,198	-	-	-	-	-	-	-	-	-	962,198
General Fund Commercial Paper Notes	400869	24,450,830	-	-	-	-	-	-	-	-	-	24,450,830
General Fund WIFIA Loan-Construction	400884	52,209,928	118,082,933	-	-	-	-	-	-	-	-	170,292,861
Infrastructure Fund	100012	7,492,735	1,510,822	-	-	-	-	-	-	-	-	9,003,558
La Jolla Urban Comm	400123	1,112,572	183,785	-	-	-	-	-	-	-	-	1,296,358
Linda Vista Urban Comm	400113	331,836	368,164	-	-	-	-	-	-	-	-	700,000
Mid City Urban Comm	400114	609,997	6,612	-	-	-	-	-	-	-	-	616,609
Mission Beach - Urban Comm	400130	107,410	-	-	-	-	-	-	-	-	-	107,410
Navajo Urban Comm	400116	4,193,023	1,150,118	-	-	-	-	-	-	-	-	5,343,141
North Park Urban Comm	400112	673,094	167,990	-	-	-	-	-	-	-	-	841,084
Pacific Beach Urban Comm	400117	94,516	192,571	-	-	-	-	-	-	-	-	287,087
PFFA Lease Revenue Bonds 2015A-Projects	400859	2,499,586	-	-	-	-	-	-	-	-	-	2,499,586
PFFA Lease Revenue Bonds 2015B-Project	400860	3,509,195	292,040	-	-	-	-	-	-	-	-	3,801,235
PFFA Lease Revenue Refunding Bonds 2013A - Project	400853	108,155	-	-	-	-	-	-	-	-	-	108,155
Private & Others Contrib-CIP	400264	149,768	232	-	-	-	-	-	-	-	-	150,000
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	107,194	-	-	-	-	-	-	-	-	-	107,194
Torrey Pines - Urban Community	400133	35,873	25,030	-	-	-	-	-	-	-	-	60,903
TransNet ARRA Exchange Fund	400677	240,504	-	-	-	-	-	-	-	-	-	240,504
TransNet Extension Congestion Relief Fund	400169	4,052,461	100,711	-	-	-	-	-	-	-	-	4,153,172
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,137,539,358	1,137,539,358
Uptown Urban Comm	400121	2,764,402	983,571	-	-	-	-	-	-	-	-	3,747,973
Total		\$ 267,057,145	\$ 331,713,033	\$ 40,434,929	\$ 51,109,176	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,137,539,358	\$ 1,827,853,641

Stormwater

Maple Canyon Storm Drain Upgrade / S20003

Drainage - Channels

Council District:	2 3	Priority Score:	86
Community Planning:	Centre City; Uptown; Midway - Pacific Highway	Priority Category:	High
Project Status:	Underfunded	Contact Information:	Straughn, Jayna
Duration:	2021 - 2025		858-573-5027
Improvement Type:	Replacement		jstraughn@sandiego.gov

Description: This project aims to replace, realign, and upgrade approximately 3,000 feet of existing drainage system between the San Diego Airport, a private industrial Facility, and Pacific Highway.

Justification: The existing alignment of the pipes prevents maintenance and repairs from occurring because a large portion of the system flows underneath a private property. The system is significantly undersized to convey the flow and sediment coming from the large Maple Canyon watershed located upstream of the project which historically caused severe flooding in the project area resulting in significant property damage.

Operating Budget Impact: No additional maintenance costs are anticipated. The pipes will be relocated to the public Right of Way and enhanced; therefore, maintenance costs should be reduced for this system.

Relationship to General and Community Plans: This project is consistent with the Centre City Plan, Uptown Community Plan, Midway - Pacific Highway Plan, and is in conformance with the City's General Plan.

Schedule: A feasibility study began in Fiscal Year 2021 and was completed in Fiscal Year 2023.

Summary of Project Changes: This project is canceled and will be closed by the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 40,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40,305
Debt Funded General Fund CIP Projects	400881	914,535	-	-	(217)	-	-	-	-	-	-	914,318
Total		\$ 954,840	\$ -	\$ -	\$ (217)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	954,623

Stormwater

Pump Station D Upgrade / S22015

Drainage - Pump Stations

Council District:	2	Priority Score:	65
Community Planning:	Old Town San Diego	Priority Category:	Low
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 3992 Rosecrans 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 to increase the station's capacity to twice that of the existing capacity (from 130,000 gpm to 270,000 gpm).

Operating Budget Impact: Operation and maintenance budget is anticipated to be reduced due to reduced flooding frequency.

Relationship to General and Community Plans: 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 2027. Construction is anticipated to begin in Fiscal Year 2028 and be completed in Fiscal Year 2029.

Summary of Project Changes: Total project cost has increased by \$22.7 million due to scope change and increase in construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ 1,164,000	\$ -	\$ -	\$ 2,515,500	\$ 1,037,087	\$ -	\$ 350,805	\$ -	\$ -	\$ 5,067,392
General Fund WIFIA Loan-Construction	400884	3,556,093	-	-	-	35,400,000	20,043,907	-	-	-	-	59,000,000
Midway/Pacific Hwy Urban Comm	400115	1,248,305	274,303	-	-	-	-	-	-	-	-	1,522,608
Total		\$ 4,804,397	\$ 1,438,303	\$ -	\$ -	\$ 37,915,500	\$ 21,080,994	\$ -	\$ 350,805	\$ -	\$ -	\$ 65,589,999

Stormwater

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:	Continuing	Contact Information:	Lozano, Edgar
Duration:	2023 - 2036		619-533-6613
Improvement Type:	Replacement		elozano@sanidiego.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: As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plans: 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. Design began 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. A five-year maintenance, mitigation, and monitoring period is anticipated to be completed in Fiscal Year 2036.

Summary of Project Changes: The total project cost has increased by \$7.2 million due to a refined scope and increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ 236,707	\$ 647,210	\$ -	\$ -	\$ 8,636,320	\$ 2,002,000	\$ -	\$ -	\$ -	\$ -	\$ 11,522,237
General Fund WIFIA Loan-Construction	400884	-	5,598,562	-	-	37,363,241	2,695,000	-	-	-	-	45,656,803
Muni Sewer Utility - CIP Funding Source	700008	70,716	1,929,284	-	-	13,740,128	1,403,000	-	-	-	-	17,143,128
Total		\$ 307,423	\$ 8,175,056	\$ -	\$ -	\$ 59,739,689	\$ 6,100,000	\$ -	\$ -	\$ -	\$ -	\$ 74,322,169

Stormwater

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:	Valencia, Jake
Duration:	2024 - 2033		619-964-9166
Improvement Type:	Replacement		jvalencia@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 Plans: 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 2026. Construction is contingent upon coordination with the City of National City.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ 506,389	\$ 19,902,425	\$ -	\$ -	\$ 7,809,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,218,273
General Fund WIFIA Loan-Construction	400884	545,461	6,515,843	-	-	21,720,423	-	-	-	-	-	28,781,727
Total		\$ 1,051,850	\$ 26,418,268	\$ -	\$ -	\$ 29,529,881	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,000,000

Stormwater

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 894,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 894,233
CIP Contributions from General Fund	400265	7,010,617	183,063	-	-	-	-	-	-	-	-	7,193,680
Climate Equity Fund	100015	62,880	1,437,120	-	-	-	-	-	-	-	-	1,500,000
Debt Funded General Fund CIP Projects	400881	20,189,322	16,680,753	-	5,687,798	-	-	-	-	-	-	42,557,873
Deferred Maintenance Revenue 2012A-Project	400848	616,183	-	-	-	-	-	-	-	-	-	616,183
Fleet Services CIP Fund	400676	135,372	3,974,937	-	-	-	-	-	-	-	-	4,110,309
General Fund Commercial Paper Notes	400869	9,836,561	-	-	-	-	-	-	-	-	-	9,836,561
General Fund WIFIA Loan-Construction	400884	8,910,493	15,249,507	-	-	-	-	-	-	-	-	24,160,000
Grant Fund - Federal	600000	4,856,334	1,119,248	-	-	-	-	-	-	-	-	5,975,582
Grant Fund - State	600001	3,730,500	-	-	-	-	-	-	-	-	-	3,730,500
Infrastructure Fund	100012	612,356	4,779	-	-	-	-	-	-	-	-	617,135
PFFA Lease Revenue Bonds 2015A-Projects	400859	1,535,213	-	-	-	-	-	-	-	-	-	1,535,213
PFFA Lease Revenue Bonds 2015B-Project	400860	1,090,966	-	-	-	-	-	-	-	-	-	1,090,966
PFFA Lease Revenue Refunding Bonds 2013A - Project	400853	327,325	-	-	-	-	-	-	-	-	-	327,325
Private & Others Contrib-CIP	400264	1,173,779	-	-	-	7,788,700	-	-	-	-	-	8,962,479
Refuse Disposal CIP Fund	700040	38,972	850,655	-	-	-	-	-	-	-	-	889,627
Rose & Tecolote Creek Water Quality	400631	401,972	-	-	-	-	-	-	-	-	-	401,972
SC-RDA Contribution to CIP Fund	200353	52,359	-	-	-	-	-	-	-	-	-	52,359
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	1,729,736,385	1,729,736,385
Water Utility - CIP Funding Source	700010	221,507	4,833,071	-	-	-	-	-	-	-	-	5,054,579
Total		\$ 61,696,944	\$ 44,333,132	\$ -	\$ 5,687,798	\$ 7,788,700	\$ -	\$ -	\$ -	\$ -	\$ 1,729,736,385	\$ 1,849,242,960

Stormwater

Sunshine Bernardini Restoration / S24005

Drainage - Channels

Council District:	4 9	Priority Score:	80
Community Planning:	Mid-City: City Heights	Priority Category:	Medium
Project Status:	Underfunded	Contact Information:	Eckert, Kristopher
Duration:	2024 - 2031		858-541-4387
Improvement Type:	Betterment		keckert@sandiego.gov

Description: The project aims to restore and enhance the environmental health and stormwater conveyance capacity of the Chollas Parkway and Sunshine Bernardini segment of Las Chollas Creek. This segment, stretching from the culvert outlet at Euclid Avenue to the Fairmount Avenue bridge outlet, is facing severe erosion and instability caused by high-velocity flows. The project will employ streambed restoration techniques to address these issues, reducing erosion, mitigating flooding, enhancing biodiversity, creating habitat, and improving water quality. Additionally, the project will create recreational opportunities by establishing a pedestrian trail, constructing a bridge crossing, and developing two wetland areas and a water quality basin.

Justification: The Chollas Parkway and Sunshine Bernardini segments of Las Chollas Creek show signs of high velocity flows which have caused severe erosion along the two segments. At multiple segments along the study area, the side slopes are very steep (slopes larger than 1H:1V) which could be unstable specifically in high flow events. Rapid growth of urban development in the watershed has resulted in larger areas with impervious cover which leads to higher flow rates and peak flows within the channel. The higher runoff peak flows and subsequent velocities within the channel will result in degradation of soils on channel side slopes and bottom, exacerbating their instability. In addition to the geomorphic issues noted, the watershed to the project area does not have regional stormwater quality measures in place, and significant amounts of trash and debris have been observed within the project area. This stream restoration project proposes stream restoration, water quality, and hydraulic conveyance improvements within the existing channel.

Operating Budget Impact: Operation and maintenance budget anticipated to be reduced due to channel enhancement, revitalized wetland, and stream restoration. As the project develops and progresses, operating impacts will be identified.

Relationship to General and Community Plans: 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: This project is on hold, contingent upon the identification of funding.
Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Unidentified Funding	9999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,984,893	\$ 82,984,893
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,984,893	\$ 82,984,893

Stormwater

Upper Auburn Creek Revitalization Project / S22008

Drainage - Best Mgt Practices (BMPs)

Council District:	9	Priority Score:	88
Community Planning:	Mid-City: City Heights	Priority Category:	High
Project Status:	Underfunded	Contact Information:	Dastgheibi, Sara
Duration:	2022 - 2028		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 pedestrian bridge, 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 creek widening, pedestrian trail, green infrastructure, and culvert improvements.

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 Plans: 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 will be completed contingent upon the identification of funding.

Summary of Project Changes: Total project cost has increased by \$25.5 million due to a more advanced design and an increase in market construction materials which consider current inflationary factors. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000
Debt Funded General Fund CIP Projects	400881	1,070,915	-	-	-	-	-	-	-	-	-	1,070,915
Grant Fund - State	600001	1,472,000	-	-	-	-	-	-	-	-	-	1,472,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	83,967,780	83,967,780
Total		\$ 2,542,915	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 83,967,780	\$ 86,810,695

Stormwater

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:	New	Contact Information:	Veverka, Matthew
Duration:	2026 - 2029		619-533-5192
Improvement Type:	Replacement		mveverka@sandiego.gov

Description: 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.

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 Plans: This project is consistent with the University Community Plan and is in conformance with the City's General Plan.

Schedule: Design is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027. Construction schedule is contingent upon the identification of funding.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ -	\$ 8,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,400,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	31,600,000	31,600,000
Total		\$ -	\$ -	\$ 8,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,600,000	\$ 40,000,000

Unfunded Needs List

Stormwater

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Flood Resilience Infrastructure / ACA00001	\$ 1,827,853,641	\$ 1,137,539,358	62.23%	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.
Beta St Channel and SD Improvement / S24011	\$ 111,936,516	\$ 83,574,711	74.66%	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 currently evaluating various design alternatives to effectively develop a sustainable and cost-effective design solution to minimize flooding and upgrade existing drainage system. Potential improvements that are being evaluated include floodwalls, pump station, channel widening, drainage system improvements and trail improvements. Construction is currently unfunded.
Villa La Jolla SD System Lining / S26001	\$ 40,000,000	\$ 31,600,000	79.00%	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.
Chollas Creek Restoration 54th St & Euclid Ave / S22009	\$ 35,379,779	\$ 32,681,924	92.37%	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. In addition, the project incorporates public access, a pedestrian bridge, a hiking trail, and interpretive signage. Construction is currently unfunded.
Stormwater Green Infrastructure / ACC00001	\$ 1,849,242,961	\$ 1,729,736,385	93.54%	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	\$ 86,810,695	\$ 83,967,780	96.73%	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 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

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
				areas and yield additional storage volume to help decrease peak flow. In addition, the project incorporates public access, a pedestrian bridge, a hiking trail, and interpretive signage. Construction is currently unfunded.
Sunshine Bernardini Restoration / S24005	\$ 82,984,893	\$ 82,984,893	100.00%	The project aims to restore and enhance the environmental health and stormwater conveyance capacity of the Chollas Parkway and Sunshine Berardini segment of Las Chollas Creek. This segment, stretching from the culvert outlet at Euclid Avenue to the Fairmount Avenue bridge outlet, is facing severe erosion and instability caused by high-velocity flows. The project will employ streambed restoration techniques to address these issues, reducing erosion, mitigating flooding, enhancing biodiversity, creating habitat, and improving water quality. Additionally, the project will create recreational opportunities by establishing a pedestrian trail, constructing a bridge crossing, and developing two wetland areas and a water quality basin. Construction is currently unfunded.
Total		\$ 3,182,085,051		



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Transportation



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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.

2025 CIP Accomplishments

In Fiscal Year 2025, 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 2025, the City paved 62.5 lane miles and surface sealed 93.2 miles of streets. The Department had 4 capital sidewalk projects that completed 1,223 locations totaling 122,000 square feet of repairs and constructed 7,000 square feet of new sidewalk, further enhancing pedestrian infrastructure. Transportation was also awarded \$4.1 million in grant funding to install a Class IV bicycle facility in addition to improvements to street lighting, ADA accessibility and traffic signal improvements for the Coastal Rail Trail Project connecting Pacific Beach with UCSD within La Jolla community area.

Transportation projects that were or are anticipated to be substantially completed in Fiscal Year 2025 include:

- 1st Ave and A St Curb Extension (B19043)
- 31st St & Market St School Traffic Signal (B15014)
- 32nd St PHII (Market-Imp.) Rd Imp UU17 (B18141)
- 54th-Market to Santa Margarita Sidwlk (B18158)
- 6th & Palm Ped Refuge Island (B20090)
- AC Overlay 2202 Phase 2 (SS) (B24014)
- AC Overlay Group 2301 (B23130)
- AC Overlay Group 2302 (B23131)
- AC Overlay Group 2303 (B23156)
- AC Overlay Group 2304 (B23157)
- AC Overlay Group 2402 (B24012)
- AC Overlay Group 2403 (B24013)
- AC Overlay Group 2405 (B24149)
- AC Overlay Group 2406 (B24147)
- AC Overlay Group 2501 (B25001)
- AC Overlay Group 2519 UUP (B25019)
- AC Water & Sewer Group 1042 (SS) (B22128)
- AC Water & Sewer Group 1050 (P) (B24091)
- AC Water & Sewer Group 1052A (P) (B24059)
- AC Water & Sewer Group 1053 (P) (B24063)
- AC Water & Sewer Group 1056 (BL) (B21136)
- AC Water & Sewer Group 1056 (P) (B24074)
- AC Water & Sewer Group Job 1023B (P) (B24076)
- AC Water Group 1027A (P) (B24080)

Transportation

- ACC Sewer Group 851 (BL) (B23089)
- Accelerated Sewer Referral Group 851 (P) (B25011)
- ADA Improvement Group 2302 - Navajo (B23078)
- ADA Improvement Group 2303 - Navajo (B23079)
- ADA Improvement Group 2306 (OM - Nestor) (B23150)
- ADA Improvement Group 2307 (CD 1,2,6) (B23151)
- ADA Mid-City MS TSW-1 (B18054)
- ADACA Illinois & El Cajon Blvd CR PROW (B22103)
- Antigua Bl/Matador Ct Flshg Beacons (B18139)
- Aquarius & Camino Ruiz Traff. Signal (B19057)
- Ashley Falls Dr ESS (B24085)
- Asphalt Overlay 2200 (SS) (B22134)
- Asphalt Overlay 2202 (SS) (B23019)
- Asphalt Overlay Group 2503 (B25003)
- Asphalt Overlay Group 2504 (B25004)
- Balboa Park Pipeline Repl Ph III (P) (B22141)
- Block 1M (La Jolla 4) Rd Imp UU659_RP (B18155)
- Block 1M Nautilus St (BL) (B25060)
- Block 7G2 Rd Imp (CS) UU209 (B24086)
- Block 7G2 Rd Improv UU209 UU629 (P) (B24087)
- Block 7G2 UUP - CIP (B15085)
- Bus Stop Improvement Group 2500 (B25017)
- Castle Neighborhood New Streetlights (B19080)
- Chatsworth Blvd RRFB & Ped Refuge Island (B21117)
- Citywide Street Lights 1901 (B19052)
- Citywide Street Lights 1950 (B19125)
- Citywide Street Lights Group 1701 (B17050)
- Citywide Street Lights Group 1702 (B17051)
- Clairemont Mesa East Improv 2 (BL)(VZ) (B24002)
- Clairemont Mesa East Improv 2 (P) (B25013)
- Clairemont Mesa West Improv 1 (P) (B24132)
- Crown Point Ingraham UU854 (CS) (B24126)
- Crown Point West (P) (B24138)
- Del Sol & Kostner Quick Build Roundabout (B24125)
- Downtown Audibles S28 (B18163)
- El Cajon Blvd HAWKS (VZ) (B22000)
- Elec Spd Signs Citywide 2200 (SG) (B22147)
- Elec Spd Signs Citywide 2201 (NSG) (B22148)
- Electronic Speed Signs Group 1702 (B17136)
- Electronic Speed Signs Group 1801 (B18001)

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- Electronic Speed Signs Group 1902 (B19047)
- Electronic Speed Signs on Acena Dr (B21016)
- Electronic Speed Signs Rolando Park Area (B21099)
- Enrico Fermi Dr & Airway Rd-Coop Agrmt (B22053)
- Golfcrest(Jackson-Wandermere)Rd ImpUU584 (B18149)
- Hilltop PH I(Boundary-Toyne)Rd Imp UU617 (B18153)
- Hughes St (58th St-Jodi St) Rd Imp UU101 (B18151)
- Kensington Hts #2 Series Circuit Upgrade (B17146)
- La Media Road Improvements (S15018)
- Market St-47th St to Euclid Complete St (S16061)
- Mercado Dr at Del Mar Hghts TS (B22046)
- Mid-City & Eastern Area Signal Mods (B17128)
- Morena Improv 1 (P) (B24116)
- National Avenue Complete Street (B19137)
- New Sidewalks in CD4 (B22089)
- North Park Mini Park Ped Improvements (B17102)
- Old Town Improv 1 (P) (B24024)
- OM T-11.1 Caliente Avenue (RD23009)
- Orange Ave RD Imp UU24 (B23053)
- Orange Ave RD Imp UU24 (SS) (B23020)
- Plumosa Park Series Circuit Conversion (B17101)
- Rancho Penasquitos Improv 2 (P) (B24134)
- Rectangular Rapid Flash Beacons Grp 1902 (B19046)
- Remaining Small Diameter CI Water Ph2(P) (B22143)
- San Vicente PH I-II Rd Imp UU505-UU506 (B17098)
- Scripps Ranch Improv 1 (P) (B24077)
- Seminole Drive UUP (Stanley to Estelle) (B15093)
- Sewer and AC Water Group 1032 (SS) (B22144)
- Sewer and AC Water Group 763 (P) (B23113)
- Sewer and AC Water Group 812 (P) (B23059)
- Sewer Group Job 843 (P) (B23093)
- Sidewalk Replacement Group 1902-CM (B19013)
- Sidewalk Replacement Group 1903-SE & CH (B19014)
- Torrey Pines Rd Ped Hybrid Beacon (B20146)
- Undergrounding Resurfacing (SS) (B22145)
- University Avenue Complete Street Phase1 (S18001)
- University Avenue Mobility (S00915)
- Uptown Audibles S3 (B18166)

Transportation

In Fiscal Year 2025, the Department completed pedestrian countdown timers for 50 intersections and installed 5 Rectangular Rapid Flashing Beacons throughout the City. Construction of the Park Boulevard Bus and Bikeway project was completed and over 40 miles of striping pans were delivered in Fiscal Year 2025.

