



# ADOPTED BUDGET

MAYOR TODD GLORIA

## VOLUME 1 General Fund Expenditures



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

# General Fund Expenditures

## General Fund Expenditures

The Fiscal Year 2026 Adopted Budget for General Fund expenditures is \$2.17 billion, representing an increase of \$6.5 million, or 0.3 percent, from the Fiscal Year 2025 Adopted Budget. **Table 1 - General Fund Expenditure Summary Fiscal Years 2024 - 2026** represents the change in General Fund expenditures from Fiscal Year 2024 to Fiscal Year 2026. Similarly, **Table 2 - Fiscal Year 2026 General Fund Expenditures** displays the change in General Fund Expenditures from Fiscal Year 2024 to Fiscal Year 2026 by expenditure category.

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

	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Total General Fund Budget	2,054,683,680	2,160,943,165	2,167,433,989
Percent Change from Previous Year		5.2%	0.3%

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

Expenditure Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2025- 2026 Change	Percent Change
<b>PERSONNEL</b>					
Personnel Cost	\$ 879.7	\$ 925.7	\$ 961.5	\$ 35.8	3.9%
Fringe Benefits	539.4	577.5	602.3	24.7	4.3%
<b>PERSONNEL SUBTOTAL</b>	<b>1,419.1</b>	<b>1,503.2</b>	<b>1,563.8</b>	<b>60.6</b>	<b>4.0%</b>
<b>NON-PERSONNEL</b>					
Supplies	\$ 45.3	\$ 31.5	\$ 37.3	\$ 5.8	18.3%
Contracts & Services	365.7	387.6	344.7	(42.8)	(11.1%)
<i>External Contracts &amp; Services</i>	241.3	258.3	251.8	(6.5)	(2.5%)
<i>Internal Contracts &amp; Services</i>	124.3	129.3	93.0	(36.3)	(28.1%)
Information Technology	54.0	59.2	58.2	(1.0)	(1.7%)
Energy and Utilities	63.1	70.9	65.5	(5.4)	(7.7%)
Other	4.0	6.6	6.0	(0.7)	(10.0%)
Transfers Out	89.7	93.0	80.3	(12.8)	(13.7%)
Capital Expenditures	5.3	1.2	0.9	(0.4)	(29.9%)
Debt	8.5	7.7	10.9	3.2	41.5%
<b>NON-PERSONNEL SUBTOTAL</b>	<b>635.6</b>	<b>657.7</b>	<b>603.6</b>	<b>(54.1)</b>	<b>(8.2%)</b>
<b>Total</b>	<b>\$ 2,054.7</b>	<b>\$ 2,160.9</b>	<b>\$ 2,167.4</b>	<b>\$ 6.5</b>	<b>0.3%</b>

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

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

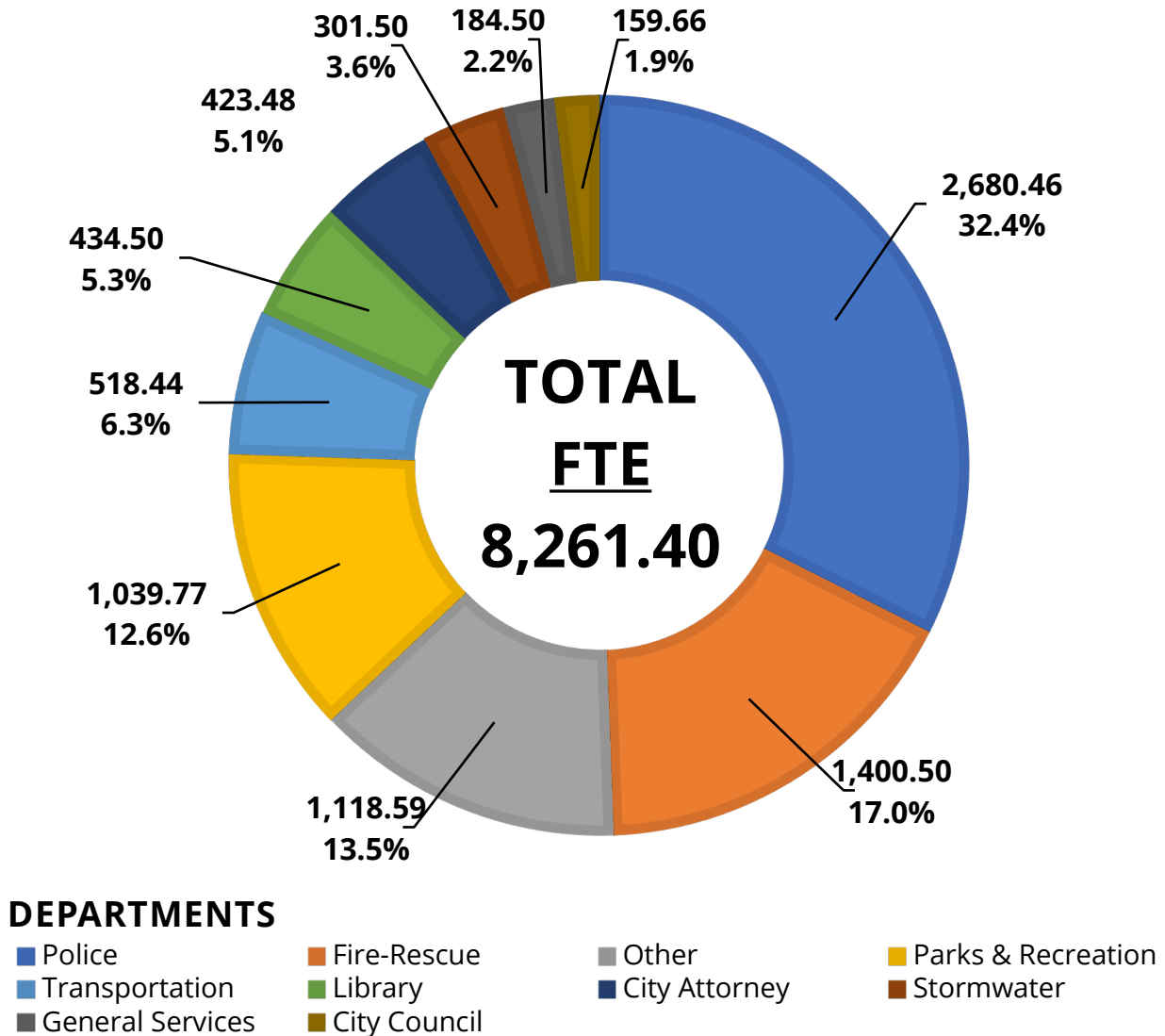
	FY 2024 Adopted Budget	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Total General Fund Budget FTE Positions	8,512.99	8,733.16	8,261.40
Percent Change from Previous Year		2.6%	-5.4%

# General Fund Expenditures

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

**Figure 1 – Fiscal Year 2026 General Fund FTE Positions by Department** summarizes the Fiscal Year 2026 General Fund FTE positions by department. Only the top nine departments with the most budgeted positions are displayed. All other General Fund departments are combined under the Other category. Details on the budgeted FTE positions in the General Fund are included in the Financial Summary and Schedules section of this Volume.

