Description

The Department of Information Technology provides technology services to the City of San Diego spanning over 30 City Departments, over 400 locations, more than 12,900 employees, and the 1.4 million residents of the City of San Diego.

Key areas of the Department include:

IT Architecture and Engineering - The IT Architecture and Engineering Team manages the network, datacenter, applications, cloud, telecommunications, call center, desktop phone and directory services for the City. The team sets the technology direction and innovation for the City's core infrastructure, resiliency, and data protection needs, and works with City departments to develop solutions to enhance City services.

Digital Strategy - The Digital Strategy team partners with City departments to develop innovative strategies to expand citywide digital services, streamline applications through web and mobile channels, manage the IT Governance process, and facilitate the Strategic Technology Advisory Committee (STAC) process.

Cyber Security - The Cyber Security team manages services that protect the City's data and technology and manages the business risk of City IT operations through the use of tools, policies, and security awareness.

Contracts Management - The Contracts Management team manages the contract life cycle of citywide IT contracts, Request for Proposals (RFPs), service level agreements, procurement, contract negotiations, and enterprise licenses. They ensure compliance with all City procurement requirements.

Service Management Office (SMO) - The Service Management Office manages the City's end user computer hardware and software standards and enterprise change governance. The SMO manages the contract for Workplace Services, IT Help Desk and Desktop Support functions, the City's ServiceNow platform, and develops citywide IT Service Delivery best practices.

Fiscal Services - The Fiscal Services team provides oversight of the Department's operating and capital budget, monitors accounting and financial reporting for the Department's General Fund, Information Technology Fund, OneSD Support Fund and Wireless Communication Technology Fund, and manages payroll operations, purchase requisitions and vendor payments.

Enterprise Resource Planning (ERP) - The Enterprise Resource Planning team works with City departments to design, optimize, and execute critical business processes, including City employee payroll, vendor and customer payments, citywide budgeting, accounting and financial transactions and reporting, monitoring of budgeted expenditures and many other critical functions.

Public Safety Wireless Technology Services - The Public Safety Wireless team provides radio services to first responders in the Police and Fire-Rescue Departments, supporting radio sites and mountaintop towers in San Diego County. The division also installs radio equipment in public safety and City vehicles.

SD Access 4 All - The SD Access 4 All program supports residents in bridging the digital divide. Programs include citywide broadband master plan efforts, an open public Wi-Fi program, Digital Navigation services, digital literacy services, and a hotspot and Chromebook lending program.

The vision is:

To be an innovative technology leader and strategic partner for San Diego.

The mission is:

To deliver high value, equitable, secure, and resilient technology solutions and public safety wireless radio services through strategic innovation and partnerships with City and regional stakeholders.

Goals and Objectives

Goal 1: Secure the City's Data and Technology Assets and Mitigate Risk

- Enhance the automation of cyber security with Security Information and Event Management (SIEM) tools across the City.
- Ensure security is a key decision point for all contracts, RFI/RFP processes, product selection, adoption, and use.
- Optimize the City's network architecture to increase availability and improve security.
- Proactively modernize security infrastructure to guarantee the confidentiality, integrity and availability of City data.
- Advance the City's cybersecurity resilience for post-quantum encryption through system inventory, cryptographic modernization, and alignment with emerging NIST PQC standards.
- Adopt automated, intelligent cyber defenses to more rapidly detect and remediate vulnerabilities before they can be exploited by next -generation cyber threats.

Goal 2: Collaborate with Stakeholders to Optimize Technology Services Driving Business Value and Resiliency

- Expanded cloud services provide agility, resiliency, enhanced security, and availability.

- The AI Center of Excellence guides and accelerates responsible AI adoption across an organization.
- A citywide platform strategy leverages common standards to maximize business value and reduce costs.
- Expand adaptability and agility for public-facing and City workforce applications to improve efficiency and ease-of-use.
- Standardization and integration of the centralized technology ecosystem will reduce training and support costs, accelerate development, and improve data analytics and security.
- Enhance public safety wireless communications coverage and provide redundancy and resiliency.

Goal 3: Standardize and Modernize City Technologies and Processes Driving Innovation, Security, and Efficiency

- Standardized IT services drive efficiencies and economies of scale with common standards, security, and governance requirements.
- Standardized digital transformation ensures alignment with City technologies, support contracts, training, data governance, and security.
- Improved service management through business relationship management, technology automation, and industry best practices.
- Data governance ensures the availability, usability, integrity, and security of the data in enterprise systems.
- Empower City departments to deliver secure and innovative solutions.

Goal 4: Elevate IT Service Delivery by Enhancing Technology for Transparency, Oversight, Operational Value, and Excellence

- Engage City departments to make improvements to contract Service Level Agreements to promote innovation and meet changing business requirements.
- Enhance the long-term roadmap of the City's IT contracts and RFPs with agility to adapt to the rapid pace of technology change.
- Develop contracts to improve cross-functional delivery and contract compliance.

