

ORDINANCE NUMBER O- 21981 (NEW SERIES)

DATE OF FINAL PASSAGE JUN 30 2025

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SAN DIEGO ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2026 AND APPROPRIATING THE NECESSARY MONEY TO OPERATE THE CITY OF SAN DIEGO FOR FISCAL YEAR 2026.

RECITALS

The Council of the City of San Diego (Council) adopts this Ordinance based on the following:

- A. San Diego City Charter (Charter) section 69 requires that the form, arrangement, and itemization of the Appropriation Ordinance be determined and prescribed by the Chief Financial Officer and the City Attorney.
- B. In accordance with Charter sections 69, and 290, the annual Salary Ordinance and the adopted budget are controlling documents for the preparation of the Appropriation Ordinance.
- C. On April 15, 2025, San Diego Ordinance O-21956, the Salary Ordinance, was introduced by the Council, approved by the Mayor pursuant to Charter section 290 on April 16, 2025, passed by the Council on May 13, 2025.
- D. On June 23, 2025, the Council adopted San Diego Resolution R-316263 (Budget Resolution) approving the Mayor's Proposed Fiscal Year 2026 Budget, including the May Revise, various recommendations in the IBA's Fiscal Year 2026 Budget Report, specific changes made by the Council, and with certain line items vetoed by the Mayor and subsequently overridden by the Council, as set forth in the Budget Resolution (Fiscal Year 2026 Adopted Budget).

E. The Office of the City Attorney has drafted this Ordinance based on the information provided by City staff, with the understanding that this information is complete, true, and accurate.

ACTION ITEMS

Be it ordained by the Council of the City of San Diego:

Section 1. The Fiscal Year 2026 Adopted Budget is adopted as the “Annual Budget” for the expense of conducting the affairs of the City of San Diego (City) for the fiscal year commencing July 1, 2025, and ending June 30, 2026 (FY 2026).

Section 2. There is hereby appropriated for expenditure out of the funds of the City for municipal purposes the amounts set forth in Attachment I, and in the approved Capital Improvements Program (CIP) Budget, which defines the legal levels at which the Chief Financial Officer (CFO), as designee of the Mayor, shall control operational and capital project spending.

A. GENERAL FUND

1. The CFO is authorized to appropriate and expend interest earnings and/or original issue premium generated from the issuance and/or administration of Tax and Revenue Anticipation Notes, if issued, for the purpose of funding expenditures related to their issuance, including interest costs.
2. The provisions in San Diego Municipal Code section 22.0228 Preparation of Annual Budget; Library Appropriation (Library Ordinance) restricting funding are hereby waived.
3. The CFO is authorized to transfer appropriations for costs avoided in one department by a mutual agreement to incur them in another department,

except for Police. Any transfer of appropriations for costs avoided to or from another department for Police, is subject to Council authorization.

4. The CFO is authorized to increase and/or decrease revenue and expenditure appropriations for the purpose of implementing Charter or Council Policy approved programs:
 - Business Incentive Program (Council Policy 900-12)
 - Small Business Enhancement Program (Council Policy 900-15)
 - Storefront Improvement Program (Council Policy 900-17), and
 - Mission Bay and Regional Park Improvements (Charter section 55.2b).
5. The CFO is authorized to increase and/or decrease revenue and expenditure appropriations for the purpose of implementing Council approved Community Parking District Policy (Council Policy 100-18).
The CFO is authorized to transfer funds from Community Parking District Funds to the General Fund, and to appropriate and expend those funds for the purpose of implementing Council approved Community Parking District Plans in accordance with the Community Parking District Policy (Council Policy 100-18).
6. The CFO is authorized to increase revenue and expenditure appropriations for the purpose of paying unanticipated Property Tax Administration fees to the County of San Diego.
7. Council Community Projects, Programs and Services:
 - (a) Council Community Projects, Programs and Services funds shall be administered in accordance with Council Policy 100-06.

- (b) Upon written direction from the Councilmember, the CFO is authorized to transfer and appropriate funds from that Councilmember's Community Projects, Programs and Services account to other General Fund departments, Non General Funds, and/or existing capital improvement projects to supplement the project, program, or service identified by the Councilmember.
 - (c) Upon written direction from the Councilmember, the CFO is authorized to transfer excess non-personnel appropriations from the administration of that Councilmember's office to the Councilmember's Community Projects, Programs and Services account.
- 8. Upon written direction from the Councilmember, the CFO is authorized to transfer funds from EDCO Community Fund (Fund No. 700042) to the General Fund and to appropriate and expend those funds for the purpose that fund was created which is to enhance community activities (Parks and Recreation and Library) in neighborhoods near the EDCO Transfer Station.
- 9. The CFO is authorized to modify revenue and expenditure appropriations for the purpose of transferring funds to Civic San Diego in accordance with any approved adjustments to the Annual Budget for the City of San Diego, solely in its capacity as the designated successor agency to the former Redevelopment Agency (Successor Agency).

10. Per Charter section 270(h) the Mayor or his designee shall appear before the Council to provide a detailed report of Police Overtime expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.
11. Per Charter section 270(h) the Mayor or his designee shall appear before the Council to provide a detailed report of Neighborhood Policing expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.
12. The CFO is authorized to appropriate and expend Police funds on contracts associated with Smart Streetlights and Automated License Plate Readers contingent upon the Council conducting a review of the 2024 Annual Surveillance Report and granting approval for continued use of the technology via the City's Surveillance Use Policy.

B. SPECIAL REVENUE FUNDS

1. Transient Occupancy Tax Funds (Fund Nos. 200205, 200807, 200808, 200824):
 - (a) The provisions of Council Policy 100-03 (Transient Occupancy Tax), for specific activities funded by this Ordinance, are deemed and declared to be complied with by the adoption of this Ordinance for the Transient Occupancy Tax Fund (Fund No. 200205).
 - (b) The Mayor or his designee is hereby authorized to execute appropriate agreements for the conduct of activities associated with the allocations for FY 2026 for the Transient Occupancy Tax Fund

(Fund No. 200205). It is the intent of the Council that the Transient Occupancy Tax Fund appropriations be expended in accordance with Council Policy 100-03.

- (c) The Mayor or his designee is hereby authorized to appropriate and expend unanticipated revenue and/or fund balance for the purpose of transferring funds in the TOT Homelessness Fund (Fund No. 200807) to support budgeted General Fund homelessness services and programs, TOT Street Repair Fund (Fund No. 200808) to support street repairs, and TOT Convention Center Fund (Fund No. 200824) to support convention center expansion, modernization, promotion, and operations in accordance with City Ordinance No. O-21143 and Resolution No. R-313485.

2. Public Arts Ordinance Fund (Fund No. 200002):

- (a) The CFO is authorized to transfer, appropriate, and expend Arts, Culture, & Community Festivals funds between the Transient Occupancy Tax (TOT) Fund and the Public Arts Ordinance Fund, in accordance with the budget.
- (b) The CFO is authorized to appropriate and expend unbudgeted revenues or fund balance in the Public Arts Ordinance Fund to support public art and civic enhancement-related programs, projects, administration costs and activities in accordance with San Diego Municipal Code section 26.0701.

3. Environmental Growth Funds (Fund Nos. 200109, 200110, 200111):

- (a) It is the intent of the Council that the Environmental Growth Fund(s) appropriations are to be expended for those purposes described in Charter section 103.1a. The provisions in San Diego Municipal Code section 63.30 are hereby waived.
- (b) Any monies deposited in the Environmental Growth Fund(s) in excess of estimated revenue as described in Charter section 103.1a and any carryover monies from the previous fiscal year are hereby appropriated for the purpose for which the Environmental Growth Fund was created and may be expended only by Council resolution. The Council may, from time-to-time, for purposes of augmenting specified programs, elect to allocate additional monies to the Environmental Growth Fund from sources other than those enumerated in Charter section 103.1a. In that event, those additional monies shall not be subject to any fractional allocation but shall be used solely and exclusively for the program purpose designated by the Council.

4. Maintenance Assessment District Funds:

- (a) The CFO is authorized to transfer allocations from contributing Maintenance Assessment District (MAD) Funds excess revenue or reserves to increase the appropriations to reimburse the MAD Management Fund (Fund No. 200023) accordingly, if actual expenses related to administration exceed budgeted levels.

(b) The CFO is authorized to appropriate and expend any monies deposited in the MAD Funds in excess of estimated revenue and any carryover monies from the previous fiscal year for which each Fund(s) was created.

5. Zoological Exhibits Fund (Fund No. 200219):

The CFO is authorized to appropriate and expend unanticipated revenues or fund balance for the purpose of transferring funds to support zoological exhibits in accordance with Charter section 77a.

6. Underground Surcharge Fund (Fund No. 200217):

The CFO is authorized to reallocate appropriations among the Underground Surcharge Fund's capital improvement project (AID00001) and the annual operating budget for costs associated with San Diego Gas and Electric provided that such reallocation does not increase or decrease the total Underground Surcharge Fund appropriations.

7. Gas Tax Improvement Fund (Fund No. 200118) and Road Maintenance and Rehabilitation Fund (Fund No. 200731):

The CFO is authorized to adjust operating appropriations in the Gas Tax Improvement Fund (Fund No. 200118) and the Road Maintenance and Rehabilitation Fund (Fund No. 200731) at the end of FY 2026 based on actual revenues received and/or available fund balance.

8. Automated Refuse Container Fund (Fund No. 200302):

The CFO is authorized to appropriate and expend unbudgeted revenues or fund balance in the Automated Refuse Container Fund to purchase automated refuse containers.

C. CAPITAL PROJECTS FUNDS AND CAPITAL IMPROVEMENTS PROGRAM

1. The CFO is authorized to add maintenance projects funded elsewhere which are determined to be of a capital nature to the CIP.
2. The CFO is authorized to close completed CIP projects and transfer unexpended balances to the appropriate reserve, or to fund balance, or up to \$100,000 to an Annual Allocation of the same asset type (e.g., water/sewer mains, facilities, streets or storm drains).
3. Once an asset has been put into service (Technically Completed "TECO"), the CFO is authorized to transfer unexpended balances not required to close the project to the appropriate reserve, or to fund balance, or up to \$100,000 to an Annual Allocation of the same asset type (e.g., water/sewer mains, facilities, streets or storm drains).
4. The CFO is authorized to return unexpended balances that were allocated to an Annual Allocation in a prior fiscal year and are not allocated to a specific sub-project in FY 2026 to the appropriate reserve or to fund balance. The CFO shall report transfers that are made using this authority to the Council.
5. Once an asset has been put into service (Technically Completed "TECO"), the CFO is authorized to transfer and appropriate a maximum of \$200,000 per project not to exceed 10% of the project budget from Annual

Allocations, earned interest or unappropriated fund balances to CIP projects to support remaining project costs in excess of approved appropriations in order to complete and/or close the project.

6. The CFO is authorized to make cash advances from the appropriate revenue source funds for the purpose of funding incidental and engineering costs of projects included in the long-range CIP Budget. Such advances shall be reimbursed to the respective Fund upon appropriation. In addition, the CFO is authorized and directed to advance funds as required for grant funded projects based on earned grant revenue receivable. Advances will be returned upon the payment of the grant receivable.
7. The CFO is authorized to reallocate revenue sources between CIP projects, in accordance with the restrictions placed on various revenues where the net reallocation does not result in a net increase to any of the revenue sources or project budgets.
8. The CFO is authorized to appropriate revenue sources to CIP projects from fund balance, in accordance with the restrictions placed on various revenues, and to return existing revenue sources to fund balance within the same CIP project where the net change in funding does not result in a net change to the project budget.
9. Development Impact Fee Community Funds and Developer Contributions-CIP (Fund Nos. 400080-400095, 400111-400137, 400097-400110, 400849, 400855-400858, 400863-400864, and 200636).

- (a) The CFO is authorized to modify individual project appropriations, close projects, and/or add new projects to the CIP in accordance with Council-approved Development Impact Fee plans (Public Facilities Financing Plans and Impact Fee Studies) provided funding is available for such action.
 - (b) The CFO is authorized to reallocate Development Impact Fee (DIF) Community Funds funded appropriations between Council-approved projects to expedite the use of DIF Community Funds in accordance with AB1600 requirements.
 - (c) The CFO is authorized to appropriate in the DIF Community Funds a sufficient and necessary amount to reimburse the administrative costs incurred by other City funds.
 - (d) The CFO is authorized to appropriate in the DIF Community Funds a sufficient and necessary amount to refund fees received in the prior year upon determination that a refund is warranted by the administering department and in compliance with the San Diego Municipal Code and California Government Code.
10. Citywide Development Impact Fee (DIF) Funds (Fund Nos. 400883, 400885 – 400888, 400891 – 400892, 400894, and 400895), Active Transportation in Lieu Fee (ATILF) Funds (Fund Nos. 400875 and 400876), Neighborhood Enhancement Funds (NEF) (Fund Nos. 400877 and 400878), and Otay Mesa Local Mobility Development Impact Fee (DIF) Fund (400890).

- (a) The CFO is authorized to appropriate in the Citywide DIF, ATILF, and NEF Funds a sufficient and necessary amount to refund fees received in the prior year upon determination that a refund is warranted by the administering department and in compliance with the San Diego Municipal Code and California Government Code.
 - (b) The CFO is authorized to appropriate in the following Citywide DIF Funds (Fund Nos. 400885 – 400888), ATILF Funds (Fund Nos. 400875 and 400876), NEF (Fund Nos. 400877 and 400878), and Otay Mesa Local Mobility DIF Fund (Fund No. 400890) up to 5 percent (5%) of each fund’s total annual revenue to reimburse the administrative costs incurred by other City funds.
 - (c) The CFO is authorized to appropriate all revenue in the Citywide Park DIF Program Administration Fund (Fund No. 400894) to reimburse the administrative costs incurred by other City funds.
11. Mission Bay Park Improvement Fund (Fund No. 200386) and San Diego Regional Parks Improvement Fund (Fund No. 200391):
- (a) Capital improvements in Mission Bay are allocated as recommended and prioritized by the Mission Bay Park Improvement Fund Oversight Committee, pursuant to Charter section 55.2, as shown on Attachment I.
 - (b) Capital improvements in San Diego Regional Parks are allocated as recommended and prioritized by the San Diego Regional Parks

Improvement Fund Oversight Committee, pursuant to Charter section 55.2, as shown on Attachment I.

