



Fiscal Year 2026 ANNUAL BUDGET

PRELIMINARY



**PORT of
SAN DIEGO**
Waterfront of Opportunity

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Overview

The San Diego Unified Port District's (District) budget document establishes a one-year financial plan to fulfill the District's statutory mission, support the District's role as trustee of State tidelands, and achieve the strategic goals of the District. The budget is also a disclosure document intended to provide transparency on District operations.

The District's budget is divided into sections as presented below:

Section 1 – Introduction

This section identifies the Board of Port Commissioners, Executive Leadership Group, Vision, Mission, Values, Promise, and Strategic Budgeting, Map of Tidelands, District Overview, and Branding.

This section also contains the Message from the Chief Financial Officer/Treasurer (CFO) and the Budget in Brief. The CFO Message discusses the current state and future plans of the District, which will be included in the final Adopted Budget. The CFO Message also highlights the major provisions that have been included in the Fiscal Year 2026 (FY 2026) Budget and discusses changes from the prior year's budget and budget assumptions used to prepare the budget.

Section 2 – Reader's Guide

This section is designed to help familiarize the reader with the District and its budget by providing an overview of the District organization, and the budget timetable.

Section 3 – Highlights

This section provides an overview of revenue, staffing, expenses, Balanced Capital Program (BCP), Technology Management Program (TMP), Major Maintenance Program (MM), equipment outlay and other capital projects, Economic Recovery Program (ERP), debt management, and other fund highlights.

Section 4 – Departments/Cost Centers

This section organizes departments and cost centers alphabetically. Departments include a mission, vision, and key services provided, followed by a summary of departmental expense, staffing, equipment outlay, and expense budget breakdown. The cost centers include a summary of departmental expenses and expense budget breakdown.

Section 5 – Appendix

This section contains a variety of other budget-related information including a glossary of terms used in the budget, and a list of Board of Port Commissioners (Board) policies affecting the budget.

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Board of Port Commissioners

CHAIR

Danielle Moore
City of San Diego



VICE CHAIR

Ann Moore
City of Chula Vista



SECRETARY

Michael Zucchet
City of San Diego



COMMISSIONER

Dan Malcolm
City of Imperial Beach



COMMISSIONER

GilAnthony Ungab
City of National City



COMMISSIONER

Frank Urtasun
City of Coronado



COMMISSIONER

Sid Voorakkara
City of San Diego



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Executive Leadership Group

COMING SOON

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Vision, Mission, Values, Promise, and Strategic Budget Planning

21st CENTURY PORT VISION

We are an innovative, global seaport courageously supporting commerce, community, and the environment.

MISSION

The Port of San Diego will protect the Tidelands Trust resources by providing economic vitality and community benefit through a balanced approach to maritime industry, tourism, water and land recreation, environmental stewardship, and public safety.

VALUES

Courage, Integrity, Accountability, Teamwork, Transparency, Innovation, Fairness, Inclusiveness, & Fun

PROMISE

Enrich the relationship people and business have with the dynamic waterfront of San Diego Bay, providing prosperity and a more remarkable way of life.

PURPOSE AND SCOPE OF STRATEGIC BUDGET PLANNING

Annual strategic budget planning enables the District to clearly define, refine, and prioritize projects and services that advance its strategies and achieve the goals outlined for each initiative. The strategic budget planning process for FY 2026 began soon after the adoption of the FY 2025 budget. District staff took a forward-thinking approach to planning this year, incorporating dynamic elements. As part of our commitment to continuous improvement, Port staff developed Operating Plans (Ops Plans) for each department, outlining each department's mission, vision, key services, strategic projects, and their impact on and support for capital projects. This approach ensures that needs and priorities, along with their impacts on other departments, and how the strategic plan will be accomplished are accounted for within the Ops Plans prepared by each department.

After drafting the operating plans, we held a budget strategy workshop where each VP presented highlights from their department's plans, including top priority projects and initiatives—both ongoing and upcoming. We then discussed the alignment of resources across departments to ensure organizational priorities were well-understood and supported. The Senior Leadership Team categorized the priorities into focus areas based on the Port Act: development, operation, maintenance, control, regulation, and management.

A list of these priorities, categorized accordingly, along with a visual representation of how each item aligns with the Public Trust Doctrine, is shown in the following pages. By aligning the priorities with the Port Act and the Public Trust Doctrine, our goal is to use the Port's core authority as a framework for strategic budgeting and goal-setting. This approach provides consistency for future planning and serves as a key component in the budget book.

PORT ACT

A port district for the acquisition, construction, maintenance, operation, development and regulation of harbor works and improvements, including rail and water, for the development, operation, maintenance, control, regulation, and management of the harbor of San Diego upon the tidelands and lands lying under the inland navigable waters of San Diego Bay, and for the promotion of commerce, navigation, fisheries, and recreation thereon, may be established or organized and governed as provided in this act and it may exercise the powers expressly granted herein... to protect, preserve, and enhance: access to and natural resources of the bay, including plant and animal life, and the quality of water in the bay.

PUBLIC TRUST DOCTRINE

Alignment with the Public Trust Purposes: Commerce, Navigation, Recreation, Fisheries, and Environmental Stewardship

Vision, Mission, Values, Promise, and Strategic Budget Planning

PUBLIC TRUST DOCTRINE: Alignment with the Public Trust Purposes:



Navigation



Fisheries



**Environmental
Stewardship**



Commerce



Recreation

DEVELOPMENT





Harbor Park 	Phase 2 Chula Vista Bayfront Commercial Development 	National City Balanced Plan/Pepper Park 	Tijuana River Valley Long Term Solutions 	Pond 20
Central Embarcadero Redevelopment 	Cesar Chavez Park Enhancements 	Zucarmex Redevelopment Project 	Identify and Pursue Quick Revenue Generating Projects 	
Ferry Landing Marketplace & Restaurant Redevelopment 	East Harbor Island Redevelopment 	1220 Pacific Highway Redevelopment 	RLJ/ Wyndham Redevelopment 	

OPERATION





Maritime Terminal Operating System Upgrade 	Harbor Drive 2.0 	Electrical Upgrade Project at 10th Ave Marine Terminal 	Design for Phase 2 10th Ave Marine Terminal
Blue Economy Incubator Growth Strategy 	Small Business Program Realignment 	EPA Clean Ports Grant 	Decarbonization

Vision, Mission, Values, Promise, and Strategic Budget Planning





MAINTENANCE

Equipment, Vehicle, & Vessel Replacement Tracking & Funding Plan 	Dredge management: B Street, Comprehensive Cruise Plan 	Development of capital equipment replacement plan 	Address Aging infrastructure 
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CONTROL

Harbor Police Facility Development 	Emergency Management 	Finalize Plans for Hazard Mitigation 	Audit Fraud Detection and Prevention 
Port Facility Security N/A	Procure Fire Barge N/A	Computer Aided Dispatch 911 N/A	Decarbonization N/A

REGULATION

Workplace Safety and Violence Prevention Plan 	Tijuana River Valley 	Invasive Species 	Coastal Commission Port Master Plan Amendments 
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MANAGEMENT

S4 Hana: ERP Software Upgrade N/A	Leadership Transition & Department Training N/A	Class & Compensation Study N/A	Asset Management Program Software N/A	Organizational Culture and Belonging N/A
Human Resources & Payroll Software N/A	Chula Vista Debt Refinance N/A	Reputation Management N/A	Recruitment/Retention Strategy for HPD N/A	Data Strategy and Platform Selection N/A

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Map of Tidelands



- Tidelands Land Area: **2,490 acres**
- Tidelands Water Area: **11,600 acres**
- Transferred Area: **8,300 acres**
- Water Area Not Within the District's Jurisdiction

All acres are approximations and subject to change.



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District Overview

THE SAN DIEGO UNIFIED PORT DISTRICT

The San Diego Unified Port District (District) is a regional public agency established in 1962 by an act of the California State Legislature to consolidate management responsibilities for the San Diego Bay (Port Act). This consolidation provides ongoing efficiencies and centralized planning for the tidelands along the San Diego Bay.

- The District is an economic engine, creating jobs and dollars for the regional economy through the promotion of maritime trade, tourism, and other commercial activities to enhance the tidelands.
- The District is an environmental steward, preserving and enhancing the natural resources of the San Diego Bay and surrounding tidelands.
- The District is a provider of community services, providing public access, public safety, recreation, and community activities along the waterfront for visitors and residents of the region.

A seven-member Board of Port Commissioners governs the District. Board members are appointed to four-year terms by the city councils of Chula Vista, Coronado, Imperial Beach, National City, and San Diego. The San Diego City Council appoints three commissioners and each of the other member city councils appoints one commissioner. Port Commissioners establish policies that the District staff, under the direction of the President/Chief Executive Officer (President/CEO), uses to conduct daily operations.

The District's maritime, real estate, and parking operations generate billions of dollars for the region's economy and allow the District to operate without the benefit of tax dollars. The District has the authority to levy a tax, but has not done so since 1970.

PUBLIC TRUST DOCTRINE

The District is also a trustee of state lands subject to the Public Trust Doctrine, which mandates how California's sovereign lands should be managed. Also known as public trust lands, they include areas that used to be or are still under the bay and other waters. These lands cannot be bought and sold because they are held in the public trust and belong to the people of the State of California. As the trustee of these lands, the District is responsible for carrying out the principles of the Public Trust Doctrine. This includes protecting the environment, promoting the public's enjoyment of these lands, and enhancing economic development for the public's benefit.

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Branding






Brand Promise

Enrich the relationship people and businesses have with the dynamic waterfront of San Diego Bay, providing prosperity and a more remarkable way of life.

Brand Foundation

The District, commonly known as the Port of San Diego (Port), is where San Diego greets the world. On behalf of the State of California, the Port is an innovative champion for the 34 miles of San Diego Bay waterfront along Chula Vista, Coronado, Imperial Beach, National City, and San Diego.

The Port is a protector of the environment and our communities, an innovator for businesses and a host to visitors and residents. Self-funded, the Port reinvests the revenues from hundreds of businesses on our dynamic waterfront, creating prosperity and a remarkable way of life for all.

SUB-BRANDS	PURPOSE
	<p>Port Maritime moves goods and people around the world.</p> <p>Home to a successful working waterfront, we work with our maritime partners to provide well-paying jobs and billions of dollars for our community.</p>
	<p>Port Waterfront Development brings vision to reality.</p> <p>As the innovative champion for businesses in our region, we ensure our partners have the opportunity to stay competitive in the global marketplace.</p>
	<p>Port Public Safety protects and oversees the safety of the San Diego Bay waterfront.</p> <p>Our Harbor Police Department is at the front line of security and service, with specialized expertise on land and sea.</p>
	<p>Port Experiences provides unique opportunities to explore and enjoy our vibrant waterfront.</p> <p>As a treasured destination, the Port is the heart and soul of our collective pride, welcoming visitors from around the world to be inspired by San Diego Bay.</p>
	<p>Port Environment champions the safekeeping and environmental care of our dynamic waterfront.</p> <p>The Port is a leader in protecting our land, air and water, ensuring it remains a vital resource for generations to come.</p>

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Message from the Chief Financial Officer / Treasurer

COMING SOON

FY 2026 Budget in Brief

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES						
	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	PROJECTION FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Operating Revenue						
Real Estate	\$ 131,444,008	\$ 135,535,400	\$ 141,373,700	\$ 145,168,100	\$ 9,632,700	7.1 %
Guest Experiences - Parking	20,334,572	19,993,400	19,091,200	19,318,000	(675,400)	(3.4)%
Maritime	50,866,078	50,347,400	49,834,300	53,871,300	3,523,900	7.0 %
Harbor Police Department	20,593,918	19,914,900	21,805,800	22,864,900	2,950,000	14.8 %
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	4,221,333	3,192,200	3,476,800	3,478,700	286,500	9.0 %
Total Operating Revenue	\$ 227,459,908	\$ 228,983,300	\$ 235,581,800	\$ 244,701,000	\$ 15,717,700	6.9 %
Non-Operating Revenue						
Grants - Capital Project Reimbursement	\$ 6,018,901	\$ 21,621,400	\$ 21,621,400	\$ 45,139,100	\$ 23,517,700	108.8 %
Grant Revenue - Other	784,554	2,761,400	2,761,400	2,375,700	(385,700)	(14.0)%
Economic Recovery Program (ERP) Revenue	20,230,517	27,986,500	27,986,500	21,199,700	(6,786,800)	(24.3)%
Investment Revenue	10,888,704	9,500,000	11,500,000	11,500,000	2,000,000	21.1 %
Other (LCFS, Legal Settlements, etc.)	32,702,848	24,892,200	24,892,200	30,913,300	6,021,100	24.2 %
Total Non-Operating Revenue	\$ 70,625,525	\$ 86,761,500	\$ 88,761,500	\$ 111,127,800	\$ 24,366,300	28.1 %
Total Revenue	\$ 298,085,433	\$ 315,744,800	\$ 324,343,300	\$ 355,828,800	\$ 40,084,000	12.7 %
Expenses						
Personnel	\$ 115,116,247	\$ 130,309,200	\$ 123,654,000	\$ 136,437,400	\$ 6,128,200	4.7 %
Non-Personnel Expense (NPE)	70,999,621	74,438,300	74,038,300	80,158,500	5,720,200	7.7 %
LCFS and Grant Funded Expense	1,115,422	14,437,800	14,437,800	12,943,900	(1,493,900)	(10.3)%
Economic Recovery Program (ERP)	1,510,652	2,489,000	2,489,000	1,509,300	(979,700)	(39.4)%
Municipal Service Agreements (MSA) with Member Cities	10,624,639	10,643,100	10,643,100	10,976,800	333,700	3.1 %
Major Maintenance - Expense	—	1,158,000	1,158,000	880,000	(278,000)	(24.0)%
Non-Operating NPE	8,282,035	6,684,000	6,684,000	10,427,900	3,743,900	56.0 %
Capitalized Labor	(4,384,067)	(5,250,000)	(5,250,000)	(5,300,000)	(50,000)	1.0 %
Total Expenses	\$ 203,264,550	\$ 234,909,400	\$ 227,854,200	\$ 248,033,800	\$ 13,124,400	5.6 %
Earnings Before Depreciation and GASB Accounting Adjustments	\$ 94,820,883	\$ 80,835,400	\$ 96,489,100	\$ 107,795,000	\$ 26,959,600	33.4 %
Sources & Uses of Funds and Reserves	\$ (56,824,962)	\$ (80,707,600)	\$ (84,207,600)	\$ (107,147,400)	\$ (26,439,800)	32.8 %
(see detail on following page)						
Unrestricted Sources Over Uses of Funds	\$ 37,995,922	\$ 127,800	\$ 12,281,500	\$ 647,600	\$ 519,800	406.7 %

FY 2026 Budget in Brief

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	PROJECTION FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
SOURCES OF FUNDS						
Other Sources of Funds and Reserves						
RIDA Development	\$ 2,151,923	\$ 2,004,200	\$ 2,004,200	\$ 2,089,500	\$ 85,300	4.3 %
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, MIIF, and Other	6,063,365	21,222,900	21,222,900	29,392,700	8,169,800	38.5 %
Balanced Capital Program Reserve	669,361	14,597,200	14,597,200	5,797,200	(8,800,000)	(60.3)%
ERP, Non-Cash Adjustment, and Other	2,100,959	9,468,150	9,468,150	—	(9,468,150)	(100.0)%
Cumulative Unrestricted Resources	9,173,406	46,736,000	46,736,000	37,115,600	(9,620,400)	(20.6)%
Total Other Sources of Funds and Reserves	\$ 20,159,014	\$ 94,028,450	\$ 94,028,450	\$ 74,395,000	\$ (19,633,450)	(20.9)%
USES OF FUNDS						
Other Uses of Funds and Reserves						
Balanced Capital Program	\$ 703,456	\$ 16,794,400	\$ 16,794,400	\$ 6,397,200	\$ (10,397,200)	(61.9)%
Technology Capital Projects	3,509,472	8,459,100	8,459,100	15,647,300	7,188,200	85.0 %
Capital Major Maintenance (MM) Projects	5,914,650	24,571,900	24,571,900	19,649,000	(4,922,900)	(20.0)%
Carry Over Funding	12,290,400	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	21,144,818	82,847,450	82,847,450	102,201,900	19,354,450	23.4 %
Economic Recovery Program (ERP) Capital	20,722,138	25,900,300	25,900,300	20,690,400	(5,209,900)	(20.1)%
Debt Service (Principal Only)	4,949,469	5,166,800	5,166,800	5,392,600	225,800	4.4 %
Public Art (Coronado Bridge Lighting Project)	27,354	—	—	—	—	N/A
Environmental Fund Set-Aside	1,132,173	1,051,900	1,051,900	1,094,600	42,700	4.1 %
Cruise Facility Improvement Fund Set-Aside	1,883,464	1,612,900	1,612,900	2,267,700	654,800	40.6 %
Maritime Industrial Impact Fund Set-Aside	761,472	1,549,400	1,549,400	1,637,700	88,300	5.7 %
NEVP Maintenance Fund Set-Aside	1,131,565	1,165,600	1,165,600	1,200,500	34,900	3.0 %
Asset Forfeiture Fund Set-Aside	74,777	—	—	—	—	N/A
Low Carbon Fuel Standard (LCFS) Set-Aside	894,906	3,612,100	3,612,100	3,274,000	(338,100)	(9.4)%
RIDA Set-Aside	1,843,863	2,004,200	2,004,200	2,089,500	85,300	4.3 %
Grant Match Reserve Set-Aside	—	—	3,500,000	—	—	N/A
Total Other Uses of Funds and Reserves	\$ 76,983,976	\$ 174,736,050	\$ 178,236,050	\$ 181,542,400	\$ 6,806,350	3.9 %
Total Other Sources & Uses of Funds and Reserves	\$ (56,824,962)	\$ (80,707,600)	\$ (84,207,600)	\$ (107,147,400)	\$ (26,439,800)	32.8 %

FY 2027 and FY 2028 Forecast

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES					
	BUDGET FY 2026	FORECAST FY 2027	% CHANGE	FORECAST FY 2028	% CHANGE
Operating Revenue					
Real Estate	\$ 145,168,100	\$ 141,774,600	(2.3)%	\$ 142,186,300	0.3 %
Guest Experiences - Parking	19,318,000	18,651,200	(3.5)%	18,853,600	1.1 %
Maritime	53,871,300	61,259,400	13.7 %	64,140,000	4.7 %
Harbor Police Department	22,864,900	23,779,500	4.0 %	24,730,700	4.0 %
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	3,478,700	3,617,800	4.0 %	3,762,500	4.0 %
Total Operating Revenue	\$ 244,701,000	\$ 249,082,500	1.8 %	\$ 253,673,100	1.8 %
Non-Operating Revenue					
Grants - Capital Project Reimbursement	\$ 45,139,100	\$ —	N/A	\$ —	N/A
Grant Revenue - Other	2,375,700	1,804,800	(24.0)%	1,858,900	3.0 %
Economic Recovery Program (ERP) Revenue	21,199,700	10,599,900	(50.0)%	—	N/A
Investment Revenue	11,500,000	10,500,000	(8.7)%	10,000,000	(4.8)%
Other (LCFS, Legal Settlements, etc.)	30,913,300	7,892,300	(74.5)%	8,237,500	4.4 %
Total Non-Operating Revenue	\$ 111,127,800	\$ 30,797,000	(72.3)%	\$ 20,096,400	(34.7)%
Total Revenue	\$ 355,828,800	\$ 279,879,500	(21.3)%	\$ 273,769,500	(2.2)%
Expenses					
Personnel	\$ 136,437,400	\$ 138,470,500	1.5 %	\$ 142,355,100	2.8 %
Non-Personnel Expense (NPE)	80,158,500	80,865,200	0.9 %	82,078,200	1.5 %
LCFS and Grant Funded Expense	12,943,900	—	N/A	—	N/A
Economic Recovery Program (ERP) Expense	1,509,300	754,700	(50.0)%	—	N/A
Municipal Service Agreements (MSA) with Member Cities	10,976,800	11,306,100	3.0 %	11,645,300	3.0 %
Major Maintenance - Expense	880,000	500,000	(43.2)%	500,000	0.0 %
Non-Operating NPE	10,427,900	4,709,100	(54.8)%	4,850,400	3.0 %
Capitalized Labor	(5,300,000)	(5,459,000)	3.0 %	(5,561,900)	1.9 %
Total Expenses	\$ 248,033,800	\$ 231,146,600	(6.8)%	\$ 235,867,100	2.0 %
Earnings Before Depreciation and GASB Accounting Adjustments	\$ 107,795,000	\$ 48,732,900	(54.8)%	\$ 37,902,400	(22.2)%
Sources & Uses of Funds and Reserves (see detail on following page)	\$ (107,147,400)	\$ (45,992,900)	(57.1)%	\$ (36,072,900)	(21.6)%
Unrestricted Sources Over Uses of Funds	\$ 647,600	\$ 2,740,000	323.1 %	\$ 1,829,500	(33.2)%

FY 2027 and FY 2028 Forecast

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL

	BUDGET FY 2026	FORECAST FY 2027	% CHANGE	FORECAST FY 2028	% CHANGE
SOURCES OF FUNDS					
<u>Other Sources of Funds and Reserves</u>					
RIDA Development	\$ 2,089,500	\$ 2,751,200	31.7 %	\$ 2,817,100	2.4 %
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, MIIF, and Other	29,392,700	6,243,000	(78.8)%	6,243,000	0.0 %
Balanced Capital Program Reserve	5,797,200	7,000,000	20.7 %	8,000,000	14.3 %
Cumulative Unrestricted Resources	37,115,600	—	N/A	—	N/A
Total Other Sources of Funds and Reserves	\$ 74,395,000	\$ 15,994,200	(78.5)%	\$ 17,060,100	6.7 %
USES OF FUNDS					
<u>Other Uses of Funds and Reserves</u>					
Balanced Capital Program	\$ 6,397,200	\$ 7,618,000	19.1 %	\$ 8,636,500	13.4 %
Technology Capital Projects	15,647,300	3,605,000	(77.0)%	3,713,200	3.0 %
Capital Major Maintenance (MM) Projects	19,649,000	9,980,000	(49.2)%	10,310,900	3.3 %
Equipment Outlay and Other Capital Projects	102,201,900	9,364,800	(90.8)%	10,132,800	8.2 %
Economic Recovery Program (ERP) Capital	20,690,400	11,875,200	(42.6)%	—	N/A
Debt Service (Principal Only)	5,392,600	5,627,100	4.3 %	5,870,500	4.3 %
Environmental Fund Set-Aside	1,094,600	1,120,000	2.3 %	1,140,100	1.8 %
Cruise Facility Improvement Fund Set-Aside	2,267,700	3,659,300	61.4 %	3,884,800	6.2 %
Maritime Industrial Impact Fund Set-Aside	1,637,700	1,717,000	4.8 %	1,798,100	4.7 %
NEVP Maintenance Fund Set-Aside	1,200,500	1,236,500	3.0 %	1,276,300	3.2 %
Low Carbon Fuel Standard (LCFS) Set-Aside	3,274,000	3,433,000	4.9 %	3,552,700	3.5 %
RIDA Set-Aside	2,089,500	2,751,200	31.7 %	2,817,100	2.4 %
Total Other Uses of Funds and Reserves	\$ 181,542,400	\$ 61,987,100	(65.9)%	\$ 53,133,000	(14.3)%
Total Other Sources & Uses of Funds and Reserves	\$(107,147,400)	\$ (45,992,900)	(57.1)%	\$ (36,072,900)	(21.6)%

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Organization

The Board establishes policy to realize the District's mission, vision, brand promise, and goals. Three positions reporting directly to the Board are responsible for execution of policy directives: the President/Chief Executive Officer (President/CEO), General Counsel, and Port Auditor.

OFFICE OF THE GENERAL COUNSEL

Led by the General Counsel, the Office of the General Counsel provides legal expertise, analysis, support and advice to the Board of Port Commissioners, the District's Executive Leadership Group, and staff pertaining to all legal matters involving the District. Legal services include a wide variety of activities such as representing the District in legal challenges, Board meetings, hearings and other meetings, review and approval of contracts as to form and legality, entitlements, agenda sheets, and other transactional and regulatory matters.

OFFICE OF THE PORT AUDITOR

Led by the Port Auditor, the Office of the Port Auditor (OPA) provides independent, objective assurance and consulting services designed to add value and improve District operations. The OPA supports the Board of Port Commissioners, the Executive Leadership Group (ELG), and staff by evaluating the effectiveness of risk management, internal controls, and governance processes. Audit services include a wide range of activities such as performance audits, tenant audits, compliance reviews, risk assessments, fraud prevention initiatives, and advisory engagements that promote transparency, accountability, and continuous improvement throughout the District.

HARBOR POLICE

Led by the Harbor Police Chief/Vice President of Public Safety, the Harbor Police Department is responsible for initiatives and programs that provide safety, protection, and law enforcement. The Department also provides police and fire protection to San Diego Bay, as well as police services to San Diego International Airport (Airport). Under direction of the Chief of Harbor Police, homeland security, facility security, and law enforcement combine to protect and serve those who work, play, and visit the Port of San Diego.

Harbor Police includes:

- Harbor Police Department
- Homeland Security

COMMUNICATIONS AND PARKS

Led by the Vice President of Marketing & Communications, this Branch raises awareness of the District, its business lines, activities, and regional value through accurate and transparent communications while building and maintaining partnerships with external stakeholders and other government agencies. This Branch also issues over 1,100 permits annually, safeguarding and promoting public access to 23 District parks and facilities, establishing strategic event partnerships to provide additional revenue sources for the District, and programming a wide variety of community events to create a vibrant waterfront experience for residents and visitors to the region.

Departments in the Communications and Parks Branch include:

- Marketing & Communications
- Parks & Recreation

PLANNING AND ENVIRONMENT

Led by the Vice President of Planning & Environment, this Branch is responsible for the District's coastal and master planning functions for tidelands and submerged lands, including updating and amending the Port Master Plan; environmental protection of

Organization

air, land, water, and wildlife through environmental programs and enforcement; ecological conservation, restoration and natural resources management; climate action planning, climate adaptation, and coastal resilience; sustainability policy and practice, including support of sustainable freight and mobility; advancing blue economy innovation, partnerships, and emerging business startups through the Blue Economy Incubator and development of focused aquaculture and blue technology initiatives; and compliance oversight of the California Environmental Quality Act (CEQA) and California Coastal Act practices within the District's jurisdiction.

Departments in the Planning and Environment Branch include:

- Aquaculture & Blue Technology
- Climate & Sustainability
- Environmental Conservation
- Environmental Protection
- Planning

ADMINISTRATION

Led by the Vice President of Administration/Chief Administrative Officer, this Branch oversees, directs and integrates the functions, programs, services and activities of District-wide Human Resources, Human Resources - Culture & Belonging, Information Security, and Information Technology. The Vice President of Administration/Chief Administrative Officer is the District's chief negotiator for labor relations and provides strategic leadership in the delivery of the agency's centralized administrative, organizational development, technology implementation and infrastructure, risk management, and support services. The Safety & Risk Management department is focused on developing a culture of safety through training, education, policy, and process; ensuring a safe environment for our employees and community throughout the tidelands; risk management, collaborating as a trusted partner with all departments within the District as well as local and regional authorities to promote, support and foster safe practices in all aspects of the District's operations.

Departments in the Administration Branch include:

- Information Security
- Information Technology
- Human Resources
- Human Resources - Culture & Belonging
- Safety & Risk Management

MARITIME

Led by the Vice President of Maritime, this Branch is responsible for the import and export business of automobiles, containerized produce, breakbulk, bulk, and project maritime cargo at two cargo terminals; an international cruise business at two cruise terminals; shipbuilding and ship repair facilities; commercial fishing facilities, and public piers and docks. The District is the primary port of entry for 14 different auto OEM including Hyundai, Volkswagen, Audi, GM, and Isuzu, among others at the National City Marine Terminal, operated by Pasha Automotive Services. The terminal also receives finished vehicles by rail and trucking including Toyota trucks from Mexico. The Tenth Avenue Marine Terminal hosts Dole Fresh Fruit, which is their primary port of entry for products destined to the Western United States and Canada, as well as sugar, bauxite, and fertilizer as bulk products. The District's cruise terminals host Holland America Line, Norwegian, and Disney Cruise Line as its primary homeport customers, with itineraries to Hawaii, Mexico, and beyond. The General Services Department is focused on overseeing and maintaining facilities and assets. This includes the facilities maintenance and services for roadways, park infrastructures, and District owned buildings and waterfront structures.

Departments in the Maritime Branch include:

Organization

- General Services
- Maritime

STRATEGY AND POLICY

Led by the Vice President of Strategy & Policy, this Branch is responsible for the District's communications and relationships with federal, state, and local elective and administrative bodies. The Branch is also responsible for developing the District's public policy initiatives and leading its strategic planning efforts.

Departments and teams in the Strategy and Policy Branch include:

- Energy & Policy
- Government & Civic Relations

ENGINEERING

Led by the Chief Engineer, the Engineering-Construction Department is charged with maintaining and developing the District's infrastructure assets. This team primarily administers public works projects within the Major Maintenance Program, Balanced Capital Program, Economic Recovery Program, and Other Capital Projects appropriations to fulfill the infrastructure needs of the District.

FINANCIAL SERVICES

Led by the Chief Financial Officer/Treasurer (CFO), this Branch oversees the District's financial and procurement services. The CFO provides professional assistance and support to the President/CEO on the District's financial planning, accounting, investing, and procurement services. Financial Services includes financial planning and reporting, budgeting, treasury services, accounting, and payroll services.

Departments and teams in the Financial Services Branch include:

- Financial Services
- Procurement Services
- Treasury

REAL ESTATE

Led by the Vice President of Real Estate, this Branch is responsible for negotiations and agreements across a wide portfolio of traditional and new lines of business at the Port. Primary responsibilities include the management and development of the Port's commercial leasing portfolio; pricing, regulation, and management of public parking; discretionary review of Port and tenant projects for compliance with CEQA, the Coastal Act, and other applicable laws and regulations; and baywide landscaping of public spaces including parks and streets. The Business Operations Branch manages an annual revenue budget exceeding \$159M with over \$3.5 billion in development projects near completion.

Departments and teams in the Business Operations Branch include:

- Development Services
- Guest Experiences - Park Greenscapes & Bayscapes
- Guest Experiences - Parking
- Performance and Reporting
- Real Estate

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Organization Chart

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Budget Timetable

BUDGET PROCESS

Preliminary budget adoption starts the public comment period. Adoption of the preliminary budget occurs at the May Board meeting. After the preliminary budget adoption in May, the 30-day public comment period begins. Not less than 30 days later, the Board considers the final budget for adoption.

Final budget adoption follows the public comment period. At its first meeting following the comment period, the Board adopts the final budget, along with amendments to the Salary Ordinance for personnel changes included in the final budget. Ideally, this happens in June, prior to the start of the new fiscal year.

Once the budget is adopted by the Board, the budget amounts are loaded into SAP CO module via an automated tool. Then these planned amounts are copied to FM and the funds availability control is activated.

An appropriating ordinance may be required. If no final budget is adopted by July 1st, a special ordinance is required to appropriate funds for continuing operations.

The budget is based on estimates made by departments prior to the end of the current fiscal year, and 16 to 17 months prior to the end of the budget year. Many events could occur after adoption that would make the actual results significantly different from the budget estimates.

Once adopted, the budget is not fixed. The budget can be amended at any time during the fiscal year by Board ordinance. Staff monitors budget results and programs throughout the fiscal year. Changes in plans, fluctuations in estimates, new programs for which no estimate was available, and other unexpected events may require a budget amendment.

Board of Port Commissioners (BPC) Policy No. 090 shall govern transfers between appropriated budget items.

BUDGET CALENDAR

<u>DATE</u>	<u>TASK DESCRIPTION</u>
Sept 2024	Strategic Budgeting with ELG
Nov 15, 2024	FY 2026 Budget Schedule and Instructions are e-mailed to all District Budget Preparers and Contacts.
Nov 18, 2024 - Dec 18, 2024	POSITION ALLOCATION REVIEW PERIOD: Departments that are contemplating changes to position allocations will need to obtain the approval of their Vice President (VP), then review their Workforce Planning changes with Human Resources during this period. Once approved by their VP, Department Heads should submit their position requests to Human Resources.
Jan 08, 2025 - Jan 14, 2025	POSITION ALLOCATION APPEAL PERIOD: There will be a position allocation appeal period to the President/CEO between January 08, 2025 through January 14, 2025.
Jan 15, 2025	Human Resources provide the recommended position allocations to Financial Services. Note: Any recommended allocations will be subject to the availability of revenues to fund any additional positions or changes.

Budget Timetable

<u>DATE</u>	<u>TASK DESCRIPTION</u>
Jan 06, 2025 - Feb 03, 2025	<p>PROFIT CENTERS REVENUE REVIEW PERIOD: Profit Centers and Financial Services jointly reviews and updates revenue forecast - January 06, 2025 and February 03, 2025.</p> <p>Profit Centers will provide their final revenue forecast to Financial Services on Monday, February 03, 2025. Financial Services will confer with the Profit Centers if adjustments are needed, as appropriate.</p>
Nov 18, 2024 - Jan 08, 2025	<p>EQUIPMENT OUTLAY REVIEW PERIOD: Departments submit their Equipment Outlay requests to General Services for their vetting, review analysis, and consideration.</p>
Jan 22, 2025	General Services to provide the Equipment Outlay allocations to Financial Services.
Nov 18, 2024 - Jan 08, 2025	<p>CAPITAL PROJECTS REVIEW PERIOD: Departments submit their capital projects requests to Engineering-Construction for their vetting, review analysis, and consideration.</p>
Jan 22, 2025	Engineering-Construction to provide their proposed capital and expense projects for Major Maintenance Program, Other Capital Projects, and Balanced Capital Projects.
Nov 18, 2024 - Dec 03, 2024	<p>TECHNOLOGY CAPITAL PROJECTS REVIEW PERIOD: All Technology Capital Projects must first be reviewed, approved, and prioritized by the Technology Steering Committee (TSC). The Information Technology Department will create the plan for FY 2026 Technology Capital Projects from those efforts approved by the TSC.</p>
Jan 22, 2025	Government and Civic Relations to provide Economic Recovery Program projects; and Information Technology to provide Technology Management Program projects to Financial Services.
Nov 18, 2024 - Jan 22, 2025	<p>BUDGET REQUEST FORMS SUBMISSION PERIOD: Departments submit their Budget Requests to Financial Services pursuant to the FY 2026 Budget Instructions: Non-Personnel Expense (NPE), and Above Base Requests for NPE and Overtime.</p>
Jan 23, 2025 - Feb 19, 2025	FINANCIAL SERVICES reviews, compiles, and loads Budget Requests from departments.
Feb 20, 2025 - Feb 26, 2025	<p>PRESIDENT/CEO AND ELG FY 2026 BUDGET REVIEW PERIOD: There will be two to three President/CEO and ELG FY 2026 budget review meetings where the group will review and decide upon the following: Budget-in-Brief (Funds available calculation), Expenditures for Personnel, Non-Personnel Expense, Equipment Outlay, Other Capital Projects, Major Maintenance Program, Technology Management Program, Debt Service, and Set-Aside Funding.</p>
Feb 27, 2025 - Mar 05, 2025	Financial Services update budget changes from ELG Budget Review meetings and prepares Preliminary FY 2026 Budget Book for printing, with drafts sent to President/CEO and ELG for their review.
Mar 06, 2025 - Mar 27, 2025	Prepare for Board of Port Commissioners (BPC) Briefings and Budget Workshop.
Apr 07, 2025 - Apr 23, 2025	Individual BPC Commissioner briefings.
April 24, 2025	FY 2026 BPC Budget Workshop.
May 06, 2025	BPC Meeting to consider Adoption of Preliminary FY 2026 Budget.
June 06, 2025	BPC Meeting to consider Adoption of Final FY 2026 Budget.



3 Highlights



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Revenue Highlights

Total Revenues are budgeted at \$355.8M compared to the FY 2025 Adjusted Budget of \$315.7M, an increase of \$40.1M, or 12.7%.

Trends affecting revenue are described below by profit center.

Revenue by Profit Center

Revenues were projected by benchmarking major tenants and customers, conducting tenant and customer interviews, and using industry analysis to predict trends in revenue. Assumptions concerning prospective revenues from new and renegotiated leases were included. Revenues for leases scheduled to terminate are reduced by the probability that they will not be renewed.

Since concession revenue varies with economic conditions, the Real Estate revenue team performed a detailed analysis using recent data from multiple sources, including: actual year-to-date revenue, published industry forecasts, cruise ship activity projections, local and national economic reports, information and insight provided by District tenants, and convention bookings for 2025 and 2026. The aforementioned sources were all reviewed and considered in developing the FY 2026 budget.

Real Estate

Real Estate revenue is budgeted at \$145.2M, an increase of \$9.6M, or 7.1% from the FY 2025 Adjusted Budget. Differences from the FY 2025 revenue budget are projected in the following areas:

- **Fixed Rent** is budgeted at \$23.0M, a decrease of \$1.2M, or 5.0%. The decrease is primarily due to the termination of Tideland Use and Occupancy Permits (TUOP) and the completion of the Otay River Estuary Restoration Project, which will reduce fixed revenue income following the end of the Right of Entry License Agreement (ROELA). However, a maintenance easement agreement will replace and help offset the losses from the ROELA. Additionally, FY 2026 fixed revenue has been reduced in unoccupied tenant locations compared to FY 2025.
- **Concession Revenue** is budgeted at \$110.4M, an increase of \$5.1M, or 4.9%. The increase is due to projected revenue growth driven by modest economic expansion in the local area, which is expected to positively impact concession revenue tenants such as hotels, marinas, tourism, and Seaport Village tenants. Additionally, ramp-up rent schedules for some District hotel tenants are contributing to the positive revenue variances.
- **Other Rental Revenue** is budgeted at \$5.9M, an increase of \$5.9M. This revenue is a reimbursement to the District, per the Chula Vista Bayfront Facilities Finance Authority (JEPA) Revenue Share Agreement, priority 1 and 2, for the cumulative amount of support payments and county loan agreement payments being made by the District in FY 2026. Portions of this reimbursement were originally contributed by the District via the real estate revenue set aside sent to the JEPA in the current year and prior years.

Guest Experiences – Parking

Guest Experiences - Parking revenue is budgeted at \$19.3M, a decrease of \$675k, or 3.4% from the FY 2025 Adjusted Budget. Differences from the FY 2025 revenue budget are projected in the following areas:

- **Parking** is budgeted at \$13.4M, a decrease of \$1.6M, or 10.7%. The decrease is mainly due to the planned construction at Freedom Park during FY 2026, which will reduce the number of available parking spaces throughout the year, thereby eliminating projected parking revenue for those spaces.
- **Parking Meters** is budgeted at \$4.5M, an increase of \$585k or 14.8%, mainly due to the projected parking meter price adjustment. The projected price adjustment is aimed at supporting new developments and improvements throughout the District.

Revenue Highlights

- **Parking Concessions** is budgeted at \$663k, an increase of \$310k or 87.7%. The increase is primarily due to the revised structure of fees, which will be calculated based on a flat rent calculation by square footage of the parking area.

Maritime

Maritime revenue is budgeted at \$59.5M, an increase of \$3.8M, or 6.9% from the FY 2025 Adjusted Budget. Differences from the FY 2025 revenue budget are projected in the following areas:

- **Fixed Rent** is budgeted at \$22.3M, an increase of \$606k, or 2.8%, due to rent increases in major maritime industrial and cargo leases.
- **Concession Revenue** is budgeted at \$2.9M, an increase of \$78k, or 2.8%, due to the anticipated increase in marina sales in National City.
- **Storage Space Rental** is budgeted at \$2.4M, an increase of \$265k, or 12.2%, due to the anticipated increase in automobile storage and new storage agreement.
- **Cruise Ship Passenger Fees and Security Charges** combined are budgeted at \$6.7M, an increase of \$1.6M, or 31.9%, due to the anticipated increase in cruise activity resulting from the addition of the Norwegian Jade homeport vessel calls.
- **Wharfage** is budgeted at \$14.5M, an increase of \$864k, or 6.3%, mainly due to the increases in automobile cargo throughput.
- **Miscellaneous Other Operating Revenue** is budgeted at \$484k, a decrease of \$14k, or 2.7%, primarily due to the anticipated decrease in miscellaneous operating expense reimbursements.
- **Low Carbon Fuel Standard (LCFS) Revenue** is budgeted at \$3.3M, a decrease of \$338k, or 9.4%, primarily due to recent data around electrical usage at the Navy Base San Diego has shown greater variance in usage with quarters producing less credits than previously expected.
- **Cruise Facility Improvement Fee** is budgeted at \$2.3M, an increase of \$655k, or 40.6%, primarily attributed to the anticipated increase in cruise activities. The cruise facility improvement fees are assessed on a per passenger basis.

Harbor Police

Harbor Police revenue is budgeted at \$24.3M, an increase of \$3.1M, or 14.5% from the FY 2025 Adjusted Budget. The increase is primarily due to an increase in labor cost and projected service hours at the Airport.

The Harbor Police Department, in addition to serving the District tidelands, is the primary law enforcement agency at the San Diego County Regional Airport Authority (SDCRAA). The cost reimbursement for police services provided to the SDCRAA is \$22.8M, while the General and Administrative (G&A) cost reimbursement reported under the Miscellaneous profit center is \$3.4M, bringing the total reimbursement to \$26.2M, an increase of \$3.4M over the FY 2025 Adjusted Budget. The FY 2026 Public Services Provided revenue budget includes labor and burden based on actual individual officer's rate per pay period and department overhead.

Miscellaneous

Miscellaneous revenue is budgeted at \$104.1M, an increase of \$23.9M, or 29.9% from the FY 2025 Adjusted Budget. Differences from the FY 2025 revenue budget are projected in the following areas:

Revenue Highlights

- **Public Services Provided** is budgeted at \$3.4M, an increase of \$443.5k, or 14.9%. The amount covers the reimbursement for G&A costs related to the SDCRAA agreement for Harbor Police services, as detailed in the Harbor Police revenue section above.
- **Partnership/Cost Sharing Reimbursement** is budgeted at \$47k, a decrease of \$173k, or 78.8%, due to the schedule of cost sharing for the Regional Harbor Monitoring Program.
- **Grants – Capital Projects Reimbursement** is budgeted at \$45.1M, an increase of \$23.5M, or 108.8%. The increase is primarily due to a new grant received from US Environmental Protection Agency (EPA) that will be used to continue the electrical improvements project at Tenth Avenue Marine Terminal (TAMT).
- **Grant Revenue - Other** is budgeted at \$1.7M, a decrease of \$408k, or 19.3%. The decrease is due to a decline of non-capital grant funded information technology costs.
- **Economic Recovery Program (ERP)** is budgeted at \$21.2M, a decrease of \$6.8M, or 24.3%. The decrease is attributed to a reduction in ongoing projects resulting from project completion.
- **Miscellaneous Other Non-Operating Revenue** is budgeted at \$285k, a decrease of \$1.9M, or 86.8%. The decrease is primarily due to reimbursements for the Sweetwater Channel Shoreline project now being budgeted under the Capital Project Contribution category for FY 2026, instead of being included in Miscellaneous Other Non-Operating Revenue.
- **Low Carbon Fuel Standard (LCFS) Revenue** is budgeted at \$11.2M to fund the development and management of LCFS-qualified projects at Navy Base San Diego.
- **Capital Project Contribution** is budgeted at \$13.0M, an increase of \$8.3M, or 175.3%, due to an increase in construction expenses for the Freedom Park project coupled with the Sweetwater Channel Shoreline project now being budgeted in Capital Projection Contribution.
- **Interest - Investments** is budgeted at \$11.5M, an increase of \$2.0M, or 21.1%. Investment earnings are expected to be higher than prior year budget due to higher returns on cash and investments. The Port is projecting a 4.7% rate of return and a total ending balance of \$258M in cash, cash equivalents, and investments for FY 2025. Looking ahead to FY 2026, the average total balance is expected to be \$266M, with an anticipated yield of 4.3%. These projections reflect the District's strategic financial management and commitment to maintaining robust liquidity and investment performance while mitigating risks associated with uncertainties generated by federal economic and fiscal policy changes. The District's primary goal is to ensure the safety of its cash and investments.