As part of the Utilities Undergrounding Program, the Department repaired 8.6 mile of overlay, installed 227 curb ramps, installed 72 streetlights and 72 streetlights became operational in Fiscal Year 2025.

2026 CIP Goals

The City has a goal of maintaining the average overall Pavement Condition Index (PCI) at 70 over the next 10 years. In order to achieve this, in Fiscal Year 2026, the City would need to overlay 143 lane miles and apply surface seal to 338 miles of streets. Additionally, the Department's goal is to design 40 bike lane miles in coordination with the City's resurfacing contracts, fund and program 5,000 linear feet of new sidewalks, optimize 18 traffic signal systems and add 50 non-communicating intersections to the citywide communication network.

2026 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 2026 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 & Market St Intersection Upgrade (B23076)
- 32nd St PH I (Market-F St) Rd Imp UU386 (B18144)
- 47th St & Hartley St HAWK (B23145)
- AC Overlay Group 2507 (B25007)
- AC Overlay Group 2508 (B25046)
- AC Overlay Group 2509 (B25047)
- AC Overlay Group 2510 (B25048)
- AC Overlay Group 2511 (B25049)
- AC Overlay Group 2511A (B25067)
- AC Overlay Group 2511B (B25068)
- AC Overlay Group 2511C (B25069)
- AC Overlay Group 2512 (B25050)
- AC Overlay Group 2513 (B25051)
- AC Overlay Group 2514 (B25052)
- AC Overlay Group 2515 (B25053)
- AC Overlay Group 2516 (B25054)
- AC Overlay Group 2517 (B25055)
- AC Overlay Group 2518 (B25056)
- AC Overlay Group 2522 (B25057)
- AC Overlay Group 2523 (B25058)

Transportation

- AC Overlay Group 2524 (B25059)
- ADA Improvement Group 2504 (B25034)
- Beyer Bl @ Smythe Ave Traffic Signal (B14015)
- Block 6DD1 (Clairemont Mesa) Rd Imp UU410 (B18142)
- Block 8R UUP - CIP (B15097)
- Camino Del Rio West & Moore St Median (B19049)
- Cass (Grand-Pacific Bch Dr) Rd Imp UU143 (B18148)
- Center City Traffic Signals-15th Street (B22111)
- Coronado SB (27th SB-Madden) Rd Imp UU193 (B18137)
- Crown Point Guardrail (B18225)
- Downtown Audibles 04th & E S29 (B18162)
- El Cajon & Kansas Traffic Signal (B19060)
- Fanuel St III (Grand-PB Dr) Rd Imp UU188 (B17071)
- Front & Washington TS Modification (B22101)
- Howard PHI-II(Park-Texas) Rd Imp UU71-72 (B18136)
- Linda Vista & Comstock Intersection Upg (B23030)
- Matinal Rd ESS (B23158)
- Milton St Burgener Blvd Curb Ext (NSG) (B22135)
- Mission Bl (Loring-Turquoise) Rd Imp UU30 (B18140)
- Mission Blvd South Loring Overlay (B24135)
- Mississippi St @ El Cajon Blvd T/Signal (B20140)
- Osler Street Traffic Calming (B23147)
- Otay Mesa Rd Pedestrian Improvements (B23148)
- Pacific Beach 1 SL Series Circuit Conv (B16119)
- Pacific Beach TS Interconnect Upgrade (B15065)
- Palm Ave I-5 to Georgia Street Repairs (B22150)
- Palm Avenue Interstate 805 Interchange (S00869)
- Rosecrans St & Byron St Shel Isl Signal (B24096)
- Roswell Street Overlay (B24137)
- RRFB Group 2402 (NSG) (B24110)
- Saturn Blvd Sidewalk Installation (B24109)
- Sidewalk Replacement Group 2330 - LV & N (B23091)
- Torrey Pines Rd, Prospect-Coast Walk GR (B19056)
- Traffic Signal Mods Grp 19-02 (B19071)
- Traffic Signal Mods Grp 20-01 (B20075)
- Wabaska-Voltaire St to Tennyson Sidewalk (B19030)
- Wightman (Chamoune-Euclid) Rd Imp UU388 (B18138)

In Fiscal Year 2026, the Department's Utilities Undergrounding Program plans to:

- Install approximately 95 streetlights

- Resurface/slurry seal approximately 5.19 miles of streets in project areas
- Install approximately 248 curb ramps

2026 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 2026 Draft Budget, \$26.7 million is being allocated to implement the City's Vision Zero goals, including \$1.2 million for bicycle facilities, \$13.5 million for sidewalks, \$1.0 million for streetlights, \$1.2 million for traffic calming measures, \$7.9 million for traffic signals, \$1.5 million for median installation, \$28,691 for bridges, and \$250,000 for street and road modifications.

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): \$850,000
- Bicycle Facilities (AIA00001): \$106,413
 - Lake Murray Improv 2 (BL) (B24000): \$49,667
 - South Mission Beach SD Replacement (BL) (B23088): \$9,920
 - University City Improv 1 (BL) (B22105): \$46,826
- Interstate 5 Underpass-Bikeway/Ped Conn (S00982): \$10,000

Sidewalks

- New Walkways (AIK00001): \$598,942
 - Wabaska-Voltaire St to Tennyson Sidewalks (B19030): \$350,000
 - Wightman-Ogden to Shiloh Sidewalk (B18039): \$248,942
- Sidewalk Repair and Reconstruction (AIK00003): \$7,020,000
 - ADA Improvement Group 2601 (New): \$650,000
 - ADA Improvement Group 2602 (New): \$720,000
 - Citywide Curb Ramp Improvements (New): \$2,000,000
 - Sidewalk Replacement Group 1902-CM (B19013): \$450,000
 - Sidewalk Replacement Group 2330 (B23091): \$600,000
 - Sidewalk Replacement Group 2331 (B23092): \$400,000
 - Sidewalk Replacement Group 2530 (New): \$2,200,000
- Streamview Drive Improvements Phase 2 (S18000): \$5,914,615

Street Lights

- Installation of City Owned Street Lights (AIH00001): \$285,588
 - Installation of City Owned SL 2201 (NSG) (B22149): \$285,588
- Street Light Circuit Upgrades (AIH00002): \$734,000
 - Pacific Beach 1 SL Series Circuit Conversion (B16119): \$734,000

Traffic Calming

- Traffic Calming (AIL00001): \$1,243,283

Transportation

- Milton St Burgener Blvd Curb Ext (NSG) (B22135): \$797,200
- Osler Street Traffic Calming (B23147): \$34,483
- Otay Mesa Rd Pedestrian Improvements (B23148): \$411,600

Traffic Signals

- Traffic Signal Modification (O&M): \$300,000
- Install Traffic Signal Interconnect System (AIL00002): \$700,000
 - Install Interconnect & Ethernet Network (B18052): \$200,000
 - Traffic Management Center (B24058): \$500,000
- Traffic Signals – Citywide (AIL00004): \$1,864,775
 - 47th St & Hartley St HAWK (B23145): \$40,476
 - Division St & Osborn St Traffic Signal (B15047): \$668,999
 - Washington & Albatross HAWK (B24118): \$1,155,300
- Traffic Signals Modifications (AIL00005): \$5,002,923
 - 32nd St & Market St Intersection Upgrade (B23076): \$700,000
 - Palm (I-5 to Georgia St) Traffic Sig Mod (VZ) (B21120): \$908,997
 - Traffic Signal Mods Grp 19-01 (B19069): \$1,383,827
 - Traffic Signal Mods Grp 20-01 (B20075): \$345,675
 - TS Upgrades – Camino Ruiz & TX Madison (B24107): \$1,664,424

Medians

- Median Installation (AIG00001): \$1,518,072
 - 6th Ave @ Juniper St Roundabout (B20142): \$944,072
 - Carmel Mtn @ Carmel Country Roundabout (B21102): \$500,000
 - Foothill Blvd & Loring St Roundabout (B18008): \$84,000

Bridges

- El Camino Real to Via De LaValle (1/2 mile) (S00856): \$28,691

Street Road Modifications

- Fenton Pkwy Ext to Camino Del Rio N (RD23000): \$250,000



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Transportation

Transportation: Capital Improvement Projects

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
14th Street Greenway Block #2 / S24012	\$ 1,000,000	\$ -	\$ 2,400,000	\$ 3,400,000
5th Avenue Promenade / L22002	1,473,537	-	(173,448)	1,300,089
Airway Road Improvements / P19007	510,000	-	-	510,000
Alvarado Canyon Rd Realignment Project / S22005	4,031,046	-	35,768,955	39,800,001
Barrio Logan Harbor Dr SANDAG Pave Rpr / RD24001	641,679	-	-	641,679
Barrio Logan Roundabouts / L24005	1,550,000	-	1,338,100	2,888,100
Beyer Blvd (OM T8) / RD26000	-	6,247,000	44,853,000	51,100,000
Bicycle Facilities / AIA00001	32,988,479	106,413	130,168,569	163,263,461
Bridge Rehabilitation / AIE00001	5,980,540	-	144,124,537	150,105,077
Bus Stop Improvements / AID00007	387,432	-	1,535,000	1,922,432
Caliente Avenue (OM T11.5) / RD26001	-	262,000	7,038,000	7,300,000
Camino Del Sur N. Upgrades & Improvements / RD21005	6,431,251	-	-	6,431,251
Camino Del Sur S. Upgrades & Improvements / RD21004	7,916,516	-	-	7,916,516
Carmel Mountain Road Upgrades & Improvements / RD21006	2,874,803	-	-	2,874,803
Carroll Canyon Road Planning Study / P21000	800,000	-	-	800,000
Carroll Cyn Rd/Sorrento Valley Rd Dist 1 / S00841	20,768,154	-	-	20,768,154
City Heights Sidewalks and Streetlights / S19005	3,500,000	-	-	3,500,000
Coastal Rail Trail / S00951	23,999,106	-	8,035,078	32,034,184
Cypress Dr Cultural Corridor / S23011	4,282,192	-	-	4,282,192
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	33,936,236	28,691	58,005,023	91,969,950
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	1,000,000	-	640,331	1,640,331
Fenton Pkwy Ext to Camino Del Rio N / RD23000	10,877,787	250,000	500,000	11,627,787
Georgia Street Bridge Improvements / S00863	17,302,729	-	(869,081)	16,433,648
Guard Rails / AIE00002	2,542,620	-	3,380,905	5,923,525
Installation of City Owned Street Lights / AIH00001	14,038,684	285,588	422,578,199	436,902,471
Install T/S Interconnect Systems / AIL00002	14,520,308	700,000	88,079,000	103,299,308
Interstate 5 Underpass-Bikeway/Ped Conn / S00982	2,250,000	10,000	-	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	-	14,831,849	17,602,032
La Media Road Improvements / S15018	60,635,000	-	(3,135,000)	57,500,000
Market St-Euclid to Pitta-Improvements / S16022	592,500	-	(361,683)	230,817
Market Street-47th to Euclid-Complete Street / S16061	11,655,084	-	33,934	11,689,018
Median Installation / AIG00001	15,482,099	1,528,072	27,023,072	44,033,243
Miramar Road-I-805 Easterly Ramps / S00880	12,249,930	-	-	12,249,930
New Walkways / AIK00001	24,165,697	598,942	112,446,398	137,211,037
Normal Street Promenade / S22012	26,797,613	-	-	26,797,613
N Torrey Pines Rd Bridge/ Los Penasquitos / S00935	16,675,652	-	-	16,675,652
OM T-11.1 Caliente Avenue / RD23009	2,974,018	-	40,000	3,014,018
Otay Mesa Truck Route Phase 4 / S11060	19,823,494	-	200,000	20,023,494
Palm Avenue Interstate 805 Interchange / S00869	23,128,194	-	28,602,440	51,730,634
Park Boulevard At-Grade Crossing / S15045	27,255,948	-	-	27,255,948

Transportation

Project	Prior Fiscal Years	FY 2026 Draft	Future Fiscal Years	Project Total
Pershing Bikeway Paving Reimbursement / RD25001	804,329	-	-	804,329
S. Bancroft & Greely Unimproved Street / P22007	600,000	-	-	600,000
Sea World Dr/I5 Interchange Improvement / S00888	1,090,538	-	-	1,090,538
Sidewalk Repair and Reconstruction / AIK00003	25,884,049	7,020,000	204,512,937	237,416,986
Siempre Viva Road Improvements / P19006	510,000	-	-	510,000
Spruce St Bridge Rehab / P23004	288,871	-	-	288,871
SR 163/Clairemont Mesa Blvd Interchange / S00905	18,093,777	-	-	18,093,777
SR 163/Friars Road / S00851	64,080,996	-	-	64,080,996
State Route 56 Freeway Expansion / RD14000	23,029,026	-	-	23,029,026
Streamview Drive Improvements Phase 2 / S18000	17,171,841	5,914,615	-	23,086,456
Street Light Circuit Upgrades / AIH00002	15,850,209	734,000	66,994,584	83,578,793
Street Resurfacing and Reconstruction / AID00005	351,847,269	46,843,560	788,728,942	1,187,419,771
Sunset Cliffs Seawall Improvement / S23006	3,200,000	-	4,627,900	7,827,900
Traffic Calming / AIL00001	7,941,736	1,243,283	6,699,712	15,884,731
Traffic Signals - Citywide / AIL00004	22,762,730	1,864,775	52,515,202	77,142,707
Traffic Signals Modification / AIL00005	18,878,120	5,002,923	35,501,429	59,382,472
University Ave Bikeway Pavement Repair / RD25000	9,257,803	-	-	9,257,803
University Avenue Complete Street Phase1 / S18001	12,379,850	-	904,927	13,284,777
University Avenue Mobility / S00915	11,967,401	-	1,200,000	13,167,401
Utilities Undergrounding Program / AID00001	39,879,404	7,133,298	81,466,702	128,479,404
Via de la Valle Upgrades & Improvements / RD11001	2,209,229	-	32,838,638	35,047,867
Village Cntr Loop Rd-N Carmel Valley Rd / P24007	3,800,000	-	-	3,800,000
Washington St Bikeway Pavement Repair / RD25002	359,232	-	-	359,232
West Valley River Crossing / P24016	2,000,000	-	-	2,000,000
W Mission Bay Dr Bridge Over SD River / S00871	153,688,597	-	-	153,688,597
Total	\$ 1,291,358,053	\$ 85,773,160	\$ 2,404,089,151	\$ 3,781,220,364

Transportation – Preliminary Engineering Projects

Airway Road Improvements / P19007

Priority Category: Medium

Priority Score: 65

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Capital Outlay Fund	400002	\$ 10,000	\$ -	\$ -	\$ 10,000
Otay Mesa EIFD Capital Project Fund	400870	58,927	441,073	-	500,000
Total		\$ 68,927	\$ 441,073	\$ -	\$ 510,000

Carroll Canyon Road Planning Study / P21000

Priority Category: Low

Priority Score: 36

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Mira Mesa - FBA	400085	\$ 295,109	\$ 463,501	\$ -	\$ 758,610
Mitigation Funds for Carroll Canyon Road	400843	41,390	-	-	41,390
Total		\$ 336,499	\$ 463,501	\$ -	\$ 800,000

S. Bancroft & Greely Unimproved Street / P22007

Priority Category: Low

Priority Score: 43

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
CIP Contributions from General Fund	400265	\$ 108,794	\$ 491,206	\$ -	\$ 600,000
Total		\$ 108,794	\$ 491,206	\$ -	\$ 600,000

Siempre Viva Road Improvements / P19006

Priority Category: Medium

Priority Score: 65

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Capital Outlay Fund	400002	\$ 10,000	\$ -	\$ -	\$ 10,000
Otay Mesa EIFD Capital Project Fund	400870	28,481	471,519	-	500,000
Total		\$ 38,481	\$ 471,519	\$ -	\$ 510,000

Transportation

Spruce St Bridge Rehab

/ P23004

Priority Category: Low

Priority Score: 46

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Infrastructure Fund	100012	\$ 73,229	\$ 126,771	\$ -	\$ 200,000
Developer Contributions CIP	200636	-	88,871	-	88,871
Total		\$ 73,229	\$ 215,642	\$ -	\$ 288,871

Village Cntr Loop Rd-N Carmel

/ P24007

Valley Rd

Priority Category: Medium

Priority Score: 68

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Pacific Highlands Ranch FBA	400090	\$ 161,279	\$ 3,638,721	\$ -	\$ 3,800,000
Total		\$ 161,279	\$ 3,638,721	\$ -	\$ 3,800,000

West Valley River Crossing

/ P24016

Priority Category: Low

Priority Score: 52

Expenditure by Funding Source					
Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	Project
Mission Valley-Urban Comm.	400135	\$ 98,880	\$ 1,901,120	\$ -	\$ 2,000,000
Total		\$ 98,880	\$ 1,901,120	\$ -	\$ 2,000,000

Transportation

14th Street Greenway Block #2 / S24012

Trans - Roadway

Council District:	3	Priority Score:	67
Community Planning:	Centre City - East Village	Priority Category:	Medium
Project Status:	New	Contact Information:	Kay, Daniel
Duration:	2024 - 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 stormwater and ADA accessibility requirements. Project design and construction will be managed by Civic SD.