- (c) The CFO is authorized to increase and/or decrease appropriations in the Mission Bay Improvements project (AGF00004) and Regional Park Improvements project (AGF00005) at the end of FY 2026 based on actual revenues received and/or available fund balance to support capital improvements in accordance with Charter section 55.2.
- 12. The CFO is authorized to appropriate and expend the remaining fund balances and/or interest earnings from funds up to \$25,000 for the purpose of fully expending and closing that fund. Funds shall be used solely for their intended or restricted purpose and for previously Council-approved projects.
- 13. The CFO is authorized to appropriate and expend interest earnings from any bond construction funds for the purpose of transferring bond construction fund interest earned to support debt service payments as permitted in the respective bond indenture(s).
- 14. The CFO is authorized to transfer unexpended capital bond fund appropriations from TECO, completed, and closed CIP projects to an Annual Allocation for the same asset type (e.g., facilities, streets or storm drains) in order to expedite the expenditure of capital bond funds.
- 15. The CFO is authorized to modify the accounting of CIP projects to ensure the use of the most appropriate project type among the following types: P:

Preliminary Engineering, S: Standalone, L: Large, T: Technology, and
RD: Reimbursement to Developer.

16. The CFO is authorized to convert a sub-project within an Annual Allocation into a new standalone CIP project and transfer the associated appropriation.

D. ENTERPRISE FUNDS

1. All Enterprise Funds are hereby appropriated for the purpose of providing for the operation, maintenance and development of their respective purposes.
2. Reserve Funds are hereby appropriated to provide funds for the purpose for which the Fund was created. The CFO is hereby authorized to return to the source Fund monies deposited in Reserve Funds in excess of amounts required, consistent with the City's Reserve Policy (Council Policy 100-20).
3. Water Funds (Fund Nos. 700010, 700011, 700012) and Sewer Funds (Fund Nos. 700000, 700001, 700002, 700008, 700009):
 - (a) The CFO may reallocate appropriations and associated encumbrances from any Council-approved budgeted project in the CIP to the Fund's annual operating budget for costs associated with extended environmental monitoring for re-vegetation. Such reallocation shall decrease the total appropriation and encumbrance for the project and increase the appropriation and encumbrance in

the annual operating budget by an equal amount provided that the reallocation is no greater than 5% of the Capital Project Budget.

- (b) The CFO is authorized to appropriate funds for the purpose of retiring short-term debt supported by rate covenants with a total borrowing term of less than 1 year.

E. INTERNAL SERVICE FUNDS

1. The CFO is hereby authorized to distribute surplus retained earnings or excess contributions from various internal service funds back to the appropriate contributing funds.
2. Fleet Operations Operating Fund (Fund No. 720000) and Fleet Operations Replacement Funds (Fund Nos. 720002 - 720004, 720007, 720009 - 720017, 720036, 720037, 720058, 720059, 720063, 720064).

The CFO is hereby authorized to redistribute contributions among the Fleet Services Operating and Fleet Services Replacement Internal Service Funds or to advance funds between these internal service funds.

3. Energy Conservation Program Fund (Fund No. 200224), Stores Revolving Fund (Fund No. 720040), Publishing Services Fund (Fund No. 720041), Fleet Operations Operating Fund (Fund No. 720000), Fleet Operations Replacement Funds (Fund Nos. 720002 - 720004, 720007, 720009 - 720017, 720036, 720037, 720058, 720059, 720063, 720064), and Risk Management Administration Fund (Fund No. 720048).

The CFO is hereby authorized to appropriate expenditures from unanticipated revenues and/or available fund balance for the purpose of allowing for the uninterrupted provision of services.

4. The CFO is authorized to increase and/or decrease revenue and expenditure appropriations in Non General Funds for the purpose of reimbursing the Public Liability Reserve Fund (Fund No. 720045) for Non General Fund claims incurred in the course of complying with Council Policy on Claims Against the City (Council Policy 000-09).

F. TRUST AND AGENCY FUNDS

These Funds are established to account for assets held by the City as an agent for individuals, private organizations, other governments and/or funds; for example, federal and State income taxes withheld from employees, 401(k) and deferred compensation plans, parking citation revenues, and employee benefit plans. The CFO is authorized and directed to establish the appropriate agency funds and to deposit and disburse funds in accordance with the respective agency relationships.

G. GRANT FUNDS

Community Development Block Grant Funds:

1. Community Development Block Grant (CDBG) Funds are appropriated for the purposes established by the grant provisions as approved and authorized by the Council. All authorized but incomplete program activities and unexpended monies related thereto remaining in the CDBG Funds on June 30, 2025, shall be carried forward to future years for the

purpose of completing the authorized activities in accordance with Council Policy 700-02.

2. The CFO is authorized to transfer funds allocated to projects that have been completed, or where any portion has been deemed ineligible upon written confirmation from the sub-recipient or the CDBG Program office or in accordance with section 2.C.2 for the City's CIP projects, to Unobligated CDBG Funds to be reappropriated by the Council.
3. In accordance with section 2.C.3 herein, the CFO is authorized to transfer and appropriate a maximum of \$100,000 per City CIP project from Unobligated CDBG Funds or excess program income to projects for eligible costs, such as engineering, in excess of previously approved appropriations.

Section 3. The Mayor is hereby authorized to execute appropriate initial and continuing contracts and agreements for the conduct of activities associated with the allocations authorized by the Council and in accordance with provisions of grant agreements.

Section 4. The CFO is authorized and directed to make inter-fund loans, including interest at the City's pooled rate of return, between funds to cover cash needs. These loans may, if appropriate, extend beyond FY 2026.

Section 5. All interest earnings generated by any fund which has been established pursuant to a legal or contractual requirement, externally imposed restriction, or by enabling legislation (including, but not limited to, the Appropriation Ordinance) shall remain in such fund solely for the purpose the fund was intended.

Section 6. All Funds not otherwise contained herein and established by the Council in previous fiscal years or during FY 2026, are appropriated for the purposes established by applicable laws and/or in accordance with provisions of agreements authorized by the Council and for projects contained in the Council-approved CIP or authorized by Council resolution. The CFO is authorized and directed to appropriate and expend monies within the funds for services provided by those funds. The CFO is authorized and directed to return any surplus monies to the contributing funds or, when the contributing funds cannot be legally determined, to the General Fund.

Section 7. The CFO is authorized and directed to transfer current and/or prior years' forfeited monies within the flexible spending accounts to the Risk Management Administration Fund (Fund No. 720048) to be expended, up to the full forfeited amount, for programs which benefit City employees. The CFO is authorized and directed to transfer surplus monies between flexible benefit plan funds.

Section 8. The CFO is authorized to increase revenue and expenditure appropriations in accordance with Council-approved capital lease agreements such as Equipment and Vehicle Financing Program or other financing mechanisms for the purpose of financing the acquisition of essential projects, vehicles and equipment.

Section 9. The CFO is authorized and directed to make appropriate inter-fund transfers in accordance with the Annual Budget and estimated sources of revenue. The CFO may transfer funds to related City entities in accordance with the Annual Budget and appropriate funding source rules and regulations.

Section 10. The CFO is authorized and directed to appropriate and expend donations in accordance with Council Policy 100-02 (Donation Acceptance).

Section 11. All revenues generated consistent with the Public Trust pursuant to California Public Resources Code section 6306 in relation to operation of Mission Bay Park and Ocean Beach Park which are greater than expenditures for operations, maintenance and capital improvements during FY 2026 are hereby placed in a special fund to be used exclusively for past and future operations, maintenance and capital improvements and for past, current, and future expenditures uncompensated by past, current and future revenues derived from Mission Bay Park and Ocean Beach Park as required by agreements with the State of California.

Unanticipated revenues are hereby appropriated for such purposes and may be expended only by Council resolution or in accordance with projects contained in the Council-approved CIP.

All revenues generated by sovereign trust lands granted by the State of California to the City pursuant to California Public Resources Code section 6306 are hereby appropriated for purposes consistent with the Public Trust.

Section 12. All other revenues which are not appropriated by any other section of this ordinance, and which are in excess of budgeted revenue may be transferred by the CFO to legally established reserve fund(s) or account(s). However, in no event shall the total appropriations of all tax revenues as defined by article XIII B of the California Constitution made pursuant to this ordinance exceed the City's legal limit.

The total appropriation is \$6,103,707,375, a portion of which will be derived from proceeds of taxes as defined within article XIII B of the California Constitution.

It is the intent of this ordinance to comply with article XIII B of the California Constitution.

Section 13. The CFO is authorized and directed to modify appropriations in accordance with the Fiscal Year 2026 Tax Rate Ordinance as approved by the Council.

Section 14. Until created pursuant to Charter section 26, the CFO is authorized to allow existing City departments to make expenditures in furtherance of the goals and purposes of any new City departments and offices created in the annual budget process.

Section 15. The CFO is authorized and directed to close obsolete or inactive funds and appropriate and expend for the purpose of returning residual balances of such funds to their source or, if the source cannot be determined, to the General Fund. The CFO shall periodically report fund closures to the Council and recommend the appropriation of any residual balances.

Section 16. The CFO is hereby authorized to restrict from the departmental appropriations as set forth in Attachment I an amount sufficient to assure that, in the event there is a shortfall in projected revenues, there are sufficient revenues to cover the remaining appropriations; provided that in the case that projected revenue estimates are met, the restricted funds may be released.

Section 17. Unless otherwise specified in this ordinance, the CFO is authorized to modify appropriations upon adopted Council resolution, provided funding is available for such action and in accordance with funding source guidelines and applicable grant agreements.

Section 18. The CFO is authorized and directed to apply for, accept, appropriate, and expend grants received by the City in accordance with San Diego Municipal Code sections 22.5201, 22.5202, 22.5203, and 22.5204, and funding source guidelines and applicable grant agreements.

Section 19. The CFO is authorized to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function in accordance with the provisions of such grant agreements and to increase or decrease revenue and expenditure

appropriations for the purpose of implementing any such grant. The CFO shall report all actions that are taken using this authority to the Council.

Section 20. The powers of the Council not delegated to the Mayor and CFO, as specifically set forth herein, are reserved to the Council in accordance with the terms of the Charter.

Section 21. That a full reading of this ordinance is dispensed with prior to its passage, a written or printed copy having been available to the Council and the public prior to the day of its final passage.

Section 22. This ordinance is declared to take effect and be in force immediately upon its passage pursuant to the authority contained in Charter sections 275 and 295.

Section 23. The Mayor shall have no veto power over this ordinance pursuant to Charter sections 69(1) and 280(a)(4).

APPROVED: HEATHER FERBERT, City Attorney

By



Bret A. Bartolotta
Chief Deputy City Attorney

BAB:jdf
05/22/2025
Or.Dept.: DoF
Doc. No.: 4069525

Passed by the Council of The City of San Diego on JUN 30 2025, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Joe LaCava	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jennifer Campbell	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stephen Whitburn	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Henry L. Foster III	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Marni von Wilpert	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kent Lee	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raul A. Campillo	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vivian Moreno	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Sean Elo-Rivera	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Date of final passage JUN 30 2025.

AUTHENTICATED BY:

TODD GLORIA
Mayor of The City of San Diego, California.

(Seal)

DIANA J.S. FUENTES
City Clerk of The City of San Diego, California.

By *Kristell Medina*, Deputy

I HEREBY CERTIFY that the foregoing ordinance was passed on the day of its introduction, to wit, on JUN 30 2025, said ordinance being of the kind and character authorized for passage on its introduction by Section 275 of the Charter.

I FURTHER CERTIFY that said ordinance was read in full prior to passage or that such reading was dispensed with by a vote of five members of the Council, and that a written copy of the ordinance was made available to each member of the Council and the public prior to the day of its passage.

(Seal)

DIANA J.S. FUENTES
City Clerk of The City of San Diego, California.

By *Kristell Medina*, Deputy

Office of the City Clerk, San Diego, California
21981
Ordinance Number O-_____

ATTACHMENT I

Fiscal Year 2026 Operating and Capital Appropriations

OPERATING APPROPRIATIONS	Salary & Wages	Fringe & Non- Personnel	FY 2026 Appropriation
General Fund			
City Attorney	\$57,491,041	\$38,324,894	\$95,815,935
City Auditor	\$3,613,453	\$2,275,904	\$5,889,357
City Clerk	\$4,121,154	\$4,103,485	\$8,224,639
City Planning	\$13,570,477	\$8,665,669	\$22,236,146
City Treasurer	\$11,387,115	\$11,163,095	\$22,550,210
Citywide Program Expenditures	-	\$184,241,897	\$184,241,897
Commission on Police Practices	\$1,407,290	\$811,838	\$2,219,128
Communications	\$4,248,477	\$2,973,721	\$7,222,198
Compliance	\$4,582,620	\$2,352,440	\$6,935,060
Council Administration	\$1,696,527	\$1,112,826	\$2,809,353
Council District 1	\$1,288,041	\$881,485	\$2,169,526
Council District 1 - CPPS	-	\$100,000	\$100,000
Council District 2	\$1,267,174	\$1,143,567	\$2,410,741
Council District 2 - CPPS	-	\$100,000	\$100,000
Council District 3	\$1,255,352	\$1,022,736	\$2,278,088
Council District 3 - CPPS	-	\$100,000	\$100,000
Council District 4	\$1,288,041	\$898,724	\$2,186,765
Council District 4 - CPPS	-	\$100,000	\$100,000
Council District 5	\$1,288,042	\$1,172,084	\$2,460,126
Council District 5 - CPPS	-	\$100,000	\$100,000
Council District 6	\$1,307,890	\$859,248	\$2,167,138
Council District 6 - CPPS	-	\$100,000	\$100,000
Council District 7	\$1,233,360	\$1,040,174	\$2,273,534
Council District 7 - CPPS	-	\$100,000	\$100,000
Council District 8	\$1,318,114	\$954,595	\$2,272,709
Council District 8 - CPPS	-	\$100,000	\$100,000
Council District 9	\$1,310,235	\$769,792	\$2,080,027
Council District 9 - CPPS	-	\$100,000	\$100,000
Department of Finance	\$18,239,547	\$12,260,007	\$30,499,554
Department of Information Technology	\$382,709	\$3,173,273	\$3,555,982
Development Services	\$7,343,153	\$5,214,784	\$12,557,937
Economic Development	\$6,265,400	\$8,245,398	\$14,510,798
Environmental Services	\$10,533,486	\$21,805,984	\$32,339,470
Ethics Commission	\$1,144,510	\$908,069	\$2,052,579
Fire-Rescue	\$201,704,629	\$176,606,896	\$378,311,525
General Services	\$13,713,895	\$15,414,716	\$29,128,611
Homelessness Strategies & Solutions	\$2,171,325	\$51,649,807	\$53,821,132
Human Resources	\$6,584,141	\$4,240,108	\$10,824,249
Library	\$32,135,496	\$44,520,072	\$76,655,568
Office of Emergency Services	\$2,289,060	\$2,078,821	\$4,367,881
Office of the IBA	\$2,974,960	\$1,676,821	\$4,651,781
Office of the Mayor	\$5,920,188	\$4,404,155	\$10,324,343
Parks & Recreation	\$69,985,846	\$118,768,462	\$188,754,308
Performance & Analytics	\$2,690,948	\$2,012,340	\$4,703,288
Personnel	\$9,471,736	\$7,003,671	\$16,475,407
Police	\$363,620,338	\$339,895,140	\$703,515,478
Public Utilities	-	\$3,125,836	\$3,125,836
Purchasing & Contracting	\$7,402,941	\$5,120,261	\$12,523,202
Real Estate	\$4,901,000	\$4,516,296	\$9,417,296
Stormwater	\$29,346,926	\$35,439,821	\$64,786,747
Transportation	\$49,010,141	\$72,178,299	\$121,188,440
General Fund Total	\$961,506,778	\$1,205,927,211	\$2,167,433,989

