



Fiscal Year 2027
**ANNUAL
BUDGET**

FINAL



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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 Team, Vision, Mission, Values, Promise, and Strategic Budget Planning, Map of Tidelands, District Overview, and Branding.

This section also contains the Message from the Chief Financial Officer (CFO), the Budget in Brief, Forecast, and Projected Fund Balance. 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 2027 (FY 2027) Budget and discusses major accomplishments from the prior fiscal year.

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, 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, key services provided / goals and performance metrics, 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 District trends and metrics, 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

Ann Moore
City of Chula Vista



VICE CHAIR

Michael Zucchet
City of San Diego



SECRETARY

GilAnthony Ungab
City of National City



COMMISSIONER

Dan Malcolm
City of Imperial Beach



COMMISSIONER

Danielle Moore
City of San Diego



COMMISSIONER

Frank Urtasun
City of Coronado



COMMISSIONER

Sid Voorakkara
City of San Diego



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Executive Team

PRESIDENT & CHIEF EXECUTIVE OFFICER

Scott Chadwick



GENERAL COUNSEL

Thomas A. Russell



PORT AUDITOR/CHIEF AUDIT OFFICER

Mark Yeilding



CHIEF OF HARBOR POLICE

Magda Fernandez



CHIEF SUSTAINABILITY & INNOVATION OFFICER

Jason H. Giffen



ASSISTANT GENERAL COUNSEL

Rebecca Harrington



ASSISTANT GENERAL COUNSEL

Simon Kann



CHIEF OPERATIONS OFFICER

Michael LaFleur



CHIEF FINANCIAL OFFICER

Tracy Largent



CHIEF STRATEGY & COMMUNICATIONS OFFICER

Job Nelson



CHIEF ADMINISTRATIVE OFFICER

Matt Vespi



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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 2027 began soon after the adoption of the FY 2026 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 Chief 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 	Port Park in Barrio Logan 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

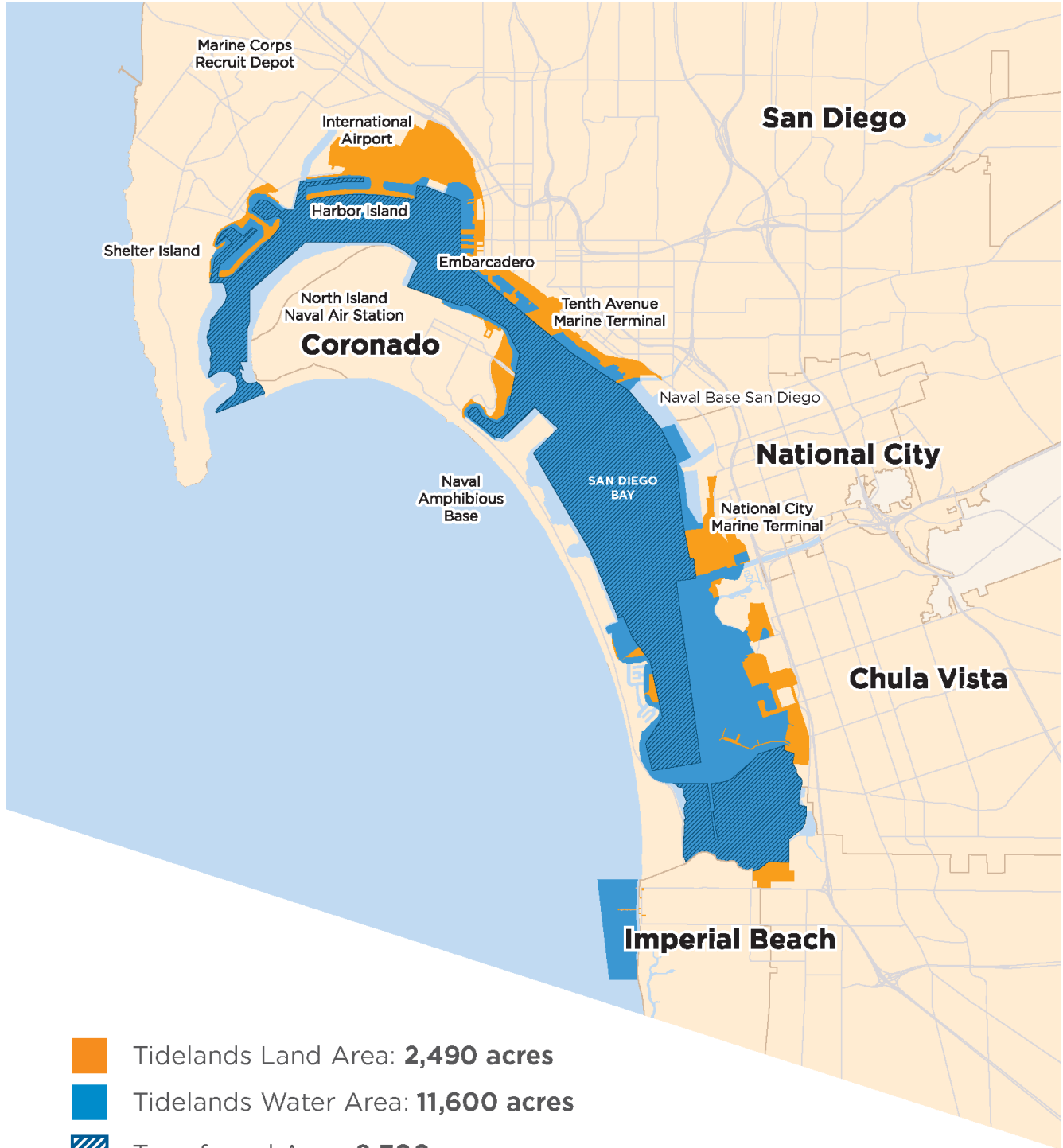
Workplace Safety and Violence Prevention Plan 	Tijuana River Valley 	Invasive Species 	Coastal Commission Port Master Plan Amendments 
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MANAGEMENT

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



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

Navigating with Discipline

We present the FY 2027 budget for the San Diego Unified Port District with our guiding theme, Navigating with Discipline, which reflects our commitment to financial sustainability and our readiness to meet the challenges and opportunities ahead. This year, we are steering a careful course that balances ambition with prudence, ensuring the District remains resilient and positioned for lasting success.

Reflecting on the past decade, our journey has been marked by substantial progress and remarkable growth that was achieved despite navigating through volatile economic cycles, including the significant disruptions brought on by the Covid pandemic. Our steady recovery and progress underscore the strength and adaptability of our organization, driven by strategic efforts to diversify our revenue portfolio. By broadening our base and reducing reliance on any single sector, we have fortified our ability to weather economic fluctuations and embrace new opportunities.

Also in recent years, we have adopted a more disciplined approach to budgeting and forecasting. Over the last two budget cycles, we have focused on strengthening baseline assumptions, improving coordination across departments, and ensuring that adopted budgets accurately reflect realistic operating expectations. These efforts have narrowed the gap between our budgeted figures and actual year-end performance, allowing us to deploy resources more effectively and ensure that services and commitments are met without missing critical opportunities. These adjustments have also earned the District its first-ever Distinguished Budget Presentation Award, for our Fiscal Year 2026 Annual Budget, from the Government Finance Officers Association. The award represents a significant achievement and reflects the commitment of leadership and staff to meeting the highest principles of governmental budgeting. Receiving the award, combined with clean financial audits, strengthens our credit rating and provides the District access to more favorable financing options.

As we move into the next fiscal year, we are taking our discipline to the next level. In the face of broader economic uncertainty and evolving federal and travel-related impacts, our revenue projections are lower than anticipated at this time last year. Anticipating these challenges, we implemented a detailed bottom-up budgeting process for non-personnel expenses across all departments. This approach ensures that every dollar is allocated with intention and aligns each expenditure with our mission and strategic priorities.

It is important to recognize that the District does not have unlimited revenue capacity. Every new initiative, asset, staffing request, or program expansion adds ongoing operational costs. Our disciplined budgeting framework requires us to carefully evaluate the lifecycle costs of decisions and clearly identify funding sources or necessary reductions to support new priorities. The FY 2027 budget represents a continued shift toward realistic representations of our operations, reinforcing the importance of balancing new investments with cost containment.

Ultimately, our goal extends beyond simply balancing a single year's budget. We aim to build a financially sustainable operating model that enables the District to deliver on its mission while adapting to changing economic conditions. Looking ahead, several factors are expected to support continued growth, including significant private tenant investment, stability in the cargo sector, and cruise activity returning to and exceeding pre-pandemic levels with additional cruise lines entering the market and existing cruise customers expanding their offerings.

At the same time, the District and our partners are investing heavily in infrastructure, with over \$150 million in projects focused on electrification and sustainability currently underway. However, significant deferred maintenance and infrastructure needs remain, including the need for a new harbor police facility. We must balance these investments with disciplined financial management to ensure we honor our commitments, care for our assets, and safeguard the Tidelands for future generations.

With the FY 2027 budget, we are advancing major project goals and initiatives, including the following:

- 1220 Pacific Highway Redevelopment: The District is pursuing redevelopment of an approximately 3.4-acre site located at 1220 Pacific Highway. The District acquired the leasehold from the Navy in 2023 after it had been leased by the

Message from the Chief Financial Officer

Navy since 1949 primarily for office uses. On a portion of the site, the Navy SEAL Museum, LLC (not directly affiliated with the Navy) and Hensel Phelps, LLC are proposing to build a four-level, 85,000-square-foot museum with galleries, educational space, retail, event space, an exterior reflecting pool, and a new 150-foot public park that connects to Lane Field Park in front of the adjacent hotels. The estimated project cost is \$256 million. The development team plans to fund the project through private donations and, if needed, private financing. Currently, the proposed project site is occupied by old Navy buildings and does not generate any revenue. This project, if approved, would generate additional funds for the District by providing direct rent as well as ancillary revenue from increased hotel occupancy and traffic to nearby restaurants and attractions. In FY 2027, District staff will continue due diligence on the proposed project and conduct environmental review per the California Environmental Quality Act (CEQA).

- **Barrio Logan Park Enhancements and Renaming:** As part of efforts to enhance its public parks, the District is making more improvements to its park in Barrio Logan to enhance the overall quality of the public space, introduce new sustainable approaches to the shoreline, and improve access to the waterfront for the community. The project is focused on the southeast portion of the park and will include a splash pad, lawn area, waterside perch, landscape and hardscape, shade structure, interpretive features, shoreline improvements, and nearby pavement improvements. Public outreach to help inform design development began in FY 2025 and continued in FY 2026. It included community workshops, stakeholder meetings with local organizations, “pop-up” workshops, surveys, and focused working sessions. Staff are now working to finalize the design and will then proceed to construction. Additionally, as a result of controversy surrounding the late Cesar E. Chavez amid accusations of sexual abuse, the District has removed Chavez’ name from the park and is in the process of renaming it. District staff will conduct community outreach to seek name ideas and input.
- **Big Bay Boom:** The District secured a new non-profit fundraising partnership with the San Diego Fleet Week Foundation for the 2026 Port of San Diego Big Bay Boom fireworks show over San Diego Bay. The Big Bay Boom is funded in large part by charitable grants and donations from many organizations, small businesses, corporations, and individual sponsors. The Fleet Week Foundation will work with the District and the show’s executive producer, Sandy Purdon, serving as the charitable organization that applies for grants and accepts donations that help support the event. Additionally, a portion of all funds raised by Fleet Week San Diego will support the Foundation’s mission to “Honor, Thank, and Celebrate the Men and Women of the Military.” The District also welcomed Carnival Cruise Line as the official cruise line sponsor for the 2026 Port of San Diego Big Bay Boom. Carnival will support event promotion and have a presence throughout all Big Bay Boom programming. The Big Bay Boom is the largest Fourth of July fireworks show on the West Coast, attracting over a quarter-million spectators to the San Diego Bay waterfront. It is also the largest free annual public event on San Diego Bay.
- **Chula Vista Bayfront – Harbor Park:** The District anticipates completing a splash pad, new playground, and more in the newly expanded Harbor Park on the Chula Vista Bayfront. With the opening of the Gaylord Pacific Resort & Convention Center in FY 2025, the park formerly known as Bayside Park grew from approximately 12 acres to 25 acres. The District is adding amenities to the new park space in phases. The splash pad and playground, as well as tables, benches, shade structures, a new entrance into the park from H Street, and more, are part of the south phase improvements. Construction began in FY 2026. North phase improvements beginning in FY 2027 will include landscaping, park furnishings, lighting, and circulation pathways. The north and south phase improvements are anticipated to be complete in spring 2027. A future kayak and paddleboard launch project is also planned. Additional improvements anticipated in future phases include a bigger and better beach surrounded by terraced steps, an expanded waterfront promenade, additional restrooms and parking, and more.
- **Cruise Business:** The District is expecting our biggest cruise year since the 2007-2008 season with up to 190 calls and more than 700,000 passengers anticipated for FY 2027. The cruise boom is thanks to the addition of Norwegian and Royal Caribbean homeports and expanded service from Disney Cruise Line. FY 2026 is expected to close out with around 107 calls and 389,000 passengers. Princess Cruises, Viking Cruises, Silversea Cruises, and others also sail out of San Diego. Royal Caribbean will also make a couple calls this season, which is a preview for next year when the cruise line will home port in San Diego.

Message from the Chief Financial Officer

- Dunes Park – Imperial Beach: The District is replacing the playground equipment at Dunes Park in Imperial Beach. The Board approved the estimated \$980,000 project in FY 2026. In 2024, most of the playground equipment in the park was removed due to safety concerns and the equipment was deteriorating beyond its usefulness. Only a single slide remains. The new project aims to replace the playground equipment and surface material with a vibrant, engaging, and safe play environment for children. In addition to the playground, Dunes Park also features fitness equipment, a basketball half court, picnic tables and lawn space. These amenities are not impacted by the playground replacement project and are expected to remain available for use throughout the project's duration. The project is in the design and permitting phase with construction expected to start in summer 2027. Temporary playground equipment is being installed in the meantime.
- East Harbor Island Entertainment District: As part of efforts to enhance and activate the San Diego Bayfront, the District is working to create an entertainment district on a portion of East Harbor Island. The East Harbor Island Redevelopment Project calls for a new public waterfront park and public promenade, an entertainment district anchored by Topgolf, and supporting infrastructure. The site is in the east basin area adjacent to Harbor Police Headquarters and across from the airport with San Diego Bay and downtown skyline views. It is currently used for off-airport surface parking, rental car facility operations, and temporary airport construction support operations. After public review and input on a draft Environmental Impact Report (EIR), staff anticipates requesting Board certification of the EIR along with Board approval of a lease and a Coastal Development Permit in FY 2027. The goal of this redevelopment project is to bring new public access and recreation opportunities where none currently exist as well as to provide leisure activities and food and beverage options for visitors and locals.
- Fish Market Redevelopment: The Brigantine, Inc., which now operates The Fish Market and Top of the Market on North Harbor Drive along the Embarcadero, is proposing to invest approximately \$25.5 million to redevelop and modernize the site while keeping the signature Fish Market and adding new dining options. The proposed project includes transforming the property into a dining destination called The Landing with four distinct dining facilities, including The Fish Market, The Little Market, Salt & Sear Prime Steak House, and banquet rooms for family celebrations, corporate gatherings, weddings, and other private events. The renovation would also add a new, six-foot-wide public waterfront walkway around the facility, refreshed landscaping, and public art. In fall 2025, the Board voted to advance the project to environmental review. In FY 2027, staff anticipate bringing a lease and Coastal Development Permit to the Board for consideration.
- Freedom Park at Navy Burnham Pier: The District and the USS Midway Museum are partnering to deliver the West Coast's largest veterans park. When Freedom Park at Navy Burnham Pier opens, it will celebrate the region's military history and tell the story of everyday heroes who have served our country and preserved our freedoms. Construction began in 2024, starting with demolition of an old Navy warehouse and continuing with structural reinforcement of the pier in 2025. Construction of the park is anticipated to begin in FY 2027 with approval of a construction contract by the Board.
- Grand Caribe Shoreline Park Improvements: The District anticipates conducting additional public outreach and planning on potential coastal resilience strategies for Grand Caribe Shoreline Park in Coronado. Grand Caribe Shoreline Park is a 2.4-acre park on the southeastern half of an artificial peninsula in southwestern San Diego Bay. Since the construction of the peninsula, Grand Caribe has experienced severe erosion, threatening the shoreline, beach, trail, and native habitats in the area. Staff has completed a coastal site assessment to determine future shoreline stabilization efforts and is committed to identifying long term solutions for erosion at Grand Caribe.
- Habitat-friendly Shoreline Structure Expansion: The District is installing more habitat-friendly shoreline structures designed to strengthen coastal resilience while improving public access to and protecting San Diego Bay. The Board awarded a construction contract to Power Engineering Construction Co. in the amount of \$2.9 million for two projects – one along Harbor Island Park in San Diego and one along the Chula Vista side of the Sweetwater Channel. Across San Diego Bay, approximately 74 percent of the shoreline is hardened with traditional structures such as seawalls and riprap. While effective for coastal protection, these structures typically provide limited habitat value for marine life. The

Message from the Chief Financial Officer

District's habitat-friendly shoreline approach integrates nature-based solutions with coastal infrastructure to restore habitat while maintaining shoreline stability. For these latest projects, the District is again working with EConcrete, which installed its COASTALOCK system along a 160-foot stretch of Harbor Island in 2021 as part of a pilot project under the District's Blue Economy Incubator. After several years of monitoring, District staff found the habitat-enhancing armor units were not only structurally resilient but also supported more than 60 marine species that now inhabit the structures. Another added benefit of the project is improved water quality – the units attract species that naturally filter the water. Funding for the Harbor Island project includes \$1 million from the National Oceanic and Atmospheric Administration (NOAA). The separate but complementary project along the Sweetwater Channel is supported by \$2.6 million through a supplemental environmental project agreement with the City of San Diego.

- **Imperial Beach Splash Pad:** Since 2021, the District and City of Imperial Beach have been making improvements to the Imperial Beach Pier and Portwood Pier Plaza including maintenance and structural replacements for the pier, new paint and signage, and enhanced viewing and fishing features. The goal of these enhancements is to help encourage people to come explore and enjoy the iconic pier, waterfront, and nearby attractions. In early 2026, the District started construction to add a splash pad with enhanced color concrete surface and water jets, utility services for the mechanical and electrical equipment, and site improvements including a seat wall, landscaping, and lighting. The project will also provide accessibility improvements including updated sidewalks and installation of accessible showers. In late 2026, the District and City will hold a ribbon cutting ceremony to celebrate the project completion and splash pad opening.
- **Invasive Algae Emergency:** The District continues to renew its local emergency declaration to fight an invasive alga known as Caulerpa (*Caulerpa prolifera*) in San Diego Bay. In FY 2026, the District secured \$200,000 in new grant funding from the Pacific States Marine Fisheries Commission to support additional diver surveys and eradication efforts. The emergency declaration was first adopted by the Board in November 2023 after Caulerpa was discovered in the Coronado Cays. Caulerpa is a fast-growing, highly invasive tropical alga that spreads through fragmentation driven primarily by tidal movement, vessel traffic and fishing activity further contributing to its dispersal. While it is not harmful to humans, the alga can quickly choke out native seaweeds and eelgrass, threatening marine habitats throughout the bay. Caulerpa was first discovered in the bay in September 2023 during a routine dive survey tied to a dock replacement project in the Coronado Cays. Follow-up surveys revealed additional patches in and around the Cays as well as in the nearby San Diego Bay National Wildlife Refuge. To date, approximately 11,300 square feet of Caulerpa have been identified in San Diego Bay, of which more than 300 square feet is within the District's jurisdiction. The District is working closely with the Southern California Caulerpa Action Team, a coalition of state and federal agencies coordinating a rapid response to prevent further spread. As part of the eradication process, two years of monitoring with no new discoveries are required before the alga can be declared fully eradicated. More than \$3.1 million has been committed to surveys and eradication, including \$1,192,000 from District funds, \$600,000 from State of California funds, and over \$1 million awarded to the San Diego Bay National Wildlife Refuge Complex from the Bipartisan Infrastructure Law, Inflation Reduction Act, and other federal sources.
- **Maritime Clean Air Strategy:** In FY 2027, the District anticipates making updates to its Maritime Clean Air Strategy (MCAS). Outreach began in FY 2026 and will continue into FY 2027. Approved in 2021, the MCAS is the most ambitious clean air strategy of its kind in the state. The MCAS identifies projects and initiatives to improve environmental and community health through cleaner air, while also supporting modern and efficient maritime operations and jobs. Since the MCAS was approved, the District has implemented 80 percent of the nearly 40 objectives outlined, and along with various partners, have committed over \$227 million into electrification and infrastructure projects. Some of the projects anticipated to advance in the next fiscal year include:
 - **Shore power expansion** – the District anticipates completion of a shore power project at Fish Harbor Pier along the Embarcadero near Seaport Village. In FY 2026, the Board awarded a \$1.4 million installation contract to GQ Builders, Inc. to install three shore power connection points at Fish Harbor Pier to support the commercial fishing community. Shore power allows vessels to connect to landside electrical power, enabling them to shut down diesel engines while at berth and significantly reduces release of harmful air pollutants and greenhouse

Message from the Chief Financial Officer

gases like nitrogen oxides, diesel particulate matter, and others. All three plugs will be capable of operating simultaneously, allowing multiple commercial harbor craft vessels to connect at the same time. The total cost of the project, including the design, will be approximately \$1.8 million.

- Tidelands Avenue Electric Truck Hub – in March 2024, the Board selected Skycharger to negotiate a project to build and operate an approximately 4.8-acre electric truck charging station at 19th Street and Tidelands Avenue next to the National City Marine Terminal on an industrial site that is along an existing truck route with no residential neighbors. As proposed, the facility would have 70 charging ports of varying levels to support opportunity and overnight charging. Planned amenities include a convenience store and a restroom facility. In FY 2026, the District released a Draft Environmental Impact Report (EIR) for public review and feedback. The EIR found no significant environmental impacts related to the project. The proposed ZE truck stop project supports the MCAS goal to achieve 40 percent zero emission (ZE) heavy-duty (HD) truck trips to and from the District's marine cargo terminals by June 30, 2026, and 100 percent ZE heavy-duty truck trips by December 31, 2030. Infrastructure to supply power to the ZE trucks is critical to achieving these MCAS aspirations. Board certification of the EIR, lease approval, and a Coastal Development permit, among other entitlements and permits, will be required before construction can begin. In August 2024, the California Energy Commission awarded Skycharger with a \$10 million grant for this project, and community outreach efforts are underway.
- Clean Cargo Project – in alignment with the MCAS, the District is implementing the San Diego Clean Cargo Project. This \$86 million project is funded in part by a \$59 million grant under the U.S. Environmental Protection Agency's Clean Ports Program. An additional \$28 million in matching funds are provided by the District, San Diego Air Pollution Control District (APCD), Dole, PASHA, Skycharger, and SSA Marine. The project includes the deployment of cutting-edge technologies:
 - Infrastructure Upgrades: Complete 12-kV electrical distribution system upgrades at the Tenth Avenue Marine Terminal (TAMT) to support zero-emission equipment and shore power.
 - Shore Power Systems: Two systems for commercial harbor craft at TAMT and deployed throughout San Diego Bay and one system for ocean-going vessels at TAMT.
 - Advance a proposed zero-emissions truck hub: Strategically located along the Tidelands Avenue truck route to serve both cargo terminals.
 - Zero-Emissions Equipment and Vehicles, and Supply Equipment: Purchase and deployment of 32 battery-electric cargo handling equipment, 20 stevedore-shuttle vans, 25 heavy-duty trucks, and the electric vehicle supply equipment (EVSE) required for charging.
 - The Clean Cargo Project also includes workforce development efforts to foster high-quality, family-sustaining jobs within port communities while expanding access to training and employment opportunities for individuals in low income and disadvantaged areas nearby. Additionally, the Environmental Health Coalition (EHC), a local environmental justice organization, is partnering with the District to conduct community outreach about the project.
- National City Bayfront: The District is working to advance development along the National City Bayfront per the National City Balanced Plan and associated projects. The Balanced Plan is a water and land use plan that seeks to balance maritime, commercial recreation and public access on the National City Bayfront by expanding Pepper Park, realigning Marina Way, improving visual corridors and public access corridors for pedestrians and cyclists, and creating more contiguous commercial recreation and maritime uses. Realignment of Marina Way is necessary for a contiguous commercial footprint and will help facilitate future construction of an RV park, dry boat storage, and expanded marina. District staff are conducting geotechnical and utility analysis, and other preliminary engineering work in preparation for the road realignment project. Staff anticipate bringing a construction contract to the Board by early 2027.
- Port Master Plan Update: District staff continue to work with California Coastal Commission (CCC) staff toward certification of the Port Master Plan Update (PMPU) by the California Coastal Commission. The Board certified the Final Program Environmental Impact Report (EIR) and approved the PMPU in FY 2024. The District's planning for the

Message from the Chief Financial Officer

“future of the Port,” formally known as the PMPU, began in 2013 and is being done through a multi-faceted and comprehensive approach and process known as Integrated Planning. The Port Master Plan is a water and land use plan that designates specific areas of San Diego Bay and the surrounding waterfront for a variety of uses including maritime, fishing, visitor-serving commercial, recreational, environmental conservation and protection, and navigation. The plan determines where port activities should take place, where recreational amenities should be located, and where commercial uses like hotels, restaurants, and visitor-serving retail may be built. A Port Master Plan is required by the San Diego Unified Port District Act and the California Coastal Act. The District’s existing plan was certified in 1981 by the CCC and has never had a comprehensive update, though it has been amended 40 times. The District is updating the Port Master Plan to reflect changes in the needs and priorities of Californians and the region’s growth since the first plan was approved in 1981. Throughout the entire effort, public and stakeholder involvement has been instrumental in helping to shape and improve the plan.

- Seaport San Diego Project: The District is pursuing potential redevelopment of the Central Embarcadero. In late 2016, the Board selected the 1HWY1 development team following an extensive and competitive solicitation and due diligence process. Since then, 1HWY1’s proposed Seaport San Diego project has been evolving in response to Board, public, and stakeholder feedback, due diligence findings, and input from prospective partners. 1HWY1’s project proposes a mix of uses including extensive plazas, parks, and promenades; piers and marinas; hospitality, retail, and restaurants; commercial fishing uses; multiple visitor attractions; an urban beach; and educational uses. Staff and consultants are conducting environmental review and anticipate releasing a draft Environmental Impact Report for public review and input in FY 2027.
- Shellfish and Seaweed Aquaculture Program: The District continues to advance aquaculture in San Diego Bay through its proposed Shellfish and Seaweed Aquaculture Program (SSAP). Aquaculture is the cultivation, or farming, of aquatic organisms in marine and fresh-water environments. The District is looking to exclusively focus on the cultivation of shellfish and seaweed through the SSAP. In FY 2025, the District introduced a Discussion Draft of the proposed SSAP for public review and comment. The comments received demonstrated the need to conduct additional due diligence to adequately address public and stakeholder comments. District staff and consultants conducted a series of additional detailed technical and spatial analyses, including an in-depth review of submerged aquatic vegetation, shoreline orthoimagery, bathymetric data, oceanographic data, wave height, vessel traffic, and recreational activity. The District also held focused stakeholder engagement to better understand the feedback received and incorporate it into the program. In FY 2026, the District published a Second Discussion Draft for a 45-day public review and comment period. The second draft includes an overview of policies, procedures, and best practices the District would apply when considering future shellfish and seaweed aquaculture proposals for both in-water and land operations. Once the second comment period closes, District staff will review the comments and may prepare an updated Draft of the SSAP. Subsequently, the project would be subject to environmental review pursuant to the California Environmental Quality Act (CEQA). During the CEQA process, there will be additional opportunities for stakeholders and the public to provide comments.
- Trust Lands Use Plan: On January 1, 2020, via Senate Bill 507 (Atkins) the California State Lands Commission granted to the District approximately 8,000 additional acres of tidelands and submerged lands within San Diego Bay. As a result, the District is creating a Trust Lands Use Plan (TLUP) for the additional area now under the District’s trust and will add it to the Port Master Plan via an amendment, bringing the newly granted areas into the District’s coastal permitting jurisdiction. Consistent with the District’s mission, the Port Act, and the Coastal Act, the plan provides goals, policies, and information on allowable uses and activities within the newly acquired areas. After public outreach and environmental review, the Board approved the TLUP in late 2025 and directed staff to file the TLUP PMPA with the California Coastal Commission for certification. Once the PMPA is certified by the Coastal Commission, District staff will submit the TLUP to State Lands for approval, as stipulated in SB 507. District staff anticipates final approval of the TLUP in FY 2027.

In addition to looking at new and ongoing projects in the year ahead, it is appropriate to reflect on the past year. The following accomplishments during FY 2026 represent significant milestones, and work on many of them continues in FY 2027:

Message from the Chief Financial Officer

- Bayshore Bikeway – National City: The Board passed a resolution authorizing the District to enter into a Memorandum of Understanding (MOU) with National City to contribute a total of \$2 million in grant matching funds to support the construction of Segment 5 of the Bayshore Bikeway in National City. This segment of the bikeway will provide a critical connection for the approximately 24-mile bike path around San Diego Bay that links the District's five member cities. The Bayshore Bikeway was originally planned by the San Diego Association of Governments (SANDAG) and is being constructed in segments by various agencies as funding becomes available. The National City segment of the Bayshore Bikeway is approximately 1.4 miles, around 900 linear feet of which is on District-managed tidelands.
- Blue Economy Incubator: In FY 2026, the Board approved two new pilot projects through the District's Blue Economy Incubator. As a leader of the region's blue economy, the District established its Blue Economy Incubator (BEI) in 2016 as a launching pad for sustainable, ocean-based technology ventures. The following are the District's 12th and 13th BEI projects:
 - VoltSafe – VoltSafe is an electrification startup bringing next-generation marina shore power and smart marina technology to San Diego Bay. VoltSafe aims to make marinas safer and more efficient with their new shore power system that ditches the traditional pronged plug and replaces it with a magnetic connection. Magnetic technology reduces the risk of electrical shocks, corrosion, and other hazards that come with water and power mixing. The system also comes with smart software that gives marina operators a real-time look at what is happening at each slip – from power usage and disconnections to leaks and peak demand. The Board approved a one-year pilot project with VoltSafe for \$250,000.
 - Lux Bio – Lux Bio is a for-profit venture pioneering a safer, cleaner alternative to conventional glow sticks. Glow sticks are a long-standing source of marine pollution and an everyday tool used in fishing, emergency response, defense, and public events. Lux Bio's product replaces toxic chemicals and single-use plastics with a bioluminescent, non-toxic, and ocean-biodegradable lighting solution. For the District, investing in Lux Bio supports its core mission to protect the bay's health while advancing practical innovation that serves working waterfront industries and public safety needs. The Board approved an 18-month pilot project for \$350,000 with Lux Bio.
- Chula Vista Bayfront Master Plan EIR Update: The Board approved an update to the Chula Vista Bayfront Master Plan Environmental Impact Report (EIR), helping to ensure continued successful project implementation. In recent years, the District and partners have opened the Gaylord Pacific Resort & Convention Center, Sweetwater Park, and Sun Outdoor San Diego Bay RV resort. Additionally, improvements in the newly expanded Harbor Park (formerly Bayside Park) are in progress. These projects are all part of Phase 1 of the Chula Vista Bayfront redevelopment. Future phases include landside redevelopment and expansion of the marinas, and additional park and commercial recreation projects. The Board certified the Chula Vista Bayfront Master Plan EIR in 2010. Within it is a timeline for mitigation associated with specific transportation impacts that the District has since identified as being aggressive; therefore, the District has refined the transportation mitigation measures associated with future projects to clarify and clearly define the timing of when mitigation associated with specific transportation impacts should be implemented and the proportionality of fiscal responsibility for each measure when a potentially significant traffic impact occurs. This will help ensure success when the District seeks future development partners. A partnership between the District and City of Chula Vista, the redevelopment of the 535-acre Chula Vista Bayfront envisions a world-class destination in the South Bay – a unique place for people to live, work and play. It is designed to create new public parks and recreational adventures, improve the natural habitat, offer new dining and shopping options, provide a world-class hotel and convention center, and more – all for residents and coastal visitors to enjoy.
- Cruise Business – Disney Cruise Line Berth Agreement: Disney Cruise Line and the District entered into a new agreement through at least 2031, which will approximately double the number of Disney cruises out of San Diego each year. For guests, this means more opportunities to embark on magical vacations to Catalina Island, Baja, and the Mexican Riviera, with a broader range of seasonal itineraries and more frequent departures. The agreement secures Disney non-exclusive priority access the berths at the B Street Cruise Terminal, enhancing the arrival experience for passengers while also helping the District better plan and maximize the use of its cruise ship terminals. More than one million Disney passengers are anticipated through San Diego during the course of the agreement, representing the first

Message from the Chief Financial Officer

time in more than 20 years that a cruise line has offered a minimum annual guarantee at the District. Disney Cruise Line first began sailing from the Port of San Diego in 2012.

- Harbor Police: In FY 2026, the District's Harbor Police Department demonstrated a strong commitment to workforce development and operational readiness, successfully onboarding 17 new employees, including 12 officer trainees and five dispatchers. With an emphasis on recruitment and retention of professional staff, the department anticipates hiring additional Dispatchers, Community Service Officers, and Records personnel before the close of the fiscal year. The department also made significant progress in advancing its training, equipment, and technology initiatives. In late 2025, Harbor Police introduced the first of three new firefighting vessels scheduled for deployment in FY 2026. Additionally, the long-anticipated implementation of a modern computer-aided dispatch (CAD) system is expected in early summer, followed thereafter by the launch of a state-of-the-art floating Maritime Firefighting and Tactical Training platform. Under direction of the Board, planning and design efforts continued for a new Harbor Police Headquarters. Throughout these initiatives, Harbor Police remained steadfast in its mission to protect and serve with excellence through proactive policing, community engagement, and serving with honor, professionalism, and dedication.
- How to do Business with the Port: The District hosted its annual How to do Business with the Port workshop. The initiative is open to all trades and industries and is designed to help local and small businesses navigate through the process of becoming a vendor for the District, learn about upcoming projects along San Diego Bay, and meet District project managers who buy products and facilitate agreements for professional services. In FY 2026, the District consolidated the event from three separate workshops into one workshop with three sessions.
- Maritime Clean Air Strategy: In FY 2026, the District reported significant progress made in its Maritime Clean Air Strategy (MCAS), with 80 percent of the objectives outlined in the document achieved. These efforts have led to notable decreases in emissions related to maritime operations. According to the District's 2022 Maritime Air Emissions Inventory report, between 2006 and 2022, the District saw a 97% reduction in sulfur dioxide (SO₂), an 87% reduction in diesel particulate matter (DPM), and a 55% reduction in nitrous oxides (NO_x) (These chemicals are the primary harmful pollutants that are emitted from combustion engines that drive cargo handling equipment, cargo and cruise vessels, heavy duty trucks, and more.) The MCAS is a comprehensive roadmap adopted to reduce air pollution and greenhouse gas emissions from maritime operations to nearly zero by 2030. Other FY 2026 highlights include:
 - Clean Ports Report Card – the District earned high marks for its leadership in clean air and community collaboration, according to a new national grading of U.S. ports' environmental performance, The Clean Ports Report Card. The District was recognized for its strong emissions reporting, clear clean-air goals, and measurable actions to reduce pollution – achievements closely aligned with the MCAS. The national evaluation was launched by a coalition of community and national groups. Ports across the United States were assessed in four key categories: Emissions Inventory, Clean Air Planning, Emissions Reduction Actions, and Community Engagement and Collaboration. Each port was rated on a five-tier scale ranging from "Long Way to Go" to "Gold Standard." The District received scores reflecting its continued progress toward cleaner operations and transparent environmental management, earning an overall rating of 80.9% or "Rising Star," the highest among all the ports that participated. Many of the District's highest-scoring initiatives stem from its MCAS.
 - Ro-Ro Vessel Shore Power – the District and Pasha Automotive Services, an independent subsidiary of The Pasha Group, successfully commissioned a roll-on/roll-off (ro-ro) vessel for shore power, marking a first-of-its kind achievement in the United States. The milestone also marks the first-ever shore power connection for a domestic pure car/truck carrier – a ship designed exclusively for transporting vehicles. Pasha Hawaii's MV Jean Anne is a Jones Act-qualified (U.S.-built, owned, flagged, and crewed) ro-ro vessel that carries cars, trucks, heavy machinery and more between the Port of San Diego and the Port of Honolulu. Shore power allows vessels to plug into the local electrical grid rather than relying on diesel power while at berth. This reduces the release of air pollutants such as nitrogen oxides (NO_x), sulfur oxides (SO_x), and diesel particulate matter (DPM), as well as greenhouse gas emissions (CO₂e). Pasha Distribution Services also uses all-electric

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car haulers at the Port of San Diego, another first at any U.S. port. The District added the single shore power plug at the National City Marine Terminal at a cost of \$6.6 million, which includes \$2.5 million in grant funding from the Volkswagen Environmental Mitigation Trust for California, administered by the California Air Resources Board. All four of the District's marine terminals – two cargo facilities at the National City and Tenth Avenue Marine Terminals, and two cruise terminals at B Street and Broadway Piers – now have shore power available. In 2010, the District was among the first ports in the country to install shore power for ocean-going vessels.

- National City Bayfront:
 - National City Balanced Plan – in FY 2026, the California Coastal Commission unanimously certified the Port Master Plan Amendment (PMPA) for what is known as the National City Balanced Plan, followed by unanimous acceptance by the Board of Port Commissioners. The Balanced Plan is a water and land use plan that seeks to balance maritime, commercial recreation and public access on the National City Bayfront by expanding Pepper Park, realigning Marina Way, improving visual corridors and public access corridors for pedestrians and cyclists, and creating more contiguous commercial recreation and maritime uses. The Balanced Plan was developed in partnership between the District and National City and included significant community and stakeholder input gathered during small stakeholder working sessions, public meetings, and individual meetings with interested parties.
 - Pepper Park Improvements – the District and National City, along with partners, stakeholders, and community members, celebrated new public amenities added in Pepper Park, including a splash pad and pirate-themed playground, during a ribbon cutting ceremony on March 19, 2026. The approximately \$8 million dollar Pepper Park Phase 1 Improvements Project also added a relaxing shaded sand area, an overlook/terrace, a hillside play area, picnic area, a new entry plaza, new lighting, landscaping, and more. Renovations to the 5.2-acre park began in September 2024 as part of the District's efforts to upgrade and expand recreational amenities on the National City Bayfront for all visitors and residents. The project was funded by District, federal and state funds, including \$4.35 million received via the American Rescue Plan Act and the State of California's Coronavirus Fiscal Recovery Fund, along with a \$250,000 contribution from District tenant Austal USA. A future 2.5-acre expansion, as identified in the National City Balanced Plan, is dependent on funding. Proposed improvements for the extended park include a new nature play area, an expanded waterfront promenade, larger picnic and lawn areas, expanded parking, a flex plaza, and more.
- People of the Port Career Fair: The District hosted its fourth annual People of the Port Career Fair to help people in the region find their next career opportunities. In partnership with the San Diego Working Waterfront, District tenants, and the San Diego Community College District, more than 30 different businesses from various industries on the San Diego Bay waterfront participated and engaged with applicants looking for good paying and rewarding jobs. As a result of the District's media, marketing, and outreach efforts, more than 900 job seekers attended the event. The goal is to provide opportunities for people throughout the region to learn about and apply for jobs and careers along the San Diego Bay waterfront.
- Portside Community Academy: The District continued its Portside Community Academy in FY 2026 with four cohorts, with Spanish interpretation and translation available in two of the cohorts. The Academy is a program aimed at building deeper connections with portside communities by exploring innovations in the maritime industry that are helping improve human health and quality of life. The five-week program covers various aspects of the District's clean air and electrification projects, focusing on impacts on human health, quality of life, and technological advancements in the maritime industry. Since its launch in 2023, the Academy has graduated over 250 participants.
- San Diego Rowing Club Restaurant Agreement: In FY 2026, the Board approved an Option to Lease Agreement with The Rustic for a full-service restaurant and bar with indoor and outdoor seating, live indoor music, and dock and dine at a site on the Embarcadero known as the historic San Diego Rowing Club near the San Diego Convention Center and the Rady Shell at Jacobs Park. The Rustic is a dining and entertainment brand by Free Range Holdings, LLC, which operates four The Rustic restaurants in Texas, including the flagship location in Houston adjacent to the Houston

Message from the Chief Financial Officer

Convention Center, Minute Maid Park, and Houston Toyota Center. The Embarcadero site on San Diego Bay will be The Rustic's first location in California. In San Diego, The Rustic plans to offer customers a dining and entertainment experience by creating an inviting environment with local American fare, craft beers, wine, and cocktails. The Rustic also plans to offer live indoor music, including its popular Jam & Toast family-style brunch that includes communal dining and live acoustic performances. Additionally, as part of the Lease, The Rustic and the San Diego Symphony Orchestra have reached a Scheduling Agreement that provides for coordination between the Symphony and The Rustic with respect to performances at The Rustic and The Rady Shell to ensure performances at each venue do not conflict with each other in regard to sound and operations. The Rustic is also limited to 12 ticketed events per calendar year and must comply with local noise ordinances. The construction and opening timelines are to be determined. The Option provides The Rustic up to 24 months to satisfy the required preconditions needed to execute the Lease. Construction can begin once the preconditions are met and the Lease has been executed. The San Diego Rowing Club was built in 1900. It is a 9,000 square foot building with a wrap-around patio, a boat dock, and 56 parking spaces.

- Seaport Village Revitalization: The District continues to have success at Seaport Village since assuming ownership and operation of the shopping, dining, and entertainment center in 2018. With significant investment – approximately \$11 million for tenant improvements, site enhancements, and activations – gross sales since 2019 increased from \$45 million to \$68 million. FY 2026 highlights include:
 - Operating agreement – the District and Protea Property Management, Inc. (Protea) renewed their management and operation agreement for Seaport Village, which the parties first entered into in April 2018. The term of Protea's new property management agreement runs through September 30, 2029, with total property management fees anticipated to be just over \$1 million.
 - Shorebird - opened in the center's overwater pier in summer 2025. The restaurant's carefully crafted menu features fresh, locally-sourced seafood and innovative California cuisine designed to complement its breathtaking waterfront setting.

Anticipated FY 2027 milestones include:

- Gladstone's – this historic Malibu-founded restaurant will offer classic seafood dishes including fish plates, king crab, Maine lobster, and more. The restaurant is currently anticipated to open in summer 2026.
 - Cork & Batter – signed on in FY 2023, Cork and Batter will offer a first-class dining experience in a warm bungalow-themed environment with American fare created with freshly sourced ingredients, craft beer, wine, and hand-crafted cocktails. During game time, Cork and Batter will serve up live sports on multiple flat screens for sports fans' viewing pleasure. The restaurant is currently anticipated to open in summer 2026.
 - Ringer's Roller Rink - one of San Diego's most beloved skating destinations, Ringer's Roller Rink, will open a new location along the waterfront. The open-air roller rink will bring nostalgic fun and high-energy entertainment to the Embarcadero, offering locals and visitors the chance to enjoy seaside views while skating under the San Diego sun. Known for its vibrant atmosphere and inclusive community spirit, Ringer's has built a loyal following with its flagship rink on Federal Boulevard. Ringer's is anticipated to open in summer 2026.
- Tidelands Activation Programs – "A Day at the Park: A Port Experiences Series": The District continued the "A Day at the Park: A Port Experiences Series" events in FY 2026 with community events at Pepper Park, the District's park in Barrio Logan, and Bayfront Park in Chula Vista. The multicultural events are designed to improve public access to under-activated member city parks via a District-funded and District-branded community event. Each event featured performances from local artists, local food vendors, kids activities, and more. The Expanded Access category was added to District's Tidelands Activations Program in FY 2023.
 - Trust Lands Use Plan: In FY 2026, the Board approved the Trust Lands Use Plan, also known as the TLUP. The District developed the TLUP as required by Senate Bill 507 (Atkins), legislation adopted in 2019 by which the California State Lands Commission (State Lands) granted the District approximately 8,000 additional acres of tidelands and submerged lands within San Diego Bay. Consistent with the District's mission, the Port Act, and the Coastal Act, the

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plan provides goals, policies, and information on allowable uses and activities within the newly acquired areas and will be added to the Port Master Plan via a Port Master Plan Amendment (PMPA), bringing the newly granted areas into the District's coastal permitting jurisdiction. The TLUP's goal is to preserve, protect, and maintain existing uses and activities – like water recreation, cargo and other large vessel movement via the federal navigation channel, commercial fishing, public safety, national security, environmental conservation, and more – while also allowing expansion, improvement, or enhancement of some uses. As part of the District's commitment to transparency and community engagement, the District collected input from the public and stakeholders.

- Zuniga Debris Removal: As part of its commitment to being environmental champions, the District completed a project to remove large underwater debris, primarily sunken or sinking vessels, in the Zuniga Jetty Shoals area. The project began in November 2025 with the team successfully removing and properly disposing of 122,060 pounds of marine debris. The District worked with Big Bay Marine Services, Inc., doing business as TowBoatUS, on this project. The project was funded as part of a \$1.4 million grant from Caltrans, which was moved forward by California Assemblymember Chris Ward, to help address abandoned and derelict vessels at the Shoals through debris removal and enforcement.