**Figure 1: Fiscal Year 2026 General Fund FTE Positions by Department**



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

# General Fund Expenditures

As displayed in **Figure 1 – Fiscal Year 2026 Adopted General Fund FTE Positions by Department** above, the Police and Fire-Rescue Departments account for approximately 49.4 percent of the total budgeted positions in the General Fund for Fiscal Year 2026.

The General Fund Fiscal Year 2026 Adopted Budget includes a total of 8,261.40 FTE positions, which reflects a net decrease of 471.76 FTE positions, or 5.4 percent, from the Fiscal Year 2025 Adopted Budget. The decrease in positions is primarily due to the following reductions:

- 197.52 FTE positions transferred into the Solid Waste Management Fund associated with Measure B and to a lesser extent to other non-general funds in the Environmental Services Department.
- 79.72 FTE position reductions in various departments citywide primarily associated with grant-funded Employ and Empower Internship Program as a result of less grant funding available in Fiscal Year 2026.
- 194.52 FTE position reductions associated with budget reductions. Position reductions that exceed 5.00 FTE positions by department are listed below:
  - 44.60 FTE positions in the Library Department associated with reduced library hours including the elimination of Sunday hours at branch libraries and the Central Library and elimination of Monday hours at select branch libraries.
  - 47.53 FTE positions in the Parks and Recreation Department associated with the following: maintenance and supervision of parks and joint-use sites, rec centers, and community, regional, neighborhood, and dog parks; maintenance and operations of Balboa Park; and administrative support.
  - 17.00 FTE positions in various departments associated with department restructures, reduction in administrative and executive management support, vacant positions, and the consolidation of various departments into the Mayor's Office and the reorganization of the Sustainability and Mobility Department into various departments.
  - 12.00 FTE positions in the Development Services Department associated with zoning enforcement and the Building & Land use Enforcement Division.
  - 11.00 FTE positions in the Human Resources Department associated with the following: employee relations and engagement, labor relations, people & organizational development, people analytics, total compensation program, and talent acquisition.
  - 10.88 FTE positions in the Police Department associated with the following: logistical support, one captain and one sergeant in Northwestern Division, lieutenants in Patrol operations, and detectives in Gangs and Vice Operations.
  - 7.06 FTE positions in the Office of the City Clerk associated with the discontinuation of the Archives Access and Preservation Program and scaling back passport services operations to cost recovery levels.
  - 7.00 FTE positions in the Fire-Rescue Department associated with the following reductions: Engine 80 in Downtown/East Village, Fast Response Squad in San Pasqual Valley, and Staffing unit.
  - 6.00 FTE positions in the Office of the City Treasurer associated with various programs including: STRO Licensing, TOT Administration, revenue compliance and collections, parking administration, treasury systems, and business tax administration.
  - 6.00 FTE positions in the Personnel Department associated with medical and background checks, recruitment, and administrative support.
  - 5.00 FTE positions in the Communications Department associated with Public Information, and media services and social media management positions.
  - 5.00 FTE positions in the Compliance Department associated with a vacant Deputy Director and Occupational Safety and Health positions.



# General Fund Expenditures

## Personnel Cost

The General Fund Fiscal Year 2026 Adopted Budget includes a total of \$961.5 million in Personnel Cost, which reflects a net increase of \$35.8 million, or 3.9 percent, from the Fiscal Year 2025 Adopted Budget. This increase is primarily due to the terms of the current Memoranda of Understanding (MOU) with the City's six Recognized Employee Organizations (REOs) as well as recommended general salary increases for unrepresented and unclassified employees which is a \$61.4 million increase from Fiscal Year 2025 Adopted Budget. The current MOUs between the City and the Deputy City Attorneys Association of San Diego (DCAA); Municipal Employees Association (MEA); International Association of Firefighters (Local 145), the Police Officers Association (POA), Teamsters (Local 911) and American Federation of State, County, and Municipal Employees (AFSCME Local 127) provided for various general salary increases effective on July 1, 2025, and January 1, 2026. In addition to the agreed upon salary increases in the current MOUs of \$61.4 million, the following adjustments listed below, a decrease of \$25.6 million, also contributed to the net increase of \$35.8 million from the Fiscal Year 2025 Adopted Budget:

- \$20.6 million decrease associated with position reductions, reductions in excess of \$500,000 are noted below:
  - \$5.5 million decrease primarily associated with budget reductions in Independent Departments.
  - \$2.7 million decrease associated with the consolidation of the Office of the Chief Operating Officer and the Office of the Mayor and reduced positions including the Chief Operating Officer, Deputy Chief Operating Officers, Executive Director and Confidential Secretary.
  - \$2.3 million decrease in the Library Department primarily associated with reducing Sunday hours at all branches and Monday library hours at select branches.
  - \$2.2 million decrease in the Parks and Recreation Department primarily associated with reducing park maintenance.
  - \$1.5 million decrease in the Human Resources Department associated with positions that support the following: employee relations and engagement, labor relations, people & organizational development, people analytics, total compensation program, and talent acquisition.
  - \$1.1 million decrease in the Police Department associated with reducing the logistics captain, gangs and vice operations detectives, and patrol operations lieutenants.
  - \$1.1 million decrease in the Development Services Department associated with position reductions in zoning and code enforcement.
  - \$760,000 decrease in the Fire-Rescue Department associated with position reductions related to Engine 80 in Downtown/East Village, Fast Response Squad in San Pasqual Valley, and staffing unit.
  - \$655,000 decrease in the City Planning Department associated with positions that support the City Planning Work Program.
  - \$646,000 decrease in the Communications Department primarily associated with the reduction of positions in media services and social media management.
  - \$548,000 decrease in the Compliance Department associated with positions that provide administrative support and support the Occupational Safety and Health programs.
- \$19.7 million decrease in personnel costs associated with position restructures primarily due to the Environmental Services Department restructure that transferred positions from the General Fund to the Solid Waste Management Fund and various other non-general funds.
- \$7.4 million decrease in budgeted personnel expenditure savings (BPES), resulting in a net increase to personnel costs due to BPES being budgeted as an offset to personnel costs. BPES is an estimate of personnel savings by department that is attributed to vacancies, attrition, leaves of absence, and delays in the creation and filling of positions. Generally, the decrease in BPES, and the corresponding increase

# General Fund Expenditures

in personnel costs, is reflective of fewer budgeted vacant positions in all General Fund departments, as a result of competitive wages and a decrease in attrition rates when compared to the previous fiscal year.

- \$4.9 million increase in add-on pays (e.g., Bilingual Pay, Emergency Medical Technician Pay, Paramedic Pay) as a result of changes in the negotiated rates, the impacts that the negotiated salary increases have on variable add-on pays, and changes in the number of employees anticipated to receive these specialty pays.
- \$3.8 million increase in overtime expenditures primarily associated with negotiated MOU salary increases and current year trends; this increase is primarily associated with a \$5.3 million increase in the Fire-Rescue Department and partially offset with a \$1.1 million decrease in the Police Department associated with overtime reductions.
- \$2.4 million decrease in hourly wages in various city departments primarily due to a decrease in State grants that support the Employ and Empower Program.
- \$899,000 increase in Vacation Pay in Lieu in all departments primarily associated with negotiated MOU salary increases and employee selections.