Attachment 3: Fiscal Year 2026 Operating and Capital Appropriations

OPERATING APPROPRIATIONS	Salary & Wages	Fringe & Non-Personnel	FY 2026 Appropriation
Capital Project Funds			
Capital Outlay Fund	-	\$4,047,152	\$4,047,152
TransNet Extension Administration & Debt Fund	-	\$462,680	\$462,680
TransNet Extension Congestion Relief Fund	-	\$6,900,000	\$6,900,000
TransNet Extension Maintenance Fund	-	\$13,741,596	\$13,741,596
Capital Project Funds Total	-	\$25,151,428	\$25,151,428
Enterprise Funds			
Airports Fund	\$2,615,713	\$8,276,122	\$10,891,835
Development Services Fund	\$81,418,707	\$62,596,190	\$144,014,897
Golf Course Fund	\$8,982,890	\$22,056,119	\$31,039,009
Recycling Fund	\$4,403,283	\$26,324,793	\$30,728,076
Refuse Disposal Fund	\$11,218,714	\$44,746,089	\$55,964,803
Sewer Funds	\$90,377,750	\$380,343,025	\$470,720,775
Solid Waste Management Fund	\$27,792,047	\$111,588,709	\$139,380,756
Water Utility Operating Fund	\$93,301,065	\$754,467,419	\$847,768,484
Enterprise Funds Total	\$320,110,169	\$1,410,398,466	\$1,730,508,635
Internal Service Funds			
Central Stores Fund	\$970,741	\$10,433,005	\$11,403,746
Energy Conservation Program Fund	\$2,952,403	\$4,361,376	\$7,313,779
Fleet Operations Operating Fund	\$21,150,608	\$48,993,894	\$70,144,502
Fleet Operations Replacement Fund	-	\$122,716,585	\$122,716,585
Publishing Services Fund	\$575,347	\$1,556,708	\$2,132,055
Risk Management Administration Fund	\$10,531,922	\$9,901,814	\$20,433,736
Internal Service Funds Total	\$36,181,021	\$197,963,382	\$234,144,403
Special Revenue Funds			
Automated Refuse Container Fund	-	\$2,125,895	\$2,125,895
Community Equity Fund (CEF)	-	\$89,857	\$89,857
Concourse and Parking Garages Operating Fund	\$185,218	\$3,599,903	\$3,785,121
Convention Center Expansion Funds	-	\$13,462,336	\$13,462,336
Energy Independence Fund	-	\$300,000	\$300,000
Engineering & Capital Projects Fund	\$102,854,927	\$76,215,445	\$179,070,372
Environmental Growth 1/3 Fund	-	\$10,044,967	\$10,044,967
Environmental Growth 2/3 Fund	-	\$15,151,775	\$15,151,775
Fire and Lifeguard Facilities Fund	-	\$1,327,425	\$1,327,425
Fire/Emergency Medical Services Transport Program Fund	\$5,205,243	\$132,027,752	\$137,232,995
Gas Tax Fund	-	\$39,324,068	\$39,324,068
General Plan Maintenance Fund	-	\$6,822,300	\$6,822,300
GIS Fund	\$1,025,567	\$5,694,443	\$6,720,010
Information Technology Fund	\$7,578,206	\$77,106,535	\$84,684,741
Junior Lifeguard Program Fund	\$126,145	\$899,131	\$1,025,276
La Jolla Self-Managed MAD	-	\$502,378	\$502,378
Local Enforcement Agency Fund	\$595,881	\$593,546	\$1,189,427
Long Range Property Management Fund	-	\$1,783,686	\$1,783,686
Los Penasquitos Canyon Preserve Fund	-	\$15,125	\$15,125
Low & Moderate Income Housing Asset Fund	-	\$57,507,581	\$57,507,581
Maintenance Assessment District (MAD) Funds	\$2,640,065	\$39,898,754	\$42,538,819
Mission Bay/Balboa Park Improvement Fund	-	\$904,333	\$904,333
New Convention Facility Fund	-	\$2,901,191	\$2,901,191
OneSD Support Fund	\$4,934,188	\$26,020,350	\$30,954,538
Parking Meter Operations Fund	\$779,086	\$27,943,559	\$28,722,645
PETCO Park Fund	-	\$19,461,510	\$19,461,510
Public Safety Services & Debt Service Fund	-	\$12,657,066	\$12,657,066
Road Maintenance and Rehabilitation Fund	-	\$36,347,892	\$36,347,892

Attachment 3: Fiscal Year 2026 Operating and Capital Appropriations

OPERATING APPROPRIATIONS	Salary & Wages	Fringe & Non-Personnel	FY 2026 Appropriation
Special Revenue Funds (continued)			
Seized Assets - California Fund	-	\$803,848	\$803,848
Seized Assets - Federal DOJ Fund	-	\$1,423,548	\$1,423,548
Seized Assets - Federal Treasury Fund	-	\$30,000	\$30,000
State COPS	-	\$6,142,672	\$6,142,672
Storm Drain Fund	-	\$5,731,128	\$5,731,128
Successor Agency Admin & Project - CivicSD Fund	-	\$1,934,326	\$1,934,326
TOT Convention Center	-	\$47,672,882	\$47,672,882
TOT Homelessness	-	\$32,602,464	\$32,602,464
Transient Occupancy Tax Fund	\$1,879,943	\$153,517,322	\$155,397,265
Underground Surcharge Fund	\$3,182,352	\$76,812,556	\$79,994,908
Wireless Communications Technology Fund	\$4,533,034	\$8,048,231	\$12,581,265
Zoological Exhibits Maintenance Fund	-	\$21,757,366	\$21,757,366
Special Revenue Funds Total	\$135,519,855	\$967,205,146	\$1,102,725,001
TOTAL OPERATING APPROPRIATIONS	\$1,453,317,823	\$3,806,645,633	\$5,259,963,456

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS			FY 2026 Appropriation
Citywide			
S25001	South Chollas Yard Emergency Repairs		\$5,500,000
	Citywide Total		\$5,500,000
Department of Information Technology			
ATT00001	Governmental Funded IT Projects		\$200,000
ATT00002	Enterprise Funded IT Projects		\$6,240,000
T25000	SAP Modernization		\$3,100,000
	Department of Information Technology Total		\$9,540,000
Economic Development			
AAA00002	Brown Field		\$1,500,000
	Economic Development Total		\$1,500,000
Environmental Services			
AFA00001	Landfill Improvements		\$4,832,900
	Environmental Services Total		\$4,832,900
Fire-Rescue			
L25001	Mission Beach Lifeguard Station		\$2,000,000
	Fire-Rescue Total		\$2,000,000
General Services			
ABT00001	City Facilities Improvements		\$1,400,000
	General Services Total		\$1,400,000
Library			
S00811	Scripps Miramar Ranch Library		\$530,000
S20015	Ocean Beach Branch Library		\$10,000
S22011	Oak Park Library		\$5,947,892
	Library Total		\$6,487,892
Parks & Recreation			
AGF00004	Mission Bay Improvements		\$11,177,782
AGF00007	Park Improvements		\$2,294,626
L14005	Sunset Cliffs Park Drainage Improvements		\$2,100,000

Attachment 3: Fiscal Year 2026 Operating and Capital Appropriations

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		FY 2026 Appropriation
Parks & Recreation (continued)		
L26000	Marie Widman Comfort Station	\$1,700,000
P23003	Mt. Hope Rec Ctr @ Dennis V Allen Park	\$200,000
S00751	Hickman Fields Athletic Area	\$500,000
S13008	Mohnike Adobe and Barn Restoration	\$1,936,943
S14007	Salk Neighborhood Park & Joint Use Devel	\$250,000
S22002	Grove Neighborhood Park	\$2,030,716
S22007	Casa Del Prado Reconstruction	\$500,000
S25002	Emerald Hills Neighborhood Park Phase 1	\$264,160
S25003	Montezuma NP Improvements Phase 1	\$1,054,025
S25004	Ofc. Jeremy Henwood Park Play Area Repl	\$2,500,000
Parks & Recreation Total		\$26,508,252
 Public Utilities		
ABI00001	Water Treatment Plants	\$8,221,920
ABJ00001	Water Pump Station Restoration	\$7,318,321
ABL00001	Standpipe and Reservoir Rehabilitations	\$18,854,629
ABO00001	Metro Treatment Plants	\$32,026,621
ABP00002	Metropolitan System Pump Stations	\$440,000
AJA00001	Sewer Main Replacements	\$106,165,038
AJA00002	Pipeline Rehabilitation	\$16,026,205
AKA00002	Pressure Reduction Facility Upgrades	\$7,500,000
AKA00003	Large Diameter Water Transmission PPL	\$35,025,227
AKB00003	Water Main Replacements	\$152,579,231
AKB00008	Backflow Preventer Replacement	\$1,000,000
ALA00001	Pure Water Program	\$34,438,858
L23001	El Camino Real Pipeline	\$1,130,162
L24000	PS 1 & 2 Improvements & Modernization	\$42,000,000
L24001	Otay 2nd PL Relocation-PA	\$2,000,000
S10008	El Monte Pipeline No 2	\$10,000,000
S11021	University Ave Pipeline Replacement	\$350,000
S12013	Alvarado 2nd Extension Pipeline	\$48,000,000
S15020	Tecolote Canyon Trunk Sewer Improvement	\$18,600,000
S16027	Morena Pipeline	\$27,186,374
S17008	Smart Metering Infrastructure	\$12,417,461
S17012	NCWRP Improvements to 30 mgd	\$1,500,000
S17013	MBC Equipment Upgrades	\$2,000,000
S18006	Harbor Drive Trunk Sewer	\$8,000,000
S20001	Otay 2nd Pipeline Phase 4	\$1,000,000
S21004	Rancho Bernardo Industrial Pump Stn Replacement	\$4,500,000
S22001	North/South Metro Interceptors Rehabilitation	\$15,023,414
S22013	Dams & Reservoirs Security Improvements	\$6,000,000
S23002	Lake Hodges Dam Replacement	\$12,525,000
S24000	Alvarado WTP Filter Gallery Piping Repl	\$1,000,000
S24001	Morena Dam Upstream Face Replacement	\$500,000
S24002	Barret Dam Outlet Bulkhead & Drawdown Improvements	\$1,000,000
S24003	Lower Otay Dam Outlet Improvements	\$1,000,000
S26000	SPS 77A Dual Force Main Replacement	\$500,000
T22001	Water SCADA IT Upgrades	\$8,400,000
Public Utilities Total		\$644,228,461
 Stormwater		
ACA00001	Flood Resilience Infrastructure	\$42,434,929
ACC00001	Stormwater Green Infrastructure	\$364,430
S26001	Villa La Jolla SD System Lining	\$8,400,000
Stormwater Total		\$51,199,359

Attachment 3: Fiscal Year 2026 Operating and Capital Appropriations

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		FY 2026 Appropriation
Transportation		
AIA00001	Bicycle Facilities	\$106,413
AID00001	Utilities Undergrounding Program	\$8,433,298
AID00005	Street Resurfacing and Reconstruction	\$46,843,560
AID00007	Bus Stop Improvements	\$120,000
AIG00001	Median Installation	\$1,528,072
AIH00001	Installation of City Owned Street Lights	\$585,588
AIH00002	Street Light Circuit Upgrades	\$734,000
AIK00001	New Walkways	\$660,540
AIK00003	Sidewalk Repair and Reconstruction	\$7,020,000
AIL00001	Traffic Calming	\$3,480,580
AIL00002	Install T/S Interconnect Systems	\$700,000
AIL00004	Traffic Signals - Citywide	\$2,004,775
AIL00005	Traffic Signals Modification	\$5,002,923
P26001	El Cajon/Park/Normal Feasibility Study	\$600,000
RD23000	Fenton Pkwy Ext to Camino Del Rio N	\$250,000
RD24002	La Jolla Streetscape	\$15,000
RD26000	Beyer Blvd (OM T8)	\$6,247,000
RD26001	Caliente Avenue (OM T11.5)	\$262,000
S00856	El Camino Real to ViaDeLaValle (1/2 mile)	\$28,691
S00982	Interstate 5 Underpass-Bikeway/Ped Conn	\$10,000
S18000	Streamview Drive Improvements Phase 2	\$5,914,615
Transportation Total		\$90,547,055
TOTAL CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		\$843,743,919
TOTAL COMBINED APPROPRIATIONS		\$6,103,707,375

MAINTENANCE ASSESSMENT DISTRICT APPROPRIATIONS

Fund	Maintenance Assessment District Fund	Salary & Wages	Fringe & Non-Personnel	FY 2026 Appropriation
	Maintenance Assessment District (MAD)			
200023	Management Fund	\$2,640,065	\$2,810,662	\$5,450,727
200025	Street Light District #1 MAD Fund	-	\$835,897	\$835,897
200028	Scripps/Miramar Ranch MAD Fund	-	\$2,628,661	\$2,628,661
200030	Tierrasanta MAD Fund	-	\$1,903,714	\$1,903,714
200031	Campus Point MAD Fund	-	\$108,460	\$108,460
200032	Mission Boulevard MAD Fund	-	\$122,868	\$122,868
200033	Carmel Valley MAD Fund	-	\$3,558,071	\$3,558,071
200035	Sabre Springs MAD Fund	-	\$340,121	\$340,121
200037	Mira Mesa MAD Fund	-	\$1,605,541	\$1,605,541
200038	Rancho Bernardo MAD Fund	-	\$1,460,423	\$1,460,423
200039	Penasquitos East MAD Fund	-	\$586,585	\$586,585
200040	Coronado View MAD Fund	-	\$65,849	\$65,849
200042	Park Village MAD Fund	-	\$647,176	\$647,176
200044	Eastgate Technology Park MAD Fund	-	\$257,073	\$257,073
200045	Calle Cristobal MAD Fund	-	\$558,893	\$558,893
200046	Gateway Center East MAD Fund	-	\$313,021	\$313,021
200047	Miramar Ranch North MAD Fund	-	\$2,155,004	\$2,155,004
200048	Carmel Mountain Ranch MAD Fund	-	\$719,875	\$719,875
200052	La Jolla Village Drive MAD Fund	-	\$96,747	\$96,747
200053	First SD River Imp. Project MAD Fund	-	\$336,210	\$336,210
200055	Newport Avenue MAD Fund	-	\$81,905	\$81,905
200056	Linda Vista Community MAD Fund	-	\$492,129	\$492,129
200057	Washington Street MAD Fund	-	\$122,794	\$122,794
200058	Otay International Center MAD Fund	-	\$458,995	\$458,995