As we navigate forward, our discipline will be our compass – guiding every decision, every investment, and every initiative. By spending where it matters, honoring our commitments, and proactively managing our resources, we are charting a purposeful pathway to continued financial health and sustainability for the Port of San Diego



Tracy Largent, CPA
Chief Financial Officer

Budget in Brief

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES						
	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	PROJECTION FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Operating Revenue						
Real Estate	\$ 144,349,256	\$ 139,312,100	\$ 139,003,200	\$ 143,246,100	\$ 3,934,000	2.8 %
Guest Experiences - Parking	18,833,980	19,318,000	18,800,000	16,671,900	(2,646,100)	(13.7)%
Maritime	52,276,349	53,871,300	53,300,000	61,240,100	7,368,800	13.7 %
Harbor Police Department	21,272,770	22,864,900	23,764,900	24,766,600	1,901,700	8.3 %
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	3,777,773	3,478,700	3,613,700	3,730,000	251,300	7.2 %
Total Operating Revenue	\$ 240,510,126	\$ 238,845,000	\$ 238,481,800	\$ 249,654,700	\$ 10,809,700	4.5 %
Non-Operating Revenue						
Grants - Capital Project Reimbursement	\$ 7,154,719	\$ 45,139,100	\$ 45,139,100	\$ 48,883,900	\$ 3,744,800	8.3 %
Grant Revenue - Other	1,757,909	2,375,700	2,375,700	1,700,000	(675,700)	(28.4)%
Grant Revenue - Sub-Grantee	—	—	—	31,416,400	31,416,400	N/A
Economic Recovery Program (ERP) Revenue	9,962,342	21,199,700	21,199,700	17,342,500	(3,857,200)	(18.2)%
Investment Revenue	11,481,061	11,500,000	10,200,000	8,500,000	(3,000,000)	(26.1)%
Other (LCFS, Legal Settlements, etc.)	27,885,492	36,769,300	36,769,300	48,711,700	11,942,400	32.5 %
Total Non-Operating Revenue	\$ 58,241,522	\$ 116,983,800	\$ 115,683,800	\$ 156,554,500	\$ 39,570,700	33.8 %
Total Revenue	\$ 298,751,648	\$ 355,828,800	\$ 354,165,600	\$ 406,209,200	\$ 50,380,400	14.2 %
Expenses						
Personnel	\$ 127,646,163	\$ 135,461,500	\$ 135,461,500	\$ 140,560,200	\$ 5,098,700	3.8 %
Non-Personnel Expense (NPE)	73,965,311	82,818,900	78,918,900	83,796,400	977,500	1.2 %
LCFS and Grant Funded Expense	1,726,503	26,364,397	26,364,397	56,610,700	30,246,303	114.7 %
Economic Recovery Program Expense	469,930	1,509,300	1,509,300	151,300	(1,358,000)	(90.0)%
Municipal Service Agreements (MSA) with Member Cities	10,643,068	11,571,124	11,571,124	11,933,200	362,076	3.1 %
Major Maintenance - Expense	440,016	880,000	880,000	150,000	(730,000)	(83.0)%
Non-Operating NPE	12,238,152	11,542,500	11,542,500	10,741,700	(800,800)	(6.9)%
Capitalized Labor	(4,005,705)	(5,300,000)	(5,300,000)	(6,075,000)	(775,000)	14.6 %
Total Expenses	\$ 223,123,438	\$ 264,847,721	\$ 260,947,721	\$ 297,868,500	\$ 33,020,779	12.5 %
Earnings Before Depreciation and GASB Accounting Adjustments	\$ 75,628,210	\$ 90,981,079	\$ 93,217,879	\$ 108,340,700	\$ 17,359,621	19.1 %
Sources & Uses of Funds and Reserves	\$ (61,266,330)	\$ (89,357,579)	\$ (89,057,579)	\$(108,159,400)	\$ (18,801,821)	21.0 %
(see detail on following page)						
Unrestricted Sources Over Uses of Funds	\$ 14,361,880	\$ 1,623,500	\$ 4,160,300	\$ 181,300	\$ (1,442,200)	(88.8)%

Budget in Brief

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	PROJECTION FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
SOURCES OF FUNDS						
Other Sources of Funds and Reserves						
RIDA Development	\$ 1,900,059	\$ 2,504,100	\$ 2,504,100	\$ 2,910,800	\$ 406,700	16.2 %
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, MIIF, and Other	4,605,028	31,287,932	31,287,932	30,394,800	(893,132)	(2.9)%
Balanced Capital Program Reserve	265,379	13,831,173	13,831,173	16,121,500	2,290,327	16.6 %
ERP, Non-Cash Adjustment, and Other	2,738,790	53,240,044	53,240,044	—	(53,240,044)	(100.0)%
Cumulative Unrestricted Resources	21,639,551	42,123,333	42,123,333	30,580,400	(11,542,933)	(27.4)%
Total Other Sources of Funds and Reserves	\$ 31,148,807	\$ 142,986,582	\$ 142,986,582	\$ 80,007,500	\$ (62,979,082)	(44.0)%
USES OF FUNDS						
Other Uses of Funds and Reserves						
Balanced Capital Program	\$ 574,263	\$ 14,431,173	\$ 14,431,173	\$ 17,321,500	\$ 2,890,327	20.0 %
Technology Capital Projects	3,030,998	17,585,446	17,585,446	8,533,300	(9,052,146)	(51.5)%
Capital Major Maintenance (MM) Projects	13,776,392	35,632,669	35,632,669	34,457,300	(1,175,369)	(3.3)%
Carry Over Funding	8,690,581	—	—	—	—	N/A
Equipment Outlay and Other Capital Projects	35,575,820	136,747,873	136,447,873	101,470,300	(35,277,573)	(25.8)%
Economic Recovery Program (ERP) Capital	10,167,587	10,990,400	10,990,400	6,811,200	(4,179,200)	(38.0)%
Debt Service (Principal Only)	5,166,707	5,392,600	5,392,600	5,627,100	234,500	4.3 %
Public Art	23,224	—	—	—	—	N/A
Environmental Fund Set-Aside	1,206,328	1,094,600	1,094,600	1,108,500	13,900	1.3 %
Cruise Facility Improvement Fund Set-Aside	1,482,478	2,267,700	2,267,700	4,211,600	1,943,900	85.7 %
Maritime Industrial Impact Fund Set-Aside	1,643,111	1,637,700	1,637,700	1,677,800	40,100	2.4 %
NEVP Maintenance Fund Set-Aside	1,165,511	1,200,500	1,200,500	1,236,500	36,000	3.0 %
Miscellaneous Revenue Set-Aside	1,500,000	—	—	2,000,000	2,000,000	N/A
Asset Forfeiture Fund Set-Aside	87,644	—	—	—	—	N/A
Low Carbon Fuel Standard (LCFS) Set-Aside	2,411,896	3,274,000	3,274,000	801,000	(2,473,000)	(75.5)%
RIDA Set-Aside	2,412,597	2,089,500	2,089,500	2,910,800	821,300	39.3 %
Grant Match Reserve Set-Aside	3,500,000	—	—	—	—	N/A
Total Other Uses of Funds and Reserves	\$ 92,415,137	\$ 232,344,161	\$ 232,044,161	\$ 188,166,900	\$ (44,177,261)	(19.0)%
Total Other Sources & Uses of Funds and Reserves	\$ (61,266,330)	\$ (89,357,579)	\$ (89,057,579)	\$ (108,159,400)	\$ (18,801,821)	21.0 %

Forecast

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES					
	BUDGET FY 2027	FORECAST FY 2028	% CHANGE	FORECAST FY 2029	% CHANGE
Operating Revenue					
Real Estate	\$ 143,246,100	\$ 144,859,700	1.1 %	\$ 146,443,600	1.1 %
Guest Experiences - Parking	16,671,900	17,114,700	2.7 %	18,463,300	7.9 %
Maritime	61,240,100	63,779,600	4.1 %	66,701,900	4.6 %
Harbor Police Department	24,766,600	26,001,300	5.0 %	27,297,700	5.0 %
Miscellaneous (G&A for HPD services to SDCRAA, Cost Recovery, etc.)	3,730,000	3,914,900	5.0 %	4,109,000	5.0 %
Total Operating Revenue	\$ 249,654,700	\$ 255,670,200	2.4 %	\$ 263,015,500	2.9 %
Non-Operating Revenue					
Grants - Capital Project Reimbursement	\$ 48,883,900	\$ —	N/A	\$ —	N/A
Grant Revenue - Other	1,700,000	—	N/A	—	N/A
Grant Revenue - Sub-Grantee	31,416,400	—	N/A	—	N/A
Economic Recovery Program (ERP) Revenue	17,342,500	—	N/A	—	N/A
Investment Revenue	8,500,000	8,200,000	(3.5)%	7,500,000	(8.5)%
Other (LCFS, Legal Settlements, etc.)	48,711,700	12,663,300	(74.0)%	12,850,600	1.5 %
Total Non-Operating Revenue	\$ 156,554,500	\$ 20,863,300	(86.7)%	\$ 20,350,600	(2.5)%
Total Revenue	\$ 406,209,200	\$ 276,533,500	(31.9)%	\$ 283,366,100	2.5 %
Expenses					
Personnel	\$ 140,560,200	\$ 143,856,400	2.3 %	\$ 147,390,000	2.5 %
Non-Personnel Expense (NPE)	83,796,400	81,129,800	(3.2)%	82,172,100	1.3 %
LCFS and Grant Funded Expense	56,610,700	—	N/A	—	N/A
Economic Recovery Program (ERP) Expense	151,300	—	N/A	—	N/A
Municipal Service Agreements (MSA) with Member Cities	11,933,200	12,291,200	3.0 %	12,659,900	3.0 %
Major Maintenance - Expense	150,000	132,900	(11.4)%	134,200	1.0 %
Non-Operating NPE	10,741,700	9,219,300	(14.2)%	9,084,800	(1.5)%
Capitalized Labor	(6,075,000)	(5,912,300)	(2.7)%	(6,089,700)	3.0 %
Total Expenses	\$ 297,868,500	\$ 240,717,300	(19.2)%	\$ 245,351,300	1.9 %
Earnings Before Depreciation and GASB Accounting Adjustments	\$ 108,340,700	\$ 35,816,200	(66.9)%	\$ 38,014,800	6.1 %
Sources & Uses of Funds and Reserves (see detail on following page)	\$ (108,159,400)	\$ (35,733,800)	(67.0)%	\$ (36,715,800)	2.7 %
Unrestricted Sources Over Uses of Funds	\$ 181,300	\$ 82,400	(54.6)%	\$ 1,299,000	1,476.5 %

Forecast

OTHER SOURCES & USES OF FUNDS AND RESERVES DETAIL

	BUDGET FY 2027	FORECAST FY 2028	% CHANGE	FORECAST FY 2029	% CHANGE
SOURCES OF FUNDS					
Other Sources of Funds and Reserves					
RIDA Development	\$ 2,910,800	\$ 3,012,700	3.5 %	\$ 3,109,100	3.2 %
Public Art, Environmental, Asset Forfeiture, NEVP, LCFS, Cruise Facility Improvement Fund, MIIF, and Other	30,394,800	3,423,600	(88.7)%	3,461,800	1.1 %
Balanced Capital Program Reserve	16,121,500	12,071,500	(25.1)%	12,071,500	0.0 %
Cumulative Unrestricted Resources	30,580,400	—	N/A	—	N/A
Total Other Sources of Funds and Reserves	\$ 80,007,500	\$ 18,507,800	(76.9)%	\$ 18,642,400	0.7 %
USES OF FUNDS					
Other Uses of Funds and Reserves					
Balanced Capital Program	\$ 17,321,500	\$ 13,271,500	(23.4)%	\$ 13,271,500	0.0 %
Technology Capital Projects	8,533,300	2,507,800	(70.6)%	3,113,300	24.1 %
Capital Major Maintenance (MM) Projects	34,457,300	10,094,500	(70.7)%	10,397,300	3.0 %
Equipment Outlay and Other Capital Projects	101,470,300	7,815,200	(92.3)%	9,832,500	25.8 %
Economic Recovery Program (ERP) Capital	6,811,200	—	N/A	—	N/A
Debt Service (Principal Only)	5,627,100	5,870,500	4.3 %	6,132,900	4.5 %
Environmental Fund Set-Aside	1,108,500	1,135,700	2.5 %	1,168,300	2.9 %
Cruise Facility Improvement Fund Set-Aside	4,211,600	4,200,800	(0.3)%	4,380,500	4.3 %
Maritime Industrial Impact Fund Set-Aside	1,677,800	1,747,400	4.1 %	1,827,500	4.6 %
NEVP Maintenance Fund Set-Aside	1,236,500	1,273,600	3.0 %	1,311,800	3.0 %
Miscellaneous Revenue Set-Aside	2,000,000	2,500,000	25.0 %	—	N/A
Low Carbon Fuel Standard (LCFS) Set-Aside	801,000	811,900	1.4 %	813,500	0.2 %
RIDA Set-Aside	2,910,800	3,012,700	3.5 %	3,109,100	3.2 %
Total Other Uses of Funds and Reserves	\$ 188,166,900	\$ 54,241,600	(71.2)%	\$ 55,358,200	2.1 %
Total Other Sources & Uses of Funds and Reserves	\$(108,159,400)	\$(35,733,800)	(67.0)%	\$(36,715,800)	2.7 %

Projected Fund Balance

The fund balance is a critical concept in government budgeting because it reflects the financial health and sustainability of the District. The District's fund balance is defined as the difference between assets and liabilities in the general fund and is important for the following reasons:

- Supports Budget Stability to smooth revenue fluctuations during economic downturns and cover unexpected expenses during natural disasters or emergencies.
- Credit rating agencies consider fund balances when evaluating a government's credit rating. A healthy fund balance can lead to better credit ratings, which lowers borrowing costs.
- A strong fund balance allows the District to invest in infrastructure or capital projects, launch new programs, and take advantage of matching grants or funding opportunities.
- Reporting fund balances in budget documents and financial statements helps ensure transparency. It allows stakeholders, elected officials, and the Board to assess how well resources are managed.

For FY 2026, the District's Unrestricted Fund Balance is projected to increase by \$4.2 million, \$2.6 million higher from the original budgeted Unrestricted Fund Balance of \$1.6 million, primarily driven by an estimated \$3.9 million in savings from non-personnel expense. This gain is partially offset by a projected \$1.3 million shortfall in investment revenue, resulting from lower-than-anticipated federal interest rates.

Following this projected increase, allocations include:

- \$406k funding for fire and tactical training simulator for the Harbor Police Department
- \$762k funding for Municipal Service Agreement (MSA) adjustment with City of Imperial Beach
- \$2.0M funding to meet the Operating Reserve Board Policy requirement
- \$4.0M funding to support FY 2026 District-wide revenue generating and regulatory initiatives

After these allocations, Unrestricted Cash is expected to decrease from \$9.2 million in FY 2025 to \$6.1 million in FY 2026.

In FY 2027, the District's Unrestricted Fund Balance is projected to increase by \$181 thousand, driven primarily by anticipated growth in Maritime's cruise business. Maritime revenues are expected to increase due to higher cruise activity, including additional port calls from Disney and Royal Caribbean, as well as scheduled or negotiated rent increases from Maritime industrial tenants, shipyards, and cargo leases at the Tenth Avenue Marine Terminal (TAMT) and National City Marine Terminal (NCMT). Real Estate revenues are also projected to experience modest growth, primarily from hotel properties, with percentage rent escalations taking effect in FY 2027. These gains are expected to be partially offset by lower parking revenues resulting from planned construction at Freedom Park during FY 2027, which will reduce available parking at Navy Pier throughout the year and eliminate projected parking revenue for those spaces, along with slightly higher operating expenditures funded through operations.

Projected Fund Balance

OVERVIEW OF REVENUES, EXPENSES, CAPITAL REQUIREMENTS & FUND ACTIVITIES				
	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	PROJECTION FY 2026	BUDGET FY 2027
Beginning Fund Balance	\$ 270,206,417	\$ 225,687,700	\$ 264,757,600	\$ 244,988,200
Operating Revenue				
Operating Revenue	\$ 240,510,126	\$ 238,845,000	\$ 238,481,800	\$ 249,654,700
Non-Operating Revenue & Other Funding Sources				
Grants - Capital Project Reimbursement	\$ 7,154,719	\$ 45,139,100	\$ 45,139,100	\$ 48,883,900
Grant Revenue - Other	1,757,909	2,375,700	2,375,700	1,700,000
Grant Revenue - Sub-Grantee	—	—	—	31,416,400
Economic Recovery Program (ERP) Revenue	9,962,342	21,199,700	21,199,700	17,342,500
Investment Revenue	11,481,061	11,500,000	10,200,000	8,500,000
Other (LCFS, Legal Settlements, etc.)	27,885,492	36,769,300	36,769,300	48,711,700
Cumulative Unrestricted Resources	21,639,551	42,123,333	42,123,300	30,580,400
Other Sources	9,509,256	100,863,249	100,863,200	49,427,100
Total Non-Operating Revenue & Other Funding Sources	\$ 89,390,329	\$ 259,970,382	\$ 258,670,300	\$ 236,562,000
Total Revenue & Other Funding Sources	\$ 329,900,455	\$ 498,815,382	\$ 497,152,100	\$ 486,216,700
Expenditures				
Operating Expense	\$ 210,885,286	\$ 253,305,221	\$ 249,405,200	\$ 287,126,800
Non-Operating NPE	12,238,152	11,542,500	11,542,500	10,741,700
Capital Expenditures	71,815,641	215,387,561	215,087,500	168,593,600
Debt Service Payments	5,166,707	5,392,600	5,392,600	5,627,100
Set-Aside Funding	15,432,789	11,564,000	11,564,000	13,946,200
Total Expenditures	\$ 315,538,575	\$ 497,191,882	\$ 492,991,800	\$ 486,035,400
Total Unrestricted Sources over (Uses) of Funds	\$ 14,361,880	\$ 1,623,500	\$ 4,160,300	\$ 181,300
Subtotal Fund Balance	\$ 284,568,297	\$ 227,311,200	\$ 268,917,900	\$ 245,169,500
Add (Use) of Restricted, Designated Funds, and Other	\$ (19,810,712)	\$ (20,829,700)	\$ (23,929,700)	\$ (18,015,000)
Ending Fund Balance	\$ 264,757,585	\$ 206,481,500	\$ 244,988,200	\$ 227,154,500
Unrestricted Fund Balance	\$ 9,160,030	\$ 11,836,600	\$ 6,101,900	\$ 6,283,200
Operating Reserve	88,416,450	88,411,500	90,435,400	90,435,400
Restricted and Designated Funds	167,181,105	106,233,400	148,450,900	130,435,900
Ending Fund Balance	\$ 264,757,585	\$ 206,481,500	\$ 244,988,200	\$ 227,154,500

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**PORT of
SAN DIEGO**
Waterfront of Opportunity

2 Reader's Guide



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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 Team, 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 Chief of Harbor Police, this branch is responsible for initiatives and programs that provide safety, protection, and law enforcement. This Branch 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, emergency management, 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 and Emergency Management

GOVERNMENT AND PUBLIC RELATIONS

Led by the Chief Strategy & Communications Officer, 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 issues over 600 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.

This Branch is also responsible for the District's communications and relationships with federal, state, and local elective and administrative bodies, and for managing the District's grant applications and funding agreements. The Branch is also responsible for developing the District's public policy initiatives and leading its strategic planning efforts.

Departments and Teams in the Government and Public Relations Branch include:

- Government & Civic Relations
- Communications & Community Engagement
- Parks & Recreation
- Energy & Policy

Organization

SUSTAINABILITY & INNOVATION

Led by the Chief Sustainability and Innovation Officer, 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 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 Sustainability & Innovation Branch include:

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

ADMINISTRATION

Led by the 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 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.

Departments and teams in the Administration Branch include:

- Commissioner Services
- Executive Offices
- Information Security
- Information Technology
- Human Resources
- Human Resources - Culture & Belonging
- Office of the District Clerk

MARITIME & OPERATIONS

Led by the Chief Operations Officer, 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 Field Operations 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.

Organization

This Branch also includes Real Estate, which 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.

This Branch also includes Engineering-Construction, which 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.

Departments in the Maritime & Operations Branch include:

- Engineering - Construction
- Field Operations
- Guest Experiences - Parking
- Maritime
- Real Estate

FINANCIAL SERVICES

Led by the Chief Financial Officer (CFO), this Branch oversees the Financial Services, Procurement Services, and the Safety & Risk Management departments. The CFO plays a key role in providing professional assistance and support to the President/CEO on financial planning, accounting, investing, and procurement. Financial Services encompasses economic and financial planning and reporting, budgeting, treasury services, accounting, and payroll services.

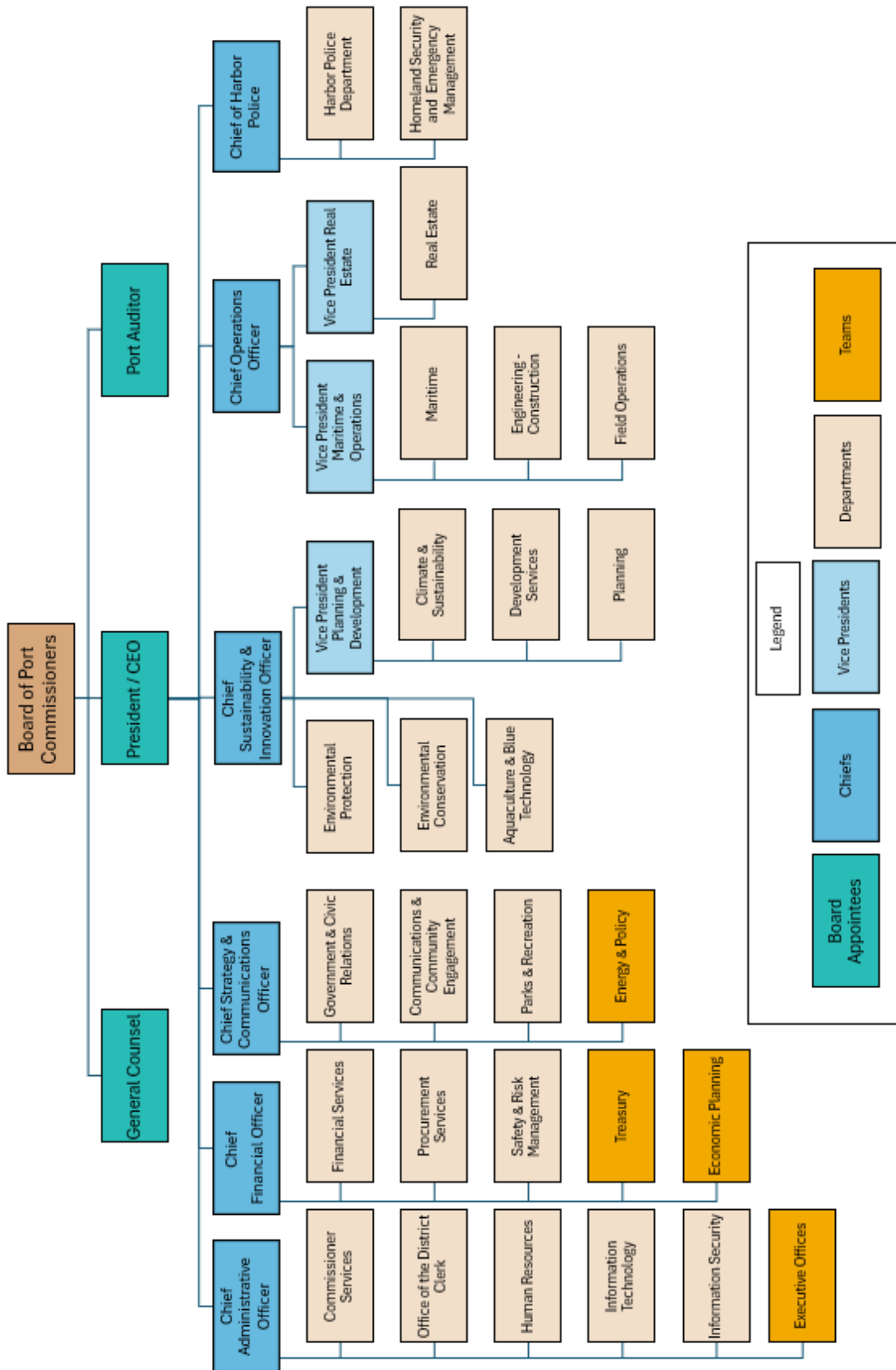
The Safety & Risk Management department, under the CFO's leadership, focuses on fostering a culture of safety through training, education, policies, and processes. It ensures a safe environment for employees and the community throughout the tidelands. The department also collaborates as a trusted partner with all District departments, as well as local and regional authorities, to promote and support safe practices in all aspects of the District's operations.

Departments and teams in the Financial Services Branch include:

- Economic Planning
- Financial Services
- Procurement Services
- Safety & Risk Management
- Treasury

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Organization Chart



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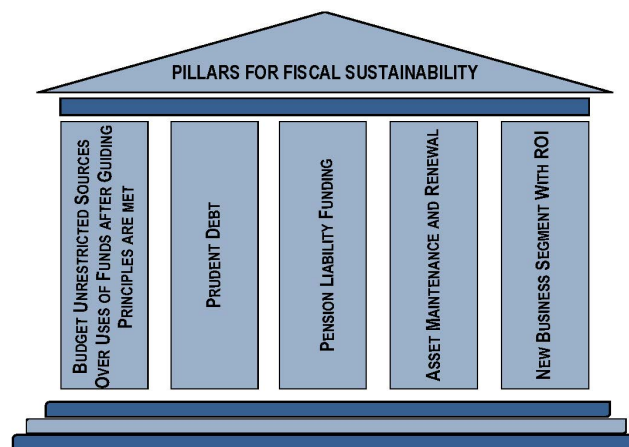
Overview of Financial Policies and Guidelines

The District operates as an enterprise fund and prepares its budget on the accrual basis of accounting. The District's annual audited financial statements are also prepared on the accrual basis. Under this method, revenues are recorded when earned and expenses are recorded when incurred. The San Diego Unified Port District Act (Port Act) directs the creation of only one fund with many revenue sources and operates as a separate, independent, and local government entity. Accordingly, unless specifically stated, all income and expenses flow through one fund.

The District's budget process actively incorporates various financial policies and guidelines articulated by the Board and Executive Staff. The budget process and outcome are performance-based and focused on strategies, initiatives, and key operating and financial indicators. The adopted budget gives the District the legal basis for which to expend funds.

Financial Strategy and Long-Range Policies

The District continues to proactively manage and grow its financial resources with the objective to balance its service requirements, its responsibility to make long-term investments in infrastructure, the environment, and public service. As such, the District outlined a framework to develop a long-term financial strategy which seeks to establish an overarching set of guiding principles that aligns financial best practices into the District's strategic plan. The framework consists of five key pillars as depicted below:



The annual operating budget is intended to establish efficient and effective methods for managing the District's financial resources. Accordingly, this section outlines the long-range and financial policies that guide the preparation of the budget:

- Revenues and other sources of funds exceed expenses before depreciation and amortization and before capital expenditure and other uses of funds.
- The District activities authorized in the budget will help stimulate the economy in the San Diego region.
- Capital investment in the tidelands will provide significant, long-term economic benefits to the region and will provide public improvements and infrastructure that will stimulate private investment in the tidelands bringing new revenues to the District and creating new jobs and opportunities for the region. Financial policies will enable the District to maintain its sound financial condition, so that capital investment in the tidelands may continue.
- Cash investments made by the District will conform to its Guidelines for Prudent Investments (see Section 5 Appendix). It is the policy of the District to invest public funds in a manner that will provide the highest rate of return with the maximum security while meeting the daily cash flow demands of the District. The investment policies and practices of

Overview of Financial Policies and Guidelines

the District are based upon prudent money management and conform to all state and local statutes governing the investment of public funds. In order of priority, investment objectives are:

- Safety of principal
 - Liquidity
 - Return on investment
- The budget will be prepared in a manner that facilitates its understanding by the public as well as District officials. Presenting a clear, readable budget will communicate effectively overall District goals and plans, and contribute to the public's knowledge and appreciation of the District's positive impact on the region.

Budget Development and Cost Management

The District will prepare a budget on an annual basis. The District's definition of a balanced budget is one in which revenues and other sources of funds equal or exceed expenditures and other uses of funds.

One of the key pillars for fiscal sustainability that the District adopted is budgeting for unrestricted sources of funds exceeding uses of funds or, a structural surplus now referred to as unrestricted resources.

The budget is a result of a collaborative effort that includes extensive deliberations by the Executive Team on strategies and initiatives. The Board is briefed to solicit input and directions. As appropriate, throughout the year, presentations are provided by staff and Board directions are given on multi-year strategies such as Integrated Planning, Climate Action Plan, Major Maintenance Program, etc.

The FY 2027 budget reflects the resources allocated to provide key services as described in each department's operating plan. Staff prepared operating plans by department describing key services they provide, and highlighted opportunities for process improvement and innovation. The operating plans are integrated into the expense budget breakdown in Section 4 Departments/ Cost Centers for each department. The operating plans have also been interlocked to ensure that each department considered the impacts of their resource needs, key services, and priorities on other departments. As a result, needs and priorities with corresponding impacts to other departments have been accounted for in the operating plans prepared by those departments. Additional cost management controls include providing the following reporting to the Board:

- Annually – Year-end projections
- Annually – Finance team prepares a Five-Year Cash Flow Forecast used for long-term financial planning
- Monthly – Financial Management Report, including Cash Status Report
 - Staff conducts a thorough monthly review of all expense items and provides explanations for budget variances, including both overages and any significant underruns, along with an estimate of when those expenses will be incurred.
- Quarterly – Major Maintenance Program Update

The District's prudent practices ensure long-term financial sustainability and the ability to deliver our public service commitment as follows:

- Activation programs that draw visitors and residents alike to the waterfront
- Maintenance of infrastructure, public parks, and open spaces throughout the tidelands
- Ensuring safe and secure tidelands through land and waterside patrolling and response
- Protecting and enhancing our environmental resources – land, water, air, and wildlife
- Ability to generate revenue and to manage costs allows the District to provide excellent public service without the need to tax – the District is a self-sustaining public entity

Overview of Financial Policies and Guidelines

Account Structure

The District's account structure is comprised of two main components: profit/cost center and general ledger account code. Budget amounts are entered and tracked at the profit/cost center and general ledger account codes. Within this budget book you will see the description for the general ledger account codes used for expenses.

A general ledger account is an account or record used to sort and store balance sheet and income statement transactions. Examples of general ledger accounts include the asset accounts such as Cash, Accounts Receivable, Land, and Equipment. Examples of the general ledger liability accounts include Notes Payable, Accounts Payable, Accrued Expenses Payable, and Tenant Deposits. Examples of income statement accounts found in the general ledger include Concession Revenues, Fixed Rents, Salaries Expense, Services – Professional & Other Expense, Insurance Expense, etc.

The District uses six digit general ledger account codes divided into four major categories as follows:

100100-399999	Balance Sheet
500100-599999	Revenue
600100-600330	Personnel
610100-680999	Non-Personnel Expense

Revenue Classifications

The District classifies revenue as operating or nonoperating revenues, based on the following criteria:

Operating revenues are derived from the revenue sources that constitute the principal ongoing activities of the District's operations. The major components of the operating revenue sources are provided as follows:

- Real Estate operating revenues are generally derived from flat-fee ground rentals, concession (fees based on a fixed percentage of tenant revenues subject to certain minimum annual guarantee), common area maintenance reimbursement, and park usage fees.
- Guest Experiences - Parking operating revenues include parking, citations, and concession.
- Maritime operating revenues include charges for fixed rents, storage, other rental revenue, passenger fees, cruise ship security charges, dockage, wharfage, and other marine services subject to District tariffs filed with the Federal Maritime Commission. Wharfage revenue is the charge assessed to both inbound and outbound cargo when crossing over District property. Dockage fees are the charges assessed against a vessel for the right to berth at a wharf or pier of the District.
- Harbor Police operating revenues include reimbursements for police services provided to the SDCRAA and citations.

Nonoperating revenues are from sources related to financing activities and other activities that do not constitute the principal ongoing activities of the District's operations. The major components of the nonoperating revenue sources are stimulus fund revenue, legal settlement, interest income from leases, grant revenue, terminal facility improvement fees, dividends from investments, and low carbon fuel standard credits.

Expense Classifications

The District classifies expenses as operating or non-operating based on the following criteria:

Overview of Financial Policies and Guidelines

Operating expenses are from expense sources that constitute the principal ongoing activities of the District's operations. The major components of the District's operating expenses consist of personnel expenses, contractual services, community and environmental support (including municipal services for fire, police, and medical emergencies, and maintenance and repairs. These operating expenses are assigned or identified with the respective operating revenue components for report presentation purposes.

Non-Operating expenses are from expense sources that are related to financing, investing, and other activities that do not constitute the principal ongoing activities of the District's operations. The major components of non-operating expenses are interest and legal settlement expenses.

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>
	<u>BUDGET KICK-OFF</u>
Nov 14, 2025	FY 2027 Budget Schedule and Instructions are e-mailed to all District Budget Preparers and Contacts.
	<u>REVENUE</u>
Jan 05, 2026 - Feb 02, 2026	PROFIT CENTERS REVENUE REVIEW PERIOD: Profit Centers and Financial Services jointly reviews and updates revenue forecast - January 5, 2026 and February 2, 2026. Profit Centers will provide their final revenue forecast to Financial Services on Monday, February 2, 2026. Financial Services will confer with the Profit Centers if adjustments are needed, as appropriate.
	<u>PERSONNEL</u>
Nov 17, 2025 - Dec 17, 2025	POSITION ALLOCATION REVIEW PERIOD: Departments that are contemplating changes to their position allocations should begin internal discussions with their Branch Chief / Vice President (VP). During the review period, Human Resources is available to support departments by providing workforce planning data, discussing organizational impacts, and assisting with position-related questions. After receiving Branch Chief / VP approval, Department Heads should submit their FY 2027 Position Request(s) Form (will be supplied by email) to Human Resources.

Budget Timetable

<u>DATE</u>	<u>TASK DESCRIPTION</u>
Jan 14, 2026	<p>SUBMISSION TO FINANCIAL SERVICES: Human Resources will provide the recommended position allocations to Financial Services on Wednesday, January 14, 2026.</p> <p>Please note: All recommended allocations are subject to the availability of revenues to fund additional positions or changes.</p> <p><u>NON-PERSONNEL EXPENSES (NPE), ABOVE BASE, & KEY PERFORMANCE METRICS</u></p>
Nov 17, 2025 - Jan 21, 2026	<p>BUDGET REQUEST FORMS SUBMISSION PERIOD: Departments submit their Budget Requests to Financial Services pursuant to the FY 2027 Budget Instructions: (1) Non-Personnel Expense (NPE), and (2) Above Base Requests for NPE and Overtime (3) Key Performance Metrics.</p>
Jan 22, 2026 - Feb 18, 2026	<p>FINANCIAL SERVICES reviews, compiles, and loads Budget Requests from departments.</p> <p><u>CAPITAL EXPENDITURES</u></p>
Nov 20, 2025	<p>CAPITAL PROJECTS SUBMISSION DEADLINE: Deadline for Departments to submit capital project requests to Engineering-Construction for evaluation, review, and consideration.</p>
Nov 24, 2025 - Jan 9, 2026	<p>PREPARE PRELIMINARY ENGINEERING REPORT (PER): Develop a preliminary PER for Capital Projects – Engineering-Construction, focusing on scope definition, schedule planning, cost estimation, and funding request evaluation.</p>
Jan 12, 2026 - Jan 21, 2026	<p>CAPITAL PROJECT REVIEW PERIOD: Engineering-Construction to review the Preliminary Capital (PER) to support final capital selection for the Major Maintenance Program, Other Capital Projects (OCP), and the Balanced Capital Program (BCP).</p>
Nov 17, 2025 - Jan 7, 2026	<p>EQUIPMENT OUTLAY REVIEW PERIOD: Departments submit their Equipment Outlay requests to Field Operations for their vetting, review analysis, and consideration.</p>
Jan 21, 2026	<p>Engineering-Construction to provide their proposed capital and expense projects for (1) Major Maintenance Program, (2) Other Capital Projects, and (3) Balanced Capital Program to Financial Services.</p> <p>Field Operations to provide the Equipment Outlay allocations to Financial Services.</p> <p>Government & Civic Relations to provide Economic Recovery Program (ERP) projects to Financial Services.</p>
Nov 17, 2025 - Dec 2, 2025	<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 2027 Technology Capital Projects from those efforts approved by the TSC.</p>
Jan 21, 2026	<p>Information Technology to provide Technology Management Program projects to Financial Services.</p> <p><u>BUDGET REVIEW & PRELIMINARY BOOK PREPARATION</u></p>
Feb 19, 2026 - Feb 20, 2026	<p>RESIDENT/CEO AND EXECUTIVE TEAM FY 2027 BUDGET REVIEW PERIOD: There will be two to three President/CEO and Executive Team FY 2027 budget review meetings where the group will review and decide upon the following: (1) Budget-in-Brief (Funds available calculation). (2) Expenditures for Personnel, Non-Personnel Expense, Equipment Outlay, Other Capital Projects, Major Maintenance Program, Technology Management Program, Debt Service, and Set-Aside Funding.</p>

Budget Timetable

<u>DATE</u>	<u>TASK DESCRIPTION</u>
Feb 26, 2026 - Mar 5, 2026	Financial Services update budget changes from President/CEO and Executive Team Budget Review meetings and prepares Preliminary FY 2027 Budget Book for printing, with drafts sent to President/CEO and Executive Team for their review. <u>COMMISSIONER BRIEFINGS & BOARD MEETINGS</u>
Mar 6, 2026 - Mar 31, 2026	Prepare for Board of Port Commissioners (BPC) Briefings and Budget Workshop
Apr 1, 2026 - Apr 15, 2026	Individual BPC Commissioner briefings.
Apr 21, 2026	FY 2027 BPC Budget Workshop.
May 12, 2026	BPC Meeting to consider Adoption of Preliminary FY 2027 Budget.
Jun 23, 2026	BPC Meeting to consider Adoption of Final FY 2027 Budget.

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3 Highlights



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Revenue Highlights

Total Revenues are budgeted at \$406.2M compared to the FY 2026 Adjusted Budget of \$355.8M, an increase of \$50.4M, or 14.2%.

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 are 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 calendar year 2026 and 2027. The aforementioned sources were all reviewed and considered in developing the FY 2027 budget.

Real Estate

Real Estate revenue is budgeted at \$143.2M, an increase of \$3.9M, or 2.8% from the FY 2026 Adjusted Budget. Differences from the FY 2026 revenue budget are projected in the following areas:

- **Fixed Rent** is budgeted at \$22.6M, a decrease of \$346k, or 1.5%. The decrease is primarily due to the anticipated termination of a lease in connection with planned construction in the surrounding space. Partially offsetting this decrease in the fixed rent budget is the impact of annual CPI-based rent increases.
- **Concession Revenue** is budgeted at \$112.7M, an increase of \$2.3M, or 2.1%. The increase is due to projected revenue growth by a moderate, yet positive pace, driven by stable foundation of continued ongoing tourism and commercial activity along the waterfront.
- **Other Rental Revenue** is budgeted at \$2.0M, an increase of \$2.0M, or 100%. The increase is due to a negotiated three year annual lump sum payment agreed to by the tenant, in addition to the standard monthly rent, under the revised boat yard lease.

Guest Experiences – Parking

Guest Experiences - Parking revenue is budgeted at \$16.7M, a decrease of \$2.6M, or 13.7% from the FY 2026 Adjusted Budget. Differences from the FY 2026 revenue budget are projected in the following areas:

- **Parking** is budgeted at \$11.1M, a decrease of \$2.3M, or 16.8%. The decrease is mainly due to the planned construction at Freedom Park during FY 2027, which will reduce the number of available parking spaces at Navy Pier throughout the year, thereby eliminating projected parking revenue for those spaces.
- **Parking Meters** is budgeted at \$4.2M, a decrease of \$376k or 8.3%, mainly due to reduced parking demand. This is consistent with other short term parking demand trends off Tidelands.

Maritime

Maritime revenue is budgeted at \$66.5M, an increase of \$7.0M, or 11.7% from the FY 2026 Adjusted Budget. Differences from the FY 2026 revenue budget are projected in the following areas:

Revenue Highlights

- **Fixed Rent** is budgeted at \$23.0M, an increase of \$721k, or 3.2%, due to scheduled or negotiated rent increases from Maritime industrial tenants.
- **Storage Space Rental** is budgeted at \$2.6M, an increase of \$131k, or 5.4%, due to an anticipated increase in auto storage at the National City Marine Terminal.
- **Cruise Ship Passenger Fees and Security Charges** combined are budgeted at \$12.6M, an increase of \$5.9M, or 87.6%, due to the anticipated increase in cruise activity, including 79 additional calls from FY 2026.
- **Dockage** is budgeted at \$4.5M, an increase of \$964k or 27.1%, due to a projected increase in cruise calls.
- **Wharfage** is budgeted at \$13.8M, a decrease of \$666k, or 4.6%, mainly due to the departure of a long term tenant at TAMT.
- **Miscellaneous Other Operating Revenue** is budgeted at \$777k, an increase of \$293k, or 60.5%, primarily due to shore power connection fees for cruise vessels.
- **Low Carbon Fuel Standard (LCFS) Revenue** is budgeted at \$801k, a decrease of \$2.5M, or 75.5%, as Navy LCFS project revenue and expense is budgeted under a different cost center
- **Cruise Facility Improvement Fee** is budgeted at \$4.2M, an increase of \$1.9M, or 85.7%, due to an expected rise in cruise ship call.

Harbor Police Department

Harbor Police Department revenue is budgeted at \$25.9M, an increase of \$1.6M, or 6.7% from the FY 2026 Adjusted Budget. The increase is primarily due to an increase in labor cost and a planned additional 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 \$24.6M, while the General and Administrative (G&A) cost reimbursement reported under the Miscellaneous profit center is \$3.7M, bringing the total reimbursement to \$28.3M, an increase of \$2.2M over the FY 2026 Adjusted Budget. The FY 2027 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 \$150.2M, an increase of \$40.2M, or 36.6% from the FY 2026 Adjusted Budget. Differences from the FY 2026 revenue budget are projected in the following areas:

- **Public Services Provided** is budgeted at \$3.7M, an increase of \$282k, or 8.3%. 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.
- **Grants – Capital Projects Reimbursement** is budgeted at \$48.9M, an increase of \$3.7M, or 8.3%. The increase is primarily due to new and increased grants received from US Department of Transportation that will be used to improve and repair infrastructure at NCMT and TAMT; offset by reductions of prior year grants for State of California programs such as the Emission Capture System and PortConnect projects.

Revenue Highlights

- **Grant Revenue - Other** is budgeted at \$1.2M, a decrease of \$505k, or 29.6%. The decrease is mainly due to the completion of a State of California grant that funded the removal of marine debris and abandoned vessels in the Zuniga Shoals area last fiscal year.
- **Grant Revenue - Sub-Grantee** is budgeted at \$31.4M to account for pass-through grant received from the US Environmental Protection Agency (EPA) Clean Ports Program.
- **Economic Recovery Program (ERP)** is budgeted at \$17.3M, a decrease of \$3.9M, or 18.2%. The decrease is attributed to a reduction in ongoing projects resulting from project completion.
- **Miscellaneous Other Non-Operating Revenue** is budgeted at \$7.6M, an increase of \$1.5M, or 23.7%. The increase is primarily due to reimbursements from the Harbor Maintenance Trust Fund for the Maintenance Dredging at B Street Cruise Ship Terminal project.
- **Low Carbon Fuel Standard (LCFS) Revenue** is budgeted at \$24.5M to fund the development and management of LCFS-qualified projects at Navy Base San Diego.
- **Capital Project Contribution** is budgeted at \$10.7M, a decrease of \$2.3M, or 17.7%, due to a decrease in the construction expenses for the Freedom Park and the Sweetwater Channel Shoreline/SEP projects; partially offset by a contribution from the Chula Vista Bayfront Facilities Financing Authority, a joint exercise of powers authority (JEPA), to fund legacy public infrastructure improvements for the Harbor Park Uplands Improvements – South Phase project.
- **Interest - Investments** is budgeted at \$8.5M, a reduction of \$3.0M, or 31.6%. The reduction is driven primarily by lower short-term interest rates and a smaller investable cash balance, combined with the structure of the Port's conservative, liquidity-focused investment portfolio.