## Fringe Benefits

The Fiscal Year 2026 Adopted Budget for the General Fund includes fringe benefit expenditures totaling \$602.3 million, which reflects an increase of \$24.7 million, or 4.3 percent, from the Fiscal Year 2025 Adopted Budget. This net increase is primarily due to adjustments in the following fringe benefits:

- \$20.9 million increase in the City's Retirement ADC payment primarily due to a liability experience loss largely driven by salary increases that exceeded actuarial assumptions. Additionally, the SDCERS Board adopted additional contributions to fund the plan for the City's missed normal costs and estimated shortfall due to non-police employees who were hired on or after July 20, 2012, and terminated employment prior to July 10, 2021, and who opted into SDCERS as a deferred member or were since rehired. Partially offsetting those increases were decreases due to an investment experience gain resulting from investment returns exceeding assumptions, and a change in the proportionate distribution of total pensionable salaries between the General Fund and non-General Funds resulting from position adds, reductions and reorganizations. Pensionable salaries is the basis of the annual pension payment allocation between funds.
- \$4.7 million increase in Workers' Compensation associated with revised projected claims due to changes in staffing levels and medical treatment costs.
- \$1.7 million increase in Risk Management Administration as a result of the restructure of benefits consulting services, salary and benefit increases for employees, and 14.00 FTE position additions in the Risk Management Administration Fund to support the Public Liability Program.
- \$1.3 million increase in Long-Term Disability primarily due to the anticipated increase in operating costs based on the average growth over the past three fiscal years.
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These increases are partially offset by the following:

- \$2.3 million decrease in Flexible Benefits primarily due to position reductions and changes in the coverage level/credit tier of employees.
- \$1.8 million decrease in Other Post Employment Benefits associated with a modification to the funding strategy that has the City's contributions decrease by 2.0 percent year-over-year, and the relative allocation of employees between the General Fund and non-General Funds.
- \$1.3 million decrease in the Supplemental Pension Savings Plan due to the decrease in employee participation in the plan.

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

# General Fund Expenditures

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

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

Fringe Type	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget	FY 2025 – FY 2026 Change	Percent Change
<b>Fixed</b>					
Long-Term Disability	\$ 2,900,834	\$ 2,774,037	\$ 4,048,594	\$ 1,274,557	45.9%
Other Post-Employment Benefits	33,295,846	32,215,512	30,422,061	(1,793,451)	(5.6%)
Retirement ADC	325,253,369	357,152,222	378,052,866	20,900,644	5.9%
Risk Management Administration	9,906,907	10,790,423	12,446,682	1,656,259	15.3%
Unemployment Insurance	802,228	789,695	758,670	(31,025)	(3.9%)
Workers' Compensation	33,566,829	32,955,006	37,704,673	4,749,667	14.4%
<b>Fixed Subtotal</b>	<b>405,726,013</b>	<b>436,676,895</b>	<b>463,433,546</b>	<b>26,756,651</b>	<b>6.1%</b>
<b>Variable</b>					
Employee Offset Savings	\$ 6,138,680	\$ 5,716,117	\$ 5,723,808	\$ 7,691	0.1%
Flexible Benefits	98,338,115	104,633,967	102,289,339	(2,344,628)	(2.2%)
Medicare	12,795,532	13,381,103	14,021,222	640,119	4.8%
Retiree Medical Trust	1,310,526	1,404,440	2,255,044	850,604	60.6%
Retirement 401 Plan	2,515,518	2,882,210	3,086,410	204,200	7.1%
Retirement DROP	1,828,389	1,932,362	1,861,460	(70,902)	(3.7%)
Supplemental Pension Savings Plan	10,707,488	10,918,973	9,619,859	(1,299,114)	(11.9%)
<b>Variable Subtotal</b>	<b>133,634,246</b>	<b>140,869,172</b>	<b>138,857,142</b>	<b>(2,012,030)</b>	<b>(1.4%)</b>
<b>Fringe Benefits Total</b>	<b>\$ 539,360,259</b>	<b>\$ 577,546,067</b>	<b>\$ 602,290,688</b>	<b>\$ 24,744,621</b>	<b>4.3%</b>

## Supplies

The Supplies category includes costs for office supplies, books, tools, uniforms, safety supplies, and building and electrical materials, among others. The Supplies category for the Fiscal Year 2026 Adopted Budget totals \$37.3 million, which is an increase of \$5.8 million, or 18.3 percent, from the Fiscal Year 2025 Adopted Budget. The increase is associated with the following adjustments:

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

These increases are offset by the following decreases

# General Fund Expenditures

- \$1.4 million in the Parks and Recreation Department associated with reductions related to tree maintenance, trail repair and irrigation, and grounds maintenance
- \$129,696 in the Stormwater Department associated with department supplies related to general operations, pipe replacement, and street sweeping.

## Contracts & Services

The Contracts & Services category is broken down into two categories, External Contracts & Services, and Internal Contracts & Services, which distinguishes between types of contracts and provides a clearer presentation of discretionary and non-discretionary contractual expenditures. External Contracts & Services are expenditures that are paid to an outside agency, consultant, or contractor. Internal Contracts & Services are expenditures that support internal, or enterprise services provided by departments in one fund to departments in another fund. Examples of External Contracts and Services include outside legal counsel, the operation of homeless shelters, insurance, rent expenses, and consulting services. Examples of Internal Contracts and Services include refuse disposal fees, fleet vehicle usage and assignment fees, and reimbursements to a department that provides services to a different department in another fund. The Contracts and Services category for the Fiscal Year 2026 Adopted Budget totals \$344.7 million, which is a decrease of \$42.8 million, or 11.1 percent, from the Fiscal Year 2025 Adopted Budget. This decrease includes the following significant adjustments:

A net decrease of \$36.3 million in **Internal Contracts & Services** associated with the following:

- \$26.0 million decrease in refuse disposal fees primarily due to the transfer from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$12.4 million decrease in equipment usage and assignment fees related to the transfer of vehicles from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$587,804 decrease in Interfund Environmental Services associated with the use of fund balance in the Energy Conservation Fund.

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

- \$1.6 million increase in City Services Billed primarily due to an increase in reimbursements for inspections performed in the Right-of-Way (ROW) for utility permits issued to San Diego Gas and Electric in Citywide Program Expenditures which is partially offset with a decrease in reimbursements to the Public Utilities Enterprise funds associated with Lakes Program.
- \$1.0 million increase for the administration of information technology services citywide.
- \$115,908 increase in Security Services contract due to CPI increases.

A net decrease of \$6.5 million in **External Contracts & Services** primarily associated with the following:

- \$21.0 million reduction in external contracts & services primarily associated with the following:
  - \$7.5 million decrease in the Citywide Program Expenditures Department primarily associated with reductions in rental costs for office space, the elimination of costs associated with maintaining the commercial paper program, and lower citywide election costs, with only one ballot measure anticipated in the June 2026 Primary Election as opposed to six ballot measures that were assumed in Fiscal Year 2025, .
  - \$5.4 million decrease in the Stormwater Department primarily due to a reduction of services including wetland mitigation support, maintenance activities, drainage master plans, water quality monitoring, regulatory reporting, equipment rental, diversion facility fees, and public education.
  - \$4.0 million decrease in the Homelessness Strategies and Solutions Department primarily due to the elimination of the Caltrans Outreach Program, use of alternative funding sources for Continued Shelter Operations, the reconfiguration of Homelessness Response Center, and the County no longer funding the Rosecrans Shelter Operations.