Attachment 3: Fiscal Year 2026 Operating and Capital Appropriations

MAINTENANCE ASSESSMENT DISTRICT APPROPRIATIONS (continued)

Fund	Maintenance Assessment District Fund	Salary & Wages	Fringe & Non- Personnel	FY 2026 Appropriation
200059	Del Mar Terrace MAD Fund	-	\$606,375	\$606,375
200061	Adams Avenue MAD Fund	-	\$66,982	\$66,982
200062	Carmel Valley NBHD #10 MAD Fund	-	\$470,198	\$470,198
200063	North Park MAD Fund	-	\$1,085,703	\$1,085,703
200065	Kings Row MAD Fund	-	\$19,641	\$19,641
200066	Webster-Federal Boulevard MAD Fund	-	\$59,436	\$59,436
200067	Stonecrest Village MAD Fund	-	\$940,637	\$940,637
200068	Genesee/North Torrey Pines Road MAD Fund	-	\$386,922	\$386,922
200070	Torrey Hills MAD Fund	-	\$1,874,903	\$1,874,903
200071	Coral Gate MAD Fund	-	\$242,770	\$242,770
200074	Torrey Highlands MAD Fund	-	\$999,553	\$999,553
200076	Talmadge MAD Fund	-	\$724,490	\$724,490
200078	Central Commercial MAD Fund	-	\$313,437	\$313,437
200079	Little Italy MAD Fund	-	\$1,193,300	\$1,193,300
200080	Liberty Station/NTC MAD Fund	-	\$103,683	\$103,683
200081	Camino Santa Fe MAD Fund	-	\$218,126	\$218,126
200083	Black Mountain Ranch South MAD Fund	-	\$1,034,357	\$1,034,357
200084	College Heights Enhanced MAD Fund	-	\$479,964	\$479,964
200086	C&ED MAD Management Fund	-	\$425,000	\$425,000
200087	City Heights MAD Fund	-	\$476,710	\$476,710
200089	Black Mountain Ranch North MAD Fund	-	\$203,658	\$203,658
200091	Bay Terraces - Parkside MAD Fund	-	\$123,190	\$123,190
200092	Bay Terraces - Honey Drive MAD Fund	-	\$21,786	\$21,786
200093	University Heights MAD Fund	-	\$104,815	\$104,815
200094	Hillcrest MAD Fund	-	\$6,854	\$6,854
200095	El Cajon Boulevard MAD Fund	-	\$709,322	\$709,322
200096	Ocean View Hills MAD Fund	-	\$919,810	\$919,810
200097	Robinhood Ridge MAD Fund	-	\$189,785	\$189,785
200098	Remington Hills MAD Fund	-	\$76,563	\$76,563
200099	Pacific Highlands Ranch MAD Fund	-	\$527,845	\$527,845
200101	Rancho Encantada MAD Fund	-	\$268,846	\$268,846
200103	Bird Rock MAD Fund	-	\$336,422	\$336,422
200105	Hillcrest Commercial Core MAD Fund	-	\$111,518	\$111,518
200614	Mission Hills Special Lighting MAD Fund	-	\$57,397	\$57,397
200707	Barrio Logan Community Benefit MAD Fund	-	\$434,387	\$434,387
200714	Civita MAD Fund	-	\$1,203,731	\$1,203,731
200717	Kensington Heights MAD	-	\$228,287	\$228,287
200718	Kensington Manor MAD	-	\$151,526	\$151,526
200719	Kensington Park North MAD	-	\$115,319	\$115,319
200720	Talmadge Park North MAD	-	\$34,721	\$34,721
200721	Talmadge Park South MAD	-	\$84,111	\$84,111
MAINTENANCE ASSESSMENT DISTRICT TOTAL		\$2,640,065	\$39,898,754	\$42,538,819

SAN DIEGO REGIONAL PARK IMPROVEMENT FUND ALLOCATIONS

CIP PROJECT	FY2026 Appropriation
Casa Del Prado Reconstruction / S22007	\$500,000
Emerald Hills Neighborhood Park Phase 1 / S25002	\$264,160
Mohnike Adobe and Barn Restoration / S13008	\$1,936,943
Park Improvements / AGF00007	
Dr. Bertha O. Pendleton Park Improvement / B22047	\$1,459,573
Mt. View Sports Courts ADA Improvements / B21114	\$85,053
Southcrest CP Lighting Improvements / B24101	\$750,000
Sunset Cliffs Park Drainage Improvements / L14005	
Demolition of Loma Land Structures / L140051	\$2,100,000

SAN DIEGO REGIONAL PARK IMPROVEMENT FUND ALLOCATION TOTAL	\$7,095,729
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MISSION BAY PARK IMPROVEMENT FUND ALLOCATIONS

CIP PROJECT	FY2026 Appropriation
Mission Bay Improvements / AGF00004	
Dusty Rhodes Playground / B19181	\$734,094
Robb Field Comfort Station Improvements / B19174	\$384,000
Robb Field Parking Lot Improvement / B19157	\$4,077,000
Robb Field Playground / B19175	\$1,478,835
Rose Marie Starns Parking Lot Improvements / B19163	\$1,674,295
South DeAnza Parking Lot / B19162	\$241,000
South DeAnza Basketball Courts and Play Area / B19173	\$2,354,673
Sunset Point Parking Lot Improvements / B19159	\$233,885
Mission Beach Lifeguard Station / L25001	
MB Lifeguard Station Emergency Repair / L250011	\$2,000,000

MISSION BAY PARK IMPROVEMENT FUND ALLOCATION TOTAL	\$13,177,782
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Exhibit II
 City of San Diego
Fiscal Year 2026 Annual Budget
 Change Letter

OPERATING APPROPRIATIONS

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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GENERAL FUND

City Attorney

Revenue	\$9,350,965	-	-	\$9,350,965
FTE	423.48	0.00	0.00	423.48
Personnel Expenditures	\$88,712,207	\$48,646	\$454,980	\$89,215,833
Non-Personnel Expenditures	\$6,609,643	(\$9,541)	-	\$6,600,102
FY 2026 Appropriations	\$95,321,850	\$39,105	\$454,980	\$95,815,935

City Auditor

Revenue	-	-	-	-
FTE	24.00	0.00	0.00	24.00
Personnel Expenditures	\$4,949,472	\$2,687	\$160,181	\$5,112,340
Non-Personnel Expenditures	\$835,081	\$1,936	(\$60,000)	\$777,017
FY 2026 Appropriations	\$5,784,553	\$4,623	\$100,181	\$5,889,357

City Clerk

Revenue	\$331,112	\$5,368	-	\$336,480
FTE	45.11	0.06	0.00	45.17
Personnel Expenditures	\$6,699,819	\$14,623	(\$3,552)	\$6,710,890
Non-Personnel Expenditures	\$1,503,528	\$10,221	-	\$1,513,749
FY 2026 Appropriations	\$8,203,347	\$24,844	(\$3,552)	\$8,224,639

City Planning

Revenue	\$11,456,719	(\$300,000)	-	\$11,156,719
FTE	104.25	0.00	0.00	104.25
Personnel Expenditures	\$20,232,415	\$14,615	(\$10,784)	\$20,236,246
Non-Personnel Expenditures	\$1,869,094	\$130,806	-	\$1,999,900
FY 2026 Appropriations	\$22,101,509	\$145,421	(\$10,784)	\$22,236,146

City Treasurer

Revenue	\$46,412,392	\$425,186	(\$900,000)	\$45,937,578
FTE	117.83	(0.58)	0.00	117.25
Personnel Expenditures	\$17,748,671	(\$18,744)	(\$10,535)	\$17,719,392
Non-Personnel Expenditures	\$4,832,277	(\$1,459)	-	\$4,830,818
FY 2026 Appropriations	\$22,580,948	(\$20,203)	(\$10,535)	\$22,550,210

Citywide Program Expenditures

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$182,822,004	\$1,419,893	-	\$184,241,897
FY 2026 Appropriations	\$182,822,004	\$1,419,893	-	\$184,241,897

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Commission on Police Practices				
Revenue	\$26,646	\$2,129	-	\$28,775
FTE	12.58	0.00	0.00	12.58
Personnel Expenditures	\$1,826,953	\$3,234	(\$1,708)	\$1,828,479
Non-Personnel Expenditures	\$391,070	(\$421)	-	\$390,649
FY 2026 Appropriations	\$2,218,023	\$2,813	(\$1,708)	\$2,219,128

Communications

Revenue	\$626,062	-	-	\$626,062
FTE	35.00	0.00	(2.00)	33.00
Personnel Expenditures	\$7,081,783	\$23,297	(\$421,227)	\$6,683,853
Non-Personnel Expenditures	\$539,110	(\$765)	-	\$538,345
FY 2026 Appropriations	\$7,620,893	\$22,532	(\$421,227)	\$7,222,198

Compliance

Revenue	\$2,339,397	-	-	\$2,339,397
FTE	37.00	0.00	(1.00)	36.00
Personnel Expenditures	\$6,741,086	\$4,326	(\$242,968)	\$6,502,444
Non-Personnel Expenditures	\$440,795	(\$8,179)	-	\$432,616
FY 2026 Appropriations	\$7,181,881	(\$3,853)	(\$242,968)	\$6,935,060

Council Administration

Revenue	\$30,994	\$300	-	\$31,294
FTE	14.58	0.00	(1.00)	13.58
Personnel Expenditures	\$2,453,870	\$1,779	(\$140,244)	\$2,315,405
Non-Personnel Expenditures	\$498,383	(\$4,435)	-	\$493,948
FY 2026 Appropriations	\$2,952,253	(\$2,656)	(\$140,244)	\$2,809,353

Council District 1

Revenue	\$51,563	\$2,392	-	\$53,955
FTE	16.00	0.00	0.00	16.00
Personnel Expenditures	\$1,959,087	\$58,383	(\$1,911)	\$2,015,559
Non-Personnel Expenditures	\$209,706	(\$55,739)	-	\$153,967
FY 2026 Appropriations	\$2,168,793	\$2,644	(\$1,911)	\$2,169,526

Council District 1 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 2

Revenue	\$30,994	\$300	-	\$31,294
FTE	15.58	0.00	0.00	15.58
Personnel Expenditures	\$2,199,455	\$56,798	(\$1,333)	\$2,254,920
Non-Personnel Expenditures	\$211,548	(\$55,727)	-	\$155,821
FY 2026 Appropriations	\$2,411,003	\$1,071	(\$1,333)	\$2,410,741

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Council District 2 - CPPS				
Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 3

Revenue	\$52,737	(\$2,049)	-	\$50,688
FTE	16.00	0.00	0.00	16.00
Personnel Expenditures	\$2,069,843	\$24,569	(\$1,504)	\$2,092,908
Non-Personnel Expenditures	\$212,916	(\$27,736)	-	\$185,180
FY 2026 Appropriations	\$2,282,759	(\$3,167)	(\$1,504)	\$2,278,088

Council District 3 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 4

Revenue	\$59,660	(\$5,706)	-	\$53,954
FTE	16.00	0.00	0.00	16.00
Personnel Expenditures	\$1,981,179	\$50,362	(\$1,914)	\$2,029,627
Non-Personnel Expenditures	\$212,805	(\$55,667)	-	\$157,138
FY 2026 Appropriations	\$2,193,984	(\$5,305)	(\$1,914)	\$2,186,765

Council District 4 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 5

Revenue	\$50,781	\$2,975	-	\$53,756
FTE	16.00	0.00	0.00	16.00
Personnel Expenditures	\$2,218,726	\$59,871	(\$1,483)	\$2,277,114
Non-Personnel Expenditures	\$238,397	(\$55,385)	-	\$183,012
FY 2026 Appropriations	\$2,457,123	\$4,486	(\$1,483)	\$2,460,126

Council District 5 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Council District 6				
Revenue	\$127,972	\$6,914	-	\$134,886
FTE	17.50	0.00	0.00	17.50
Personnel Expenditures	\$1,946,241	\$8,072	(\$2,162)	\$1,952,151
Non-Personnel Expenditures	\$229,289	(\$14,302)	-	\$214,987
FY 2026 Appropriations	\$2,175,530	(\$6,230)	(\$2,162)	\$2,167,138

Council District 6 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 7

Revenue	\$53,439	\$516	-	\$53,955
FTE	16.00	0.00	0.00	16.00
Personnel Expenditures	\$2,065,967	\$1,972	(\$1,601)	\$2,066,338
Non-Personnel Expenditures	\$208,274	(\$1,078)	-	\$207,196
FY 2026 Appropriations	\$2,274,241	\$894	(\$1,601)	\$2,273,534

Council District 7 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 8

Revenue	\$72,036	\$14,575	-	\$86,611
FTE	16.50	0.00	0.00	16.50
Personnel Expenditures	\$2,032,283	\$70,698	(\$1,794)	\$2,101,187
Non-Personnel Expenditures	\$226,986	(\$55,464)	-	\$171,522
FY 2026 Appropriations	\$2,259,269	\$15,234	(\$1,794)	\$2,272,709

Council District 8 - CPPS

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Council District 9

Revenue	\$77,269	\$787	-	\$78,056
FTE	16.50	0.00	0.00	16.50
Personnel Expenditures	\$1,854,144	\$56,463	(\$1,853)	\$1,908,754
Non-Personnel Expenditures	\$242,072	(\$70,799)	-	\$171,273
FY 2026 Appropriations	\$2,096,216	(\$14,336)	(\$1,853)	\$2,080,027

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Council District 9 - CPPS				
Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	\$100,000	\$100,000
FY 2026 Appropriations	-	-	\$100,000	\$100,000

Department of Finance

Revenue	\$1,748,420	-	-	\$1,748,420
FTE	138.00	0.00	(1.00)	137.00
Personnel Expenditures	\$28,914,042	\$22,609	(\$242,389)	\$28,694,262
Non-Personnel Expenditures	\$1,693,527	(\$1,835)	\$113,600	\$1,805,292
FY 2026 Appropriations	\$30,607,569	\$20,774	(\$128,789)	\$30,499,554