Revenue by Operating Center

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2027	FY 2027-2026
	FY 2025	FY 2026	FY 2027	BUDGET	CHANGE
REAL ESTATE					
Fixed Rent	\$ 23,338,873	\$ 22,965,700	\$ 22,620,000	\$ (345,700)	(1.5)%
Concession Revenue	107,054,412	110,365,700	112,652,600	2,286,900	2.1 %
Other Rental Revenue	8,019,154	—	2,000,000	2,000,000	N/A
Rents	\$ 138,412,440	\$ 133,331,400	\$ 137,272,600	\$ 3,941,200	3.0 %
Advertising	\$ 113,171	\$ 164,700	\$ 115,100	\$ (49,600)	(30.1)%
Parking	2,773,246	2,726,300	2,767,700	41,400	1.5 %
Park Usage Fees	453,212	475,900	433,600	(42,300)	(8.9)%
Miscellaneous Other Operating Revenue	66,036	—	—	—	N/A
Reimbursed Cost/Cost Recovery	110,109	105,000	105,000	—	0.0 %
Seaport Village Common Area Maintenance	2,092,905	2,195,000	2,324,400	129,400	5.9 %
Seaport Village Marketing Fee	595,496	600,300	502,700	(97,600)	(16.3)%
Waived Fees-Tidelands Activation Program	(267,360)	(286,500)	(275,000)	11,500	(4.0)%
Fees & Service Charges	\$ 5,936,816	\$ 5,980,700	\$ 5,973,500	\$ (7,200)	(0.1)%
Operating Revenue	\$ 144,349,256	\$ 139,312,100	\$ 143,246,100	\$ 3,934,000	2.8 %
Damages Recovered	\$ 749	\$ —	\$ —	\$ —	N/A
Non-Operating Revenue	\$ 749	\$ —	\$ —	\$ —	N/A
TOTAL REAL ESTATE	\$ 144,350,005	\$ 139,312,100	\$ 143,246,100	\$ 3,934,000	2.8 %
GUEST EXPERIENCES - PARKING					
Citations	\$ 667,807	\$ 820,300	\$ 784,700	\$ (35,600)	(4.3)%
Parking	14,066,254	13,383,100	11,128,900	(2,254,200)	(16.8)%
Parking Meters	3,861,383	4,541,600	4,165,400	(376,200)	(8.3)%
Parking-Concession	328,105	663,000	682,900	19,900	3.0 %
Waived Fees-Tidelands Activation Program	(89,570)	(90,000)	(90,000)	—	0.0 %
Fees & Service Charges	\$ 18,833,980	\$ 19,318,000	\$ 16,671,900	\$ (2,646,100)	(13.7)%
Operating Revenue	\$ 18,833,980	\$ 19,318,000	\$ 16,671,900	\$ (2,646,100)	(13.7)%
TOTAL GUEST EXPERIENCES - PARKING	\$ 18,833,980	\$ 19,318,000	\$ 16,671,900	\$ (2,646,100)	(13.7)%
MARITIME					
Fixed Rent	\$ 22,234,232	\$ 22,287,600	\$ 23,008,900	\$ 721,300	3.2 %
Concession Revenue	2,768,315	2,896,000	2,833,300	(62,700)	(2.2)%
Storage Space Rental	2,785,619	2,430,600	2,561,700	131,100	5.4 %
Other Rental Revenue	542,013	492,800	531,000	38,200	7.8 %
Rents	\$ 28,330,179	\$ 28,107,000	\$ 28,934,900	\$ 827,900	2.9 %
Bunkering	\$ 49,516	\$ 67,200	\$ 88,000	\$ 20,800	31.0 %
Cruise Ship Passenger Fees	2,693,038	4,119,400	7,651,500	3,532,100	85.7 %

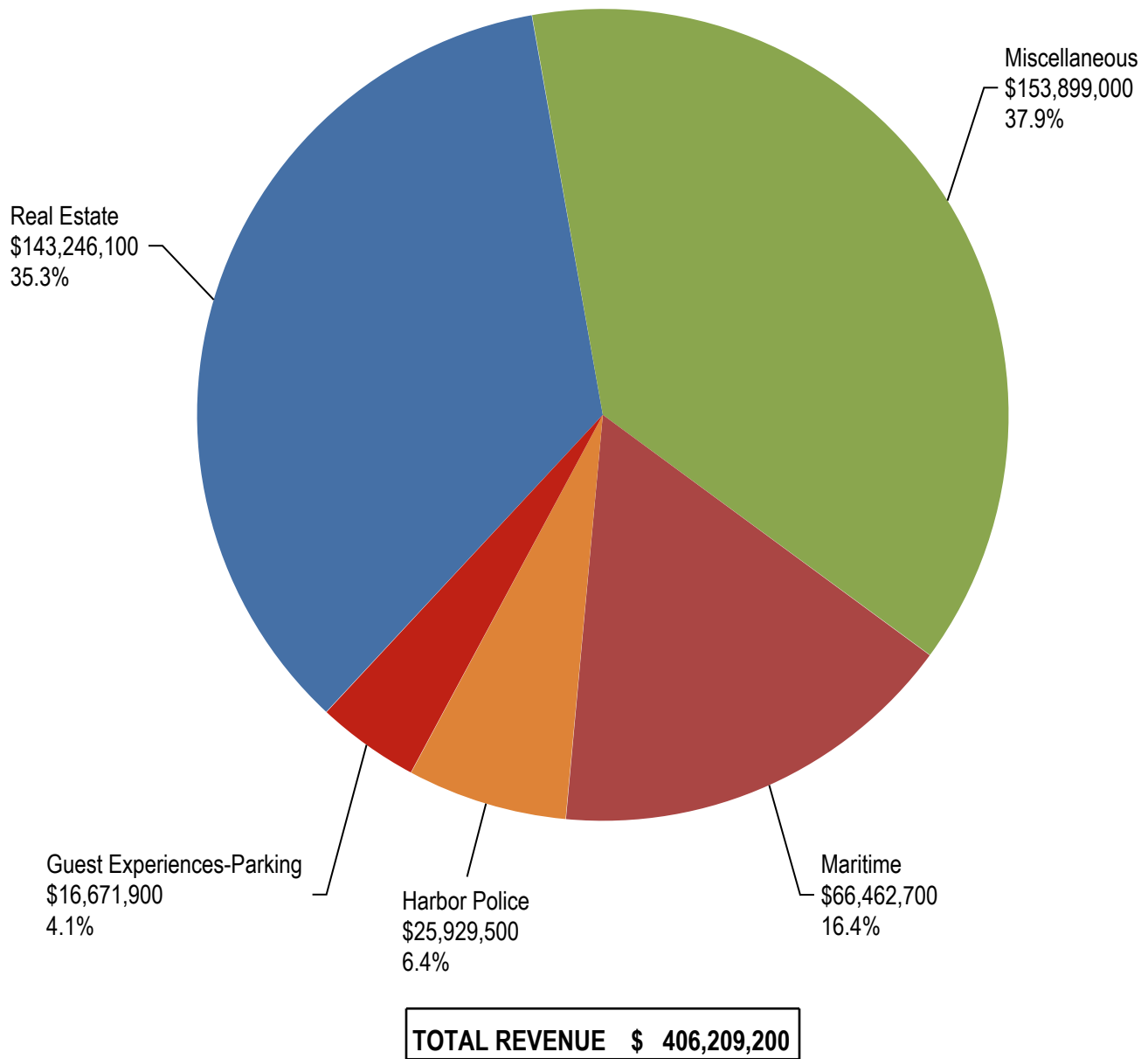
Revenue by Operating Center

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2027	FY 2027-2026
	FY 2025	FY 2026	FY 2027	BUDGET	CHANGE
Cruise Ship Passenger Security Charges	2,155,674	2,576,600	4,907,300	2,330,700	90.5 %
Demurrage	6,520	—	—	—	N/A
Dockage	4,663,444	3,557,900	4,521,400	963,500	27.1 %
Environmental Surcharge	31,555	33,900	38,500	4,600	13.6 %
Permit & License Fees	2,732	3,700	3,800	100	2.7 %
Parking	24,816	12,300	12,600	300	2.4 %
Piers & Floats	235,922	287,700	295,800	8,100	2.8 %
Wharfage	13,476,337	14,493,800	13,827,800	(666,000)	(4.6)%
Miscellaneous Other Operating Revenue	490,381	483,900	776,900	293,000	60.5 %
Maritime Incentive Credit	—	(20,000)	—	20,000	(100.0)%
Waived Fees-Tidelands Activation Program	(93,070)	(101,000)	(120,000)	(19,000)	18.8 %
Fees & Service Charges	\$ 23,736,866	\$ 25,515,400	\$ 32,003,600	\$ 6,488,200	25.4 %
Utilities Furnished	\$ 175,624	\$ 236,600	\$ 281,000	\$ 44,400	18.8 %
Reimbursed Cost/Cost Recovery	33,680	12,300	20,600	8,300	67.5 %
Services	\$ 209,304	\$ 248,900	\$ 301,600	\$ 52,700	21.2 %
Operating Revenue	\$ 52,276,349	\$ 53,871,300	\$ 61,240,100	\$ 7,368,800	13.7 %
Grant Revenue-Other	\$ (24,105)	\$ 75,000	\$ 210,000	\$ 135,000	180.0 %
Low Carbon Fuel Standard (LCFS) Revenue	2,411,896	3,274,000	801,000	(2,473,000)	(75.5)%
Cruise Facility Improvement Fee	1,482,478	2,267,700	4,211,600	1,943,900	85.7 %
Non-Operating Revenue	\$ 3,870,270	\$ 5,616,700	\$ 5,222,600	\$ (394,100)	(7.0)%
TOTAL MARITIME	\$ 56,146,619	\$ 59,488,000	\$ 66,462,700	\$ 6,974,700	11.7 %
<u>HARBOR POLICE DEPARTMENT</u>					
Citations	\$ 106,765	\$ 60,000	\$ 80,000	\$ 20,000	33.3 %
Miscellaneous Other Operating Revenue	43,531	30,000	30,000	—	0.0 %
Fees & Service Charges	\$ 150,296	\$ 90,000	\$ 110,000	\$ 20,000	22.2 %
Public Services Provided	\$ 21,122,474	\$ 22,764,900	\$ 24,646,600	\$ 1,881,700	8.3 %
Reimbursed Cost/Cost Recovery	—	10,000	10,000	—	0.0 %
Services	\$ 21,122,474	\$ 22,774,900	\$ 24,656,600	\$ 1,881,700	8.3 %
Operating Revenue	\$ 21,272,770	\$ 22,864,900	\$ 24,766,600	\$ 1,901,700	8.3 %
Grants - Capital Project Reimbursement	\$ 6,166	\$ —	\$ —	\$ —	N/A
Grant Revenue-Other	474,132	595,800	290,100	(305,700)	(51.3)%
Misc Other Non-Operating Revenue	730,578	845,000	872,800	27,800	3.3 %
Asset Forfeiture Proceeds-Harbor Police	87,644	—	—	—	N/A
Non-Operating Revenue	\$ 1,298,520	\$ 1,440,800	\$ 1,162,900	\$ (277,900)	(19.3)%
TOTAL HARBOR POLICE DEPARTMENT	\$ 22,571,290	\$ 24,305,700	\$ 25,929,500	\$ 1,623,800	6.7 %

Revenue by Operating Center

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2027	FY 2027-2026
	FY 2025	FY 2026	FY 2027	BUDGET	CHANGE
MISCELLANEOUS					
Blue Economy Incubator	\$ 65	\$ 16,000	\$ 17,000	\$ 1,000	6.3 %
Aquaculture & Blue Tech Revenue	\$ 65	\$ 16,000	\$ 17,000	\$ 1,000	6.3 %
Citations	\$ 1,200	\$ —	\$ —	\$ —	N/A
Miscellaneous Other Operating Revenue	424,852	—	—	\$ —	N/A
Miscellaneous Other Operating Revenue	\$ 426,052	\$ —	\$ —	\$ —	N/A
Public Services Provided	\$ 3,168,372	\$ 3,414,800	\$ 3,697,000	\$ 282,200	8.3 %
Reimbursed Cost/Cost Recovery	70,175	1,300	1,300	—	0.0 %
Services	\$ 3,238,546	\$ 3,416,100	\$ 3,698,300	\$ 282,200	8.3 %
Discounts Earned	\$ 41	\$ —	\$ —	\$ —	N/A
Other Revenue	\$ 41	\$ —	\$ —	\$ —	N/A
Partnership/Cost Sharing Reimbursement	\$ 113,069	\$ 46,600	\$ 14,700	\$ (31,900)	(68.5)%
Partnership/Cost Sharing Reimbursement	\$ 113,069	\$ 46,600	\$ 14,700	\$ (31,900)	(68.5)%
Operating Revenue	\$ 3,777,773	\$ 3,478,700	\$ 3,730,000	\$ 251,300	7.2 %
Grants - Capital Project Reimbursement	\$ 7,148,553	\$ 45,139,100	\$ 48,883,900	\$ 3,744,800	8.3 %
Grant Revenue-Other	1,307,881	1,704,900	1,199,900	(505,000)	(29.6)%
Grant Revenue - Sub-Grantee	—	—	31,416,400	31,416,400	0.0 %
Economic Recovery Program (ERP)	9,962,342	21,199,700	17,342,500	(3,857,200)	(18.2)%
Donated Revenue	182,687	20,000	—	(20,000)	(100.0)%
Reimbursed Legal Fees	58,897	—	—	—	N/A
Legal Settlements	2,890,223	—	—	—	N/A
Misc Other Non-Operating Revenue	3,427,998	6,140,700	7,594,300	1,453,600	23.7 %
Low Carbon Fuel Standard (LCFS) Revenue	1,732,393	11,191,700	24,494,600	13,302,900	118.9 %
Sale of Surplus Items - Proceeds	156,182	60,000	60,000	—	0.0 %
Capital Project Contribution	14,723,767	12,970,200	10,677,400	(2,292,800)	(17.7)%
Gain/Loss on Sale of Investments	145,156	—	—	—	N/A
Interest - Investments	8,128,269	9,500,000	7,500,000	(2,000,000)	(21.1)%
Interest - Miscellaneous and Late Fees	3,207,636	2,000,000	1,000,000	(1,000,000)	(50.0)%
Non-Operating Revenue	\$ 53,071,983	\$ 109,926,300	\$ 150,169,000	\$ 40,242,700	36.6 %
TOTAL MISCELLANEOUS	\$ 56,849,756	\$ 113,405,000	\$ 153,899,000	\$ 40,494,000	35.7 %
TOTAL REVENUE	\$ 298,751,648	\$ 355,828,800	\$ 406,209,200	\$ 50,380,400	14.2 %

Revenue by Operating Center



Note:

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

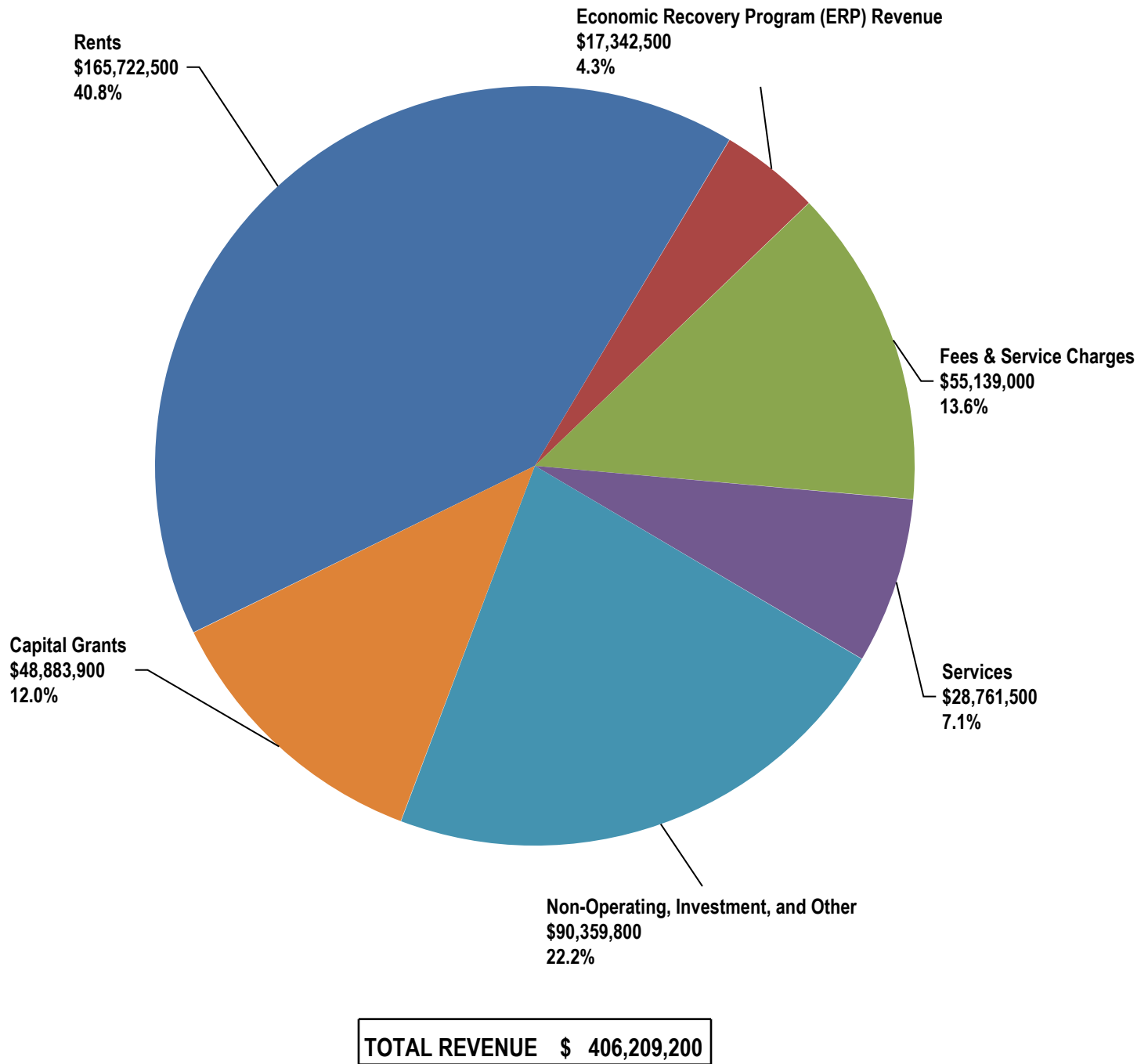
Revenue by Account

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2027	FY 2027-2026
	FY 2025	FY 2026	FY 2027	BUDGET	CHANGE
Fixed Rent	\$ 45,573,105	\$ 45,253,300	\$ 45,628,900	\$ 375,600	0.8 %
Concession Revenue	109,822,727	113,261,700	115,485,900	2,224,200	2.0 %
Storage Space Rental	2,785,619	2,430,600	2,561,700	131,100	5.4 %
Other Rental Revenue	8,561,167	492,800	2,531,000	2,038,200	413.6 %
Waived Fees-Tidelands Activation Program	(450,000)	(477,500)	(485,000)	(7,500)	1.6 %
RENTS	\$ 166,292,619	\$ 160,960,900	\$ 165,722,500	\$ 4,761,600	3.0 %
Bunkering	\$ 49,516	\$ 67,200	\$ 88,000	\$ 20,800	31.0 %
Advertising	113,171	164,700	115,100	(49,600)	(30.1)%
Citations	775,773	880,300	864,700	(15,600)	(1.8)%
Cruise Ship Passenger Fees	2,693,038	4,119,400	7,651,500	3,532,100	85.7 %
Cruise Ship Passenger Security Charges	2,155,674	2,576,600	4,907,300	2,330,700	90.5 %
Demurrage	6,520	—	—	—	N/A
Dockage	4,663,444	3,557,900	4,521,400	963,500	27.1 %
Environmental Surcharge	31,555	33,900	38,500	4,600	13.6 %
Permit & License Fees	2,732	3,700	3,800	100	2.7 %
Parking	16,864,316	16,121,700	13,909,200	(2,212,500)	(13.7)%
Parking Meters	3,861,383	4,541,600	4,165,400	(376,200)	(8.3)%
Parking-Concession	328,105	663,000	682,900	19,900	3.0 %
Park Usage Fees	453,212	475,900	433,600	(42,300)	(8.9)%
Piers & Floats	235,922	287,700	295,800	8,100	2.8 %
Seaport Village Common Area Maintenance	2,092,905	2,195,000	2,324,400	129,400	5.9 %
Seaport Village Marketing Fee	595,496	600,300	502,700	(97,600)	(16.3)%
Wharfage	13,476,337	14,493,800	13,827,800	(666,000)	(4.6)%
Miscellaneous Other Operating Revenue	1,024,800	513,900	806,900	293,000	57.0 %
FEES & SERVICE CHARGES	\$ 49,423,900	\$ 51,296,600	\$ 55,139,000	\$ 3,842,400	7.5 %
Public Services Provided	\$ 24,290,845	\$ 26,179,700	\$ 28,343,600	\$ 2,163,900	8.3 %
Utilities Furnished	175,624	236,600	281,000	44,400	18.8 %
Maritime Incentive Credit	—	(20,000)	—	20,000	(100.0)%
Reimbursed Cost/Cost Recovery	213,964	128,600	136,900	8,300	6.5 %
SERVICES	\$ 24,680,433	\$ 26,524,900	\$ 28,761,500	\$ 2,236,600	8.4 %
Blue Economy Incubator	\$ 65	\$ 16,000	\$ 17,000	\$ 1,000	6.3 %
Partnership/Cost Sharing Reimbursement	113,069	46,600	14,700	(31,900)	(68.5)%
Discounts Earned	41	—	—	—	N/A
OTHER	\$ 113,175	\$ 62,600	\$ 31,700	\$ (30,900)	(49.4)%
OPERATING REVENUE	\$ 240,510,126	\$ 238,845,000	\$ 249,654,700	\$ 10,809,700	4.5 %
Damages Recovered	\$ 749	\$ —	\$ —	\$ —	N/A

Revenue by Account

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2027	FY 2027-2026
	FY 2025	FY 2026	FY 2027	BUDGET	CHANGE
Grants - Capital Project Reimbursement	7,154,719	45,139,100	48,883,900	3,744,800	8.3 %
Grant Revenue-Other	1,757,909	2,375,700	1,700,000	(675,700)	(28.4)%
Grant Revenue - Sub-Grantee	—	—	31,416,400	31,416,400	N/A
Economic Recovery Program (ERP)	9,962,342	21,199,700	17,342,500	(3,857,200)	(18.2)%
Donated Revenue	182,687	20,000	—	(20,000)	(100.0)%
Reimbursed Legal Fees	58,897	—	—	—	N/A
Legal Settlements	2,890,223	—	—	—	N/A
Misc Other Non-Operating Revenue	4,158,576	6,985,700	8,467,100	1,481,400	21.2 %
Low Carbon Fuel Standard (LCFS) Revenue	4,144,289	14,465,700	25,295,600	10,829,900	74.9 %
Cruise Facility Improvement Fee	1,482,478	2,267,700	4,211,600	1,943,900	85.7 %
Sale of Surplus Items - Proceeds	156,182	60,000	60,000	—	0.0 %
Asset Forfeiture Proceeds-Harbor Police	87,644	—	—	—	N/A
Capital Project Contribution	14,723,767	12,970,200	10,677,400	(2,292,800)	(17.7)%
Gain/Loss On Sale of Investments	145,156	—	—	—	N/A
Interest - Investments	8,128,269	9,500,000	7,500,000	(2,000,000)	(21.1)%
Interest - Miscellaneous and Late Fees	3,207,636	2,000,000	1,000,000	(1,000,000)	(50.0)%
NON-OPERATING REVENUE	\$ 58,241,522	\$ 116,983,800	\$ 156,554,500	\$ 39,570,700	33.8 %
TOTAL REVENUE	\$ 298,751,648	\$ 355,828,800	\$ 406,209,200	\$ 50,380,400	14.2 %

Revenue by Account



Note:

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

Staffing Overview

REGULAR POSITIONS DEPARTMENT	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Aquaculture & Blue Technology	5	5	5
Climate & Sustainability	5	5	5
Commissioner Services	0	4	4
Communications & Community Engagement	16	16	16
Development Services	16	16	14
Economic Planning	0	1	1
Energy & Policy	4	3	3
Engineering - Construction	47	47	46
Environmental Conservation	7	7	7
Environmental Protection	11	11	11
Executive Offices	14	11	11
Field Operations	83	105	105
Financial Services	25	22	22
Government & Civic Relations	8	8	8
Guest Experiences - Park Greenscapes & Bayscapes	21	0	0
Guest Experiences - Parking	7	6	6
Harbor Police Department	183	179	182
Homeland Security and Emergency Management	0	5	5
Human Resources	19	14	19
Human Resources - Culture & Belonging	4	10	5
Information Security	4	4	4
Information Technology	36	36	36
Maritime	30	30	31
Office of the District Clerk	12	8	8
Office of the General Counsel	14	14	14
Office of the Port Auditor	6	7	7
Parks & Recreation	10	10	10
Performance & Reporting	3	0	0
Planning	13	13	15
Procurement Services	22	23	23
Real Estate	22	25	25
Safety & Risk Management	5	4	4
Treasury	0	2	2
TOTAL	652	651	654

Staffing Overview

LIMITED/INTERN/STUDENT WORKER POSITIONS DEPARTMENT	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Harbor Police Department	2	2	2
Interns	23	23	23
Student Workers	40	0	0
TOTAL	65	25	25

Expense Highlights

Total Expense is budgeted at \$297.9M, an increase of \$33.0M, or 12.5%, from the FY 2026 Adjusted Budget.

Personnel Expense

Personnel Expense is budgeted at \$140.6M, an increase of \$5.1M or 3.8% from the FY 2026 Adjusted Budget.

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

- **Salaries & Wages** (including Overtime) is budgeted at \$86.4M, an increase of \$5.0M, or 6.2%. The increase reflects cost-of-living adjustments, negotiated and step salary increases, overtime required to meet operational needs, organizational restructuring, classification and compensation study adjustments, and the addition of three Harbor Police Officers.
- **Burden** is budgeted at \$54.2M, an increase of \$57k, or 0.1% from the prior fiscal year. The slight increase is primarily due to higher group health costs and payroll taxes, partially offset by lower actuarial pension contributions.

Non-Personnel Expense

Non-Personnel Expense (NPE) is budgeted at \$163.4M, an increase of \$30.4M, or 22.6%, from the FY 2026 Adjusted Budget. Significant variances from year to year are explained below:

- **Services - Professional & Other** is budgeted at \$14.1M, a decrease of \$3.5M, or 19.7%. The variance is primarily driven by lower broker fees from the sale of Low Carbon Fuel Standard credits, along with reduced costs for engineering support, environmental planning, and mitigation monitoring for the Sweetwater Bike Path project. Additional savings were achieved in areas such as invasive species management, the Port Summit seminar, Sweetwater Park security, audio/visual support for custodial events, coastal planning, and the regional mobility study.
- **Services - Security** is budgeted at \$6.8M, an increase of \$2.5M, or 57.5%. The variance is primarily due to the addition of cruise ship calls, as well as the implementation of enhanced security measures at the District's administration building.
- **LCFS - Navy Projects** is budgeted at \$23.9M, an increase of \$12.7M, or 113.3%. The variance is mainly due to the increase in expenses for LCFS Navy projects.
- **Facilities Management Services** is budgeted at \$4.1M, a decrease of \$897k, or 18.1%. The decrease is primarily attributable to a reduced management fees at the National Distribution Center, mainly resulting from lower vacancy rates. A decrease in parking revenue has also contributed to the overall drop in facility management fees.
- **Common Area Maintenance** is budgeted at \$3.3M, an increase of \$368k, or 12.7%. The variance is primarily driven by increased expenses associated with the Seaport Village common area.
- **Major Maintenance Expense** is budgeted at \$150k, a decrease of \$730k, or 83.0%. This is primarily due to the completion of ongoing projects in fiscal year 2026 and the deferral of a segment of the Kellogg Beach sand replenishment initiative to a subsequent fiscal year.
- **As - Needed Maintenance** is budgeted at \$2.1M, a decrease of \$500k, or 19.0%. This is primarily driven by lower spending on roof repairs at district facilities, along with reduced marine debris removal in the bay.

Expense Highlights

- **Software Maintenance** is budgeted at \$2.9M, an increase of \$550k, or 23.0%. The increase is mainly due to expenses related to Enterprise Resource Planning (ERP) software maintenance.
- **Services - Fire, Police, Rescue, Emergency** is budgeted at \$11.9M, an increase of \$362k, or 3.1%. The increase is primarily due to the adjustments of baseline rates under the Municipal Services Agreements with member cities.
- **Eligible MIF Expenditures** is budgeted at \$1.6M, an increase of \$1.6M. This increase reflects expenses from the Marine Terminal Impact Fund, which were previously budgeted under Financial Assistance/Grants/Contributions in the budget.
- **Grant Funded Expenditures** is budgeted at \$1.3M, a decrease of \$880k, or 40.0%. 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 2026.
- **Grant Expense - Sub-Grantee** is budgeted at \$31.4M, an increase of \$18.4M. This expense is funded by an EPA grant and supports expansion of electric vehicle infrastructure, the transition to zero-emission port operations at TAMT and NCMT, and related community outreach and electrification initiatives.
- **Economic Recovery Program (ERP) Expense** is budgeted at \$151k, a decrease of \$1.4M, or 90.0%. The decrease is due to a reduction in ongoing projects as more projects were completed in FY 2026.
- **Retiree Health Benefits** is budgeted at \$5.5M, an increase of \$703k, or 14.6%. The increase is due to an anticipated rise in medical premium costs.
- **Financial Assistance/Grants/Contribution** is budgeted at \$9.9M, a decrease of \$589k, or 5.6%. This reduction is attributable to expenses related to the Maritime Industrial Impact Fund, which are now budgeted under Eligible MIF Expenditures.

Capital Labor

Capital labor is budgeted at \$6.1M, an increase of \$775k, or 14.6%, from the FY 2026 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 2027 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	ADJUSTED	BUDGET FY 2027	CHANGE	
	RESULTS FY 2025	BUDGET FY 2026		FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 72,164,016	\$ 76,880,300	\$ 81,402,500	\$ 4,522,200	5.9 %
Overtime	4,716,978	4,479,500	4,999,000	519,500	11.6 %
SALARIES & WAGES	\$ 76,880,994	\$ 81,359,800	\$ 86,401,500	\$ 5,041,700	6.2 %
Burden Expense	\$ 50,765,168	\$ 54,101,700	\$ 54,158,700	\$ 57,000	0.1 %
SUBTOTAL PERSONNEL	\$ 127,646,163	\$ 135,461,500	\$ 140,560,200	\$ 5,098,700	3.8 %
Awards - Service	\$ 693	\$ 1,500	\$ 2,700	\$ 1,200	80.0 %
Books & Periodicals	85,975	80,300	92,100	11,800	14.7 %
Employee Recognition	201,395	203,000	205,600	2,600	1.3 %
Memberships & Dues	434,962	368,300	495,900	127,600	34.6 %
Health & Wellness	4,611	23,000	28,500	5,500	23.9 %
Recruiting	41,821	28,900	42,200	13,300	46.0 %
Seminars & Training	637,465	849,500	802,200	(47,300)	(5.6)%
Tuition Reimbursement Program	29,626	61,000	60,000	(1,000)	(1.6)%
STAFF DEVELOPMENT	\$ 1,436,548	\$ 1,615,500	\$ 1,729,200	\$ 113,700	7.0 %
Mileage Reimbursement	\$ 150,742	\$ 181,000	\$ 178,700	\$ (2,300)	(1.3)%
Travel	898,402	1,055,500	1,130,800	75,300	7.1 %
TRAVEL	\$ 1,049,143	\$ 1,236,500	\$ 1,309,500	\$ 73,000	5.9 %
Services - Professional & Other	\$ 14,924,605	\$ 17,545,000	\$ 14,089,300	\$ (3,455,700)	(19.7)%
Services - Legal - Port Attorney	3,216,661	2,343,500	2,383,500	40,000	1.7 %
Services - Security	3,776,429	4,341,200	6,836,200	2,495,000	57.5 %
Services - Operator Retention	3,153,046	3,302,600	3,358,200	55,600	1.7 %
Citation - County & Admin Fees	218,095	300,000	303,000	3,000	1.0 %
Aquaculture & Blue Technology	200,000	400,000	470,000	70,000	17.5 %
LCFS - Navy Projects	505,354	11,191,700	23,872,200	12,680,500	113.3 %
CONTRACTUAL SERVICES	\$ 25,994,190	\$ 39,424,000	\$ 51,312,400	\$ 11,888,400	30.2 %
Breakage & Obsolescence	\$ 19	\$ —	\$ —	\$ —	N/A
Equipment & Systems	3,358,391	3,877,600	3,789,000	(88,600)	(2.3)%
Equipment Rental/Leasing	613,292	645,800	464,100	(181,700)	(28.1)%
Office & Operating Supplies	280,609	298,400	332,200	33,800	11.3 %
Postage & Shipping	26,866	39,100	34,200	(4,900)	(12.5)%
Safety Equipment & Supplies	494,912	505,500	510,000	4,500	0.9 %
Small Tools	111,369	74,600	76,500	1,900	2.5 %
Fuel & Lubricants	716,123	799,200	750,900	(48,300)	(6.0)%
Parking Meter Supplies	39,271	25,000	55,000	30,000	120.0 %
Uniforms	316,392	357,400	364,200	6,800	1.9 %
SUPPLIES & EQUIPMENT	\$ 5,957,246	\$ 6,622,600	\$ 6,376,100	\$ (246,500)	(3.7)%

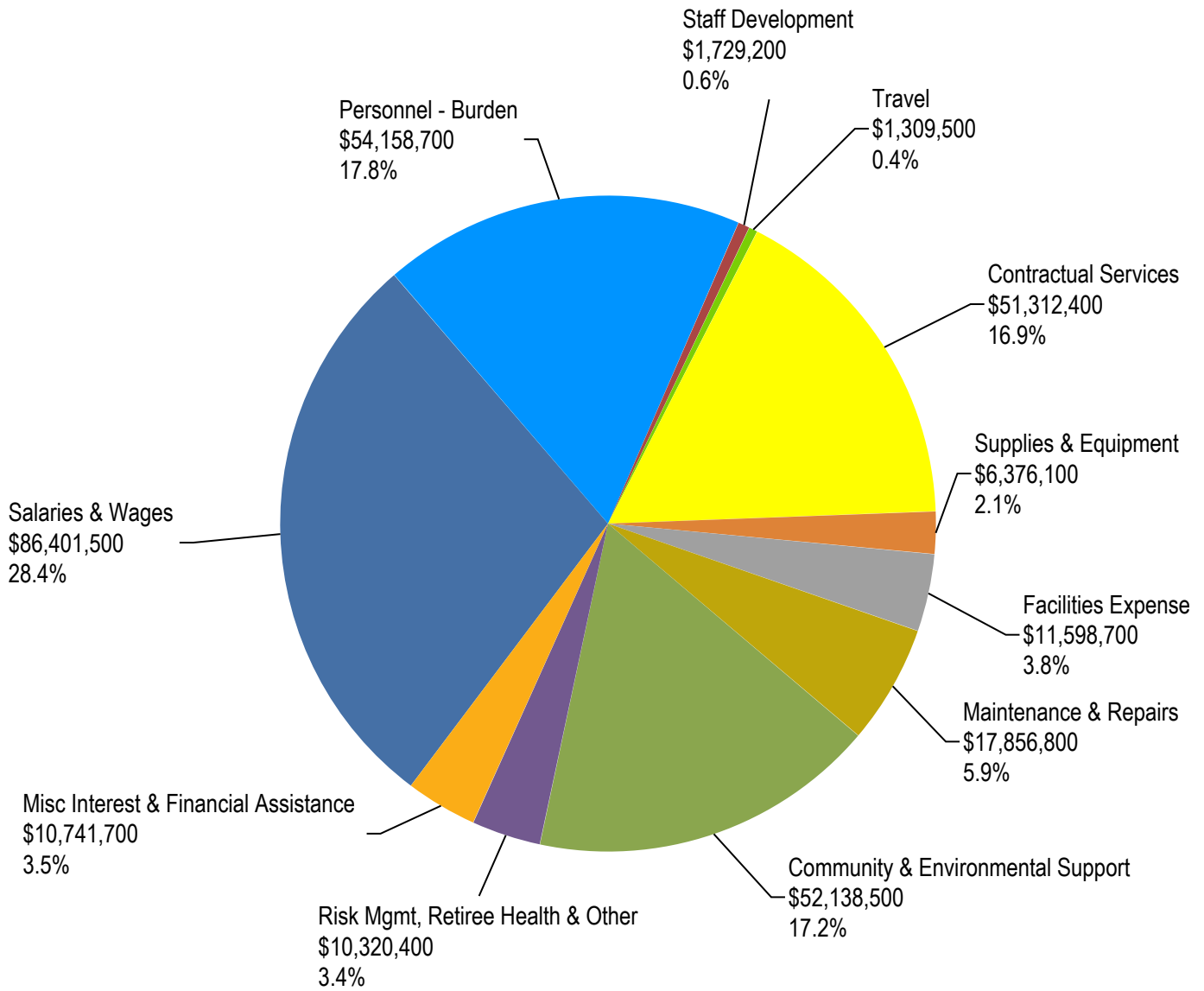
Expense by Account

LINE ITEM	ACTUAL	ADJUSTED	BUDGET	CHANGE	
	RESULTS	BUDGET		FY 2027	FY 2027-2026
	FY 2025	FY 2026	FY 2027	BUDGET	CHANGE
Space Rental	\$ 1,053,017	\$ 1,172,600	\$ 1,297,900	\$ 125,300	10.7 %
Telephone & Communications	834,679	903,100	910,700	7,600	0.8 %
Utilities - Gas & Electric	2,172,505	3,176,000	3,178,100	2,100	0.1 %
Utilities - Water	1,568,250	2,097,500	2,148,100	50,600	2.4 %
Facility Management Services	3,944,976	4,961,200	4,063,900	(897,300)	(18.1)%
FACILITIES EXPENSE	\$ 9,573,428	\$ 12,310,400	\$ 11,598,700	\$ (711,700)	(5.8)%
Common Area Maintenance	\$ 2,477,967	\$ 2,887,000	\$ 3,255,000	\$ 368,000	12.7 %
Facilities Maintenance - Supplies	1,372,424	1,166,000	1,390,800	224,800	19.3 %
Facilities Maintenance - Outside Services	4,696,549	5,014,800	5,279,400	264,600	5.3 %
Major Maintenance Expense	440,016	880,000	150,000	(730,000)	(83.0)%
Equipment Maintenance - Supplies	370,880	361,700	363,000	1,300	0.4 %
Equipment Maintenance - Outside Services	2,071,993	2,546,700	2,334,800	(211,900)	(8.3)%
As - Needed Maintenance	1,546,733	2,639,000	2,138,600	(500,400)	(19.0)%
Software Maintenance	2,386,061	2,394,900	2,945,200	550,300	23.0 %
MAINTENANCE & REPAIRS	\$ 15,362,623	\$ 17,890,100	\$ 17,856,800	\$ (33,300)	(0.2)%
Advertising	\$ 52,296	\$ 102,500	\$ 135,100	\$ 32,600	31.8 %
Marketing Fees	652,365	782,000	651,000	(131,000)	(16.8)%
Marketing/Outreach	1,205,021	1,279,000	1,149,500	(129,500)	(10.1)%
Promotional Services	743,895	647,900	776,900	129,000	19.9 %
Promotional Materials	76,992	94,700	101,100	6,400	6.8 %
Svcs - Fire, Police, Rescue, Emergency	10,643,068	11,571,124	11,933,200	362,076	3.1 %
Eligible MIIF Expenditures	—	—	1,630,000	1,630,000	N/A
Eligible Environmental Fund Expenditures	583,222	856,300	823,300	(33,000)	(3.9)%
Grant Funded Expenditures	1,221,149	2,202,200	1,322,100	(880,100)	(40.0)%
Grant Expense - Sub-Grantee	—	12,970,497	31,416,400	18,445,903	142.2 %
Economic Recovery Program (ERP) Expense	469,930	1,509,300	151,300	(1,358,000)	(90.0)%
Public Art Fund Expenditures	104,901	—	20,000	20,000	N/A
Remediation	35,940	50,000	10,000	(40,000)	(80.0)%
Refuse & Hazardous Waste Disposal	439,733	278,100	298,500	20,400	7.3 %
Joint Programs/Studies Assistance	715,553	610,600	503,700	(106,900)	(17.5)%
Public Art Program	1,018,367	1,232,600	1,216,400	(16,200)	(1.3)%
COMMUNITY & ENVIRONMENTAL SUPPORT	\$ 17,962,431	\$ 34,186,821	\$ 52,138,500	\$ 17,951,679	52.5 %
Bank & Credit Card Fees	\$ 535,716	\$ 529,700	\$ 483,100	\$ (46,600)	(8.8)%
Insurance	2,204,384	2,629,300	2,629,300	—	0.0 %
Insurance Claims	19,934	—	—	—	N/A
Permits/Certificates/License	80,661	63,800	140,000	76,200	119.4 %
Legal Settlements	2,741,031	—	—	—	N/A

Expense by Account

LINE ITEM	ACTUAL	ADJUSTED	BUDGET FY 2027	CHANGE	
	RESULTS FY 2025	BUDGET FY 2026		FY 2027-2026 BUDGET	% CHANGE
Retiree Health Benefits (Paid)	4,335,658	4,815,000	5,518,000	703,000	14.6 %
Preservation of Benefits Plan (POB)	175,000	300,000	300,000	—	0.0 %
Other Miscellaneous Operating Expenses	(183,166)	1,520,000	1,250,000	(270,000)	(17.8)%
RISK MGMT, RETIREE HEALTH & OTHER	\$ 9,909,218	\$ 9,857,800	\$ 10,320,400	\$ 462,600	4.7 %
SUBTOTAL NON-PERSONNEL	\$ 87,244,827	\$ 123,143,721	\$ 152,641,600	\$ 29,497,879	24.0 %
CAPITAL LABOR	\$ (4,005,705)	\$ (5,300,000)	\$ (6,075,000)	\$ (775,000)	14.6 %
SUBTOTAL OPERATING	\$ 210,885,285	\$ 253,305,221	\$ 287,126,800	\$ 33,821,579	13.4 %
Financial Assistance/Grants/Contributions	\$ 4,695,540	\$ 10,460,100	\$ 9,870,800	\$ (589,300)	(5.6)%
FINANCIAL ASSISTANCE	\$ 4,695,540	\$ 10,460,100	\$ 9,870,800	\$ (589,300)	(5.6)%
Interest-SDCRAA & Other Misc	\$ 668,559	\$ 567,800	\$ 463,200	\$ (104,600)	(18.4)%
Interest Expense - Series A 2013 Bonds	611,223	514,600	407,700	(106,900)	(20.8)%
MISCELLANEOUS INTEREST	\$ 1,279,783	\$ 1,082,400	\$ 870,900	\$ (211,500)	(19.5)%
Seized Asset/Forfeitures-Harbor Police	\$ 173,795	\$ —	\$ —	\$ —	N/A
Other Misc Non-Operating Expense	6,089,034	—	—	—	N/A
OTHER MISCELLANEOUS	\$ 6,262,829	\$ —	\$ —	\$ —	N/A
SUBTOTAL NON-OPERATING	\$ 12,238,151	\$ 11,542,500	\$ 10,741,700	\$ (800,800)	(6.9)%
TOTAL EXPENSE	\$ 223,123,438	\$ 264,847,721	\$ 297,868,500	\$ 33,020,779	12.5 %

Expense by Account



EXPENSE	\$ 303,943,500
CAPITALIZED LABOR	(6,075,000)
TOTAL EXPENSE	\$ 297,868,500

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 2026	BUDGET FY 2027
Chula Vista	Harbor Park Upland Improvements	\$ 6,000,000	\$ —	\$ 6,000,000
Coronado	Tidelands Park Comfort Station and Exercise Station Replacement	2,700,000	240,000	2,460,000
Imperial Beach	Dunes Park Playground Equipment Replacement	825,000	—	825,000
Imperial Beach	Splash Pad at Portwood Pier Plaza	642,000	—	642,000
National City	National City Balance Plan - Pepper Park	2,000,000	1,449,700	284,900
San Diego	East Harbor Island Infrastructure Improvements	1,567,000	40,000	859,600
San Diego	Port Park in Barrio Logan Improvement	4,050,000	—	4,050,000
	BCP Port Contingency	1,000,000	—	1,000,000
SUBTOTAL BALANCED CAPITAL PROGRAM PROJECTS		\$ 18,784,000	\$ 1,729,700	\$ 16,121,500
	Capital Labor ⁽¹⁾	\$ —	\$ —	\$ 1,200,000
TOTAL BALANCED CAPITAL PROGRAM PROJECTS		\$ 18,784,000	\$ 1,729,700	\$ 17,321,500

SUMMARY OF BALANCED CAPITAL PROGRAM (BCP) RESERVE					
MEMBER CITY	BEGINNING BALANCE	ACTUAL EXPENDITURE	PROJECTED FY 2026	BUDGET FY 2027	ENDING BALANCE
Chula Vista	\$ 6,000,000	\$ —	\$ —	\$ 6,000,000	\$ —
Coronado	6,000,000	—	240,000	2,460,000	3,300,000
Imperial Beach ⁽²⁾	6,000,000	30,700	—	1,467,000	4,502,300
National City	6,000,000	265,400	1,449,700	284,900	4,000,000
San Diego	6,000,000	667,400	40,000	4,909,600	383,000
Contingency	1,000,000	—	—	1,000,000	—
TOTAL BCP RESERVE ⁽³⁾	\$ 31,000,000	\$ 963,500	\$ 1,729,700	\$ 16,121,500	\$ 12,185,300

Notes:

⁽¹⁾ Funded by Operations.

⁽²⁾ \$30,700 actual expenses for Imperial Beach Pier Enhancements Project 3, completed in FY2024.

⁽³⁾ Includes \$7.5M transferred in from ERP.

Balanced Capital Program Highlights

Listed below are the projects included in the BCP appropriation, along with a brief description of each. The Start and End dates noted below are subject to change, pending progress of project:

Project Name	Project Description	Start	End
Harbor Park Upland Improvements	This project will deliver 2 separate construction Guaranteed-Maximum-Price (GMP) packages as follows: 1) A multi-age play equipment, picnic area, pedestrian pathways, lighting, site utilities, and landscape improvements within the 3-acre footprint (collectively, the "Playground Improvements"). 2) A recreational splash pad, mechanical enclosure, pedestrian pathways, seating, lighting, site utilities, and landscape improvements within the 1-acre footprint (collectively, the "Splash Pad Improvements").	FY2026	FY2027
Tidelands Park Comfort Station and Exercise Station Replacement	This project involves replacing the central restroom in Tidelands Park and upgrading the existing exercise equipment. The new restroom will feature single-occupant, unisex ADA-accessible designs, with additional amenities including exterior hand washing sinks, exterior art wall panels, and drinking fountains to enhance accessibility and user experience in the park.	FY2026	FY2028
Dunes Park Playground Equipment Replacement	This project will replace the existing slide at Dunes Park in Imperial Beach with a more modern and safe play structure for the public to enjoy. The rubberized surfacing will also be removed and replaced with a new surfacing. Design and permitting is expected to begin in FY26 with construction planned for FY28.	FY2026	FY2028
Splash Pad at Portwood Pier Plaza	This project consists of the installation of a comprehensive splash pad facility, including various related structures and appurtenances. Key improvements involve the demolition of an existing tot lot, landscape improvements, grading and earthwork, enhancements to drainage systems, installation of site water and electrical utilities, construction of concrete splash pad, creation of concrete walkways, installation of a seat wall, a mechanical equipment building, a balance tank, and other essential components.	FY2026	FY2027
National City Balance Plan - Pepper Park	Pepper Park Phase 1 Improvements: Includes a new splash pad, perched beach, playground, landscaping, hardscape, and associated work.	FY2023	FY2027
East Harbor Island Infrastructure Improvements	This project involves completing an Environmental Impact Report (EIR) for the entire East Harbor Island redevelopment area, which includes the rental car parcels, road realignment, and a new public park. The project will also encompass the design and construction of new infrastructure, realignment of Liberator Way, a new park, and repairs to the shoreline revetment.	FY2024	TBD
Port Park in Barrio Logan Improvements	This project consists of the development of a comprehensive park and waterfront improvement, anchored by the installation of a new splash pad facility with associated mechanical systems and supporting infrastructure. Improvements include site grading and earthwork, landscape and hardscape enhancements, construction of a flexible lawn area, development of a perched recreational beach, and installation of new shade structures and interpretive features. The project also incorporates potential repurposing of the existing concession building to accommodate mechanical equipment, shoreline stabilization with resilient and ecologically appropriate treatments, installation of site utilities, construction of walkways and seating elements, and pavement improvements along the adjacent roadway to support accessibility and overall park functionality.	FY2026	FY2029

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 system 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 governance model to make technology investment decisions that align with the District's highest strategic needs.

PROJECT NAME	TOTAL	BUDGET FY 2027	FORECAST FY 2028	FUTURE BUDGET
	PROJECT BUDGET			
TMP CAPITAL PROJECTS				
S4 HANA - Ariba/Enterprise	\$ 15,570,900	\$ 4,608,100	\$ —	\$ —
Unmanned Aerial Systems (UAS) Detection and Tracking	1,016,000	800,000	—	—
San Diego Bay Radar Phase II	708,000	600,000	—	—
Asset Management Roadmap	4,100,900	500,000	1,606,500	1,994,400
Salesforce Migration to Public Sector Program (Phase 1)	593,000	400,000	—	—
Off-Terminal Truck Route Management System Rollout	224,600	224,600	—	—
San Diego Bay Radar Coverage	600,000	181,900	—	—
Cybersecurity Maturity Model Certification Level 2 Compliance	250,000	150,000	—	—
Computer Aided Dispatch Logisys Replacement	1,000,000	133,700	—	—
InfoBlox	60,000	60,000	—	—
SUBTOTAL TMP CAPITAL PROJECTS	\$ 24,123,400	\$ 7,658,300	\$ 1,606,500	\$ 1,994,400
Capital Labor	\$ —	\$ 875,000	\$ 901,300	\$ —
TOTAL TMP CAPITAL PROJECTS	\$ 24,123,400	\$ 8,533,300	\$ 2,507,800	\$ 1,994,400
TMP EXPENSE				
Services - Professional & Other	\$ —	\$ 1,633,900	\$ —	\$ —
Equipment & Systems	—	3,320,600	—	—
Telephone & Communications	—	473,800	—	—
Equipment Maintenance - Outside Services	—	743,900	—	—
Software Maintenance	—	2,689,400	—	—
TOTAL TMP EXPENSE	\$ —	\$ 8,861,600	\$ —	\$ —
TOTAL TECHNOLOGY MANAGEMENT PROGRAM	\$ 24,123,400	\$ 17,394,900	\$ 2,507,800	\$ 1,994,400

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

Technology Management Program

PROJECT NAME	FY 2027 BUDGET	FUNDING SOURCES			
		CARRY OVER	GRANTS	OPS	OTHER
TMP CAPITAL PROJECTS					
S4 HANA - Ariba/Enterprise	\$ 4,608,100	\$ 1,037,100	\$ —	\$ 3,571,000	\$ —
Asset Management Roadmap	500,000	—	—	500,000	—
Unmanned Aerial Systems (UAS) Detection and Tracking	800,000	200,000	600,000	—	—
San Diego Bay Radar Phase II	600,000	—	450,000	—	150,000
Salesforce Migration to Public Sector Program (Phase 1)	400,000	400,000	—	—	—
Off-Terminal Truck Route Management System Rollout	224,600	—	—	—	224,600
San Diego Bay Radar Coverage	181,900	45,500	136,400	—	—
Cybersecurity Maturity Model Certification Level 2 Compliance	150,000	37,500	112,500	—	—
Computer Aided Dispatch Replacement	133,700	133,700	—	—	—
InfoBlox	60,000	—	—	60,000	—
SUBTOTAL TMP CAPITAL PROJECTS	\$ 7,658,300	\$ 1,853,800	\$ 1,298,900	\$ 4,131,000	\$ 374,600
Capital Labor	\$ 875,000	\$ —	\$ —	\$ 875,000	\$ —
TOTAL TMP CAPITAL PROJECTS	\$ 8,533,300	\$ 1,853,800	\$ 1,298,900	\$ 5,006,000	\$ 374,600
TMP EXPENSE					
Services - Professional & Other	\$ 1,633,900	\$ —	\$ —	\$ 1,633,900	\$ —
Equipment & Systems	3,320,600	—	—	3,320,600	—
Telephone & Communications	473,800	—	—	473,800	—
Equipment Maintenance - Outside Services	743,900	—	—	743,900	—
Software Maintenance	2,689,400	—	—	2,689,400	—
TOTAL TMP EXPENSE	\$ 8,861,600	\$ —	\$ —	\$ 8,861,600	\$ —
TOTAL TECHNOLOGY MANAGEMENT PROGRAM	\$17,394,900	\$ 1,853,800	\$ 1,298,900	\$13,867,600	\$ 374,600

Notes:

- Carry Over amounts were funded from prior fiscal years.
- Ops is funded from Operations in the current fiscal year.
- Unmanned Aerial Systems (UAS) Detection and Tracking - \$600k partially funded by PSG FY 2025
- Bay Radar - \$450k funded by Port Security Grant Program FY 2024 and \$150k funded by Grant Matching Reserves.
- Off-Terminal Truck Route Management System Rollout funded by Maritime Industrial Impact Fund (MIIF).
- San Diego Bay Radar Coverage partially funded by PSG FY 2024
- Cybersecurity Maturity Model Certification Level 2 Compliance partially funded by PSG FY 2024

Major Maintenance Program Highlights

The following list of Major Maintenance projects for FY 2027 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 2027 is an estimate of the anticipated work to be completed, but may continue to subsequent fiscal years.

