

Environmental Services



Description

The Environmental Services Department ensures residents are provided with a clean and safe environment. The Department pursues waste management strategies that emphasize waste reduction and recycling, composting, and environmentally sound landfill management. The Department consists of seven Divisions: Clean SD, Collection Services, Disposal, Waste Reduction, Environmental Health and Safety, Integrated Customer Solutions, and Business and Support Services.

The Clean SD Division is responsible for managing the waste abatement components of the Clean SD Program which includes abatement of homeless encampments, enforcement of citywide solid waste codes, removal of illegal dumping, waste abatements, providing roll-off bin services to city facilities, organizing planned curbside cleanups in neighborhoods, removing dead animals from public rights-of-way, conducting sidewalk sanitization to protect public health and the collection of litter from street litter containers in business districts.

The Collection Services Division provides collection and disposal of residential refuse, collection and proper handling of recyclables and organic waste.

The Disposal Division operates the West Miramar Landfill which incorporates disposal activities, landfill operations, and environmental compliance to support waste management efforts in the San Diego region. The Miramar Greenery supports regional organics recycling efforts by accepting organic and green waste and processing the incoming material into various reusable products for the community. Products available include high quality compost, as well as various mulch and wood chip products. Free compost is available for residents of the City of San Diego. The Division also maintains eight inactive/closed landfills and eight inactive burn sites subject to various regulations dependent on the vintage of the respective site in addition to environmental stewardship.

The Environmental Health and Safety (EHS) Division administers an array of regulatory compliance programs related to environmental and occupational health and safety, including underground fuel storage tanks; asbestos, lead and mold remediation; residential household hazardous waste disposal; hazardous materials management; lead and hazardous substance enforcement; and community education initiatives. The EHS Division further supports occupational health and safety

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compliance through a robust safety, training and employee development program, as well as intra-departmental facility maintenance.

The Waste Reduction Division is responsible for managing the Non-Exclusive Solid Waste Collection Franchise system, waste diversion programs, zero waste planning, Senate Bill 1383 reporting and compliance, recycling education and technical assistance, and enforcement and compliance of solid waste and recycling codes for residents, businesses, special events, City facilities, and construction and demolition projects.

The Integrated Customer Solutions and Business and Support Services Divisions facilitate the Department's delivery of quality environmental programs through the provision of administrative and regulatory support, contracting and fiscal management, information systems management, and customer services programs. The Divisions function as a multifaceted resource to the Department, highlighting the commitment to customers and environmental stewardship.

The vision is:

To be a leader in the waste management industry and provide first in class service to all San Diegans.

The mission is:

Manage solid waste in a way that champions sustainability, emphasizing resource conservation and protection of the environment.

Goals and Objectives

Goal 1: Maintain a safe and innovative workforce

- Ensure all employees have access to training and a voice in department improvements by promoting professional development and encouraging frontline feedback.
- Provide a department culture that values diversity, inclusion and belonging regardless of classification.
- Provide all employees with the tools (vehicles, equipment, and supplies) they need to do their day-to-day jobs effectively and access to City equipment.
- Reduce and minimize workplace injuries.

Goal 2: Ensure excellence in service delivery

- Provide access to department information and resources.
- Promote the safe disposal of hazardous materials throughout all communities of San Diego that may not have easy access to the City's Miramar Facility.
- Provide equitable availability of work vehicles for all employees.

Goal 3: Protect and enhance environmental quality

- Provide a citywide organic waste recycling marketing campaign that prioritizes inclusion and equity, focuses on the benefits, improves public perception, reduces barriers to understanding, and builds a coalition of support.
- Continue implementation requirements for SB 1383 including compost and mulch procurement, route reviews, and organic waste recycling collection.

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Goal 4: ***Recognize our employees are the key resource to achieving our mission***

- Provide opportunity for work life balance for our hard-working employees.
- Provide work flexibility.
- Access to restrooms for field staff (City facilities).
- Provide department safety trainings for topics not addressed previously, such as HMMP, ALMP, LSHHP.
- Ensure work is completed using regular working time.
- Reduce opportunities for negative interactions with the public (which disproportionately affect employees who regularly interact with the public).

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Established a \$2 million Solid Waste Management Fee Financial Assistance Program to support approximately 7,000 eligible households. Eligibility is based on demonstrated financial need through income or participation in qualifying assistance programs, with additional support available for eligible households enrolled in a San Diego County payment plan for past-due property taxes.
- The Household Hazardous Waste Transfer Facility will increase operations from one day a week on Saturdays, to include a weekday option on Wednesdays. This will allow an additional opportunity for individuals that may not be available on Saturdays to schedule an appointment and properly dispose of household hazardous wastes.
- Transitioned properties no longer eligible for City-collection to private franchise hauler services, aligning costs more equitably with comparable residential properties already paying for service based on the waste they generate. The department prioritized early education, multilingual outreach, and hands-on technical assistance, followed by phased enforcement, to support property owners' understanding of requirements and compliance before penalties were applied.

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

The department Tactical Equity Plan (TEP) identifies disparities, gaps and deficiencies to mitigate the impacts under each TEP goal and objective below:

TEP Goal 1:

Objective 1: Create a department strategic plan with direct feedback and participation from our front-line supervisors and leadership from our executive staff and adjust ongoing budget to ensure that resources are allocated in order for each division to clearly support the mission and vision of the department.

TEP Goal 4:

Objective 4: Evaluate opportunities to provide in-house training that provides employees with the skills needed to excel in their current and future roles.

TEP Goal 1:

Objective 3: Continue to expand access to City branded clothing and personnel protected equipment (PPE). Identify inequities between different sections of field staff.

Budget Adjustment(s)

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

YES

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Our budget adjustments for FY2027 are designed to address disparities and align with our Tactical Equity Plan goals. This includes maintaining a safe and innovative workforce, ensuring excellence in service delivery, protecting and enhancing environmental quality, and recognizing employees as the key resource to achieving our mission.

We have additions, including new positions and operational resources to improve service equity and workforce sustainability. Key initiatives include expanding customer service capacity by adding more Public Information Clerks. This will help reduce wait times and reliance on overtime, supporting work-life balance and compliance with organizational standards.

Other adjustments focus on environmental and community equity. We are funding encampment abatement under the Caltrans Delegated Maintenance Agreement. This program aims to reduce health hazards, improve neighborhood conditions, and ensure equitable access to clean and safe public spaces.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Curbside Recycling Contamination Percentage	Percentage of contamination contained in City forces collected recyclable materials	23.00%	24.00%	18.00%
Employee Vacancy Rate	Average daily vacancy rate for budgeted FTE	15.30	14.29	13.00
Illegal dumping Get-It-Done reports resolved within three calendar days	Average days to close illegal dumping reports generated in Get It Done	7.00	6.30	3.00
Landfill Regulatory Compliance	Number of instances of regulatory compliance issues (Areas of Concern, Notices of Violation, and related regulatory actions from various agencies)	16	20	0
Missed Collection Resolution Rate	Average of resident survey response score to missed collection reports generated in Get It Done (responses are based on a score of 0 to 10)	6.10	7.68	8.00
Perform sidewalk sanitation services on at least 9,600 City blocks each fiscal year ¹	Number of City sidewalks sanitized to reduce the potential presence of pathogens, bacteria, and communicable diseases	7,000	9,020	9,600

1 In FY26, we increased the number of Sidewalk Resets, which limits how many sidewalks can be sanitized on certain days of the week.