Goal 5: Advance Digital Equity for City Employees and Residents

- Expand free Wi-Fi citywide with a focus on digital equity priority areas.
- Partner with nonprofits to provide digital equity training, access to programs, and low or no-cost device offerings.
- Promote broadband competition and Infrastructure expansion.
- Expand Digital Navigator Program and increase broadband adoption through regional participation with CA Lifeline.
- Explore the feasibility of using philanthropic funding to supplement Digital Equity programming and grant fund activities.

- Increase public transparency and awareness of digital equity initiatives and goals.

Goal 6: ***Train, develop, and Increase Employee Satisfaction and Retention of Department of IT Staff***

- Increase career growth opportunities and promotional opportunities for staff to increase employee satisfaction and retention.
- Offer training opportunities to IT staff in Information Technology Infrastructure Library (ITIL), cyber security, project management, cloud, IT procurement, GIS, SAP, network, digital equity, and other IT disciplines to grow in their careers and take advantage of promotional opportunities.
- Partner with the Human Resources Department to share technologies and employment opportunities among colleges and post-high school education agencies.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Engaged over 13,000 residents during the development of the new Broadband Master Plan through outreach efforts led by six Community-Based Organizations.
- Digital Navigators conducted 5,000 sessions to help residents improve access to technology by connecting them to affordable internet, digital skills training, and online resources for workforce development, housing assistance, and government services.
- In partnership with local refurbisher, Computers2Kids, nearly 800 affordable computers that include lifetime tech support were distributed to residents through distribution events and the Digital Navigator program.

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of identified disparities, gaps, and deficiencies?

YES

TEP Goal 5: Advance Digital Equity for City Employees and Residents

Objective 2: Develop San Diego Digital Equity Coalition to improve coordination among regional stakeholders and advise the City on future digital equity initiatives.

Objective 3: Promote broadband competition and infrastructure expansion through the adoption of relevant policies and centralization of broadband-focused permit oversight.

Objective 4: Increase broadband adoption in low-income households through outreach campaigns for the new State of CA Lifeline Broadband pilot program.

Objective 5: Establish San Diego Community Digital Equity Grant Program pilot to fund digital skills training, devices, computer labs and low-cost internet enrollment efforts.

Budget Adjustment(s)

Do the adjustments impact any department disparities, gaps, and deficiencies?

YES

TEP Goal 5: Advance Digital Equity for City Employees and Residents

Objective 2: Reduction of Mobile Hotspot Program, Expenditure Reduction, General Fund – A supplemental funding source was identified for this program in Fiscal Year 2027.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Connection of Public Wi-Fi in Priority Digital Equity Areas	Connecting 80% of the identified Priority Digital Equity Public Wi-Fi Locations	80.00%	94.00%	90.00%

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Cyber Security Incident Percentage[1]	Less than 1% average of cyber security incidents for all active users	1.00%	1.00%	1.00%
Mission Critical Application Availability	99.9% Annual Mission Critical Application Availability	99.90%	99.90%	99.90%
PRA Requests Closure Time	Proportion of Public Records Act requests that are closed within 24 days since the request was opened.	80.00%	83.00%	80.00%
Public Safety Wireless Radio System Availability[2]	The US standard for availability of public safety radio systems is 99.999%	99.99%	99.99%	99.99%

1 The Baseline, Performance and Goal are <1%

2 The Baseline, Performance and Goal are 99.999%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	135.52	133.42	121.00	(12.42)
Personnel Expenditures	$25,912,667	$28,848,409	$27,129,648	($1,718,761)
Non-Personnel Expenditures	105,104,838	109,648,127	107,002,694	(2,645,433)
Total Department Expenditures	**$131,017,506**	**$138,496,536**	**$134,132,342**	**($4,364,194)**
Total Department Revenue	**$124,193,625**	**$129,348,018**	**$127,159,950**	**($2,188,068)**

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$2,476,191	$3,555,982	$3,491,797	($64,185)
Enterprise IT Sourcing Operations	470,922	-	424	424
Total	**$2,947,113**	**$3,555,982**	**$3,492,221**	**($63,761)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	-	4.00	6.00	2.00
Enterprise IT Sourcing Operations	4.00	-	-	-
Total	**4.00**	**4.00**	**6.00**	**2.00**