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 Plans: 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 2024 and was completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2025 and be completed in Fiscal Year 2026. The project is anticipated to close in Fiscal Year 2027.

Summary of Project Changes: This is a newly published project for Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Far Bonus-Civic San Diego	400850	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Grant Fund - State	600001	-	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Total		\$ -	\$ 1,000,000	\$ -	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400,000

Transportation

5th Avenue Promenade / L22002

Trans - Roadway - Enhance/Scape/Medians

Council District:	3	Priority Score:	71
Community Planning:	Centre City	Priority Category:	High
Project Status:	Continuing	Contact Information:	Hauser, Everett
Duration:	2022 - 2025		619-533-3012
Improvement Type:	Betterment		erhauser@sandiego.gov

Description: This is a multi-phased project. The scope of Phase 1 includes the installation of barricades to prevent vehicular traffic from entering 5th Ave between Broadway and L Street during the closure hours. Phase 2 is the feasibility study for permanent closure of Fifth Avenue. Future phases will be determined based on the results of the feasibility study. Preliminary Engineering phase started within P21001 and the project was converted to a standalone project in Fiscal Year 2022. The total project cost includes all identified phases of the project.

Justification: The purpose of this project is to close 5th Ave between Broadway and K Street to vehicular traffic daily between 11 a.m. to 2 a.m. and use the space as a pedestrian plaza. Pedestrian Plazas provide cultural and economic benefits and foster a more walkable, pedestrian-friendly environment.

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 Plans: This project is consistent with the Downtown Community Plan and is in conformance with the City's General Plan.

Schedule: Phases 1 and 2 began in Fiscal Year 2022. Phase 1 was completed in Fiscal Year 2023. Phase 2 was completed in Fiscal Year 2024 and scope, along with future phases, will be re-evaluated in Fiscal Year 2025.

Summary of Project Changes: Total project cost has decreased by \$173,448 due to project cost savings. This project is anticipated to be closed by the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Parking Meter District - Downtown	200489	\$ 1,300,088	\$ 173,448	\$ -	\$ (173,448)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,088
Total		\$ 1,300,088	\$ 173,448	\$ -	\$ (173,448)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,088

Transportation

Alvarado Canyon Rd Realignment Project / S22005

Trans - Roadway

Council District:	7	Priority Score:	69
Community Planning:	Navajo	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Ashrafzadeh, Mastaneh
Duration:	2022 - 2033		619-533-3781
Improvement Type:	New		mashrafzadeh@sanidiego.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 Plans: 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 2026. Further project schedule will be developed once the environmental phase has been completed and funding has been 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 75,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,867
Debt Funded General Fund CIP Projects	400881	133,877	2,228,613	-	-	-	-	-	-	-	-	2,362,490
Infrastructure Fund	100012	-	224,132	-	-	-	-	-	-	-	-	224,132
Navajo Urban Comm	400116	31,046	-	-	-	-	-	-	-	-	-	31,046
TransNet Extension Congestion Relief Fund	400169	1,337,510	-	-	-	-	-	-	-	-	-	1,337,510
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	35,768,955	35,768,955
Total		\$ 1,502,432	\$ 2,528,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,768,955	\$ 39,800,000

Transportation

Barrio Logan Harbor Dr SANDAG Pave Rpr / RD24001

Trans - Roadway

Council District:	8	Priority Score:	92
Community Planning:	Barrio Logan	Priority Category:	High
Project Status:	New	Contact Information:	Hauser, Everett
Duration:	2024 - 2025		619-533-3012
Improvement Type:	Betterment		erhauser@sandiego.gov

Description: The project is the construction of the Bayshore Bikeway in Barrio Logan and additional pavement repairs to Harbor Drive for the City as constructed by SANDAG.

Justification: SANDAG coordinated with the City to conduct additional pavement repairs on Harbor Drive during the construction of the Bayshore Bikeway.

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 Plans: This project is consistent with the Barrio Logan Community plan and is in conformance with the City's General Plan.

Schedule: Construction by SANDAG occurred in Fiscal Years 2023 and 2024. Reimbursement payments are anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ 412,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	412,169
Infrastructure Fund	100012	-	229,510	-	-	-	-	-	-	-	-	229,510
Total		\$ -	\$ 641,679	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	641,679

Transportation

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:	Ashrafzadeh, Mastaneh
Duration:	2024 - 2029		619-533-3781
Improvement Type:	Betterment		mashrafzadeh@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 Plans: 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. Phase 1 design is anticipated to be completed in Fiscal Year 2026. Phase 2 design is anticipated to begin and be completed in Fiscal Year 2026. Phases 1 and 2 construction are anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost increased by \$274,100 due to an updated cost estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
CIP Contributions from General Fund	400265	\$ 94,604	\$ 1,455,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000
TransNet Extension Congestion Relief Fund	400169	-	-	-	-	1,338,100	-	-	-	-	-	-	1,338,100
Total		\$ 94,604	\$ 1,455,395	\$ -	\$ -	\$ 1,338,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,888,100

Transportation

Beyer Blvd (OM T8) / RD26000

Trans - Roadway

Council District:	8	Priority Score:	66
Community Planning:	Otay Mesa	Priority Category:	Medium
Project Status:	New	Contact Information:	Busby, Breanne
Duration:	2024 - 2029		619-533-3710
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 Plans: 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 2026. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified	Project
Otay Mesa EIFD Capital Project Fund	400870	\$ -	\$ -	\$ 6,247,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,247,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	44,853,000	44,853,000
Total		\$ -	\$ -	\$ 6,247,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	44,853,000	\$ 51,100,000

Transportation

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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Barrio Logan	400128	\$ 447,109	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447,109
CIP Contributions from General Fund	400265	150,040	100,000	-	-	-	-	-	-	-	-	250,040
Climate Equity Fund	100015	90,000	-	-	-	-	-	-	-	-	-	90,000
Debt Funded General Fund CIP Projects	400881	-	500,000	-	-	-	-	-	-	-	-	500,000
Downtown DIF (Formerly Centre City DIF)	400122	12,530,991	6,206,604	-	-	-	-	-	-	-	-	18,737,596
Gas Tax Fund	200118	-	9,919	-	-	-	-	-	-	-	-	9,919
Grant Fund - Federal	600000	-	-	-	3,144,000	-	-	-	-	-	-	3,144,000
Grant Fund - Other	600002	4,500,000	-	-	-	-	-	-	-	-	-	4,500,000
Grant Fund - State	600001	4,271,128	266,400	-	-	-	-	-	-	-	-	4,537,528
Infrastructure Fund	100012	37,127	212,585	-	-	-	-	-	-	-	-	249,712
Mission Beach - Urban Comm	400130	-	-	3,452	-	-	-	-	-	-	-	3,452
Navajo Urban Comm	400116	-	-	49,667	-	-	-	-	-	-	-	49,667
Prop 42 Replacement - Transportation Relief Fund	200306	2	-	-	-	-	-	-	-	-	-	2
TransNet Extension Congestion Relief Fund	400169	2,246,658	1,419,864	39,491	-	2,000,000	2,000,000	2,000,000	2,000,000	-	-	11,706,013
TransNet Extension RTCI Fee	400174	-	-	11,634	-	-	-	-	-	-	-	11,634
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	119,024,569	119,024,569
University City So.-Urban Comm	400134	-	51	2,169	-	-	-	-	-	-	-	2,220
Total		\$ 24,273,055	\$ 8,715,423	\$ 106,413	\$ 3,144,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 119,024,569	\$ 163,263,460

Transportation

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Developer Contributions CIP	200636	\$ 27,279	\$ 572,720	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600,000
Gas Tax Fund	200118	759	112,479	-	-	-	-	-	-	-	-	113,238
Grant Fund - Federal	600000	1,879,348	201,791	-	7,560,427	-	-	-	-	-	-	9,641,566
Grant Fund - State	600001	398,561	30,700	-	-	-	-	-	-	-	-	429,261
Infrastructure Fund	100012	-	36,216	-	-	-	-	-	-	-	-	36,216
Prop 42 Replacement - Transportation Relief Fund	200306	186,762	-	-	-	-	-	-	-	-	-	186,762
TransNet Extension Congestion Relief Fund	400169	418,968	887,026	-	-	200,000	200,000	200,000	200,000	-	-	2,105,993
TransNet Extension RTCI Fee	400174	317,554	910,378	-	-	-	-	-	-	-	-	1,227,931
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	135,764,110	135,764,110
Total		\$ 3,229,230	\$ 2,751,310	\$ -	\$ 7,560,427	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 135,764,110	\$ 150,105,077

Transportation

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 Plans: 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.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Bus Stop Capital Improvement Fund	400691	\$ 326,502	\$ 60,929	\$ -	\$ -	\$ 307,000	\$ 307,000	\$ 307,000	\$ 307,000	\$ -	\$ -	\$ 1,615,432
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	307,000	307,000
Total		\$ 326,502	\$ 60,929	\$ -	\$ -	\$ 307,000	\$ 307,000	\$ 307,000	\$ 307,000	\$ -	\$ 307,000	\$ 1,922,432

Transportation

Caliente Avenue (OM T11.5) / RD26001

Trans - Roadway

Council District:	8	Priority Score:	66
Community Planning:	Otay Mesa	Priority Category:	Medium
Project Status:	New	Contact Information:	Busby, Breanne
Duration:	2024 - 2029		619-533-3710
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 Plans: 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 2026. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa EIFD Capital Project Fund	400870	\$ -	\$ -	\$ 262,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 262,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	7,038,000	7,038,000
Total		\$ -	\$ -	\$ 262,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,038,000	\$ 7,300,000

Transportation

Camino Del Sur N. Upgrades & Improvements / RD21005

Trans - Roadway

Council District:	5	Priority Score:	50
Community Planning:	Torrey Highlands	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Busby, Breanne
Duration:	2021 - 2026		619-533-3710
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 Plans: 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. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by \$450,000 due to increased construction costs. \$523,100 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2025 via City Council ordinances. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
Torrey Highlands	400094	\$ 6,365,908	\$ 65,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,431,250
Total		\$ 6,365,908	\$ 65,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,431,250

Transportation

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:	Continuing	Contact Information:	Busby, Breanne
Duration:	2021 - 2026		619-533-3710
Improvement Type:	New		bbusby@sanidiego.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 Plans: 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. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2026.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Rancho Penasquitos FBA	400083	\$ 5,051,897	\$ 346,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,398,580
Torrey Highlands	400094	1,315,895	49,119	-	-	-	-	-	-	-	-	1,365,015
West Pac Contrib Torrey High	400096	1,152,921	-	-	-	-	-	-	-	-	-	1,152,921
Total		\$ 7,520,713	\$ 395,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,916,516

Transportation

Carmel Mountain Road Upgrades & Improvements / RD21006 Trans - Roadway

Council District:	5	Priority Score:	50
Community Planning:	Torrey Highlands	Priority Category:	Low
Project Status:	Continuing	Contact Information:	Busby, Breanne
Duration:	2021 - 2026		619-533-3710
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 Plans: 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. Reimbursement payments to the developer began in Fiscal Year 2021 and are expected to be finalized in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by \$353,000 due to increased construction costs. \$421,500 in Torrey Highlands FBA funding was allocated to this project in Fiscal Year 2025 via City Council ordinances. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Torrey Highlands	400094	\$ 2,805,510	\$ 69,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,874,802
Total		\$ 2,805,510	\$ 69,292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,874,802

Transportation

Carroll Cyn Rd/Sorrento Valley Rd Dist 1 / S00841

Trans - Bridge - Vehicular

Council District:	1 6	Priority Score:	73
Community Planning:	Mira Mesa; Torrey Pines	Priority Category:	High
Project Status:	Warranty	Contact Information:	Rekani, Ronak
Duration:	2000 - 2027		619-236-6251
Improvement Type:	New		rfrekani@sandiego.gov

Description: This project provides for a modified four-lane collector street from Sorrento Valley Road, under Interstate 805, to Scranton Road as part of a joint project with Caltrans. Carroll Canyon Road will include Class II bike lanes and direct access ramps onto Interstate 805 from Carroll Canyon Road to the Interstate 5 interchange. This is project T-29 in the Mira Mesa Public Facilities Financing Plan.

Justification: The Carroll Canyon Road extension project is necessary according to the community plan and the average daily trip forecast of 25,000 vehicles per day. Currently, there is no roadway and the traffic is pushed to Mira Mesa Boulevard, which is over capacity. This project will improve traffic circulation in the 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 Plans: This project is consistent with the Mira Mesa Community Plan, the Torrey Pines Community Plan, and is in conformance with the City's General Plan.

Schedule: Land acquisition was scheduled in Fiscal Year 2005 and rescheduled to Fiscal Year 2009 due to changes in scope and alignment. Design was completed in Fiscal Year 2010. Construction began in Fiscal Year 2010 and was substantially completed in Fiscal Year 2018. Caltrans-funded post-construction activity for a retaining wall was completed in Fiscal Year 2025. The warranty period is anticipated to end in Fiscal Year 2026.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Historical Fund	X999	\$ 6,131,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,131,929
Mira Mesa - FBA	400085	2,196,439	111,438	-	-	-	-	-	-	-	-	2,307,877
Mitigation Funds for Carroll Canyon Road	400843	2,700,000	-	-	-	-	-	-	-	-	-	2,700,000
Torrey Pines - Urban Community	400133	149,522	478	-	-	-	-	-	-	-	-	150,000
TransNet Extension Congestion Relief Fund	400169	9,478,347	-	-	-	-	-	-	-	-	-	9,478,347
Total		\$ 20,656,238	\$ 111,915	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,768,153

Transportation

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 - 2027		619-533-7159
Improvement Type:	New		kay@civiccommunities.com

Description: The City Heights Sidewalks and Streetlights project will provide for hardscape 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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2025 and be completed in Fiscal Year 2027. The project is anticipated to be completed in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CH-TAB 2010A (TE) Proceeds	400694	\$ 367,018	\$ 471,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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		\$ 528,328	\$ 2,971,671	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000

Transportation

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 - 2030		619-236-6251
Improvement Type:	New		rfrekani@sanidiego.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 Plans: 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 2026. Construction is anticipated to begin in Fiscal Year 2027 and be substantially completed in Fiscal Year 2028. A two-year mitigation period will follow construction with project close-out expected in Fiscal Year 2030.

Summary of Project Changes: Total project cost has increased by \$1.9 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay-Sales Tax	400000	\$ 17,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,468
Grant Fund - Federal	600000	1,817,521	-	-	4,116,279	-	-	-	-	-	-	5,933,800
Grant Fund - Other	600002	64,579	-	-	-	-	-	-	-	-	-	64,579
North University City DIF	400849	-	-	-	15,000,000	-	-	-	-	-	-	15,000,000
Prop A-(Bikeway)	400158	212,227	-	-	-	-	-	-	-	-	-	212,227
TransNet Extension Congestion Relief Fund	400169	3,121,671	8,811,679	-	(4,000,000)	-	-	-	-	-	-	7,933,350
TransNet Extension RTCI Fee	400174	-	9,953,959	-	(7,081,201)	-	-	-	-	-	-	2,872,758
Total		\$ 5,233,467	\$ 18,765,638	\$ -	\$ 8,035,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,034,184

Transportation

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 - 2029		619-533-5138
Improvement Type:	Betterment		lschultz@sanidiego.gov

Description: This project provides for the installation of new pedestrian, bicycle, and lighting improvements along Cypress Drive from E San Ysidro Blvd to 450 feet north of Sellway 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 Plans: This project is consistent with the San Ysidro Community Plan and is in conformance with the City's General Plan.

Schedule: Design phase began in Fiscal Year 2023 and is anticipated to be completed in Fiscal Year 2025. The first phase of construction is anticipated to begin in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2027. Phase 2 construction is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has decreased by \$17,808 due to refined engineer's estimate. \$1.5 million in State Grant funding was allocated to this project in Fiscal Year 2026 via City Council resolution. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Climate Equity Fund	100015	\$ 292,658	\$ 344,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636,992
Debt Funded General Fund CIP Projects	400881	-	2,145,199	-	-	-	-	-	-	-	-	2,145,199
Grant Fund - State	600001	24,199	1,475,801	-	-	-	-	-	-	-	-	1,500,000
Total		\$ 316,858	\$ 3,965,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,282,192

Transportation

El Camino Real to ViaDeLaValle (1/2 mile) / S00856

Trans - Bridge - Vehicular

Council District:	1	Priority Score:	55
Community Planning:	N Cty Future Urbanizing Area - Subarea 2	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Rekani, Ronak
Duration:	2000 - 2036		619-236-6251
Improvement Type:	Replacement		rfrekani@sanidiego.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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. Land acquisition began in Fiscal Year 2021 and is anticipated to be completed in Fiscal Year 2025. Construction is anticipated to begin in Fiscal Year 2027 and be completed in Fiscal Year 2030. A five-year plant establishment and mitigation period is anticipated to begin in Fiscal Year 2030 and be completed in Fiscal Year 2035.

Summary of Project Changes: Total project cost has decreased by \$10.7 million due to revised engineer's estimate. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Developer Contributions CIP	200636	\$ 1,651,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,651,354
Fairbanks Country Club-Fac Dev	400097	736,561	-	2,518	-	-	-	-	-	-	-	739,079
Grant Fund - Federal	600000	5,891,713	1,494,460	-	32,800,365	-	-	-	-	-	-	40,186,538
Pacific Highlands Ranch FBA	400090	435,914	20,392,792	-	-	-	-	-	-	-	-	20,828,707
Private & Others Contrib-CIP	400264	157,000	-	-	-	-	-	-	-	-	-	157,000
Sub Area-2	400101	1,823,738	1,383	26,173	-	-	-	-	-	-	-	1,851,294
TransNet (Prop A 1/2% Sales Tax)	400156	511,851	-	-	-	-	-	-	-	-	-	511,851
TransNet Extension Congestion Relief Fund	400169	839,278	-	-	-	-	-	-	-	-	-	839,278
TransNet Extension RTCI Fee	400174	192	-	-	-	-	-	-	-	-	-	192
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	25,204,658	25,204,658
Total		\$ 12,047,600	\$ 21,888,635	\$ 28,691	\$ 32,800,365	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,204,658	\$ 91,969,950

Transportation

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 - 2027		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 Plans: 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: Total project cost has increased by \$640,331 due to increased construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	640,331	640,331
Total		\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	640,331	\$ 1,640,331

Transportation

Fenton Pkwy Ext to Camino Del Rio N / RD23000

Trans - Roadway

Council District:	9	Priority Score:	53
Community Planning:	Mission Valley	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	George, Nicole
Duration:	2023 - 2031		619-533-7443
Improvement Type:	New		ngeorge@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 Plans: 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 is anticipated to be 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: The total project cost has increased by \$750,000 due to an increase in construction costs and City staff time. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay-Mission Valley Trans	400874	\$ 2,081,846	\$ 6,418,176	\$ 250,000	\$ 244,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,994,493
Miss City Pwy Brdg/S D River	400247	2,377,764	-	-	5,530	-	-	-	-	-	-	2,383,294
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	250,000	250,000
Total		\$ 4,459,611	\$ 6,418,176	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 11,627,787

Transportation

Georgia Street Bridge Improvements / S00863

Trans - Bridge - Vehicular

Council District:	3	Priority Score:	75
Community Planning:	Greater North Park	Priority Category:	High
Project Status:	Warranty	Contact Information:	Ashrafzadeh, Mastaneh
Duration:	1999 - 2025		619-533-3781
Improvement Type:	New		mashrafzadeh@sandiego.gov

Description: This project provides for seismic and structural improvements of the bridge and the adjacent retaining walls.