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Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	608.51	658.50	762.15	103.65
Personnel Expenditures	\$74,299,433	\$84,728,920	\$94,082,059	\$9,353,139
Non-Personnel Expenditures	116,351,313	175,810,080	183,447,049	7,636,969
Total Department Expenditures	\$190,650,746	\$260,539,000	\$277,529,108	\$16,990,108
Total Department Revenue	\$102,822,897	\$251,458,180	\$253,502,889	\$2,044,709

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	\$3,408,722	\$5,772,543	\$4,766,842	(\$1,005,701)
Clean SD	19,287,395	20,144,278	21,164,974	1,020,696
Collection Services	73,793,435	742,143	2,877,814	2,135,671
Disposal & Environmental Protection	3,147,678	3,290,268	561,866	(2,728,402)
Environmental Health & Safety	-	-	3,584,600	3,584,600
Integrated Customer Solutions	-	-	1,170,405	1,170,405
Waste Reduction	2,535,655	2,390,238	459,996	(1,930,242)
Total	\$102,172,885	\$32,339,470	\$34,586,497	\$2,247,027

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	20.58	12.33	6.17	(6.16)
Clean SD	77.00	78.00	79.00	1.00
Collection Services	194.52	7.25	7.25	-
Disposal & Environmental Protection	18.15	18.15	0.20	(17.95)
Environmental Health & Safety	-	-	20.27	20.27
Integrated Customer Solutions	-	-	4.84	4.84
Waste Reduction	18.00	15.00	1.00	(14.00)
Total	328.25	130.73	118.73	(12.00)

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Budget Adjustments

	FTE	Expenditures	Revenue
Trash Collection	-	\$1,900,000	\$ -
Addition of one-time non-personnel expenditures supporting trash collection services for ineligible customers during the transition year.			
Non-Discretionary Adjustment	-	1,062,370	-
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.			
Fee Rate Study	-	500,000	-
Addition of one-time non-personnel expenditures supporting the rate study of AB939, franchise, and tipping fees.			
CalTrans Delegated Maintenance Agreement (DMA)	2.00	479,380	100,000
Addition of 2.00 Code Compliance Officers, non-personnel expenditures and revenue associated with expanded outreach services and encampment abatement within State right-of-way.			
Tank Engineering and Environmental Management	1.00	137,724	137,785
Addition of 1.00 Hazardous Materials Inspector 3 and associated revenue supporting the monitoring of above/ underground storage tanks.			
Support for Information Technology	-	93,114	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Parking Meter Reimbursement Revenue	-	-	2,102,592
Addition of parking meter reimbursement revenue associated with abatement and sanitation efforts in parking meter zones.			
Transient Occupancy Tax Transfer	-	-	1,045,000
Adjustment to reflect revised revenue for safety and maintenance of tourism-related facilities from the Transient Occupancy Tax Fund.			
Revised Asset Revenue	-	-	(273,964)
Adjustment to reflect revised revenue projections associated with the transfer of General Fund assets to the Solid Waste Management Fund.			
Restructure of Code Compliance	-	(65,471)	-
Transfer of non-personnel expenditures associated with the restructure of waste reduction Code Compliance Officers to the Recycling Fund.			
Transfer of Hazardous Materials Inspector	(1.00)	(147,041)	-
Transfer of 1.00 Hazardous Materials Inspector 2 to the Refuse Disposal Fund.			

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Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments¹	(14.00)	(1,713,049)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Total	(12.00)	\$2,247,027	\$3,111,413

1. This budget adjustment includes the transfer of 14.00 FTE to other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	28,732,713	10,533,486	9,529,855	(1,003,631)
Fringe Benefits	15,813,891	5,744,519	5,214,650	(529,869)
PERSONNEL SUBTOTAL	44,546,604	16,278,005	14,744,505	(1,533,500)
NON-PERSONNEL EXPENDITURES				
Supplies	797,482	521,247	445,413	(75,834)
Contracts & Services	50,860,483	11,742,023	15,381,424	3,639,401
<i>External Contracts & Services</i>	<i>7,969,859</i>	<i>8,747,528</i>	<i>11,437,042</i>	<i>2,689,514</i>
<i>Internal Contracts & Services</i>	<i>42,890,624</i>	<i>2,994,495</i>	<i>3,944,382</i>	<i>949,887</i>
Information Technology	2,417,631	1,140,401	1,174,615	34,214
Energy and Utilities	3,320,631	649,467	757,263	107,796
Other Expenses	106,553	8,327	8,277	(50)
Transfers Out	-	2,000,000	2,000,000	-
Capital Expenses	123,502	-	75,000	75,000
NON-PERSONNEL SUBTOTAL	57,626,281	16,061,465	19,841,992	3,780,527
Total	\$102,172,885	\$32,339,470	\$34,586,497	\$2,247,027

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$2,050,530	\$2,318,081	\$5,703,458	\$3,385,377
Fines Forfeitures and Penalties	47,021	60,500	60,500	-
Licenses and Permits	148,303	153,132	153,132	-
Other Local Taxes	228,736	240,000	240,000	-
Other Revenue	43,302	-	-	-
Transfers In	-	1,456,504	1,182,540	(273,964)
Total	\$2,517,892	\$4,228,217	\$7,339,630	\$3,111,413

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Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	2.35	1.22	1.22	49,629 - 59,696	\$69,918
20000024	Administrative Aide 2	3.55	1.44	1.44	67,184 - 80,974	103,534
20000860	Area Refuse Collection Supervisor	10.00	0.25	0.25	91,291 - 108,930	27,232
20001092	Assistant Environmental Services Director	0.35	0.44	0.44	50,710 - 277,909	110,272
20000119	Associate Management Analyst	2.58	1.57	1.57	85,280 - 103,085	148,937
20000266	Cashier	1.00	0.00	0.00	52,083 - 62,650	-
20000306	Code Compliance Officer	43.00	43.00	32.00	63,461 - 76,482	2,407,347
20000307	Code Compliance Supervisor	7.00	7.00	5.00	73,174 - 87,589	437,945
20001168	Deputy Director	1.85	1.32	1.76	79,643 - 292,822	386,857
20000863	District Refuse Collection Supervisor	2.50	0.00	0.00	107,078 - 128,253	-
21000625	Environmental Health Coordinator	2.00	2.00	2.00	96,366 - 116,480	212,846
20000038	Environmental Health Inspector 2	10.00	10.00	10.00	85,218 - 103,314	1,012,377
20000037	Environmental Health Manager	1.00	1.00	1.00	112,944 - 137,030	137,030
20001149	Environmental Services Director	0.35	0.22	0.22	99,237 - 375,918	60,527
20000430	Equipment Operator 2	1.00	1.00	1.00	65,874 - 78,770	78,770
20000521	Hazardous Materials Inspector 2	2.00	2.00	2.00	91,042 - 110,406	220,812
20000548	Hazardous Materials Inspector 3	1.00	1.45	2.00	100,298 - 121,555	221,853
20000494	Hazardous Materials Program Manager	0.45	0.00	0.45	120,661 - 146,411	54,297
20000502	Heavy Truck Driver 1	5.00	5.00	5.00	53,893 - 64,272	315,931
20000501	Heavy Truck Driver 2	13.00	13.00	13.00	55,952 - 67,454	840,897
20000178	Information Systems Administrator	0.38	0.22	0.22	115,898 - 140,379	25,497
20000290	Information Systems Analyst 2	1.14	0.44	0.44	86,944 - 105,061	42,241
20000293	Information Systems Analyst 3	0.76	0.66	0.66	95,472 - 115,378	76,149
20000998	Information Systems Analyst 4	0.76	0.44	0.44	107,328 - 130,083	57,236
20000680	Payroll Specialist 2	2.06	0.66	0.66	57,325 - 69,264	45,714
20001234	Program Coordinator	1.00	0.00	0.00	36,920 - 220,314	-
20001222	Program Manager	3.74	1.94	1.50	79,643 - 292,822	278,335
20000783	Public Information Clerk	6.78	2.42	2.42	49,629 - 59,696	142,356