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support Addition of 2.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	2.00	$90,323	$90,337
Non-Discretionary Adjustment 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.	-	59,516	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	41,085	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(5,766)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Computer Replacement Program Reduction of non-personnel expenditures associated with decreased computer replacement costs due to the implementation of a One Device standard among City staff.	-	(118,382)	-
Mobile Hotspot Program Reduction of non-personnel expenditures due to the planned usage of PEG funding to cover these costs in Fiscal Year 2027.	-	(130,537)	-
Total	**2.00**	**($63,761)**	**$90,337**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	340,840	382,709	497,755	115,046
Fringe Benefits	129,018	146,361	162,723	16,362
PERSONNEL SUBTOTAL	**469,858**	**529,070**	**660,478**	**131,408**
NON-PERSONNEL EXPENDITURES				
Supplies	1,804	-	-	-
Contracts & Services	13,129	9,162	9,706	544
External Contracts & Services	*7,303*	*3,511*	*3,511*	-
Internal Contracts & Services	*5,826*	*5,651*	*6,195*	*544*
Information Technology	1,638,476	1,385,065	1,248,762	(136,303)
Other Expenses	713	-	-	-
Debt Expenses	823,133	1,632,685	1,573,275	(59,410)
NON-PERSONNEL SUBTOTAL	**2,477,255**	**3,026,912**	**2,831,743**	**(195,169)**
Total	**$2,947,113**	**$3,555,982**	**$3,492,221**	**($63,761)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$64,821	$ -	$90,337	$90,337
Total	**$64,821**	**$ -**	**$90,337**	**$90,337**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000067	Information Systems Analyst 1	3.00	3.00	3.00	71,552 - 86,944	$241,790
91001000	Intern - Hourly	0.00	0.00	2.00	36,920 - 47,320	84,032
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	171,933
FTE, Salaries and Wages Subtotal		**4.00**	**4.00**	**6.00**		**$497,755**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Flexible Benefits	48,695	51,399	52,250	851
Long-Term Disability	1,218	1,940	2,170	230
Medicare	5,173	5,550	7,217	1,667
Other Post-Employment Benefits	16,373	16,288	12,648	(3,640)
Retiree Medical Trust	671	958	1,034	76
Retirement 401 Plan	2,646	3,828	4,137	309
Retirement ADC	46,549	57,025	69,835	12,810
Risk Management Administration	5,349	6,664	6,348	(316)
Supplemental Pension Savings Plan	-	-	3,151	3,151
Unemployment Insurance	-	364	434	70
Workers' Compensation	2,344	2,345	3,499	1,154
Fringe Benefits Subtotal	**$129,018**	**$146,361**	**$162,723**	**$16,362**
Total Personnel Expenditures			**$660,478**	

GIS Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$ -	$14,560	$ -	($14,560)
Information Technology	5,323,225	6,705,450	-	(6,705,450)
Total	**$5,323,225**	**$6,720,010**	**$ -**	**($6,720,010)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	0.49	0.27	-	(0.27)
Information Technology	11.00	11.00	-	(11.00)
Total	**11.49**	**11.27**	**-**	**(11.27)**

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	$ -	$1,165,433
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.27)	(14,560)	-
Non-Discretionary Adjustment 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.	-	(491,010)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(1,191,901)	-
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(11.00)	(1,616,229)	-
Department of Information Technology Restructure Transfer of non-personnel expenditures and revenue associated with the restructure from the Department of Information Technology to the Performance and Analytics Department.	-	(3,406,310)	(6,618,181)
Total	**(11.27)**	**($6,720,010)**	**($5,452,748)**

1. The budget adjustment includes the restructure of 11.00 FTE to the Performance and Analytics Department.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	662,982	1,025,567	-	(1,025,567)
Fringe Benefits	408,352	605,222	-	(605,222)
PERSONNEL SUBTOTAL	**1,071,333**	**1,630,789**	**-**	**(1,630,789)**
NON-PERSONNEL EXPENDITURES				
Supplies	66	-	-	-
Contracts & Services	1,105,251	1,497,320	-	(1,497,320)
External Contracts & Services	*941,014*	*1,006,310*	-	*(1,006,310)*
Internal Contracts & Services	*164,237*	*491,010*	-	*(491,010)*
Information Technology	3,145,565	3,591,901	-	(3,591,901)

Department of Information Technology

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Energy and Utilities	800	-	-	-
Other Expenses	209	-	-	-
NON-PERSONNEL SUBTOTAL	**4,251,892**	**5,089,221**	**-**	**(5,089,221)**
Total	**$5,323,225**	**$6,720,010**	**$ -**	**($6,720,010)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$5,108,040	$5,213,978	$ -	($5,213,978)
Other Revenue	980	-	-	-
Revenue from Other Agencies	263,568	238,770	-	(238,770)
Revenue from Use of Money and Property	51,203	-	-	-
Total	**$5,423,791**	**$5,452,748**	**$ -**	**($5,452,748)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001168	Deputy Director	1.00	1.00	0.00	79,643 - 292,822	-
21000432	Geographic Info Systems Analyst 2	2.00	2.00	0.00	86,944 - 105,061	-
21000433	Geographic Info Systems Analyst 3	2.00	2.00	0.00	95,472 - 115,378	-
21000434	Geographic Info Systems Analyst 4	1.00	1.00	0.00	107,328 - 130,083	-
20000293	Information Systems Analyst 3	1.00	1.00	0.00	95,472 - 115,378	-
20000377	Information Systems Technician	1.00	1.00	0.00	68,474 - 82,555	-
90001073	Management Intern - Hourly	0.49	0.27	0.00	36,920 - 47,320	-
20001234	Program Coordinator	3.00	3.00	0.00	36,920 - 220,314	-
FTE, Salaries and Wages Subtotal		**11.49**	**11.27**	**0.00**		**$ -**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	7,290	7,643	-	(7,643)
Flexible Benefits	61,918	113,072	-	(113,072)
Long-Term Disability	2,369	5,200	-	(5,200)
Medicare	9,803	14,871	-	(14,871)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Other Post-Employment Benefits	20,564	32,576	-	(32,576)
Retiree Medical Trust	916	1,754	-	(1,754)
Retirement 401 Plan	3,617	7,024	-	(7,024)
Retirement ADC	275,187	381,690	-	(381,690)
Risk Management Administration	6,665	13,328	-	(13,328)
Supplemental Pension Savings Plan	16,711	19,245	-	(19,245)
Workers' Compensation	3,313	7,843	-	(7,843)
Fringe Benefits Subtotal	**$408,352**	**$605,222**	**$ -**	**($605,222)**