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2027	FORECAST FY 2028	FUTURE BUDGET
MAJOR MAINTENANCE CAPITAL PROJECTS				
Structural Repairs at NCMT Berth 24-11	\$ 17,500,000	\$ 17,480,000	\$ —	\$ —
Elevator Replacement at Convention Center Parking Garage	1,910,000	1,759,600	—	—
Structural Pile Repairs at B Street Pier	19,650,000	1,755,300	2,500,000	15,200,000
Maintenance Dredging at B St. Cruise Ship Terminal	1,850,000	1,726,500	—	—
Loading Dock Improvements at TAMT Warehouse B	1,996,900	1,681,600	—	—
Electrical Retrofit of Bayfront Parking Structure	1,735,000	1,560,700	—	—
West Elevator Improvements at B Street CST	1,235,000	1,135,000	—	—
Pavement Repairs at Various Locations	4,500,000	1,050,500	3,049,500	—
TAMT Electrical Upgrades Phase 4	2,212,800	990,800	—	—
Structural Repairs at NCMT Berth 24-3 and 24-4	49,280,000	889,900	—	15,000,000
Timber Fender System Replacement at Broadway Pier	8,215,000	692,500	3,000,000	4,215,000
Utility Piping and Pile Replacement at Imperial Beach Pier	3,250,000	424,900	—	—
Structural Repairs at NCMT Berth 24-1 & 24-2	85,400,000	250,000	—	85,020,200
Waterline and Valve Repairs at NCMT	265,000	215,000	—	—
Dunes Park Playground Equipment Replacement	155,000	95,000	—	—
Railroad Tie Repairs at TAMT	2,200,000	—	—	—
HVAC System Upgrades at Port Administration Building	12,000,000	—	—	12,000,000
SUBTOTAL MAJOR MAINTENANCE CAPITAL	\$ 213,354,700	\$ 31,707,300	\$ 8,549,500	\$ 131,435,200
Contingency	\$ —	\$ 1,250,000	\$ —	\$ —
Capital Labor	—	1,500,000	1,545,000	—
TOTAL MAJOR MAINTENANCE CAPITAL	\$ 213,354,700	\$ 34,457,300	\$ 10,094,500	\$ 131,435,200
MAJOR MAINTENANCE EXPENSE PROJECTS				
Sand Replenishment at Kellogg Beach	\$ 500,000	\$ 150,000	\$ 132,900	\$ —
SUBTOTAL MAJOR MAINTENANCE EXPENSE	\$ 500,000	\$ 150,000	\$ 132,900	\$ —
TOTAL MAJOR MAINTENANCE EXPENSE	\$ 500,000	\$ 150,000	\$ 132,900	\$ —
TOTAL MAJOR MAINTENANCE PROGRAM	\$ 213,854,700	\$ 34,607,300	\$ 10,227,400	\$ 131,435,200

Note: FY 2027 funding sources can be found on the following page.

Major Maintenance Program Highlights

PROJECT NAME	FY 2027 BUDGET	FUNDING SOURCES			
		CARRY OVER	GRANT	OPS	OTHER
MAJOR MAINTENANCE CAPITAL PROJECTS					
Structural Repairs at NCMT Berth 24-11	\$ 17,480,000	\$ —	\$ 5,550,000	\$ 2,250,000	\$ 9,680,000
Elevator Replacement at Convention Center Parking Garage	1,759,600	1,199,600	—	560,000	—
Structural Pile Repairs at B Street Pier	1,755,300	755,300	—	1,000,000	—
Maintenance Dredging at B St. Cruise Ship Terminal	1,726,500	—	—	250,000	1,476,500
Loading Dock Improvements at TAMT Warehouse B	1,681,600	181,600	—	1,500,000	—
Electrical Retrofit of Bayfront Parking Structure	1,560,700	1,350,700	—	210,000	—
West Elevator Improvements at B Street CST	1,135,000	—	—	—	1,135,000
Pavement Repairs at Various Locations	1,050,500	50,500	—	1,000,000	—
TAMT Electrical Upgrades Phase 4	990,800	990,800	—	—	—
Structural Repairs at NCMT Berth 24-3 and 24-4	889,900	889,900	—	—	—
Timber Fender System Replacement at Broadway Pier	692,500	692,500	—	—	—
Utility Piping and Pile Replacement at Imperial Beach Pier	424,900	424,900	—	—	—
Structural Repairs at NCMT Berth 24-1 & 24-2	250,000	250,000	—	—	—
Waterline and Valve Repairs at NCMT	215,000	165,000	—	50,000	—
Dunes Park Playground Equipment Replacement	95,000	95,000	—	—	—
SUBTOTAL MAJOR MAINTENANCE CAPITAL	\$ 31,707,300	\$ 7,045,800	\$ 5,550,000	\$ 6,820,000	\$ 12,291,500
Contingency	\$ 1,250,000	\$ 750,000	\$ —	\$ 500,000	\$ —
Capital Labor	1,500,000	—	—	1,500,000	—
TOTAL MAJOR MAINTENANCE CAPITAL	\$ 34,457,300	\$ 7,795,800	\$ 5,550,000	\$ 8,820,000	\$ 12,291,500
MAJOR MAINTENANCE EXPENSE PROJECTS					
Sand Replenishment at Kellogg Beach	\$ 150,000	\$ 150,000	\$ —	\$ —	\$ —
SUBTOTAL MAJOR MAINTENANCE EXPENSE	\$ 150,000	\$ 150,000	\$ —	\$ —	\$ —
TOTAL MAJOR MAINTENANCE EXPENSE	\$ 150,000	\$ 150,000	\$ —	\$ —	\$ —
TOTAL MAJOR MAINTENANCE PROGRAM	\$ 34,607,300	\$ 7,945,800	\$ 5,550,000	\$ 8,820,000	\$ 12,291,500

Notes:

- Carry Over amounts were funded from prior fiscal years.
- Ops is funded from Operations in current fiscal year.
- Structural Repairs at NCMT Berth 24-11 - \$9.7M funded by ERP and \$5.6M funded by MARAD grant.
- Maintenance Dredging at B St. Cruise Ship Terminal - \$1.5M funded by Harbor Maintenance Trust Fund.
- West Elevator Improvements at B Street CST - \$1.1M funded by Cruise Ship Terminal Improvement Fund.

Major Maintenance Program Highlights

Listed below are the projects included in the Major Maintenance Program, along with a brief description of each. The Start and End dates noted below are subject to change, pending progress of project:

Project Name	Description	Start	End
Structural Repairs at NCMT Berth 24-11	The scope of this project is the structural rehabilitation and repair of the reinforced concrete marginal wharf structure and mooring/fender system at Berth 24-11, which is owned by the San Diego Unified Port District (SDUPD). This project elements include structural replacements/repairs, new cast-in-place concrete deck, structural pile repairs/replacement, storm water mitigation system, upgrade of electrical & potable water lines, demolition, excavation, mooring, replacement of the bull rails and fender pile system.	FY2022	FY2028
Elevator Replacement at Convention Center Parking Garage	This project will complete a site assessment of the 3 elevators at the San Diego Convention Center, design, and construction of their replacement or refurbishment as necessary. Complete scope and estimate details will stem from the assessment and design.	FY2024	FY2027
Structural Pile Repairs at B Street Pier	This project will complete a new structural condition assessment of B Street Pier, Design and repair of approximately 147 18-Inch and 22-Inch Piles, pile-caps, related underdeck soffit work. Final scope will be determined via the new structural survey.	FY2025	TBD
Maintenance Dredging at B St. Cruise Ship Terminal	This project will redistribute approximately 13,000 cubic yards of bay bottom material from the north and south berths at B St. Pier and the North Berth of Broadway Pier to achieve a uniform depth of -32 foot Mean Lower Low Water (MLLW), as specified by the prospective new cruise line whose ships need the deeper berths. The current design assumes a construction approach of redistribution/side casting the material from high spots to areas adjacent to the berths that are deeper due to ship prop scouring, called scour pits.	FY2025	FY2027
Loading Dock Improvements at TAMT Warehouse B	This project will demolish and dispose of approximately 12,600 square feet of asphalt and concrete pavement that forms the topside of the truck and rail loading docks on the west and east sides of Warehouse B at TAMT. The two areas will be compacted, fine graded and repoured with 6" of concrete. All of the rubber and wood truck bumpers on the vertical face of the loading dock will be replaced. Pending design scope and estimates, hand rails and the stairs at the SDRS offices on the SW corner will be repaired and/or replaced as additive bid items.	FY2024	FY2027
Electrical Retrofit of Bayfront Parking Structure	This project will complete: 1. A site assessment of the garage's electrical system and fixtures with repair options and estimates; 2. Design, 3. Construction which will replace all corroded wiring, boxes, & fixtures with more durable and tamper proof fixtures. Work scope details will be determined during design.	FY2025	FY2027
West Elevator Improvements at B Street CST	This project will make improvements to the western elevator at the B St. Cruise Ship Terminal. Improvements include: full replacement of the elevator pit steel framing and the installation of a new elevator cab.	FY2025	FY2028
Pavement Repairs at Various Locations	This project will investigate, design and construct maintenance level pavement repairs at four locations in San Diego: 1) Shelter Island, 2) Seaport Village, 3) Port Park in Barrio Logan area, and 4) Tenth Avenue Marine Terminal. In general, scope will include various mill & overlays, patching, seal coats and re-striping. Some pavement sections have significant tree root damage and this project will also consider the removal/replacement of the trees (12) causing the pavement damage during design as additional work scope. Final scope of work for each section will be determined during design.	FY2024	FY2027

Major Maintenance Program Highlights

Project Name	Description	Start	End
TAMT Electrical Upgrades Phase 4	This project will complete a preliminary engineering report for phases 4-6, and design and construction for TAMT Electrical Upgrade Phase 4. Phases 5 & 6 will be completed as separate projects when funding is approved. The scope of work by phase is: Phase 4 - Warehouse B South Area: Replaces all of the east 12kV feeder cables and closes the loop to the south side. Phase 5 - North West Area: Completes power system repairs for Warehouse B and de-energizes existing transformer to the water side route. Phase 6 - North East Area: Complete the west side 12kV loop cabling with one long feeder circuit.	FY2024	FY2028
Structural Repairs at NCMT Berth 24-3 and 24-4	This project will initially perform a new inspection of both berths in support of work scope definition and design. The rehabilitation of both berths will include the removal and replacement of: asphalt concrete paving, ballast, utilities, bull rail, edge beam, pile caps, bollards, ladders, fendering systems and shore power infrastructure. A new concrete deck will be constructed over the old decks (in-situ) and all structural piles will be encased.	FY2024	TBD
Timber Fender System Replacement at Broadway Pier	This project will replace the existing timber fendering system on the south side and west end of B street Pier with a more modern system similar to what was installed on the north side in 2012. Project will also make any necessary repairs to the existing north side fendering system.	FY2025	TBD
Utility Piping and Pile Replacement at Imperial Beach Pier	Scope includes replacement of two structural piles, repairs of piping and valves for fire suppression water, potable water, wastewater and electrical services such as service/ fuse panels, wiring, conduit and junction boxes, and repairing ramp structure at the end of the pier.	FY2022	FY2027
Structural Repairs at NCMT Berth 24-1 & 24-2	This project will rehabilitate Berths 24-1 and 24-2 at NCMT. This includes replacement of pavements, decks, utilities, edge beams, bull rails, ladders, ballast, bollards, pile caps, pile encasement and new fendering systems. This will create a new 25 year operational service life for each berth. Design will start with a condition assessment of each berth as a basis for detail work scope determination and ROM estimates. This will be a multi-fiscal year project.	FY2025	TBD
Waterline and Valve Repairs at NCMT	The project involves the removal and replacement of existing 10-inch and 12-inch water main valves at three locations, as well as associated 2-inch copper bypass lines and water handholes. Work includes excavation, removal, and disposal of asbestos-cement (AC) pipe materials; placement of new valves and appurtenances; and restoration of pavement and site improvements to a condition equal to or better than existing.	FY2024	FY2027
Dunes Park Playground Equipment Replacement	This project will replace the existing slide at Dunes Park in Imperial Beach with a more modern and safe play structure for the public to enjoy. The rubberized surfacing will also be removed and replaced with a new surfacing. Design and permitting is expected to begin in FY26 with construction planned for FY28.	FY2026	FY2028
Railroad Tie Repairs at TAMT	This project will replace the remaining railroad ties (approximately 330) in the area north of the southerly ship loader rail at TAMT. In addition, the project will remove and dispose of AC paving and replace it with 9" thick reinforced concrete pavement.	FY2019	FY2026
HVAC System Upgrades at Port Administration Building	This project will execute: 1. A new study for the replacement of the existing HVAC system at the Port Administration Building; 2. Design and 3. Multi-Fiscal Year phased construction.	FY2022	TBD
Sand Replenishment at Kellogg Beach	This Phase IV project will continue replenishing the shoreline sand at the eroded area of Kellogg Beach at the foot of Lawrence Street. The scope of work includes design and placement of sand (material type and volume to be determined during design) and potentially other erosion controls determined in design at the eroded location.	FY2024	FY2027

Equipment Outlay

DEPARTMENT	DESCRIPTION	QTY	BUDGET FY 2027
Field Operations	Lawnmower Electric	1	\$ 43,300
Field Operations	Level 2 Charging Stations ⁽¹⁾	2	30,000
Field Operations	Light Duty Electric Vehicles	2	140,000
Field Operations	Professional Tool Sets	2	36,000
Field Operations	Self-Propelled Seal Cost Machine 300 Gal	1	50,000
Field Operations	Towable Concrete Mixer 9 Cu. Ft. Capacity	1	7,500
Field Operations	Tractor Attachment - Turf Renovator	1	20,000
Field Operations	Truck Lift	1	13,000
Field Operations	Tubing Bender	1	7,000
Field Operations	Wire Rope Lubricator for E-Cranes	1	12,500
		13	\$ 359,300
Guest Experiences-Parking	Parking Pay Stations	2	\$ 16,000
		2	\$ 16,000
Harbor Police	Fire Boat # 2 ⁽²⁾	1	\$ 192,200
Harbor Police	Fire Boat # 3 ⁽²⁾	1	697,400
Harbor Police	Fire Boat # 4 ⁽³⁾	1	1,333,400
Harbor Police	Marine Firefighting Training Simulator ⁽³⁾	1	1,505,600
Harbor Police	RCS Police Radios	20	154,000
Harbor Police	Scott Air Pak X3 Pro SCBA	12	124,000
Harbor Police	Supervisor Vehicle and Buildout	1	94,000
		37	\$ 4,100,600
Information Technology	Uninterruptible Power Supply	4	\$ 20,000
		4	\$ 20,000
Maritime	CST Pedestrian Doors	2	\$ 60,000
Maritime	NCMT LED Light Fixtures	2	20,000
Maritime	NCMT Super Cell Fenders	2	50,000
Maritime	TAMT Fenders and Mooring Hardware	3	75,000
Maritime	TAMT LED Light Fixtures	2	20,000
Maritime	TAMT Shaker/Steel Plates	3	21,000
Maritime	TAMT Warehouse Roll-up Door Project	5	200,000
		19	\$ 446,000
TOTAL EQUIPMENT OUTLAY		75	\$ 4,941,900

Notes:

⁽¹⁾ Fully funded by by Low Carbon Fuel Standard (LCFS) fund

⁽²⁾ Partially funded by Port Security Grant Program FY 2023 and FY 2024

⁽³⁾ Partially funded by Port Security Grant Program FY 2025

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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 2027 is an estimate of the anticipated work to be completed, but may continue to subsequent fiscal years.

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2027	FORECAST FY 2028	FUTURE BUDGET
TAMT Clean Ports Program Infrastructure Upgrades	\$ 27,273,600	\$ 22,614,000	\$ —	\$ 3,316,300
Harbor Park Uplands Improvements	16,433,200	13,157,700	—	—
TAMT Electrical Upgrades Phase 4	12,009,300	11,115,800	—	—
TAMT Redevelopment Project	10,000,000	6,227,600	1,018,900	—
Navy Pier Freedom Park	56,390,200	5,587,900	—	36,037,800
Harbor Park Phase 1A Beach Improvements	9,200,000	4,850,900	—	—
Silvergate Tunnel Abandonment	5,000,000	4,636,200	—	—
Drainage Area 1 Stormwater Improvements at TAMT	3,770,100	3,223,100	—	—
Wetlands Mitigation Bank - Pond 20	35,000,000	2,980,000	—	32,000,000
Sweetwater Channel Shoreline/Sep	3,076,800	2,820,000	—	—
B St Cruise Ship Terminal Interior Improvements	7,500,000	2,431,900	—	3,946,500
Harbor Police Headquarters Facility Improvements	2,999,400	2,221,700	—	—
Driscoll's Wharf Redevelopment	3,100,100	1,964,500	—	—
Shore Power at Fish Harbor Pier and Chesapeake Wharf	1,793,000	1,660,000	—	—
National City Balance Plan Projects	6,500,100	1,613,200	—	3,250,100
Seaport Village Tenant Improvements	2,890,000	1,362,100	—	—
Habitat Friendly Shoreline Structure Improvements at Harbor Island	1,335,000	1,275,300	—	—
Sweetwater Park	18,428,700	1,037,300	—	—
Marine Terminal Outfalls	810,000	670,300	—	—
Wayfinding Signage at Chula Vista Bayfront	929,700	625,600	—	—
Structural Repairs at NCMT Berth 24-11	2,000,000	400,000	1,600,000	—
Broadway Pier Port Pavilion Facility Enhancements	4,325,000	345,900	1,250,000	2,250,000
B St Cruise Ship Terminal EV Charger and Forklift	225,000	225,000	—	—
Staging Lot Improvements at TAMT	2,200,000	173,000	—	1,900,000
Stormdrain Inlet Trash Devices at Various Locations	570,000	109,500	290,000	—
Admin Building Space Reconfiguration	2,900,000	100,000	—	2,221,900
Drainage Area 2 Stormwater Improvements at TAMT	3,374,900	96,000	—	3,000,000
District Wayfinding and Regulatory Signage Improvements at Harbor Island and Tidelands Park	1,615,000	91,200	—	—
Habitat Restoration at Western Sweetwater Park Shoreline	25,000,000	24,700	—	24,350,000
CV Wildlife Reserve Shoreline Improvements	527,100	5,400	—	317,000
Emergency Generator Replacement at Port Administration Building	3,360,000	—	2,000,000	1,216,000
SUBTOTAL OTHER CAPITAL PROJECTS	\$270,536,200	\$ 93,645,800	\$ 6,158,900	\$113,805,600
Contingency	\$ —	\$ 682,600	\$ —	\$ —
Capital Labor	—	2,200,000	2,266,000	—

Other Capital Projects

PROJECT NAME	TOTAL PROJECT BUDGET	BUDGET FY 2027	FORECAST FY 2028	FUTURE BUDGET
TOTAL OTHER CAPITAL PROJECTS	\$270,536,200	\$ 96,528,400	\$ 8,424,900	\$113,805,600
TOTAL EQUIPMENT OUTLAY & OTHER CAPITAL PROJECTS	\$270,536,200	\$101,470,300	\$ 8,424,900	\$113,805,600

Note: FY 2027 funding sources can be found on the following page.

Other Capital Projects

PROJECT NAME	BUDGET FY 2027	FUNDING SOURCES			
		CARRY OVER	GRANTS	OPS	OTHER
TAMT Clean Ports Program Infrastructure Upgrades	\$22,614,000	\$ 11,000	\$22,603,000	\$ —	\$ —
Harbor Park Upland Improvements	13,157,700	1,897,700	2,260,000	—	9,000,000
TAMT Electrical Upgrades Phase 4	11,115,800	2,229,500	5,000,000	—	3,886,300
TAMT Redevelopment Project	6,227,600	—	4,303,900	—	1,923,700
Navy Pier Freedom Park	5,587,900	327,000	—	—	5,260,900
Harbor Park Phase 1A Beach Improvements	4,850,900	—	4,340,000	—	510,900
Silvergate Tunnel Abandonment	4,636,200	—	—	—	4,636,200
Drainage Area 1 Stormwater Improvements at TAMT	3,223,100	1,461,400	—	1,600,000	161,700
Wetlands Mitigation Bank - Pond 20	2,980,000	2,980,000	—	—	—
Sweetwater Channel Shoreline/Sep	2,820,000	—	—	—	2,820,000
B St Cruise Ship Terminal Interior Improvements	2,431,900	—	—	—	2,431,900
Harbor Police Headquarters Facility Improvements	2,221,700	1,472,400	—	749,300	—
Driscoll's Wharf Redevelopment	1,964,500	1,964,500	—	—	—
Shore Power at Fish Harbor Pier and Chesapeake Wharf	1,660,000	763,600	—	—	896,400
National City Balance Plan Projects	1,613,200	1,613,200	—	—	—
Seaport Village Tenant Improvements	1,362,100	1,272,100	—	90,000	—
Habitat Friendly Shoreline Structure Improvements at Harbor Island	1,275,300	—	845,700	—	429,600
Sweetwater Park	1,037,300	—	—	—	1,037,300
Marine Terminal Outfalls	670,300	670,300	—	—	—
Wayfinding Signage at Chula Vista Bayfront	625,600	625,600	—	—	—
Structural Repairs at NCMT Berth 24-11	400,000	—	—	400,000	—
Broadway Pier Port Pavilion Facility Enhancements	345,900	345,900	—	—	—
B St Cruise Ship Terminal EV Charger and Forklift	225,000	—	225,000	—	—
Staging Lot Improvements at TAMT	173,000	—	—	—	173,000
Stormdrain Inlet Trash Devices at Various Locations	109,500	—	—	—	109,500
Administration Building Space Reconfiguration	100,000	55,700	—	44,300	—
Drainage Area 2 Stormwater Improvements at TAMT	96,000	96,000	—	—	—
District Wayfinding and Regulatory Signage Improvements at Harbor Island and Tidelands Park	91,200	91,200	—	—	—
Habitat Restoration at Western Sweetwater Park Shoreline	24,700	—	—	—	24,700
Chula Vista Wildlife Reserve Shoreline Improvements	5,400	—	—	—	5,400
SUBTOTAL OTHER CAPITAL PROJECTS	\$93,645,800	\$17,877,100	\$39,577,600	\$ 2,883,600	\$33,307,500
Contingency	682,600	—	—	682,600	—
Capital Labor	2,200,000	—	—	2,200,000	—
TOTAL OTHER CAPITAL PROJECTS	\$96,528,400	\$17,877,100	\$39,577,600	\$ 5,766,200	\$33,307,500

Other Capital Projects

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.
- Harbor Park Upland Improvements - \$2.3M funded by Coastal Conservancy grant, \$3.5M funded by Marine Group Boat Works (MGBW), \$3.0M funded by JEPA, and \$2.5M funded by Temporary Advance from Operating Reserve from MGBW FY 2028 revenue.
- TAMT Electrical Upgrades Phase 4 - \$5.0M funded by APCD Grant, \$2.9M funded by Grant Matching Reserve, and \$1.0M funded by ERP.
- TAMT Redevelopment Project - \$4.3M funded by RAISE grant and \$1.9M funded by Grant Matching reserve.
- Navy Pier Freedom Park - \$5.3M funded by USS Midway contribution.
- Harbor Park Phase 1A Beach Improvements - \$4.0M funded by Coastal Conservancy grant, and \$511k funded by Grant Reserve.
- Silvergate Tunnel Abandonment - Fully funded by SDG&E settlement.
- Drainage Area 1 Stormwater Improvements at TAMT - \$162k funded by Environmental Fund.
- SW Channel Shoreline/SEP - \$2.5M funded by MOU with City of San Diego and \$403k funded by Environmental Fund.
- B St Cruise Ship Terminal Interior Improvements - \$2.4M funded by Cruise Ship Terminal Improvement Fund.
- Shore Power at Fish Harbor Pier and Chesapeake Wharf - \$896k funded by LCFS Fund.
- Habitat Friendly Shoreline Structure Improvements at Harbor Island - \$846k funded by NOAA Grant and \$430k funded by Environmental Fund.
- Sweetwater Park - \$630k funded by JPA/County Fund, \$403k funded by County Fund Interest, and \$4k funded by Pacifica.
- B St Cruise Ship Terminal EV Charger and Forklift - \$225k Funded by CEC grant.
- Staging Lot Improvements at TAMT - \$173k funded by Environmental Fund.
- Stormdrain Inlet Trash Devices at Various Location - \$110k funded by Environmental Fund.
- Habitat Restoration at Western Sweetwater Park Shoreline - \$25k funded by Environmental Fund.
- CV Wildlife Reserve Shoreline Improvements - \$5k funded by Environmental Fund.

Other Capital Projects

Overview

The Port of San Diego’s Capital Infrastructure Projects are included within the Other Capital Projects (OCP) appropriation, which supports public infrastructure improvements throughout the Tidelands. These projects are distinct from the Port’s Major Maintenance and Balanced Capital Programs and focus on facility enhancements that promote long-term asset preservation, safety, and public access. The program delivers targeted upgrades to Port-owned properties such as parks, piers, and waterfront amenities.

Other Capital Project Process

Other Capital Projects follow a standardized development and approval process. Project requests may be submitted in two ways:

- During the annual budget cycle, as part of the regular capital planning process
- Out of cycle, if the project is urgent or time-sensitive, in accordance with internal guidelines

Projects are initiated by Port departments and undergo a review to assess their scope, feasibility, and alignment with strategic goals. Once approved by the Executive Leadership Group (ELG) and/or Board of Port Commissioners (BPC), projects are assigned to the Engineering-Construction Department for execution and are tracked through the Port’s internal project management systems. Regular reporting ensures transparency and accountability at every stage.

These projects play an important role in advancing the Port’s mission to protect, develop, and enhance the San Diego Bay waterfront for the benefit of the public, the environment, and the regional economy.

Listed below are the projects included in the OCP appropriation, along with a brief description of each. The Start and End dates noted below are subject to change, pending progress of project:

Project Name	Project Description	Start	End
TAMT Clean Ports Program Infrastructure Upgrades	This project advances the Port's zero-emissions goals by upgrading the TAMT electrical infrastructure and expanding shore power capabilities. Phases 5 and 6 complete the 12kV loop expansion, improve grid reliability, and repair key transformers to support increased electrification demands. The project includes installation of 12 fast chargers for electric cargo handling equipment, integrated into the upgraded grid. Additionally, new shore power systems will be installed—one high-voltage outlet for ocean-going commercial and military Roll-on/Roll-off (RORO) vessels, and two low-voltage outlets for harbor craft—to reduce diesel emissions and ensure compliance with air quality.	FY2026	FY2029
Harbor Park Upland Improvements	This project will deliver 2 separate construction Guaranteed-Maximum-Price (GMP) packages as follows: 1) A multi-age play equipment, picnic area, pedestrian pathways, lighting, site utilities, and landscape improvements within the 3-acre footprint (collectively, the “Playground Improvements”). 2) A recreational splash pad, mechanical enclosure, pedestrian pathways, seating, lighting, site utilities, and landscape improvements within the 1-acre footprint (collectively, the “Splash Pad Improvements”). This project will also provide landscape beautification and access improvements defined as permanent improvements within the currently undeveloped 4.5-acre portion between H and G Streets and E street and Plover Way.	FY2026	FY2027
TAMT Electrical Upgrades Phase 4	This project finalizes the replacement of TAMT’s aging main electrical system, beginning with Phase 4, which includes a preliminary engineering report for Phases 4–6 and the design and construction of Phase 4 improvements. Work will focus on replacing the east 12kV feeder cables, completing the loop to the south side, and upgrading Port responsible electrical infrastructure in the Warehouse B South Area and the Jankovich leasehold.	FY2024	FY2028

Other Capital Projects

Project Name	Project Description	Start	End
TAMT Redevelopment Project	This project focuses on the planning phase for the TAMT Redevelopment effort, which includes several key improvements: 1) Replacement and realignment of on-terminal rail tracks with enhancements to load capacity; 2) Seismic upgrades, concrete resurfacing, and reconfiguration and upgrading of utility lines; 3) Reconfiguration of the front gate, perimeter fence, and operations center to improve operational safety; 4) Completion of environmental analysis (CEQA and NEPA) and permitting.	FY2025	TBD
Navy Pier Freedom Park	This project involves the demolition of the Navy Pier headhouse, structural reinforcement of the affected pier area, and a series of pier entry improvements, including new above-grade utility boxes, updated signage, landscaping enhancements, a boardwalk installation, and upgraded trash enclosures.	FY2023	FY2029
Harbor Park Phase 1A Beach Improvements	Phase 1A Beach Improvements Project component of Harbor Park will include amenities such as a self-propelled boat launch (non-motorized watercraft), enlargement and stabilization of an existing eroded beach, a pocket marsh, shoreline improvements, a 15-foot-wide paved bike path, temporary restrooms, decomposed granite paving, open lawn area, shade trees, benches, trash bins, interpretive signage, landscaped berms, and public art.	FY2026	TBD
Silvertgate Tunnel Abandonment	This project will formally abandon in-place four large concrete intake and discharge tunnels—each measuring 8 feet by 8 feet by 700 feet—originally installed by SDG&E for the former Silver Gate Power Plant at 2205 East Belt Street, by designing and constructing their complete fill-in and decommissioning.	FY2023	FY2027
Drainage Area 1 Stormwater Improvements at TAMT	The project involves designing and preparing plans and specifications for structural treatment control BMPs (Best Management Practices) to address runoff from Drainage Area 1, where the only existing treatment methods are inlet screens and the CDS unit. These structural BMPs will be designed to meet the Port's BMP Design Manual's requirements for priority development projects, ensuring compliance with environmental standards for runoff treatment.	FY2024	TBD
Wetlands Mitigation Bank - Pond 20	Phase 1 of this project will initiate the transformation of Pond 20 into a wetlands mitigation bank by completing design, permitting, and approximately 20% of construction. Key activities include securing a Coastal Commission permit, removing unsuitable soil, conducting environmental assessments, finalizing entitlements such as the Banking Enabling Instrument and Port Master Plan amendment, and excavating 75,000 cubic yards of material for transport to adjacent U.S. Fish & Wildlife Service Refuge land, with additional material stockpiled for future export.	FY2026	TBD
Sweetwater Channel Shoreline/Sep	This project involves the removal of approximately 1,000 linear feet of existing riprap along the Sweetwater flood channel, to be replaced with eco-engineered, habitatfriendly shoreline structures.	FY2023	FY2027
B St CST Interior Improvements	The B St. Cruise Ship Terminal Interior Improvements project involves upgrades to two compartments. In Compartment A, it includes demolishing the existing office structure to add 8,350 square feet of usable space, implementing fire life safety improvements, expanding passenger screening, replacing the bathroom facilities, adding a security office, installing a new ticketing area, encapsulating exposed ceilings, and upgrading flooring, painting, and lighting for improved guest comfort. Compartment B will see flooring replacement, interior painting, lighting improvements, and the removal of the ticketing function from the waiting area.	FY2023	TBD

Other Capital Projects

Project Name	Project Description	Start	End
Harbor Police Headquarters Facility Improvements	This proposed project focuses on upgrading the existing modular facilities at the Harbor Police Headquarters, which currently consist of three obsolete trailers that do not meet the operational space requirements. Option 1 involves removing the three existing leased trailers and designing and installing new modular buildings to accommodate men's and women's lockers, the Community Services Division (including CSOs, Homeless Outreach Officers, and supervisors), and Traffic Investigations equipment, along with additional office space and a meeting room. Option 2 offers a more cost effective solution, proposing the installation of modular facilities with temporary supports instead of a permanent foundation, providing a quicker fix while still meeting operational needs alongside the three existing trailers.	FY2025	FY2027
Driscoll's Wharf Redevelopment	This project involves the design and construction of a new Pier #5, with construction phased to allow for the demolition of other piers by tenants. This approach will ensure that mooring space remains available for current commercial vessels during the transition.	FY2023	TBD
Shore Power at Fish Harbor Pier and Chesapeake Wharf	This project involves the design and installation of three shore power pedestals on the north side of Fish Harbor Pier and one shore power pedestal on Chesapeake Wharf. The pedestals will be connected to a 400-amp, 208/120-volt, 3-phase, 4-wire circuit sourced from the existing electrical service at the Chesapeake processing facility. Additionally, the project will explore lighting options for Fish Harbor Pier to enhance visibility and safety.	FY2025	FY2028
National City Balance Plan Projects	Pepper Park Expansion expands Pepper Park by approximately 2.5 acres (from 5.2 to 7.7 acres) and reconfigures the layout with new hardscape, landscaping, and potential amenities such as an amphitheater, splash fountain, and educational signage to enhance public access and recreation. National City Marina Way Realignment realigns Marina Way to create a curved roadway connecting to the new Pepper Park entrance, relocates utilities, and establishes a roughly 70-foot-wide right-of-way, incorporating a design that accommodates proposed dry boat storage. National City First Point of Rest Reconfiguration adjusts land use designations and reconfigures the Marine Terminal area to allow park expansion and a shifted Tidelands Avenue alignment, with approximately 0.9 acres of pavement and fencing improvements.	FY2023	FY2030
Seaport Village Tenant Improvements	This budget is requested annually to fulfill the District's contractual obligations to reimburse Seaport Village tenants who have met the specific benchmarks in their lease agreements entitling them to partial reimbursement for improvements made to their leased spaces.	FY2024	TBD
Habitat Friendly Shoreline Structure Improvements at Harbor Island	This project involves the design, manufacturing, and installation of new revetment structures tailored to the Harbor Island environment. The scope includes removing and replacing the existing revetment along approximately 400 feet of shoreline on Harbor Island, with the exact location to be determined during the design phase. The project will also involve redistributing the removed riprap to areas that require replenishment, ensuring shoreline stability and environmental sustainability.	FY2024	FY2027
Sweetwater Park	This project will design and construct Sweetwater Park as a key component of the Chula Vista Bayfront development. The park will feature a variety of amenities, including a comfort station, parking lot, and structures designed to enhance the visitor experience. Planned improvements include an interpretively themed restroom, group education ring, multi-use meadow, nature and adventure playground, picnic areas, shade shelters, and wildlife blinds. A comprehensive path system will wind through the park, offering opportunities for calisthenic activities and connecting visitors to natural recreational features such as grassy mounds, dunes, a dry creek bed, and basin system. Several overlooks will also provide scenic views of the bay, making Sweetwater Park a vibrant and engaging space for both education and recreation. Light fixtures will be paid for in FY 2027.	FY2023	FY2027

Other Capital Projects

Project Name	Project Description	Start	End
Marine Terminal Outfalls	This project will design and install four backflow preventers at four marine terminal outfall locations—two at the Tenth Avenue Marine Terminal (TAMT) and two at the National City Marine Terminal (NCMT). The purpose of these improvements is to mitigate the impacts of tidal inundation and sea level rise, as outlined in the Feasibility Study for Flap Gates on San Diego Unified Port District Marine Terminal Outfalls, dated May 17, 2023. These backflow preventers are essential for protecting the terminals from potential flooding caused by rising tides and storm surges.	FY2024	FY2027
Wayfinding Signage at Chula Vista Bayfront	The project involves designing, preparing construction documents (CDs), advertising for bids, awarding contracts, and initiating construction for Port standard signage throughout the Chula Vista Bayfront. This signage will incorporate both Port and City logos, as well as concepts developed by RSM, Communications & Community Engagement's consultant, and Communications & Community Engagement's internal design team. The new wayfinding signage will replace and improve upon existing signage, enhancing navigation and visibility across the Bayfront area.	FY2024	FY2027
Structural Repairs at NCMT Berth 24-11	The scope of this project is the structural rehabilitation and repair of the reinforced concrete marginal wharf structure and mooring/fender system at Berth 24-11, which is owned by the San Diego Unified Port District (SDUPD). This project elements include structural replacements/repairs, new cast-in-place concrete deck, structural pile repairs/replacement, storm water mitigation system, upgrade of electrical & potable water lines, demolition, excavation, mooring, replacement of the bull rails and fender pile system.	FY2022	FY2028
Broadway Pier Port Pavilion Facility Enhancements	This project involves the design, permitting, and construction of necessary enhancements to achieve the required occupancy goals. Previously, the project was permitted to enlarge existing restrooms to meet increased capacity, but the design was put on hold, and the permit expired. The design phase will begin with a review of the prior design against current code and the implementation of any new requirements, in collaboration with an architectural consultant. After reviewing and updating the design as needed, a design review set will be created for submittal to the relevant planning and building department agencies. This process is expected to take until fiscal year 2026. Once the design is approved, the project will be put out for competitive bidding, with construction anticipated to be completed by the end of fiscal year 2026.	FY2024	TBD
B St Cruise Ship Terminal EV Charger and Forklift	This project will install two charging pedestals and two forklifts at B Street Cruise Ship Terminal.	FY2027	FY2028
Staging Lot Improvements at TAMT	The project involves the development of design plans and specifications for the paving of a partially paved lot located at the south entrance of TAMT, covering an area of about 1 acre. The site is currently used for truck staging and parking. The planned improvements will stabilize the lot, preventing sediment tracking onto the roadway and enhancing stormwater treatment in accordance with the Port's BMP Design Manual. Once completed, the project will provide a more efficient and functional space for truck staging and other marine terminal operations, while also increasing the capacity for stormwater management and improving overall site conditions.	FY2024	TBD
Stormdrain Inlet Trash Devices at Various Locations	This project involves the final design, purchase, and construction/installation of trash capture devices within the Port's existing storm drain infrastructure, specifically within catch basins. These devices will help reduce litter and debris from entering the stormwater system, improving water quality and supporting environmental sustainability efforts in the area.	FY2024	TBD

Other Capital Projects

Project Name	Project Description	Start	End
Administration Building Space Reconfiguration	This project aims to enhance security and functionality within the Administration Building. It includes providing a secure entry point for visitors and staff, with the addition of partitions and sliding doors to support a new entry layout as part of a separate security improvement initiative for the lobby area. The project will also evaluate improvements to a currently closed corridor that leads to a pair of unused entry doors on the west side of the building, facing Pacific Highway. Additionally, a new doorway will be installed into the Administration Building's Training Room on the first floor to improve the efficiency of the emergency operation center (EOC). Finally, office space on the 7th floor will be reconfigured to better meet operational needs.	FY2025	TBD
Drainage Area 2 Stormwater Improvements at TAMT	The project involves the design of treatment control structural Best Management Practices (BMPs) for the drainage area occupied by the Dole leasehold, known as "Drainage Area D-2" in the Port's Long-Term Structural BMP Plan. The structural BMPs will be designed in accordance with the Port's BMP Design Manual and will meet the priority development project requirements for effective stormwater management and environmental compliance.	FY2024	TBD
District Wayfinding and Regulatory Signage Improvements at Harbor Island and Tidelands Park	The project focuses on designing and preparing construction documents (CDs) for Port standard signage throughout the District tidelands. This signage will feature Port logos and concepts developed by RSM, Communications & Community Engagement's consultant, and Communications & Community Engagement's internal design team. The new signage will replace and enhance existing signage, incorporating wayfinding, regulatory signs, monuments, and crosswalk striping.	FY2024	FY2027
Habitat Restoration at Western Sweetwater Park Shoreline	The proposed project aims to restore approximately 35 acres of degraded upland coastal habitat and eroded shoreline, while creating wetland habitat to benefit local wildlife, enhance habitat connectivity with the adjacent National Wildlife Refuge, and provide protection against sea level rise. The project area, currently dominated by invasive weeds with minimal habitat value, encroaches into nearby areas like Sweetwater Park and the Sweetwater Bicycle & Pedestrian Path. Restoration efforts will include shoreline cleanup to remove legacy concrete debris, grading, planting, and the removal of invasive species. The project will also involve soil redistribution to create appropriate elevations for salt marsh habitat, tidal channels, and sea level rise transgression zones, as well as implementing grow-kill cycles to eliminate invasive weed seed banks. Native plants will be introduced, and environmental monitoring will be conducted during and for five years post-construction in line with the Chula Vista Natural Resources Management Plan. This project is the largest component of the Chula Vista Bayfront Restoration and Enhancement Alternatives Plan, developed by the Chula Vista Wildlife Advisory Group, which includes additional habitat restoration initiatives for the Chula Vista Bayfront.	FY2025	FY2027

Other Capital Projects

Project Name	Project Description	Start	End
CV Wildlife Reserve Shoreline Improvements	This project aims to replace failing shoreline treatments along the western edge of the Chula Vista Wildlife Reserve with a more sustainable, nature-based solution that will protect the existing berm and adjacent wetland habitat. This project involves the removal of deteriorating concrete treatments at low, medium, and high-energy sites, followed by the installation of eco-friendly shoreline protection measures at the medium and high-energy locations. This approach will enhance the resilience of the shoreline while preserving the integrity of the surrounding environment.	FY2025	TBD
Emergency Generator Replacement at Port Admin Building*	This project focuses on upgrading the Port Administration Building's emergency power and UPS systems, including the replacement of the emergency diesel generator set, transfer switch, and other associated equipment. The scope of work includes the design, demolition, and installation of a new, upgraded Generator Set (GenSet) system to meet both current and future operational needs. Additionally, the generator will be relocated to comply with the required 50-foot setback from the building, and the new location will be secured with perimeter fencing and surveillance to ensure safety and compliance.	FY2025	TBD

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 2027 REMAINING ERP BUDGET
ERP FUNDED CAPITAL PROJECTS		
Splash Pad at Portwood Pier Plaza	\$ 1,800,000	\$ 1,401,400
Customer Portals	1,103,500	1,103,500
National City Maine Terminal Berth 24-11 Structural Repair	1,300,000	919,200
Wetlands Mitigation Bank - Pond 20	1,200,000	707,000
Other ERP Funded Capital Projects	75,378,500	2,380,100
SUBTOTAL ERP FUNDED CAPITAL PROJECTS	\$ 80,782,000	\$ 6,511,200
Capital Labor ⁽¹⁾	\$ —	\$ 300,000
TOTAL ERP FUNDED CAPITAL PROJECTS & CAPITALIZED LABOR	\$ 80,782,000	\$ 6,811,200
ERP FUNDED EXPENSE PROJECTS		
Other ERP Funded Expense Projects	11,364,900	151,300
TOTAL ERP FUNDED EXPENSE PROJECTS	\$ 11,364,900	\$ 151,300
TOTAL ECONOMIC RECOVERY PROGRAM⁽²⁾	\$ 92,146,900	\$ 6,962,500

Notes:

⁽¹⁾ Includes \$300k of Capital Labor funded from Operations.

⁽²⁾ The District received a total of \$110.3M in ARPA funds. Out of this amount, \$7.5M was transferred to the BCP, \$9.7M was allocated to the Major Maintenance Program and used as matching funds for a grant, and \$1.0M was transferred to OCP. This leaves a remaining balance of \$92.1M available for the ERP Program.

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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 into 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 2027. 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 2026	FY 2027 PRINCIPAL	FY 2027 INTEREST	BUDGET FY 2027
SDCRAA Promissory Note	\$ 14,097,200	\$ 2,937,100	\$ 463,200	\$ 3,400,300
2013 Revenue Bonds (Series A)	11,605,000	2,690,000	444,900	3,134,900
TOTAL	\$ 25,702,200	\$ 5,627,100	\$ 908,100	\$ 6,535,200

DEBT SERVICE PAYMENT BY FISCAL YEAR

FISCAL YEAR	2013 SERIES A BONDS PRINCIPAL AND INTEREST	SDCRAA PROMISSORY NOTE PRINCIPAL AND INTEREST	TOTAL
2027	\$ 3,134,900	\$ 3,400,300	\$ 6,535,200
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	\$ 12,533,900	\$ 15,301,200	\$ 27,835,100

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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 qualifying District-initiated 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.

Imperial Beach Park BCP Percent-for-Art Project

Nicole Marie Pete was selected as the artist to produce two murals at the forthcoming Imperial Beach splash pad, located at Portwood Pier Plaza. Ms. Pete was celebrated at a groundbreaking event on February 25, 2026, where a concept rendering for one mural was revealed. The artwork was funded through a percent-for-art allocation from the Imperial Beach splash pad 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 and may also include 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 project resumes, the design would need to be advanced to a level necessary to support initiation of the California Environmental Quality Act (CEQA) review process, which would include certification of the environmental document (an EIR), as well as obtaining the necessary approvals and entitlements from all applicable agencies that are needed to permit installation of the lighting on the bridge.