Revenue by Operating Center

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
REAL ESTATE					
Fixed Rent	\$ 23,302,086	\$ 24,169,700	\$ 22,965,700	\$ (1,204,000)	(5.0)%
Concession Revenue	102,318,235	105,255,400	110,365,700	5,110,300	4.9 %
Other Rental Revenue	—	—	5,856,000	5,856,000	N/A
Rents	\$ 125,620,321	\$ 129,425,100	\$ 139,187,400	\$ 9,762,300	7.5 %
Advertising	\$ 345,833	\$ 352,000	\$ 164,700	\$ (187,300)	(53.2)%
Ground Transportation Permits	5,419	—	—	—	0.0 %
Parking	2,729,123	2,482,300	2,726,300	244,000	9.8 %
Park Usage Fees	304,842	586,000	475,900	(110,100)	(18.8)%
Miscellaneous Other Operating Revenue	104,584	—	—	—	N/A
Reimbursed Cost/Cost Recovery	110,383	105,000	105,000	—	0.0 %
Seaport Village Common Area Maintenance	1,736,209	2,298,800	2,195,000	(103,800)	(4.5)%
Seaport Village Marketing Fee	475,605	572,200	600,300	28,100	4.9 %
Waived Fees-Tidelands Activation Program	11,690	(286,000)	(286,500)	(500)	0.2 %
Fees & Service Charges	\$ 5,823,687	\$ 6,110,300	\$ 5,980,700	\$ (129,600)	(2.1)%
Operating Revenue	\$ 131,444,008	\$ 135,535,400	\$ 145,168,100	\$ 9,632,700	7.1 %
Misc Other Non-Operating Revenue	\$ 126	\$ —	\$ —	\$ —	N/A
Non-Operating Revenue	\$ 126	\$ —	\$ —	\$ —	N/A
TOTAL REAL ESTATE	\$ 131,444,134	\$ 135,535,400	\$ 145,168,100	\$ 9,632,700	7.1 %
GUEST EXPERIENCES - PARKING					
Citations	\$ 820,268	\$ 784,700	\$ 820,300	\$ 35,600	4.5 %
Parking	15,121,136	14,988,600	13,383,100	(1,605,500)	(10.7)%
Parking Meters	4,031,754	3,956,900	4,541,600	584,700	14.8 %
Parking-Concession	356,213	353,200	663,000	309,800	87.7 %
Reimbursed Cost/Cost Recovery	1,289	—	—	—	N/A
Waived Fees-Tidelands Activation Program	3,912	(90,000)	(90,000)	—	0.0 %
Fees & Service Charges	\$ 20,334,572	\$ 19,993,400	\$ 19,318,000	\$ (675,400)	(3.4)%
Operating Revenue	\$ 20,334,572	\$ 19,993,400	\$ 19,318,000	\$ (675,400)	(3.4)%
TOTAL GUEST EXPERIENCES - PARKING	\$ 20,334,572	\$ 19,993,400	\$ 19,318,000	\$ (675,400)	(3.4)%
MARITIME					
Fixed Rent	\$ 20,188,329	\$ 21,681,600	\$ 22,287,600	\$ 606,000	2.8 %
Concession Revenue	2,971,393	2,818,300	2,896,000	77,700	2.8 %
Storage Space Rental	2,512,460	2,165,700	2,430,600	264,900	12.2 %
Other Rental Revenue	445,201	425,800	492,800	67,000	15.7 %
Rents	\$ 26,117,383	\$ 27,091,400	\$ 28,107,000	\$ 1,015,600	3.7 %

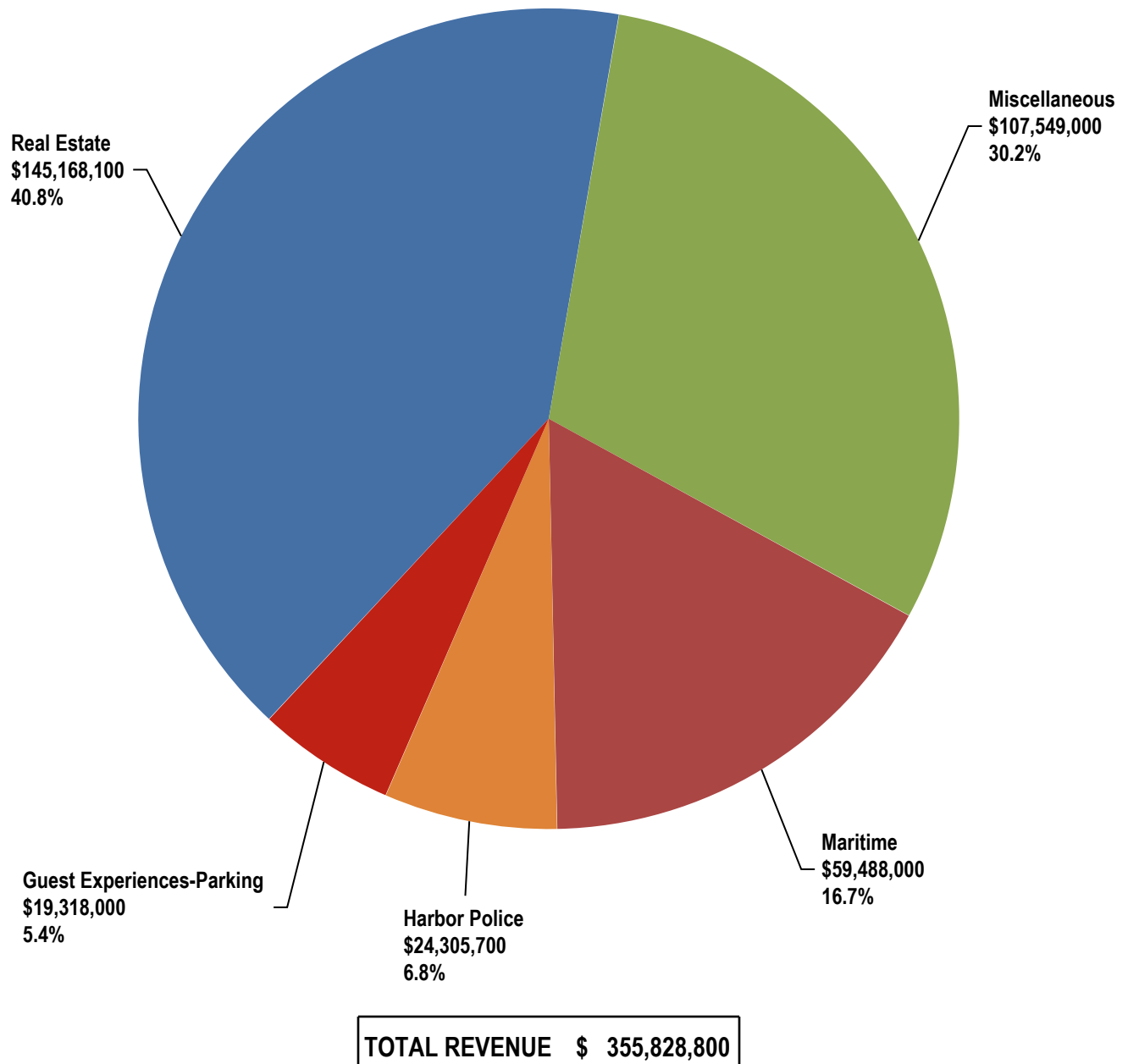
Revenue by Operating Center

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Bunkering	\$ 67,383	\$ 80,000	\$ 67,200	\$ (12,800)	(16.0)%
Cruise Ship Passenger Fees	3,424,480	2,932,600	4,119,400	1,186,800	40.5 %
Cruise Ship Passenger Security Charges	2,474,126	2,144,100	2,576,600	432,500	20.2 %
Dockage	4,414,418	3,561,000	3,557,900	(3,100)	(0.1)%
Environmental Surcharge	23,447	29,700	33,900	4,200	14.1 %
Permit & License Fees	4,471	3,900	3,700	(200)	(5.1)%
Parking	21,539	10,800	12,300	1,500	13.9 %
Piers & Floats	260,304	310,500	287,700	(22,800)	(7.3)%
Wharfage	13,313,033	13,630,200	14,493,800	863,600	6.3 %
Miscellaneous Other Operating Revenue	268,513	497,500	483,900	(13,600)	(2.7)%
Maritime Incentive Credit	(8,000)	(18,000)	(20,000)	(2,000)	11.1 %
Waived Fees-Tidelands Activation Program	55,720	(83,200)	(101,000)	(17,800)	21.4 %
Fees & Service Charges	\$ 24,298,784	\$ 23,099,100	\$ 25,515,400	\$ 2,416,300	10.5 %
Utilities Furnished	\$ 411,355	\$ 116,900	\$ 236,600	\$ 119,700	102.4 %
Reimbursed Cost/Cost Recovery	38,556	40,000	12,300	(27,700)	(69.3)%
Services	\$ 449,911	\$ 156,900	\$ 248,900	\$ 92,000	58.6 %
Operating Revenue	\$ 50,866,078	\$ 50,347,400	\$ 53,871,300	\$ 3,523,900	7.0 %
Grant Revenue-Other	\$ (182,959)	\$ 85,000	\$ 75,000	\$ (10,000)	(11.8)%
Low Carbon Fuel Standard (LCFS) Revenue	894,906	3,612,100	3,274,000	(338,100)	(9.4)%
Misc Other Non-Operating Revenue	23,630	—	—	—	N/A
Cruise Facility Improvement Fee	1,883,464	1,612,900	2,267,700	654,800	40.6 %
Non-Operating Revenue	\$ 2,619,041	\$ 5,310,000	\$ 5,616,700	\$ 306,700	5.8 %
TOTAL MARITIME	\$ 53,485,119	\$ 55,657,400	\$ 59,488,000	\$ 3,830,600	6.9 %
HARBOR POLICE					
Citations	\$ 81,118	\$ 65,000	\$ 60,000	\$ (5,000)	(7.7)%
Miscellaneous Other Operating Revenue	34,483	25,000	30,000	5,000	20.0 %
Fees & Service Charges	\$ 115,601	\$ 90,000	\$ 90,000	\$ —	0.0 %
Public Services Provided	\$ 20,478,317	\$ 19,814,900	\$ 22,764,900	\$ 2,950,000	14.9 %
Reimbursed Cost/Cost Recovery	—	10,000	10,000	—	0.0 %
Services	\$ 20,478,317	\$ 19,824,900	\$ 22,774,900	\$ 2,950,000	14.9 %
Operating Revenue	\$ 20,593,918	\$ 19,914,900	\$ 22,864,900	\$ 2,950,000	14.8 %
Grant Revenue-Other	\$ 378,777	\$ 563,700	\$ 595,800	\$ 32,100	5.7 %
Misc Other Non-Operating Revenue	743,169	749,700	845,000	95,300	12.7 %
Asset Forfeiture Proceeds-Harbor Police	74,777	—	—	—	N/A
Non-Operating Revenue	\$ 1,196,723	\$ 1,313,400	\$ 1,440,800	\$ 127,400	9.7 %

Revenue by Operating Center

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
TOTAL HARBOR POLICE	\$ 21,790,641	\$ 21,228,300	\$ 24,305,700	\$ 3,077,400	14.5 %
MISCELLANEOUS					
Blue Economy Incubator	\$ —	\$ —	\$ 16,000	\$ 16,000	N/A
Aquaculture & Blue Tech Revenue	\$ —	\$ —	\$ 16,000	\$ 16,000	N/A
Miscellaneous Other Operating Revenue	\$ 529,005	\$ —	\$ —	\$ —	N/A
Miscellaneous Other Operating Revenue	\$ 529,705	\$ —	\$ —	\$ —	N/A
Public Services Provided	\$ 3,090,685	\$ 2,971,300	\$ 3,414,800	\$ 443,500	14.9 %
Reimbursed Cost/Cost Recovery	46,668	1,300	1,300	—	0.0 %
Services	\$ 3,137,353	\$ 2,972,600	\$ 3,416,100	\$ 443,500	14.9 %
Discounts Earned	\$ 1,167	\$ —	\$ —	\$ —	N/A
Other Revenue	\$ 1,167	\$ —	\$ —	\$ —	N/A
Partnership/Cost Sharing Reimbursement	\$ 553,107	\$ 219,600	\$ 46,600	\$ (173,000)	(78.8)%
Partnership/Cost Sharing Reimbursement	\$ 553,107	\$ 219,600	\$ 46,600	\$ (173,000)	(78.8)%
Operating Revenue	\$ 4,221,333	\$ 3,192,200	\$ 3,478,700	\$ 286,500	9.0 %
Grants - Capital Project Reimbursement	\$ 6,018,901	\$ 21,621,400	\$ 45,139,100	\$ 23,517,700	108.8 %
Grant Revenue-Other	588,736	2,112,700	1,704,900	(407,800)	(19.3)%
Economic Recovery Program (ERP)	20,230,517	27,986,500	21,199,700	(6,786,800)	(24.3)%
Donated Revenue	(5,000)	20,000	20,000	—	0.0 %
Reimbursed Legal Fees	233,591	—	—	—	N/A
Legal Settlements	21,209,100	—	—	—	N/A
Misc Other Non-Operating Revenue	1,154,045	2,162,700	284,700	(1,878,000)	(86.8)%
Low Carbon Fuel Standard (LCFS) Revenue	370,112	11,963,200	11,191,700	(771,500)	(6.4)%
Sale of Surplus Items - Proceeds	62,673	60,000	60,000	—	0.0 %
Gain/Loss from Disposal of Fixed Assets	(44,424)	—	—	—	N/A
Capital Project Contribution	6,102,681	4,711,600	12,970,200	8,258,600	175.3 %
Gain/Loss on Sale of Investments	513,199	—	—	—	N/A
Interest - Investments	5,834,980	9,500,000	9,500,000	—	0.0 %
Interest - Miscellaneous and Late Fees	4,540,525	—	2,000,000	2,000,000	N/A
Non-Operating Revenue	\$ 66,809,635	\$ 80,138,100	\$ 104,070,300	\$ 23,932,200	29.9 %
TOTAL MISCELLANEOUS	\$ 71,030,968	\$ 83,330,300	\$ 107,549,000	\$ 24,218,700	29.1 %
TOTAL REVENUE	\$ 298,085,433	\$ 315,744,800	\$ 355,828,800	\$ 40,084,000	12.7 %

Revenue by Operating Center

**Note:**

The sum of the individual percentages may not total 100% due to rounding.

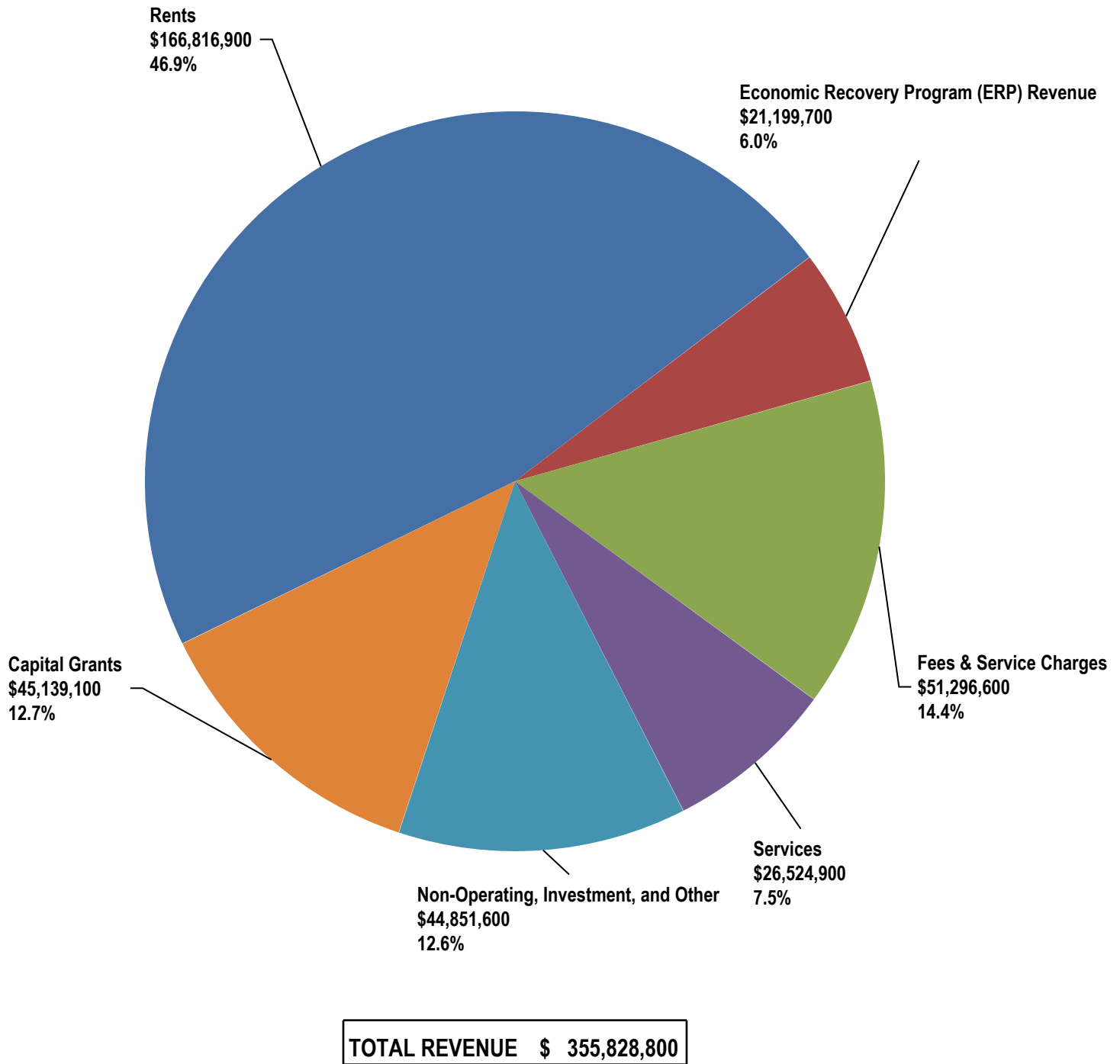
Revenue by Account

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Fixed Rent	\$ 43,490,415	\$ 45,851,300	\$ 45,253,300	\$ (598,000)	(1.3)%
Concession Revenue	105,289,628	108,073,700	113,261,700	5,188,000	4.8 %
Storage Space Rental	2,512,460	2,165,700	2,430,600	264,900	12.2 %
Other Rental Revenue	445,201	425,800	6,348,800	5,923,000	1,391.0 %
Waived Fees-Tidelands Activation Program	71,322	(459,200)	(477,500)	(18,300)	4.0 %
RENTS	\$ 151,809,026	\$ 156,057,300	\$ 166,816,900	\$ 10,759,600	6.9 %
Bunkering	\$ 67,383	\$ 80,000	\$ 67,200	\$ (12,800)	(16.0)%
Advertising	345,833	352,000	164,700	(187,300)	(53.2)%
Citations	902,086	849,700	880,300	30,600	3.6 %
Cruise Ship Passenger Fees	3,424,480	2,932,600	4,119,400	1,186,800	40.5 %
Cruise Ship Passenger Security Charges	2,474,126	2,144,100	2,576,600	432,500	20.2 %
Dockage	4,414,418	3,561,000	3,557,900	(3,100)	(0.1)%
Environmental Surcharge	23,447	29,700	33,900	4,200	14.1 %
Ground Transportation Permits	5,419	—	—	—	N/A
Permit & License Fees	4,471	3,900	3,700	(200)	(5.1)%
Parking	17,871,798	17,481,700	16,121,700	(1,360,000)	(7.8)%
Parking Meters	4,031,754	3,956,900	4,541,600	584,700	14.8 %
Parking-Concession	356,213	353,200	663,000	309,800	87.7 %
Park Usage Fees	284,192	586,000	475,900	(110,100)	(18.8)%
Piers & Floats	260,304	310,500	287,700	(22,800)	(7.3)%
Seaport Village Common Area Maintenance	1,736,209	2,298,800	2,195,000	(103,800)	(4.5)%
Seaport Village Marketing Fee	475,605	572,200	600,300	28,100	4.9 %
Wharfage	13,313,033	13,630,200	14,493,800	863,600	6.3 %
Miscellaneous Other Operating Revenue	936,586	522,500	513,900	(8,600)	(1.6)%
FEES & SERVICE CHARGES	\$ 50,927,357	\$ 49,665,000	\$ 51,296,600	\$ 1,631,600	3.3 %
Public Services Provided	\$ 23,569,001	\$ 22,786,200	\$ 26,179,700	\$ 3,393,500	14.9 %
Utilities Furnished	411,355	116,900	236,600	119,700	102.4 %
Maritime Incentive Credit	(8,000)	(18,000)	(20,000)	(2,000)	11.1 %
Reimbursed Cost/Cost Recovery	196,896	156,300	128,600	(27,700)	(17.7)%
SERVICES	\$ 24,169,252	\$ 23,041,400	\$ 26,524,900	\$ 3,483,500	15.1 %
Blue Economy Incubator	\$ —	\$ —	\$ 16,000	\$ 16,000	0.0 %
Partnership/Cost Sharing Reimbursement	553,107	219,600	46,600	(173,000)	(78.8)%
Discounts Earned	1,167	—	—	—	N/A
OTHER	\$ 554,274	\$ 219,600	\$ 62,600	\$ (157,000)	(71.5)%
OPERATING REVENUE	\$ 227,459,909	\$ 228,983,300	\$ 244,701,000	\$ 15,717,700	6.9 %
Grants - Capital Project Reimbursement	\$ 6,018,901	\$ 21,621,400	\$ 45,139,100	\$ 23,517,700	108.8 %

Revenue by Account

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2026-2025	%
	FY 2024	FY 2025	FY 2026	BUDGET	CHANGE
Grant Revenue-Other	784,554	2,761,400	2,375,700	(385,700)	(14.0)%
Economic Recovery Program (ERP)	20,230,517	27,986,500	21,199,700	(6,786,800)	(24.3)%
Donated Revenue	(5,000)	20,000	20,000	—	0.0 %
Reimbursed Legal Fees	233,591	—	—	—	N/A
Misc Other Non-Operating Revenue	1,920,970	2,912,400	1,129,700	(1,782,700)	(61.2)%
Low Carbon Fuel Standard (LCFS) Revenue	1,265,018	15,575,300	14,465,700	(1,109,600)	(7.1)%
Cruise Facility Improvement Fee	1,883,464	1,612,900	2,267,700	654,800	40.6 %
Sale of Surplus Items - Proceeds	62,673	60,000	60,000	—	0.0 %
Gain/Loss from Disposal of Fixed Assets	(44,424)	—	—	—	N/A
Asset Forfeiture Proceeds-Harbor Police	74,777	—	—	—	N/A
Capital Project Contribution	6,102,681	4,711,600	12,970,200	8,258,600	175.3 %
Interest - Investments	5,834,980	9,500,000	9,500,000	—	0.0 %
Interest - Miscellaneous and Late Fees	4,540,525	—	2,000,000	2,000,000	N/A
NON-OPERATING REVENUE	\$ 70,625,525	\$ 86,761,500	\$ 111,127,800	\$ 24,366,300	28.1 %
TOTAL REVENUE	\$ 298,085,433	\$ 315,744,800	\$ 355,828,800	\$ 40,084,000	12.7 %

Revenue by Account



Note:

The sum of the individual percentages may not total 100% due to rounding.

Staffing Overview

REGULAR POSITIONS	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
DEPARTMENT			
Aquaculture & Blue Technology	5	5	5
Climate & Sustainability	0	5	5
Development Services	16	16	16
Energy & Policy	5	4	4
Engineering - Construction	47	47	47
Environmental Conservation	6	7	7
Environmental Protection	11	11	11
Executive Offices	16	14	14
Financial Services	25	25	24
General Services	82	83	85
Government & Civic Relations	8	8	8
Guest Experiences - Park Greenscapes & Bayscapes	21	21	20
Guest Experiences - Parking	7	7	7
Harbor Police Department	182	183	179
Homeland Security	0	0	5
Human Resources	19	19	20
Human Resources - Culture & Belonging	4	4	3
Information Security	4	4	4
Information Technology	36	36	36
Maritime	29	30	30
Marketing & Communications	16	16	16
Office of the District Clerk	13	12	12
Office of the General Counsel	14	14	14
Office of the Port Auditor	6	6	7
Parks & Recreation	10	10	10
Performance & Reporting	3	3	3
Planning	17	13	13
Procurement Services	20	22	23
Real Estate	21	22	22
Safety & Risk Management	5	5	5
TOTAL	648	652	655

Staffing Overview

LIMITED/INTERN/STUDENT WORKER POSITIONS	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
DEPARTMENT			
Harbor Police Department	2	2	2
Interns	23	23	23
Student Workers	40	40	0
TOTAL	65	65	25

Expense Highlights

Total Expense is budgeted at \$248.0M, an increase of \$13.1M, or 5.6%, from the FY 2025 Adjusted Budget.

Personnel Expense

Personnel Expense is budgeted at \$136.4M, an increase of \$6.1M or 4.7% from the FY 2025 Adjusted Budget.

Budgeted Personnel Expense consists of Salaries & Wages, Overtime, and Burden.

- **Salaries & Wages** (including Overtime) is budgeted at \$82.1M, an increase of \$2.6M, or 3.2%. The increase is primarily due to negotiated increases, step increases, increases in overtime for Harbor Police operations, and cost of living adjustments.
- **Burden** is budgeted at \$54.3M, an increase of \$3.5M, or 7.0% from the prior fiscal year. This is primarily due to increases in group health insurance and the District's actuarial determined contribution to the pension plan.

Non-Personnel Expense

Non-Personnel Expense (NPE) is budgeted at \$103.5M, an increase of \$8.0M, or 8.3%, from the FY 2025 Adjusted Budget. Significant variances from year to year are explained below:

- **Services - Professional & Other** is budgeted at \$17.0M, an increase of \$1.7M, or 11.4%. The variance primarily results from the broker service fees for selling low carbon fuel stand credits, along with costs related to the invasive species *Caulerpa* found in San Diego Bay.
- **Services - Security** is budgeted at \$4.3M, an increase of \$697k, or 19.1%. The variance is primarily due to the addition of the Norwegian Jade homeport vessel calls.
- **Services - Operator Retention** is budgeted at \$3.3M, an increase of \$342k, or 11.5%. The increase is attributed to a higher forecast in auto cargo revenue. Operator retention is calculated as a percentage of gross revenues.
- **LCFS - Navy Projects** is budgeted at \$11.2M, a decrease of \$772k, or 6.4%. The variance is mainly due to the reduction in expenses for LCFS Navy projects.
- **Equipment & System** is budgeted at \$3.9M, an increase of \$569k, or 17.2%. The variance is mainly due to increases in information technology expenses.
- **Utilities - Gas & Electric** is budgeted at \$3.2M, a decrease of \$700k, or 18.1%. The anticipated increases in electricity rates did not materialize, as a result of negotiated rate structures, which ultimately led to lower rates.
- **Major Maintenance Expense** is budgeted at \$880k, a decrease of \$278k, or 24.0%. This is mainly due to expenses incurred in FY 2025 for repainting the interior of the Broadway Pavilion.
- **As - Needed Maintenance** is budgeted at \$1.8M, an increase of \$231k, or 14.4%. The increase is primarily attributed to increased expenses associated with painting services and the removal of marine debris from the bay.
- **Software Maintenance** is budgeted at \$2.4M, an increase of \$446k, or 22.9%. The increase is is mainly due to expenses related to software maintenance.

Expense Highlights

- **Services - Fire, Police, Rescue, Emergency** is budgeted at \$11.0M, an increase of \$334k, or 3.1%. The increase is primarily due to the adjustments of baseline rates under the Municipal Services Agreements with member cities.
- **Eligible Environmental Fund Expenditures** is budgeted at \$856k, an increase of \$258k, or 43.2%. This increase is related to environmental surveys and a soil erosion study.
- **Grant Funded Expenditures** is budgeted at \$1.8M, a decrease of \$722k, or 29.2%. This is due to decreased ongoing expenses for grant-funded initiatives, as a larger portion of these projects is anticipated to be completed by FY 2025.
- **Economic Recovery Program (ERP) Expense** is budgeted at \$1.5M, a decrease of \$980k, or 39.4%. The decrease is due to a reduction in ongoing projects as more projects were completed in FY 2025.
- **Retiree Health Benefits** is budgeted at \$4.8M, an increase of \$515k, or 12.0%. The increase is due to an anticipated rise in medical premium costs.
- **Other Miscellaneous Operating Expenses** is budgeted at \$1.5M, an increase of \$204k, or 15.5%. The increase is attributed to the Berth Regulation Remediation Fund, which was established to ensure compliance with California Air Resources Board (CARB) regulations designed to reduce emissions from the auxiliary engines of ocean-going vessels while docked at California ports.
- **Financial Assistance/Grants/Contribution** is budgeted at \$9.3M, an increase of \$6.9M, or 288.7%. This increase is due to support payments designated for the Chula Vista Bayfront Facilities Finance Authority (JEPA) and repayments associated with County Funding Agreement loan. Additionally, expenditures on projects funded by the Maritime Industrial Impact Fund, including the air filtration initiative at Logan Heights Library and improvements to the National City Bayshore Bikeway, have also contributed to this increase.
- **Other Misc Non-Operating Expense** is budgeted at \$0, a decrease of \$3.0M, or 100.0%. This decrease is due to the lease termination buyout with Cays Resort, LLC, occurred in FY 2025.

Capital Labor

Capital labor is budgeted at \$5.3M, an increase of \$50k, or 1.0%, from the FY 2025 Adjusted Budget. Capital labor is internal labor costs (personnel and overhead) that are directly incurred in the development and construction of approved capital projects. Generally Accepted Accounting Principles (GAAP) requires capitalization of these costs and, since these costs are already included in the Salaries & Wages and the associated NPE for overhead, capital labor is considered a reduction in expense when capitalized. Capital labor for FY 2026 is included in the ERP capital projects, BCP, Major Maintenance capital projects, Equipment Outlay and Other Capital Projects, and Technology Management Program budgets.

Expense by Account

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 67,426,234	\$ 75,616,500	\$ 77,630,400	\$ 2,013,900	2.7 %
Overtime	4,732,785	3,910,300	4,479,500	569,200	14.6 %
SALARIES & WAGES	\$ 72,159,018	\$ 79,526,800	\$ 82,109,900	\$ 2,583,100	3.2 %
Burden Expense	\$ 42,957,229	\$ 50,782,400	\$ 54,327,500	\$ 3,545,100	7.0 %
SUBTOTAL PERSONNEL	\$ 115,116,247	\$ 130,309,200	\$ 136,437,400	\$ 6,128,200	4.7 %
Awards - Service	\$ 1,464	\$ 1,500	\$ 1,500	\$ —	0.0 %
Books & Periodicals	128,603	78,200	80,300	2,100	2.7 %
Employee Recognition	53,976	171,600	202,700	31,100	18.1 %
Memberships & Dues	280,573	363,100	368,300	5,200	1.4 %
Health & Wellness	6,229	20,000	23,000	3,000	15.0 %
Recruiting	(14,616)	38,000	28,900	(9,100)	(23.9)%
Seminars & Training	580,477	659,500	849,500	190,000	28.8 %
Tuition Reimbursement Program	38,295	58,900	61,000	2,100	3.6 %
STAFF DEVELOPMENT	\$ 1,075,001	\$ 1,390,800	\$ 1,615,200	\$ 224,400	16.1 %
Mileage Reimbursement	\$ 314,753	\$ 167,700	\$ 181,200	\$ 13,500	8.1 %
Travel	665,975	877,500	1,055,500	178,000	20.3 %
TRAVEL	\$ 980,728	\$ 1,045,200	\$ 1,236,700	\$ 191,500	18.3 %
Services - Professional & Other	\$ 13,671,206	\$ 15,214,500	\$ 16,953,100	\$ 1,738,600	11.4 %
Services - Legal - Port Attorney	2,507,198	2,275,200	2,343,500	68,300	3.0 %
Services - Construction	(54,443)	—	—	—	N/A
Services - Security	3,896,113	3,644,500	4,341,200	696,700	19.1 %
Services - Operator Retention	3,112,209	2,970,600	3,312,600	342,000	11.5 %
Citation - County & Admin Fees	291,114	300,000	300,000	—	0.0 %
Aquaculture & Blue Technology	—	200,000	400,000	200,000	100.0 %
LCFS - Navy Projects	370,112	11,963,200	11,191,700	(771,500)	(6.4)%
CONTRACTUAL SERVICES	\$ 23,793,509	\$ 36,568,000	\$ 38,842,100	\$ 2,274,100	6.2 %
Breakage & Obsolescence	\$ 30	\$ —	\$ —	\$ —	N/A
Equipment & Systems	2,730,908	3,308,800	3,877,600	568,800	17.2 %
Equipment Rental/Leasing	368,887	455,300	533,900	78,600	17.3 %
Office & Operating Supplies	325,000	268,400	298,500	30,100	11.2 %
Postage & Shipping	28,560	37,400	39,100	1,700	4.5 %
Safety Equipment & Supplies	589,405	586,400	505,500	(80,900)	(13.8)%
Small Tools	91,376	74,200	74,600	400	0.5 %
Fuel & Lubricants	798,871	823,400	799,200	(24,200)	(2.9)%
Parking Meter Supplies	6,549	11,800	25,000	13,200	111.9 %
Uniforms	326,189	338,900	357,400	18,500	5.5 %

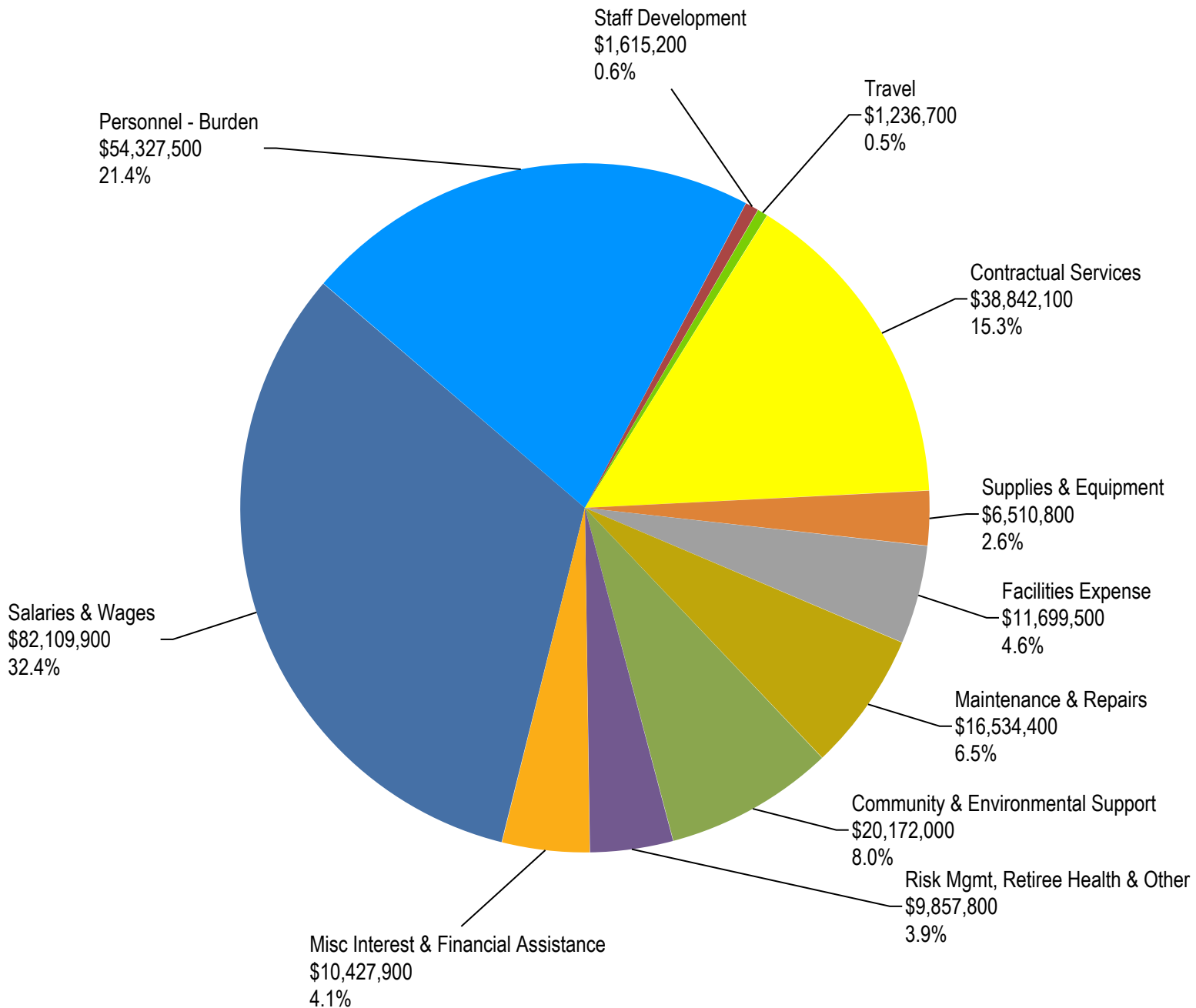
Expense by Account

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
SUPPLIES & EQUIPMENT	\$ 5,265,773	\$ 5,904,600	\$ 6,510,800	\$ 606,200	10.3 %
Space Rental	\$ 1,036,773	\$ 1,106,900	\$ 1,172,600	\$ 65,700	5.9 %
Telephone & Communications	962,835	828,700	903,100	74,400	9.0 %
Utilities - Gas & Electric	2,679,280	3,876,000	3,176,000	(700,000)	(18.1)%
Utilities - Water	1,835,831	2,097,500	2,097,500	—	0.0 %
Facility Management Services	4,053,596	4,188,000	4,350,300	162,300	3.9 %
FACILITIES EXPENSE	\$ 10,568,316	\$ 12,097,100	\$ 11,699,500	\$ (397,600)	(3.3)%
Common Area Maintenance	\$ 2,796,872	\$ 2,878,400	\$ 2,887,000	\$ 8,600	0.3 %
Facilities Maintenance - Supplies	1,382,579	1,186,900	1,166,000	(20,900)	(1.8)%
Facilities Maintenance - Outside Services	4,703,875	4,551,500	4,464,100	(87,400)	(1.9)%
Major Maintenance Expense	—	1,158,000	880,000	(278,000)	(24.0)%
Equipment Maintenance - Supplies	386,040	320,500	361,700	41,200	12.9 %
Equipment Maintenance - Outside Services	1,915,433	2,402,800	2,546,700	143,900	6.0 %
As - Needed Maintenance	1,875,001	1,602,700	1,834,000	231,300	14.4 %
Software Maintenance	2,035,979	1,948,900	2,394,900	446,000	22.9 %
Tenant Improvements	96,807	—	—	—	N/A
MAINTENANCE & REPAIRS	\$ 15,192,586	\$ 16,049,700	\$ 16,534,400	\$ 484,700	3.0 %
Advertising	\$ 70,793	\$ 53,400	\$ 102,500	\$ 49,100	91.9 %
Marketing Fees	712,447	782,700	782,000	(700)	(0.1)%
Marketing/Outreach	784,993	1,183,000	1,279,000	96,000	8.1 %
Promotional Services	615,440	559,800	647,900	88,100	15.7 %
Promotional Materials	69,546	101,300	94,700	(6,600)	(6.5)%
Svcs - Fire, Police, Rescue, Emergency	10,624,639	10,643,100	10,976,800	333,700	3.1 %
Eligible Environmental Fund Expenditures	359,834	598,000	856,300	258,300	43.2 %
Grant Funded Expenditures	745,310	2,474,600	1,752,200	(722,400)	(29.2)%
Economic Recovery Program (ERP) Expense	1,510,652	2,489,000	1,509,300	(979,700)	(39.4)%
Public Art Fund Expenditures	69,656	73,000	—	(73,000)	(100.0)%
Remediation	55,431	50,000	50,000	—	0.0 %
Refuse & Hazardous Waste Disposal	257,250	183,000	278,100	95,100	52.0 %
Joint Programs/Studies Assistance	1,630,422	755,000	610,600	(144,400)	(19.1)%
Public Art Program	1,011,475	1,160,000	1,232,600	72,600	6.3 %
COMMUNITY & ENVIRONMENTAL SUPPORT	\$ 18,517,887	\$ 21,105,900	\$ 20,172,000	\$ (933,900)	(4.4)%
Bank & Credit Card Fees	\$ 609,451	\$ 534,200	\$ 529,700	\$ (4,500)	(0.8)%
Insurance	2,273,912	2,490,200	2,629,300	139,100	5.6 %
Insurance Claims	462	500	—	(500)	(100.0)%
Permits/Certificates/License	83,968	64,100	63,800	(300)	(0.5)%

Expense by Account

LINE ITEM	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Legal Settlements	2,007,690	—	—	—	N/A
Retiree Health Benefits (Paid)	4,019,755	4,300,000	4,815,000	515,000	12.0 %
Preservation of Benefits Plan (POB)	207,000	300,000	300,000	—	0.0 %
Other Miscellaneous Operating Expenses	(345,705)	1,315,900	1,520,000	204,100	15.5 %
RISK MGMT, RETIREE HEALTH & OTHER	\$ 8,856,534	\$ 9,004,900	\$ 9,857,800	\$ 852,900	9.5 %
SUBTOTAL NON-PERSONNEL	\$ 84,250,333	\$ 103,166,200	\$ 106,468,500	\$ 3,302,300	3.2 %
CAPITAL LABOR	\$ (4,384,067)	\$ (5,250,000)	\$ (5,300,000)	\$ (50,000)	1.0 %
SUBTOTAL OPERATING	\$ 194,982,514	\$ 228,225,400	\$ 237,605,900	\$ 9,380,500	4.1 %
Financial Assistance/Grants/Contributions	\$ 4,319,938	\$ 2,404,200	\$ 9,345,500	\$ 6,941,300	288.7 %
FINANCIAL ASSISTANCE	\$ 4,319,938	\$ 2,404,200	\$ 9,345,500	\$ 6,941,300	288.7 %
Interest-SDCRAA & Other Misc	\$ 765,798	\$ 668,600	\$ 567,800	\$ (100,800)	(15.1)%
Interest Expense - Series A 2013 Bonds	696,750	611,200	514,600	(96,600)	(15.8)%
MISCELLANEOUS INTEREST	\$ 1,462,547	\$ 1,279,800	\$ 1,082,400	\$ (197,400)	(15.4)%
Seized Asset/Forfeitures-Harbor Police	\$ 82,312	\$ —	\$ —	\$ —	N/A
Other Misc Non-Operating Expense	(4,402)	3,000,000	—	(3,000,000)	(100.0)%
OTHER MISCELLANEOUS	\$ 2,499,550	\$ 3,000,000	\$ —	\$ (3,000,000)	(100.0)%
SUBTOTAL NON-OPERATING	\$ 8,282,035	\$ 6,684,000	\$ 10,427,900	\$ 3,743,900	56.0 %
TOTAL EXPENSE	\$ 203,264,550	\$ 234,909,400	\$ 248,033,800	\$ 13,124,400	5.6 %

Expense by Account



EXPENSE	\$ 253,333,800
CAPITALIZED LABOR	(5,300,000)
TOTAL EXPENSE	\$ 248,033,800

Note:

The sum of individual percentages may not total 100% due to rounding.

Balanced Capital Program Highlights

The following is a list of the funding available for Balanced Capital Program (BCP) Projects by Port Member Cities per Board of Port Commissioners (BPC) Ordinance 3067. BPC Resolution 2022-0338 sunsets the Capital Improvement Program and institutes the BCP in its place. The intent of the BCP is to distribute the Port's capital investments in a balanced and equitable manner throughout the Tidelands located in all member cities.

The projected actual represent anticipated project expenses by the current fiscal year-end, subject to adjustments with any forthcoming project updates or revisions. Project actual may change as each project progresses.

BALANCED CAPITAL PROGRAM PROJECTS				
MEMBER CITY	PROJECT NAME	PROJECT FUNDING	PROJECTED FY 2025	BUDGET FY 2026
Coronado	Tidelands Park Central Comfort Station & Exercise Station Replacement	\$ 2,700,000	\$ —	\$ 2,700,000
Imperial Beach	Imperial Beach Pier Enhancements Project 3	30,700	30,700	—
National City	National City Balance Plan - Pepper Park	2,000,000	—	2,000,000
San Diego	East Harbor Island Infrastructure Improvements	1,000,000	902,800	97,200
	Contingency	—	—	1,000,000
SUBTOTAL BALANCED CAPITAL PROGRAM PROJECTS		\$ 5,730,700	\$ 933,500	\$ 5,797,200
	Capital Labor ⁽¹⁾	\$ —	\$ —	\$ 600,000
TOTAL BALANCED CAPITAL PROGRAM PROJECTS		\$ 5,730,700	\$ 933,500	\$ 6,397,200

SUMMARY OF BALANCED CAPITAL PROGRAM (BCP) RESERVE				
MEMBER CITY	BEGINNING BALANCE	PROJECTED FY 2025	BUDGET FY 2026	ENDING BALANCE
Chula Vista	\$ 6,000,000	\$ —	\$ —	\$ 6,000,000
Coronado	6,000,000	—	2,700,000	3,300,000
Imperial Beach	6,000,000	30,700	—	5,969,300
National City	6,000,000	—	2,000,000	4,000,000
San Diego	6,000,000	902,800	97,200	5,000,000
Contingency	1,000,000	—	1,000,000	—
TOTAL BCP RESERVE ⁽²⁾	\$ 31,000,000	\$ 933,500	\$ 5,797,200	\$ 24,269,300

Notes:

⁽¹⁾ Funded by Operations.

⁽²⁾ Includes \$7.5M transferred in from ERP

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Technology Management Program

The Technology Management Program (TMP) is a strategic, operationally responsive, and fiscally responsible approach to manage District technologies. It allows the District to standardize systems and leverage cost saving opportunities through economies of scale. Additionally, it facilitates coordinated implementation schedules of planned technology refresh strategies that will keep the District up-to-date. It uses a cost-benefit analysis method and governance model to make technology investment decisions, ensuring the highest likelihood of a return on investment.

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2026	FORECAST FY 2027	FUTURE BUDGET
TMP CAPITAL PROJECTS				
S/4 HANA Upgrade	\$ 13,555,400	\$ 9,554,400	\$ 2,000,000	\$ —
Maritime PortConnect	4,240,000	2,779,800	—	—
Bay Radar	600,000	600,000	100,000	—
Salesforce Migration Phase 1	593,000	593,000	—	—
Computer Aided Dispatch System Replacement	500,000	300,000	—	—
Cybersecurity Maturity Model Certification	250,000	250,000	—	—
Off Terminal Truck Tracking	224,600	224,600	—	—
Safety Management System	246,300	216,300	—	—
HPD Facility Access Control	300,000	200,000	—	—
Threat Detection Enhancements	300,000	165,000	—	—
Internet Equipment Upgrades	150,000	150,000	—	—
Critical Infrastructure Aware Phase 1 & 2	200,000	98,600	—	—
Telestaff Scheduling Software	48,000	15,600	—	—
Human Resources Information System (HRIS)	1,490,000	—	1,490,000	—
Salesforce Public Sector Platform Migration Phase 2	685,000	—	685,000	—
Boardroom Audio/Video Replacements	300,000	—	300,000	—
Port Website Design and Function Improvements	200,000	—	200,000	—
Guest Dock, Anchorage, and Marina Software	188,000	—	188,000	—
NetRMS to Niche Migration	150,000	—	150,000	—
Dataminr First Alert Trail w/GIS Integration	60,000	—	60,000	—
Live 911	42,600	—	42,600	—
SUBTOTAL TMP CAPITAL PROJECTS	\$ 24,322,900	\$ 15,147,300	\$ 5,215,600	\$ —
Capital Labor	\$ —	\$ 500,000	\$ —	\$ —
TOTAL TMP CAPITAL PROJECTS	\$ 24,322,900	\$ 15,647,300	\$ 5,215,600	\$ —
TMP EXPENSE				
Services - Professional & Other	\$ —	\$ 2,088,900	\$ —	\$ —
Equipment & Systems	—	3,095,300	—	—
Telephone & Communications	—	463,500	—	—
Equipment Maintenance - Outside Services	—	722,400	—	—
Software Maintenance	—	2,265,300	—	—
TOTAL TMP EXPENSE	\$ —	\$ 8,635,400	\$ —	\$ —
TOTAL TECHNOLOGY MANAGEMENT PROGRAM	\$ 24,322,900	\$ 24,282,700	\$ 5,215,600	\$ —

Note: Funding sources can be found on the following page.

