



ADOPTED BUDGET

MAYOR TODD GLORIA

VOLUME 1
Appendix



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Appendix

Fiscal Year 2026 Changes in Full-Time Equivalent (FTE) Positions

ATTACHMENT A

Information reflecting changes in FTE positions from the Fiscal Year 2025 Adopted Budget to the Fiscal Year 2026 Adopted Budget by fund and department.

Fiscal Year 2026 – 2030 Five-Year Financial Outlook

ATTACHMENT B

A report that guides long-range fiscal planning and serves as the framework for the development of the Fiscal Year 2026 Adopted Budget.

<https://www.sandiego.gov/sites/default/files/2024-12/fy2026-2030-five-year-financial-outlook-and-attachments-general-fund.pdf>

Fiscal Year 2026 Updated City Council Budget Priorities

ATTACHMENT C

Updated City Council budget priorities for Fiscal Year 2026, Office of the Independent Budget Analyst, Report Number 25-05, issued February 5, 2025.

<https://www.sandiego.gov/sites/default/files/2025-01/25-05-fy2026-updated-city-council-budget-priorities.pdf>

May Revision to the Fiscal Year 2026 Draft Budget

ATTACHMENT D

A document that presents the Mayor's recommended revisions to the Fiscal Year 2026 Draft Budget.

<https://www.sandiego.gov/sites/default/files/2025-05/fy2026-final-proposed-budget-report.pdf>

Fiscal Year 2026 Councilmember Budget Modification Memoranda

ATTACHMENT E

Office of the Independent Budget Analyst, Report Number 25-19, issued June 6, 2025.

<https://www.sandiego.gov/sites/default/files/2025-05/25-19-fy-2026-councilmember-budget-modification-memoranda.pdf>

Recommended City Council Modifications to the Mayor's Draft Fiscal Year 2026 Budget and Review of the May Revision ATTACHMENT F

Office of the Independent Budget Analyst, Report Number 25-18, issued June 6, 2025.

<https://www.sandiego.gov/sites/default/files/2025-05/25-18-recommended-city-council-modifications-to-the-mayors-proposed-fy-2026-budget-and-review-of-the-may-revision.pdf>

Resolution R-316263 Adopting the Fiscal Year 2026 Budget

ATTACHMENT G

A resolution adopting the Fiscal Year 2026 budget.

https://docs.sandiego.gov/council_reso_ordinance/rao2025/R-316263.pdf

Appropriation Ordinance O-21981

ATTACHMENT H

An ordinance adopting the annual budget for Fiscal Year 2026 and appropriating the necessary money to operate the City of San Diego for Fiscal Year 2026. Includes the operating and capital appropriations for Fiscal Year 2026, and the annual Change Letter which reflects changes in FTE Positions, Revenues and Expenditures from the Fiscal Year 2026 Draft Budget to the Fiscal Year 2026 Adopted Budget by fund, department, and project.

https://docs.sandiego.gov/council_reso_ordinance/rao2025/O-21981.pdf

Approved Fiscal Year 2026 Statement of Budgetary Principles

ATTACHMENT I

<https://www.sandiego.gov/sites/default/files/2025-07/25-22-rev-proposed-fy-2026-statement-of-budgetary-principles.pdf>

Attachment A

Table 1 - General Fund FTE Changes by Department below reflects the changes in Full-Time Equivalent (FTE) positions in the General Fund from the Fiscal Year 2025 Adopted Budget to the Fiscal Year 2026 Adopted Budget by department.