Public Art Fund Highlights

SUMMARY OF PUBLIC ART FUND

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Beginning Balance	\$ 567,591	\$ 485,900	\$ 506,800
Income Sources			
Interest Income ⁽¹⁾	\$ 23,224	\$ 20,900	\$ 18,200
Donation	—	—	—
Total Income	\$ 23,224	\$ 20,900	\$ 18,200
Expenditures			
Percent for Art - Chula Vista Bayfront	\$ 104,901	\$ —	\$ —
Renovation of Port Admin Lobby - Public Art Display	—	—	20,000
San Diego - Coronado Bridge Lighting	—	—	—
Unconditional Surrender Statue Maintenance	—	—	100,000
Total Expenditures	\$ 104,901	\$ —	\$ 120,000
Ending Balance	\$ 485,914	\$ 506,800	\$ 405,000

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." 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	
		RESULTS	BUDGET	BUDGET
		FY 2025	FY 2026	FY 2027
Environmental Education	Environmental Ed School Partnership	\$ 295,254	\$ 340,000	\$ 340,000
Coastal Science/Research	CA Sea Grant Fellows	185,063	156,300	156,300
Resilient Shorelines	Grand Caribe Shoreline Park Erosion Study	—	50,000	100,000
Pollution Prevention	Coastal And Bay Clean-Ups	—	40,000	72,000
Climate & Sustainability	Green Business Network	40,250	45,000	45,000
Coastal Science/Research	Blue Carbon Studies	18,473	70,000	40,000
Resilient Shorelines	Sustainable Shoreline Monitoring	24,182	25,000	25,000
Air Quality	TJRV Clean Air Centers/Air Quality Proj	—	—	25,000
Endangered Species	Ridgway's Rail Avian ESA Program	20,000	20,000	20,000
Natural Resource Mgt	Eelgrass Surveys	—	50,000	—
Coastal Science/Research	Fish Surveys	—	35,000	—
Coastal Science/Research	Bird Surveys	—	25,000	—
TOTAL NON-CAPITAL PROJECT COSTS		\$ 583,222	\$ 856,300	\$ 823,300
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	ADJUSTED	BUDGET
		RESULTS	BUDGET	BUDGET
		FY 2025	FY 2026	FY 2027
Resilient Shorelines	Habitat Friendly Shoreline Structure Improvements at Harbor Island	\$ —	\$ —	\$ 429,600
Resilient Shorelines	Sweetwater Channel Shoreline/Sep	—	—	403,400
Pollution Prevention	Staging Lot Improvements at TAMT	87,282	39,700	173,000
Pollution Prevention	Drainage Area 1 Stormwater Improvements at TAMT	88,283	—	161,700
Pollution Prevention	Stormdrain Inlet Trash Devices at Various Locations	—	50,500	109,500
Restoration/Conservation	Habitat Restoration at Western Sweetwater Park Shoreline	165,529	459,800	24,700
Resilient Shorelines	Chula Vista Wildlife Reserve Shoreline Improvements	95,541	109,100	5,400
Mitigation Banking	Pond 20 ⁽¹⁾	—	—	—
TOTAL CAPITAL PROJECT COSTS		\$ 436,635	\$ 659,100	\$ 1,307,300
TOTAL EXPENDITURES		\$ 1,019,857	\$ 2,135,400	\$ 2,130,600

Note:

(1) The Environmental Fund has earmarked \$1.0M for Pond 20. Please refer to Section 3 Other Capital Project for Pond 20.

Environmental Fund Highlights

SUMMARY OF ENVIRONMENTAL FUND

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Beginning Balance	\$ 2,532,649	\$ 2,719,100	\$ 2,260,500
Income Sources			
Port Revenues for Environmental Fund ⁽¹⁾	\$ 210,389,100	\$ 218,928,700	\$ 221,700,600
Set-Aside Percentage	0.5 %	0.5 %	0.5 %
Total Set-Aside	\$ 1,051,900	\$ 1,094,600	\$ 1,108,500
Interest Income ⁽²⁾	154,428	102,200	83,100
Total Income	\$ 1,206,328	\$ 1,196,800	\$ 1,191,600
Expenditures			
Non-Capital Project Costs	\$ 583,222	\$ 856,300	\$ 823,300
Capital Project Costs	436,635	1,279,100	1,307,300
Estimated Costs Not Expended in Fiscal Year	—	(480,000)	—
Total Expenditures	\$ 1,019,857	\$ 1,655,400	\$ 2,130,600
Ending Balance ⁽³⁾	\$ 2,719,120	\$ 2,260,500	\$ 1,321,500

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 2027 Ending Balance 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.

INITIATIVES	DESCRIPTION OF EXPENDITURES	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Electrification	Portside EV Projects	\$ —	\$ —	\$ 500,000
Various Initiatives	Off-Tidelands/Electrification Projects	—	—	350,000
Air Quality	School Air Purifiers	—	—	340,000
Coastal Access	National City Bayshore Bikeway	—	600,000	300,000
Air Quality	Residential Air Purifiers	—	—	140,000
Air Quality	Logan Heights Library Air Filtration	—	800,000	—
	TOTAL NON-CAPITAL PROJECT COSTS	\$ —	\$ 1,400,000	\$ 1,630,000
Air Quality	Off-Terminal Truck Route Management System Rollout	\$ —	\$ —	\$ 224,600
	TOTAL CAPITAL PROJECT COSTS	\$ —	\$ —	\$ 224,600
	TOTAL EXPENDITURES	\$ —	\$ 1,400,000	\$ 1,854,600

Maritime Industrial Impact Fund Highlights

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Beginning Balance	\$ 1,095,378	\$ 2,738,500	\$ 2,976,200
Income Sources			
Revenues ⁽¹⁾	\$ 38,735,800	\$ 40,943,000	\$ 41,946,200
Set-Aside Percentage	4.0 %	4.0 %	4.0 %
Total Set-Aside	\$ 1,549,400	\$ 1,637,700	\$ 1,677,800
Set-Aside True-Up ⁽²⁾	93,711	—	—
Total Income	\$ 1,643,111	\$ 1,637,700	\$ 1,677,800
Expenditures			
Non-Capital Project Costs ⁽³⁾	\$ —	\$ 1,400,000	\$ 1,630,000
Capital Project Costs	—	—	224,600
Total Expenditures	\$ —	\$ 1,400,000	\$ 1,854,600
Ending Balance	\$ 2,738,500	\$ 2,976,200	\$ 2,799,400

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) FY 2024 Actual Total Set-aside was trued-up in FY 2025.
- (3) 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 and commitments of approximately \$11M 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 55 tenants and is currently managed and operated by a third-party property management company on the District's behalf.

For FY 2027, the District is budgeting approximately \$13.1M in total revenue for Seaport Village, derived from four primary sources:

1. Rent generated from tenant leases (fixed and concession revenue).
2. Common area maintenance (CAM) fee recovery income.
3. Marketing fee recovery income.
4. Parking revenue.

The District is budgeting approximately \$4.1M in operating expenses which include projected leasing commissions for vacant spaces, the property management operating budget for day-to-day management, operation, maintenance, and marketing expenditures to advertise and promote Seaport Village as a premier waterfront destination.

In addition, the District is budgeting approximately \$1.4M in investment spending for tenant improvements funded through Other Capital Projects program. Collectively, these investments reflect a proactive approach to ensure that Seaport Village operates efficiently, remains financially sustainable, and continues to serve as a vibrant and prosperous waterfront destination for residents, visitors, and the businesses that operate within it.

Seaport Village Highlights

SUMMARY OF SEAPORT VILLAGE REVENUE AND EXPENDITURES	BUDGET FY 2027
Revenue Sources: ⁽¹⁾	
Fixed Rent	\$ 55,500
Concession Revenue	7,465,500
Common Area Maintenance	2,324,400
Marketing Fee ⁽²⁾	502,700
Parking Revenue	2,767,700
Total Revenue Sources	\$ 13,115,800
Operating Expenses: ⁽³⁾	
Broker Services	\$ 196,200
Common Area Maintenance ⁽⁴⁾	3,255,000
Marketing Fee	651,000
Total Operating Expenses	\$ 4,102,200
Operating Income	\$ 9,013,600
Investment Spending:	
Seaport Village Tenant Improvements ⁽⁵⁾	\$ 1,362,100
Total Investment Spending	\$ 1,362,100
Total Income	\$ 7,651,500

Notes:

- ⁽¹⁾ Revenue sources for Seaport Village are budgeted in the Real Estate profit center (see Section 3, Revenue Highlights).
- ⁽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 Section 4, Real Estate.
- ⁽⁴⁾ Management's operating budget is included in Common Area Maintenance expense.
- ⁽⁵⁾ Tenant Improvements are budgeted in Section 3, Other Capital Projects.

Parks Management & Revenue Highlights

Property Use Revenue Summary for Temporary Events and Activities

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 2027, 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 \$445k of the \$1.0M gross revenue generated by the department is for waived permit fees for the FY 2027 Tidelands Activation Programs, yielding an estimated \$555K in fees to be collected by the District for temporary events and activities.

The gross revenue projection does not include the incremental revenue accruing to the District as a result of 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 (AEP6) study 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. AEP6 is the most recent study released by Americans for the Arts.

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 \$434k in gross revenue, facility use fees that are accounted for in the Maritime profit center are estimated at \$483k in gross revenue, and parking use fees that are accounted for in the Guest Experiences - Parking profit center are estimated at \$91k 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, contribute to the vibrancy of the District's waterfront, and ensure health, and safety standards are maintained, the Parks & Recreation department manages the District's Vending & Expressive Activity Program, which was updated by the Board in November 2025. The program authorizes commercial vendors and those engaging in expressive activity, such as artists, buskers, 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 without a permit 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 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's Tidelands Activation Program (TAP), authorized under Board Policy No. 771, is the formal framework for sponsoring and producing activation events on District tidelands. TAP is one of the most visible ways the District delivers on its public mission: returning value generated by tidelands commerce back into the community through free and welcoming waterfront experiences, local traditions, and regionally significant events that drive tourism and economic activity.

TAP is designed to balance community benefit with disciplined agency oversight. Each sponsorship is evaluated through a consistent policy framework that prioritizes:

- Public access to the waterfront and District parks
- Regional economic vitality and cultural tourism
- Geographic equity across the five member cities
- Operational feasibility and regulatory compliance
- Public accountability for the use of District Resources

TAP support may include cash sponsorships, event-related fee waivers, and/or in-kind District services, depending on the sponsorship category and event needs. District services may include, but are not limited to: fee waivers for parks/facility use, parking spaces, security & safety support through Harbor Police, operational coordination, and other event-related support that allows community events to occur safely and successfully on tidelands. The program is administered with clear guardrails: no event is entitled to funding based on history, and each year, any scope change is evaluated independently within its sponsorship category and against TAP criteria.

TAP Sponsorship Categories

TAP includes four sponsorship categories, as defined under Board Policy No. 771, each with distinct eligibility requirements and allowable forms of support:

1. Business Negotiated Events (BNEs)

Examples: Big Bay Boom, Gator by the Bay, Holiday Bowl Parade & 5K, San Diego Food & Wine Festival

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. These events are complex in nature, require long-range planning, and involve substantial collaboration among multiple District departments and external partners – including member cities, public safety agencies, regional tourism partners and event producers - to deliver large-scale activations on San Diego Bay.

BNEs are evaluated on anticipated public benefit, operational feasibility, and documented value to the region and to District tidelands, including potential direct and indirect revenue generation for the District, its tenants, and member cities. For these sponsorships, the District may negotiate financial and non-financial considerations, which may include direct revenue-sharing tied to event activity (e.g. tickets, concessions, merchandise, and/or net proceeds), as well as documented economic impact resulting from event-driven visitor activity at tidelands businesses such as hotels, parking, restaurants, and retail.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2027, \$566k is allocated to the BNE sponsorship program and included in the department's Non-Personnel Expense (NPE) budget in Section 4, Parks & Recreation.

A Note about the Big Bay Boom

The Big Bay Boom is a regionally significant waterfront event that carries substantial production, safety, and regulatory compliance complexity. The District secured a two-year Coastal Development Permit (CDP) enabling the event to occur in 2025 and 2026, and the District's role has expanded in producing, organizing, and fundraising in coordination with partners. District staff is also leading a drone show implementation study, with associated costs split across FY 2026 and FY 2027 in the

Special Event Sponsorship Highlights

Department's Professional Services budget. The results of that study are expected to inform planning decisions for the 2027 Big Bay Boom celebration.

2. Community Events

Examples: San Diego Fleet Week, the San Diego Veterans Parade, the American Lung Association Lung Force Walk, Sonidos del Barrio Festival

Community Events are held on tidelands, and are intended to bring people together in free, accessible public settings. The District supports qualified nonprofit applicants through event-related fee waivers and/or in-kind services for 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 expand public access, strengthen community connection, and enhance quality of life through waterfront activation.

For FY 2027, eligible applicants may apply for event-related fee waivers as defined in Board Policy No. 771. Because there is no direct cash sponsorship, this program is *not* reflected in the department's Non-Personnel Expense (NPE) budget in Section 4, Parks & Recreation.

3. Civic Events

Examples: the Dr. Martin Luther King Jr. Parade and Festival, South Bay Earth Day, the Parade of Lights, the South Bay 5K, Imperial Beach's Symphony by the Sea, Port of San Diego Day at the Docks

Civic Events are community-focused events intended to appeal to a diverse population and reflect longstanding traditions, seasonal celebrations, and civic identity. TAP budgets Civic Event support on an equitable basis across the five member cities, and sponsorships may include a combination of direct funding and fee waivers for events that are free and open to the public.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2027, \$350k is allocated to the program (\$70k per member city) and is included in the department's NPE budget in Section 4, Parks & Recreation.

4. Expanded Access Program

Examples: the multi-cultural "Day at the Park" festivals at Pepper Park in National City, the Port Park in Barrio Logan, and Bayside Park in Chula Vista

The Expanded Access program is the District's direct delivery initiative within the Tidelands Activation Program, focused on increasing equitable access to the waterfront through free, family-friendly events. The program currently consists of three annual "Day at the Park" events hosted at Pepper Park (National City), the Port Park in Barrio Logan (San Diego), and Bayfront Park (Chula Vista). These locations are intentionally selected to activate parks with lower overall visitation and event utilization, while prioritizing communities that have been historically underrepresented in waterfront programming.

Each event is designed to reduce barriers to participation and create a welcoming, inclusive experience, typically featuring free food, cultural entertainment, children's activities, and transportation/parking support. As a District-led and District-funded program, Expanded Access allows the agency to proactively deliver on its public access mission while complementing the broader portfolio of externally produced events.

Sponsorship funding is approved by the Board as a Parks & Recreation department program. For FY 2027, \$210k is allocated to the program and included in the department's NPE budget in Section 4, Parks & Recreation.

Public Value, Oversight, and FY 2027 Improvements

TAP delivers public value by expanding free and welcoming access to the waterfront, supporting community traditions and civic celebrations, and enabling well-managed events on District tidelands that contribute to a vibrant waterfront experience for residents and visitors. Because TAP includes multiple sponsorship categories, ranging from District-produced events to

Special Event Sponsorship Highlights

externally produced partner events, the program's performance is tracked through a practical set of indicators that reflect TAP's policy priorities, including public access and participation, geographic distribution across member cities, operational preparedness and compliance, and responsible use of District resources.

In FY 2027 with new program leadership, Parks & Recreation is implementing targeted infrastructure improvements to strengthen both performance and transparency of its sponsorship programs. These improvements involve updating TAP's application, evaluation, and tracking tools to support more timely and consistent reviews. They also include improving coordination for contracting and payments, and creating a clearer, more user-friendly applicant-facing experience. These improvements will also allow the District to standardize documentation across TAP categories over time, which will strengthen internal evaluation, improve reporting consistency, and will build a stronger foundation for measuring return on public investment.

As these systems stabilize, TAP will be positioned to pursue thoughtful program growth—expanding outreach to attract strong, mission-aligned events, improving geographic balance, and increasing the District's ability to clearly document how sponsorship investments advance public access, economic vitality, and waterfront vibrancy.

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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 2027
CAPITAL GRANTS	
Maritime	\$ 37,706,900
Real Estate	6,600,000
Informational Technology	1,298,900
Harbor Police	2,432,200
Sustainability & Innovation	845,900
SUBTOTAL CAPITAL GRANTS	\$ 48,883,900
GRANT REVENUE - OTHER	
Sustainability & Innovation	\$ 630,000
Harbor Police	290,100
Field Operations	403,200
Maritime	376,700
SUBTOTAL GRANT REVENUE - OTHER	\$ 1,700,000
GRANT REVENUE - SUB-GRANTEE	
Maritime	\$ 31,416,400
SUBTOTAL GRANT REVENUE - SUB-GRANTEE	\$ 31,416,400
TOTAL	\$ 82,000,300

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 also use funds from US Department of Transportation for on-terminal rail track replacement, capacity improvements and perimeter fencing, and funds awarded by the Air Pollution Control District to procure and install battery charging stations at TAMT. The District will also use funds awarded by the Department of Transportation for infrastructure upgrades in the form of berth repairs at NCMT.

Grants for Real Estate. The District has been allocated funds by the California Coastal Conservancy for defining and stabilizing shoreline improvements addressing rising sea level, construction of Beach and Boat Launch at Harbor Park, and improvement of ADA access to the shoreline.

Grants for Information Technology Projects. The District will continue to receive grant funds from the Department of Homeland Security Port Security Grant Program for Unmanned Aerial Systems, 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 three replacement fireboats and a maritime fire simulator. The District will use funds from the County of San Diego Office of Emergency Services for the Urban Area Security Initiative for Base Close Quarter Clearance Training and Operation Stone Garden for funding to state and local enforcements on maritime security and narcotic enforcement efforts. Furthermore the State

Grants

Homeland Security Program will fund safety equipment.. The Regional Auto Theft Task (RATT) Force funding will assist with reducing incidents of vehicle theft and increase the apprehension of thieves. The Joint Terrorism Task Force (JTTF) funding will help the Harbor Police Department investigate terrorist organizations planning or carrying out terrorist acts in the region.

Grants for Sustainability & Innovation. The District will continue to use funds awarded by The Builders Initiative for San Diego Bay Native Oyster Living Shoreline Project 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 and Aquaculture planning study. The District will use additional funding from the California Coastal Conservancy to evaluate the success of the native oyster living shoreline project. Additionally, the US Fish and Wildlife Service has provided funding for the eradication and delineation of Caulerpa in San Diego bay.

Grants for Field Operations. The District will use funds from the Division of Boating and Waterways to remove abandoned recreational vessels from our waterways. The District will also use funds awarded by the Department of Homeland Security for HPD vessel maintenance.

Grants for Sub-Grantees. The District will facilitate the transfer of EPA funds to Sub-Grantees to support the electrification of operations at both the National City Marine Terminal (NCMT) and Tenth Avenue Marine Terminal (TAMT). This funding will be used for installing EV chargers, constructing a Zero Emission Electric Truck Stop to serve the District's two marine terminals, and purchasing equipment such as Utility Tractor Rigs (UTRs), Cargo Handling Equipment (CHEs), and electric trucks. These efforts align with broader initiatives to accelerate the District's transition to zero-emission operations and benefit nearby communities through increased access to high-quality jobs and community outreach.

4 Departments Cost Centers



In this section, departments and cost centers are organized alphabetically. Departments include a mission, vision, key services provided / goals, and performance metrics, 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

Advance sustainable aquaculture and blue technology innovation in and around San Diego Bay by through streamlined permitting, creative policy development, and strategic partnerships that advance blue economy pilot projects best in class solutions.

VISION

Serve as a global leader for sustainable aquaculture, blue technology, and ocean innovation, building a strong portfolio of businesses and partnerships that deliver multiple social, environmental, and economic benefits to the region.

KEY SERVICES PROVIDED / GOALS

- Administer and promote the Port's Blue Economy Incubator (BEI) as a unique pathway to advance partnerships with ocean-based startups through pilot projects.
- Evaluate innovative aquaculture and blue tech proposals to address Port challenges and inform future opportunities.
- Collaborate with state and federal agencies to establish supportive policies, legislation, and permitting pathways.
- Lead community outreach, environmental education, and stakeholder engagement across the regional and global blue economy ecosystem.
- Provide regulatory expertise to accelerate permitting for startups and early-stage companies.
- Build partnerships with academia, agencies, and industry to advance applied research, attract investment, and support blue-tech, ocean-tech, and climate-tech innovation.
- Support emergency management planning, preparedness, response and recovery.

PERFORMANCE METRICS

- Increase global awareness and participation in the BEI through strategic partnerships, community engagement, and relationship building.
- Initiate or complete implementation of three or more BEI pilot projects with startup companies.
- Advance development of the Shellfish and Seaweed Aquaculture Program (SSAP): Release a Second Discussion Draft for public comment and initiate drafting of a Programmatic Environmental Impact Report (PEIR) pursuant to the California Environmental Quality Act.

Aquaculture & Blue Technology

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 885,749	\$ 951,100	\$ 1,011,200	\$ 60,100	6.3 %
Non-Personnel Expense	628,268	1,427,200	1,648,500	221,300	15.5 %
Total Direct Expense	\$ 1,514,017	\$ 2,378,300	\$ 2,659,700	\$ 281,400	11.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,514,017	\$ 2,378,300	\$ 2,659,700	\$ 281,400	11.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 611,380	\$ 641,300	\$ 697,400	\$ 56,100	8.7 %
Overtime	—	—	—	—	N/A
Burden	274,368	309,800	313,800	4,000	1.3 %
TOTAL PERSONNEL EXPENSE	\$ 885,749	\$ 951,100	\$ 1,011,200	\$ 60,100	6.3 %

Aquaculture & Blue Technology

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Aquaculture and Blue Tech Program Manager	0	2	2
Associate Environmental Specialist	2	0	0
Director of Aquaculture and Blue Tech	0	1	1
Environmental Analyst II	0	2	2
Program Director	1	0	0
Program Manager, Aquaculture & Blue Tech	2	0	0
TOTAL	5	5	5

Aquaculture & Blue Technology
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	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		\$ 4,500		\$ 4,600		
Total:	\$ 290	\$ 4,500	\$ 4,500	\$ 4,600	\$ 100	2.2 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,500		\$ 5,500		
Total:	\$ 4,634	\$ 5,500	\$ 5,500	\$ 5,500	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 3,200		\$ 1,200		
Total:	\$ 2,186	\$ 3,200	\$ 3,200	\$ 1,200	\$ (2,000)	(62.5)%
615110 Travel TRAVEL		\$ 40,500		\$ 46,200		
Total:	\$ 34,732	\$ 40,500	\$ 40,500	\$ 46,200	\$ 5,700	14.1 %
620100 Services - Professional & Other						
AQUA PLANNING/PERMITTING (LAND-BASED)		\$ 75,000		\$ —		
AQUA PLANNING/PERMITTING (WATER-BASED)		293,000		333,700		
BAYWIDE ECOLOGICAL ANALYSES		—		45,000		
BLUE TECH PROGRAM IMPLEMENTATION		30,000		212,500		
Total:	\$ 190,060	\$ 398,000	\$ 398,000	\$ 591,200	\$ 193,200	48.5 %
620150 Aquaculture & Blue Technology PARTNERSHIPS & JOINT VENTURE INVEST		\$ 400,000		\$ 470,000		
Total:	\$ 200,000	\$ 400,000	\$ 400,000	\$ 470,000	\$ 70,000	17.5 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 2,000		\$ 2,000		
Total:	\$ 603	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ —		\$ 300		
Total:	\$ 112	\$ —	\$ —	\$ 300	\$ 300	N/A
630140 Postage & Shipping						

Aquaculture & Blue Technology
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
POSTAGE & SHIPPING		\$ 1,000		\$ 1,000		
Total:	\$ 21	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	— %
660110 Promotional Services						
AQUA & BLUE TECH SPONSORSHIP	\$ 45,000			\$ 49,000		
Total:	\$ 108,780	\$ 45,000	\$ 45,000	\$ 49,000	\$ 4,000	8.9 %
660135 Eligible Environment Fund Expenditures						
CA SEA GRANT FELLOWS	\$ 68,300			\$ 68,300		
Total:	\$ 53,000	\$ 68,300	\$ 68,300	\$ 68,300	\$ —	— %
660136 Grant Funded Expenditure						
NOAA-SD BAY AQUA PLANNING STUDY	\$ 350,000			\$ 300,000		
TBI-SD LIVING SHORELINE & OCEAN FARMING	100,000			100,000		
Total:	\$ 29,498	\$ 450,000	\$ 450,000	\$ 400,000	\$ (50,000)	(11.1)%
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE	\$ 5,000			\$ 5,000		
Total:	\$ 1,711	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 628,268	\$ 1,427,200	\$ 1,427,200	\$ 1,648,500	\$ 221,300	15.5 %

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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 / GOALS

- 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 coastal resiliency solutions.
- 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.
- Advance electrification and air quality improvement projects consistent with the Maritime Industrial Impact Fund.
- Support emergency management planning, preparedness, response and recovery.

PERFORMANCE METRICS

- Greenhouse Gas Reduction: Decrease District-wide GHG emissions. Based on GHG emissions during calendar year 2022, the District has reduced emissions 26% relative to a 2006 baseline.
- Renewable Energy: Procure 100% renewable electricity for District owned facilities and operations by 2030. The District currently procures approximately 60% of its electricity from renewable sources.
- Air Quality: Implement 100% of MCAS objectives by 2030. The District has implemented 80% of the MCAS objectives.

Climate & Sustainability

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,100,337	\$ 1,083,600	\$ 1,174,700	\$ 91,100	8.4 %
Non-Personnel Expense	448,041	535,600	1,561,900	1,026,300	191.6 %
Total Direct Expense	\$ 1,548,378	\$ 1,619,200	\$ 2,736,600	\$ 1,117,400	69.0 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	100,000	—	(100,000)	(100.0)%
TOTAL DEPARTMENTAL EXPENSE	\$ 1,548,378	\$ 1,719,200	\$ 2,736,600	\$ 1,017,400	59.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 578,747	\$ 602,500	\$ 634,100	\$ 31,600	5.2 %
Overtime	—	—	—	—	N/A
Burden	521,590	481,100	540,600	59,500	12.4 %
TOTAL PERSONNEL EXPENSE	\$ 1,100,337	\$ 1,083,600	\$ 1,174,700	\$ 91,100	8.4 %

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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Assistant Environmental Specialist	1	0	0
Climate and Sustainability Analyst I	0	1	1
Climate and Sustainability Analyst II	0	1	1
Deputy Director of Climate and Sustainability	0	1	1
Principal Planner	0	1	1
Program Director	1	0	0
Program Manager, Planning & Environment	1	0	0
Senior Climate and Sustainability Analyst	0	1	1
Senior Environmental Specialist	1	0	0
Senior Planner	1	0	0
TOTAL	5	5	5

Climate & Sustainability
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 17,000		\$ 17,500		
Total:	\$ 13,657	\$ 17,000	\$ 17,000	\$ 17,500	\$ 500	2.9 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 10,500		\$ 10,500		
Total:	\$ 6,583	\$ 10,500	\$ 10,500	\$ 10,500	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 200		\$ 200		
Total:	\$ 638	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
615110 Travel TRAVEL		\$ 13,000		\$ 13,000		
Total:	\$ 5,091	\$ 13,000	\$ 13,000	\$ 13,000	\$ —	0.0 %
620100 Services - Professional & Other AIR QUALITY COMPLIANCE SUPPORT		\$ 41,000		\$ 40,000		
BAYWIDE COLLABORATION		30,000		50,000		
CLIMATE ACTION PLANNING		100,000		98,400		
MCAS-PLANNING & ENV ANALYSIS		160,000		113,000		
MCAS-PROGRAM IMPLEMENTATION		75,000		120,000		
Total:	\$ 334,169	\$ 406,000	\$ 406,000	\$ 421,400	\$ 15,400	3.8 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ —		\$ 300		
Total:	\$ 62	\$ —	\$ —	\$ 300	\$ 300	N/A
660110 Promotional Services PROMOTIONAL SERVICES		\$ 3,000		\$ 3,000		
Total:	\$ 9,606	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 5,700		\$ 5,800		
Total:	\$ 6,983	\$ 5,700	\$ 5,700	\$ 5,800	\$ 100	1.8 %
660134 Eligible MIIF Expenditures PORTSIDE EV PROJECTS		\$ —		\$ 500,000		
RESIDENTIAL AIR PURIFIERS		—		140,000		

Climate & Sustainability
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
SCHOOL AIR PURIFIERS		—		340,000		
Total:	\$ —	\$ —	\$ —	\$ 980,000	\$ 980,000	N/A
660135 Eligible Environment Fund Expenditures						
GREEN BUSINESS NETWORK		\$ 45,000		\$ 45,000		
TJRV CLEAN AIR CENTERS/AIR QUALITY PROJ		—		25,000		
Total:	\$ 40,250	\$ 45,000	\$ 45,000	\$ 70,000	\$ 25,000	55.6 %
660170 Joint Programs/Studies Assistance						
CIVICSPARK FELLOWS		\$ 35,000		\$ 40,000		
Total:	\$ 31,000	\$ 35,000	\$ 35,000	\$ 40,000	\$ 40,000	114.3 %
TOTAL NON-PERSONNEL EXPENSE	\$ 448,041	\$ 535,600	\$ 535,600	\$ 1,561,900	\$ 1,026,300	191.6 %

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Commissioner Services

MISSION

Serve as vital connectors between the Board, staff, stakeholders, and the public, ensuring seamless communication, alignment with organizational goals, and strategic collaboration. Through meticulous coordination, streamlined processes, and proactive assistance, we facilitate focus on governance, leadership, and impactful decision-making.

VISION

To be a pillar of operational success, providing superb administrative services. Through adaptability, continuous improvement, and a commitment to service excellence, we work to ensure Board functions run smoothly and in support of the Port's objectives with clarity and confidence.

KEY SERVICES PROVIDED / GOALS

- Provide administrative support to the Board.
- Liaise with Board, Port leadership, public and private entities on day-to-day-business matters on behalf of the Board.
- Track Board requests for information and feedback to staff.
- Collaborate with District Clerk, the Board and/or other appropriate executives to coordinate meetings and ensure compliance including regular board meetings, workshops, and swearing in.
- Prepare and present staff and agenda reports and other necessary correspondence.
- Manage corporate travel services.

Commissioner Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 561,500	\$ 666,200	\$ 104,700	18.6 %
Non-Personnel Expense	471,017	353,600	421,600	68,000	19.2 %
Total Direct Expense	\$ 471,017	\$ 915,100	\$ 1,087,800	\$ 172,700	18.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 471,017	\$ 915,100	\$ 1,087,800	\$ 172,700	18.9 %

PERSONNEL EXPENSE

	FY 2025 ACTUAL RESULTS	FY 2026 ADJUSTED BUDGET	FY 2027 BUDGET	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ —	\$ 371,800	\$ 393,800	\$ 22,000	5.9 %
Overtime	—	—	—	—	N/A
Burden	—	189,700	272,400	82,700	43.6 %
TOTAL PERSONNEL EXPENSE	\$ —	\$ 561,500	\$ 666,200	\$ 104,700	18.6 %

Commissioner Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant	0	3	3
Director of Commissioner Services	0	1	1
TOTAL	0	4	4

Commissioner Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 500		\$ 500		
Total:	\$ —	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 29,500		\$ 30,000		
Total:	\$ 43,116	\$ 29,500	\$ 29,500	\$ 30,000	\$ 500	1.7 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 84,500		\$ 84,500		
Total:	\$ 83,905	\$ 84,500	\$ 84,500	\$ 84,500	\$ —	0.0 %
615110 Travel TRAVEL		\$ 136,500		\$ 150,000		
Total:	\$ 217,855	\$ 136,500	\$ 136,500	\$ 150,000	\$ 13,500	9.9 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ —		\$ 55,000		
Total:	\$ 6,013	\$ —	\$ —	\$ 55,000	\$ 55,000	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 6,000		\$ 6,000		
Total:	\$ 983	\$ 6,000	\$ 6,000	\$ 6,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,500		\$ 500		
Total:	\$ 127	\$ 1,500	\$ 1,500	\$ 500	\$ (1,000)	(66.7)%
640110 Telephone & Communications TELEPHONE & COMMUNICATIONS		\$ 8,400		\$ 8,400		
Total:	\$ 8,415	\$ 8,400	\$ 8,400	\$ 8,400	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 85,000		\$ 85,000		
Total:	\$ 109,010	\$ 85,000	\$ 85,000	\$ 85,000	\$ —	0.0 %
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 1,500		\$ 1,500		
Total:	\$ 1,593	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 471,017	\$ 353,600	\$ 353,600	\$ 421,600	\$ 68,000	19.2 %

Communications & Community Engagement

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 / GOALS

- 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 facilitating 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.

PERFORMANCE METRICS

- Increase cumulative followers on Port Facebook, Instagram and LinkedIn accounts by 5%.
- Achieve 70% of Port website visitors coming from mobile versus desktop.
- Increase Port newsletter subscribers by 5%.

Communications & Community Engagement

SUMMARY OF DEPARTMENTAL EXPENSE

	FY 2025 ACTUAL RESULTS	FY 2026 ADJUSTED BUDGET	FY 2027 BUDGET	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 2,557,652	\$ 2,802,100	\$ 2,901,800	\$ 99,700	3.6 %
Non-Personnel Expense	1,673,515	1,821,600	1,682,300	(139,300)	(7.6)%
Total Direct Expense	\$ 4,231,167	\$ 4,623,700	\$ 4,584,100	\$ (39,600)	(0.9)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,231,167	\$ 4,623,700	\$ 4,584,100	\$ (39,600)	(0.9)%

PERSONNEL EXPENSE

	FY 2025 ACTUAL RESULTS	FY 2026 ADJUSTED BUDGET	FY 2027 BUDGET	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 1,513,928	\$ 1,665,900	\$ 1,718,500	\$ 52,600	3.2 %
Overtime	757	—	1,200	1,200	N/A
Burden	1,042,967	1,136,200	1,182,100	45,900	4.0 %
TOTAL PERSONNEL EXPENSE	\$ 2,557,652	\$ 2,802,100	\$ 2,901,800	\$ 99,700	3.6 %

Communications & Community Engagement

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Copywriter and Content Specialist	0	1	1
Director of Communications & Community Engagement	0	1	1
Director, Marketing & Communications	1	0	0
Executive Assistant	0	1	1
Executive Assistant I	1	0	0
Graphic Designer II	0	1	1
Internal Communications Representative	0	1	1
Management Analyst	1	0	0
Marketing Analyst	0	1	1
Marketing Brand Manager	0	1	1
Marketing Media Manager	0	1	1
Marketing/Public Relations Representative	2	0	0
Multi-Media Specialist	3	0	0
Photographer II	0	1	1
Principal Marketing/PR Representative	3	0	0
Principal Outreach Specialist	1	0	0
Principal, Social Media	1	0	0
Principal Social Media Officer	0	1	1
Program Manager	1	0	0
Public Information Officer	1	3	3
Senior Multi-Media Specialist	1	0	0
Senior Public Information Officer	0	1	1
Senior Web Designer	0	1	1
Videographer II	0	1	1
TOTAL	16	16	16

**Communications & Community Engagement
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals PROF & MEDIA PUBLICATIONS		\$ 1,000		\$ 1,000		
Total:	\$ 330	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 700		\$ 700		
Total:	\$ 731	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 4,500		\$ 4,500		
Total:	\$ 6,518	\$ 4,500	\$ 4,500	\$ 4,500	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,000		\$ 5,000		
Total:	\$ 3,537	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT PARKING/CAR ALLOWANCE		\$ 1,000 500		\$ 1,000 500		
Total:	\$ 820	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
615110 Travel TECHNICAL/TRNG/PROFESSIONAL		\$ 7,400		\$ 7,000		
Total:	\$ 4,042	\$ 7,400	\$ 7,400	\$ 7,000	\$ (400)	(5.4)%
620100 Services - Professional & Other MARKET RESEARCH MEDIA MONITORING PUBLIC RELATIONS CONSULTANTS		\$ 85,000 25,500 138,000		\$ 40,000 30,000 140,000		
Total:	\$ 188,239	\$ 248,500	\$ 248,500	\$ 210,000	\$ (38,500)	(15.5)%
630130 Office & Operating Supplies OFFICE & GRAPHIC ART SUPPLIES		\$ 5,000		\$ 5,000		
Total:	\$ 4,176	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
630140 Postage & Shipping POSTAGE		\$ 5,000		\$ 5,000		
Total:	\$ 5,100	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
660105 Marketing/Outreach ACTIVATIONS CONTENT AND CAMPAIGN DEVELOPMENT CORPORATE/COMMUNITY INTERNAL		\$ 300,000 40,000 3,000		\$ 300,000 40,000 2,000		

**Communications & Community Engagement
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
CORPORATE/COMMUNITY OUTREACH		125,000		140,000		
GREEN PORT OUTREACH		60,000		65,000		
MARITIME & COMMUNITY		285,000		290,000		
MARITIME CARGO		170,000		87,500		
MARITIME CRUISE		135,000		70,000		
MARITIME MONTH		55,000		60,000		
MARITIME OUTREACH		5,000		5,000		
MARKETING SERVICES		18,000		10,000		
MEDIA PLANNING/RESEARCH SUPPORT		13,000		10,000		
PRODUCTION SUPPORT		70,000		70,000		
Total:	\$ 1,203,948	\$ 1,279,000	\$ 1,279,000	\$ 1,149,500	\$ (129,500)	(10.1)%
660110 Promotional Services						
TABLES/BOOTH SPONSORSHIPS		\$ 225,000		\$ 255,100		
Total:	\$ 239,408	\$ 225,000	\$ 225,000	\$ 255,100	\$ 30,100	13.4 %
660120 Promotional Materials						
COLLATERAL & DISPLAYS		\$ 2,000		\$ 2,000		
PROMOTIONAL ITEMS/MATERIALS		34,000		34,000		
SIGNAGE/SPECIAL EVENT MATERIALS		3,000		2,000		
Total:	\$ 16,668	\$ 39,000	\$ 39,000	\$ 38,000	\$ (1,000)	(2.6)%
TOTAL NON-PERSONNEL EXPENSE	\$ 1,673,515	\$ 1,821,600	\$ 1,821,600	\$ 1,682,300	\$ (139,300)	(7.6)%

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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 / GOALS

- Process District and tenant projects to ensure compliance with CEQA, National Environmental Policy Act (NEPA), California Coastal Act, Public Trust Doctrine, Port District Act, and Master Plan.
- Prepare environmental review language for Board of Port Commissioners agenda items.
- Coordination with local, regional, state and federal agencies on District and tenant projects.
- Facilitate the tenant project and design review process, including coordinating with internal departments, and issuance of District Conditional Project Approvals.
- Conduct inspections, monitor and enforce public access requirements and conditions of approval for tenant projects.
- Support emergency management planning, preparedness, response, and recovery.

PERFORMANCE METRICS

- Complete post-approval inspections within a reasonable timeframe, and achieve a condition compliance rate of 100%.
- Provide public notice of all discretionary actions involving development activities.
- Ensure early notification and coordination, if applicable, with relevant stakeholders for all major development projects.

Development Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 2,093,005	\$ 2,656,700	\$ 2,444,000	\$ (212,700)	(8.0)%
Non-Personnel Expense	285,468	379,600	245,000	(134,600)	(35.5)%
Total Direct Expense	\$ 2,378,473	\$ 3,036,300	\$ 2,689,000	\$ (347,300)	(11.4)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,378,473	\$ 3,036,300	\$ 2,689,000	\$ (347,300)	(11.4)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 1,350,780	\$ 1,803,600	\$ 1,687,800	\$ (115,800)	(6.4)%
Overtime	—	—	—	—	N/A
Burden	742,224	853,100	756,200	(96,900)	(11.4)%
TOTAL PERSONNEL EXPENSE	\$ 2,093,005	\$ 2,656,700	\$ 2,444,000	\$ (212,700)	(8.0)%

Development Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Architect	1	0	0
Assistant Director of Development Services	1	1	1
Assistant Planner	4	0	0
Associate Planner	1	0	0
Development Services Manager	0	1	0
Director of Development Services	1	1	1
Executive Assistant	0	1	1
Executive Assistant I	1	0	0
Planner I	0	4	4
Planner II	0	1	0
Principal Planner	0	1	2
Program Director	1	0	0
Program Manager	1	0	0
Project Review Associate	1	0	0
Project Review Specialist	0	2	2
Senior Planner	3	3	3
Survey Technician II	1	1	0
TOTAL	16	16	14

FY 2027-2026 Changes:

Transfer out: 1 Planner II to Planning

1 Survey Technician II to Planning

Reclass: 1 Development Services Manager to Principal Planner

Development Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 700		\$ 700		
Total:	\$ 300	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
610120 Memberships & Dues AMER PLANNING ASSOCIATION		\$ 2,500		\$ —		
ASSOC OF ENV'L PROFESSIONALS		1,800		—		
MEMBERSHIP & DUES		—		300		
Total:	\$ 1,225	\$ 4,300	\$ 4,300	\$ 300	\$ (4,000)	(93.0)%
610130 Recruiting						
Total:	\$ 450	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training CEQA/COASTAL TRAINING		\$ 3,000		\$ —		
PROJECT REVIEW TRAINING		500		—		
SEMINARS & TRAINING		—		12,000		
Total:	\$ 9,715	\$ 3,500	\$ 3,500	\$ 12,000	\$ 8,500	242.9 %
615100 Mileage Reimbursement COMMUTER REIMBURSEMENT		\$ 900		\$ —		
MILEAGE/PARKING		200		500		
Total:	\$ 767	\$ 1,100	\$ 1,100	\$ 500	\$ (600)	(54.5)%
615110 Travel CEQA/COASTAL CONFERENCE		\$ 4,000		\$ —		
COASTAL COMMISSION HEARINGS		1,000		—		
TRAVEL		—		11,200		
Total:	\$ —	\$ 5,000	\$ 5,000	\$ 11,200	\$ 6,200	124.0 %
620100 Services - Professional & Other CHULA VISTA BAYFRONT CEQA/COASTAL		\$ 30,000		\$ 15,000		
CORODATA		1,200		1,400		
MISCELLANEOUS CEQA REQUIREMENTS		100,000		—		
PLANNING PROJ MANAGER CONSULTANT		30,900		—		
PROJECT REVIEW & INSPECTIONS		—		200,000		
PROJECT REVIEW CONSULTANT		200,000		—		
Total:	\$ 270,168	\$ 362,100	\$ 362,100	\$ 216,400	\$ (145,700)	(40.2)%
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ —		\$ 500		
Total:	\$ 89	\$ —	\$ —	\$ 500	\$ 500	N/A

Development Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
630140 Postage & Shipping POSTAGE & SHIPPING		\$ —		\$ 300		
Total:	\$ —	\$ —	\$ —	\$ 300	\$ 300	N/A
630150 Safety Equipment & Supplies SAFETY EQUIPMENT & SUPPLIES		\$ 400		\$ 400		
Total:	\$ —	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
670105 Bank & Credit Card Fees BANK & CREDIT CARD FEES		\$ —		\$ 200		
Total:	\$ 301	\$ —	\$ —	\$ 200	\$ 200	N/A
670130 Permits/Certificates/License NOTICE OF EXEMPTION		\$ 2,500		\$ 2,500		
Total:	\$ 2,453	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 285,468	\$ 379,600	\$ 379,600	\$ 245,000	\$ (134,600)	(35.5)%

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Economic Planning

MISSION

Provide economic insight and analysis to inform District decision-making, evaluate the return on investment of strategic initiatives, and assess the broader economic impact of District activities. The team supports long-term planning and policy development through research and collaboration.

VISION

Support a forward-looking, data-informed District that invests wisely, adapts to economic trends, and maximizes public value.

KEY SERVICES PROVIDED / GOALS

- Analyze the economic impact of District projects, policies, and investments.
- Forecast market and industry trends to inform long-range planning.
- Evaluate the potential return on investment (ROI) of proposed capital and policy initiatives.
- Support departments with economic data and research for budgeting forecasting, grant applications, policy development, and strategic initiatives.
- Monitor regional, national, and global economic indicators relevant to District operations.
- Produce internal reports and briefing materials to support leadership and Board decision-making.

Economic Planning

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 267,600	\$ 284,800	\$ 17,200	6.4 %
Non-Personnel Expense	—	—	74,900	74,900	N/A
Total Direct Expense	\$ —	\$ 267,600	\$ 359,700	\$ 92,100	34.4 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ 267,600	\$ 359,700	\$ 92,100	34.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ —	\$ 166,900	\$ 201,900	\$ 35,000	21.0 %
Overtime	—	—	—	—	N/A
Burden	—	100,700	82,900	(17,800)	(17.7)%
TOTAL PERSONNEL EXPENSE	\$ —	\$ 267,600	\$ 284,800	\$ 17,200	6.4 %

Economic Planning

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Principal Economics and Policy	0	1	1
TOTAL	0	1	1

Economic Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610100 Books & Periodicals						
PROFESSIONAL PUBLICATIONS		\$ —		\$ 1,100		
Total:	\$ —	\$ —	\$ —	\$ 1,100	\$ 1,100	N/A
610120 Memberships & Dues						
NABE MEMBERSHIP		\$ —		\$ 200		
SAN DIEGO WORLD AFFAIRS COUNCIL				100		
Total:	\$ —	\$ —	\$ —	\$ 300	\$ 300	N/A
610140 Seminars & Training						
AAPA ANNUAL CONFERENCE		\$ —		\$ 1,900		
NABE ANNUAL CONFERENCE				1,000		
NABE ECON RELATED COURSE				800		
NORTH COUNTY ECONOMIC SUMMIT				100		
TPM CONFERENCE				2,000		
Total:	\$ —	\$ —	\$ —	\$ 5,800	\$ 5,800	N/A
615110 Travel						
CONFERENCE, SEMINARS & TRAINING RELATED		\$ —		\$ 3,000		
Total:	\$ —	\$ —	\$ —	\$ 3,000	\$ 3,000	N/A
620100 Services - Professional & Other						
SUBSCRIPTIONS		\$ —		\$ 33,200		
ECONOMIC IMPACT STUDY UPDATES				31,500		
Total:	\$ —	\$ —	\$ —	\$ 64,700	\$ 64,700	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ —	\$ —	\$ —	\$ 74,900	\$ 74,900	N/A

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 / GOALS

- 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.

PERFORMANCE METRICS

- Policy-to-Adoption Effectiveness - Number of cross-departmental initiatives advanced through policy and analytics support.
- Emissions Reduction and Sustainability Impact - LCFS credits generated, managed, or monetized annually.
- Environmental, Health and Community Benefit Integration - Number of regional/community-focused projects or partnerships advanced annually; Documented regional/community benefits.

Energy & Policy

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 631,822	\$ 617,600	\$ 649,500	\$ 31,900	5.2 %
Non-Personnel Expense	21,834	108,100	140,800	32,700	30.2 %
Total Direct Expense	\$ 653,656	\$ 725,700	\$ 790,300	\$ 64,600	8.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 653,656	\$ 725,700	\$ 790,300	\$ 64,600	8.9 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 392,613	\$ 410,000	\$ 422,400	\$ 12,400	3.0 %
Overtime	—	—	—	—	N/A
Burden	239,209	207,600	227,100	19,500	9.4 %
TOTAL PERSONNEL EXPENSE	\$ 631,822	\$ 617,600	\$ 649,500	\$ 31,900	5.2 %

Energy & Policy

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Governmental Relations and Policy Administrator	0	1	1
Legislative Policy Analyst I	0	1	1
Legislative Relations and Policy Manager	0	1	1
Principal, Strategic Planning	1	0	0
Program Director	1	0	0
Senior Environmental Specialist	1	0	0
Senior Policy Administrator	1	0	0
TOTAL	4	3	3

Energy & Policy
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ —		\$ 200		
Total:	\$ 180	\$ —	\$ —	\$ 200	\$ 200	N/A
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 7,500		\$ 20,000		
Total:	\$ 7,620	\$ 7,500	\$ 7,500	\$ 20,000	\$ 12,500	166.7 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 4,500		\$ 4,500		
Total:	\$ 6,341	\$ 4,500	\$ 4,500	\$ 4,500	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 300		
Total:	\$ 174	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
615110 Travel TRAVEL		\$ 12,000		\$ 12,000		
Total:	\$ 7,193	\$ 12,000	\$ 12,000	\$ 12,000	\$ —	0.0 %
620100 Services - Professional & Other ECONOMIC IMPACT STUDY UPDATES		\$ 30,000		\$ —		
ENERGY, POLICY & STRATEGIC PLANNING		52,700		52,700		
PARTNER AGENCIES AGREEMENTS		—		50,000		
Total:	\$ —	\$ 82,700	\$ 82,700	\$ 102,700	\$ 20,000	24.2 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 600		\$ 600		
Total:	\$ 200	\$ 600	\$ 600	\$ 600	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 300		\$ 300		
Total:	\$ 125	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 21,834	\$ 108,100	\$ 108,100	\$ 140,800	\$ 32,700	30.2 %

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 the design, construction, and management of a world-class waterfront.