Technology Management Program

PROJECT NAME	FY 2026 BUDGET	FUNDING SOURCES			
		CARRY OVER	GRANTS	OPS	OTHER
TMP CAPITAL PROJECTS					
S/4 HANA Upgrade	\$ 9,554,400	\$ 260,000	\$ —	\$ 1,794,400	\$ 7,500,000
Maritime PortConnect	2,779,800	—	2,779,800	—	—
Bay Radar	600,000	—	450,000	—	150,000
Salesforce Migration Phase 1	593,000	—	—	593,000	—
Computer Aided Dispatch System Replacement	300,000	300,000	—	—	—
Cybersecurity Maturity Model Certification	250,000	—	187,500	—	62,500
Off Terminal Truck Tracking	224,600	224,600	—	—	—
Safety Management System	216,300	30,000	—	186,300	—
HPD Facility Access Control	200,000	200,000	—	—	—
Threat Detection Enhancements	165,000	—	123,800	—	41,200
Internet Equipment Upgrades	150,000	—	—	150,000	—
Critical Infrastructure Aware Phase 1 & 2	98,600	—	74,000	—	24,600
Telestaff Scheduling Software	15,600	15,600	—	—	—
SUBTOTAL TMP CAPITAL PROJECTS	\$15,147,300	\$ 1,030,200	\$ 3,615,100	\$ 2,723,700	\$ 7,778,300
Capital Labor	\$ 500,000	\$ —	\$ —	\$ 500,000	\$ —
TOTAL TMP CAPITAL PROJECTS	\$15,647,300	\$ 1,030,200	\$ 3,615,100	\$ 3,223,700	\$ 7,778,300
TMP EXPENSE					
Services - Professional & Other	\$ 2,088,900	\$ —	\$ —	\$ 2,088,900	\$ —
Equipment & Systems	3,095,300	—	—	3,095,300	—
Telephone & Communications	463,500	—	—	463,500	—
Equipment Maintenance - Outside Services	722,400	—	—	722,400	—
Software Maintenance	2,265,300	—	—	2,265,300	—
TOTAL TMP EXPENSE	\$ 8,635,400	\$ —	\$ —	\$ 8,635,400	\$ —
TOTAL TECHNOLOGY MANAGEMENT PROGRAM	\$24,282,700	\$ 1,030,200	\$ 3,615,100	\$11,859,100	\$ 7,778,300

Notes:

- Carry Over amounts were funded from prior fiscal years.
- Ops is funded from Operations in the current fiscal year.
- S/4 HANA Upgrade - \$4.5M funded by designated funds and \$3.0M funded by cumulative unrestricted resources.
- Maritime PortConnect - fully funded by the Governor's Office of Business and Economic Development (GO-BIZ) grant.
- Bay Radar - \$450k funded by Port Security Grant Program FY 2024 and \$150k funded by Grant Matching Reserves.
- Cybersecurity Maturity Model Certification - \$188k funded by Department of Homeland Security Port Security Grant Program and \$63k funded by Grant Matching Reserves.
- Threat Detection Enhancements - \$124k funded by Department of Homeland Security Port Security Grant Program and \$41k funded by Grant Matching Reserves.
- Critical Infrastructure Aware Phase 1 & 2 - \$74k funded by Department of Homeland Security Port Security Grant Program and \$25k funded by Grant Matching Reserves.

Major Maintenance Program Highlights

The following list of Major Maintenance projects for FY 2026 will be implemented in accordance with BPC Policy No. 130 (see Section 5 Appendix). This list represents a 3-year outlook of projects generated through the Asset Management Program (AMP) which uses a scientifically based methodology to determine repairs or replacements of high risk assets before they fail. The Major Maintenance Program is part of the District's strategic initiative, and many of the projects span multiple years. The last two columns are forecasted values for information only and subject to change prior to the next fiscal year's budget. The amount budgeted for FY 2026 is an estimate of the anticipated work to be completed, but may continue to subsequent fiscal years.

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2026	FORECAST FY 2027	FUTURE BUDGET
MAJOR MAINTENANCE CAPITAL PROJECTS				
TAMT Post Indicator Valve Replacement at Warehouses B & C	\$ 2,600,000	\$ 2,600,000	\$ —	\$ —
Maintenance Dredging at B St. Cruise Ship Terminal	2,280,000	2,170,000	—	—
Railroad Tie Repairs at TAMT	2,200,000	1,800,000	—	—
Utility Piping and Pile Replacement at Imperial Beach Pier	2,881,200	1,792,600	—	—
Structural Repairs at NCMT Berth 24-1 & 24-2	15,260,000	1,600,000	5,000,000	8,560,000
Electrical Retrofit of Bayfront Parking Structure	1,525,000	1,450,000	—	—
Structural Repairs at NCMT Berth 24-3 and 24-4	15,410,000	1,427,200	3,310,000	10,000,000
Elevator Replacement at Convention Center Parking Garage	1,910,000	1,260,000	560,000	—
Timber Fender System Replacement at Broadway Pier	8,215,000	900,000	3,215,000	4,000,000
Structural Pile Repairs at B Street Pier	7,425,000	850,000	3,475,000	3,000,000
TAMT Electrical Upgrades Phase 4	5,700,000	388,600	—	—
Loading Dock Improvements at TAMT Warehouse B	1,200,000	305,500	703,200	—
Elevator Car Improvements at San Diego Bayfront Parking Garage	2,000,000	204,800	—	—
Waterline and Valve Repairs at NCMT	215,000	165,000	—	—
West Elevator Improvements at B Street CST	1,200,000	100,000	1,100,000	—
Pavement Repairs at Cesar Chavez Park, Shelter Island, and Seaport Village Parking Lots (Various Locations)	4,100,000	17,900	2,800,000	—
HVAC System Upgrades at Port Administration Building	9,000,000	—	4,578,500	4,000,000
SUBTOTAL MAJOR MAINTENANCE CAPITAL	\$ 83,121,200	\$ 17,031,600	\$ 24,741,700	\$ 29,560,000
Contingency	\$ —	\$ 1,617,400	\$ —	\$ —
Capital Labor	—	1,000,000	—	—
TOTAL MAJOR MAINTENANCE CAPITAL	\$ 83,121,200	\$ 19,649,000	\$ 24,741,700	\$ 29,560,000
MAJOR MAINTENANCE EXPENSE PROJECTS				
Sand Replenishment at Kellogg Beach	\$ 500,000	\$ 450,000	\$ —	\$ —
Broadway Pier Port Pavilion Painting	600,000	350,000	—	—
SUBTOTAL MAJOR MAINTENANCE EXPENSE	\$ 1,100,000	\$ 800,000	\$ —	\$ —
Contingency	\$ —	\$ 80,000	\$ —	\$ —
TOTAL MAJOR MAINTENANCE EXPENSE	\$ 1,100,000	\$ 880,000	\$ —	\$ —
TOTAL MAJOR MAINTENANCE PROGRAM	\$ 84,221,200	\$ 20,529,000	\$ 24,741,700	\$ 29,560,000

Note: Funding sources can be found on the following page.

Major Maintenance Program Highlights

PROJECT NAME	FY 2026 BUDGET	FUNDING SOURCES		
		CARRY OVER	OPS	OTHER
MAJOR MAINTENANCE CAPITAL PROJECTS				
TAMT Post Indicator Valve Replacement at Warehouses B & C	\$ 2,600,000	\$ 700,000	\$ 1,900,000	\$ —
Maintenance Dredging at B St. Cruise Ship Terminal	2,170,000	50,000	—	2,120,000
Railroad Tie Repairs at TAMT	1,800,000	900,000	900,000	—
Utility Piping and Pile Replacement at Imperial Beach Pier	1,792,600	1,423,800	368,800	—
Structural Repairs at NCMT Berth 24-1 & 24-2	1,600,000	100,000	1,500,000	—
Electrical Retrofit of Bayfront Parking Structure	1,450,000	125,000	1,325,000	—
Structural Repairs at NCMT Berth 24-3 and 24-4	1,427,200	1,427,200	—	—
Elevator Replacement at Convention Center Parking Garage	1,260,000	60,000	1,200,000	—
Timber Fender System Replacement at Broadway Pier	900,000	100,000	800,000	—
Structural Pile Repairs at B Street Pier	850,000	100,000	750,000	—
TAMT Electrical Upgrades Phase 4	388,600	388,600	—	—
Loading Dock Improvements at TAMT Warehouse B	305,500	305,500	—	—
Elevator Car Improvements at San Diego Bayfront Parking Garage	204,800	100,000	104,800	—
Waterline and Valve Repairs at NCMT	165,000	125,000	40,000	—
West Elevator Improvements at B Street CST	100,000	—	—	100,000
Pavement Repairs at Cesar Chavez Park, Shelter Island, and Seaport Village Parking Lots (Various Locations)	17,900	17,900	—	—
SUBTOTAL MAJOR MAINTENANCE CAPITAL	\$ 17,031,600	\$ 5,923,000	\$ 8,888,600	\$ 2,220,000
Contingency	\$ 1,617,400	\$ 1,617,400	\$ —	\$ —
Capital Labor	1,000,000	—	1,000,000	—
TOTAL MAJOR MAINTENANCE CAPITAL	\$ 19,649,000	\$ 7,540,400	\$ 9,888,600	\$ 2,220,000
MAJOR MAINTENANCE EXPENSE PROJECTS				
Sand Replenishment at Kellogg Beach	\$ 450,000	\$ 450,000	\$ —	\$ —
Broadway Pier Port Pavilion Painting	350,000	250,000	100,000	—
SUBTOTAL MAJOR MAINTENANCE EXPENSE	\$ 800,000	\$ 700,000	\$ 100,000	\$ —
Contingency	\$ 80,000	\$ —	\$ 80,000	\$ —
TOTAL MAJOR MAINTENANCE EXPENSE	\$ 880,000	\$ 700,000	\$ 180,000	\$ —
TOTAL MAJOR MAINTENANCE PROGRAM	\$ 20,529,000	\$ 8,240,400	\$ 10,068,600	\$ 2,220,000

Notes:

- Carry Over amounts were funded from prior fiscal years.
- Ops is funded from Operations in current fiscal year.
- Maintenance Dredging at B St. Cruise Ship Terminal - \$2.1M funded by Harbor Maintenance Trust Fund.
- West Elevator Improvements at B Street CST - \$100k funded by Cruise Ship Terminal Improvement Fund.

Equipment Outlay

DEPARTMENT	DESCRIPTION	QTY	BUDGET FY 2026
Climate & Sustainability	Energy Efficiency-Ductless HVAC Annex Bldg ⁽¹⁾	1	\$ 10,000
Climate & Sustainability	Energy Efficiency-Heat Pump Upgrade Port Bldg ⁽¹⁾	1	25,000
Climate & Sustainability	Energy Efficiency-Timer/Sensor Installation Port Bldg ⁽¹⁾	1	45,000
Climate & Sustainability	Energy Efficiency-Water Heater Replace Port Bldg ⁽¹⁾	1	20,000
		4	\$ 100,000
General Services	HPD Fireboat Monitors With Assembly ⁽²⁾	10	\$ 120,000
General Services	Mid To Heavy Duty Electric Vehicle ⁽¹⁾	3	360,000
General Services	Walk-Behind Sand Cleaner Machine ⁽¹⁾	2	40,000
		15	\$ 520,000
Guest Exp – PG & B ⁽³⁾	Mid To Heavy Duty Electric Vehicle ⁽¹⁾	1	\$ 120,000
		1	\$ 120,000
Harbor Police	Fire Boats ⁽⁴⁾	3	\$ 2,519,200
Harbor Police	Full Size K9 SUV	1	66,300
Harbor Police	K9 Vehicle Upfitting	1	35,600
Harbor Police	Marine Firefighting Training Simulator ⁽⁵⁾	1	1,100,000
Harbor Police	RCS Police Radios	20	154,000
		26	\$ 3,875,100
Maritime	Blue Safety Lights For Hazardous Cargo	1	\$ 60,000
Maritime	Bollards For Broadway Terminal	56	112,000
Maritime	CST Pedestrian Doors	2	60,000
Maritime	Front Gate Drop Arm Barrier	2	15,000
Maritime	Guard Booths	2	60,000
Maritime	Public Announcement System	2	40,000
Maritime	TAMT Fenders And Mooring Hardware	6	210,000
Maritime	TAMT Shaker Plates	2	12,000
Maritime	TAMT Warehouse Roll-Up Door	18	360,000
Maritime	Wedge Barriers	5	396,600
		96	\$ 1,325,600
TOTAL EQUIPMENT OUTLAY		142	\$ 5,940,700

Notes:

⁽¹⁾ Fully funded by Environmental Fund

⁽²⁾ Partially grant funded by Port Security Grant Program FY 2023

⁽³⁾ Guest Experiences – Park Greenscapes & Bayscapes

⁽⁴⁾ Partially grant funded by Port Security Grant Program FY 2023 and FY 2024

⁽⁵⁾ Partially grant funded by Port Security Grant Program FY 2024

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Other Capital Projects

Other Capital Projects is part of the District's strategic initiative, and many of the projects span multiple years. The last two columns are forecasted values for information only and subject to change prior to the next fiscal year's budget. The amount budgeted for FY 2026 is an estimate of the anticipated work to be completed, but may continue to subsequent fiscal years.

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2026	FORECAST FY 2027	FUTURE BUDGET
TAMT Clean Ports Program Infrastructure Upgrades	\$ 24,251,600	\$ 24,035,300	\$ —	\$ —
Navy Pier Freedom Park	53,772,800	12,460,000	22,116,000	7,435,700
TAMT Electrical Upgrades Phase 4	11,009,200	11,009,200	—	—
Harbor Park Phase 1A Beach Improvements	5,133,300	5,133,300	—	—
Silvergate Tunnel Abandonment	5,000,000	5,000,000	—	—
Harbor Park Upland Improvements	4,000,000	3,547,200	—	—
National City Balance Plan/Pepper Park	3,250,000	3,250,000	—	—
Wetlands Mitigation Bank - Pond 20	4,000,000	3,000,000	1,000,000	—
TAMT Redevelopment Project	10,000,000	2,618,500	1,845,400	5,536,100
SW Channel Shoreline/SEP	2,600,000	2,510,200	—	—
B St Cruise Ship Terminal Interior Improvements	3,146,379	2,386,300	—	—
Driscoll's Wharf Redevelopment	3,100,000	2,171,400	—	—
Harbor Police Headquarters Facility Improvements	2,250,000	2,051,600	—	—
Bonnet System	11,500,000	2,000,000	—	6,000,000
Drainage Area 2 Stormwater Improvements at TAMT	1,445,000	1,412,000	—	—
Seaport Village Tenant Improvements	2,800,000	1,400,000	—	—
Emergency Generator Replacement at Port Admin Building	1,360,000	1,360,000	—	—
Wayfinding Signage at Chula Vista Bayfront	1,650,000	1,333,900	—	—
District Wayfinding and Regulatory Signage Improvements at Harbor Island and Tidelands Park	3,450,000	1,239,300	985,000	—
Drainage 1 Area Stormwater Improvements at TAMT	1,700,000	850,000	600,000	—
Habitat Friendly Shoreline Structure Improvements at Harbor Island	1,000,000	771,300	—	—
Broadway Pier Port Pavilion Facility Enhancements	3,950,000	705,400	3,125,000	—
Shore Power at Fish Harbor Pier and Chesapeake Wharf	800,000	670,000	—	—
Administration Building Space Reconfiguration	700,000	600,000	—	—
NCMT 24-10 Shore Power	5,450,970	521,900	—	—
Habitat Restoration at Western Sweetwater Park Shoreline	650,000	400,000	—	—
CST Staging Lot Improvements at 1550 W Palm St	250,000	250,000	—	—
Marine Terminal Outfalls	1,200,000	214,400	—	900,000
Stormdrain Inlet Trash Devices at Various Locations	450,000	210,000	—	—
Sweetwater Park	19,056,900	200,000	—	—
CV Wildlife Reserve Shoreline Improvements	450,000	110,000	240,000	—
Supplemental Effort to Increase Native Oyster Habitat	100,000	50,000	—	—
Staging Lot Improvements at TAMT	2,200,000	—	1,900,000	—
Physical Security at TAMT	1,100,000	—	200,000	900,000

Other Capital Projects

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2026	FORECAST FY 2027	FUTURE BUDGET
Set back Park Plaza	1,057,000	—	—	1,057,000
SUBTOTAL OTHER CAPITAL PROJECTS	\$193,833,149	\$93,471,200	\$ 32,011,400	\$ 21,828,800
Contingency	\$ —	\$ 590,000	\$ —	\$ —
Capital Labor	\$ —	\$ 2,200,000	\$ —	\$ —
TOTAL OTHER CAPITAL PROJECTS	\$193,833,149	\$ 96,261,200	\$ 32,011,400	\$ 21,828,800
TOTAL EQUIPMENT OUTLAY & OTHER CAPITAL PROJECTS	\$193,833,149	\$102,201,900	\$ 32,011,400	\$ 21,828,800

Note: FY 2026 funding sources can be found on the following page.

Other Capital Projects

PROJECT NAME	BUDGET FY 2026	FUNDING SOURCES			
		CARRY OVER	GRANTS	OPS	OTHER
TAMT Clean Ports Program Infrastructure Upgrades	\$ 24,035,300	\$ —	\$ 24,035,300	\$ —	\$ —
Navy Pier Freedom Park	12,460,000	—	2,000,000	—	10,460,000
TAMT Electrical Upgrades Phase 4	11,009,200	3,122,900	5,000,000	—	2,886,300
Harbor Park Phase 1A Beach Improvements	5,133,300	—	4,600,000	—	533,300
Silvergate Tunnel Abandonment	5,000,000	45,600	—	—	4,954,400
Harbor Park Upland Improvements	3,547,200	3,547,200	—	—	—
National City Balance Plan/Pepper Park	3,250,000	3,000,000	—	—	250,000
Wetlands Mitigation Bank - Pond 20	3,000,000	3,000,000	—	—	—
TAMT Redevelopment Project	2,618,500	—	600,000	—	2,018,500
SW Channel Shoreline/SEP	2,510,200	—	—	—	2,510,200
B St Cruise Ship Terminal Interior Improvements	2,386,300	236,300	—	—	2,150,000
Driscoll's Wharf Redevelopment	2,171,400	2,171,400	—	—	—
Harbor Police Headquarters Facility Improvements	2,051,600	2,051,600	—	—	—
Bonnet System	2,000,000	—	2,000,000	—	—
Drainage Area 2 Stormwater Improvements at TAMT	1,412,000	1,412,000	—	—	—
Seaport Village Tenant Improvements	1,400,000	1,400,000	—	—	—
Emergency Generator Replacement at Port Admin Building	1,360,000	1,360,000	—	—	—
Wayfinding Signage at Chula Vista Bayfront	1,333,900	1,333,900	—	—	—
District Wayfinding and Regulatory Signage Improvements at Harbor Island and Tidelands Park	1,239,300	1,239,300	—	—	—
Drainage 1 Area Stormwater Improvements at TAMT	850,000	—	—	850,000	—
Habitat Friendly Shoreline Structure Improvements at Harbor Island	771,300	—	771,300	—	—
Broadway Pier Port Pavilion Facility Enhancements	705,400	330,400	—	375,000	—
Shore Power at Fish Harbor Pier and Chesapeake Wharf	670,000	30,000	—	—	640,000
Administration Building Space Reconfiguration	600,000	—	—	600,000	—
NCMT 24-10 Shore Power	521,900	—	—	—	521,900
Habitat Restoration at Western Sweetwater Park Shoreline	400,000	—	—	—	400,000
CST Staging Lot Improvements at 1550 W Palm St	250,000	250,000	—	—	—
Marine Terminal Outfalls	214,400	214,400	—	—	—
Sweetwater Park	200,000	—	—	—	200,000
Stormdrain Inlet Trash Devices at Various Locations	210,000	50,000	—	—	160,000
CV Wildlife Reserve Shoreline Improvements	110,000	—	—	—	110,000

Other Capital Projects

PROJECT NAME	BUDGET FY 2026	FUNDING SOURCES			
		CARRY OVER	GRANTS	OPS	OTHER
Supplemental Effort to Increase Native Oyster Habitat	50,000	50,000	—	—	—
SUBTOTAL OTHER CAPITAL PROJECTS	\$ 93,471,200	\$ 24,845,000	\$ 39,006,600	\$ 1,825,000	\$ 27,794,600
Contingency	\$ 590,000	\$ —	\$ —	\$ 590,000	\$ —
Capital Labor	\$ 2,200,000	\$ —	\$ —	\$ 2,200,000	\$ —
TOTAL OTHER CAPITAL PROJECTS	\$ 96,261,200	\$ 24,845,000	\$ 39,006,600	\$ 4,615,000	\$ 27,794,600

Notes:

- Carry Over amounts were funded from prior fiscal years.
- Ops is funded from Operations in current fiscal year.
- TAMT Clean Ports Program Infrastructure Upgrades - fully funded by EPA Grant.
- Navy Pier Freedom Park - \$2.0M funded by Department of Housing & Urban Development Grant and \$10.5M funded by USS Midway contribution.
- TAMT Electrical Upgrades Phase 4 - \$5.0M funded by APCD Grant and \$2.8M funded by Grant Matching Reserve.
- Harbor Park Phase 1A Beach Improvements - \$3.0M funded by Department of Housing & Urban Development Grant, \$1.6M funded by CA Department of Fish & Wildlife Grant, and \$533k funded by the Grant Matching Reserve.
- Silvergate Tunnel Abandonment - \$4.9M funded by SDG&E settlement.
- National City Balance Plan/Pepper Park - \$250k funded by Austal Donation.
- TAMT Redevelopment Project - \$600k funded by Department of Transportation Maritime Administration Grant and \$2.0M funded by Grant Matching Reserve.
- SW Channel Shoreline/SEP - \$2.5M funded by MOU with City of San Diego.
- B St Cruise Ship Terminal Interior Improvements - \$2.2M funded by Cruise Ship Terminal Improvement Fund.
- Bonnet System - \$2.0M funded by Trade Corridor Enhancement Program.
- Habitat Friendly Shoreline Structure Improvements at Harbor Island - \$771k funded by NOAA Grant.
- Shore Power at Fish Harbor Pier and Chesapeake Wharf - \$640k funded by LCFS Fund.
- NCMT 24-10 Shore Power - \$522k funded by IQHQ.
- Habitat Restoration at Western Sweetwater Park Shoreline - \$400k funded by Environmental Fund.
- Sweetwater Park - \$200k funded by JPA/County Fund.
- Stormdrain Inlet Trash Devices at Various Locations - \$160k funded by Environmental Fund.
- CV Wildlife Reserve Shoreline Improvements - \$110k funded by Environmental Fund.

Economic Recovery Program Highlights

In October 2021, the Board of Port Commissioners approved the Economic Recovery Program (ERP), a suite of 40 projects to be funded with \$100M in American Rescue Plan Act (ARPA) funds.

The project management team includes staff from every Branch, working together to complete stimulus projects by December 31, 2026. Projects are located in all five member cities and are focused on the following areas: major maintenance, disadvantaged community investments, environmental education, storm water improvements, blue technology, visitor serving investments, technology upgrades, and electrification.

PROJECT NAME	TOTAL PROJECT BUDGET	FY 2026 REMAINING ERP BUDGET
ERP FUNDED CAPITAL PROJECTS		
National City Marine Terminal Berth 24-11 Structural Repair	\$ 11,000,000	\$ 10,673,600
National City Balanced Plan Environmental Analysis and Preliminary Design	4,350,000	1,847,800
Splash Pad at Portwood Pier Plaza	1,800,000	1,800,000
Customer Portals	1,103,500	1,103,500
Other ERP Funded Capital Projects	72,228,500	4,265,500
SUBTOTAL ERP FUNDED CAPITAL PROJECTS	\$ 90,482,000	\$ 19,690,400
Capital Labor ⁽¹⁾	\$ —	\$ 1,000,000
TOTAL ERP FUNDED CAPITAL PROJECTS & CAPITALIZED LABOR	\$ 90,482,000	\$ 20,690,400
ERP FUNDED EXPENSE PROJECTS		
Zero Emission Heavy Duty Truck	\$ 1,000,000	\$ 1,000,000
Other ERP Funded Expense Projects	11,364,900	509,300
TOTAL ERP FUNDED EXPENSE PROJECTS	\$ 12,364,900	\$ 1,509,300
TOTAL ECONOMIC RECOVERY PROGRAM ⁽²⁾	\$ 102,846,900	\$ 22,199,700

Notes:

⁽¹⁾ Includes \$1.0M of Capital Labor funded from Operations.

⁽²⁾ The District received the final amount of \$110.3M from ARPA funds. A total of \$7.5M was transferred to the BCP, which leaves the ERP Program funded at \$102.8M.

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Debt Management Highlights

Promissory Note to the SDCRAA. As part of the January 2003 transfer of the airport, the District issued a \$50.0M promissory note to SDCRAA. In accordance with the May 20, 2004 settlement agreement, the note is being amortized over 25 years beginning in January 2006 at a fixed interest rate of 5.5% per annum. The District entered in to an agreement with SDCRAA to amend the existing promissory note and renegotiated the fixed interest rate of the loan outstanding balance of \$26.5M, from 5.5% to 3.63% for the remaining term of the note effective November 1, 2021. The promissory note provides that the Port may prepay principal on the note at any time, in any amount without penalty.

Revenue Bonds. The District issued revenue bonds on October 28, 2004. The debt issuance consisted of \$23.0M Series A and \$26.5M Series B bonds for a total of \$49.5M. The 2004 series A bonds were fully paid in August 2019. The bonds were issued to reimburse the District for previously incurred expenditures on Capital Improvement Program (CIP) projects approved by the Board of Port Commissioners.

On November 20, 2013, the District refunded its \$26.5M Series B 2004 Bonds which resulted in the issuance of \$25.5M Series A 2013 Revenue Bonds for a term of 16 years with interest rates ranging from 2.0% to 5.0% with maturity dates ranging from September 1, 2014 to September 1, 2029.

The District's long-term credit ratings remains strong, with both S&P and Fitch affirming an 'A+' rating and maintaining a stable outlook.

Debt Service Payments FY 2026. Payments are budgeted at \$6.5M (see table below).

Debt Limits. According to section 29 of the Port Act, the District may not incur general obligation bonded debt that exceeds 15.0% of the assessed value of its real and personal property. There are also statutory debt limits that further constrain the District borrowing. At this time, the District does not have any general obligation bonds outstanding. The District has never failed to pay its principal and interest payments when due.

DEBT SERVICE PAYMENTS

	OUTSTANDING PRINCIPAL BALANCE, JUNE 2025	FY 2026 PRINCIPAL	FY 2026 INTEREST	BUDGET FY 2026
SDCRAA Promissory Note	\$ 16,929,800	\$ 2,832,600	\$ 567,800	\$ 3,400,400
2013 Revenue Bonds (Series A)	14,165,000	2,560,000	578,300	3,138,300
TOTAL	\$ 31,094,800	\$ 5,392,600	\$ 1,146,100	\$ 6,538,700

DEBT SERVICE PAYMENT BY FISCAL YEAR

FISCAL YEAR	2013 SERIES A BONDS PRINCIPAL AND INTEREST	SDCRAA PROMISSORY NOTE PRINCIPAL AND INTEREST	TOTAL
2026	\$ 3,138,300	\$ 3,400,400	\$ 6,538,700
2027	3,134,800	3,400,300	6,535,100
2028	3,129,700	3,400,300	6,530,000
2029	3,132,200	3,400,300	6,532,500
2030	3,137,100	3,400,300	6,537,400
2031	—	1,700,000	1,700,000
TOTAL	\$ 15,672,100	\$ 18,701,600	\$ 34,373,700

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Public Art Fund Highlights

In 1982, the Public Art Fund was established in BPC Policy No. 609: Public Art Programs, for the purpose of accumulating funds for the inclusion of public artworks within the tidelands of the District's five member cities to help create a vibrant waterfront destination for residents and tourists. Since then, most of the 70+ permanent public artworks now in the District's "Tidelands Collection," plus numerous temporary artwork exhibitions, have been funded from the Public Art Fund. The Public Art Fund was originally funded by an annual budget set-aside equivalent to a fraction of one-percent of the District's projected annual gross revenues, plus accrued interest. Since then, the fund has become a depository for funds received from other sources, such as: tenant percent for art in-lieu contributions; aggregated District percent for art contributions from Balanced Capital Program (BCP) projects; art-related grants, donations, or bequests from outside sources; and any future income that may accrue from the potential sale, loan, or licensing of artworks. Monies in the Public Art Fund are reserved for expenditures for special art acquisitions or exhibitions of exceptional merit, quality, and significance for the tidelands and the greater San Diego region.

The District's vision for the waterfront includes investing in the community through creative place-making with innovative artworks, cultural programming, and activation opportunities that enhance the visual excitement and cultural richness of District tidelands. Parks & Recreation staff provides leadership, advocacy, and support for arts and culture programming that contributes to the creative economy, cultural tourism, and economic vitality of the region. The 13-member Arts, Culture & Design Committee serves as an advisory panel to staff and the Board of Port Commissioners and supports the development of arts and cultural programs within the District's jurisdiction.

Sweetwater Park BCP Percent-for-Art Project

Artist Roberto Salas' new public artwork, titled "Rigors of Flight", was celebrated as part of the Sweetwater Park Ribbon Cutting event on April 2, 2025 on the Chula Vista Bayfront. The artwork is a 24-foot-tall metal sculpture in the form of a furcula, or wishbone, which acknowledges the natural setting of the park and especially the numerous species of birds found in the area. The artwork was funded through a percent-for-art allocation from the Sweetwater Park BCP budget, in accordance with Board Policy No. 609.

San Diego-Coronado Bridge Lighting Project

The goal of the project is to artistically illuminate the San Diego-Coronado Bridge with a dynamic and programmable color LED architectural lighting installation powered from sustainable energy sources. The project is being planned and coordinated under a memorandum of understanding (MOU) and a cooperative agreement with the California Department of Transportation (Caltrans). Funding is intended to be provided through charitable donations from businesses and private individuals, as well as from in-lieu percent-for-art contributions from District tenants. In November 2020, full-scale lighting mock-up tests conducted on part of the bridge demonstrated the technical functionality of the proposed system design and its ability to achieve the envisioned aesthetic lighting effects.

The bridge lighting project is currently paused pending implementation of another Caltrans project on the bridge. When the lighting project resumes, it will be funded through a Port-led fundraising campaign. Once funded, the project design would be advanced to a level necessary to support initiation of the California Environmental Quality Act (CEQA) review process, achieve certification of the environmental document (an EIR), and obtain all applicable agency approvals and entitlements needed to permit installation of the lighting on the bridge.

Public Art Fund Highlights

SUMMARY OF PUBLIC ART FUND

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Beginning Balance	\$ 609,892	\$ 567,600	\$ 511,900
<u>Income Sources</u>			
Interest Income ⁽¹⁾	\$ 27,354	\$ 17,300	\$ 20,900
Donation	—	—	—
Total Income	\$ 27,354	\$ 17,300	\$ 20,900
<u>Expenditures</u>			
San Diego - Coronado Bridge Lighting	\$ —	\$ —	\$ —
Percent for Art - Chula Vista Bayfront	69,656	73,000	—
Total Expenditures	\$ 69,656	\$ 73,000	\$ —
Ending Balance	\$ 567,590	\$ 511,900	\$ 532,800

Notes:

(1) Monies placed in the Fund shall be accounted for separately from other District funds and any earnings thereon shall accrue to the Fund.

Environmental Fund Highlights

In 2006, the Environmental Fund was established by BPC Policy 730 the Port Environmental Advisory Committee Policy, for the purpose of reviewing and providing input and recommendations on District environmental programs and initiatives, and commenting on funding projects aimed at improving the condition of the Bay and surrounding District tidelands. In approving the policy, the Board of Port Commissioners created both the Environmental Advisory Committee (Committee) and the Environmental Fund (Fund). The key component of the Committee and Fund is to support projects that ensure the District's compliance with environmental laws and regulations, as well as, advising the Board on actions that can be taken for the protection and improvement of the environmental conditions of the Bay and surrounding tidelands. Additionally, the Committee and Fund meet the District's goal of "A Port with a healthy and sustainable bay and its environment." To date, the Fund has supported more than 109 projects worth over \$17.8M, with projects bringing in over \$16.5M in matching funds. The Fund specifically supports projects that address air, water and sediment quality; sustainability and climate action planning; natural resources and endangered species management; habitat creation, restoration or protection; reclaiming natural shoreline conditions; environmental education; research and monitoring; and/or other issues in the Bay and/or the tidelands. The 18-member Committee is an advisory committee to staff and the Board and consists of stakeholder representatives from environmental advocacy groups, the US Navy, regulatory agencies, resource agencies, member cities, academia, local business, and labor.

The Environmental Fund is funded in accordance with BPC Policy No. 730 (see Section 5 Appendix), which sets aside one-half of one percent (1/2 of 1%) of the District's projected gross revenues for that year. The gross revenue shall not include anticipated grants from any source or any other restricted revenue source.

INITIATIVES	DESCRIPTION OF EXPENDITURES	ACTUAL	ADJUSTED	BUDGET
		RESULTS	BUDGET	
		FY 2024	FY 2025	FY 2026
Environmental Education	Environmental Ed School Partnership	\$ 294,834	\$ 300,000	\$ 340,000
Coastal Science/Research	CA Sea Grant Fellows	—	128,000	156,300
Coastal Science/Research	Blue Carbon Studies	—	35,000	70,000
Natural Resource Mgt	Eelgrass Surveys	—	—	50,000
Resilient Shorelines	Grand Caribe Shoreline Park Erosion Study	—	—	50,000
Climate & Sustainability	Green Business Network	—	45,000	45,000
Pollution Prevention	Coastal And Bay Clean-Ups	45,000	45,000	40,000
Coastal Science/Research	Fish Surveys	—	—	35,000
Coastal Science/Research	Bird Surveys	—	—	25,000
Resilient Shorelines	Harbor Island Econcrete Monitoring	—	25,000	25,000
Endangered Species	Clapper Rail Propagation Program	20,000	20,000	20,000
TOTAL NON-CAPITAL PROJECT COSTS		\$ 359,834	\$ 598,000	\$ 856,300
Climate & Sustainability	Mid To Heavy Duty Electric Vehicles	\$ —	\$ —	\$ 480,000
Energy Efficiency	Timer/Sensor Installation Port Bldg	—	—	45,000
Pollution Prevention	Walk-Behind Sand Cleaner Machines	—	—	40,000
Energy Efficiency	Heat Pump Upgrade Port Bldg	—	—	25,000
Energy Efficiency	Water Heater Replace Port Bldg	—	—	20,000
Energy Efficiency	Ductless HVAC Annex Bldg	—	—	10,000
TOTAL EQUIPMENT OUTLAY COSTS		\$ —	\$ —	\$ 620,000

Environmental Fund Highlights

INITIATIVES	DESCRIPTION OF EXPENDITURES	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Restoration/Conservation	Habitat Restoration at Western Sweetwater Park Shoreline	\$ —	\$ 650,000	\$ 400,000
Pollution Prevention	Stormdrain Inlet Trash Devices at Various Locations	—	—	160,000
Resilient Shorelines	CV Wildlife Reserve Shoreline Improvements	—	100,000	110,000
Pollution Prevention	Staging Lot Pavement Improvements at TAMT	—	300,000	—
Pollution Prevention	Drainage Area 1 Stormwater Improvements at TAMT	—	250,000	—
Mitigation Banking	Pond 20 ⁽¹⁾	—	—	—
TOTAL CAPITAL PROJECT COSTS		\$ —	\$ 1,300,000	\$ 670,000
TOTAL EXPENDITURES		\$ 359,834	\$ 1,898,000	\$ 2,146,300

Note:

- (1) The Environmental Fund had originally earmarked \$1.0M for Pond 20 for the FY 2026 Budget. This has been carried forward to the FY 2027 Forecast. Please refer to Section 3 Page 28 Other Capital Project for Pond 20.

Environmental Fund Highlights

SUMMARY OF ENVIRONMENTAL FUND

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Beginning Balance	\$ 1,760,309	\$ 2,532,600	\$ 2,446,300
<u>Income Sources</u>			
Port Revenues for Environmental Fund ⁽¹⁾	\$ 202,768,700	\$ 210,389,100	\$ 218,928,700
Set-Aside Percentage	0.5 %	0.5 %	0.5 %
Total Set-Aside	\$ 1,013,800	\$ 1,051,900	\$ 1,094,600
Interest Income ⁽²⁾	118,373	86,800	102,200
Total Income	\$ 1,132,173	\$ 1,138,700	\$ 1,196,800
<u>Expenditures</u>			
Non-Capital Project Costs	\$ 359,834	\$ 598,000	\$ 856,300
Capital Project Costs	—	1,300,000	1,290,000
Estimated Costs Not Expended in Fiscal Year	—	(673,000)	—
Total Expenditures	\$ 359,834	\$ 1,225,000	\$ 2,146,300
Ending Balance ⁽³⁾	\$ 2,532,649	\$ 2,446,300	\$ 1,496,800

Notes:

- (1) According to BPC Policy No. 730, for the purpose of the Environmental Fund gross revenue calculation, gross revenue shall be based upon projected revenues and shall not include anticipated grants from any source or any other restricted revenue source.
- (2) Monies placed in the Fund shall be accounted for separately from other District funds and any earnings thereon shall accrue to the Fund.
- (3) \$1.0M of the FY 2026 Ending Balance of approximately \$1.5M has been allocated to Pond 20

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Maritime Industrial Impact Fund Highlights

In July 2010, the Board established a Marine Terminal Impact Fund. The purpose of the fund is to invest in projects that will help offset marine industrial impacts on neighboring communities.

The Board established an initial set-aside of \$500k with additional funds to be set aside annually starting in FY 2011. The annual set-aside was initially calculated at one-half of one percent (1/2 of 1%) of the actual gross revenues earned from the Tenth Avenue Marine Terminal (TAMT) and the National City Marine Terminal (NCMT).

In March 2015, BPC Policy No. 773 was adopted (see Section 5 Appendix), and the Marine Terminal Impact Fund was renamed the Maritime Industrial Impact Fund (MIIF). In June 2015, BPC Policy No. 773 was revised to change the way the annual set-aside was calculated. The annual set-aside is now calculated at one-half of one percent (1/2 of 1%) of the actual gross revenues earned from TAMT and NCMT as well as revenues from maritime industrial tenants located between the two terminals. At the April 2022 Board workshop, the Board approved an additional one-half of one percent (1/2 of 1%) to be added to the fund.

In June 2023, BPC Policy No. 773 was amended again, and the annual set-aside is now calculated at two percent (2%) of the actual gross revenues earned from TAMT and NCMT, as well as revenues from maritime industrial tenants located between the two terminals.

In May 2024, BPC Policy No. 773 was revised to increase the annual set-aside calculation from two percent (2%) to four percent (4%) of the actual gross revenues earned from TAMT and NCMT as well as revenues from maritime industrial tenants located between the two terminals. The actual amount of the funding will be posted after the end of each fiscal year when the gross revenues from each terminal are known.

DESCRIPTION OF EXPENDITURES	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Logan Heights Library Air Filtration	\$ —	\$ —	\$ 600,000
National City Bayshore Bikeway	—	—	600,000
Off-Tidelands Projects	400,000	400,000	200,000
TOTAL EXPENDITURES	\$ 400,000	\$ 400,000	\$ 1,400,000

Maritime Industrial Impact Fund Highlights

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Beginning Balance	\$ 733,906	\$ 1,095,400	\$ 2,644,800
<u>Income Sources</u>			
Revenues ⁽¹⁾	\$ 34,410,300	\$ 38,735,800	\$ 40,943,000
Set-Aside Percentage	0.5 %	4.0 %	4.0 %
Total Set-Aside	\$ 172,100	\$ 1,549,400	\$ 1,637,700
Additional Set-Aside ⁽²⁾	516,300	—	—
Set-Aside True-Up ⁽³⁾	73,072	—	—
Total Income	\$ 761,472	\$ 1,549,400	\$ 1,637,700
<u>Expenditures</u>			
Project Costs ⁽⁴⁾	\$ 400,000	\$ 400,000	\$ 1,400,000
Estimated Costs Not Expended in Fiscal Year	—	(400,000)	—
Total Expenditures	\$ 400,000	\$ —	\$ 1,400,000
Ending Balance	\$ 1,095,400	\$ 2,644,800	\$ 2,882,500

Notes:

- (1) According to BPC Policy No. 773 for the purpose of the MIIF Set-Aside calculation, revenues are gross revenues from TAMT, NCMT, and maritime industrial tenants between the two terminals.
- (2) Additional Set-aside of 0.5% of revenues for FY 2023. BPC Policy No. 773 was amended in June 2023, increasing the annual set-aside from 0.5% to 2.0%. In May 2024, BPC Policy No. 773 was amended increasing the annual set-aside from 2.0% to 4.0%.
- (3) FY 2023 Actual Total Set-aside was trued-up in FY 2024.
- (4) FY 2026 MIIF to fund projects to mitigate off-tidelands impacts from District's maritime terminals and maritime industry.

Seaport Village Highlights

Seaport Village is a tourist-oriented specialty retail shopping center consisting of approximately 100,000 square feet of specialty retailers, restaurants, outdoor entertainment, and parking on an approximately 14-acre Bayfront site located at 849 West Harbor Drive in San Diego, California. Since assuming ownership of the Seaport Village assets on October 1, 2018, the District has successfully repositioned and revitalized the center with strategic financial and operational investments of approximately \$9.7M towards site maintenance enhancements, activations, deferred maintenance and tenant improvement allowances to improve the overall experience for locals, visitors and the businesses that operate within it. The center has 63 tenants and is currently managed and operated by a third-party property management company on the District's behalf.

For FY 2026, the District is budgeting approximately \$12.9M in revenue for Seaport Village, which consists of four categories: base rent generated from tenant leases (fixed and concession revenue), common area maintenance (CAM) fee recovery income, marketing fee recovery income, and parking revenue. The District is budgeting approximately \$3.9M in operating expenses for Seaport Village, based on the following three categories: projected leasing commissions to the District's commercial broker for leasing vacant spaces; management's operating budget for the day-to-day management, operation, and maintenance of Seaport Village; and marketing expenditures to advertise and promote this unique waterfront venue. The District is also budgeting \$1.4M in investment spending for tenant improvements funded by the Other Capital Projects. By investing in these expenditures, the District will be taking a proactive approach to ensure that Seaport Village operates efficiently and continues to serve as a vibrant and prosperous waterfront destination for residents, visitors, and the businesses that operate it until the redevelopment of the Central Embarcadero commences.

SUMMARY OF SEAPORT VILLAGE REVENUE AND EXPENDITURES	BUDGET FY 2026
<u>Revenue Sources:</u> ⁽¹⁾	
Fixed Rent	\$ 52,000
Concession Revenue	7,361,500
Common Area Maintenance	2,195,000
Marketing Fee ⁽²⁾	600,300
Parking Revenue	2,726,300
Total Revenue Sources	\$ 12,935,100
<u>Operating Expenses:</u> ⁽³⁾	
Broker Services	\$ 196,000
Common Area Maintenance ⁽⁴⁾	2,887,000
Marketing Fee	782,000
Total Operating Expenses	\$ 3,865,000
Operating Income	\$ 9,070,100
<u>Investment Spending:</u>	
Seaport Village Tenant Improvements ⁽⁵⁾	\$ 1,400,000
Total Investment Spending	\$ 1,400,000
Total Income	\$ 7,670,100

Notes:

- (1) Revenue sources for Seaport Village are budgeted in the Real Estate profit center (see Section 3, Page 6).
- (2) Unless specifically excepted or capped in (a) particular lease(s), Seaport Village tenants reimburse the District for all marketing expenses at the shopping center. Revenues and expenses will be managed according to the Board-approved budget throughout the fiscal year.
- (3) Operating expenses are budgeted in Real Estate (see Section 4, Pages 185 and 186).
- (4) Management's operating budget is included in Common Area Maintenance expense.
- (5) Tenant Improvements are budgeted in the Other Capital Projects (see Section 3, page 28).

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Parks Management & Revenue Highlights

Property Use Revenue Summary

The Parks & Recreation department oversees public access to the waterfront and manages the usage and permitting of the District's 23 public parks, piers, public open space, and certain facilities to promote well-being and civic pride for residents and tourists to the region.

For FY 2026, the Parks Management Program is expected to generate \$1.0M in gross revenue from fees collected on the use of District property, parks, public open space, and facilities for which the department issues use permits. Approximately \$478k of the \$1.0M gross revenue generated by the department is for waived permit fees for FY 2026 Tidelands Activation Programs.

This amount does not include the incremental revenue accruing to the District resulting from special events and activities that the department permits, which includes concession-rent revenue from hotels, restaurants, retail stores, and parking in tenant- or operator-managed facilities generated by special-event attendees' patronage of these businesses. Event attendees in San Diego County spend \$35.57 per person per event beyond the cost of admission according to the Arts & Economic Prosperity 6 study released in early 2024 and conducted by Americans for the Arts, a national industry organization. Overall, the study attributes a total of \$637.8M in event-related expenditures in San Diego County during fiscal year 2022.

Parks & Recreation department-issued permits generate fees that are captured as revenue in three different profit centers - park and public open space use fees that are accounted for in the Real Estate profit center are estimated at \$476k in gross revenue, facility use fees that are accounted for in the Maritime profit center are estimated at \$395k in gross revenue, and parking use fees that are accounted for in the Guest Experiences - Parking profit center are estimated at \$131k in gross revenue.

