#5525
06/23/26

(O-2026-135)

ORDINANCE NUMBER O- 22116 (NEW SERIES)

DATE OF FINAL PASSAGE JUN 23 2026

AN ORDINANCE OF THE COUNCIL OF THE CITY OF SAN DIEGO ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2027 AND APPROPRIATING THE NECESSARY MONEY TO OPERATE THE CITY OF SAN DIEGO FOR FISCAL YEAR 2027.

RECITALS

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

A. San Diego City Charter (Charter) section 69 requires that the form, arrangement, and itemization of the Appropriation Ordinance be determined and prescribed by the Chief Financial Officer and the City Attorney.

B. In accordance with Charter sections 69, and 290, the annual Salary Ordinance and the adopted budget are controlling documents for the preparation of the Appropriation Ordinance.

C. On April 14, 2026, San Diego Ordinance O-22098 (Salary Ordinance), was introduced by the Council, approved by the Mayor pursuant to Charter section 290 on April 17, 2026, and passed by the Council on May 19, 2026. On June 16, 2026, San Diego Ordinance O-2026-140 amending certain sections of the Salary Ordinance was introduced and, if approved by the Mayor and passed by the Council, will take effect for Fiscal Year 2027.

D. On June 9, 2026, the Council adopted San Diego Resolution R-316821 (Budget Resolution) approving the Mayor's Proposed Fiscal Year 2027 Budget, including the May Revise, various recommendations in the IBA's Fiscal Year 2027 Budget Report, and certain additional changes made by the Council, as set forth in the Budget Resolution (Fiscal Year 2027 Adopted Budget).

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

ACTION ITEMS

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

Section 1. The Fiscal Year 2027 Adopted Budget is adopted as the "Annual Budget" for the expense of conducting the affairs of the City of San Diego (City) for the fiscal year commencing July 1, 2026, and ending June 30, 2027 (FY 2027).

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

A. GENERAL FUND

1. The CFO is authorized to appropriate and expend interest earnings and/or original issue premium generated from the issuance and/or administration of Tax and Revenue Anticipation Notes, if issued, for the purpose of funding expenditures related to their issuance, including interest costs.

2. The provisions in San Diego Municipal Code section 22.0228 Preparation of Annual Budget; Library Appropriation (Library Ordinance) restricting funding are hereby waived.

3. The CFO is authorized to transfer appropriations for costs avoided in one department by a mutual agreement to incur them in another department,

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

4. The CFO is authorized to increase and/or decrease revenue and expenditure appropriations for the purpose of implementing Charter or Council Policy approved programs:
   - Business Incentive Program (Council Policy 900-12)
   - Small Business Enhancement Program (Council Policy 900-15)
   - Storefront Improvement Program (Council Policy 900-17), and
   - Mission Bay and Regional Park Improvements (Charter section 55.2b).

5. The CFO is authorized to increase and/or decrease revenue and expenditure appropriations for the purpose of implementing Council approved Community Parking District Policy (Council Policy 100-18). The CFO is authorized to transfer funds from Community Parking District Funds to the General Fund, and to appropriate and expend those funds for the purpose of implementing Council approved Community Parking District Plans in accordance with the Community Parking District Policy (Council Policy 100-18).

6. The CFO is authorized to increase revenue and expenditure appropriations for the purpose of paying unanticipated Property Tax Administration fees to the County of San Diego.

7. Council Community Projects, Programs and Services:

   (a) Council Community Projects, Programs and Services funds shall be administered in accordance with Council Policy 100-06.

(b) Upon written direction from the Councilmember, the CFO is authorized to transfer and appropriate funds from that Councilmember's Community Projects, Programs and Services account to other General Fund departments, Non General Funds, and/or existing capital improvement projects to supplement the project, program, or service identified by the Councilmember.

(c) Upon written direction from the Councilmember, the CFO is authorized to transfer excess non-personnel appropriations from the administration of that Councilmember's office to the Councilmember's Community Projects, Programs and Services account.

8. Upon written direction from the Councilmember, the CFO is authorized to transfer funds from EDCO Community Fund (Fund No. 700042) to the General Fund and to appropriate and expend those funds for the purpose that fund was created which is to enhance community activities (Parks and Recreation and Library) in neighborhoods near the EDCO Transfer Station.

9. The CFO is authorized to modify revenue and expenditure appropriations for the purpose of transferring funds to Civic San Diego in accordance with any approved adjustments to the Annual Budget for the City of San Diego, solely in its capacity as the designated successor agency to the former Redevelopment Agency (Successor Agency).

10. Per Charter section 270(h) the Mayor or his designee shall appear before the Council to provide a detailed report of Police Overtime expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.

11. Per Charter section 270(h) the Mayor or his designee shall appear before the Council to provide a detailed report of Neighborhood Policing expenditures and plan for expenditure of budget balance in accordance with the Mid-Year Budget Amendment ordinance or sooner.

12. The CFO is authorized to appropriate and expend Police funds on contracts associated with Smart Streetlights and Automated License Plate Readers contingent upon the Council conducting a review of the 2025 Annual Surveillance Report and granting approval for continued use of the technology via the City's Surveillance Use Policy.

B. SPECIAL REVENUE FUNDS

1. Transient Occupancy Tax Funds (Fund Nos. 200205, 200807, 200808, 200824):

(a) The provisions of Council Policy 100-03 (Transient Occupancy Tax), for specific activities funded by this Ordinance, are deemed and declared to be complied with by the adoption of this Ordinance for the Transient Occupancy Tax Fund (Fund No. 200205).

(b) The Mayor or his designee is hereby authorized to execute appropriate agreements for the conduct of activities associated with the allocations for FY 2027 for the Transient Occupancy Tax Fund

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

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

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

(a) The CFO is authorized to transfer, appropriate, and expend Arts, Culture, & Community Festivals funds between the Transient Occupancy Tax (TOT) Fund and the Public Arts Ordinance Fund, in accordance with the budget.

(b) The CFO is authorized to appropriate and expend unbudgeted revenues or fund balance in the Public Arts Ordinance Fund to support public art and civic enhancement-related programs, projects, administration costs and activities in accordance with San Diego Municipal Code section 26.0701.

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

(a) It is the intent of the Council that the Environmental Growth Fund(s) appropriations are to be expended for those purposes described in Charter section 103.la. The provisions in San Diego Municipal Code section 63.30 are hereby waived.

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

4. Maintenance Assessment District Funds:

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

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

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

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

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

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

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

The CFO is authorized to adjust operating appropriations in the Gas Tax Improvement Fund (Fund No. 200118) and the Road Maintenance and Rehabilitation Fund (Fund No. 200731) at the end of FY 2027 based on actual revenues received and/or available fund balance.

C. CAPITAL PROJECTS FUNDS AND CAPITAL IMPROVEMENTS PROGRAM

1. The CFO is authorized to add maintenance projects funded elsewhere which are determined to be of a capital nature to the CIP.
2. The CFO is authorized to close completed CIP projects and transfer unexpended balances to the appropriate reserve, or to fund balance, or up to $100,000 to an Annual Allocation of the same asset type (e.g., water/sewer mains, facilities, streets or storm drains).
3. Once an asset has been put into service (Technically Completed "TECO"), the CFO is authorized to transfer unexpended balances not required to close the project to the appropriate reserve, or to fund balance, or up to $100,000 to an Annual Allocation of the same asset type (e.g., water/sewer mains, facilities, streets or storm drains).
4. The CFO is authorized to return unexpended balances that were allocated to an Annual Allocation in a prior fiscal year and are not allocated to a specific sub-project in FY 2027 to the appropriate reserve or to fund balance. The CFO shall report transfers that are made using this authority to the Council.
5. Once an asset has been put into service (Technically Completed "TECO"), the CFO is authorized to transfer and appropriate a maximum of $200,000 per project not to exceed 10% of the project budget from Annual Allocations, earned interest or unappropriated fund balances to CIP projects to support remaining project costs in excess of approved appropriations in order to complete and/or close the project.

6. The CFO is authorized to make cash advances from the appropriate revenue source funds for the purpose of funding incidental and engineering costs of projects included in the long-range CIP Budget. Such advances shall be reimbursed to the respective Fund upon appropriation. In addition, the CFO is authorized and directed to advance funds as required for grant funded projects based on earned grant revenue receivable. Advances will be returned upon the payment of the grant receivable.

7. The CFO is authorized to reallocate revenue sources between CIP projects, in accordance with the restrictions placed on various revenues where the net reallocation does not result in a net increase to any of the revenue sources or project budgets.

8. The CFO is authorized to appropriate revenue sources to CIP projects from fund balance, in accordance with the restrictions placed on various revenues, and to return existing revenue sources to fund balance within the same CIP project where the net change in funding does not result in a net change to the project budget.

9. Development Impact Fee Community Funds and Developer Contributions-CIP (Fund Nos. 400080-400095, 400111-400137, 400097-400110, 400849, 400855-400858, 400863-400864, and 200636).

    (a) The CFO is authorized to modify individual project appropriations, close projects, and/or add new projects to the CIP in accordance with Council-approved Development Impact Fee plans (Public

Facilities Financing Plans and Impact Fee Studies) provided funding is available for such action.

(b) The CFO is authorized to reallocate Development Impact Fee (DIF) Community Funds funded appropriations between Council-approved projects to expedite the use of DIF Community Funds in accordance with AB1600 requirements.

(c) The CFO is authorized to appropriate in the DIF Community Funds a sufficient and necessary amount to reimburse the administrative costs incurred by other City funds.

(d) The CFO is authorized to appropriate in the DIF Community Funds a sufficient and necessary amount to refund fees received in the prior year upon determination that a refund is warranted by the administering department and in compliance with the San Diego Municipal Code and California Government Code.

10. Citywide Development Impact Fee (DIF) Funds (Fund Nos. 400883, 400885 – 400888, 400891 – 400892, 400894, and 400895), Active Transportation in Lieu Fee (ATILF) Funds (Fund Nos. 400875 and 400876), Neighborhood Enhancement Funds (NEF) (Fund Nos. 400877 and 400878), and Otay Mesa Local Mobility Development Impact Fee (DIF) Fund (400890).

(a) The CFO is authorized to appropriate in the Citywide DIF, ATILF, and NEF Funds a sufficient and necessary amount to refund fees received in the prior year upon determination that a refund is warranted by the administering department and in compliance with the San Diego Municipal Code and California Government Code.

(b) The CFO is authorized to appropriate in the following Citywide DIF Funds (Fund Nos. 400885 – 400888), ATILF Funds (Fund Nos. 400875 and 400876), NEF (Fund Nos. 400877 and 400878), and Otay Mesa Local Mobility DIF Fund (Fund No. 400890) up to 5 percent (5%) of each fund's total annual revenue to reimburse the administrative costs incurred by other City funds.

(c) The CFO is authorized to appropriate all revenue in the Citywide Park DIF Program Administration Fund (Fund No. 400894) to reimburse the administrative costs incurred by other City funds.

11. Mission Bay Park Improvement Fund (Fund No. 200386) and San Diego Regional Parks Improvement Fund (Fund No. 200391):

(a) Capital improvements in Mission Bay are allocated as recommended and prioritized by the Mission Bay Park Improvement Fund Oversight Committee, pursuant to Charter section 55.2, as shown on Attachment I.

(b) Capital improvements in San Diego Regional Parks are allocated as recommended and prioritized by the San Diego Regional Parks Improvement Fund Oversight Committee, pursuant to Charter section 55.2, as shown on Attachment I.

(c) The CFO is authorized to increase and/or decrease appropriations in the Mission Bay Improvements project (AGF00004) and

Regional Park Improvements project (AGF00005) at the end of FY 2026 based on actual revenues received and/or available fund balance to support capital improvements in accordance with Charter section 55.2.

12. The CFO is authorized to appropriate and expend the remaining fund balances and/or interest earnings from funds up to $25,000 for the purpose of fully expending and closing that fund. Funds shall be used solely for their intended or restricted purpose and for previously Council-approved projects.

13. The CFO is authorized to appropriate and expend interest earnings from any bond construction funds for the purpose of transferring bond construction fund interest earned to support debt service payments as permitted in the respective bond indenture(s).

14. The CFO is authorized to transfer unexpended capital bond fund appropriations from TECO, completed, and closed CIP projects to an Annual Allocation for the same asset type (e.g., facilities, streets or storm drains) in order to expedite the expenditure of capital bond funds.

15. The CFO is authorized to modify the accounting of CIP projects to ensure the use of the most appropriate project type among the following types: P: Preliminary Engineering, S: Standalone, L: Large, T: Technology, and RD: Reimbursement to Developer.

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

D. ENTERPRISE FUNDS

1. All Enterprise Funds are hereby appropriated for the purpose of providing for the operation, maintenance and development of their respective purposes.

2. Reserve Funds are hereby appropriated to provide funds for the purpose for which the Fund was created. The CFO is hereby authorized to return to the source Fund monies deposited in Reserve Funds in excess of amounts required, consistent with the City's Reserve Policy (Council Policy 100-20).

3. Water Funds (Fund Nos. 700010, 700011, 700012) and Sewer Funds (Fund Nos. 700000, 700001, 700002, 700008, 700009):

   (a) The CFO may reallocate appropriations and associated encumbrances from any Council-approved budgeted project in the CIP to the Fund's annual operating budget for costs associated with extended environmental monitoring for re-vegetation. Such reallocation shall decrease the total appropriation and encumbrance for the project and increase the appropriation and encumbrance in the annual operating budget by an equal amount provided that the reallocation is no greater than 5% of the Capital Project Budget.

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

E. INTERNAL SERVICE FUNDS

1. The CFO is hereby authorized to distribute surplus retained earnings or excess contributions from various internal service funds back to the appropriate contributing funds.

2. Fleet Operations Operating Fund (Fund No. 720000) and Fleet Operations Replacement Funds (Fund Nos. 720002 - 720004, 720007, 720009 - 720017, 720036, 720037, 720058, 720059, 720063, 720064).

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

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

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

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

F. TRUST AND AGENCY FUNDS

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

G. GRANT FUNDS

Community Development Block Grant Funds:

1. Community Development Block Grant (CDBG) Funds are appropriated for the purposes established by the grant provisions as approved and authorized by the Council. All authorized but incomplete program activities and unexpended monies related thereto remaining in the CDBG Funds on June 30, 2026, shall be carried forward to future years for the purpose of completing the authorized activities in accordance with Council Policy 700-02.

2. The CFO is authorized to transfer funds allocated to projects that have been completed, or where any portion has been deemed ineligible upon

written confirmation from the sub-recipient or the CDBG Program office or in accordance with section 2.C.2 for the City's CIP projects, to Unobligated CDBG Funds to be reappropriated by the Council or in accordance with section 2.G.4.

3. In accordance with section 2.C.3 herein, the CFO is authorized to transfer and appropriate a maximum of $100,000 per City CIP project from Unobligated CDBG Funds or excess program income to projects for eligible costs, such as engineering, in excess of previously approved appropriations.

