

The City of  
**SAN DIEGO**



**MAY REVISION TO THE  
FISCAL YEAR 2027 DRAFT  
BUDGET**



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MAY 2026

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## INTRODUCTION

This report presents the May Revision to the Fiscal Year 2027 Draft Budget (May Revision). The May Revision is based on the most current financial information and economic assumptions available after the development of the Fiscal Year 2027 Draft Budget (Draft Budget), released on April 15, 2026. The May Revision contains recommended changes to the Draft Budget based on current year revenue and expenditure projections included in the Fiscal Year 2026 Third Quarter Budget Monitoring Report (Third Quarter Report) and adjustments to projects within the Capital Improvements Program (CIP).

The May Revision continues to maintain a balanced budget and provides essential core services, prioritizing the restoration of various filled positions and some services. The May Revision includes \$13.5 million in additional revenue for the General Fund primarily associated with an increase in Transient Occupancy Tax revenue and additional Land Use Fee revenue from the Golf Enterprise Fund. While the General Fund budget is balanced in Fiscal Year 2027, one-time resources continue to support a relatively small component of ongoing expenditures. Although the May Revision continues the use of one-time resources to maintain core services, the City remains committed to addressing its projected structural deficits for the General Fund and has made considerable progress toward the goal of attaining a structurally balanced budget. It is projected that the General Fund will continue to be impacted by slower revenue growth in the next five fiscal years, which will require additional fiscal actions, including reevaluating current expenditure patterns and exploring new and enhanced sources of revenue to obtain a structurally balanced budget in the future.

The May Revision for the General Fund increases expenditures by \$13.5 million and 44.34 Full-Time Equivalent (FTE) positions over the Draft Budget. The following information provides a summary of adjustments to the Draft Budget, including changes to non-General Funds and the CIP. For a list of all adjustments included in the May Revision, please refer to the Attachments included in this report.

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## MAY REVISION SUMMARY

### CITYWIDE EXPENDITURES

**Table 1: May Revision Expenditure Summary by Fund Type** shows the change in budget from the Fiscal Year 2027 Draft Budget to the May Revision.

**Table 1: May Revision Expenditure Summary by Fund Type**

Fund Type	FY 2027 Draft Budget	FY 2027 May Revision	Change	Percent Change
General Fund	\$ 2,238,413,256	\$ 2,251,926,299	\$ 13,513,043	0.6%
Enterprise Funds	1,897,087,415	1,915,297,891	18,210,476	1.0%
Special Revenue Funds	1,221,396,365	1,200,882,641	(20,513,724)	-1.7%
Internal Service Funds	219,671,462	225,766,475	6,095,013	2.8%
Capital Project Funds	23,336,265	23,336,265	-	0.0%
Capital Improvements Program	821,746,323	857,333,119	35,586,796	4.3%
<b>Total</b>	<b>\$ 6,421,651,086</b>	<b>\$ 6,474,542,690</b>	<b>\$ 52,891,604</b>	<b>0.8%</b>

The May Revision includes an increase of \$52.9 million in expenditures from the Draft Budget, bringing the total budget to \$6.47 billion. This increase is primarily due to the following:

- \$18.2 million increase in the Enterprise Funds primarily associated with increased electricity needs in the Water Utility Operating Fund due to Pure Water projects that are anticipated to come online in Fiscal Year 2027 and additional water purchases from the San Diego County Water Authority based on updated water sales assumptions.
- \$35.6 million increase in the Capital Improvements Program associated with increased funding from the Mission Bay Park Improvement Fund, San Diego Regional Parks Improvements Fund, Community DIF/FBA, and Citywide Parks DIF. Additional details can be found in the Capital Improvements Program section.
- \$13.5 million increase in the General Fund primarily associated with an increase for ongoing homeless shelters and services, the inclusion of an estimate for potential labor negotiation impacts, partial restoration of library and recreation center hours, and revised assumptions for the interest on the anticipated Tax and Revenue Anticipation Note (TRAN) issuance.
- \$6.1 million increase in the Internal Service Funds primarily within the Fleet Operations and Replacement Funds to facilitate the acquisition of new vehicles and updated fuel costs based on current market conditions.

These increases are offset by a decrease of \$20.5 million in the Special Revenue Funds primarily in the TOT Convention Center Fund due to a reduction in operational appropriations to allow for future budgeting for capital improvement projects. This decrease is partially offset by an increase in the Emergency Medical Services Transport Program Fund due to higher Public Provider – Ground Emergency Medical Transport (PP-GEMT) fees.

## CITYWIDE REVENUES

**Table 2: May Revision Revenue Summary by Fund Type** shows the change in budget from the Fiscal Year 2027 Draft Budget to the May Revision.

**Table 2: May Revision Revenue Summary by Fund Type**

Fund Type	FY 2027 Draft Budget	FY 2027 May Revision	Change	Percent Change
General Fund	\$ 2,238,413,256	\$ 2,251,926,299	\$ 13,513,043	0.6%
Enterprise Funds	2,036,655,455	2,230,789,493	194,134,038	9.5%
Special Revenue Funds	1,049,853,033	1,053,307,706	3,454,673	0.3%
Internal Service Funds	216,692,489	220,768,893	4,076,404	1.9%
Capital Project Funds	70,368,512	70,537,951	169,439	0.2%
<b>Total</b>	<b>\$ 5,611,982,745</b>	<b>\$ 5,827,330,342</b>	<b>\$ 215,347,597</b>	<b>3.8%</b>

The May Revision includes an increase of \$215.3 million in revenues from the Draft Budget for a total budget of \$5.83 billion. This increase is primarily due to a \$194.1 million increase in Enterprise Funds due to the following:

- \$76.0 million increase in the Municipal Sewer Revenue Fund associated with updated rates that were approved by the City Council in FY 2026. Updates were not included in the Draft Budget as trends associated with the mid-year projections were still being analyzed.
- \$66.0 million increase in the Water Utility Operating Fund associated with updated rates that were approved by the City Council in FY 2026. Updates were not included in the Draft Budget as trends associated with the mid-year projections were still being analyzed.
- \$41.3 million associated with increased revenue projections in the Metropolitan Sewer Utility Fund. Updates were not included in the Draft Budget as trends associated with the mid-year projections were still being analyzed.
- \$5.2 million increase in the Development Services Fund primarily due to revised revenue projections to account for general salary and Producer Price Index (PPI) increases.
- \$4.2 million associated with changes in resident service levels and support for curbside recycling in the Solid Waste Management Fund.
- \$1.5 million increase in the Recycling Enterprise Fund associated with increased fees due to CPI for AB 939 Franchise Fee revenue.

In addition to the increases noted above, revenues increased by \$13.5 million in the General Fund primarily associated with \$6.5 million in Major General Fund revenues, which will be discussed in greater detail in the following section, and \$7.0 million primarily due to increased reimbursements from the Transient Occupancy Tax, Road Maintenance & Rehabilitation (RMRA), TransNet, and Environmental Growth Funds; \$4.1 million in the Internal Service Funds primarily due to increased fuel cost reimbursement in the Fleet Operations Operating Fund; \$3.5 million in the Special Revenue Funds associated with increased Emergency Medical Services payments and Transient Occupancy Tax revenue, offset by reductions in the Engineering & Capital Projects Fund as fund balance is drawn down; and \$169,000 in the Capital Project Funds due to increased contributions to the Mission Bay and Regional Parks Improvement Funds due to increase Franchise Fee revenue.

## CITYWIDE ADJUSTMENTS

The following section summarizes May Revision adjustments with a citywide impact.

### GENERAL FUND REVENUES

As displayed in **Table 3: General Fund Revenue Change**, General Fund revenues reflect a net increase of \$13.5 million from the Draft Budget, including a \$6.5 million increase in Major General Fund revenues and a \$7.0 million increase in departmental revenue. The following section outlines these changes in further detail.

**Table 3: General Fund Revenue Change (in millions)**

General Fund Revenue	FY 2027 Draft Budget	FY 2027 May Revision	Change
Major General Fund Revenues	\$ 1,655.0	\$ 1,661.5	\$ 6.5
Departmental Revenues	583.4	590.4	7.0
<b>General Fund Revenue Total</b>	<b>\$ 2,238.4</b>	<b>\$ 2,251.9</b>	<b>\$ 13.5</b>

### Major General Fund Revenues

The Major General Fund revenue budget is \$1.66 billion, which represents an increase of \$6.5 million from the Fiscal Year 2027 Draft Budget. All major General Fund revenue projections have been updated to incorporate the most recent available economic data, including the year-end projections included in the Third Quarter Report. **Table 4: Major General Fund Revenue Changes** outlines the \$6.5 million net increase in projected major General Fund revenues compared to the Draft Budget.

**Table 4: Major General Fund Revenue Changes (in millions)**

Major General Fund Revenue	FY 2027 Draft Budget	FY 2027 May Revision	Change
Property Tax	\$ 882.9	\$ 881.8	\$ (1.1)
Sales Tax	386.4	386.4	-
Transient Occupancy Tax	164.8	168.6	3.8
Franchise Fees	102.1	102.8	0.7
Other Major General Fund Revenues	118.8	122.0	3.2
<b>Major General Fund Revenue Total</b>	<b>\$ 1,655.0</b>	<b>\$ 1,661.5</b>	<b>\$ 6.5</b>

**Table 5: Growth Rates for Major General Fund Revenues** compares the Draft Budget growth rates and the May Revision growth rates for the four major General Fund revenue sources. Overall, growth rate assumptions remain consistent with those in the Draft Budget. The primary adjustment is in Property Tax, where the projected growth rate was slightly adjusted downward from 4.2 percent to 4.1 percent, resulting in a 0.1 percentage point decrease in the year-over-year growth rate compared to the Draft Budget and reflects updated projections from the Third Quarter Report, which informed an updated revenue base.

**Table 5: Growth Rates for Major General Fund Revenues**

Major General Fund Revenue	FY 2027 Draft Budget	FY 2027 May Revision
Property Tax	4.2%	4.1%
Sales Tax	1.9%	1.9%
Transient Occupancy Tax	1.5%	1.5%
Franchise Fees	1.0%/-7.6%	1.0%/-7.6%

The Department of Finance (DoF) will continue to closely monitor economic and financial conditions and will incorporate and report significant changes to the General Fund revenues in the respective quarterly budget monitoring reports. The most significant changes to major General Fund revenues reflected in the May Revision are discussed in detail in the following sections.

**Property Tax**

Property tax reflects a net decrease of \$1.1 million, primarily due to lower Redevelopment Property Tax Trust Fund (RPTTF) tax sharing pass-through payments and residual property tax payments associated with the Recognized Obligation Payment Schedule (ROPS) for 2026-27, based on estimates received from the County in April 2026. The RPTTF residual property tax payment represents the City’s proportionate share of remaining funds in the RPTTF after all ROPS obligations have been met.

In addition, enforceable obligations for ROPS 20 were confirmed through the Annual Recognized Obligation Payment Schedule letter issued by the State in April 2026, which approved all items reviewed by the California Department of Finance (CA-DOF). The decrease in RPTTF revenues is partially offset by a slight \$48,000 increase in 1.0 percent property tax collections, reflecting the most recent apportionment report received from the County of San Diego in April 2026.

The 4.2 percent growth rate included in the Draft Budget was revised to 4.1 percent to reflect the most current property tax activity. This growth rate continues to be supported by elevated median home prices, the October 2025 CCPI exceeding 2.0 percent, stable unemployment rates, and continued demand for a limited housing supply.

Given the lag between when the County Assessor’s Office establishes assessed property values and when revenues are received by the City, property tax growth for FY 2027 is based on real estate activity through calendar year 2025.

**Sales Tax**

Sales tax remains unchanged from the \$386.4 million assumed in the Draft Budget, with a 1.9 percent growth rate consistent with the most recent quarterly projection report received in April 2026 from the City’s Sales Tax consultant, Hinderliter, de Llamas & Associates.

While the Draft Budget highlighted consumer concerns related to inflationary pressures and fluctuating consumer confidence amid general economic uncertainty, recent indicators suggest modest improvement, with slight improvements in the economic factors that drive sales tax revenue growth. The UCLA Anderson Spring 2026 Economic Forecast projects inflation to remain stable at 2.7 percent in calendar year 2026 and 2.4 percent in calendar year 2027<sup>1</sup>. In addition, the City of San Diego’s unemployment rate has remained relatively stable, decreasing from 4.5 percent in January 2026, as reported in the Draft Budget, to a preliminary

<sup>1</sup> The UCLA Anderson Forecast for the Nation and California. UCLA Anderson Forecast. Spring 2026. Page 23



4.2 percent in March 2026, according to the State of California’s Employment Development Department<sup>2</sup>. Furthermore, consumer confidence also improved during this period, increasing from 84.5 in January 2026 to 91.8 in March 2026. Although these recent improvements in economic indicators reflect a more positive outlook, the available data does not support an adjustment to the sales tax revenue, as actual receipts collected have not improved. The Department of Finance will continue to monitor and provide updates to sales tax revenue throughout the fiscal year, as more data becomes available.

### ***Transient Occupancy Tax***

Transient Occupancy Tax (TOT) in the General Fund reflects an increase of \$3.8 million, with a Citywide increase totaling \$7.1 million. The increase is primarily due to higher-than-anticipated TOT receipts in March and April 2026, contributing to an increase in the year-end projection included in the Third Quarter Report, which serves as the base for the May Revision.

According to the April 2026 San Diego Lodging forecast developed by Tourism Economics, leisure and international travel are anticipated to grow by 3.6 percent and 3.4 percent, respectively<sup>3</sup>, even as international, group, and business travel are expected to remain below pre-pandemic levels. This indicates a continued but gradual improvement in tourist activity. However, elevated inflation and rising fuel costs may prompt consumers to limit discretionary travel spending to prioritize essential purchases. As a result, overall travel demand is expected to grow more modestly as consumers respond to economic uncertainty and inflationary pressures. The 1.5 percent growth rate assumed in the Draft Budget remains unchanged and continues, balancing modest TOT growth with ongoing risks to the tourism sector.

Consistent with the Draft Budget, the \$320.7 million in total TOT will be allocated in accordance with the City’s Municipal Code. Of this amount, 5.5 cents, or \$168.6 million, is allocated to the General Fund. The remaining 5.0 cents, or \$152.1 million, is allocated to Special Promotional Programs, including the one-cent Council discretionary allocation proposed for transfer to the General Fund, and the 4.0 cents allocated to programs that promote the City as a tourist destination, including reimbursements to the General Fund for safety and maintenance of visitor-related facilities.

### ***Franchise Fees***

Franchise Fees revenues reflect an increase of \$698,000 from the Draft Budget. The revised projection is due to higher-than-anticipated tonnage collected at the Sycamore Landfill in FY 2026, which in turn increases the FY 2027 revenue base. The data to date and the assumptions used to develop the budget for the remaining franchise fees remain consistent with those in the Draft Budget.

### ***Other Major General Fund Revenues***

Other Major General Fund Revenues reflect a net increase of \$3.2 million from the Draft Budget, primarily due to an increase of \$4.3 million in the Land Use Fee Revenue received from the Golf Enterprise Fund, the anticipated collection of \$1.0 million associated with the escheatment of unclaimed monies for individuals and businesses, and \$684,000 in the TOT one-cent transfer to the General Fund, resulting from higher projected total TOT revenues. These increases are partially offset by the projected \$2.6 million decrease in interest earnings related to the issuance of the Tax and Revenue Anticipation Note (TRAN) based on updated cash flow assumptions.

<sup>2</sup> Employment Development Department. State of California. [edd.ca.gov](http://edd.ca.gov).

<sup>3</sup> Tourism Economics San Diego Lodging Forecast. April 2026. [San Diego Industry Research](http://San Diego Industry Research).

**General Fund Departmental Revenue**

**Table 6: General Fund Departmental Revenue Changes** summarizes the \$7.0 million increase from the Fiscal Year 2027 Draft Budget.