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Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000776	Public Works Dispatcher	2.20	0.00	0.00	65,125 - 78,499	-
20001050	Public Works Superintendent	1.00	1.00	1.00	121,805 - 147,056	147,056
20001032	Public Works Supervisor	3.00	3.00	3.00	90,314 - 109,304	327,912
20000562	Recycling Specialist 2	1.00	0.00	0.00	83,304 - 100,610	-
20000565	Recycling Specialist 3	1.00	0.00	0.00	91,416 - 110,510	-
20001042	Safety and Training Manager	0.36	0.22	0.22	105,331 - 127,629	28,078
20000847	Safety Officer	0.35	0.22	0.22	91,354 - 110,386	23,944
20000854	Safety Representative 2	0.35	0.22	0.22	79,622 - 96,283	17,517
20000859	Sanitation Driver 1	6.00	0.00	0.00	65,686 - 78,499	-
20000857	Sanitation Driver 2	145.00	0.00	0.00	80,475 - 94,827	-
20000851	Sanitation Driver 3	7.00	0.00	0.00	84,469 - 99,507	-
20000885	Senior Civil Engineer	0.10	0.10	0.10	132,954 - 160,742	13,295
20000965	Senior Code Compliance Supervisor	1.00	1.00	1.00	80,496 - 96,637	96,637
20000015	Senior Management Analyst	1.35	0.22	0.22	93,621 - 113,214	24,907
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,261 - 133,744	133,744
20000970	Supervising Management Analyst	1.60	0.62	0.62	100,381 - 121,597	75,390
20000561	Supervising Recycling Specialist	1.00	0.00	0.00	97,926 - 118,685	-
21000177	Trainer	0.34	0.22	0.22	85,280 - 103,064	18,762
20001041	Training Supervisor	0.00	0.22	0.22	93,621 - 113,194	20,597
20001051	Utility Worker 1	11.00	8.00	8.00	50,086 - 59,571	437,505
20001053	Utility Worker 2	17.00	16.00	16.00	54,704 - 65,104	1,018,835
	Bilingual - Regular					63,716
	Budgeted Personnel Expenditure Savings					(739,428)
	Overtime Budgeted					276,078
	Salary Savings					(141,760)
	Standby Pay					1,404
	Termination Pay Annual Leave					93,751
	Vacation Pay In Lieu					77,005
FTE, Salaries and Wages Subtotal		328.25	130.73	118.73		\$9,529,855

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	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	23,537	11,447	10,482	(965)
Flexible Benefits	4,388,406	1,609,140	1,431,939	(177,201)
Insurance	610	-	-	-
Long-Term Disability	91,425	50,585	39,307	(11,278)
Medicare	415,482	157,851	137,770	(20,081)
Other Post-Employment Benefits	1,309,965	492,867	338,599	(154,268)
Retiree Medical Trust	51,340	19,063	18,126	(937)
Retirement 401 Plan	202,660	76,864	72,516	(4,348)
Retirement ADC	7,235,503	2,605,178	2,562,486	(42,692)
Retirement DROP	47,729	23,474	15,945	(7,529)
Risk Management Administration	430,302	201,587	169,931	(31,656)
Supplemental Pension Savings Plan	474,981	136,539	107,927	(28,612)
Unemployment Insurance	265	9,474	7,854	(1,620)
Workers' Compensation	1,141,683	350,450	301,768	(48,682)
Fringe Benefits Subtotal	\$15,813,891	\$5,744,519	\$5,214,650	(\$529,869)
Total Personnel Expenditures			\$14,744,505	

Automated Refuse Container Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Collection Services	\$1,347,051	\$2,125,895	\$ -	(\$2,125,895)
Total	\$1,347,051	\$2,125,895	\$ -	(\$2,125,895)

Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	(\$2,125,895)	\$ -
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	0.00	(\$2,125,895)	\$ -

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	1,074,093	-	-	-
Contracts & Services	241,859	-	-	-
<i>External Contracts & Services</i>	13,033	-	-	-
<i>Internal Contracts & Services</i>	228,827	-	-	-

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Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Information Technology	31,099	-	-	-
Transfers Out	-	2,125,895	-	(2,125,895)
NON-PERSONNEL SUBTOTAL	1,347,051	2,125,895	-	(2,125,895)
Total	\$1,347,051	\$2,125,895	\$ -	(\$2,125,895)

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$1,147,370	\$ -	\$ -	\$ -
Revenue from Use of Money and Property	103,431	-	-	-
Total	\$1,250,801	\$ -	\$ -	\$ -

Recycling Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	\$3,636,477	\$18,243,783	\$15,312,764	(\$2,931,019)
Clean SD	555,097	1,738,521	1,472,226	(266,295)
Collection Services	15,030,625	55,277	1,261,305	1,206,028
Disposal & Environmental Protection	2,451,664	3,537,692	2,914,547	(623,145)
Environmental Health & Safety	-	-	995,219	995,219
Integrated Customer Solutions	-	-	379,417	379,417
Waste Reduction	9,534,192	7,152,803	9,236,849	2,084,046
Total	\$31,208,054	\$30,728,076	\$31,572,327	\$844,251

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	14.80	8.23	6.25	(1.98)
Clean SD	1.00	4.00	8.00	4.00
Collection Services	53.98	-	-	-
Disposal & Environmental Protection	4.80	4.80	0.10	(4.70)
Environmental Health & Safety	-	-	5.37	5.37
Integrated Customer Solutions	-	-	1.56	1.56
Waste Reduction	27.51	32.50	49.00	16.50
Total	102.09	49.53	70.28	20.75

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Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments¹	15.01	\$1,526,534	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Miramar Landfill Recycling	4.00	688,376	-
Addition of 4.00 FTE positions and non-personnel expenditures supporting a new recycling team that will extend the life of the landfill.			
Fee Rate Study	-	500,000	-
Addition of one-time non-personnel expenditures supporting the rate study of AB939, franchise, and tipping fees.			
Hazardous Waste Transfer Facility	-	190,424	-
Addition of non-personnel expenditures supporting an increase in operating days and contractual rate increases.			
Non-Discretionary Adjustment	-	182,233	-
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.			
Print Shop Services	-	172,142	-
Addition of non-personnel expenditures supporting hazardous waste disposal education and outreach efforts.			
Support for Information Technology	-	103,036	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Restructure of Code Compliance	-	65,471	-
Transfer of non-personnel expenditures associated with the restructure of waste reduction code compliance officers from the General Fund.			
Employ and Empower Program Support	1.50	45,162	45,170
Addition of 1.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Customer Services Support	0.24	18,899	-
Addition of 4.00 Public Information Clerks across multiple funds associated with timely responses to increased inquiries from the public related to solid waste management.			
Revised AB 939 Franchise Revenue	-	-	1,500,000
Adjustment to reflect revised AB 939 franchise revenue associated with a rate increase.			

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Budget Adjustments

	FTE	Expenditures	Revenue
Revised Charges for Services Revenue	-	-	500,000
Adjustment to reflect revised revenue projections associated with work to support solid waste management services.			
Revised Transfer Revenue	-	-	(71,654)
Adjustment to reflect revised revenue projections associated with the transfer of Recycling Fund assets to the Solid Waste Management Fund.			
Revised Facility Franchise Fee Revenue	-	-	(4,300,000)
Adjustment to reflect revised franchise fee revenue projections associated with the Sycamore Facility.			
Supplemental Cost of Living Adjustment	-	(5,000)	-
Adjustment to reflect revised non-personnel expenditures for the Supplemental Cost of Living Adjustment.			
One-time Additions and Annualizations	-	(902,500)	4,300,000
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Measure B Support	-	(1,740,526)	-
Reduction of non-personnel expenditures associated with support for Measure B recycling services in the Solid Waste Management Fund.			
Total	20.75	\$844,251	\$1,973,516