Department of Information Technology

Revenue	-	-	-	-
FTE	4.00	0.00	0.00	4.00
Personnel Expenditures	\$529,315	\$309	(\$554)	\$529,070
Non-Personnel Expenditures	\$3,027,035	(\$123)	-	\$3,026,912
FY 2026 Appropriations	\$3,556,350	\$186	(\$554)	\$3,555,982

Development Services

Revenue	\$1,380,106	\$153,959	\$91,000	\$1,625,065
FTE	73.00	0.00	0.00	73.00
Personnel Expenditures	\$11,578,974	\$8,515	(\$6,958)	\$11,580,531
Non-Personnel Expenditures	\$967,285	\$10,121	-	\$977,406
FY 2026 Appropriations	\$12,546,259	\$18,636	(\$6,958)	\$12,557,937

Economic Development

Revenue	\$7,897,132	-	-	\$7,897,132
FTE	58.75	0.00	0.00	58.75
Personnel Expenditures	\$10,097,662	\$8,022	(\$3,338)	\$10,102,346
Non-Personnel Expenditures	\$4,363,740	(\$288)	\$45,000	\$4,408,452
FY 2026 Appropriations	\$14,461,402	\$7,734	\$41,662	\$14,510,798

Environmental Services

Revenue	\$4,148,217	\$80,000	-	\$4,228,217
FTE	130.73	0.00	0.00	130.73
Personnel Expenditures	\$16,279,430	\$10,996	(\$12,421)	\$16,278,005
Non-Personnel Expenditures	\$16,842,282	(\$2,190,554)	\$1,409,737	\$16,061,465
FY 2026 Appropriations	\$33,121,712	(\$2,179,558)	\$1,397,316	\$32,339,470

Ethics Commission

Revenue	-	-	-	-
FTE	6.00	0.00	0.00	6.00
Personnel Expenditures	\$1,809,662	\$1,523	(\$636)	\$1,810,549
Non-Personnel Expenditures	\$242,087	(\$57)	-	\$242,030
FY 2026 Appropriations	\$2,051,749	\$1,466	(\$636)	\$2,052,579

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Fire-Rescue				
Revenue	\$76,650,527	\$1,061,495	-	\$77,712,022
FTE	1,391.50	7.00	2.00	1,400.50
Personnel Expenditures	\$329,515,592	\$572,315	\$349,755	\$330,437,662
Non-Personnel Expenditures	\$47,897,573	(\$31,310)	\$7,600	\$47,873,863
FY 2026 Appropriations	\$377,413,165	\$541,005	\$357,355	\$378,311,525

General Services

Revenue	\$4,271,718	\$300,000	-	\$4,571,718
FTE	184.50	0.00	0.00	184.50
Personnel Expenditures	\$21,626,493	\$15,279	(\$14,730)	\$21,627,042
Non-Personnel Expenditures	\$7,151,628	\$349,941	-	\$7,501,569
FY 2026 Appropriations	\$28,778,121	\$365,220	(\$14,730)	\$29,128,611

Homelessness Strategies & Solutions

Revenue	\$53,227,330	\$108	(\$38,149)	\$53,189,289
FTE	16.00	0.00	(1.00)	15.00
Personnel Expenditures	\$3,390,331	\$2,068	(\$187,037)	\$3,205,362
Non-Personnel Expenditures	\$49,836,999	\$40,771	\$738,000	\$50,615,770
FY 2026 Appropriations	\$53,227,330	\$42,839	\$550,963	\$53,821,132

Human Resources

Revenue	\$852,261	\$23,701	-	\$875,962
FTE	49.00	0.00	(5.00)	44.00
Personnel Expenditures	\$10,355,755	\$31,128	(\$981,223)	\$9,405,660
Non-Personnel Expenditures	\$1,946,779	(\$445,822)	(\$82,368)	\$1,418,589
FY 2026 Appropriations	\$12,302,534	(\$414,694)	(\$1,063,591)	\$10,824,249

Library

Revenue	\$3,563,735	\$17,539	-	\$3,581,274
FTE	405.00	(0.50)	30.00	434.50
Personnel Expenditures	\$51,598,735	\$374,190	\$3,008,197	\$54,981,122
Non-Personnel Expenditures	\$21,048,290	\$23,792	\$602,364	\$21,674,446
FY 2026 Appropriations	\$72,647,025	\$397,982	\$3,610,561	\$76,655,568

Major Revenues

Revenue	\$1,602,481,354	\$594,893	\$9,465,840	\$1,612,542,087
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	-	-
FY 2026 Appropriations	-	-	-	-

Office of Emergency Services

Revenue	\$1,353,277	-	-	\$1,353,277
FTE	17.37	0.00	0.00	17.37
Personnel Expenditures	\$3,471,314	\$1,724	(\$1,337)	\$3,471,701
Non-Personnel Expenditures	\$891,372	\$4,808	-	\$896,180
FY 2026 Appropriations	\$4,362,686	\$6,532	(\$1,337)	\$4,367,881

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Office of the IBA				
Revenue	-	-	-	-
FTE	11.00	0.00	6.00	17.00
Personnel Expenditures	\$3,035,824	\$2,682	\$1,365,479	\$4,403,985
Non-Personnel Expenditures	\$166,244	(\$816)	\$82,368	\$247,796
FY 2026 Appropriations	\$3,202,068	\$1,866	\$1,447,847	\$4,651,781

Office of the Mayor

Revenue	\$160,316	-	-	\$160,316
FTE	44.00	(2.00)	(3.00)	39.00
Personnel Expenditures	\$10,614,536	(\$312,631)	(\$844,824)	\$9,457,081
Non-Personnel Expenditures	\$914,376	(\$47,114)	-	\$867,262
FY 2026 Appropriations	\$11,528,912	(\$359,745)	(\$844,824)	\$10,324,343

Parks & Recreation

Revenue	\$66,052,958	\$33,153	\$2,752,618	\$68,838,729
FTE	975.57	(3.50)	67.70	1,039.77
Personnel Expenditures	\$107,952,038	(\$607,832)	\$6,036,992	\$113,381,198
Non-Personnel Expenditures	\$70,736,744	\$2,478,946	\$2,157,420	\$75,373,110
FY 2026 Appropriations	\$178,688,782	\$1,871,114	\$8,194,412	\$188,754,308

Performance & Analytics

Revenue	\$229,121	-	-	\$229,121
FTE	18.00	0.00	(1.00)	17.00
Personnel Expenditures	\$3,985,047	\$2,314	(\$206,378)	\$3,780,983
Non-Personnel Expenditures	\$934,965	(\$12,660)	-	\$922,305
FY 2026 Appropriations	\$4,920,012	(\$10,346)	(\$206,378)	\$4,703,288

Personnel

Revenue	\$31,878	-	-	\$31,878
FTE	80.49	0.00	0.00	80.49
Personnel Expenditures	\$14,642,973	\$10,859	(\$7,723)	\$14,646,109
Non-Personnel Expenditures	\$1,834,095	(\$4,797)	-	\$1,829,298
FY 2026 Appropriations	\$16,477,068	\$6,062	(\$7,723)	\$16,475,407

Police

Revenue	\$71,354,689	\$381,067	\$1,850,000	\$73,585,756
FTE	2,678.34	3.12	(1.00)	2,680.46
Personnel Expenditures	\$614,078,535	\$793,164	(\$176,111)	\$614,695,588
Non-Personnel Expenditures	\$88,218,556	\$601,334	-	\$88,819,890
FY 2026 Appropriations	\$702,297,091	\$1,394,498	(\$176,111)	\$703,515,478

Public Utilities

Revenue	\$1,578,291	-	\$266,895	\$1,845,186
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$2,220,059	\$16,697	\$889,080	\$3,125,836
FY 2026 Appropriations	\$2,220,059	\$16,697	\$889,080	\$3,125,836

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Purchasing & Contracting				
Revenue	\$2,476,318	(\$1,772,163)	-	\$704,155
FTE	69.00	1.00	(1.00)	69.00
Personnel Expenditures	\$11,451,533	\$118,554	(\$243,795)	\$11,326,292
Non-Personnel Expenditures	\$1,196,965	(\$55)	-	\$1,196,910
FY 2026 Appropriations	\$12,648,498	\$118,499	(\$243,795)	\$12,523,202

Real Estate

Revenue	\$73,481,201	\$1,200,000	-	\$74,681,201
FTE	38.00	0.00	0.00	38.00
Personnel Expenditures	\$6,781,711	\$4,198	(\$5,569)	\$6,780,340
Non-Personnel Expenditures	\$2,014,402	\$622,554	-	\$2,636,956
FY 2026 Appropriations	\$8,796,113	\$626,752	(\$5,569)	\$9,417,296

Stormwater

Revenue	\$21,076,698	\$209,732	\$337,852	\$21,624,282
FTE	301.50	0.00	0.00	301.50
Personnel Expenditures	\$44,101,562	\$28,442	(\$31,212)	\$44,098,792
Non-Personnel Expenditures	\$21,430,801	(\$918,155)	\$175,309	\$20,687,955
FY 2026 Appropriations	\$65,532,363	(\$889,713)	\$144,097	\$64,786,747

Transportation

Revenue	\$83,447,416	\$1,894,913	\$662,148	\$86,004,477
FTE	515.44	3.00	0.00	518.44
Personnel Expenditures	\$73,151,019	\$982,009	(\$52,682)	\$74,080,346
Non-Personnel Expenditures	\$46,969,635	\$138,459	-	\$47,108,094
FY 2026 Appropriations	\$120,120,654	\$1,120,468	(\$52,682)	\$121,188,440

General Fund FTE Total	8,165.10	7.60	88.70	8,261.40
General Fund Revenue Total	\$2,148,613,701	\$4,332,084	\$14,488,204	\$2,167,433,989
General Fund Appropriations Total	\$2,148,613,701	\$4,332,084	\$14,488,204	\$2,167,433,989

CAPITAL PROJECT FUNDS

Capital Outlay Fund

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$4,047,152	-	-	\$4,047,152
FY 2026 Appropriations	\$4,047,152	-	-	\$4,047,152

Mission Bay Park Improvement Fund

Revenue	\$13,827,783	-	-	\$13,827,783
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	-	-
FY 2026 Appropriations	-	-	-	-

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Golf Course Fund

Revenue	\$30,689,347	\$200,000	-	\$30,889,347
FTE	123.17	0.25	(0.25)	123.17
Personnel Expenditures	\$14,331,866	\$44,110	(\$42,536)	\$14,333,440
Non-Personnel Expenditures	\$16,541,696	\$163,873	-	\$16,705,569
FY 2026 Appropriations	\$30,873,562	\$207,983	(\$42,536)	\$31,039,009

Metropolitan Sewer Utility Fund

Revenue	\$292,706,203	-	-	\$292,706,203
FTE	529.46	0.00	0.00	529.46
Personnel Expenditures	\$81,702,950	\$64,954	(\$42,043)	\$81,725,861
Non-Personnel Expenditures	\$212,280,967	(\$171,777)	-	\$212,109,190
FY 2026 Appropriations	\$293,983,917	(\$106,823)	(\$42,043)	\$293,835,051

Municipal Sewer Revenue Fund

Revenue	\$323,964,451	-	-	\$323,964,451
FTE	443.39	0.00	0.00	443.39
Personnel Expenditures	\$60,399,312	\$42,973	(\$26,727)	\$60,415,558
Non-Personnel Expenditures	\$116,705,396	(\$235,230)	-	\$116,470,166
FY 2026 Appropriations	\$177,104,708	(\$192,257)	(\$26,727)	\$176,885,724

Recycling Fund

Revenue	\$25,414,856	-	-	\$25,414,856
FTE	49.53	0.00	0.00	49.53
Personnel Expenditures	\$6,885,000	\$5,051	(\$4,518)	\$6,885,533
Non-Personnel Expenditures	\$17,373,899	\$6,468,644	-	\$23,842,543
FY 2026 Appropriations	\$24,258,899	\$6,473,695	(\$4,518)	\$30,728,076

Refuse Disposal Fund

Revenue	\$64,951,556	\$7,800,000	-	\$72,751,556
FTE	160.69	0.00	0.00	160.69
Personnel Expenditures	\$17,107,607	\$10,410	(\$12,594)	\$17,105,423
Non-Personnel Expenditures	\$38,731,337	\$128,043	-	\$38,859,380
FY 2026 Appropriations	\$55,838,944	\$138,453	(\$12,594)	\$55,964,803

Refuse Disposal Fund - Miramar Closure Fund

Revenue	\$625,000	-	-	\$625,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	-	-
FY 2026 Appropriations	-	-	-	-

Sewer Utility - AB 1600 Fund

Revenue	\$22,540,000	-	-	\$22,540,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	-	-
FY 2026 Appropriations	-	-	-	-

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Solid Waste Management Fund

Revenue	\$151,513,062	(\$3,074,511)	-	\$148,438,551
FTE	322.55	(5.00)	0.00	317.55
Personnel Expenditures	\$45,323,558	(\$833,832)	(\$29,767)	\$44,459,959
Non-Personnel Expenditures	\$94,528,827	\$391,970	-	\$94,920,797
FY 2026 Appropriations	\$139,852,385	(\$441,862)	(\$29,767)	\$139,380,756

Water Utility - AB 1600 Fund

Revenue	\$15,950,000	-	-	\$15,950,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	-	-
FY 2026 Appropriations	-	-	-	-

Water Utility Operating Fund

Revenue	\$942,529,293	-	-	\$942,529,293
FTE	1,048.90	0.00	(0.00)	1,048.90
Personnel Expenditures	\$149,301,899	\$110,797	(\$78,824)	\$149,333,872
Non-Personnel Expenditures	\$670,849,206	\$27,585,406	-	\$698,434,612
FY 2026 Appropriations	\$820,151,105	\$27,696,203	(\$78,824)	\$847,768,484

Enterprise Funds FTE Total	3,373.94	(27.75)	(0.25)	3,345.94
Enterprise Funds Revenue Total	\$2,024,939,460	\$3,847,811	-	\$2,028,787,271

Enterprise Funds Appropriations Total	\$1,702,313,623	\$28,505,650	(\$310,638)	\$1,730,508,635
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INTERNAL SERVICE FUNDS**Central Stores Fund**

Revenue	\$11,236,451	-	-	\$11,236,451
FTE	21.00	0.00	0.00	21.00
Personnel Expenditures	\$1,667,310	\$1,152	(\$1,043)	\$1,667,419
Non-Personnel Expenditures	\$9,742,216	(\$5,889)	-	\$9,736,327
FY 2026 Appropriations	\$11,409,526	(\$4,737)	(\$1,043)	\$11,403,746

Energy Conservation Program Fund

Revenue	\$6,346,059	(\$137,112)	-	\$6,208,947
FTE	20.50	1.00	0.00	21.50
Personnel Expenditures	\$4,249,688	\$211,031	(\$2,435)	\$4,458,284
Non-Personnel Expenditures	\$2,634,649	\$220,846	-	\$2,855,495
FY 2026 Appropriations	\$6,884,337	\$431,877	(\$2,435)	\$7,313,779