**Table 6: General Fund Departmental Revenue Changes (in millions)**

General Fund Departmental Revenue	FY 2027 Draft Budget	FY 2027 May Revision	Change
Fire-Rescue	\$ 84.1	\$ 86.8	\$ 2.7
Transportation	89.0	91.0	2.1
Parks & Recreation	63.7	64.9	1.3
Police	75.9	76.9	1.0
All Other General Fund Departments	270.7	270.7	(0.0)
<b>General Fund Departmental Revenue Total</b>	<b>\$ 583.4</b>	<b>\$ 590.4</b>	<b>\$ 7.0</b>

General Fund Departmental Revenues are projected to increase by \$7.0 million from the Draft Budget. This increase is primarily associated with the following:

- \$2.7 million increase in the Fire-Rescue Department resulting from higher projected total TOT revenues to support reimbursement of the City’s lifeguard services, and the anticipated receipt of grant proceeds to support vegetation management, defensible space, and community wildfire programs. These increases are partially offset by the decrease in reimbursements from the Emergency Medical Services Transport Program Fund resulting from increases in the annual PP-GEMT payment.
- \$2.1 million increase in the Transportation Department primarily associated with reimbursements from the RMRA Fund to support the implementation of the City’s Speed Management Plan.
- \$1.3 million increase in the Parks & Recreation Department primarily from reimbursements from the Environmental Growth Funds for eligible expenditures in support of the preservation and enhancement of the environment.
- \$1.0 million increase in the Police Department primarily due to the receipt of opioid settlement funds to support the Intervention Services Team (IST), which provides specialized outreach to homeless individuals with complex, long-term substance abuse or mental health needs, offering tailored services rather than enforcement.



**SALARY AND ASSOCIATED FRINGE BENEFIT ADJUSTMENTS**

The May Revision includes minor salary and fringe benefit changes. **Table 7: Salaries and Wages by Fund Type** reflects the changes from the Draft Budget.

**Table 7: Salaries and Wages by Fund Type (in millions)**

Salaries and Wages	FY 2027 Draft Budget	FY 2027 May Revision	Change
General Fund	\$ 957.5	\$ 964.3	\$ 6.8
Non-General Funds	520.9	520.7	(0.2)
<b>Total</b>	<b>\$ 1,478.3</b>	<b>\$ 1,485.0</b>	<b>\$ 6.6</b>

The net increase of \$6.6 million from the Draft Budget for salaries and wages is primarily associated with the budgeting of a placeholder amount to reflect the potential impacts tied to ongoing labor negotiations with each of the City’s Recognized Employee Organizations (REOs), increased overtime supported by grants, opioid funds, or RMRA funds, and position restorations in the General Fund. These increases are partially offset by the implementation of salary savings associated with the City’s voluntary furlough program, which was erroneously left out of the Draft Budget.

The non-General Fund decrease of \$153,000 from the Draft Budget is primarily due to the implementation of salary savings associated with the voluntary furlough program.

**Table 8: Fringe Benefits by Fund Type** reflects the changes from the Draft Budget.

**Table 8: Fringe Benefits by Fund Type (in millions)**

Fringe Benefits	FY 2027 Draft Budget	FY 2027 May Revision	Change
General Fund	\$ 620.0	\$ 620.4	\$ 0.4
Non-General Funds	288.3	288.4	0.1
<b>Total</b>	<b>\$ 908.4</b>	<b>\$ 908.9</b>	<b>\$ 0.5</b>

Fringe Benefits are projected to increase by \$498,000 citywide from the Draft Budget. The \$423,000 increase in the General Fund is primarily associated with flexible benefits and the increase in the Actuarially Determined Contribution, resulting from the restoration of positions. The increase of \$75,000 in the non-General Funds is a result of position increases in the Department of Information Technology Fund, Development Services Fund, and the Transient Occupancy Tax Fund.



## NON-DISCRETIONARY EXPENDITURE ADJUSTMENTS

The May Revision reflects an increase of \$7.1 million from the Draft Budget associated with non-discretionary expenditures. This increase is primarily due to the following: \$7.7 million increase in Electric Services, \$2.2 million increase in combined Fleet Fuel and Renewable Diesel, and \$1.6 million increase in various IT accounts. These increases are primarily offset by a \$2.2 million decrease in bond principal and interest payments and a \$1.9 million decrease in State Revolving Fund (SRF) loan interest payments. **Table 9: Non-Discretionary Changes by Fund Type** provides the breakdown by Fund Type.

**Table 9: Non-Discretionary Changes by Fund Type (in millions)**

Non-Discretionary Changes	Change
General Fund	\$ 0.1
Non-General Funds	7.0
<b>Total</b>	<b>\$ 7.1</b>

The \$7.7 million increase in Electric Services is primarily due to a \$7.8 million increase in anticipated electricity usage for the Water Utility in response to Pure Water Project advancement. This increase is slightly offset by a \$100,000 decrease to the General Fund due to higher than anticipated rate change savings.

Fleet Fuel and Renewable Diesel have a combined increase of \$2.2 million to align with updated fuel cost projections based on the U.S. Energy Information Administration (EIA) outlook and recent historical fuel pricing. This results in a \$1.6 million increase to the General Fund and a \$616,000 increase to Non-General Funds.

The \$1.6 million increase in information technology accounts is primarily due to a reconciliation process, which compares the approved budget within fully cost-recoverable IT accounts with the non-discretionary budget assigned to benefiting departments. This reconciliation resulted in a \$1.4 million decrease in the General Fund and a \$3.0 million increase in the Non-General Funds, based on approved allocation bases for each IT account.

An approximate \$356,000 increase in Interfund Environmental Services is due to a true-up of energy bill cost savings, with a \$16,000 increase to the General Fund and a \$340,000 increase to Non-General Funds.

A \$2.2 million decrease in bond principal and interest payments are projected in the Sewer Utility Funds based on updated projections for the anticipated 2026 Sewer Revenue Bonds, which include updates to the principal amount and anticipated interest rates of the bonds.

A \$1.9 million decrease in SRF loan interest payments is due to the Revolving Credit Agreement for the Sewer Utility Fund being optionally terminated in December 2025, resulting in savings in interest associated with that program. Additional savings associated with the termination of this program include a \$250,000 reduction in Debt Issuance Fees and Charges.

A \$360,000 decrease in General Government Services Billing, entirely within the Non-General Funds, is associated with the restructuring of the Chief Officers to the funds they provide direct oversight. This results in a more timely and accurate accounting of these costs.

## OPIOID SETTLEMENT FUNDING

The Fiscal Year 2027 Draft Budget, as revised by the May Revision, reflects support from the Opioid Settlement Fund as follows:

- \$2.5 million for contractual expenditures associated with the Emergency Harm Reduction Shelter and Community Harm Reduction Safe Haven Shelter in the Homelessness Strategies and Solutions Department.
- \$2.4 million for contractual expenditures associated with the expansion of operations at the Veterans Village of San Diego Campus to create a 72-bed interim shelter or transitional housing program focused on Opioid substance use disorder services in the Homelessness Strategies and Solutions Department.
- \$700,000 for the Police Department's Neighborhood Policing Division's Intervention Services Team's training and operations. The additional investment in training, proactive outreach, and low-visibility response capabilities will significantly strengthen the City's ability to identify, engage, and connect people struggling with opioid use to life-saving care.
- \$466,000 for the Prosecution and Law Enforcement Assisted Diversion Services (PLEADS) Program, a partnership between the San Diego Police Department, City Attorney's Office and County of San Diego which provides individuals under the influence of a controlled substance the opportunity to obtain supportive services.

In addition to the support in the Fiscal Year 2027 Budget, the following allocations within the Opioid Settlement Fund are planned to continue next year:

- \$1.1 million for contractual expenditures associated with an agreement with the University of California San Diego Transition Support Team.
- \$300,000 for contractual expenditures associated with an agreement with the San Diego LGBT Community Center for Substance Use Disorder Treatment Services.

## GOLF ENTERPRISE FUND

The May Revision includes approximately \$4.3 million in ongoing General Fund revenue through an increase in the land use fee paid by the Golf Enterprise Fund for use of City golf properties. This adjustment recognizes the continued strong financial performance of the Golf Enterprise Fund and better aligns the return to the General Fund with the value and use of these public assets and to support critical services. Over the last three fiscal years, the Golf Enterprise Fund's operating income, defined as operating revenues less operating expenditures, has totaled over \$14.0 million, contributing to a projected fund balance of approximately \$65.0 million by the end of Fiscal Year 2026.

This approach is intended to balance the use of available Golf Enterprise Fund capacity with the need to advance important capital improvements at City golf facilities, while preserving the quality of those courses and facilities from a maintenance and operations perspective. Historically, the Golf Enterprise Fund has largely relied on cash funding for its capital program, which can delay projects until sufficient cash accumulates in the fund. By incorporating financing for major near-term capital improvements, the City can accelerate the delivery of more immediate projects while maintaining sufficient operating capacity, meeting reserve requirements, and providing ongoing land use fee payments to the General Fund.

The Golf Enterprise Fund also has significant capital needs that must be factored into this strategy. The FY2027 Draft Golf Enterprise Fund Budget identifies \$84.0 million for various Capital Improvement Program projects, of which approximately \$29.0 million has been allocated and \$55.0 million is anticipated to be allocated over the next five fiscal years. In addition, the CIP Five-Year Outlook identifies anticipated needs related to some of these existing projects, such as the completion of the Torrey Pines Club House and the Maintenance Master Plan, that are not yet reflected in the FY2027 Draft Budget but would be required to complete the projects. Together, the projects currently included in the FY2027 Draft Budget and the additional anticipated needs related to those projects total approximately \$216.4 million. Beyond these projects, the Parks & Recreation Golf Division has identified other potential CIP needs that would require additional funding in future years. These additional projects would need to be evaluated and included in future budgets, subject to Mayoral and City Council approval.

Based on the Department of Finance's analysis, the proposed use of financing would allow the Golf Enterprise Fund to advance near-term capital improvements more quickly than would be possible under a purely cash-funded approach. After accounting for the proposed ongoing payment to the General Fund, the Golf Enterprise Fund is projected to retain sufficient capacity to support approximately \$123.0 million in bond financing. Together with approximately \$96.4 million in projected cash funding, this would provide approximately \$219.4 million in total funding capacity, which is sufficient to complete the identified near-term capital projects while continuing to maintain operations and meet reserve and debt service requirements.

Because this strategy relies on continued operating performance within the Golf Enterprise Fund, the City should continue to closely monitor revenues, expenditures, reserves, debt service requirements, and capital project timing over the next five fiscal years. As part of that monitoring, the City should reassess whether the ongoing dedicated amount to the General Fund should be maintained, reduced, or otherwise adjusted based on actual financial performance and updated capital needs.

## DEPARTMENTAL ADJUSTMENTS

The following section includes significant budget adjustments by department and fund, excluding department-specific adjustments associated with labor negotiations and associated fringe benefits, major revenues, and non-discretionary adjustments, which are discussed in the citywide adjustments section above. For a summary of all adjustments by department and fund included in the May Revision, please refer to **Attachment 1: May Revision to the Fiscal Year 2027 Draft Budget Operating Adjustments**.

### GENERAL FUND

#### City Attorney

##### **Sky Park Rent Consolidation**

This adjustment includes the reduction of \$782,000 in non-personnel expenditures associated with consolidating the rent budget for General Fund departments within the Citywide Program Expenditures Department.

#### City Clerk

##### **Revised Revenue Projection**

This adjustment includes the addition of \$9,000 in revenue to correct an error in which the Nomination Fee to Run for City Council revenue was inadvertently reduced twice in the Draft Budget. This adjustment will ensure the budget properly reflects the absence of election filings anticipated in Fiscal Year 2027.

#### City Treasurer

##### **Wage and Labor Standards Ordinances Support**

This adjustment includes the reduction of 1.00 Program Manager and the restoration of 1.00 Program Coordinator and 1.00 Administrative Aide 2 with associated revenue, to support the City's wage and labor standards ordinances and accounts receivable process, ensuring strong internal controls and oversight.

#### Citywide Program Expenditures

##### **Labor Negotiations**

This adjustment includes the addition of \$4.0 million to reflect the estimated impact to the General Fund associated with the current, ongoing negotiations with each of the City's Recognized Employee Organizations.

##### **Revised Tax and Revenue Anticipation Note Interest Expense**

This adjustment includes the addition of \$1.3 million of interest expenses associated with the planned issuance of a Tax and Revenue Anticipation Note. This reflects updated assumptions based on updated cash flow projections.

##### **Sky Park Rent Consolidation**

This adjustment includes the addition of \$1.1 million in non-personnel expenditures to consolidate the rent budget for General Fund Departments. This amount reflects the rent allocations associated with the City Attorney's Office and the Police Department.

## **Communications**

### **Transfer of Public Records Act Program to Department of IT**

This adjustment includes the transfer of 1.00 Program Manager and \$70,000 of associated non-personnel expenditures to the Department of IT. This completes the restructuring of the Public Records Act Program in the Draft Budget.

## **Council Administration**

### **Youth Drop-In Centers**

This adjustment includes the addition of \$500,000 in non-personnel expenditures associated with the Youth Drop-In Center Program, which will support adolescents and young adults with education, after-school programs, youth development programs and access to mental health and trauma-informed care.

## **Development Services**

### **Restoration of Zoning Investigator**

This adjustment includes the restoration of 1.00 Zoning Investigator and associated revenue from the Outdoor Dining Exclusive Use Fund to ensure right-of-way Streetary enforcement continues with the goal of enhancing the street/user environment as a result of the “Spaces As Places” initiative.

## **Economic Development**

### **Property and Business Improvement Districts Support**

This adjustment includes the addition of 1.00 Community Development Specialist 3 to support the support of the Property and Business Improvement Districts (PBID) and Maintenance Assessment Districts (MAD) as part of the Property Assessment District Programs. This position is responsible for ensuring program policy compliance, contract execution, and serving as liaison to the community-based organizations.

### **Successor Agency Support**

This adjustment includes the reduction of 1.00 Community Development Specialist 4 that was assigned to support the economic research of the Successor Agency team. It has been determined this position could be eliminated while still maintaining the support from the remaining members of the team.

## **Environmental Services**

### **Code Compliance Support**

This adjustment reflects the transfer of \$65,000 of administrative non-personnel expenditures associated with the Code Compliance Officers that were transferred to the Recycling Fund in the Draft Budget.

### **Tank Engineering and Environmental Management**

This adjustment includes the addition of 1.00 Hazardous Material Inspector 3 position and associated revenue to support the Tank Engineering and Environmental Management (TEEM) program. This position will monitor and identify regulatory changes to underground storage tanks and above ground Petroleum Storage Act programs in addition to overseeing and providing support for large, complex sites.

## **Fire-Rescue**

### **Emergency Medical Services Transport Program Reimbursement**

This adjustment includes the reduction of \$434,000 in revenue associated with reimbursements from the Emergency Medical Services Transport Program Fund, primarily due to increases in the PP-GEMT fees, and to ensure the fund remains in balance.

### **911 Phone System Reimbursement**

This adjustment includes a reduction of \$210,000 in revenue associated with the State's reimbursement for the maintenance of the City's 911 phone system. The State has determined that it will no longer reimburse the City – or any other Public Safety Answering Point (PSAP) – for these costs, effectively resulting in an unfunded mandate.

### **Vegetation Management Support**

This adjustment includes an increase of \$1.0 million in overtime expenditures and associated grant revenue related to the San Diego Wildfire Resilience Project, which supports wildfire risk reduction efforts, including vegetation management, defensible space, and community wildfire programs.

## **Homelessness Strategies and Solutions**

### **Reduction of Homelessness Support**

The Draft Budget included a general reduction of \$3.8 million in homelessness services. The May Revision provides specific details on the proposed reductions for Fiscal Year 2027 as follows:

- 16<sup>th</sup> & Newton – \$2.9 million reduction that would decrease bed capacity by approximately 200-250 beds out of approximately 326 beds. The goal is for all participants to be connected to housing or another shelter opportunity. The site risks closure due to the development of the adjacent property.
- Aero Drive Safe Parking – \$275,000 reduction associated with the site closing effective November 2025, when operations were consolidated with the H Barracks Safe Parking site.
- Central Elementary Safe Parking – \$250,000 reduction associated with the low utilization of the site. All current participants will be offered spots at other locations.
- Old Central Library Security Support – \$325,000 reduction associated with reversing the request for increased security support for the Old Central Library that was included in the Draft Budget.