1. This budget adjustment includes the reallocation of 15.01 FTE from other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	8,151,885	4,403,283	5,623,966	1,220,683
Fringe Benefits	4,463,646	2,482,250	3,240,538	758,288
PERSONNEL SUBTOTAL	12,615,531	6,885,533	8,864,504	1,978,971
NON-PERSONNEL EXPENDITURES				
Supplies	1,443,123	721,166	515,221	(205,945)
Contracts & Services	15,984,193	7,654,886	8,363,259	708,373
<i>External Contracts & Services</i>	<i>8,066,706</i>	<i>5,712,244</i>	<i>6,161,016</i>	<i>448,772</i>
<i>Internal Contracts & Services</i>	<i>7,917,487</i>	<i>1,942,642</i>	<i>2,202,243</i>	<i>259,601</i>
Information Technology	569,031	299,118	461,054	161,936
Energy and Utilities	502,043	94,873	51,265	(43,608)
Other Expenses	36,890	12,500	7,550	(4,950)
Transfers Out	-	15,000,000	13,259,474	(1,740,526)
Capital Expenses	57,242	60,000	50,000	(10,000)
NON-PERSONNEL SUBTOTAL	18,592,523	23,842,543	22,707,823	(1,134,720)
Total	\$31,208,054	\$30,728,076	\$31,572,327	\$844,251

Environmental Services

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$20,357,877	\$18,912,500	\$20,957,670	\$2,045,170
Fines Forfeitures and Penalties	3,004,598	2,633,103	2,633,103	-
Other Revenue	191,954	120,000	120,000	-
Revenue from Other Agencies	1,073,186	550,000	550,000	-
Revenue from Use of Money and Property	3,787,600	1,511,100	1,511,100	-
Transfers In	800,618	1,688,153	1,616,499	(71,654)
Total	\$29,215,834	\$25,414,856	\$27,388,372	\$1,973,516

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.61	1.36	1.36	49,629 - 59,696	\$81,187
20000012	Administrative Aide 1	1.11	1.11	1.11	58,365 - 70,262	76,682
20000024	Administrative Aide 2	2.81	1.42	1.42	67,184 - 80,974	114,340
20000860	Area Refuse Collection Supervisor	2.00	0.00	0.00	91,291 - 108,930	-
20001092	Assistant Environmental Services Director	0.31	0.12	0.12	50,710 - 277,909	30,074
20000119	Associate Management Analyst	2.37	2.78	2.78	85,280 - 103,085	232,495
20000266	Cashier	1.00	0.00	0.00	52,083 - 62,650	-
20001118	Chief Officer	0.00	0.00	0.01	99,237 - 375,918	3,480
20000306	Code Compliance Officer	2.00	2.00	18.00	63,461 - 76,482	1,324,592
20000307	Code Compliance Supervisor	0.00	0.00	3.00	73,174 - 87,589	233,937
20001168	Deputy Director	1.35	1.16	1.28	79,643 - 292,822	280,820
20000863	District Refuse Collection Supervisor	0.50	0.00	0.00	107,078 - 128,253	-
20001149	Environmental Services Director	0.31	0.06	0.06	99,237 - 375,918	16,507
20000521	Hazardous Materials Inspector 2	2.00	2.00	2.00	91,042 - 110,406	201,448
20000548	Hazardous Materials Inspector 3	1.00	1.45	1.00	100,298 - 121,555	100,298
20000494	Hazardous Materials Program Manager	0.45	0.00	0.45	120,661 - 146,411	54,297
20000502	Heavy Truck Driver 1	1.00	1.00	1.00	53,893 - 64,272	58,843
20000501	Heavy Truck Driver 2	0.00	0.00	2.00	55,952 - 67,454	111,904
20000178	Information Systems Administrator	0.28	0.06	0.06	115,898 - 140,379	6,954

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000290	Information Systems Analyst 2	0.84	0.12	0.12	86,944 - 105,061	11,521
20000293	Information Systems Analyst 3	0.56	0.18	0.18	95,472 - 115,378	20,769
20000998	Information Systems Analyst 4	0.56	0.12	0.12	107,328 - 130,083	15,610
91001000	Intern - Hourly	0.00	0.00	1.50	36,920 - 47,320	42,016
90001073	Management Intern - Hourly	1.26	0.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.40	0.18	0.18	57,325 - 69,264	12,468
20001222	Program Manager	2.31	1.37	1.25	79,643 - 292,822	230,256
20000783	Public Information Clerk	1.96	0.66	0.90	49,629 - 59,696	50,738
20000776	Public Works Dispatcher	0.70	0.00	0.00	65,125 - 78,499	-
20001032	Public Works Supervisor	0.00	1.00	1.00	90,314 - 109,304	102,743
20000557	Recycling Program Manager	1.00	1.00	1.00	112,549 - 136,261	136,261
20000562	Recycling Specialist 2	11.25	12.50	12.50	83,304 - 100,610	1,209,445
20000565	Recycling Specialist 3	5.00	8.00	8.00	91,416 - 110,510	826,798
20001042	Safety and Training Manager	0.31	0.06	0.06	105,331 - 127,629	7,658
20000847	Safety Officer	0.31	0.06	0.06	91,354 - 110,386	6,530
20000854	Safety Representative 2	0.31	0.06	0.06	79,622 - 96,283	4,777
20000859	Sanitation Driver 1	5.00	0.00	0.00	65,686 - 78,499	-
20000857	Sanitation Driver 2	33.00	2.00	0.00	80,475 - 94,827	-
20000851	Sanitation Driver 3	4.00	0.00	0.00	84,469 - 99,507	-
20000015	Senior Management Analyst	1.31	0.06	0.06	93,621 - 113,214	6,793
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,261 - 133,744	131,710
20000970	Supervising Management Analyst	1.27	0.21	0.21	100,381 - 121,597	25,536
20000561	Supervising Recycling Specialist	1.00	3.00	3.00	97,926 - 118,685	335,296
21000177	Trainer	0.33	0.06	0.06	85,280 - 103,064	5,117
20001041	Training Supervisor	0.00	0.06	0.06	93,621 - 113,194	5,617
20001051	Utility Worker 1	4.31	3.31	3.31	50,086 - 59,571	189,634
20001053	Utility Worker 2	3.00	0.00	0.00	54,704 - 65,104	-
	Bilingual - Regular					38,556
	Budgeted Personnel Expenditure Savings					(737,193)
	Exceptional Performance Pay-Classified					792
	Overtime Budgeted					31,525

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Salary Savings					(83,482)
	Standby Pay					383
	Termination Pay Annual Leave					36,344
	Vacation Pay In Lieu					31,890
FTE, Salaries and Wages Subtotal		102.09	49.53	70.28		\$5,623,966

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	13,277	9,816	11,898	2,082
Flexible Benefits	1,136,130	608,327	782,919	174,592
Insurance	541	-	-	-
Long-Term Disability	25,673	21,824	23,915	2,091
Medicare	117,123	62,649	80,085	17,436
Other Post-Employment Benefits	345,509	187,968	194,220	6,252
Retiree Medical Trust	12,915	8,052	10,339	2,287
Retirement 401 Plan	51,808	32,688	41,347	8,659
Retirement ADC	2,246,721	1,331,145	1,806,758	475,613
Retirement DROP	14,484	3,803	7,763	3,960
Risk Management Administration	113,548	76,949	97,466	20,517
Supplemental Pension Savings Plan	151,143	61,143	78,106	16,963
Unemployment Insurance	22	3,886	4,775	889
Workers' Compensation	234,754	74,000	100,947	26,947
Fringe Benefits Subtotal	\$4,463,646	\$2,482,250	\$3,240,538	\$758,288
Total Personnel Expenditures			\$8,864,504	

Refuse Disposal - Miramar Closure Fund

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Revenue from Use of Money and Property	\$1,660,431	\$625,000	\$625,000	\$ -
Total	\$1,660,431	\$625,000	\$625,000	\$ -

