



Description

The City Planning Department is responsible for the City's land use and climate planning and policy. Specifically, the Department develops plans, policies, and regulations that accelerate the creation of more homes and good jobs, further the City's climate goals, protect the environment, improve public spaces, and advance social equity. The Department's initiatives are the first step in comprehensively and strategically planning for safe, enjoyable, healthy, and thriving communities in the City of San Diego.

The Department is structured into four divisions, each with focused specialties and staff with varied technical disciplines: Community & Mobility Planning; Housing Policy & Environmental Analysis; Climate, Preservation, and Public Spaces; and Work Culture & Operations.

The Community & Mobility Planning Division is responsible for amending and updating the City's General Plan and Community Plans. The Division leads long-range land use and mobility planning efforts that support complete communities and advance walking, bicycling, and transit ridership. This Division develops integrated land use and mobility strategies that align growth with transportation infrastructure and accessibility goals. This Division is also responsible for providing equitable public engagement opportunities that inform all Department initiatives, working to ensure community members have opportunities to provide input into plans that affect their lives so that the City's long-range plans meet the needs of the people who live, work, and play in San Diego. The Division is especially focused on reaching and engaging people who have not traditionally participated in the planning process to ensure that input received is truly representative of the City's diverse population.

The Housing Policy & Environmental Analysis Division is responsible for developing policies and regulations that streamline and incentivize the production of housing. The Division's housing policies focus on fair housing, reversing racist zoning regulations of the past, and expanding opportunities for people of all incomes and backgrounds to live in communities throughout the City. This Division updates and amends the Land Development Code and prepares housing data reports to monitor progress toward housing production and equity goals. The Division also conducts environmental review of City actions under the California Environmental Quality Act (CEQA), ensuring that housing

and land use initiatives are advanced in a manner that protects environmental resources and complies with State law.

The Climate, Preservation, and Public Spaces Division oversees the implementation and maintenance of the City's Climate Action Plan and Climate Resilient SD Plan, including maintaining public-facing implementation trackers and implementing climate programs and actions such as transitioning to cleaner energy buildings. This Division also oversees the implementation and monitoring of the Multiple Species Conservation Program and Vernal Pool Habitat Conservation Program. In addition, the Division advances the City's historic preservation planning efforts and develops policies that support environmental justice and resource conservation. The Division is also responsible for the City's long-range park planning, focused on delivering safe and enjoyable parks in areas of the City with the greatest needs, and for long-range infrastructure planning associated with public spaces. Lastly, the Division manages the City's Development Impact Fee Program as it relates to park and public space infrastructure planning.

The Work Culture & Operations Division delivers operational and support services that enable implementation of the Department's core activities. The Division oversees administration and operations, budget development and monitoring, grants management, and mapping and data analysis. In addition to providing key support in monitoring and reporting on housing programs, Development Impact Fees, and Climate Action Plan implementation, this Division is responsible for employee training and retention and oversees the Department's intern program. The Division ensures that staff resources, technology, and workplace culture effectively support the Department's mission and strategic objectives.

The vision is:

A forward-thinking leader that works together with the people of San Diego to find and implement solutions that improve the lives of the City's residents.

The mission is:

To plan for an equitable and sustainable future with affordable homes, good jobs, infrastructure and public spaces for the people of San Diego.

Goals and Objectives

Goal 1: ***HOUSING AND JOBS: Increase new home opportunities for people of all incomes in all communities by advancing fair housing, climate, and anti-racist policies, while supporting a diverse and resilient local economy that connects housing to good jobs, live-work, and telework options.***

- Increase new home opportunities near transit, with safe and enjoyable walking/rolling and biking investments.
- Increase affordable home opportunities in high-resource communities.
- Increase homes opportunities for families with children and intergenerational families.
- Respond to the evolving needs of employment sectors with appropriate land use and zoning regulations that support the economy, protect the environment and public health, and increase economic prosperity for all San Diegans.

- Increase opportunities for San Diegans to live in close proximity to work and support opportunities for telework and live-work through land use and regulatory changes.