4. The CFO is authorized to transfer Unobligated CDBG balances to community and economic development activities. Authority to appropriate and expend Unobligated CDBG balances on future community and economic development activities not previously approved in the Annual Action Plan (AAP) are subject to Council authorization. The CFO is authorized to appropriate and expend Unobligated CDBG balances on contingency increases for nonprofit facility improvements previously approved by Council in the AAP to ensure timely completion of projects. The CFO shall report appropriations and expenditures that are made using this authority to the Council as part of the Consolidated Annual Performance and Evaluation Report.

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

Section 4. The CFO is authorized and directed to make inter-fund loans, including interest at the City's pooled rate of return, between funds to cover cash needs. These loans may, if appropriate, extend beyond FY 2027.

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

Section 6. All Funds not otherwise contained herein and established by the Council in previous fiscal years or during FY 2027, are appropriated for the purposes established by applicable laws and/or in accordance with provisions of agreements authorized by the Council and for projects contained in the Council-approved CIP or authorized by Council resolution. The CFO is authorized and directed to appropriate and expend monies within the funds for services provided by those funds. The CFO is authorized and directed to return any surplus monies to the contributing funds or, when the contributing funds cannot be legally determined, to the General Fund.

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

Section 8. The CFO is authorized to increase revenue and expenditure appropriations in accordance with Council-approved capital lease agreements such as Equipment and Vehicle

Financing Program or other financing mechanisms for the purpose of financing the acquisition of essential projects, vehicles and equipment.

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

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

Section 11. All revenues generated consistent with the Public Trust pursuant to California Public Resources Code section 6306 in relation to operation of Mission Bay Park and Ocean Beach Park which are greater than expenditures for operations, maintenance and capital improvements during FY 2027 are hereby placed in a special fund to be used exclusively for past and future operations, maintenance and capital improvements and for past, current, and future expenditures uncompensated by past, current and future revenues derived from Mission Bay Park and Ocean Beach Park as required by agreements with the State of California. Unanticipated revenues are hereby appropriated for such purposes and may be expended only by Council resolution or in accordance with projects contained in the Council-approved CIP.

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

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

The total appropriation is $6,486,936,146, a portion of which will be derived from proceeds of taxes as defined within article XIIIB of the California Constitution.

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

Section 13. The CFO is authorized and directed to modify appropriations in accordance with the Fiscal Year 2027 Tax Rate Ordinance as approved by the Council.

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

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

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

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

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

Section 19. The CFO is authorized to accept, appropriate, and expend grant funds awarded to the City for the City Attorney's prosecutorial function in accordance with the provisions of such grant agreements and to increase or decrease revenue and expenditure appropriations for the purpose of implementing any such grant. The CFO shall report all actions that are taken using this authority to the Council.

Section 20. The CFO is authorized to accept, appropriate, and expend grant funds awarded to the City for the Office of the City Clerk's functions in accordance with the provisions of such grant agreements and to increase or decrease revenue and expenditure appropriations for the purpose of implementing any such grant. The CFO shall report all actions that are taken using this authority to the Council.

Section 21. The powers of the Council not delegated to the Mayor and CFO, as specifically set forth herein, are reserved to the Council in accordance with the terms of the Charter.

Section 22. That a full reading of this ordinance is dispensed with prior to its passage, a written or printed copy having been available to the Council and the public prior to the day of its final passage.

Section 23. This ordinance is declared to take effect and be in force immediately upon its passage pursuant to the authority contained in Charter sections 275 and 295.

Section 24. The Mayor shall have no veto power over this ordinance pursuant to Charter sections 69(l) and 280(a)(4).

APPROVED: HEATHER FERBERT, City Attorney

By ______________________________
Bret A. Bartolotta
Chief Deputy City Attorney

BAB:jdf
06/18/2026
Or.Dept.: DoF
Doc. No.: 4436619

Passed by the Council of The City of San Diego on June 23, 2026, by the following vote:

Councilmembers	Yeas	Nays	Not Present	Recused
Joe LaCava	☑	☐	☐	☐
Jennifer Campbell	☑	☐	☐	☐
Stephen Whitburn	☑	☐	☐	☐
Henry L. Foster III	☑	☐	☐	☐
Marni von Wilpert	☐	☐	☑	☐
Kent Lee	☑	☐	☐	☐
Raul A. Campillo	☑	☐	☐	☐
Vivian Moreno	☑	☐	☐	☐
Sean Elo-Rivera	☑	☐	☐	☐

Date of final passage June 23, 2026.

AUTHENTICATED BY:

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

(Seal)

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

By [signature], Deputy

I HEREBY CERTIFY that the foregoing ordinance was passed on the day of its introduction, to wit, on June 23, 2026, said ordinance being of the kind and character authorized for passage on its introduction by Section 275 of the Charter.

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

(Seal)

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

By [signature], Deputy

Office of the City Clerk, San Diego, California

Ordinance Number **O-22116**

ATTACHMENT I

Fiscal Year 2027 Operating and Capital Appropriations

OPERATING APPROPRIATIONS	Salary & Wages	Fringe & Non-Personnel	FY 2027 Appropriation
General Fund			
City Attorney	$61,240,958	$41,594,356	$102,835,314
City Auditor	$3,768,540	$2,328,916	$6,097,456
City Clerk	$4,041,862	$4,056,948	$8,098,810
City Planning	$13,160,036	$7,974,224	$21,134,260
City Treasurer	$11,033,323	$11,068,172	$22,101,495
Citywide Program Expenditures	$3,982,605	$210,815,902	$214,798,507
Communications	$3,552,474	$2,404,700	$5,957,174
Council Administration	$1,669,692	$1,637,516	$3,307,208
Council District 1	$1,200,372	$905,339	$2,105,711
Council District 1 - CPPS	$0	$100,000	$100,000
Council District 2	$1,182,725	$1,193,820	$2,376,545
Council District 2 - CPPS	$0	$100,000	$100,000
Council District 3	$1,196,490	$1,075,974	$2,272,464
Council District 3 - CPPS	$0	$100,000	$100,000
Council District 4	$1,229,150	$904,124	$2,133,274
Council District 4 - CPPS	$0	$100,000	$100,000
Council District 5	$1,200,372	$996,856	$2,197,228
Council District 5 - CPPS	$0	$100,000	$100,000
Council District 6	$1,208,714	$851,604	$2,060,318
Council District 6 - CPPS	$0	$100,000	$100,000
Council District 7	$1,145,690	$1,077,362	$2,223,052
Council District 7 - CPPS	$0	$100,000	$100,000
Council District 8	$1,200,372	$1,006,892	$2,207,264
Council District 8 - CPPS	$0	$100,000	$100,000
Council District 9	$1,273,480	$811,599	$2,085,079
Council District 9 - CPPS	$0	$100,000	$100,000
Department of Finance	$18,199,717	$12,376,050	$30,575,767
Department of Information Technology	$497,755	$2,994,466	$3,492,221
Development Services	$6,915,335	$4,669,920	$11,585,255
Economic Development	$10,919,038	$9,502,030	$20,421,068
Environmental Services	$9,529,855	$25,056,642	$34,586,497
Ethics Commission	$1,194,611	$788,639	$1,983,250
Fire-Rescue	$217,078,601	$185,182,260	$402,260,861
General Services	$13,402,524	$15,121,842	$28,524,366
Homelessness Strategies and Solutions	$2,188,254	$59,799,848	$61,988,102
Human Resources	$6,148,272	$3,705,931	$9,854,203
Library	$30,611,138	$43,699,000	$74,310,138
Office of the Commission on Police Practices	$1,491,716	$1,089,249	$2,580,965
Office of the IBA	$3,054,693	$1,855,592	$4,910,285
Office of the Mayor	$5,724,439	$4,480,186	$10,204,625
Parks & Recreation	$66,860,114	$128,904,800	$195,764,914
Performance & Analytics	$3,160,779	$2,544,652	$5,705,431
Personnel	$9,392,828	$7,189,593	$16,582,421
Police	$357,015,049	$361,284,499	$718,299,548
Public Utilities	$0	$3,126,918	$3,126,918
Purchasing and Contracting	$7,535,271	$5,408,461	$12,943,732

OPERATING APPROPRIATIONS	Salary & Wages	Fringe & Non-Personnel	FY 2027 Appropriation
General Fund (cont.)			
Stormwater	$29,981,629	$38,273,174	$68,254,803
Transportation	$55,226,404	$78,574,899	$133,801,303
General Fund Total	**$969,414,877**	**$1,287,232,955**	**$2,256,647,832**
Capital Project Funds			
Capital Outlay Fund	$0	$161,349	$161,349
TransNet Extension Administration Fund	$0	$490,950	$490,950
TransNet Extension Congestion Relief Fund	$0	$8,264,100	$8,264,100
TransNet Extension Maintenance Fund	$0	$14,581,215	$14,581,215
Capital Project Funds Total	**$0**	**$23,497,614**	**$23,497,614**
Enterprise Funds			
Airports Fund	$2,702,692	$8,979,606	$11,682,298
Development Services Fund	$86,811,375	$70,731,611	$157,542,986
Golf Course Fund	$9,488,039	$28,595,382	$38,083,421
Metropolitan Sewer Utility Fund	$56,786,383	$266,178,916	$322,965,299
Municipal Sewer Revenue Fund	$34,389,892	$147,761,795	$182,151,687
Recycling Fund	$5,623,966	$25,948,361	$31,572,327
Refuse Disposal Fund	$12,418,161	$49,472,922	$61,891,083
Solid Waste Management Fund	$32,464,809	$117,014,392	$149,479,201
Water Utility Operating Fund	$99,459,015	$860,240,942	$959,699,957
Enterprise Funds Total	**$340,144,332**	**$1,574,923,928**	**$1,915,068,260**
Internal Service Funds			
Central Stores Fund	$1,046,269	$10,640,548	$11,686,817
Energy Conservation Program Fund	$3,286,498	$4,251,311	$7,537,809
Fleet Operations Operating Fund	$21,126,436	$53,580,041	$74,706,477
Fleet Replacement Funds	$0	$109,376,647	$109,376,647
Publishing Services Fund	$535,308	$1,567,946	$2,103,254
Risk Management Administration Fund	$10,862,736	$9,422,607	$20,285,343
Internal Service Funds Total	**$36,857,247**	**$188,839,100**	**$225,696,347**
Special Revenue Funds			
Community Equity Fund (CEF)	$0	$195,575	$195,575
Concourse and Parking Garages Operating Fund	$187,173	$4,075,230	$4,262,403
Convention Center Expansion Administration Fund	$0	$13,346,510	$13,346,510
Energy Independence Fund	$0	$118,292	$118,292
Engineering & Capital Projects Fund	$102,168,466	$80,582,806	$182,751,272
Environmental Growth 1/3 Fund	$0	$7,582,927	$7,582,927
Environmental Growth 2/3 Fund	$0	$21,491,437	$21,491,437
Fire and Lifeguard Facilities Fund	$0	$1,333,300	$1,333,300
Fire/Emergency Medical Services Transport Program Fund	$6,226,034	$146,266,158	$152,492,192
Gas Tax Fund	$0	$41,301,519	$41,301,519
General Plan Maintenance Fund	$0	$7,020,362	$7,020,362
GIS Fund	$581,956	$5,156,263	$5,738,219
Information Technology Fund	$7,523,139	$75,852,699	$83,375,838
Junior Lifeguard Program Fund	$214,016	$1,234,937	$1,448,953
Local Enforcement Agency Fund	$601,487	$626,415	$1,227,902
Long Range Property Management Fund	$0	$3,482,766	$3,482,766
Los Penasquitos Canyon Preserve Fund	$0	$15,125	$15,125

OPERATING APPROPRIATIONS	Salary & Wages	Fringe & Non-Personnel	FY 2027 Appropriation
Special Revenue Funds (cont.)			
Low & Moderate Income Housing Asset Fund	$0	$67,770,790	$67,770,790
Maintenance Assessment District (MAD) Funds	$2,764,838	$42,982,668	$45,747,506
Mission Bay/Balboa Park Improvement Fund	$0	$99,747	$99,747
New Convention Facility Fund	$0	$2,988,226	$2,988,226
OneSD Support Fund	$4,742,270	$29,257,359	$33,999,629
Parking Meter Operations Fund	$1,021,086	$24,560,527	$25,581,613
PETCO Park Fund	$0	$18,727,781	$18,727,781
Public Safety Services & Debt Service Fund	$0	$13,448,105	$13,448,105
Road Maintenance and Rehabilitation Fund	$0	$42,932,696	$42,932,696
Seized Assets - California Fund	$0	$363,147	$363,147
Seized Assets - Federal DOJ Fund	$0	$1,301,491	$1,301,491
State COPS Fund	$0	$5,636,080	$5,636,080
Storm Drain Fund	$0	$5,624,045	$5,624,045
Successor Agency Admin & Project - CivicSD Fund	$0	$1,934,326	$1,934,326
Tax and Revenue Anticipation Notes Fund	$0	$17,148,000	$17,148,000
TOT Convention Center Fund	$0	$10,237,621	$10,237,621
TOT Homelessness Fund	$0	$31,978,865	$31,978,865
Transient Occupancy Tax Fund	$1,731,166	$151,611,102	$153,342,268
Underground Surcharge Fund	$3,470,326	$162,360,071	$165,830,397
Wireless Communications Technology Fund	$4,490,704	$8,773,950	$13,264,654
Zoological Exhibits Maintenance Fund	$0	$22,801,395	$22,801,395
Special Revenue Funds Total	**$135,722,661**	**$1,072,220,313**	**$1,207,942,974**
TOTAL OPERATING APPROPRIATIONS	**$1,482,139,117**	**$4,146,713,910**	**$5,628,853,027**

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		FY 2027 Appropriation
Department of Information Technology		
ATT00001	Governmental Funded IT Projects	$6,688,536
ATT00002	Enterprise Funded IT Projects	$9,220,000
	Department of Information Technology Total	**$15,908,536**
Environmental Services		
AFA00001	Landfill Improvements	$6,632,900
	Environmental Services Total	**$6,632,900**
Fire-Rescue		
L25001	Mission Beach Lifeguard Station	$5,400,000
S15015	Fire Station No. 48 - Black Mountain Ranch	$1,000,000
	Fire-Rescue Total	**$6,400,000**
General Services		
ABT00001	City Facilities Improvements	$8,096,000
ABT00009	Convention Center Improvements	$18,290,000
	General Services Total	**$26,386,000**
Library		
S22011	Oak Park Library	$500,000
	Library Total	**$500,000**
Parks & Recreation		
AGF00004	Mission Bay Improvements	$1,500,000