Fleet Operations Operating Fund

Revenue	\$70,001,821	-	-	\$70,001,821
FTE	232.00	0.00	0.00	232.00
Personnel Expenditures	\$33,096,665	\$61,750	(\$24,048)	\$33,134,367
Non-Personnel Expenditures	\$37,422,773	(\$412,638)	-	\$37,010,135
FY 2026 Appropriations	\$70,519,438	(\$350,888)	(\$24,048)	\$70,144,502

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Automated Refuse Container Fund

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$2,009,969	\$115,926	-	\$2,125,895
FY 2026 Appropriations	\$2,009,969	\$115,926	-	\$2,125,895

Barrio Logan Community Benefit MAD Fund

Revenue	\$342,973	-	-	\$342,973
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$434,353	\$34	-	\$434,387
FY 2026 Appropriations	\$434,353	\$34	-	\$434,387

Bay Terraces - Honey Drive MAD Fund

Revenue	\$16,401	-	-	\$16,401
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$21,786	-	-	\$21,786
FY 2026 Appropriations	\$21,786	-	-	\$21,786

Bay Terraces - Parkside MAD Fund

Revenue	\$66,788	-	-	\$66,788
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$123,190	-	-	\$123,190
FY 2026 Appropriations	\$123,190	-	-	\$123,190

Bird Rock MAD Fund

Revenue	\$254,583	-	-	\$254,583
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$336,422	-	-	\$336,422
FY 2026 Appropriations	\$336,422	-	-	\$336,422

Black Mountain Ranch North MAD Fund

Revenue	\$236,888	-	-	\$236,888
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$203,658	-	-	\$203,658
FY 2026 Appropriations	\$203,658	-	-	\$203,658

Black Mountain Ranch South MAD Fund

Revenue	\$729,674	-	-	\$729,674
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,034,357	-	-	\$1,034,357
FY 2026 Appropriations	\$1,034,357	-	-	\$1,034,357

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Calle Cristobal MAD Fund

Revenue	\$354,783	-	-	\$354,783
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$558,893	-	-	\$558,893
FY 2026 Appropriations	\$558,893	-	-	\$558,893

Camino Santa Fe MAD Fund

Revenue	\$166,191	-	-	\$166,191
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$218,126	-	-	\$218,126
FY 2026 Appropriations	\$218,126	-	-	\$218,126

Campus Point MAD Fund

Revenue	\$36,204	-	-	\$36,204
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$108,460	-	-	\$108,460
FY 2026 Appropriations	\$108,460	-	-	\$108,460

Carmel Mountain Ranch MAD Fund

Revenue	\$607,015	-	-	\$607,015
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$719,875	-	-	\$719,875
FY 2026 Appropriations	\$719,875	-	-	\$719,875

Carmel Valley MAD Fund

Revenue	\$2,516,529	-	-	\$2,516,529
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$3,558,071	-	-	\$3,558,071
FY 2026 Appropriations	\$3,558,071	-	-	\$3,558,071

Carmel Valley NBHD #10 MAD Fund

Revenue	\$391,217	-	-	\$391,217
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$470,198	-	-	\$470,198
FY 2026 Appropriations	\$470,198	-	-	\$470,198

C&ED MAD Management Fund

Revenue	\$178,000	-	-	\$178,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$425,000	-	-	\$425,000
FY 2026 Appropriations	\$425,000	-	-	\$425,000

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Central Commercial MAD Fund

Revenue	\$235,134	-	-	\$235,134
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$313,437	-	-	\$313,437
FY 2026 Appropriations	\$313,437	-	-	\$313,437

City Heights MAD Fund

Revenue	\$316,792	-	-	\$316,792
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$476,649	\$61	-	\$476,710
FY 2026 Appropriations	\$476,649	\$61	-	\$476,710

Civita MAD Fund

Revenue	\$1,499,719	-	-	\$1,499,719
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,203,731	-	-	\$1,203,731
FY 2026 Appropriations	\$1,203,731	-	-	\$1,203,731

Climate Equity Fund

Revenue	\$1,500,000	-	-	\$1,500,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	-	-	-	-
FY 2026 Appropriations	-	-	-	-

College Heights Enhanced MAD Fund

Revenue	\$366,774	-	-	\$366,774
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$479,964	-	-	\$479,964
FY 2026 Appropriations	\$479,964	-	-	\$479,964

Community Equity Fund (CEF)

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$89,857	-	-	\$89,857
FY 2026 Appropriations	\$89,857	-	-	\$89,857

Concourse and Parking Garages Operating Fund

Revenue	\$2,986,732	-	-	\$2,986,732
FTE	2.00	0.00	0.00	2.00
Personnel Expenditures	\$254,075	\$141	(\$291)	\$253,925
Non-Personnel Expenditures	\$3,614,462	(\$83,266)	-	\$3,531,196
FY 2026 Appropriations	\$3,868,537	(\$83,125)	(\$291)	\$3,785,121

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Convention Center Expansion Administration Fund

Revenue	\$13,346,836	(\$444,000)	-	\$12,902,836
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$13,462,336	-	-	\$13,462,336
FY 2026 Appropriations	\$13,462,336	-	-	\$13,462,336

Coral Gate MAD Fund

Revenue	\$175,086	-	-	\$175,086
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$242,770	-	-	\$242,770
FY 2026 Appropriations	\$242,770	-	-	\$242,770

Coronado View MAD Fund

Revenue	\$29,891	-	-	\$29,891
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$65,849	-	-	\$65,849
FY 2026 Appropriations	\$65,849	-	-	\$65,849

Del Mar Terrace MAD Fund

Revenue	\$76,749	-	-	\$76,749
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$606,375	-	-	\$606,375
FY 2026 Appropriations	\$606,375	-	-	\$606,375

Eastgate Technology Park MAD Fund

Revenue	\$176,486	-	-	\$176,486
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$257,073	-	-	\$257,073
FY 2026 Appropriations	\$257,073	-	-	\$257,073

El Cajon Boulevard MAD Fund

Revenue	\$437,138	-	-	\$437,138
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$709,247	\$75	-	\$709,322
FY 2026 Appropriations	\$709,247	\$75	-	\$709,322

Energy Independence Fund

Revenue	\$2,383,920	(\$2,383,920)	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$300,000	-	-	\$300,000
FY 2026 Appropriations	\$300,000	-	-	\$300,000

Engineering & Capital Projects Fund

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Revenue	\$166,988,112	\$192,097	-	\$167,180,209
FTE	767.00	2.00	0.00	769.00
Personnel Expenditures	\$155,815,780	\$579,766	(\$75,338)	\$156,320,208
Non-Personnel Expenditures	\$23,247,247	(\$497,083)	-	\$22,750,164
FY 2026 Appropriations	\$179,063,027	\$82,683	(\$75,338)	\$179,070,372

Environmental Growth 1/3 Fund

Revenue	\$8,732,902	-	-	\$8,732,902
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$10,045,634	(\$667)	-	\$10,044,967
FY 2026 Appropriations	\$10,045,634	(\$667)	-	\$10,044,967

Environmental Growth 2/3 Fund

Revenue	\$17,472,803	-	-	\$17,472,803
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$15,151,775	-	-	\$15,151,775
FY 2026 Appropriations	\$15,151,775	-	-	\$15,151,775

Fire and Lifeguard Facilities Fund

Revenue	\$1,327,425	-	-	\$1,327,425
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,327,425	-	-	\$1,327,425
FY 2026 Appropriations	\$1,327,425	-	-	\$1,327,425

Fire/Emergency Medical Services Transport Program Fund

Revenue	\$131,810,011	-	-	\$131,810,011
FTE	38.00	0.00	0.00	38.00
Personnel Expenditures	\$7,935,844	\$3,246	(\$3,415)	\$7,935,675
Non-Personnel Expenditures	\$128,864,816	\$432,504	-	\$129,297,320
FY 2026 Appropriations	\$136,800,660	\$435,750	(\$3,415)	\$137,232,995

First SD River Imp. Project MAD Fund

Revenue	\$183,261	-	-	\$183,261
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$336,210	-	-	\$336,210
FY 2026 Appropriations	\$336,210	-	-	\$336,210

Gas Tax Fund

Revenue	\$39,324,068	-	-	\$39,324,068
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$39,324,049	\$19	-	\$39,324,068
FY 2026 Appropriations	\$39,324,049	\$19	-	\$39,324,068

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Gateway Center East MAD Fund

Revenue	\$273,616	-	-	\$273,616
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$313,021	-	-	\$313,021
FY 2026 Appropriations	\$313,021	-	-	\$313,021

General Plan Maintenance Fund

Revenue	\$5,822,300	-	-	\$5,822,300
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$6,822,300	-	-	\$6,822,300
FY 2026 Appropriations	\$6,822,300	-	-	\$6,822,300

Genesee/North Torrey Pines Road MAD Fund

Revenue	\$302,100	-	-	\$302,100
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$386,922	-	-	\$386,922
FY 2026 Appropriations	\$386,922	-	-	\$386,922

GIS Fund

Revenue	\$5,395,306	\$57,442	-	\$5,452,748
FTE	11.27	0.00	0.00	11.27
Personnel Expenditures	\$1,630,239	\$1,322	(\$772)	\$1,630,789
Non-Personnel Expenditures	\$5,002,509	\$86,712	-	\$5,089,221
FY 2026 Appropriations	\$6,632,748	\$88,034	(\$772)	\$6,720,010

Hillcrest Commercial Core MAD Fund

Revenue	\$91,947	-	-	\$91,947
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$111,518	-	-	\$111,518
FY 2026 Appropriations	\$111,518	-	-	\$111,518

Hillcrest MAD Fund

Revenue	\$100	-	-	\$100
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$6,854	-	-	\$6,854
FY 2026 Appropriations	\$6,854	-	-	\$6,854

Information Technology Fund

Revenue	\$85,419,952	(\$1,605,155)	-	\$83,814,797
FTE	49.00	0.00	0.00	49.00
Personnel Expenditures	\$11,333,493	\$11,431	(\$5,388)	\$11,339,536
Non-Personnel Expenditures	\$74,521,714	(\$1,176,509)	-	\$73,345,205
FY 2026 Appropriations	\$85,855,207	(\$1,165,078)	(\$5,388)	\$84,684,741

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Junior Lifeguard Program Fund

Revenue	\$1,193,420	-	-	\$1,193,420
FTE	1.00	0.00	0.00	1.00
Personnel Expenditures	\$261,745	\$310	\$66	\$262,121
Non-Personnel Expenditures	\$764,091	(\$936)	-	\$763,155
FY 2026 Appropriations	\$1,025,836	(\$626)	\$66	\$1,025,276

Kensington Heights MAD

Revenue	\$59,134	-	-	\$59,134
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$220,756	\$7,531	-	\$228,287
FY 2026 Appropriations	\$220,756	\$7,531	-	\$228,287

Kensington Manor MAD

Revenue	\$35,853	-	-	\$35,853
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$148,553	\$2,973	-	\$151,526
FY 2026 Appropriations	\$148,553	\$2,973	-	\$151,526

Kensington Park North MAD

Revenue	\$3,281	-	-	\$3,281
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$115,022	\$297	-	\$115,319
FY 2026 Appropriations	\$115,022	\$297	-	\$115,319

Kings Row MAD Fund

Revenue	\$14,986	-	-	\$14,986
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$19,641	-	-	\$19,641
FY 2026 Appropriations	\$19,641	-	-	\$19,641

La Jolla Self-Managed MAD

Revenue	\$502,378	-	-	\$502,378
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$502,378	-	-	\$502,378
FY 2026 Appropriations	\$502,378	-	-	\$502,378

La Jolla Village Drive MAD Fund

Revenue	\$80,866	-	-	\$80,866
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$96,747	-	-	\$96,747
FY 2026 Appropriations	\$96,747	-	-	\$96,747

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Liberty Station/NTC MAD Fund

Revenue	\$92,586	-	-	\$92,586
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$103,683	-	-	\$103,683
FY 2026 Appropriations	\$103,683	-	-	\$103,683

Linda Vista Community MAD Fund

Revenue	\$393,261	-	-	\$393,261
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$492,129	-	-	\$492,129
FY 2026 Appropriations	\$492,129	-	-	\$492,129

Little Italy MAD Fund

Revenue	\$1,108,762	-	-	\$1,108,762
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,193,300	-	-	\$1,193,300
FY 2026 Appropriations	\$1,193,300	-	-	\$1,193,300

Local Enforcement Agency Fund

Revenue	\$1,039,227	\$28,000	-	\$1,067,227
FTE	5.00	0.00	0.00	5.00
Personnel Expenditures	\$1,018,899	\$870	(\$183)	\$1,019,586
Non-Personnel Expenditures	\$169,408	\$433	-	\$169,841
FY 2026 Appropriations	\$1,188,307	\$1,303	(\$183)	\$1,189,427

Long Range Property Management Fund

Revenue	\$595,000	-	-	\$595,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,783,686	-	-	\$1,783,686
FY 2026 Appropriations	\$1,783,686	-	-	\$1,783,686

Los Penasquitos Canyon Preserve Fund

Revenue	\$36,000	-	-	\$36,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$15,125	-	-	\$15,125
FY 2026 Appropriations	\$15,125	-	-	\$15,125

Low & Moderate Income Housing Asset Fund

Revenue	\$1,209,014	-	-	\$1,209,014
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$35,507,316	\$22,000,265	-	\$57,507,581
FY 2026 Appropriations	\$35,507,316	\$22,000,265	-	\$57,507,581

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Maintenance Assessment District (MAD) Management Fund

Revenue	\$4,851,163	-	-	\$4,851,163
FTE	25.25	0.75	(0.75)	25.25
Personnel Expenditures	\$4,554,702	\$105,532	(\$102,540)	\$4,557,694
Non-Personnel Expenditures	\$889,085	\$3,948	-	\$893,033
FY 2026 Appropriations	\$5,443,787	\$109,480	(\$102,540)	\$5,450,727

Miramar Ranch North MAD Fund

Revenue	\$1,958,236	-	-	\$1,958,236
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$2,155,004	-	-	\$2,155,004
FY 2026 Appropriations	\$2,155,004	-	-	\$2,155,004

Mira Mesa MAD Fund

Revenue	\$1,253,880	-	-	\$1,253,880
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,605,514	\$27	-	\$1,605,541
FY 2026 Appropriations	\$1,605,514	\$27	-	\$1,605,541

Mission Bay/Balboa Park Improvement Fund

Revenue	\$904,333	-	-	\$904,333
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$904,333	-	-	\$904,333
FY 2026 Appropriations	\$904,333	-	-	\$904,333