Use Fees

Use fees vary based on the type of use and planned activities. The fee schedule for the use of the District's public parks for special events can be found on the District's website under Board of Port Commissioners Policies, Policy No. 452 (see Section 5 Appendix). Fees for other use types and activities are located in the department's permitting procedural documents.

Vending & Expressive Activity Program

To help activate public spaces and contribute to the vibrancy and excitement of the District's waterfront, the Parks & Recreation department manages the District's Vending & Expressive Activity Program, which was updated by the Board in February 2023. The program authorizes street vendors and performers to operate in predetermined Allotted Spaces in certain District parks and public open spaces. The program seeks to accomplish the following objectives:

- Provide increased economic opportunity for commercial and expressive vendors.
- Activate the District's waterfront by providing a broad range of commercial goods and expressive activities.
- Ensure health, safety, and general welfare standards are maintained.
- Reduce negative, adverse secondary impacts associated with unregulated commercial vending and expressive activity.

Commercial Vending includes the sale of any commercial merchandise and requires the issuance of Temporary Commercial Use Permit from the Parks & Recreation department for use of an Allotted Space. Expressive Activity is allowed in designated Allotted Spaces on a first-come, first-served basis and includes a wide variety of speech and conduct that may also include the sale of items that are inherently communicative in nature. In calendar year 2024, the Parks & Recreation department oversaw the management of 35 commercial vending spaces and 32 expressive spaces, for a total of 67 spaces in the City of San Diego. In calendar year 2025, the department managed 33 commercial vending spaces and 34 expressive spaces, for a total of 67 spaces in the City of San Diego. Commercial Vending activity is governed by San Diego Unified Port District Code Section 8.05.

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Special Event Sponsorship Highlights

The District sponsors four types of special events defined under Board Policy No. 771, the Tidelands Activation Programs (see Section 5 Appendix), administered by the Parks & Recreation department. Included below are summaries of its special event sponsorship program types for FY 2026.

Community Events

Community Events are held on tidelands, and the District provides event-related fee waivers to qualified applicants to support the production of free special events open to all ages and do not require any paid admission or participant registration fee. Community events align closely with the District's goals to balance public access to District parks for everyone, bring people together to connect communities within the District's dynamic waterfront, and enhance the quality of life for all communities.

Past Community Events include the Dr. Martin Luther King Jr. Parade and Festival, San Diego Fleet Week, Live Well San Diego 5K & Fun Run, and Coronado Music Festival.

For FY 2026, eligible applicants may apply for event-related fee waivers as defined in Board Policy No. 771.

Business Negotiated Events

Business Negotiated Events consist of multi-faceted, strategic partnerships that produce prominent special events with national recognition on the waterfront for the benefit of residents, tourists, and area businesses. They are complex in nature, require long-range planning, input from multiple District departments, and involve substantial collaboration among businesses and agencies - including regional tourism agencies - to bring large-scale events to San Diego Bay that have a significant economic benefit to the region and generate direct and/or indirect revenue for the District, its tenants, and its member cities.

For these sponsorships, Parks & Recreation may negotiate direct revenue-sharing for the District from tickets, concessions, merchandise, and/or total net profit. Substantial direct and/or indirect revenue to the District from its tenant businesses is also derived from event attendee activity, such as hotel room night bookings, event-generated parking, and additional consumer spending by attendees at restaurants and in retail stores.

Past Business Negotiated Events have included Comic-Con, Big Bay Boom, Holiday Bowl Parade, San Diego Bay Wine + Food Festival, Gator by the Bay, and Wonderfront Music & Arts Festival.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2026, \$591k is allocated to the program and included in the department's Non-Personnel Expense (NPE) budget (see Section 4, Page 165).

Civic Events

Civic Events are community-focused events intended to appeal to a diverse population. Equal amounts of direct funding, as well as event-related fee waivers, are budgeted for use in each member city to support the production of free civic events held on tidelands during the fiscal year. Civic events serve a large number of community members and often occur in conjunction with a national holiday or a seasonal celebration and may promote recreation, environmental stewardship, and/or recognize a community's heritage or identity.

Past Civic Events include Chula Vista Earth Day, Imperial Beach Symphony by the Sea, and the Port of San Diego Day at the Docks.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2026, \$350k is allocated to the program and included in the department's NPE budget (see Section 4, Page 165).

Special Event Sponsorship Highlights

Expanded Access Program

Expanded Access Program events are intended to activate tidelands parks that have historically been under-utilized for special events. As title sponsor, events curated under this program reaffirm the District's investment in each community by providing sponsorship funding and event-related fee waivers for the production of a maximum of three events per fiscal year. Expanded Access Program events are designed to appeal to a diverse population, balance access to parks for everyone, and feature the unique character of the selected public space(s). District staff will work in consultation with community stakeholders to identify concepts and review selection criteria for a special event hosted at each of these less-activated parks.

An example of the Expanded Access events were the multi-cultural festivals produced at Pepper Park in National City, Cesar Chavez Park in San Diego, and Bayside Park in Chula Vista in FY 2024.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2026, \$210k is allocated to the program and included in the department's NPE budget (see Section 4, Page 165).

Grants

Grants from Other Agencies to the District

Grant Revenue is included in the revenue budget. The District may pursue grants from other agencies where the District may be qualified and the grant would provide for a strategic service. The budget excludes grants that have not been officially awarded.

	BUDGET FY 2026
CAPITAL GRANTS	
Maritime	\$ 31,635,300
Real Estate	6,600,000
Informational Technology	3,615,000
Harbor Police	2,427,500
Planning and Environmental	771,300
General Services	90,000
SUBTOTAL CAPITAL GRANTS	\$ 45,139,100
GRANT REVENUE - OTHER	
Planning and Environmental	\$ 1,080,000
Harbor Police	595,800
General Services	457,000
Maritime	242,900
SUBTOTAL GRANT REVENUE - OTHER	\$ 2,375,700
TOTAL	\$ 47,514,800

Grants for Maritime. The District will utilize funds awarded by the US Environmental Protection Agency (EPA) to continue the electrical improvements project at TAMT, install shore power for an electric commercial harbor craft, advance the construction of an electric truck stop, and to purchase 32 pieces of battery electric zero-emission cargo handling equipment. The District will use funds awarded by the State of California to procure a Port Emission Capture Control System. The District will continue to support the state of California's energy and greenhouse gas policies program by demonstrating the business case for advanced microgrids through the TAMT Microgrid Infrastructure project, which has been constructed with grant funds provided by the California Energy Commission (CEC).

Grants for Real Estate. The District has been allocated funds from the California State Department of Parks & Recreation to build a new park at Chula Vista bayfront. The Department of Housing and Urban Development has awarded funds to the District for the construction of Freedom Park, as well as a boat launch at Harbor Park.

Grants for Information Technology Projects. The District received funds from the California Office of Supply Chain, Governor's Office of Business and Economic Development (GO-BIZ) to implement the Maritime PortConnect project. The PortConnect project will support cloud-based port data system development and emerging data aggregation and analysis to advance supply chain efficiency. Also, the District will continue to receive grant funds from the Department of Homeland Security Port Security Grant Program for the Public Open Spaces Threat Detection, Threat Detection Enhancements, San Diego Bay Radar Coverage, and the construction of a Cybersecurity Maturity Model.

Grants for Harbor Police. The District will use funding from the Department of Homeland Security to purchase two replacement fireboats and a maritime fire simulator. The District will continue to utilize funds from the California Border Alliance Group for the High Intensity Drug Trafficking Areas (HIDTA) programs, and funds from the Urban Area Security Initiative for advanced close

Grants

quarters training. Funds awarded to The District by the San Diego Office of Emergency Services State Homeland Security Program will be used to purchase replacement equipment. The District will use funds awarded by the California Department of Transportation (Caltrans) for enforcement and towing services in the Zuniga Shoal area.

Grants for Planning and Environmental. The District will continue to use funds awarded by The Builders Initiative for San Diego Bay Native Oyster Living Shoreline Project, blue carbon studies, and for creating opportunities for restorative ocean farming. The U.S. Department of Commerce has awarded funds to the District for nature-based habitat friendly shoreline solutions along Harbor Island Park, and the District will use additional funding from the California Coastal Conservancy to evaluate the success of the native oyster living shoreline project. The District will also use funds awarded by the California Department of Transportation (Caltrans) to complete the environmental studies required to engage in marine debris removal and to perform marine debris removal in the Zuniga Shoals area.

Grants for General Services. The District will use funds from the Division of Boating and Waterways to remove abandoned recreational vessels from our waterways. In addition, Caltrans has also awarded funds to the District for the removal of abandoned vessels at Zuniga Shoals. The District will also use funds awarded by the Department of Homeland Security for HPD vessel maintenance.



4 Departments Cost Centers



In this section, departments and cost centers are organized alphabetically. Departments include a mission, vision, and key services provided, followed by a summary of department expenses, staffing, equipment outlay, and expense budget breakdown. The cost centers include a summary of departmental expenses and expense budget breakdown.

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Aquaculture & Blue Technology

MISSION

To provide a launch pad for sustainable aquaculture and blue technology innovation in and around San Diego Bay by offering key assets and support services focused on pilot project facilitation, planning and predevelopment tools, state and federal policy and legislative development, permit ready infrastructure, entitlements, market access, and strategic funding.

VISION

To be a catalyst for sustainable aquaculture and blue technology innovation in and around San Diego Bay and build a sustainable portfolio of new businesses and partnerships that deliver multiple social, environmental, and economic benefits to the region.

KEY SERVICES PROVIDED

- Manage new inquiries and proposals through the Port's Blue Economy Incubator (BEI) four-step cross-departmental review and selection process.
- Evaluate innovative aquaculture and blue tech proposals to address Port challenges and inform future opportunities in collaboration with other Port subject matter experts.
- Manage and coordinate deployment of approved BEI pilot projects and monitor performance and agreement compliance.
- Participate/coordinate with state and federal agencies in creating enabling policies, legislation, and permitting pathways to facilitate timely development of emerging sustainable aquaculture and Port-related blue tech industries.
- Provide community outreach, environmental education, and foster stakeholder collaboration with the blue economy ecosystem locally, regionally, nationally, and globally.
- Provide regulatory expertise and capacity to expedite permit applications for startup and early-stage companies' products and services – accelerating time to market and scaling blue economy innovation.
- Leverage and build partnerships with local, regional, national, and global blue economy ecosystem, academic institutions, resource agencies, and industry to turn applied research into innovation, increase investment in blue-tech, ocean-tech and climate-tech through creative financing and increasing operating revenue.

Aquaculture & Blue Technology

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 528,454	\$ 898,200	\$ 952,300	\$ 54,100	6.0 %
Non-Personnel Expense	234,697	817,700	1,427,200	609,500	74.5 %
Total Direct Expense	\$ 763,151	\$ 1,715,900	\$ 2,379,500	\$ 663,600	38.7 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 763,151	\$ 1,715,900	\$ 2,379,500	\$ 663,600	38.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 355,736	\$ 673,500	\$ 641,300	\$ (32,200)	(4.8)%
Overtime	—	—	—	—	N/A
Burden	172,718	224,700	311,000	86,300	38.4 %
TOTAL PERSONNEL EXPENSE	\$ 528,454	\$ 898,200	\$ 952,300	\$ 54,100	6.0 %

Aquaculture & Blue Technology

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Associate Environmental Specialist	2	2	2
Program Director	1	1	1
Program Manager, Aquaculture & Blue Tech	2	2	2
TOTAL	5	5	5

Aquaculture & Blue Technology EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 4,000		\$ 4,000		
Total:	\$ 2,640	\$ 4,000	\$ 4,000	\$ 4,000	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 4,000		\$ 4,500		
Total:	\$ 1,115	\$ 4,000	\$ 4,000	\$ 4,500	\$ 500	12.5 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 4,500		\$ 5,500		
Total:	\$ 4,466	\$ 4,500	\$ 4,500	\$ 5,500	\$ 1,000	22.2 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 500		\$ 3,200		
Total:	\$ 407	\$ 500	\$ 500	\$ 3,200	\$ 2,700	540.0 %
615110 Travel TRAVEL		\$ 27,400		\$ 40,500		
Total:	\$ 17,081	\$ 27,400	\$ 27,400	\$ 40,500	\$ 13,100	47.8 %
620100 Services - Professional & Other AQUA PLANNING/PERMITTING (LAND-BASED)		\$ 75,000		\$ 75,000		
AQUA PLANNING/PERMITTING (WATER-BASED)		185,000		293,000		
BLUE TECH PROGRAM IMPLEMENTATION		50,000		30,000		
Total:	\$ 169,774	\$ 310,000	\$ 310,000	\$ 398,000	\$ 88,000	28.4 %
620150 Aquaculture & Blue Technology PARTNERSHIPS & JOINT VENTURE INVEST		\$ 200,000		\$ 400,000		
Total:	\$ —	\$ 200,000	\$ 200,000	\$ 400,000	\$ 200,000	100.0 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 2,000		\$ 2,000		
Total:	\$ —	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
630130 Office & Operating Supplies						
Total:	\$ 188	\$ —	\$ —	\$ —	\$ —	N/A
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,100		\$ 1,000		
Total:	\$ —	\$ 1,100	\$ 1,100	\$ 1,000	\$ (100)	(9.1)%

Aquaculture & Blue Technology

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
600100 Advertising						
Total:	\$ 3,295	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
AQUA & BLUE TECH SPONSORSHIP	\$ 71,000			\$ 45,000		
Total:	\$ 19,744	\$ 71,000	\$ 71,000	\$ 45,000	\$ (26,000)	(36.6)%
660120 Promotional Materials						
PROMOTIONAL MATERIALS	\$ 10,000			\$ —		
Total:	\$ —	\$ 10,000	\$ 10,000	\$ —	\$ (10,000)	(100.0)%
660135 Eligible Environment Fund Expenditures						
CA SEA GRANT FELLOWS	\$ 53,000			\$ 68,300		
Total:	\$ —	\$ 53,000	\$ 53,000	\$ 68,300	\$ 15,300	28.9 %
660136 Grant Funded Expenditure						
NOAA-SD BAY AQUA PLANNING STUDY	\$ —			\$ 350,000		
TBI-SD LIVING SHORELINE & OCEAN FARMING	125,000			100,000		
Total:	\$ 15,391	\$ 125,000	\$ 125,000	\$ 450,000	\$ 325,000	260.0 %
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE	\$ 5,000			\$ 5,000		
Total:	\$ 3,891	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 237,992	\$ 817,700	\$ 817,700	\$ 1,427,200	\$ 609,500	74.5 %

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Board of Port Commissioners

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	344,320	390,100	342,400	(47,700)	(12.2)%
Total Direct Expense	\$ 344,320	\$ 390,100	\$ 342,400	\$ (47,700)	(12.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 344,320	\$ 390,100	\$ 342,400	\$ (47,700)	(12.2)%

Board of Port Commissioners

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610120 Memberships & Dues						
Total:	\$ 250	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training SEMINARS & TRAINING		\$ 25,000		\$ 27,000		
Total:	\$ 25,410	\$ 25,000	\$ 25,000	\$ 27,000	\$ 2,000	8.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 84,000		\$ 84,000		
Total:	\$ 82,425	\$ 84,000	\$ 84,000	\$ 84,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 115,000		\$ 135,000		
Total:	\$ 132,236	\$ 115,000	\$ 115,000	\$ 135,000	\$ 20,000	17.4 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 80,000		\$ —		
Total:	\$ 12,220	\$ 80,000	\$ 80,000	\$ —	\$ (80,000)	(100.0)%
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 700		\$ 1,000		
Total:	\$ 1,875	\$ 700	\$ 700	\$ 1,000	\$ 300	42.9 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 500		\$ 500		
Total:	\$ 157	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
640110 Telephone & Communications TELEPHONE & COMMUNICATIONS		\$ 8,400		\$ 8,400		
Total:	\$ 8,097	\$ 8,400	\$ 8,400	\$ 8,400	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 75,000		\$ 85,000		
Total:	\$ 81,119	\$ 75,000	\$ 75,000	\$ 85,000	\$ 10,000	13.3 %
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 1,500		\$ 1,500		
Total:	\$ 533	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 344,320	\$ 390,100	\$ 390,100	\$ 342,400	\$ (47,700)	(12.2)%

Climate & Sustainability

MISSION

Through proactive planning, innovative partnerships, collaborative stewardship, and regulatory compliance, accelerate climate mitigation, adaptation, and carbon sequestration solutions to support a prosperous, sustainable, and resilient Tidelands.

VISION

A sustainable and resilient Tidelands for present and future generations.

KEY SERVICES PROVIDED

- Develop and update plans such as the Climate Action Plan (CAP), Maritime Clean Air Strategy (MCAS), and climate adaptation plans for improving air quality, reducing greenhouse gases (GHG) emissions, and preparing for climate change.
- Provide guidance to Port departments for CAP, MCAS, and climate adaptation implementation.
- Foster environmentally responsible culture among Port staff, tenants, and service providers.
- Establish external partnerships to implement Port climate and air quality improvement plans and strategies.
- Determine and implement cost effective initiatives to reduce GHG emissions, air quality improvement, and climate adaptation solutions.
- Track GHG emissions and pollutants and evaluate apportioned health risk.
- Monitor and analyze air quality and climate regulations and policy.
- Emergency Management (Planning, Preparedness, Response and Recovery).

Climate & Sustainability

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 869,299	\$ 1,116,300	\$ 247,001	28.4 %
Non-Personnel Expense	—	521,300	535,600	14,300	2.7 %
Total Direct Expense	\$ —	\$ 1,390,599	\$ 1,651,900	\$ 261,301	18.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	100,000	100,000	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ 1,390,599	\$ 1,751,900	\$ 361,301	26.0 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ —	\$ 580,799	\$ 602,500	\$ 21,701	3.7 %
Overtime	—	—	—	—	N/A
Burden	—	288,500	513,800	225,300	78.1 %
TOTAL PERSONNEL EXPENSE	\$ —	\$ 869,299	\$ 1,116,300	\$ 247,001	28.4 %

Note:

Climate & Sustainability was previously a part of Planning and was separated as a new cost center in FY 2025.

Climate & Sustainability

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Environmental Specialist	0	1	1
Program Director	0	1	1
Program Manager, Planning & Environment	0	1	1
Senior Environmental Specialist	0	1	1
Senior Planner	0	1	1
TOTAL	0	5	5

Climate & Sustainability

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2026
Energy Efficiency-Ductless HVAC Annex Bldg	1	10,000
Energy Efficiency-Heat Pump Upgrade Port Bldg	1	25,000
Energy Efficiency-Timer/Sensor Installation Port Bldg	1	45,000
Energy Efficiency-Water Heater Replace Port Bldg	1	20,000
TOTAL EQUIPMENT OUTLAY	4	\$ 100,000

Note:

All equipment in Climate & Sustainability are fully funded by Environmental Fund

Climate & Sustainability

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 17,000		\$ 17,000		
Total:	\$ —	\$ 17,000	\$ 17,000	\$ 17,000	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,500		\$ 10,500		
Total:	\$ —	\$ 5,500	\$ 5,500	\$ 10,500	\$ 5,000	90.9 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
615110 Travel TRAVEL		\$ 10,000		\$ 13,000		
Total:	\$ —	\$ 10,000	\$ 10,000	\$ 13,000	\$ 3,000	30.0 %
620100 Services - Professional & Other						
AIR QUALITY COMPLIANCE SUPPORT		\$ 35,000		\$ 41,000		
BAYWIDE COLLABORATION		30,000		30,000		
CLIMATE ACTION PLANNING		100,000		100,000		
MCAS-PLANNING & ENV ANALYSIS		170,000		160,000		
MCAS-PROGRAM IMPLEMENTATION		15,000		75,000		
MCAS-ZE TRUCK PROGRAM		50,000		—		
Total:	\$ —	\$ 400,000	\$ 400,000	\$ 406,000	\$ 6,000	1.5 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 5,000		\$ 3,000		
Total:	\$ —	\$ 5,000	\$ 5,000	\$ 3,000	\$ (2,000)	(40.0)%
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 7,400		\$ 5,700		
Total:	\$ —	\$ 7,400	\$ 7,400	\$ 5,700	\$ (1,700)	(23.0)%
660135 Eligible Environment Fund Expenditures GREEN BUSINESS NETWORK		\$ 45,000		\$ 45,000		
Total:	\$ —	\$ 45,000	\$ 45,000	\$ 45,000	\$ —	0.0 %

Climate & Sustainability
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660170 Joint Programs/Studies Assistance						
CIVICSPARK FELLOWS		\$ 31,000		\$ 35,000		
Total:	\$ —	\$ 31,000	\$ 31,000	\$ 35,000	\$ 35,000	112.9 %
TOTAL NON-PERSONNEL EXPENSE	\$ —	\$ 521,300	\$ 521,300	\$ 535,600	\$ 14,300	2.7 %

Development Services

MISSION

With a service-first approach, Development Services satisfies regulatory requirements for development through the review and processing of District and tenant projects for compliance with the California Environmental Quality Act (CEQA), the Port Master Plan and the California Coastal Act, the District's development policies, and other applicable laws and regulations.

VISION

To guide development of a world-class waterfront through excellence in customer service, enhancement and protection of the environment, and furtherance of high-quality public and private spaces on tidelands.

KEY SERVICES PROVIDED

- CEQA and Coastal processing for District and Tenant Current Planning projects, including: overseeing preparation of CEQA documents; preparing CEQA/Coastal language for most Agenda Sheets; preparing CEQA and Coastal Determinations for District and Tenant projects and some special events; and processing Coastal Development Permits and Port Master Plan Amendments.
- Regular coordination with staff of the California Coastal Commission and other public agencies, and the District's Planning Department and other District departments.
- Conduct tenant project review and approval, and design review.
- Conduct tenant inspections during project construction.
- Provide mapping services.

Development Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,877,552	\$ 2,714,400	\$ 2,658,400	\$ (56,000)	(2.1)%
Non-Personnel Expense	314,028	457,700	379,600	(78,100)	(17.1)%
Total Direct Expense	\$ 2,191,580	\$ 3,172,100	\$ 3,038,000	\$ (134,100)	(4.2)%
Less: Capitalized Expense	—	(68,940)	—	68,940	(100.0)%
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,191,580	\$ 3,103,160	\$ 3,038,000	\$ (65,160)	(2.1)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 1,264,491	\$ 1,984,400	\$ 1,803,600	\$ (180,800)	(9.1)%
Overtime	486	—	—	—	N/A
Burden	612,575	730,000	854,800	124,800	17.1 %
TOTAL PERSONNEL EXPENSE	\$ 1,877,552	\$ 2,714,400	\$ 2,658,400	\$ (56,000)	(2.1)%

Development Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Architect	1	1	1
Assistant Director, Development Services	1	1	1
Assistant Planner	4	4	4
Associate Planner	1	1	1
Director, Development Services	1	1	1
Executive Assistant I	1	1	1
Mapping Technician II	1	1	1
Program Director	1	1	1
Program Manager	1	1	1
Project Review Associate	1	1	1
Senior Planner	3	3	3
TOTAL	16	16	16

Development Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 700		\$ 700		
Total:	\$ 600	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
610120 Memberships & Dues AMER PLANNING ASSOCIATION ASSOC OF ENV'L PROFESSIONALS		\$ 2,000 1,400		\$ 2,500 1,800		
Total:	\$ 1,137	\$ 3,400	\$ 3,400	\$ 4,300	\$ 900	26.5 %
610140 Seminars & Training CEQA/COASTAL TRAINING LEED TRAINING PROJECT REVIEW TRAINING		\$ 1,400 700 400		\$ 3,000 — 500		
Total:	\$ 2,919	\$ 2,500	\$ 2,500	\$ 3,500	\$ 1,000	40.0 %
615100 Mileage Reimbursement COMMUTER REIMBURSEMENT MILEAGE/PARKING		\$ 900 500		\$ 900 200		
Total:	\$ 5,112	\$ 1,400	\$ 1,400	\$ 1,100	\$ (300)	(21.4)%
615110 Travel CEQA/COASTAL CONFERENCE COASTAL COMMISSION HEARINGS		\$ 2,000 1,000		\$ 4,000 1,000		
Total:	\$ —	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	66.7 %
620100 Services - Professional & Other CHULA VISTA BAYFRONT CEQA/COASTAL CONSULTANT REPORT/RECOMMENDATIONS COREDATA MISCELLANEOUS CEQA REQUIREMENTS PLANNING PROJ MANAGER CONSULTANT PROJECT REVIEW CONSULTANT		\$ 30,000 200,000 1,200 36,400 15,200 160,000		\$ 30,000 — 1,200 100,000 30,900 200,000		
Total:	\$ 302,699	\$ 442,800	\$ 442,800	\$ 362,100	\$ (80,700)	(18.2)%
630150 Safety Equipment & Supplies SAFETY EQUIPMENT & SUPPLIES		\$ 200		\$ 400		
Total:	\$ 140	\$ 200	\$ 200	\$ 400	\$ 200	100.0 %
670130 Permits/Certificates/License NOTICE OF EXEMPTION		\$ 3,700		\$ 2,500		
Total:	\$ 1,421	\$ 3,700	\$ 3,700	\$ 2,500	\$ (1,200)	(32.4)%

Development Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
TOTAL NON-PERSONNEL EXPENSE	\$ 314,028	\$ 457,700	\$ 457,700	\$ 379,600	\$ (78,100)	(17.1)%

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Energy & Policy

MISSION

We support the evolving needs and priorities of the Port by developing new policies, projects and analytics in collaboration with other departments. We support economic growth through programs and processes which lower emissions, strengthen community partnerships, and promote environmental stewardship by providing analytics and policy options.

VISION

Support the Port's position as a global leader in energy, sustainability and equity.

KEY SERVICES PROVIDED

- Analytics to support programs, in collaboration with other departments.
- Draft agency policies to transform ideas into action plans including external labor and energy.
- Connect tenants with financial opportunities such as grants and business partnerships.
- Manage LCFS Program.

Energy & Policy

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 758,612	\$ 850,202	\$ 788,200	\$ (62,002)	(7.3)%
Non-Personnel Expense	30,257	75,800	108,100	32,300	42.6 %
Total Direct Expense	\$ 788,869	\$ 926,002	\$ 896,300	\$ (29,702)	(3.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 788,869	\$ 926,002	\$ 896,300	\$ (29,702)	(3.2)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 532,312	\$ 565,402	\$ 528,900	\$ (36,502)	(6.5)%
Overtime	—	—	—	—	N/A
Burden	226,300	284,800	259,300	(25,500)	(9.0)%
TOTAL PERSONNEL EXPENSE	\$ 758,612	\$ 850,202	\$ 788,200	\$ (62,002)	(7.3)%

Energy & Policy

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Legislative Policy Analyst	0	0	1
Principal, Economics and Policy	1	0	0
Principal, Strategic Planning	1	1	0
Program Director	1	1	1
Senior Environmental Specialist	1	1	1
Senior Policy Administrator	1	1	1
TOTAL	5	4	4

FY 2026-2025 Changes:

Transfer in 1 Legislative Policy Analyst from Government & Civic Relations

Transfer out 1 Principal, Strategic Planning to Government & Civic Relations

Energy & Policy
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ 131	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 5,000		\$ 7,500		
Total:	\$ 5,237	\$ 5,000	\$ 5,000	\$ 7,500	\$ 2,500	50.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 4,300		\$ 4,500		
Total:	\$ 3,130	\$ 4,300	\$ 4,300	\$ 4,500	\$ 200	4.7 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 300		
Total:	\$ 652	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
615110 Travel TRAVEL		\$ 12,000		\$ 12,000		
Total:	\$ 11,128	\$ 12,000	\$ 12,000	\$ 12,000	\$ —	0.0 %
620100 Services - Professional & Other ECONOMIC IMPACT STUDY UPDATES		\$ —		\$ 30,000		
ENERGY, POLICY & STRATEGIC PLANNING		53,000		52,700		
Total:	\$ 9,037	\$ 53,000	\$ 53,000	\$ 82,700	\$ 29,700	56.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 600		\$ 600		
Total:	\$ 295	\$ 600	\$ 600	\$ 600	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 300		\$ 300		
Total:	\$ 647	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
670130 Permits/Certificates/License PERMITS/CERTIFICATES/LICENSE		\$ 100		\$ —		
Total:	\$ —	\$ 100	\$ 100	\$ —	\$ (100)	(100.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 30,257	\$ 75,800	\$ 75,800	\$ 108,100	\$ 32,300	42.6 %

Engineering - Construction

MISSION

Deliver innovative, sustainable infrastructure that enhances the beauty of our premier waterfront, supporting community and economic vitality.

VISION

To be a nationally recognized leader in design, construction, and management of a world-class waterfront.

KEY SERVICES PROVIDED

- Administration of public projects in the Balanced Capital Program, Major Maintenance Program, and Other Capital Projects.
- Development and management of public works plans and specifications.
- Implementation of Alternative Delivery Methods.
- Inspection of public works projects.
- Inspection of tenant development projects.
- Review of tenant plans.
- Administration of the Asset Management Program to support the maintenance of port infrastructure.
- Administration of infrastructure asset inventories.
- Preparation and updates to condition assessments.
- Preparation of engineering studies and investigations.
- Compliance with the RWQCB Construction Storm Water Permit and other regulations.
- Grant application support for public projects.
- Load capacity and related calculations.
- Cost estimating.
- Project scheduling and scope definition.
- Exhibit preparation.
- Field surveying and mapping services of sites and utilities.
- Engineering support for development projects.
- Project reporting.
- Records Retention.

Engineering - Construction

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 6,356,114	\$ 8,767,496	\$ 9,425,000	\$ 657,504	7.5 %
Non-Personnel Expense	3,204,240	1,928,600	1,959,500	30,900	1.6 %
Total Direct Expense	\$ 9,560,354	\$ 10,696,096	\$ 11,384,500	\$ 688,404	6.4 %
Less: Capitalized Expense	(2,181,148)	(2,726,880)	(2,828,400)	(101,520)	3.7 %
Major Maintenance	—	1,158,000	880,000	(278,000)	(24.0)%
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 7,379,206	\$ 9,127,216	\$ 9,436,100	\$ 308,884	3.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 4,103,709	\$ 6,207,096	\$ 6,358,500	\$ 151,404	2.4 %
Overtime	14,654	—	—	—	N/A
Burden	2,237,751	2,560,400	3,066,500	506,100	19.8 %
TOTAL PERSONNEL EXPENSE	\$ 6,356,114	\$ 8,767,496	\$ 9,425,000	\$ 657,504	7.5 %

Engineering - Construction

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Director, Engineering- Construction	1	1	1
Assistant Engineer	6	6	6
Associate Engineer	6	6	6
CADD/BIM Coordinator	1	1	1
Capital Project Manager	11	11	11
Chief Engineer	1	1	1
Civil Designer	2	2	2
Department Administrative Manager	1	1	1
Executive Assistant I	1	1	1
Management Analyst	5	5	5
Manager, Engineering-Construction	2	2	2
Program Manager, Engineering-Construction	1	1	1
Project Scheduler	1	1	1
Senior Engineer	1	1	1
Senior Land Surveyor	1	1	1
Senior Management Analyst	1	1	1
Special Projects Manager	1	1	1
Staff Assistant II	3	3	3
Survey Technician II	1	1	1
TOTAL	47	47	47

Engineering - Construction

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 1,900		\$ 2,000		
Total:	\$ 5,005	\$ 1,900	\$ 1,900	\$ 2,000	\$ 100	5.3 %
610120 Memberships & Dues						
AMERICAN INSTITUTE OF ARCHITECTS		\$ —		\$ 500		
AMERICAN PUBLIC WORKS ASSOCIATION		4,000		6,100		
AMERICAN SOCIETY OF CIVIL ENGINEERS		1,900		1,900		
CONSTRUCTION MGMT ASSOC OF AMERICA		8,500		8,900		
DESIGN BUILD INSTITUTE OF AMERICA		—		400		
Total:	\$ 15,009	\$ 14,400	\$ 14,400	\$ 17,800	\$ 3,400	23.6 %
610140 Seminars & Training						
APWA PWX		\$ 3,000		\$ 3,000		
AUTODESK UNIVERSITY		6,000		6,000		
CMAA		2,000		3,000		
GARTNER DATA & ANALYTICS		14,600		19,100		
PROF DEVELOPMENT/REGULATORY		1,000		1,000		
PROFESSIONAL DEVELOPMENT		4,000		65,000		
Total:	\$ 39,913	\$ 30,600	\$ 30,600	\$ 97,100	\$ 66,500	217.3 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 20,000		\$ 20,000		
Total:	\$ 13,638	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	0.0 %
615110 Travel						
TRAVEL		\$ 14,000		\$ 70,000		
Total:	\$ 13,475	\$ 14,000	\$ 14,000	\$ 70,000	\$ 56,000	400.0 %
620100 Services - Professional & Other						
ENGINEERING SUPPORT SERVICES		\$ 1,806,000		\$ 1,574,900		
SURVEYING (NON-PROJECT)		—		53,500		
Total:	\$ 3,110,441	\$ 1,806,000	\$ 1,806,000	\$ 1,628,400	\$ (177,600)	(9.8)%
620120 Services - Construction						
Total:	\$ (54,443)	\$ —	\$ —	\$ —	\$ —	N/A
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS		\$ 20,000		\$ 95,000		
Total:	\$ 26,517	\$ 20,000	\$ 20,000	\$ 95,000	\$ 75,000	375.0 %
630130 Office & Operating Supplies						

Engineering - Construction

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
OFFICE & OPERATING SUPPLIES		\$ 15,000		\$ 15,000		
TWIC CARDS		1,300		1,300		
Total:	\$ 24,714	\$ 16,300	\$ 16,300	\$ 16,300	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 100		\$ 100		
Total:	\$ 2	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES		\$ 2,500		\$ 2,500		
Total:	\$ 6,064	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
630160 Small Tools						
CONSTRUCTION STAKING SUPPLIES		\$ 500		\$ 500		
SMALL TOOLS		300		300		
Total:	\$ —	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
660110 Promotional Services						
Total:	\$ 1,994	\$ —	\$ —	\$ 7,500	\$ 7,500	N/A
670130 Permits/Certificates/License						
PERMITS CERTIFICATES LICENSE		\$ 2,000		\$ 2,000		
Total:	\$ 1,910	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 3,204,240	\$ 1,928,600	\$ 1,928,600	\$ 1,959,500	\$ 30,900	1.6 %

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Environmental Conservation

MISSION

To conserve and enhance natural resources in balance with the Port's trustee responsibilities for commerce, navigation, fisheries, recreation, and environmental stewardship. This is accomplished by protecting and restoring native habitats, ensuring regulatory compliance, and advocating for sustainable resource management.

VISION

To create a vibrant, sustainable waterfront that supports both economic vitality and environmental resiliency, ensuring robust natural resources endure for present and future generations.

KEY SERVICES PROVIDED

Compliance with Mandated Regulatory Requirements:

- Ensure compliance with federal, state and local environmental laws and regulations.
- Obtain permits and ensure compliance for Blue Economy Incubator, Capital Improvement, and Major Maintenance programs in-water construction projects in accordance with U.S. Army Corps of Engineers (USACE) and Regional Water Quality Control Board permits (RWQCB).
- Compliance with the USACE Regional General Permit #72 for routine maintenance of Port piers, docks and wharves to facilitate the Balanced Capital and Major Maintenance programs.
- Facilitate environmental education to promote pollution prevention and the bay's natural resources for students in the San Diego Bay watershed to protect the bay's natural resources.
- Coordination with Resource Agencies to expedite Port Balanced Capital and Major Maintenance programs and Tenant development projects.
- Lead the management of protected species and habitats on tidelands.
- Manage memorandum of agreement with USACE for Harbor Maintenance Trust Fund.
- Develop mitigation procedures for bay fill, eelgrass, wetlands, and upland habitat.
- Coordinate a programmatic essential fish habitat permit for proposed sea turtle critical habitat.
- Implement Federal guidance for dredging projects at B Street and Laurel Hawthorne embayment.
- Maintenance of mitigation credits/banks on Port Tidelands.
- Review newly proposed legislation and provide comments.
- Compliance with Chula Vista Natural Resources Management Plan and Port/Navy Integrated Natural Resources Management Plan.
- Ensure compliance with the mitigation requirements for Chula Vista Bayfront projects.
- Emergency Management (Planning, Preparedness, Response and Recovery)– respond to emergencies with the potential to impact natural resources in the bay or could impact regulatory and permit requirements. Continue local emergency for Caulerpa in coordination with the County of San Diego emergency management. Respond to reports of injured wildlife.

Environmental Conservation

Improving the quality of the Bays natural resources through environmental stewardship:

- Manage the bay's natural resources in accordance with the joint Port/Navy Integrated Natural Resources Management Plan (INRMP), and update through 2027.
- In coordination with Development Services and Planning by reviewing CEQA documents for all Port and Tenant maintenance and development projects and tenant project applications for natural resource issues.
- In coordination with Engineering and Blue Economy Incubator projects, obtain all in-water permits and ensure permit compliance.
- Assist tenants with their permit applications and expedited permit processing.
- Manage the Port's Environmental Advisory Committee and Wildlife Advisory Group.
- Manage endangered and threatened species, including control of predators.
- Conduct bay-wide natural resources surveys in coordination with the Navy, including avian, fish, eelgrass, turtles, and oysters.
- Implement the Chula Vista Bayfront Natural Resources Management Plan to ensure all development projects are in compliance with the plan and other entitlements.
- Proactively survey for and manage invasive species, including the complete eradication of Caulerpa.
- Identify and apply for grant funding to implement Port restoration and enhancement projects.
- Continue implementation and monitoring of the nature-based solutions and coastal resiliency projects.
- Support and host coastal clean-up events and debris removal.
- Provide support and funding for environmental education for students within the San Diego Bay watershed regarding pollution prevention and natural resources.
- Expand regional partnerships with stakeholders including agencies to support a Sentinel Landscapes designation in partnership with the US Navy and California Coastal Conservancy.
- Seek additional grant funding to support wetlands creation and restoration, Caulerpa eradication, expansion of nature-based solutions and eelgrass creation. (previously awarded \$20M in grants since 2018)
- Manage environmental fund to support matching funds for grants.

Restoration and creation of the bay's natural resources:

- Create a 75-acre mitigation bank on Pond 20 to generate revenue and ensure mitigation is available for future Port BCP/MM and Tenant projects.
- Maintain and annually monitor eelgrass beds and continue research on blue carbon sequestration and storage.
- Conduct restoration of the bay's natural resources through volunteer events and grant funding.
- Develop a mitigation banking restoration business plan which will create wetlands habitat to be added to the mitigation bank, for 5-acres at D Street Fill and 6-acres at Grand Caribe Isle South and eelgrass habitats.

Environmental Conservation

- Implement nature-based solutions and engineering with nature, by expanding on the success of the native oyster living shoreline and habitat friendly shoreline structures.
- Coordinate nature-based solutions for Grand Caribe Isle South and Chula Vista Wildlife Reserve.

Department management:

- Support staff professional training to expand natural resources expertise.
- Ensure department efficiencies.
- Budget management – continue to manage department budget and spending. Ensure department budget not exceeded.
- Manage Environmental Fund to benefit and improve the Bays natural resources.
- Manage annual reporting on the Harbor Maintenance Trust Fund through coordination with the ACOE.

Environmental Conservation

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 803,963	\$ 1,191,996	\$ 1,314,300	\$ 122,304	10.3 %
Non-Personnel Expense	1,139,133	3,144,800	2,615,100	(529,700)	(16.8)%
Total Direct Expense	\$ 1,943,096	\$ 4,336,796	\$ 3,929,400	\$ (407,396)	(9.4)%
Less: Capitalized Expense	(15,084)	(26,160)	(15,900)	10,260	(39.2)%
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,928,012	\$ 4,310,636	\$ 3,913,500	\$ (397,136)	(9.2)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 534,448	\$ 903,496	\$ 895,400	\$ (8,096)	(0.9)%
Overtime	—	—	—	—	N/A
Burden	269,515	288,500	418,900	130,400	45.2 %
TOTAL PERSONNEL EXPENSE	\$ 803,963	\$ 1,191,996	\$ 1,314,300	\$ 122,304	10.3 %

Environmental Conservation

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Environmental Specialist	1	1	1
Associate Environmental Specialist	1	1	1
Director, Environmental Conservation	1	1	1
Principal Specialist - Biology	0	1	1
Program Manager, Planning & Environment	2	2	2
Senior Environmental Specialist	1	1	1
TOTAL	6	7	7

Environmental Conservation

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 300		
Total:	\$ —	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 6,400		\$ 16,600		
Total:	\$ 6,740	\$ 6,400	\$ 6,400	\$ 16,600	\$ 10,200	159.4 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 3,000		\$ 5,500		
Total:	\$ 7,805	\$ 3,000	\$ 3,000	\$ 5,500	\$ 2,500	83.3 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 200		\$ 300		
Total:	\$ 6,281	\$ 200	\$ 200	\$ 300	\$ 100	50.0 %
615110 Travel TRAVEL		\$ 6,100		\$ 7,500		
Total:	\$ 11,848	\$ 6,100	\$ 6,100	\$ 7,500	\$ 1,400	23.0 %
620100 Services - Professional & Other						
BIRD SURVEYS		\$ 100,000		\$ —		
CVB J STREET MARSH		15,000		—		
CVB SETTLEMENT AGREEMENT		25,000		40,000		
CVWR REEF BALL LIVING SHORELINE		—		108,000		
EELGRASS SURVEYS		25,000		—		
ENDANGERED SPECIES MANAGEMENT		138,000		150,000		
ENVIRONMENTAL PLANNING & ENTITLEMENT		400,000		100,000		
INRMP UPDATE		50,000		50,000		
INVASIVE SPECIES - CAULERPA		100,000		600,000		
INVASIVE SPECIES - LIMONIUM		23,000		25,000		
ON-CALL NATURAL RESOURCE CONSULTANT		25,000		30,000		
SD BAY NATIVE OYSTER SHORELINE		120,000		—		
SW PARK/CVB BIKEPATH MITIGATION MONITOR		90,000		135,000		
Total:	\$ 240,335	\$ 1,111,000	\$ 1,511,000	\$ 1,238,000	\$ (273,000)	(18.1)%
630110 Equipment & Systems						
Total:	\$ 1,429	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies						
Total:	\$ 380	\$ —	\$ —	\$ —	\$ —	N/A

Environmental Conservation

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630140 Postage & Shipping						
Total:	\$ 3	\$ —	\$ —	\$ —	\$ —	N/A
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 400			\$ 400		
Total:	\$ 301	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630160 Small Tools						
Total:	\$ 1,074	\$ —	\$ —	\$ —	\$ —	N/A
640110 Telephone & Communications						
OUTDOOR WILDLIFE CAMERA/SYSTEM	\$ 500			\$ 500		
Total:	\$ 228	\$ —	\$ 500	\$ 500	\$ —	0.0 %
660110 Promotional Services						
Total:	\$ 681	\$ —	\$ —	\$ —	\$ —	N/A
660135 Eligible Environment Fund Expenditures						
BIRD SURVEYS	\$ —			\$ 25,000		
BLUE CARBON STUDIES	35,000			70,000		
CA SEA GRANT FELLOWS	75,000			88,000		
CLAPPER RAIL PROPAGATION PROGRAM	20,000			20,000		
COASTAL AND BAY CLEAN-UPS	45,000			40,000		
EELGRASS SURVEYS	—			50,000		
ENVIRONMENTAL ED SCHOOL PARTNERSHIP	300,000			340,000		
FISH SURVEYS	—			35,000		
GRAND CARIBE SHORELINE PARK EROSION STUDY	—			50,000		
HARBOR ISLAND ECONCRETE MONITORING	—			25,000		
SHORELINE BIOLOGICAL MONITORING	25,000			—		
Total:	\$ 359,834	\$ 500,000	\$ 500,000	\$ 743,000	\$ 243,000	48.6 %
660136 Grant Funded Expenditures						
NCWC - CVWR REEF BALL LIVING SHORELINE	\$ —			\$ 29,200		
NOAA - HARBOR ISLAND ECONCRETE	—			4,500		
NOAA HABITAT FRIENDLY SHORELINE	7,900			—		
OLDCC - SHORELINE ATLAS	262,000			—		
SD BAY NATIVE OYSTER LIVING SHORELINE	22,000			—		
TBI - EELGRASS BLUE CARBON	150,000			14,900		
ZUNIGA SHOAL - ENVIRON STUDIES	150,000			—		
ZUNIGA SHOAL - MARINE DEBRIS REMOVAL	515,000			541,400		
Total:	\$ 263,068	\$ 1,106,900	\$ 1,106,900	\$ 590,000	\$ (516,900)	(46.7)%

Environmental Conservation

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660170 Joint Program Studies Assistance						
SANDAG-IMPERIAL BEACH SAND		\$ 5,000		\$ 8,000		
Total:	\$ 229,960	\$ 5,000	\$ 5,000	\$ 8,000	\$ 3,000	60.0 %
670130 Permits/Certificates/License						
PERMITS & LICENSES		\$ 5,000		\$ 5,000		
Total:	\$ 9,167	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 1,139,133	\$ 2,744,300	\$ 3,144,800	\$ 2,615,100	\$ (529,700)	(16.8)%

Environmental Protection

MISSION

Develop a culture of environmental stewardship to protect and enhance the environmental health of the Tidelands and its marine ecosystems. Support Port and tenant projects through all facets of developments and operations to ensure compliance with environmental laws and regulations.

VISION

Pollution Prevention. Healthy Ecosystems. Enhanced Experiences.

KEY SERVICES PROVIDED

- Regulatory Compliance Oversight.
- Policy Development.
- Monitoring & Reporting.
- Inspections.
- Field Investigations.
- Data Tracking/Analysis/Mapping.
- Enforcement.
- Plan Review/Approval (stormwater, site assessment).
- Hazardous Waste Management.
- Education / Outreach / Training.
- Stakeholder/Agency Collaboration.
- Cross-departmental Support.
- Emergency Management (Planning, Preparedness, Response and Recovery).