Information Technology Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Citywide IT Fixed Expenses	$66,805,139	$68,627,671	$66,762,505	($1,865,166)
Department of Information Technology	5,446,006	6,365,272	6,281,791	(83,481)
Enterprise IT Sourcing Operations	2,509,864	2,631,353	3,355,552	724,199
Enterprise Resource Planning	1,111	249,602	41	(249,561)
Information Technology	5,127,728	4,977,268	5,133,118	155,850
IT Contract Management	1,662,768	1,833,575	1,842,831	9,256
Wireless Technology Services	56	-	-	-
Total	**$81,552,671**	**$84,684,741**	**$83,375,838**	**($1,308,903)**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	15.78	13.00	13.00	-
Enterprise IT Sourcing Operations	9.00	11.00	13.00	2.00
Enterprise Resource Planning	-	1.00	-	(1.00)
Information Technology	23.00	21.00	17.00	(4.00)
IT Contract Management	3.00	3.00	3.00	-
Total	**50.78**	**49.00**	**46.00**	**(3.00)**

Budget Adjustments

	FTE	Expenditures	Revenue
Microsoft Enterprise Licensing Agreement Addition of non-personnel expenditures associated with contractual increases for the City's use of comprehensive, subscription-based services provided by Microsoft.	-	$1,057,105	$ -
Get It Done Maintenance & Support Addition of non-personnel expenditures associated with the maintenance and development of the City's Get It Done application.	-	896,215	-

Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments[1] Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	(3.00)	477,392	-
Restructure of Public Records Act (PRA) Program Transfer of 1.00 Program Manager and associated non-personnel expenditures from the Communications Department.	1.00	452,451	-
Non-Discretionary Adjustment 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.	-	405,262	-
Digital Productivity Tools Licensing Addition of non-personnel expenditures to support Citywide staff licensing of tools designed to increase productivity.	-	208,000	-
ServiceNow System Addition of non-personnel expenditures associated with the City's unified IT Service Management, IT Asset Management, and IT Governance platform.	-	206,149	-
Legal Services Agreement Addition of non-personnel expenditures to right-size support provided by the City Attorney's Office.	-	172,801	-
Employ and Empower Program Support Addition of 2.00 Intern - Hourly and associated revenue to support the Employ and Empower Program.	2.00	90,323	90,337
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	892,089
Non-Discretionary Revenue Adjustment Adjustment to reflect revised non-discretionary revenue projections.	-	-	(1,301,364)
Department of Information Technology Restructure Transfer of non-personnel expenditures associated with the restructure from the Department of Information Technology to the Performance and Analytics Department.	-	(690)	-
Power BI Licenses Reduction of non-personnel expenditures for licenses of the enterprise data analytics and visualization tool.	-	(28,000)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Call Center Software Reduction of non-personnel expenditures associated with elimination of a legacy contact center platform as City migrates to a new, modern system.	-	(37,180)	-
Java Licensing Reduction of non-personnel expenditures associated with the transition away from the application.	-	(40,000)	-
Power Supply Service Support Reduction of non-personnel expenditures associated with the contract providing Uninterrupted Power Supply service.	-	(50,000)	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(2.00)	(107,851)	-
Cybersecurity Support Addition of 1.00 Program Coordinator and reduction of contractual expenditures associated with insourcing cyber security functions to achieve cost savings.	1.00	(109,170)	-
Cloud Data Storage Reduction of non-personnel expenditures for cloud services that are now covered under broader enterprise licensing agreements.	-	(112,000)	-
Enterprise Compute Managed Service Provider Contract Reduction of non-personnel expenditures associated with the maintenance and support for server and storage infrastructure and expansion of cloud services.	-	(166,413)	-
Cybersecurity Software Reduction of non-personnel expenditures associated with the use of web browser, supply chain, and malware monitoring tools.	-	(172,657)	-
Writing Assistant Licenses Reduction of non-personnel expenditures associated with a decrease in Grammarly licenses.	-	(216,000)	-
Artificial Intelligence (AI) Program Support Reduction of 1.00 Program Manager supporting the strategy, governance, adoption, and implementation of the City's AI programs.	(1.00)	(242,726)	-
Data Storage and Patch Management Reduction of non-personnel expenditures associated with the City's transition from legacy systems to cloud-based services.	-	(243,000)	-
Network Voice and Data Managed Services Provider Contract Reduction of non-personnel expenditures associated with a decrease in fixed costs supporting the City's network ecosystem.	-	(246,000)	-