Goal 2: ***MOBILITY: Increase opportunities for people to walk/roll, bike, and use transit by planning well-connected, accessible, active, and safe communities, and prioritize investments in the areas with the greatest needs, especially in traditionally underserved communities.***

- Ensure that land use plans and zoning regulations increase walking/rolling, biking, and transit options.
- Incorporate inclusive urban design principles that encourage walking/rolling and biking into the land use plans and zoning regulations.

Goal 3: ***PUBLIC SPACES AND INFRASTRUCTURE: Plan for the equitable and efficient delivery of infrastructure and public spaces such as parks, libraries, and streets and trails that connect neighborhoods and the people within them and prioritize these investments in the areas with the greatest needs, especially in traditionally underserved communities.***

- Create more opportunities for innovative, culturally relevant, and interactive public spaces (like libraries, parks, bike lanes, sidewalks, and other public spaces), prioritizing investments in areas where the needs are the greatest, particularly in underserved communities.
- Provide opportunities for everyone to recreate citywide within a park system that is relevant, accessible, iconic, diverse, biologically sustainable, and equitable.

Goal 4: ***CLIMATE, CONSERVATION & THE ENVIRONMENT: Conserve and improve the natural environment and climate, increase opportunities for public enjoyment of nature, and prepare our communities to thrive in a changing climate; and comprehensively identify potential adverse environmental impacts and proactively develop plans to avoid and lessen these impacts.***

- Address priorities in traditionally underserved communities such as air quality, public spaces, healthy food access, safe and healthy homes, recreation and physical activity, and equitable civic engagement in the public decision-making process.
- Reduce Citywide greenhouse gas emissions to achieve Climate Action Plan goals.
- Increase the City's resilience to climate change and reduce impacts to communities.
- Increase preserved natural habitat and open space in order to protect plants and animals, increase public enjoyment of nature, and improve climate resilience.
- Inform government decision-makers and the public about the potentially significant environmental effects of proposed activities, and ensure that City actions avoid or mitigate damage to the environment to the extent feasible, while also advancing strategies that will improve the lives of all San Diegans.

Goal 5: ***HISTORIC PRESERVATION & CULTURAL HERITAGE: Improve the quality of the built environment, increase the understanding of and appreciation for the City's history and culture, and enhance the identity of communities through the identification, designation, preservation, and rehabilitation of the City's significant and diverse historical and cultural resources.***

- Identify, designate and protect significant historical resources.

- Preserve the places and honor the histories of all cultures that call San Diego home.

Goal 6: ***RECRUITMENT AND RETENTION: Recruit and retain a high-performing workforce that is dedicated to serving the community and is representative of the demographics of the communities that we serve.***

- Further develop a comprehensive internship program that meaningfully prepares interns for a career in public service.
- Develop and strengthen relationships with outside organizations to share knowledge and information about career opportunities in the Department.
- Provide opportunities for existing employees to participate in broad range of continuing professional development opportunities and training.

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- **Furthering Fair Housing:** The City Planning Department brought forward the Clairemont Community Plan Update and the College Area Community Plan Update, which each increased capacity for the development of new homes in more high resource areas for people of all incomes.
- **Engaging Inclusively:** The City Planning Department continues its commitment to engaging with, and hearing feedback from, community members that reflect the demographics of the communities we serve. Specifically, the Department developed an Inclusive Public Engagement Guide, a tool to promote inclusive public engagement and community participation on plans, programs, and policies, particularly for people who have historically experienced barriers to public participation, that has been shared as a resource for all City departments.

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

The department has recently made changes to its organizational structure to fully integrate community planning, mobility planning, and housing policy as a means to improve the delivery of community plans, housing policies, and zoning regulation reforms to more comprehensively advance equity outcomes.

TEP Goal 4, Objective 1

As the result of successful implementation of the up-front Project Review Fee for Public Spaces Reviews, the FY 2027 Base Budget includes a revenue-neutral reallocation of revenue from Development Impact Fees (DIF) to Project Review fees. This action preserves \$617K of DIF for investments in public infrastructure while producing \$617K in Project Review Fee revenue for the General Fund.