### **Shelters and Services Support**

This adjustment includes the addition of \$4.9 million in non-personnel expenditures to support homeless shelters and services. The Draft Budget assumed these expenditures were to be supported by Permanent Local Housing Allocation (PLHA) funds, which was later identified as being unavailable.

## Library

### Partial Library Restorations

This adjustment includes restoring 7.00 FTE positions to preserve the full-day Saturday hours at the following seven “Monday – Saturday” branch libraries: Malcom X, Oak Park, Skyline, Logan, San Ysidro, City Heights, and College-Rolando and full-day Monday hours at the Carmel Valley Branch. This restoration also includes \$287,000 in non-personnel expenditures, including \$37,000 for security services at those branches and \$250,000 of the City’s match for donations to the library.

The remaining reduction of 16.00 FTE positions will result in reduced service hours, including half-day Saturdays at six library locations: La Jolla, Point Loma, Central, Rancho Bernardo, Mira Mesa, and Linda Vista. Three library locations are moving to a “Tuesday – Saturday” schedule: North Park, University Heights, and Allied Gardens. The remaining 18 library locations experienced no change in service hours for FY 2027.

## Parks and Recreation

### Brush Management Consolidation

This adjustment includes the transfer of \$1.0 million of non-personnel expenditures from the Transportation Department to consolidate brush management responsibility on City-owned lands to the Park & Recreation Department’s Open Space Division.

### Brush Management Support

This adjustment includes the addition of a 1.00 Biologist 2 to support the consolidated brush management program. This position will assist in enabling compliance with audit recommendations, potentially expanding maintenance acreage, and improving wildfire prevention and operational efficiency.

### Partial Recreation Center Restorations

This adjustment includes restoring 33.27 positions to preserve current service hours, ranging from 45 to 60 hours per week, at 39 recreation centers primarily in historically underserved communities. The remaining reduction of 22.00 FTE positions results in reduced service hours to 40 hours per week at 24 recreation centers.

### Postponement of New Facilities

This adjustment includes the reduction of 3.00 FTE positions and total expenditures of \$424,000 associated with the delayed opening of the following new facilities:

- Hickman Field postponed until July 2028 – Under a license agreement, this facility will continue to be maintained, opened and closed by the user group.
- Eastbourne Neighborhood Park postponed until June 2027 – Facility will continue to be maintained by existing staff with the goal of requesting maintenance staff during the Fiscal Year 2028 budget process.
- Pacific Beach Joint-Use postponed until Summer 2026 – Facility will be maintained by existing staff who operate in the area with the goal of requesting maintenance staff during the Fiscal Year 2028 budget process.

**Remediation of NTC Building Demolition**

This adjustment includes the addition of \$400,000 in non-personnel expenditures for work required to remediate the site of the abandoned recreation center destroyed by fire in March 2025 at NTC Park in Liberty Station. Demolition work has already begun but it is estimated that funding would be needed to complete the remediation and erect a modular building in its place.

**Revised Balboa Park Tram Services**

This adjustment includes the reduction of \$494,000 of non-personnel expenditures associated with the expanded Balboa Park tram services. This addresses a double-counting of the cost of service that was inadvertently included in the Draft Budget.

**Revised Environmental Growth Fund Reimbursement**

This adjustment includes the addition of \$1.5 million in reimbursements from the Environmental Growth Funds, after an analysis of current year projections was completed which identified fund balance that would be available to support eligible expenditures.

**Shoreline Parks Restrooms Restoration**

This adjustment includes the restoration of 1.82 FTE positions and \$12,000 of non-personnel expenditures to restore restroom services at Shoreline Parks.

**Tree Maintenance Consolidation**

This adjustment includes the transfer of 8.00 positions and \$125,000 of non-personnel expenditures to the Transportation Department to consolidate tree maintenance responsibilities on City-owned lands.

**Police**

**CleanSD Support**

This adjustment includes the addition of \$51,000 in overtime expenditures and related revenue associated with supporting the Environmental Services Department with coordinated enforcement targeting illegal dumping at high-impact locations.

**Intervention Services Team Support**

This adjustment includes the addition of \$538,000 in overtime expenditures and related revenue from opioid settlement funding to support the Neighborhood Policing Division's Intervention Services Team's training and operations. The additional investment in training, proactive outreach, and low-visibility response capabilities will significantly strengthen the City's ability to identify, engage, and connect people struggling with opioid use to life-saving care.

**No Shots Fired Program**

This adjustment includes a one-time addition of \$100,000 in non-personnel expenditures in support of the No Shots Fired gang diversion program. The program offers a restorative approach to developing exit strategies from gang culture.

### **Position Swaps**

This adjustment includes the reduction of 1.00 Deputy Director position that supports the Finance Division, and the restoration of funding for 1.00 Air Support Lieutenant, which was previously included on the list of positions to be held vacant to generate savings.

### **Purchasing & Contracting**

#### **Procurement Contracting Officer Correction**

This adjustment includes the addition of 3.00 Associate Procurement Contracting Officers that were erroneously excluded from the Draft Budget. The department had submitted a request to add standard-hour positions in exchange for hourly positions, and the Draft Budget only included the reduction of the hourly positions. This resolves the issue and ensures the department maintains the same level of staffing.

### **Transportation**

#### **Air Pollution Control District (APCD) Settlement Correction**

This adjustment includes the reduction of \$708,000 in non-personnel expenditures associated with the APCD settlement for contractual support for year four of the project for tree planting, watering, and community outreach. This was originally included in the Draft Budget but the department has since determined it has the budget necessary to perform these tasks.

#### **Brush Management Consolidation**

This adjustment includes the transfer of \$1.0 million in non-personnel expenditures to the Parks and Recreation Department to consolidate brush management responsibility on City-owned lands within the Open Space Division.

#### **Revised PUD Service Level Agreement (SLA)**

This adjustment includes the reduction of \$1.0 million in revenue associated with the SLA with the Public Utilities Department to support trench restoration services in compliance with the Street Preservation Ordinance.

#### **Speed Management Plan**

This adjustment includes the addition of \$2.2 million in one-time overtime expenditures and related RMRA revenue to support the Speed Management Plan, which will lower posted speed limits on streets throughout the City and improve safety outcomes for residents.

#### **Tree Maintenance Consolidation**

This adjustment includes the transfer of 8.00 positions and \$125,000 in non-personnel expenditures from the Parks and Recreation Department to consolidate tree maintenance responsibilities on City-owned lands within the Transportation Department.

## NON-GENERAL FUNDS

### Development Services Fund

#### Desktop Management Hardware Reduction

This adjustment includes the reduction of \$50,000 in non-personnel expenditures for desktop management hardware. This revises the request included in the Draft Budget after the department procured resources in the current fiscal year.

#### Information Technology Support

This adjustment includes the addition of 3.00 FTE positions to support the department's information technology initiatives, including Geographic Information System improvements and audio-visual technical support.

#### Private Right-of-Way Grading Inspections

This adjustment includes the addition of 2.00 FTE positions and related revenue to support private grading inspections in the public right-of-way.

#### Revised Revenue Projections

This adjustment includes the addition of \$4.5 million in revenue associated with recent increases to permit fees which account for increases tied to salaries and the Producer Price Index (PPI).

#### SDG&E Undergrounding Support

This adjustment includes the addition of 3.00 FTE positions and related revenue to support SDG&E undergrounding project inspections.

### Emergency Medical Services Transport Program Fund

#### Emergency Medical Services Transport Program Reimbursement

This adjustment includes a reduction of \$434,000 in non-personnel expenditures to reimburse the Fire-Rescue Department General Fund for the support it provides to the program. This reduction is necessary to maintain fund balance after expenditures were updated to reflect increases in the PP-GEMT fees.

#### Increased Ambulance Unit Hour Rates

This adjustment includes the addition of \$255,000 in non-personnel expenditures associated with the contractually negotiated increases in ambulance unit hour rates between the City of San Diego and American Medical Response (AMR). This increase will maintain current service levels and ensure uninterrupted, reliable Advanced Life Support (ALS) ambulance coverage.

#### Public Provider Ground Emergency Medical Transport (PP-GEMT) Program

This adjustment includes the addition of \$7.2 million in non-personnel expenditures associated with increased fees for the City's participation in the PP-GEMT program. PP-GEMT is a federal Medicaid funding program designed to supplement reimbursements to participating municipalities for ground ambulance services that exceed standard Medicaid rates. Participation in the program ensures that the City will receive adequate compensation for providing emergency medical transport services to Medicaid beneficiaries.

### **Revised Revenue Projections**

This adjustment includes the addition of \$5.6 million in revenue, primarily for ambulance transports, based on revised projections following an analysis of current-year projections, transport activity and reimbursement trends.

### **Engineering & Capital Projects Fund**

#### **Gibbs Drive Office Tenant Improvements**

This adjustment includes the addition of \$900,000 in one-time non-personnel expenditures for engineering consultant services and construction activities due to delays in tenant improvements at the Gibbs Drive offices.

### **Revised Revenue Projections**

This adjustment includes the reduction of \$10.4 million in revenue associated with providing overhead rate relief by spending down fund balance that has accumulated over recent fiscal years.

### **Environmental Growth Funds**

#### **Revised General Fund Reimbursements**

This adjustment includes the addition of \$1.5 million in non-personnel expenditures to reimburse the Parks and Recreation Department after an analysis of current year projections was completed which identified fund balance that would be available to support eligible expenditures.

### **Fleet Operations Operating Fund**

#### **Revised Fuel Cost Assumptions**

This adjustment includes the addition of \$2.6 million in expenditures and \$2.2 million in corresponding revenue associated with updated non-discretionary fuel cost projections based on increasing world oil prices using the U.S. Energy Information Administration (EIA) outlook and a rolling six-month average of actual fuel prices.

### **Fleet Operations Replacement Fund**

#### **Support for Vehicle Acquisitions**

This adjustment includes the addition of \$2.4 million in non-personnel expenditures to support the centrally managed vehicle acquisition process. This will enable the addition of 41 vehicles in Fiscal Year 2027 for multiple departments, including City Treasurer, Environmental Services, Fire-Rescue, Parks and Recreation, and Police.

### **General Plan Maintenance Fund**

#### **Revised Revenue Projections**

This adjustment includes the addition of \$177,700 in revenue and corresponding expenditures due to revised General Plan Maintenance Fee projections associated with updated permit activity.

## **GIS Fund**

### **Restoration of ESRI Technical Advisor Support**

This adjustment includes the restoration of \$70,000 in non-personnel expenditures associated with the Environmental Systems Research Institute (ESRI) Technical Advisor support. This will ensure the system infrastructure is stable and up-to-date, and that maintenance and emergency software repairs remain available.

### **Restoration of High-Resolution Aerial Imagery Support**

This adjustment includes the restoration of \$51,000 in non-personnel expenditures associated with the procurement of high-resolution aerial imagery captures, a historic archive of data, and planimetric oblique imagery, which are critical for the operations of asset managing departments.

### **Restoration of Spatial Data Access Support**

This adjustment includes the restoration of \$13,000 in non-personnel expenditures for the procurement of archaeological and paleontological spatial data, which is critical to the preservation of Native American lands and culture. This will help ensure the City is in compliance with State and federal rules to avoid disruption of culturally significant lands.

## **Golf Course Enterprise Fund**

### **Increased Land Use Fee**

This adjustment includes the addition of \$4.3 million in non-personnel expenditures to reflect an increase in the Land Use Fee payment to the General Fund, which will be used to support library and recreation center restorations.

### **Tecolote Canyon Golf Course Maintenance**

This adjustment includes the addition of \$652,000 in non-personnel expenditures to maintain Tecolote Canyon Golf Course on a temporary basis until the City secures a new operator.

## **Information Technology Fund**

### **Transfer of Public Records Act Program from General Fund**

This adjustment includes the transfer of 1.00 Program Manager and \$70,000 of associated non-personnel expenditures from the Communications Department. This completes the restructuring of the Public Records Act Program in the Draft Budget.

## **Junior Lifeguard Program Fund**

### **Employ and Empower Intern Support**

This adjustment includes the addition of 2.08 FTE Employ and Empower Interns and related revenue to support the workload demands associated with seasonal program operations.

## **Metropolitan Sewer Utility Fund**

### **Public Liability Loan Repayment**

This adjustment includes the addition of \$2.3 million in non-personnel expenditures to commence repayment of the interfund loan in support of the Industrial Wastewater Control Program (IWCP) provided by the Public Liability Fund.

**Revised Revenue Projections**

This adjustment includes the addition of \$41.3 million in revenue from revised projections that reflect approved rate increases. The inclusion of this adjustment was not in the Draft Budget as analysis was still ongoing on Fiscal Year 2026 revenue trends, which helped refine the projections.

**Municipal Sewer Revenue Fund****Revised Revenue Projections**

This adjustment includes the addition of \$76.0 million in revenue from revised projections that reflect approved rate increases. The inclusion of this adjustment was not in the Draft Budget as analysis was still ongoing on Fiscal Year 2026 revenue trends, which helped refine the projections.

**Street Preservation Ordinance Support**

This adjustment includes the addition of \$274,400 in non-personnel expenditures associated with a revised Service Level Agreement (SLA) with the Transportation Department. The Draft Budget had assumed that the SLA would be eliminated; however, discussions between the departments led to the restoration of \$1.0 million in services. The remaining balance is budgeted within the Water Utility Operating Fund.

**PETCO Park Fund****Revised TOT Revenue Projections**

This adjustment includes the addition of \$21,000 in revenue to reflect revised revenue projections related to TOT Fund support of the PETCO Park Fund.

**Public Safety Services & Debt Service Fund****Revised Safety Sales Tax Revenue**

This adjustment includes the addition of \$112,000 in revenue and corresponding expenditures to reflect revised projections for safety sales tax, which is used to support public safety services within the General Fund.

**Recycling Enterprise Fund****Code Compliance Support**

This adjustment reflects the transfer of \$65,000 of administrative non-personnel expenditures associated with the code compliance officers that were transferred from the General Fund in the Draft Budget.

**Curbside Collection Support**

This adjustment includes the addition of \$1.3 million in non-personnel expenditures to support the Solid Waste Management Fund's provision of curbside recycling, which is not included in the solid waste management fee.

**Customer Service Support**

This adjustment includes the addition of 0.24 FTE Public Information Clerks, following a significant increase in resident calls after implementing the new requirement to pay for trash collection services. This will ensure the department can provide timely, accurate, and equitable customer service as demand for resident assistance increases.

### **Revised AB 939 Revenue**

This adjustment includes the addition of \$1.5 million in revenue associated with an approved rate increase, scheduled to take effect in Fiscal Year 2027.

### **Refuse Disposal Enterprise Fund**

#### **CleanSD Support**

This adjustment includes the addition of \$100,000 in one-time non-personnel expenditures associated with supporting the coordinated enforcement efforts targeting illegal dumping at high impact locations.

#### **Customer Service Support**

This adjustment includes the addition of 1.00 Public Information Clerk position, following a significant increase in residents' calls after implementing the new requirement to pay for trash collection services. This will ensure the department can provide timely, accurate, and equitable customer service as demand for resident assistance increases.

#### **Miramar Landfill Support**

This adjustment includes the addition of \$1.0 million in overtime expenditures to align with projections, and to support staffing levels required to meet regulatory, environmental, and service delivery obligations.

### **Risk Management Administration Fund**

#### **City Benefits Contract Support**

This adjustment includes an increase of \$50,000 in non-personnel expenditures to support increases with the City's Flexible Spending Accounts (FSA) and COBRA contracts. This will ensure continued compliance with federal and State regulations and maintain employee support, following an increase in employee participation in these benefits.

#### **Medicare Compliance Contract Support**

This adjustment includes an increase of \$40,000 in non-personnel expenditures to support compliance with Section 111 of the Medicaid, Medicare and SCHIP Extension Act of 2007. This will ensure accurate and timely compliance with required federal reporting obligations while avoiding potential penalties.