Budget Adjustments

	FTE	Expenditures	Revenue
Innovation & Modernization Efforts Reduction of one-time non-personnel expenditures associated with the deferral of initiatives related to advanced automation and enterprise compute enhancements.	-	(250,000)	-
IT Service Management System Reduction of 1.00 Program Manager responsible for managing core functionality, development, and maintenance of the City's ServiceNow system.	(1.00)	(252,950)	-
Personnel Expenditures Savings Reduction of personnel expenditures by holding vacant 1.00 Assistant Department Director.	-	(257,151)	-
Workplace Services Managed Services Provider Contract Reduction of non-personnel expenditures associated with providing comprehensive IT support to City employees.	-	(350,000)	-
Cloud Computing Services Reduction of one-time non-personnel expenditures associated with cloud computing services after a reevaluation of usage patterns and procurement timelines.	-	(355,000)	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(411,988)	-
Voice and Network Security Reduction of one-time non-personnel expenditures to temporarily decrease contracted labor that supports communications and access systems.	-	(465,825)	-
Network Modernization and Security Improvements Reduction of one-time non-personnel expenditures associated with the deferral of select modernization and security efforts.	-	(500,000)	-
Hardware Refresh Deferral Reduction of one-time non-personnel expenditures associated with the deferral of refreshing firewall and data storage hardware.	-	(660,000)	-
Total	**(3.00)**	**($1,308,903)**	**($318,938)**

1. This budget adjustment includes the restructure of 5.00 FTE to the Performance and Analytics Department, offset by the restructure of 2.00 FTE combined from the Compliance and Communications Departments.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	6,874,275	7,578,206	7,523,139	(55,067)
Fringe Benefits	3,444,070	3,761,330	4,136,995	375,665
PERSONNEL SUBTOTAL	**10,318,345**	**11,339,536**	**11,660,134**	**320,598**

Department of Information Technology

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	6,523	25,889	22,840	(3,049)
Contracts & Services	2,516,567	71,188,514	69,903,770	(1,284,744)
External Contracts & Services	*1,406,494*	*1,624,578*	*1,637,577*	*12,999*
Internal Contracts & Services	*1,110,073*	*69,563,936*	*68,266,193*	*(1,297,743)*
Information Technology	67,827,113	2,116,132	1,774,424	(341,708)
Energy and Utilities	5,063	10,600	10,600	-
Other Expenses	4,914	4,070	4,070	-
Capital Expenses	874,147	-	-	-
NON-PERSONNEL SUBTOTAL	**71,234,325**	**73,345,205**	**71,715,704**	**(1,629,501)**
Total	**$81,552,671**	**$84,684,741**	**$83,375,838**	**($1,308,903)**

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$81,498,954	$83,814,797	$83,495,859	($318,938)
Other Revenue	59,212	-	-	-
Revenue from Use of Money and Property	121,976	-	-	-
Total	**$81,680,143**	**$83,814,797**	**$83,495,859**	**($318,938)**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000024	Administrative Aide 2	1.00	1.00	1.00	67,184 - 80,974	$80,974
20001140	Assistant Department Director	1.00	1.00	1.00	99,237 - 375,918	237,578
20001202	Assistant Deputy Director	2.00	2.00	2.00	79,643 - 292,822	438,755
20000119	Associate Management Analyst	1.00	1.00	1.00	85,280 - 103,085	103,085
20001101	Department Director	1.00	1.00	1.00	99,237 - 375,918	289,058
20001168	Deputy Director	1.00	2.00	2.00	79,643 - 292,822	473,387
20000924	Executive Assistant	1.00	1.00	1.00	67,392 - 81,557	81,557
20000293	Information Systems Analyst 3	6.00	6.00	2.00	95,472 - 115,378	217,254
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
20000180	Information Systems Manager	1.00	1.00	1.00	133,182 - 161,346	161,346
91001000	Intern - Hourly	0.00	0.00	2.00	36,920 - 47,320	84,032

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
90001073	Management Intern - Hourly	3.02	2.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	62,733
20001234	Program Coordinator	9.00	9.00	11.00	36,920 - 220,314	1,884,191
20001222	Program Manager	18.00	17.00	16.00	79,643 - 292,822	2,936,983
20000015	Senior Management Analyst	2.00	2.00	2.00	93,621 - 113,214	226,428
90001146	Student Intern - Hourly	0.76	0.00	0.00	36,920 - 47,320	-
20000970	Supervising Management Analyst	1.00	1.00	1.00	100,381 - 121,597	121,597
	Adjust Budget To Approved Levels					(257,151)
	Overtime Budgeted					5,000
	Salary Savings					(4,552)
	Vacation Pay In Lieu					250,801
FTE, Salaries and Wages Subtotal		**50.78**	**49.00**	**46.00**		**$7,523,139**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	51,576	52,189	51,162	(1,027)
Flexible Benefits	685,234	696,960	717,820	20,860
Long-Term Disability	24,046	36,886	32,806	(4,080)
Medicare	100,194	105,495	109,107	3,612
Other Post-Employment Benefits	177,482	175,096	139,128	(35,968)
Retiree Medical Trust	11,679	13,120	13,900	780
Retirement 401 Plan	44,087	50,532	53,651	3,119
Retirement ADC	2,102,928	2,375,153	2,768,304	393,151
Retirement DROP	4,808	3,519	-	(3,519)
Risk Management Administration	58,381	71,638	69,828	(1,810)
Supplemental Pension Savings Plan	136,001	133,266	124,562	(8,704)
Unemployment Insurance	-	6,914	6,544	(370)
Workers' Compensation	47,654	40,562	50,183	9,621
Fringe Benefits Subtotal	**$3,444,070**	**$3,761,330**	**$4,136,995**	**$375,665**
Total Personnel Expenditures			**$11,660,134**	