KEY SERVICES PROVIDED / GOALS

- 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 Regional Water Quality Control Board 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 9,085,145	\$ 9,391,200	\$ 10,009,300	\$ 618,100	6.6 %
Non-Personnel Expense	495,433	1,959,500	1,350,100	(609,400)	(31.1)%
Total Direct Expense	\$ 9,580,578	\$ 11,350,700	\$ 11,359,400	\$ 8,700	0.1 %
Less: Capitalized Expense	(3,082,697)	(2,828,400)	(4,675,200)	(1,846,800)	65.3 %
Major Maintenance	440,016	880,000	150,000	(730,000)	(83.0)%
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 6,937,897	\$ 9,402,300	\$ 6,834,200	\$ (2,568,100)	(27.3)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 5,523,995	\$ 6,328,700	\$ 6,347,500	\$ 18,800	0.3 %
Overtime	17,829	—	—	—	N/A
Burden	3,543,321	3,062,500	3,661,800	599,300	19.6 %
TOTAL PERSONNEL EXPENSE	\$ 9,085,145	\$ 9,391,200	\$ 10,009,300	\$ 618,100	6.6 %

Engineering - Construction

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Specialist	0	3	3
Assistant Director, Engineering - Construction	1	1	1
Assistant Engineer	6	6	6
Associate Engineer	6	6	6
CADD/BIM Coordinator	1	0	0
CADD/BIM Supervisor	0	1	1
Capital Project Manager	11	11	11
Chief Engineer	1	0	0
Civil Designer	2	2	2
Construction Project Manager	0	1	0
Department Administrative Manager	1	0	0
Director, Engineering - Construction	0	1	1
Executive Assistant	0	1	1
Executive Assistant I	1	0	0
Engineering - Construction Manager	0	2	2
Engineering - Construction Program Manager	0	1	1
Management Analyst	5	5	5
Manager, Engineering - Construction	2	0	0
Principal Department Administrator	0	1	1
Program Manager, Engineering - Construction	1	0	0
Project Scheduler	1	0	0
Project Scheduling Technician	0	1	1
Senior Engineer	1	1	1
Senior Land Surveyor	1	1	1
Senior Management Analyst	1	1	1
Special Projects Manager	1	0	0
Staff Assistant II	3	0	0
Survey Technician II	1	1	1
TOTAL	47	47	46

FY 2027-2026 Changes:

Eliminate: 1 Construction Project Manager

Engineering - Construction
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 2,000		\$ 1,900		
Total:	\$ 1,855	\$ 2,000	\$ 2,000	\$ 1,900	\$ (100)	(5.0)%
610120 Memberships & Dues						
AMERICAN INSTITUTE OF ARCHITECTS		\$ 500		\$ 800		
AMERICAN PUBLIC WORKS ASSOCIATION		6,100		6,400		
AMERICAN SOCIETY OF CIVIL ENGINEERS		1,900		5,400		
CONSTRUCTION MGMT ASSOC OF AMERICA		8,900		8,900		
DESIGN BUILD INSTITUTE OF AMERICA		400		400		
SAN DIEGO MILITARY ADVISORY COUNCIL		—		\$ 100		
Total:	\$ 18,280	\$ 17,800	\$ 17,800	\$ 22,000	\$ 4,200	23.6 %
610140 Seminars & Training						
APWA PWX		\$ 3,000		\$ 3,000		
AUTODESK UNIVERSITY		6,000		6,000		
CMAA		3,000		6,000		
GARTNER DATA & ANALYTICS		19,100		—		
PROF DEVELOPMENT/REGULATORY		1,000		—		
PROFESSIONAL DEVELOPMENT		65,000		45,100		
Total:	\$ 57,091	\$ 97,100	\$ 97,100	\$ 60,100	\$ (37,000)	(38.1)%
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 20,000		\$ 20,200		
Total:	\$ 7,676	\$ 20,000	\$ 20,000	\$ 20,200	\$ 200	1.0 %
615110 Travel						
TRAVEL		\$ 70,000		\$ 70,000		
Total:	\$ 24,033	\$ 70,000	\$ 70,000	\$ 70,000	\$ —	0.0 %
620100 Services - Professional & Other						
ARCADIS - ADMIN SUPPORT		\$ —		\$ 200,000		
CVB OVERALL TECHNICAL SUPPORT		—		50,000		
CVB PACIFICA		—		25,000		
ENGINEERING SUPPORT SERVICES		1,574,900		—		
GENERAL CONSTRUCTION SUPPORT SVCS		—		10,000		
NINYO & MOORE - CVBF SOIL TESTING		—		60,000		
PLAN REVIEWS FOR DSD & RE		—		75,000		
PRELIM ENGINEERING & PROGRAM SUPPORT		—		100,400		
PROGRESSIVE DESIGN BUILD IMP		—		230,000		

Engineering - Construction
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
SURVEYING (NON-PROJECT)		53,500		310,000		
Total:	\$ 335,526	\$ 1,628,400	\$ 1,628,400	\$ 1,060,400	\$ (568,000)	(34.9)%
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS	\$ 95,000			\$ 75,000		
Total:	\$ 3,979	\$ 95,000	\$ 95,000	\$ 75,000	\$ (20,000)	(21.1)%
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES	\$ 15,000			\$ 24,000		
TWIC CARDS	1,300			1,000		
Total:	\$ 35,315	\$ 16,300	\$ 16,300	\$ 25,000	\$ 8,700	53.4 %
630140 Postage & Shipping						
POSTAGE & SHIPPING	\$ 100			\$ 100		
Total:	\$ 1	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 2,500			\$ 2,100		
Total:	\$ 3,840	\$ 2,500	\$ 2,500	\$ 2,100	\$ (400)	(16.0)%
630160 Small Tools						
CONSTRUCTION STAKING SUPPLIES	\$ 500			\$ 500		
SMALL TOOLS	300			300		
Total:	\$ —	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
650130 Equipment Maintenance - Outside Services						
Total:	65	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
APWA PUBLIC WORKS	\$ —			\$ 5,000		
PROMOTIONAL SERVICES	7,500			2,500		
Total:	\$ 4,354	\$ 7,500	\$ 7,500	\$ 7,500	\$ —	0.0 %
670130 Permits/Certificates/License						
PERMITS CERTIFICATES LICENSE	\$ 2,000			\$ 5,000		
Total:	\$ 3,417	\$ 2,000	\$ 2,000	\$ 5,000	\$ 3,000	150.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 495,433	\$ 1,959,500	\$ 1,959,500	\$ 1,350,100	\$ (609,400)	(31.1)%

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Environmental Conservation

MISSION

To conserve and enhance San Diego Bay's natural resources by protecting and restoring native habitats, ensuring regulatory compliance, and advancing sustainable resource management.

VISION

To foster a vibrant, sustainable waterfront that supports economic vitality and environmental resilience, ensuring healthy natural resources endure for present and future generations.

KEY SERVICES PROVIDED / GOALS

- Ensure compliance with federal, state and local environmental laws and regulations.
- Coordinate regulatory permit approval for in-water Port and tenant projects.
- Lead management of protected species and sensitive habitats, and monitoring and eradication of invasive species.
- Implement Natural Resources Management Plans and conduct bay-wide species surveys including avian, fish, oysters, turtles, eelgrass, and other resources.
- Implement nature-based, coastal resiliency solutions and mitigation bank projects.
- Support environmental permitting and CEQA review for Port and tenant projects.
- Administration of Environmental Fund projects.
- Provide environmental education programs addressing natural resources, watershed management, and pollution prevention aligned with San Diego Bay.
- Support coastal cleanups, debris removal, and volunteer-based restoration efforts.
- Support emergency management planning, preparedness, response and recovery.

PERFORMANCE METRICS

- Regulatory compliance: Ensure full compliance with all environmental permits and regulations for all Port projects, with zero violations.
- Habitat restoration: Restore or enhance seventy-five acres of habitat, increase eelgrass coverage by at least 2.5%, and replace at least 1,200 linear feet of armored shoreline with nature-based solutions by 2038.
- Environmental education: Reach 25,000 or more students, providing hands-on curricula in environmental stewardship, natural resources, and pollution prevention.
- Stakeholder engagement: Coordinate engagement with the Port's Environmental Advisory Committee on all major environmental initiatives and ensure feedback is captured and communicated.

Environmental Conservation

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,045,320	\$ 1,315,000	\$ 1,382,000	\$ 67,000	5.1 %
Non-Personnel Expense	2,449,651	2,825,100	1,842,600	(982,500)	(34.8)%
Total Direct Expense	\$ 3,494,971	\$ 4,140,100	\$ 3,224,600	\$ (915,500)	(22.1)%
Less: Capitalized Expense	(44,141)	(15,900)	(67,000)	(51,100)	321.4 %
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,450,830	\$ 4,124,200	\$ 3,157,600	\$ (966,600)	(23.4)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 680,514	\$ 895,400	\$ 903,200	\$ 7,800	0.9 %
Overtime	—	—	—	—	N/A
Burden	364,806	419,600	478,800	59,200	14.1 %
TOTAL PERSONNEL EXPENSE	\$ 1,045,320	\$ 1,315,000	\$ 1,382,000	\$ 67,000	5.1 %

Environmental Conservation

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Assistant Environmental Specialist	1	0	0
Associate Environmental Specialist	1	0	0
Director of Environmental Conservation	0	1	1
Director, Environmental Conservation	1	0	0
Environmental Analyst I	0	1	1
Environmental Analyst II	0	1	1
Environmental Programs Manager	0	2	2
Principal Biologist	0	1	1
Principal Specialist - Biology	1	0	0
Program Manager, Planning & Environment	2	0	0
Senior Environmental Analyst	0	1	1
Senior Environmental Specialist	1	0	0
TOTAL	7	7	7

Environmental Conservation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 300		
Total:	\$ —	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 16,600		\$ 17,700		
Total:	\$ 6,750	\$ 16,600	\$ 16,600	\$ 17,700	\$ 1,100	6.6 %
610130 Recruiting						
Total:	\$ 640	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,500		\$ 8,300		
Total:	\$ 6,883	\$ 5,500	\$ 5,500	\$ 8,300	\$ 2,800	50.9 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 300		
Total:	\$ 569	\$ 300	\$ 300	\$ 300	\$ —	— %
615110 Travel TRAVEL		\$ 7,500		\$ 15,100		
Total:	\$ 12,482	\$ 7,500	\$ 7,500	\$ 15,100	\$ 7,600	101.3 %
620100 Services - Professional & Other						
BIRD SURVEYS		\$ —		\$ 7,500		
CVB SETTLEMENT AGREEMENT		40,000		40,000		
CVWR REEF BALL LIVING SHORELINE		108,000		105,000		
ENDANGERED SPECIES MANAGEMENT		150,000		100,000		
ENVIRONMENTAL PLANNING & ENTITLEMENT		100,000		—		
INRMP UPDATE		50,000		50,000		
INVASIVE SPECIES - CAULERPA		600,000		320,000		
INVASIVE SPECIES - LIMONIUM		25,000		25,000		
NATIVE HABITAT MANAGEMENT		—		140,000		
ON-CALL NATURAL RESOURCE CONSULTANT		30,000		105,000		
SW PARK/CVB BIKEPATH MITIGATION MONITOR		135,000		—		
Total:	\$ 1,242,958	\$ 1,238,000	\$ 1,238,000	\$ 892,500	\$ (345,500)	(27.9)%
630110 Equipment & Systems OFFICE & OPERATING SUPPLIES		—		400		
Total:	\$ 4,702	\$ —	\$ —	\$ 400	\$ 400	N/A
630130 Office & Operating Supplies						
Total:	\$ 2,327	\$ —	\$ —	\$ —	\$ —	N/A

**Environmental Conservation
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
630140 Postage & Shipping						
Total:	\$ 43	\$ —	\$ —	\$ —	\$ —	N/A
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 137	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
Total:	\$ 137	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
640110 Telephone & Communications						
OUTDOOR WILDLIFE CAMERA/SYSTEM	\$ 487	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
Total:	\$ 487	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES	\$ 19,196	\$ —	\$ —	\$ 4,100	\$ 4,100	N/A
Total:	\$ 19,196	\$ —	\$ —	\$ 4,100	\$ 4,100	N/A
660135 Eligible Environment Fund Expenditures						
BIRD SURVEYS		\$ 25,000		\$ —		
BLUE CARBON STUDIES		70,000		40,000		
CA SEA GRANT FELLOWS		88,000		88,000		
CLAPPER RAIL PROPAGATION PROGRAM		20,000		—		
COASTAL AND BAY CLEAN-UPS		40,000		32,000		
EELGRASS SURVEYS		50,000		—		
ENVIRONMENTAL ED SCHOOL PARTNERSHIP		340,000		340,000		
FISH SURVEYS		35,000		—		
GRAND CARIBE SHORELINE PARK EROSION STUDY		50,000		100,000		
HARBOR ISLAND ECONCRETE MONITORING		25,000		—		
RIDGWAY'S RAIL AVIAN ESA PROGRAM		—		20,000		
SUSTAINABLE SHORELINE MONITORING		—		25,000		
Total:	\$ 489,972	\$ 743,000	\$ 743,000	\$ 645,000	\$ (98,000)	(13.2)%
660136 Grant Funded Expenditures						
NCWC - CVWR REEF BALL LIVING SHORELINE	\$ 29,200			\$ 30,000		
NOAA - HARBOR ISLAND ECONCRETE	4,500			—		
PSMFC - CALUERPA	—			200,000		
TBI - EELGRASS BLUE CARBON	14,900			—		
ZUNIGA SHOAL - MARINE DEBRIS REMOVAL	541,400			—		
Total:	\$ 522,530	\$ 590,000	\$ 800,000	\$ 230,000	\$ (570,000)	(71.3)%
660170 Joint Program Studies Assistance						
SANDAG-IMPERIAL BEACH SAND	\$ 8,000			\$ 8,000		

Environmental Conservation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 128,948	\$ 8,000	\$ 8,000	\$ 8,000	\$ —	0.0 %
670130 Permits/Certificates/License						
PERMITS & LICENSES		\$ 5,000		\$ 20,000		
Total:	\$ 11,027	\$ 5,000	\$ 5,000	\$ 20,000	\$ 15,000	300.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 2,449,651	\$ 2,615,100	\$ 2,825,100	\$ 1,842,600	\$ (982,500)	(34.8)%

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 / GOALS

- Ensure compliance with federal, state and local environmental laws and regulations and issue enforcement remedies, as applicable.
- Conduct bay-wide water, sediment & marine life monitoring and reporting.
- Conduct field investigations and inspections of environmental conditions at Port and tenant facilities.
- Conduct inspections, mapping and cleaning assessments of the Port's stormdrain infrastructure.
- Review and approve stormwater treatment design plans and pollution prevention plans.
- Remediate historic site contamination.
- Provide oversight of the Port's hazardous waste and materials regulatory management program.
- Provide environmental education and outreach on stormwater & watershed management, recycling & waste management, and pollution prevention practices.
- Conduct coastal cleanups, and removal of landside and in-bay pollution.
- Support emergency management planning, preparedness, response and recovery.

PERFORMANCE METRICS

- Customer Service/Complaint Response: 100% of Illegal Discharge reports received by Environmental Protection responded to within 1 business day.
- Regulatory Compliance: 95% of all tidelands facilities properly implementing BMPs during scheduled inspections.
- Education: 100% of target audiences provided training on pollution prevention & BMPs over the year.
- Water Quality: Tidelands beaches open 90% of time during dry weather conditions.

Environmental Protection

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 2,550,514	\$ 2,678,200	\$ 2,584,700	\$ (93,500)	(3.5)%
Non-Personnel Expense	2,227,460	2,084,500	2,204,900	120,400	5.8 %
Total Direct Expense	\$ 4,777,974	\$ 4,762,700	\$ 4,789,600	\$ 26,900	0.6 %
Less: Capitalized Expense	(11,554)	—	(17,500)	(17,500)	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,766,420	\$ 4,762,700	\$ 4,772,100	\$ 9,400	0.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 1,438,645	\$ 1,483,100	\$ 1,483,600	\$ 500	0.0 %
Overtime	1,737	—	—	—	N/A
Burden	1,110,132	1,195,100	1,101,100	(94,000)	(7.9)%
TOTAL PERSONNEL EXPENSE	\$ 2,550,514	\$ 2,678,200	\$ 2,584,700	\$ (93,500)	(3.5)%

Environmental Protection

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Assistant Director of Environmental Protection	0	1	1
Assistant Environmental Specialist	1	0	0
Associate Environmental Specialist	2	0	0
Director of Environmental Protection	0	1	1
Director, Environmental Protection	1	0	0
Environmental Analyst I	0	1	1
Environmental Analyst II	0	2	2
Environmental Programs Manager	0	4	4
Program Director	1	0	0
Program Manager, Planning & Environment	4	0	0
Senior Environmental Analyst	0	2	2
Senior Environmental Specialist	2	0	0
TOTAL	11	11	11

**Environmental Protection
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals						
Total:	\$ 160	\$ —	\$ —	\$ —	\$ —	N/A
610115 Employee Recognition						
EMPLOYEE RECOGNITION	\$ 400			\$ 400		
Total:	\$ —	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610140 Seminars & Training						
SEMINARS & TRAINING	\$ 12,000			\$ 12,000		
Total:	\$ 7,980	\$ 12,000	\$ 12,000	\$ 12,000	\$ —	0.0 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT	\$ 3,000			\$ 3,000		
Total:	\$ 1,456	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
615110 Travel						
TRAVEL	\$ 8,000			\$ 10,900		
Total:	\$ 3,367	\$ 8,000	\$ 8,000	\$ 10,900	\$ 2,900	36.3 %
620100 Services - Professional & Other						
ENVIRONMENTAL INVESTIGATIONS	\$ 275,000			\$ 405,000		
MS4 PERMIT-WATERSHED IMPLEMENTATION	75,000			69,000		
SEDIMENT MANAGEMENT PROGRAM	300,000			200,000		
STORMWATER PROGRAM IMPLEMENTATION	495,500			655,000		
Total:	\$ 1,128,244	\$ 1,145,500	\$ 1,145,500	\$ 1,329,000	\$ 183,500	16.0 %
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES	\$ 400			\$ 200		
Total:	\$ 1,936	\$ 400	\$ 400	\$ 200	\$ (200)	(50.0)%
630140 Postage & Shipping						
POSTAGE & SHIPPING	\$ 200			\$ 200		
Total:	\$ 212	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES	\$ 500			\$ 200		
Total:	\$ 1,999	\$ 500	\$ 500	\$ 200	\$ (300)	(60.0)%
630160 Small Tools						
SMALL TOOLS	\$ 400			\$ —		
Total:	\$ —	\$ 400	\$ 400	\$ —	\$ (400)	(100.0)%
650100 Fac Maint - Supplies						
Total:	\$ 170	\$ —	\$ —	\$ —	\$ —	N/A

**Environmental Protection
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
660100 Advertising						
ADVERTISING		\$ 500		\$ 300		
Total:	\$ —	\$ 500	\$ 500	\$ 300	\$ (200)	(40.0)%
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 3,000		\$ 17,500		
Total:	\$ 19,905	\$ 3,000	\$ 3,000	\$ 17,500	\$ 14,500	483.3 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS		\$ 3,000		\$ 7,500		
Total:	\$ 6,700	\$ 3,000	\$ 3,000	\$ 7,500	\$ 4,500	150.0 %
660135 Eligible Environmental Fund Expenditures						
COASTAL AND BAY CLEAN-UPS		\$ —		\$ 40,000		
Total:	\$ —	\$ —	\$ —	\$ 40,000	\$ 40,000	N/A
660136 Grant Funded Expenditures						
ZUNIGA SHOAL - HAZARDOUS WASTE		\$ 40,000		\$ —		
Total:	\$ 34,499	\$ 40,000	\$ 40,000	\$ —	\$ (40,000)	(100.0)%
660140 Remediation						
REMEDIATION		\$ 50,000		\$ 10,000		
Total:	\$ 35,940	\$ 50,000	\$ 50,000	\$ 10,000	\$ (40,000)	(80.0)%
660150 Refuse & Hazardous Waste Disposal						
HAZARDOUS WASTE MANAGEMENT		\$ 275,000		\$ 295,000		
Total:	\$ 437,763	\$ 275,000	\$ 275,000	\$ 295,000	\$ 20,000	7.3 %
660170 Joint Program Studies Assistance						
BAYWIDE COLLABORATION		\$ 110,000		\$ 170,000		
CO-PERMITTEE COST SHARE		30,600		28,700		
COPPER REDUCTION PROGRAM		30,000		30,000		
INTEGRATED PEST MANAGEMENT		12,000		12,000		
REGIONAL HARBOR MONITORING ⁽¹⁾		95,000		30,000		
REGULATORY FEES		50,000		—		
SHELTER ISLAND TMDL		30,000		20,000		
TMDL IMPLEMENTATION		170,000		125,000		
Total:	\$ 536,106	\$ 527,600	\$ 527,600	\$ 415,700	\$ (111,900)	(21.2)%
670130 Permits/Certificates/License						
PERMITS & LICENSES		\$ 15,000		\$ —		
REGULATORY PERMIT FEES & LICENSES		—		63,000		
Total:	\$ 11,023	\$ 15,000	\$ 15,000	\$ 63,000	\$ 48,000	320.0 %

**Environmental Protection
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
TOTAL NON-PERSONNEL EXPENSE	\$ 2,227,460	\$ 2,084,500	\$ 2,084,500	\$ 2,204,900	\$ 120,400	5.8 %

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.

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 / GOALS

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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 4,332,181	\$ 3,295,400	\$ 3,608,000	\$ 312,600	9.5 %
Non-Personnel Expense	379,493	1,609,500	1,270,600	(338,900)	(21.1)%
Total Direct Expense	\$ 4,711,674	\$ 4,904,900	\$ 4,878,600	\$ (26,300)	(0.5)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,711,674	\$ 4,904,900	\$ 4,878,600	\$ (26,300)	(0.5)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 2,927,265	\$ 2,365,300	\$ 2,452,300	\$ 87,000	3.7 %
Overtime	3,969	—	—	—	N/A
Burden	1,400,947	930,100	1,155,700	225,600	24.3 %
TOTAL PERSONNEL EXPENSE	\$ 4,332,181	\$ 3,295,400	\$ 3,608,000	\$ 312,600	9.5 %

Executive Offices

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Specialist	0	1	1
Assistant to Vice President	4	0	0
CFO/Treasurer	1	0	0
Chief Administration Officer	0	1	1
Chief Financial Officer	0	1	1
Chief Operations Officer	0	1	1
Chief Strategy and Communications Officer	0	1	1
Chief Sustainability and Innovation Officer	0	1	1
Executive Assistant to President/CEO	1	1	1
Executive Director-Board Appointee	1	1	1
Senior Executive Assistant	0	3	3
Staff Assistant II	1	0	0
Vice President, Administration/CAO	1	0	0
Vice President, Business Operations	1	0	0
Vice President, Maritime	1	0	0
Vice President, Marketing & Communication	1	0	0
Vice President, Planning & Environment	1	0	0
Vice President, Strategy & Policy	1	0	0
TOTAL	14	11	11

Executive Offices
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 1,000		\$ 500		
Total:	\$ 798	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	(50.0)%
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 7,800		\$ 7,500		
Total:	\$ 10,631	\$ 7,800	\$ 7,800	\$ 7,500	\$ (300)	(3.8)%
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 20,000		\$ 20,000		
Total:	\$ 12,080	\$ 20,000	\$ 20,000	\$ 20,000	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 45,000		\$ 45,000		
Total:	\$ 50,429	\$ 45,000	\$ 45,000	\$ 45,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 5,000		\$ 1,000		
Total:	\$ 1,007	\$ 5,000	\$ 5,000	\$ 1,000	\$ (4,000)	(80.0)%
615110 Travel TRAVEL		\$ 150,000		\$ 150,000		
Total:	\$ 139,448	\$ 150,000	\$ 150,000	\$ 150,000	\$ —	0.0 %
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 75,000		\$ 20,000		
Total:	\$ 128,412	\$ 75,000	\$ 75,000	\$ 20,000	\$ (55,000)	(73.3)%
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 5,000		\$ —		
Total:	\$ 10,481	\$ 5,000	\$ 5,000	\$ —	\$ (5,000)	(100.0)
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 15,400		\$ 11,300		
Total:	\$ 13,612	\$ 15,400	\$ 15,400	\$ 11,300	\$ (4,100)	(26.6)%
630140 Postage & Shipping POSTAGE		\$ 300		\$ 300		
Total:	\$ 70	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
630170 Fuel & Lubricants						
Total:	\$ 44	\$ —	\$ —	\$ —	\$ —	N/A
660105 Marketing/Outreach						

Executive Offices
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 960	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 15,000		\$ 15,000		
Total:	\$ 11,470	\$ 15,000	\$ 15,000	\$ 15,000	\$ —	0.0 %
670105 Bank & Credit Card Fees						
Total:	\$ 53	\$ —	\$ —	\$ —	\$ —	N/A
670190 Other Miscellaneous Operating Expenses						
CONTINGENCY		\$ 1,270,000		\$ 1,000,000		
Total:	\$ —	\$ 1,270,000	\$ 1,270,000	\$ 1,000,000	\$ (270,000)	(21.3)%
TOTAL NON-PERSONNEL EXPENSE	\$ 379,493	\$ 1,609,500	\$ 1,609,500	\$ 1,270,600	\$ (338,900)	(21.1)%

Field Operations

MISSION

To deliver cost-effective, reliable, and sustainable maintenance of District assets including the deployment of industry-best practices in turf, plant, irrigation, and urban forest management, leveraging technology to enhance the efficiency and responsiveness of landscaping and support services.

VISION

Excellence, innovation, and leadership in maintenance and support services to ensure the public's first impressions are positive when visiting the bay by optimizing visitors experience on tidelands.

KEY SERVICES PROVIDED / GOALS

- Preventive maintenance of District assets.
- Corrective maintenance of District assets.
- New construction (limited to \$75,000 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.
- 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: Administration Building, Port Operations Center, Harbor Police Headquarters
 - 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.

Field Operations

- 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.

PERFORMANCE METRICS

- 85% of employee feedback items to be addressed within 60 days.
- To repair identified leaks in parks and open spaces within 5 business days.
- 70% preventive maintenance compliance.
- To paint, stripe, and apply a slurry seal to 25% of the District's parking lots.

Field Operations

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 12,243,082	\$ 16,452,700	\$ 16,812,200	\$ 359,500	2.2 %
Non-Personnel Expense	8,358,150	10,593,800	9,769,800	(824,000)	(7.8)%
Total Direct Expense	\$ 20,601,232	\$ 27,046,500	\$ 26,582,000	\$ (464,500)	(1.7)%
Less: Capitalized Expense	(175,942)	(1,897,400)	(266,800)	1,630,600	(85.9)%
Equipment Outlay	523,109	640,000	359,300	(280,700)	(43.9)%
TOTAL DEPARTMENTAL EXPENSE	\$ 20,948,399	\$ 25,789,100	\$ 26,674,500	\$ 885,400	3.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 6,779,984	\$ 9,191,700	\$ 9,835,600	\$ 643,900	7.0 %
Overtime	291,319	278,000	586,300	308,300	110.9 %
Burden	5,171,779	6,983,000	6,390,300	(592,700)	(8.5)%
TOTAL PERSONNEL EXPENSE	\$ 12,243,082	\$ 16,452,700	\$ 16,812,200	\$ 359,500	2.2 %

Field Operations

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant	0	1	1
Administrative Assistant II	1	0	0
Administrative Specialist	0	3	3
Assistant Director, General Services	1	0	0
Carpenter	1	1	1
Department Business Manager	2	3	3
Director of Field Operations	0	1	1
Director, General Services	1	0	0
Electrician	5	5	5
Equipment Maintenance Technician	0	1	1
Equipment Operator	4	3	3
Executive Assistant	0	1	1
Executive Assistant I	1	0	0
Facilities Maintenance Technician	1	1	1
Financial Technician	1	0	0
Fleet Maintenance Technician	3	4	4
Forestry Services and Open Spaces Manager	0	1	1
HVAC Technician	2	1	1
Irrigation Systems Technician	0	1	1
Landscape Technician II	0	14	14
Lead Carpenter	1	1	1
Lead Electrician	1	1	1
Lead Equipment Maintenance Technician	0	1	1
Lead Equipment Operator	1	1	1
Lead Fleet Maintenance Technician	1	1	1
Lead HVAC Technician	0	1	1
Lead Landscape Technician	0	3	3
Lead Maintenance Mechanic	1	0	0
Lead Maintenance Worker	3	3	3
Lead Painter	1	1	1
Lead Plumber	1	1	1
Lead Tool Technician	0	1	1
Lead Vessel Equipment Mechanic	1	1	1
Locksmith	1	1	1
Maintenance Mechanic	1	0	0
Maintenance Planner/Inspector II	3	3	3
Maintenance Supervisor	3	5	5
Maintenance Support Supervisor	1	1	1
Maintenance Worker I	14	14	14
Maintenance Worker II	14	14	14

Field Operations

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Management Analyst	1	1	1
Painter	2	2	2
Plumber	3	3	3
Senior Tool Room Technician	1	0	0
Small Engine Repair Technician	0	1	1
Staff Assistant II	2	0	0
Tool Room Technician	1	0	0
Tool Technician	0	1	1
Vessel Equipment Mechanic	2	2	2
TOTAL	83	105	105

Field Operations

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2027
Lawnmower Electric	1	\$ 43,300
Level 2 Charging Stations ⁽¹⁾	2	30,000
Light Duty Electric Vehicles	2	140,000
Professional Tool Sets	2	36,000
Self-Propelled Seal Cost Machine 300 Gal	1	50,000
Towable Concrete Mixer 9 Cu. Ft. Capacity	1	7,500
Tractor Attachment - Turf Renovator	1	20,000
Truck Lift	1	13,000
Tubing Bender	1	7,000
Wire Rope Lubricator for E-Cranes	1	12,500
TOTAL EQUIPMENT OUTLAY	13	\$ 359,300

Note:

(1) Funded by Low Carbon Fuel Standard (LCFS) Fund
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Field Operations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 1,000		\$ 500		
Total:	\$ 265	\$ 1,000	\$ 1,000	\$ 500	\$ (500)	(50.0)%
610115 Employee Recognition EMPLOYEE RECOGNITION PORTWIDE EVENTS		\$ 4,400		\$ 4,200 2,800		
Total:	\$ 4,773	\$ 4,400	\$ 4,400	\$ 7,000	\$ 2,600	59.1 %
610120 Memberships & Dues MEMBERSHIP & DUES		\$ 1,700		\$ 1,100		
Total:	\$ 1,409	\$ 1,700	\$ 1,700	\$ 1,100	\$ (600)	(35.3)%
610130 Recruiting						
Total:	\$ 188	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training COMPREHENSIVE DEPT TRAINING PROG PGB DEPT TRAINING PROGRAM SKILLS TRAINING		\$ 45,000		\$ 37,000 5,000 29,000		
Total:	\$ 55,338	\$ 85,000	\$ 85,000	\$ 71,000	\$ (14,000)	(16.5)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT PGB MILEAGE REIMBURSEMENT		\$ 5,300		\$ 300 5,000		
Total:	\$ 798	\$ 5,300	\$ 5,300	\$ 5,300	\$ —	0.0 %
615110 Travel PGB TRAVEL TRAVEL		\$ —		\$ 1,000 19,000		
Total:	\$ 12,563	\$ 21,000	\$ 21,000	\$ 20,000	\$ (1,000)	(4.8)%
620100 Professional Services						
Total:	\$ (1,012)	\$ —	\$ —	\$ —	\$ —	N/A
630120 Equipment Rental/Leasing CRANE RENTAL EQUIPMENT RENTAL/LEASING HEAVY EQUIPMENT PGB EQUIPMENT RENTAL/LEASING PORTABLE TOILET RENTAL		\$ 20,000		\$ 5,000 — 100,000 5,000 100,000		
Total:	\$ 425,018	\$ 205,000	\$ 205,000	\$ 210,000	\$ 5,000	2.4 %

Field Operations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
630130 Office & Operating Supplies						
PGB SUPPLIES		\$ —		\$ 4,200		
PGB TWIC TRANSPORTATION WORKER ID SUPPLIES				400		
TWIC-TRANSPORTATION WORKER ID		24,100		30,000		
		2,500		2,300		
Total:	\$ 32,261	\$ 26,600	\$ 26,600	\$ 36,900	\$ 10,300	38.7 %
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 400		\$ 400		
Total:	\$ 408	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630150 Safety Equipment & Supplies						
FIRE EXTINGUISHERS		\$ 3,500		\$ 3,500		
PGB SAFETY SHOES				5,100		
PGB SAFETY SUPPLIES & EQUIPMENT				20,300		
SAFETY SHOES		24,000		19,000		
SAFETY SUPPLIES & EQUIPMENT		65,000		50,000		
Total:	\$ 73,085	\$ 92,500	\$ 92,500	\$ 97,900	\$ 5,400	5.8 %
630160 Small Tools						
PGB SMALL TOOLS FOR MAINT OPERS		\$ —		\$ 10,100		
SMALL TOOLS FOR MAINT OPERS		72,800		65,000		
Total:	\$ 62,586	\$ 72,800	\$ 72,800	\$ 75,100	\$ 2,300	3.2 %
630170 Fuel & Lubricants						
CNG/PROPANE		\$ 15,500		\$ 16,600		
GAS/DIESEL		775,000		725,000		
MOTOR OIL		8,700		9,300		
Total:	\$ 716,035	\$ 799,200	\$ 799,200	\$ 750,900	\$ (48,300)	(6.0)%
630200 Uniforms						
PGB UNIFORM SERVICE		\$ —		\$ 12,100		
UNIFORM CONSUMABLES		15,500		15,000		
UNIFORM SERVICE		72,000		60,000		
Total:	\$ 41,248	\$ 87,500	\$ 87,500	\$ 87,100	\$ (400)	(0.5)%
650100 Facilities Maintenance-Supplies						
ALL CREWS		\$ 1,000,000		\$ 1,223,200		
LANDSCAPE, LAWNS, SHRUBS, PLANTERS		115,000		—		
PGB LANDSCAPE, LAWNS, SHRUBS, PLANTERS				116,200		
RUOCCO PARK FIXTURE CONTINGENCY		8,000		8,000		

Field Operations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 1,100,061	\$ 1,123,000	\$ 1,123,000	\$ 1,347,400	\$ 224,400	20.0 %
650110 Facilities Maintenance-Outside Services						
ANIMAL AND PEST CONTROL		\$ 31,500		\$ 31,900		
COLD IRONING & HIGH VOLTAGE MAINT		55,000		100,000		
CONTRACTED LANDSCAPING SERVICES		180,000		—		
CUSTODIAL SERVICES		400,000		406,100		
CUSTODIAL SERVICES - AQUATIC CENTER		3,100		3,200		
CUSTODIAL SERVICES - COMFORT STATIONS		300,000		370,000		
ELEVATOR MAINT		200,000		202,000		
FIRE ALARMS MONITORING		120,000		120,000		
FIRE SPRINKLER MAINTENANCE & INSPECTION		34,000		86,700		
GRAFFITI REMOVAL		90,000		93,000		
HVAC OTHER LOCATIONS		220,000		—		
HVAC REPAIRS & MAINTENANCE		—		350,000		
NEVP MAINTENANCE CONTRACT		300,000		322,000		
PASSENGER BOARDING BRIDGE MAINTENANCE		—		100,000		
PGB CONTRACTED LANDSCAPING SVCS		—		181,800		
PGB PEST CONTROL		—		37,500		
PGB SWEETWATER PARK		—		90,000		
RUOCCO PARK MAINTENANCE		66,000		68,000		
STORMWATER BMP MAINTENANCE		268,200		271,000		
STREET LIGHTING		4,400		4,600		
SWEETWATER BIKE PATH		90,000		—		
WASTE MANAGEMENT PROGRAM		400,000		400,000		
WINDOW CLEANING		33,000		31,000		
Total:	\$ 2,864,469	\$ 2,795,200	\$ 3,178,200	\$ 3,268,800	\$ 90,600	2.9 %
650120 Equipment Maintenance-Supplies						
AUTOMOTIVE EQ/BOATS		\$ 300,000		\$ 300,000		
FORD PARTS		20,500		21,000		
TIRES		41,200		42,000		
Total:	\$ 370,880	\$ 361,700	\$ 361,700	\$ 363,000	\$ 1,300	0.4 %
650130 Equipment Maintenance-Outside Services						
COMPREHENSIVE MARINE VESSEL MAINT		\$ 945,500		\$ 700,000		
ELECTRIC CRANE ASSESS & MAINTENANCE		10,000		5,000		
EQUIPMENT CERTIFICATION AND INSPECT		70,000		7,000		
FIRE EXTINGUISHER HYDROTEST		2,100		2,100		

Field Operations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
FIRE VESSELS & HAZMAT LOCKER INSPECTION		16,000		16,000		
GOTTWALD REPAIR & MAINTENANCE		5,000		—		
OTHER EQUIPMENT SERVICE/MAINT		80,000		80,000		
TANK FUEL STATIONS, LIFTS & CRANES		6,800		7,000		
VEHICLE PAINTING		30,000		30,000		
Total:	\$ 997,381	\$ 1,165,400	\$ 1,165,400	\$ 847,100	\$ (318,300)	(27.3)%
650131 As - Needed Maintenance						
ABANDONED & DERELICT VESSEL		\$ 345,100		\$ 350,000		
BAY MARINE DEBRIS REMOVAL		260,000		—		
CONTRACTED LANDSCAPING SERVICES		140,000		—		
DOORS (ROLL UP) MAINTENANCE		45,000		10,800		
DOORS AND GATES, ELECTRIC		10,700		38,500		
DUMPSTER SERVICE TRANSFER		60,000		60,600		
EMERGENCY CLEAN UP		30,900		32,000		
MISC SMALL OUTSIDE SERVICES		216,300		219,000		
PAINTING SERVICES		300,000		252,500		
PGB CONTRACTED LANDSCAPING SVCS		—		85,200		
PGB CONTRACTED PLANT SERVICES		—		25,000		
PGB MISC SMALL OUTSIDE SVCS		—		6,500		
PGB TREE TRIMMING		—		151,500		
PGB URBAN FORESTRY MANAGEMENT		—		40,000		
PGB VARLOC TRANSFORMER OIL TESTING		—		10,000		
POWER WASHING		50,000		10,000		
ROOF MAINTENANCE		70,000		150,000		
SPLASH PAD MAINTENANCE		—		115,000		
TAMT BESS OPERATION & MAINTENANCE		—		200,000		
TRASH & LITTER REMOVAL		100,000		375,000		
TREE TRIMMING		150,000		—		
UNDERGROUND SERVICE ALERT		4,000		5,000		
URBAN FORESTRY MANAGEMENT		50,000		—		
UTILITY LEAK DETECTION		2,000		2,000		
Total:	\$ 1,299,334	\$ 1,834,000	\$ 2,639,000	\$ 2,138,600	\$ (500,400)	(19.0)%
660110 Promotional Services						
Total:	\$ 2,349	\$ —	\$ —	\$ —	\$ —	N/A
660136 Grant Funded Expenditures						
PATROL VESSEL MAINT PSG 23 HPD		\$ —		\$ 38,200		

Field Operations
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
PATROL VESSEL MAINT PSG 24 HPD		150,000		150,000		
PATROL VESSEL MAINT PSG 25 HPD		—		150,000		
SAVE ABANDONED VESSEL PROGRAM		120,000		65,000		
ZUNIGA SHOAL-ABANDONED & DERELICT VESSEL	\$	187,000		\$ —		
Total:	\$ 270,194	\$ 457,000	\$ 697,000	\$ 403,200	\$ (293,800)	(42.2)%
660150 Refuse & Hazardous Waste Disposal						
REFUSE & HAZ WASTE		\$ 3,100		\$ 3,500		
Total:	\$ 1,970	\$ 3,100	\$ 3,100	\$ 3,500	\$ 400	12.9 %
670130 Permits/Certificates/License						
PERMIT/CERT/LICENSE		\$ 24,000		\$ 35,000		
Total:	\$ 26,549	\$ 24,000	\$ 24,000	\$ 35,000	\$ 11,000	45.8 %
TOTAL NON-PERSONNEL EXPENSE	\$ 8,358,150	\$ 9,165,800	\$ 10,593,800	\$ 9,769,800	\$ (824,000)	(7.8)%

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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 processes to deliver best-in-class services that support the District's goals and ensure long-term fiscal sustainability.

KEY SERVICES PROVIDED / GOALS

- Financial Planning, Reporting, and Analysis: Prepare and manage key financial documents, including the Annual Comprehensive Financial Report (ACFR), monthly financial reports, and performance metrics. 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, time card management, and ensure adherence to payroll regulatory requirements.
- 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 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.

PERFORMANCE METRICS

- Complete the month end close as scheduled to ensure timely and accurate reporting.
- Issue the Annual Comprehensive Financial Reporting (ACFR) with no audit findings, maintaining financial accuracy, compliance, and transparency.
- Process approved accounts payable invoices within 14 days to promote strong vendor relationships and effective cash management.
- Maintain an average outstanding accounts receivable of fewer than 45 days to improve cash flow and enhance collections efficiency.

Financial Services

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 3,987,102	\$ 3,982,400	\$ 4,231,900	\$ 249,500	6.3 %
Non-Personnel Expense	122,088	89,300	90,200	900	1.0 %
Total Direct Expense	\$ 4,109,190	\$ 4,071,700	\$ 4,322,100	\$ 250,400	6.1 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,109,190	\$ 4,071,700	\$ 4,322,100	\$ 250,400	6.1 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 2,305,562	\$ 2,515,200	\$ 2,581,300	\$ 66,100	2.6 %
Overtime	3,468	—	—	—	N/A
Burden	1,678,073	1,467,200	1,650,600	183,400	12.5 %
TOTAL PERSONNEL EXPENSE	\$ 3,987,102	\$ 3,982,400	\$ 4,231,900	\$ 249,500	6.3 %

Financial Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Accountant	1	0	0
Accountant II	0	4	4
Accounting Supervisor	2	3	3
Accounting Technician	0	5	5
Deputy Treasurer	1	0	0
Director of Financial Services	1	1	1
Executive Assistant	1	1	1
Financial Services Manager	3	2	2
Financial Technician	1	0	0
Lead Accounting Technician	4	0	0
Payroll Specialist	2	2	2
Payroll Supervisor	1	0	0
Senior Accountant	5	0	0
Senior Financial Analyst	3	4	4
TOTAL	25	22	22

Financial Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals						
PROFESSIONAL PUBLICATIONS		\$ 500		\$ 1,000		
Total:	\$ 749	\$ 500	\$ 500	\$ 1,000	\$ 500	100.0 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 1,000		\$ 1,000		
Total:	\$ 1,180	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
610120 Memberships & Dues						
CA SOC OF CPA'S		\$ 600		\$ 1,500		
COLLECTION AGENCY		2,500		2,500		
GOVT FINANCE OFFICERS ASSN		500		500		
MEMBERSHIPS & DUES		1,000		1,000		
Total:	\$ 610	\$ 4,600	\$ 4,600	\$ 5,500	\$ 900	19.6 %
610140 Seminars & Training						
ANNUAL GOVT GAAP UPDATE		\$ 600		\$ 600		
AP/1099/SALES TAX TRAINING		300		500		
APA PAYROLL TRAINING		700		1,000		
CA SOC OF CPA'S		400		500		
GOVT FINANCE OFFICERS ASSN		1,000		1,200		
GRANT TRAINING		300		1,300		
TECHNICAL TRAINING		10,100		6,000		
Total:	\$ 5,445	\$ 13,400	\$ 13,400	\$ 11,100	\$ (2,300)	(17.2)%
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 8,500		\$ 13,000		
Total:	\$ 6,535	\$ 8,500	\$ 8,500	\$ 13,000	\$ 4,500	52.9 %
615110 Travel						
SEMINARS & TRAINING RELATED		\$ 17,900		\$ 17,000		
Total:	\$ 3,289	\$ 17,900	\$ 17,900	\$ 17,000	\$ (900)	(5.0)%
620100 Services - Professional & Other						
ACTUARIAL VALUATION SERVICES		\$ 24,400		\$ 24,500		
Total:	\$ 47,249	\$ 24,400	\$ 24,400	\$ 24,500	\$ 100	0.4 %
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 12,000		\$ 9,000		
Total:	\$ 6,296	\$ 12,000	\$ 12,000	\$ 9,000	\$ (3,000)	(25.0)%
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 6,000		\$ 7,000		

Financial Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 6,784	\$ 6,000	\$ 6,000	\$ 7,000	\$ 1,000	16.7 %
660100 Advertising						
Total:	\$ 199	\$ —	\$ —	\$ —	\$ —	N/A
670105 Bank & Credit Card Fees						
Total:	\$ 43,142	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License CPA & OTHER		\$ 1,000		\$ 1,100		
Total:	\$ 610	\$ 1,000	\$ 1,000	\$ 1,100	\$ 100	10.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 122,088	\$ 89,300	\$ 89,300	\$ 90,200	\$ 900	1.0 %

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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 / GOALS

- 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,352,972	\$ 1,455,500	\$ 1,569,200	\$ 113,700	7.8 %
Non-Personnel Expense	1,210,992	1,192,100	1,050,800	(141,300)	(11.9)%
Total Direct Expense	\$ 2,563,964	\$ 2,647,600	\$ 2,620,000	\$ (27,600)	(1.0)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,563,964	\$ 2,647,600	\$ 2,620,000	\$ (27,600)	(1.0)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 916,467	\$ 1,005,700	\$ 1,063,300	\$ 57,600	5.7 %
Overtime	—	—	—	—	N/A
Burden	436,505	449,800	505,900	56,100	12.5 %
TOTAL PERSONNEL EXPENSE	\$ 1,352,972	\$ 1,455,500	\$ 1,569,200	\$ 113,700	7.8 %

Government & Civic Relations

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Director of Grants and Governmental Relations	0	1	1
External Community Relations Partner	1	0	0
Governmental Relations and Policy Administrator	0	3	3
Governmental Relations Specialist	0	1	1
Grants Analyst	0	3	3
Grants Coordinator	3	0	0
Legislative Policy Administrator	1	0	0
Legislative Policy Analyst	1	0	0
Program Director	1	0	0
Program Manager	1	0	0
TOTAL	8	8	8

**Government & Civic Relations
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals						
GOV/PROFESSIONAL PUBLICATIONS		\$ 300		\$ 1,000		
Total:	\$ —	\$ 300	\$ 300	\$ 1,000	\$ 700	233.3 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION	\$ 200			\$ 300		
Total:	\$ 671	\$ 200	\$ 200	\$ 300	\$ 100	50.0 %
610120 Memberships & Dues						
AAPA		\$ —		\$ 32,000		
ASSOCIATION OF PACIFIC PORTS				4,800		
CAGTC				7,500		
CAPA				13,000		
CHULA VISTA CHAMBER OF COMMERCE				5,000		
CIRCULATE SAN DIEGO				2,000		
CLEANTECH SD				7,500		
DOWNTOWN SD PARTNERSHIP				3,500		
LAFCO				150,000		
MEMBERSHIPS & DUES		150,000		—		
NC CHAMBER OF COMMERCE				6,500		
SAN DIEGO REGIONAL CHAMBER OF COMMERCE				23,500		
SAN DIEGO REGIONAL ECONOMIC DEVELOPMENT				15,000		
SOUTH COUNTY EDC				6,000		
Total:	\$ 257,095	\$ 150,000	\$ 150,000	\$ 276,300	\$ 126,300	84.2 %
610140 Seminars & Training						
PORT-RELATED CONFERENCES	\$ 5,000			\$ 5,100		
Total:	\$ 8,124	\$ 5,000	\$ 5,000	\$ 5,100	\$ 100	2.0 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT	\$ 300			\$ 300		
Total:	\$ 675	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
615110 Travel						
OTHER TRIPS	\$ 5,500			\$ 5,500		
SACRAMENTO		5,500		5,600		
WASHINGTON DC		8,500		8,600		
Total:	\$ 18,916	\$ 19,500	\$ 19,500	\$ 19,700	\$ 200	1.0 %
620100 Services - Professional & Other						
GRANT WRITING	\$ 25,000			\$ 10,000		

**Government & Civic Relations
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
LAFCO		111,000		—		
LEGISLATIVE SERVICES - SACRAMENTO		217,000		152,700		
LEGISLATIVE SERVICES - SAN DIEGO REGION		108,000		108,000		
LEGISLATIVE SERVICES - STATE AGENCIES		420,000		320,000		
LEGISLATIVE SERVICES - WASHINGTON		132,000		140,000		
Total:	\$ 912,191	\$ 1,013,000	\$ 1,013,000	\$ 730,700	\$ (282,300)	(27.9)%
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS	\$	200		\$ 300		
Total:	\$ —	\$ 200	\$ 200	\$ 300	\$ 100	50.0 %
630130 Office & Operating Supplies						
OFFICE SUPPLIES	\$	2,000		\$ 2,000		
Total:	\$ 1,248	\$ 2,000	\$ 2,000	\$ 2,000	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE	\$	100		\$ 100		
Total:	\$ 59	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
660110 Promotional Services						
PROMOTIONAL SERVICES	\$	1,500		\$ 15,000		
Total:	\$ 11,013	\$ 1,500	\$ 1,500	\$ 15,000	\$ 13,500	900.0 %
660120 Promotional Materials						
Total:	\$ 1,000	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 1,210,992	\$ 1,192,100	\$ 1,192,100	\$ 1,050,800	\$ (141,300)	(11.9)%

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Guest Experiences - Park Greenscapes & Bayscapes

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 2,117,928	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	811,278	—	—	—	N/A
Total Direct Expense	\$ 2,929,205	\$ —	\$ —	\$ —	N/A
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	128,585	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,057,790	\$ —	\$ —	\$ —	N/A

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Regular Salaries & Wages	\$ 1,311,104	\$ —	\$ —	\$ —	N/A
Overtime	28,284	—	—	—	N/A
Burden	778,540	—	—	—	N/A
TOTAL PERSONNEL EXPENSE	\$ 2,117,928	\$ —	\$ —	\$ —	N/A

Note:

Guest Experiences - Park Greenscapes & Bayscapes merged with Field Operations in FY 2026.