### **Road Maintenance and Rehabilitation Fund**

#### **Speed Management Plan and Street Condition Assessment**

This adjustment includes the addition of \$3.4 million in non-personnel expenditures to support the Speed Management Plan implementation and Street Condition Assessment from available fund balance.

### **Solid Waste Management Fund**

#### **Curbside Collection Revenue**

This adjustment includes the addition of \$1.3 million in revenue from the Recycling Fund to support curbside recycling, which is not included in the solid waste management fee.

#### **Customer Service Support**

This adjustment includes the addition of 2.76 Public Information Clerk positions, following a significant increase in residents calls after implementing the new requirement to pay for trash collection services. This will ensure the department can provide timely, accurate, and equitable customer service as demand for resident assistance increases.

**Solid Waste Collection Services Revenue**

This adjustment includes the addition of \$2.9 million in solid waste collection services revenue associated with residents adjusting their service level for trash containers.

**Tax and Revenue Anticipation Notes Revolving Fund**

**Revised Tax and Revenue Anticipation Note Assumption**

This adjustment includes the addition of \$2.0 million in non-personnel expenditures and corresponding revenue associated with the issuance of Tax Revenue Anticipation Notes and incorporates revised cash flows for FY 2027.

**TOT Convention Center Fund**

**Reduction in Operational Appropriations**

This adjustment includes the reduction of \$40.8 million in non-personnel expenditures to allow for future budgeting for capital improvement needs.

**Revised TOT Measure C Revenue Projections**

This adjustment includes the addition of \$1.0 million in revenue to reflect revised Measure C TOT revenue projections.

**TOT Homelessness Fund**

**Revised TOT Measure C Revenue Projections**

This adjustment includes the addition of \$714,000 in non-personnel expenditures and related revenue to reflect revised Measure C TOT revenue projections.

**Transient Occupancy Tax Fund**

**One-Cent Transient Occupancy Tax (TOT) Transfer**

This adjustment includes the addition of \$684,000 in non-personnel expenditures to reflect revised projections to the One-Cent Transient Occupancy Tax transferred to the General Fund.

**Operational Support to PETCO Park Fund**

This adjustment includes the addition of \$21,000 in non-personnel expenditures to reflect revised allocations for operating support to the PETCO Park Fund.

**Restoration of Special Events Program Coordinator**

This adjustment includes the restoration of 1.00 Program Coordinator in the Parks and Recreation Department, Special Events and Filming Division, whose primary responsibility is the planning and execution of special events, including the annual December Nights event held in Balboa Park.

**Revised Transient Occupancy Tax (TOT) Revenue**

This adjustment includes the addition of \$3.4 million in revenue to reflect revised revenue projections.

**Water Utility Operating Fund**

**Revised Revenue Projections**

This adjustment includes the addition of \$66.0 million in revenue from revised projections that reflect approved rate increases. The inclusion of this adjustment was not in the Draft Budget as analysis was still ongoing on Fiscal Year 2026 revenue trends, which helped refine the projections.

**Revised Water Purchases Assumptions**

This adjustment includes the addition of \$4.0 million in non-personnel expenditures associated with increased water purchases resulting from updated water sales assumptions.

**Street Preservation Ordinance Support**

This adjustment includes the addition of \$726,000 in non-personnel expenditures associated with a revised Service Level Agreement (SLA) with the Transportation Department. The Draft Budget had assumed that the SLA would be eliminated; however, discussions between the departments resulted in the restoration of \$1.0 million of services. The remaining balance is budgeted within the Municipal Sewer Revenue Fund.

**Zoological Exhibits Maintenance Fund**

**Revised Zoological Exhibit Maintenance Tax**

This adjustment includes the reduction of \$292,000 in revenue and corresponding expenditures associated with updated projections for the fixed property tax levy that supports the Zoological Exhibits Maintenance Fund.

## CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) is proposed to increase by \$35.6 million in the May Revision, raising the total Fiscal Year 2027 budget to \$857.3 million. Additional funding for the Capital Improvements Program includes \$12.9 million in Mission Bay Park Improvements funding, \$12.2 million in Community DIF/FBA funding, \$7.0 million in San Diego Regional Parks Improvements funding, and \$6.1 million in Citywide Parks DIF funding. Certain funding was reduced due to timing and schedule of projecting, including a reduction of \$12.6 million in the TransNet Memo Fund and \$12.3 million in Underground Surcharge – CIP funding. The following section summarizes some of the significant CIP changes in the May Revision.

### Mission Bay Park Improvements

The Draft Budget included projected revenues for Mission Bay Park Improvements Fund (MBIF) eligible projects, but decisions on those allocations were delayed until the May Revision, which includes an allocation of \$12.9 million. These funds may be expended only in Mission Bay Park for permanent or deferred capital improvements of existing facilities, as well as to improve environmental conditions consistent with the Mission Bay Park Master Plan.

- **Mission Beach Lifeguard Station (L25001) – \$2,000,000**
  - This funding provides a phased approach to replacing the Mission Beach Lifeguard Station, located at 3141 Ocean Front Walk. The following phase will be funded:
    - MB Lifeguard Station Replacement (L250013) – \$2,000,000.
- **Cudahy Creek Wetland Expansion (S27005) – \$2,651,386**
  - This project provides for the restoration of Cudahy Creek Cove wetlands in Mission Bay by creating new salt marsh areas, improving water quality, and stabilizing the shoreline. Work includes building a berm, adding subtidal channels to direct stormwater flows, and installing oyster bags and riprap to prevent erosion. The project is expected to create about 5.2 acres of new salt marsh habitat. The restored marsh will enhance habitat for plants and wildlife, improve water quality for recreation, and provide public education opportunities. **This is a new project. Estimated total project cost: \$17.3 million.**
- **De Anza Natural General Development Plan (P27001) – \$3,000,000**
  - This project provides for a general development plan that sets the park’s future design and layout based on the approved DeAnza Natural Amendment to the Mission Bay Park Master Plan. With public input, the plan will refine early concepts into a preferred design that balances recreation and habitat areas and will include cost estimates and schedules. The span of this project will include Rose Creek and Campland. Once approved, the plan will guide the preparation of detailed construction documents for future park improvements. **This is a new project. Estimated total project cost: \$4.0 million.**
- **Fiesta Island Causeway & Water Quality (S27006) – \$1,500,000**
  - This project provides for a new bridge or culvert under the Fiesta Island causeway to improve water quality in Mission Bay. The new connection will increase tidal flow, enhance water quality, and restore wetlands between the north and south basins along the east shore of the bay and support wildlife movement. **This is a new project. Estimated total project cost: \$44.5 million.**

- **Mission Bay Improvements (AGF00004) - \$1,500,000**
  - This annual allocation provides for permanent public capital improvements and deferred maintenance of existing facilities within the Mission Bay Park Improvement Zone in accordance with City Charter, Article V, Section 55.2. The following subproject will be funded:
    - Bonita Cove Shoreline Restoration (New) - \$1,500,000. **This is a new subproject. Estimated total project cost: Approx. \$2.0 million.**
  
- **North Fiesta Island Wetland Restoration (S27007) - \$1,268,366**
  - This project provides for the restoration of approximately 50 acres of tidal wetlands on North Fiesta Island to improve Mission Bay's water quality and enhance habitat. Work includes grading the site to bring tides into the interior, creating a system of primary and secondary channels, and establishing a mix of salt marsh, mudflat, eelgrass, and transitional habitats. The design also supports future sea-level rise and creates a natural buffer next to the Least Tern Preserve, improving foraging and potential nesting opportunities. **This is a new project. Estimated total project cost: \$89.6 million.**
  
- **Mission Bay Upland Habitat Expansion (S27008) - \$1,000,000**
  - This project includes implementation of a portion of the North Fiesta Island Conceptual Habitat Restoration and Monitoring Plan. It is consistent with the Mission Bay Park Master Plan and Mission Bay Park Improvements Program. The project will remove disturbed areas that may include perimeter roadway, regrade disturbed landforms and establish native upland plant communities, and design approximately 1.6 miles of pedestrian and bicycle pathway. Implementation tasks include finalizing technical designs, conducting biological assessments and hydrologic modeling, and securing required environmental permits and agency approvals. Restoration construction will include the native upland plant. **This is a new project. Estimated total project cost: \$74.0 million.**

### San Diego Regional Parks Improvements

The Draft Budget included projected revenues for San Diego Regional Park Improvements Fund (RPIF) eligible projects, but decisions on those allocations were delayed until the May Revision, which includes an allocation of \$7.0 million. These funds may only be expended for permanent or deferred capital improvements in San Diego's regional parks.

The City of San Diego's regional parks include Balboa Park, Chicano Park, Chollas Creek Park, Chollas Lake Park, Mission Trails Regional Park, Otay River Valley Park, Presidio Park, San Diego River Park, open space parks, and coastal beaches and contiguous coastal parks.

- **Junipero Serra Museum Accessibility Improvements (S15034) - \$3,843,366**
  - This funding provides for project construction.
  
- **Park Improvements (AGF00007) - \$1,239,031**
  - This annual allocation provides for the handling of all improvements to community parks, mini parks, neighborhood parks, and miscellaneous parks. Improvements include playground upgrades, accessibility improvements, lighting upgrades, and other improvements to existing parks. The following subproject will be funded:

- Southcrest Community Park Lighting Improvements (B24101) - \$1,239,031
- **Emerald Hills Park Improvements Phase 1 (S25002) - \$1,000,000**
  - This funding will support the design of the renovation of the existing parking lot, new walkways, renovate existing restrooms, new playground, picnic shelter and tables, security lighting, and stormwater facilities.
- **Regional Park Improvements (AGF00005) - \$900,000**
  - This annual allocation provides funding for planning and implementation of permanent public capital improvements, including land acquisitions for San Diego regional parks. The following subproject will be funded:
    - Balboa Park Transportation Group Job (New) - \$400,000. **This is a new subproject. Estimated total project cost: \$400,000.**
    - Organ Pavillion Paving (New) - \$500,000. **This is a new subproject. Estimated total project cost: \$3.0 million.**

### Community-Based DIF

The May Revision includes \$12.2 million in Community-Based DIF. Contributions may be received from developers to support City CIP projects. These funds are provided in order to satisfy conditions placed on development and are usually restricted to certain projects in specific areas.

- **El Camino Real to ViaDeLaValle (1/2mile) (s00856) - \$6,680,000**
  - This funding supports construction and was identified as part of the City Planning Department's Annual DIF Report.
- **Penasquitos Creek NP Comfort Station (S26005) - \$870,000**
  - This funding provides for the design and construction of a new comfort station for the Penasquitos Creek Neighborhood Park located at the intersection of Camino Del Sur and Park Village Road within the Rancho Penasquitos community. **This is a new project. Estimated total project cost: Approx. \$2.5 million.**
- **Salk Neighborhood Park Joint Use Development (S14007) - \$420,000**
  - This funding provides for construction and construction administration costs.
- **Montezuma NP Improvements Phase I (S25003) - \$406,896**
  - This funding provides for construction of improvements.
- **Berardini Field GDP (P22006) - \$137,365**
  - This funding provides for continued GDP process.
- **Officer Austin Machitar Memorial Park GDP Amendment (P27002) - \$116,754**
  - This funding provides for the GDP amendment necessary to program future improvements at this site. **This is a new project. Estimated total project cost: Approx. \$1.3 million.**
- **Jerabek Park Improvements (S20007) - \$80,000**
  - This funding will support project close out.

- **SR163/Friars Road (S00851) - \$50,000**
  - This funding will support project close out.
- **Traffic Calming (A1L00001) - \$50,000**
  - This annual allocation provides for installing traffic control measures on an as-needed basis. The following subproject will be funded:
    - Osler Street Traffic Calming (B23147) - \$50,000
- **Rancho Bernardo CP Improvements (L20000) - \$19,511**
  - Phase I of this project will provide for the design and construction of sports field lighting at the Rancho Bernardo Community Park. Phase II of this project will include parking lot accessibility improvements, including improvements leading to, and in, the dog off-leash area. The following phase will be funded:
    - Rancho Bernardo CP Dog Park (L200002) - \$19,511
- **Median Installation (AIG00001) - \$1,767,000**
  - This annual allocation provides for the installation and improvements of medians, traffic circles, and roundabouts citywide. The following subprojects will be funded:
    - Camino Del Rio West & Moore St Median (B19049) - \$1,737,000
    - Foothill Blvd & Loring St Roundabout (B18008) - \$30,000
- **Park Improvements (AGF00007) - \$1,616,550**
  - This annual allocation provides for the handling of all improvements to community parks, mini parks, neighborhood parks, and miscellaneous parks. Improvements include playground upgrades, accessibility improvements, lighting upgrades, and other improvements to existing parks. The following subprojects will be funded:
    - Mesa Verde Dog Off Leash Park (New) - \$1,000,000. **This is a new subproject. Estimated total project cost: \$1.0 million**
    - Linda Vista Lighting Improvements (New) - \$529,885. **This is a new subproject. Estimated total project cost: Approx. \$1.8 million**
    - Cadman Park Accessibility Improvements (New) - \$75,000. **This is a new subproject. Estimated total project cost: Approx. \$75,000**
    - Mt View Sports Courts ADA Improvements (B21114) - \$11,665
- **New Walkways (AIK00001) - \$10,000**
  - This annual allocation provides for the construction of new sidewalks citywide. The following subproject will be funded:
    - Howard Ave-Village Pine to Iris Sidewalk (B18019) - \$10,000
- **Bicycle Facilities (AIA00001) - \$4,000**
  - This annual allocation provides for the installation of bike facilities including Class I, Class II, Class III, and Class IV bike facilities that are capital in nature, throughout the City. The following subproject will be funded:
    - Lake Murray Improv 2 (BL) (B24000) - \$4,000

### Citywide Parks DIF

The May Revision includes approximately \$6.1 million in Citywide Parks DIF. Contributions may be received from developers to support City CIP projects. These funds are provided in order to satisfy conditions placed on development and are restricted to certain projects.

- **Park Improvements (AGF00007) - \$4,719,643**
  - This annual allocation provides for the handling of all improvements to community parks, mini parks, neighborhood parks, and miscellaneous parks. Improvements include playground upgrades, accessibility improvements, lighting upgrades, and other improvements to existing parks. The following subprojects will be funded:
    - Dennis V. Allen Comfort Station (New) - \$2,000,000. **This is a new subproject. Estimated total project cost: Approx. \$2.0 million**
    - Linda Vista Playground (New) - \$1,031,308. **This is a new subproject. Estimated total project cost: Approx. \$4.9 million**
    - La Jolla Recreation Center Playground Replacement (New) - \$1,000,000. **This is a new subproject. Estimated total project cost: Approx. \$6.3 million**
    - Mt. View Sports Courts ADA Improvements (B21114) - \$388,335
    - Mission Heights Dog Park (New) - \$300,000. **This is a new subproject. Estimated total project cost: Approx. \$300,000**
  
- **Montezuma NP Improvements Phase I (S25003) - \$476,760**
  - This funding provides for construction of improvements.
  
- **Berardini Field GDP (P22006) - \$62,635**
  - This funding provides for continued GDP process.
  
- **John Baca Park (S22004) - \$80,000**
  - This funding provides additional design services, soft costs, and design contingencies.
  
- **Rancho Bernardo CP Improvements (L20000) - \$719,623**
  - Phase I of this project will provide for the design and construction of sports field lighting at the Rancho Bernardo Community Park. Phase II of this project will include parking lot accessibility improvements, including improvements leading to, and in, the dog off-leash area. The following phases will be funded:
    - Rancho Bernardo CP Lighting (L200001) - \$393,335
    - Rancho Bernardo CP Dog Park (L200002) - \$326,288

For a list of all CIP Projects funded in the May Revision, please refer to **Attachment 2 – May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments**.

## CONCLUSION

The May Revision is based on the most current financial information and economic assumptions available after the development of the Fiscal Year 2027 Draft Budget and includes updates from the Fiscal Year 2026 Third Quarter Budget Monitoring Report. Compared with the Draft Budget, the May Revision proposes an increase of \$13.5 million, or 0.6 percent, in General Fund revenues and expenditures, maintaining a balanced budget while prioritizing the restoration of positions and programs.