OneSD Support Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$49	$148,958	$90,930	($58,028)
Enterprise Resource Planning	30,304,676	30,805,580	33,908,699	3,103,119
Total	**$30,304,726**	**$30,954,538**	**$33,999,629**	**$3,045,091**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	0.25	0.15	-	(0.15)
Enterprise Resource Planning	29.00	29.00	29.00	-
Total	**29.25**	**29.15**	**29.00**	**(0.15)**

Budget Adjustments

	FTE	Expenditures	Revenue
SAP Modernization Project Addition of one-time non-personnel expenditures to support the modernization of the City's Enterprise Resource Planning system.	-	$3,892,075	$ -
Non-Discretionary Adjustment 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.	-	396,811	-
Enterprise Resource Planning (ERP) Software Addition of non-personnel expenditures associated with contractual increases for the maintenance of the City's SAP software.	-	275,000	-
NeoGov Software Addition of non-personnel expenditures associated with contractual increases to support the City's online recruitment and hiring platform.	-	170,000	-
EUNA Budget Software Addition of non-personnel expenditures associated with contractual increases to support the City's budget development and monitoring software.	-	135,000	-
Enterprise Asset Management (EAM) Application Addition of non-personnel expenditures associated with contractual increases to support the City's EAM mobile application.	-	130,000	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	119,861	-

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	2,906,906
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	(0.15)	(8,089)	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	(565,567)	-
SAP Consulting Contract Reduction of one-time non-personnel expenditures associated with enhancements and maintenance that require consultant support.	-	(1,500,000)	-
Total	**(0.15)**	**$3,045,091**	**$2,906,906**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,714,781	4,934,188	4,742,270	(191,918)
Fringe Benefits	2,599,650	2,910,644	2,528,906	(381,738)
PERSONNEL SUBTOTAL	**7,314,431**	**7,844,832**	**7,271,176**	**(573,656)**
NON-PERSONNEL EXPENDITURES				
Supplies	4,317	14,805	14,860	55
Contracts & Services	3,395,179	2,883,219	3,279,975	396,756
External Contracts & Services	*424,528*	*483,874*	*420,464*	*(63,410)*
Internal Contracts & Services	*2,970,651*	*2,399,345*	*2,859,511*	*460,166*
Information Technology	15,622,388	20,204,182	23,426,118	3,221,936
Energy and Utilities	8,410	6,500	6,500	-
Other Expenses	-	1,000	1,000	-
Transfers Out	3,960,000	-	-	-
NON-PERSONNEL SUBTOTAL	**22,990,294**	**23,109,706**	**26,728,453**	**3,618,747**
Total	**$30,304,726**	**$30,954,538**	**$33,999,629**	**$3,045,091**

Department of Information Technology

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$26,048,258	$27,955,462	$30,862,368	$2,906,906
Other Revenue	7,958	-	-	-
Revenue from Use of Money and Property	385,324	-	-	-
Total	**$26,441,540**	**$27,955,462**	**$30,862,368**	**$2,906,906**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20001202	Assistant Deputy Director	0.00	1.00	1.00	79,643 - 292,822	$186,233
20001247	Business Systems Analyst 2	1.00	1.00	1.00	85,093 - 102,814	102,814
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	227,219
90001073	Management Intern - Hourly	0.25	0.15	0.00	36,920 - 47,320	-
20001234	Program Coordinator	16.00	15.00	15.00	36,920 - 220,314	2,535,575
20001222	Program Manager	11.00	11.00	11.00	79,643 - 292,822	2,050,539
	Budgeted Personnel Expenditure Savings					(500,979)
	Vacation Pay In Lieu					140,869
FTE, Salaries and Wages Subtotal		**29.25**	**29.15**	**29.00**		**$4,742,270**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	48,306	54,537	38,414	(16,123)
Flexible Benefits	536,264	537,718	537,290	(428)
Long-Term Disability	16,398	24,305	20,068	(4,237)
Medicare	67,624	69,505	66,722	(2,783)
Other Post-Employment Benefits	114,540	109,944	82,212	(27,732)
Retiree Medical Trust	7,161	7,423	6,962	(461)
Retirement 401 Plan	26,010	27,742	25,897	(1,845)
Retirement ADC	1,588,956	1,885,358	1,533,950	(351,408)
Retirement DROP	7,868	5,244	21,636	16,392
Risk Management Administration	37,623	44,982	41,262	(3,720)
Supplemental Pension Savings Plan	120,251	122,827	122,547	(280)

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Unemployment Insurance	-	4,549	4,007	(542)
Workers' Compensation	28,651	16,510	27,939	11,429
Fringe Benefits Subtotal	**$2,599,650**	**$2,910,644**	**$2,528,906**	**($381,738)**
Total Personnel Expenditures			**$7,271,176**	