Justification: This bridge has severe spalling due to age and has severe height limitations which need to be corrected. Trucks continue to hit the low arches of the bridge.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Transportation Department's budget.

Relationship to General and Community Plans: This project is consistent with the Greater North Park Community Plan and is in conformance with the City's General Plan.

Schedule: The environmental review process was completed in Fiscal Year 2013. Design began in Fiscal Year 2014 and was completed in Fiscal Year 2015. Right-of-way acquisition began in Fiscal Year 2014 and was completed in Fiscal Year 2015. Construction began in Fiscal Year 2017 and was substantially completed in Fiscal Year 2019. The warranty period was completed in Fiscal Year 2021. The project is anticipated to be closed in Fiscal Year 2025 following the grant closeout.

Summary of Project Changes: This project is complete and will be closed by the end of Fiscal Year 2025.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 410,307	\$ -	\$ -	\$ (400,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,307
Debt Funded General Fund CIP Projects	400881	31,499	364,406	-	(364,714)	-	-	-	-	-	-	31,191
Grant Fund - Federal	600000	14,004,289	104,367	-	(104,367)	-	-	-	-	-	-	14,004,289
Infrastructure Fund	100012	19,338	-	-	-	-	-	-	-	-	-	19,338
TransNet (Prop A 1/2% Sales Tax)	400156	452,435	-	-	-	-	-	-	-	-	-	452,435
TransNet Bond Proceeds	400160	51,000	-	-	-	-	-	-	-	-	-	51,000
TransNet Extension Congestion Relief Fund	400169	1,865,088	-	-	-	-	-	-	-	-	-	1,865,088
Total		\$ 16,833,954	\$ 468,773	\$ -	\$ (869,081)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,433,647

Transportation

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, Phillip
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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ -	\$ 2,147	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,147
Debt Funded General Fund CIP Projects	400881	273,637	200,718	-	-	-	-	-	-	-	-	474,355
Gas Tax Fund	200118	-	1,000	-	-	-	-	-	-	-	-	1,000
General Fund Commercial Paper Notes	400869	160,995	-	-	-	-	-	-	-	-	-	160,995
Grant Fund - Federal	600000	277,610	413,483	-	-	-	-	-	-	-	-	691,093
Grant Fund - State	600001	128,400	-	-	-	-	-	-	-	-	-	128,400
Infrastructure Fund	100012	21,055	228,945	-	-	-	-	-	-	-	-	250,000
TransNet Extension RTCI Fee	400174	647,099	187,530	-	-	-	-	-	-	-	-	834,630
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	3,380,905	3,380,905
Total		\$ 1,508,796	\$ 1,033,823	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,380,905	\$ 5,923,525

Transportation

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		sclniker@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Belmont/Mission Beach Develop	400185	\$ 7,665	\$ 192,334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	200,000
CIP Contributions from General Fund	400265	300,985	25,436	-	-	-	-	-	-	-	-	326,421
College Area	400127	14,024	285,976	-	-	-	-	-	-	-	-	300,000
Grant Fund - State	600001	405,665	1,615,085	-	-	-	-	-	-	-	-	2,020,750
Infrastructure Fund	100012	109,325	-	-	-	-	-	-	-	-	-	109,325
Lusk-Gen'l Traffic Imprvmts	400211	69,000	-	-	-	-	-	-	-	-	-	69,000
Otay Mesa/Nestor Urb Comm	400125	125,746	174,254	-	-	-	-	-	-	-	-	300,000
SR 209 & 274 Coop with State	400633	263,856	732,347	-	-	-	-	-	-	-	-	996,203
TransNet Extension Congestion Relief Fund	400169	3,165,739	1,464,457	700,000	-	100,000	100,000	100,000	100,000	-	-	5,730,196
TransNet Extension RTCI Fee	400174	1,893,740	3,674,673	-	-	-	-	-	-	-	-	5,568,413
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	87,679,000	87,679,000
Total		\$ 6,355,745	\$ 8,164,562	\$ 700,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 87,679,000	\$ 103,299,307

Transportation

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 420,698	\$ 1,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 421,759
CIP Contributions from General Fund	400265	536,431	202,737	-	-	-	-	-	-	-	-	739,168
Climate Equity Fund	100015	925,934	1,849,166	-	-	-	-	-	-	-	-	2,775,100
Debt Funded General Fund CIP Projects	400881	2,606,503	1,553,587	285,588	-	-	-	-	-	-	-	4,445,678
El Cajon Boulevard MAD Fund	200095	429,509	20,491	-	-	-	-	-	-	-	-	450,000
Gas Tax Fund	200118	-	808	-	-	-	-	-	-	-	-	808
Grant Fund - State	600001	159,864	110,136	-	-	-	-	-	-	-	-	270,000
Infrastructure Fund	100012	57,613	2,861	-	-	-	-	-	-	-	-	60,474
Sabre Springs-FBA	400082	251,815	238,913	-	-	-	-	-	-	-	-	490,728
San Pasqual Vly Dev Fd	400103	-	39,922	-	-	-	-	-	-	-	-	39,922
TransNet (Prop A 1/2% Sales Tax)	400156	1,350	-	-	-	-	-	-	-	-	-	1,350
TransNet Extension Congestion Relief Fund	400169	4,267,306	361,979	-	-	200,000	200,000	200,000	200,000	-	-	5,429,284
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	421,778,199	421,778,199
Total		\$ 9,657,023	\$ 4,381,660	\$ 285,588	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 421,778,199	\$ 436,902,470

Transportation

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:	Continuing	Contact Information:	Chui, Gary
Duration:	2009 - 2026		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 Plans: 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. Construction was completed in Fiscal Year 2024.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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

Transportation

La Jolla Streetscape / RD24002

Trans - Roadway - Enhance/Scape/Medians

Council District:	1	Priority Score:	29
Community Planning:	La Jolla	Priority Category:	Low
Project Status:	New	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 Plans: This project is consistent with the La Jolla Community Plan and is in conformance with the City's General Plan.

Schedule: Design began and is anticipated to be completed in Fiscal Year 2025. Construction is contingent upon finalizing designs, securing funding, and obtaining approvals.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - State	600001	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	15,000	15,000
Total		\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 1,015,000

Transportation

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@sanidiego.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 Plans: 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, which was delayed by environmental impacts and landscaping requirements, will continue through Fiscal Year 2026 as required by Caltrans.

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	FY 2026	FY 2026		FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated								
North University City-FBA	400080	\$ 23,411,188	\$ 427,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,838,622
Private & Others Contrib-CIP	400264	135,914	-	-	-	-	-	-	-	-	-	-	135,914
Total		\$ 23,547,102	\$ 427,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,974,536

Transportation

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:	Ashrafzadeh, Mastaneh
Duration:	2022 - 2030		619-533-3781
Improvement Type:	New		mashrafzadeh@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 Plans: 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 2027. 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	\$ 294,950	\$ 105,049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000
TransNet Extension Congestion Relief Fund	400169	1,194,646	1,175,537	-	-	-	-	-	-	-	-	2,370,183
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	14,831,849	14,831,849
Total		\$ 1,489,597	\$ 1,280,585	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,831,849	\$ 17,602,031

Transportation

La Media Road Improvements / S15018

Trans - Roads/Expansion/Reconfiguration

Council District:	8	Priority Score:	84
Community Planning:	Otay Mesa	Priority Category:	High
Project Status:	Continuing	Contact Information:	Ashrafzadeh, Mastaneh
Duration:	2015 - 2033		619-533-3781
Improvement Type:	Expansion		mashrafzadeh@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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. There will be a minimum five-year wetland and vernal pool monitoring period after construction completion.

Summary of Project Changes: Total project cost has decreased by \$3.1 million due to project cost savings.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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	5,061,076	4,243,063	-	-	-	-	-	-	-	-	9,304,139
Otay Mesa Facilities Benefit Assessment	400856	5,724,270	-	-	(882,813)	-	-	-	-	-	-	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	1,771,170	428,841	-	-	-	-	-	-	-	-	2,200,011
TransNet Extension Congestion Relief Fund	400169	11,053,373	10,731	-	-	-	-	-	-	-	-	11,064,104
TransNet Extension RTCI Fee	400174	535,813	2,252,187	-	(2,252,187)	-	-	-	-	-	-	535,813
Total		\$ 53,700,178	\$ 6,934,821	\$ -	\$ (3,135,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,500,000

Transportation

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:	Continuing	Contact Information:	Chui, Gary
Duration:	2016 - 2030		619-533-3770
Improvement Type:	New		gchui@sandiego.gov

Description: This project's scope will be evaluated contingent upon identification of funding.

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 Plans: 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 pending evaluation of scope and identification of funding.

Summary of Project Changes: The project description, justification, and schedule have been updated for Fiscal Year 2026. The total project cost is unknown pending evaluation of scope.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 230,816	\$ 361,683	\$ -	\$ (361,683)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,817
Total		\$ 230,816	\$ 361,683	\$ -	\$ (361,683)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 230,817

Transportation

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:	Ashrafzadeh, Mastaneh
Duration:	2017 - 2026		619-533-3781
Improvement Type:	New		mashrafzadeh@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 Plans: 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 completed in Fiscal Year 2023. An additional three-year maintenance period began in Fiscal Year 2022 and will be completed in Fiscal Year 2025.

Summary of Project Changes: Total project cost has increased by \$33,934 due to increased post-construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay-Sales Tax	400000	\$ 490,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 490,031
CI/Taxable TI Bonds 2007A	400337	177	-	-	-	-	-	-	-	-	-	177
CIP Contributions from General Fund	400265	32,000	-	-	-	-	-	-	-	-	-	32,000
Encanto Neighborhoods DIF	400864	1,458,531	91,469	-	400,000	-	-	-	-	-	-	1,950,000
Grant Fund - Federal	600000	3,561,268	345,732	-	(366,066)	-	-	-	-	-	-	3,540,934
TransNet Extension Congestion Relief Fund	400169	5,363,420	12,455	-	-	-	-	-	-	-	-	5,375,875
TransNet Extension RTCI Fee	400174	298,358	1,642	-	-	-	-	-	-	-	-	300,000
Total		\$ 11,203,785	\$ 451,298	\$ -	\$ 33,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,689,018

Transportation

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:	Pence, Gary
Duration:	2010 - 2040		619-533-3184
Improvement Type:	New		gpence@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Active Transportation in Lieu Fee	400875	\$ -	\$ -	\$ 55,378	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,378
Carmel Valley Consolidated FBA	400088	846,912	1,641,448	-	943,740	-	-	-	-	-	-	3,432,100
Carmel Valley Development Impact Fee	400855	-	-	500,000	-	-	-	-	-	-	-	500,000
CIP Contributions from General Fund	400265	839,887	(56,755)	-	-	-	-	-	-	-	-	783,132
Gas Tax Fund	200118	-	211,817	-	-	-	-	-	-	-	-	211,817
Midway/Pacific Hwy Urban Comm	400115	-	727,300	-	-	-	-	-	-	-	-	727,300
Old San Diego - Urban Comm	400131	-	100,920	-	-	-	-	-	-	-	-	100,920
Prop 42 Replacement - Transportation Relief Fund	200306	55,662	-	-	-	-	-	-	-	-	-	55,662
Rancho Bernardo MAD Fund	200038	-	63,363	-	-	-	-	-	-	-	-	63,363
SR 209 & 274 Coop with State	400633	676,993	426,800	-	-	-	-	-	-	-	-	1,103,793
TransNet (Prop A 1/2% Sales Tax)	400156	27,714	-	-	-	-	-	-	-	-	-	27,714
TransNet Extension Congestion Relief Fund	400169	7,117,832	2,802,208	28,622	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	13,948,661
TransNet Extension RTCI Fee	400174	-	-	842,195	-	-	-	-	-	-	-	842,195
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	22,079,332	22,079,332
Uptown Urban Comm	400121	-	-	101,877	-	-	-	-	-	-	-	101,877
Total		\$ 9,564,999	\$ 5,917,100	\$ 1,528,072	\$ 943,740	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 22,079,332	\$ 44,033,243

Transportation

Miramar Road-I-805 Easterly Ramps / S00880

Trans - Roadway

Council District:	6	Priority Score:	71
Community Planning:	University	Priority Category:	High
Project Status:	Warranty	Contact Information:	Schultz, Louis
Duration:	2001 - 2026		619-533-5138
Improvement Type:	Expansion		lschultz@sanidiego.gov

Description: This two-phase project provides for the conversion of Miramar Road to eight lanes from the Interstate 805 easterly on and off-ramps to 300 feet east of Eastgate Mall. It includes dual left-turn lanes at Eastgate Mall. Phase I constructed road improvements west of Eastgate Mall. Phase II will construct an exclusive right turn lane on westbound Miramar Road approaching Eastgate Mall and an exclusive right turn lane on southbound Eastgate Mall.

Justification: This project is needed to improve traffic flow and is included in the Council-approved North University City Community Plan and Facilities Benefit Assessment Document per the North University City Public Facilities Financing Plan - Project 50.

Operating Budget Impact: The operating and maintenance funding for this project was included in the Transportation Department's budget.

Relationship to General and Community Plans: This project is consistent with the University Community Plan and is in conformance with the City's General Plan.

Schedule: Phase I of the project was completed in Fiscal Year 2008. Construction of Phase II began and was completed in Fiscal Year 2021. Warranty was completed in Fiscal Year 2023. The eminent domain process was completed in Fiscal Year 2025. This project is in the process of closing out.

Summary of Project Changes: Total project cost has increased by \$820,000 due to post-construction activity. \$820,000 of North University City Development Impact Fee funding was allocated to this project in Fiscal Year 2025 via City Council resolution.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
General Fund Commercial Paper Notes	400869	\$ 148,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 148,038
North University City DIF	400849	2,837,667	49,294	-	-	-	-	-	-	-	-	2,886,961
North University City-FBA	400080	8,756,857	-	-	-	-	-	-	-	-	-	8,756,857
TransNet (Prop A 1/2% Sales Tax)	400156	323,073	-	-	-	-	-	-	-	-	-	323,073
TransNet Extension Congestion Relief Fund	400169	106,259	-	-	-	-	-	-	-	-	-	106,259
TransNet Extension RTCI Fee	400174	28,741	-	-	-	-	-	-	-	-	-	28,741
Total		\$ 12,200,636	\$ 49,293	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,249,930

Transportation

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@saniego.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 will include permanent repairs to the slope protection adjacent to the westerly pedestrian walkway of North Torrey Pines Road, as well as reconstructing 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 Plans: 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 is anticipated to be completed in Fiscal Year 2025. The warranty period will end in Fiscal Year 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Gas Tax Fund	200117	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,000
Grant Fund - Federal	600000	10,000,000	-	-	-	-	-	-	-	-	-	10,000,000
Torrey Pines - Urban Community	400133	348,000	-	-	-	-	-	-	-	-	-	348,000
TransNet (Prop A 1/2% Sales Tax)	400156	2,857,406	-	-	-	-	-	-	-	-	-	2,857,406
TransNet Extension Congestion Relief Fund	400169	1,315,246	-	-	-	-	-	-	-	-	-	1,315,246
TransNet Extension RTCI Fee	400174	1,977,500	37,500	-	-	-	-	-	-	-	-	2,015,000
Total		\$ 16,638,151	\$ 37,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,675,652

Transportation

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 citywide.

Justification: This project provides permanent sidewalks to promote pedestrian safety and access.

Operating Budget Impact: None.

Relationship to General and Community Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 506,360	\$ 6,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 512,842
CIP Contributions from General Fund	400265	428,277	259,453	-	-	-	-	-	-	-	-	687,730
CI-TE TI Bonds 2007B	400323	45,000	-	-	-	-	-	-	-	-	-	45,000
Citywide Mobility DIF	400888	40,426	851,820	-	-	-	-	-	-	-	-	892,246
Clairemont Mesa - Urban Comm	400129	-	418,587	-	-	-	-	-	-	-	-	418,587
Climate Equity Fund	100015	-	157,754	-	-	-	-	-	-	-	-	157,754
College Area	400127	243,227	687,561	-	-	-	-	-	-	-	-	930,788
Debt Funded General Fund CIP Projects	400881	641,475	1,165,915	206,473	-	-	-	-	-	-	-	2,013,862
Encanto Neighborhoods DIF	400864	959,900	235,936	-	-	-	-	-	-	-	-	1,195,836
Grant Fund - Federal	600000	700,060	-	-	-	-	-	-	-	-	-	700,060
Grant Fund - State	600001	535,000	-	-	-	-	-	-	-	-	-	535,000
Infrastructure Fund	100012	-	39,925	-	-	-	-	-	-	-	-	39,925
Mid City Urban Comm	400114	944,426	12,242	42,469	-	-	-	-	-	-	-	999,137
North Park Urban Comm	400112	490,601	106,974	-	-	-	-	-	-	-	-	597,575
NP-Tab 2009A (TE) Proceeds	400672	2,836,224	(550)	-	-	-	-	-	-	-	-	2,835,674
Ocean Beach Urban Comm	400124	55,000	-	-	-	-	-	-	-	-	-	55,000
Otay Mesa/Nestor Urb Comm	400125	302,701	38,008	-	-	-	-	-	-	-	-	340,709
Peninsula Urban Comm	400118	-	-	37,645	-	-	-	-	-	-	-	37,645
Skyline/Paradise Urb Comm	400119	-	14,959	-	-	-	-	-	-	-	-	14,959
TransNet ARRA Exchange Fund	400677	96,390	-	-	-	-	-	-	-	-	-	96,390
TransNet Extension Congestion Relief Fund	400169	6,546,189	1,569,514	312,355	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	12,428,058
TransNet Extension RTCI Fee	400174	646,888	2,582,972	-	-	-	-	-	-	-	-	3,229,860
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	108,446,398	108,446,398
Total		\$ 16,018,143	\$ 8,147,553	\$ 598,942	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 108,446,398	\$ 137,211,037

Transportation

Normal Street Promenade / S22012

Trans - Signals - Calming/Speed Abatement

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 Plans: 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: \$9.0 million in various funding sources was allocated to this project in Fiscal Year 2026 via City Council resolution. Total project cost has increased by \$6.0 million due to increased construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Active Transportation in Lieu Fee	400875	\$ -	\$ 665,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 665,000
Citywide Mobility DIF	400888	-	6,429,550	-	-	-	-	-	-	-	-	6,429,550
Grant Fund - State	600001	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Parking Meter District - Administration	200488	1,000,000	1,300,000	-	-	-	-	-	-	-	-	2,300,000
Parking Meter District - Uptown	200490	3,089,650	3,010,350	-	-	-	-	-	-	-	-	6,100,000
TransNet Extension Congestion Relief Fund	400169	2,286,990	168,010	-	-	-	-	-	-	-	-	2,455,000
TransNet Extension RTCI Fee	400174	-	3,893,063	-	-	-	-	-	-	-	-	3,893,063
Uptown Urban Comm	400121	3,484,819	270,181	-	-	-	-	-	-	-	-	3,755,000
Total		\$ 11,061,458	\$ 15,736,154	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,797,613

Transportation

OM T-11.1 Caliente Avenue / RD23009

Trans - Roadway

Council District:	8	Priority Score:	73
Community Planning:	Otay Mesa	Priority Category:	High
Project Status:	Warranty	Contact Information:	Busby, Breanne
Duration:	2023 - 2026		619-533-3710
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 Plans: 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 in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2026.