Additionally, the May Revision includes a \$3.8 million, or 0.1 percent, increase in Non-General Funds' operating expenditures primarily due to increased electricity needs associated with Pure Water and additional water purchases from the San Diego County Water Authority in the Water Utility Operating Fund. There are also increases associated with the planned acquisition of vehicles for several departments and the impacts on fuel costs associated with current market conditions and projections. These are offset by the reduction in operational appropriations within the TOT Convention Center Fund, which will allow for future budgeting for capital improvements.

Finally, the \$35.6 million, or 4.3 percent, increase in the Capital Improvements Program is primarily due to increased funding from the Mission Bay Parks Improvement Fund, the San Diego Regional Parks Improvements Fund, Community Based DIF, and Citywide Parks DIF.

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## ATTACHMENTS

1. May Revision to the Fiscal Year 2027 Draft Budget Operating Adjustments
2. May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments
3. May Revision to the Fiscal Year 2027 Draft Budget – Impacts to Libraries and Recreation Centers

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**May Revision to the Fiscal Year 2027 Draft Budget  
Operating Adjustments**

Attachment 1

<b>General Fund</b>		<b>Full Time Equivalent</b>	<b>Expenditures</b>	<b>Revenues</b>
<b>Department Name</b>	<b>Significant Budget Adjustment</b>			
City Attorney	Salary and Benefit Adjustments	0.00	\$ (631,612)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (103,934)	\$ -
	Sky Park Rent Consolidation	0.00	\$ (781,906)	\$ -
<b>City Attorney Total</b>		<b>0.00</b>	<b>\$ (1,517,452)</b>	<b>\$ -</b>
City Auditor	Salary and Benefit Adjustments	0.00	\$ (2,707)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (4,394)	\$ -
<b>City Auditor Total</b>		<b>0.00</b>	<b>\$ (7,101)</b>	<b>\$ -</b>
City Clerk	Salary and Benefit Adjustments	0.00	\$ (19,169)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (12,453)	\$ -
	Revised Revenue Projection	0.00	\$ -	\$ 9,055
<b>City Clerk Total</b>		<b>0.00</b>	<b>\$ (31,622)</b>	<b>\$ 9,055</b>
City Planning	Salary and Benefit Adjustments	0.00	\$ (110,606)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (34,217)	\$ -
<b>City Planning Total</b>		<b>0.00</b>	<b>\$ (144,823)</b>	<b>\$ -</b>
City Treasurer	Salary and Benefit Adjustments	0.00	\$ (115,581)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (1,059)	\$ -
	Revised TOT Revenue Projections	0.00	\$ -	\$ 363,532
	Wage and Labor Standards Ordinances Support	1.00	\$ 76,621	\$ 76,621
<b>City Treasurer Total</b>		<b>1.00</b>	<b>\$ (40,019)</b>	<b>\$ 440,153</b>
Citywide Program Expenditures	Non-Discretionary Adjustments	0.00	\$ 8,289	\$ -
	Labor Negotiations	0.00	\$ 3,982,605	\$ -
	Sky Park Rent Consolidation	0.00	\$ 1,103,699	\$ -
	Revised Tax and Revenue Anticipation Note Interest Expense	0.00	\$ 1,307,168	\$ -
<b>Citywide Program Expenditures Total</b>		<b>0.00</b>	<b>\$ 6,401,761</b>	<b>\$ -</b>
Communications	Salary and Benefit Adjustments	0.00	\$ (40,871)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (12,039)	\$ -
	Transfer of Public Records Act Program to Department of IT	(1.00)	\$ (452,630)	\$ -
<b>Communications Total</b>		<b>(1.00)</b>	<b>\$ (505,540)</b>	<b>\$ -</b>
Council Administration	Salary and Benefit Adjustments	0.00	\$ (1,459)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (3,489)	\$ -
	Youth Drop-In Centers	0.00	\$ 500,000	\$ -
<b>Council Administration Total</b>		<b>0.00</b>	<b>\$ 495,052</b>	<b>\$ -</b>
Council District 1	Salary and Benefit Adjustments	0.00	\$ (2,861)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (2,808)	\$ -
<b>Council District 1 Total</b>		<b>0.00</b>	<b>\$ (5,669)</b>	<b>\$ -</b>
Council District 2	Salary and Benefit Adjustments	0.00	\$ (2,831)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (2,618)	\$ -
<b>Council District 2 Total</b>		<b>0.00</b>	<b>\$ (5,449)</b>	<b>\$ -</b>
Council District 3	Salary and Benefit Adjustments	0.00	\$ (2,825)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (2,356)	\$ -
<b>Council District 3 Total</b>		<b>0.00</b>	<b>\$ (5,181)</b>	<b>\$ -</b>
Council District 4	Salary and Benefit Adjustments	0.00	\$ (2,816)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (3,315)	\$ -
<b>Council District 4 Total</b>		<b>0.00</b>	<b>\$ (6,131)</b>	<b>\$ -</b>
Council District 5	Salary and Benefit Adjustments	0.00	\$ (2,919)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (3,375)	\$ -
<b>Council District 5 Total</b>		<b>0.00</b>	<b>\$ (6,294)</b>	<b>\$ -</b>
Council District 6	Salary and Benefit Adjustments	0.00	\$ (2,821)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (2,927)	\$ -
<b>Council District 6 Total</b>		<b>0.00</b>	<b>\$ (5,748)</b>	<b>\$ -</b>
Council District 7	Salary and Benefit Adjustments	0.00	\$ (2,843)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (2,298)	\$ -
<b>Council District 7 Total</b>		<b>0.00</b>	<b>\$ (5,141)</b>	<b>\$ -</b>
Council District 8	Salary and Benefit Adjustments	0.00	\$ (2,808)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (3,341)	\$ -
<b>Council District 8 Total</b>		<b>0.00</b>	<b>\$ (6,149)</b>	<b>\$ -</b>
Council District 9	Salary and Benefit Adjustments	0.00	\$ (2,833)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (3,459)	\$ -
<b>Council District 9 Total</b>		<b>0.00</b>	<b>\$ (6,292)</b>	<b>\$ -</b>
Department of Finance	Salary and Benefit Adjustments	0.00	\$ (74,173)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (28,286)	\$ -
	Revised TOT Revenue Projections	0.00	\$ -	\$ 27,853
<b>Department of Finance Total</b>		<b>0.00</b>	<b>\$ (102,459)</b>	<b>\$ 27,853</b>
Department of Information Technology	Salary and Benefit Adjustments	0.00	\$ (445)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (495)	\$ -
<b>Department of Information Technology Total</b>		<b>0.00</b>	<b>\$ (940)</b>	<b>\$ -</b>
Development Services	Salary and Benefit Adjustments	0.00	\$ (82,680)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (15,186)	\$ -
	Restoration of Zoning Investigator	1.00	\$ 126,995	\$ 126,995
<b>Development Services Total</b>		<b>1.00</b>	<b>\$ 29,129</b>	<b>\$ 126,995</b>
Economic Development	Salary and Benefit Adjustments	0.00	\$ (48,485)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (44,195)	\$ -
	Property and Business Improvement Districts Support	1.00	\$ 150,794	\$ -
	Successor Agency Support	(1.00)	\$ (142,931)	\$ -
<b>Economic Development Total</b>		<b>0.00</b>	<b>\$ (84,817)</b>	<b>\$ -</b>
Environmental Services	Salary and Benefit Adjustments	0.00	\$ (158,894)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 66,966	\$ -
	Code Compliance Support	0.00	\$ (65,471)	\$ -
	Tank Engineering and Environmental Management	1.00	\$ 137,785	\$ 137,785
<b>Environmental Services Total</b>		<b>1.00</b>	<b>\$ (19,614)</b>	<b>\$ 137,785</b>

**May Revision to the Fiscal Year 2027 Draft Budget  
Operating Adjustments**

Attachment 1

<b>General Fund</b>				
<b>Department Name</b>	<b>Significant Budget Adjustment</b>	<b>Full Time Equivalent</b>	<b>Expenditures</b>	<b>Revenues</b>
Ethics Commission	Salary and Benefit Adjustments	0.00	\$ (1,124)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (1,849)	\$ -
<b>Ethics Commission Total</b>		<b>0.00</b>	<b>\$ (2,973)</b>	<b>\$ -</b>
Fire-Rescue	Salary and Benefit Adjustments	0.00	\$ (217,143)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (28,175)	\$ -
	911 Phone System Reimbursement	0.00	\$ -	\$ (209,657)
	Emergency Medical Services Transport Program Reimbursement	0.00	\$ -	\$ (434,087)
	Revised Safety Sales Tax Revenue	0.00	\$ -	\$ 56,049
	Revised TOT Revenue Projections	0.00	\$ -	\$ 2,200,000
	Vegetation Management Support	0.00	\$ 1,040,000	\$ 1,040,000
<b>Fire-Rescue Total</b>		<b>0.00</b>	<b>\$ 794,682</b>	<b>\$ 2,652,305</b>
Fleet Operations & Energy	Salary and Benefit Adjustments	0.00	\$ (3,320)	\$ -
<b>Fleet Operations &amp; Energy Total</b>		<b>0.00</b>	<b>\$ (3,320)</b>	<b>\$ -</b>
General Services	Salary and Benefit Adjustments	0.00	\$ (177,056)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 12,234	\$ -
<b>General Services Total</b>		<b>0.00</b>	<b>\$ (164,822)</b>	<b>\$ -</b>
Homelessness Strategies & Solutions	Salary and Benefit Adjustments	0.00	\$ (2,981)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 652	\$ -
	16th & Newton	0.00	\$ (2,903,909)	\$ -
	Aero Drive Safe Parking	0.00	\$ (275,000)	\$ -
	Central Elementary Safe Parking	0.00	\$ (250,000)	\$ -
	Old Central Library Security Support	0.00	\$ (325,000)	\$ -
	Reinstatement of General Homelessness Support	0.00	\$ 3,753,909	\$ -
	Revised TOT Measure C Revenue Projections	0.00	\$ -	\$ 714,145
	Revised TOT Revenue Projections	0.00	\$ -	\$ (1,464,766)
	Shelters and Services Support	0.00	\$ 4,907,437	\$ -
<b>Homelessness Strategies &amp; Solutions Total</b>		<b>0.00</b>	<b>\$ 4,905,108</b>	<b>\$ (750,621)</b>
Human Resources	Salary and Benefit Adjustments	0.00	\$ (11,605)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (7,037)	\$ -
<b>Human Resources Total</b>		<b>0.00</b>	<b>\$ (18,642)</b>	<b>\$ -</b>
Library	Salary and Benefit Adjustments	0.00	\$ (437,438)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (94,020)	\$ -
	Partial Library Restorations	7.00	\$ 1,191,464	\$ -
<b>Library Total</b>		<b>7.00</b>	<b>\$ 660,006</b>	<b>\$ -</b>
Major Revenues	Delinquent Account Escheatment	0.00	\$ -	\$ 1,000,000
	Revised Franchise Fee Revenue	0.00	\$ -	\$ 698,031
	Revised GGSB Revenue	0.00	\$ -	\$ (60,672)
	Revised Land Use Fee Revenue	0.00	\$ -	\$ 4,287,517
	Revised Property Tax Revenue	0.00	\$ -	\$ (1,134,200)
	Revised Rent Revenue	0.00	\$ -	\$ (125,080)
	Revised Tax and Revenue Anticipation Notes Interest Revenue	0.00	\$ -	\$ (2,591,483)
	Revised Transient Occupancy Tax (TOT) Revenue	0.00	\$ -	\$ 4,448,740
<b>Major Revenues Total</b>		<b>0.00</b>	<b>\$ -</b>	<b>\$ 6,522,853</b>
Office of the Commission on Police Practices	Salary and Benefit Adjustments	0.00	\$ (1,476)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (8,733)	\$ -
<b>Office of the Commission on Police Practices Total</b>		<b>0.00</b>	<b>\$ (10,209)</b>	<b>\$ -</b>
Office of the IBA	Salary and Benefit Adjustments	0.00	\$ (2,949)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (4,740)	\$ -
<b>Office of the IBA Total</b>		<b>0.00</b>	<b>\$ (7,689)</b>	<b>\$ -</b>
Office of the Mayor	Salary and Benefit Adjustments	0.00	\$ (6,722)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (12,875)	\$ -
<b>Office of the Mayor Total</b>		<b>0.00</b>	<b>\$ (19,597)</b>	<b>\$ -</b>
Parks & Recreation	Salary and Benefit Adjustments	0.00	\$ (1,079,688)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (52,183)	\$ -
	Brush Management Consolidation	0.00	\$ 1,000,000	\$ -
	Brush Management Support	1.00	\$ 101,802	\$ -
	Partial Recreation Center Restorations	33.27	\$ 2,940,326	\$ -
	Postponement of New Facilities	(3.00)	\$ (424,062)	\$ -
	Remediation of NTC Building Demolition	0.00	\$ 400,000	\$ -
	Revised Balboa Park Tram Service	0.00	\$ (493,750)	\$ -
	Revised Environmental Growth Fund Reimbursement	0.00	\$ -	\$ 1,500,000
	Revised Revenue Projections	0.00	\$ -	\$ (219,500)
	Shoreline Parks Restroom Restoration	1.82	\$ 155,727	\$ -
	Tree Maintenance Consolidation	(8.00)	\$ (883,018)	\$ -
<b>Parks &amp; Recreation Total</b>		<b>25.09</b>	<b>\$ 1,665,154</b>	<b>\$ 1,280,500</b>
Performance & Analytics	Salary and Benefit Adjustments	0.00	\$ (2,712)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 543	\$ -
	Salary Step Correction	0.00	\$ 24,482	\$ 4,752
<b>Performance &amp; Analytics Total</b>		<b>0.00</b>	<b>\$ 22,313</b>	<b>\$ 4,752</b>
Personnel	Salary and Benefit Adjustments	0.00	\$ 69,174	\$ -
	Non-Discretionary Adjustments	0.00	\$ (25,408)	\$ -
<b>Personnel Total</b>		<b>0.00</b>	<b>\$ 43,766</b>	<b>\$ -</b>
Police	Salary and Benefit Adjustments	0.00	\$ (521,448)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 128,110	\$ -
	CleanSD Support	0.00	\$ 50,725	\$ 50,725
	Intervention Services Team Support	0.00	\$ 537,604	\$ 537,604
	No Shots Fired Program	0.00	\$ 100,000	\$ -
	Position Swaps	(1.00)	\$ (5,596)	\$ -
	Revised Safety Sales Tax Revenue	0.00	\$ -	\$ 56,049
	Revised Task Force Revenue	0.00	\$ -	\$ 165,000

**May Revision to the Fiscal Year 2027 Draft Budget  
Operating Adjustments**

<b>General Fund</b>				
<b>Department Name</b>	<b>Significant Budget Adjustment</b>	<b>Full Time Equivalent</b>	<b>Expenditures</b>	<b>Revenues</b>
	Revised TOT Revenue Projections	0.00	\$ -	\$ 202,035
<b>Police Total</b>		<b>(1.00)</b>	<b>\$ 289,395</b>	<b>\$ 1,011,413</b>
Public Utilities	Non-Discretionary Adjustments	0.00	\$ 307	\$ -
<b>Public Utilities Total</b>		<b>0.00</b>	<b>\$ 307</b>	<b>\$ -</b>
Purchasing & Contracting	Salary and Benefit Adjustments	0.00	\$ (31,851)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (10,498)	\$ -
	Procurement Contracting Officer Correction	3.00	\$ 411,435	\$ -
<b>Purchasing &amp; Contracting Total</b>		<b>3.00</b>	<b>\$ 369,086</b>	<b>\$ -</b>
Stormwater	Salary and Benefit Adjustments	0.00	\$ (502,958)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 111,834	\$ -
<b>Stormwater Total</b>		<b>0.00</b>	<b>\$ (391,124)</b>	<b>\$ -</b>
Transportation	Salary and Benefit Adjustments	0.00	\$ (657,275)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 194,136	\$ -
	Air Pollution Control District Settlement Correction	0.00	\$ (708,335)	\$ -
	Brush Management Consolidation	0.00	\$ (1,000,000)	\$ -
	Hourly Reduction Correction	0.25	\$ 50,557	\$ -
	Revised PUD Service Level Agreement (SLA)	0.00	\$ -	\$ (1,000,000)
	Revised TransNet Revenue	0.00	\$ -	\$ 850,000
	Speed Management Plan	0.00	\$ 2,200,000	\$ 2,200,000
	Tree Maintenance Consolidation	8.00	\$ 883,018	\$ -
<b>Transportation Total</b>		<b>8.25</b>	<b>\$ 962,101</b>	<b>\$ 2,050,000</b>
<b>Grand Total</b>		<b>44.34</b>	<b>\$ 13,513,043</b>	<b>\$ 13,513,043</b>