# General Fund Expenditures

- \$3.2 million decrease in one-time expenditures associated with the reinstatement of one-time reductions that took place in Fiscal Year 2025.
- \$977,251 reduction in the Environmental Services Department due to internal department restructures to various non-general funds.
- \$14.5 million increase in external contracts & services primarily associated with the following:
  - \$5.3 million increase in the Homelessness Strategies and Solutions Department primarily due to funding of the Housing Instability Prevention Program, portable restrooms, operations at the Day Center, and Central Elementary safe parking site \$3.0 million increase associated with the reinstatement of one-time reductions that took place in Fiscal Year 2025.
  - \$3.2 million increase in one-time expenditures associated with the reinstatement of one-time reductions that took place in Fiscal Year 2025.
  - \$2.6 million increase in the Economic Development Department primarily due to the Eviction Prevention Program.
  - \$955,261 in the Fire-Rescue Department primarily associated with the restoration of wellness services.
  - \$700,000 in the Environmental Services Department primarily associated with the administration by a non-profit for the rate assistance program for Measure B.
  - \$649,092 in the Police Department primarily to support Prosecution and Law Enforcement Assisted Diversion Services program which is fully reimbursable.
  - \$514,456 increase in the Parks and Recreation Department primarily associated with the Security services and support of the implementation of paid parking in Balboa Park Parking.
  - \$197,054 in the Library Department primarily associated with contractual increases for security services.
  - \$114,000 in the Facilities Services Department associated with the required biannual independent performance audit of SDG&E.

## Information Technology

The Information Technology (IT) category includes the costs related to hardware and software maintenance, help desk support, and other IT services. The IT category for the Fiscal Year 2026 Adopted Budget totals \$58.1 million, which is a decrease of \$1.0 million, or 1.7 percent, from the Fiscal Year 2025 Adopted Budget. This decrease is primarily associated with a \$739,657 reduction in professional IT services, reduction in planned PC replacements, implementation of a tiered approach to allocating license costs across departments, an audit and cleanup of PC counts across General Fund departments, and reduced need for IT application services in General Fund departments.

The decrease is offset by an increase of \$1.9 million associated with:

- \$557,000 in the Department of Information Technology associated with supporting SD Access 4 All.
- \$624,361 in the Economic Development Department associated with the Real Estate Management Software upgrade.
- \$590,724 in the Police and Fire-Rescue Departments associated with the implementation and maintenance of VESTA 911 system support.
- \$101,686 in the Office of the City Attorney to support the Digital Evidence Management System.
- \$54,442 in the Personnel Department for a computer-based pre-employment assessment tool used to test Dispatcher applicants.

## Energy and Utilities

The Energy and Utilities category includes the costs of electricity, fuel, gas, and other related expenditures. The Energy and Utilities category for the Fiscal Year 2026 Adopted Budget totals \$65.5 million, which is a decrease of \$5.4 million, or 7.7 percent, from the Fiscal Year 2025 Adopted Budget. This decrease is primarily due to the following:

# General Fund Expenditures

- \$3.9 million decrease in gas services associated with a significant decrease in the commodity portion of the gas rate following the restoration of two major gas lines that were previously down and the restructure of refuse packers and the compressed natural gas they consume from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$3.5 million decrease in fuel and renewable diesel primarily due to the decrease in the cost of fuel and a transfer of vehicles and associated consumption from the General Fund to the Solid Waste Management Fund associated with Measure B.
- \$1.1 million increase in water services associated with a 5% passthrough increase that was effective in April 2025, and an anticipated decrease in potable water usage.
- \$837,000 increase in IT Wireless Communications due to cost increases in the Wireless Communications Technology Fund.

## Other

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

## Transfers Out

The Transfers Out category includes transfers between City funds, including the transfer of funding for annual debt service payments for outstanding bonds. The Transfers Out category for the Fiscal Year 2026 Adopted Budget totals \$80.3 million, which is a decrease of \$12.8 million, or 13.7 percent, from the Fiscal Year 2025 Adopted Budget. This net decrease is primarily due to the following:

- \$11.9 million decrease in Citywide Program Expenditures primarily associated with not making an Infrastructure Fund contribution as a result of a decrease in sales tax revenue and an increase in debt service for lease revenue bonds.
- \$2.5 million decrease in Homelessness Strategies and Solutions Department associated with the removal of a one-time increase in Fiscal Year 2025 for a safe parking site at H Barracks.
- \$2.0 million increase in the Environmental Services Department associated with a Measure B Lifeline Rate Assistance Program for eligible residents.
- \$315,000 decrease in the Economic Development Department associated with Business Improvement District management grants as part of the Small Business Enhancement Program.

## Capital Expenditures

The Capital Expenditures category for the Fiscal Year 2026 Adopted Budget totals \$857,179, which is a decrease of \$366,000, or 29.9 percent, from the Fiscal Year 2025 Adopted Budget. This net decrease is primarily related to the following:

- \$261,000 reduction in the Parks and Recreation Department for swimming pool repairs.
- \$100,000 reduction in the Performance and Analytics Department associated with the reservation of the 3-1-1 dial code as part of the Customer Service Experience Strategy.