Guest Experiences - Park Greenscapes & Bayscapes

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Landscape Supervisor	1	0	0
Landscape Technician II	15	0	0
Lead Landscape Technician	3	0	0
Manager, Operations & Maintenance	1	0	0
Small Engine Mechanic	1	0	0
TOTAL	21	0	0

Guest Experiences - Park Greenscapes & Bayscapes
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition						
Total:	\$ 828	\$ —	\$ —	\$ —	\$ —	N/A
610120 Memberships & Dues						
Total:	\$ 329	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training						
Total:	\$ 6,134	\$ —	\$ —	\$ —	\$ —	N/A
615100 Mileage Reimbursement						
Total:	\$ 1,522	\$ —	\$ —	\$ —	\$ —	N/A
615110 Travel						
Total:	\$ 530	\$ —	\$ —	\$ —	\$ —	N/A
620100 Services - Professional						
Total:	\$ 8,995	\$ —	\$ —	\$ —	\$ —	N/A
630100 Breakage & Obsolescence						
Total:	\$ 19	\$ —	\$ —	\$ —	\$ —	N/A
630120 Equipment Rental/Leasing						
Total:	\$ 7,292	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies						
Total:	\$ 3,807	\$ —	\$ —	\$ —	\$ —	N/A
630150 Safety Equipment & Supplies						
Total:	\$ 19,535	\$ —	\$ —	\$ —	\$ —	N/A
630160 Small Tools						
Total:	\$ 48,164	\$ —	\$ —	\$ —	\$ —	N/A
630200 Uniforms						
Total:	\$ 22,790	\$ —	\$ —	\$ —	\$ —	N/A
640110 Telephone & Communications						
Total:	\$ 190	\$ —	\$ —	\$ —	\$ —	N/A
650100 Facilities Maintenance - Supplies						
Total:	\$ 170,844	\$ —	\$ —	\$ —	\$ —	N/A
650110 Facilities Maintenance - Outside Services						
Total:	\$ 347,242	\$ —	\$ —	\$ —	\$ —	N/A
650130 Equipment Maintenance-Outside Services						
Total:	\$ 245	\$ —	\$ —	\$ —	\$ —	N/A

Guest Experiences - Park Greenscapes & Bayscapes
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
650131 As-Needed Maintenance						
Total:	\$ 172,812	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 811,278	\$ —	\$ —	\$ —	\$ —	N/A

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 / GOALS

- 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,429,382	\$ 1,150,300	\$ 1,084,800	\$ (65,500)	(5.7)%
Non-Personnel Expense	4,050,888	4,567,600	4,292,900	(274,700)	(6.0)%
Total Direct Expense	\$ 5,480,270	\$ 5,717,900	\$ 5,377,700	\$ (340,200)	(5.9)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	16,000	16,000	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 5,480,270	\$ 5,717,900	\$ 5,393,700	\$ (324,200)	(5.7)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 781,512	\$ 587,600	\$ 625,800	\$ 38,200	6.5 %
Overtime	5,798	—	—	—	N/A
Burden	642,072	562,700	459,000	(103,700)	(18.4)%
TOTAL PERSONNEL EXPENSE	\$ 1,429,382	\$ 1,150,300	\$ 1,084,800	\$ (65,500)	(5.7)%

Guest Experiences - Parking

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Specialist	0	1	1
Asset Manager	1	0	0
Asset Manager II	0	1	1
Department Business Manager	0	1	1
Director, Guest Experiences	1	0	0
Management Analyst	0	1	1
Parking Manager	1	0	0
Parking Meter Repair/Collector	2	0	0
Parking Meter Technician II	0	2	2
Project Manager	1	0	0
Staff Assistant I	1	0	0
TOTAL	7	6	6

Guest Experiences - Parking

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2027
Parking Pay Stations	2	\$ 16,000
TOTAL EQUIPMENT OUTLAY	2	\$ 16,000

Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 200		
Total:	\$ 223	\$ 300	\$ 300	\$ 200	\$ (100)	(33.3)%
610120 Memberships & Dues CA PARKING ASSOCIATION INTERNATIONAL INSTITUTE		\$ 100 200		\$ 100 200		
Total:	\$ 250	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610140 Seminars & Training COURSES & SEMINARS PARKING CONFERENCE		\$ 700 5,000		\$ 700 5,000		
Total:	\$ 3,720	\$ 5,700	\$ 5,700	\$ 5,700	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE & PARKING		\$ 1,200		\$ 1,200		
Total:	\$ 209	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
615110 Travel TRAVEL		\$ —		\$ 2,500		
Total:	\$ 2,237	\$ —	\$ —	\$ 2,500	\$ 2,500	N/A
620100 Services - Professional & Other AS-NEEDED REVIEW/CONSULTANT		\$ 100,000		\$ 100,000		
Total:	\$ 229,886	\$ 100,000	\$ 100,000	\$ 100,000	\$ —	0.0 %
620135 Citation - County & Admin Fees CITATION - COUNTY & ADMIN FEES		\$ 300,000		\$ 303,000		
Total:	\$ 218,095	\$ 300,000	\$ 300,000	\$ 303,000	\$ 3,000	1.0 %
630110 Equipment & Systems CSO LIC PLATE RECOGNITION SUBSCRIPTION HANDHELD TICKET WRITERS & SUPPLIES		\$ 30,500 5,500		\$ 30,500 5,500		
Total:	\$ 7,111	\$ 36,000	\$ 36,000	\$ 36,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 1,900		\$ 2,700		
Total:	\$ 2,227	\$ 1,900	\$ 1,900	\$ 2,700	\$ 800	42.1 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 688	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
630150 Safety Equipment & Supplies						

**Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
SAFETY EQUIPMENT & SUPPLIES		\$ 400		\$ 400		
Total:	\$ 138	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
630160 Small Tools						
SMALL TOOLS		\$ 600		\$ 600		
Total:	\$ 620	\$ 600	\$ 600	\$ 600	\$ —	0.0 %
630180 Parking Meter Supplies						
PARKING METER SUPPLIES		\$ 25,000		\$ 55,000		
Total:	\$ 39,271	\$ 25,000	\$ 25,000	\$ 55,000	\$ 30,000	120.0 %
630200 Uniforms						
UNIFORM SERVICE		\$ 700		\$ 800		
Total:	\$ 652	\$ 700	\$ 700	\$ 800	\$ 100	14.3 %
640100 Space Rental						
PARKING LEASE - 3275 PAC HWY		\$ 127,200		\$ 127,200		
PARKING LEASE - 3405 PAC HWY		40,800		40,800		
Total:	\$ 141,972	\$ 168,000	\$ 168,000	\$ 168,000	\$ —	0.0 %
640150 Facility Management Services						
B STREET PIER		\$ 144,400		\$ 62,700		
BAYFRONT PARKING GARAGE		1,272,200		1,133,400		
CONVENTION CENTER PARKING		1,647,200		1,606,000		
CONVENTION CTR GARAGE		40,400		40,800		
NAVY PIER LOT		176,000		150,000		
PARKING METER MANAGEMENT		85,000		85,900		
Total:	\$ 2,810,016	\$ 3,365,200	\$ 3,365,200	\$ 3,078,800	\$ (286,400)	(8.5)%
650100 Facilities Maintenance - Supplies						
PARKING SIGNS		\$ 40,000		\$ 40,400		
Total:	\$ 31,181	\$ 40,000	\$ 40,000	\$ 40,400	\$ 400	1.0 %
650130 Equipment Maintenance - Outside Services						
CITATION HANDHELDS		\$ 3,400		\$ 3,400		
CONV CTR GARAGE MAINT		50,000		75,500		
Total:	\$ 13,687	\$ 53,400	\$ 53,400	\$ 78,900	\$ 25,500	47.8 %
650131 As - Needed Maintenance						
Total:	\$ 74,586	\$ —	\$ —	\$ —	\$ —	N/A
670105 Bank & Credit Card Fees						
B STREET PIER CREDIT CARD FEES		\$ 36,100		\$ 24,900		

**Guest Experiences - Parking
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
BAYFRONT PARKING GARAGE CC FEES		66,600		66,800		
CONVENTION CTR PARKING CREDIT CARD		127,400		130,600		
CREDIT CARD FEES FOR SMART METERS		136,200		128,700		
MISC CREDIT CARD FEES		10,000		10,500		
NAVY PIER LOT CREDIT CARD FEES		58,400		14,800		
PASSPORT LABS		34,000		41,900		
Total:	\$ 474,118	\$ 468,700	\$ 468,700	\$ 418,200	\$ (50,500)	(10.8)%
TOTAL NON-PERSONNEL EXPENSE	\$ 4,050,888	\$ 4,567,600	\$ 4,567,600	\$ 4,292,900	\$ (274,700)	(6.0)%

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 / GOALS

- 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 (National Task Force, Joint Terrorism Task Forces, Marine Task Force).
- 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 44,149,948	\$ 49,281,200	\$ 50,123,500	\$ 842,300	1.7 %
Non-Personnel Expense	4,567,900	4,818,700	4,871,400	52,700	1.1 %
Total Direct Expense	\$ 48,717,849	\$ 54,099,900	\$ 54,994,900	\$ 895,000	1.7 %
Less: Capitalized Expense	(7,203)	(37,100)	(10,900)	26,200	(70.6)
Equipment Outlay	3,630,680	3,773,200	4,100,600	327,400	8.7 %
TOTAL DEPARTMENTAL EXPENSE	\$ 52,341,326	\$ 57,836,000	\$ 59,084,600	\$ 1,248,600	2.2 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 21,383,292	\$ 24,653,400	\$ 26,578,900	\$ 1,925,500	7.8 %
Overtime	4,321,938	4,200,000	4,410,000	210,000	5.0 %
Burden	18,444,718	20,427,800	19,134,600	(1,293,200)	(6.3)%
TOTAL PERSONNEL EXPENSE	\$ 44,149,948	\$ 49,281,200	\$ 50,123,500	\$ 842,300	1.7 %

Harbor Police Department

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant II	1	0	0
Administrative Specialist	0	3	3
Assistant Chief of Harbor Police	1	1	1
Assistant to Vice President	1	0	0
Chief of Harbor Police	0	1	1
Civilian Manager	0	1	1
Civil Unit Manager	1	0	0
Community Service Officer	7	7	7
Community Service Officer Supervisor	1	1	1
Crime Intelligence Analyst	1	1	1
Facility Security Officer	1	0	0
Harbor Police Captain	2	2	2
Harbor Police Corporal	17	17	17
Harbor Police Lieutenant	6	6	6
Harbor Police Officer	99	99	102
Harbor Police Sergeant	16	16	16
Homeland Security Program Manager	1	0	0
Information Technology Project Manager	0	1	1
IT Project Manager	1	0	0
Lead Community Service Officer	1	1	1
Lead Public Safety Dispatcher	4	4	4
Office Assistant (Classified)	1	0	0
Police Records Assistant	3	4	4
Police Records Supervisor	1	1	1
Port Security Manager	1	0	0
Public Safety Dispatch Supervisor	2	2	2
Public Safety Dispatcher	8	8	8
Senior Executive Assistant	0	1	1
Senior Police Records Assistant	1	1	1
Systems Administrator II	0	1	1
Senior Systems Administrator	1	0	0
Staff Assistant II	3	0	0
VP, Public Safety/Chief of Harbor Police	1	0	0
	183	179	182

Harbor Police Department

LIMITED POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Police Backgrounds Investigator	1	1	1
Public Safety Dispatcher	1	1	1
TOTAL	2	2	2

FY 2027 Changes:

Add: 3 Harbor Police Officer

Harbor Police Department

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2027
Fire Boat # 2 ⁽¹⁾	1	\$ 192,200
Fire Boat # 3 ⁽¹⁾	1	697,400
Fire Boat # 4 ⁽²⁾	1	1,333,400
Marine Firefighting Training Simulator ⁽²⁾	1	1,505,600
RCS Police Radios	20	154,000
Scott Air Pak X3 Pro SCBA	12	124,000
Supervisor Vehicle and Buildout	1	94,000
TOTAL EQUIPMENT OUTLAY	37	\$ 4,100,600

Notes:

⁽¹⁾ Partially grant funded by Port Security Grant Program FY 2023 and FY 2024

⁽²⁾ Partially grant funded by Port Security Grant Program FY 2025

Harbor Police Department
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals						
LEGAL MANUALS		\$ 3,300		\$ 3,800		
PROFESSIONAL DEVELOPMENT BOOKS		500		500		
STATE & FEDERAL CODE		3,000		3,000		
Total:	\$ 8,161	\$ 6,800	\$ 6,800	\$ 7,300	\$ 500	7.4 %
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 7,300		\$ 7,400		
Total:	\$ 5,653	\$ 7,300	\$ 7,300	\$ 7,400	\$ 100	1.4 %
610120 Memberships & Dues						
MEMBERSHIPS & DUES		\$ 6,000		\$ 6,000		
Total:	\$ 8,007	\$ 6,000	\$ 6,000	\$ 6,000	\$ —	0.0 %
610140 Seminars & Training						
ACADEMY (ENTRY LEVEL OFFICER)		\$ 25,000		\$ 24,000		
CLERICAL SUPPORT TRAINING		6,000		5,000		
DISPATCH TRAINING COURSES		5,500		3,500		
DIVE TRAINING		12,000		3,000		
FIRE TRAINING		10,000		—		
LEXIPOL DAILY TRAINING BULLETINS		22,000		24,000		
MARTAC TRAINING		—		2,500		
POOL USE FEES (DIVE TEAM)		15,000		8,500		
RANGE USE FEES		38,000		34,000		
SEMINARS AND TRAINING		87,000		129,700		
WELLNESS TEAM TRAINING		2,800		2,800		
Total:	\$ 149,153	\$ 223,300	\$ 223,300	\$ 237,000	\$ 13,700	6.1 %
610150 Tuition Reimbursement						
Total:	\$ 8,510	\$ —	\$ —	\$ —	\$ —	N/A
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 18,000		\$ 18,000		
Total:	\$ 22,805	\$ 18,000	\$ 18,000	\$ 18,000	\$ —	0.0 %
615110 Travel						
COMMAND STAFF TRAVEL		\$ 15,000		\$ 15,000		
DISPATCH TRAINING COURSES		1,500		11,000		
TRAINING RELATED TRAVEL		110,000		100,000		
Total:	\$ 136,232	\$ 126,500	\$ 126,500	\$ 126,000	\$ (500)	(0.4)%
620100 Services - Professional & Other						

Harbor Police Department
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
BACKGROUND CHECKS		\$ 130,000		\$ 156,000		
BODY CAMERAS SOFTWARE, DATA STORAGE		662,900		678,100		
COMPUTER SVCS-SUN, ARJIS, ETC		186,800		182,600		
DISPATCHER SERVICES		—		150,000		
DIVE PHYSICALS		12,300		12,300		
FINGERPRINT CHECKS-EMPLOYMENT		9,000		9,000		
FLOCK ALPR SERVICE		—		29,700		
HEARING CONSERVATION		3,200		4,800		
HOMELESS OUTREACH SERVICES		234,900		265,000		
K9 BOARDING		—		13,000		
MEDICAL EXAMS (SART)		6,000		6,000		
PROFESSIONAL SERVICES		54,500		48,100		
RECRUITING		42,300		15,000		
RESPIRATOR PHYSICALS		23,300		23,300		
SHERIFF'S DEPT. PROPERTY RETENTION		10,000		10,000		
VESSEL TOWING SERVICES		30,000		30,000		
VETERINARIAN SERVICES		10,000		15,000		
Total:	\$ 1,358,314	\$ 1,444,900	\$ 1,744,900	\$ 1,647,900	\$ (97,000)	(5.6)%
630110 Equipment & Systems						
AEDS		\$ 2,500		\$ 2,500		
CANINE KENNELS		1,000		2,100		
COMPUTER HARDWARE		25,000		10,000		
CSO EQUIPMENT		10,700		—		
DISPATCH EQUIPMENT		5,000		5,000		
DIVE TEAM EQUIPMENT		44,100		42,900		
DRONE TEAM EQUIPMENT		2,500		2,500		
FURNITURE		12,000		12,000		
MARTAC EQUIPMENT - MISC		16,200		600		
OFFICE EQUIPMENT		5,000		5,000		
PATROL BICYCLES		—		4,000		
PEER SUPPORT		400		500		
POLICE EQUIPMENT		55,600		56,800		
POWER SOURCES (BATTERIES, UPS)		3,000		3,000		
SOFTWARE		2,600		—		
VESSELS/FIRE		21,400		19,800		
Total:	\$ 245,477	\$ 207,000	\$ 207,000	\$ 166,700	\$ (40,300)	(19.5)%
630120 Equipment Rental/Leasing						

Harbor Police Department
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
JULY 4TH EQUIPMENT		\$ 17,300		\$ 16,600		
SPECIAL EVENT EQUIPMENT RENTAL		—		5,000		
STORAGE CONTAINERS		3,900		3,900		
TRAILERS		23,000		23,000		
WONDERFRONT EQUIPMENT		10,000		—		
XEROX EQUIPMENT LEASE		25,000		25,000		
Total:	\$ 62,384	\$ 79,200	\$ 181,100	\$ 73,500	\$ (107,600)	(59.4)%
630130 Office & Operating Supplies						
DRINKING WATER		\$ —		\$ 18,000		
K9 FOOD AND SUPPLIES		—		22,000		
OFFICE SUPPLIES		11,000		8,000		
OPERATING SUPPLIES		50,000		17,200		
PRINTING		7,000		7,000		
WEAPONS TRAINING UNIT SUPPLIES		—		8,100		
Total:	\$ 69,949	\$ 68,000	\$ 68,000	\$ 80,300	\$ 12,300	18.1 %
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 7,000		\$ 7,000		
Total:	\$ 2,595	\$ 7,000	\$ 7,000	\$ 7,000	\$ —	0.0 %
630150 Safety Equipment & Supplies						
AMMUNITION - .223		\$ 27,400		\$ 42,500		
AMMUNITION - .45 AND 9MM		22,800		—		
AMMUNITION - 12 GA. BUCKSHOT		6,500		6,300		
AMMUNITION - 9MM		—		34,100		
AMMUNITION - LESS LETHAL		12,100		8,800		
AMMUNITION - OTHER		—		800		
AMMUNITION - TACTICAL		15,100		12,600		
BIKE HELMETS		1,000		700		
CSO SAFETY EQUIPMENT		3,400		3,400		
FIRE TURNOUT GEAR		122,800		99,300		
FIRST AID SUPPLIES		10,000		10,000		
GAS MASKS		—		5,700		
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)		10,500		—		
SAFETY SHOES (PER MOU)		400		400		

Harbor Police Department
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
SCBA AIR BOTTLES		—		44,200		
WEAPONS/PARTS		25,800		5,600		
Total:	\$ 380,446	\$ 320,800	\$ 320,800	\$ 337,400	\$ 16,600	5.2 %
630200 Uniforms						
ACADEMY UNIFORMS		\$ 14,000		\$ 14,000		
BADGES, PINS, PATCHES		13,000		13,000		
REPLACE DAMAGED UNIFORM ITEMS		1,000		5,000		
UNIFORM SHIRTS FOR ADMIN EMPLOYEES		1,500		1,500		
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		6,300		
Total:	\$ 249,154	\$ 265,700	\$ 265,700	\$ 270,800	\$ 5,100	1.9 %
640100 Space Rental						
SPACE RENTAL		\$ 766,000		\$ 872,800		
Total:	\$ 729,409	\$ 766,000	\$ 766,000	\$ 872,800	\$ 106,800	13.9 %
640110 Telephone & Communications						
CDPD LINES (WIRELESS CONNECT)		\$ 35,000		\$ 35,000		
CELLULAR SERVICE		24,000		24,000		
DIRECTV MONTHLY SERVICE		7,000		7,000		
RCS RADIO FEES		251,600		257,000		
TELEPHONE EQUIPMENT		5,000		5,000		
TELEPHONE SERVICE		100,000		100,000		
Total:	\$ 440,896	\$ 422,600	\$ 422,600	\$ 428,000	\$ 5,400	1.3 %
650130 Equipment Maintenance - Outside Services						
DISPATCH 911 PHONE SYSTEM MAINTENANCE		\$ —		\$ 45,200		
DIVE TEAM EQUIPMENT		16,000		18,900		
FIRE EQUIPMENT		24,700		33,500		
GEN EQPT MAINTENANCE		25,500		25,500		
MAINTENANCE CONTRACTS & EQUIP		64,000		64,000		
Total:	\$ 109,716	\$ 130,200	\$ 130,200	\$ 187,100	\$ 56,900	43.7 %
650140 Software Maintenance						
AIRDATA		\$ —		\$ 5,400		
CELLEBRITE		7,500		7,000		
DISPATCH PACKET CLUSTER LICENSE		54,000		—		
GOVWORX COMMS COACH ANNUAL FEES		—		16,800		

Harbor Police Department
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
IDICORE		2,000		2,000		
LEADSONLINE		16,800		16,800		
LEFTA SOFTWARE		2,100		4,500		
LOGISYS CONTRACT		34,000		—		
MARK43 CAD SYSTEM ANNUAL FEES		—		179,400		
METR TRAINING TRACKING SOFTWARE		—		8,700		
NETMOTION		10,000		12,000		
NETRMS ANNUAL FEES		3,200		3,200		
Total:	\$ 131,573	\$ 129,600	\$ 129,600	\$ 255,800	\$ 126,200	97.4 %
660100 Advertising						
ADVERTISING		\$ 23,700		\$ 35,000		
Total:	\$ 23,893	\$ 23,700	\$ 23,700	\$ 35,000	\$ 11,300	47.7 %
660110 Promotional Services						
PROMO SERVICES, GENERAL		\$ 10,000		\$ 10,000		
Total:	\$ 13,604	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	0.0 %
660120 Promotional Materials						
PROMOTIONAL & RECRUITING SUPPLIES		\$ 4,000		\$ 8,500		
Total:	\$ 4,083	\$ 4,000	\$ 4,000	\$ 8,500	\$ 4,500	112.5 %
660136 Grant Funded Expenditures						
FUEL-OPERATION STONEGARDEN		\$ 23,600		\$ —		
GAS MASK - SHSGP		—		48,900		
MARTAC TRAINING - UASI		—		40,000		
REGIONAL TRAINING - UASI		53,600		—		
SHSGP-FY23 PROTECTIVE MASK		22,300		—		
VESSEL MAINTENANCE (STONEGARDEN)		40,700		—		
VESSEL TOWING SERVICES (GRANT FUNDED)		10,000		—		
Total:	\$ 233,900	\$ 150,200	\$ 150,200	\$ 88,900	\$ (61,300)	(40.8)%
670105 Bank & Credit Card Fees						
Total:	\$ 2	\$ —	\$ —	\$ —	\$ —	N/A
670130 Permits/Certificates/License						
Total:	\$ 190	\$ —	\$ —	\$ —	\$ —	N/A
680100 Seized Asset/Forfeitures - Harbor Police						
Total:	\$ 173,795	\$ —	\$ —	\$ —	\$ —	N/A

Harbor Police Department
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
TOTAL NON-PERSONNEL EXPENSE	\$ 4,567,900	\$ 4,416,800	\$ 4,818,700	\$ 4,871,400	\$ 52,700	1.1 %

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Homeland Security and Emergency Management

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 / GOALS

- 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 and Emergency Management
EXPENSE BUDGET BREAKDOWN

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 905,600	\$ 1,024,500	\$ 118,900	13.1 %
Non-Personnel Expense	—	308,800	958,300	649,500	210.3 %
Total Direct Expense	\$ —	\$ 1,214,400	\$ 1,982,800	\$ 768,400	63.3 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ —	\$ 1,214,400	\$ 1,982,800	\$ 768,400	63.3 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ —	\$ 587,900	\$ 642,900	\$ 55,000	9.4 %
Overtime	—	—	—	—	N/A
Burden	—	317,700	381,600	63,900	20.1 %
TOTAL PERSONNEL EXPENSE	\$ —	\$ 905,600	\$ 1,024,500	\$ 118,900	13.1 %

Homeland Security and Emergency Management
EXPENSE BUDGET BREAKDOWN
REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Specialist	0	1	1
Director of Homeland Security	0	1	1
Emergency Management Coordinator	0	1	1
Facilities Security Manager	0	1	1
Facility Security Officer	0	1	1
TOTAL	0	5	5

**Homeland Security and Emergency Management
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610140 Seminars & Training SEMINARS AND TRAINING		\$ 10,000		\$ 8,700		
Total:	\$ —	\$ 10,000	\$ 10,000	\$ 8,700	\$ (1,300)	(13.0)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 500		\$ 500		
Total:	\$ —	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
615110 Travel TRAVEL		\$ 10,000		\$ 15,800		
Total:	\$ —	\$ 10,000	\$ 10,000	\$ 15,800	\$ 5,800	58.0 %
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		\$ — 150,000 — —		
Total:	\$ —	\$ 658,100	\$ 250,000	\$ 150,000	\$ (100,000)	(40.0)%
620125 Services - Security ADMIN BUILDING SECURITY CCTV WATCHTANDERS (JHOC) SPECIAL EVENTS		\$ — — —		\$ 324,000 369,000 50,000		
Total:	\$ —	\$ —	\$ —	\$ 743,000	\$ 743,000	N/A
630110 Equipment & Systems HELIAUS DEVICES		\$ —		\$ 4,800		
Total:	\$ —	\$ —	\$ —	\$ 4,800	\$ 4,800	N/A
630120 Equipment Rental/Leasing ANTI VEHICLE BARRICADES		\$ 30,000		\$ 30,000		
Total:	\$ —	\$ 30,000	\$ 30,000	\$ 30,000	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ —		\$ 2,100		
Total:	\$ —	\$ —	\$ —	\$ 2,100	\$ 2,100	N/A
630140 Postage & Shipping POSTAGE & SHIPPING		\$ —		\$ 100		

**Homeland Security and Emergency Management
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ —	\$ —	\$ —	\$ 100	\$ 100	N/A
640110 Telephone & Communications						
SATELLITE PHONE SERVICE		\$ 8,100		\$ —		
Total:	\$ —	\$ 8,100	\$ 8,100	\$ —	\$ (8,100)	(100.0)%
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ —		\$ 3,100		
Total:	\$ —	\$ —	\$ —	\$ 3,100	\$ 3,100	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ —	\$ 716,900	\$ 308,800	\$ 958,300	\$ 649,500	210.3 %

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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 / GOALS

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.

PERFORMANCE METRICS

- Time to fill vacancies: Achieve an average time to fill of 60 days or less, calculated from job requisition approval to offer acceptance, as a measure of efficiency.
- Voluntary turnover rate: Maintain a voluntary turnover rate of 10% or less, calculated as voluntary separations divided by average headcount, multiplied by 100. This metric provides insight into employee engagement and retention.
- Performance cycle completion rate: Achieve an on time performance review completion rate of 85% or higher, measured by the percentage of completed performance reviews. This metric assesses manager accountability and adoption of the performance management process.

Human Resources

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 3,029,235	\$ 3,003,500	\$ 3,698,700	\$ 695,200	23.1 %
Non-Personnel Expense	5,347,158	6,290,700	6,978,500	687,800	10.9 %
Total Direct Expense	\$ 8,376,393	\$ 9,294,200	\$ 10,677,200	\$ 1,383,000	14.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 8,376,393	\$ 9,294,200	\$ 10,677,200	\$ 1,383,000	14.9 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 1,711,935	\$ 1,621,300	\$ 2,210,300	\$ 589,000	36.3 %
Overtime	7,938	—	—	—	N/A
Burden	1,309,363	1,382,200	1,488,400	106,200	7.7 %
TOTAL PERSONNEL EXPENSE	\$ 3,029,235	\$ 3,003,500	\$ 3,698,700	\$ 695,200	23.1 %

Human Resources

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Deputy Director of Human Resources	0	1	1
Director of Human Resources	0	1	1
Director, People Services	1	0	0
Executive Assistant	1	1	1
Human Resources Analyst	0	4	6
Human Resources Manager	0	1	3
Human Resources Technician	0	3	4
Management Analyst	1	0	0
Manager, People Services	3	0	0
People Services Analyst	5	0	0
People Services Technician	4	0	0
Risk Management Analyst	0	1	1
Senior Human Resources Analyst	0	2	2
Senior People Services Analyst	4	0	0
TOTAL	19	14	19

FY 2027-2026 Changes:

Transfer in: 2 Human Resources Analyst from Human Resources - Culture & Belonging
 1 Human Resources Technician from Human Resources - Culture & Belonging
 1 Senior Human Resources Analyst from Human Resources - Culture & Belonging
 1 Human Resources Manager from Human Resources - Culture & Belonging
 Reclass: 1 Senior Human Resources Analyst to Human Resources Manager

Human Resources
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610100 Awards - Service CERTIFICATES		\$ 800		\$ 2,000		
Total:	\$ —	\$ 800	\$ 800	\$ 2,000	\$ 1,200	150.0 %
610110 Books & Periodicals HR - PUBLICATIONS		\$ 3,300		\$ 900		
Total:	\$ 2,728	\$ 3,300	\$ 3,300	\$ 900	\$ (2,400)	(72.7)%
610115 Employee Recognition DIST EMPLOYEE RECOGNITION HR - EMPLOYEE RECOGNITION		\$ 160,200 900		\$ 163,400 800		
Total:	\$ 150,135	\$ 161,100	\$ 161,100	\$ 164,200	\$ 3,100	1.9 %
610120 Memberships & Dues HR/EOM RELATED MEMBERSHIPS & DUES		\$ 7,700 3,600		\$ 6,000 2,800		
Total:	\$ 15,245	\$ 11,300	\$ 11,300	\$ 8,800	\$ (2,500)	(22.1)%
610125 Health and Wellness HEALTH & WELLNESS PROGRAMS PORT LIFE SERIES		\$ 13,000 10,000		\$ 28,500 —		
Total:	\$ 4,611	\$ 23,000	\$ 23,000	\$ 28,500	\$ 5,500	23.9 %
610130 Recruiting ASSESSMENT SERVICES RECRUITING		\$ 4,400 24,500		\$ 4,500 37,700		
Total:	\$ 40,543	\$ 28,900	\$ 28,900	\$ 42,200	\$ 13,300	46.0 %
610140 Seminars & Training HR - DISTRICT TRAINING SEMINARS & TRAINING		\$ 37,700 22,400		\$ 30,700 31,000		
Total:	\$ 62,088	\$ 60,100	\$ 60,100	\$ 61,700	\$ 1,600	2.7 %
610150 Tuition Reimbursement Program TUITION		\$ 61,000		\$ 60,000		
Total:	\$ 21,116	\$ 61,000	\$ 61,000	\$ 60,000	\$ (1,000)	(1.6)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,600		\$ 1,200		
Total:	\$ 1,377	\$ 1,600	\$ 1,600	\$ 1,200	\$ (400)	(25.0)%
615110 Travel TRAVEL		\$ 15,700		\$ 27,600		

Human Resources
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 11,974	\$ 15,700	\$ 15,700	\$ 27,600	\$ 11,900	75.8 %
620100 Services - Professional & Other						
CONSULTANTS		\$ 130,000		\$ 76,000		
CONSULTANTS - DISTRICT		26,100		30,000		
CONSULTANTS - INVESTIGATIVE SERVICES		5,000		6,000		
CONSULTANTS - NEGOTIATIONS		185,000		150,000		
CONSULTANTS - RETIREMENT		10,000		—		
EXECUTIVE MEDICALS		50,000		50,000		
FIT FOR DUTY		20,000		20,000		
FLEX PLAN		20,000		20,000		
LEADERSHIP DEVELOPMENT/COACHING		162,000		152,000		
PAB HEARINGS		10,000		15,000		
PHYSICALS/TESTS		56,100		50,000		
RETURN TO WORK MEDICALS		10,000		10,000		
SOCIAL SECURITY ACT - CALPERS		1,000		1,000		
Total:	\$ 334,615	\$ 685,200	\$ 685,200	\$ 580,000	\$ (105,200)	(15.4)%
620110 Services - Legal - Port Attorney						
LEGAL SERVICES		\$ —		\$ 40,000		
Total:	\$ 92,842	\$ —	\$ —	\$ 40,000		
630110 Equipment & Systems						
Total:	\$ 702	\$ —	\$ —	\$ —	\$ —	N/A
630120 Equipment Rental/Leasing						
EQUIPMENT RENTAL/LEASING		\$ 8,400		\$ 10,000		
Total:	\$ 14,820	\$ 8,400	\$ 8,400	\$ 10,000	\$ 1,600	19.0 %
630130 Office & Operating Supplies						
GENERAL OFFICE SUPPLIES		\$ 11,800		\$ 10,000		
Total:	\$ 10,067	\$ 11,800	\$ 11,800	\$ 10,000	\$ (1,800)	(15.3)%
630140 Postage & Shipping						
COURIER SERVICES		\$ 1,000		\$ 1,000		
OVERNIGHT SERVICES		1,200		1,000		
POSTAGE		2,000		1,000		
Total:	\$ 3,480	\$ 4,200	\$ 4,200	\$ 3,000	\$ (1,200)	(28.6)%
630150 Safety Equipment & Supplies						
SAFETY- ERGONOMICS EQUIP		\$ 2,600		\$ 2,600		
Total:	\$ —	\$ 2,600	\$ 2,600	\$ 2,600	\$ —	0.0 %

Human Resources
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
640100 Space Rental SPACE RENTAL		\$ 8,500		\$ 10,000		
Total:	\$ 500	\$ 8,500	\$ 8,500	\$ 10,000	\$ 1,500	17.6 %
650140 Software Maintenance						
Total:	\$ 68	\$ —	\$ —	\$ —	\$ —	N/A
660100 Advertising ADVERTISEMENTS/MEDIA		\$ 40,000		\$ 60,000		
Total:	\$ 1,480	\$ 40,000	\$ 40,000	\$ 60,000	\$ 20,000	50.0 %
660110 Promotional Services EMPLOYEE EVENT(S)		\$ 20,600		\$ 20,600		
JOB FAIRS - OUTREACH INITIATIVE		3,000		3,700		
MISCELLANEOUS - DISTRICT		1,000		—		
RETIREMENT GIFTS/SENDOFF		6,000		6,000		
Total:	\$ 64,483	\$ 30,600	\$ 30,600	\$ 30,300	\$ (300)	(1.0)%
660120 Promotional Materials JOB FAIRS		\$ 10,000		\$ 10,000		
NEW HIRE ORIENTATION		5,000		7,500		
PROMOTIONAL MATERIALS		2,600		—		
Total:	\$ 3,626	\$ 17,600	\$ 17,600	\$ 17,500	\$ (100)	(0.6)%
670150 Retiree Health Benefits (Paid) RETIREE HEALTH BENEFITS		\$ 4,815,000		\$ 5,518,000		
Total:	\$ 4,335,658	\$ 4,815,000	\$ 4,815,000	\$ 5,518,000	\$ 703,000	14.6 %
670155 Preservation of Benefits Plan (POB) PRESERVATION OF BENEFITS PLAN		\$ 300,000		\$ 300,000		
Total:	\$ 175,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 5,347,158	\$ 6,290,700	\$ 6,290,700	\$ 6,978,500	\$ 647,800	10.3 %

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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 / GOALS

- 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 280,309	\$ 1,689,900	\$ 1,004,500	\$ (685,400)	(40.6)%
Non-Personnel Expense	191,937	192,700	242,100	49,400	25.6 %
Total Direct Expense	\$ 472,246	\$ 1,882,600	\$ 1,246,600	\$ (636,000)	(33.8)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 472,246	\$ 1,882,600	\$ 1,246,600	\$ (636,000)	(33.8)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 193,122	\$ 1,177,900	\$ 632,800	\$ (545,100)	(46.3)%
Overtime	—	—	—	—	N/A
Burden	87,187	512,000	371,700	(140,300)	(27.4)%
TOTAL PERSONNEL EXPENSE	\$ 280,309	\$ 1,689,900	\$ 1,004,500	\$ (685,400)	(40.6)%

Human Resources - Culture & Belonging

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Culture Analyst	0	1	1
DEI Analyst	1	0	0
DEI Business & Community Partner	1	0	0
Human Resources Analyst	0	2	0
Human Resources Manager	0	2	1
Human Resources Technician	0	1	0
Program Director	1	0	0
Senior Culture Analyst	0	1	1
Senior Human Resources Analyst	0	1	0
Small Business Enterprise Administrator	0	1	1
Staff Assistant II	1	0	0
Workforce Partnership Administrator	0	1	1
TOTAL	4	10	5

FY 2027-2026 Changes:

- Transfer out: 2 Human Resources Analyst to Human Resources
- 1 Human Resources Technician to Human Resources
- 1 Senior Human Resources Analyst to Human Resources
- 1 Human Resources Manager to Human Resources

Human Resources - Culture & Belonging
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 100		\$ 200		
EMPLOYEE SHIRTS		—		500		
Total:	\$ 5,830	\$ 100	\$ 100	\$ 700	\$ 600	600.0 %
610120 Memberships & Dues						
MEMBERSHIPS & DUES		\$ 8,400		\$ 12,900		
WORKFORCE PARTNERSHIP		—		4,500		
Total:	\$ 1,622	\$ 8,400	\$ 8,400	\$ 17,400	\$ 9,000	107.1 %
610140 Seminars & Training						
SEMINARS & TRAINING		\$ 17,700		\$ 7,500		
Total:	\$ 12,246	\$ 17,700	\$ 17,700	\$ 7,500	\$ (10,200)	(57.6)%
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT		\$ 1,000		\$ 2,000		
Total:	\$ 758	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	100.0 %
615110 Travel						
TRAVEL		\$ 7,800		\$ 9,800		
Total:	\$ 1,977	\$ 7,800	\$ 7,800	\$ 9,800	\$ 2,000	25.6 %
620100 Services - Professional & Other						
PROFESSIONAL SERVICES		\$ 82,000		\$ 80,000		
Total:	\$ 125,000	\$ 82,000	\$ 82,000	\$ 80,000	\$ (2,000)	(2.4)%
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS		\$ 4,000		\$ 2,000		
Total:	\$ —	\$ 4,000	\$ 4,000	\$ 2,000	\$ (2,000)	(50.0)%
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES		\$ 15,700		\$ 24,200		
WORKFORCE PARTNERSHIP		—		1,500		
Total:	\$ 2,203	\$ 15,700	\$ 15,700	\$ 25,700	\$ 10,000	63.7 %
630150 Safety Equipment & Supplies						
Total:	\$ 227	\$ —	\$ —	\$ —	\$ —	N/A
660100 Advertisement						
Total:	\$ 227	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 56,000		\$ 55,500		
WORKFORCE PARTNERSHIP		—		41,500		

Human Resources - Culture & Belonging
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 25,372	\$ 56,000	\$ 56,000	\$ 97,000	\$ 41,000	73.2 %
660120 Promotional Materials						
Total:	\$ 16,474	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 191,937	\$ 192,700	\$ 192,700	\$ 242,100	\$ 49,400	25.6 %

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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 / GOALS

- 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 930,248	\$ 988,900	\$ 967,100	\$ (21,800)	(2.2)%
Non-Personnel Expense	22,226	22,900	23,100	200	0.9 %
Total Direct Expense	\$ 952,474	\$ 1,011,800	\$ 990,200	\$ (21,600)	(2.1)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 952,474	\$ 1,011,800	\$ 990,200	\$ (21,600)	(2.1)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 547,970	\$ 559,200	\$ 592,700	\$ 33,500	6.0 %
Overtime	—	—	—	—	N/A
Burden	382,278	429,700	374,400	(55,300)	(12.9)%
TOTAL PERSONNEL EXPENSE	\$ 930,248	\$ 988,900	\$ 967,100	\$ (21,800)	(2.2)%

Information Security

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Chief Information Security Officer	1	0	0
Director of Information Security	0	1	1
Information Security Analyst II	0	2	2
Information Technology Security Analyst	2	0	0
IT Systems Engineer IV	1	0	0
Senior Information Technology Security Analyst	0	1	1
TOTAL	4	4	4

Information Security
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 200		\$ 200		
Total:	\$ —	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 1,000		\$ 1,000		
Total:	\$ 470	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE AND PARKING		\$ 3,600		\$ 3,600		
Total:	\$ 348	\$ 3,600	\$ 3,600	\$ 3,600	\$ —	0.0 %
615110 Travel TRAVEL		\$ 1,100		\$ 1,100		
Total:	\$ 919	\$ 1,100	\$ 1,100	\$ 1,100	\$ —	0.0 %
620100 Professional Services PROFESSIONAL SERVICES		\$ 5,200		\$ 5,400		
Total:	\$ 20,439	\$ 5,200	\$ 5,200	\$ 5,400	\$ 200	3.8 %
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		\$ 500		\$ 500		
Total:	\$ 50	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
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	\$ 22,226	\$ 22,900	\$ 22,900	\$ 23,100	\$ 200	0.9 %

Information Technology

MISSION

Provide a secure, stable, high-performance 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 advance the district's role as a leader in commerce, stewardship and safety.

KEY SERVICES PROVIDED / GOALS

- Information Technology (IT) Strategic Plan: Provide an annual IT Strategic Plan update to ensure that all District technology is kept up-to-date, and that there is alignment between the Technology Plan and the overall District Strategic Plan.
- Intake Management: Utilizing a governance model, Intake new technology requests and ideas, gathering requirements, and guiding each request through execution via the appropriate channel.
- Technology Steering Committee: Provide leadership and support to the Technology Steering Committee (TSC), ensuring alignment of new projects to the overall District strategy.
- IT Project Management: Provide project governance structures to ensure that District technology projects are properly planned, organized and executed, resulting in a tangible product that is delivered within a defined scope, time, and budget.
- Product Lifecycle & Enhancement Management: Manage Lifecycle of all installed technology products including both vendor applications as well as internally developed products. Includes managing vendor product updates, upgrades, patches, and executing against customer-initiated Enhancement requests.
- IT Request Management: Manage routine technology requests ranging from onboarding new employees, to providing computing or mobile endpoint support, to provisioning new accounts, and providing necessary software.
- IT Incident Management: Manage technology incidents, resolving 5,691 tickets in calendar year 2025, minimizing the time each ticket stays open, and managing customer satisfaction.
- IT Problem Management: Manage and track escalated Incidents through recovery and root cause analysis.
- IT Change Management: Provide robust change approval governance board and systems to track and manage workflow approvals, ensuring that no change introduces any security risks, and minimizing production interruptions.
- IT Infrastructure Capacity & Demand Management: Manage all installed datacenters whether on-premises or in the cloud, to ensure maximum uptime and optimal efficiency. Includes capacity management to ensure that required storage, compute, or network resources are added prior to production impact.
- IT Vendor Management: Manage technology vendor relationships including initiation, product research and discovery, procurement, contracting and renewal, invoice approval, maintenance, and managing the product lifecycle.
- IT Service Financial Management: Manage the Technology Management Program's financial resources, liaising and collaborating with IT Leadership and all District Appointing Authorities. Functions include the budget process, procurement adherence, contract and renewal management, invoice processing, and monthly trend reviews.
- Quarterly Business Reviews: Update District Departments quarterly on the status of new Intake items, Projects, Enhancements, Requests, and Incidents.