Budget Adjustment(s)

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

YES

Adjustment(s) impact disparities, gaps and deficiencies identified within all Tactical Equity Plan (TEP) Goals and Objectives:

The loss of positions, non-personnel budget, and the diversion of General Plan Maintenance Fee revenue from the City Planning Work Program to the General Fund would reduce the department's capacity to implement the Work Program and in turn reduce the department's capacity to achieve all of its goals. Disparities in the areas of housing, jobs, mobility, infrastructure, climate planning,

cultural heritage, and employee recruitment and retention would be impacted by this reduction to department capacity.

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2026 Performance	Goal
Addressing and including public infrastructure, history, culture, resources, and public engagement in marginalized communities.	Percent of Work Program Initiatives supporting infrastructure, historic, heritage preservation, and public engagement objectives that are on schedule as defined in the City Planning Work Program.	N/A	53.00%	100.00%
Increasing Capacity for homes and jobs near transit	Percent of Work Program initiatives supporting homes and jobs objectives that are on schedule as defined in the City Planning Work Program	N/A	70.00%	100.00%
Leveraging Grants and the General Plan Maintenance Fee to Support City Planning	Dollar Value of City Planning personnel expense reimbursed from Grants and the General Plan Maintenance Fund	\$3,700,000	\$6,500,000	\$6,500,000
Minimizing Impacts of Climate Change	Percent of Work Program Initiatives supporting climate action plan and climate resiliency plan objectives that are on schedule as defined in the City Planning Work Program	N/A	25.00%	100.00%
On-Time Project Reviews	Percentage of City Planning Project Reviews completed by their assigned due date	78.00%	80.00%	90.00%

Department Summary

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
FTE Positions (Budgeted)	92.75	104.25	102.25	(2.00)
Personnel Expenditures	\$14,552,182	\$20,236,246	\$19,708,485	(\$527,761)
Non-Personnel Expenditures	6,717,842	8,822,200	8,446,137	(376,063)
Total Department Expenditures	\$21,270,024	\$29,058,446	\$28,154,622	(\$903,824)
Total Department Revenue	\$13,644,083	\$18,479,019	\$17,842,800	(\$636,219)

General Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	\$15,487,494	\$22,236,146	\$21,134,260	(\$1,101,886)
Community Planning & Implementation	6	-	-	-
Environment & Mobility Planning	150	-	-	-
Total	\$15,487,649	\$22,236,146	\$21,134,260	(\$1,101,886)

Department Personnel

	FY2025 Budget	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	92.75	104.25	102.25	(2.00)
Total	92.75	104.25	102.25	(2.00)

Budget Adjustments

	FTE	Expenditures	Revenue
Employ and Empower Program Support	3.50	\$158,067	\$158,092
Addition of 3.50 Intern - Hourly and associated revenue to support the Employ and Empower Program.			
Salary and Benefit Adjustments¹	(1.00)	149,880	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	-	1,908	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
General Plan Maintenance Fund (GPMF) Support	-	-	770,362
Addition of one-time revenue from the GPMF to support eligible City Planning Work Program expenditures.			
Revised Heritage Preservation Project Revenue	-	-	200,000
Adjustment to reflect revised revenue projections associated with the historical and heritage preservation project reviews.			

Budget Adjustments

	FTE	Expenditures	Revenue
Revised Mills Act Revenue	-	-	46,471
Adjustment to reflect revised revenue projections associated with monitoring of designated properties.			
Climate Policy Support	-	(32,971)	-
Addition of 1.00 Senior Planner and 1.00 Principal Planner and reduction of 2.00 Program Coordinators supporting the implementation of climate initiatives.			
Non-Discretionary Adjustment	-	(126,033)	-
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.			
Housing Policy Support	-	(159,419)	-
Addition of 1.00 Principal Planner and reduction of 1.00 Program Coordinator supporting the implementation of housing initiatives.			
Non-Standard Hour Personnel Funding	(3.50)	(188,739)	-
Funding allocated according to a zero-based annual review of hourly funding requirements.			
One-time Additions and Annualizations	-	(200,000)	(488,844)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Consultant Services	-	(250,000)	-
Reduction of non-personnel expenditures associated with a shift in funding strategy to the General Plan Maintenance Fund.			
Mobility Planning	(1.00)	(454,579)	-
Reduction of 1.00 Senior Traffic Engineer supporting mobility-related planning efforts.			
Total	(2.00)	(\$1,101,886)	\$686,081