## Debt

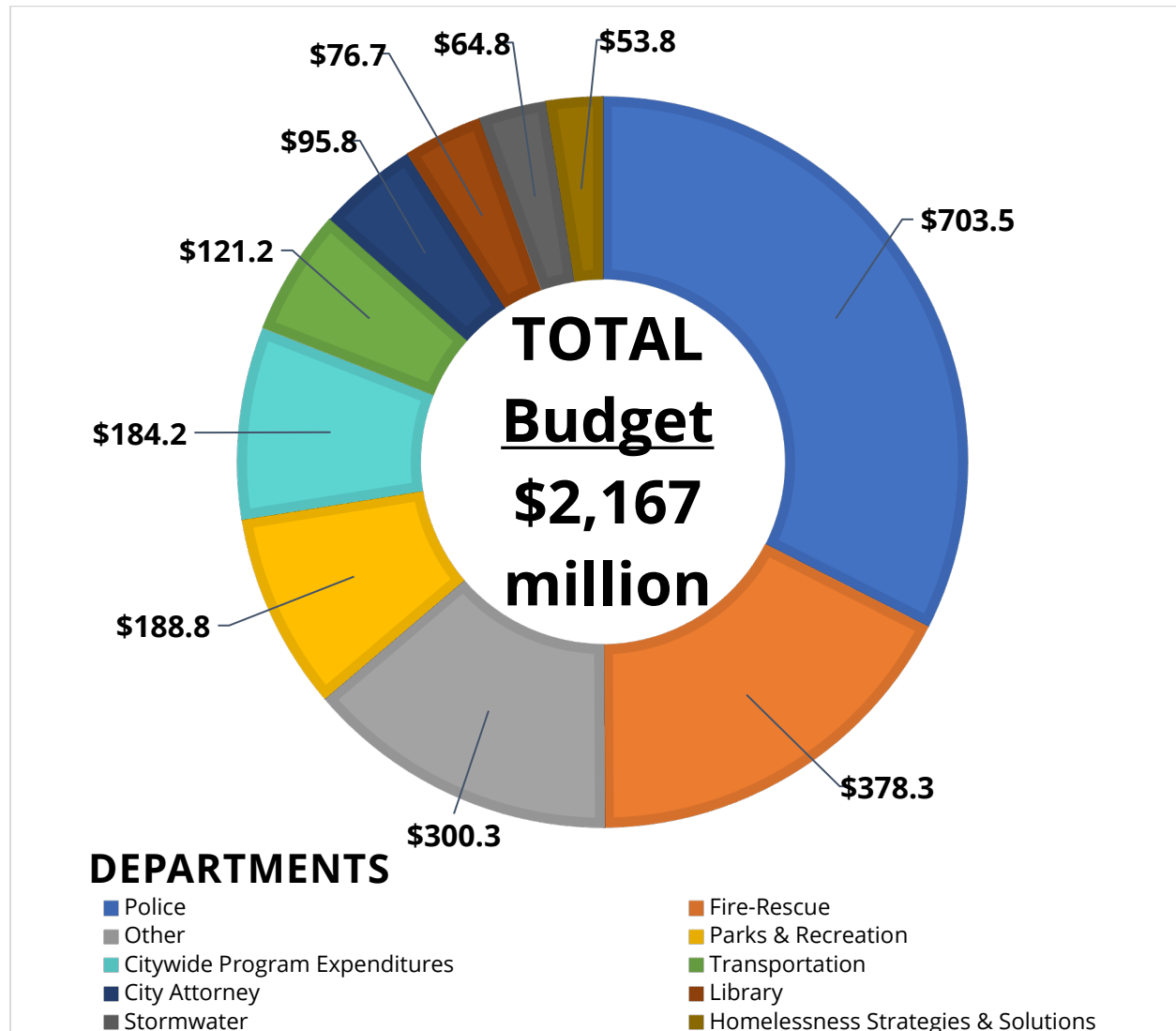
The Debt category for the Fiscal Year 2026 Adopted Budget totals \$10.9 million, which is an increase of \$3.2 million, or 41.5 percent, from the Fiscal Year 2025 Adopted Budget. The debt category includes long-term debt service on liabilities such as bonds, loans, and capital lease obligations. The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

# General Fund Expenditures

## General Fund Departments

**Figure 2 - Fiscal Year 2026 Adopted General Fund Expenditures by Department** summarizes budgeted expenditures by department in the General Fund for Fiscal Year 2026. The nine largest General Fund expenditure budgets, by department, are displayed below. All other General Fund departments are combined in the Other category. For a complete review of expenditures by department in the General Fund, refer to the Financial Summary and Schedules section of this Volume.

**Figure 2: Fiscal Year 2026 Adopted Budget General Fund Expenditures by Department (in millions)**



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

# General Fund Expenditures

## Significant Budget Additions

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

### Administrative Support

#### Development Impact Fee System Upgrade

This adjustment includes the addition of \$200,000 of one-time non-personnel expenditures, funded by Developer Impact Fee Funds, to upgrade the City Planning Department's Development Impact Fee System.

#### Labor Negotiations

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

#### Real Estate Management Software Upgrade

This adjustment includes the addition of \$624,361 in one-time non-personnel expenditures in the Economic Development Department to upgrade the Real Estate Management Software and provide professional IT consultant services to support the implementation. The software upgrade is expected to improve internal controls and enable more effective management of revenue-generating leases. It will also streamline processes for multiple departments, including Public Utilities land management, City Treasurer revenue audits, and Department of Finance GASB compliance reporting.

#### Revenue Audit Support

This adjustment includes the addition of 2.00 Accountant 2 positions and total expenditures of \$253,098 in the Office of the City Treasurer to support audits due to the increase in Transient Occupancy Tax and leases.

#### SDGE Biannual Independent Audit

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

#### Successor Agency Support

This adjustment includes the addition 1.00 Finance Analyst 4 position and total expenditures of \$166,597, with offsetting revenue, in the Department of Finance to oversee the accounting and financial transactions of all Successor Agency funds. The position would work closely with the Successor Agency and the Economic Development Department to ensure the accuracy of the Recognized Obligation Payment Schedule, payment tracker, Senate Bill 341 Report, financial statements, and other related transactions.

### Climate Action Plan

#### Tree Planting

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

# General Fund Expenditures

## Homelessness and Housing

### Central Elementary Safe Parking

This adjustment includes the addition of \$250,000 in non-personnel expenditures in the Homelessness Strategies and Solutions Department to operate the Central Elementary Safe Parking site.

### Day Center Operations

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

### Eviction Prevention Program (EPP)

This adjustment includes the addition of \$3.0 million in non-personnel expenditures in the Economic Development Department for a transfer to the San Diego Housing Commission to help renters with low income in the City of San Diego who are facing eviction for not paying their rent. Historically, this adjustment has been funded on a one-time basis, going forward it will be funded on an ongoing basis.

### Housing Instability Prevention Program

This adjustment includes the addition of \$3.5 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department to provide rental assistance for individuals at risk of homelessness. Historically, this adjustment has been funded on a one-time basis, going forward it will be funded on an ongoing basis.

### Portable Restrooms

This adjustment includes the addition of \$750,000 in one-time non-personnel expenditures in the Homelessness Strategies and Solutions Department to provide portable restrooms in downtown areas significantly impacted by encampments, as requested by the County of San Diego.

### Women and Seniors Shelter

This adjustment includes the addition of \$1.0 million in non-personnel expenditures in the Homelessness Strategies and Solutions Department for the lease for the new Women and Seniors shelter operated by Catholic Charities.

## Independent Departments

### Community Projects, Programs, and Services

This adjustment allocates \$900,000 in non-personnel expenditures to the Council Districts (\$100,000 per district) for the purpose of supporting community projects, programs, and services.

### Digital Evidence Management System

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

### Gun Violence Response Unit

This adjustment includes the addition of 2.00 Deputy City Attorney positions, 1.00 Senior City Attorney Investigator position, and 1.00 Office Support Specialist position and total expenditures and offsetting revenue of \$908,116 in the Office of the City Attorney to support the Gun Violence Response Unit and the new Firearm Relinquishment Task Force. The unit will represent the Police Department in court for gun violence restraining order petitions, provide training, and attend community meetings.

# General Fund Expenditures

## Livable Neighborhoods

### Animal Services Contract

This adjustment includes the addition of \$597,000 in non-personnel expenditures in the Parks and Recreation Department to support the Animal Services contract with the San Diego Humane Society. This increase is associated with contractual and cost of living increases.

### Balboa Park Paid Parking

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

### Comprehensive User Fee Study

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

### New Parks and Recreation Facilities

This adjustment includes the addition of 8.00 FTE positions, total expenditures of \$412,810, and \$67,137 in revenue in the Parks and Recreation Department to operate new parks and recreation facilities at East Village Green and Rowan Elementary.

## Public Safety

### Advanced Lifeguard Academy

This adjustment includes the addition of 3.00 FTE positions and total expenditures of \$336,515 in the Fire-Rescue Department for an advanced biannual Lifeguard Academy, which provides essential training in law enforcement, cliff rescue, and water rescue.