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		FY 2027 Appropriation
Parks & Recreation (cont.)		
AGF00005	Regional Park Improvements	$900,000
AGF00007	Park Improvements	$7,575,224
L20000	Rancho Bernardo CP Improvements	$739,134
P22006	Berardini Field GDP	$200,000
P27001	De Anza Natural General Development Plan	$3,000,000
P27002	Austin Machitar GDP Amendment	$1,283,578
S14007	Salk Neighborhood Park & Joint Use Devel	$420,000
S15034	Junipero Serra Museum ADA Improvements	$3,843,366
S20007	Jerabek Park Improvements	$80,000
S22004	John Baca Park	$80,000
S23008	Beyer Park Development Phase II	$4,213,591
S25002	Emerald Hills Neighborhood Park Phase 1	$1,000,000
S25003	Montezuma NP Improvements Phase 1	$883,656
S26005	Penasquitos Creek NP Comfort Station	$870,000
S27005	Cudahy Creek Wetland Expansion	$2,651,386
S27006	Fiesta Island Causeway & Water Quality	$1,500,000
S27007	North Fiesta Island Wetland Restoration	$1,268,366
S27008	Mission Bay Upland Habitat Expansion	$1,000,000
	Parks & Recreation Total	**$33,008,301**
Public Utilities		
ABI00001	Water Treatment Plants	$10,716,920
ABL00001	Standpipe and Reservoir Rehabilitations	$12,000,000
ABO00001	Metro Treatment Plants	$36,192,353
ABP00001	Pump Station Restorations	$2,450,000
ABP00002	Metropolitan System Pump Stations	$257,593
AJA00001	Sewer Main Replacements	$105,589,259
AJA00002	Pipeline Rehabilitation	$3,825,946
AJB00001	Metropolitan Waste Water Department Trunk Sewers	$280,000
AKA00003	Large Diameter Water Transmission PPL	$15,000,000
AKB00003	Water Main Replacements	$114,218,850
ALA00001	Pure Water Program	$37,855,909
L22000	Alvarado Laboratory Improvements	$30,000,000
L24000	PS 1 & 2 Improvements & Modernization	$42,000,000
L24001	Otay 2nd PL Relocation-PA	$2,000,000
L24004	Kearny Mesa Trunk Sewer	$2,000,000
S00312	PS2 Power Reliability & Surge Protection	$500,000
S10008	El Monte Pipeline No 2	$9,700,000
S12012	Cielo & Woodman Pump Station	$7,000,000
S12013	Alvarado 2nd Extension Pipeline	$10,000,000
S15020	Tecolote Canyon Trunk Sewer Improvement	$6,010,122
S16027	Morena Pipeline	$8,706,209
S17013	MBC Equipment Upgrades	$1,100,000
S20001	Otay 2nd Pipeline Phase 4	$11,000,000
S21003	Enviro Monitoring Tech Svcs Div Lab Remodel at NTC	$45,903,956
S21004	Rancho Bernardo Industrial Pump Stn Replacement	$12,313,809
S22001	North/South Metro Interceptors Rehab	$14,329,715
S22013	Dams & Reservoirs Security Improvements	$6,000,000
S23012	Miramar WTP Residuals Redirection	$8,000,000

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		FY 2027 Appropriation
Public Utilities (cont.)		
S24001	Morena Dam Upstream Face Replacement	$10,500,000
S24002	Barret Dam Outlet Bulkhead & Drawdown Improvements	$5,946,250
S24003	Lower Otay Dam Outlet Improvements	$2,000,000
S27000	Pomerado Pipeline	$300,000
S27001	South Mission Valley Trunk Sewer PhaseII	$500,000
S27002	Murray Near-Term Seismic Stabilization	$1,500,000
S27003	Hodges Near-Term Drawdown Modifications	$1,000,000
S27004	El Monte Pipeline Rehabilitation Phase 2	$300,000
T22001	Water SCADA IT Upgrades	$3,750,000
	Public Utilities Total	**$580,746,891**
Stormwater		
ACA00001	Flood Resilience Infrastructure	$31,235,800
ACC00001	Stormwater Green Infrastructure	$1,150,000
P25001	Pump Station C Assessment	$20,000
S26001	Villa La Jolla SD System Lining	$14,577,407
	Stormwater Total	**$46,983,207**
Transportation		
AIA00001	Bicycle Facilities	$5,311,861
AID00001	Utilities Undergrounding Program	$42,751,581
AID00005	Street Resurfacing and Reconstruction	$30,710,132
AIG00001	Median Installation	$2,562,000
AIH00002	Street Light Circuit Upgrades	$1,756,904
AIK00001	New Walkways	$5,245,347
AIK00003	Sidewalk Repair and Reconstruction	$12,037,129
AIL00001	Traffic Calming	$1,187,910
AIL00002	Install T/S Interconnect Systems	$1,391,547
AIL00004	Traffic Signals - Citywide	$3,530,511
AIL00005	Traffic Signals Modification	$4,263,803
P19006	Siempre Viva Road Improvements	$1,500,000
P19007	Airway Road Improvements	$1,500,000
P27000	Airway Road West	$500,000
P27004	West Valley River Crossing	$750,000
RD23000	Fenton Pkwy Ext to Camino Del Rio N	$249,924
RD25000	University Ave Bikeway Pavement Repair	$1,500,000
RD26000	Beyer Blvd (OM T8)	$2,268,660
RD26001	Caliente Avenue (OM T11.5)	$1,838,000
S00851	SR 163/Friars Road	$50,000
S00856	El Camino Real to ViaDeLaValle (1/2 mile)	$14,219,535
S00869	Palm Avenue Interstate 805 Interchange	$2,772,440
S15045	Park Boulevard At-Grade Crossing	$500,000
S18001	University Avenue Complete Street Phase1	$500,000
S22012	Normal Street Promenade	$2,000,000
S23006	Sunset Cliffs Seawall Improvement	$620,000
	Transportation Total	**$141,517,284**
TOTAL CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS		**$858,083,119**
TOTAL COMBINED APPROPRIATIONS		**$6,486,936,146**

MAINTENANCE ASSESSMENT DISTRICT APPROPRIATIONS

Fund	Maintenance Assessment District Fund	Salary & Wages	Fringe & Non-Personnel	FY 2027 Appropriation
200023	Maintenance Assessment District (MAD) Management Fund	$2,764,838	$2,918,382	$5,683,220
200025	Street Light District #1 MAD Fund	$0	$839,297	$839,297
200028	Scripps/Miramar Ranch MAD Fund	$0	$2,871,955	$2,871,955
200030	Tierrasanta MAD Fund	$0	$2,125,016	$2,125,016
200031	Campus Point MAD Fund	$0	$63,781	$63,781
200032	Mission Boulevard MAD Fund	$0	$141,138	$141,138
200033	Carmel Valley MAD Fund	$0	$3,659,635	$3,659,635
200035	Sabre Springs MAD Fund	$0	$371,884	$371,884
200037	Mira Mesa MAD Fund	$0	$1,745,925	$1,745,925
200038	Rancho Bernardo MAD Fund	$0	$1,241,162	$1,241,162
200039	Penasquitos East MAD Fund	$0	$647,958	$647,958
200040	Coronado View MAD Fund	$0	$53,402	$53,402
200042	Park Village MAD Fund	$0	$762,563	$762,563
200044	Eastgate Technology Park MAD Fund	$0	$217,905	$217,905
200045	Calle Cristobal MAD Fund	$0	$578,075	$578,075
200046	Gateway Center East MAD Fund	$0	$313,830	$313,830
200047	Miramar Ranch North MAD Fund	$0	$2,548,432	$2,548,432
200048	Carmel Mountain Ranch MAD Fund	$0	$861,640	$861,640
200052	La Jolla Village Drive MAD Fund	$0	$110,164	$110,164
200053	First SD River Imp. Project MAD Fund	$0	$409,469	$409,469
200055	Newport Avenue MAD Fund	$0	$82,186	$82,186
200056	Linda Vista Community MAD Fund	$0	$468,847	$468,847
200057	Washington Street MAD Fund	$0	$140,000	$140,000
200058	Otay International Center MAD Fund	$0	$485,852	$485,852
200059	Del Mar Terrace MAD Fund	$0	$741,813	$741,813
200061	Adams Avenue MAD Fund	$0	$66,982	$66,982
200062	Carmel Valley NBHD #10 MAD Fund	$0	$503,216	$503,216
200063	North Park MAD Fund	$0	$1,175,427	$1,175,427
200065	Kings Row MAD Fund	$0	$13,039	$13,039
200066	Webster-Federal Boulevard MAD Fund	$0	$62,326	$62,326
200067	Stonecrest Village MAD Fund	$0	$965,460	$965,460
200068	Genesee/North Torrey Pines Road MAD Fund	$0	$447,683	$447,683
200070	Torrey Hills MAD Fund	$0	$2,067,704	$2,067,704
200071	Coral Gate MAD Fund	$0	$291,530	$291,530
200074	Torrey Highlands MAD Fund	$0	$1,084,789	$1,084,789
200076	Talmadge MAD Fund	$0	$726,952	$726,952
200078	Central Commercial MAD Fund	$0	$313,437	$313,437
200079	Little Italy MAD Fund	$0	$1,191,498	$1,191,498
200080	Liberty Station/NTC MAD Fund	$0	$112,939	$112,939
200081	Camino Santa Fe MAD Fund	$0	$245,896	$245,896
200083	Black Mountain Ranch South MAD Fund	$0	$1,182,811	$1,182,811
200084	College Heights Enhanced MAD Fund	$0	$479,964	$479,964
200086	C&ED MAD Management Fund	$0	$425,000	$425,000
200087	City Heights MAD Fund	$0	$475,477	$475,477
200089	Black Mountain Ranch North MAD Fund	$0	$246,749	$246,749
200091	Bay Terraces - Parkside MAD Fund	$0	$117,902	$117,902
200092	Bay Terraces - Honey Drive MAD Fund	$0	$16,511	$16,511

MAINTENANCE ASSESSMENT DISTRICT APPROPRIATIONS (cont.)

Fund	Maintenance Assessment District Fund	Salary & Wages	Fringe & Non-Personnel	FY 2027 Appropriation
200093	University Heights MAD Fund	$0	$84,976	$84,976
200094	Hillcrest MAD Fund	$0	$100	$100
200095	El Cajon Boulevard MAD Fund	$0	$640,304	$640,304
200096	Ocean View Hills MAD Fund	$0	$937,686	$937,686
200097	Robinhood Ridge MAD Fund	$0	$215,885	$215,885
200098	Remington Hills MAD Fund	$0	$80,959	$80,959
200099	Pacific Highlands Ranch MAD Fund	$0	$521,836	$521,836
200101	Rancho Encantada MAD Fund	$0	$245,837	$245,837
200103	Bird Rock MAD Fund	$0	$338,142	$338,142
200105	Hillcrest Commercial Core MAD Fund	$0	$111,518	$111,518
200614	Mission Hills Special Lighting MAD Fund	$0	$39,903	$39,903
200707	Barrio Logan Community Benefit MAD Fund	$0	$434,340	$434,340
200714	Civita MAD Fund	$0	$1,591,331	$1,591,331
200717	Kensington Heights MAD Fund	$0	$230,477	$230,477
200718	Kensington Manor MAD Fund	$0	$152,971	$152,971
200719	Kensington Park North MAD Fund	$0	$114,500	$114,500
200720	Talmadge Park North MAD Fund	$0	$35,592	$35,592
200721	Talmadge Park South MAD Fund	$0	$85,248	$85,248
200732	La Jolla Self-Managed MAD Fund	$0	$502,378	$502,378
200822	Greater Hillcrest MAD Fund	$0	$5,082	$5,082
MAINTENANCE ASSESSMENT DISTRICT TOTAL		**$2,764,838**	**$42,982,668**	**$45,747,506**

SAN DIEGO REGIONAL PARK IMPROVEMENT FUND ALLOCATIONS

CIP PROJECT		FY2027 Appropriation
Emerald Hills Neighborhood Park Phase 1 / S25002		**$1,000,000**
Junipero Serra Museum Accessibility Improvements / S15034		**$3,843,366**
Park Improvements / AGF00007		
	Southcrest CP Lighting Improvements / B24101	**$1,239,031**
Regional Park Improvements / AGF00005		
	Balboa Park Transportation Group Job / B27015	**$400,000**
	Organ Pavillion Parking Lot Rehab / B27022	**$500,000**
SAN DIEGO REGIONAL PARK IMPROVEMENT FUND ALLOCATION TOTAL		**$6,982,397**

MISSION BAY PARK IMPROVEMENT FUND ALLOCATIONS

CIP PROJECT		FY2027 Appropriation
Cudahy Creek Wetland Expansion / S27005		**$2,651,386**
De Anza Natural General Development Plan / P27001		**$3,000,000**
Fiesta Island Causeway & Water Quality / S27006		**$1,500,000**
Mission Bay Improvements / AGF00004		
	Bonita Cove Shoreline Restoration / NEW	**$1,500,000**
Mission Beach Lifeguard Station / L25001		**$2,000,000**
North Fiesta Island Wetland Restoration / S27007		**$1,268,366**
Mission Bay Upland Habitat Expansion / S27008		**$1,000,000**
MISSION BAY PARK IMPROVEMENT FUND ALLOCATION TOTAL		**$12,919,752**