Summary of Project Changes: Total project cost has increased by \$40,000 due to additional soft costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Otay Mesa Local Mobility DIF	400890	\$ 629,649	\$ 2,344,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,974,018
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	40,000	40,000
Total		\$ 629,649	\$ 2,344,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	40,000	\$ 3,014,018

Transportation

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:	Ashrafzadeh, Mastaneh
Duration:	2012 - 2026		619-533-3781
Improvement Type:	New		mashrafzadeh@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.

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 Plans: 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. 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 increased by \$200,000 due to increased construction costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Grant Fund - Federal	600000	1,975,611	3,687	-	-	-	-	-	-	-	-	1,979,298
Grant Fund - State	600001	7,800,000	-	-	-	-	-	-	-	-	-	7,800,000
Otay Mesa Local Mobility DIF	400890	94,196	-	-	200,000	-	-	-	-	-	-	294,196
TransNet Extension Congestion Relief Fund	400169	9,875,931	44,069	-	-	-	-	-	-	-	-	9,920,000
Total		\$ 19,775,738	\$ 47,755	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,023,494

Transportation

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 - 2033		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 Plans: 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 is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2028. A four-year landscaping agreement will begin in Fiscal Year 2028 and be completed in Fiscal Year 2032. Phase III will be completed under a separate project when funding has been identified.

Summary of Project Changes: Total project cost has increased by \$2.4 million due to an increase in construction cost estimates, and refinements in the costs of the construction cooperative agreement with Caltrans. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	\$ -	\$ -	\$ -	\$ 24,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000,000
Otay Mesa Development Impact Fee	400857	650,000	-	-	530,000	-	-	-	-	-	-	1,180,000
Otay Mesa Facilities Benefit Assessment	400856	3,238,046	1,185	-	1,000,000	-	-	-	-	-	-	4,239,232
Otay Mesa Local Mobility DIF	400890	2,285,855	-	-	1,000,000	-	-	-	-	-	-	3,285,855
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	8,512,666	371,778	-	-	-	-	-	-	-	-	8,884,444
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	2,072,440	2,072,440
Total		\$ 22,755,230	\$ 372,963	\$ -	\$ 26,530,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,072,440	\$ 51,730,634

Transportation

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 - 2027		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 Ballpark 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 Plans: 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 2027.

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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
2001A(TE)Bonds(Oper)-Ctr City	400332	\$ 287,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	287,656
Ballpark Infra-2001 Bonds	400159	22,713	-	-	-	-	-	-	-	-	-	22,713
Ballpark Land/Infra-Port	400161	84,852	-	-	-	-	-	-	-	-	-	84,852
CCE-2004A (TE) Bonds (Oper)	400369	45,647	-	-	-	-	-	-	-	-	-	45,647
Downtown DIF (Formerly Centre City DIF)	400122	1,414,130	747,096	-	-	-	-	-	-	-	-	2,161,226
East Village-Pedestrian Bridge	400429	2,578,580	-	-	-	-	-	-	-	-	-	2,578,580
Excess Redevelopment Bond Proceeds Exp	400862	1,075,274	-	-	-	-	-	-	-	-	-	1,075,274
Park Boulevard At-Grade State Approp	400873	21,000,000	-	-	-	-	-	-	-	-	-	21,000,000
Total		\$ 26,508,851	\$ 747,096	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27,255,948

Transportation

Pershing Bikeway Paving Reimbursement / RD25001

Trans - Bicycle Facilities (All Class.)

Council District:	3	Priority Score:	67
Community Planning:	Balboa Park	Priority Category:	Medium
Project Status:	New	Contact Information:	Hauser, Everett
Duration:	2025 - 2025		619-533-3012
Improvement Type:	New		erhauser@sandiego.gov

Description: This project is a reimbursement of costs for additional pavement repair on Pershing Drive. The project is managed by SANDAG as part of the Early Action Program.

Justification: Pershing Drive needed an overlay on the main travel lanes after completion of the bikeway portion of the construction project.

Operating Budget Impact: Future operating and maintenance funding for this project will be included in the Transportation budget.

Relationship to General and Community Plans: The project is consistent with the Balboa Park Master Plan and is in conformance with the City's General Plan.

Schedule: Design and construction began and are anticipated to be completed in Fiscal Year 2025.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026					FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
					Anticipated	FY 2027	FY 2028							
Debt Funded General Fund CIP Projects	400881	\$ -	\$ 804,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 804,328
Total		\$ -	\$ 804,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 804,328

Transportation

Sea World Dr/I5 Interchange Improvement / S00888

Trans - Bridge - Vehicular

Council District:	6	Priority Score:	42
Community Planning:	Mission Bay Park	Priority Category:	Low
Project Status:	Underfunded	Contact Information:	Chui, Gary
Duration:	2006 - 2026		619-533-3770
Improvement Type:	Replacement		gchui@sandiego.gov

Description: This project proposes to realign and widen the southbound off-ramp, reconfigure the off-ramp intersection to eliminate the free right turn onto Sea World Drive, widen the eastbound approach to the southbound on-ramp, and increase storage on the overcrossing for the eastbound to northbound left turn at the northbound on-ramp. In addition, this alternative proposes to provide a loop on ramp to northbound Interstate 5 from eastbound Sea World Drive. The eastbound and westbound approaches would be modified to provide required storage and the entire interchange would be relocated approximately 30-feet to the south to accommodate phased construction of a new overcrossing. In addition, when funding is identified, Sea World Drive will be widened to six lanes between Sea World Way and Interstate 5.

Justification: Converting Sea World Drive to six lanes and improving the Sea World Drive/Interstate 5 interchange are necessary to meet existing and forecasted traffic volumes.

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 Plans: This project is consistent with the Mission Bay Park Master Plan and is in conformance with the City's General Plan.

Schedule: Project Study Report was completed in Fiscal Year 2011.

Summary of Project Changes: This project will be cancelled and is anticipated to be closed by the end of Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Sea World Traffic Mitigation Fund	200385	\$ 1,090,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090,537
Total		\$ 1,090,537	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,090,537

Transportation

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 Plans: 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 expenditure has increased due to updates to labor, material, and project management costs.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 256,567	\$ 268	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	256,836
CIP Contributions from General Fund	400265	1,885,818	59,795	-	-	-	-	-	-	-	-	1,945,614
Debt Funded General Fund CIP Projects	400881	9,334,573	4,361,648	7,020,000	-	-	-	-	-	-	-	20,716,221
Downtown DIF (Formerly Centre City DIF)	400122	2,204,739	9,933	-	-	-	-	-	-	-	-	2,214,672
Grant Fund - Federal	600000	331,000	-	-	-	-	-	-	-	-	-	331,000
Grant Fund - State	600001	-	-	-	120,000	-	-	-	-	-	-	120,000
Infrastructure Fund	100012	4,748,050	749,892	-	-	-	-	-	-	-	-	5,497,942
Mission Beach - Urban Comm	400130	65,782	4,450	-	-	-	-	-	-	-	-	70,232
Pacific Beach Urban Comm	400117	75,998	101,319	-	-	-	-	-	-	-	-	177,317
Parking Meter District - Administration	200488	1,225,000	-	-	-	-	-	-	-	-	-	1,225,000
Parking Meter Operations Fund	200712	30,000	-	-	-	-	-	-	-	-	-	30,000
PFFA Lease Revenue Bonds 2015A-Projects	400859	20,287	-	-	-	-	-	-	-	-	-	20,287
PFFA Lease Revenue Refunding Bonds 2013A - Project	400853	29,372	-	-	-	-	-	-	-	-	-	29,372
Sabre Springs-FBA	400082	-	72,214	-	-	-	-	-	-	-	-	72,214
Torrey Pines - Urban Community	400133	155,000	-	-	-	-	-	-	-	-	-	155,000
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	204,392,937	204,392,937
Uptown Urban Comm	400121	162,340	-	-	-	-	-	-	-	-	-	162,340
Total		\$ 20,524,527	\$ 5,359,521	\$ 7,020,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204,392,937	\$ 237,416,985

Transportation

SR 163/Clairemont Mesa Blvd Interchange / S00905

Trans - Bridge - Vehicular

Council District:	6	Priority Score:	72
Community Planning:	Kearny Mesa	Priority Category:	High
Project Status:	Warranty	Contact Information:	Rekani, Ronak
Duration:	2002 - 2026		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 Plans: 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: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 48,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,713
Grant Fund - State	600001	2,300,000	-	-	-	-	-	-	-	-	-	2,300,000
Kearny Mesa-Urban Comm	400136	618,131	15,000	-	-	-	-	-	-	-	-	633,131
Private & Others Contrib-CIP	400264	2,643,200	-	-	-	-	-	-	-	-	-	2,643,200
TransNet (Prop A 1/2% Sales Tax)	400156	2,500,000	-	-	-	-	-	-	-	-	-	2,500,000
TransNet Extension Congestion Relief Fund	400169	7,805,964	-	-	-	-	-	-	-	-	-	7,805,964
TransNet Extension RTCI Fee	400174	2,162,768	-	-	-	-	-	-	-	-	-	2,162,768
Total		\$ 18,078,777	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,093,777

Transportation

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 Plans: 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 (LTMMMA) period, which began in Fiscal Year 2023. The LTMMMA 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: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Grant Fund - Federal	600000	\$ 3,504,103	\$ 172,909	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,677,013
Mission Valley Develop Contrib	400196	28,699	-	-	-	-	-	-	-	-	-	28,699
Mission Valley-Urban Comm.	400135	18,491,702	260,328	-	-	-	-	-	-	-	-	18,752,030
Private & Others Contrib-CIP	400264	471,139	-	-	-	-	-	-	-	-	-	471,139
TransNet (Prop A 1/2% Sales Tax)	400156	988,611	-	-	-	-	-	-	-	-	-	988,611
TransNet Extension Congestion Relief Fund	400169	31,671,930	-	-	-	-	-	-	-	-	-	31,671,930
TransNet Extension RTCI Fee	400174	8,491,574	-	-	-	-	-	-	-	-	-	8,491,574
Total		\$ 63,647,759	\$ 433,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,080,996

Transportation

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:	Continuing	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 Plans: 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.

Summary of Project Changes: No significant changes have been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
BMR Development-SR-56	400246	\$ 139,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,271
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	14,920	-	-	-	-	-	-	-	-	2,000,000
Total		\$ 22,975,892	\$ 53,133	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,029,026

Transportation

Streamview Drive Improvements Phase 2 / S18000

Trans - Roadway

Council District:	9	Priority Score:	67
Community Planning:	Mid-City: Eastern Area	Priority Category:	Medium
Project Status:	Continuing	Contact Information:	Rekani, Ronak
Duration:	2018 - 2033		619-236-6251
Improvement Type:	New		rfrekani@sandiego.gov

Description: This project provides for the installation of 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 Plans: 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 2026. Construction is expected to begin in Fiscal Year 2027 and is anticipated to be completed in Fiscal Year 2028. The project will closeout following the 5-year Maintenance and Reporting period.

Summary of Project Changes: Total project cost increased by \$5.9 million due to increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Citywide Mobility DIF	400888	\$ -	\$ 4,582,760	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4,582,760
CR-TAB 2010A (TE) Proceeds	400696	268,898	36,951	-	-	-	-	-	-	-	-	305,849
Debt Funded General Fund CIP Projects	400881	191,113	8,356,820	-	-	-	-	-	-	-	-	8,547,933
Grant Fund - Other	600002	477,151	-	-	-	-	-	-	-	-	-	477,151
Mid City Urban Comm	400114	-	970,000	-	-	-	-	-	-	-	-	970,000
TransNet Extension Congestion Relief Fund	400169	2,288,148	-	5,914,615	-	-	-	-	-	-	-	8,202,763
Total		\$ 3,225,309	\$ 13,946,531	\$ 5,914,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,086,455

Transportation

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:	Hoffman, Ivan
Duration:	2010 - 2040		619-527-8052
Improvement Type:	New		ihoffman@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 Plans: 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 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 794,393	\$ 22,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 816,530
CIP Contributions from General Fund	400265	1,415,967	39,596	-	-	-	-	-	-	-	-	1,455,563
Debt Funded General Fund CIP Projects	400881	5,548,704	5,814,296	734,000	-	-	-	-	-	-	-	12,097,000
Gas Tax Fund	200118	90,665	-	-	-	-	-	-	-	-	-	90,665
Grant Fund - Federal	600000	38,973	1,961,027	-	1,500,000	-	-	-	-	-	-	3,500,000
Infrastructure Fund	100012	20,000	-	-	-	-	-	-	-	-	-	20,000
Prop 42 Replacement - Transportation Relief Fund	200306	104,450	-	-	-	-	-	-	-	-	-	104,450
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	65,494,584	65,494,584
Total		\$ 8,013,151	\$ 7,837,056	\$ 734,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,494,584	\$ 83,578,792

Transportation

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		619-527-7509
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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ -	\$ 100,157	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,157
CIP Contributions from General Fund	400265	587,087	113,939	-	-	-	-	-	-	-	-	701,026
Debt Funded General Fund CIP Projects	400881	151,298,155	56,071,440	26,873,918	-	-	-	-	-	-	-	234,243,514
Gas Tax Fund	200118	9,556,478	5,811,881	-	-	-	-	-	-	-	-	15,368,359
General Fund Commercial Paper Notes	400869	16,222,983	-	-	-	-	-	-	-	-	-	16,222,983
Grant Fund - State	600001	2,515,124	694,876	-	100,000	-	-	-	-	-	-	3,310,000
Infrastructure Fund	100012	1,771,680	206,674	-	-	-	-	-	-	-	-	1,978,354
PFFA Lease Revenue Bonds 2015B-Project	400860	1,183,691	-	-	-	-	-	-	-	-	-	1,183,691
Private & Others Contrib-CIP	400264	175,757	3,824,243	-	-	-	-	-	-	-	-	4,000,000
Prop 42 Replacement - Transportation Relief Fund	200306	4,662,931	-	-	-	-	-	-	-	-	-	4,662,931
Road Maintenance and Rehabilitation Fund	200731	31,924,305	1,529,052	-	-	-	-	-	-	-	-	33,453,357
SR 209 & 274 Coop with State	400633	300,000	-	-	-	-	-	-	-	-	-	300,000
TransNet Extension Congestion Relief Fund	400169	38,202,912	7,896,187	17,499,642	-	17,013,925	14,635,892	20,362,890	21,560,394	-	-	137,171,842
Trench Cut Fees/Excavation Fee Fund	200203	13,462,990	3,734,726	2,470,000	-	2,470,000	2,470,000	2,470,000	2,470,000	-	-	29,547,716
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	705,175,841	705,175,841
Total		\$ 271,864,093	\$ 79,983,174	\$ 46,843,560	\$ 100,000	\$ 19,483,925	\$ 17,105,892	\$ 22,832,890	\$ 24,030,394	\$ -	\$ 705,175,841	\$ 1,187,419,770

Transportation

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 - 2031		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 Plans: 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 2029, which is dependent on the environmental permit acquisition task. Construction schedule will be determined upon the environmental permit acquisition task.

Summary of Project Changes: No significant change has been made to this project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
TransNet Extension Congestion Relief Fund	400169	\$ 2,937,194	\$ 262,805	\$ -	\$ -	\$ -	\$ 4,627,900	\$ -	\$ -	\$ -	\$ -	\$ 7,827,900
Total		\$ 2,937,194	\$ 262,805	\$ -	\$ -	\$ -	\$ 4,627,900	\$ -	\$ -	\$ -	\$ -	\$ 7,827,900

Transportation

Traffic Calming / AIL00001

Trans - Signals - Calming/Speed Abatement

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Pence, Gary
Duration:	2010 - 2040		619-533-3184
Improvement Type:	Replacement		gpence@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 Plans: 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 Planning document.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ 32,391	\$ 8,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,042
CIP Contributions from General Fund	400265	57,400	98,512	-	-	-	-	-	-	-	-	155,912
Climate Equity Fund	100015	280,680	1,194,320	-	-	-	-	-	-	-	-	1,475,000
Debt Funded General Fund CIP Projects	400881	1,172,714	1,281,360	797,200	-	-	-	-	-	-	-	3,251,274
Developer Contributions CIP	200636	61,524	2,476	-	-	-	-	-	-	-	-	64,000
Gas Tax Fund	200118	34,047	11,454	-	-	-	-	-	-	-	-	45,501
General Fund Commercial Paper Notes	400869	300,000	-	-	-	-	-	-	-	-	-	300,000
Grant Fund - State	600001	17,065	935	-	-	-	-	-	-	-	-	18,000
Infrastructure Fund	100012	146,574	295,427	-	-	-	-	-	-	-	-	442,001
Linda Vista Urban Comm	400113	-	-	34,483	-	-	-	-	-	-	-	34,483
Lusk-Gen'l Traffic Imprvmts	400211	-	56,442	-	-	-	-	-	-	-	-	56,442
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	-	-	-	-	-	-	-	411,600
Pacific Beach Urban Comm	400117	-	25,000	-	-	-	-	-	-	-	-	25,000
Prop 42 Replacement - Transportation Relief Fund	200306	61,843	-	-	-	-	-	-	-	-	-	61,843
TransNet (Prop A 1/2% Sales Tax)	400156	10,329	-	-	-	-	-	-	-	-	-	10,329
TransNet Extension Congestion Relief Fund	400169	1,146,106	615,138	-	-	500,000	500,000	500,000	500,000	-	-	3,761,244
TransNet Extension RTCI Fee	400174	640,893	68,551	-	-	-	-	-	-	-	-	709,444
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	4,699,712	4,699,712
Total		\$ 3,961,567	\$ 3,980,168	\$ 1,243,283	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	\$ 4,699,712	\$ 15,884,730

Transportation

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		619-533-3761
Improvement Type:	Replacement		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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
CIP Contributions from General Fund	400265	\$ 715,959	\$ 706,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,422,265
Debt Funded General Fund CIP Projects	400881	-	22,788	-	-	-	-	-	-	-	-	22,788
Downtown DIF (Formerly Centre City DIF)	400122	686,262	1,120,217	-	-	-	-	-	-	-	-	1,806,479
Encanto Neighborhoods DIF	400864	-	488,100	40,476	-	-	-	-	-	-	-	528,576
Excess Redevelopment Bond Proceeds Exp	400862	66,302	1,040,019	-	-	-	-	-	-	-	-	1,106,321
Grant Fund - State	600001	940,961	29,039	-	-	-	-	-	-	-	-	970,000
Mira Mesa - FBA	400085	463,635	8,559	-	-	-	-	-	-	-	-	472,194
North Park Urban Comm	400112	413,328	1,268,624	-	-	-	-	-	-	-	-	1,681,952
S.E. San Diego Urban Comm	400120	253,519	919,254	-	-	-	-	-	-	-	-	1,172,774
Torrey Pines - Urban Community	400133	560,000	-	-	-	-	-	-	-	-	-	560,000
TransNet Extension Congestion Relief Fund	400169	8,249,019	4,810,837	668,999	-	1,000,000	1,000,000	1,000,000	1,000,000	-	-	17,728,856
TransNet Extension RTCI Fee	400174	-	-	1,155,300	-	-	-	-	-	-	-	1,155,300
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	48,515,202	48,515,202
Total		\$ 12,348,985	\$ 10,413,743	\$ 1,864,775	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 48,515,202	\$ 77,142,706