Environmental Protection

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 2,376,327	\$ 2,427,501	\$ 2,681,400	\$ 253,899	10.5 %
Non-Personnel Expense	2,462,126	2,440,400	2,084,500	(355,900)	(14.6)%
Total Direct Expense	\$ 4,838,453	\$ 4,867,901	\$ 4,765,900	\$ (102,001)	(2.1)%
Less: Capitalized Expense	(581)	(6,996)	—	6,996	(100.0)%
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,837,872	\$ 4,860,905	\$ 4,765,900	\$ (95,005)	(2.0)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 1,383,824	\$ 1,452,501	\$ 1,483,100	\$ 30,599	2.1 %
Overtime	628	—	—	—	N/A
Burden	991,875	975,000	1,198,300	223,300	22.9 %
TOTAL PERSONNEL EXPENSE	\$ 2,376,327	\$ 2,427,501	\$ 2,681,400	\$ 253,899	10.5 %

Environmental Protection

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Environmental Specialist	1	1	1
Associate Environmental Specialist	2	2	2
Director, Environmental Protection	1	1	1
Program Director	1	1	1
Program Manager, Planning & Environment	4	4	4
Senior Environmental Specialist	2	2	2
TOTAL	11	11	11

Environmental Protection

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 400		\$ 400		
Total:	\$ —	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 7,000		\$ 12,000		
Total:	\$ 6,440	\$ 7,000	\$ 7,000	\$ 12,000	\$ 5,000	71.4 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 2,500		\$ 3,000		
Total:	\$ 5,797	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	20.0 %
615110 Travel TRAVEL		\$ 10,000		\$ 8,000		
Total:	\$ —	\$ 10,000	\$ 10,000	\$ 8,000	\$ (2,000)	(20.0)%
620100 Services - Professional & Other ENVIRONMENTAL INVESTIGATIONS		\$ 300,000		\$ 275,000		
MS4 PERMIT-WATERSHED IMPLEMENTATION		28,000		75,000		
SEDIMENT MANAGEMENT PROGRAM		—		300,000		
STORMWATER PROGRAM IMPLEMENTATION		690,000		495,500		
Total:	\$ 736,504	\$ 1,018,000	\$ 1,468,000	\$ 1,145,500	\$ (322,500)	(22.0)%
630110 Equipment & Systems						
Total:	\$ 3,855	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 400		\$ 400		
Total:	\$ 1,193	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 262	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies SAFETY EQUIPMENT & SUPPLIES		\$ 400		\$ 500		
Total:	\$ 221	\$ 400	\$ 400	\$ 500	\$ 100	25.0 %
630160 Small Tools SMALL TOOLS		\$ 2,000		\$ 400		
Total:	\$ —	\$ 2,000	\$ 2,000	\$ 400	\$ (1,600)	(80.0)%
650130 Equipment Maint - Services						
Total:	\$ 750	\$ —	\$ —	\$ —	\$ —	N/A

Environmental Protection EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660100 Advertising						
ADVERTISING		\$ 500		\$ 500		
Total:	\$ —	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 2,500		\$ 3,000		
Total:	\$ 265	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	20.0 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS		\$ 2,500		\$ 3,000		
Total:	\$ 1,162	\$ 2,500	\$ 2,500	\$ 3,000	\$ 500	20.0 %
660136 Grant Funded Expenditures						
ZUNIGA SHOAL - HAZARDOUS WASTE		\$ 20,000		\$ 40,000		
Total:	\$ 446	\$ 20,000	\$ 20,000	\$ 40,000	\$ 20,000	100.0 %
660140 Remediation						
REMEDIATION		\$ 50,000		\$ 50,000		
Total:	\$ 55,431	\$ 50,000	\$ 50,000	\$ 50,000	\$ —	0.0 %
660150 Refuse & Hazardous Waste Disposal						
HAZARDOUS WASTE MANAGEMENT		\$ 180,000		\$ 275,000		
Total:	\$ 254,878	\$ 180,000	\$ 180,000	\$ 275,000	\$ 95,000	52.8 %
660170 Joint Program Studies Assistance						
BAYWIDE COLLABORATION		\$ 115,000		\$ 110,000		
CO-PERMITTEE COST SHARE		26,000		30,600		
COPPER REDUCTION PROGRAM		50,000		30,000		
INTEGRATED PEST MANAGEMENT		12,000		12,000		
REGIONAL HARBOR MONITORING ⁽¹⁾		231,000		95,000		
REGULATORY FEES		50,000		50,000		
SHELTER ISLAND TMDL		100,000		30,000		
TMDL IMPLEMENTATION		95,000		170,000		
Total:	\$ 1,369,462	\$ 679,000	\$ 679,000	\$ 527,600	\$ (151,400)	(22.3)%
670130 Permits/Certificates/License						
PERMITS & LICENSES		\$ 15,000		\$ 15,000		
Total:	\$ 25,461	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 2,462,126	\$ 1,990,400	\$ 2,440,400	\$ 2,084,500	\$ (355,900)	(14.6)%

Note:

⁽¹⁾ The Regional Harbor Monitoring program costs increase substantially every five years to fund a comprehensive study of water quality. Fifty-four percent of the cost is reimbursed to the District from our regional partners and the reimbursement is reflected in revenue.

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Executive Offices

MISSION

Our mission in the Executive Offices is to lead the Port of San Diego with visionary guidance and strategic oversight. We are committed to driving operational excellence, nurturing innovation, and advancing policies that enhance economic growth, foster a culture of inclusivity and belonging for our employees, and support the well-being of our community.

VISION

To drive the Port of San Diego's success with strategic foresight, operational excellence, and a strong commitment to sustainability, community and stakeholder engagement, while valuing and empowering our employees as key to our achievements.

KEY SERVICES PROVIDED

The primary functions of the Executive Office involve strategic leadership, operational oversight, and policy development, alongside a broad range of initiatives aimed at enhancing the District's success and community engagement. To achieve the Executive Office's Mission and Vision statements and Goals, staff is committed to providing the following Key Services:

- **Strategic Planning and Oversight:** Develop and implement comprehensive strategies to guide the District's growth and operations, ensuring alignment of tracking and accountability of long-term goals and vision to fulfill the District's statutory mandate under the San Diego Unified Port District Act, to acquire, construct, maintain, operate, develop and regulate harbor works and improvements, to promote commerce, navigation, fisheries, and recreation on Tidelands.
- **Policy Development:** Craft and advocate policies that drive economic development, sustainability, and community engagement, with a focus on enhancing inclusivity and supporting employee well-being.
- **Leadership and Management:** Provide strong executive leadership to ensure effective management and coordination across all departments, fostering a high-performance culture.
- **Stakeholder Engagement:** Build and maintain positive relationships with key stakeholders, including community groups, government entities, and business partners, to advance the District's objectives.
- **Operational Excellence:** Oversee operational performance to uphold high standards of efficiency, safety, and service delivery across the District's activities.
- **Market Analysis and Expansion:** Conduct thorough market research to identify new business opportunities and expansion areas, ensuring the District remains competitive and responsive to industry trends.
- **Innovation and Improvement:** Promote and support innovative practices and continuous improvement initiatives to drive operational and strategic advancements.
- **Sustainability Initiatives:** Lead efforts to develop and implement sustainability programs that support environmental stewardship and resource efficiency.
- **Employee Support and Development:** Cultivate a positive work environment that supports employee growth, ensures inclusivity and belonging, and enhances overall job satisfaction.
- **Public Relations and Communications:** Manage the District's reputation through external communications and public relations to effectively convey goals, achievements, and initiatives.
- **Financial Oversight:** Oversee budgetary and financial planning to ensure fiscal sustainability and alignment with the District's strategic objectives.
- **Emergency Management and Response:** Lead emergency management efforts to address and mitigate any emergencies or issues affecting the District's operations or reputation.

Executive Offices

- Regulatory Compliance: Ensure adherence to relevant laws, regulations, and industry standards to maintain operational integrity and compliance.
- Partnership Development: Identify and foster strategic partnerships and collaborations to support and advance the District's mission and goals.

Executive Offices

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 4,021,584	\$ 4,120,001	\$ 4,178,200	\$ 58,199	1.4 %
Non-Personnel Expense	364,031	1,562,600	1,609,500	46,900	3.0 %
Total Direct Expense	\$ 4,385,615	\$ 5,682,601	\$ 5,787,700	\$ 105,099	1.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,385,615	\$ 5,682,601	\$ 5,787,700	\$ 105,099	1.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 3,205,008	\$ 2,941,301	\$ 2,990,800	\$ 49,499	1.7 %
Overtime	1,630	—	—	—	N/A
Burden	814,946	1,178,700	1,187,400	8,700	0.7 %
TOTAL PERSONNEL EXPENSE	\$ 4,021,584	\$ 4,120,001	\$ 4,178,200	\$ 58,199	1.4 %

Executive Offices

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant to Vice President	4	4	4
CFO/Treasurer	1	1	1
Executive Assistant to President/CEO	1	1	1
Executive Director-Board Appointee	1	1	1
Executive Vice President/Chief of Staff	1	0	0
Staff Assistant II	1	1	1
Vice President, Administration/CAO	1	1	1
Vice President, Business Operations	1	1	0
Vice President, Facilities & Engineering	1	0	0
Vice President, Maritime	1	1	1
Vice President, Marketing & Communication	1	1	1
Vice President, Planning & Environment	1	1	1
Vice President, Real Estate	0	0	1
Vice President, Strategy & Policy	1	1	1
TOTAL	16	14	14

FY 2026-2025 Changes:

Retitle 1 Vice President, Business Operations to Vice President, Real Estate

Executive Offices
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 500		\$ 1,000		
Total:	\$ 690	\$ 500	\$ 500	\$ 1,000	\$ 500	100.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 2,600		\$ 7,800		
Total:	\$ 2,458	\$ 2,600	\$ 2,600	\$ 7,800	\$ 5,200	200.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 7,000		\$ 20,000		
Total:	\$ 554	\$ 7,000	\$ 7,000	\$ 20,000	\$ 13,000	185.7 %
610130 Recruiting RECRUITING		\$ 10,000		\$ —		
Total:	\$ —	\$ 10,000	\$ 10,000	\$ —	\$ (10,000)	(100.0)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 35,000		\$ 45,000		
Total:	\$ 59,675	\$ 35,000	\$ 35,000	\$ 45,000	\$ 10,000	28.6 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 5,000		\$ 5,000		
Total:	\$ 39,833	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 91,000		\$ 150,000		
Total:	\$ 96,271	\$ 91,000	\$ 91,000	\$ 150,000	\$ 59,000	64.8 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 75,000		\$ 75,000		
Total:	\$ 94,513	\$ 75,000	\$ 75,000	\$ 75,000	\$ —	0.0 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ —		\$ 5,000		
Total:	\$ 14,418	\$ —	\$ —	\$ 5,000	\$ 5,000	N/A
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 15,000		\$ 15,400		
Total:	\$ 8,920	\$ 15,000	\$ 15,000	\$ 15,400	\$ 400	2.7 %
630140 Postage & Shipping POSTAGE		\$ 300		\$ 300		
Total:	\$ 3	\$ 300	\$ 300	\$ 300	\$ —	0.0 %

Executive Offices
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630150 Safety Equipment & Supplies						
Total:	\$ 135	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
PROMOTIONAL SERVICES	\$ 5,000			\$ 15,000		
Total:	\$ 36,327	\$ 5,000	\$ 5,000	\$ 15,000	\$ 10,000	200.0 %
660120 Promotional Materials						
Total:	\$ 3,281	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE	\$ 300			\$ —		
Total:	\$ 280	\$ 300	\$ 300	\$ —	\$ (300)	(100.0)%
670190 Other Miscellaneous Operating Expenses						
CONTINGENCY	\$ 65,900			\$ 1,270,000		
Total:	\$ 6,674	\$ 65,900	\$ 1,315,900	\$ 1,270,000	\$ (45,900)	(3.5)%
TOTAL NON-PERSONNEL EXPENSE	\$ 364,031	\$ 312,600	\$ 1,562,600	\$ 1,609,500	\$ 46,900	3.0 %

Financial Assistance

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	4,319,938	2,404,200	9,345,500	6,941,300	288.7 %
Total Direct Expense	\$ 4,319,938	\$ 2,404,200	\$ 9,345,500	\$ 6,941,300	288.7 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,319,938	\$ 2,404,200	\$ 9,345,500	\$ 6,941,300	288.7 %

Financial Assistance
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660160 Financial Assistance/Grants/Contribution						
CVBF JEPa COUNTY LOAN AGT PAYMENT		\$ —		\$ 856,000		
CVBF JEPa SUPPORT PAYMENT				5,000,000		
CVBF REAL ESTATE REVENUE PAYMENT		2,004,200		2,089,500		
LOGAN HEIGHTS LIBRARY AIR FILTRATION				600,000		
NATIONAL CITY BAYSHORE BIKEWAY				600,000		
OFF-TIDELANDS PROJECTS		400,000		200,000		
Total:	\$ 4,319,938	\$ 2,404,200	\$ 2,404,200	\$ 9,345,500	\$ 6,941,300	288.7 %
TOTAL NON-PERSONNEL EXPENSE	\$ 4,319,938	\$ 2,404,200	\$ 2,404,200	\$ 9,345,500	\$ 6,941,300	288.7 %

Financial Services

MISSION

To safeguard the District's financial assets, provide expert financial planning and analysis, and ensure timely, accurate financial reporting. Our goal is to maintain liquidity for both operational and capital needs, effectively manage risks, uphold safety practices, and deliver exceptional service to our customers and business partners.

VISION

To continuously optimize and enhance financial management and treasury operations, delivering best-in-class services for the District.

KEY SERVICES PROVIDED

- Financial Planning, Reporting, and Analysis: Prepare and manage key financial documents, including the Annual Comprehensive Financial Report (ACFR), quarterly financial reports, performance metrics, monthly and quarterly Treasurer's reports, and continuing disclosure for Series 2013 bonds. Produce specialized reports for entities such as the AAPA, Member City, Marine Terminals, and State Lands Commissions.
- Budget Administration: Lead the annual budget process, including the development of the budget book, facilitation of budget workshops, budget approvals and adoptions, mid-year budget reviews, and budget transfers.
- Accounting Services: Oversee accounts receivable, billing, customer account maintenance, collections, accounts payable, and ensure compliance with regulatory reporting requirements.
- Collaboration with External Auditors: Work closely with external auditors during financial statement audits, providing all necessary information, answering all follow up questions, and ensuring the District's interests are well-represented.
- Payroll Management: Handle bi-weekly payroll processing, timecard management, and ensure adherence to payroll regulatory requirements.
- Treasury and Cash Management: Manage daily cash liquidity, wire transfers, the District's fixed-income investment portfolio, banking relationships, debt administration, and review financial impact statements for agenda items.
- Audit Support: Assist with external independent audits, airport audits, granting agency audits, and internal audits.
- Grants Management: Administer monthly billings, financial reporting (monthly and quarterly), and oversee the A-133 Single Audit process.
- Special Programs and Projects: Manage bond issuance and refinancing, conduct annual credit agency surveillance reviews, handle cost recovery and overhead analysis, and support negotiations such as with teamsters.
- Systems Support: Implement and maintain financial systems, including the Grants module, HR/Payroll module upgrades, Real Estate (RE) module, Travel module enhancements, SAP upgrades, and other IT system enhancements like Workiva.
- Five-Year Cash Flow Forecast: Prepare and manage the District's five-year cash flow forecast to ensure long-term financial stability.

Financial Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 3,308,434	\$ 4,345,299	\$ 4,382,600	\$ 37,301	0.9 %
Non-Personnel Expense	200,329	184,900	219,900	35,000	18.9 %
Total Direct Expense	\$ 3,508,763	\$ 4,530,199	\$ 4,602,500	\$ 72,301	1.6 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,508,763	\$ 4,530,199	\$ 4,602,500	\$ 72,301	1.6 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 2,101,940	\$ 2,834,099	\$ 2,792,800	\$ (41,299)	(1.5)%
Overtime	10,390	—	—	—	N/A
Burden	1,196,103	1,511,200	1,589,800	78,600	5.2 %
TOTAL PERSONNEL EXPENSE	\$ 3,308,434	\$ 4,345,299	\$ 4,382,600	\$ 37,301	0.9 %

Financial Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Accountant	1	1	1
Accounting Supervisor	2	2	2
Department Manager, Financial Services	3	3	3
Deputy Treasurer	1	1	1
Director, Financial Services	1	1	1
Executive Assistant I	1	1	1
Financial Technician	1	1	1
Lead Accounting Technician	4	4	4
Payroll Specialist	2	2	2
Payroll Supervisor	1	1	0
Senior Accountant	5	5	5
Senior Financial Analyst	3	3	3
TOTAL	25	25	24

FY 2026-2025 Changes:

Eliminate 1 Payroll Supervisor

Financial Services

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610100 Awards - Services						
Total:	\$ 610	\$ —	\$ —	\$ —	\$ —	N/A
610110 Books & Periodicals						
PROFESSIONAL PUBLICATIONS	\$ 800			\$ 500		
Total:	\$ 129	\$ 800	\$ 800	\$ 500	\$ (300)	(37.5)%
610115 Employee Recognition						
EMPLOYEE RECOGNITION	\$ 1,000			\$ 1,100		
Total:	\$ 2,093	\$ 1,000	\$ 1,000	\$ 1,100	\$ 100	10.0 %
610120 Memberships & Dues						
ASSN FOR FINANCIAL PROF'LS	\$ 200			\$ —		
CA SOC OF CPA'S	900			900		
CA SOC OF MUNI FINANCE OFFICER	200			200		
COLLECTION AGENCY	—			2,500		
FINANCE EXECUTIVE INSTITUTE	600			—		
GOVT FINANCE OFFICERS ASSN	500			500		
MEMBERSHIPS & DUES	300			1,000		
SAN DIEGO CREDIT ASSOCIATION	300			—		
Total:	\$ 595	\$ 3,000	\$ 3,000	\$ 5,100	\$ 2,100	70.0 %
610130 Recruiting						
Total:	\$ (31,030)	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training						
AAPA	\$ 500			\$ —		
ANNUAL GOVT GAAP UPDATE	600			600		
AP/1099/SALES TAX TRAINING	300			300		
APA PAYROLL TRAINING	700			700		
ASSN FOR FINANCIAL PROF'LS	500			—		
CA MUNI TREASURER'S ASSN	200			1,000		
CA SOC OF CPA'S	500			500		
CA SOC OF MUNI FINANCE OFFICER	600			—		
CERTIFICATION COURSES & WEBINARS	200			—		
GOVT FINANCE OFFICERS ASSN	1,000			1,000		
GRANT TRAINING	300			300		
TECHNICAL TRAINING	10,800			11,000		
Total:	\$ 2,385	\$ 16,200	\$ 16,200	\$ 15,400	\$ (800)	(4.9)%
615100 Mileage Reimbursement						

Financial Services

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
MILEAGE REIMBURSEMENT		\$ 4,200		\$ 8,800		
Total:	\$ 7,985	\$ 4,200	\$ 4,200	\$ 8,800	\$ 4,600	109.5 %
615110 Travel						
ASSN FOR FINANCIAL PROF'LS		\$ 600		\$ —		
CA SOC OF MUNI FINANCE OFFICER		500		500		
SEMINARS & TRAINING RELATED		23,700		19,500		
Total:	\$ —	\$ 24,800	\$ 24,800	\$ 20,000	\$ (4,800)	(19.4)%
620100 Services - Professional & Other						
ACTUARIAL VALUATION SERVICES		\$ 23,700		\$ 24,400		
ARBITRAGE FEES - BONDS		2,500		2,600		
ESCROW AGENT DEP FEE		—		5,400		
INVESTMENT PORTFOLIO FEE		1,100		500		
PFM FINANCIAL ADVISORS		—		50,000		
RATING AGENCY SURVEILLANCE		5,200		5,400		
REVENUE BONDS TRUSTEE		2,100		2,200		
UNION BANK OF CA TRUST ACCT		8,200		—		
US BANK (ESCROW AGNT DEP FEE)		5,200		—		
US BANK TRUST ACCOUNT		—		8,500		
Total:	\$ 74,632	\$ 48,000	\$ 48,000	\$ 99,000	\$ 51,000	106.3 %
630110 Equipment & Systems						
Total:	\$ 47,645	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 9,100		\$ 12,000		
Total:	\$ 10,798	\$ 9,100	\$ 9,100	\$ 12,000	\$ 2,900	31.9 %
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 4,400		\$ 6,000		
Total:	\$ 5,367	\$ 4,400	\$ 4,400	\$ 6,000	\$ 1,600	36.4 %
660110 Promotional Services						
Total:	\$ 2,808	\$ —	\$ —	\$ —	\$ —	N/A
660120 Promotional Materials						
Total:	\$ 13	\$ —	\$ —	\$ —	\$ —	N/A
670105 Bank & Credit Card Fees						
BANK FEES		\$ 46,400		\$ 45,000		
CREDIT CARD FEES		25,800		6,000		
Total:	\$ 76,298	\$ 72,200	\$ 72,200	\$ 51,000	\$ (21,200)	(29.4)%

Financial Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
670130 Permits/Certificates/License						
CPA & OTHER		\$ 1,200		\$ 1,000		
Total:	\$ —	\$ 1,200	\$ 1,200	\$ 1,000	\$ (200)	(16.7)%
TOTAL NON-PERSONNEL EXPENSE	\$ 200,329	\$ 184,900	\$ 184,900	\$ 219,900	\$ 35,000	18.9 %

General Services

MISSION

Provide cost-effective, reliable, and responsive support services through sustainable maintenance of District assets.

VISION

Excellence, innovation, and leadership in maintenance and support services.

KEY SERVICES PROVIDED

- Preventive maintenance of District assets.
- Corrective maintenance of District assets.
- New construction (limited to \$65,000 and below by law).
- Support services (including but not limited to pest control; special events support; refuse and debris removal; furniture/equipment moves; and cruise ship and maritime terminal operations).
- Maintenance services agreement management.
- Trade specific technical consultation.
- Centralized fleet asset management program.

General Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 11,719,404	\$ 13,516,000	\$ 14,074,500	\$ 558,500	4.1 %
Non-Personnel Expense	8,505,653	8,133,700	8,331,300	197,600	2.4 %
Total Direct Expense	\$ 20,225,057	\$ 21,649,700	\$ 22,405,800	\$ 756,100	3.5 %
Less: Capitalized Expense	(1,570,765)	(1,953,264)	(1,897,400)	55,864	(2.9)%
Equipment Outlay	1,161,380	545,000	520,000	(25,000)	(4.6)%
TOTAL DEPARTMENTAL EXPENSE	\$ 19,815,672	\$ 20,241,436	\$ 21,028,400	\$ 786,964	3.9 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 6,681,924	\$ 7,377,800	\$ 7,787,300	\$ 409,500	5.6 %
Overtime	390,350	269,900	278,000	8,100	3.0 %
Burden	4,647,130	5,868,300	6,009,200	140,900	2.4 %
TOTAL PERSONNEL EXPENSE	\$ 11,719,404	\$ 13,516,000	\$ 14,074,500	\$ 558,500	4.1 %

General Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	1	1	1
Assistant Director, General Services	1	1	1
Carpenter	1	1	1
Department Business Manager	2	2	2
Director, General Services	1	1	1
Electrician	5	5	5
Equipment Operator	3	4	4
Executive Assistant I	1	1	1
Facilities Maintenance Technician	1	1	1
Financial Technician	1	1	1
Fleet Maintenance Technician	3	3	4
HVAC Technician	2	2	2
Lead Carpenter	1	1	1
Lead Electrician	1	1	1
Lead Equipment Operator	1	1	1
Lead Fleet Maintenance Technician	1	1	1
Lead Maintenance Mechanic	1	1	1
Lead Maintenance Worker	3	3	3
Lead Painter	1	1	1
Lead Plumber	1	1	1
Lead Vessel Equipment Mechanic	1	1	1
Locksmith	1	1	1
Maintenance Mechanic	1	1	1
Maintenance Planner/Inspector	3	3	3
Maintenance Supervisor	3	3	3
Maintenance Support Supervisor	1	1	1
Maintenance Worker I	14	14	14
Maintenance Worker II	14	14	14
Management Analyst	1	1	1
Painter	2	2	2
Plumber	3	3	3
Senior Tool Room Technician	1	1	1
Small Engine Mechanic	0	0	1
Staff Assistant II	2	2	2
Tool Room Technician	1	1	1
Vessel Equipment Mechanic	2	2	2
TOTAL	82	83	85

FY 2026-2025 Change:

Add 1 Fleet Maintenance Technician

Transfer in 1 Small Engine Mechanic from Guest Experiences - Park Greenscapes and Bayscapes

General Services

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2026
HPD Fireboat Monitors With Assembly ⁽¹⁾	10	\$ 120,000
Mid To Heavy Duty Electric Vehicle ⁽²⁾	3	360,000
Walk-Behind Sand Cleaner Machine ⁽²⁾	2	40,000
TOTAL EQUIPMENT OUTLAY	15	\$ 520,000

Notes:

- | |
|--|
| (1) Partially grant funded
(2) Funded by Environmental Fund |
|--|

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 1,000		\$ 1,000		
Total:	\$ 778	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 3,300		\$ 3,400		
Total:	\$ 9,546	\$ 3,300	\$ 3,300	\$ 3,400	\$ 100	3.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 2,100		\$ 1,700		
Total:	\$ 1,064	\$ 2,100	\$ 2,100	\$ 1,700	\$ (400)	(19.0)%
610140 Seminars & Training COMPREHENSIVE DEPT TRAINING PROG SKILLS TRAINING		\$ 37,800 24,000		\$ 40,000 40,000		
Total:	\$ 47,945	\$ 61,800	\$ 61,800	\$ 80,000	\$ 18,200	29.4 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 300		
Total:	\$ 4,796	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
615110 Travel TRAVEL		\$ 16,000		\$ 20,000		
Total:	\$ 9,551	\$ 16,000	\$ 16,000	\$ 20,000	\$ 4,000	25.0 %
630120 Equipment Rental/Leasing CRANE RENTAL HEAVY EQUIPMENT PORTABLE TOILET RENTAL		\$ 15,000 75,000 100,000		\$ 20,000 80,000 100,000		
Total:	\$ 206,948	\$ 190,000	\$ 190,000	\$ 200,000	\$ 10,000	5.3 %
630130 Office & Operating Supplies SUPPLIES TWIC-TRANSPORTATION WORKER ID		\$ 17,100 2,000		\$ 20,000 2,100		
Total:	\$ 37,548	\$ 19,100	\$ 19,100	\$ 22,100	\$ 3,000	15.7 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 500		\$ 400		
Total:	\$ 633	\$ 500	\$ 500	\$ 400	\$ (100)	(20.0)%
630150 Safety Equipment & Supplies FIRE EXTINGUISHERS SAFETY SHOES		\$ 3,500 19,000		\$ 3,500 19,000		

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
SAFETY SUPPLIES & EQUIPMENT		40,000		45,000		
Total:	\$ 83,288	\$ 62,500	\$ 62,500	\$ 67,500	\$ 5,000	8.0 %
630160 Small Tools						
SMALL TOOLS FOR MAINT OPERS	\$ 61,000			\$ 62,800		
Total:	\$ 66,124	\$ 61,000	\$ 61,000	\$ 62,800	\$ 1,800	3.0 %
630170 Fuel & Lubricants						
CNG/PROPANE	\$ 15,000			\$ 15,500		
GAS/DIESEL	800,000			775,000		
MOTOR OIL	8,400			8,700		
Total:	\$ 798,599	\$ 823,400	\$ 823,400	\$ 799,200	\$ (24,200)	(2.9)%
630200 Uniforms						
UNIFORM CONSUMABLES	\$ 15,000			\$ 15,500		
UNIFORM SERVICE	44,000			60,000		
Total:	\$ 48,069	\$ 59,000	\$ 59,000	\$ 75,500	\$ 16,500	28.0 %
650100 Facilities Maintenance-Supplies						
ALL CREWS	\$ 1,045,000			\$ 1,000,000		
RUOCCO PARK FIXTURE CONTINGENCY	8,000			8,000		
Total:	\$ 1,112,431	\$ 1,053,000	\$ 1,053,000	\$ 1,008,000	\$ (45,000)	(4.3)%
650110 Facilities Maintenance-Outside Services						
ANIMAL AND PEST CONTROL	\$ 45,000			\$ 31,500		
COLD IRONING & HIGH VOLTAGE MAINT	84,000			55,000		
CUSTODIAL SERVICES	381,400			400,000		
CUSTODIAL SERVICES - AQUATIC CENTER	3,000			3,100		
CUSTODIAL SERVICES - COMFORT STATIONS	332,100			300,000		
ELEVATOR MAINT	108,100			200,000		
FIRE ALARMS MONITORING	47,000			120,000		
FIRE SPRINKLER MAINTENANCE & INSPECTION	6,000			34,000		
GRAFFITI REMOVAL	90,000			90,000		
HVAC OTHER LOCATIONS	230,200			220,000		
NEVP MAINTENANCE CONTRACT	291,000			300,000		
PIER MAINTENANCE	60,000			—		
RUOCCO PARK MAINTENANCE	182,300			30,000		
STORMWATER BMP MAINTENANCE	400,000			268,200		
STREET LIGHTING	4,000			4,400		
WASTE MANAGEMENT PROGRAM	325,000			400,000		
WINDOW CLEANING	32,000			33,000		

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 2,913,580	\$ 2,621,100	\$ 2,621,100	\$ 2,489,200	\$ (131,900)	(5.0)%
650120 Equipment Maintenance-Supplies						
AUTOMOTIVE EQ/BOATS		\$ 262,000		\$ 300,000		
FORD PARTS		18,500		20,500		
TIRES		40,000		41,200		
Total:	\$ 385,230	\$ 320,500	\$ 320,500	\$ 361,700	\$ 41,200	12.9 %
650130 Equipment Maintenance-Outside Services						
COMPREHENSIVE MARINE VESSEL MAINT		\$ 918,000		\$ 945,500		
ELECTRIC CRANE ASSESS & MAINTENANCE		15,000		10,000		
EQUIPMENT CERTIFICATION AND INSPECT		50,000		70,000		
FIRE EXTINGUISHER HYDROTEST		2,000		2,100		
FIRE VESSELS & HAZMAT LOCKER INSPECTION		—		16,000		
GOTTWALD REPAIR & MAINTENANCE		5,000		5,000		
OTHER EQUIPMENT SERVICE/MAINT		43,000		80,000		
TANK FUEL STATIONS, LIFTS & CRANES		20,000		6,800		
VEHICLE PAINTING		30,000		30,000		
Total:	\$ 858,968	\$ 1,083,000	\$ 1,083,000	\$ 1,165,400	\$ 82,400	7.6 %
650131 As - Needed Maintenance						
ABANDONED & DERELICT VESSEL		\$ 335,000		\$ 345,100		
BAY MARINE DEBRIS REMOVAL		186,000		260,000		
DOORS (ROLL UP) MAINTENANCE		20,000		45,000		
DOORS AND GATES, ELECTRIC		30,000		10,700		
DUMPSTER SERVICE TRANSFER		54,000		60,000		
EMERGENCY CLEAN UP		30,000		30,900		
MISC SMALL OUTSIDE SERVICES		271,300		211,300		
PAINTING SERVICES		120,000		300,000		
POWER WASHING		25,000		50,000		
ROOF MAINTENANCE		60,000		70,000		
TRASH & LITTER REMOVAL		100,600		100,000		
UNDERGROUND SERVICE ALERT		3,400		4,000		
UTILITY LEAK DETECTION		2,000		2,000		
VARLOC TRANSFORMER OIL TESTING		10,000		—		
Total:	\$ 1,684,503	\$ 1,247,300	\$ 1,247,300	\$ 1,489,000	\$ 241,700	19.4 %
660136 Grant Funded Expenditures						
PATROL VESSEL MAINT PSG 23 HPD		\$ 138,800		\$ —		
PATROL VESSEL MAINT PSG 24 HPD		—		150,000		

General Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
SAVE ABANDONED VESSEL PROGRAM		100,000		120,000		
ZUNIGA SHOAL-ABANDONED & DERELICT VESSEL		150,000		187,000		
Total:	\$ 200,827	\$ 388,800	\$ 488,800	\$ 457,000	\$ (31,800)	(6.5)%
660150 Refuse & Hazardous Waste Disposal						
REFUSE & HAZ WASTE	\$ 3,000			\$ 3,100		
Total:	\$ 2,372	\$ 3,000	\$ 3,000	\$ 3,100	\$ 100	3.3 %
670130 Permits/Certificates/License						
PERMIT/CERT/LICENSE	\$ 17,000			\$ 24,000		
Total:	\$ 32,853	\$ 17,000	\$ 17,000	\$ 24,000	\$ 7,000	41.2 %
TOTAL NON-PERSONNEL EXPENSE	\$ 8,505,653	\$ 8,033,700	\$ 8,133,700	\$ 8,331,300	\$ 197,600	2.4 %

Government & Civic Relations

MISSION

Identify solutions that lead to the implementation of District policies and projects by successfully engaging with local, state, national, and international governments, as well as civic groups and other parties.

VISION

To be a center of excellence in government and civic relations and to support the District's goals by promoting communication, relationship building, and policy development.

KEY SERVICES PROVIDED

- Legislative advocacy.
- Political and policy analysis.
- Federal, state, and local elected and appointed officials, and key stakeholder relationship management.
- Grant application and funding agreement management.

Government & Civic Relations

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,141,117	\$ 1,341,903	\$ 1,456,200	\$ 114,297	8.5 %
Non-Personnel Expense	1,016,350	988,100	1,192,100	204,000	20.6 %
Total Direct Expense	\$ 2,157,467	\$ 2,330,003	\$ 2,648,300	\$ 318,297	13.7 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,157,467	\$ 2,330,003	\$ 2,648,300	\$ 318,297	13.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 776,609	\$ 923,703	\$ 1,005,700	\$ 81,997	8.9 %
Overtime	—	—	—	—	N/A
Burden	364,509	418,200	450,500	32,300	7.7 %
TOTAL PERSONNEL EXPENSE	\$ 1,141,117	\$ 1,341,903	\$ 1,456,200	\$ 114,297	8.5 %

Government & Civic Relations

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
External Community Relations Partner	1	1	1
Grants Coordinator	3	3	3
Legislative Policy Administrator	1	1	1
Legislative Policy Analyst	1	1	0
Principal, Strategic Planning	0	0	1
Program Director	1	1	1
Program Manager	1	1	1
TOTAL	8	8	8

FY 2026-2025 Changes:

Transfer out 1 Legislative Policy Analyst to Energy & Policy

Transfer in 1 Principal, Strategic Planning from Energy & Policy

Government & Civic Relations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals GOV/PROFESSIONAL PUBLICATIONS		\$ 300		\$ 300		
Total:	\$ 2,612	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ 698	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 150,000		\$ 150,000		
Total:	\$ 109,852	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	0.0 %
610140 Seminars & Training PORT-RELATED CONFERENCES		\$ 5,000		\$ 5,000		
Total:	\$ 8,035	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 300		
Total:	\$ 20	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
615110 Travel OTHER TRIPS SACRAMENTO WASHINGTON DC		\$ 5,000 5,000 8,000		\$ 5,500 5,500 8,500		
Total:	\$ 18,392	\$ 18,000	\$ 18,000	\$ 19,500	\$ 1,500	8.3 %
620100 Services - Professional & Other ECONOMIC IMPACT STUDY UPDATES GRANT WRITING LAFCO LEGISLATIVE SERVICES - SACRAMENTO LEGISLATIVE SERVICES - SAN DIEGO REGION LEGISLATIVE SERVICES - STATE AGENCIES LEGISLATIVE SERVICES - WASHINGTON		\$ 30,000 80,000 — 123,000 113,000 340,000 126,000		\$ — 25,000 111,000 217,000 108,000 420,000 132,000		
Total:	\$ 871,196	\$ 812,000	\$ 812,000	\$ 1,013,000	\$ 201,000	24.8 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 2,000		\$ 2,000		

Government & Civic Relations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 3,471	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE		\$ 100		\$ 100		
Total:	\$ 20	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ —		\$ 1,500		
Total:	\$ 2,032	\$ —	\$ —	\$ 1,500	\$ 1,500	N/A
660120 Promotional Materials						
Total:	\$ 20	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 1,016,350	\$ 988,100	\$ 988,100	\$ 1,192,100	\$ 204,000	20.6 %

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Guest Experiences - Park Greenscapes & Bayscapes

MISSION

To deploy industry-best landscaping practices in turf and plant management, irrigation management and urban forest management at the District's 23 parks, inclusive of utilizing technology for more effective and efficient management of landscaping activities.

VISION

To ensure the public's first impressions are positive when visiting the bay by optimizing a guest's experience at the District's 23 parks.

KEY SERVICES PROVIDED

- Landscape maintenance inclusive of turf management, weed abatement, plant management and urban forestry care at 23 parks
- Landscape maintenance at non-park locations:
 - Port Facilities: Admin Building, GS Building, HPHQ
 - TAMT
 - LaPlaya Trail
 - Open Spaces (Pond 20, Sweetwater mitigation areas, etc)
 - Various street/sidewalk areas (Shelter Island Drive, Harbor Island Drive, Tidelands Avenue, North Harbor Drive, J Street, Marina Parkway)
- Management of contracted services for specific landscaped areas/activities.
- Contract negotiations, administration, obligation monitoring and enforcement.
- Park landscaping inspections.
- Landscape enhancement projects (LEP's) to improve visual and ecological benefits – from design through construction.
- Urban Forestry Management & Development Program for 3,900+ trees and growing.
- Optimized “SMART” Irrigation Control Center.
- Financial management of NPE.
- Efficient response to customer/stakeholder complaints.
- Review of development plans impacting landscapes and urban forestry.
- Request For Proposals (RFP) – solicitations for new landscaping service providers.
- Interdepartmental and inter-agency coordination.
- Consultant Management.
- Project management.

Guest Experiences - Park Greenscapes & Bayscapes

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,945,176	\$ 2,425,102	\$ 2,329,500	\$ (95,602)	(3.9)%
Non-Personnel Expense	773,783	810,200	834,500	24,300	3.0 %
Total Direct Expense	\$ 2,718,959	\$ 3,235,302	\$ 3,164,000	\$ (71,302)	(2.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	187,166	160,000	120,000	(40,000)	(25.0)%
TOTAL DEPARTMENTAL EXPENSE	\$ 2,906,125	\$ 3,395,302	\$ 3,284,000	\$ (111,302)	(3.3)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Regular Salaries & Wages	\$ 1,189,157	\$ 1,420,702	\$ 1,395,700	\$ (25,002)	(1.8)%
Overtime	37,876	—	—	—	N/A
Burden	718,143	1,004,400	933,800	(70,600)	(7.0)%
TOTAL PERSONNEL EXPENSE	\$ 1,945,176	\$ 2,425,102	\$ 2,329,500	\$ (95,602)	(3.9)%

Guest Experiences - Park Greenscapes & Bayscapes

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Landscape Supervisor	1	1	1
Landscape Technician II	15	15	15
Lead Landscape Technician	3	3	3
Manager, Operations & Maintenance	1	1	1
Small Engine Mechanic	1	1	0
TOTAL	21	21	20

FY 2026-2025 Changes:

Transfer out 1 Small Engine Mechanic to General Services

Guest Experiences - Park Greenscapes & Bayscapes

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2026
Mid To Heavy Duty Electric Vehicle ⁽¹⁾	1	\$ 120,000
TOTAL EQUIPMENT OUTLAY	1	\$ 120,000

Notes:

⁽¹⁾ Funded by Environmental Fund

Guest Experiences - Park Greenscapes & Bayscapes

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 800		\$ 800		
Total:	\$ 800	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
610120 Memberships & Dues						
Total:	\$ 319	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training COMPREHENSIVE DEPT TRAINING PROG		\$ 3,000		\$ 5,000		
Total:	\$ 1,029	\$ 3,000	\$ 3,000	\$ 5,000	\$ 2,000	66.7 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 5,000		\$ 5,200		
Total:	\$ 4,615	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200	4.0 %
615110 Travel TRAVEL		\$ —		\$ 1,000		
Total:	\$ 2,076	\$ —	\$ —	\$ 1,000	\$ 1,000	N/A
630120 Equipment Rental/Leasing EQUIPMENT RENTAL/LEASING		\$ 10,000		\$ 5,000		
Total:	\$ 4,255	\$ 10,000	\$ 10,000	\$ 5,000	\$ (5,000)	(50.0)%
630130 Office & Operating Supplies SUPPLIES TWIC-TRANSPORTATION WORKER ID		\$ 2,600 400		\$ 4,100 400		
Total:	\$ 4,469	\$ 3,000	\$ 3,000	\$ 4,500	\$ 1,500	50.0 %
630150 Safety Equipment & Supplies SAFETY SHOES SAFETY SUPPLIES & EQUIPMENT		\$ 5,000 5,000		\$ 5,000 20,000		
Total:	\$ 22,815	\$ 10,000	\$ 10,000	\$ 25,000	\$ 15,000	150.0 %
630160 Small Tools SMALL TOOLS		\$ 10,000		\$ 10,000		
Total:	\$ 24,177	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	0.0 %
630200 Uniforms UNIFORM SERVICE		\$ 12,000		\$ 12,000		
Total:	\$ 11,530	\$ 12,000	\$ 12,000	\$ 12,000	\$ —	0.0 %
650100 Facilities Maintenance - Supplies LANDSCAPE, LAWNS, SHRUBS, PLANTERS		\$ 100,000		\$ 115,000		
Total:	\$ 226,010	\$ 100,000	\$ 100,000	\$ 115,000	\$ 15,000	15.0 %

Guest Experiences - Park Greenscapes & Bayscapes
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
650110 Facilities Maintenance - Outside Services						
CONTRACTED LANDSCAPING SERVICES	\$ 180,000			\$ 180,000		
RUOCCO PARK MAINTENANCE	36,000			36,000		
SWEETWATER BIKE PATH	85,000			90,000		
Total:	\$ 311,380	\$ 301,000	\$ 301,000	\$ 306,000	\$ 5,000	1.7 %
650120 Equipment Maintenance - Supplies						
Total:	\$ 810	\$ —	\$ —	\$ —	\$ —	N/A
650130 Equipment Maintenance-Outside Services						
Total:	\$ 351	\$ —	\$ —	\$ —	\$ —	N/A
650131 As-Needed Maintenance						
CONTRACTED LANDSCAPING SERVICES	\$ 152,100			\$ 140,000		
MISC SMALL OUTSIDE SERVICES	3,300			5,000		
TREE TRIMMING	150,000			150,000		
URBAN FORESTRY MANAGEMENT	50,000			50,000		
Total:	\$ 159,146	\$ 355,400	\$ 355,400	\$ 345,000	\$ (10,400)	(2.9)%
TOTAL NON-PERSONNEL EXPENSE	\$ 773,783	\$ 810,200	\$ 810,200	\$ 834,500	\$ 24,300	3.0 %

Guest Experiences - Parking

MISSION

To develop, manage, and grow the District's parking assets to their highest and best use based on market rates and demand within the District's planning and regulatory framework.

VISION

Creating America's finest waterfront with public-accessible parking options supported with current technology for a fair value to visitors, tenants, their employees and customers.

KEY SERVICES PROVIDED

- Parking asset and operations management
- Assisting with mobility & transportation programs in conjunction with Planning Department
- Contract and Tideland Use and Occupancy Permits (TUOP) negotiations, administration, obligation monitoring and enforcement of Real Estate documents, including Right of Entry License Agreements (ROELA), Right of Entry (ROE), Easements, and Leases.
- Tenant and contractor relationship management.
- Parking asset inspections and improvement planning.
- Special event coordination for parking, notifications for road closures, etc.
- Cruise Parking coordination.
- Parking financial management.
- Citation and parking coordination with Harbor Police and Community Service Officer's team.
- Feasibility studies for new parking assets and programs.
- Customer service for the public and visitors to Tideland's parking & citations & cruise parking.
 - 50 phone calls/month; 40 emails/month; walk-ins for citations.
- Request For Proposals (RFP) – solicitations for new operators.
- Interdepartmental and inter-agency coordination.
- Consultant Management.
- Marketing of available parking locations.
- Project management, including paving, San Diego Association of Governments (SANDAG), pier projects, boat launch and parks.
- Tenant redevelopment proposal review & planning.
- Assistance with current Baywide Signage Program for parking & mobility regulatory signs.
- Parking legislation review and coordination with Government Relations.

Guest Experiences - Parking

- Oversized Vehicle program management.
- Placard program for employees, consultants and tenants.
- Event and parking waiver requests.