Exhibit II

City of San Diego

Fiscal Year 2027 Annual Budget

Change Letter

OPERATING APPROPRIATIONS

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
General Fund				
City Attorney				
Revenue	$9,450,079	$0	$5,775,112	**$15,225,191**
FTE	425.48	0.00	29.00	**454.48**
Personnel Expenditures	$89,283,349	($631,612)	$6,980,996	**$95,632,733**
Non-Personnel Expenditures	$7,331,655	($885,840)	$756,766	**$7,202,581**
FY 2027 Appropriations	$96,615,004	($1,517,452)	$7,737,762	**$102,835,314**
City Auditor				
Revenue	$24,985	$0	$0	**$24,985**
FTE	25.00	0.00	0.00	**25.00**
Personnel Expenditures	$5,030,338	($2,707)	$206,486	**$5,234,117**
Non-Personnel Expenditures	$863,942	($4,394)	$3,791	**$863,339**
FY 2027 Appropriations	$5,894,280	($7,101)	$210,277	**$6,097,456**
City Clerk				
Revenue	$311,087	$9,055	$83,796	**$403,938**
FTE	45.17	0.00	1.00	**46.17**
Personnel Expenditures	$6,626,133	($19,169)	$102,090	**$6,709,054**
Non-Personnel Expenditures	$1,407,605	($12,453)	($5,396)	**$1,389,756**
FY 2027 Appropriations	$8,033,738	($31,622)	$96,694	**$8,098,810**
City Planning				
Revenue	$11,842,800	$0	$0	**$11,842,800**
FTE	102.25	0.00	0.00	**102.25**
Personnel Expenditures	$19,827,630	($110,606)	($8,539)	**$19,708,485**
Non-Personnel Expenditures	$1,417,299	($34,217)	$42,693	**$1,425,775**
FY 2027 Appropriations	$21,244,929	($144,823)	$34,154	**$21,134,260**
City Treasurer				
Revenue	$55,945,911	$440,153	($4,253,467)	**$52,132,597**
FTE	144.25	1.00	(28.00)	**117.25**
Personnel Expenditures	$22,248,210	($38,960)	($4,756,889)	**$17,452,361**
Non-Personnel Expenditures	$5,459,069	($1,059)	($808,876)	**$4,649,134**
FY 2027 Appropriations	$27,707,279	($40,019)	($5,565,765)	**$22,101,495**
Citywide Program Expenditures				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$3,982,605	$0	**$3,982,605**
Non-Personnel Expenditures	$211,958,095	$2,419,156	($3,561,349)	**$210,815,902**
FY 2027 Appropriations	$211,958,095	$6,401,761	($3,561,349)	**$214,798,507**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Communications				
Revenue	$622,978	$0	$0	**$622,978**
FTE	29.00	(1.00)	0.00	**28.00**
Personnel Expenditures	$5,948,538	($423,221)	($2,402)	**$5,522,915**
Non-Personnel Expenditures	$520,520	($82,319)	($3,942)	**$434,259**
FY 2027 Appropriations	$6,469,058	($505,540)	($6,344)	**$5,957,174**
Council Administration				
Revenue	$45,168	$0	$0	**$45,168**
FTE	14.00	0.00	0.00	**14.00**
Personnel Expenditures	$2,344,702	($1,459)	($935)	**$2,342,308**
Non-Personnel Expenditures	$470,011	$496,511	($1,622)	**$964,900**
FY 2027 Appropriations	$2,814,713	$495,052	($2,557)	**$3,307,208**
Council District 1				
Revenue	$45,170	$0	$0	**$45,170**
FTE	16.00	0.00	0.00	**16.00**
Personnel Expenditures	$1,952,134	($2,861)	$318	**$1,949,591**
Non-Personnel Expenditures	$160,839	($2,808)	($1,911)	**$156,120**
FY 2027 Appropriations	$2,112,973	($5,669)	($1,593)	**$2,105,711**
Council District 1 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 2				
Revenue	$26,197	$0	$0	**$26,197**
FTE	15.58	0.00	0.00	**15.58**
Personnel Expenditures	$2,220,963	($2,831)	$198	**$2,218,330**
Non-Personnel Expenditures	$162,694	($2,618)	($1,861)	**$158,215**
FY 2027 Appropriations	$2,383,657	($5,449)	($1,663)	**$2,376,545**
Council District 2 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 3				
Revenue	$45,170	$0	$0	**$45,170**
FTE	16.00	0.00	0.00	**16.00**
Personnel Expenditures	$2,088,050	($2,825)	$245	**$2,085,470**
Non-Personnel Expenditures	$191,261	($2,356)	($1,911)	**$186,994**
FY 2027 Appropriations	$2,279,311	($5,181)	($1,666)	**$2,272,464**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Council District 3 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 4				
Revenue	$45,170	$0	$0	**$45,170**
FTE	16.00	0.00	0.00	**16.00**
Personnel Expenditures	$1,978,278	($2,816)	$331	**$1,975,793**
Non-Personnel Expenditures	$162,707	($3,315)	($1,911)	**$157,481**
FY 2027 Appropriations	$2,140,985	($6,131)	($1,580)	**$2,133,274**
Council District 4 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 5				
Revenue	$45,170	$0	$0	**$45,170**
FTE	16.00	0.00	0.00	**16.00**
Personnel Expenditures	$2,034,832	($2,919)	$225	**$2,032,138**
Non-Personnel Expenditures	$170,376	($3,375)	($1,911)	**$165,090**
FY 2027 Appropriations	$2,205,208	($6,294)	($1,686)	**$2,197,228**
Council District 5 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 6				
Revenue	$112,923	$0	$0	**$112,923**
FTE	17.50	0.00	0.00	**17.50**
Personnel Expenditures	$1,845,030	($2,821)	$386	**$1,842,595**
Non-Personnel Expenditures	$222,740	($2,927)	($2,090)	**$217,723**
FY 2027 Appropriations	$2,067,770	($5,748)	($1,704)	**$2,060,318**
Council District 6 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Council District 7				
Revenue	$45,170	$0	$0	**$45,170**
FTE	16.00	0.00	0.00	**16.00**
Personnel Expenditures	$2,017,580	($2,843)	$263	**$2,015,000**
Non-Personnel Expenditures	$212,261	($2,298)	($1,911)	**$208,052**
FY 2027 Appropriations	$2,229,841	($5,141)	($1,648)	**$2,223,052**
Council District 7 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 8				
Revenue	$45,169	$0	$0	**$45,169**
FTE	16.00	0.00	0.00	**16.00**
Personnel Expenditures	$2,037,402	($2,808)	$310	**$2,034,904**
Non-Personnel Expenditures	$177,672	($3,341)	($1,971)	**$172,360**
FY 2027 Appropriations	$2,215,074	($6,149)	($1,661)	**$2,207,264**
Council District 8 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Council District 9				
Revenue	$123,763	$0	$0	**$123,763**
FTE	17.74	0.00	0.00	**17.74**
Personnel Expenditures	$1,917,280	($2,833)	$382	**$1,914,829**
Non-Personnel Expenditures	$175,680	($3,459)	($1,971)	**$170,250**
FY 2027 Appropriations	$2,092,960	($6,292)	($1,589)	**$2,085,079**
Council District 9 - CPPS				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$100,000	**$100,000**
FY 2027 Appropriations	$0	$0	$100,000	**$100,000**
Department of Finance				
Revenue	$1,639,635	$27,853	$0	**$1,667,488**
FTE	134.00	0.00	0.00	**134.00**
Personnel Expenditures	$29,106,808	($74,173)	($3,525)	**$29,029,110**
Non-Personnel Expenditures	$1,591,427	($28,286)	($16,484)	**$1,546,657**
FY 2027 Appropriations	$30,698,235	($102,459)	($20,009)	**$30,575,767**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Department of Information Technology				
Revenue	$90,337	$0	$0	**$90,337**
FTE	6.00	0.00	0.00	**6.00**
Personnel Expenditures	$661,177	($445)	($254)	**$660,478**
Non-Personnel Expenditures	$2,832,716	($495)	($478)	**$2,831,743**
FY 2027 Appropriations	$3,493,893	($940)	($732)	**$3,492,221**
Development Services				
Revenue	$1,066,968	$126,995	$54,000	**$1,247,963**
FTE	66.00	1.00	0.00	**67.00**
Personnel Expenditures	$10,674,338	$44,315	($4,575)	**$10,714,078**
Non-Personnel Expenditures	$893,390	($15,186)	($7,027)	**$871,177**
FY 2027 Appropriations	$11,567,728	$29,129	($11,602)	**$11,585,255**
Economic Development				
Revenue	$83,242,348	$0	$0	**$83,242,348**
FTE	94.75	0.00	0.00	**94.75**
Personnel Expenditures	$16,139,408	($40,622)	($6,555)	**$16,092,231**
Non-Personnel Expenditures	$3,634,589	($44,195)	$738,443	**$4,328,837**
FY 2027 Appropriations	$19,773,997	($84,817)	$731,888	**$20,421,068**
Environmental Services				
Revenue	$7,415,506	$137,785	($213,661)	**$7,339,630**
FTE	118.73	1.00	(1.00)	**118.73**
Personnel Expenditures	$14,913,442	($21,109)	($147,828)	**$14,744,505**
Non-Personnel Expenditures	$19,853,622	$1,495	($13,125)	**$19,841,992**
FY 2027 Appropriations	$34,767,064	($19,614)	($160,953)	**$34,586,497**
Ethics Commission				
Revenue	$0	$0	$0	**$0**
FTE	6.00	0.00	0.00	**6.00**
Personnel Expenditures	$1,695,657	($1,124)	($739)	**$1,693,794**
Non-Personnel Expenditures	$242,022	($1,849)	$49,283	**$289,456**
FY 2027 Appropriations	$1,937,679	($2,973)	$48,544	**$1,983,250**
Fire-Rescue				
Revenue	$85,331,730	$2,652,305	$874,297	**$88,858,332**
FTE	1,405.55	0.00	0.00	**1,405.55**
Personnel Expenditures	$349,186,249	$822,857	($40,084)	**$349,969,022**
Non-Personnel Expenditures	$52,284,136	($28,175)	$35,878	**$52,291,839**
FY 2027 Appropriations	$401,470,385	$794,682	($4,206)	**$402,260,861**
General Services				
Revenue	$4,571,718	$0	$0	**$4,571,718**
FTE	171.75	0.00	0.00	**171.75**
Personnel Expenditures	$21,224,849	($180,376)	($9,689)	**$21,034,784**
Non-Personnel Expenditures	$7,498,819	$12,234	($21,471)	**$7,489,582**
FY 2027 Appropriations	$28,723,668	($168,142)	($31,160)	**$28,524,366**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Homelessness Strategies and Solutions				
Revenue	$62,785,020	($750,621)	($46,297)	**$61,988,102**
FTE	15.00	0.00	0.00	**15.00**
Personnel Expenditures	$3,435,476	($2,981)	($1,297)	**$3,431,198**
Non-Personnel Expenditures	$53,692,107	$4,908,089	($43,292)	**$58,556,904**
FY 2027 Appropriations	$57,127,583	$4,905,108	($44,589)	**$61,988,102**
Human Resources				
Revenue	$853,183	$0	$0	**$853,183**
FTE	41.00	0.00	0.00	**41.00**
Personnel Expenditures	$8,973,955	($11,605)	($3,795)	**$8,958,555**
Non-Personnel Expenditures	$906,277	($7,037)	($3,592)	**$895,648**
FY 2027 Appropriations	$9,880,232	($18,642)	($7,387)	**$9,854,203**
Library				
Revenue	$3,560,867	$0	$0	**$3,560,867**
FTE	396.50	7.00	4.50	**408.00**
Personnel Expenditures	$52,997,402	$467,128	$423,482	**$53,888,012**
Non-Personnel Expenditures	$20,247,053	$192,878	($17,805)	**$20,422,126**
FY 2027 Appropriations	$73,244,455	$660,006	$405,677	**$74,310,138**
Major Revenues				
Revenue	$1,655,011,791	$6,522,853	$329,255	**$1,661,863,899**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$0	**$0**
FY 2027 Appropriations	$0	$0	$0	**$0**
Office of the Commission on Police Practices				
Revenue	$51,943	$0	$0	**$51,943**
FTE	13.15	0.00	0.00	**13.15**
Personnel Expenditures	$2,126,154	($1,476)	($132,017)	**$1,992,661**
Non-Personnel Expenditures	$398,540	($8,733)	$198,497	**$588,304**
FY 2027 Appropriations	$2,524,694	($10,209)	$66,480	**$2,580,965**
Office of the IBA				
Revenue	$0	$0	$0	**$0**
FTE	17.00	0.00	0.00	**17.00**
Personnel Expenditures	$4,439,702	($2,949)	$162,424	**$4,599,177**
Non-Personnel Expenditures	$316,214	($4,740)	($366)	**$311,108**
FY 2027 Appropriations	$4,755,916	($7,689)	$162,058	**$4,910,285**
Office of the Mayor				
Revenue	$135,509	$0	$0	**$135,509**
FTE	36.77	0.00	1.00	**37.77**
Personnel Expenditures	$9,069,948	($6,722)	$233,274	**$9,296,500**
Non-Personnel Expenditures	$825,659	($12,875)	$95,341	**$908,125**
FY 2027 Appropriations	$9,895,607	($19,597)	$328,615	**$10,204,625**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Parks & Recreation				
Revenue	$63,652,324	$1,280,500	$752,699	**$65,685,523**
FTE	946.09	25.09	7.00	**978.18**
Personnel Expenditures	$108,921,101	$1,118,880	$641,752	**$110,681,733**
Non-Personnel Expenditures	$84,512,721	$546,274	$24,186	**$85,083,181**
FY 2027 Appropriations	$193,433,822	$1,665,154	$665,938	**$195,764,914**
Performance & Analytics				
Revenue	$586,827	$4,752	$0	**$591,579**
FTE	22.00	0.00	0.00	**22.00**
Personnel Expenditures	$4,951,123	$21,770	($142,929)	**$4,829,964**
Non-Personnel Expenditures	$871,685	$543	$3,239	**$875,467**
FY 2027 Appropriations	$5,822,808	$22,313	($139,690)	**$5,705,431**
Personnel				
Revenue	$27,485	$0	$0	**$27,485**
FTE	77.49	0.00	0.00	**77.49**
Personnel Expenditures	$14,751,079	$69,174	($6,511)	**$14,813,742**
Non-Personnel Expenditures	$1,803,702	($25,408)	($9,615)	**$1,768,679**
FY 2027 Appropriations	$16,554,781	$43,766	($16,126)	**$16,582,421**
Police				
Revenue	$75,935,051	$1,011,413	$0	**$76,946,464**
FTE	2,699.46	(1.00)	(1.00)	**2,697.46**
Personnel Expenditures	$621,227,109	$61,285	$78,294	**$621,366,688**
Non-Personnel Expenditures	$97,392,374	$228,110	($687,624)	**$96,932,860**
FY 2027 Appropriations	$718,619,483	$289,395	($609,330)	**$718,299,548**
Public Utilities				
Revenue	$2,445,186	$0	$0	**$2,445,186**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$3,126,611	$307	$0	**$3,126,918**
FY 2027 Appropriations	$3,126,611	$307	$0	**$3,126,918**
Purchasing and Contracting				
Revenue	$695,370	$0	$0	**$695,370**
FTE	62.00	3.00	0.00	**65.00**
Personnel Expenditures	$11,440,278	$379,584	($5,280)	**$11,814,582**
Non-Personnel Expenditures	$1,148,129	($10,498)	($8,481)	**$1,129,150**
FY 2027 Appropriations	$12,588,407	$369,086	($13,761)	**$12,943,732**
Stormwater				
Revenue	$21,568,983	$0	($889,202)	**$20,679,781**
FTE	298.50	0.00	1.00	**299.50**
Personnel Expenditures	$44,680,370	($502,958)	$946,978	**$45,124,390**
Non-Personnel Expenditures	$21,944,327	$111,834	$1,074,252	**$23,130,413**
FY 2027 Appropriations	$66,624,697	($391,124)	$2,021,230	**$68,254,803**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Transportation				
Revenue	$88,968,565	$2,050,000	$2,255,001	**$93,273,566**
FTE	503.19	8.25	7.00	**518.44**
Personnel Expenditures	$77,465,610	$2,351,300	$1,443,936	**$81,260,846**
Non-Personnel Expenditures	$53,851,027	($1,389,200)	$78,630	**$52,540,457**
FY 2027 Appropriations	$131,316,637	$962,101	$1,522,566	**$133,801,303**
General FTE Total	**8,062.90**	**44.34**	**20.50**	**8,127.74**
General Revenue Total	**$2,238,413,256**	**$13,513,043**	**$4,721,533**	**$2,256,647,832**
General Appropriations Total	**$2,238,413,256**	**$13,513,043**	**$4,721,533**	**$2,256,647,832**