Transportation

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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Active Trans in Lieu Fee-Comm of Concern	400876	\$ -	\$ -	\$ 110,652	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,652
Barrio Logan	400128	308,885	216,148	-	-	-	-	-	-	-	-	525,033
Capital Outlay Fund	400002	8,230	5,163	-	-	-	-	-	-	-	-	13,394
CIP Contributions from General Fund	400265	202,178	226,133	-	-	-	-	-	-	-	-	428,310
Climate Equity Fund	100015	375,142	1,425,036	-	-	-	-	-	-	-	-	1,800,178
Debt Funded General Fund CIP Projects	400881	444,309	757,649	-	-	-	-	-	-	-	-	1,201,958
Downtown DIF (Formerly Centre City DIF)	400122	409,966	435,414	-	-	-	-	-	-	-	-	845,380
Infrastructure Fund	100012	-	596,000	-	-	-	-	-	-	-	-	596,000
Midway/Pacific Hwy Urban Comm	400115	-	127,575	-	-	-	-	-	-	-	-	127,575
Navajo Urban Comm	400116	368,074	70,000	-	-	-	-	-	-	-	-	438,074
Neighborhood Enhancement-Comm of Concern	400878	-	-	766,574	-	-	-	-	-	-	-	766,574
North Park Urban Comm	400112	-	59,368	-	-	-	-	-	-	-	-	59,368
Otay Mesa/Nestor Urb Comm	400125	-	-	558,997	-	-	-	-	-	-	-	558,997
Private & Others Contrib-CIP	400264	276,277	523,723	-	-	-	-	-	-	-	-	800,000
S.E. San Diego Urban Comm	400120	-	48,990	137,050	-	-	-	-	-	-	-	186,040
SR 209 & 274 Coop with State	400633	299,097	1,070,991	-	-	-	-	-	-	-	-	1,370,088
TransNet (Prop A 1/2% Sales Tax)	400156	45,000	-	-	-	-	-	-	-	-	-	45,000
TransNet Extension Congestion Relief Fund	400169	4,473,570	4,629,765	-	-	750,000	750,000	750,000	750,000	-	-	12,103,335
TransNet Extension RTCI Fee	400174	452,750	655,129	3,429,650	-	-	-	-	-	-	-	4,537,529
Unidentified Funding	9999	-	-	-	-	-	-	-	-	-	32,501,429	32,501,429
Uptown Urban Comm	400121	180,526	187,032	-	-	-	-	-	-	-	-	367,558
Total		\$ 7,844,003	\$ 11,034,116	\$ 5,002,923	\$ -	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ -	\$ 32,501,429	\$ 59,382,472

Transportation

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 repair 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 Plans: 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 2025 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 \$2.8 million due to increased construction costs. \$2.8 million in Debt Funded CIP funding was allocated to this project in Fiscal Year 2025 via City Council resolution. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Debt Funded General Fund CIP Projects	400881	\$ 6,500,000	\$ 2,757,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,257,803
Total		\$ 6,500,000	\$ 2,757,803	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,257,803

Transportation

University Avenue Complete Street Phase1 / S18001

Trans - Signals - Calming/Speed Abatement

Council District:	9	Priority Score:	85
Community Planning:	Mid-City: City Heights	Priority Category:	High
Project Status:	Continuing	Contact Information:	Ashrafzadeh, Mastaneh
Duration:	2017 - 2028		619-533-3781
Improvement Type:	Betterment		mashrafzadeh@saniego.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 Plans: 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 is anticipated to be substantially completed in Fiscal Year 2025. An additional three-year maintenance period is anticipated to begin in Fiscal Year 2025 and is anticipated to be completed in Fiscal Year 2028.

Summary of Project Changes: Total project cost increased by \$904,486 due to increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Climate Equity Fund	100015	\$ 796,170	\$ 3,830	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000
Developer Contributions CIP	200636	29,500	-	-	-	-	-	-	-	-	-	29,500
Grant Fund - Federal	600000	7,030,836	510,384	-	-	-	-	-	-	-	-	7,541,220
Prop 42 Replacement - Transportation Relief Fund	200306	200,000	-	-	-	-	-	-	-	-	-	200,000
TransNet Extension Congestion Relief Fund	400169	1,646,122	10,691	-	-	-	-	-	-	-	-	1,656,813
TransNet Extension RTCI Fee	400174	1,995,374	156,943	-	904,927	-	-	-	-	-	-	3,057,244
Total		\$ 11,698,002	\$ 681,848	\$ -	\$ 904,927	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,284,777

Transportation

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:	Warranty	Contact Information:	Ashrafzadeh, Mastaneh
Duration:	2006 - 2027		619-533-3781
Improvement Type:	New		mashrafzadeh@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 Plans: 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 completed in Fiscal Year 2025. Project warranty period is anticipated to begin in Fiscal Year 2026 and be completed in Fiscal Year 2027.

Summary of Project Changes: Total project cost has increased by \$700,000 due to increase in construction costs. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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	5,475,787	103,072	-	1,200,000	-	-	-	-	-	-	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 - Transportation Relief Fund	200306	52,129	-	-	-	-	-	-	-	-	-	52,129
TransNet (Prop A 1/2% Sales Tax)	400156	400,000	-	-	-	-	-	-	-	-	-	400,000
TransNet ARRA Exchange Fund	400677	180,000	-	-	-	-	-	-	-	-	-	180,000
TransNet Extension Congestion Relief Fund	400169	2,041,173	-	-	-	-	-	-	-	-	-	2,041,173
TransNet Extension RTCI Fee	400174	2,770,892	-	-	-	-	-	-	-	-	-	2,770,892
Total		\$ 11,864,329	\$ 103,071	\$ -	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,167,401

Transportation

Utilities Undergrounding Program / AID00001

Trans - Roadway

Council District:	Citywide	Priority Score:	Annual
Community Planning:	Citywide	Priority Category:	Annual
Project Status:	Continuing	Contact Information:	Del Rincon, Ana Legy
Duration:	2010 - 2040		858-541-4330
Improvement Type:	Betterment		adelrincon@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 Plans: 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	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Underground Surcharge CIP Fund	200218	\$ 24,597,040	\$ 15,282,363	\$ 7,133,298	\$ -	\$ 27,766,702	\$ 17,400,000	\$ 17,500,000	\$ 18,800,000	\$ -	\$ -	\$ 128,479,403
Total		\$ 24,597,040	\$ 15,282,363	\$ 7,133,298	\$ -	\$ 27,766,702	\$ 17,400,000	\$ 17,500,000	\$ 18,800,000	\$ -	\$ -	\$ 128,479,403

Transportation

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 - 2028		619-533-3710
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 Plans: 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: The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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

Transportation

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 - 2029		619-236-6251
Improvement Type:	Replacement		rfrekani@sanidiego.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 Plans: 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 completion of the mitigation work is expected to conclude during construction of the bridge and the five-year maintenance and monitoring period in Fiscal Year 2026. Long term maintenance for the project is anticipated to last 34 months and be completed in Fiscal Year 2029.

Summary of Project Changes: \$235,515 in Transnet Extension 70% Cap was removed from this project in Fiscal Year 2025 via City Council ordinance. Total project cost decreased by \$235,515 due to project cost savings. The project schedule has been updated for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	Future FY	Unidentified Funding	Project Total
Capital Outlay Fund	400002	\$ -	\$ 121,302	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,302
CIP Contributions from General Fund	400265	-	24,559	-	-	-	-	-	-	-	-	24,559
Debt Funded General Fund CIP Projects	400881	-	1,379,028	-	-	-	-	-	-	-	-	1,379,028
Developer Contributions CIP	200636	20,000	-	-	-	-	-	-	-	-	-	20,000
Grant Fund - Federal	600000	118,066,731	3,717,571	-	-	-	-	-	-	-	-	121,784,302
Historical Fund	X999	664,122	-	-	-	-	-	-	-	-	-	664,122
Infrastructure Fund	100012	200,000	-	-	-	-	-	-	-	-	-	200,000
Sea World Traffic Mitigation Fund	200385	9,611,043	285,575	-	-	-	-	-	-	-	-	9,896,618
TransNet (Prop A 1/2% Sales Tax)	400156	709,878	-	-	-	-	-	-	-	-	-	709,878
TransNet Extension Congestion Relief Fund	400169	6,178,807	-	-	-	-	-	-	-	-	-	6,178,807
TransNet Extension RTCI Fee	400174	9,663,545	3,046,436	-	-	-	-	-	-	-	-	12,709,981
Total		\$ 145,114,126	\$ 8,574,470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 153,688,596

Transportation

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:	New	Contact Information:	Hauser, Everett
Duration:	2025 - 2027		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 Plans: 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 is anticipated to begin in Fiscal Year 2025 and be completed in Fiscal Year 2027.

Summary of Project Changes: This is a newly published project for Fiscal Year 2026.

Expenditure by Funding Source

Fund Name	Fund No	Exp/Enc	Con Appn	FY 2026	FY 2026 Anticipated	FY 2027	FY 2028	FY 2029	FY 2030	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

Transportation

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
OM T-11.1 Caliente Avenue / RD23009	\$ 3,014,018	\$ 40,000	1.33%	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. Soft costs are currently unfunded.
La Jolla Streetscape / RD24002	\$ 1,015,000	\$ 15,000	1.48%	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. A portion of soft costs is currently unfunded.
Fenton Pkwy Ext to Camino Del Rio N / RD23000	\$ 11,627,787	\$ 250,000	2.15%	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. Post-construction and soft costs are currently unfunded.
Palm Avenue Interstate 805 Interchange / S00869	\$ 51,730,634	\$ 2,072,440	4.01%	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.
Bus Stop Improvements / AID00007	\$ 1,922,432	\$ 307,000	15.97%	This annual allocation will provide for the installation of improvements such as bus pads and sidewalks near bus stops citywide.
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	\$ 91,969,950	\$ 25,204,658	27.41%	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. A portion of the construction is currently unfunded.
Traffic Calming / AIL00001	\$ 15,884,731	\$ 4,699,712	29.59%	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
Federal Blvd Sidewalk Improv& SW Upgrade / RD24000	\$ 1,640,331	\$ 640,331	39.04%	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. A portion of construction is currently unfunded.
Median Installation / AIG00001	\$ 44,033,243	\$ 22,079,332	50.14%	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.
Traffic Signals Modification / AIL00005	\$ 59,382,472	\$ 32,501,429	54.73%	This annual allocation provides for upgrading existing traffic signals. Design and construction phases of additional locations are currently unfunded.
Guard Rails / AIE00002	\$ 5,923,525	\$ 3,380,905	57.08%	This annual allocation provides for installing new and replacing old guard rails along streets where needed. Construction of an identified guard rail needs is currently unfunded.
Street Resurfacing and Reconstruction / AID00005	\$ 1,187,419,771	\$ 705,175,841	59.39%	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.
Traffic Signals - Citywide / AIL00004	\$ 77,142,707	\$ 48,515,202	62.89%	This annual allocation provides for the installation of traffic signals at high-priority locations. Design and construction phases of additional locations are currently unfunded.
Bicycle Facilities / AIA00001	\$ 163,263,461	\$ 119,024,569	72.90%	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.
Street Light Circuit Upgrades / AIH00002	\$ 83,578,793	\$ 65,494,584	78.36%	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.
New Walkways / AIK00001	\$ 137,211,037	\$ 108,446,398	79.04%	This annual allocation provides for the construction of new sidewalks citywide. Design and construction phases of additional locations are currently unfunded.
La Media Improv-Siempre Viva to Truck Rte / S22006	\$ 17,602,032	\$ 14,831,849	84.26%	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.

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
Install T/S Interconnect Systems / AIL00002	\$ 103,299,308	\$ 87,679,000	84.88%	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.
Sidewalk Repair and Reconstruction / AIK00003	\$ 237,416,986	\$ 204,392,937	86.09%	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.
Beyer Blvd (OM T8) / RD26000	\$ 51,100,000	\$ 44,853,000	87.77%	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. Construction is currently unfunded.
Alvarado Canyon Rd Realignment Project / S22005	\$ 39,800,001	\$ 35,768,955	89.87%	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.
Bridge Rehabilitation / AIE00001	\$ 150,105,077	\$ 135,764,110	90.45%	This annual allocation maintains an ongoing program to promote safety on City bridges. 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

Unfunded Needs List

Project	Project Total	Unidentified Funding	Percent Unfunded	Description
				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.
Caliente Avenue (OM T11.5) / RD26001	\$ 7,300,000	\$ 7,038,000	96.41%	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. Construction is currently unfunded.
Installation of City Owned Street Lights / AIH00001	\$ 436,902,471	\$ 421,778,199	96.54%	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.
Total		\$ 2,122,792,089		



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 3 Glossary, Indexes, and Appendix



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.

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 draft 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 Draft 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

Capital Improvements Program

Glossary

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 subdivided 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.

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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.

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 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,

Capital Improvements Program

Glossary

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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S24011	Beta St Channel and SD Improvement	377
S24012	14th Street Greenway Block #2	407
S24013	Paradise Hills Community Park Trail	257
S24014	SD Humane Society Roof and HVAC Repl	265
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S25001	South Chollas Yard Emergency Repairs	96
S25002	Emerald Hills Neighborhood Park Phase 1	230
S26000	SPS 77A Dual Force Main Replacement	357
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Fiscal Year 2026 Draft Budget Annual Allocations

Appendix A

Projects	Council District	Funding Sources	Fiscal Year 2026 Draft Request
Department of Information Technology			\$6,240,000
ATT00002 - Enterprise Funded IT Projects			\$6,240,000
NEW - Pt. Loma WWTP DCS Upgrades Phase 2	Citywide	700009 - Metro Sewer Utility - CIP Funding Source	\$3,500,000
B21034 - Pump Station 2 DCS	All	700009 - Metro Sewer Utility - CIP Funding Source	\$200,000
B21035 - NCWRP DCS	All	700009 - Metro Sewer Utility - CIP Funding Source	\$2,500,000
B24111 - Real Time Oceanographic Mooring System (RTOMS) Application Transition	All	700009 - Metro Sewer Utility - CIP Funding Source	\$40,000
Economic Development			\$1,500,000
AAA00002 - Brown Field			\$1,500,000
B19129 - Brown Field Taxiways B, C, &G Rehab	8	700028 - Brown Field Special Aviation	\$1,500,000
Environmental Services			\$2,600,000
AFA00001 - Landfill Improvements			\$2,600,000
B22031 - South Chollas Landfill-Gas Collection Sys Improv	4	700040 - Refuse Disposal CIP Fund	\$2,600,000
General Services			\$1,400,000
ABT00001 - City Facilities Improvements			\$1,400,000
B25030 - Fire-Rescue Emergency Command and Data Center (ECDC) HVAC and Dispatch Floor Electrical Upgrades	6	400885 - Citywide Fire DIF	\$800,000
B23160 - Scripps Miramar Ranch Lib Fire Sys Repl	5	400881 - Debt Funded General Fund CIP Projects	\$600,000
Parks & Recreation			\$13,472,408
AGF00004 - Mission Bay Improvements			\$11,177,782
B19157 - Robb Field Parking Lot Improvements	2	200386 - Mission Bay Park Improvement Fund	\$4,077,000
B19159 - Sunset Point Parking Lot Improvements	2	200386 - Mission Bay Park Improvement Fund	\$233,885
B19162 - S. De Anza Parking Lot	2	200386 - Mission Bay Park Improvement Fund	\$241,000
B19163 - Rose Marie Starns Parking Lot Imprvemts	2	200386 - Mission Bay Park Improvement Fund	\$1,674,295
B19173 - S. De Anza Basketball Courts and Play Ar	2	200386 - Mission Bay Park Improvement Fund	\$2,354,673
B19174 - Robb Field Comfort Station Imp	2	200386 - Mission Bay Park Improvement Fund	\$384,000
B19175 - Robb Field Playground	2	200386 - Mission Bay Park Improvement Fund	\$1,478,835
B19181 - Dusty Rhodes Playground	2	200386 - Mission Bay Park Improvement Fund	\$734,094
AGF00007 - Park Improvements			\$2,294,626
B21114 - Mt View Sports Courts ADA Improvements	4	200391 - San Diego Regional Parks Improvement Fund	\$85,053
B22047 - Dr. Bertha O. Pendleton Park Improvement	9	200391 - San Diego Regional Parks Improvement Fund	\$1,459,573
B24101 - Southcrest CP Lighting Improvements	8	200391 - San Diego Regional Parks Improvement Fund	\$750,000
Public Utilities			\$440,747,203
ABI00001 - Water Treatment Plants			\$8,471,920
B21053 - Otay WTP Raw Water PS Slope Restoration	8	700010 - Water Utility - CIP Funding Source	\$7,366,920
B21054 - Alvarado WTP Basins Baffle Wall Doors	7	700010 - Water Utility - CIP Funding Source	\$5,000
B23014 - Miramar WTP Caustic Pumping System	5	700010 - Water Utility - CIP Funding Source	\$300,000
B23049 - Miramar WTP Interim Solids Management	5	700010 - Water Utility - CIP Funding Source	\$300,000
B23051 - Alvarado WTP Chemical Piping Repl	7	700010 - Water Utility - CIP Funding Source	\$500,000
ABJ00001 - Water Pump Station Restoration			\$7,318,321
B11072 - Soledad Pump Station Upgrade	1	700010 - Water Utility - CIP Funding Source	\$2,000,000
B20123 - Gatewood Hills Pump Station	5	700010 - Water Utility - CIP Funding Source	\$3,400,000
B23082 - Eagle Ridge PS Replacement	7	700010 - Water Utility - CIP Funding Source	\$1,918,321
ABL00001 - Standpipe and Reservoir Rehabilitations			\$18,854,629
B21050 - Paradise Mesa Standpipe Rehabilitation	4	700010 - Water Utility - CIP Funding Source	\$100,000