**May Revision to the Fiscal Year 2027 Draft Budget  
Operating Adjustments**

Attachment 1

<b>NON-GENERAL FUNDS</b>				
<b>Fund Name</b>	<b>Significant Budget Adjustment</b>	<b>Full Time Equivalent</b>	<b>Expenditures</b>	<b>Revenues</b>
Airports Enterprise Fund	Salary and Benefit Adjustments	0.00	\$ (16,790)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 31,782	\$ -
<b>Airports Enterprise Fund Total</b>		<b>0.00</b>	<b>\$ 14,992</b>	<b>\$ -</b>
Barrio Logan Community Benefit MAD	Non-Discretionary Adjustments	0.00	\$ 38	\$ -
<b>Barrio Logan Community Benefit MAD Total</b>		<b>0.00</b>	<b>\$ 38</b>	<b>\$ -</b>
Central Stores Fund	Salary and Benefit Adjustments	0.00	\$ (9,165)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 6,663	\$ -
<b>Central Stores Fund Total</b>		<b>0.00</b>	<b>\$ (2,502)</b>	<b>\$ -</b>
City Heights MAD	Non-Discretionary Adjustments	0.00	\$ (41)	\$ -
<b>City Heights MAD Total</b>		<b>0.00</b>	<b>\$ (41)</b>	<b>\$ -</b>
City Heights Urban Village Fund	Non-Discretionary Adjustments	0.00	\$ (303)	\$ -
<b>City Heights Urban Village Fund Total</b>		<b>0.00</b>	<b>\$ (303)</b>	<b>\$ -</b>
Concourse and Parking Garages Operating Fund	Salary and Benefit Adjustments	0.00	\$ (207)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 17,931	\$ -
<b>Concourse and Parking Garages Operating Fund Total</b>		<b>0.00</b>	<b>\$ 17,724</b>	<b>\$ -</b>
Development Services Fund	Salary and Benefit Adjustments	0.00	\$ (400,403)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 299,753	\$ -
	Desktop Management Hardware Reduction	0.00	\$ (50,000)	\$ -
	Information Technology Support	3.00	\$ 408,249	\$ -
	Private Right-of-Way Grading Inspections	2.00	\$ 275,721	\$ 275,721
	Revised Revenue Projections	0.00	\$ -	\$ 4,475,521
	SDG&E Undergrounding Support	3.00	\$ 431,418	\$ 431,418
<b>Development Services Fund Total</b>		<b>8.00</b>	<b>\$ 964,738</b>	<b>\$ 5,182,660</b>
El Cajon Boulevard MAD	Non-Discretionary Adjustments	0.00	\$ 52	\$ -
<b>El Cajon Boulevard MAD Total</b>		<b>0.00</b>	<b>\$ 52</b>	<b>\$ -</b>
Emergency Medical Services Transport Program Fund	Salary and Benefit Adjustments	0.00	\$ (4,599)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 445,596	\$ -
	Emergency Medical Services Transport Program Reimbursement	0.00	\$ (434,087)	\$ -
	Increased Ambulance Unit Hour Rates	0.00	\$ 254,727	\$ -
	Public Provider Ground Emergency Medical Transport Program	0.00	\$ 7,226,765	\$ -
	Revised Revenue Projections	0.00	\$ -	\$ 5,608,820
<b>Emergency Medical Services Transport Program Fund Total</b>		<b>0.00</b>	<b>\$ 7,488,402</b>	<b>\$ 5,608,820</b>
Energy Conservation Program Fund	Salary and Benefit Adjustments	0.00	\$ (23,917)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 15,990	\$ -
<b>Energy Conservation Program Fund Total</b>		<b>0.00</b>	<b>\$ (7,927)</b>	<b>\$ -</b>
Engineering & Capital Projects Fund	Salary and Benefit Adjustments	0.00	\$ (798,854)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 490,628	\$ -
	Gibbs Drive Office Tenant Improvements	0.00	\$ 900,000	\$ -
	Revised Revenue Projections	0.00	\$ -	\$ (10,400,000)
<b>Engineering &amp; Capital Projects Fund Total</b>		<b>0.00</b>	<b>\$ 591,774</b>	<b>\$ (10,400,000)</b>
Environmental Growth Funds	Non-Discretionary Adjustments	0.00	\$ (1,764)	\$ -
	Revised General Fund Reimbursements	0.00	\$ 1,500,000	\$ -
<b>Environmental Growth Funds Total</b>		<b>0.00</b>	<b>\$ 1,498,236</b>	<b>\$ -</b>
Fleet Operations Operating Fund	Salary and Benefit Adjustments	0.00	\$ (49,918)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 268,554	\$ -
	Revised Fuel Cost Assumptions	0.00	\$ 2,621,941	\$ 2,212,072
	Revised Non-Discretionary Projections	0.00	\$ 813,409	\$ 1,864,332
<b>Fleet Operations Operating Fund Total</b>		<b>0.00</b>	<b>\$ 3,653,986</b>	<b>\$ 4,076,404</b>
Fleet Operations Replacement Fund	Support for Vehicle Acquisitions	0.00	\$ 2,357,785	\$ -
<b>Fleet Operations Replacement Fund Total</b>		<b>0.00</b>	<b>\$ 2,357,785</b>	<b>\$ -</b>
Gas Tax Fund	Non-Discretionary Adjustments	0.00	\$ (3)	\$ -
<b>Gas Tax Fund Total</b>		<b>0.00</b>	<b>\$ (3)</b>	<b>\$ -</b>
General Plan Maintenance Fund	Revised Revenue Projections	0.00	\$ 177,700	\$ 177,700
<b>General Plan Maintenance Fund Total</b>		<b>0.00</b>	<b>\$ 177,700</b>	<b>\$ 177,700</b>
GIS Fund	Salary and Benefit Adjustments	0.00	\$ (878)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 38,672	\$ -
	Restoration of ESRI Technical Advisor Support	0.00	\$ 70,000	\$ -
	Restoration of High Resolution Aerial Imagery Support	0.00	\$ 50,814	\$ -
	Restoration of Spatial Data Access Support	0.00	\$ 13,000	\$ -
<b>GIS Fund Total</b>		<b>0.00</b>	<b>\$ 171,608</b>	<b>\$ -</b>
Golf Course Enterprise Fund	Salary and Benefit Adjustments	0.00	\$ (32,968)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 115,186	\$ -
	Increased Land Use Fee	0.00	\$ 4,287,517	\$ -
	Tecolote Canyon Golf Course Maintenance	0.00	\$ 651,550	\$ -
<b>Golf Course Enterprise Fund Total</b>		<b>0.00</b>	<b>\$ 5,021,285</b>	<b>\$ -</b>
Information Technology Fund	Salary and Benefit Adjustments	0.00	\$ (11,647)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 373,698	\$ -
	Revised Non-Discretionary Revenue Projections	0.00	\$ -	\$ 879,636
	Transfer of Public Records Act Program from General Fund	1.00	\$ 452,630	\$ -
<b>Information Technology Fund Total</b>		<b>1.00</b>	<b>\$ 814,681</b>	<b>\$ 879,636</b>
Junior Lifeguard Program Fund	Salary and Benefit Adjustments	0.00	\$ (127)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 4,789	\$ -
	Employ and Empower Intern Support	2.08	\$ 93,940	\$ -
<b>Junior Lifeguard Program Fund Total</b>		<b>2.08</b>	<b>\$ 98,602</b>	<b>\$ -</b>
Local Enforcement Agency	Salary and Benefit Adjustments	0.00	\$ (2,485)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 3,589	\$ -
<b>Local Enforcement Agency Total</b>		<b>0.00</b>	<b>\$ 1,104</b>	<b>\$ -</b>
Low & Moderate Income Housing Asset Fund	Non-Discretionary Adjustments	0.00	\$ 139	\$ -
<b>Low &amp; Moderate Income Housing Asset Fund Total</b>		<b>0.00</b>	<b>\$ 139</b>	<b>\$ -</b>
Maintenance Assessment District (MAD)	Salary and Benefit Adjustments	0.00	\$ (18,248)	\$ -

**May Revision to the Fiscal Year 2027 Draft Budget  
Operating Adjustments**

Attachment 1

<b>NON-GENERAL FUNDS</b>				
<b>Fund Name</b>	<b>Significant Budget Adjustment</b>	<b>Full Time Equivalent</b>	<b>Expenditures</b>	<b>Revenues</b>
Management Fund	Non-Discretionary Adjustments	0.00	\$ 16,792	\$ -
<b>Maintenance Assessment District (MAD) Management Fund Total</b>		<b>0.00</b>	<b>\$ (1,456)</b>	<b>\$ -</b>
Metropolitan Sewer Utility Fund	Salary and Benefit Adjustments	0.00	\$ (396,638)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (46,877)	\$ -
	Public Liability Loan Repayment	0.00	\$ 2,307,195	\$ -
	Revised Revenue Projections	0.00	\$ -	\$ 41,342,000
<b>Metropolitan Sewer Utility Fund Total</b>		<b>0.00</b>	<b>\$ 1,863,680</b>	<b>\$ 41,342,000</b>
Mira Mesa MAD	Non-Discretionary Adjustments	0.00	\$ 36	\$ -
<b>Mira Mesa MAD Total</b>		<b>0.00</b>	<b>\$ 36</b>	<b>\$ -</b>
Mission Bay Park Improvements Fund	Revised Revenue Projections	0.00	\$ -	\$ 110,135
<b>Mission Bay Park Improvements Fund Total</b>		<b>0.00</b>	<b>\$ -</b>	<b>\$ 110,135</b>
Municipal Sewer Revenue Fund	Salary and Benefit Adjustments	0.00	\$ (174,377)	\$ -
	Non-Discretionary Adjustments	0.00	\$ (4,716,010)	\$ -
	Revised Revenue Projections	0.00	\$ -	\$ 76,000,000
	Street Preservation Ordinance Support	0.00	\$ 274,350	\$ -
<b>Municipal Sewer Revenue Fund Total</b>		<b>0.00</b>	<b>\$ (4,616,037)</b>	<b>\$ 76,000,000</b>
North Park MAD	Non-Discretionary Adjustments	0.00	\$ 49	\$ -
<b>North Park MAD Total</b>		<b>0.00</b>	<b>\$ 49</b>	<b>\$ -</b>
Park Village MAD	Non-Discretionary Adjustments	0.00	\$ (151)	\$ -
<b>Park Village MAD Total</b>		<b>0.00</b>	<b>\$ (151)</b>	<b>\$ -</b>
Parking Meter Operations Fund	Salary and Benefit Adjustments	0.00	\$ (6,106)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 42,691	\$ -
<b>Parking Meter Operations Fund Total</b>		<b>0.00</b>	<b>\$ 36,585</b>	<b>\$ -</b>
PETCO Park Fund	Non-Discretionary Adjustments	0.00	\$ 231,366	\$ -
	Revised TOT Revenue Projections	0.00	\$ -	\$ 21,379
<b>PETCO Park Fund Total</b>		<b>0.00</b>	<b>\$ 231,366</b>	<b>\$ 21,379</b>
Public Safety Services & Debt Service Fund	Revised Safety Sales Tax Revenue	0.00	\$ 112,099	\$ 112,099
<b>Public Safety Services &amp; Debt Service Fund Total</b>		<b>0.00</b>	<b>\$ 112,099</b>	<b>\$ 112,099</b>
Publishing Services Fund	Salary and Benefit Adjustments	0.00	\$ (5,671)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 9,779	\$ -
<b>Publishing Services Fund Total</b>		<b>0.00</b>	<b>\$ 4,108</b>	<b>\$ -</b>
Rancho Encantada MAD	Non-Discretionary Adjustments	0.00	\$ 5,178	\$ -
<b>Rancho Encantada MAD Total</b>		<b>0.00</b>	<b>\$ 5,178</b>	<b>\$ -</b>
Recycling Enterprise Fund	Salary and Benefit Adjustments	0.00	\$ (93,237)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 102,191	\$ -
	Code Compliance Support	0.00	\$ 65,471	\$ -
	Curbside Collection Support	0.00	\$ 1,259,474	\$ -
	Customer Service Support	0.24	\$ 18,909	\$ -
	Revised AB 939 Revenue	0.00	\$ -	\$ 1,500,000
<b>Recycling Enterprise Fund Total</b>		<b>0.24</b>	<b>\$ 1,352,808</b>	<b>\$ 1,500,000</b>
Refuse Disposal Enterprise Fund	Salary and Benefit Adjustments	0.00	\$ (66,037)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 231,525	\$ -
	CleanSD Support	0.00	\$ 100,000	\$ -
	Customer Service Support	1.00	\$ 78,783	\$ -
	Miramar Landfill Support	0.00	\$ 1,014,500	\$ -
<b>Refuse Disposal Enterprise Fund Total</b>		<b>1.00</b>	<b>\$ 1,358,771</b>	<b>\$ -</b>
Risk Management Administration Fund	Salary and Benefit Adjustments	0.00	\$ (47,945)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 47,508	\$ -
	City Benefits Contract Support	0.00	\$ 50,000	\$ -
	Medicare Compliance Contract Support	0.00	\$ 40,000	\$ -
<b>Risk Management Administration Fund Total</b>		<b>0.00</b>	<b>\$ 89,563</b>	<b>\$ -</b>
Road Maintenance & Rehabilitation Fund	Speed Management Plan and Street Condition Assessment	0.00	\$ 3,400,000	\$ -
<b>Road Maintenance &amp; Rehabilitation Fund Total</b>		<b>0.00</b>	<b>\$ 3,400,000</b>	<b>\$ -</b>
San Diego Regional Parks Improvements Fund	Revised Revenue Projections	0.00	\$ -	\$ 59,304
<b>San Diego Regional Parks Improvements Fund Total</b>		<b>0.00</b>	<b>\$ -</b>	<b>\$ 59,304</b>
SAP Support Fund	Salary and Benefit Adjustments	0.00	\$ (3,724)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 573,495	\$ -
<b>SAP Support Fund Total</b>		<b>0.00</b>	<b>\$ 569,771</b>	<b>\$ -</b>
Seized Assets - Justice Department Fund	Non-Discretionary Adjustments	0.00	\$ 13	\$ -
<b>Seized Assets - Justice Department Fund Total</b>		<b>0.00</b>	<b>\$ 13</b>	<b>\$ -</b>
Solid Waste Management Fund	Salary and Benefit Adjustments	0.00	\$ (65,358)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 165,066	\$ -
	Curbside Collection Revenue	0.00	\$ -	\$ 1,259,474
	Customer Service Support	2.76	\$ 217,442	\$ -
	Solid Waste Collection Services Revenue	0.00	\$ -	\$ 2,899,904
<b>Solid Waste Management Fund Total</b>		<b>2.76</b>	<b>\$ 317,150</b>	<b>\$ 4,159,378</b>
Tax and Revenue Anticipation Notes Revolving Fund	Revised Tax and Revenue Anticipation Note Assumptions	0.00	\$ 1,952,000	\$ 1,952,000
<b>Tax and Revenue Anticipation Notes Revolving Fund Total</b>		<b>0.00</b>	<b>\$ 1,952,000</b>	<b>\$ 1,952,000</b>
TOT Convention Center Fund	Reduction in Operational Appropriations	0.00	\$ (40,753,075)	\$ -
	Revised TOT Measure C Revenue Projections	0.00	\$ -	\$ 1,027,672
<b>TOT Convention Center Fund Total</b>		<b>0.00</b>	<b>\$ (40,753,075)</b>	<b>\$ 1,027,672</b>
TOT Homelessness Fund	Revised TOT Measure C Revenue Projections	0.00	\$ 714,145	\$ 714,146
<b>TOT Homelessness Fund Total</b>		<b>0.00</b>	<b>\$ 714,145</b>	<b>\$ 714,146</b>
Transient Occupancy Tax Fund	Salary and Benefit Adjustments	0.00	\$ (2,698)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 168	\$ -
	One-Cent Transient Occupancy Tax (TOT) Transfer	0.00	\$ 684,421	\$ -
	Operational Support to PETCO Park Fund	0.00	\$ 21,379	\$ -
	Restoration of Special Events Program Coordinator	1.00	\$ 201,407	\$ -
	Revised TOT Reimbursements	0.00	\$ 1,328,654	\$ -
	Revised Transient Occupancy Tax (TOT) Revenue	0.00	\$ -	\$ 3,422,108