Mission Boulevard MAD Fund

Revenue	\$66,006	-	-	\$66,006
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$122,868	-	-	\$122,868
FY 2026 Appropriations	\$122,868	-	-	\$122,868

Mission Hills Special Lighting MAD Fund

Revenue	\$32,624	-	-	\$32,624
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$57,397	-	-	\$57,397
FY 2026 Appropriations	\$57,397	-	-	\$57,397

New Convention Facility Fund

Revenue	\$2,901,191	-	-	\$2,901,191
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$2,901,191	-	-	\$2,901,191
FY 2026 Appropriations	\$2,901,191	-	-	\$2,901,191

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Newport Avenue MAD Fund

Revenue	\$71,750	-	-	\$71,750
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$81,905	-	-	\$81,905
FY 2026 Appropriations	\$81,905	-	-	\$81,905

North Park MAD Fund

Revenue	\$673,833	-	-	\$673,833
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,085,683	\$20	-	\$1,085,703
FY 2026 Appropriations	\$1,085,683	\$20	-	\$1,085,703

Ocean View Hills MAD Fund

Revenue	\$594,555	-	-	\$594,555
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$919,810	-	-	\$919,810
FY 2026 Appropriations	\$919,810	-	-	\$919,810

OneSD Support Fund

Revenue	\$31,057,529	(\$3,102,067)	-	\$27,955,462
FTE	29.15	0.00	0.00	29.15
Personnel Expenditures	\$7,841,131	\$6,165	(\$2,464)	\$7,844,832
Non-Personnel Expenditures	\$23,029,331	\$80,375	-	\$23,109,706
FY 2026 Appropriations	\$30,870,462	\$86,540	(\$2,464)	\$30,954,538

Otay International Center MAD Fund

Revenue	\$384,705	-	-	\$384,705
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$458,995	-	-	\$458,995
FY 2026 Appropriations	\$458,995	-	-	\$458,995

Pacific Highlands Ranch MAD Fund

Revenue	\$412,857	-	-	\$412,857
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$527,845	-	-	\$527,845
FY 2026 Appropriations	\$527,845	-	-	\$527,845

Parking Meter Operations Fund

Revenue	\$28,040,000	-	-	\$28,040,000
FTE	9.75	0.00	0.00	9.75
Personnel Expenditures	\$1,292,441	\$866	(\$499)	\$1,292,808
Non-Personnel Expenditures	\$26,715,128	\$714,709	-	\$27,429,837
FY 2026 Appropriations	\$28,007,569	\$715,575	(\$499)	\$28,722,645

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Park Village MAD Fund

Revenue	\$520,910	-	-	\$520,910
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$647,156	\$20	-	\$647,176
FY 2026 Appropriations	\$647,156	\$20	-	\$647,176

Penasquitos East MAD Fund

Revenue	\$547,408	-	-	\$547,408
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$586,585	-	-	\$586,585
FY 2026 Appropriations	\$586,585	-	-	\$586,585

PETCO Park Fund

Revenue	\$18,705,036	(\$210,000)	-	\$18,495,036
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$19,482,269	(\$20,759)	-	\$19,461,510
FY 2026 Appropriations	\$19,482,269	(\$20,759)	-	\$19,461,510

Public Safety Services & Debt Service Fund

Revenue	\$12,657,066	-	-	\$12,657,066
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$12,657,066	-	-	\$12,657,066
FY 2026 Appropriations	\$12,657,066	-	-	\$12,657,066

Rancho Bernardo MAD Fund

Revenue	\$712,062	-	-	\$712,062
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,460,423	-	-	\$1,460,423
FY 2026 Appropriations	\$1,460,423	-	-	\$1,460,423

Rancho Encantada MAD Fund

Revenue	\$329,723	-	-	\$329,723
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$264,752	\$4,094	-	\$268,846
FY 2026 Appropriations	\$264,752	\$4,094	-	\$268,846

Remington Hills MAD Fund

Revenue	\$45,285	-	-	\$45,285
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$76,563	-	-	\$76,563
FY 2026 Appropriations	\$76,563	-	-	\$76,563

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Road Maintenance and Rehabilitation Fund

Revenue	\$36,347,892	-	-	\$36,347,892
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$36,347,892	-	-	\$36,347,892
FY 2026 Appropriations	\$36,347,892	-	-	\$36,347,892

Robinhood Ridge MAD Fund

Revenue	\$163,456	-	-	\$163,456
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$189,785	-	-	\$189,785
FY 2026 Appropriations	\$189,785	-	-	\$189,785

Sabre Springs MAD Fund

Revenue	\$269,319	-	-	\$269,319
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$340,121	-	-	\$340,121
FY 2026 Appropriations	\$340,121	-	-	\$340,121

Scripps/Miramar Ranch MAD Fund

Revenue	\$1,843,265	-	-	\$1,843,265
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$2,623,293	\$5,368	-	\$2,628,661
FY 2026 Appropriations	\$2,623,293	\$5,368	-	\$2,628,661

Seized Assets - California Fund

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$803,848	-	-	\$803,848
FY 2026 Appropriations	\$803,848	-	-	\$803,848

Seized Assets - Federal DOJ Fund

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,423,290	\$258	-	\$1,423,548
FY 2026 Appropriations	\$1,423,290	\$258	-	\$1,423,548

Seized Assets - Federal Treasury Fund

Revenue	-	-	-	-
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$30,000	-	-	\$30,000
FY 2026 Appropriations	\$30,000	-	-	\$30,000

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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State COPS

Revenue	\$3,400,000	-	-	\$3,400,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$3,658,009	\$2,484,663	-	\$6,142,672
FY 2026 Appropriations	\$3,658,009	\$2,484,663	-	\$6,142,672

Stonecrest Village MAD Fund

Revenue	\$784,797	-	-	\$784,797
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$940,637	-	-	\$940,637
FY 2026 Appropriations	\$940,637	-	-	\$940,637

Storm Drain Fund

Revenue	\$5,700,000	-	-	\$5,700,000
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$5,727,711	\$3,417	-	\$5,731,128
FY 2026 Appropriations	\$5,727,711	\$3,417	-	\$5,731,128

Street Light District #1 MAD Fund

Revenue	\$555,072	-	-	\$555,072
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$846,698	(\$10,801)	-	\$835,897
FY 2026 Appropriations	\$846,698	(\$10,801)	-	\$835,897

Successor Agency Admin & Project - CivicSD Fund

Revenue	\$1,934,326	-	-	\$1,934,326
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,934,326	-	-	\$1,934,326
FY 2026 Appropriations	\$1,934,326	-	-	\$1,934,326

Talmadge MAD Fund

Revenue	\$181,595	-	-	\$181,595
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$724,490	-	-	\$724,490
FY 2026 Appropriations	\$724,490	-	-	\$724,490

Talmadge Park North MAD

Revenue	\$6,220	-	-	\$6,220
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$34,721	-	-	\$34,721
FY 2026 Appropriations	\$34,721	-	-	\$34,721

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Talmadge Park South MAD

Revenue	\$12,745	-	-	\$12,745
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$84,111	-	-	\$84,111
FY 2026 Appropriations	\$84,111	-	-	\$84,111

Tierrasanta MAD Fund

Revenue	\$1,675,444	-	-	\$1,675,444
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,903,714	-	-	\$1,903,714
FY 2026 Appropriations	\$1,903,714	-	-	\$1,903,714

Torrey Highlands MAD Fund

Revenue	\$853,697	-	-	\$853,697
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$999,553	-	-	\$999,553
FY 2026 Appropriations	\$999,553	-	-	\$999,553

Torrey Hills MAD Fund

Revenue	\$1,682,037	-	-	\$1,682,037
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$1,874,903	-	-	\$1,874,903
FY 2026 Appropriations	\$1,874,903	-	-	\$1,874,903

TOT Convention Center

Revenue	\$48,613,848	(\$940,967)	-	\$47,672,881
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$48,613,848	(\$940,966)	-	\$47,672,882
FY 2026 Appropriations	\$48,613,848	(\$940,966)	-	\$47,672,882

TOT Homelessness

Revenue	\$33,782,505	(\$653,892)	(\$526,149)	\$32,602,464
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$33,782,505	(\$653,892)	(\$526,149)	\$32,602,464
FY 2026 Appropriations	\$33,782,505	(\$653,892)	(\$526,149)	\$32,602,464

Transient Occupancy Tax Fund

Revenue	\$157,960,269	(\$3,209,224)	(\$1,197,814)	\$153,553,231
FTE	12.75	0.00	0.00	12.75
Personnel Expenditures	\$2,581,516	\$1,343	(\$1,356)	\$2,581,503
Non-Personnel Expenditures	\$155,570,821	(\$633,115)	(\$2,121,944)	\$152,815,762
FY 2026 Appropriations	\$158,152,337	(\$631,772)	(\$2,123,300)	\$155,397,265

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Underground Surcharge Fund

Revenue	\$90,001,567	-	-	\$90,001,567
FTE	24.74	0.00	0.00	24.74
Personnel Expenditures	\$4,674,814	\$3,219	(\$2,925)	\$4,675,108
Non-Personnel Expenditures	\$75,423,568	(\$103,768)	-	\$75,319,800
FY 2026 Appropriations	\$80,098,382	(\$100,549)	(\$2,925)	\$79,994,908

University Heights MAD Fund

Revenue	\$69,521	-	-	\$69,521
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$100,409	\$4,406	-	\$104,815
FY 2026 Appropriations	\$100,409	\$4,406	-	\$104,815

Washington Street MAD Fund

Revenue	\$97,989	-	-	\$97,989
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$122,794	-	-	\$122,794
FY 2026 Appropriations	\$122,794	-	-	\$122,794

Webster-Federal Boulevard MAD Fund

Revenue	\$31,598	-	-	\$31,598
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$59,436	-	-	\$59,436
FY 2026 Appropriations	\$59,436	-	-	\$59,436

Wireless Communications Technology Fund

Revenue	\$11,888,019	\$236,992	-	\$12,125,011
FTE	40.00	0.00	0.00	40.00
Personnel Expenditures	\$7,500,340	\$6,054	(\$2,212)	\$7,504,182
Non-Personnel Expenditures	\$5,049,671	\$27,412	-	\$5,077,083
FY 2026 Appropriations	\$12,550,011	\$33,466	(\$2,212)	\$12,581,265

Zoological Exhibits Maintenance Fund

Revenue	\$21,757,366	-	-	\$21,757,366
FTE	0.00	0.00	0.00	0.00
Personnel Expenditures	-	-	-	-
Non-Personnel Expenditures	\$21,757,366	-	-	\$21,757,366
FY 2026 Appropriations	\$21,757,366	-	-	\$21,757,366

Special Revenue Funds FTE Total **1,014.91** **2.75** **(0.75)** **1,016.91**

Special Revenue Funds Revenue Total **\$1,025,322,800** **(\$12,034,694)** **(\$1,723,963)** **\$1,011,564,143**

Special Revenue Funds Appropriations

Total **\$1,082,996,361** **\$22,574,050** **(\$2,845,410)** **\$1,102,725,001**

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
TOTAL FTE	12,994.18	(19.40)	87.70	13,062.48
TOTAL OPERATING REVENUE	\$5,465,686,599	(\$3,730,145)	\$12,764,241	\$5,474,720,695
TOTAL OPERATING APPROPRIATIONS	\$5,205,330,673	\$55,343,964	\$11,286,827	\$5,271,961,464
Less: City Employees' Retirement				
System Fund	\$12,409,641	(\$405,861)	(\$5,772)	\$11,998,008
TOTAL REVISED OPERATING APPROPRIATIONS	\$5,192,921,032	\$55,749,825	\$11,292,599	\$5,259,963,456

Exhibit II
City of San Diego
Fiscal Year 2026 Annual Budget
Change Letter

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Active Trans in Lieu Fee-Comm of Concern

Traffic Signals Modification / AIL00005	\$110,652	-	-	\$110,652
Active Trans in Lieu Fee-Comm of Concern Subtotal	\$110,652	-	-	\$110,652

Active Transportation in Lieu Fee

Median Installation / AIG00001	\$55,378	-	-	\$55,378
Active Transportation in Lieu Fee Subtotal	\$55,378	-	-	\$55,378

Brown Field Special Aviation

Brown Field / AAA00002	\$1,500,000	-	-	\$1,500,000
Brown Field Special Aviation Subtotal	\$1,500,000	-	-	\$1,500,000

Bus Stop Capital Improvement Fund

Bus Stop Improvements / AID00007	-	\$120,000	-	\$120,000
Bus Stop Capital Improvement Fund Subtotal	-	\$120,000	-	\$120,000

Capital Outlay-Mission Valley Trans

Fenton Pkwy Ext to Camino Del Rio N / RD23000	\$250,000	-	-	\$250,000
Capital Outlay-Mission Valley Trans Subtotal	\$250,000	-	-	\$250,000

Carmel Valley Development Impact Fee

Interstate 5 Underpass-Bikeway/Ped Conn / S00982	\$10,000	-	-	\$10,000
Median Installation / AIG00001	\$500,000	-	-	\$500,000
Carmel Valley Development Impact Fee Subtotal	\$510,000	-	-	\$510,000

CIP Contributions from General Fund

Governmental Funded IT Projects / ATT00001	-	\$200,000	-	\$200,000
CIP Contributions from General Fund Subtotal	-	\$200,000	-	\$200,000

Citywide Fire DIF

City Facilities Improvements / ABT00001	\$800,000	-	-	\$800,000
Citywide Fire DIF Subtotal	\$800,000	-	-	\$800,000

Citywide Library DIF

Oak Park Library / S22011	\$1,000,000	-	-	\$1,000,000
Citywide Library DIF Subtotal	\$1,000,000	-	-	\$1,000,000

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Citywide Mobility DIF

New Walkways / AIK00001	-	\$24,953	-	\$24,953
Citywide Mobility DIF Subtotal	-	\$24,953	-	\$24,953

Citywide Park DIF-Park Def. COC

Grove Neighborhood Park / S22002	-	\$2,030,716	-	\$2,030,716
Mt. Hope Rec Ctr @ Dennis V Allen Park / P23003	-	\$200,000	-	\$200,000
Citywide Park DIF-Park Def. COC Subtotal	-	\$2,230,716	-	\$2,230,716

Climate Equity Fund

Stormwater Green Infrastructure / ACC00001	-	\$364,430	-	\$364,430
Traffic Calming / AIL00001	-	\$2,035,570	-	\$2,035,570
Climate Equity Fund Subtotal	-	\$2,400,000	-	\$2,400,000

College Area

Montezuma NP Improvements Phase 1 / S25003	-	\$1,054,025	-	\$1,054,025
College Area Subtotal	-	\$1,054,025	-	\$1,054,025