### Brush Management

This adjustment includes the addition of 1.00 Information Systems Analyst 2 position and 1.00 Assistant Fire Marshall position and total expenditures of \$349,134 in the Fire-Rescue Department to enforce brush management as recommended in the 2023 Brush Management Audit.

### Phone System Maintenance

This adjustment includes the addition of \$590,724 in non-personnel expenditures and offsetting revenue from CalOES in the Fire-Rescue and Police Departments for maintenance of the 911 phone system.

### Wellness Services

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

## Transportation

### Trench Restoration Services Service Level Agreement Support

This adjustment includes the one-time addition of \$750,000 in overtime expenditures to support trench restoration services provided to the Public Utilities Department in compliance with the Street Preservation Ordinance.



# General Fund Expenditures

## Waste and Recycling

### Clean SD

This adjustment includes the addition of 1.00 Program Manager position and total expenditures of \$237,537 in the Environmental Services Department to support managing homeless encampment abatements, enforcing waste codes, and coordinate with various organizations. The Program Manager tracks program efforts, reports key statistics, and develops policies for enforcement and abatement, including new initiatives like the Enhanced Hot Spot Program and Sidewalk Resets.

### Lifeline Rate Assistance Program

This adjustment includes the addition of \$3.0 million in non-personnel expenditures associated with:

- \$1.0 million to pay a non-profit contractor to administer a rate assistance program for Measure B that would involve setting up an application system, reviewing applications, managing information securely, and providing the City with a list of properties that qualify.
- \$2.0 million to support a discount to qualifying property owners to reduce the financial impact on property owners who qualify for financial assistance programs. Around five percent of the customers are expected to be eligible for a \$10 to \$15 monthly discount.

## Significant Budget Reductions

The following is a summary of significant budget reductions proposed in the Fiscal Year 2026 Adopted Budget. These budget reductions total \$113.1 million and include a reduction of 324.13 FTE positions. The most significant items are discussed below.

### Citywide Reductions

#### Debt Service on Projected Bond Issuance

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

#### Preservation of Benefits

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

#### Refuse Disposal Fees

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

#### Rent Savings

This adjustment includes the reduction of \$919,912 in non-personnel expenditures associated with office consolidation and relocation to City-owned space.

#### Right-of-Way Permits

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

# General Fund Expenditures

## **Waive Climate Equity Fund Transfer**

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

## **City Attorney**

### **Reduction of Personnel Expenditures**

This adjustment includes the reduction of \$3.8 million in personnel expenditures in the Office of the City Attorney. The implementation of this reduction will be at the discretion of the City Attorney.

## **City Auditor**

### **Reduction of Operational Expenditures**

This adjustment includes the reduction of \$124,799 in expenditures in the Office of the City Auditor associated with vacancies, travel, office equipment, supplies, and other non-essential services.

### **Reduction of Legal Counsel**

This adjustment includes the reduction of \$60,000 in one-time non-personnel expenditures associated with the delayed procurement of legal counsel.

## **City Clerk**

### **Reduction of Personnel Expenditures**

This adjustment includes the reduction of 7.00 FTE positions and 0.06 Legislative Recorder 2- Hourly position, for total expenditures of \$807,346 and revenue of \$66,325 in the Office of the City Clerk. The reduction is due to discontinuing the Archives Access and Preservation Program and scaling back Passport Services to cost-recovery levels. This includes halting archival tours, exhibits, community partnerships, passport walk-in services, pop-up events, and limiting passport services appointments.

## **City Planning**

### **City Planning Work Program**

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

## **City Treasurer**

### **Reduction of Lobby Security**

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

### **Reduction of Parking Citation Noticing**

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

# General Fund Expenditures

## Reduction of Positions

This adjustment includes a reduction of 8.00 FTE positions and total expenditures of \$854,932 in the Office of the City Treasurer that support various divisions and programs:

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

## Commission on Police Practices

### Reduction of Professional Services

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

## Communications

### Reduction of Public Information Officers

This adjustment includes the reduction of 6.00 FTE positions and non-personnel expenditures for a total expenditure reduction amount of \$1.0 million. These positions are responsible for educating and engaging the public and City employees, effectively delivering accurate and consistent messages regarding City initiatives, programs, events, administrative support, and services in coordination with City departments and the Mayor's Office.

## Compliance

### Occupational Safety and Health Positions

This adjustment includes the reduction of 5.00 FTE positions and total expenditures of \$754,270 in the Compliance Department associated with department oversight, the Occupational Safety and Health Team, which provides departments with a central resource on safety standards and regulations, safety plans, workplace ergonomics and guidance on the implementation of safety protocols.

## Council Administration and Council Districts

### Council Representative

This adjustment includes the reduction of 1.00 Council Representative 1 and total expenditures of \$138,572 in Council Administration. The position is vacant and there are no plans to fill the position.

### Operational Efficiency Reduction

This adjustment includes a reduction of \$1.1 million for all City Council Districts and Council Administration. Each Council Office will determine how the reduction will be implemented.

## Department of Finance

### Elimination of Commercial Paper Program

This adjustment includes the reduction of 1.00 Finance Analyst 2 position and \$1.3 million in personnel and non-personnel expenditures due to the elimination of the Commercial Paper Program for the General Fund. Due to the current interest rate environment, current projections show cost savings achievable by suspending the Commercial Paper Program and issuing long-term debt in its place. Savings would result

# General Fund Expenditures

from eliminating fixed costs associated with the Commercial Paper Program as well as interest related costs.

## **Reduction of Accounting Support**

This adjustment includes the reduction of 1.00 Principal Accountant position for total expenditures of \$230,092, which provides oversight of the debt and public utilities accounting sections.

## **Reduction of Budget Support**

This adjustment includes the reduction of 1.00 Finance Analyst 2 position for total expenditures of \$126,549, which provides budgetary customer service support to departments including oversight over budget development and monitoring.

## **Reduction of Grants Support**

This adjustment includes the reduction of 1.00 Finance Analyst 2 position for total expenditure of \$128,801 within the Grants section in the Department of Finance.

## **Reduction of Overtime and Non-Personnel Expenditures**

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

## **Department of Information Technology**

### **PC Replacement Reduction**

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

### **Replacement of Mobile Hotspot Funding**

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

## **Development Services**

### **Reduction of Code Enforcement**

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

## **Economic Development**

### **Reduction of Small Business Enhancement Program**

This adjustment includes \$797,959 in non-personnel expenditures associated with the Small Business Enhancement Program. This program will be supported by another funding source for Fiscal Year 2026.

## **Environmental Services**

### **Reduction of Mission Beach Second Collection**

This adjustment includes the reduction of \$70,000 in overtime expenditures associated with Mission Beach second residential refuse collection during the summer months. As a result of establishing a fee for refuse

# General Fund Expenditures

collection service, the Collection Services Division will end twice-weekly summer refuse collection at Mission Beach.

## **Reduction of Non-Personnel Expenditures**

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

## **Fire-Rescue**

### **Reduction of Cellular/Satellite Expenditures**

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

### **Reduction of Engine 80**

This adjustment includes the reduction of 2.00 Fire Captain positions and 2.00 Fire Fighter 2/Paramedic positions and total expenditures of \$614,456 associated with Engine 80 (previously Fast Response Squad 55) in Downtown.