Capital Project Funds

Capital Outlay Fund

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$161,349	**$161,349**
FY 2027 Appropriations	$0	$0	$161,349	**$161,349**

Mission Bay Park Improvement Fund

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Revenue	$13,827,783	$110,135	$0	**$13,937,918**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$0	**$0**
FY 2027 Appropriations	$0	$0	$0	**$0**

San Diego Regional Parks Improvement Fund

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Revenue	$7,445,729	$59,304	$0	**$7,505,033**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$0	**$0**
FY 2027 Appropriations	$0	$0	$0	**$0**

TransNet Extension Administration Fund

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Revenue	$490,950	$0	$0	**$490,950**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$490,950	$0	$0	**$490,950**
FY 2027 Appropriations	$490,950	$0	$0	**$490,950**

TransNet Extension Congestion Relief Fund

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Revenue	$34,022,835	$0	$0	**$34,022,835**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$8,264,100	$0	$0	**$8,264,100**
FY 2027 Appropriations	$8,264,100	$0	$0	**$8,264,100**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
TransNet Extension Maintenance Fund				
Revenue	$14,581,215	$0	$0	**$14,581,215**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$14,581,215	$0	$0	**$14,581,215**
FY 2027 Appropriations	$14,581,215	$0	$0	**$14,581,215**
Capital Project Funds FTE Total	**0.00**	**0.00**	**0.00**	**0.00**
Capital Project Funds Revenue Total	**$70,368,512**	**$169,439**	**$0**	**$70,537,951**
Capital Project Funds Appropriations Total	**$23,336,265**	**$0**	**$161,349**	**$23,497,614**
Enterprise Funds				
Airports Fund				
Revenue	$8,892,740	$0	$0	**$8,892,740**
FTE	29.28	0.00	0.00	**29.28**
Personnel Expenditures	$4,105,057	($16,790)	($1,890)	**$4,086,377**
Non-Personnel Expenditures	$7,565,970	$31,782	($1,830)	**$7,595,921**
FY 2027 Appropriations	$11,671,027	$14,992	($3,720)	**$11,682,298**
Development Services Fund				
Revenue	$155,197,622	$5,182,660	$0	**$160,380,282**
FTE	645.59	8.00	0.00	**653.59**
Personnel Expenditures	$129,139,538	$486,600	($54,563)	**$129,571,575**
Non-Personnel Expenditures	$27,520,864	$478,138	($27,591)	**$27,971,411**
FY 2027 Appropriations	$156,660,402	$964,738	($82,154)	**$157,542,986**
Golf Course Fund				
Revenue	$34,374,347	$0	$0	**$34,374,347**
FTE	123.47	0.00	0.00	**123.47**
Personnel Expenditures	$15,383,267	($32,968)	($6,865)	**$15,343,434**
Non-Personnel Expenditures	$17,700,477	$5,054,253	($14,743)	**$22,739,987**
FY 2027 Appropriations	$33,083,744	$5,021,285	($21,608)	**$38,083,421**
Metropolitan Sewer Utility Fund				
Revenue	$292,705,186	$41,342,000	$0	**$334,047,186**
FTE	550.49	0.00	0.00	**550.49**
Personnel Expenditures	$87,555,083	($396,638)	($37,044)	**$87,121,401**
Non-Personnel Expenditures	$233,607,158	$2,260,318	($23,578)	**$235,843,898**
FY 2027 Appropriations	$321,162,241	$1,863,680	($60,622)	**$322,965,299**
Municipal Sewer Revenue Fund				
Revenue	$323,963,403	$76,000,000	$0	**$399,963,403**
FTE	415.35	0.00	0.00	**415.35**
Personnel Expenditures	$55,714,029	($174,377)	($24,335)	**$55,515,317**
Non-Personnel Expenditures	$131,085,080	($4,441,660)	($7,050)	**$126,636,370**
FY 2027 Appropriations	$186,799,109	($4,616,037)	($31,385)	**$182,151,687**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Recycling Fund				
Revenue	$25,888,372	$1,500,000	$0	**$27,388,372**
FTE	70.04	0.24	0.00	**70.28**
Personnel Expenditures	$8,942,843	($74,328)	($4,011)	**$8,864,504**
Non-Personnel Expenditures	$21,277,947	$1,427,136	$2,740	**$22,707,823**
FY 2027 Appropriations	$30,220,790	$1,352,808	($1,271)	**$31,572,327**
Refuse Disposal Fund				
Revenue	$73,062,660	$0	$0	**$73,062,660**
FTE	159.73	1.00	1.00	**161.73**
Personnel Expenditures	$17,258,194	$1,027,246	$139,298	**$18,424,738**
Non-Personnel Expenditures	$43,147,012	$331,525	($12,192)	**$43,466,345**
FY 2027 Appropriations	$60,405,206	$1,358,771	$127,106	**$61,891,083**
Refuse Disposal Fund - Miramar Closure Fund				
Revenue	$625,000	$0	$0	**$625,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$0	**$0**
FY 2027 Appropriations	$0	$0	$0	**$0**
Sewer Utility - AB 1600 Fund				
Revenue	$22,540,000	$0	$0	**$22,540,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$0	**$0**
FY 2027 Appropriations	$0	$0	$0	**$0**
Solid Waste Management Fund				
Revenue	$140,927,849	$4,159,378	$0	**$145,087,227**
FTE	408.65	2.76	0.00	**411.41**
Personnel Expenditures	$51,922,362	$152,084	($26,134)	**$52,048,312**
Non-Personnel Expenditures	$97,295,079	$165,066	($29,256)	**$97,430,889**
FY 2027 Appropriations	$149,217,441	$317,150	($55,390)	**$149,479,201**
Water Utility - AB 1600 Fund				
Revenue	$15,950,000	$0	$0	**$15,950,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$0	$0	$0	**$0**
FY 2027 Appropriations	$0	$0	$0	**$0**
Water Utility Operating Fund				
Revenue	$942,528,276	$65,950,000	$0	**$1,008,478,276**
FTE	1,068.65	0.00	0.00	**1,068.65**
Personnel Expenditures	$158,141,919	($661,173)	($71,568)	**$157,409,178**
Non-Personnel Expenditures	$789,725,536	$12,594,262	($29,019)	**$802,290,779**
FY 2027 Appropriations	$947,867,455	$11,933,089	($100,587)	**$959,699,957**
Enterprise Funds FTE Total	**3,471.25**	**12.00**	**1.00**	**3,484.25**
Enterprise Funds Revenue Total	**$2,036,655,455**	**$194,134,038**	**$0**	**$2,230,789,493**
Enterprise Funds Appropriations Total	**$1,897,087,415**	**$18,210,476**	**($229,631)**	**$1,915,068,260**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Internal Service Funds				
Central Stores Fund				
Revenue	$11,612,451	$0	$0	**$11,612,451**
FTE	21.00	0.00	0.00	**21.00**
Personnel Expenditures	$1,836,996	($9,165)	($791)	**$1,827,040**
Non-Personnel Expenditures	$9,855,622	$6,663	($2,508)	**$9,859,777**
FY 2027 Appropriations	$11,692,618	($2,502)	($3,299)	**$11,686,817**
Energy Conservation Program Fund				
Revenue	$6,914,050	$0	$0	**$6,914,050**
FTE	24.41	0.00	0.00	**24.41**
Personnel Expenditures	$5,178,354	($23,917)	($2,130)	**$5,152,307**
Non-Personnel Expenditures	$2,369,338	$15,990	$174	**$2,385,502**
FY 2027 Appropriations	$7,547,692	($7,927)	($1,956)	**$7,537,809**
Fleet Operations Operating Fund				
Revenue	$70,001,821	$4,076,404	$0	**$74,078,225**
FTE	231.84	0.00	0.00	**231.84**
Personnel Expenditures	$33,251,502	($49,918)	($15,593)	**$33,185,991**
Non-Personnel Expenditures	$37,844,276	$3,703,904	($27,694)	**$41,520,486**
FY 2027 Appropriations	$71,095,778	$3,653,986	($43,287)	**$74,706,477**
Fleet Replacement Funds				
Revenue	$106,070,422	$0	$0	**$106,070,422**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$107,018,862	$2,357,785	$0	**$109,376,647**
FY 2027 Appropriations	$107,018,862	$2,357,785	$0	**$109,376,647**
Publishing Services Fund				
Revenue	$1,947,049	$0	$0	**$1,947,049**
FTE	7.00	0.00	0.00	**7.00**
Personnel Expenditures	$837,302	($5,671)	($381)	**$831,250**
Non-Personnel Expenditures	$1,263,121	$9,779	($896)	**$1,272,004**
FY 2027 Appropriations	$2,100,423	$4,108	($1,277)	**$2,103,254**
Risk Management Administration Fund				
Revenue	$20,146,696	$0	$0	**$20,146,696**
FTE	109.11	0.00	0.00	**109.11**
Personnel Expenditures	$16,862,999	($47,945)	($7,261)	**$16,807,793**
Non-Personnel Expenditures	$3,353,090	$137,508	($13,048)	**$3,477,550**
FY 2027 Appropriations	$20,216,089	$89,563	($20,309)	**$20,285,343**
Internal Service Funds FTE Total	**393.36**	**0.00**	**0.00**	**393.36**
Internal Service Funds Revenue Total	**$216,692,489**	**$4,076,404**	**$0**	**$220,768,893**
Internal Service Funds Appropriations Total	**$219,671,462**	**$6,095,013**	**($70,128)**	**$225,696,347**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Other Funds				
City Employee's Retirement System Fund				
Revenue	$0	$0	$0	**$0**
FTE	50.00	0.00	0.00	**50.00**
Personnel Expenditures	$12,399,952	($33,036)	($5,300)	**$12,361,616**
Non-Personnel Expenditures	$3,160	$0	$0	**$3,160**
FY 2027 Appropriations	$12,403,112	($33,036)	($5,300)	**$12,364,776**
Other Funds FTE Total	**50.00**	**0.00**	**0.00**	**50.00**
Other Funds Revenue Total	**$0**	**$0**	**$0**	**$0**
Other Funds Appropriations Total	**$12,403,112**	**($33,036)**	**($5,300)**	**$12,364,776**
Special Revenue Funds				
Adams Avenue MAD Fund				
Revenue	$53,927	$0	$0	**$53,927**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$66,982	$0	$0	**$66,982**
FY 2027 Appropriations	$66,982	$0	$0	**$66,982**
Barrio Logan Community Benefit MAD Fund				
Revenue	$342,973	$0	$0	**$342,973**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$434,302	$38	$0	**$434,340**
FY 2027 Appropriations	$434,302	$38	$0	**$434,340**
Bay Terraces - Honey Drive MAD Fund				
Revenue	$15,371	$0	$0	**$15,371**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$16,511	$0	$0	**$16,511**
FY 2027 Appropriations	$16,511	$0	$0	**$16,511**
Bay Terraces - Parkside MAD Fund				
Revenue	$69,633	$0	$0	**$69,633**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$117,902	$0	$0	**$117,902**
FY 2027 Appropriations	$117,902	$0	$0	**$117,902**
Bird Rock MAD Fund				
Revenue	$258,384	$0	$0	**$258,384**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$338,142	$0	$0	**$338,142**
FY 2027 Appropriations	$338,142	$0	$0	**$338,142**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Black Mountain Ranch North MAD Fund				
Revenue	$236,835	$0	$0	**$236,835**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$246,749	$0	$0	**$246,749**
FY 2027 Appropriations	$246,749	$0	$0	**$246,749**
Black Mountain Ranch South MAD Fund				
Revenue	$746,136	$0	$0	**$746,136**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,182,811	$0	$0	**$1,182,811**
FY 2027 Appropriations	$1,182,811	$0	$0	**$1,182,811**
Calle Cristobal MAD Fund				
Revenue	$392,165	$0	$0	**$392,165**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$578,075	$0	$0	**$578,075**
FY 2027 Appropriations	$578,075	$0	$0	**$578,075**
Camino Santa Fe MAD Fund				
Revenue	$214,944	$0	$0	**$214,944**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$245,896	$0	$0	**$245,896**
FY 2027 Appropriations	$245,896	$0	$0	**$245,896**
Campus Point MAD Fund				
Revenue	$54,742	$0	$0	**$54,742**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$63,781	$0	$0	**$63,781**
FY 2027 Appropriations	$63,781	$0	$0	**$63,781**
Carmel Mountain Ranch MAD Fund				
Revenue	$623,688	$0	$0	**$623,688**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$861,640	$0	$0	**$861,640**
FY 2027 Appropriations	$861,640	$0	$0	**$861,640**
Carmel Valley MAD Fund				
Revenue	$2,535,199	$0	$0	**$2,535,199**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$3,659,635	$0	$0	**$3,659,635**
FY 2027 Appropriations	$3,659,635	$0	$0	**$3,659,635**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Carmel Valley NBHD #10 MAD Fund				
Revenue	$393,141	$0	$0	**$393,141**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$503,216	$0	$0	**$503,216**
FY 2027 Appropriations	$503,216	$0	$0	**$503,216**
C&ED MAD Management Fund				
Revenue	$178,000	$0	$0	**$178,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$425,000	$0	$0	**$425,000**
FY 2027 Appropriations	$425,000	$0	$0	**$425,000**
Central Commercial MAD Fund				
Revenue	$235,134	$0	$0	**$235,134**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$313,437	$0	$0	**$313,437**
FY 2027 Appropriations	$313,437	$0	$0	**$313,437**
City Heights MAD Fund				
Revenue	$316,792	$0	$0	**$316,792**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$475,518	($41)	$0	**$475,477**
FY 2027 Appropriations	$475,518	($41)	$0	**$475,477**
Civita MAD Fund				
Revenue	$1,661,198	$0	$0	**$1,661,198**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,591,331	$0	$0	**$1,591,331**
FY 2027 Appropriations	$1,591,331	$0	$0	**$1,591,331**
College Heights Enhanced MAD Fund				
Revenue	$366,774	$0	$0	**$366,774**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$479,964	$0	$0	**$479,964**
FY 2027 Appropriations	$479,964	$0	$0	**$479,964**
Community Equity Fund (CEF)				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$195,575	$0	$0	**$195,575**
FY 2027 Appropriations	$195,575	$0	$0	**$195,575**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Concourse and Parking Garages Operating Fund				
Revenue	$2,365,756	$0	$0	**$2,365,756**
FTE	2.00	0.00	0.00	**2.00**
Personnel Expenditures	$257,100	($207)	($118)	**$256,775**
Non-Personnel Expenditures	$3,987,936	$17,931	($239)	**$4,005,628**
FY 2027 Appropriations	$4,245,036	$17,724	($357)	**$4,262,403**
Convention Center Expansion Administration Fund				
Revenue	$13,346,510	$0	$0	**$13,346,510**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$13,346,510	$0	$0	**$13,346,510**
FY 2027 Appropriations	$13,346,510	$0	$0	**$13,346,510**
Coral Gate MAD Fund				
Revenue	$198,186	$0	$0	**$198,186**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$291,530	$0	$0	**$291,530**
FY 2027 Appropriations	$291,530	$0	$0	**$291,530**
Coronado View MAD Fund				
Revenue	$36,653	$0	$0	**$36,653**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$53,402	$0	$0	**$53,402**
FY 2027 Appropriations	$53,402	$0	$0	**$53,402**
Del Mar Terrace MAD Fund				
Revenue	$76,942	$0	$0	**$76,942**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$741,813	$0	$0	**$741,813**
FY 2027 Appropriations	$741,813	$0	$0	**$741,813**
Eastgate Technology Park MAD Fund				
Revenue	$222,810	$0	$0	**$222,810**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$217,905	$0	$0	**$217,905**
FY 2027 Appropriations	$217,905	$0	$0	**$217,905**
El Cajon Boulevard MAD Fund				
Revenue	$455,466	$0	$0	**$455,466**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$640,252	$52	$0	**$640,304**
FY 2027 Appropriations	$640,252	$52	$0	**$640,304**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Energy Independence Fund				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$118,292	$0	$0	**$118,292**
FY 2027 Appropriations	$118,292	$0	$0	**$118,292**
Engineering & Capital Projects Fund				
Revenue	$181,870,339	($10,400,000)	$0	**$171,470,339**
FTE	735.42	0.00	0.00	**735.42**
Personnel Expenditures	$157,614,811	($798,854)	($65,596)	**$156,750,361**
Non-Personnel Expenditures	$24,255,528	$1,390,628	$354,755	**$26,000,911**
FY 2027 Appropriations	$181,870,339	$591,774	$289,159	**$182,751,272**
Environmental Growth 1/3 Fund				
Revenue	$7,880,560	$0	$0	**$7,880,560**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$7,584,691	($1,764)	$0	**$7,582,927**
FY 2027 Appropriations	$7,584,691	($1,764)	$0	**$7,582,927**
Environmental Growth 2/3 Fund				
Revenue	$15,768,120	$0	$0	**$15,768,120**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$19,991,437	$1,500,000	$0	**$21,491,437**
FY 2027 Appropriations	$19,991,437	$1,500,000	$0	**$21,491,437**
Fire and Lifeguard Facilities Fund				
Revenue	$1,333,300	$0	$0	**$1,333,300**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,333,300	$0	$0	**$1,333,300**
FY 2027 Appropriations	$1,333,300	$0	$0	**$1,333,300**
Fire/Emergency Medical Services Transport Program Fund				
Revenue	$139,082,679	$5,608,820	$0	**$144,691,499**
FTE	41.00	0.00	0.00	**41.00**
Personnel Expenditures	$10,393,017	($4,599)	($2,532)	**$10,385,886**
Non-Personnel Expenditures	$134,616,180	$7,493,001	($2,875)	**$142,106,306**
FY 2027 Appropriations	$145,009,197	$7,488,402	($5,407)	**$152,492,192**
First SD River Imp. Project MAD Fund				
Revenue	$258,212	$0	$0	**$258,212**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$409,469	$0	$0	**$409,469**
FY 2027 Appropriations	$409,469	$0	$0	**$409,469**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Gas Tax Fund				
Revenue	$41,301,531	$0	$0	**$41,301,531**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$41,301,522	($3)	$0	**$41,301,519**