Environmental Services

Refuse Disposal Funds

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	\$7,690,265	\$6,703,453	\$4,109,509	(\$2,593,944)
Clean SD	178	-	100,000	100,000
Collection Services	616,479	-	11,922	11,922
Disposal & Environmental Protection	39,007,708	49,261,350	52,253,142	2,991,792
Environmental Health & Safety	-	-	1,832,539	1,832,539
Integrated Customer Solutions	-	-	3,583,971	3,583,971
Waste Reduction	42,258	-	-	-
Total	\$47,356,888	\$55,964,803	\$61,891,083	\$5,926,280

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	21.62	19.64	11.99	(7.65)
Collection Services	2.50	-	-	-
Disposal & Environmental Protection	138.05	141.05	113.70	(27.35)
Environmental Health & Safety	-	-	7.54	7.54
Integrated Customer Solutions	-	-	28.50	28.50
Total	162.17	160.69	161.73	1.04

Budget Adjustments

	FTE	Expenditures	Revenue
Organic Waste Decontamination Program	-	\$2,339,000	\$ -
Addition of non-personnel expenditures supporting SB1383 and solid waste regulatory compliance.			
Fee Rate Study	-	2,000,000	-
Addition of one-time non-personnel expenditures supporting the rate study of AB939, franchise, and tipping fees.			
Miramar Landfill Operations	-	1,014,500	-
Addition of overtime expenditures supporting the maintenance and operations required to meet regulatory, environmental, and service delivery obligations.			
Solid Waste Sites Maintenance	-	1,000,000	-
Addition of non-personnel expenditures associated with the purchase and transportation of soil to meet regulatory requirements.			
Non-Discretionary Adjustment	-	721,420	-
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.			

Environmental Services

Budget Adjustments

	FTE	Expenditures	Revenue
Transfer of Hazardous Materials Inspector	1.00	147,041	-
Transfer of 1.00 Hazardous Materials Inspector 2 from the General Fund.			
Illegal Dumping Enforcement Pilot Program	-	100,000	-
Addition of one-time personnel expenditures associated with a pilot program partnering with SDPD to target illegal dumping enforcement.			
Salary and Benefit Adjustments¹	(0.96)	79,032	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Customer Services Support	1.00	78,742	-
Addition of 4.00 Public Information Clerks across multiple funds associated with timely responses to increased inquiries from the public related to solid waste management.			
Revised Rent Revenue	-	-	100,000
Adjustment to align budget with actuals for rent revenue at the Ridgehaven Court facility.			
Revised Transfer Revenue	-	-	(268,896)
Adjustment to reflect revised revenue projections associated with the transfer of Refuse Disposal Fund assets to the Solid Waste Management Fund.			
Revised Gas Production Revenue	-	-	(320,000)
Adjustment to reflect revised gas production revenue projections.			
Supplemental Cost of Living Adjustment	-	(2,000)	-
Adjustment to reflect revised non-personnel expenditures for the funding of the Supplemental Cost of Living Adjustment.			
Support for Information Technology	-	(95,455)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
One-time Additions and Annualizations	-	(1,456,000)	800,000
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	1.04	\$5,926,280	\$311,104

1. This budget adjustment includes the reallocation of 0.96 FTE to other Environmental Services Funds.

Environmental Services

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	10,542,381	11,218,714	12,418,161	1,199,447
Fringe Benefits	5,302,387	5,886,709	6,006,577	119,868
PERSONNEL SUBTOTAL	15,844,768	17,105,423	18,424,738	1,319,315
NON-PERSONNEL EXPENDITURES				
Supplies	1,404,373	1,703,644	2,703,755	1,000,111
Contracts & Services	22,496,997	28,175,729	33,164,818	4,989,089
<i>External Contracts & Services</i>	<i>18,623,508</i>	<i>23,055,972</i>	<i>27,286,088</i>	<i>4,230,116</i>
<i>Internal Contracts & Services</i>	<i>3,873,489</i>	<i>5,119,757</i>	<i>5,878,730</i>	<i>758,973</i>
Information Technology	1,205,898	2,219,298	1,048,843	(1,170,455)
Energy and Utilities	2,192,974	2,421,600	2,593,888	172,288
Other Expenses	19,556	20,889	18,889	(2,000)
Transfers Out	3,628,354	3,887,220	3,886,152	(1,068)
Capital Expenses	563,968	431,000	50,000	(381,000)
NON-PERSONNEL SUBTOTAL	31,512,120	38,859,380	43,466,345	4,606,965
Total	\$47,356,888	\$55,964,803	\$61,891,083	\$5,926,280

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$63,481,172	\$69,215,200	\$69,695,200	\$480,000
Fines Forfeitures and Penalties	10,778	1,500	1,500	-
Other Revenue	482,828	490,000	490,000	-
Revenue from Use of Money and Property	4,464,315	1,636,867	1,736,867	100,000
Transfers In	-	1,407,989	1,139,093	(268,896)
Total	\$68,439,093	\$72,751,556	\$73,062,660	\$311,104

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	3.04	2.95	2.95	49,629 - 59,696	\$166,036
20000012	Administrative Aide 1	1.89	1.89	1.89	58,365 - 70,262	110,310
20000024	Administrative Aide 2	2.64	2.20	2.20	67,184 - 80,974	161,676
20000860	Area Refuse Collection Supervisor	1.00	0.00	0.00	91,291 - 108,930	-
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	224,744
20000070	Assistant Engineer-Civil	4.00	4.00	4.00	100,214 - 120,702	421,344
20000077	Assistant Engineer-Electrical	1.00	1.00	1.00	100,214 - 120,702	100,214

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20001092	Assistant Environmental Services Director	0.34	0.50	0.50	50,710 - 277,909	125,310
20000143	Associate Engineer-Civil	7.00	7.00	7.00	115,398 - 139,318	878,968
20000154	Associate Engineer-Mechanical	1.00	1.00	1.00	115,398 - 139,318	115,398
20000119	Associate Management Analyst	3.05	1.71	1.71	85,280 - 103,085	159,461
20000162	Associate Planner	1.00	1.00	1.00	93,829 - 113,381	93,829
20000201	Building Maintenance Supervisor	1.00	1.00	0.00	102,274 - 123,718	-
20001118	Chief Officer	0.00	0.00	0.04	99,237 - 375,918	13,922
20001168	Deputy Director	0.80	1.05	1.55	79,643 - 292,822	356,576
20000389	Disposal Site Representative	14.00	14.00	14.00	51,979 - 62,795	841,293
20000390	Disposal Site Supervisor	4.00	4.00	4.00	80,538 - 97,323	372,507
21000440	Environmental Biologist 2	1.00	1.00	1.00	88,837 - 107,994	107,994
21000451	Environmental Biologist 3	1.00	1.00	1.00	102,523 - 124,114	124,114
20001149	Environmental Services Director	0.34	0.25	0.25	99,237 - 375,918	68,781
20000430	Equipment Operator 2	23.00	23.00	23.00	65,874 - 78,770	1,654,945
20000423	Equipment Technician 2	3.00	3.00	3.00	58,843 - 70,138	198,829
20000431	Equipment Technician 3	2.00	3.00	3.00	64,605 - 77,168	193,815
20001049	General Utility Supervisor	3.00	3.00	3.00	98,322 - 118,934	356,802
20000521	Hazardous Materials Inspector 2	3.00	3.00	3.00	91,042 - 110,406	311,854
20000548	Hazardous Materials Inspector 3	0.00	0.10	0.00	100,298 - 121,555	-
20000494	Hazardous Materials Program Manager	0.10	0.00	0.10	120,661 - 146,411	12,066
20000178	Information Systems Administrator	0.34	0.25	0.25	115,898 - 140,379	28,974
20000290	Information Systems Analyst 2	1.02	0.50	0.50	86,944 - 105,061	48,001
20000293	Information Systems Analyst 3	0.68	0.75	0.75	95,472 - 115,378	86,532
20000998	Information Systems Analyst 4	0.68	0.50	0.50	107,328 - 130,083	65,042
20000515	Instrumentation and Control Technician	1.00	1.00	1.00	97,282 - 116,813	97,282
20000589	Laborer	21.00	23.00	23.00	49,088 - 58,448	1,201,185
20001019	Land Surveying Associate	1.00	1.00	1.00	115,648 - 139,630	139,630