**May Revision to the Fiscal Year 2027 Draft Budget  
Operating Adjustments**

Attachment 1

<b>NON-GENERAL FUNDS</b>				
<b>Fund Name</b>	<b>Significant Budget Adjustment</b>	<b>Full Time Equivalent</b>	<b>Expenditures</b>	<b>Revenues</b>
<b>Transient Occupancy Tax Fund Total</b>		<b>1.00</b>	<b>\$ 2,233,331</b>	<b>\$ 3,422,108</b>
Underground Surcharge Fund	Salary and Benefit Adjustments	0.00	\$ (17,271)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 249,877	\$ -
<b>Underground Surcharge Fund Total</b>		<b>0.00</b>	<b>\$ 232,606</b>	<b>\$ -</b>
University Heights MAD	Non-Discretionary Adjustments	0.00	\$ 62	\$ -
<b>University Heights MAD Total</b>		<b>0.00</b>	<b>\$ 62</b>	<b>\$ -</b>
Water Utility Operating Fund	Salary and Benefit Adjustments	0.00	\$ (661,173)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 7,868,612	\$ -
	Revised Revenue Projections	0.00	\$ -	\$ 65,950,000
	Revised Water Purchases Assumptions	0.00	\$ 4,000,000	\$ -
	Street Preservation Ordinance Support	0.00	\$ 725,650	\$ -
<b>Water Utility Operating Fund Total</b>		<b>0.00</b>	<b>\$ 11,933,089</b>	<b>\$ 65,950,000</b>
Wireless Communications Technology Fund	Salary and Benefit Adjustments	0.00	\$ (29,408)	\$ -
	Non-Discretionary Adjustments	0.00	\$ 215,674	\$ -
	Revised Non-Discretionary Revenue Projections	0.00	\$ -	\$ 231,375
<b>Wireless Communications Technology Fund Total</b>		<b>0.00</b>	<b>\$ 186,266</b>	<b>\$ 231,375</b>
Zoological Exhibits Maintenance Fund	Revised Zoological Exhibit Maintenance Tax	0.00	\$ (292,262)	\$ (292,262)
<b>Zoological Exhibits Maintenance Fund Total</b>		<b>0.00</b>	<b>\$ (292,262)</b>	<b>\$ (292,262)</b>
<b>Grand Total</b>		<b>16.08</b>	<b>\$ 3,791,765</b>	<b>\$ 201,834,554</b>

# May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

## Environmental Services

### Landfill Improvements - AFA00001

Fund	Draft	Change	Revised
700040 Refuse Disposal - CIP	\$1,500,000	\$3,000,000	\$4,500,000
700129 Solid Waste Management-Cip	\$2,033,000	\$99,900	\$2,132,900

\$3,000,000 added to B23023 - Miramar LF Gas Collection Fac Improvement. \$99,900 added to B23031 - Miramar PI Fleet Main Facility Upgrade.

## Fire-Rescue

### Mission Beach Lifeguard Station - L25001

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$2,000,000	\$2,000,000
400881 Debt Funded General Fund CIP Projects	\$3,400,000	\$0	\$3,400,000

Funding will support design and construction of the replacement facility.

## Library

### Oak Park Library - S22011

Fund	Draft	Change	Revised
400887 Citywide Library DIF	\$1,000,000	(\$500,000)	\$500,000

\$500,000 removed due to other resources becoming available.

## Parks & Recreation

### Austin Machitar GDP Amendment - P27002

Fund	Draft	Change	Revised
200636 Developer Contributions CIP	\$0	\$1,166,824	\$1,166,824
400129 Clairemont Mesa - Urban Comm	\$0	\$116,754	\$116,754

This project will provide a GDP amendment that will allow for future site improvements.

### Berardini Field GDP - P22006

Fund	Draft	Change	Revised
400114 Mid City Urban Comm	\$0	\$137,365	\$137,365
400892 Citywide Park Dif-Park Def. Unrstd	\$0	\$62,635	\$62,635

Funding supports continuing General Development Plan process.

### Cudahy Creek Wetland Expansion - S27005

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$2,651,386	\$2,651,386

This project provides for the restoration of Cudahy Creek Cove wetlands in Mission Bay by creating new salt marsh areas, improving water quality, and stabilizing the shoreline.

# May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

## De Anza Natural General Development Plan - P27001

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$3,000,000	\$3,000,000

This project provides for a general development plan that sets the park's future design and layout based on the approved De Anza Natural Amendment to the Mission Bay Park Master Plan.

## Emerald Hills Neighborhood Park Phase 1 - S25002

Fund	Draft	Change	Revised
200391 San Diego Regional Parks Improvements	\$0	\$1,000,000	\$1,000,000

\$1,000,000 added to support design and construction costs.

## Fiesta Island Causeway & Water Quality - S27006

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$1,500,000	\$1,500,000

This project provides for a new bridge or culvert under the Fiesta Island causeway to improve water quality in Mission Bay.

## Jerabek Park Improvements - S20007

Fund	Draft	Change	Revised
400863 Scripps Miramar Ranch DIF	\$0	\$80,000	\$80,000

Funding to support project construction.

## John Baca Park - S22004

Fund	Draft	Change	Revised
400883 Citywide Park DIF-Unrestricted	\$0	\$80,000	\$80,000

Funding to support project construction.

## Junipero Serra Museum ADA Improvements - S15034

Fund	Draft	Change	Revised
200391 San Diego Regional Parks Improvements	\$0	\$3,843,366	\$3,843,366

Funding to support project construction.

## Mission Bay Improvements - AGF00004

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$1,500,000	\$1,500,000

\$1,500,000 to support design of new subproject - Bonita Cover Shoreline Restoration.

## Mission Bay Upland Habitat Expansion - S27008

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$1,000,000	\$1,000,000

The project includes implementation of a portion of the North Fiesta Island Conceptual Habitat Restoration and Monitoring Plan.

## May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

### Montezuma NP Improvements Phase 1 - S25003

Fund	Draft	Change	Revised
400127 College Area	\$0	\$406,896	\$406,896
400892 Citywide Park Dif-Park Def. Unrstd	\$0	\$476,760	\$476,760

Funding to support project construction.

### North Fiesta Island Wetland Restoration - S27007

Fund	Draft	Change	Revised
200386 Mission Bay Park Improvements	\$0	\$1,268,366	\$1,268,366

This project provides for restoration of approximately 50 acres of tidal wetlands on North Fiesta Island to improve Mission Bay's water quality and enhance habitat.

### Park Improvements - AGF00007

Fund	Draft	Change	Revised
200391 San Diego Regional Parks Improvements	\$0	\$1,239,031	\$1,239,031
400085 Mira Mesa - FBA	\$0	\$1,000,000	\$1,000,000
400113 Linda Vista Urban Comm	\$0	\$529,885	\$529,885
400120 S.E. San Diego Urban Comm	\$0	\$11,665	\$11,665
400129 Clairemont Mesa - Urban Comm	\$0	\$75,000	\$75,000
400883 Citywide Park Dif-Unrestricted	\$0	\$1,331,308	\$1,331,308
400891 Citywide Park Dif-Park Def. Coc	\$0	\$2,388,335	\$2,388,335
400892 Citywide Park Dif-Park Def. Unrstd	\$0	\$1,000,000	\$1,000,000

\$1,000,000 added to support new subproject - Mesa Verde Dog Off Leash Park, \$1,031,308 added to support new subproject - Linda Vista Playground Improvement, \$539,885 added to support new subproject - Linda Vista Lighting Improvements, \$1,000,000 added to support new subproject - La Jolla Recreation Center Playground Replacement, \$75,000 added to support new subproject - Cadman Park Accessibility Improvements. \$300,000 added to support new subproject - Mission Heights Dog Park. \$1,239,031 added to support B24101 - Southcrest Community Park Lighting Improvements. \$400,000 added to support B21114 - Mt View Sports ADA Improvement. \$2,000,000 added to support new subproject - Dennis V. Allen Park Comfort Station.

### Penasquitos Creek NP Comfort Station - S26005

Fund	Draft	Change	Revised
400083 Rancho Penasquitos FBA	\$0	\$870,000	\$870,000

Funding to support project design.

### Rancho Bernardo CP Improvements - L20000

Fund	Draft	Change	Revised
400099 Rancho Bernardo-Fac Dev Fund	\$0	\$19,511	\$19,511
400892 Citywide Park Dif-Park Def. Unrstd	\$0	\$719,623	\$719,623

\$393,335 added to support Phase 1 Lighting Improvements. \$345,799 added to support Phase 2 Dog Park Improvements.

### Regional Park Improvements - AGF00005

Fund	Draft	Change	Revised
200391 San Diego Regional Parks Improvements	\$0	\$900,000	\$900,000

\$400,000 added to support new subproject - Balboa Park Transportation Group Job. \$500,000 added to support new subproject - Organ Pavillion Paving.

# May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

## Salk Neighborhood Park & Joint Use Devel - S14007

Fund	Draft	Change	Revised
400085 Mira Mesa - FBA	\$0	\$420,000	\$420,000

Funding to support project construction.

## Public Utilities

### Alvarado 2nd Extension Pipeline - S12013

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$0	\$10,000,000	\$10,000,000

\$10,000,000 transferred from S22013 - Dams & Reservoirs Security Improvements to fund Phase 4 construction and related costs.

### Backflow Preventer Replacement - AKB00008

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$1,800,000	(\$1,800,000)	\$0

\$500,000 transferred to S27002 - Hodges Near-Term Seismic Stabilization and \$500,000 transferred to S27003 - Hodges Near-Term Drawdown Modifications. All remaining funding was removed; focus will be on existing projects in the annual allocation.

### Dams & Reservoirs Security Improvements - S22013

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$16,000,000	(\$10,000,000)	\$6,000,000

\$10,000,000 transferred to S12013 - Alvarado 2nd Extension Pipeline.

### El Monte Pipeline No 2 - S10008

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$0	\$300,000	\$300,000

\$300,000 transferred to S27004 - El Monte Pipeline Rehab Ph 2.

### El Monte Pipeline Rehabilitation Phase 2 - S27004

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$10,000,000	(\$300,000)	\$9,700,000

Phase two split off from the original project due to schedule of remaining segments.

### Hodges Near-Term Drawdown Modifications - S27003

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$500,000	\$500,000	\$1,000,000

\$500,000 transferred from AKB00008 - Backflow Preventer Replacement.

### Large Diameter Water Transmission PPL - AKA00003

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$0	\$15,000,000	\$15,000,000

\$5,000,000 transferred from B18115 - Sewer & AC Water Group 1055 (W), \$5,000,000 transferred from B25014 - AC Water & Sewer Group 1033 North (W), and \$5,000,000 transferred from B19142 - Pacific Beach Improv 1 (W) (AKB00003 - Main Replacements) to B16158 - Otay 2nd Pipeline Phase 3 due changes in project schedules.

# May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

## Metropolitan System Pump Stations - ABP00002

Fund	Draft	Change	Revised
700009 Metro Sewer Utility - CIP Funding Source	\$182,593	\$75,000	\$257,593

\$75,000 added to support construction of B21001 - Penasquitos Pump Stn Oxygenation System.

## Metropolitan Waste Water Department Trunk Sewers - AJB00001

Fund	Draft	Change	Revised
700009 Metro Sewer Utility - CIP Funding Source	\$180,000	\$100,000	\$280,000

\$10,000 added to support construction of B24090 - North/South Intercep Manhole Rehab.

## Metro Treatment Plants - ABO00001

Fund	Draft	Change	Revised
700009 Metro Sewer Utility - CIP Funding Source	\$15,323,688	\$14,492,000	\$29,815,688
700010 Water Utility - CIP Funding Source	\$6,376,665	\$0	\$6,376,665

\$6,500,000 added to support B26007 - MBC Area 76 Transformer Repl, \$4,000,000 added to support B24113 - PLWTP Sludge Pump Replacement, \$3,500,000 added to support B20122 - SBWRP Reverse Osmosis System, \$100,000 added to support B26009 - PLWTP North Effluent Outfall Connection, and \$392,000 added to B26010 - PLWTP Power Center

## Murphy Canyon Trunk Sewer Repair/Rehab - S22014

Fund	Draft	Change	Revised
700008 Muni Sewer Utility - CIP Funding Source	\$7,321,305	(\$7,321,305)	\$0

\$2,100,000 transferred to B21125 - Sewer Pump Station 11 Repair (ABP00001 - Pump Station Restoration), \$300,000 transferred to new subproject - Pump Station 14 Emergency Storm Drain Repair (ABP00001 - Pump Station Restoration), \$50,000 transferred to B22032 - PQPS VFD Replacement Project (ABP00001 - Pump Station Restorations), and \$4,871,305 transferred to B18066 - AC Water & Sewer Group 1040 (S) (AKB00003 - Water Main Replacements).

## Murray Near-Term Seismic Stabilization - S27002

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$1,000,000	\$500,000	\$1,500,000

\$500,000 transferred from AKB00008 - Backflow Preventer Replacement.

## Pump Station Restorations - ABP00001

Fund	Draft	Change	Revised
700008 Muni Sewer Utility - CIP Funding Source	\$0	\$2,450,000	\$2,450,000

\$2,100,000 transferred from S22014 - Murphy Canyon Trunk Sewer Repair/Rehab to B21125 - Sewer Pump Station 11 Repair. \$300,000 transferred from S22014 - Murphy Canyon Trunk Sewer Repair/Rehab to New - Pump Station 14 Emergency Storm Drain Repair. Another \$50,000 is for B22032 - PQPS VFD Replacement Project.

## Pure Water Program - ALA00001

Fund	Draft	Change	Revised
700009 Metro Sewer Utility - CIP Funding Source	\$16,080,156	\$4,520,692	\$20,600,848
700010 Water Utility - CIP Funding Source	\$17,255,061	\$0	\$17,255,061

\$3,217,256 added to support B15141 - PWP Morena Conveyance and \$1,303,436 was added to support B21061 - PWP Morena Wastewater Pump Station.

# May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

## Sewer Main Replacements - AJA00001

Fund	Draft	Change	Revised
700008 Muni Sewer Utility - CIP Funding Source	\$100,717,954	\$4,871,305	\$105,589,259

\$4,871,305 Transferred from S22014 - Murphy Canyon Trunk Sewer Repair/Rehab to B18056 - AC Water & Sewer Group 1040 (S).

## Water Main Replacements - AKB00003

Fund	Draft	Change	Revised
700010 Water Utility - CIP Funding Source	\$135,218,850	(\$21,000,000)	\$114,218,850

\$5,000,000 transferred from B18115 - Sewer & AC Water Group 1055 (W), \$5,000,000 transferred from B25014 - AC Water & Sewer Group 1033 North (W), and \$5,000,000 transferred from B19142 - Pacific Beach Improv 1 (W) to B16158 - Otay 2nd Pipeline Phase 3 (AKA00003 - Large Diameter Water Transmission PPL) due changes in project schedules. \$3,000,000 each was removed from B20010 - Colina Del Sol Improv 1 (W) and B23038 Pacific Beach Improv 2 (W) due to revised project schedules.