1. This budget adjustment includes the transfer of 1.00 FTE to the Transportation Department.

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
PERSONNEL EXPENDITURES				
Personnel Cost	9,654,296	13,570,477	13,160,036	(410,441)
Fringe Benefits	4,897,886	6,665,769	6,548,449	(117,320)
PERSONNEL SUBTOTAL	14,552,182	20,236,246	19,708,485	(527,761)
NON-PERSONNEL EXPENDITURES				
Supplies	10,752	23,178	17,233	(5,945)
Contracts & Services	297,488	725,520	415,980	(309,540)
<i>External Contracts & Services</i>	36,485	369,562	156,562	(213,000)

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
<i>Internal Contracts & Services</i>	261,002	355,958	259,418	(96,540)
Information Technology	557,623	946,434	931,342	(15,092)
Energy and Utilities	50,084	94,393	52,845	(41,548)
Other Expenses	5,297	10,375	8,375	(2,000)
Transfers Out	-	200,000	-	(200,000)
Capital Expenses	14,223	-	-	-
NON-PERSONNEL SUBTOTAL	935,467	1,999,900	1,425,775	(574,125)
Total	\$15,487,649	\$22,236,146	\$21,134,260	(\$1,101,886)

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Charges for Current Services	\$7,582,694	\$10,186,309	\$10,208,580	\$22,271
Licenses and Permits	1,127,668	770,410	1,634,220	863,810
Other Revenue	2,074	-	-	-
Total	\$8,712,436	\$11,156,719	\$11,842,800	\$686,081

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
FTE, Salaries and Wages						
20000011	Account Clerk	1.00	1.00	1.00	49,629 - 59,696	\$59,696
20000024	Administrative Aide 2	3.00	4.00	4.00	67,184 - 80,974	317,202
20001202	Assistant Deputy Director	1.00	1.00	1.00	79,643 - 292,822	224,744
20000116	Assistant Engineer- Traffic	0.00	2.00	2.00	100,214 - 120,702	240,661
20000143	Associate Engineer-Civil	1.00	1.00	1.00	115,398 - 139,318	139,318
20000167	Associate Engineer- Traffic	0.00	3.00	3.00	115,398 - 139,318	417,954
20000119	Associate Management Analyst	3.00	4.00	3.00	85,280 - 103,085	273,645
20000162	Associate Planner	19.00	20.00	20.00	93,829 - 113,381	2,161,587
20001168	Deputy Director	2.00	3.00	3.00	79,643 - 292,822	633,828
20001179	Deputy Planning Director	1.00	1.00	1.00	79,643 - 292,822	235,955
20000105	Development Project Manager 3	6.00	5.00	0.00	131,040 - 158,434	-
21000432	Geographic Info Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	105,061
21000433	Geographic Info Systems Analyst 3	0.00	1.00	1.00	95,472 - 115,378	115,378
21000434	Geographic Info Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083