Guest Experiences - Parking

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,147,261	\$ 1,358,697	\$ 1,424,800	\$ 66,103	4.9 %
Non-Personnel Expense	4,348,061	4,424,600	4,567,600	143,000	3.2 %
Total Direct Expense	\$ 5,495,322	\$ 5,783,297	\$ 5,992,400	\$ 209,103	3.6 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 5,495,322	\$ 5,783,297	\$ 5,992,400	\$ 209,103	3.6 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 666,280	\$ 775,297	\$ 798,000	\$ 22,703	2.9 %
Overtime	2,596	—	—	—	N/A
Burden	478,385	583,400	626,800	43,400	7.4 %
TOTAL PERSONNEL EXPENSE	\$ 1,147,261	\$ 1,358,697	\$ 1,424,800	\$ 66,103	4.9 %

Guest Experiences - Parking

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Asset Manager	1	1	1
Director, Guest Experiences	1	1	1
Parking Manager	1	1	1
Parking Meter Repair/Collector	2	2	2
Project Manager	1	1	1
Staff Assistant I	1	1	1
TOTAL	7	7	7

Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 300		
Total:	\$ 300	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610120 Memberships & Dues CA PARKING ASSOCIATION INTERNATIONAL INSTITUTE		\$ 100 200		\$ 100 200		
Total:	\$ 429	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610140 Seminars & Training COURSES & SEMINARS PARKING CONFERENCE		\$ 500 2,500		\$ 700 5,000		
Total:	\$ 1,398	\$ 3,000	\$ 3,000	\$ 5,700	\$ 2,700	90.0 %
615100 Mileage Reimbursement MILEAGE & PARKING		\$ 1,200		\$ 1,200		
Total:	\$ 5,090	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
615110 Travel						
Total:	\$ 2,595	\$ —	\$ —	\$ —	\$ —	N/A
620100 Services - Professional & Other AS-NEEDED REVIEW/CONSULTANT		\$ 100,000		\$ 100,000		
Total:	\$ 68,282	\$ 100,000	\$ 100,000	\$ 100,000	\$ —	0.0 %
620125 Services - Security						
Total:	\$ 225	\$ —		\$ —	\$ —	N/A
620135 Citation - County & Admin Fees CITATION - COUNTY & ADMIN FEES		\$ 300,000		\$ 300,000		
Total:	\$ 291,114	\$ 300,000	\$ 300,000	\$ 300,000	\$ —	0.0 %
630110 Equipment & Systems CSO LIC PLATE RECOGNITION SUBSCRIPTION HANDHELD TICKET WRITERS & SUPPLIES		\$ 30,500 5,500		\$ 30,500 5,500		
Total:	\$ 30,000	\$ 36,000	\$ 36,000	\$ 36,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 1,000		\$ 1,900		
Total:	\$ 2,990	\$ 1,000	\$ 1,000	\$ 1,900	\$ 900	90.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 830	\$ 200	\$ 200	\$ 200	\$ —	0.0 %

Guest Experiences - Parking

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 400	\$ 400		\$ 400		
Total:	\$ 450	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630160 Small Tools						
SMALL TOOLS	\$ 400			\$ 600		
Total:	\$ —	\$ 400	\$ 400	\$ 600	\$ 200	50.0 %
630180 Parking Meter Supplies						
PARKING METER SUPPLIES	\$ 11,800			\$ 25,000		
Total:	\$ 6,549	\$ 11,800	\$ 11,800	\$ 25,000	\$ 13,200	111.9 %
630200 Uniforms						
UNIFORM SERVICE	\$ 700			\$ 700		
Total:	\$ 813	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
640100 Space Rental						
I.B. PARKING LOT AMORTIZATION	\$ 7,700			\$ —		
PARKING LEASE - 3275 PAC HWY	127,200			127,200		
PARKING LEASE - 3405 PAC HWY	40,800			40,800		
Total:	\$ 147,393	\$ 175,700	\$ 175,700	\$ 168,000	\$ (7,700)	(4.4) %
640150 Facility Management Services						
B STREET PIER	\$ 46,100			\$ 144,400		
BAYFRONT PARKING GARAGE	1,212,000			1,272,200		
CONVENTION CENTER PARKING	1,567,600			1,647,200		
CONVENTION CTR GARAGE	40,400			40,400		
NAVY PIER LOT	300,400			176,000		
PARKING METER MANAGEMENT	112,700			85,000		
Total:	\$ 3,179,183	\$ 3,279,200	\$ 3,279,200	\$ 3,365,200	\$ 86,000	2.6 %
650100 Facilities Maintenance - Supplies						
PARKING SIGNS	\$ 32,700			\$ 40,000		
Total:	\$ 43,244	\$ 32,700	\$ 32,700	\$ 40,000	\$ 7,300	22.3 %
650130 Equipment Maintenance - Outside Services						
CITATION HANDHELDS	\$ 3,200			\$ 3,400		
CONV CTR GARAGE MAINT	16,500			50,000		
Total:	\$ 2,520	\$ 19,700	\$ 19,700	\$ 53,400	\$ 33,700	171.1 %
650131 As - Needed Maintenance						
Total:	\$ 31,352	\$ —	\$ —	\$ —	\$ —	N/A

Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660105 Marketing/Outreach						
Total:	\$ 225	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
Total:	\$ 60	\$ —	\$ —	\$ —	\$ —	N/A
670105 Bank & Credit Card Fees						
B STREET PIER CREDIT CARD FEES		\$ 10,100		\$ 36,100		
BAYFRONT PARKING GARAGE CC FEES		71,700		66,600		
CONVENTION CTR PARKING CREDIT CARD		127,700		127,400		
CREDIT CARD FEES FOR SMART METERS		202,000		136,200		
MISC CREDIT CARD FEES		—		10,000		
NAVY PIER LOT CREDIT CARD FEES		50,500		58,400		
PASSPORT LABS		—		34,000		
Total:	\$ 533,021	\$ 462,000	\$ 462,000	\$ 468,700	\$ 6,700	1.5 %
TOTAL NON-PERSONNEL EXPENSE	\$ 4,348,061	\$ 4,424,600	\$ 4,424,600	\$ 4,567,600	\$ 143,000	3.2 %

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Harbor Police Department

MISSION

In partnership with our community, we strive to provide the highest levels of policing, maritime firefighting, aviation security and public safety services.

VISION

To protect and serve with excellence through proactive policing, community engagement and serving with honor, professionalism, and dedication.

KEY SERVICES PROVIDED

- Law enforcement, maritime security of San Diego Bay and Aviation Security for the San Diego International Airport.
- Maritime Firefighting Services.
- Community Policing Unit – to include parking enforcement services, vending enforcement, and special event traffic services.
- Homeless out-reach services and coordination with People Assisting the Homeless (PATH).
- Investigations and intelligence services.
- Psychological Emergency Response Team (PERT).
- Communications/ police dispatch services to include 9-1-1 dispatch services.
- Police Records Services.
- Explosives Detection K-9.
- Regional Dive Team.
- Maritime Tactical Team (SWAT).
- Participation in Federal Law Enforcement Task forces (NTF, JTTF, MTF).
- Peer Support / Crisis Intervention (Chaplains, Therapists, Support K-9).
- Drone Team.
- Contracted police services for events.
- Community engagement Programs.

Harbor Police Department

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 41,660,882	\$ 47,652,397	\$ 49,296,900	\$ 1,644,503	3.5 %
Non-Personnel Expense	4,127,712	4,164,200	4,416,800	252,600	6.1 %
Total Direct Expense	\$ 45,788,594	\$ 51,816,597	\$ 53,713,700	\$ 1,897,103	3.7 %
Less: Capitalized Expense	(30,116)	—	(37,100)	(37,100)	N/A
Equipment Outlay	1,382,544	6,681,500	3,875,100	(2,806,400)	(42.0)%
TOTAL DEPARTMENTAL EXPENSE	\$ 47,141,022	\$ 58,498,097	\$ 57,551,700	\$ (946,397)	(1.6)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 21,134,982	\$ 24,083,597	\$ 24,653,400	\$ 569,803	2.4 %
Overtime	4,229,237	3,640,400	4,200,000	559,600	15.4 %
Burden	16,296,664	19,928,400	20,443,500	515,100	2.6 %
TOTAL PERSONNEL EXPENSE	\$ 41,660,882	\$ 47,652,397	\$ 49,296,900	\$ 1,644,503	3.5 %

Harbor Police Department

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	1	1	1
Assistant Chief of Harbor Police	1	1	1
Assistant to Vice President	1	1	1
Civil Unit Manager	1	1	1
Community Service Officer	7	7	7
Community Service Officer Supervisor	1	1	1
Crime Intelligence Analyst	1	1	1
Facility Security Officer	1	1	0
Harbor Police Captain	2	2	2
Harbor Police Corporal	17	17	17
Harbor Police Lieutenant	6	6	6
Harbor Police Officer	98	99	99
Harbor Police Sergeant	16	16	16
Homeland Security Program Manager	1	1	0
IT Project Manager	1	1	1
Lead Community Service Officer	1	1	1
Lead Public Safety Dispatcher	4	4	4
Office Assistant (Classified)	1	1	1
Police Records Assistant	3	3	3
Police Records Supervisor	1	1	1
Port Security Manager	1	1	0
Public Safety Dispatch Supervisor	2	2	2
Public Safety Dispatcher	8	8	8
Senior Police Records Asst	1	1	1
Senior Systems Administrator	1	1	1
Staff Assistant II	3	3	2
VP, Public Safety/Chief of Harbor Police	1	1	1
TOTAL	182	183	179

FY 2026-2025 Changes:

Transfer out 1 Facility Security Officer to Homeland Security
 Transfer out 1 Homeland Security Program Manager to Homeland Security
 Transfer out 1 Port Security Manager to Homeland Security
 Transfer out 1 Staff Assistant II to Homeland Security

Harbor Police Department

LIMITED POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Police Backgrounds Investigator	1	1	1
Public Safety Dispatcher	1	1	1
TOTAL	2	2	2

Harbor Police Department

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2026
Fire Boats ⁽¹⁾	3	\$ 2,519,200
Full Size K9 SUV	1	66,300
K9 Vehicle Upfitting	1	35,600
Marine Firefighting Training Simulator ⁽¹⁾	1	1,100,000
RCS Police Radios	20	154,000
TOTAL EQUIPMENT OUTLAY	26	\$ 3,875,100

Notes:

⁽¹⁾ Partially grant funded

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals						
LEGAL MANUALS		\$ 3,300		\$ 3,300		
PROFESSIONAL DEVELOPMENT BOOKS		500		500		
STATE & FEDERAL CODE		3,000		3,000		
Total:	\$ 2,625	\$ 6,800	\$ 6,800	\$ 6,800	\$ —	0.0 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 7,400		\$ 7,300		
Total:	\$ 7,432	\$ 7,400	\$ 7,400	\$ 7,300	\$ (100)	(1.4)%
610120 Memberships & Dues						
MEMBERSHIPS & DUES		\$ 5,000		\$ 6,000		
Total:	\$ 3,912	\$ 5,000	\$ 5,000	\$ 6,000	\$ 1,000	20.0 %
610140 Seminars & Training						
ACADEMY (ENTRY LEVEL OFFICER)		\$ 20,000		\$ 25,000		
CLERICAL SUPPORT TRAINING		5,000		6,000		
DISPATCH TRAINING COURSES		5,500		5,500		
DIVE TRAINING		12,000		12,000		
FIRE TRAINING		20,000		10,000		
LEXIPOL DAILY TRAINING BULLETINS		20,000		22,000		
POOL USE FEES (DIVE TEAM)		15,000		15,000		
RANGE USE FEES		15,000		38,000		
SEMINARS AND TRAINING		62,500		87,000		
WELLNESS TEAM TRAINING		—		2,800		
Total:	\$ 130,440	\$ 175,000	\$ 175,000	\$ 223,300	\$ 48,300	27.6 %
610150 Tuition Reimbursement						
Total:	\$ 15,213	\$ —	\$ —	\$ —	\$ —	N/A
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 18,000		\$ 18,000		
Total:	\$ 17,670	\$ 18,000	\$ 18,000	\$ 18,000	\$ —	0.0 %
615110 Travel						
COMMAND STAFF TRAVEL		\$ 10,000		\$ 15,000		
DISPATCH TRAINING COURSES		1,500		1,500		
TRAINING RELATED TRAVEL		108,500		110,000		
Total:	\$ 117,847	\$ 120,000	\$ 120,000	\$ 126,500	\$ 6,500	5.4 %
620100 Services - Professional & Other						
BACKGROUND CHECKS		\$ 89,200		\$ 130,000		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
BODY CAMERAS SOFTWARE, DATA STORAGE		388,000		662,900		
COMPUTER SVCS-SUN, ARJIS, ETC		187,600		186,800		
DIVE PHYSICALS		12,300		12,300		
FINGERPRINT CHECKS-EMPLOYMENT		9,000		9,000		
HEARING CONSERVATION		3,200		3,200		
HOMELESS OUTREACH SERVICES		—		234,900		
MEDICAL EXAMS (SART)		6,000		6,000		
PROFESSIONAL SERVICES		56,500		54,500		
RECRUITING		20,000		42,300		
RESPIRATOR PHYSICALS		23,300		23,300		
SHERIFF'S DEPT. PROPERTY RETEN		10,000		10,000		
VESSEL TOWING SERVICES		30,000		30,000		
VETERINARIAN SERVICES		10,000		10,000		
VIGILANT FIXED ALPR SERVICE		11,200		29,700		
Total:	\$ 1,135,299	\$ 856,300	\$ 1,138,800	\$ 1,444,900	\$ 306,100	26.9 %
630110 Equipment & Systems						
AEDS		\$ 2,500		\$ 2,500		
CANINE KENNELS		4,400		1,000		
COMPUTER HARDWARE		25,000		25,000		
CSO EQUIPMENT		—		10,700		
DISPATCH EQUIPMENT		5,000		5,000		
DIVE TEAM EQUIPMENT		40,800		44,100		
DRONE TEAM EQUIPMENT		8,100		2,500		
FURNITURE		12,000		12,000		
MARTAC EQUIPMENT - MISC		48,200		16,200		
OFFICE EQUIPMENT		5,000		5,000		
PEER SUPPORT		400		400		
POLICE EQUIPMENT		53,300		55,600		
POWER SOURCES (BATTERIES, UPS)		3,000		3,000		
SOFTWARE		2,100		2,600		
VESSELS/FIRE		20,800		21,400		
Total:	\$ 262,334	\$ 230,600	\$ 230,600	\$ 207,000	\$ (23,600)	(10.2)%
630120 Equipment Rental/Leasing						
JULY 4TH EQUIPMENT		\$ 13,500		\$ 17,300		
STORAGE CONTAINERS		3,900		3,900		
TRAILERS		23,000		23,000		
WONDERFRONT EQUIPMENT		10,000		10,000		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
XEROX EQUIPMENT LEASE		25,000		25,000		
Total:	\$ 71,292	\$ 75,400	\$ 75,400	\$ 79,200	\$ 3,800	5.0 %
630130 Office & Operating Supplies						
OFFICE SUPPLIES	\$ 11,000			\$ 11,000		
OPERATING SUPPLIES	50,000			50,000		
PRINTING	7,000			7,000		
Total:	\$ 82,170	\$ 68,000	\$ 68,000	\$ 68,000	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE & SHIPPING	\$ 7,000			\$ 7,000		
Total:	\$ 7,155	\$ 7,000	\$ 7,000	\$ 7,000	\$ —	0.0 %
630150 Safety Equipment & Supplies						
AMMUNITION - .223	\$ 39,800			\$ 27,400		
AMMUNITION - .45 AND 9MM	32,900			22,800		
AMMUNITION - 12 GA. BUCKSHOT	5,400			6,500		
AMMUNITION - LESS LETHAL	8,900			12,100		
AMMUNITION - TACTICAL	—			15,100		
BIKE HELMETS	1,000			1,000		
CSO SAFETY EQUIPMENT	2,600			3,400		
FIRE TURNOUT GEAR	118,200			122,800		
FIRST AID SUPPLIES	10,000			10,000		
GAS MASKS	63,700			—		
PERSONAL PROTECTIVE EQUIPMENT	10,000			10,000		
PROTECTIVE VESTS	50,000			50,000		
RAIN GEAR	3,000			3,000		
RED DOT RIFLE OPTICS (AIMPOINT/MAGP)	16,900			10,500		
SAFETY SHOES (PER MOU)	400			400		
TASER EQUIPMENT & REPLACEMENT	37,800			—		
WEAPONS/PARTS	17,800			25,800		
Total:	\$ 329,899	\$ 418,400	\$ 418,400	320,800	\$ (97,600)	(23.3)%
630200 Uniforms						
ACADEMY UNIFORMS	\$ 14,000			\$ 14,000		
BADGES, PINS, PATCHES	10,000			13,000		
REPLACE DAMAGED UNIFORM ITEMS	1,000			1,000		
UNIFORM FOR RSVPS	1,000			—		
UNIFORM SHIRTS FOR ADMIN EMPLOYEES	—			1,500		
UNIFORM SHIRTS FOR RECORDS	1,500			—		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
UNIFORMS - COMMUNITY SERV OFFICERS		12,000		12,000		
UNIFORMS - DISPATCH (PER MOU)		6,000		6,000		
UNIFORMS - SWORN (PER MOU)		213,000		213,000		
UNIFORMS FOR HONOR GUARD		5,200		5,200		
Total:	\$ 263,732	\$ 263,700	\$ 263,700	\$ 265,700	\$ 2,000	0.8 %
640100 Space Rental						
SPACE RENTAL		\$ 714,000		\$ 766,000		
Total:	\$ 707,780	\$ 714,000	\$ 714,000	\$ 766,000	\$ 52,000	7.3 %
640110 Telephone & Communications						
CDPD LINES (WIRELESS CONNECT)		\$ 35,000		\$ 35,000		
CELLULAR SERVICE		24,000		24,000		
DIRECTV MONTHLY SERVICE		4,000		7,000		
RCS RADIO FEES		251,600		251,600		
TELEPHONE EQUIPMENT		5,000		5,000		
TELEPHONE SERVICE		90,000		100,000		
Total:	\$ 441,611	\$ 409,600	\$ 409,600	\$ 422,600	\$ 13,000	3.2 %
650130 Equipment Maintenance - Outside Services						
DIVE TEAM EQUIPMENT		\$ 16,000		\$ 16,000		
FIRE EQUIPMENT		24,700		24,700		
GEN EQPT MAINTENANCE		29,100		25,500		
MAINTENANCE CONTRACTS & EQUIP		40,000		64,000		
Total:	\$ 81,423	\$ 109,800	\$ 109,800	\$ 130,200	\$ 20,400	18.6 %
650140 Software Maintenance						
CELLEBRITE		\$ 6,300		\$ 7,500		
CRADLEPOINT LICENSES		3,700		—		
DISPATCH PACKET CLUSTER LICENSE		54,000		54,000		
IDICORE		—		2,000		
LEADSONLINE		16,800		16,800		
LEFTA SOFTWARE		2,100		2,100		
LOGISYS CONTRACT		61,700		34,000		
NETMOTION		10,000		10,000		
NETRMS ANNUAL FEES		3,200		3,200		
VERITONE REDACT		5,000		—		
Total:	\$ 140,989	\$ 162,800	\$ 162,800	\$ 129,600	\$ (33,200)	(20.4)%
660100 Advertising						
ADVERTISING		\$ 14,000		\$ 23,700		

Harbor Police Department

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 24,633	\$ 14,000	\$ 14,000	\$ 23,700	\$ 9,700	69.3 %
660110 Promotional Services						
PROMO SERVICES, GENERAL		\$ 5,500		\$ 10,000		
Total:	\$ 5,455	\$ 5,500	\$ 5,500	\$ 10,000	\$ 4,500	81.8 %
660120 Promotional Materials						
PROMOTIONAL & RECRUITING SUPPLIES		\$ 2,500		\$ 4,000		
Total:	\$ 8,236	\$ 2,500	\$ 2,500	\$ 4,000	\$ 1,500	60.0 %
660136 Grant Funded Expenditures						
EMERGENCY MANAGEMENT PROGRAM		\$ 112,500		\$ —		
EQUIPMENT - SHSGP		21,000		—		
FUEL-OPERATION STONEGARDEN		32,400		23,600		
REGIONAL TRAINING - UASI		12,600		53,600		
SHSGP-FY23 PROTECTIVE MASK		—		22,300		
SMALL EQUIPMENT - UASI		6,400		—		
VESSEL MAINTENANCE (STONEGARDEN)		17,000		40,700		
VESSEL TOWING SERVICES (GRANT FUNDED)		10,000		10,000		
Total:	\$ 188,252	\$ 211,900	\$ 211,900	\$ 150,200	\$ (61,700)	(29.1)%
680100 Seized Asset/Forfeitures - Harbor Police						
Total:	\$ 82,312	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 4,127,712	\$ 3,881,700	\$ 4,164,200	\$ 4,416,800	\$ 252,600	6.1 %

Homeland Security

MISSION

To provide the highest quality of public service through crime prevention, homeland security, and ensuring quality of life for our communities.

VISION

Dedicated to the protection of our Port, waterfront and surrounding critical infrastructure while fostering resilient partnerships with local state and federal agencies through strategic planning, vigilance and relentless commitment to public safety

KEY SERVICES PROVIDED

- Port emergency management, plan development, training and exercises.
- Port emergency incident response and critical communications management.
- Security and emergency management coordination across all Port departments.
- Enhanced security measures for marine terminal operations in support of Port tenants and key military partners.
- Facility Security Plan and access control for regulated terminals.
- Security and emergency management grants project identification, application and project administration.
- Conduct continuous risk and threat assessments of Port critical infrastructure.

Homeland Security

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ 911,100	\$ 911,100	N/A
Non-Personnel Expense	—	—	716,900	716,900	N/A
Total Direct Expense	\$ —	\$ —	\$ 1,628,000	\$ 1,628,000	N/A
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ —	\$ 1,628,000	\$ 1,628,000	N/A

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ —	\$ —	\$ 587,900	\$ 587,900	N/A
Overtime	—	—	—	—	N/A
Burden	—	—	323,200	323,200	N/A
TOTAL PERSONNEL EXPENSE	\$ —	\$ —	\$ 911,100	\$ 911,100	N/A

Homeland Security

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Emergency Management Coordinator	0	0	1
Facility Security Officer	0	0	1
Homeland Security Program Manager	0	0	1
Port Security Manager	0	0	1
Staff Assistant II	0	0	1
TOTAL	0	0	5

FY 2026-2025 Changes:

Add 1 Emergency Management Coordinator

Transfer in 1 Facility Security Officer from Harbor Police Department

Transfer in 1 Homeland Security Program Manager from Harbor Police Department

Transfer in 1 Port Security Manager from Harbor Police Department

Transfer in 1 Staff Assistant II from Harbor Police Department

Homeland Security

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION	\$ —	\$ —	\$ —	\$ 200		
Total:	\$ —	\$ —	\$ —	\$ 200	\$ 200	N/A
610140 Seminars & Training SEMINARS AND TRAINING	\$ —	\$ —	\$ —	\$ 10,000		
Total:	\$ —	\$ —	\$ —	\$ 10,000	\$ 10,000	N/A
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT	\$ —	\$ —	\$ —	\$ 500		
Total:	\$ —	\$ —	\$ —	\$ 500	\$ 500	N/A
615110 Travel TRAVEL	\$ —	\$ —	\$ —	\$ 10,000		
Total:	\$ —	\$ —	\$ —	\$ 10,000	\$ 10,000	N/A
620100 Services - Professional & Other ADMIN BLDG SECURITY ENHANCEMENTS EMERGENCY MANAGEMENT PROGRAM PORT SUMMIT SEMINAR SWEETWATER PARK SECURITY	\$ — — — —	\$ — — — —	\$ — — — —	\$ 308,100 150,000 100,000 100,000		
Total:	\$ —	\$ —	\$ —	\$ 658,100	\$ 658,100	N/A
630120 Equipment Rental/Leasing ANTI VEHICLE BARRICADES	\$ —	\$ —	\$ —	\$ 30,000		
Total:	\$ —	\$ —	\$ —	\$ 30,000	\$ 30,000	N/A
640110 Telephone & Communications SATELLITE PHONE SERVICE	\$ —	\$ —	\$ —	\$ 8,100		
Total:	\$ —	\$ —	\$ —	\$ 8,100	\$ 8,100	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ —	\$ —	\$ —	\$ 716,900	\$ 716,900	N/A

Human Resources

MISSION

To attract, develop, and retain top talent by fostering a supportive environment where all employees can thrive and make meaningful contributions.

VISION

Our Human Resources department is dedicated to creating an inclusive and equitable workplace where every individual feels valued and empowered to contribute their best. We strive to build a culture of belonging by promoting diversity, ensuring fair and unbiased practices, and supporting continuous learning and growth.

KEY SERVICES PROVIDED

Department Priorities

- The Human Resources department priorities will align with our Functional Areas.
- People, Culture, and Professional Development: Proactively develop, enhance, and invest in Human Resources services and strategies to attract, develop and retain a diverse, inclusive and highly talented workforce to accomplish the mission of the District.
- Human Resources Continuous Improvement: Model Human Resources agility through innovation, technology, and process re-engineering and continuous improvement in delivering effective and efficient strategic and consultive people services.
- Human Resources Metrics + Workforce Analytics: Measure our success by analyzing, monitoring, and evaluating the effectiveness of our people services and programs through metrics and workforce analysis.
- Human Resources Strategy and Operational Administration: Consistently demonstrate Human Resources strategic and operational excellence to position the District as a recognized leader in Human Resources practices and social justice efforts in the San Diego region.

Functional Areas

Recruitment and Selection

- Recruitment and Selection; Onboarding and Off boarding; Career Fairs/Outreach; Intern Program; and Labor Market Data Demographics, Metrics and Analytics.

Employee and Labor Relations

- Answering Questions; Regulatory Guidance and Interpretation; Coaching and Counseling; Investigations, Inquiries and Fact Findings; Employee Events; Conflict Resolution; Progressive Discipline; Skelly Process; Personnel Advisory Board; Developing Management Response to Bargaining Unit Concerns; Negotiating Collective Bargaining Agreements; Grievances; Labor Management Committee; and Rendering Interpretations of Labor Contract Issues.

Benefits, Leaves and Wellness

- Benefits Administration, Education and Contracts; Crisis Intervention; Post-Accident Drug Testing; Health Benefits Committee; Leave Administration (FMLA/CFRA/PDL, Special Leave, Military Leave, Administrative Leave, Compulsory Leave); Physicals; Retiree Healthcare (Including HRA Plan); Retirement Plans; Benefit Surveys; Wellness Center and Programs (Classes, Flu Shots, Onsite Counseling, etc.); Wellness Reimbursement Program; COBRA; Tuition Reimbursement; 457/401(a) Investment Committee; and GASB 45 (Other Post-Employment Benefits Actuarial Analysis).
- Accessibility Advisory Committee Co-Chair; ADA accommodations and Inquiries; and ADA Grievances.

Human Resources

Classification and Compensation Services

- Maintenance of the Classification Specifications (Job Descriptions); Position Control for the District Personnel Budget; Maintenance of the Compensation Structures; Evaluates Competitive Pay Practices; Staff Administers all Compensation Directives and Programs Relating to Pay, Including Salary Administration and Surveys; Creates and Analyzes Reports to Ensure Equity and Makes Recommendations to Prevent Compaction and Compression Issues; Desk Audits (Job Analysis) and Maintenance of the Salary Ordinance and Classification Directory.

Administration, Recordkeeping and Compliance

- Respond to In-Person Inquiries, Emails and Phone Calls; ID Badges (Employees, Consultants, Contractors, Retired Police Officers); Employment Verifications: Port Alert Data Entry; Personnel File Management; Telecommuting, Personnel Rules and Regulations, Administrative Procedures; Board Appointee Agreements; Regulatory Compliance; Unemployment (EDD) Insurance Administration; Subpoena Response; and Performance Management (Evaluations, Performance Improvement Plans, etc.).

Organizational and Learning Development

- New Hire Orientation; Employee Engagement Survey; Coaching Employees / Managers / Supervisors; LEAD Program; Workforce Planning; Management Training; Leadership Development; Regulatory Training; Retreats and Teambuilding; Organizational Review; Development and Delivery of Learning and Development Programs; Process Improvement and Organizational Effectiveness; Employee Recognition; and Employee Service Awards / Executive Leadership Group Awards.

Culture and Belonging

- Education and Training (Internally and Externally); Programming and Cultural Events; Employee Resource Groups; Outreach; High School Internships (Unpaid); Job Shadowing; and Workforce Development.

Human Resources

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 2,747,137	\$ 3,452,299	\$ 4,007,600	\$ 555,301	16.1 %
Non-Personnel Expense	4,959,814	5,692,800	6,290,700	597,900	10.5 %
Total Direct Expense	\$ 7,706,951	\$ 9,145,099	\$ 10,298,300	\$ 1,153,201	12.6 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 7,706,951	\$ 9,145,099	\$ 10,298,300	\$ 1,153,201	12.6 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 1,523,014	\$ 2,117,299	\$ 2,351,600	\$ 234,301	11.1 %
Overtime	3,974	—	—	—	N/A
Burden	1,220,149	1,335,000	1,656,000	321,000	24.0 %
TOTAL PERSONNEL EXPENSE	\$ 2,747,137	\$ 3,452,299	\$ 4,007,600	\$ 555,301	16.1 %

Human Resources

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Director, Human Resources	0	0	1
Director, People Services	1	1	0
Executive Assistant I	1	1	1
External Workforce Devt Coordinator	0	0	1
Human Resources Analyst	0	0	5
Human Resources Technician	0	0	4
Management Analyst	1	1	1
Manager, Human Resources	0	0	3
Manager, People Services	3	3	0
People Services Analyst	5	5	0
People Services Technician	4	4	0
SBE Program Coordinator	0	0	1
Senior Human Resources Analyst	0	0	3
Senior People Services Analyst	4	4	0
TOTAL	19	19	20

FY 2026-2025 Changes:

Add 1 External Workforce Devt Coordinator
 Add 1 SBE Program Coordinator
 Eliminate 1 Senior People Services Analyst
 Retitle 1 Director, People Services to Director, Human Resources
 Retitle 5 People Services Analyst to Human Resources Analyst
 Retitle 4 People Services Technician to Human Resources Technician
 Retitle 3 People Services Manager to Human Resources Manager
 Retitle 3 Senior People Services Analyst to Senior Human Resources Analyst

Human Resources

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610100 Awards - Service CERTIFICATES		\$ 800		\$ 800		
Total:	\$ 245	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
610110 Books & Periodicals HR - PUBLICATIONS		\$ 3,000		\$ 3,300		
Total:	\$ 6,375	\$ 3,000	\$ 3,000	\$ 3,300	\$ 300	10.0 %
610115 Employee Recognition DIST EMPLOYEE RECOGNITION HR - EMPLOYEE RECOGNITION		\$ 134,700 800		\$ 160,200 900		
Total:	\$ 8,472	\$ 135,500	\$ 135,500	\$ 161,100	\$ 25,600	18.9 %
610120 Memberships & Dues HR/EOM RELATED MEMBERSHIPS & DUES		\$ 1,200 10,700		\$ 7,700 3,600		
Total:	\$ 9,983	\$ 11,900	\$ 11,900	\$ 11,300	\$ (600)	(5.0)%
610125 Health and Wellness HEALTH & WELLNESS PROGRAMS PORT LIFE SERIES		\$ 10,000 10,000		\$ 13,000 10,000		
Total:	\$ 6,229	\$ 20,000	\$ 20,000	\$ 23,000	\$ 3,000	15.0 %
610130 Recruiting ASSESSMENT SERVICES RECRUITING		\$ 3,300 24,700		\$ 4,400 24,500		
Total:	\$ 16,414	\$ 28,000	\$ 28,000	\$ 28,900	\$ 900	3.2 %
610140 Seminars & Training HR - DISTRICT TRAINING SEMINARS & TRAINING		\$ 39,200 13,600		\$ 37,700 22,400		
Total:	\$ 106,020	\$ 52,800	\$ 52,800	\$ 60,100	\$ 7,300	13.8 %
610150 Tuition Reimbursement Program TUITION		\$ 58,900		\$ 61,000		
Total:	\$ 23,082	\$ 58,900	\$ 58,900	\$ 61,000	\$ 2,100	3.6 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,600		\$ 1,600		
Total:	\$ 4,903	\$ 1,600	\$ 1,600	\$ 1,600	\$ —	0.0 %
615110 Travel TRAVEL		\$ 14,000		\$ 15,700		

Human Resources

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 9,766	\$ 14,000	\$ 14,000	\$ 15,700	\$ 1,700	12.1 %
620100 Services - Professional & Other						
COMP STUDY		\$ 125,000		\$ —		
CONSULTANTS		156,000		130,000		
CONSULTANTS - DISTRICT		26,000		26,100		
CONSULTANTS - INVESTIGATIVE SERVICES		3,000		5,000		
CONSULTANTS - NEGOTIATIONS		5,000		185,000		
CONSULTANTS - RETIREMENT		10,000		10,000		
EXECUTIVE MEDICALS		30,000		50,000		
FIT FOR DUTY		—		20,000		
FLEX PLAN		17,800		20,000		
LEADERSHIP DEVELOPMENT/COACHING		160,100		162,000		
PAB HEARINGS		3,700		10,000		
PHYSICALS/TESTS		130,000		56,100		
PRE.EMPLOY. MEDS: GS (GRP II)		8,100		—		
RETURN TO WORK MEDICALS		6,400		10,000		
SOCIAL SECURITY ACT - CALPERS		2,000		1,000		
Total:	\$ 460,423	\$ 683,100	\$ 683,100	\$ 685,200	\$ 2,100	0.3 %
630120 Equipment Rental/Leasing						
EQUIPMENT RENTAL/LEASING		\$ 8,200		\$ 8,400		
Total:	\$ 1,952	\$ 8,200	\$ 8,200	\$ 8,400	\$ 200	2.4 %
630130 Office & Operating Supplies						
GENERAL OFFICE SUPPLIES		\$ 10,500		\$ 11,800		
Total:	\$ 10,736	\$ 10,500	\$ 10,500	\$ 11,800	\$ 1,300	12.4 %
630140 Postage & Shipping						
COURIER SERVICES		\$ 500		\$ 1,000		
OVERNIGHT SERVICES		—		1,200		
POSTAGE		3,700		2,000		
Total:	\$ 1,578	\$ 4,200	\$ 4,200	\$ 4,200	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY- ERGONOMICS EQUIP		\$ 2,500		\$ 2,600		
Total:	\$ 60	\$ 2,500	\$ 2,500	\$ 2,600	\$ 100	4.0 %
640100 Space Rental						
SPACE RENTAL		\$ 1,100		\$ 8,500		
Total:	\$ —	\$ 1,100	\$ 1,100	\$ 8,500	\$ 7,400	672.7 %

Human Resources

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
650140 Software Maintenance						
Total:	\$ 3,300	\$ —	\$ —	\$ —	\$ —	N/A
660100 Advertising						
ADVERTISEMENTS/MEDIA	\$ 9,000			\$ 40,000		
Total:	\$ 529	\$ 9,000	\$ 9,000	\$ 40,000	\$ 31,000	344.4 %
660110 Promotional Services						
EMPLOYEE EVENT(S)	\$ 20,000			\$ 20,600		
JOB FAIRS - OUTREACH INITIATIVE	3,000			3,000		
MISCELLANEOUS - DISTRICT	100			1,000		
RETIREMENT GIFTS/SENDOFF	9,600			6,000		
Total:	\$ 55,849	\$ 32,700	\$ 32,700	\$ 30,600	\$ (2,100)	(6.4) %
660120 Promotional Materials						
EXT AGENCY INTERVIEWS & MTGS	\$ 3,700			\$ —		
JOB FAIRS	5,500			10,000		
NEW HIRE ORIENTATION	3,300			5,000		
PROMOTIONAL MATERIALS	2,500			2,600		
Total:	\$ 4,148	\$ 15,000	\$ 15,000	\$ 17,600	\$ 2,600	17.3 %
670130 Permits/Certificates						
Total:	\$ 2,995	\$ —	\$ —	\$ —	\$ —	N/A
670150 Retiree Health Benefits (Paid)						
RETIREE HEALTH BENEFITS	\$ 4,300,000			\$ 4,815,000		
Total:	\$ 4,019,755	\$ 4,300,000	\$ 4,300,000	\$ 4,815,000	\$ 515,000	12.0 %
670155 Preservation of Benefits Plan (POB)						
PRESERVATION OF BENEFITS PLAN	\$ 300,000			\$ 300,000		
Total:	\$ 207,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 4,959,814	\$ 5,692,800	\$ 5,692,800	\$ 6,290,700	\$ 597,900	10.5 %

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Human Resources - Culture & Belonging

MISSION

At the Port of San Diego, we work on our culture of belonging every day to ensure everyone feels welcome. The Port values people with varied backgrounds, experiences, and perspectives. Embracing different representations is essential to innovation and the success of our organization and is why we recruit and retain motivated people with a wide array of knowledge, skills, and abilities. We do this by listening, learning, and engaging in meaningful conversations, and thoughtfully considering the needs of all the communities we serve both internally and externally. Qualified candidates appreciate varied viewpoints and enjoy working with others from different backgrounds and identities than their own.

VISION

Our Human Resources - Culture & Belonging Team is dedicated to creating an inclusive and equitable workplace where every individual feels valued and empowered to contribute their best. We strive to build a culture of belonging by promoting diversity, ensuring fair and unbiased practices, and supporting continuous learning and growth.

KEY SERVICES PROVIDED

- The Culture & Belonging Team's priorities will align with Human Resources Functional Areas.
- Culture & Belonging Council: a group of Port staff dedicated to cultivating an inclusive environment where our unique abilities, strengths and differences are valued and respected. The Council will focus on talent and recruitment, policies and procedures as well as promote inclusive growth.
- Business Resource Groups: a group of Port staff who will be advocates, business resources, and genuine connectors as a part of the strategic goals to implement a new culture into the Port.
- Workplace: Foster a culture of inclusion and belonging through continuous education and awareness programs.
- Workforce: Implement recruitment initiatives to attract, recruit and retain diverse talent that reflects the demographics of San Diego County.
- Community/Marketplace: Increase access to equitable contracting opportunities and decrease obstacles for underrepresented small businesses.

Human Resources - Culture & Belonging

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 440,043	\$ 554,198	\$ 556,300	\$ 2,102	0.4 %
Non-Personnel Expense	226,552	143,800	192,700	48,900	34.0 %
Total Direct Expense	\$ 666,596	\$ 697,998	\$ 749,000	\$ 51,002	7.3 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 666,596	\$ 697,998	\$ 749,000	\$ 51,002	7.3 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 317,941	\$ 419,198	\$ 357,400	\$ (61,798)	(14.7)%
Overtime	—	—	—	—	N/A
Burden	122,102	135,000	198,900	63,900	47.3 %
TOTAL PERSONNEL EXPENSE	\$ 440,043	\$ 554,198	\$ 556,300	\$ 2,102	0.4 %

Human Resources - Culture & Belonging

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Culture Analyst	0	0	1
DEI Analyst	1	1	0
DEI Business & Community Partner	1	1	0
Program Director	1	1	1
Senior Culture Analyst	0	0	1
Staff Assistant II	1	1	0
TOTAL	4	4	3

FY 2026-2025 Changes:

Retitle 1 DEI Analyst to Culture Analyst

Retitle 1 DEI Business & Community Partner to Senior Culture Analyst

Eliminate 1 Staff Assistant II

Human Resources - Culture & Belonging

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 100		
Total:	\$ —	\$ 200	\$ 200	\$ 100	\$ (100)	(50.0)%
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 6,000		\$ 8,400		
Total:	\$ 525	\$ 6,000	\$ 6,000	\$ 8,400	\$ 2,400	40.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 10,000		\$ 17,700		
Total:	\$ 42,685	\$ 10,000	\$ 10,000	\$ 17,700	\$ 7,700	77.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 1,000		
Total:	\$ 142	\$ 300	\$ 300	\$ 1,000	\$ 700	233.3 %
615110 Travel TRAVEL		\$ 3,300		\$ 7,800		
Total:	\$ 6,937	\$ 3,300	\$ 3,300	\$ 7,800	\$ 4,500	136.4 %
620100 Services - Professional & Other PROFESSIONAL SERVICES		\$ 81,000		\$ 82,000		
Total:	\$ 118,467	\$ 81,000	\$ 81,000	\$ 82,000	\$ 1,000	1.2 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 1,000		\$ 4,000		
Total:	\$ —	\$ 1,000	\$ 1,000	\$ 4,000	\$ 3,000	300.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 3,000		\$ 15,700		
Total:	\$ 4,050	\$ 3,000	\$ 3,000	\$ 15,700	\$ 12,700	423.3 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 39,000		\$ 56,000		
Total:	\$ 50,959	\$ 39,000	\$ 39,000	\$ 56,000	\$ 17,000	43.6 %
660120 Promotional Materials						
Total:	\$ 2,788	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 226,552	\$ 143,800	\$ 143,800	\$ 192,700	\$ 48,900	34.0 %

Information Security

MISSION

Safeguard the confidentiality, integrity, and availability of information systems. Enhance District operations and security through supporting and strengthening a resilient infrastructure, identity, and data assets and to foster a culture of security awareness for every individual, team, and partner agency.

VISION

Our vision is to partner with all District departments by applying technology solutions that evolves the District's role as a regional leader in cyber security, stewardship, and safety.

KEY SERVICES PROVIDED

- 24/7 monitoring of security posture.
- Alert management.
- Incident response.
- Data forensic.
- Threat hunting.
- Recovery and remediation.
- Security intelligence.
- Developing and implementing security policies.
- Application and vendor security assessment.
- Security awareness training.
- Security architecture.

Information Security

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 733,524	\$ 800,597	\$ 989,100	\$ 188,503	23.5 %
Non-Personnel Expense	25,689	22,200	22,900	700	3.2 %
Total Direct Expense	\$ 759,213	\$ 822,797	\$ 1,012,000	\$ 189,203	23.0 %
Less: Capitalized Expense	(444)	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 758,770	\$ 822,797	\$ 1,012,000	\$ 189,203	23.0 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 479,998	\$ 542,797	\$ 559,200	\$ 16,403	3.0 %
Overtime	—	—	—	—	N/A
Burden	253,527	257,800	429,900	172,100	66.8 %
TOTAL PERSONNEL EXPENSE	\$ 733,524	\$ 800,597	\$ 989,100	\$ 188,503	23.5 %

Information Security

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Chief Information Security Officer	1	1	1
Information Technology Security Analyst	2	2	2
IT Systems Engineer IV	1	1	1
TOTAL	4	4	4

Information Security
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 800		\$ 1,000		
Total:	\$ —	\$ 800	\$ 800	\$ 1,000	\$ 200	25.0 %
615100 Mileage Reimbursement MILEAGE AND PARKING		\$ 3,600		\$ 3,600		
Total:	\$ 5,426	\$ 3,600	\$ 3,600	\$ 3,600	\$ —	0.0 %
615110 Travel TRAVEL		\$ 1,000		\$ 1,100		
Total:	\$ 263	\$ 1,000	\$ 1,000	\$ 1,100	\$ 100	10.0 %
620100 Professional Services PROFESSIONAL SERVICES		\$ 5,000		\$ 5,200		
Total:	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200	4.0 %
630110 Equipment & Systems FIREWALL PROTECTION		\$ 11,000		\$ 11,000		
Total:	\$ —	\$ 11,000	\$ 11,000	\$ 11,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 300		\$ 500		
Total:	\$ —	\$ 300	\$ 300	\$ 500	\$ 200	66.7 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 100		\$ 100		
Total:	\$ —	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	(75.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 25,689	\$ 22,200	\$ 22,200	\$ 22,900	\$ 700	3.2 %

Information Technology

MISSION

Provide a secure, stable, high performing technology environment. Enhance District operations through administering and supporting solutions that add value to every team and team member and deliver on-time, on-budget results through collaborative, mission-relevant technology projects and business services.

VISION

In collaboration with all District departments, we will develop and deploy technology solutions that evolve the District's role as a leader in commerce, stewardship and safety.