## Stormwater

### Flood Resilience Infrastructure - ACA00001

Fund	Draft	Change	Revised
400881 Debt Funded General Fund CIP Projects	\$32,992,147	(\$1,756,347)	\$31,235,800

\$1,896,347 is transferred from B26033 - Madison Ave SD SWD due to revised funding needs. \$140,000 is transferred to B16175 - Mira Mesa South Storm Drain Replacement within the annual (ACA00001 - Flood Resilience Infrastructure). The remaining \$1,756,347 is re-allocated as follows: \$861,147 to B17188 - Street Reconstruction Group 1801 (AID00005 - Street Resurfacing and Reconstruction), \$450,000 to B22135 - Milton St Burgener Blvd Curb Ext (NSG) (AIL00001 - Traffic Calming), \$175,000 to B16100 - ADA S/W Group 3E W Point Loma (AIK00001 - New Walkways), \$200,000 to S23006 - Sunset Cliffs Sea Wall Repair, and \$70,200 to B1506 - Pacific Beach TS Interconnect Upgrade (AIL00002 - Install T/S Interconnect Systems).

### Villa La Jolla SD System Lining - S26001

Fund	Draft	Change	Revised
400881 Debt Funded General Fund CIP Projects	\$18,315,000	(\$3,737,593)	\$14,577,407

Fiscal Year 2027 appropriation reduced by \$3,737,593 due to revised project schedule. Appropriation was re-allocated as follows: \$500k transferred to S18001 - University Avenue Complete Street Phase 1, \$429,800 transferred to B15065 - Pacific Beach TS Interconnect Upgrade (AIL00002 - Install T/S Interconnect Systems), \$25,000 transferred to B21117 - Chatsworth Blvd RRFB & Ped Refuge Island (AIG00001 - Median Installation), \$1,846,793 transferred to S00856 - El Camino Real to Via De La Valle (1/2 Mile), \$60,000 transferred to B23089 - ACC Sewer Group 851 (BL) (AIA00001 - Bicycle Facilities), and \$876,000 transferred to AID00005 - Street Resurfacing and Reconstruction.

## Transportation

### Bicycle Facilities - AIA00001

Fund	Draft	Change	Revised
400116 Navajo Urban Comm	\$0	\$4,000	\$4,000
400122 Downtown DIF (Formerly Centre City DIF)	\$1,717,861	\$0	\$1,717,861
400169 Transnet Extension 70% Cap	\$3,150,000	\$0	\$3,150,000
400878 Neighborhood Enhancement-Comm Of Concern	\$255,438	\$0	\$255,438
400881 Debt Funded General Fund CIP Projects	\$124,562	\$60,000	\$184,562

\$60,000 transferred from S26001 - Villa La Jolla SD System Lining to fund B23089 - ACC Sewer Group 851 (BL). \$4,000 added to support B24000 - Lake Murray Improv 2 (BL)

## May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

### El Camino Real to ViaDeLaValle (1/2 mile) - S00856

Fund	Draft	Change	Revised
400090 Pacific Highlands Ranch FBA	\$0	\$6,680,000	\$6,680,000
400169 Transnet Extension 70% Cap	\$3,500,000	\$0	\$3,500,000
400174 Transnet Extension Rtc Fee	\$0	\$2,192,742	\$2,192,742
400881 Debt Funded General Fund CIP Projects	\$0	\$1,846,793	\$1,846,793
400004 TransNet Estimated Revenue (Memo Only)	\$12,848,662	(\$12,848,662)	\$0

\$1,846,793 was transferred from S26001 - Via La Jolla SD System Lining. Another \$8,871,742 is added in direct appropriations. The TransNet Memo Fund was fully decreased - sufficient funding has been found and there is no need to commit future TransNet revenue.

### Install T/S Interconnect Systems - AIL00002

Fund	Draft	Change	Revised
400118 Peninsula Urban Comm	\$317,820	\$0	\$317,820
400174 Transnet Extension Rtc Fee	\$573,727	\$0	\$573,727
400881 Debt Funded General Fund CIP Projects	\$0	\$500,000	\$500,000

\$429,800 transferred from S26001 - Villa La Jolla SD System Lining to B15065 - Pacific Beach TS Interconnect Upgrade. \$70,200 transferred from B26033 - Madison Ave SD SWD (ACA00001 - Flood Resilience Infrastructure) to B15065 - Pacific Beach TS Interconnect Upgrade.

### Median Installation - AIG00001

Fund	Draft	Change	Revised
400115 Midway/Pacific Hwy Urban Comm	\$0	\$1,737,000	\$1,737,000
400117 Pacific Beach Urban Comm	\$0	\$30,000	\$30,000
400174 Transnet Extension Rtc Fee	\$270,000	\$0	\$270,000
400855 Carmel Valley Development Impact Fee	\$500,000	\$0	\$500,000
400881 Debt Funded General Fund CIP Projects	\$0	\$25,000	\$25,000

\$25,000 transferred from S26001 - Villa La Jolla SD System Lining to fund B21117 - Chatsworth Blvd RRFB & Ped Refuge Island. \$1,737,000 added to support B19049 - Camino Del Rio West & Moore St Median. \$30,000 added to support B18008 - Foothill Blvd & Loring St Roundabout.

### New Walkways - AIK00001

Fund	Draft	Change	Revised
400125 Otay Mesa/Nestor Urb Comm	\$0	\$10,000	\$10,000
400169 Transnet Extension 70% Cap	\$2,628,857	\$0	\$2,628,857
400174 Transnet Extension Rtc Fee	\$0	\$285,661	\$285,661
400878 Neighborhood Enhancement-Comm Of Concern	\$0	\$761,256	\$761,256
400881 Debt Funded General Fund CIP Projects	\$1,384,573	\$175,000	\$1,559,573

\$175,000 transferred to B16100 - ADA S/W Group 3E W Point Loma from B26033 - Madison Ave SD SWD (ACA00001 - Flood Resilience Infrastructure). \$752,612 was added to B22005 - College-Meridian to Judy McCarty Sidewalk. \$294,305 added to B18039 - Wightman-Ogden to Shiloh Sidewalk, \$10,000 added to B18019 - Howard Ave-Village Pine to Iris Sidewalk.

### SR 163/Friars Road - S00851

Fund	Draft	Change	Revised
400135 Mission Valley-Urban Comm.	\$0	\$50,000	\$50,000

\$50,000 added to support project closeout costs.

# May Revision to the Fiscal Year 2027 Draft Budget CIP Adjustments

## Street Resurfacing and Reconstruction - AID00005

Fund	Draft	Change	Revised
200203 Trench Cut Fees/Excavation Fee	\$2,470,000	\$0	\$2,470,000
200731 Road Maintenance & Rehabilitation	\$3,300,000	\$2,000,000	\$5,300,000
400169 Transnet Extension 70% Cap	\$14,314,300	\$0	\$14,314,300
400881 Debt Funded General Fund CIP Projects	\$6,888,685	\$1,737,147	\$8,625,832

\$876,000 transferred from S26001 - Villa La Jolla SD System. \$861,147 transferred from B26033 - Madison Ave SD SWD (ACA0001 - Flood Resilience Infrastructure) to B17188 - Street Reconstruction Group 1801. \$2,000,000 added to support B24078- North City Pure Water Pipeline (P).

## Sunset Cliffs Seawall Improvement - S23006

Fund	Draft	Change	Revised
400169 Transnet Extension 70% Cap	\$420,000	\$0	\$420,000
400881 Debt Funded General Fund CIP Projects	\$0	\$200,000	\$200,000

\$200,000 transferred from B26033 - Madison Ave SD SWD (ACA00001 - Flood Resilience Infrastructure) to finalize design.

## Traffic Calming - AIL00001

Fund	Draft	Change	Revised
400113 Linda Vista Urban Comm	\$272,910	\$50,000	\$322,910
400878 Neighborhood Enhancement-Comm Of Concern	\$265,000	\$0	\$265,000
400881 Debt Funded General Fund CIP Projects	\$150,000	\$450,000	\$600,000

\$450,000 to B22135 - Milton St Burgener Blvd Curb Ext (NSG) transferred from B26033 - Madison Ave SD SWD (ACA00001 - Flood Resilience Infrastructure). \$50,000 added to B23147 - Osler Street Traffic Calming.

## Traffic Signals Modification - AIL00005

Fund	Draft	Change	Revised
400115 Midway/Pacific Hwy Urban Comm	\$804,000	\$0	\$804,000
400174 Transnet Extension RtcI Fee	\$500,000	\$1,166,600	\$1,666,600
400878 Neighborhood Enhancement-Comm Of Concern	\$1,793,203	\$0	\$1,793,203

\$1,166,600 added to B24096 - Rosecrans St & Byron St Shel Isl Signal.

## University Avenue Complete Street Phase1 - S18001

Fund	Draft	Change	Revised
400881 Debt Funded General Fund CIP Projects	\$0	\$500,000	\$500,000

\$500,000 was transferred from S26001 - Villa La Jolla System Lining to support project closeout costs.

## Utilities Undergrounding Program - AID00001

Fund	Draft	Change	Revised
200218 Underground Surcharge - CIP	\$55,065,684	(\$12,314,103)	\$42,751,581

Various subprojects reduced due to revised project schedules.

<b>Total CIP</b>	<b>\$821,746,323</b>	<b>\$35,586,796</b>	<b>\$857,333,119</b>
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**May Revision to the Fiscal Year 2027 Draft Budget  
Impacts to Libraries and Recreation Centers**

<b>Facilities</b>	<b>Council District</b>	<b>FY 2026 Current Schedule/Hours</b>	<b>FY 2027 Proposed Schedule/Hours</b>
<b>Libraries - No Change</b>			
Carmel Valley	1	Mon-Sat	Mon-Sat
Pacific Beach	1	Tue-Sat	Tue-Sat
Pacific Highlands Ranch	1	Tue-Sat	Tue-Sat
Balboa	2	Tue-Sat	Tue-Sat
North Clairemont	2	Tue-Sat	Tue-Sat
Clairemont	2	Tue-Sat	Tue-Sat
Mission Hills	3	Tue-Sat	Tue-Sat
Beckwourth	4	Tue-Sat	Tue-Sat
Paradise Hills	4	Tue-Sat	Tue-Sat
Malcolm X	4	Mon-Sat	Mon-Sat
Oak Park	4	Mon-Sat	Mon-Sat
Skyline	4	Mon-Sat	Mon-Sat
Carmel Mountain	5	Tue-Sat	Tue-Sat
Scripps Ranch	5	Tue-Sat	Tue-Sat
North University	6	Tue-Sat	Tue-Sat
University Community	6	Tue-Sat	Tue-Sat
San Carlos	7	Tue-Sat	Tue-Sat
Serra Mesa	7	Tue-Sat	Tue-Sat
Tierrasanta	7	Tue-Sat	Tue-Sat
Otay	8	Tue-Sat	Tue-Sat
Logan	8	Mon-Sat	Mon-Sat
San Ysidro	8	Mon-Sat	Mon-Sat
Kensington	9	Tue-Sat	Tue-Sat
Mission Valley	9	Tue-Sat	Tue-Sat
City Heights	9	Mon-Sat	Mon-Sat
College Rolando	9	Mon-Sat	Mon-Sat
<b>Libraries - Change</b>			
La Jolla	1	Mon-Sat	Mon-Sat (Half Sat)
Ocean Beach	2	Tue-Sat	Closed for Renovations
Point Loma	2	Mon-Sat	Mon-Sat (Half Sat)
Central	3	Mon-Sat	Mon-Sat (Half Sat)
North Park	3	Mon-Sat	Tue-Sat
University Heights	3	Mon-Sat	Tue-Sat
Rancho Penasquitos	5	Tue-Sat	Closed for Renovations
Rancho Bernardo	5	Mon-Sat	Mon-Sat (Half Sat)
Mira Mesa	6	Mon-Sat	Mon-Sat (Half Sat)
Linda Vista	7	Mon-Sat	Mon-Sat (Half Sat)
Benjamin / Allied Gardens	7	Mon-Sat	Tue-Sat

**May Revision to the Fiscal Year 2027 Draft Budget  
Impacts to Libraries and Recreation Centers**

Facilities	Council District	FY 2026 Current Schedule/Hours	FY 2027 Proposed Schedule/Hours
<b>Recreation Centers - No Change</b>			
Cadman	2	45 Hours	45 Hours
Cathy Hopper Friendship	2	35 Hours	35 Hours
Presidio	2	45 Hours	45 Hours
Santa Clara	2	45 Hours	45 Hours
South Claremont	2	40 Hours	40 Hours
Balboa Park Activity	3	60 Hours	60 Hours
Golden Hill	3	60 Hours	60 Hours
Municipal Gymnasium (Morley Fields Sports Complex)	3	60 Hours	60 Hours
North Park	3	60 Hours	60 Hours
Bay Terraces Community & Senior Center	4	45 Hours	45 Hours
Chollas Lake Park	4	60 Hours	60 Hours
Encanto	4	60 Hours	60 Hours
Mountain View Community	4	60 Hours	60 Hours
Paradise Hills	4	60 Hours	60 Hours
Penn Athletic Field	4	45 Hours	45 Hours
Skyline Hills	4	60 Hours	60 Hours
Willie Henderson Sports Complex	4	60 Hours	60 Hours
Dr. Martin Luther King Jr	4	60 Hours	60 Hours
Black Mountain Gymnasium/Multipurpose	5	60 Hours	60 Hours
Lopez Ridge	6	45 Hours	45 Hours
Linda Vista	7	60 Hours	60 Hours
Tecolote	7	40 Hours	40 Hours
Col. Irving Salomon San Ysidro Community Activity	8	60 Hours	60 Hours
Dolores Magdaleno Memorial	8	60 Hours	60 Hours
Memorial Senior	8	45 Hours	45 Hours
Montgomery-Waller	8	60 Hours	60 Hours
Robert Egger Sr. South Bay	8	60 Hours	60 Hours
San Ysidro Senior Center	8	45 Hours	45 Hours
San Ysidro Teen Center	8	45 Hours	45 Hours
Silver Wing	8	60 Hours	60 Hours
Southcrest	8	60 Hours	60 Hours
San Ysidro Larsen Field	8	60 Hours	60 Hours
Adams	9	45 Hours	45 Hours
Azalea	9	45 Hours	45 Hours
City Heights Swim & Tennis	9	60 Hours	60 Hours
Colina del Sol	9	60 Hours	60 Hours
Mid-City Gymnasium	9	49 Hours	49 Hours
Park de la Cruz Community and Gymnasium	9	60 Hours	60 Hours
Stockton	9	45 Hours	45 Hours
<b>Recreation Centers - Change</b>			
Carmel Valley	1	60 Hours	40 Hours
La Jolla	1	60 Hours	40 Hours
Ocean Air	1	60 Hours	40 Hours
Pacific Beach	1	60 Hours	40 Hours
Pacific Highlands Ranch	1	60 Hours	40 Hours
Cabrillo	2	45 Hours	40 Hours
North Claremont	2	60 Hours	40 Hours
Ocean Beach	2	60 Hours	40 Hours
Robb Athletic Field	2	60 Hours	40 Hours
Canyonside	5	60 Hours	40 Hours
Carmel Mountain Ranch / Sabre Springs	5	60 Hours	40 Hours
Hilltop	5	60 Hours	40 Hours
Rancho Bernardo Glassman	5	60 Hours	40 Hours
Scripps Ranch Community	5	60 Hours	40 Hours
Doyle	6	60 Hours	40 Hours
Gil Johnson Mira Mesa	6	60 Hours	40 Hours
Hourglass Field Community Park and Fieldhouse	6	60 Hours	40 Hours
Kearny Mesa	6	60 Hours	40 Hours
Nobel Athletic Fields	6	60 Hours	40 Hours
Standley	6	60 Hours	40 Hours
Allied Gardens	7	60 Hours	40 Hours
San Carlos	7	56 Hours	40 Hours
Serra Mesa	7	45 Hours	40 Hours
Tierrasanta	7	60 Hours	40 Hours