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B21108 - San Carlos Reservoir Replacement	7	700010 - Water Utility - CIP Funding Source	\$13,720,000
B22002 - SV Dam Low Level Outlet Improvements	Non-City	700010 - Water Utility - CIP Funding Source	\$1,966,555
B23136 - Miramar Reservoir Recreation Facilities	5	700010 - Water Utility - CIP Funding Source	\$2,318,074
B24005 - El Capitan Dam Spillway Slope Stability	Non-City	700010 - Water Utility - CIP Funding Source	\$750,000
ABO00001 - Metro Treatment Plants			\$23,963,739
B25065 - PLWTP Headworks	2	700009 - Metro Sewer Utility - CIP Funding Source	\$650,000
NEW - MBC 76 Transformer Replacement (Name Change Pending)	6	700009 - Metro Sewer Utility - CIP Funding Source	\$300,000
NEW - MBC Air Handling Unit (AHU) Replacements Area 51	6	700009 - Metro Sewer Utility - CIP Funding Source	\$300,000
NEW - PLWTP - GUF Upgrades	2	700009 - Metro Sewer Utility - CIP Funding Source	\$350,000
NEW - PLWTP - Power Center Upgrades	2	700009 - Metro Sewer Utility - CIP Funding Source	\$300,000
NEW - PLWTP North Effluent Outfall Connection	2	700009 - Metro Sewer Utility - CIP Funding Source	\$350,000
B19197 - STORM DRAIN DIVERSION AT THE MBC	6	700009 - Metro Sewer Utility - CIP Funding Source	\$500,000
B20002 - STORM WATER DIVERSION AT THE SBWRP	8	700009 - Metro Sewer Utility - CIP Funding Source	\$150,000
B20121 - MBC Gas Detect Syst Replace	6	700009 - Metro Sewer Utility - CIP Funding Source	\$300,000
B20122 - SBWRP Reverse Osmosis System	8	700009 - Metro Sewer Utility - CIP Funding Source	\$11,415,426
B20137 - PLWTP Scum Injection Concentrators Impro	2	700009 - Metro Sewer Utility - CIP Funding Source	\$200,000
B21148 - MBC Gallery Pipeline Replacement	6	700009 - Metro Sewer Utility - CIP Funding Source	\$2,400,000
B23003 - MBC76 Transformer Replacement Emergency	6	700009 - Metro Sewer Utility - CIP Funding Source	\$532,313
B23085 - NCPWF/NCWRP Warehouse Storage	6	700009 - Metro Sewer Utility - CIP Funding Source	\$728,000
B23085 - NCPWF/NCWRP Warehouse Storage	6	700010 - Water Utility - CIP Funding Source	\$1,488,000
B24113 - PLWTP Sludge Pump Replacement	2	700009 - Metro Sewer Utility - CIP Funding Source	\$4,000,000
ABP00002 - Metropolitan System Pump Stations			\$360,000
NEW - PS 64 Valve Replacement	1	700009 - Metro Sewer Utility - CIP Funding Source	\$300,000
B21001 - Penasquitos Pump Station Oxygenation System (PQPS)	5	700009 - Metro Sewer Utility - CIP Funding Source	\$60,000
AJA00001 - Sewer Main Replacements			\$127,533,776
B00369 - Sewer and AC Water Group 765 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$150,000
B00394 - Sewer and AC Water Group 793 (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
B00395 - Sewer and AC Water Group 794 (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$4,000,000
B00403 - Sewer and AC Water Group 807 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$410,539
B00406 - Sewer Group 806	9	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
B00421 - SEWER GROUP 786	1	700008 - Muni Sewer Utility - CIP Funding Source	\$40,000
B00429 - Buchanan Canyon Sewer B (UP)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$16,800,000
B00433 - Mission Center Canyon C Swr	7	700008 - Muni Sewer Utility - CIP Funding Source	\$150,000
B00434 - SEWER GROUP 828	3	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B12048 - Water & Sewer Group 965 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$1,750,000
B13232 - Sewer Group 836	2,3,6,9	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B25016 - AC W & S 1033 W (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
B25026 - PH 8in Ser Repl Emer	2	700008 - Muni Sewer Utility - CIP Funding Source	\$1,300,000
B25037 - South Park Improv 1	3	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B25039 - La Jolla Improv 7 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$150,000
B25042 - Bay Ho Improv 4 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
NEW - Jamacha Drainage (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B15079 - AC Water & Sewer Group 1014 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$80,000
B15116 - AC Water & Sewer Group 1017 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$100,174

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B15172 - AC Water and Sewer Group 1029 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
B16025 - College Areas Swr & AC Wtr Main Repl (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$750,000
B16083 - AC Water & Sewer Group 1024 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$60,000
B16106 - AC Water & Sewer Group 1018 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$50,000
B17059 - 16-in & Larger CI WS Main Repl Grp A (S)	2,3,7	700008 - Muni Sewer Utility - CIP Funding Source	\$15,000
B17087 - Clairemont Mesa Sewer Pipe Replacement	2	700008 - Muni Sewer Utility - CIP Funding Source	\$75,000
B17104 - Sewer and AC Water Group 1032 (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B17134 - Balboa Park Pipeline Repl Ph III (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$80,000
B17170 - Mission Beach Water & Sewer Repl (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$50,000
B18022 - AC Water & Sewer Group 1033 (S)	2,3	700008 - Muni Sewer Utility - CIP Funding Source	\$4,000,000
B18063 - Sewer & AC Water Group 1034 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$3,300,000
B18065 - Clairemont Mesa West Improv 2 (S)	Non-City	700008 - Muni Sewer Utility - CIP Funding Source	\$2,000,000
B18066 - AC Water & Sewer Group 1040 (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$3,650,000
B18073 - Sewer & AC Water Group 765A (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$206,441
B18095 - AC Water & Sewer Group 1048 (S)	6	700008 - Muni Sewer Utility - CIP Funding Source	\$600,000
B18096 - AC Water & Sewer Group 1052 (S)	4,8	700008 - Muni Sewer Utility - CIP Funding Source	\$100,000
B18097 - AC Water & Sewer Group 1049 (S)	6,7	700008 - Muni Sewer Utility - CIP Funding Source	\$1,300,000
B18099 - AC Water & Sewer Group 1053 (S)	4,8	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
B18108 - AC Water and Sewer Group 1054 (S)	4,9	700008 - Muni Sewer Utility - CIP Funding Source	\$11,102,897
B18112 - Sewer & AC Water Group 1055 (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$3,500,000
B18123 - AC Water & Sewer Group 1036 (S)	1,9	700008 - Muni Sewer Utility - CIP Funding Source	\$80,000
B18182 - AC Water & Sewer Group 1056 (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$100,000
B18183 - Accelerated Sewer Referral Group 847	1,2,3,9	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B18202 - Clairemont Mesa E Improv 1 (S)	Non-City	700008 - Muni Sewer Utility - CIP Funding Source	\$50,000
B18204 - Scripps Ranch Improv 1 (S)	6	700008 - Muni Sewer Utility - CIP Funding Source	\$120,000
B18206 - Encanto Improv 1 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$50,000
B18211 - Lincoln Park Improv 1 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$550,000
B19024 - Bay Park Improv1 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B19035 - Encanto Improv 2 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$4,900,000
B19063 - Accelerated Sewer Referral Group 851	3	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B19064 - Accelerated Sewer Referral Group 852	2,3,4,5,6,7,8	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B19087 - University City Improv 1 (S)	6	700008 - Muni Sewer Utility - CIP Funding Source	\$600,000
B19104 - Bay Ho Improv 2(S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$4,200,000
B19105 - La Jolla Improv 2 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B19121 - AC Water & Sewer Group 1054A (S)	4,9	700008 - Muni Sewer Utility - CIP Funding Source	\$900,000
B19136 - Bay Ho Improv 3 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$200,000
B19138 - Sewer Group 1039	8	700008 - Muni Sewer Utility - CIP Funding Source	\$530,000
B19139 - Redwood Village/Rolando Park Improve 1 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$750,000
B19140 - Lake Murray Improv 2 (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$100,000
B19152 - College West Improv 1 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$4,280,926
B19153 - College West Improv 2 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$378,000
B19155 - Sewer & AC Water Group 793A (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$2,600,000
B19204 - AC Water and Sewer Group 1023B (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$120,000
B20004 - Clairemont Mesa East Improv 2 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000

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B20026 - Clairemont Mesa East Improv 3 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B20038 - Chollas Creek Improv 1 (S)	4,9	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B20069 - Kensington Improvements 1 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$4,839,809
B20071 - Egger Highland Improvements 1 (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$2,000,000
B20101 - Allied Gardens Improve 3 (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$600,000
B20132 - Valencia Park Improv 2 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$4,000,000
B20149 - Mountain View Improv 1 (s)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$1,600,000
B21026 - North Park Improv 1 (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$800,000
B21064 - Morena Improv 3 (s)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$209,755
B21075 - Valencia Park Improve 3 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$1,092,616
B21096 - Valencia Park Improv 4 (s)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$1,000,000
B21145 - Sewer & AC Water Group 1032A (s)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$596,524
B22043 - Adams North Improv 1 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$6,432,500
B22075 - Midway District Improv 1 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$600,000
B22077 - Hillcrest Improv 3 (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$1,400,000
B22091 - Golden Hill Improv 2 (S)	3,8	700008 - Muni Sewer Utility - CIP Funding Source	\$3,000,000
B22113 - Skyline Improv 2 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$1,881,800
B23037 - Pacific Beach Improv 2 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$350,000
B23039 - Midway District Improv 3 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$450,000
B23041 - Tierrasanta Improv 2 (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$120,000
B23048 - Emerald Hill Improv 1 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$600,000
B23055 - La Jolla Improv 5 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$350,000
B23057 - La Playa Improv 1 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B23063 - La Jolla Improv 6 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$2,939,795
B23069 - Miramar WTP Residuals Redirection (S)	5	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B23081 - Tierrasanta Improv 2A (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B24029 - Hillcrest Imp 4 (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$342,000
B24031 - Midtown Improv 1 (S)	2,3	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B24033 - North Park Improv 4 (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$4,500,000
B24045 - Citywide Repl 2 (S)	All	700008 - Muni Sewer Utility - CIP Funding Source	\$750,000
B24047 - Citywide Repl 3 (S)	All	700008 - Muni Sewer Utility - CIP Funding Source	\$750,000
B24049 - Kensington Impr 2 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B24051 - Otay Mesa West Improv 1 (S)	8	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B24052 - Teralta West Imp 2 (S)	9	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
B24054 - Mission Valley West Improv 2 (S)	2,3	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B24055 - University City Improv 3 (S)	6	700008 - Muni Sewer Utility - CIP Funding Source	\$600,000
B24097 - University Heights Improv 1A (S)	3	700008 - Muni Sewer Utility - CIP Funding Source	\$300,000
B24098 - Clairemont Mesa East Improv 5 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$500,000
AJA00002 - Pipeline Rehabilitation			\$22,196,502
B25031 - Citywide Referral MH Rehab 1	All	700008 - Muni Sewer Utility - CIP Funding Source	\$180,000
B25043 - Clairemont Mesa East Improv 7 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$400,000
B18037 - Pipeline Rehabilitation AU-1	2,7	700008 - Muni Sewer Utility - CIP Funding Source	\$10,000
B18224 - Accelerated Pipeline Rehab Ref Group 850	2,3,6,8,9	700008 - Muni Sewer Utility - CIP Funding Source	\$527,306
B20014 - Pipeline Rehabilitation BA-1	7	700008 - Muni Sewer Utility - CIP Funding Source	\$100,000

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B21003 - Tierrasanta Improv 1 (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$4,000
B21044 - University City Improv 2 (S)	6	700008 - Muni Sewer Utility - CIP Funding Source	\$3,284,899
B21045 - Torrey Pines Improv 1 (S)	1	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
B22008 - Chollas View Improv 1 (S)	4	700008 - Muni Sewer Utility - CIP Funding Source	\$3,000,000
B22022 - Lake Murray Improv 3 (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$700,000
B22097 - Roseville/Fleet Ridge Improv 1 (S)	2	700008 - Muni Sewer Utility - CIP Funding Source	\$1,582,207
B23042 - Rancho Bernardo Improv 1 (S)	5	700008 - Muni Sewer Utility - CIP Funding Source	\$6,295,290
B23111 - Scripps Ranch Improv 2 (S)	5	700008 - Muni Sewer Utility - CIP Funding Source	\$2,612,800
B24043 - Citywide Referral Rehab 1 (S)	1,2,5,6,8	700008 - Muni Sewer Utility - CIP Funding Source	\$3,000,000
B24053 - Linda Vista Impl (S)	7	700008 - Muni Sewer Utility - CIP Funding Source	\$250,000
AJB00001 - Metropolitan Waste Water Department Trunk Sewers			\$150,000
B24090 - North/South Metro Intercep Manhole Rehab	2,3,8	700009 - Metro Sewer Utility - CIP Funding Source	\$150,000
AKA00002 - Pressure Reduction Facility Upgrades			\$8,855,000
B24121 - Pressure Reducing Stations Upgrades 4	5	700010 - Water Utility - CIP Funding Source	\$1,000,000
B24127 - Pressure Reducing Stations Upgrades 2B	3,7	700010 - Water Utility - CIP Funding Source	\$600,000
B24133 - Pressure Reducing Stations Upgrades 5	5	700010 - Water Utility - CIP Funding Source	\$1,250,000
B16017 - Pressure Reducing Stations Upgrades 1	1,3,6,7,9	700010 - Water Utility - CIP Funding Source	\$4,200,000
B23050 - Pressure Reducing Stations Upgrades 2A	1,3,6,7	700010 - Water Utility - CIP Funding Source	\$1,500,000
B24105 - Pressure Reducing Stations Upgrades 3	3,4,8,9	700010 - Water Utility - CIP Funding Source	\$305,000
AKA00003 - Large Diameter Water Transmission PPL			\$35,025,227
B14092 - Otay 2nd Pipeline Phase 1	4	700010 - Water Utility - CIP Funding Source	\$3,000,000
NEW - South San Diego PL No. 1 I-805 Crossing	8	700010 - Water Utility - CIP Funding Source	\$320,000
B16158 - Otay 2nd Pipeline Phase 3	Non-City	700010 - Water Utility - CIP Funding Source	\$27,000,000
B20015 - Miramar Valves Replacement	5	700010 - Water Utility - CIP Funding Source	\$500,000
B21109 - San Carlos Interconnect Trans Pipeline	7	700010 - Water Utility - CIP Funding Source	\$3,462,835
B21113 - Morena Bridge Wtr Pipeline Replacement	2,3,7	700010 - Water Utility - CIP Funding Source	\$202,392
B23075 - Miramar Valve No2 Replacement	5	700010 - Water Utility - CIP Funding Source	\$300,000
B24099 - San Vicente Pipelines Improvements	Non-City	700010 - Water Utility - CIP Funding Source	\$240,000
AKB00003 - Water Main Replacements			\$152,579,231
B00032 - Water Group 525C	8	700010 - Water Utility - CIP Funding Source	\$300,000
B00131 - Water Group 525E	8	700010 - Water Utility - CIP Funding Source	\$400,000
B11048 - Water Group Job 952	3,8	700010 - Water Utility - CIP Funding Source	\$1,532,393
B12057 - Water & Sewer Group 965 (W)	1	700010 - Water Utility - CIP Funding Source	\$5,000,000
B13011 - Sewer & Water GJ Crown Pt s La Playa (W)	1	700010 - Water Utility - CIP Funding Source	\$300,000
B25038 - South Park Improv 1 (W)	3	700010 - Water Utility - CIP Funding Source	\$250,000
B25040 - La Jolla Improv 7 (W)	1	700010 - Water Utility - CIP Funding Source	\$300,000
NEW - Jamacha Drainage (W)	4	700010 - Water Utility - CIP Funding Source	\$200,000
NEW - Soledad Ave Water Main Replacement	1	700010 - Water Utility - CIP Funding Source	\$342,000
B15070 - Sewer and AC Water Group 793 (W)	8	700010 - Water Utility - CIP Funding Source	\$100,000
B15078 - AC Water & Sewer Group 1014 (W)	9	700010 - Water Utility - CIP Funding Source	\$100,000
B15119 - AC Water & Sewer Group 1017 (W)	2	700010 - Water Utility - CIP Funding Source	\$50,000
B15156 - AC Water & Sewer Group 1013 (W)	9	700010 - Water Utility - CIP Funding Source	\$75,000
B15174 - AC Water and Sewer Group 1029 (W)	4	700010 - Water Utility - CIP Funding Source	\$800,000
B15203 - Tecolote Cyn GC Water Conn	2,7	700010 - Water Utility - CIP Funding Source	\$1,600,000

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B16022 - College Areas Swr & AC Wtr Main Repl (W)	9	700010 - Water Utility - CIP Funding Source	\$500,000
B16023 - Remaining Small Diameter CI Water Ph2	3,4,7,8,9	700010 - Water Utility - CIP Funding Source	\$400,000
B16041 - Sewer & AC Water Group 794 (W)	8	700010 - Water Utility - CIP Funding Source	\$1,000,000
B16081 - AC Water & Sewer Group 1018 (W)	1,2	700010 - Water Utility - CIP Funding Source	\$50,000
B16082 - AC Water & Sewer Group 1024 (W)	4	700010 - Water Utility - CIP Funding Source	\$100,000
B16144 - Sewer & AC Water Crown Point West (W)	1	700010 - Water Utility - CIP Funding Source	\$500,000
B17105 - Sewer and AC Water Group 1032 (W)	8	700010 - Water Utility - CIP Funding Source	\$350,000
B17115 - Sewer and AC Water Group 812 (W)	1	700010 - Water Utility - CIP Funding Source	\$350,000
B17116 - Sewer and AC Water Group 763 (W)	2,7	700010 - Water Utility - CIP Funding Source	\$250,000
B17140 - Balboa Park Pipeline Repl Phase II (W)	3	700010 - Water Utility - CIP Funding Source	\$350,000
B17167 - Sewer and AC Water Group 765 (W)	4	700010 - Water Utility - CIP Funding Source	\$330,654
B17169 - Mission Beach Water & Sewer Repl (W)	2	700010 - Water Utility - CIP Funding Source	\$500,000
B18013 - AC Water Group 1039	4,8	700010 - Water Utility - CIP Funding Source	\$1,200,000
B18064 - Sewer & AC Water Group 1034 (W)	2	700010 - Water Utility - CIP Funding Source	\$4,800,000
B18068 - AC Water & Sewer Group 1040 (W)	8	700010 - Water Utility - CIP Funding Source	\$1,440,815
B18071 - Sewer & AC Water Group 765A (W)	4	700010 - Water Utility - CIP Funding Source	\$700,202
B18072 - Sewer & AC Water Group 841(W)	9	700010 - Water Utility - CIP Funding Source	\$50,000
B18077 - Water Group 972 CI	3,4,7,8,9	700010 - Water Utility - CIP Funding Source	\$6,269,351
B18088 - AC Water & Sewer Group 1048 (W)	6	700010 - Water Utility - CIP Funding Source	\$600,000
B18090 - AC Water & Sewer Group 1050 (W)	2,7,9	700010 - Water Utility - CIP Funding Source	\$150,000
B18091 - AC Water & Sewer Group 1051 (W)	7	700010 - Water Utility - CIP Funding Source	\$114,059
B18092 - AC Water & Sewer Group 1052 (W)	4,8	700010 - Water Utility - CIP Funding Source	\$17,500
B18093 - AC Water & Sewer Group 1053 (W)	4,8	700010 - Water Utility - CIP Funding Source	\$100,000
B18104 - Alvarado TS Water Main Relocations	7	700010 - Water Utility - CIP Funding Source	\$2,000,000
B18115 - Sewer & AC Water Group 1055 (W)	3	700010 - Water Utility - CIP Funding Source	\$2,250,000
B18121 - AC Water & Sewer Group 1036 (W)	1,9	700010 - Water Utility - CIP Funding Source	\$100,000
B18181 - AC Water & Sewer Group 1056 (W)	7	700010 - Water Utility - CIP Funding Source	\$873,083
B18197 - Talmadge AC Water Main Replacement	9	700010 - Water Utility - CIP Funding Source	\$200,399
B18200 - Clairemont Mesa E Improv 1 (W)	2	700010 - Water Utility - CIP Funding Source	\$525,858
B18208 - Scripps Ranch Improv 1 (W)	5,6	700010 - Water Utility - CIP Funding Source	\$120,000
B18209 - Encanto Improv 1 (W)	4	700010 - Water Utility - CIP Funding Source	\$250,000
B19028 - Morena Improv 1 (W)	7	700010 - Water Utility - CIP Funding Source	\$498,132
B19065 - Encanto Improv 2 (W)	4	700010 - Water Utility - CIP Funding Source	\$2,795,000
B19083 - Allied Gardens Improv 1 (W)	7	700010 - Water Utility - CIP Funding Source	\$1,000,000
B19086 - University City Improv 1 (W)	6	700010 - Water Utility - CIP Funding Source	\$600,000
B19093 - Rancho Penasquitos Improv 1(W)	5	700010 - Water Utility - CIP Funding Source	\$120,000
B19106 - Bay Ho Improv 2 (W)	2	700010 - Water Utility - CIP Funding Source	\$1,950,000
B19117 - La Jolla Improv 2 (W)	1	700010 - Water Utility - CIP Funding Source	\$1,500,000
B19120 - La Jolla Improv 1 (W)	1	700010 - Water Utility - CIP Funding Source	\$2,300,000
B19135 - Lake Murray Improv 2 (W)	7	700010 - Water Utility - CIP Funding Source	\$250,000
B19141 - Redwood Village/Rolando Park Improv 1(W)	9	700010 - Water Utility - CIP Funding Source	\$2,160,056
B19142 - Pacific Beach Improv 1 (W)	1	700010 - Water Utility - CIP Funding Source	\$4,900,000
B19160 - Sewer & AC Water Group 793A (W)	8	700010 - Water Utility - CIP Funding Source	\$5,284,586
B19194 - Redwood Village/Rolando Park Improv 2(W)	4,9	700010 - Water Utility - CIP Funding Source	\$4,400,000