Debt Funded General Fund CIP Projects

City Facilities Improvements / ABT00001	\$600,000	-	-	\$600,000
Flood Resilience Infrastructure / ACA00001	\$40,434,929	\$2,000,000	-	\$42,434,929
Installation of City Owned Street Lights / AIH00001	\$285,588	-	\$300,000	\$585,588
Marie Widman Comfort Station / L26000	-	-	\$1,700,000	\$1,700,000
New Walkways / AIK00001	\$206,473	-	-	\$206,473
Oak Park Library / S22011	\$4,947,892	-	-	\$4,947,892
Ofc. Jeremy Henwood Park Play Area Repl / S25004	-	-	\$2,500,000	\$2,500,000
Sidewalk Repair and Reconstruction / AIK00003	\$7,020,000	-	-	\$7,020,000
South Chollas Yard Emergency Repairs / S25001	\$5,500,000	-	-	\$5,500,000
Street Light Circuit Upgrades / AIH00002	\$734,000	-	-	\$734,000
Street Resurfacing and Reconstruction / AID00005	\$26,873,918	(\$2,000,000)	-	\$24,873,918
Traffic Calming / AIL00001	\$797,200	-	-	\$797,200
Villa La Jolla SD System Lining / S26001	\$8,400,000	-	-	\$8,400,000
Debt Funded General Fund CIP Projects Subtotal	\$95,800,000	-	\$4,500,000	\$100,300,000

Encanto Neighborhoods DIF

New Walkways / AIK00001	-	\$25,000	-	\$25,000
Traffic Signals - Citywide / AIL00004	\$40,476	-	-	\$40,476
Encanto Neighborhoods DIF Subtotal	\$40,476	\$25,000	-	\$65,476

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Fairbanks Country Club-Fac Dev

El Camino Real to ViaDeLaValle (1/2 mile) / S00856	\$2,518	-	-	\$2,518
Fairbanks Country Club-Fac Dev Subtotal	\$2,518	-	-	\$2,518

IT CIP Contributions

SAP Modernization / T25000	\$3,100,000	-	-	\$3,100,000
IT CIP Contributions Subtotal	\$3,100,000	-	-	\$3,100,000

Kearny Mesa-Urban Comm

Hickman Fields Athletic Area / S00751	-	\$500,000	-	\$500,000
Kearny Mesa-Urban Comm Subtotal	-	\$500,000	-	\$500,000

La Jolla Urban Comm

La Jolla Streetscape / RD24002	-	\$15,000	-	\$15,000
La Jolla Urban Comm Subtotal	-	\$15,000	-	\$15,000

Library System Improvement Fund

Ocean Beach Branch Library / S20015	-	\$10,000	-	\$10,000
Library System Improvement Fund Subtotal	-	\$10,000	-	\$10,000

Linda Vista Urban Comm

Traffic Calming / AIL00001	\$34,483	\$201,727	-	\$236,210
Linda Vista Urban Comm Subtotal	\$34,483	\$201,727	-	\$236,210

Metro Sewer Utility - CIP Funding Source

Enterprise Funded IT Projects / ATT00002	\$6,240,000	-	-	\$6,240,000
MBC Equipment Upgrades / S17013	\$2,000,000	-	-	\$2,000,000
Metropolitan System Pump Stations / ABP00002	\$360,000	\$80,000	-	\$440,000
Metropolitan Waste Water Department Trunk Sewers / AJB00001	\$150,000	(\$150,000)	-	-
Metro Treatment Plants / ABO00001	\$22,475,739	\$8,062,882	-	\$30,538,621
NCWRP Improvements to 30 mgd / S17012	\$1,500,000	-	-	\$1,500,000
North/South Metro Interceptors Rehabilitation / S22001	\$15,023,414	-	-	\$15,023,414
PS 1 & 2 Improvements & Modernization / L24000	\$39,000,000	\$3,000,000	-	\$42,000,000
Pure Water Program / ALA00001	\$19,682,807	-	-	\$19,682,807
Metro Sewer Utility - CIP Funding Source Subtotal	\$106,431,960	\$10,992,882	-	\$117,424,842

Mid City Urban Comm

New Walkways / AIK00001	\$42,469	-	-	\$42,469
Mid City Urban Comm Subtotal	\$42,469	-	-	\$42,469

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Mira Mesa - FBA

Salk Neighborhood Park & Joint Use Devel / S14007	-	\$250,000	-	\$250,000
Mira Mesa - FBA Subtotal	-	\$250,000	-	\$250,000

Mission Bay Park Improvement Fund

Mission Bay Improvements / AGF00004	\$11,177,782	-	-	\$11,177,782
Mission Beach Lifeguard Station / L25001	\$2,000,000	-	-	\$2,000,000
Mission Bay Park Improvement Fund Subtotal	\$13,177,782	-	-	\$13,177,782

Mission Beach - Urban Comm

Bicycle Facilities / AIA00001	\$3,452	-	-	\$3,452
Mission Beach - Urban Comm Subtotal	\$3,452	-	-	\$3,452

Muni Sewer Utility - CIP Funding Source

Harbor Drive Trunk Sewer / S18006	\$8,000,000	-	-	\$8,000,000
Pipeline Rehabilitation / AJA00002	\$22,196,502	(\$6,170,297)	-	\$16,026,205
Sewer Main Replacements / AJA00001	\$127,533,776	(\$21,368,738)	-	\$106,165,038
Smart Metering Infrastructure / S17008	\$3,725,238	-	-	\$3,725,238
SPS 77A Dual Force Main Replacement / S26000	\$500,000	-	-	\$500,000
Tecolote Canyon Trunk Sewer Improvement / S15020	\$18,000,000	\$600,000	-	\$18,600,000
Muni Sewer Utility - CIP Funding Source Subtotal	\$179,955,516	(\$26,939,035)	-	\$153,016,481

Navajo Urban Comm

Bicycle Facilities / AIA00001	\$49,667	-	-	\$49,667
Navajo Urban Comm Subtotal	\$49,667	-	-	\$49,667

Neighborhood Enhancement-Comm of Concern

Traffic Calming / AIL00001	\$411,600	-	-	\$411,600
Traffic Signals Modification / AIL00005	\$766,574	-	-	\$766,574
Neighborhood Enhancement-Comm of Concern Subtotal	\$1,178,174	-	-	\$1,178,174

North Park Urban Comm

El Cajon/Park/Normal Feasibility Study / P26001	-	-	\$530,000	\$530,000
Traffic Signals - Citywide / AIL00004	-	\$140,000	-	\$140,000
North Park Urban Comm Subtotal	-	\$140,000	\$530,000	\$670,000

Otay Mesa EIFD Capital Project Fund

Beyer Blvd (OM T8) / RD26000	\$6,247,000	-	-	\$6,247,000
Caliente Avenue (OM T11.5) / RD26001	\$262,000	-	-	\$262,000
Otay Mesa EIFD Capital Project Fund Subtotal	\$6,509,000	-	-	\$6,509,000

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
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Otay Mesa/Nestor Urb Comm

New Walkways / AIK00001	-	\$11,645	-	\$11,645
Traffic Signals Modification / AIL00005	\$558,997	-	-	\$558,997
Otay Mesa/Nestor Urb Comm Subtotal	\$558,997	\$11,645	-	\$570,642

Peninsula Urban Comm

New Walkways / AIK00001	\$37,645	-	-	\$37,645
Peninsula Urban Comm Subtotal	\$37,645	-	-	\$37,645

Refuse Disposal CIP Fund

Landfill Improvements / AFA00001	\$2,600,000	-	-	\$2,600,000
Refuse Disposal CIP Fund Subtotal	\$2,600,000	-	-	\$2,600,000

San Diego Regional Parks Improvement Fund

Casa Del Prado Reconstruction / S22007	\$500,000	-	-	\$500,000
Emerald Hills Neighborhood Park Phase 1 / S25002	\$264,160	-	-	\$264,160
Mohnike Adobe and Barn Restoration / S13008	\$1,936,943	-	-	\$1,936,943
Park Improvements / AGF00007	\$2,294,626	-	-	\$2,294,626
Sunset Cliffs Park Drainage Improvements / L14005	\$2,100,000	-	-	\$2,100,000
San Diego Regional Parks Improvement Fund Subtotal	\$7,095,729	-	-	\$7,095,729

Scripps Miramar Ranch DIF

Scripps Miramar Ranch Library / S00811	-	\$530,000	-	\$530,000
Scripps Miramar Ranch DIF Subtotal	-	\$530,000	-	\$530,000

S.E. San Diego Urban Comm

Traffic Signals Modification / AIL00005	\$137,050	-	-	\$137,050
S.E. San Diego Urban Comm Subtotal	\$137,050	-	-	\$137,050

Solid Waste Management-CIP

Landfill Improvements / AFA00001	-	\$2,232,900	-	\$2,232,900
Solid Waste Management-CIP Subtotal	-	\$2,232,900	-	\$2,232,900

Sub Area-2

El Camino Real to ViaDeLaValle (1/2 mile) / S00856	\$26,173	-	-	\$26,173
Sub Area-2 Subtotal	\$26,173	-	-	\$26,173

TransNet Extension Congestion Relief Fund

Bicycle Facilities / AIA00001	\$39,491	-	-	\$39,491
Install T/S Interconnect Systems / AIL00002	\$700,000	-	-	\$700,000
Median Installation / AIG00001	\$28,622	-	-	\$28,622
New Walkways / AIK00001	\$312,355	-	-	\$312,355

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
TransNet Extension Congestion Relief Fund (continued)				
Streamview Drive Improvements Phase 2 / S18000	\$5,914,615	-	-	\$5,914,615
Street Resurfacing and Reconstruction / AID00005	\$17,499,642	-	-	\$17,499,642
Traffic Signals - Citywide / AIL00004	\$668,999	-	-	\$668,999
TransNet Extension Congestion Relief Fund Subtotal	\$25,163,724	-	-	\$25,163,724

TransNet Extension RTCI Fee

Bicycle Facilities / AIA00001	\$11,634	-	-	\$11,634
Median Installation / AIG00001	\$842,195	-	-	\$842,195
Traffic Signals - Citywide / AIL00004	\$1,155,300	-	-	\$1,155,300
Traffic Signals Modification / AIL00005	\$3,429,650	-	-	\$3,429,650
TransNet Extension RTCI Fee Subtotal	\$5,438,779	-	-	\$5,438,779

Trench Cut Fees/Excavation Fee Fund

Street Resurfacing and Reconstruction / AID00005	\$2,470,000	\$2,000,000	-	\$4,470,000
Trench Cut Fees/Excavation Fee Fund Subtotal	\$2,470,000	\$2,000,000	-	\$4,470,000

Underground Surcharge CIP Fund

Utilities Undergrounding Program / AID00001	\$7,133,298	\$1,300,000	-	\$8,433,298
Underground Surcharge CIP Fund Subtotal	\$7,133,298	\$1,300,000	-	\$8,433,298

University City So.-Urban Comm

Bicycle Facilities / AIA00001	\$2,169	-	-	\$2,169
University City So.-Urban Comm Subtotal	\$2,169	-	-	\$2,169

Uptown Urban Comm

El Cajon/Park/Normal Feasibility Study / P26001	-	-	\$70,000	\$70,000
Median Installation / AIG00001	\$101,877	-	-	\$101,877
Uptown Urban Comm Subtotal	\$101,877	-	\$70,000	\$171,877

Water Utility - CIP Funding Source

Alvarado 2nd Extension Pipeline / S12013	\$51,000,000	(\$3,000,000)	-	\$48,000,000
Alvarado WTP Filter Gallery Piping Repl / S24000	\$1,000,000	-	-	\$1,000,000
Backflow Preventer Replacement / AKB00008	\$1,000,000	-	-	\$1,000,000
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	\$1,000,000	-	-	\$1,000,000
Dams & Reservoirs Security Improvements / S22013	\$6,000,000	-	-	\$6,000,000
El Camino Real Pipeline / L23001	\$1,130,162	-	-	\$1,130,162
El Monte Pipeline No 2 / S10008	\$10,000,000	-	-	\$10,000,000
Lake Hodges Dam Replacement / S23002	\$12,525,000	-	-	\$12,525,000
Large Diameter Water Transmission PPL / AKA00003	\$35,025,227	-	-	\$35,025,227
Lower Otay Dam Outlet Improvements / S24003	\$1,000,000	-	-	\$1,000,000
Metro Treatment Plants / ABO00001	\$1,488,000	-	-	\$1,488,000

Department/ Fund	Draft Budget	Final Draft Budget	Council Action	Adopted Budget
Water Utility - CIP Funding Source (continued)				
Morena Dam Upstream Face Replacement / S24001	\$500,000	-	-	\$500,000
Morena Pipeline / S16027	\$27,186,374	-	-	\$27,186,374
Otay 2nd Pipeline Phase 4 / S20001	\$1,000,000	-	-	\$1,000,000
Otay 2nd PL Relocation-PA / L24001	\$2,000,000	-	-	\$2,000,000
Pressure Reduction Facility Upgrades / AKA00002	\$8,855,000	(\$1,355,000)	-	\$7,500,000
Pure Water Program / ALA00001	\$14,756,051	-	-	\$14,756,051
Rancho Bernardo Industrial Pump Stn Replacement / S21004	\$4,500,000	-	-	\$4,500,000
Smart Metering Infrastructure / S17008	\$8,692,223	-	-	\$8,692,223
Standpipe and Reservoir Rehabilitations / ABL00001	\$18,854,629	-	-	\$18,854,629
University Ave Pipeline Replacement / S11021	\$350,000	-	-	\$350,000
Water Main Replacements / AKB00003	\$152,579,231	-	-	\$152,579,231
Water Pump Station Restoration / ABJ00001	\$7,318,321	-	-	\$7,318,321
Water SCADA IT Upgrades / T22001	\$8,400,000	-	-	\$8,400,000
Water Treatment Plants / ABI00001	\$8,471,920	(\$250,000)	-	\$8,221,920
Water Utility - CIP Funding Source Subtotal	\$384,632,138	(\$4,605,000)	-	\$380,027,138
TOTAL CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS				
	\$845,949,106	(\$7,305,187)	\$5,100,000	\$843,743,919
TOTAL COMBINED OPERATING and CAPITAL IMPROVEMENTS PROGRAM				
	\$6,051,279,779	\$48,038,777	\$16,386,827	\$6,115,705,383
Less: City Employees' Retirement System Fund				
	\$12,409,641	(\$405,861)	(\$5,772)	\$11,998,008
TOTAL REVISED COMBINED OPERATING and CAPITAL IMPROVEMENTS PROGRAM				
	\$6,038,870,138	\$48,444,638	\$16,392,599	\$6,103,707,375