Wireless Communications Technology Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Department of Information Technology	$1,727	$102,844	$120,886	$18,042
Enterprise Resource Planning	54,980	-	-	-
Wireless Technology Services	10,833,064	12,478,421	13,143,768	665,347
Total	**$10,889,771**	**$12,581,265**	**$13,264,654**	**$683,389**

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Wireless Technology Services	40.00	40.00	40.00	-
Total	**40.00**	**40.00**	**40.00**	**-**

Budget Adjustments

	FTE	Expenditures	Revenue
Public Safety Wireless Radio Support Addition of non-personnel expenditures associated with contractual increases to support radio system infrastructure.	-	$500,000	$ -
Non-Discretionary Adjustment 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.	-	124,345	-
Security Services Addition of non-personnel expenditures to support security services at the 20th & B Operations Yard.	-	56,000	-
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	-	33,678	-

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.	-	-	425,000
Non-Discretionary Revenue Adjustment Adjustment to reflect revised non-discretionary revenue projections.	-	-	231,375
Cabling Services Revenue Adjustment to reflect revised cabling services revenue projections.	-	-	(70,000)
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	-	(30,634)	-
Total	**0.00**	**$683,389**	**$586,375**

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	4,167,675	4,533,034	4,490,704	(42,330)
Fringe Benefits	2,571,024	2,971,148	3,047,156	76,008
PERSONNEL SUBTOTAL	**6,738,699**	**7,504,182**	**7,537,860**	**33,678**
NON-PERSONNEL EXPENDITURES				
Supplies	222,039	201,500	201,500	-
Contracts & Services	3,278,340	4,167,526	4,849,883	682,357
External Contracts & Services	*2,565,806*	*2,881,010*	*3,437,010*	*556,000*
Internal Contracts & Services	*712,535*	*1,286,516*	*1,412,873*	*126,357*
Information Technology	257,741	333,498	302,864	(30,634)
Energy and Utilities	328,975	374,352	372,547	(1,805)
Other Expenses	-	-	-	-
Capital Expenses	63,528	-	-	-
Debt Expenses	449	207	-	(207)
NON-PERSONNEL SUBTOTAL	**4,151,072**	**5,077,083**	**5,726,794**	**649,711**
Total	**$10,889,771**	**$12,581,265**	**$13,264,654**	**$683,389**

Department of Information Technology

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	$10,334,613	$12,076,750	$12,636,386	$559,636
Other Revenue	145,849	-	-	-
Revenue from Use of Money and Property	102,869	48,261	75,000	26,739
Total	**$10,583,331**	**$12,125,011**	**$12,711,386**	**$586,375**

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000251	Apprentice 1- Communications Technician	3.00	0.00	0.00	65,603 - 87,485	-
20000252	Apprentice 2- Communications Technician	2.00	0.00	0.00	82,035 - 103,958	-
20000139	Associate Communications Engineer	4.00	4.00	4.00	115,398 - 139,318	533,352
21000841	Communications Equipment Technician 1	7.00	7.00	7.00	67,018 - 80,309	557,809
20000403	Communications Technician	13.00	18.00	18.00	95,493 - 114,483	1,974,583
20000405	Communications Technician Supervisor	2.00	2.00	2.00	110,531 - 133,578	267,156
20001168	Deputy Director	1.00	1.00	1.00	79,643 - 292,822	227,219
20000288	Senior Communications Engineer	1.00	1.00	1.00	132,954 - 160,742	160,742
20000897	Senior Communications Technician	5.00	5.00	5.00	100,256 - 120,182	580,984
20000402	Senior Communications Technician Supervisor	1.00	1.00	1.00	127,150 - 153,504	153,504
20000955	Storekeeper 1	1.00	1.00	1.00	49,525 - 59,405	59,405
	Budgeted Personnel Expenditure Savings					(406,640)
	Infrastructure Registration Pay					92,592
	Overtime Budgeted					55,544
	Reg Pay For Engineers					86,805
	Salary Savings					(23,983)
	Termination Pay Annual Leave					46,528
	Vacation Pay In Lieu					125,104
FTE, Salaries and Wages Subtotal		**40.00**	**40.00**	**40.00**		**$4,490,704**

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	9,535	9,708	9,745	37
Flexible Benefits	531,924	554,608	506,501	(48,107)
Long-Term Disability	13,636	21,266	17,806	(3,460)
Medicare	61,130	62,691	61,820	(871)
Other Post-Employment Benefits	157,171	154,736	113,832	(40,904)
Retiree Medical Trust	5,326	5,812	5,854	42
Retirement 401 Plan	18,298	20,406	20,452	46
Retirement ADC	1,561,627	1,828,890	2,067,685	238,795
Retirement DROP	7,871	9,197	5,886	(3,311)
Risk Management Administration	51,610	63,308	57,132	(6,176)
Supplemental Pension Savings Plan	127,301	131,154	128,016	(3,138)
Unemployment Insurance	-	3,980	3,557	(423)
Workers' Compensation	25,593	105,392	48,870	(56,522)
Fringe Benefits Subtotal	**$2,571,024**	**$2,971,148**	**$3,047,156**	**$76,008**
Total Personnel Expenditures			**$7,537,860**	

Revenue and Expense Statement (Non-General Fund)