KEY SERVICES PROVIDED

- **Enterprise Application Services** - The Information Technology (IT) Applications Services team supports over 125 business and specialty applications, expertly catering to the diverse needs of more than 20 different departments and units within the Port of San Diego, including Maritime Operations and the Harbor Police Department. The IT department ensures that each application is meticulously maintained and optimized, facilitating smooth and efficient operations across all systems. Regular maintenance, upgrades, and evaluations of applications enhance productivity but also ensure robust security and compliance, particularly crucial for the sensitive operations of our regulated terminals and public safety branch. By fostering a collaborative environment with the business and leveraging cutting-edge technology, the IT Department plays a pivotal role in driving the organization's success and operational excellence. Our application portfolio includes:
 - Enterprise ERP system supporting multiple shared services branches
 - Enterprise Content Management System
 - Customer Relationship Management Platform
 - Geographic Information System
 - Agenda Management System
 - Human Resources Information System
 - Learning Management System
 - Time, Attendance, Payroll System
 - Microsoft Application deployments including SharePoint, PowerBI, Power Automate
 - eSignature System
 - Maritime Terminal Operating System (2025)
 - And many department-focused applications
- **Enterprise Technology & Infrastructure Services** - The IT Enterprise Technology & Infrastructure Services team supports approximately 700 end users (staff, consultants, and temporary workers), located at 12 offices distributed throughout the San Diego waterfront, which are interconnected in a hub and spoke network topology using a redundant mix of leased and private lines. For business continuity of District technology services, IT employs a solution that conducts enterprise-wide data and file backups, with the ability to restore and recover data and application services. Approximately 300 District servers run on a variety of mainstream operating systems, including physical, virtual, and cloud platforms, which host District applications. In addition to the infrastructure listed above, the IT department also operates and maintains the following enterprise solutions and platforms:
 - End user computing devices and standard productivity software titles
 - Mobile cellular device services and support
 - Enterprise account management and directory services
 - Enterprise email and management
 - Enterprise voice, voicemail, and call routing services
 - Enterprise storage area network, storing approximately 250 Terabytes of data
 - Enterprise video archive storage, storing approximately 2.96 Petabytes of data
 - Enterprise network services connecting end-users and datacenter devices
 - Secure remote access application management
 - Enterprise security services including firewall protection
 - Enterprise access control, video surveillance, and analytics
 - Public safety technology including law enforcement records, RIPA, and 911 systems
 - 800MHz radio technology

Information Technology

- **Office of CIO & Strategic Services**

- **Technology Strategic Planning.** The IT Department begins the planning for each fiscal year with a strategic plan review. This review is spearheaded by the AVP of IT. The review ensures that IT's strategies are aligned with those of the overall enterprise, and that the appropriate structures and guidelines are in place to steer the budget cycle.
- **New Technology Requests (NTRs).** In support of business-driven and mission-relevant technology products, and as part of the annual budget cycle, the IT Department continually solicits input from all District staff regarding their New Technology Requests (NTRs). NTRs are evaluated weekly by a multidisciplinary IT team and larger projects are then referred to the Technology Steering Committee for review.
- **Technology Steering Committee (TSC).** The IT Department partners with the Chair of the TSC (currently the Director of Information Security) and the committee members to evaluate NTRs submitted by business departments. New project ideas are scored based on business drivers that correlate both to the enterprise strategy as well as the technology strategy. The IT Project Management Office periodically presents the balanced project portfolio to the committee and consults on all technology elements of all proposed projects.
- **Enterprise Project Management Services.** In FY25, the IT Department is supporting 39 new technology projects, valued at over \$7,500,000. Working with the Technology Steering Committee, the Enterprise IT Project Management Office (PMO) plays a pivotal role in analyzing the resources required to execute proposed projects and balances the portfolio across the fiscal year for efficient allocation of IT staff while recommending external resources when and where needed. The IT PMO provides project management governance, applying best practices to ensure that all technology projects are aligned with the company's strategic objectives. Using the PMBOK (Project Management Body of Knowledge) methodology throughout the project's lifecycle, the PMO ensures consistent, high-quality project results. By adhering to these structured practices, the IT PMO ensures that projects are executed efficiently and aligned with the business goals, delivering maximum value to the organization.
- **Technology Management Program (TMP) Budget Cycle.** The IT Department manages the District's centralized technology budget. The TMP comprises both an operational expense budget as well as a capital budget. The IT Finance unit interfaces with every District Department to ensure that all requested operational budget items are included in the TMP annual budget request. Working with the TSC and all IT leaders, the IT PMO proposes a capital budget for submission into the budget process.
- **Quarterly Business Reviews (QBRs).** On a quarterly basis, all IT leaders meet with each District Department head for a technology review that is specific to their unit. The team reviews:

Information Technology

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 6,136,061	\$ 7,033,701	\$ 7,154,900	\$ 121,199	1.7 %
Non-Personnel Expense	92,673	65,900	67,300	1,400	2.1 %
Total Direct Expense	\$ 6,228,734	\$ 7,099,601	\$ 7,222,200	\$ 122,599	1.7 %
Less: Capitalized Expense	(566,135)	(397,800)	(500,000)	(102,200)	25.7 %
Equipment Outlay	—	200,000	—	(200,000)	(100.0)%
TOTAL DEPARTMENTAL EXPENSE	\$ 5,662,599	\$ 6,901,801	\$ 6,722,200	\$ (179,601)	(2.6)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 3,940,539	\$ 4,464,101	\$ 4,546,800	\$ 82,699	1.9 %
Overtime	730	—	—	—	N/A
Burden	2,194,792	2,569,600	2,608,100	38,500	1.5 %
TOTAL PERSONNEL EXPENSE	\$ 6,136,061	\$ 7,033,701	\$ 7,154,900	\$ 121,199	1.7 %

Information Technology

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	1	1	1
Business Intelligence Analyst	1	1	1
Business Systems Analyst	1	1	1
Business Systems Supervisor	1	1	1
Chief Technology Officer	1	1	1
Enterprise Applications Manager	1	1	1
Enterprise Operations Manager	1	1	1
Financial Technician	1	1	1
GIS Analyst II	1	1	1
GIS Analyst III	1	1	1
GIS Supervisor	1	1	1
Information Technology Business Partner	1	1	1
Infrastructure Supervisor	1	1	1
IT Business Partner	1	1	1
IT Project Manager	1	1	1
IT Systems Engineer III	3	3	3
IT Systems Engineer IV	3	3	3
Management Analyst	1	1	1
Manager, IT Business Partner	1	1	1
Senior Applications Developer	1	1	1
Senior Business Intelligence Analyst	1	1	1
Senior Business Systems Analyst	4	4	4
Senior Systems Administrator	1	1	1
Systems Administration Supervisor	1	1	1
Systems Administrator	1	1	1
Systems Support Analyst II	3	3	3
Systems Support Supervisor	1	1	1
TOTAL	36	36	36

Information Technology
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 4,000		\$ 4,000		
Total:	\$ 54,300	\$ 4,000	\$ 4,000	\$ 4,000	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 1,500		\$ 1,400		
Total:	\$ 2,244	\$ 1,500	\$ 1,500	\$ 1,400	\$ (100)	(6.7) %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 1,000		\$ 1,000		
Total:	\$ 2,154	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 42,000		\$ 42,000		
Total:	\$ 9,421	\$ 42,000	\$ 42,000	\$ 42,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE AND PARKING		\$ 5,000		\$ 5,000		
Total:	\$ 8,430	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 5,000		\$ 5,000		
Total:	\$ 8,233	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 7,200		\$ 8,700		
Total:	\$ 7,604	\$ 7,200	\$ 7,200	\$ 8,700	\$ 1,500	20.8 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 200	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630160 Promotional Materials						
Total:	\$ 87	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 92,673	\$ 65,900	\$ 65,900	\$ 67,300	\$ 1,400	2.1 %

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Maritime

MISSION

To strengthen our region through growth of cargo, cruise, and maritime industrial business lines while ensuring a clean, safe, and secure environment.

VISION

Keeping our region strong through a thriving and modern seaport.

KEY SERVICES PROVIDED

- Maritime is organized in three (3) functional lines: Operations, Commercial (Business Development and Business Retention), and Maritime Sustainability that support four (4) Primary Business Lines:
 - Cargo
 - Cruise
 - Maritime Industrial (Shipyards, Other Maritime Assets)
 - Commercial Fishing
- The Operations team is responsible for the day-to-day functions of the cargo and cruise terminals, billing, tenant liaison, vessel scheduling and coordination with stevedores, agents, the International Longshore and Warehouse Union (ILWU) and other maritime stakeholders.
- The Commercial team is responsible for business retention and growth, including direct sales activities and problem-solving to address competitive issues.
- The Maritime Sustainability function facilitates the implementation of sustainability/decarbonization initiatives and projects within the sphere of the maritime business lines noted above.

Maritime

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 5,950,606	\$ 6,865,403	\$ 6,633,600	\$ (231,803)	(3.4)%
Non-Personnel Expense	9,553,305	10,308,100	12,542,600	2,234,500	21.7 %
Total Direct Expense	\$ 15,503,911	\$ 17,173,503	\$ 19,176,200	\$ 2,002,697	11.7 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	337,845	392,000	1,325,600	933,600	238.2 %
TOTAL DEPARTMENTAL EXPENSE	\$ 15,841,756	\$ 17,565,503	\$ 20,501,800	\$ 2,936,297	16.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 3,513,125	\$ 4,058,903	\$ 4,000,200	\$ (58,703)	(1.4)%
Overtime	30,823	—	—	—	N/A
Burden	2,406,658	2,806,500	2,633,400	(173,100)	(6.2)%
TOTAL PERSONNEL EXPENSE	\$ 5,950,606	\$ 6,865,403	\$ 6,633,600	\$ (231,803)	(3.4)%

Maritime

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	1	1	1
Department Administrative Manager	1	1	1
Director, Maritime	1	1	1
Management Analyst	1	1	1
Manager, Maritime Operations	2	2	2
Marine Terminal Supervisor	3	3	3
Manager, Maritime Trade Development	1	1	1
Principal, Maritime Business Development	1	1	1
Principal, Maritime Business Retention	2	2	2
Program Director	1	1	1
Senior Management Analyst	0	1	1
Senior Trade Account Representative	1	1	1
Staff Assistant II	2	2	2
Wharfinger	12	12	12
TOTAL	29	30	30

Maritime

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2026
Blue Safety Lights For Hazardous Cargo	1	\$ 60,000
Bollards For Broadway Terminal	56	112,000
CST Pedestrian Doors	2	60,000
Front Gate Drop Arm Barrier	2	15,000
Guard Booths	2	60,000
Public Announcement System	2	40,000
TAMT Fenders And Mooring Hardware	6	210,000
TAMT Shaker Plates	2	12,000
TAMT Warehouse Roll-Up Door	18	360,000
Wedge Barriers	5	396,600
TOTAL EQUIPMENT OUTLAY	96	\$ 1,325,600

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals						
MARITIME/INDUSTRY PERIODICALS		\$ 600		\$ 600		
Total:	\$ —	\$ 600	\$ 600	\$ 600	\$ —	0.0 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 1,300		\$ 1,200		
Total:	\$ 2,666	\$ 1,300	\$ 1,300	\$ 1,200	\$ (100)	(7.7)%
610120 Memberships & Dues						
MEMBERSHIP & DUES		\$ 45,700		\$ 49,300		
Total:	\$ 44,001	\$ 45,700	\$ 45,700	\$ 49,300	\$ 3,600	7.9 %
610140 Seminars & Training						
PROFESSIONAL DEVELOPMENT		\$ 14,200		\$ 19,900		
TRAINING PROGRAMS		26,000		18,000		
Total:	\$ 7,842	\$ 40,200	\$ 40,200	\$ 37,900	\$ (2,300)	(5.7)%
615100 Mileage Reimbursement						
MILEAGE		\$ 1,000		\$ 1,000		
Total:	\$ 4,814	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615110 Travel						
CRUISE CONFERENCE/SUMMIT		\$ 19,500		\$ 24,000		
DOMESTIC SALES TRIPS / CONF		85,800		83,500		
INTL SALES TRIPS/CONF		81,300		90,200		
MARITIME COMMERCIAL MISSIONS		8,300		32,800		
PROFESSIONAL DEVELOPMENT		53,700		18,300		
Total:	\$ 152,307	\$ 248,600	\$ 248,600	\$ 248,800	\$ 200	0.1 %
620100 Services - Professional & Other						
BROKER SERVICE FEES		\$ 826,900		\$ 1,702,500		
CONSULTING SERVICES		457,500		267,000		
FACILITY SEC PLAN ASSESSMT/EXERCISE		30,000		37,000		
FOREIGN TRADE ZONE OPERATOR FEE		10,000		10,000		
MOTEMS STUDIES		20,000		20,000		
PARTNER AGENCIES AGREEMENTS		50,000		50,000		
PROFESSIONAL SERVICES		9,000		12,200		
Total:	\$ 661,684	\$ 1,403,400	\$ 1,403,400	\$ 2,098,700	\$ 695,300	49.5 %
620125 Services - Security						
BOARD MEETING SECURITY		\$ 3,700		\$ 6,300		
CCTV WATCHSTANDER		337,000		369,000		

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
CRUISE SECURITY SCREENING		1,864,400		2,442,000		
DOLE BACKGATE SECURITY		20,000		12,000		
MILITARY SECURITY		28,100		28,100		
PORT PAVILION SPECIAL EVENT SECURITY		25,000		39,400		
TAMT MAIN/BACK GATE SECURITY		1,073,300		1,153,400		
Total:	\$ 3,600,506	\$ 3,351,500	\$ 3,351,500	\$ 4,050,200	\$ 698,700	20.8 %
620130 Services - Operator Retention						
PASHA		\$ 2,970,600		\$ 3,312,600		
Total:	\$ 3,112,209	\$ 2,970,600	\$ 2,970,600	\$ 3,312,600	\$ 342,000	11.5 %
630110 Equipment & Systems						
CARGO/CRUISE TERMINAL EQUIPMENT		\$ 12,300		\$ 19,500		
CBP TECHNOLOGY UPGRADE		250,000		350,000		
Total:	\$ 94,111	\$ 262,300	\$ 262,300	\$ 369,500	\$ 107,200	40.9 %
630120 Equipment Rental/Leasing						
CRUISE EQUIPMENT/TENT RENTAL		\$ 45,000		\$ 45,000		
OFFICE TRAILERS - MARITIME & FSC (TAMT)		63,400		100,100		
PORTA POTTIES RENTAL AT TAMT		3,300		5,000		
Total:	\$ 79,739	\$ 111,700	\$ 111,700	\$ 150,100	\$ 38,400	34.4 %
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 24,000		\$ 24,000		
SECURITY OPERATING SUPPLIES		9,400		8,800		
TWIC CARDS NEW/REPLACE		1,300		1,300		
Total:	\$ 28,893	\$ 34,700	\$ 34,700	\$ 34,100	\$ (600)	(1.7)%
630140 Postage & Shipping						
POSTAGE		\$ 200		\$ 200		
SHIPPING		4,000		4,000		
Total:	\$ 2,042	\$ 4,200	\$ 4,200	\$ 4,200	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES		\$ 11,000		\$ 32,700		
Total:	\$ 13,637	\$ 11,000	\$ 11,000	\$ 32,700	\$ 21,700	197.3 %
630170 Fuel & Lubricants						
Total:	\$ 264	\$ —	\$ —	\$ —	\$ —	N/A
640100 Space Rental						
CALIF SLC RENT, MOORING AREAS		\$ 15,100		\$ 15,100		
CRUISE PERSONNEL PARKING		20,000		34,000		

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
HS - CORONADO HOA LEASE		9,000		9,000		
Total:	\$ 9,712	\$ 44,100	\$ 44,100	\$ 58,100	\$ 14,000	31.7 %
640150 Facility Management Services						
NATIONAL DISTRIBUTION CENTER	\$ 908,800			\$ 985,100		
Total:	\$ 874,414	\$ 908,800	\$ 908,800	\$ 985,100	\$ 76,300	8.4 %
650100 Facilities Maintenance-Supplies						
CARGO/CRUISE TERMINALS	\$ 1,200			\$ 3,000		
Total:	\$ 893	\$ 1,200	\$ 1,200	\$ 3,000	\$ 1,800	150.0 %
650110 Facilities Maintenance-Outside Services						
GRAVEL-TAMT FRONT DIRT LOT	\$ 5,000			\$ 5,000		
JANITORIAL - B ST & BDWY TERMINALS	180,400			179,600		
Total:	\$ 157,999	\$ 185,400	\$ 185,400	\$ 184,600	\$ (800)	(0.4)%
650130 Equipment Maintenance-Outside Services						
OFFICE EQUIPMENT	\$ 1,100			\$ 1,100		
SHOREPOWER SYSTEMS	522,600			468,700		
Total:	\$ 552,525	\$ 523,700	\$ 523,700	\$ 469,800	\$ (53,900)	(10.3)%
660110 Promotional Services						
BREKBUK CONF -US & INTL	\$ 14,100			\$ 26,700		
CRUISE CONF/PROMOTIONS	7,800			12,500		
DOMESTIC & INTL PROMOTIONS	12,600			27,500		
INDUSTRY EVENT SPONSORSHIPS	14,700			14,200		
INDUSTRY/BUSINESS CONF - U.S. & INT'L	34,900			45,000		
Total:	\$ 74,688	\$ 84,100	\$ 84,100	\$ 125,900	\$ 41,800	49.7 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS	\$ 500			\$ 800		
Total:	\$ 225	\$ 500	\$ 500	\$ 800	\$ 300	60.0 %
660136 Grant Funded Expenditures						
GRANT FUNDED EXPENDITURES	\$ 72,000			\$ 65,000		
Total:	\$ 77,326	\$ 72,000	\$ 72,000	\$ 65,000	\$ (7,000)	(9.7)%
670105 Bank & CC Fees						
BANK & CREDIT CARD FEES				\$ 7,900		
Total:	\$ —	\$ —	\$ —	\$ 7,900	\$ 7,900	N/A
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE	\$ 1,500			\$ 1,500		

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 808	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
670190 Other Miscellaneous Operating Expenses						
BERTH REGULATION REMEDIATION FUND		\$ —		\$ 250,000		
Total:	\$ —	\$ —	\$ —	\$ 250,000	\$ 250,000	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 9,553,305	\$ 10,308,100	\$ 10,308,100	\$ 12,542,600	\$ 2,234,500	21.7 %

Marketing & Communications

MISSION

Be a dynamic and trusted strategic partner, providing integrated communications and marketing services that clearly and creatively share the District's story internally and externally, and engage people in the Port experience.

VISION

People and partners experience a thriving and inviting San Diego Bay waterfront; understand, appreciate and are motivated to join in the District's purpose; and are left with a sense of enduring pride and extraordinary potential.

KEY SERVICES PROVIDED

- Develop and oversee the District's brand and sub-brands.
- Oversee telling the District's story to the public and stakeholders in a consistent and deliberate manner.
- Develop, implement and analyze integrated marketing campaigns to support the District's business lines.
- Manage and implement creative services for the organization, including graphic design, photography and video production.
- Manage the District's marketing sponsorships to ensure the Port's brand is represented correctly and the District's messaging is consistent.
- Oversee content creation and design of the District's website and social media channels.
- Manage the District's Speakers Bureau, including giving tours, providing speaking points and developing high-level presentation materials.
- Handle all District media inquiries, media interviews, media events, and development of key messaging platforms.
- Maintain positive and transparent relationships with international, national and local media.
- Manage community outreach for various District projects and initiatives to engage the public and stakeholders.
- Manage internal communications strategies for the organization, including the intranet.

Marketing & Communications

SUMMARY OF DEPARTMENTAL EXPENSE

	FY 2024 ACTUAL RESULTS	FY 2025 ADJUSTED BUDGET	FY 2026 BUDGET	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 2,002,607	\$ 2,516,598	\$ 2,802,400	\$ 285,802	11.4 %
Non-Personnel Expense	1,325,989	1,651,900	1,821,600	169,700	10.3 %
Total Direct Expense	\$ 3,328,596	\$ 4,168,498	\$ 4,624,000	\$ 455,502	10.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,328,596	\$ 4,168,498	\$ 4,624,000	\$ 455,502	10.9 %

PERSONNEL EXPENSE

	FY 2024 ACTUAL RESULTS	FY 2025 ADJUSTED BUDGET	FY 2026 BUDGET	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 1,247,275	\$ 1,643,498	\$ 1,665,900	\$ 22,402	1.4 %
Overtime	—	—	—	—	N/A
Burden	755,332	873,100	1,136,500	263,400	30.2 %
TOTAL PERSONNEL EXPENSE	\$ 2,002,607	\$ 2,516,598	\$ 2,802,400	\$ 285,802	11.4 %

Marketing & Communications

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Director, Marketing & Communications	1	1	1
Executive Assistant I	1	1	1
Management Analyst	1	1	1
Marketing/Public Relations Representative	2	2	2
Multi-Media Specialist	3	3	3
Principal Marketing/PR Representative	3	3	3
Principal Outreach Specialist	1	1	1
Principal, Social Media	1	1	1
Program Manager	1	1	1
Public Information Officer	1	1	1
Senior Multi-Media Specialist	1	1	1
TOTAL	16	16	16

Marketing & Communications

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals PROF & MEDIA PUBLICATIONS		\$ 1,000		\$ 1,000		
Total:	\$ 711	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 700		\$ 700		
Total:	\$ 1,014	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 4,500		\$ 4,500		
Total:	\$ 6,291	\$ 4,500	\$ 4,500	\$ 4,500	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 4,000		\$ 5,000		
Total:	\$ 1,981	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000	25.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT PARKING/CAR ALLOWANCE		\$ 2,000 500		\$ 1,000 500		
Total:	\$ 5,534	\$ 2,500	\$ 2,500	\$ 1,500	\$ (1,000)	(40.0)%
615110 Travel TECHNICAL/TRNG/PROFESSIONAL		\$ 5,000		\$ 7,400		
Total:	\$ 3,344	\$ 5,000	\$ 5,000	\$ 7,400	\$ 2,400	48.0 %
620100 Services - Professional & Other MARKET RESEARCH MEDIA MONITORING PUBLIC RELATIONS CONSULTANTS		\$ 49,800 24,100 140,300		\$ 85,000 25,500 138,000		
Total:	\$ 304,188	\$ 214,200	\$ 214,200	\$ 248,500	\$ 34,300	16.0 %
630130 Office & Operating Supplies OFFICE & GRAPHIC ART SUPPLIES		\$ 4,000		\$ 5,000		
Total:	\$ 6,990	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000	25.0 %
630140 Postage & Shipping POSTAGE		\$ 5,000		\$ 5,000		
Total:	\$ 7,679	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
660100 Advertising						
Total:	\$ (16)	\$ —	\$ —	\$ —	\$ —	N/A
660105 Marketing/Outreach ACTIVATIONS		\$ 300,000		\$ 300,000		

Marketing & Communications

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
CONTENT AND CAMPAIGN DEVELOPMENT		45,000		40,000		
CORPORATE/COMMUNITY INTERNAL		5,000		3,000		
CORPORATE/COMMUNITY OUTREACH		120,000		210,000		
GREEN PORT OUTREACH		60,000		60,000		
MARITIME & COMMUNITY		200,000		200,000		
MARITIME CARGO		165,000		170,000		
MARITIME CRUISE		130,000		135,000		
MARITIME MONTH		55,000		55,000		
MARITIME OUTREACH		5,000		5,000		
MARKETING SERVICES		16,000		18,000		
MEDIA PLANNING/RESEARCH SUPPORT		12,000		13,000		
PRODUCTION SUPPORT		70,000		70,000		
Total:	\$ 784,768	\$ 1,183,000	\$ 1,183,000	\$ 1,279,000	\$ 96,000	8.1 %
660110 Promotional Services						
TABLES/BOOTH SPONSORSHIPS		\$ 190,000		\$ 225,000		
Total:	\$ 185,940	\$ 190,000	\$ 190,000	\$ 225,000	\$ 35,000	18.4 %
660120 Promotional Materials						
COLLATERAL & DISPLAYS		\$ 2,000		\$ 2,000		
PROMOTIONAL ITEMS/MATERIALS		33,000		34,000		
SIGNAGE/SPECIAL EVENT MATERIALS		3,000		3,000		
Total:	\$ 17,564	\$ 38,000	\$ 38,000	\$ 39,000	\$ 1,000	2.6 %
TOTAL NON-PERSONNEL EXPENSE	\$ 1,325,989	\$ 1,651,900	\$ 1,651,900	\$ 1,821,600	\$ 169,700	10.3 %

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MSA, Interest & Other

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ (1,736)	\$ (5,304,700)	\$ (5,834,400)	\$ (529,700)	10.0 %
Non-Personnel Expense	15,163,496	25,352,100	24,755,400	(596,700)	(2.4)%
Total Direct Expense	\$ 15,161,760	\$ 20,047,400	\$ 18,921,000	\$ (1,126,400)	(5.6)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 15,161,760	\$ 20,047,400	\$ 18,921,000	\$ (1,126,400)	(5.6)%

MSA, Interest & Other
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
620170 Contractual Services LCFS-NAVY PROJECT		\$ 11,963,200		\$ 11,191,700		
Total:	\$ —	\$ 11,963,200	\$ 11,963,200	\$ 11,191,700	\$ (771,500)	(6.4)%
630140 Postage & Shipping						
Total:	\$ (2,155)	\$ —	\$ —	\$ —	\$ —	N/A
640100 Space Rental CALTRANS-(ADMIN BLDG PARKING) SDCRAA LEASE (EE PARKING)		\$ 22,500 149,500		\$ 22,500 149,500		
Total:	\$ 171,888	\$ 172,000	\$ 172,000	\$ 172,000	\$ —	0.0 %
650110 Facilities Maintenance-Outside Services IMPERIAL BEACH MAINTENANCE		\$ 1,294,000		\$ 1,332,500		
Total:	\$ 1,255,666	\$ 1,294,000	\$ 1,294,000	\$ 1,332,500	\$ 38,500	3.0 %
660130 Svcs - Fire, Police, Rescue, Emergency MUNICIPAL SERVICE AGREEMENTS		\$ 10,643,100		\$ 10,976,800		
Total:	\$ 10,624,639	\$ 10,643,100	\$ 10,643,100	\$ 10,976,800	\$ 333,700	3.1 %
670141 Legal Cost/Settlements						
Total:	\$ 2,007,690	\$ —	\$ —	\$ —	\$ —	N/A
670190 Other Miscellaneous Operating Expenses CONTINGENCY		\$ 250,000		\$ —		
Total:	\$ (352,378)	\$ 250,000	\$ —	\$ —	\$ —	N/A
680120 Interest-SDCRAA, NEVP & Other Misc. SDCRAA NOTE INTEREST		\$ 668,600		\$ 567,800		
Total:	\$ 765,798	\$ 668,600	\$ 668,600	\$ 567,800	\$ (100,800)	(15.1)%
680190 Other Misc Non-Operating Expense						
Total:	\$ (4,402)	\$ —	\$ —	\$ —	\$ —	N/A
680623 Interest Expense - Series A 2013 Bonds INTEREST INTEREST AMORTIZATION PREMIUM AMORTIZATION		\$ 705,200 12,100 (106,100)		\$ 578,300 12,100 (75,800)		
Total:	\$ 696,750	\$ 611,200	\$ 611,200	\$ 514,600	\$ (96,600)	(15.8)%
TOTAL NON-PERSONNEL EXPENSE	\$ 15,163,496	\$ 25,602,100	\$ 25,352,100	\$ 24,755,400	\$ (596,700)	(2.4)%

Office of the District Clerk

MISSION

We are dedicated to consistently providing exceptional and timely services to the public, our stakeholders, District staff, and the Board of Port Commissioners.

VISION

Through a culture of inclusivity, we facilitate seamless connections with everyone we serve to ensure transparency and accountability for the public.

KEY SERVICES PROVIDED

- Process approximately 470 Public Records Requests annually in compliance with the California Public Records Act and the Constitution of the State of California
 - Note – if budget cuts to Office of the District Clerk (ODC) are realized, we will be unable to move forward with a codification service that would manage the Port code, ordinances and resolutions on a hosted website. Approximately 160 in calendar year 2023 with 45 changes to the code requiring codification.
- Ensure compliance with the requirements set forth by the Fair Political Practices Commission (FPPC)
 - Process Form 802s as per BPC Policy No. 070 and Administrative Procedure 106-115
 - Manage Conflict of Interest Program and Statement of Economic Interest requirements (approximately 275 filers)
- Manage the electronic agenda and Board Meeting management system
- Process and post agenda packages for approximately 35 meetings a year in accordance with the Brown Act
- Manage the Records and Information Management (RIM) Program, including documenting and preserving District records.
 - Note – if any budget cuts to ODC are realized, we will not be able to move forward with a planned start on a scanning of permanent records and photo preservation project. We will likely also be limited on the number of boxes that we are able to non-retain in FY 2026.
- Provide administration building customers with their first point of contact at the Customer Service Center located in the lobby and via phone through the main customer service line.
- Provide Print Shop services through a consulting agreement with Xerox (on average 35,000 pages per month)
- Process all incoming and outgoing mail including registered mail and FedEx deliveries and pickups

Office of the District Clerk

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,344,905	\$ 1,567,304	\$ 1,771,700	\$ 204,396	13.0 %
Non-Personnel Expense	179,559	221,600	233,100	11,500	5.2 %
Total Direct Expense	\$ 1,524,464	\$ 1,788,904	\$ 2,004,800	\$ 215,896	12.1 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,524,464	\$ 1,788,904	\$ 2,004,800	\$ 215,896	12.1 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 883,132	\$ 955,204	\$ 1,033,500	\$ 78,296	8.2 %
Overtime	1,744	—	1,500	1,500	N/A
Burden	460,029	612,100	736,700	124,600	20.4 %
TOTAL PERSONNEL EXPENSE	\$ 1,344,905	\$ 1,567,304	\$ 1,771,700	\$ 204,396	13.0 %

Office of the District Clerk

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	3	3	3
Commissioner Services Assistant	2	2	2
Deputy District Clerk/Docket Coordinator	1	1	1
Deputy District Clerk/Records Manager	1	1	1
District Clerk	1	1	1
Document Management Assistant	1	0	0
Document Management Associate	2	2	2
Manager, Commissioner & Executive Services	1	1	1
Office Assistant	1	1	1
TOTAL	13	12	12

Office of the District Clerk
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 600		\$ 500		
Total:	\$ —	\$ 600	\$ 600	\$ 500	\$ (100)	(16.7)%
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 3,000		\$ 3,000		
Total:	\$ 2,010	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,000		\$ 6,000		
Total:	\$ 2,205	\$ 5,000	\$ 5,000	\$ 6,000	\$ 6,000	120.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 100		\$ 5,000		
Total:	\$ 5,721	\$ 100	\$ 100	\$ 5,000	\$ 5,000	5,000.0 %
615110 Travel TRAVEL		\$ 4,000		\$ 5,000		
Total:	\$ 1,305	\$ 4,000	\$ 4,000	\$ 5,000	\$ 5,000	125.0 %
620100 Services - Professional & Other COPY CENTER SERVICES		\$ 95,000		\$ 93,000		
OFF-SITE STORAGE		500		900		
ON-CALL RECORDS RETENTION SERVICES		8,000		8,000		
SERVICES PROFESSIONAL & OTHER		10,000		10,000		
SHREDDING		20,000		20,000		
TRANSCRIPTION SERVICES		20,000		20,000		
Total:	\$ 132,926	\$ 153,500	\$ 153,500	\$ 151,900	\$ (1,600)	(1.0)%
630120 Equipment Rental/Leasing OFFSITE BOARD MEETINGS		\$ 20,000		\$ 20,000		
Total:	\$ 500	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 15,000		\$ 15,000		
Total:	\$ 9,797	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 2,400		\$ 2,400		
Total:	\$ 2,021	\$ 2,400	\$ 2,400	\$ 2,400	\$ —	0.0 %
650130 Equipment Maintenance - Outside Services EQUIPMENT MAINTENANCE OUTSIDE SERVICES		\$ 5,000		\$ 5,500		

Office of the District Clerk
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 5,339	\$ 5,000	\$ 5,000	\$ 5,500	\$ 500	10.0 %
660100 Advertising ADVERTISING		\$ 12,300		\$ 18,000		
Total:	\$ 17,047	\$ 12,300	\$ 12,300	\$ 18,000	\$ 5,700	46.3 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 700		\$ 800		
Total:	\$ 195	\$ 700	\$ 700	\$ 800	\$ 800	114.3 %
660120 Promotional Materials						
Total:	\$ 455	\$ —	\$ —	\$ —	\$ —	N/A
670105 Bank & Credit Card Fees						
Total:	\$ 39	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 179,559	\$ 221,600	\$ 221,600	\$ 233,100	\$ 11,500	5.2 %

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Office of the General Counsel

MISSION

To represent and provide legal expertise, analysis, support, and advice to the Board of Port Commissioners (Board), the District's Executive Leadership Group, and staff pertaining to all legal matters involving the District.

VISION

To zealously advocate on behalf of the District and provide exceptional legal representation in a proactive and preventative manner.

KEY SERVICES PROVIDED

- District legal services, including without limitation, representing the District in legal challenges, at Board meetings, and other hearings and meetings, reviewing of contracts, entitlements, agenda sheets, and other transactional matters and giving legal advice on a variety of matters.

Office of the General Counsel

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 4,302,921	\$ 4,529,899	\$ 4,884,300	\$ 354,401	7.8 %
Non-Personnel Expense	2,729,673	2,466,300	2,540,300	74,000	3.0 %
Total Direct Expense	\$ 7,032,594	\$ 6,996,199	\$ 7,424,600	\$ 428,401	6.1 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 7,032,594	\$ 6,996,199	\$ 7,424,600	\$ 428,401	6.1 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 2,900,933	\$ 3,094,399	\$ 3,223,800	\$ 129,401	4.2 %
Overtime	701	—	—	—	N/A
Burden	1,401,287	1,435,500	1,660,500	225,000	15.7 %
TOTAL PERSONNEL EXPENSE	\$ 4,302,921	\$ 4,529,899	\$ 4,884,300	\$ 354,401	7.8 %

Office of the General Counsel

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant General Counsel	2	2	2
Deputy General Counsel IV	2	0	0
Deputy General Counsel V	2	4	4
General Counsel - Board Appointee	1	1	1
Legal Assistant	2	2	2
Manager, Office of General Counsel Admin	1	1	1
Paralegal	1	1	1
Paralegal/Asst. Manager, OGC Admin.	1	1	1
Senior Deputy General Counsel	1	1	1
Staff Assistant II	1	1	1
TOTAL	14	14	14

Office of the General Counsel
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 54,000		\$ 55,600		
Total:	\$ 57,308	\$ 54,000	\$ 54,000	\$ 55,600	\$ 1,600	3.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 600		\$ 600		
Total:	\$ 1,720	\$ 600	\$ 600	\$ 600	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 14,000		\$ 14,400		
Total:	\$ 8,752	\$ 14,000	\$ 14,000	\$ 14,400	\$ 400	2.9 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 14,000		\$ 14,400		
Total:	\$ 16,869	\$ 14,000	\$ 14,000	\$ 14,400	\$ 400	2.9 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 5,000		\$ 5,200		
Total:	\$ 44,944	\$ 5,000	\$ 5,000	\$ 5,200	\$ 200	4.0 %
615110 Travel TRAVEL		\$ 18,000		\$ 18,500		
Total:	\$ 13,160	\$ 18,000	\$ 18,000	\$ 18,500	\$ 500	2.8 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 75,000		\$ 77,300		
Total:	\$ 66,853	\$ 75,000	\$ 75,000	\$ 77,300	\$ 2,300	3.1 %
620110 Services - Legal - Port Attorney SERVICES - LEGAL		\$ 2,275,200		\$ 2,343,500		
Total:	\$ 2,507,198	\$ 2,275,200	\$ 2,275,200	\$ 2,343,500	\$ 68,300	3.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 9,000		\$ 9,300		
Total:	\$ 10,445	\$ 9,000	\$ 9,000	\$ 9,300	\$ 300	3.3 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,000		\$ 1,000		
Total:	\$ 581	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 500		\$ 500		
Total:	\$ 1,513	\$ 500	\$ 500	\$ 500	\$ —	0.0 %

Office of the General Counsel
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
660120 Promotional Material						
Total:	\$ 331	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 2,729,673	\$ 2,466,300	\$ 2,466,300	\$ 2,540,300	\$ 74,000	3.0 %

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Office of the Port Auditor

MISSION

The mission of the Office of the Port Auditor (OPA) is to provide independent, objective assurance and advisory services to the Board of Port Commissioners (Board) and District Management. To assist the Board and members of the organization in accomplishing its goals and objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of control, risk management, and governance processes.

VISION

To be a regional model dedicated to providing professional world-class auditing services to advance the public's understanding and trust in the District.

KEY SERVICES PROVIDED

The role of the OPA is to provide independent, objective assurance and advisory services that support the Board and management in achieving organizational goals. The OPA plays a crucial role in evaluating and improving the effectiveness of the Port's internal controls, risk management, and governance processes.

- **Risk Assessment:** Conduct risk assessments to identify potential vulnerabilities within the Port's operations and prioritize audit activities accordingly.
- **Conducting Audits:** Perform financial, operational, compliance, and performance audits to ensure that the Port operates efficiently and complies with all relevant regulations.
- **Providing Recommendations:** Offer recommendations based on audits and investigations to improve processes, strengthen internal controls, and enhance the overall effectiveness of the Port's operations.
- **Audit Follow-Up:** Conduct follow-up audits to assess the implementation and effectiveness of recommendations and corrective actions taken by Port management.
- **Collaboration with External Auditors:** Coordinate with external auditors during financial statement audits or other external reviews, ensuring all necessary information is provided and the District's interests are well-represented.
- **Fraud Prevention:** Manage the Port's Fraud, Waste, and Abuse Hotline, investigate all claims of fraud, and ensure prompt identification and resolution of any fraudulent activities.
- **Monitoring Compliance:** Track and monitor compliance with laws, regulations, and internal policies, updating the Board, management, and the Audit Oversight Committee (AOC) on emerging compliance risks.
- **Supporting Transparency and Accountability:** Foster transparency and accountability within the District by regularly reporting audit results and recommendations to the Board, management, AOC, and other stakeholders.
- **Assisting Management and the Board:** The OPA supports the Board and management by reviewing special requests and providing recommendations, ensuring that decisions are informed by thorough analysis and best practices.
- **Reporting to Stakeholders:** To ensure transparency, regularly report findings, audit results, and the status of recommendations to the Board, management, AOC, and external stakeholders.
- **Benchmarking and Best Practices:** Identify and integrate best practices from other ports or industries, benchmarking the Port's processes against leading standards to drive continuous improvement.
- **Training and Development:** Provide training and resources to Port staff on internal controls, fraud prevention, and compliance to promote a culture of integrity and awareness.

Office of the Port Auditor

- Support the Audit Oversight Committee: As directed by the board, provide robust support to the AOC, ensuring effective oversight and alignment with the Port's strategic goals.

By carrying out these functions, the OPA helps the Port to safeguard its assets, optimize operations, and maintain a strong governance framework.

Office of the Port Auditor

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,381,412	\$ 1,397,501	\$ 1,524,300	\$ 126,799	9.1 %
Non-Personnel Expense	237,759	239,400	246,600	7,200	3.0 %
Total Direct Expense	\$ 1,619,171	\$ 1,636,901	\$ 1,770,900	\$ 133,999	8.2 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,619,171	\$ 1,636,901	\$ 1,770,900	\$ 133,999	8.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 807,590	\$ 828,301	\$ 900,700	\$ 72,399	8.7 %
Overtime	—	—	—	—	N/A
Burden	573,821	569,200	623,600	54,400	9.6 %
TOTAL PERSONNEL EXPENSE	\$ 1,381,412	\$ 1,397,501	\$ 1,524,300	\$ 126,799	9.1 %

Office of the Port Auditor

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Port Auditor	1	1	1
Assistant to Port Auditor	1	1	1
Deputy Port Auditor I	1	2	2
Deputy Port Auditor II	2	1	2
Port Auditor - Board Appointee	1	1	1
TOTAL	6	6	7

FY 2026-2025 Changes:

Add 1 Deputy Port Auditor II

Office of the Port Auditor
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals PROFESSIONAL PUBLICATION		\$ 400		\$ 400		
Total:	\$ —	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 300		
Total:	\$ 343	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 2,400		\$ 2,400		
Total:	\$ 980	\$ 2,400	\$ 2,400	\$ 2,400	\$ —	0.0 %
610140 Seminars & Training SEMINARS		\$ 18,000		\$ 18,000		
Total:	\$ 6,803	\$ 18,000	\$ 18,000	\$ 18,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,000		\$ 1,000		
Total:	\$ 12,612	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 18,300		\$ 18,300		
Total:	\$ 7,582	\$ 18,300	\$ 18,300	\$ 18,300	\$ —	0.0 %
620100 Services - Professional & Other EXTERNAL AUDITOR FRAUD/ETHICS HOTLINE OUTSOURCED AUDITS		\$ 130,000 3,600 60,000		\$ 130,000 10,000 60,000		
Total:	\$ 205,392	\$ 193,600	\$ 193,600	\$ 200,000	\$ 6,400	3.3 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 100		\$ 100		
Total:	\$ —	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 3,000		\$ 3,100		
Total:	\$ 2,639	\$ 3,000	\$ 3,000	\$ 3,100	\$ 100	3.3 %
630140 Postage & Shipping						
Total:	\$ 1	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						

Office of the Port Auditor
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
PROMOTIONAL SERVICES		\$ 1,300		\$ 1,500		
Total:	\$ 776	\$ 1,300	\$ 1,300	\$ 1,500	\$ 200	15.4 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS		\$ 1,000		\$ 1,500		
Total:	\$ 633	\$ 1,000	\$ 1,000	\$ 1,500	\$ 500	50.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 237,759	\$ 239,400	\$ 239,400	\$ 246,600	\$ 7,200	3.0 %

Parks & Recreation

MISSION

To create a vibrant waterfront destination with innovative artworks, cultural programming and activation opportunities that enhance the visual excitement and cultural richness of Port tidelands.

VISION

To establish Port tidelands as a world-class arts and cultural destination that enriches the lives of present and future generations.

KEY SERVICES PROVIDED

Permitting:

- Provide customer support to all applicants inquiring about park and facility uses and utilizing the park permit portal to facilitate the submittal of use permits. Support service is delivered online, in person, and via telephone. Spanish/English support is also provided to customers.
- Receive electronic applications and manually review, process, invoice, and refund deposits for over 600+ park use permit applications.
- Issue 600+ special event permits annually for small events, special events, moving events (parades and runs), car shows, filming, temporary commercial activity, and drone activity.
- Conduct pre-event site visits, weekend/day-of-event visits, and post-event site inspections for approximately 60+ special events each calendar year.
- Oversee the use and permitting for Port Pavilion, Broadway Pier, and Port Aquatic Center for events.
- Park Permitting Portal Management and Liaison with Sales Force staff in IT
- Manage the District's new Vending & Expressive Activity program:
 - Oversight, administration, and update to the Vending and Expressive Activity Ordinance Port Code 8.05
 - Providing support services to applicants utilizing the permit portal in English and Spanish
 - Provide public outreach and coordinate agreement with Logan Heights Community Development Corporation
 - Receive electronic applications and manually review, process, and issue permits for the Port's 35 commercial vending spaces
 - Monitoring the use of 32 expressive vending spaces
 - Process over 150 commercial vending applications annually
- Support the planning and execution of the District's large Business Negotiated Events, including the Big Bay Boom, Wonderfront Music Festival, ComiCon, and the Holiday Bowl Parade, as well as several smaller events such as the Parade of Lights and the South Bay Holiday.
- Coordination of special events with internal and regional stakeholders
- Support internal and external stakeholders with planning and executing internal District special events, which includes managing agreements and issuing task authorizations, coordinating entertainment, equipment rental, logistics, general services support, and catering services for ceremonies, ribbon cuttings, and groundbreakings, press conferences, staff appreciation events, and the District's recently launched Portside Community Academy.
- Manage the District Administration Building's Lighting Program to increase awareness of various social and cultural issues in connection with the City of San Diego, County of San Diego, and the San Diego Convention Center's efforts

Parks & Recreation

Public Art:

- Oversight, administration, and management of the Tenant Percent for Art Program (BPC Policy 608) and the District's Public Art Program (BPC Policy 609), which provides artworks for the public's benefit along the waterfront.
- Manage the District's Public Art Fund, which serves as a depository to include artworks within the District's five member cities.
- Convene and manage the 13-member Arts Culture and Design Committee (ACDC), which meets three times a year and serves as the advisory body to the Board on arts and culture-related matters.
- Provide ongoing stewardship of the District's 70+ artworks (valued at over \$14 million) through professional conservation, maintenance, and collection management programs.
- Process inquiries regarding memorials
- Manage Parks & Recreation Budget
- Sponsorships – Tidelands Activation Program (TAP)
- Oversight, administration, and management of Tidelands Activation Program (BPC Policy No. 771).
- Review and process all requests for special event sponsorship – including Community Events, Civic Events, and Business Negotiated Events
- Assess inquiries and opportunities for special event sponsorship
- Draft TAP agreements, amendments, and term sheets.
- Preparing summaries of Civic Event sponsorship applications for Board consideration.
- Tracking post-event requirements, including payments, promotional collateral, and summary reports
- Coordinating with Executive Leadership, Commissioner Services, and Marketing & Communication to facilitate TAP-related speaking opportunities.
- Prepare all TAP event sponsorship presentation materials and summaries.
- Prepare requisitions and process sponsorship funding invoices per agreement terms.
- Update the online sponsorship application website for Civic and Community Event sponsorship – Survey Monkey Apply.
- Provide hands-on support to all stakeholders interested in Port-sponsored events, including member city staff (Civic Events), community stakeholders, port tenants, local non-profits (Community and Civic Events), and professional event organizers.
- Coordinate distribution and reporting of special event tickets.
- Negotiate with special event production professionals
- Managing Expanded Access Event Program – newly created in FY24
 - RFP preparation with Procurement Services for event coordination

Parks & Recreation

- Contract Negotiations
- Public/Stakeholder Outreach
- Event Production Company management
- Event Vision and Attendee Experience Development
- Day of Oversight
- Marketing and Communications Liaison
- Senior Leadership and Board Communications
- Coordinating with internal stakeholders – Marketing & Communications, Procurement, Harbor Police, General Services, Guest Experiences, Government Civic Relations
- Manage Parks & Recreation Sponsorship Budget

Stakeholder and Community Engagement:

- Liaison with member city Parks & Recreation department staff.
- Liaison and Coordination with community leaders and member city staff for use of sports fields in Barrio Logan – Cesar Chavez Park and Coronado – Tidelands Park
- Liaison and Coordination with the Working Waterfront Group (Port Tenants) for the use of port parks and facilities for special events, car shows, and moving events
- Liaison with ELG, Development Services, Harbor Police, Guest Experiences, General Services, and Commissioner Services regarding the condition and use of parks to address public feedback
- Liaison with San Diego Symphony

Parks & Recreation

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 1,481,970	\$ 1,722,201	\$ 1,711,100	\$ (11,101)	(0.6)%
Non-Personnel Expense	1,398,379	1,634,300	1,710,300	76,000	4.7 %
Total Direct Expense	\$ 2,880,349	\$ 3,356,501	\$ 3,421,400	\$ 64,899	1.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,880,349	\$ 3,356,501	\$ 3,421,400	\$ 64,899	1.9 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 913,266	\$ 998,101	\$ 1,046,400	\$ 48,299	4.8 %
Overtime	4,367	—	—	—	N/A
Burden	564,337	724,100	664,700	(59,400)	(8.2)%
TOTAL PERSONNEL EXPENSE	\$ 1,481,970	\$ 1,722,201	\$ 1,711,100	\$ (11,101)	(0.6)%

Parks & Recreation

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	3	3	3
Director, Parks & Recreation	1	1	1
Program Manager	2	2	2
Project Manager	2	2	2
Senior Project Manager	2	2	2
TOTAL	10	10	10

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 400		\$ 500		
Total:	\$ 366	\$ 400	\$ 400	\$ 500	\$ 100	25.0 %
610120 Memberships & Dues MEMBERSHIPS SOFTWARE SUBSCRIPTIONS		\$ 1,800 30,000		\$ 1,800 —		
Total:	\$ 12,692	\$ 31,800	\$ 31,800	\$ 1,800	\$ (30,000)	(94.3)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 4,500		\$ 4,500		
Total:	\$ —	\$ 4,500	\$ 4,500	\$ 4,500	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 2,000		\$ 2,000		
Total:	\$ 6,151	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
615110 Travel CONFERENCES		\$ 4,500		\$ —		
Total:	\$ —	\$ 4,500	\$ 4,500	\$ —	\$ (4,500)	(100.0)%
620100 Services - Professional & Other GENERAL PROFESSIONAL SERVICES		\$ 152,000		\$ 257,000		
Total:	\$ 104,873	\$ 152,000	\$ 152,000	\$ 257,000	\$ 105,000	69.1 %
620125 Services - Security PERMIT ENFORCEMENT		\$ 42,000		\$ 32,000		
Total:	\$ 57,714	\$ 42,000	\$ 42,000	\$ 32,000	\$ (10,000)	(23.8)%
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 5,000		\$ 27,000		
Total:	\$ 3,650	\$ 5,000	\$ 5,000	\$ 27,000	\$ 22,000	440.0 %
630120 Equipment Rental/Leasing COMMUNITY EVENT RENTALS CORP EVENT RENTALS		\$ 25,000 15,000		\$ 25,800 15,400		
Total:	\$ 4,200	\$ 40,000	\$ 40,000	\$ 41,200	\$ 1,200	3.0 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 2,800		\$ 5,000		
Total:	\$ 3,786	\$ 2,800	\$ 2,800	\$ 5,000	\$ 2,200	78.6 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 100		

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ —	\$ 200	\$ 200	\$ 100	\$ (100)	(50.0)%
630150 Safety Equipment & Supplies SAFETY		\$ 100		\$ 200		
Total:	\$ —	\$ 100	\$ 100	\$ 200	\$ 100	100.0 %
650110 Facilities Maintenance - Outside Service ARTWORK CONSERVATION & MAINT		\$ 60,000		\$ 61,800		
Total:	\$ 65,249	\$ 60,000	\$ 60,000	\$ 61,800	\$ 1,800	3.0 %
660100 Advertising ADVERTISING		\$ 500		\$ 500		
Total:	\$ —	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 40,000		\$ 30,000		
Total:	\$ 36,897	\$ 40,000	\$ 40,000	\$ 30,000	\$ (10,000)	(25.0)%
660120 Promotional Materials PRINTED MATERIALS PROMOTIONAL MATERIALS		\$ 7,800 7,700		\$ 2,300 11,800		
Total:	\$ 21,671	\$ 15,500	\$ 15,500	\$ 14,100	\$ (1,400)	(9.0)%
660137 Public Art Fund Expenditures PERCENT FOR ART - CHULA VISTA BAYFRONT		\$ 73,000		\$ —		
Total:	\$ 69,656	\$ 73,000	\$ 73,000	\$ —	\$ (73,000)	(100.0)%
660190 Activation Programs ARTS & CULTURE PROGRAMS BUSINESS-NEGOTIATED EVENTS CIVIC ACTIVATIONS EXPANDED ACCESS EVENTS PUBLIC SPACES PROGRAMMING		\$ 10,000 535,000 325,000 180,000 110,000		\$ — 591,200 350,000 210,000 81,400		
Total:	\$ 1,011,475	\$ 1,160,000	\$ 1,160,000	\$ 1,232,600	\$ 72,600	6.3 %
TOTAL NON-PERSONNEL EXPENSE	\$ 1,398,379	\$ 1,634,300	\$ 1,634,300	\$ 1,710,300	\$ 76,000	4.7 %

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Performance & Reporting

MISSION

The Real Estate & Development Services – Performance & Reporting team administers the revenue and expense budgets of the Real Estate and Development Services departments with an emphasis on clear and accurate reporting and consistency, including the identification, reporting, and analysis of metrics and key performance indicators for continuous improvement.