### **Reduction of San Pasqual Valley Fast Response Squad**

This adjustment includes a reduction of 3.00 Fire Engineer positions and 3.00 Fire Fighter 2/Paramedic positions and total expenditures of \$794,204 associated with the Fast Response Squad in San Pasqual Valley.

### **Reduction of Staffing Unit Positions**

This adjustment includes the reduction of 1.00 Fire Fighter 3 position and 1.00 Fire Fighter 2 position for total expenditure reduction of \$472,653 associated with the Staffing Unit. The Staffing Unit maintains the daily work schedules of all sworn personnel in Telestaff, which is the work scheduling system.

### **Reduced Staffing of Second Helicopter**

This adjustment includes a reduction of \$857,250 in non-personnel expenditures associated with not staffing the second helicopter for six months, when there is a lower risk of fires.

## **General Services**

### **Reduction of Program Coordinator**

This adjustment includes the reduction of 1.00 Program Coordinator position for total expenditures of \$169,775 related to the Citywide facility job order contracting process associated with operations and maintenance activities.

### **Reduction of Vehicle Usage and Fuel**

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

## **Government Affairs**

### **Reduction of Personnel Expenditures**

This adjustment includes the reduction of 1.00 Deputy Director position, 1.00 Program Coordinator position and total expenditures of \$407,847.

# General Fund Expenditures

## Homelessness Strategies & Solutions

### Caltrans Outreach Program

This adjustment includes the reduction of \$620,917 in non-personnel expenditures related to the elimination of outreach on Caltrans property.

### Continued Shelter Operations

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

### Homelessness Response Center (HRC)

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

### Reduction of Program Coordinator

This adjustment includes the reduction of 1.00 Program Coordinator position for total expenditures of \$185,781 responsible for assessing site safety and coordinating maintenance and repairs for sites.

### Rosecrans Shelter Operations

This adjustment includes the reduction of \$4.3 million in non-personnel expenditures to reflect the discontinuation of funding from the County of San Diego.

## Human Resources

### Employee Assistance Program Transfer

This adjustment includes the reduction of \$281,255 in non-personnel expenditures associated with the Employee Assistance Program which will be transferred to, and administered by, the Risk Management Department.

### LinkedIn Learning Transfer

This adjustment includes the reduction of \$150,000 in non-personnel expenditures associated with LinkedIn Learning, which will be transferred to the Department of Information Technology for administration of allocations to all departments as it benefits all employees.

### Reduction of Departmental Support

This adjustment includes the reduction of 1.00 Associate Human Resources Analyst position for a total expenditure reduction of \$155,150. This position provides Citywide human resources services, day-to-day guidance to all City departments regarding human resources issues, labor/management guidance including MOU interpretation, training, unclassified hiring assistance, property rights discipline, and employee relations issues.

### Reduction of Non-Personnel Expenditures

This adjustment includes the reduction of \$173,132 in non-personnel expenditures associated with office supplies, and miscellaneous expenditures.

### Reduction of Program Coordinators

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



# General Fund Expenditures

## **Reduction of Program Managers**

This adjustment includes the reduction of 2.00 Program Manager positions for a total expenditure reduction of \$446,582. These positions are responsible for formulating and administering labor policies and programs, and personnel management of Labor Relations Coordinators and executing the City's recruitment strategy.

## **Library**

### **Reduction of Library Hours**

This adjustment includes the reduction of 47.60 FTE positions and \$5.3 million in total expenditures due to the reduction of Sunday hours at all branches and Monday library hours at select branches.

### **Reduction of Non-Personnel Expenditures**

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

### **Reduction of Public PC Replacement and Self-Check Equipment Maintenance**

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

### **Reduction of Executive Director**

This adjustment includes the reduction of 1.00 Executive Director position and total expenditure of \$269,647 due to the restructure of Office of the Child and Youth Success into the Library Department.

## **Office of Emergency Services**

### **Reduction of Emergency Preparedness Staff**

This adjustment includes a reduction of 1.00 Emergency Services Coordinator position and 1.00 Senior Management Analyst for total expenditures of \$257,969 and associated revenue due to a decline in regional grant funding.

## **Office of the Mayor**

### **Reduction of the Chief Operating Officer**

This adjustment includes the reduction of 1.00 Chief Operating Officer position and total expenditures of \$543,945 associated with the consolidation of the Office of the Chief Operating Officer into the Office of the Mayor.

### **Reduction of Administrative Support**

This adjustment includes the reduction of 1.00 Associate Management Analyst position and total expenditures of \$222,988 due to the consolidation of the Office of Boards and Commissions within the Office of the Mayor.

### **Reduction of Confidential Secretary**

This adjustment includes the reduction of 1.00 Confidential Secretary position and total expenditures of \$135,318. This position supports the Office of the Mayor with handling sensitive administrative tasks, managing communications, and ensuring smooth day-to-day operations.

### **Reduction of Deputy Chief Operating Officers**

This adjustment includes the reduction of 2.00 Deputy Chief Operating Officer positions and total expenditures of \$705,632.

# General Fund Expenditures

## **Reduction of Mayor Representative 2s**

This adjustment includes the reduction of 2.00 Mayor Representative 2 positions and total expenditures of \$362,542. One position is on the Communications team which maintains open and transparent communication between the City and its residents on behalf of the Mayor and the other position is on the Policy & Innovation team which works closely with City staff and the City Council to develop and implement policies consistent with the Mayor's priorities for the benefit of the City and its residents.

## **Parks and Recreation**

### **Elimination of Security Services**

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

### **Reduction of Asset Management Support**

This adjustment includes the reduction of 1.00 Project Officer 2 position, 1.00 Program Coordinator position and total expenditures of \$338,838 in the Asset Management Section within the Department. The reduction will impact on the ability to deliver CIP projects, park amenities, compliance with city policies, and recreation opportunities.

### **Reduction of Balboa Park Support**

This adjustment includes the reduction of 5.00 FTE positions and total expenditures of \$433,041 supporting Balboa Park. This reduction will affect Kate Sessions Nursery operations, Botanical Building operations and hours, trail maintenance and brush management of open space trails at Balboa park, maintenance of historical buildings, and the ability to maintain service levels and standards.

### **Reduction in Capital Expenditures**

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

### **Reduction of Citywide Maintenance Services**

This adjustment includes the reduction of 20.00 FTE positions and total expenditures of \$2.1 million in Citywide Maintenance Services Division. This reduction will result in impacts to citywide maintenance at all community and regional parks, including irrigation system operations, turf, landscapes, space and operational facilities, maintenance of operational and construction equipment, pools, fountains, aquatic systems, emergency tree services, regulatory compliance, and electrical systems.

### **Reduction of Community Park Maintenance**

This adjustment includes the reduction of 26.50 FTE positions and total expenditures of \$2.8 million that will impact the Department's ability to maintain newly added joint-use sites, neighborhood parks, playgrounds, recreation centers, and dog parks.

### **Reduction of Contractual Landscape Maintenance**

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

### **Reduction of Engineering Services**

This adjustment includes the reduction of \$224,889 in engineering services associated with support from Engineering and Capital Projects Department staff on Parks and Recreation Department-related projects.