Information Technology Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES* **			
Balance from Prior Year	$ 3,090,629	$ 3,218,101	$ (109,549)
TOTAL BALANCE AND RESERVES	**$ 3,090,629**	**$ 3,218,101**	**$ (109,549)**
REVENUE			
Charges for Services	$ 81,498,954	$ 83,814,797	$ 83,495,859
Other Revenue	59,212	-	-
Revenue from Use of Money and Property	121,976	-	-
TOTAL REVENUE	**$ 81,680,143**	**$ 83,814,797**	**$ 83,495,859**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 84,770,772**	**$ 87,032,898**	**$ 83,386,310**
OPERATING EXPENSE			
Personnel Expenses	$ 6,874,275	$ 7,578,206	$ 7,523,139
Fringe Benefits	3,444,070	3,761,330	4,136,995
Supplies	6,523	25,889	22,840
Contracts & Services	2,516,567	71,188,514	69,903,770
Information Technology	67,827,113	2,116,132	1,774,424
Energy and Utilities	5,063	10,600	10,600
Other Expenses	4,914	4,070	4,070
Capital Expenditures	874,147	-	-
TOTAL OPERATING EXPENSE	**$ 81,552,671**	**$ 84,684,741**	**$ 83,375,838**
TOTAL EXPENSE	**$ 81,552,671**	**$ 84,684,741**	**$ 83,375,838**
BALANCE	**$ 3,218,101**	**$ 2,348,157**	**$ 10,472**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 84,770,772**	**$ 87,032,898**	**$ 83,386,310**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Information Technology Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.

Revenue and Expense Statement (Non-General Fund)

OneSD Support Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 8,169,552	$ 4,306,365	$ 3,139,425
TOTAL BALANCE AND RESERVES	**$ 8,169,552**	**$ 4,306,365**	**$ 3,139,425**
REVENUE			
Charges for Services	$ 26,048,258	$ 27,955,462	$ 30,862,368
Other Revenue	7,958	-	-
Revenue from Use of Money and Property	385,324	-	-
TOTAL REVENUE	**$ 26,441,540**	**$ 27,955,462**	**$ 30,862,368**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 34,611,091**	**$ 32,261,827**	**$ 34,001,793**
OPERATING EXPENSE			
Personnel Expenses	$ 4,714,781	$ 4,934,188	$ 4,742,270
Fringe Benefits	2,599,650	2,910,644	2,528,906
Supplies	4,317	14,805	14,860
Contracts & Services	3,395,179	2,883,219	3,279,975
Information Technology	15,622,388	20,204,182	23,426,118
Energy and Utilities	8,410	6,500	6,500
Other Expenses	-	1,000	1,000
Transfers Out	3,960,000	-	-
TOTAL OPERATING EXPENSE	**$ 30,304,726**	**$ 30,954,538**	**$ 33,999,629**
TOTAL EXPENSE	**$ 30,304,726**	**$ 30,954,538**	**$ 33,999,629**
BALANCE* **	**$ 4,306,365**	**$ 1,307,289**	**$ 2,164**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 34,611,091**	**$ 32,261,827**	**$ 34,001,793**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

Revenue and Expense Statement (Non-General Fund)

Wireless Communications Technology Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	$ 1,099,677	$ 793,237	$ 316,170
TOTAL BALANCE AND RESERVES	**$ 1,099,677**	**$ 793,237**	**$ 316,170**
REVENUE			
Charges for Services	$ 10,334,613	$ 12,076,750	$ 12,636,386
Other Revenue	145,849	-	-
Revenue from Use of Money and Property	102,869	48,261	75,000
TOTAL REVENUE	**$ 10,583,331**	**$ 12,125,011**	**$ 12,711,386**
TOTAL BALANCE, RESERVES, AND REVENUE	**$ 11,683,008**	**$ 12,918,248**	**$ 13,027,556**
OPERATING EXPENSE			
Personnel Expenses	$ 4,167,675	$ 4,533,034	$ 4,490,704
Fringe Benefits	2,571,024	2,971,148	3,047,156
Supplies	222,039	201,500	201,500
Contracts & Services	3,278,340	4,167,526	4,849,883
Information Technology	257,741	333,498	302,864
Energy and Utilities	328,975	374,352	372,547
Capital Expenditures	63,528	-	-
Debt Expenses	449	207	-
TOTAL OPERATING EXPENSE	**$ 10,889,771**	**$ 12,581,265**	**$ 13,264,654**
TOTAL EXPENSE	**$ 10,889,771**	**$ 12,581,265**	**$ 13,264,654**
BALANCE* **	**$ 793,237**	**$ 336,983**	**$ (237,098)**
TOTAL BALANCE, RESERVES, AND EXPENSE	**$ 11,683,008**	**$ 12,918,248**	**$ 13,027,556**

*At the time of publication, audited financial statements for Fiscal Year 2026 were not available. Therefore, the Fiscal Year 2026 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2026 Adopted Budget, while the beginning Fiscal Year 2026 balance amount reflects the audited Fiscal Year 2025 ending balance.

**Fiscal Year 2027 Beginning Fund Balance reflects the projected Fiscal Year 2026 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2026.

***The Wireless Communications Technology Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.