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000580	Landfill Equipment Operator	22.00	22.00	22.00	75,691 - 90,501	1,887,682
20000439	Master Fleet Technician	1.00	1.00	1.00	87,901 - 105,269	105,269
20000756	Office Support Specialist	1.00	1.00	1.00	48,755 - 58,677	58,677
20000680	Payroll Specialist 2	1.54	0.75	0.75	57,325 - 69,264	51,948
20001234	Program Coordinator	1.00	1.00	1.00	36,920 - 220,314	171,933
20001222	Program Manager	0.95	0.75	0.25	79,643 - 292,822	46,051
20000761	Project Officer 1	0.00	0.00	1.00	113,714 - 137,280	137,280
20000783	Public Information Clerk	2.26	2.75	3.75	49,629 - 59,696	211,399
20000776	Public Works Dispatcher	0.10	0.00	0.00	65,125 - 78,499	-
20000557	Recycling Program Manager	1.00	1.00	1.00	112,549 - 136,261	132,512
20001042	Safety and Training Manager	0.33	0.25	0.25	105,331 - 127,629	31,907
20000847	Safety Officer	0.34	0.25	0.25	91,354 - 110,386	27,209
20000854	Safety Representative 2	0.34	0.25	0.25	79,622 - 96,283	19,906
20000885	Senior Civil Engineer	3.90	3.90	3.90	132,954 - 160,742	574,096
20000907	Senior Disposal Site Representative	4.00	4.00	4.00	56,867 - 68,848	269,344
20000015	Senior Management Analyst	1.34	1.25	1.25	93,621 - 113,214	141,518
20000856	Senior Mechanical Engineer	1.00	1.00	1.00	132,954 - 160,742	132,954
20000918	Senior Planner	1.00	1.00	1.00	108,056 - 130,666	130,666
20000989	Supervising Disposal Site Representative	2.00	2.00	2.00	62,608 - 75,650	151,300
20000947	Supervising Hazardous Materials Inspector	1.00	1.00	1.00	110,261 - 133,744	125,457
20000970	Supervising Management Analyst	2.13	1.70	1.70	100,381 - 121,597	206,715
21000177	Trainer	0.33	0.25	0.25	85,280 - 103,064	21,320
20001041	Training Supervisor	0.00	0.25	0.25	93,621 - 113,194	23,405
20001051	Utility Worker 1	0.69	0.69	0.69	50,086 - 59,571	41,104
20001053	Utility Worker 2	4.00	4.00	4.00	54,704 - 65,104	244,483
	Bilingual - Regular					52,416
	Budgeted Personnel Expenditure Savings					(3,240,881)
	Exceptional Performance Pay-Classified					1,426
	Infrastructure In-Training Pay					11,145
	Infrastructure Registration Pay					137,580

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Overtime Budgeted					1,448,846
	Reg Pay For Engineers					128,981
	Salary Savings					(51,386)
	Standby Pay					1,595
	Termination Pay Annual Leave					67,619
	Vacation Pay In Lieu					79,251
FTE, Salaries and Wages Subtotal		162.17	160.69	161.73		\$12,418,161

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	17,080	14,802	16,485	1,683
Flexible Benefits	1,320,991	1,495,987	1,515,030	19,043
Insurance	593	-	-	-
Long-Term Disability	31,129	52,004	45,742	(6,262)
Medicare	152,831	154,062	171,405	17,343
Other Post-Employment Benefits	444,552	478,565	368,638	(109,927)
Retiree Medical Trust	17,326	19,382	20,714	1,332
Retirement 401 Plan	68,893	77,474	82,846	5,372
Retirement ADC	2,456,114	2,805,666	3,083,227	277,561
Retirement DROP	27,653	31,863	25,876	(5,987)
Risk Management Administration	146,045	195,894	185,036	(10,858)
Supplemental Pension Savings Plan	204,845	168,469	149,006	(19,463)
Unemployment Insurance	-	9,903	9,134	(769)
Workers' Compensation	414,335	382,638	333,438	(49,200)
Fringe Benefits Subtotal	\$5,302,387	\$5,886,709	\$6,006,577	\$119,868
Total Personnel Expenditures			\$18,424,738	

Solid Waste Management Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	\$1,212,461	\$8,198,830	\$2,991,551	(\$5,207,279)
Clean SD	360	499,364	-	(499,364)
Collection Services	7,001,094	121,981,426	135,529,870	13,548,444
Disposal & Environmental Protection	-	1,407,989	1,407,989	-

Environmental Services

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Environmental Health & Safety	-	-	339,260	339,260
Integrated Customer Solutions	-	-	2,123,282	2,123,282
Waste Reduction	351,953	7,293,147	7,087,249	(205,898)
Total	\$8,565,868	\$139,380,756	\$149,479,201	\$10,098,445

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Business & Support Services	-	30.80	10.74	(20.06)
Clean SD	-	4.00	4.00	-
Collection Services	16.00	280.75	369.75	89.00
Environmental Health & Safety	-	-	3.82	3.82
Integrated Customer Solutions	-	-	21.10	21.10
Waste Reduction	-	2.00	2.00	-
Total	16.00	317.55	411.41	93.86

Budget Adjustments

	FTE	Expenditures	Revenue
Bulky Item Collection Program	52.00	\$4,951,291	\$ -
Addition of 52.00 FTE positions and non-personnel expenditures associated with the planned implementation of the program.			
Non-Discretionary Adjustment	-	3,033,279	-
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.			
Solid Waste Collection Overtime	-	2,536,250	-
Addition of overtime expenditures to align the budget with operations that require overtime to continue timely collections despite holidays, downed routes, and breakdowns.			
Curbside Recycling Collections	32.00	1,712,348	-
Addition of 32.00 FTE positions and non-personnel expenditures supporting the planned change from biweekly to weekly recycling collections.			
Solid Waste Collection Support	7.00	956,305	-
Addition of 7.00 Sanitation Driver 2s and non-personnel expenditures supporting the timely, weekly collection of waste from customers.			
Recycling Fund Measure B Support	-	500,000	-
Addition of non-personnel expenditures associated with support provided by Recycling Fund employees for the implementation and enforcement of Measure B.			

Environmental Services

Budget Adjustments

	FTE	Expenditures	Revenue
Collection Services	1.00	282,222	-
Addition of 1.00 Assistant Deputy Director and non-personnel expenditures supporting the efficient and safe operation of collection services.			
Customer Services Support	2.76	217,327	-
Addition of 4.00 Public Information Clerks across multiple funds associated with timely responses to increased inquiries from the public related to solid waste management.			
Software Replacement	-	200,000	-
Addition of non-personnel expenditures associated with replacing the Automated Refuse Tonnage System with Paradigm products.			
Salary and Benefit Adjustments¹	0.10	179,222	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Ridgeway Office Space	-	166,882	-
Addition of non-personnel expenditures associated with the use of office space at the Ridgeway Facility.			
Supplemental Cost of Living Adjustment	-	28,000	-
Adjustment to reflect revised non-personnel expenditures for the Supplemental Cost of Living Adjustment.			
Revised Solid Waste Collections Revenue	-	-	2,989,904
Adjustment to reflect revised solid waste collections revenue associated with customer adjusting their service levels and service performed for General Fund departments.			
Ineligible Customers Revenue	-	-	1,900,000
Addition of revenue from the General Fund supporting trash collection costs for ineligible customers not covered by the solid waste collection rates.			
Curbside Recycling Revenue	-	-	1,259,474
Addition of revenue from the Recycling Fund to support curbside recycling costs not covered by the solid waste collection rates.			
Renewable Natural Gas Revenue	-	-	1,000,000
Addition of Renewable Natural Gas Revenue for monetary incentives for green gas as outlined in the Low Carbon Fuel Standard program and Renewable Identification Numbers credits.			
Revised Measure B Support Revenue	-	-	(3,000,000)
Reduction of revenues associated with support for Measure B recycling services from the Recycling Fund.			

