

## Citywide Program Expenditures



### Description

The Citywide Program Expenditures Department budget is comprised of various programs and activities that provide benefits and services citywide. This budget includes the funding for programs or activities that are generally not attributable to any single City department, as well as the General Fund portion of any programs that are funded both by the General Fund and non-General funds. The Citywide Program Expenditures Department budget is administered by the Department of Finance with input from responsible departments throughout the City.

# Citywide Program Expenditures

## Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ - \$	- \$	- \$	-
Non-Personnel Expenditures	169,173,004	199,099,941	184,241,897	(14,858,044)
<b>Total Department Expenditures</b>	<b>\$ 169,173,004 \$</b>	<b>\$ 199,099,941 \$</b>	<b>\$ 184,241,897 \$</b>	<b>\$ (14,858,044)</b>
<b>Total Department Revenue</b>	<b>\$ - \$</b>	<b>- \$</b>	<b>- \$</b>	<b>-</b>

## General Fund

### Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Administrative Expenditures	\$ - \$	250,000 \$	1,514,297 \$	1,264,297
Assessments to Public Property	1,181,545	1,274,428	1,443,644	169,216
Citywide Elections	3,760,739	8,929,418	1,760,000	(7,169,418)
Corporate Master Lease Rent	13,173,241	16,297,979	16,235,609	(62,370)
Deferred Capital Debt Service	20,680,622	42,984,441	55,051,999	12,067,558
Right-of-Way Permits	2,269,287	5,260,489	7,672,377	2,411,888
Insurance	4,373,337	5,901,974	6,482,307	580,333
Memberships	1,170,031	1,209,762	1,338,493	128,731
Preservation of Benefits	656,701	1,200,000	925,000	(275,000)
Property Tax Administration	4,790,908	5,153,780	5,048,327	(105,453)
Public Liab. Claims Transfer-Claims Fund	23,889,668	30,211,162	31,193,782	982,620
Public Liab. Claims Transfer-Insurance	24,193,946	31,699,628	31,578,669	(120,959)
Public Use Leases	1,308,175	1,308,175	1,308,175	-
Special Consulting Services	1,601,105	760,846	420,706	(340,140)
Supplemental COLA Benefit	945,350	960,000	995,000	35,000
Transfer to Infrastructure Fund	30,961,972	21,057,697	-	(21,057,697)
Transfer to Other Funds	17,230,766	3,550,000	-	(3,550,000)
Transfer to Park Improvement Funds	16,985,611	21,090,162	21,273,512	183,350
<b>Total</b>	<b>\$ 169,173,004 \$</b>	<b>\$ 199,099,941 \$</b>	<b>\$ 184,241,897 \$</b>	<b>\$ (14,858,044)</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Non-Discretionary Adjustment</b>	0.00 \$	23,209,244 \$	-
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
<b>One-Time Additions and Annualizations</b>	0.00	3,078,747	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
<b>Right-of-Way Permit Reimbursement</b>	0.00	2,967,278	-
Addition of non-personnel expenditures to reimburse the Development Services Department for inspections of right-of-way permits performed in Fiscal Year 2024.			

# Citywide Program Expenditures

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Transfer to the Public Liability Operating Fund</b> Addition of non-personnel expenditures for the transfer to the Public Liability Operating Fund to support public liability claims.	0.00	982,620	-
<b>Mission Bay and Regional Park Improvements Funds</b> Addition of non-personnel expenditures for the transfer to the Mission Bay and Regional Park Improvements Funds per City Charter section 55.2.	0.00	183,350	-
<b>Assessments to Public Property</b> Addition of non-personnel expenditures to support assessments levied on General Fund City property in Maintenance Assessment Districts (MADs) and Property and Business Improvement Districts (PBIDs).	0.00	169,216	-
<b>Membership Fees</b> Addition of non-personnel expenditures to support membership fee rate increases.	0.00	128,731	-
<b>Financial Consulting Services</b> Addition of one-time non-personnel expenditures for financial consultant services to support formation services.	0.00	38,250	-
<b>Supplemental Cost of Living Adjustment</b> Adjustment to reflect the allocation of the pay-go costs for the continued funding of the supplemental cost of living adjustment per ordinance 18608.	0.00	35,000	-
<b>Property Tax Administration Fees</b> Adjustment to reflect revised property tax administration fees paid to the County of San Diego.	0.00	(105,453)	-
<b>General Liability and Excess Insurance Programs</b> Reduction of non-personnel expenditures to support the General Liability and Excess Insurance programs primarily as a result of raising the City's Self-Insured Retention (SIR).	0.00	(120,959)	-
<b>Preservation of Benefits</b> Adjustment to reflect revised non-personnel expenditures for the preservation of retiree benefits of plan members of the San Diego City Employees' Retirement System.	0.00	(275,000)	-
<b>Right-of-Way Permit Reimbursement</b> Reduction of non-personnel expenditures to reimburse the Engineering and Capital Projects Department for inspections of right-of-way permits performed in Fiscal Year 2024.	0.00	(555,390)	-
<b>Office Space Consolidation</b> Addition of non-personnel expenditures related to office consolidation and relocation into City-owned space.	0.00	(806,312)	-
<b>Elimination of Commercial Paper Program</b> Reduction of non-personnel expenditures due to the temporary elimination of the Commercial Paper Program.	0.00	(1,131,504)	-

# Citywide Program Expenditures

## Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Climate Equity Fund Transfer Waiver</b> Reduction of non-personnel expenditures associated with the one-time waiver of the transfer to the Climate Equity Fund.	0.00	(6,628,747)	-
<b>Citywide Elections</b> Reduction of non-personnel expenditures related to the County of San Diego's administration of anticipated citywide elections.	0.00	(7,169,418)	-
<b>Lease Revenue Bond Interest</b> Reduction of anticipated interest payments due to the revised schedule for 2025 Lease Revenue Bond issuance.	0.00	(7,800,000)	-
<b>Transfer to the Infrastructure Fund</b> Reduction of non-personnel expenditures for the transfer to the Infrastructure Fund per City Charter Section 77.1.	0.00	(21,057,697)	-
<b>Total</b>	<b>0.00</b>	<b>\$ (14,858,044)</b>	<b>\$ -</b>

## Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
<b>NON-PERSONNEL</b>				
Contracts & Services	\$ 78,845,148	\$ 105,169,992	\$ 101,821,758	\$ (3,348,234)
<i>External Contracts &amp; Services</i>	76,498,450	99,845,002	94,065,593	(5,779,409)
<i>Internal Contracts &amp; Services</i>	2,346,698	5,324,990	7,756,165	2,431,175
Information Technology	24,295	-	-	-
Energy and Utilities	725,740	928,412	1,430,509	502,097
Other	2,783,596	4,855,660	4,784,876	(70,784)
Transfers Out	86,794,224	88,145,877	76,204,754	(11,941,123)
<b>NON-PERSONNEL SUBTOTAL</b>	169,173,004	199,099,941	184,241,897	(14,858,044)
<b>Total</b>	<b>\$ 169,173,004</b>	<b>\$ 199,099,941</b>	<b>\$ 184,241,897</b>	<b>\$ (14,858,044)</b>