FY 2027 Appropriations	$41,301,522	($3)	$0	**$41,301,519**
Gateway Center East MAD Fund				
Revenue	$285,390	$0	$0	**$285,390**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$313,830	$0	$0	**$313,830**
FY 2027 Appropriations	$313,830	$0	$0	**$313,830**
General Plan Maintenance Fund				
Revenue	$5,822,300	$177,700	$0	**$6,000,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$6,842,662	$177,700	$0	**$7,020,362**
FY 2027 Appropriations	$6,842,662	$177,700	$0	**$7,020,362**
Genesee/North Torrey Pines Road MAD Fund				
Revenue	$307,208	$0	$0	**$307,208**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$447,683	$0	$0	**$447,683**
FY 2027 Appropriations	$447,683	$0	$0	**$447,683**
GIS Fund				
Revenue	$5,575,181	$0	$0	**$5,575,181**
FTE	10.00	0.00	0.00	**10.00**
Personnel Expenditures	$1,376,693	($878)	($305,320)	**$1,070,495**
Non-Personnel Expenditures	$4,495,238	$172,486	$0	**$4,667,724**
FY 2027 Appropriations	$5,871,931	$171,608	($305,320)	**$5,738,219**
Greater Hillcrest MAD Fund				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$5,082	$0	$0	**$5,082**
FY 2027 Appropriations	$5,082	$0	$0	**$5,082**
Hillcrest Commercial Core MAD Fund				
Revenue	$91,947	$0	$0	**$91,947**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$111,518	$0	$0	**$111,518**
FY 2027 Appropriations	$111,518	$0	$0	**$111,518**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Hillcrest MAD Fund				
Revenue	$100	$0	$0	**$100**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$100	$0	$0	**$100**
FY 2027 Appropriations	$100	$0	$0	**$100**
Information Technology Fund				
Revenue	$82,616,223	$879,636	$0	**$83,495,859**
FTE	45.00	1.00	0.00	**46.00**
Personnel Expenditures	$11,294,528	$370,703	($5,097)	**$11,660,134**
Non-Personnel Expenditures	$71,277,101	$443,978	($5,375)	**$71,715,704**
FY 2027 Appropriations	$82,571,629	$814,681	($10,472)	**$83,375,838**
Junior Lifeguard Program Fund				
Revenue	$1,193,420	$0	$0	**$1,193,420**
FTE	1.00	2.08	0.00	**3.08**
Personnel Expenditures	$273,993	$93,813	($137)	**$367,669**
Non-Personnel Expenditures	$1,076,614	$4,789	($119)	**$1,081,284**
FY 2027 Appropriations	$1,350,607	$98,602	($256)	**$1,448,953**
Kensington Heights MAD Fund				
Revenue	$60,751	$0	$0	**$60,751**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$230,477	$0	$0	**$230,477**
FY 2027 Appropriations	$230,477	$0	$0	**$230,477**
Kensington Manor MAD Fund				
Revenue	$35,859	$0	$0	**$35,859**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$152,971	$0	$0	**$152,971**
FY 2027 Appropriations	$152,971	$0	$0	**$152,971**
Kensington Park North MAD Fund				
Revenue	$24,661	$0	$0	**$24,661**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$114,500	$0	$0	**$114,500**
FY 2027 Appropriations	$114,500	$0	$0	**$114,500**
Kings Row MAD Fund				
Revenue	$14,420	$0	$0	**$14,420**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$13,039	$0	$0	**$13,039**
FY 2027 Appropriations	$13,039	$0	$0	**$13,039**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
La Jolla Self-Managed MAD Fund				
Revenue	$502,378	$0	$0	**$502,378**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$502,378	$0	$0	**$502,378**
FY 2027 Appropriations	$502,378	$0	$0	**$502,378**
La Jolla Village Drive MAD Fund				
Revenue	$90,514	$0	$0	**$90,514**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$110,164	$0	$0	**$110,164**
FY 2027 Appropriations	$110,164	$0	$0	**$110,164**
Liberty Station/NTC MAD Fund				
Revenue	$92,615	$0	$0	**$92,615**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$112,939	$0	$0	**$112,939**
FY 2027 Appropriations	$112,939	$0	$0	**$112,939**
Linda Vista Community MAD Fund				
Revenue	$433,402	$0	$0	**$433,402**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$468,847	$0	$0	**$468,847**
FY 2027 Appropriations	$468,847	$0	$0	**$468,847**
Little Italy MAD Fund				
Revenue	$1,108,762	$0	$0	**$1,108,762**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,191,498	$0	$0	**$1,191,498**
FY 2027 Appropriations	$1,191,498	$0	$0	**$1,191,498**
Local Enforcement Agency Fund				
Revenue	$1,218,475	$0	$0	**$1,218,475**
FTE	5.00	0.00	0.00	**5.00**
Personnel Expenditures	$1,049,222	($2,485)	($426)	**$1,046,311**
Non-Personnel Expenditures	$178,599	$3,589	($597)	**$181,591**
FY 2027 Appropriations	$1,227,821	$1,104	($1,023)	**$1,227,902**
Long Range Property Management Fund				
Revenue	$595,000	$0	$0	**$595,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$3,482,766	$0	$0	**$3,482,766**
FY 2027 Appropriations	$3,482,766	$0	$0	**$3,482,766**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Los Penasquitos Canyon Preserve Fund				
Revenue	$31,920	$0	$0	**$31,920**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$15,125	$0	$0	**$15,125**
FY 2027 Appropriations	$15,125	$0	$0	**$15,125**
Low & Moderate Income Housing Asset Fund				
Revenue	$1,209,014	$0	$0	**$1,209,014**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$67,507,151	$139	$263,500	**$67,770,790**
FY 2027 Appropriations	$67,507,151	$139	$263,500	**$67,770,790**
Maintenance Assessment District (MAD) Management Fund				
Revenue	$5,683,427	$0	$0	**$5,683,427**
FTE	25.25	0.00	0.00	**25.25**
Personnel Expenditures	$4,904,847	($18,248)	($2,086)	**$4,884,513**
Non-Personnel Expenditures	$783,267	$16,792	($1,352)	**$798,707**
FY 2027 Appropriations	$5,688,114	($1,456)	($3,438)	**$5,683,220**
Miramar Ranch North MAD Fund				
Revenue	$2,560,668	$0	$0	**$2,560,668**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$2,548,432	$0	$0	**$2,548,432**
FY 2027 Appropriations	$2,548,432	$0	$0	**$2,548,432**
Mira Mesa MAD Fund				
Revenue	$1,323,644	$0	$0	**$1,323,644**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,745,889	$36	$0	**$1,745,925**
FY 2027 Appropriations	$1,745,889	$36	$0	**$1,745,925**
Mission Bay/Balboa Park Improvement Fund				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$99,747	$0	$0	**$99,747**
FY 2027 Appropriations	$99,747	$0	$0	**$99,747**
Mission Boulevard MAD Fund				
Revenue	$75,479	$0	$0	**$75,479**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$141,138	$0	$0	**$141,138**
FY 2027 Appropriations	$141,138	$0	$0	**$141,138**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Mission Hills Special Lighting MAD Fund				
Revenue	$34,134	$0	$0	**$34,134**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$39,903	$0	$0	**$39,903**
FY 2027 Appropriations	$39,903	$0	$0	**$39,903**
New Convention Facility Fund				
Revenue	$2,988,226	$0	$0	**$2,988,226**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$2,988,226	$0	$0	**$2,988,226**
FY 2027 Appropriations	$2,988,226	$0	$0	**$2,988,226**
Newport Avenue MAD Fund				
Revenue	$71,750	$0	$0	**$71,750**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$82,186	$0	$0	**$82,186**
FY 2027 Appropriations	$82,186	$0	$0	**$82,186**
North Park MAD Fund				
Revenue	$689,585	$0	$0	**$689,585**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,175,378	$49	$0	**$1,175,427**
FY 2027 Appropriations	$1,175,378	$49	$0	**$1,175,427**
Ocean View Hills MAD Fund				
Revenue	$774,342	$0	$0	**$774,342**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$937,686	$0	$0	**$937,686**
FY 2027 Appropriations	$937,686	$0	$0	**$937,686**
OneSD Support Fund				
Revenue	$30,862,368	$0	$0	**$30,862,368**
FTE	29.00	0.00	0.00	**29.00**
Personnel Expenditures	$7,277,613	($3,724)	($2,713)	**$7,271,176**
Non-Personnel Expenditures	$26,150,119	$573,495	$4,839	**$26,728,453**
FY 2027 Appropriations	$33,427,732	$569,771	$2,126	**$33,999,629**
Otay International Center MAD Fund				
Revenue	$454,771	$0	$0	**$454,771**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$485,852	$0	$0	**$485,852**
FY 2027 Appropriations	$485,852	$0	$0	**$485,852**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Pacific Highlands Ranch MAD Fund				
Revenue	$407,711	$0	$0	**$407,711**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$521,836	$0	$0	**$521,836**
FY 2027 Appropriations	$521,836	$0	$0	**$521,836**
Parking Meter Operations Fund				
Revenue	$26,684,380	$0	($1,588,400)	**$25,095,980**
FTE	12.75	0.00	0.00	**12.75**
Personnel Expenditures	$1,640,621	($6,106)	($686)	**$1,633,829**
Non-Personnel Expenditures	$25,043,758	$42,691	($1,138,665)	**$23,947,784**
FY 2027 Appropriations	$26,684,379	$36,585	($1,139,351)	**$25,581,613**
Park Village MAD Fund				
Revenue	$538,915	$0	$0	**$538,915**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$762,714	($151)	$0	**$762,563**
FY 2027 Appropriations	$762,714	($151)	$0	**$762,563**
Penasquitos East MAD Fund				
Revenue	$549,816	$0	$0	**$549,816**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$647,958	$0	$0	**$647,958**
FY 2027 Appropriations	$647,958	$0	$0	**$647,958**
PETCO Park Fund				
Revenue	$18,475,036	$21,379	$0	**$18,496,415**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$18,496,415	$231,366	$0	**$18,727,781**
FY 2027 Appropriations	$18,496,415	$231,366	$0	**$18,727,781**
Public Safety Services & Debt Service Fund				
Revenue	$13,336,006	$112,099	$0	**$13,448,105**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$13,336,006	$112,099	$0	**$13,448,105**
FY 2027 Appropriations	$13,336,006	$112,099	$0	**$13,448,105**
Rancho Bernardo MAD Fund				
Revenue	$738,952	$0	$0	**$738,952**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,241,162	$0	$0	**$1,241,162**
FY 2027 Appropriations	$1,241,162	$0	$0	**$1,241,162**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Rancho Encantada MAD Fund				
Revenue	$327,794	$0	$0	**$327,794**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$240,659	$5,178	$0	**$245,837**
FY 2027 Appropriations	$240,659	$5,178	$0	**$245,837**
Remington Hills MAD Fund				
Revenue	$49,656	$0	$0	**$49,656**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$80,959	$0	$0	**$80,959**
FY 2027 Appropriations	$80,959	$0	$0	**$80,959**
Road Maintenance and Rehabilitation Fund				
Revenue	$39,532,696	$0	$0	**$39,532,696**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$39,532,696	$3,400,000	$0	**$42,932,696**
FY 2027 Appropriations	$39,532,696	$3,400,000	$0	**$42,932,696**
Robinhood Ridge MAD Fund				
Revenue	$162,466	$0	$0	**$162,466**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$215,885	$0	$0	**$215,885**
FY 2027 Appropriations	$215,885	$0	$0	**$215,885**
Sabre Springs MAD Fund				
Revenue	$270,706	$0	$0	**$270,706**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$371,884	$0	$0	**$371,884**
FY 2027 Appropriations	$371,884	$0	$0	**$371,884**
Scripps/Miramar Ranch MAD Fund				
Revenue	$1,900,497	$0	$0	**$1,900,497**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$2,871,955	$0	$0	**$2,871,955**
FY 2027 Appropriations	$2,871,955	$0	$0	**$2,871,955**
Seized Assets - California Fund				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$363,147	$0	$0	**$363,147**
FY 2027 Appropriations	$363,147	$0	$0	**$363,147**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Seized Assets - Federal DOJ Fund				
Revenue	$0	$0	$0	**$0**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,301,478	$13	$0	**$1,301,491**
FY 2027 Appropriations	$1,301,478	$13	$0	**$1,301,491**
State COPS Fund				
Revenue	$3,400,000	$0	$0	**$3,400,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$5,636,080	$0	$0	**$5,636,080**
FY 2027 Appropriations	$5,636,080	$0	$0	**$5,636,080**
Stonecrest Village MAD Fund				
Revenue	$810,951	$0	$0	**$810,951**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$965,460	$0	$0	**$965,460**
FY 2027 Appropriations	$965,460	$0	$0	**$965,460**
Storm Drain Fund				
Revenue	$5,700,000	$0	$0	**$5,700,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$5,624,045	$0	$0	**$5,624,045**
FY 2027 Appropriations	$5,624,045	$0	$0	**$5,624,045**
Street Light District #1 MAD Fund				
Revenue	$588,774	$0	$0	**$588,774**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$839,297	$0	$0	**$839,297**
FY 2027 Appropriations	$839,297	$0	$0	**$839,297**
Successor Agency Admin & Project - CivicSD Fund				
Revenue	$1,934,326	$0	$0	**$1,934,326**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,934,326	$0	$0	**$1,934,326**
FY 2027 Appropriations	$1,934,326	$0	$0	**$1,934,326**
Talmadge MAD Fund				
Revenue	$183,675	$0	$0	**$183,675**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$726,952	$0	$0	**$726,952**
FY 2027 Appropriations	$726,952	$0	$0	**$726,952**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Talmadge Park North MAD Fund				
Revenue	$7,650	$0	$0	**$7,650**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$35,592	$0	$0	**$35,592**
FY 2027 Appropriations	$35,592	$0	$0	**$35,592**
Talmadge Park South MAD Fund				
Revenue	$12,747	$0	$0	**$12,747**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$85,248	$0	$0	**$85,248**
FY 2027 Appropriations	$85,248	$0	$0	**$85,248**
Tax and Revenue Anticipation Notes Fund				
Revenue	$15,196,000	$1,952,000	$0	**$17,148,000**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$15,196,000	$1,952,000	$0	**$17,148,000**
FY 2027 Appropriations	$15,196,000	$1,952,000	$0	**$17,148,000**
Tierrasanta MAD Fund				
Revenue	$1,698,190	$0	$0	**$1,698,190**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$2,125,016	$0	$0	**$2,125,016**
FY 2027 Appropriations	$2,125,016	$0	$0	**$2,125,016**
Torrey Highlands MAD Fund				
Revenue	$1,027,423	$0	$0	**$1,027,423**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$1,084,789	$0	$0	**$1,084,789**
FY 2027 Appropriations	$1,084,789	$0	$0	**$1,084,789**
Torrey Hills MAD Fund				
Revenue	$1,944,769	$0	$0	**$1,944,769**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$2,067,704	$0	$0	**$2,067,704**
FY 2027 Appropriations	$2,067,704	$0	$0	**$2,067,704**
TOT Convention Center Fund				
Revenue	$44,990,695	$1,027,672	$0	**$46,018,367**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$44,990,696	($40,753,075)	$6,000,000	**$10,237,621**
FY 2027 Appropriations	$44,990,696	($40,753,075)	$6,000,000	**$10,237,621**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
TOT Homelessness Fund				
Revenue	$31,264,719	$714,146	$0	**$31,978,865**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$31,264,720	$714,145	$0	**$31,978,865**
FY 2027 Appropriations	$31,264,720	$714,145	$0	**$31,978,865**
Transient Occupancy Tax Fund				
Revenue	$148,955,215	$3,422,108	$952,381	**$153,329,704**
FTE	10.75	1.00	1.00	**12.75**
Personnel Expenditures	$2,041,950	$198,709	$214,330	**$2,454,989**
Non-Personnel Expenditures	$147,121,444	$2,034,622	$1,731,213	**$150,887,279**
FY 2027 Appropriations	$149,163,394	$2,233,331	$1,945,543	**$153,342,268**
Underground Surcharge Fund				
Revenue	$93,686,183	$0	$0	**$93,686,183**
FTE	26.63	0.00	0.00	**26.63**
Personnel Expenditures	$4,996,021	($17,271)	($1,901)	**$4,976,849**
Non-Personnel Expenditures	$160,583,268	$249,877	$20,403	**$160,853,548**
FY 2027 Appropriations	$165,579,289	$232,606	$18,502	**$165,830,397**
University Heights MAD Fund				
Revenue	$75,575	$0	$0	**$75,575**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$84,914	$62	$0	**$84,976**
FY 2027 Appropriations	$84,914	$62	$0	**$84,976**
Washington Street MAD Fund				
Revenue	$107,788	$0	$0	**$107,788**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$140,000	$0	$0	**$140,000**
FY 2027 Appropriations	$140,000	$0	$0	**$140,000**
Webster-Federal Boulevard MAD Fund				
Revenue	$31,940	$0	$0	**$31,940**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$62,326	$0	$0	**$62,326**
FY 2027 Appropriations	$62,326	$0	$0	**$62,326**
Wireless Communications Technology Fund				
Revenue	$12,480,011	$231,375	$0	**$12,711,386**
FTE	40.00	0.00	0.00	**40.00**
Personnel Expenditures	$7,570,488	($29,408)	($3,220)	**$7,537,860**
Non-Personnel Expenditures	$5,515,898	$215,674	($4,778)	**$5,726,794**
FY 2027 Appropriations	$13,086,386	$186,266	($7,998)	**$13,264,654**