Department Name	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FTE Change
City Attorney	423.53	423.48	(0.05)
City Auditor	24.00	24.00	0.00
City Clerk	52.73	45.17	(7.56)
City Planning	92.75	104.25	11.50
City Treasurer	123.25	117.25	(6.00)
Commission on Police Practices	14.54	12.58	(1.96)
Communications	38.16	33.00	(5.16)
Compliance	41.00	36.00	(5.00)
Council Administration	14.46	13.58	0.88
Council District 1	15.40	16.00	0.60
Council District 2	15.00	15.58	0.58
Council District 3	15.63	16.00	0.37
Council District 4	16.18	16.00	(0.18)
Council District 5	15.16	16.00	0.84
Council District 6	16.17	17.50	1.33
Council District 7	15.80	16.00	0.20
Council District 8	16.19	16.50	0.31
Council District 9	16.78	16.50	(0.28)
Department of Finance	140.49	137.00	(3.49)
Department of Information Technology	4.00	4.00	0.00
Development Services	85.00	73.00	(12.00)
Economic Development	102.75	96.75	(6.00)
Environmental Services	328.25	130.73	(197.52)
Ethics Commission	6.25	6.00	(0.25)
General Services	185.50	184.50	(1.00)
Fire-Rescue	1,408.38	1,400.50	(7.88)
Government Affairs	7.00	0.00	(7.00)
Homelessness Strategies & Solutions	16.38	15.00	(1.38)
Human Resources	69.56	44.00	(25.56)
Library	484.12	434.50	(49.62)
Office of Boards & Commissions	4.00	0.00	(4.00)
Office of Emergency Services	19.37	17.37	(2.00)
Office of the Chief Operating Officer	22.68	0.00	(22.68)
Office of the IBA	11.00	17.00	6.00
Office of the Mayor	27.27	39.00	11.73
Parks & Recreation	1,120.56	1,039.77	(80.79)
Performance & Analytics	19.31	17.00	(2.31)

Appendix

Department Name	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FTE Change
Personnel	86.49	80.49	(6.00)
Police	2,691.64	2,680.46	(11.18)
Purchasing & Contracting	69.00	69.00	0.00
Race & Equity	8.50	0.00	(8.50)
Stormwater	305.00	301.50	(3.50)
Sustainability & Mobility	34.59	0.00	(34.59)
Transportation	509.34	518.44	9.10
Total General Fund FTE	8,733.16	8,261.40	(471.76)

Table 2 - Non-General Funds FTE Changes by Fund below reflects the changes in Full-time Equivalent (FTE) positions in the Non-General Funds from the Fiscal Year 2025 Adopted Budget to Fiscal Year 2026 Adopted Budget by fund name.

Fund Name	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FTE Change
Airports Fund	30.25	29.25	(1.00)
Central Stores Fund	21.00	21.00	0.00
City Employee's Retirement System Fund	53.00	50.00	-3.00
Concourse and Parking Garages Operating Fund	2.00	2.00	0.00
Development Services Fund	690.00	644.00	(46.00)
Energy Conservation Program Fund	30.21	21.50	(8.71)
Engineering & Capital Projects Fund	839.40	769.00	(70.40)
Fire/Emergency Medical Services Transport Program Fund	37.00	38.00	1.00
Fleet Operations Operating Fund	225.25	232.00	6.75
GIS Fund	11.49	11.27	(0.22)
Golf Course Fund	122.92	123.17	0.25
Information Technology Fund	50.78	49.00	(1.78)
Junior Lifeguard Program Fund	1.00	1.00	0.00
Local Enforcement Agency Fund	5.00	5.00	0.00
Maintenance Assessment District (MAD) Management Fund	24.50	25.25	0.75
Metropolitan Sewer Utility Fund	529.84	529.46	(0.38)
Municipal Sewer Revenue Fund	439.70	443.39	3.69
OneSD Support Fund	29.25	29.15	(0.10)
Parking Meter Operations Fund	9.75	9.75	0.00
Publishing Services Fund	9.50	7.50	(2.00)
Recycling Fund	102.09	49.53	(52.56)
Refuse Disposal Fund	162.17	160.69	(1.48)
Risk Management Administration Fund	94.23	106.23	12.00
Solid Waste Management Fund	16.00	317.55	301.55
Transient Occupancy Tax Fund	13.75	12.75	(1.00)
Underground Surcharge Fund	24.74	24.74	0.00
Water Utility Operating Fund	1,004.21	1,048.90	44.69
Wireless Communications Technology Fund	40.00	40.00	0.00
Total Non-General Fund FTE	4,619.03	4,801.08	182.05