VISION

To build a best in class commercial and maritime industrial lease portfolio with internationally recognized amenities, attractions, and developments for the promotion of commerce, navigation, fisheries, and recreation.

KEY SERVICES PROVIDED

- Finance, budget, and administrative team for the Real Estate Department and Development Services Department
- Administer the Real Estate's revenue budget
- Enter agreements negotiated by Real Estate into the Real Estate module in SAP
- Input Cost Recovery fees to invoice tenants
- Identify and report monthly variances to Finance, process accruals, and enter sublease information into SAP
- Prepare, manage and execute the expense budgets for the Real Estate and Development Services Departments
- Preparing vendor contracts and task authorizations (TA) and ensuring that the requisitions are input into SAP at the time of execution of the contract or TA

Performance & Reporting

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 665,735	\$ 543,501	\$ 491,000	\$ (52,501)	(9.7)%
Non-Personnel Expense	16,527	50,900	52,400	1,500	2.9 %
Total Direct Expense	\$ 682,262	\$ 594,401	\$ 543,400	\$ (51,001)	(8.6)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 682,262	\$ 594,401	\$ 543,400	\$ (51,001)	(8.6)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 450,041	\$ 312,401	\$ 313,600	\$ 1,199	0.4 %
Overtime	—	—	—	—	N/A
Burden	215,694	231,100	177,400	(53,700)	(23.2)%
TOTAL PERSONNEL EXPENSE	\$ 665,735	\$ 543,501	\$ 491,000	\$ (52,501)	(9.7)%

Performance & Reporting

REGULAR POSITIONS

	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Department Administrative Manager	1	1	1
Project Manager	2	2	2
TOTAL	3	3	3

Performance & Reporting
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 500		\$ 500		
Total:	\$ 151	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 100		
Total:	\$ 200	\$ 200	\$ 200	\$ 100	\$ (100)	(50.0)%
610140 Seminars & Training COURSES & SEMINARS		\$ 2,000		\$ 2,000		
Total:	\$ —	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE/PARKING		\$ 400		\$ 500		
Total:	\$ —	\$ 400	\$ 400	\$ 500	\$ 100	25.0 %
630110 Equipment & Systems MISC EQUIPMENT & OFFICE FURNITURE		\$ 25,500		\$ 25,500		
Total:	\$ 5,735	\$ 25,500	\$ 25,500	\$ 25,500	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 18,500		\$ 20,000		
Total:	\$ 9,842	\$ 18,500	\$ 18,500	\$ 20,000	\$ 1,500	8.1 %
630140 Postage & Shipping POSTAGE		\$ 3,800		\$ 3,800		
Total:	\$ 600	\$ 3,800	\$ 3,800	\$ 3,800	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 16,527	\$ 50,900	\$ 50,900	\$ 52,400	\$ 1,500	2.9 %

Planning

MISSION

Create and support a well-planned and integrated waterfront through strategic initiatives, policy formation, agency coordination and stakeholder and public engagement.

VISION

Advance a holistically planned waterfront that is welcoming, sustainable, prosperous, and improves the quality of life for present and future generations.

KEY SERVICES PROVIDED

- Focus on highly technical and complex planning and environmental issues with goals of advancing key policy formation in the areas of climate sustainability, greenhouse gas reductions, and air quality improvements to ensure compliance with all mandated regulatory requirements (e.g., AB691, AB617, SB32)
- Create and sustain positive relationships with stakeholders and the community at large on environmental and planning issues
- Compliance with California Environmental Quality Act; National Environmental Policy Act; California Coastal Act; Public Trust Doctrine; and, Port District Act
- Preparation and processing of all post-PMPU amendments to the Port Master Plan
- Coordination with local, regional, state and federal agencies on District-wide planning initiatives
- Community outreach and stakeholder collaboration
- Master planning at the Planning district and Sub-district level in a manner that integrates all District tidelands and submerged lands
- Tracking of local, regional, state and federal planning issues.
- Advance mobility efforts to address baywide connectivity with all modes, including pedestrian, bicycle, vehicular, transit, freight and waterside
- Environmental planning and mitigation, including implementation of Maritime Industrial Impact Fund projects
- Practitioner and policy guidance for implementation of large-scale redevelopment projects (e.g., Chula Vista Bayfront Master Plan)
- Review of tenant and District-sponsored project submittals for compliance with BPC Policy No. 752, Guidelines for Conducting Project Consistency Review Related to the Integrated Port Master Plan Update
- CEQA and Coastal Act processing, including Agenda Sheet Environmental Review language, for Port-driven programs (not tenant or Port development/construction projects, unless grant funded)
- Responses to Public Records Act Requests

The Planning & Environment Operations/Administrative Support Team, housed in the Planning department, is responsible for and committed to the following Key Services for all five cost centers in the P&E Branch:

- Managing agreements, contracts, requisitions, task authorizations and invoices; financial oversight and management; Purchasing; Cost recovery; Board Agendas/Memos; Presentations; Outreach; CRM and Records Requests; Travel; Timecards; employee support/development; inspection correspondence

Planning

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 2,850,664	\$ 2,471,500	\$ 2,651,300	\$ 179,800	7.3 %
Non-Personnel Expense	1,314,311	1,490,500	1,435,200	(55,300)	(3.7)%
Total Direct Expense	\$ 4,164,975	\$ 3,962,000	\$ 4,086,500	\$ 124,500	3.1 %
Less: Capitalized Expense	(16,821)	(69,960)	(21,200)	48,760	(69.7)%
Equipment Outlay	61,365	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,209,519	\$ 3,892,040	\$ 4,065,300	\$ 173,260	4.5 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 1,753,711	\$ 1,559,800	\$ 1,586,000	\$ 26,200	1.7 %
Overtime	—	—	—	—	N/A
Burden	1,096,953	911,700	1,065,300	153,600	16.8 %
TOTAL PERSONNEL EXPENSE	\$ 2,850,664	\$ 2,471,500	\$ 2,651,300	\$ 179,800	7.3 %

Note:

Climate & Sustainability was previously a part of Planning and was separated as a new cost center in FY 2025.

Planning

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Planner	1	1	1
Assistant Vice President	1	1	1
Department Administrative Manager	1	1	1
Executive Assistant I	1	1	1
Lead Mapping and Outreach	1	1	1
Program Director	2	1	1
Program Manager, Planning & Environment	2	2	2
Senior Management Analyst	2	2	2
Senior Planner	3	2	2
Staff Assistant II	1	1	1
TOTAL	17	13	13

Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610100 Awards-Service AWARDS - SERVICE		\$ 700		\$ 700		
Total:	\$ 609	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
610110 Books & Periodicals PROFESSIONAL PUBLICATIONS		\$ 100		\$ 100		
Total:	\$ 283	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 500		
Total:	\$ 2,773	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 9,900		\$ 5,300		
Total:	\$ 40,316	\$ 9,900	\$ 9,900	\$ 5,300	\$ (4,600)	(46.5)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,500		\$ 13,600		
Total:	\$ 7,944	\$ 5,500	\$ 5,500	\$ 13,600	\$ 8,100	147.3 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,000		\$ 1,000		
Total:	\$ 5,381	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 17,400		\$ 18,800		
Total:	\$ 14,209	\$ 17,400	\$ 17,400	\$ 18,800	\$ 1,400	8.0 %
620100 Services - Professional & Other ENV/COASTAL PLANNING & ENTITLEMENT		\$ 250,000		\$ 454,800		
INTEGRATED PLANNING		1,007,000		618,600		
REGIONAL MOBILITY STUDIES		130,000		250,000		
Total:	\$ 1,119,650	\$ 1,387,000	\$ 1,387,000	\$ 1,323,400	\$ (63,600)	(4.6)%
630110 Equipment & Systems						
Total:	\$ 1,271	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 10,200		\$ 10,200		
Total:	\$ 20,175	\$ 10,200	\$ 10,200	\$ 10,200	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 900		\$ 900		
Total:	\$ 930	\$ 900	\$ 900	\$ 900	\$ —	0.0 %

Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
630150 Safety Equipment & Supplies						
Total:	\$ 514	\$ —	\$ —	\$ —	\$ —	N/A
660100 Advertising						
ADVERTISING		\$ 800		\$ 800		
Total:	\$ —	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 5,000		\$ 5,100		
Total:	\$ 56,753	\$ 5,000	\$ 5,000	\$ 5,100	\$ 100	2.0 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS		\$ 7,400		\$ 7,500		
Total:	\$ 8,401	\$ 7,400	\$ 7,400	\$ 7,500	\$ —	0.0 %
660170 Joint Programs/Studies Assistance						
COASTAL RESILIENCE STUDIES		\$ 40,000		\$ 40,000		
Total:	\$ 31,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ —	0.0 %
670130 Permits/Certificates/License						
PERMITS & LICENSES		\$ 4,100		\$ 7,300		
Total:	\$ 4,101	\$ 4,100	\$ 4,100	\$ 7,300	\$ 7,300	178.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 1,314,311	\$ 1,490,500	\$ 1,490,500	\$ 1,435,200	\$ (55,300)	(3.7)%

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Procurement Services

MISSION

To collaborate with internal stakeholders to create effective business solutions, ensure fair competition for vendors and contractors, and optimize fiscal resources through cost-efficient and streamlined procurement operations.

VISION

Procurement Services will be recognized as a trusted, fully integrated, one-stop resource, staffed by a team that is talented, innovative, ethical, and dedicated to supporting the organization's goals.

KEY SERVICES PROVIDED

- Solicitations and Bids: Manage all solicitations, including RFPs, RFQs (quotes and qualifications), RFIs, RFBs for goods and services, as well as Public Works bids for construction projects.
- Contract Management: Draft agreements, amendments, and assignment/assumption agreements.
- Project Labor and Compliance: Administer and coordinate Project Labor Agreements (PLA) and ensure labor compliance, including prevailing wage administration.
- Small Business Enterprise (SBE) Program: Oversee and manage the SBE program.
- P-Card Program: Administer the Procurement Card (P-Card) Program.
- Centralized Vendor Management: Oversee and manage district-wide vendor accounts, including Staples, UPS, FedEx, and Amazon Business.
- Essential Services Contracts: Administer contracts such as the drinking water contract with Sparkletts.
- Policy Oversight: Manage and enforce procurement policies (BPC 110) and surplus property policies (BPC 111).
- Surplus Property Management: Reallocate or dispose of surplus property and manage electronic waste and scrap metal disposal.
- Inventory and Mail Services: Handle inventory distribution, storage, interoffice mail processing, and package delivery across the district.
- Shipping and Fleet Management: Track incoming and outgoing shipments, manage fleet title and registration, and handle shipment discrepancies.
- Financial Reconciliation: Apply credit memos, make financial adjustments, and reconcile shipments with purchase orders.
- Compliance and Task Management: Review requisitions for compliance, process task authorizations, and manage change requests in SAP.
- Training and System Administration: Conduct training on procurement processes and manage systems for vendor and labor compliance (Planet Bids, LCP Tracker).
- Procurement Process: Convert purchase requisitions into purchase orders.

Procurement Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 2,433,360	\$ 3,110,399	\$ 3,395,100	\$ 284,701	9.2 %
Non-Personnel Expense	94,869	173,100	157,700	(15,400)	(8.9)%
Total Direct Expense	\$ 2,528,229	\$ 3,283,499	\$ 3,552,800	\$ 269,301	8.2 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,528,229	\$ 3,283,499	\$ 3,552,800	\$ 269,301	8.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 1,454,199	\$ 1,906,899	\$ 2,082,900	\$ 176,001	9.2 %
Overtime	2,194	—	—	—	N/A
Burden	976,967	1,203,500	1,312,200	108,700	9.0 %
TOTAL PERSONNEL EXPENSE	\$ 2,433,360	\$ 3,110,399	\$ 3,395,100	\$ 284,701	9.2 %

Procurement Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Assistant Procurement Analyst	3	3	3
Director, Procurement Services/Chief Procurement Officer	1	1	1
Distribution & Storage Technician I	1	1	1
Distribution & Storage Technician II	2	2	2
Executive Assistant I	1	1	1
Lead Distribution & Storage Technician	1	1	1
Management Analyst	0	1	2
Manager, Distribution & Storage	1	1	1
Manager, Procurement Services	1	1	1
Procurement Analyst I	1	2	2
Procurement Analyst II	4	4	4
Procurement Supervisor	2	2	2
Project Labor and Compliance Administrator	1	1	1
Staff Assistant II	1	1	1
TOTAL	20	22	23

FY 2026-2025 Changes:

Add 1 Management Analyst

Procurement Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 900		\$ 900		
Total:	\$ 724	\$ 900	\$ 900	\$ 900	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 9,500		\$ 9,500		
Total:	\$ 5,467	\$ 9,500	\$ 9,500	\$ 9,500	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 27,500		\$ 27,500		
Total:	\$ 12,102	\$ 27,500	\$ 27,500	\$ 27,500	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 400		
Total:	\$ 4,411	\$ 300	\$ 300	\$ 400	\$ 100	33.3 %
615110 Travel TRAINING-RELATED TRAVEL		\$ 33,000		\$ 33,000		
Total:	\$ 7,420	\$ 33,000	\$ 33,000	\$ 33,000	\$ —	0.0 %
620100 Professional Services PROFESSIONAL SERVICES		\$ 65,000		\$ 45,000		
Total:	\$ 9,901	\$ 65,000	\$ 65,000	\$ 45,000	\$ (20,000)	(30.8)%
630100 Breakage & Obsolescence						
Total:	\$ 30	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OPERATING SUPPLIES		\$ 13,800		\$ 14,700		
Total:	\$ 21,259	\$ 13,800	\$ 13,800	\$ 14,700	\$ 900	6.5 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 800		\$ 1,200		
Total:	\$ 642	\$ 800	\$ 800	\$ 1,200	\$ 400	50.0 %
630150 Safety Equipment & Supplies SAFETY SUPPLIES & EQUIPMENT		\$ 1,500		\$ 2,500		
Total:	\$ 5,440	\$ 1,500	\$ 1,500	\$ 2,500	\$ 1,000	66.7 %
630170 Fuel & Lubricants						
Total:	\$ 8	\$ —	\$ —	\$ —	\$ —	N/A
630200 Uniforms UNIFORM SERVICE		\$ 3,500		\$ 3,500		

Procurement Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
Total:	\$ 2,045	\$ 3,500	\$ 3,500	\$ 3,500	\$ —	0.0 %
660100 Advertising						
ADVERTISING		\$ 16,300		\$ 19,000		
Total:	\$ 25,305	\$ 16,300	\$ 16,300	\$ 19,000	\$ 2,700	16.6 %
660110 Promotional Services						
Total:	\$ 106	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License						
PERMIT/CERT/LICENSE		\$ 1,000		\$ 500		
Total:	\$ 8	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	(50.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 94,869	\$ 173,100	\$ 173,100	\$ 157,700	\$ (15,400)	(8.9)%

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Real Estate

MISSION

Real Estate manages the District's commercial and maritime industrial lease portfolio from end to end. The department solicits new development, negotiates complex real estate transactions and agreements, partners with prospective and existing tenants during the entitlement process, and manages the District's leased and owned assets.

VISION

To build a best in class commercial and maritime industrial lease portfolio with internationally recognized amenities, attractions, and developments for the promotion of commerce, navigation, fisheries, and recreation.

KEY SERVICES PROVIDED

Redevelopment

- Increase awareness of and promote the District's real estate portfolio through marketing and relationship building within the development community.
- Manage solicitation process for District development and redevelopment opportunities.
- Negotiate new and amended leases associated with development projects.
- Manage development and redevelopment projects through the entitlement process.
- Analyze the financial feasibility of development projects.
- Conduct and analyze market studies for development projects.

Asset Management

- Administer and manage commercial and maritime industrial lease portfolio.
- Monitor and enforce tenant lease obligations.
- Conduct rent reviews and process rent adjustments to achieve market rent for District.

Real Estate

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 4,263,761	\$ 4,786,602	\$ 5,121,900	\$ 335,298	7.0 %
Non-Personnel Expense	4,915,207	7,688,500	5,098,200	(2,590,300)	(33.7)%
Total Direct Expense	\$ 9,178,968	\$ 12,475,102	\$ 10,220,100	\$ (2,255,002)	(18.1)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 9,178,968	\$ 12,475,102	\$ 10,220,100	\$ (2,255,002)	(18.1)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 2,719,063	\$ 3,099,902	\$ 3,188,200	\$ 88,298	2.8 %
Overtime	—	—	—	—	N/A
Burden	1,544,698	1,686,700	1,933,700	247,000	14.6 %
TOTAL PERSONNEL EXPENSE	\$ 4,263,761	\$ 4,786,602	\$ 5,121,900	\$ 335,298	7.0 %

Real Estate

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Administrative Assistant II	1	1	1
Asset Manager	7	8	8
Assistant Director, Real Estate	2	2	2
Assistant Vice President	1	1	1
Department Manager, Real Estate	7	7	7
Management Analyst	1	1	1
Program Manager, Real Estate	2	2	2
TOTAL	21	22	22

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 900		\$ 1,000		
Total:	\$ 1,078	\$ 900	\$ 900	\$ 1,000	\$ 100	11.1 %
610120 Memberships & Dues MEMBERSHIP & DUES URBAN LAND INSTITUTE		\$ 1,900 1,500		\$ 1,900 1,500		
Total:	\$ 525	\$ 3,400	\$ 3,400	\$ 3,400	\$ —	0.0 %
610140 Seminars & Training AMERICA'S LODGING INVESTMENT SUMMIT E3 CONFERENCE LODGING CONFERENCE MARINA RECREATION ASSOC CONFERENCE NYU INT'L HOSPITALITY INDUSTRY SEMINARS & TRAINING URBAN LAND INSTITUTE		\$ 7,100 4,000 7,200 2,600 7,500 7,900 3,500		\$ 7,100 4,000 7,200 2,600 7,500 7,900 3,500		
Total:	\$ 22,083	\$ 39,800	\$ 39,800	\$ 39,800	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE & PARKING		\$ 500		\$ 500		
Total:	\$ 7,692	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
615110 Travel AMERICA'S LODGING INVESTMENT SUMMIT E3 CONFERENCE LODGING CONFERENCE MARINA RECREATION ASSOC CONFERENCE NYU INT'L HOSPITALITY INDUSTRY TRAVEL URBAN LAND INSTITUTE MEETING		\$ 6,000 3,500 5,800 3,000 7,500 3,000 6,300		\$ 6,000 3,500 5,800 3,000 7,500 3,000 6,300		
Total:	\$ 10,138	\$ 35,100	\$ 35,100	\$ 35,100	\$ —	0.0 %
620100 Services - Professional & Other BROKERAGE SERVICE BROKERAGE SERVICE - SEAPORT VILLAGE DATA SERVICES FINANCIAL ADVISORS INDUSTRY REPORTS LOOP NET DATA SERVICES MISCELLANEOUS STUDIES		\$ — 160,300 — 102,200 6,800 5,400 180,000		\$ 175,000 196,000 89,200 140,000 7,000 5,400 203,700		

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
RFP/RFQ SUPPORT		150,000		180,000		
Total:	\$ 1,027,653	\$ 604,700	\$ 604,700	\$ 996,300	\$ 391,600	64.8 %
620125 Services - Security						
NEVP SECURITY	\$ 251,000			\$ 259,000		
Total:	\$ 237,500	\$ 251,000	\$ 251,000	\$ 259,000	\$ 8,000	3.2 %
640137 Common Area Maintenance						
SEAPORT VILLAGE	\$ 2,878,400			\$ 2,887,000		
Total:	\$ 2,796,872	\$ 2,878,400	\$ 2,878,400	\$ 2,887,000	\$ 8,600	0.3 %
640139 Marketing Fee						
SEAPORT VILLAGE	\$ 782,700			\$ 782,000		
Total:	\$ 712,447	\$ 782,700	\$ 782,700	\$ 782,000	\$ (700)	(0.1)%
640140 Tenant Improvements						
Total:	\$ 96,807	\$ —	\$ —	\$ —	\$ —	N/A
650110 Facilities Maintenance - Outside Services						
POWER PLANT LANDSCAPING	\$ 90,000			\$ 90,000		
Total:	\$ —	\$ 90,000	\$ 90,000	\$ 90,000	\$ —	0.0 %
660110 Promotional Services						
TENANT & PUBLIC OUTREACH	\$ 2,000			\$ 2,000		
Total:	\$ 552	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
670105 Bank & Credit Card Fees						
BANK & CREDIT CARD FEES	\$ —			\$ 2,100		
Total:	\$ —	\$ —	\$ —	\$ 2,100	\$ 2,100	N/A
670130 Permits/Certificates/License						
Total:	\$ 1,860	\$ —	\$ —	\$ —	\$ —	N/A
680190 Other Misc. Non-Operating						
Total:	\$ —	\$ —	\$ 3,000,000	\$ —	\$(3,000,000)	(100.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 4,915,207	\$ 4,688,500	\$ 7,688,500	\$ 5,098,200	\$(2,590,300)	(33.7)%

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Safety & Risk Management

MISSION

To build a culture of safety through training, education, policy and process. Supporting a safe environment for our employees at their worksite and our community throughout the tidelands.

VISION

To be a trusted partner with all Port departments to promote, support, and foster safe practices in all aspects of the District's operations.

KEY SERVICES PROVIDED

Risk Management

- Management of workers' compensation program
- Purchase and maintenance of District's insurance policies
- Recovery of claim costs
- Project and contract review for safety insurance requirements
- Tracking proof of insurance from District tenants and contractors

Safety

- Establishment of safety policies and procedures
- Tracking Occupational Safety and Health Administration (OSHA) regulations and determining their impact on the District
- Develop and provide effective Safety training utilizing meaningful material and modes of presentation
- Investigations of accidents and injuries

Safety & Risk Management

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 412,065	\$ 770,406	\$ 870,000	\$ 99,594	12.9 %
Non-Personnel Expense	2,463,351	2,665,100	2,745,100	80,000	3.0 %
Total Direct Expense	\$ 2,875,416	\$ 3,435,506	\$ 3,615,100	\$ 179,594	5.2 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,875,416	\$ 3,435,506	\$ 3,615,100	\$ 179,594	5.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries & Wages	\$ 300,023	\$ 527,606	\$ 536,900	\$ 9,294	1.8 %
Overtime	404	—	—	—	N/A
Burden	111,638	242,800	333,100	90,300	37.2 %
TOTAL PERSONNEL EXPENSE	\$ 412,065	\$ 770,406	\$ 870,000	\$ 99,594	12.9 %

Safety & Risk Management

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Director, Safety	1	1	1
Risk Management Administrator	1	1	1
Risk Management Analyst	0	0	1
Safety Specialist I	2	2	2
Workers Compensation Analyst	1	1	0
TOTAL	5	5	5

FY 2026-2025 Changes:

Retitle 1 Workers Compensation Analyst to Risk Management Analyst to reflect original classification

Safety & Risk Management

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 1,200		\$ 1,200		
Total:	\$ —	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
610115 Employee Recognition DISTRICT-WIDE SAFETY PROGRAM EMPLOYEE RECOGNITION		\$ 8,100 200		\$ 8,300 200		
Total:	\$ 3,312	\$ 8,300	\$ 8,300	\$ 8,500	\$ 200	2.4 %
610120 Membership & Dues MEMBERSHIP & DUES MONTHLY MEETINGS		\$ 1,900 500		\$ 2,500 700		
Total:	\$ 665	\$ 2,400	\$ 2,400	\$ 3,200	\$ 800	33.3 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 12,000		\$ 5,000		
Total:	\$ 3,532	\$ 12,000	\$ 12,000	\$ 5,000	\$ (7,000)	(58.3)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 500		
Total:	\$ 4,200	\$ 300	\$ 300	\$ 500	\$ 200	66.7 %
615110 Travel TRAVEL		\$ 3,000		\$ 3,000		
Total:	\$ 1,311	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
620100 Services - Professional & Other AED PROGRAM CONSULTING GENERAL PROFESSIONAL SERVICES HEARING CONSERVATION PHYSICALS		\$ 5,000 18,500 15,500 16,500 5,600		\$ 6,000 10,000 10,000 10,000 7,000		
Total:	\$ 38,899	\$ 61,100	\$ 61,100	\$ 43,000	\$ (18,100)	(29.6)%
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 1,200		\$ 1,200		
Total:	\$ 10,965	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 9	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies						

Safety & Risk Management

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
SAFETY EQUIPMENT & SUPPLIES		\$ 76,500		\$ 50,000		
Total:	\$ 126,441	\$ 76,500	\$ 76,500	\$ 50,000	\$ (26,500)	(34.6)%
660110 Promotional Services						
Total:	\$ 80	\$ —	\$ —	\$ —	\$ —	N/A
670110 Insurance						
RISK - BONDS/ADMIN-BROKER FEES		\$ 51,000		\$ 60,000		
RISK - INSURANCE PREMIUMS		2,439,200		2,569,300		
Total:	\$ 2,273,938	\$ 2,490,200	\$ 2,490,200	\$ 2,629,300	\$ 139,100	5.6 %
670120 Insurance Claims						
INSURANCE CLAIMS		\$ 500		\$ —		
Total:	\$ —	\$ 500	\$ 500	\$ —	\$ (500)	(100.0)%
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE		\$ 8,200		\$ —		
Total:	\$ —	\$ 8,200	\$ 8,200	\$ —	\$ (8,200)	(100.0)%
TOTAL NON-PERSONNEL EXPENSE	\$ 2,463,351	\$ 2,665,100	\$ 2,665,100	\$ 2,745,100	\$ 80,000	3.0 %

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Technology Management Program

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	7,633,078	7,914,300	8,635,400	721,100	9.1 %
Total Direct Expense	\$ 7,633,078	\$ 7,914,300	\$ 8,635,400	\$ 721,100	9.1 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 7,633,078	\$ 7,914,300	\$ 8,635,400	\$ 721,100	9.1 %

Technology Management Program

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
620100 Services - Professional & Other						
CONSULTING FEES		\$ 685,700		\$ 780,600		
IT TECHNICAL SERVICES		104,100		125,000		
MICROSOFT PREMIER SERVICES		106,600		110,000		
NETWORK TIER 3 SUPPORT		15,000		30,000		
SAP ADMINISTRATION		129,900		133,300		
SAP DEVELOPER SERVICES		550,000		550,000		
STORMWATER DATABASE MANAGEMENT		300,000		360,000		
Total:	\$ 2,575,364	\$ 1,891,300	\$ 1,891,300	\$ 2,088,900	\$ 197,600	10.4 %
630110 Equipment & Systems						
CELL PHONES		\$ 16,000		\$ 16,000		
COMPUTERS/LAPTOPS		200,000		220,000		
HARDWARE REPLACEMENT		—		139,800		
INFRASTRUCTURE AS A SERVICE		300,000		300,000		
NETWORK MONITORING		87,300		98,000		
ONLINE TRAINING		19,900		28,900		
PERIPHERAL		32,700		33,000		
RECRUITER RENEWAL		25,400		—		
SOFTWARE AS A SERVICE		402,200		463,600		
SOFTWARE/SUBSCRIPTIONS		1,522,600		1,646,000		
VIDEO ACCESS CONTROL MAINTENANCE		100,000		150,000		
Total:	\$ 2,239,943	\$ 2,715,100	\$ 2,715,100	\$ 3,095,300	\$ 380,200	14.0 %
640110 Telephone & Communications						
CELLULAR - VOICE/DATA SERVICES		\$ 175,000		\$ 221,000		
HS - RCS SYSTEM FEES		23,000		23,000		
SATELLITE TELEVISION SERVICES		3,800		2,900		
VOICE & DATA TELCO		208,400		216,600		
Total:	\$ 512,899	\$ 410,200	\$ 410,200	\$ 463,500	\$ 53,300	13.0 %
650130 Equipment Maintenance - Outside Services						
CONFERENCE EQUIPMENT MAINT		\$ 5,000		\$ 5,000		
DATA CTR FIRES SUPPRESSION MAINT		10,000		10,000		
FIBER OPTIC MAINTENANCE		15,000		25,000		
FIREWALL MAINTENANCE		80,000		80,000		
HARDWARE MAINTENANCE		85,600		120,000		
PRINTER/COPIER/METER MAINT		137,600		145,000		
REGIONAL SAFETY DATA		16,000		16,000		

Technology Management Program

EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
SMARTNET MAINTENANCE		150,500		150,500		
TWIC MAINTENANCE		40,000		40,000		
UPS-MAINTENANCE		46,500		48,500		
VAC HARDWARE MAINTENANCE		35,400		40,400		
WAV CAM		40,000		42,000		
Total:	\$ 413,207	\$ 661,600	\$ 661,600	\$ 722,400	\$ 60,800	9.2 %
650140 Software Maintenance						
BACKUP & RECOVERY	\$ 28,700			\$ 26,000		
ERP MAINTENANCE	1,358,400			1,630,200		
SECURITY SOFTWARE MAINT	46,000			51,500		
SOFTWARE MAINTENANCE	213,000			267,600		
VIRTUAL MACHINE MAINTENANCE	140,000			290,000		
Total:	\$ 1,891,664	\$ 1,786,100	\$ 1,786,100	\$ 2,265,300	\$ 479,200	26.8 %
660136 Grant Funded Expenditures						
MARITIME PORT CONNECT	\$ 450,000			\$ —		
Total:	\$ —	\$ 450,000	\$ 450,000	\$ —	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 7,633,078	\$ 7,914,300	\$ 7,914,300	\$ 8,635,400	\$ 721,100	9.1 %

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Utilities

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	4,511,483	5,973,500	5,273,500	(700,000)	(11.7)%
Total Direct Expense	\$ 4,511,483	\$ 5,973,500	\$ 5,273,500	\$ (700,000)	(11.7)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,511,483	\$ 5,973,500	\$ 5,273,500	\$ (700,000)	(11.7)%

Utilities
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS FY 2024	ORIGINAL BUDGET FY 2025	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FROM ADJUSTED BUDGET	
					dollars	pct
640120 Utilities-Gas & Electric						
SOLAR POWER PURCHASE AGREEMENT		\$ 136,000		\$ 136,000		
UTILITIES-GAS & ELECTRIC		3,740,000		3,040,000		
Total:	\$ 2,679,280	\$ 3,876,000	\$ 3,876,000	\$ 3,176,000	\$ (700,000)	(18.1)%
640130 Utilities-Water						
UTILITIES-WATER		\$ 2,097,500		\$ 2,097,500		
Total:	\$ 1,832,203	\$ 2,097,500	\$ 2,097,500	\$ 2,097,500	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 4,511,483	\$ 5,973,500	\$ 5,973,500	\$ 5,273,500	\$ (700,000)	(11.7)%

Variable Staffing / Interns

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Personnel Expense	\$ 326,331	\$ 1,013,298	\$ 717,500	\$ (295,798)	(29.2)%
Non-Personnel Expense	72	—	—	—	N/A
Total Direct Expense	\$ 326,403	\$ 1,013,298	\$ 717,500	\$ (295,798)	(29.2)%
Less: Capitalized Expense	(2,974)	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 323,429	\$ 1,013,298	\$ 717,500	\$ (295,798)	(29.2)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026	CHANGE FY 2026-2025 BUDGET	% CHANGE
Salaries and Wages	\$ 293,700	976,798	\$ 660,500	\$ (316,298)	(32.4)%
Overtime	—	—	—	—	N/A
Burden	32,631	36,500	57,000	20,500	56.2 %
TOTAL PERSONNEL EXPENSE	\$ 326,331	\$ 1,013,298	\$ 717,500	\$ (295,798)	(29.2)%

Variable Staffing

INTERN / STUDENT WORKER POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2024	ADJUSTED BUDGET FY 2025	BUDGET FY 2026
Intern	23	23	23
Student Worker	40	40	—
TOTAL	63	63	23



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Glossary of Terms

Accrual Basis of Accounting - under this method, revenues are recorded when earned and expenses are recorded when incurred.

Actual - is earned revenue or incurred expense during the stated fiscal year.

Americans with Disabilities Act (ADA) - prohibits, under certain circumstances, discrimination based on disability.

AMP - Asset Management Program

Appropriation - is an authorization made by the Board of Port Commissioners that permits District departments to make expenditures of governmental resources. All appropriations that have not been expended or lawfully encumbered lapse at the end of the fiscal year. The Board of Port Commissioners may increase or decrease appropriations by majority vote.

Asset - are resources owned or held that have an economic value.

Balanced Budget - is one in which revenues and other sources of funds equal or exceed expenditures and other uses of funds.

Balanced Capital Program - is a program established by BPC Ordinance 2022-0338 that sunsets the Capital Improvement Program and institutes the Balanced Capital Program (BCP) in its place. The intent of the BCP is to distribute the Port's capital investments in a balanced and equitable manner throughout the Tidelands located in all member cities.

Bond - is a written promise to pay a designated amount (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the budget, these payments are identified as debt service. Bonds are usually used to obtain long-term financing for capital improvements.

Board - Board of Port Commissioners

Board of Port Commissioner (BPC) Policies - San Diego Unified Port District Act requires the Board of Port Commissioners to make and enforce necessary rules and regulations governing the use and control of all navigable waters, tidelands, and submerged lands within the District and to make and enforce certain local police and sanitary regulations relating to the District.

Brown Act - guarantees the public's right to attend and participate in meetings of local legislative bodies.

Budget - is a financial plan for a specified period of time (fiscal year) that matches plan expenses and revenues with planned services.

Budgetary Control - is the control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Burden - is the benefits and taxes that a company must or chooses to pay on their payroll. These can include, but are not limited to, all of the following: payroll taxes (both federal and state), retirement/pension costs, fringe benefits, health care, life/AD&D insurance, paid time off, worker's compensation costs, long-term disability insurance, and short-term disability insurance.

California Environmental Quality Act (CEQA) - requires state and local agencies within California to follow a protocol of analysis and public disclosure of environmental protection a mandatory part of every California state and local agency's decision-making process.

California Fair Employment and Housing Act (FEHA) - is used to fight sexual harassment and other forms of unlawful discrimination in employment and housing.

Glossary of Terms

California Public Records Act - requires inspection and/or disclosure of governmental records to the public upon request, unless exempted by law.

Caltrans - California Department of Transportation

Capital Expenditure - To be considered a capitalization expenditure, and thus subject to depreciation/amortization, an asset must fulfill three characteristics:

- (i) The asset must be acquired (purchased, constructed, or donated) for use in operations and not for investment or sale.
- (ii) The asset must have a useful life of more than one year.
- (iii) The asset must meet the capitalization threshold which is currently \$5,000 or more as approved by the Board of Port Commissioners (Board).

Capital Improvement Program (CIP) - is the District's five-year fiscal plan detailing the amount and timing of anticipated capital expenditures. It is updated annually with the adoption of the budget.

Capital Labor - is internal labor costs (personnel and overhead) that are directly incurred in the development and construction of capital projects.

CEO - Chief Executive Officer

Coastal Act - addresses issues such as shoreline public access and recreation, lower cost visitor accommodations, terrestrial and marine habitat protection, visual resources, landform alteration, agricultural lands, commercial fisheries, water quality, offshore oil and gas development, transportation, development design, power plants, ports, and public works. The Coastal Commission, in partnership with coastal cities and counties, plans and regulates the use of land and water in the coastal zone.

Competency - A pattern of behavior that represents a set of knowledge, skills and abilities.

Competencies (Port-wide)

- **Listening** - Effective performers display engagement, demonstrate understanding, and are open to what is being communicated.
- **Growth** - Effective performers work on acquiring knowledge and skills, as well as supporting others with their own development goals.
- **Collaboration** - Effective performers promote an environment of teamwork by developing and building relationships across all levels and departments to accomplish individual and team goals.
- **Trustworthiness** - Effective performers act in ways that foster an environment of trust and are relied on as honest and truthful in interactions with other people and in completion of work.
- **Humility** - Effective performers seek opportunities to increase self-awareness and possess an openness that allows them to appreciate the views and contributions of others.

Corporate Vision - 21st Century Port - We are an innovative, global seaport courageously supporting commerce, community, and environment.

Cost Center - is a unit within the District to which costs may be charged for accounting purposes.

CST - Cruise Ship Terminal

Glossary of Terms

Department - is a major administrative unit of the District, which indicates overall management responsibility for an operation or a group of related operations within a functional area, and the organizational level at which the budget is adopted and controlled.

District - San Diego Unified Port District

Economic Recovery Program (ERP) - is a suite of 40 projects to be funded with \$100 million in American Rescue Plan Act (ARPA) funds.

Enterprise Fund - in governmental accounting, a fund that provides goods and services to the public for a fee that makes the entity self-supporting.

Expense - is a charge incurred (whether paid immediately or accrued) for operations, maintenance, interest or other charges.

External Stakeholder - A person or group of people who are impacted or have a strong interest in the operations, or effects of operations performed by an organization's work as it pertains to them as clients/constituents, community partners, and others.

Fiscal Year (FY) - is the annual period beginning July 1st and ending June 30th.

GASB - Government Accounting Standards Board, the body responsible for establishing GAAP for governmental entities.

GDP - Gross Domestic Product

Generally Accepted Accounting Principles (GAAP) - is the conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

GFOA - Government Finance Officers Association

GIS - Geographic Information System

Goals - Broad statements of an organization's plan to achieve desired outcomes and be successful among competition at some point in the future. Goals should strive to deliver a company's vision and create a company's differentiation and sustainability and be supported by measurable performance.

Grant - is a contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending on the grantee.

Guiding Principle - We do the greatest good by doing remarkably well

Initiative - Initiatives are programs or projects that turn strategy into operational terms and actionable items.

Internal Stakeholder - A person or group of people which are already committed to serving the organization and may be impacted or have a strong interest in the operations, or effects of operations within the organization.

Key Services - Standard operations needed to sustain a purpose within the organization.

Glossary of Terms

Key Performance Indicators (KPIs) - A measurable value that demonstrates how effectively a company is achieving a specific strategic or operational goal.

Low Carbon Fuel Standard (LCFS) - The Low Carbon Fuel Standard is designed to decrease the carbon intensity of California's transportation fuel pool and provide an increasing range of low-carbon and renewable alternatives, which reduce petroleum dependency and achieve air quality benefits.

MIIF - Maritime Industrial Impact Fund

MM - Major Maintenance

Milestone - A significant event or date during the execution of a project; end of phase or sub-phase.

Marine Oil Terminal Engineering and Maintenance Standard (MOTEMS) - are the standards that apply to all existing and new marine oil terminals in California, and include criteria for inspection, structural analysis and design, mooring and berthing, geotechnical considerations, fire, piping, and mechanical and electrical systems.

MOU - Memorandum of Understanding

NEVP - North Embarcadero Visionary Plan

NCMT - National City Marine Terminal

NOAA - National Oceanic Atmospheric Administration

Non-Personnel Expense (NPE) - includes costs for materials and supplies, equipment, communications, outsourced services, travel, and other expenses.

Operating Reserves - are unrestricted funds, usually accumulated over several years that are available for appropriation (also see Unreserved Fund Balance).

Other Post-Employment Benefits (OPEB) - that an employee will begin to receive at the start of retirement. This does not include pension benefits paid to the retired employee. Other post-employment benefits that a retiree can be compensated for are life insurance premiums, healthcare premiums, and deferred-compensation arrangements.

Overhead Expense (Overhead) - refers to an expense in the District that cannot be directly associated and charged to a service or project.

Personnel Expense - is the sum of all wages paid to employees, as well as the cost of employee benefits and payroll taxes paid by an employer.

Glossary of Terms

Port Philosophy - Port Leaders are Other Focused First (Servant Leadership).

Portfolio - A group, set or selection of initiatives an organization has agreed to invest in by approving the allocation of necessary resources.

Program - A set of highly related products, services or projects within an organization

Project - A temporary endeavor with a defined start date, end date, scope, and budget: and which consumes cross-functional resources in order to produce a unique product, service or result.

Public Contract Code - requires competitive bidding for the vast majority of public projects.

RCS - Regional Communications System Interoperability

Revenue - sources of income financing the operations of government

RFP - Request for Proposal

RFQ - Request for Qualifications

RSVP - Retired Senior Volunteer Program

SANDAG - San Diego Association of Governments

San Diego Unified Port District Act - provides for the calling of municipal elections therefor; describing the powers, duties, and functions thereof, authorizing the district to borrow money and issue bonds for district purposes; to provide means of raising revenues for the operation, maintenance and bond redemption of the district; and to provide, for the transfer to such district of tidelands and lands lying under inland navigable waters.

SDCRAA - San Diego County Regional Airport Authority

Stakeholder - Any person, group, or organization that may be impacted or has a strong interest in the operations, or effects of operations, of the organization. Stakeholders may be internal or external to the organization.

TAMT - Tenth Avenue Marine Terminal

TWIC - Transportation Worker Identity Card

Tactics - Specific, actionable ways to do things in order to accomplish a milestone, target or result.

Team - is a sub-administrative unit of a department, which has responsibility for an operation or a group of related operations within a functional area.

Values

- **Integrity** - honoring agreements and acting truthfully, honestly and ethically. It is the commitment to our set of shared core values applied equally to all.
- **Accountability** - honoring our agreements with our stakeholders, the community and each other. Accountability is establishing and tracking measurable outcomes and evaluating our progress.
- **Courage** - setting aside fears and standing by personal principles, facing challenges with fortitude, taking intellectual risks, extending beyond personal comfort zones to achieve goals, persevering in the face of diversity and taking

Glossary of Terms

responsibility for actions.

- **Teamwork** - promoting and practicing collective cooperation. Teamwork involves open communication, respect, trust and the commitment to common goals. An effective team shares the workload, credit and consequences of its actions.
- **Inclusiveness** - a sense of belonging and feeling respected. Inclusiveness is being valued for who you are and that you are essential to the success of the organization.
- **Fairness** - behaving in an objective and consistent manner. Fairness is listening to and respecting the opinions, values and interests of others.
- **Fun** - creating an environment where employees can enjoy spontaneity, levity and productivity. Fun is celebrating successes and accomplishments.
- **Innovation** - Innovation is creative thinking and continually improving performance, emphasizing quality, productivity, growth, best practices and measurement. Innovation means striving to be the best in our public service.
- **Transparency** - Transparency is a commitment to our partners, stakeholders and the community to enhance openness, public participation, and access to information, outreach and collaboration. Transparency promotes accountability, increased public trust, and a more efficient, effective and public-focused organization.

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BPC Policy List

Below is a list of BPC Policies affecting budget. These policies can be found at www.portofsandiego.org.

BPC Policy No. 080 – Unplanned Work Consideration

BPC Policy No. 090 – Transfer Between or Within Appropriated Items in Budget

BPC Policy No. 106 – Cost Recovery User Fee Policy

BPC Policy No. 114 – Payment of Commissions for the Leasing of Tidelands

BPC Policy No. 115 – Guidelines for Prudent Investments

BPC Policy No. 117 – Operating Reserve Policy

BPC Policy No. 120 – Balanced Capital Program (BCP)

BPC Policy No. 130 – Major Maintenance Program

BPC Policy No. 452 - Permit Fees for Use of the District's Public Parks for Special Events

BPC Policy No. 608 – Tenant Percent for Art Program

BPC Policy No. 609 – Public Art Programs

BPC Policy No. 641 – Travel and Business Expense Reimbursement Policy

BPC Policy No. 642 – Reimbursement for Transportation Expense

BPC Policy No. 730 – Port Environmental Advisory Committee Policy

BPC Policy No. 771 - Tidelands Activation Program

BPC Policy No. 773 – Maritime Industrial Impact Fund (MIIF)

BPC Policy No. 776 – Port Audit Oversight Committee Policy

BPC Policy No. 784 – Low Carbon Fuel Standard Program

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Ordinance No. XXXX



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