Department/ Fund	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Zoological Exhibits Maintenance Fund				
Revenue	$23,093,657	($292,262)	$0	**$22,801,395**
FTE	0.00	0.00	0.00	**0.00**
Personnel Expenditures	$0	$0	$0	**$0**
Non-Personnel Expenditures	$23,093,657	($292,262)	$0	**$22,801,395**
FY 2027 Appropriations	$23,093,657	($292,262)	$0	$22,801,395
Special Revenue Funds FTE Total	**983.80**	**4.08**	**1.00**	**988.88**
Special Revenue Funds Revenue Total	**$1,049,884,953**	**$3,454,673**	**($636,019)**	**$1,052,703,607**
Special Revenue Funds Appropriations Total	**$1,221,411,187**	**($20,513,421)**	**$7,045,208**	**$1,207,942,974**
TOTAL FTE	**12,961.31**	**60.42**	**22.50**	**13,044.23**
TOTAL OPERATING REVENUE	**$5,612,014,665**	**$215,347,597**	**$4,085,514**	**$5,831,447,776**
TOTAL OPERATING APPROPRIATIONS	**$5,612,322,697**	**$17,272,075**	**$11,623,031**	**$5,641,217,803**
Less: City Employees' Retirement System Fund	**$12,403,112**	**($33,036)**	**($5,300)**	**$12,364,776**
TOTAL REVISED OPERATING APPROPRIATIONS	**$5,599,919,585**	**$17,305,111**	**$11,628,331**	**$5,628,853,027**

Exhibit II

City of San Diego

Fiscal Year 2027 Annual Budget

Change Letter

CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Active Trans In Lieu Fee-Comm Of Concern				
Traffic Signals - Citywide / AIL00004	$28,322	$0	$0	$28,322
Active Trans In Lieu Fee-Comm Of Concern Subtotal	$28,322	$0	$0	**$28,322**
Active Transportation In Lieu Fee				
Traffic Signals - Citywide / AIL00004	$11,563	$0	$0	$11,563
Active Transportation In Lieu Fee Subtotal	$11,563	$0	$0	**$11,563**
Black Mountain Ranch FBA				
Fire Station No. 48 - Black Mountain Ranch / S15015	$1,000,000	$0	$0	$1,000,000
Black Mountain Ranch FBA Subtotal	$1,000,000	$0	$0	**$1,000,000**
Capital Outlay-Mission Valley Trans				
Fenton Pkwy Ext to Camino Del Rio N / RD23000	$249,924	$0	$0	$249,924
Capital Outlay-Mission Valley Trans Subtotal	$249,924	$0	$0	**$249,924**
Carmel Valley Development Impact Fee				
Median Installation / AIG00001	$500,000	$0	$0	$500,000
Carmel Valley Development Impact Fee Subtotal	$500,000	$0	$0	**$500,000**
Citizens Option For Public Safety (Cops)				
Governmental Funded IT Projects / ATT00001	$3,013,536	$0	$0	$3,013,536
Citizens Option For Public Safety (Cops) Subtotal	$3,013,536	$0	$0	**$3,013,536**
Citywide Library DIF				
Oak Park Library / S22011	$1,000,000	($500,000)	$0	$500,000
Citywide Library DIF Subtotal	$1,000,000	($500,000)	$0	**$500,000**
Citywide Park Dif-Park Def. Coc				
Park Improvements / AGF00007	$0	$2,388,335	$0	$2,388,335
Citywide Park Dif-Park Def. Coc Subtotal	$0	$2,388,335	$0	**$2,388,335**
Citywide Park Dif-Park Def. Unrstd				
Berardini Field GDP / P22006	$0	$62,635	$0	$62,635
Montezuma NP Improvements Phase 1 / S25003	$0	$476,760	$0	$476,760
Park Improvements / AGF00007	$0	$1,000,000	$0	$1,000,000
Rancho Bernardo CP Improvements / L20000	$0	$719,623	$0	$719,623
Citywide Park Dif-Park Def. Unrstd Subtotal	$0	$2,259,018	$0	**$2,259,018**
Citywide Park Dif-Unrestricted				
John Baca Park / S22004	$0	$80,000	$0	$80,000
Park Improvements / AGF00007	$0	$1,331,308	$0	$1,331,308
Citywide Park Dif-Unrestricted Subtotal	$0	$1,411,308	$0	**$1,411,308**

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Clairemont Mesa - Urban Comm				
Austin Machitar GDP Amendment / P27002	$0	$116,754	$0	$116,754
Park Improvements / AGF00007	$0	$75,000	$0	$75,000
Clairemont Mesa - Urban Comm Subtotal	$0	$191,754	$0	**$191,754**
Climate Equity Fund				
Stormwater Green Infrastructure / ACC00001	$450,000	$0	$0	$450,000
Climate Equity Fund Subtotal	$450,000	$0	$0	**$450,000**
College Area				
Montezuma NP Improvements Phase 1 / S25003	$0	$406,896	$0	$406,896
College Area Subtotal	$0	$406,896	$0	**$406,896**
Debt Funded General Fund CIP Projects				
Bicycle Facilities / AIA00001	$124,562	$60,000	$0	$184,562
City Facilities Improvements / ABT00001	$8,096,000	$0	$0	$8,096,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	$0	$1,846,793	$0	$1,846,793
Flood Resilience Infrastructure / ACA00001	$32,992,147	($1,756,347)	$0	$31,235,800
Governmental Funded IT Projects / ATT00001	$1,685,000	$0	$0	$1,685,000
Install T/S Interconnect Systems / AIL00002	$0	$500,000	$0	$500,000
Median Installation / AIG00001	$0	$25,000	$0	$25,000
Mission Beach Lifeguard Station / L25001	$3,400,000	$0	$0	$3,400,000
New Walkways / AIK00001	$1,384,573	$175,000	$0	$1,559,573
Sidewalk Repair and Reconstruction / AIK00003	$12,037,129	$0	$0	$12,037,129
Stormwater Green Infrastructure / ACC00001	$700,000	$0	$0	$700,000
Street Light Circuit Upgrades / AIH00002	$1,756,904	$0	$0	$1,756,904
Street Resurfacing and Reconstruction / AID00005	$6,888,685	$1,737,147	$0	$8,625,832
Sunset Cliffs Seawall Improvement / S23006	$0	$200,000	$0	$200,000
Traffic Calming / AIL00001	$150,000	$450,000	$0	$600,000
University Ave Bikeway Pavement Repair / RD25000	$1,500,000	$0	$0	$1,500,000
University Avenue Complete Street Phase1 / S18001	$0	$500,000	$0	$500,000
Villa La Jolla SD System Lining / S26001	$18,315,000	($3,737,593)	$0	$14,577,407
Debt Funded General Fund CIP Projects Subtotal	$89,030,000	$0	$0	**$89,030,000**
Developer Contributions CIP				
Austin Machitar GDP Amendment / P27002	$0	$1,166,824	$0	$1,166,824
Developer Contributions CIP Subtotal	$0	$1,166,824	$0	**$1,166,824**

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Downtown DIF (Formerly Centre City DIF)				
Bicycle Facilities / AIA00001	$1,717,861	$0	$0	$1,717,861
Park Boulevard At-Grade Crossing / S15045	$500,000	$0	$0	$500,000
Downtown DIF (Formerly Centre City DIF) Subtotal	$2,217,861	$0	$0	**$2,217,861**
Fire/Emergency Medical Services Transport Program Fund				
Governmental Funded IT Projects / ATT00001	$1,990,000	$0	$0	$1,990,000
EMS/MTS Fund Subtotal	$1,990,000	$0	$0	**$1,990,000**
Linda Vista Urban Comm				
Park Improvements / AGF00007	$0	$529,885	$0	$529,885
Traffic Calming / AIL00001	$272,910	$50,000	$0	$322,910
Linda Vista Urban Comm Subtotal	$272,910	$579,885	$0	**$852,795**
Metro Sewer Utility - CIP Funding Source				
Alvarado Laboratory Improvements / L22000	$15,600,000	$0	$0	$15,600,000
Enterprise Funded IT Projects / ATT00002	$1,310,000	$0	$0	$1,310,000
Enviro Monitoring Tech Svcs Div Lab Remodel at NTC / S21003	$45,903,956	$0	$0	$45,903,956
MBC Equipment Upgrades / S17013	$1,100,000	$0	$0	$1,100,000
Metropolitan System Pump Stations / ABP00002	$182,593	$75,000	$0	$257,593
Metropolitan Waste Water Department Trunk Sewers / AJB00001	$180,000	$100,000	$0	$280,000
Metro Treatment Plants / ABO00001	$15,323,688	$14,492,000	$0	$29,815,688
North/South Metro Interceptors Rehab / S22001	$14,329,715	$0	$0	$14,329,715
PS 1 & 2 Improvements & Modernization / L24000	$42,000,000	$0	$0	$42,000,000
PS2 Power Reliability & Surge Protection / S00312	$500,000	$0	$0	$500,000
Pure Water Program / ALA00001	$16,080,156	$4,520,692	$0	$20,600,848
Metro Sewer Utility - CIP Funding Source Subtotal	$152,510,108	$19,187,692	$0	**$171,697,800**
Mid City Urban Comm				
Berardini Field GDP / P22006	$0	$137,365	$0	$137,365
Mid City Urban Comm Subtotal	$0	$137,365	$0	**$137,365**
Midway/Pacific Hwy Urban Comm				
Median Installation / AIG00001	$0	$1,737,000	$0	$1,737,000
Pump Station C Assessment / P25001	$20,000	$0	$0	$20,000
Traffic Signals Modification / AIL00005	$804,000	$0	$0	$804,000
Midway/Pacific Hwy Urban Comm Subtotal	$824,000	$1,737,000	$0	**$2,561,000**
Mira Mesa - FBA				
Park Improvements / AGF00007	$0	$1,000,000	$0	$1,000,000
Salk Neighborhood Park & Joint Use Devel / S14007	$0	$420,000	$0	$420,000
Mira Mesa - FBA Subtotal	$0	$1,420,000	$0	**$1,420,000**