# General Fund Expenditures

## **Reduction of Equipment Rentals**

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

## **Reduction of Ground Maintenance Supervisors**

This adjustment includes a reduction of 2.00 Grounds Maintenance Supervisor positions for total expenditures of \$191,274. This reduction will impact maintenance levels in the Mira Mesa and Robb Field areas.

## **Reduction of Restroom Hours Downtown**

This adjustment includes a reduction of \$502,210 in non-personnel expenditures associated with closure of Gaslamp Square Restroom downtown and a reduction of hours from 24 to 16 hours at the Civic Center Public Restroom. The civic center public restroom in the downtown area will be limited to daytime access to the public.

## **Reduction of Specialized After School Programs**

This adjustment includes the reduction of 1.03 FTE positions and total expenditures of \$39,531 and associated revenue of \$151,081 related to reducing after school programs at Allied Gardens and Linda Vista. General programming at these recreation centers will be modified to serve children and teens instead of offering specialized after school programs.

## **Reduction in Tree Maintenance and Irrigation**

This adjustment includes a reduction of 5.00 FTE positions and \$1.3 million in total expenditures associated with maintenance and irrigation of trees within Citywide parks and open space areas.

## **Performance and Analytics**

### **Reduction of 3-1-1 Phone System**

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

### **Reduction of Get It Done Modernization**

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

### **Reduction of Medallia Contract**

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

### **Reduction of Open Data Portal and Data Governance**

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

### **Reduction of Program Coordinator**

This adjustment includes the reduction of 2.00 Program Coordinator positions and total expenditures of \$374,056 in the Strategic Initiatives Division which is intended to support operational improvements and efficiency enhancements.

# General Fund Expenditures

## Reduction of Software and Technical Solutions

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

## Personnel

### Reduction in Funding for Pre-Employment Fingerprinting

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

### Reduction in Funding for Promotional Advertising

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

### Reduction of Office Support Specialist

This adjustment includes a reduction of 1.00 Office Support Specialist position and total expenditures of \$77,919 which provides office support to the department.

### Reduction of Outstation Section

This adjustment includes a reduction of 1.00 Supervising Personnel Analyst position and total expenditures of \$155,499 which supports the Departmental Outstation Program.

### Reduction of Payroll Audit Specialist

This adjustment includes a reduction of 1.00 Payroll Audit Specialist 2 position and total expenditures of \$79,791 which provide payroll support to the Department.

### Medical and Backgrounds Program Coordinator

This adjustment includes a reduction of 1.00 Program Coordinator position and total expenditures of \$239,066 associated with the Medical and Backgrounds Program. This position oversees the City's pre-employment process, ensures compliance with DOJ/FBI terms, manages the medical provider contract, and addresses related issues.

### Reduction in Recruiting Support

This adjustment includes the reduction of 1.00 Program Coordinator position, 1.00 Associate Personnel Analyst position and total expenditures of \$377,066 in the Recruiting Section. This section supports hiring efforts and promotes City careers through events, counseling, and partnerships.

## Police

### Gangs and Vice Operations Detectives

This adjustment includes the reduction of 2.00 Police Detectives, 1.73 Police Detective – Hourly, and 1.15 Police Officer 2 positions and total expenditures of \$903,000 associated with Gang and Vice Operations. The loss of the positions will require graffiti cases to be absorbed by patrol command investigations.

### Logistics Captain Reduction

This adjustment includes the reduction of 1.00 Police Captain position and total expenditures of \$704,683 that oversees the Fleet, Facilities, Property Room, and Records. This position is currently filled, but the incumbent is expected to be transferred to the Research, Analysis, and Planning Captain position at the end of the fiscal year.

# General Fund Expenditures

## Northwestern Division

This adjustment includes the reduction of 1.00 Police Captain position and 1.00 Police Sergeant position at Northwestern Division for total expenditures of \$917,216.

## Patrol Operations Lieutenants

This adjustment includes the reduction of 2.00 Police Lieutenants positions and total expenditures of \$730,638 associated with Patrol Operations. The loss of these positions could delay command-level responses to some critical incidents.

## Reduction of Extension of Shift Overtime

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

## Reduction of Patrol Backfill Overtime

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

## Reduction of Program Coordinator

This adjustment includes the reduction of 1.00 Program Coordinator position and total expenditures of \$203,701 in the Information Technology section.

## Purchasing & Contracting

### Reduction of Program Coordinator

This adjustment includes the reduction of 1.00 Program Coordinator position and total expenditures of \$169,775. This position is responsible for the division's capacity to conduct effective monitoring activities, support service programs, and overall program measures that improve outcomes for small, minority, and woman-owned businesses, while enhancing communication of the Small Local Business Enterprise (SLBE) Program objectives throughout City departments.

## Race and Equity

### Department Reorganization

This adjustment includes the reduction of 1.00 Program Coordinator position and non-personnel expenditures for total expenditures of \$365,675 impacting the Race and Equity Program.

## Stormwater

### Reduction of CIP Planning & Assessments

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

### Reduction of Compliance Activities

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

# General Fund Expenditures

## **Reduction of Operational Support**

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

## **Reduction of Operating Activities**

This adjustment includes the reduction of \$581,847 in non-personnel expenditures for operating activities including channel maintenance, underground utility mark outs, in-house pipe replacement, and asset management.

## **Reduction of Rebates Programs**

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

## **Stormwater Low Flow Diversion**

This adjustment includes the reduction of \$1.0 million in fees paid to the Public Utilities Department for treatment of urban runoff diverted to the sanitary sewer system based on a study of the volume of low flows in the storm drain system currently being diverted.

## **Sustainability & Mobility**

### **Building Decarbonization Reduction**

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

### **Mobility Programs Reduction**

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

### **Reduction of ADA Compliance**

This adjustment includes the reduction of 1.00 Project Officer 2 position and total expenditures of \$205,166 which supports ADA compliance.

### **Reduction of Building Decarbonization Positions**

This adjustment includes the reduction of 1.00 Climate Equity Specialist 4 position, 1.00 Program Manager position and total expenditures of \$362,410 due to the Climate Equity Fund reduction and establishment of the Climate Advisory Board. Tasks will be redistributing to staff focusing climate equity efforts to Communities of Concern.

### **Reduction of Parking District Program Coordinator**

This adjustment includes the reduction of 1.00 Program Coordinator position and total expenditures of \$169,775 due to decreased demand and the redistribution of duties within the Department.

### **Reduction of Payroll Specialist**

This adjustment includes the reduction of 0.50 FTE Payroll Specialist 1 position and total expenditures of \$46,900 due to the consolidation of departmental functions into various departments.



# General Fund Expenditures

## **Reduction of Zero Emissions Vehicle Projects Planner**

This adjustment includes the reduction of 1.00 Associate Planner position and total expenditures of \$140,022 associated with the Public Electric Vehicle Charging Program (PEVCP). This reduction will shift responsibilities to existing staff, limiting PEVCP engagement to Communities of Concern.

## **Zero Emissions Vehicle Planning Reduction**

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

## **Transportation**

### **Reduction of Citywide Tree Planting**

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

### **Reduction of Traffic Signals Cabinet Supplies**

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