Personnel Expenditures

Job Number	Job Title/Wages	FY2025 Budget	FY2026 Budget	FY2027 Adopted	Salary Range	Total
20000290	Information Systems Analyst 2	1.00	1.00	1.00	86,944 - 105,061	105,061
20000998	Information Systems Analyst 4	1.00	1.00	1.00	107,328 - 130,083	130,083
91001000	Intern - Hourly	0.00	0.00	3.50	36,920 - 47,320	147,056
20000669	Landscape Designer	3.00	3.00	3.00	121,534 - 146,806	440,418
90001073	Management Intern - Hourly	8.00	3.50	0.00	36,920 - 47,320	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	57,325 - 69,264	69,264
20001132	Planning Director	1.00	1.00	1.00	99,237 - 375,918	255,632
21000901	Principal Planner	0.00	0.00	7.00	131,040 - 158,434	1,054,250
20001234	Program Coordinator	3.00	5.00	2.00	36,920 - 220,314	319,322
20001222	Program Manager	6.00	7.00	7.00	79,643 - 292,822	1,294,115
20000885	Senior Civil Engineer	1.00	1.00	1.00	132,954 - 160,742	160,742
20000015	Senior Management Analyst	3.00	3.00	3.00	93,621 - 113,214	338,831
20000918	Senior Planner	23.75	24.75	25.75	108,056 - 130,666	3,340,254
20000926	Senior Traffic Engineer	0.00	3.00	2.00	132,954 - 160,742	321,484
20000970	Supervising Management Analyst	2.00	2.00	2.00	100,381 - 121,597	243,194
	Bilingual - Regular					29,120
	Budgeted Personnel Expenditure Savings					(557,794)
	Infrastructure In-Training Pay					30,398
	Infrastructure Registration Pay					144,030
	Landscape Architect Lic					22,021
	Overtime Budgeted					26,720
	Reg Pay For Engineers					135,027
	Salary Savings					(97,694)
	Sick Leave - Hourly					328
	Termination Pay Annual Leave					36,303
	Vacation Pay In Lieu					116,759
FTE, Salaries and Wages Subtotal		92.75	104.25	102.25		\$13,160,036

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Fringe Benefits				
Employee Offset Savings	54,535	59,705	52,454	(7,251)
Flexible Benefits	964,453	1,196,954	1,217,477	20,523
Long-Term Disability	34,296	66,186	55,019	(11,167)
Medicare	141,226	192,884	186,637	(6,247)
Other	99	-	-	-
Other Post-Employment Benefits	324,591	394,984	297,228	(97,756)
Retiree Medical Trust	17,298	25,615	25,715	100
Retirement 401 Plan	58,641	90,288	96,825	6,537
Retirement ADC	2,912,260	4,084,329	4,171,689	87,360
Retirement DROP	3,773	3,985	-	(3,985)
Risk Management Administration	106,622	161,602	149,178	(12,424)
Supplemental Pension Savings Plan	214,924	272,614	198,383	(74,231)
Unemployment Insurance	(8)	12,401	10,985	(1,416)
Workers' Compensation	65,178	104,222	86,859	(17,363)
Fringe Benefits Subtotal	\$4,897,886	\$6,665,769	\$6,548,449	(\$117,320)
Total Personnel Expenditures			\$19,708,485	

Climate Equity Fund Budget Adjustments

	FTE	Expenditures	Revenue
One-time Additions and Annualizations	-	\$ -	(\$1,500,000)
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	0.00	\$ -	(\$1,500,000)

Facilities Financing Fund Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	\$1,608,398	\$ -	\$ -	\$ -
Total	\$1,608,398	\$ -	\$ -	\$ -

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Contracts & Services	1,008,398	-	-	-
<i>Internal Contracts & Services</i>	1,008,398	-	-	-
Transfers Out	600,000	-	-	-
NON-PERSONNEL SUBTOTAL	1,608,398	-	-	-
Total	\$1,608,398	\$ -	\$ -	\$ -

General Plan Maintenance Fund

Department Expenditures

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
City Planning	\$4,173,985	\$6,822,300	\$7,020,362	\$198,062
Environment & Mobility Planning	(7)	-	-	-
Total	\$4,173,977	\$6,822,300	\$7,020,362	\$198,062

Budget Adjustments

	FTE	Expenditures	Revenue
Use of Fund Balance	-	\$770,362	\$ -
Addition of one-time non-personnel expenditures to support the City Planning Work Program.			
Consultant Services	-	250,000	-
Addition of one-time non-personnel expenditures associated with a shift in funding strategy from the General Fund.			
City Planning Work Program	-	177,700	-
Addition of non-personnel expenditures to support eligible General Fund expenditures.			
Revised General Plan Maintenance Fee Revenue	-	-	177,700
Adjust to reflect revised revenue projections associated with updated permit activity.			
One-time Additions and Annualizations	-	(1,000,000)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in the prior Fiscal Year.			
Total	0.00	\$198,062	\$177,700