Environmental Services

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Rate Payer Fee Revenue	-	-	(5,320,852)
Adjustment to reflect revised rate payer fee revenue associated with a reconciliation of eligible customers compared to the Cost-of-Service Study.			
Support for Information Technology	-	(26,725)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Non-Standard Hour Personnel Funding	(1.00)	(53,926)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
Asset Procurement	-	(614,514)	-
Reduction of non-personnel expenditures associated with the purchase of assets from other City funds due to implementation of Measure B.			
One-time Additions and Annualizations	-	(3,969,516)	(2,179,850)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	93.86	\$10,098,445	(\$3,351,324)

1. This budget adjustment includes the transfer of 0.10 FTE from other Environmental Services Funds.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	884,797	27,792,047	32,464,809	4,672,762
Fringe Benefits	407,734	16,667,912	19,583,503	2,915,591
PERSONNEL SUBTOTAL	1,292,531	44,459,959	52,048,312	7,588,353
NON-PERSONNEL EXPENDITURES				
Supplies	126,641	3,109,335	3,206,335	97,000
Contracts & Services	4,186,218	70,908,381	79,134,685	8,226,304
<i>External Contracts & Services</i>	<i>3,683,192</i>	<i>21,879,914</i>	<i>29,470,070</i>	<i>7,590,156</i>
<i>Internal Contracts & Services</i>	<i>503,026</i>	<i>49,028,467</i>	<i>49,664,615</i>	<i>636,148</i>
Information Technology	2,958,864	6,615,887	5,177,646	(1,438,241)
Energy and Utilities	-	3,851,824	2,959,242	(892,582)
Other Expenses	1,614	2,911	30,911	28,000
Transfers Out	-	10,432,459	3,359,573	(7,072,886)
Debt Expenses	-	-	3,562,497	3,562,497
NON-PERSONNEL SUBTOTAL	7,273,337	94,920,797	97,430,889	2,510,092
Total	\$8,565,868	\$139,380,756	\$149,479,201	\$10,098,445

Environmental Services

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$ -	\$129,312,656	\$128,827,753	(\$484,903)
Other Revenue	107	-	1,000,000	1,000,000
Revenue from Use of Money and Property	(261,260)	-	-	-
Transfers In	-	19,125,895	15,259,474	(3,866,421)
Total	(\$261,153)	\$148,438,551	\$145,087,227	(\$3,351,324)

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	0.00	1.47	1.47	49,629 - 59,696	\$84,924
20000024	Administrative Aide 2	1.00	4.94	5.94	67,184 - 80,974	426,041
20000860	Area Refuse Collection Supervisor	0.00	15.75	20.75	91,291 - 108,930	2,119,780
20001202	Assistant Deputy Director	0.00	0.00	1.00	79,643 - 292,822	216,000
20001092	Assistant Environmental Services Director	1.00	0.94	0.94	50,710 - 277,909	235,582
20000154	Associate Engineer-Mechanical	0.00	1.00	1.00	115,398 - 139,318	115,398
20000119	Associate Management Analyst	2.00	4.94	4.94	85,280 - 103,085	441,320
20000266	Cashier	0.00	2.00	2.00	52,083 - 62,650	125,300
20001118	Chief Officer	0.00	0.00	0.10	99,237 - 375,918	34,805
20000306	Code Compliance Officer	0.00	4.00	4.00	63,461 - 76,482	253,844
20000307	Code Compliance Supervisor	0.00	0.00	1.00	73,174 - 87,589	73,174
20000303	Community Development Specialist 4	1.00	1.00	1.00	103,334 - 125,195	125,195
20001168	Deputy Director	0.00	1.47	2.41	79,643 - 292,822	534,251
20000863	District Refuse Collection Supervisor	0.00	4.00	4.00	107,078 - 128,253	506,878
20001149	Environmental Services Director	0.00	0.47	0.47	99,237 - 375,918	129,307
21000432	Geographic Info Systems Analyst 2	0.00	2.00	2.00	86,944 - 105,061	173,888
21000434	Geographic Info Systems Analyst 4	0.00	1.00	1.00	107,328 - 130,083	107,328
20000178	Information Systems Administrator	0.00	0.47	0.47	115,898 - 140,379	54,472
20000290	Information Systems Analyst 2	0.00	0.94	0.94	86,944 - 105,061	90,243

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000293	Information Systems Analyst 3	0.00	1.41	1.41	95,472 - 115,378	162,681
20000998	Information Systems Analyst 4	0.00	0.94	0.94	107,328 - 130,083	122,278
90001073	Management Intern - Hourly	0.00	1.00	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	0.00	4.41	5.41	57,325 - 69,264	350,840
20001234	Program Coordinator	0.00	2.00	2.00	36,920 - 220,314	300,446
20001222	Program Manager	1.00	3.94	4.00	79,643 - 292,822	732,025
20000783	Public Information Clerk	3.00	12.17	14.93	49,629 - 59,696	816,325
20000776	Public Works Dispatcher	0.00	3.00	2.00	65,125 - 78,499	156,998
20001050	Public Works Superintendent	0.00	0.00	1.00	121,805 - 147,056	121,805
20001032	Public Works Supervisor	1.00	1.00	1.00	90,314 - 109,304	107,671
20001042	Safety and Training Manager	0.00	0.47	0.47	105,331 - 127,629	59,986
20000847	Safety Officer	0.00	1.47	1.47	91,354 - 110,386	142,506
20000854	Safety Representative 2	0.00	0.47	0.47	79,622 - 96,283	37,423
20000859	Sanitation Driver 1	0.00	6.00	5.00	65,686 - 78,499	360,789
20000857	Sanitation Driver 2	0.00	191.00	237.00	80,475 - 94,827	21,191,874
20000851	Sanitation Driver 3	0.00	11.00	11.00	84,469 - 99,507	1,049,463
20000965	Senior Code Compliance Supervisor	0.00	1.00	0.00	80,496 - 96,637	-
20000015	Senior Management Analyst	1.00	3.47	3.47	93,621 - 113,214	388,881
20000916	Senior Public Information Officer	0.00	1.00	1.00	95,846 - 115,835	95,846
20000970	Supervising Management Analyst	1.00	3.47	3.47	100,381 - 121,597	400,725
21000177	Trainer	0.00	0.47	0.47	85,280 - 103,064	40,082
20001041	Training Supervisor	0.00	0.47	0.47	93,621 - 113,194	44,002
20001051	Utility Worker 1	3.00	6.00	29.00	50,086 - 59,571	1,470,341
20001053	Utility Worker 2	1.00	15.00	30.00	54,704 - 65,104	1,681,464
	Adjust Budget To Approved Levels					(5,230,348)
	Bilingual - Regular					276,292
	Budgeted Personnel Expenditure Savings					(2,498,550)
	Overtime Budgeted					3,803,274
	Salary Savings					(20,676)

Environmental Services

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
	Standby Pay					2,999
	Termination Pay Annual Leave					9,483
	Vacation Pay In Lieu					440,154
FTE, Salaries and Wages Subtotal		16.00	317.55	411.41		\$32,464,809

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	1,210	14,160	24,424	10,264
Flexible Benefits	105,425	4,343,564	5,140,384	796,820
Long-Term Disability	3,054	140,970	144,523	3,553
Medicare	12,784	395,924	470,740	74,816
Other Post-Employment Benefits	35,153	1,244,098	1,189,096	(55,002)
Retiree Medical Trust	1,903	51,962	66,887	14,925
Retirement 401 Plan	7,467	208,662	267,681	59,019
Retirement ADC	194,774	7,999,120	9,727,321	1,728,201
Retirement DROP	-	42,102	43,037	935
Risk Management Administration	12,133	508,925	596,810	87,885
Supplemental Pension Savings Plan	7,319	410,739	394,117	(16,622)
Unemployment Insurance	754	26,446	28,793	2,347
Workers' Compensation	25,759	1,281,240	1,489,690	208,450
Fringe Benefits Subtotal	\$407,734	\$16,667,912	\$19,583,503	\$2,915,591
Total Personnel Expenditures			\$52,048,312	