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B19196 - Mission Valley West Improv 1 (W)	3	700010 - Water Utility - CIP Funding Source	\$2,500,000
B19205 - AC Water and Sewer Group 1023B (W)	3	700010 - Water Utility - CIP Funding Source	\$120,000
B20005 - Clairemont Mesa East Improv 2 (W)	2	700010 - Water Utility - CIP Funding Source	\$250,000
B20010 - Colina Del Sol Improv 1 (W)	9	700010 - Water Utility - CIP Funding Source	\$5,700,000
B20025 - Paradise Hills Improv 1 (W)	4	700010 - Water Utility - CIP Funding Source	\$117,000
B20029 - Bay Terraces Improv 1 (W)	4	700010 - Water Utility - CIP Funding Source	\$150,000
B20043 - Clairemont Mesa East Improv 3 (W)	2	700010 - Water Utility - CIP Funding Source	\$200,000
B20044 - Corridor Improv 2 (W)	9	700010 - Water Utility - CIP Funding Source	\$5,000,000
B20100 - Allied Gardens Improve 3 (W)	7	700010 - Water Utility - CIP Funding Source	\$600,000
B20135 - Valencia Park Improv 2 (w)	4	700010 - Water Utility - CIP Funding Source	\$3,800,000
B21055 - AC Water Group 1027A	3	700010 - Water Utility - CIP Funding Source	\$100,000
B21072 - Mount Hope Improv 1 (w)	9	700010 - Water Utility - CIP Funding Source	\$200,000
B21076 - Rancho Penasquitos Improv 2 (w)	5	700010 - Water Utility - CIP Funding Source	\$120,000
B21097 - Valencia Park Improv 4 (w)	4	700010 - Water Utility - CIP Funding Source	\$1,000,000
B22015 - Via De La Valle Pipeline	1	700010 - Water Utility - CIP Funding Source	\$6,047,000
B22020 - Fairmount Park Improv 1 (W)	9	700010 - Water Utility - CIP Funding Source	\$3,500,000
B22021 - North Park Improv 2 (W)	3	700010 - Water Utility - CIP Funding Source	\$4,245,438
B22023 - Oak Park Improv 2(W)	4	700010 - Water Utility - CIP Funding Source	\$13,500,000
B22026 - Talmadge Improv 1 (W)	9	700010 - Water Utility - CIP Funding Source	\$450,000
B22044 - Adams North Improv 1 (W)	9	700010 - Water Utility - CIP Funding Source	\$11,500,000
B22074 - Midway District 1 (W)	2	700010 - Water Utility - CIP Funding Source	\$600,000
B22092 - Roseville/Fleet Ridge Improv 1 (W)	2	700010 - Water Utility - CIP Funding Source	\$10,100,000
B22093 - Golden Hill Improv 2 (W)	3	700010 - Water Utility - CIP Funding Source	\$9,000,000
B23038 - Pacific Beach Improv 2 (W)	1	700010 - Water Utility - CIP Funding Source	\$500,000
B23040 - Midway District Improv 3 (W)	2	700010 - Water Utility - CIP Funding Source	\$420,000
B23056 - La Jolla Improv 5 (W)	1	700010 - Water Utility - CIP Funding Source	\$500,000
B23064 - La Jolla Improv 6 (W)	1	700010 - Water Utility - CIP Funding Source	\$713,900
B23083 - Cabrillo Palisades 600 Rezoning	2,6,7	700010 - Water Utility - CIP Funding Source	\$500,000
B23143 - Eastgate Mall AC Replacement	6	700010 - Water Utility - CIP Funding Source	\$4,500,000
B24032 - Midtown Improv 1 (W)	2,3	700010 - Water Utility - CIP Funding Source	\$650,000
B24072 - Guy St Water Main Replacement	3	700010 - Water Utility - CIP Funding Source	\$171,805
B24089 - Sewer & AC Water Group 764B (W)	2	700010 - Water Utility - CIP Funding Source	\$250,000
B24104 - Barrio Logan Roundabouts (W)	8	700010 - Water Utility - CIP Funding Source	\$25,000
AKB00008 - Backflow Preventer Replacement			\$1,000,000
NEW - Backflow Preventer Repl Hospital	3	700010 - Water Utility - CIP Funding Source	\$350,000
NEW - Backflow Preventer Repl Marinas	2	700010 - Water Utility - CIP Funding Source	\$300,000
NEW - Backflow Preventer Repl Navy	8	700010 - Water Utility - CIP Funding Source	\$350,000
ALA00001 - Pure Water Program			\$34,438,858
B15140 - North City Pure Water Pump Station	6	700010 - Water Utility - CIP Funding Source	\$400,000
B15141 - PWP Morena Conveyance	2,3,6,7	700010 - Water Utility - CIP Funding Source	\$229,500
B15141 - PWP Morena Conveyance	2,3,6,7	700009 - Metro Sewer Utility - CIP Funding Source	\$1,120,500
B16035 - North City Pure Water Pipeline	5,6	700010 - Water Utility - CIP Funding Source	\$1,500,000
B16140 - NCPWF Influent Pump Station and Pipeline	6	700010 - Water Utility - CIP Funding Source	\$1,351,269
B17006 - NC-MBC Improvements	6	700009 - Metro Sewer Utility - CIP Funding Source	\$496,072

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B21058 - PWP North City Pure Water Facility Package 2	6	700010 - Water Utility - CIP Funding Source	\$10,000,000
B21059 - PWP NCWRP Flow Equalization Basin	6	700009 - Metro Sewer Utility - CIP Funding Source	\$312,025
B21060 - PWP North City Water Rec Plant Expansion	6	700009 - Metro Sewer Utility - CIP Funding Source	\$11,977,560
B21061 - PWP Morena Wastewater Pump Station	3,7	700009 - Metro Sewer Utility - CIP Funding Source	\$4,772,350
B21128 - PWP NC Wtr Rec Plant Expansion (W)	6	700010 - Water Utility - CIP Funding Source	\$869,582
B22024 - Miramar Reservoir AIWQMS	5	700010 - Water Utility - CIP Funding Source	\$200,000
B22085 - Pure Water Genesee Avenue Median Imp	6	700010 - Water Utility - CIP Funding Source	\$205,700
B22085 - Pure Water Genesee Avenue Median Imp	6	700009 - Metro Sewer Utility - CIP Funding Source	\$1,004,300
Stormwater			\$40,434,929
ACA00001 - Flood Resilience Infrastructure			\$40,434,929
NEW - Avenida De La Cruz SD SWD	8	400881 - Debt Funded General Fund CIP Projects	\$200,000
NEW - FY2026 Emergencies	Citywide	400881 - Debt Funded General Fund CIP Projects	\$24,000,000
NEW - FY25 Stormwater Emergencies	Citywide	400881 - Debt Funded General Fund CIP Projects	\$15,000,000
NEW - Madison Ave SD SWD	9	400881 - Debt Funded General Fund CIP Projects	\$200,000
NEW - Mission Blvd SD SWD	2	400881 - Debt Funded General Fund CIP Projects	\$200,000
B22153 - 2870 Mobley St SD Replacement	7	400881 - Debt Funded General Fund CIP Projects	\$684,929
B23124 - 3232 Dove St SD Emergency	3	400881 - Debt Funded General Fund CIP Projects	\$150,000
Transportation			\$73,060,852
AIA00001 - Bicycle Facilities			\$106,412
B22105 - University City Improv 1 (BL)	6	400134 - University City So.-Urban Comm	\$2,169
B22105 - University City Improv 1 (BL)	6	400169 - TransNet Extension Congestion Relief Fund	\$33,023
B22105 - University City Improv 1 (BL)	6	400174 - TransNet Extension RTCI Fee	\$11,634
B23088 - South Mission Beach SD Replacement (BL)	2	400130 - Mission Beach - Urban Comm	\$3,452
B23088 - South Mission Beach SD Replacement (BL)	2	400169 - TransNet Extension Congestion Relief Fund	\$6,468
B24000 - Lake Murray Improv 2 (BL)	7	400116 - Navajo Urban Comm	\$49,667
AID00001 - Utilities Undergrounding Program			\$7,133,298
NEW - Baker Shawnee (UU302) (CS)	2	200218 - Underground Surcharge CIP Fund	\$81,963
NEW - Block 1M1 UU311 (SL)	1	200218 - Underground Surcharge CIP Fund	\$400,000
NEW - Block 1Y UU798 (SL)	1	200218 - Underground Surcharge CIP Fund	\$400,000
NEW - Block 2BB Job 1 (Crown Point) UU853 (SL)	1	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 2BB Job 2 Rd Imp (SL)	1	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 2S2 UU982 (SL)	2	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 3BB UU909 (SL)	9	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 3DD UU908 (SL)	9	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 4J1 UU525 Rd Imp (CS)	4	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 6K1 UU857 SL	1	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 7G2 Rd Imp UU209 (CS)	9	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 7R1 UU970 (SL)	7	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Block 7T UU65 Rd Imp (CS)	7	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Cesar Chavez Parkway UU27 Rd Imp (CS)	8	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Lincoln Ave UU306 Rd Imp (CS)	3, 9	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - Seminole Dr Ph 2 UU630 Rd Imp (CS)	9	200218 - Underground Surcharge CIP Fund	\$200,000
NEW - UUP Group 2501 Rd Imp (CS)	2	200218 - Underground Surcharge CIP Fund	\$400,000
NEW - UUP Group 2502 Rd Imp (CS)	1, 2, 3	200218 - Underground Surcharge CIP Fund	\$400,000

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NEW - UUP Group 2503 Rd Imp (CS)	1, 2	200218 - Underground Surcharge CIP Fund	\$400,000
B15097 - Block 8R UUP - CIP	8	200218 - Underground Surcharge CIP Fund	\$900,000
B18136 - Howard PHI-II(Park-Texas) Rd Imp UU71-72	3	200218 - Underground Surcharge CIP Fund	\$59,403
B18138 - Wightman (Chamoune -Euclid) Rd Imp UU388	9	200218 - Underground Surcharge CIP Fund	\$545,712
B18144 - 32nd St PH I (Market-F St) Rd Imp UU386	9	200218 - Underground Surcharge CIP Fund	\$225,348
B18147 - 31st Street (Market-L St) Rd Imp UU11	9	200218 - Underground Surcharge CIP Fund	\$508,123
B18150 - 25th (SB) (Coronado-Grove) Rd Imp UU995	8	200218 - Underground Surcharge CIP Fund	\$212,749
AID00005 - Street Resurfacing and Reconstruction			\$46,843,560
B24078 - North City Pure Water Pipeline (P)	5, 6	400881 - Debt Funded General Fund CIP Projects	\$2,194,500
B24114 - Bay Terraces Improv 1 (P)	4	400881 - Debt Funded General Fund CIP Projects	\$30,000
B25007 - AC Overlay Group 2507	3, 8	400169 - TransNet Extension Congestion Relief Fund	\$4,692,942
B25007 - AC Overlay Group 2507	3, 9	200203 - Trench Cut Fees/Excavation Fee Fund	\$2,470,000
B25007 - AC Overlay Group 2507	3, 10	400881 - Debt Funded General Fund CIP Projects	\$1,170,179
B25018 - Clairemont Mesa East Improv 3 (P)	2	400881 - Debt Funded General Fund CIP Projects	\$3,000
B25049 - AC Overlay Group 2511	5	400881 - Debt Funded General Fund CIP Projects	\$2,946,000
B25072 - La Jolla Improv 1 (P)	1	400881 - Debt Funded General Fund CIP Projects	\$814,301
B25084 - Sewer & Water Group 793A (P)	8	400881 - Debt Funded General Fund CIP Projects	\$938,756
NEW - Corridor Improv 2 (P)	9	400881 - Debt Funded General Fund CIP Projects	\$1,840,000
NEW - Encanto Improv 2 (P)	4	400881 - Debt Funded General Fund CIP Projects	\$1,031,783
NEW - Jamacha Lomita Storm Drain (P)	4	400881 - Debt Funded General Fund CIP Projects	\$364,000
NEW - Morena North Conveyance (P)	2, 6	400881 - Debt Funded General Fund CIP Projects	\$530,000
NEW - Morena Pipeline (P)	2, 3, 7	400881 - Debt Funded General Fund CIP Projects	\$1,432,764
NEW - Oak Park Improv 2 (P)	4	400881 - Debt Funded General Fund CIP Projects	\$832,000
NEW - Redwood Village / Rolando Park Improv 1 (P)	9	400881 - Debt Funded General Fund CIP Projects	\$314,554
NEW - Redwood Village / Rolando Park Improv 2 (P)	4, 9	400881 - Debt Funded General Fund CIP Projects	\$1,700,523
NEW - San Carlos Interconnect and Transmission Pipeline (P)	7	400881 - Debt Funded General Fund CIP Projects	\$1,000,000
NEW - SANDAG Imperial Ave Bikeway Paving Reimbursement	8	400881 - Debt Funded General Fund CIP Projects	\$1,369,547
NEW - Seminole PHII (El Cajon-Stanley) Rd Imp UU630 (P)	9	400881 - Debt Funded General Fund CIP Projects	\$361,329
NEW - University City Improv 1 (P)	6	400881 - Debt Funded General Fund CIP Projects	\$1,068,751
NEW - UUP Group 2501 Rd Imp (P)	2	400881 - Debt Funded General Fund CIP Projects	\$1,266,000
NEW - UUP Group 2502 Rd Imp (P)	1, 2, 3	400881 - Debt Funded General Fund CIP Projects	\$2,367,279
NEW - UUP Group 2503 Rd Imp (P)	1, 2	400881 - Debt Funded General Fund CIP Projects	\$2,489,896
NEW - Water & Sewer Group 965 (P)	1	400881 - Debt Funded General Fund CIP Projects	\$808,756
NEW - FY26 Paving Project - FY26 TD Mill and Pave	Citywide	400169 - TransNet Extension Congestion Relief Fund	\$12,806,700
AIG00001 - Median Installation			\$1,528,072
B18008 - Foothill Blvd & Loring St Roundabout	1	400169 - TransNet Extension Congestion Relief Fund	\$28,622
B18008 - Foothill Blvd & Loring St Roundabout	1	400875 - Active Transportation in Lieu Fee	\$55,378
B20142 - 6th Ave @ Juniper St Roundabout	3	400121 - Uptown Urban Comm	\$101,877
B20142 - 6th Ave @ Juniper St Roundabout	3	400174 - TransNet Extension RTCI Fee	\$842,195
B21102 - Carmel Mtn @ Carmel Country Roundabout	1	400855 - Carmel Valley Development Impact Fee	\$500,000
AIH00001 - Installation of City Owned Street Lights			\$285,588
B22149 - Installation of City Owned SL 2201 (NSG)	4,8,9	400881 - Debt Funded General Fund CIP Projects	\$285,588
AIH00002 - Street Light Circuit Upgrades			\$734,000
B16119 - Pacific Beach 1 SL Series Circuit Conv	1	400881 - Debt Funded General Fund CIP Projects	\$734,000

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AIK00001 - New Walkways			\$598,942
B18039 - Wightman-Ogden to Shiloh Sidewalk	9	400114 - Mid City Urban Comm	\$42,469
B18039 - Wightman-Ogden to Shiloh Sidewalk	9	400881 - Debt Funded General Fund CIP Projects	\$206,473
B19030 - Wabaska-Voltaire St to Tennyson Sidewalk	2	400118 - Peninsula Urban Comm	\$37,645
B19030 - Wabaska-Voltaire St to Tennyson Sidewalk	2	400169 - TransNet Extension Congestion Relief Fund	\$312,355
AIK00003 - Sidewalk Repair and Reconstruction			\$7,020,000
NEW - ADA Improvement Group 2601	7	400881 - Debt Funded General Fund CIP Projects	\$565,000
NEW - ADA Improvement Group 2602	7	400881 - Debt Funded General Fund CIP Projects	\$440,000
NEW - ADA Improvement Group 2603	1, 3, 5, 9	400881 - Debt Funded General Fund CIP Projects	\$365,000
NEW - Citywide Curb Ramp Improvements	Citywide	400881 - Debt Funded General Fund CIP Projects	\$2,000,000
NEW - Sidewalk Replacement Group 2530	6	400881 - Debt Funded General Fund CIP Projects	\$2,200,000
B19013 - Sidewalk Replacement Group 1902-CM	2	400881 - Debt Funded General Fund CIP Projects	\$450,000
B23091 - Sidewalk Replacement Group 2330 - LV & N	7	400881 - Debt Funded General Fund CIP Projects	\$600,000
B23092 - Sidewalk Replacement Group 2331 - CMR, R	5	400881 - Debt Funded General Fund CIP Projects	\$400,000
AIL00001 - Traffic Calming			\$1,243,283
B22135 - Milton St Burgener Blvd Curb Ext (NSG)	2	400881 - Debt Funded General Fund CIP Projects	\$797,200
B23147 - Osler Street Traffic Calming	7	400113 - Linda Vista Urban Comm	\$34,483
B23148 - Otay Mesa Rd Pedestrian Improvements	8	400878 - Neighborhood Enhancement-Comm of Concern	\$411,600
AIL00002 - Install T/S Interconnect Systems			\$700,000
B18052 - Murphy Canyon Interconnect	6,7	400169 - TransNet Extension Congestion Relief Fund	\$200,000
B24058 - Transportation Management Center	7	400169 - TransNet Extension Congestion Relief Fund	\$500,000
AIL00004 - Traffic Signals - Citywide			\$1,864,775
B15047 - Division St & Osborn St Traffic Signal	8	400169 - TransNet Extension Congestion Relief Fund	\$668,999
B23145 - 47th St & Hartley St HAWK	4	400864 - Encanto Neighborhoods DIF	\$40,476
B24118 - Washington & Albatross HAWK	3	400174 - TransNet Extension RTCI Fee	\$1,155,300
AIL00005 - Traffic Signals Modification			\$5,002,923
B19069 - Traffic Signal Mods Grp 19-01	2,7,9	400174 - TransNet Extension RTCI Fee	\$1,383,827
B20075 - Traffic Signal Mods Grp 20-01	3,4,6	400174 - TransNet Extension RTCI Fee	\$345,674
B21120 - Palm Ave Traffic Signal Modification(VZ)	8	400125 - Otay Mesa/Nestor Urb Comm	\$558,997
B21120 - Palm Ave Traffic Signal Modification(VZ)	8	400878 - Neighborhood Enhancement-Comm of Concern	\$350,000
B23076 - 32nd St & Market St Intersection Upgrade	9	400120 - S.E. San Diego Urban Comm	\$137,050
B23076 - 32nd St & Market St Intersection Upgrade	9	400174 - TransNet Extension RTCI Fee	\$35,724
B23076 - 32nd St & Market St Intersection Upgrade	9	400876 - Active Trans in Lieu Fee-Comm of Concern	\$110,652
B23076 - 32nd St & Market St Intersection Upgrade	9	400878 - Neighborhood Enhancement-Comm of Concern	\$416,574
B24107 - TS Upgrades - Camino Ruiz & TX Madison	3,6	400174 - TransNet Extension RTCI Fee	\$1,664,424
Grand Total			\$579,455,392