Expenditures by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
NON-PERSONNEL EXPENDITURES				
Supplies	3,048	-	-	-
Contracts & Services	4,170,325	6,822,300	7,020,362	198,062
<i>External Contracts & Services</i>	241,033	1,000,000	397,700	(602,300)
<i>Internal Contracts & Services</i>	3,929,292	5,822,300	6,622,662	800,362
Information Technology	604	-	-	-
NON-PERSONNEL SUBTOTAL	4,173,977	6,822,300	7,020,362	198,062
Total	\$4,173,977	\$6,822,300	\$7,020,362	\$198,062

Revenues by Category

	FY2025 Actual	FY2026 Budget	FY2027 Adopted	FY2026-2027 Change
Licenses and Permits	\$4,873,053	\$5,822,300	\$6,000,000	\$177,700
Revenue from Use of Money and Property	58,594	-	-	-
Total	\$4,931,647	\$5,822,300	\$6,000,000	\$177,700

Revenue and Expense Statement (Non-General Fund)

Climate Equity Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,445,796	\$ 927,397	\$ 610,107
Continuing Appropriation - CIP	12,537,677	12,381,779	12,726,291
Continuing Appropriation - Operating	1,607,666	120,995	-
TOTAL BALANCE AND RESERVES	\$ 15,591,139	\$ 13,430,171	\$ 13,336,398
REVENUE			
Other Local Taxes	\$ 1,500,000	\$ 1,500,000	\$ -
Revenue from Use of Money and Property	581,601	-	-
TOTAL REVENUE	\$ 2,081,601	\$ 1,500,000	\$ -
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 17,672,740	\$ 14,930,171	\$ 13,336,398
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 1,943,380	\$ 2,400,000	\$ 450,000
TOTAL CIP EXPENSE	\$ 1,943,380	\$ 2,400,000	\$ 450,000
OPERATING EXPENSE			
Contracts & Services	\$ 1,486,671	\$ -	\$ -
TOTAL OPERATING EXPENSE	\$ 1,486,671	\$ -	\$ -
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 812,517	\$ -	\$ 3,000,000
Operating Expenditures	1,486,671	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 2,299,189	\$ -	\$ 3,000,000
TOTAL EXPENSE	\$ 4,242,569	\$ 2,400,000	\$ 3,450,000
RESERVES			
Continuing Appropriation - CIP	\$ 12,381,779	\$ 12,381,779	\$ 9,726,291
Continuing Appropriation - Operating	120,995	120,995	-
TOTAL RESERVES	\$ 12,502,774	\$ 12,502,774	\$ 9,726,291
BALANCE	\$ 927,397	\$ 27,397	\$ 160,107
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 17,672,740	\$ 14,930,171	\$ 13,336,398

*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)

General Plan Maintenance Fund	FY 2025 ACTUAL	FY 2026* BUDGET	FY 2027** ADOPTED
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,433,858	\$ 2,191,527	\$ 2,433,505
TOTAL BALANCE AND RESERVES	\$ 1,433,858	\$ 2,191,527	\$ 2,433,505
REVENUE			
Licenses and Permits	\$ 4,873,053	\$ 5,822,300	\$ 6,000,000
Revenue from Use of Money and Property	58,594	-	-
TOTAL REVENUE	\$ 4,931,647	\$ 5,822,300	\$ 6,000,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 6,365,505	\$ 8,013,827	\$ 8,433,505
OPERATING EXPENSE			
Supplies	\$ 3,048	\$ -	\$ -
Contracts & Services	4,170,325	6,822,300	7,020,362
Information Technology	604	-	-
TOTAL OPERATING EXPENSE	\$ 4,173,977	\$ 6,822,300	\$ 7,020,362
TOTAL EXPENSE	\$ 4,173,977	\$ 6,822,300	\$ 7,020,362
BALANCE	\$ 2,191,527	\$ 1,191,527	\$ 1,413,143
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 6,365,505	\$ 8,013,827	\$ 8,433,505

*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.