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Mission Bay Park Improvements				
Cudahy Creek Wetland Expansion / S27005	$0	$2,651,386	$0	$2,651,386
De Anza Natural General Development Plan / P27001	$0	$3,000,000	$0	$3,000,000
Fiesta Island Causeway & Water Quality / S27006	$0	$1,500,000	$0	$1,500,000
Mission Bay Improvements / AGF00004	$0	$1,500,000	$0	$1,500,000
Mission Bay Upland Habitat Expansion / S27008	$0	$1,000,000	$0	$1,000,000
Mission Beach Lifeguard Station / L25001	$0	$2,000,000	$0	$2,000,000
North Fiesta Island Wetland Restoration / S27007	$0	$1,268,366	$0	$1,268,366
Mission Bay Park Improvements Subtotal	$0	$12,919,752	$0	**$12,919,752**
Mission Valley-Urban Comm.				
SR 163/Friars Road / S00851	$0	$50,000	$0	$50,000
West Valley River Crossing / P27004	$0	$0	$750,000	$750,000
Mission Valley-Urban Comm. Subtotal	$0	$50,000	$750,000	**$800,000**
Muni Sewer Utility - CIP Funding Source				
Alvarado Laboratory Improvements / L22000	$6,900,000	$0	$0	$6,900,000
Enterprise Funded IT Projects / ATT00002	$7,280,000	$0	$0	$7,280,000
Kearny Mesa Trunk Sewer / L24004	$2,000,000	$0	$0	$2,000,000
Murphy Canyon Trunk Sewer Repair/Rehab / S22014	$7,321,305	($7,321,305)	$0	$0
Pipeline Rehabilitation / AJA00002	$3,825,946	$0	$0	$3,825,946
Pump Station Restorations / ABP00001	$0	$2,450,000	$0	$2,450,000
Sewer Main Replacements / AJA00001	$100,717,954	$4,871,305	$0	$105,589,259
South Mission Valley Trunk Sewer PhaseII / S27001	$500,000	$0	$0	$500,000
Tecolote Canyon Trunk Sewer Improvement / S15020	$6,010,122	$0	$0	$6,010,122
Muni Sewer Utility - CIP Funding Source Subtotal	$134,555,327	$0	$0	**$134,555,327**
Navajo Urban Comm				
Bicycle Facilities / AIA00001	$0	$4,000	$0	$4,000
Navajo Urban Comm Subtotal	$0	$4,000	$0	**$4,000**
Neighborhood Enhancement-Comm Of Concern				
Bicycle Facilities / AIA00001	$255,438	$0	$0	$255,438
New Walkways / AIK00001	$0	$761,256	$0	$761,256
Traffic Calming / AIL00001	$265,000	$0	$0	$265,000
Traffic Signals - Citywide / AIL00004	$62,484	$0	$0	$62,484
Traffic Signals Modification / AIL00005	$1,793,203	$0	$0	$1,793,203
Neighborhood Enhancement-Comm Of Concern Subtota	$2,376,125	$761,256	$0	**$3,137,381**
North Park Urban Comm				
Traffic Signals - Citywide / AIL00004	$300,000	$0	$0	$300,000
North Park Urban Comm Subtotal	$300,000	$0	$0	**$300,000**

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Otay Mesa Development Impact Fee				
Beyer Park Development Phase II / S23008	$572,721	$0	$0	$572,721
Otay Mesa Development Impact Fee Subtotal	$572,721	$0	$0	**$572,721**
Otay Mesa Eifd Capital Project Fund				
Airway Road Improvements / P19007	$1,500,000	$0	$0	$1,500,000
Airway Road West / P27000	$500,000	$0	$0	$500,000
Beyer Blvd (OM T8) / RD26000	$2,268,660	$0	$0	$2,268,660
Beyer Park Development Phase II / S23008	$2,440,870	$0	$0	$2,440,870
Caliente Avenue (OM T11.5) / RD26001	$1,040,809	$0	$0	$1,040,809
Siempre Viva Road Improvements / P19006	$1,500,000	$0	$0	$1,500,000
Otay Mesa Eifd Capital Project Fund Subtotal	$9,250,339	$0	$0	**$9,250,339**
Otay Mesa Facilities Benefit Assessment				
Beyer Park Development Phase II / S23008	$1,200,000	$0	$0	$1,200,000
Otay Mesa Facilities Benefit Assessment Subtotal	$1,200,000	$0	$0	**$1,200,000**
Otay Mesa Local Mobility DIF				
Caliente Avenue (OM T11.5) / RD26001	$797,191	$0	$0	$797,191
Palm Avenue Interstate 805 Interchange / S00869	$2,772,440	$0	$0	$2,772,440
Otay Mesa Local Mobility DIF Subtotal	$3,569,631	$0	$0	**$3,569,631**
Otay Mesa/Nestor Urb Comm				
New Walkways / AIK00001	$0	$10,000	$0	$10,000
Otay Mesa/Nestor Urb Comm Subtotal	$0	$10,000	$0	**$10,000**
Pacific Beach Urban Comm				
Median Installation / AIG00001	$0	$30,000	$0	$30,000
Pacific Beach Urban Comm Subtotal	$0	$30,000	$0	**$30,000**
Pacific Highlands Ranch FBA				
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	$0	$6,680,000	$0	$6,680,000
Pacific Highlands Ranch FBA Subtotal	$0	$6,680,000	$0	**$6,680,000**
Peninsula Urban Comm				
Install T/S Interconnect Systems / AIL00002	$317,820	$0	$0	$317,820
Peninsula Urban Comm Subtotal	$317,820	$0	$0	**$317,820**
Rancho Bernardo-Fac Dev Fund				
Rancho Bernardo CP Improvements / L20000	$0	$19,511	$0	$19,511
Rancho Bernardo-Fac Dev Fund Subtotal	$0	$19,511	$0	**$19,511**
Rancho Penasquitos FBA				
Penasquitos Creek NP Comfort Station / S26005	$0	$870,000	$0	$870,000
Rancho Penasquitos FBA Subtotal	$0	$870,000	$0	**$870,000**

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Refuse Disposal - CIP				
Landfill Improvements / AFA00001	$1,500,000	$3,000,000	$0	$4,500,000
Refuse Disposal - CIP Subtotal	$1,500,000	$3,000,000	$0	**$4,500,000**
Road Maintenance & Rehabilitation				
Street Resurfacing and Reconstruction / AID00005	$3,300,000	$2,000,000	$0	$5,300,000
Road Maintenance & Rehabilitation Subtotal	$3,300,000	$2,000,000	$0	**$5,300,000**
San Diego Regional Parks Improvements				
Emerald Hills Neighborhood Park Phase 1 / S25002	$0	$1,000,000	$0	$1,000,000
Junipero Serra Museum ADA Improvements / S15034	$0	$3,843,366	$0	$3,843,366
Park Improvements / AGF00007	$0	$1,239,031	$0	$1,239,031
Regional Park Improvements / AGF00005	$0	$900,000	$0	$900,000
San Diego Regional Parks Improvements Subtotal	$0	$6,982,397	$0	**$6,982,397**
Scripps Miramar Ranch DIF				
Jerabek Park Improvements / S20007	$0	$80,000	$0	$80,000
Scripps Miramar Ranch DIF Subtotal	$0	$80,000	$0	**$80,000**
S.E. San Diego Urban Comm				
Park Improvements / AGF00007	$0	$11,665	$0	$11,665
Traffic Signals - Citywide / AIL00004	$39,242	$0	$0	$39,242
S.E. San Diego Urban Comm Subtotal	$39,242	$11,665	$0	**$50,907**
Solid Waste Management-Cip				
Landfill Improvements / AFA00001	$2,033,000	$99,900	$0	$2,132,900
Solid Waste Management-Cip Subtotal	$2,033,000	$99,900	$0	**$2,132,900**
TOT Convention Center				
Convention Center Improvements / ABT00009	$18,290,000	$0	$0	$18,290,000
Tot Convention Center Subtotal	$18,290,000	$0	$0	**$18,290,000**
TransNet Estimated Revenue (Memo Only)				
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	$12,848,662	($12,848,662)	$0	$0
TransNet Estimated Revenue (Memo Only) Subtotal	$12,848,662	($12,848,662)	$0	**$0**
Transnet Extension 70% Cap				
Bicycle Facilities / AIA00001	$3,150,000	$0	$0	$3,150,000
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	$3,500,000	$0	$0	$3,500,000
New Walkways / AIK00001	$2,628,857	$0	$0	$2,628,857
Normal Street Promenade / S22012	$429,971	$0	$0	$429,971
Street Resurfacing and Reconstruction / AID00005	$14,314,300	$0	$0	$14,314,300
Sunset Cliffs Seawall Improvement / S23006	$420,000	$0	$0	$420,000
Traffic Signals - Citywide / AIL00004	$1,315,607	$0	$0	$1,315,607
Transnet Extension 70% Cap Subtotal	$25,758,735	$0	$0	**$25,758,735**

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Transnet Extension Rtci Fee				
El Camino Real to ViaDeLaValle (1/2 mile) / S00856	$0	$2,192,742	$0	$2,192,742
Install T/S Interconnect Systems / AIL00002	$573,727	$0	$0	$573,727
Median Installation / AIG00001	$270,000	$0	$0	$270,000
New Walkways / AIK00001	$0	$285,661	$0	$285,661
Normal Street Promenade / S22012	$1,463,957	$0	$0	$1,463,957
Traffic Signals - Citywide / AIL00004	$1,773,293	$0	$0	$1,773,293
Traffic Signals Modification / AIL00005	$500,000	$1,166,600	$0	$1,666,600
Transnet Extension Rtci Fee Subtotal	$4,580,977	$3,645,003	$0	**$8,225,980**
Trench Cut Fees/Excavation Fee				
Street Resurfacing and Reconstruction / AID00005	$2,470,000	$0	$0	$2,470,000
Trench Cut Fees/Excavation Fee Subtotal	$2,470,000	$0	$0	**$2,470,000**
Underground Surcharge - CIP				
Utilities Undergrounding Program / AID00001	$55,065,684	($12,314,103)	$0	$42,751,581
Underground Surcharge - CIP Subtotal	$55,065,684	($12,314,103)	$0	**$42,751,581**
Uptown Urban Comm				
Normal Street Promenade / S22012	$106,072	$0	$0	$106,072
Uptown Urban Comm Subtotal	$106,072	$0	$0	**$106,072**
Water Utility - CIP Funding Source				
Alvarado 2nd Extension Pipeline / S12013	$0	$10,000,000	$0	$10,000,000
Alvarado Laboratory Improvements / L22000	$7,500,000	$0	$0	$7,500,000
Backflow Preventer Replacement / AKB00008	$1,800,000	($1,800,000)	$0	$0
Barret Dam Outlet Bulkhead & Drawdown Improvements / S24002	$5,946,250	$0	$0	$5,946,250
Cielo & Woodman Pump Station / S12012	$7,000,000	$0	$0	$7,000,000
Dams & Reservoirs Security Improvements / S22013	$16,000,000	($10,000,000)	$0	$6,000,000
El Monte Pipeline No 2 / S10008	$10,000,000	($300,000)	$0	$9,700,000
El Monte Pipeline Rehabilitation Phase 2 / S27004	$0	$300,000	$0	$300,000
Enterprise Funded IT Projects / ATT00002	$630,000	$0	$0	$630,000
Hodges Near-Term Drawdown Modifications / S27003	$500,000	$500,000	$0	$1,000,000
Large Diameter Water Transmission PPL / AKA00003	$0	$15,000,000	$0	$15,000,000
Lower Otay Dam Outlet Improvements / S24003	$2,000,000	$0	$0	$2,000,000
Metro Treatment Plants / ABO00001	$6,376,665	$0	$0	$6,376,665
Miramar WTP Residuals Redirection / S23012	$8,000,000	$0	$0	$8,000,000
Morena Dam Upstream Face Replacement / S24001	$10,500,000	$0	$0	$10,500,000
Morena Pipeline / S16027	$8,706,209	$0	$0	$8,706,209
Murray Near-Term Seismic Stabilization / S27002	$1,000,000	$500,000	$0	$1,500,000
Otay 2nd Pipeline Phase 4 / S20001	$11,000,000	$0	$0	$11,000,000

Project	Draft Budget	May Revision to the Draft Budget	Council Action	Adopted Budget
Water Utility - CIP Funding Source (cont.)				
Otay 2nd PL Relocation-PA / L24001	$2,000,000	$0	$0	$2,000,000
Pomerado Pipeline / S27000	$300,000	$0	$0	$300,000
Pure Water Program / ALA00001	$17,255,061	$0	$0	$17,255,061
Rancho Bernardo Industrial Pump Stn Replacement / S21004	$12,313,809	$0	$0	$12,313,809
Standpipe and Reservoir Rehabilitations / ABL00001	$12,000,000	$0	$0	$12,000,000
Water Main Replacements / AKB00003	$135,218,850	($21,000,000)	$0	$114,218,850
Water SCADA IT Upgrades / T22001	$3,750,000	$0	$0	$3,750,000
Water Treatment Plants / ABI00001	$10,716,920	$0	$0	$10,716,920
Water Utility - CIP Funding Source Subtotal	$290,513,764	($6,800,000)	$0	**$283,713,764**
TOTAL CAPITAL IMPROVEMENTS PROGRAM APPROPRIATIONS	**$821,746,323**	**$35,586,796**	**$750,000**	**$858,083,119**
TOTAL COMBINED OPERATING and CAPITAL IMPROVEMENTS PROGRAM	**$6,434,069,020**	**$52,858,871**	**$12,373,031**	**$6,499,300,922**
Less: City Employees' Retirement System Fund	**$12,403,112**	**($33,036)**	**($5,300)**	**$12,364,776**
TOTAL REVISED COMBINED OPERATING and CAPITAL IMPROVEMENTS PROGRAM	**$6,421,665,908**	**$52,891,907**	**$12,378,331**	**$6,486,936,146**