

Citywide Program Expenditures



Description

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

Citywide Program Expenditures

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	0.00	0.00	0.00	0.00
Personnel Expenditures	\$ -	\$ -	\$3,982,605	\$3,982,605
Non-Personnel Expenditures	189,446,301	184,241,897	210,815,902	26,574,005
Total Department Expenditures	\$189,446,301	\$184,241,897	\$214,798,507	\$30,556,610
Total Department Revenue	\$ -	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Administrative Expenditures	\$881,714	\$1,514,297	\$5,140,571	\$3,626,274
Assessments to Public Property	1,227,585	1,443,644	1,478,066	34,422
Citywide Elections	3,463,614	1,760,000	2,331,000	571,000
Corporate Master Leases Rent	14,903,492	16,235,609	13,503,359	(2,732,250)
Deferred Capital Debt Service	36,246,274	55,051,999	67,381,950	12,329,951
Insurance	5,864,680	6,482,307	7,305,689	823,382
Memberships	1,255,521	1,338,493	1,345,846	7,353
Office Space Rent	-	-	1,103,699	1,103,699
Preservation of Benefits	820,670	925,000	957,000	32,000
Property Tax Administration	5,197,941	5,048,327	5,197,941	149,614
Public Liab Claims Transfer-Claims	26,865,509	31,193,782	31,657,782	464,000
Public Liab Claims Transfer-Insurance	32,451,413	31,578,669	32,489,727	911,058
Public Use Leases	1,308,175	1,308,175	1,308,175	-
Redistricting Commission	180	-	-	-
Right-of-Way Permit Reimbursements	5,286,172	7,672,377	11,642,031	3,969,654
Special Consulting Services	534,837	420,706	400,000	(20,706)
Supplemental COLA Benefit	912,887	995,000	893,000	(102,000)
TRANS Interest Expense Transfer	-	-	9,219,720	9,219,720
Transfer to Infrastructure Fund	21,057,697	-	-	-
Transfer to Other Funds	2,426,062	-	-	-
Transfer to Park Improvement Funds	28,741,876	21,273,512	21,442,951	169,439
Total	\$189,446,301	\$184,241,897	\$214,798,507	\$30,556,610

Citywide Program Expenditures

Budget Adjustments

	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	-	\$13,644,067	\$ -
Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Tax and Revenue Anticipation Note (TRAN) Interest	-	9,219,720	-
Addition of non-personnel expenditures to support the net interest payments for the issuance of a TRAN.			
One-time Additions and Annualizations	-	6,993,549	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Right-of-Way Permit Reimbursement Addition	-	4,598,249	-
Addition of non-personnel expenditures to reimburse the Development Services Department for inspections of right-of-way permits performed in Fiscal Year 2025.			
Labor Negotiations Impact	-	3,982,605	-
Addition of personnel expenditures associated with an estimate for current ongoing labor negotiations.			
General Liability and Excess Insurance Programs	-	911,058	-
Addition of non-personnel expenditures to support the General Liability and Excess Insurance programs.			
Citywide Elections	-	571,000	-
Addition of non-personnel expenditures associated with the County of San Diego's administration of anticipated citywide elections.			
Public Liability Claims Payments	-	464,000	-
Addition of non-personnel expenditures associated with estimated claims and non-claims payments within the Public Liability Operating Fund.			
Mission Bay and Regional Park Improvements Funds	-	169,439	-
Addition of non-personnel expenditures for the transfer to the Mission Bay and Regional Park Improvements Funds per City Charter section 55.2.			
Property Tax Administration Fees	-	149,614	-
Addition of non-personnel expenditures associated with property tax administration fees paid to the County of San Diego.			
Assessments to Public Property	-	34,422	-
Addition of non-personnel expenditures associated with assessments levied on General Fund City property in Maintenance Assessment Districts (MADs) and Property and Business Improvement Districts (PBIDs).			

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Budget Adjustments

	FTE	Expenditures	Revenue
Preservation of Benefits Program	-	32,000	-
Addition of non-personnel expenditures associated with the preservation of retiree benefits for plan members of the San Diego City Employees' Retirement System.			
Sales Tax Consulting Services	-	17,544	-
Adjustment to reflect revised non-personnel expenditures to support consultant services for sales, transactions, and use tax audit services.			
Membership Fees	-	7,353	-
Addition of non-personnel expenditures associated with membership fee rate increases.			
Supplemental Cost of Living Adjustment	-	(102,000)	-
Adjustment to reflect the allocation of the pay-go costs for the continued funding of the Supplemental Cost of Living Adjustment.			
Debt Service Reallocation	-	(161,349)	-
Reallocation of one-time non-discretionary debt service from the General Fund to the Capital Outlay Fund.			
Right-of-Way Permit Reimbursement Reduction	-	(628,595)	-
Reduction of non-personnel expenditures to reimburse the Engineering and Capital Projects Department for inspections of right-of-way permits performed in Fiscal Year 2025.			
Janitorial Services	-	(1,114,267)	-
Reduction of non-personnel expenditures associated with the transition from contractual work to the General Services Department.			
Property Management Services	-	(1,200,000)	-
Reduction of non-personnel expenditures associated with the anticipated mid-year disposition of a property.			
Climate Equity Fund Transfer	-	(7,031,799)	-
Reduction of one-time non-personnel expenditures associated with waiving the transfer to the Climate Equity Fund.			
Total	0.00	\$30,556,610	\$ -

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	-	-	3,982,605	3,982,605
PERSONNEL SUBTOTAL	-	-	3,982,605	3,982,605
NON-PERSONNEL EXPENDITURES				
Contracts & Services	96,703,879	101,821,758	107,085,121	5,263,363
<i>External Contracts & Services</i>	<i>91,242,077</i>	<i>94,065,593</i>	<i>95,355,743</i>	<i>1,290,150</i>

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Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
<i>Internal Contracts & Services</i>	5,461,802	7,756,165	11,729,378	3,973,213
Information Technology	2,500	-	-	-
Energy and Utilities	556,833	1,430,509	1,070,619	(359,890)
Other Expenses	3,162,120	4,784,876	5,591,766	806,890
Transfers Out	89,020,968	76,204,754	97,068,396	20,863,642
NON-PERSONNEL SUBTOTAL	189,446,301	184,241,897	210,815,902	26,574,005
Total	\$189,446,301	\$184,241,897	\$214,798,507	\$30,556,610

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
	Adjust Budget To Approved Levels					\$3,982,605
FTE, Salaries and Wages Subtotal		0.00	0.00	0.00		\$3,982,605