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Recycling Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 18,751,701	\$ 17,548,477	\$ 15,854,305
Continuing Appropriation - CIP	29,748,150	28,867,565	28,835,867
Operating Reserve	4,087,614	3,598,614	4,583,915
TOTAL BALANCE AND RESERVES	\$ 52,587,465	\$ 50,014,655	\$ 49,274,086
REVENUE			
Charges for Services	\$ 20,357,877	\$ 18,912,500	\$ 20,957,670
Fines Forfeitures and Penalties	3,004,598	2,633,103	2,633,103
Other Revenue	191,954	120,000	120,000
Revenue from Other Agencies	1,073,186	550,000	550,000
Revenue from Use of Money and Property	3,787,600	1,511,100	1,511,100
Transfers In	800,618	1,688,153	1,616,499
TOTAL REVENUE	\$ 29,215,834	\$ 25,414,856	\$ 27,388,372
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 81,803,299	\$ 75,429,511	\$ 76,662,458
OPERATING EXPENSE			
Personnel Expenses	\$ 8,151,885	\$ 4,403,283	\$ 5,623,966
Fringe Benefits	4,463,646	2,482,250	3,240,538
Supplies	1,443,123	721,166	515,221
Contracts & Services	15,984,193	7,654,886	8,363,259
Information Technology	569,031	299,118	461,054
Energy and Utilities	502,043	94,873	51,265
Other Expenses	36,890	12,500	7,550
Transfers Out	-	15,000,000	13,259,474
Capital Expenditures	57,242	60,000	50,000
TOTAL OPERATING EXPENSE	\$ 31,208,054	\$ 30,728,076	\$ 31,572,327
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 580,585	\$ -	\$ 8,000,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 580,585	\$ -	\$ 8,000,000
TOTAL EXPENSE	\$ 31,788,640	\$ 30,728,076	\$ 39,572,327
RESERVES			
Continuing Appropriation - CIP	\$ 28,867,565	\$ 28,867,565	\$ 20,835,867
Operating Reserve	3,598,614	3,598,614	4,583,915
TOTAL RESERVES	\$ 32,466,179	\$ 32,466,179	\$ 25,419,782
BALANCE	\$ 17,548,480	\$ 12,235,256	\$ 11,670,349
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 81,803,299	\$ 75,429,511	\$ 76,662,458

*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.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Refuse Disposal Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 20,130,956	\$ 35,402,074	\$ 58,973,582
Continuing Appropriation - CIP	18,092,149	22,693,950	23,316,876
Operating Reserve	8,215,624	9,263,786	11,601,820
TOTAL BALANCE AND RESERVES	\$ 47,797,402	\$ 67,359,810	\$ 93,892,278
REVENUE			
Charges for Services	\$ 63,481,172	\$ 69,215,200	\$ 69,695,200
Fines Forfeitures and Penalties	10,778	1,500	1,500
Other Revenue	477,844	490,000	490,000
Revenue from Use of Money and Property	4,464,315	1,636,867	1,736,867
Transfers In	-	1,407,989	1,139,093
TOTAL REVENUE	\$ 68,434,108	\$ 72,751,556	\$ 73,062,660
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 116,231,510	\$ 140,111,366	\$ 166,954,938
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 1,463,659	\$ 2,600,000	\$ 4,500,000
TOTAL CIP EXPENSE	\$ 1,463,659	\$ 2,600,000	\$ 4,500,000
OPERATING EXPENSE			
Personnel Expenses	\$ 10,542,381	\$ 11,218,714	\$ 12,418,161
Fringe Benefits	5,302,387	5,886,709	6,006,577
Supplies	1,404,373	1,703,644	2,703,755
Contracts & Services	22,497,015	28,175,729	33,164,818
Information Technology	1,205,898	2,219,298	1,048,843
Energy and Utilities	2,192,974	2,421,600	2,593,888
Other Expenses	19,556	20,889	18,889
Transfers Out	3,628,354	3,887,220	3,886,152
Capital Expenditures	563,968	431,000	50,000
TOTAL OPERATING EXPENSE	\$ 47,356,905	\$ 55,964,803	\$ 61,891,083
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 51,136	\$ -	\$ 3,500,000
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 51,136	\$ -	\$ 3,500,000
TOTAL EXPENSE	\$ 48,871,700	\$ 58,564,803	\$ 69,891,083
RESERVES			
Continuing Appropriation - CIP	\$ 22,693,950	\$ 22,693,950	\$ 19,816,876
Operating Reserve	9,263,786	9,263,786	11,601,820
TOTAL RESERVES	\$ 31,957,736	\$ 31,957,736	\$ 31,418,696
BALANCE	\$ 35,402,074	\$ 49,588,827	\$ 65,645,159
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 116,231,510	\$ 140,111,366	\$ 166,954,938

*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.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Refuse Disposal Fund - Miramar Closure Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 36,568,437	\$ 38,228,868	\$ 39,745,074
TOTAL BALANCE AND RESERVES	\$ 36,568,437	\$ 38,228,868	\$ 39,745,074
REVENUE			
Revenue from Use of Money and Property	\$ 1,660,431	\$ 625,000	\$ 625,000
TOTAL REVENUE	\$ 1,660,431	\$ 625,000	\$ 625,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 38,228,868	\$ 38,853,868	\$ 40,370,074
BALANCE	\$ 38,228,868	\$ 38,853,868	\$ 40,370,074
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 38,228,868	\$ 38,853,868	\$ 40,370,074

*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.

Environmental Services

Revenue and Expense Statement (Non-General Fund)

Solid Waste Management Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ (2,026,330)	\$ (10,853,351)	\$ (10,152,922)
TOTAL BALANCE AND RESERVES	\$ (2,026,330)	\$ (10,853,351)	\$ (7,920,022)
REVENUE			
Charges for Services	\$ -	\$ 129,312,656	\$ 128,827,753
Other Revenue	107	-	1,000,000
Revenue from Use of Money and Property	(261,260)	-	-
Transfers In	-	19,125,895	15,259,474
TOTAL REVENUE	\$ (261,153)	\$ 148,438,551	\$ 145,087,227
TOTAL BALANCE, RESERVES, AND REVENUE	\$ (2,287,483)	\$ 137,585,200	\$ 137,167,205
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ -	\$ 2,232,900	\$ 2,132,900
TOTAL CIP EXPENSE	\$ -	\$ 2,232,900	\$ 2,132,900
OPERATING EXPENSE			
Personnel Expenses	\$ 884,797	\$ 27,792,047	\$ 32,464,809
Fringe Benefits	407,734	16,667,912	19,583,503
Supplies	126,641	3,109,335	3,206,335
Contracts & Services	4,186,218	70,908,381	79,134,685
Information Technology	2,958,864	6,615,887	5,177,646
Energy and Utilities	-	3,851,824	2,959,242
Other Expenses	1,614	2,911	30,911
Transfers Out	-	10,432,459	3,359,573
Debt Expenses	-	-	3,562,497
TOTAL OPERATING EXPENSE	\$ 8,565,868	\$ 139,380,756	\$ 149,479,201
TOTAL EXPENSE	\$ 8,565,868	\$ 141,613,656	\$ 151,612,101
BALANCE***	\$ (10,853,351)	\$ (4,028,456)	\$ (16,677,796)
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ (2,287,483)	\$ 137,585,200	\$ 137,167,205

*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 Solid Waste Management Fund reflects a negative beginning/ending balance and will be monitored throughout Fiscal Year 2027 to address negative balances.