Information Technology

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 7,179,755	\$ 7,147,900	\$ 7,718,500	\$ 570,600	8.0 %
Non-Personnel Expense	121,630	67,300	68,000	700	1.0 %
Total Direct Expense	\$ 7,301,385	\$ 7,215,200	\$ 7,786,500	\$ 571,300	7.9 %
Less: Capitalized Expense	(538,147)	(500,000)	(816,100)	(316,100)	63.2 %
Equipment Outlay	—	—	20,000	20,000	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 6,763,238	\$ 6,715,200	\$ 6,990,400	\$ 275,200	4.1 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 4,128,545	\$ 4,546,800	\$ 4,715,100	\$ 168,300	3.7 %
Overtime	358	—	—	—	N/A
Burden	3,050,852	2,601,100	3,003,400	402,300	15.5 %
TOTAL PERSONNEL EXPENSE	\$ 7,179,755	\$ 7,147,900	\$ 7,718,500	\$ 570,600	8.0 %

Information Technology

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant II	1	0	0
Applications Developer	0	1	1
Business Applications Supervisor	0	1	1
Business Intelligence Analyst	1	2	2
Business Systems Analyst	1	0	0
Business Systems Supervisor	1	0	0
Desktop Support Specialist II	0	3	3
Director of Information Technology	0	1	1
Director, Information Technology	1	0	0
Enterprise Applications Manager	1	0	0
Enterprise Operations Manager	1	2	2
Executive Assistant	0	1	1
Financial Analyst	0	1	1
Financial Technician	1	0	0
GIS Analyst II	1	1	1
GIS Analyst III	1	0	0
GIS Supervisor	1	1	1
Information Technology Business Partner	1	0	0
Information Technology Infrastructure Supervisor	0	1	1
Information Technology Operations Supervisor	0	1	1
Information Technology Project Manager	0	1	1
Information Technology Systems Analyst II	0	1	1
Information Technology Systems Engineer	0	4	4
Infrastructure Supervisor	1	0	0
IT Business Partner	1	0	0
IT Project Manager	1	0	0
IT Systems Engineer III	3	0	0
IT Systems Engineer IV	3	0	0
Management Analyst	1	1	1
Manager of IT Project Management Office	0	1	1
Manager, IT Business Partner	1	0	0
Network Engineer	0	1	1
Senior Applications Developer	1	0	0
Senior Business Intelligence Analyst	1	0	0
Senior Business Systems Analyst	4	0	0
Senior GIS Analyst	0	1	1

Information Technology

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Senior Information Technology Project Manager	0	1	1
Senior Information Technology Systems Analyst	0	5	5
Senior Information Technology Systems Engineer	0	1	1
Senior Systems Administrator	1	0	0
Systems Administration Supervisor	1	1	1
Systems Administrator	1	0	0
Systems Administrator II	0	2	2
Systems Support Analyst II	3	0	0
Systems Support Supervisor	1	0	0
TOTAL	36	36	36

Information Technology

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2027
Uninterruptible Power Supply	4	\$ 20,000
TOTAL EQUIPMENT OUTLAY	4	\$ 20,000

Information Technology
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 4,000		\$ 4,000		
Total:	\$ —	\$ 4,000	\$ 4,000	\$ 4,000	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 1,400		\$ 2,000		
Total:	\$ 1,909	\$ 1,400	\$ 1,400	\$ 2,000	\$ 600	42.9 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 1,000		\$ 1,000		
Total:	\$ 2,709	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 42,000		\$ 42,000		
Total:	\$ 37,247	\$ 42,000	\$ 42,000	\$ 42,000	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE AND PARKING		\$ 5,000		\$ 4,800		
Total:	\$ 4,855	\$ 5,000	\$ 5,000	\$ 4,800	\$ (200)	(4.0)%
615110 Travel TRAVEL		\$ 5,000		\$ 5,000		
Total:	\$ 22,527	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
620100 - Services Professional & Other						
Total:	\$ 5,757	\$ —	\$ —	\$ —	\$ —	N/A
630110 Equipment & Systems						
Total:	\$ 35,393	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 8,700		\$ 9,000		
Total:	\$ 7,743	\$ 8,700	\$ 8,700	\$ 9,000	\$ 300	3.4 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ 200		
Total:	\$ 307	\$ 200	\$ 200	\$ 200	\$ —	0.0 %
640110 - Telephone & Communications						
Total:	\$ 608	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
Total:	\$ 2,575	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 121,630	\$ 67,300	\$ 67,300	\$ 68,000	\$ 700	1.0 %

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 / GOALS

- 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.

PERFORMANCE METRICS

- **CST: Annual Number of Cruise Passengers**
The total number of cruise passengers processed through the Cruise Ship Terminal each fiscal year. This metric measures the strength and growth of the District's cruise business on an annual basis, reflects our commitment to regional economic prosperity, high-quality visitor experiences, and a thriving waterfront for the communities we serve.
- **NCMT: Annual Automobile Throughput**
The total number of automobiles processed at the National City Marine Terminal each fiscal year. This metric reflects terminal productivity, business growth, and the District's ability to support high-volume automotive imports as a modern and competitive seaport.
- **TAMT: Annual Number of Vessel Calls**
The total number of vessel calls at the Tenth Avenue Marine Terminal each fiscal year. This metric reflects operational efficiency, sustainable business growth, and the District's capability to handle high-volume cargo in support of a competitive and future-ready port.

Maritime

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 6,140,343	\$ 6,691,700	\$ 7,081,600	\$ 389,900	5.8 %
Non-Personnel Expense	10,825,253	13,453,500	12,995,500	(458,000)	(3.4)%
Total Direct Expense	\$ 16,965,596	\$ 20,145,200	\$ 20,077,100	\$ (68,100)	(0.3)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	361,430	1,325,600	446,000	(879,600)	(66.4)%
TOTAL DEPARTMENTAL EXPENSE	\$ 17,327,026	\$ 21,470,800	\$ 20,523,100	\$ (947,700)	(4.4)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 3,700,068	\$ 4,037,000	\$ 4,505,100	\$ 468,100	11.6 %
Overtime	22,129	—	—	—	N/A
Burden	2,418,146	2,654,700	2,576,500	(78,200)	(2.9)%
TOTAL PERSONNEL EXPENSE	\$ 6,140,343	\$ 6,691,700	\$ 7,081,600	\$ 389,900	5.8 %

Maritime

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant II	1	0	0
Administrative Specialist	0	2	2
Department Administrative Manager	1	0	0
Director of Maritime	1	0	1
Executive Assistant	0	1	1
Management Analyst	1	1	1
Manager, Maritime Operations	2	0	0
Manager, Maritime Trade Development	1	0	0
Marine Terminal Supervisor	3	3	3
Maritime Commercial Manager	0	1	2
Maritime Operations Manager	0	2	2
Maritime Sustainability Manager	0	1	1
Principal Department Administrator	0	2	1
Principal, Maritime Business Development	1	0	0
Principal, Maritime Business Retention	2	0	0
Program Director	1	0	0
Senior Management Analyst	1	1	1
Senior Maritime Commercial Manager	0	3	3
Senior Trade Account Representative	1	0	0
Senior Wharfinger	0	2	2
Staff Assistant II	2	0	0
Vice President	0	1	1
Wharfinger	12	10	10
TOTAL	30	30	31

FY 2027-2026 Changes:

Add: 1 Director of Maritime

Maritime

EQUIPMENT OUTLAY

DESCRIPTION	QTY	BUDGET FY 2027
CST Pedestrian Doors	2	\$ 60,000
NCMT LED Light Fixtures	2	20,000
NCMT Super Cell Fenders	2	50,000
TAMT Fenders and Mooring Hardware	3	75,000
TAMT LED Light Fixtures	2	20,000
TAMT Shaker/Steel Plates	3	21,000
TAMT Warehouse Roll-up Door Project	5	200,000
TOTAL EQUIPMENT OUTLAY	19	\$ 446,000

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals						
MARITIME/INDUSTRY PERIODICALS		\$ 600		\$ 400		
Total:	\$ 934	\$ 600	\$ 600	\$ 400	\$ (200)	(33.3)%
610115 Employee Recognition						
EMPLOYEE RECOGNITION		\$ 1,200		\$ 1,200		
Total:	\$ 2,241	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
610120 Memberships & Dues						
MEMBERSHIP & DUES		\$ 49,300		\$ 35,000		
Total:	\$ 45,484	\$ 49,300	\$ 49,300	\$ 35,000	\$ (14,300)	(29.0)%
610140 Seminars & Training						
PROFESSIONAL DEVELOPMENT		\$ 19,900		\$ 7,500		
TRAINING PROGRAMS		18,000		19,600		
Total:	\$ 18,449	\$ 37,900	\$ 37,900	\$ 27,100	\$ (10,800)	(28.5)%
615100 Mileage Reimbursement						
MILEAGE		\$ 1,000		\$ 1,000		
Total:	\$ 789	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615110 Travel						
CRUISE CONFERENCE/SUMMIT		\$ 24,000		\$ 24,000		
DOMESTIC SALES TRIPS / CONF		83,500		88,800		
INTL SALES TRIPS/CONF		90,200		98,200		
MARITIME COMMERCIAL MISSIONS		32,800		32,800		
PROFESSIONAL DEVELOPMENT		18,300		5,000		
Total:	\$ 167,700	\$ 248,800	\$ 248,800	\$ 248,800	\$ —	0.0 %
620100 Services - Professional & Other						
BROKER SERVICE FEES		\$ 1,702,500		\$ 350,000		
CONSULTING SERVICES		267,000		360,000		
FACILITY SEC PLAN ASSESSMT/EXERCISE		37,000		50,000		
FOREIGN TRADE ZONE OPERATOR FEE		10,000		10,000		
MOTEMS STUDIES		20,000		30,000		
PARTNER AGENCIES AGREEMENTS		50,000		—		
PROFESSIONAL SERVICES		12,200		48,500		
Total:	\$ 1,326,893	\$ 2,098,700	\$ 2,398,700	\$ 848,500	\$ (1,550,200)	(64.6)%
620125 Services - Security						
BOARD MEETING SECURITY		\$ 6,300		\$ —		
CCTV WATCHSTANDER		369,000		—		

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
CRUISE SECURITY SCREENING		2,442,000		4,387,200		
DOLE BACKGATE SECURITY		12,000		13,100		
MILITARY SECURITY		28,100		30,600		
OTHER MARITIME SECURITY		—		113,200		
PORT PAVILION SPECIAL EVENT SECURITY		39,400		49,200		
TAMT MAIN/BACK GATE SECURITY		1,153,400		1,153,400		
Total:	\$ 3,472,359	\$ 4,050,200	\$ 4,050,200	\$ 5,746,700	\$ 1,696,500	41.9 %
620130 Services - Operator Retention						
PASHA		\$ 3,302,600		\$ 3,358,200		
Total:	\$ 3,153,046	\$ 3,302,600	\$ 3,302,600	\$ 3,358,200	\$ 55,600	1.7 %
630110 Equipment & Systems						
CARGO/CRUISE TERMINAL EQUIPMENT		\$ 19,500		\$ 14,700		
CBP TECHNOLOGY UPGRADE		350,000		130,000		
Total:	\$ 231,424	\$ 369,500	\$ 369,500	\$ 144,700	\$ (224,800)	(60.8)%
630120 Equipment Rental/Leasing						
CRUISE EQUIPMENT/TENT RENTAL		\$ 45,000		\$ 45,000		
OFFICE TRAILERS - MARITIME & FSC (TAMT)		110,100		49,600		
PORTA POTTIES RENTAL AT TAMT		5,000		5,000		
Total:	\$ 73,793	\$ 160,100	\$ 160,100	\$ 99,600	\$ (60,500)	(37.8)%
630130 Office & Operating Supplies						
CANOPY		\$ —		\$ 4,800		
OFFICE SUPPLIES		24,000		24,000		
SECURITY OPERATING SUPPLIES		8,800		10,000		
TWIC CARDS NEW/REPLACE		\$ 1,300		\$ 1,300		
Total:	\$ 20,786	\$ 34,100	\$ 34,100	\$ 40,100	\$ 6,000	17.6 %
630140 Postage & Shipping						
POSTAGE		\$ 200		\$ 200		
SHIPPING		4,000		4,000		
Total:	\$ 3,479	\$ 4,200	\$ 4,200	\$ 4,200	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES		\$ 32,700		\$ 36,000		
Total:	\$ 6,463	\$ 32,700	\$ 32,700	\$ 36,000	\$ 3,300	10.1 %
630170 Fuel & Lubricants						
Total:	\$ 45	\$ —	\$ —	\$ —	\$ —	N/A

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
640100 Space Rental						
CALIF SLC RENT, MOORING AREAS		\$ 15,100		\$ 15,100		
CRUISE PERSONNEL PARKING		34,000		51,000		
HS - CORONADO HOA LEASE		9,000		9,000		
Total:	\$ 9,248	\$ 58,100	\$ 58,100	\$ 75,100	\$ 17,000	29.3 %
640150 Facility Management Services						
NATIONAL DISTRIBUTION CENTER		\$ 985,100		\$ 985,100		
Total:	\$ 1,134,960	\$ 985,100	\$ 1,596,000	\$ 985,100	\$ (610,900)	(38.3)%
650100 Facilities Maintenance-Supplies						
CARGO/CRUISE TERMINALS		\$ 3,000		\$ 3,000		
Total:	\$ 70,168	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
650110 Facilities Maintenance-Outside Services						
GRAVEL-TAMT FRONT DIRT LOT		\$ 5,000		\$ 5,000		
JANITORIAL - B ST & BDWY TERMINALS		179,600		253,600		
Total:	\$ 154,375	\$ 184,600	\$ 184,600	\$ 258,600	\$ 74,000	40.1 %
650130 Equipment Maintenance-Outside Services						
OFFICE EQUIPMENT		\$ 1,100		\$ 1,100		
SHOREPOWER SYSTEMS		468,700		468,700		
Total:	\$ 493,864	\$ 469,800	\$ 469,800	\$ 469,800	\$ —	0.0 %
660110 Promotional Services						
BREAKBULK CONF -US & INTL		\$ 26,700		\$ 30,200		
CRUISE CONF/PROMOTIONS		12,500		12,700		
DOMESTIC & INTL PROMOTIONS		27,500		27,500		
INDUSTRY EVENT SPONSORSHIPS		14,200		12,900		
INDUSTRY/BUSINESS CONF - U.S. & INT'L		45,000		57,900		
Total:	\$ 68,032	\$ 125,900	\$ 125,900	\$ 141,200	\$ 15,300	12.2 %
660120 Promotional Materials						
PROMOTIONAL MATERIALS		\$ 800		\$ 800		
Total:	\$ 734	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
660136 Grant Funded Expenditures						
GRANT FUNDED EXPENDITURES		\$ 65,000		\$ 200,000		
Total:	\$ 18,581	\$ 65,000	\$ 65,000	\$ 200,000	\$ 135,000	207.7 %
670105 Bank & CC Fees						
BANK & CREDIT CARD FEES		\$ 7,900		\$ 16,000		
Total:	\$ 14,148	\$ 7,900	\$ 7,900	\$ 16,000	\$ 16,000	202.5 %

Maritime
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
670130 Permits/Certificates/License						
PERMITS/CERTIFICATES/LICENSE		\$ 1,500		\$ 4,400		
Total:	\$ 2,266	\$ 1,500	\$ 1,500	\$ 4,400	\$ 2,900	193.3 %
670190 Other Miscellaneous Operating Expenses						
BERTH REGULATION REMEDIATION FUND		\$ 250,000		\$ 250,000		
Total:	\$ 334,994	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	100.0 %
TOTAL NON-PERSONNEL EXPENSE	\$10,825,253	\$12,542,600	\$13,453,500	\$12,995,500	\$ (458,000)	(3.4)%

MSA, Interest & Other

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ (5,834,500)	\$ (6,042,700)	\$ (208,200)	3.6 %
Non-Personnel Expense	20,620,460	38,487,921	70,432,300	31,944,379	83.0 %
Total Direct Expense	\$ 20,620,460	\$ 32,653,421	\$ 64,389,600	\$ 31,736,179	97.2 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 20,620,460	\$ 32,653,421	\$ 64,389,600	\$ 31,736,179	97.2 %

**MSA, Interest & Other
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
620100 Professional Services						
LCFS BROKER FEES		\$ —		\$ 622,400		
Total:	\$ 1,814,649	\$ —	\$ —	\$ 622,400	\$ 622,400	N/A
620170 Contractual Services						
LCFS-NAVY PROJECT		\$ 11,191,700		\$ 23,872,200		
Total:	\$ —	\$ 11,191,700	\$ 11,191,700	\$ 23,872,200	\$ 12,680,500	113.3 %
630130 Office & Operating Supplies						
Total:	\$ (1,031)	\$ —	\$ —	\$ —	\$ —	N/A
640100 Space Rental						
CALTRANS-(ADMIN BLDG PARKING)		\$ 22,500		\$ 22,500		
SDCRAA LEASE (EE PARKING)		149,500		149,500		
Total:	\$ 171,888	\$ 172,000	\$ 172,000	\$ 172,000	\$ —	0.0 %
650110 Facilities Maintenance-Outside Services						
IMPERIAL BEACH MAINTENANCE		\$ 1,332,500		\$ 1,545,200		
Total:	\$ 1,283,700	\$ 1,332,500	\$ 1,500,200	\$ 1,545,200	\$ 45,000	3.0 %
660110 Promotional Services						
Total:	\$ 3,200	\$ —	\$ —	\$ —	\$ —	N/A
660130 Svcs - Fire, Police, Rescue, Emergency						
MUNICIPAL SERVICE AGREEMENTS		\$ 10,976,800		\$ 11,933,200		
Total:	\$ 10,643,068	\$ 10,976,800	\$ 11,571,124	\$ 11,933,200	\$ 362,076	3.1 %
660160 Financial Assistance						
Total:	\$ 113,299	\$ —	\$ —	\$ —	\$ —	N/A
670141 Legal Cost/Settlements						
Total:	\$ 2,741,031	\$ —	\$ —	\$ —	\$ —	N/A
670190 Other Miscellaneous Operating Expenses						
Total:	\$ (518,160)	\$ —	\$ —	\$ —	\$ —	N/A
680112 Grant Expenses - Sub-Grantee						
EPA-DOLE ZE UTILITY TRACTOR RIGS		\$ —		\$ 582,900		
EPA-EHC COMMUNITY OUTREACH		—		300,000		
EPA-PASHA EVSE-CHARGERS		—		4,382,300		
EPA-PASHA ZERO EMISSION CHE & VANS		—		5,056,700		
EPA-SKYCHARGERS TRUCKS & HUB		—		9,719,000		
EPA-SSA ZERO EMISSION CHE		—		11,375,500		
Total:	\$ —	\$ —	\$ 12,970,497	\$ 31,416,400	\$ 18,445,903	142.2

**MSA, Interest & Other
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
680120 Interest-SDCRAA, NEVP & Other Misc.						
SDCRAA NOTE INTEREST		\$ 567,800		\$ 463,200		
Total:	\$ 668,559	\$ 567,800	\$ 567,800	\$ 463,200	\$ (104,600)	(18.4)%
680190 Other Misc Non-Operating Expense						
Total:	\$ 3,089,034	\$ —	\$ —	\$ —	\$ —	N/A
680623 Interest Expense - Series A 2013 Bonds						
INTEREST		\$ 578,300		\$ 444,900		
INTEREST AMORTIZATION		12,100		12,100		
PREMIUM AMORTIZATION		(75,800)		(49,300)		
Total:	\$ 611,223	\$ 514,600	\$ 514,600	\$ 407,700	\$ (106,900)	(20.8)%
TOTAL NON-PERSONNEL EXPENSE	\$20,620,460	\$24,755,400	\$38,487,921	\$70,432,300	\$31,944,379	83.0 %

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Office of the District Clerk

MISSION

We are dedicated to consistently providing exceptional and timely services to the public, our stakeholders, Port 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
- 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
 - Ensure compliance with the requirements set forth by the Fair Political Practices Commission (FPPC)
 - 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.
- Provide administration building customers with their first point of contact at the Customer Service Center located in the administration building 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

GOALS

1. Store and Deliver Information and Records Efficiently and Effectively Through Engagement with Staff, the Board and the Public.
2. Engage Staff Through Personalized Professional Engagement Plans.
3. Engage Staff Through Personalized Professional Engagement Plans
4. Refine Compliance-related Processes

KEY PERFORMANCE METRICS

- Number of Public Records Requests Received
- Boxes of Hard Copy Records Non-Retained in Accordance with the Records Retention Schedule
- Number of Brown Act Meetings Posted
- Number of Official Records Documented

Office of the District Clerk

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,788,989	\$ 1,252,100	\$ 1,302,700	\$ 50,600	4.0 %
Non-Personnel Expense	192,901	222,000	224,200	2,200	1.0 %
Total Direct Expense	\$ 1,981,889	\$ 1,474,100	\$ 1,526,900	\$ 52,800	3.6 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,981,889	\$ 1,474,100	\$ 1,526,900	\$ 52,800	3.6 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 1,027,247	\$ 661,700	\$ 718,100	\$ 56,400	8.5 %
Overtime	2,921	1,500	1,500	—	0.0 %
Burden	758,821	588,900	583,100	(5,800)	(1.0)%
TOTAL PERSONNEL EXPENSE	\$ 1,788,989	\$ 1,252,100	\$ 1,302,700	\$ 50,600	4.0 %

Office of the District Clerk

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant	0	2	2
Administrative Assistant II	3	0	0
Commissioner Services Assistant	2	0	0
Deputy District Clerk	0	2	2
Deputy District Clerk/Docket Coordinator	1	0	0
Deputy District Clerk/Records Manager	1	0	0
District Clerk	1	1	1
Document Specialist	0	2	2
Document Management Associate	2	0	0
Manager, Commissioner & Executive Services	1	0	0
Office Assistant	1	1	1
TOTAL	12	8	8

**Office of the District Clerk
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals						
Total:	\$ 260	\$ —	\$ —	\$ —	\$ —	N/A
610115 Employee Recognition						
EMPLOYEE RECOGNITION	\$ 400			\$ 400		
Total:	\$ 673	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610120 Memberships & Dues						
MEMBERSHIP & DUES	\$ 2,500			\$ 5,000		
Total:	\$ 1,635	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	100.0 %
610140 Seminars & Training						
SEMINARS & TRAINING	\$ 3,500			\$ 5,000		
Total:	\$ 2,583	\$ 3,500	\$ 3,500	\$ 5,000	\$ 5,000	142.9 %
615100 Mileage Reimbursement						
MILEAGE REIMBURSEMENT	\$ 4,500			\$ 4,500		
Total:	\$ 2,772	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	100.0 %
615110 Travel						
TRAVEL	\$ 3,500			\$ 6,000		
Total:	\$ 1,461	\$ 3,500	\$ 3,500	\$ 6,000	\$ 6,000	171.4 %
620100 Services - Professional & Other						
COPY CENTER SERVICES	\$ 93,000			\$ 93,000		
OFF-SITE STORAGE	900			500		
ON-CALL RECORDS RETENTION SERVICES	8,000			8,000		
SERVICES PROFESSIONAL & OTHER	10,000			10,000		
SHREDDING	20,000			25,000		
TRANSCRIPTION SERVICES	20,000			27,000		
Total:	\$ 155,413	\$ 151,900	\$ 151,900	\$ 163,500	\$ 11,600	7.6 %
630120 Equipment Rental/Leasing						
OFFSITE BOARD MEETINGS	\$ 20,000			\$ —		
Total:	\$ —	\$ 20,000	\$ 20,000	\$ —	\$ (20,000)	(100.0)%
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES	\$ 10,000			\$ 10,000		
Total:	\$ 13,921	\$ 10,000	\$ 10,000	\$ 10,000	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE & SHIPPING	\$ 1,400			\$ 500		
Total:	\$ 340	\$ 1,400	\$ 1,400	\$ 500	\$ (900)	(64.3)%

**Office of the District Clerk
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET						
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct					
650130 Equipment Maintenance - Outside Services											
EQUIPMENT MAINTENANCE OUTSIDE SERVICES	\$	5,500		\$	8,000						
Total:	\$	1,625	\$	5,500	\$	5,500	\$	8,000	\$	2,500	45.5 %
660100 Advertising											
ADVERTISING	\$	18,000		\$	20,000						
Total:	\$	10,756	\$	18,000	\$	18,000	\$	20,000	\$	2,000	11.1 %
660110 Promotional Services											
PROMOTIONAL SERVICES	\$	800		\$	800						
Total:	\$	233	\$	800	\$	800	\$	800	\$	800	100.0 %
660120 Promotional Materials											
Total:	\$	416	\$	—	\$	—	\$	500	\$	500	N/A
670105 Bank & Credit Card Fees											
Total:	\$	814	\$	—	\$	—	\$	—	\$	—	N/A
TOTAL NON-PERSONNEL EXPENSE	\$	192,901	\$	222,000	\$	222,000	\$	224,200	\$	2,200	1.0 %

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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 / GOALS

- 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.

PERFORMANCE METRICS

- Successful outcomes in litigation.
- Effective assistance in transactions.
- Efficient use of resources.

Office of the General Counsel

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 4,742,635	\$ 4,882,800	\$ 4,956,100	\$ 73,300	1.5 %
Non-Personnel Expense	3,350,776	2,540,300	2,524,500	(15,800)	(0.6)%
Total Direct Expense	\$ 8,093,411	\$ 7,423,100	\$ 7,480,600	\$ 57,500	0.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 8,093,411	\$ 7,423,100	\$ 7,480,600	\$ 57,500	0.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 3,140,088	\$ 3,223,800	\$ 3,350,600	\$ 126,800	3.9 %
Overtime	802	—	—	—	N/A
Burden	1,601,745	1,659,000	1,605,500	(53,500)	(3.2)%
TOTAL PERSONNEL EXPENSE	\$ 4,742,635	\$ 4,882,800	\$ 4,956,100	\$ 73,300	1.5 %

Office of the General Counsel

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Specialist	0	1	1
Assistant General Counsel	2	2	2
Deputy General Counsel	0	4	4
Deputy General Counsel IV	2	0	0
Deputy General Counsel V	2	0	0
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/Assistant Manager, OGC Admin	0	1	1
Paralegal/Asst. Manager, OGC Admin.	1	0	0
Senior Deputy General Counsel	1	1	1
Staff Assistant II	1	0	0
TOTAL	14	14	14

Office of the General Counsel
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 55,600		\$ 69,000		
Total:	\$ 68,537	\$ 55,600	\$ 55,600	\$ 69,000	\$ 13,400	24.1 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 600		\$ 1,500		
Total:	\$ 2,019	\$ 600	\$ 600	\$ 1,500	\$ 900	150.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 14,400		\$ 10,000		
Total:	\$ 10,531	\$ 14,400	\$ 14,400	\$ 10,000	\$ (4,400)	(30.6)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 14,400		\$ 6,000		
Total:	\$ 5,821	\$ 14,400	\$ 14,400	\$ 6,000	\$ (8,400)	(58.3)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 5,200		\$ 2,000		
Total:	\$ 1,772	\$ 5,200	\$ 5,200	\$ 2,000	\$ (3,200)	(61.5)%
615110 Travel TRAVEL		\$ 18,500		\$ 11,000		
Total:	\$ 9,931	\$ 18,500	\$ 18,500	\$ 11,000	\$ (7,500)	(40.5)%
620100 Services - Professional & Other SERVICES - PROFESSIONAL & OTHER		\$ 77,300		\$ 70,000		
Total:	\$ 110,103	\$ 77,300	\$ 77,300	\$ 70,000	\$ (7,300)	(9.4)%
620110 Services - Legal - Port Attorney SERVICES - LEGAL		\$ 2,343,500		\$ 2,343,500		
Total:	\$ 3,106,029	\$ 2,343,500	\$ 2,343,500	\$ 2,343,500	\$ —	0.0 %
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 9,300		\$ 9,300		
Total:	\$ 11,490	\$ 9,300	\$ 9,300	\$ 9,300	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,000		\$ 700		
Total:	\$ 1,295	\$ 1,000	\$ 1,000	\$ 700	\$ (300)	(30.0)%
660110 Promotional Services PROMOTIONAL SERVICES		\$ 500		\$ 1,500		
Total:	\$ 1,833	\$ 500	\$ 500	\$ 1,500	\$ 1,000	200.0 %

Office of the General Counsel
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
670130 Permits/Certificates						
Total:	\$ 21,417	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 3,350,776	\$ 2,540,300	\$ 2,540,300	\$ 2,524,500	\$ (15,800)	(0.6)%

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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 / GOALS

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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,518,792	\$ 1,523,700	\$ 1,718,800	\$ 195,100	12.8 %
Non-Personnel Expense	224,816	246,500	289,000	42,500	17.2 %
Total Direct Expense	\$ 1,743,608	\$ 1,770,200	\$ 2,007,800	\$ 237,600	13.4 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 1,743,608	\$ 1,770,200	\$ 2,007,800	\$ 237,600	13.4 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 874,845	\$ 900,700	\$ 1,060,000	\$ 159,300	17.7 %
Overtime	—	—	—	—	N/A
Burden	643,946	623,000	658,800	35,800	5.7 %
TOTAL PERSONNEL EXPENSE	\$ 1,518,792	\$ 1,523,700	\$ 1,718,800	\$ 195,100	12.8 %

Office of the Port Auditor

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Assistant Port Auditor	1	1	1
Assistant to Port Auditor	1	0	0
Deputy Port Auditor I	2	2	2
Deputy Port Auditor II	1	2	2
Port Auditor - Board Appointee	1	1	1
Senior Executive Assistant	0	1	1
TOTAL	6	7	7

**Office of the Port Auditor
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals PROFESSIONAL PUBLICATION		\$ 400		\$ 400		
Total:	\$ —	\$ 400	\$ 400	\$ 400	\$ —	0.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 300		\$ 300		
Total:	\$ 220	\$ 300	\$ 300	\$ 300	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 2,400		\$ 2,400		
Total:	\$ 1,555	\$ 2,400	\$ 2,400	\$ 2,400	\$ —	0.0 %
610140 Seminars & Training SEMINARS		\$ 18,000		\$ 17,000		
Total:	\$ 12,218	\$ 18,000	\$ 18,000	\$ 17,000	\$ (1,000)	(5.6)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,000		\$ 2,000		
Total:	\$ 969	\$ 1,000	\$ 1,000	\$ 2,000	\$ 1,000	100.0 %
615110 Travel TRAVEL		\$ 18,300		\$ 17,300		
Total:	\$ 9,574	\$ 18,300	\$ 18,300	\$ 17,300	\$ (1,000)	(5.5)%
620100 Services - Professional & Other EXTERNAL AUDITOR FRAUD/ETHICS HOTLINE OUTSOURCED AUDITS		\$ 130,000 10,000 60,000		\$ 130,000 10,000 103,500		
Total:	\$ 185,826	\$ 200,000	\$ 200,000	\$ 243,500	\$ 43,500	21.8 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 100		\$ —		
Total:	\$ 10,035	\$ 100	\$ 100	\$ —	\$ (100)	(100.0)%
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 3,000		\$ 3,000		
Total:	\$ 1,992	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 1,500		\$ 1,600		
Total:	\$ 507	\$ 1,500	\$ 1,500	\$ 1,600	\$ 100	6.7 %

Office of the Port Auditor
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 1,500		\$ 1,500		
Total:	\$ 1,919	\$ 1,500	\$ 1,500	\$ 1,500	\$ —	0.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 224,816	\$ 246,500	\$ 246,500	\$ 289,000	\$ 42,500	17.2 %

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 / GOALS

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 33 commercial vending spaces.
 - Monitoring the use of 34 expressive vending spaces.
 - Process over 200 commercial vending applications annually.
- Support the planning and execution of the District's large Business Negotiated Events, including the Independence Day celebrations, Comic-Con, and the Holiday Bowl Parade, as well as several smaller events such as the Parade of Lights.
- 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.

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.
- Prepare 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 Communications & Community Engagement 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.
- Manage Expanded Access Event Program – newly created in FY24.
- Coordinating with internal stakeholders – Communications & Community Engagement, Procurement, Harbor Police, Field Operations, Guest Experiences, Government Civic Relations.

Parks & Recreation

Stakeholder and Community Engagement:

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

PERFORMANCE METRICS

- Ensure that 100% of external requests to exhibit artwork on Port tidelands are presented to Arts Culture & Design Committee (ACDC) within 10 months of the annual Jan. 31st deadline.
- Permit and collect fees on one new, large special event that activates Port tideland.
- Attain a 75% approval rating from attendees at three (3) Port-sponsored special events.

Parks & Recreation

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 1,657,718	\$ 1,711,200	\$ 1,704,200	\$ (7,000)	(0.4)%
Non-Personnel Expense	1,446,692	1,710,300	1,830,900	120,600	7.1 %
Total Direct Expense	\$ 3,104,410	\$ 3,421,500	\$ 3,535,100	\$ 113,600	3.3 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,104,410	\$ 3,421,500	\$ 3,535,100	\$ 113,600	3.3 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 1,005,403	\$ 1,046,400	\$ 1,088,900	\$ 42,500	4.1 %
Overtime	6,468	—	—	—	N/A
Burden	645,847	664,800	615,300	(49,500)	(7.4)%
TOTAL PERSONNEL EXPENSE	\$ 1,657,718	\$ 1,711,200	\$ 1,704,200	\$ (7,000)	(0.4)%

Parks & Recreation

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant II	3	0	0
Administrative Specialist	0	1	1
Director of Parks and Recreation	0	1	1
Director, Parks & Recreation	1	0	0
Parks and Recreation Specialist	0	4	4
Parks, Arts, and Sponsorship Administrator	0	3	3
Program Manager	2	0	0
Project Manager	2	0	0
Senior Parks and Recreation Specialist	0	1	1
Senior Project Manager	2	0	0
TOTAL	10	10	10

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 500		
Total:	\$ 510	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS		\$ 1,800		\$ 2,000		
Total:	\$ 1,948	\$ 1,800	\$ 1,800	\$ 2,000	\$ 200	11.1 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 4,500		\$ 4,500		
Total:	\$ 337	\$ 4,500	\$ 4,500	\$ 4,500	\$ —	0.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 2,000		\$ 2,500		
Total:	\$ 2,309	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500	25.0 %
615110 Travel						
Total:	\$ 275	\$ —	\$ —	\$ —	\$ —	N/A
620100 Services - Professional & Other						
AUDIO/VISUAL/CUSTODIAL EVENT PRODUCTION		\$ —		\$ 15,000		
BIG BAY BOOM FIREWORKS NOISE & WATER QUALITY MONITORING				100,000		
DRONE IMPLEMENTATION STUDY - CARRY OVER TO FY 2027				80,000		
GENERAL PROFESSIONAL SERVICES		257,000		—		
TRANSLATION SERVICES				5,000		
VENDING & EXPRESSIVE ACTIVITY PROGRAM EVALUATION				80,000		
Total:	\$ 137,164	\$ 257,000	\$ 257,000	\$ 280,000	\$ 23,000	8.9 %
620125 Services - Security PERMIT ENFORCEMENT		\$ 32,000		\$ 36,000		
Total:	\$ 44,792	\$ 32,000	\$ 32,000	\$ 36,000	\$ 4,000	12.5 %
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ 27,000		\$ 19,000		
Total:	\$ 15,458	\$ 27,000	\$ 27,000	\$ 19,000	\$ (8,000)	(29.6)%
630120 Equipment Rental/Leasing COMMUNITY EVENT RENTALS		\$ 25,800		\$ 26,000		
CORP EVENT RENTALS		15,400		15,000		
Total:	\$ 29,986	\$ 41,200	\$ 41,200	\$ 41,000	\$ (200)	(0.5)%

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
630130 Office & Operating Supplies						
OFFICE SUPPLIES		\$ 5,000		\$ 5,000		
Total:	\$ 7,442	\$ 5,000	\$ 5,000	\$ 5,000	\$ —	0.0 %
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 100		\$ 100		
Total:	\$ 96	\$ 100	\$ 100	\$ 100	\$ —	0.0 %
630150 Safety Equipment & Supplies						
SAFETY		\$ 200		\$ 100		
Total:	\$ —	\$ 200	\$ 200	\$ 100	\$ (100)	(50.0)%
650110 Facilities Maintenance - Outside Service						
ARTWORK CONSERVATION & MAINT		\$ 61,800		\$ 161,800		
Total:	\$ 46,764	\$ 61,800	\$ 61,800	\$ 161,800	\$ 100,000	161.8 %
650130 Equipment Maintenance - Outside Services						
Total:	\$ 30	\$ —	\$ —	\$ —	\$ —	N/A
660100 Advertising						
ADVERTISING		\$ 500		\$ —		
Total:	\$ —	\$ 500	\$ 500	\$ —	\$ (500)	(100.0)%
660105 Marketing/Outreach						
Total:	\$ 112	\$ —	\$ —	\$ —	\$ —	N/A
660110 Promotional Services						
PROMOTIONAL SERVICES		\$ 30,000		\$ 30,000		
Total:	\$ 23,547	\$ 30,000	\$ 30,000	\$ 30,000	\$ —	0.0 %
660120 Promotional Materials						
PRINTED MATERIALS		\$ 2,300		\$ 2,000		
PROMOTIONAL MATERIALS		11,800		10,000		
Total:	\$ 12,653	\$ 14,100	\$ 14,100	\$ 12,000	\$ (2,100)	(14.9)%
660137 Public Art Fund Expenditures						
RENOVATION OF PORT ADMIN LOBBY - PUBLIC ART DISPLAY		\$ —		\$ 20,000		
Total:	\$ 104,901	\$ —	\$ —	\$ 20,000	\$ 20,000	N/A
660190 Activation Programs						
BUSINESS-NEGOTIATED EVENTS		\$ 591,200		\$ 566,400		
CIVIC ACTIVATIONS		350,000		350,000		
EXPANDED ACCESS EVENTS		210,000		210,000		

Parks & Recreation
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
PUBLIC SPACES PROGRAMMING		81,400		90,000		
Total:	\$ 1,018,367	\$ 1,232,600	\$ 1,232,600	\$ 1,216,400	\$ (16,200)	(1.3)%
TOTAL NON-PERSONNEL EXPENSE	\$ 1,446,692	\$ 1,710,300	\$ 1,710,300	\$ 1,830,900	\$ 120,600	7.1 %

Performance & Reporting

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 411,240	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	14,219	—	—	—	N/A
Total Direct Expense	\$ 425,459	\$ —	\$ —	\$ —	N/A
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 425,459	\$ —	\$ —	\$ —	N/A

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 269,173	\$ —	\$ —	\$ —	N/A
Overtime	—	—	—	—	N/A
Burden	142,067	—	—	—	N/A
TOTAL PERSONNEL EXPENSE	\$ 411,240	\$ —	\$ —	\$ —	N/A

Note:

Performance & Reporting merged with Real Estate in FY 2026.

Performance & Reporting

REGULAR POSITIONS

	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Department Administrative Manager	1	0	0
Project Manager	2	0	0
TOTAL	3	0	0

Performance & Reporting
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ —		\$ —		
Total:	\$ 3,674	\$ —	\$ —	\$ —	\$ —	N/A
610140 Seminars & Training						
Total:	\$ 105	\$ —	\$ —	\$ —	\$ —	N/A
630110 Equipment & Systems						
Total:	\$ 2,948	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies						
Total:	\$ 6,817	\$ —	\$ —	\$ —	\$ —	N/A
630140 Postage & Shipping						
Total:	\$ 675	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 14,219	\$ —	\$ —	\$ —	\$ —	N/A

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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 / GOALS

- Focus on highly technical and complex planning and environmental issues with goals of advancing key policy formation for District tidelands.
- Create and sustain positive relationships with stakeholders and the community on environmental and planning issues.
- Process grants and Sustainability & Innovation Branch projects to ensure 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 amendments to the Port Master Plan.
- Coordination with local, regional, state and federal agencies on District-wide planning initiatives.
- 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.
- Administration of Maritime Industrial Impact Fund projects.
- Support emergency management planning, preparedness, response and recovery.
- The Sustainability & Innovation (S & I) Operations/Administrative Support Team, housed in the Planning department, is responsible for and committed to the following Key Services for all six cost centers in the S & I 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; and Inspection correspondence.

PERFORMANCE METRICS

- Ensure inclusive project outreach, such as language translation and interpretation services, and a variety of methods (e.g., in-person meetings, online surveys) to reach the public and stakeholders.
- Coordinate funding mechanisms (e.g., Memorandum of Understanding) for Maritime Industrial Impact Fund projects identified in the FY 2027 budget.
- With respect to Planning-related public inquiries, make contact with requestor within 2 business days.

Planning

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 2,320,505	\$ 2,650,700	\$ 3,187,100	\$ 536,400	20.2 %
Non-Personnel Expense	706,574	1,435,200	1,822,500	387,300	27.0 %
Total Direct Expense	\$ 3,027,079	\$ 4,085,900	\$ 5,009,600	\$ 923,700	22.6 %
Less: Capitalized Expense	(146,019)	(21,200)	(221,500)	(200,300)	944.8 %
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,881,060	\$ 4,064,700	\$ 4,788,100	\$ 723,400	17.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 1,464,036	\$ 1,599,100	\$ 1,968,900	\$ 369,800	23.1 %
Overtime	—	—	—	—	N/A
Burden	856,469	1,051,600	1,218,200	166,600	15.8 %
TOTAL PERSONNEL EXPENSE	\$ 2,320,505	\$ 2,650,700	\$ 3,187,100	\$ 536,400	20.2 %

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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant	0	1	1
Assistant Planner	1	0	0
Assistant Vice President	1	0	0
Budget Analyst	0	1	1
Contracts Analyst	0	1	1
Department Administrative Manager	1	0	0
Deputy Director of Planning	0	1	1
Executive Assistant	0	1	1
Executive Assistant I	1	0	0
GIS Analyst II	0	1	1
Lead Mapping and Outreach	1	0	0
Management Analyst	0	0	1
Planner I	0	1	1
Planner II	0	1	1
Principal Department Administrator	0	1	1
Principal Planner	0	2	2
Program Director	1	0	0
Program Manager, Planning & Environment	2	0	0
Senior Management Analyst	2	0	0
Senior Planner	2	1	1
Staff Assistant II	1	0	0
Vice President	0	1	1
Director of Planning	0	0	1
TOTAL	13	13	15

FY 2027-2026 Changes:

Transfer in: 1 Survey Technician II from Development Services

Replace: 1 Survey Technician II for 1 Director of Planning

Transfer in: 1 Planner II from Development Services

Replace: 1 Planner II for 1 Management Analyst

Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610100 Awards-Service AWARDS - SERVICE		\$ 700		\$ 700		
Total:	\$ 693	\$ 700	\$ 700	\$ 700	\$ —	0.0 %
610110 Books & Periodicals PROFESSIONAL PUBLICATIONS		\$ 100		\$ 200		
Total:	\$ 233	\$ 100	\$ 100	\$ 200	\$ 100	100.0 %
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 500		\$ 600		
Total:	\$ 6,016	\$ 500	\$ 500	\$ 600	\$ 100	20.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 5,300		\$ 7,100		
Total:	\$ 13,863	\$ 5,300	\$ 5,300	\$ 7,100	\$ 1,800	34.0 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 13,600		\$ 17,100		
Total:	\$ 10,345	\$ 13,600	\$ 13,600	\$ 17,100	\$ 3,500	25.7 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 1,000		\$ 1,000		
Total:	\$ 892	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	0.0 %
615110 Travel TRAVEL		\$ 18,800		\$ 41,300		
Total:	\$ 9,063	\$ 18,800	\$ 18,800	\$ 41,300	\$ 22,500	119.7 %
620100 Services - Professional & Other ENV/COASTAL PLANNING & ENTITLEMENT		\$ 454,800		\$ 204,800		
INTEGRATED PLANNING		618,600		730,100		
REGIONAL MOBILITY STUDIES		250,000		100,000		
Total:	\$ 618,375	\$ 1,323,400	\$ 1,323,400	\$ 1,034,900	\$ (288,500)	(21.8)%
630110 Equipment & Systems						
Total:	\$ 8,994	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE & OPERATING SUPPLIES		\$ 10,200		\$ 10,200		
Total:	\$ 9,501	\$ 10,200	\$ 10,200	\$ 10,200	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 900		\$ 900		
Total:	\$ 390	\$ 900	\$ 900	\$ 900	\$ —	0.0 %

Planning
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
660100 Advertising ADVERTISING		\$ 800		\$ 800		
Total:	\$ 216	\$ 800	\$ 800	\$ 800	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ 5,100		\$ 7,200		
Total:	\$ 4,350	\$ 5,100	\$ 5,100	\$ 7,200	\$ 2,100	41.2 %
660120 Promotional Materials PROMOTIONAL MATERIALS		\$ 7,500		\$ 7,500		
Total:	\$ 4,143	\$ 7,500	\$ 7,500	\$ 7,500	\$ —	0.0 %
660134 Eligible MIIF Expenditures NATIONAL CITY BAYSHORE BIKEWAY OFF-TIDELANDS/ELECTRIFICATION PROJECTS		\$ —		\$ 300,000 350,000		
Total:	\$ —	\$ —	\$ —	\$ 650,000	\$ 650,000	N/A
660170 Joint Programs/Studies Assistance COASTAL RESILIENCE STUDIES		\$ 40,000		\$ 40,000		
Total:	\$ 19,500	\$ 40,000	\$ 40,000	\$ 40,000	\$ —	0.0 %
670130 Permits/Certificates/License PERMITS & LICENSES		\$ 7,300		\$ 3,000		
Total:	\$ —	\$ 7,300	\$ 7,300	\$ 3,000	\$ 3,000	41.1 %
TOTAL NON-PERSONNEL EXPENSE	\$ 706,574	\$ 1,435,200	\$ 1,435,200	\$ 1,822,500	\$ 387,300	27.0 %

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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 / GOALS

- 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.
- 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.
- 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 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 3,125,490	\$ 3,394,100	\$ 3,790,000	\$ 395,900	11.7 %
Non-Personnel Expense	125,474	157,700	106,600	(51,100)	(32.4)%
Total Direct Expense	\$ 3,250,964	\$ 3,551,800	\$ 3,896,600	\$ 344,800	9.7 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,250,964	\$ 3,551,800	\$ 3,896,600	\$ 344,800	9.7 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 1,793,937	\$ 2,082,900	\$ 2,235,300	\$ 152,400	7.3 %
Overtime	1,263	—	—	—	N/A
Burden	1,330,289	1,311,200	1,554,700	243,500	18.6 %
TOTAL PERSONNEL EXPENSE	\$ 3,125,490	\$ 3,394,100	\$ 3,790,000	\$ 395,900	11.7 %

Procurement Services

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Specialist	0	1	1
Assistant Procurement Analyst	3	0	0
Director of Procurement Services	0	1	1
Director, Procurement Services	1	0	0
Distribution & Storage Technician I	1	1	1
Distribution & Storage Technician II	2	2	2
Distribution and Storage Manager	0	1	1
Executive Assistant	0	1	1
Executive Assistant I	1	0	0
Lead Distribution & Storage Technician	1	1	1
Management Analyst	1	2	2
Manager, Distribution & Storage	1	0	0
Manager, Procurement Services	1	0	0
Procurement Analyst I	2	1	1
Procurement Analyst II	4	5	5
Procurement Services Manager	0	1	1
Procurement Specialist	0	3	3
Procurement Supervisor	2	2	2
Project Labor and Compliance Administrator	1	1	1
Staff Assistant II	1	0	0
TOTAL	22	23	23

Procurement Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 900		\$ 900		
Total:	\$ —	\$ 900	\$ 900	\$ 900	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIPS & DUES		\$ 9,500		\$ 5,000		
Total:	\$ 4,256	\$ 9,500	\$ 9,500	\$ 5,000	\$ (4,500)	(47.4)%
610140 Seminars & Training SEMINARS & TRAINING		\$ 27,500		\$ 25,000		
Total:	\$ 12,058	\$ 27,500	\$ 27,500	\$ 25,000	\$ (2,500)	(9.1)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 400		\$ 700		
Total:	\$ 574	\$ 400	\$ 400	\$ 700	\$ 300	75.0 %
615110 Travel TRAINING-RELATED TRAVEL		\$ 33,000		\$ 30,000		
Total:	\$ 15,175	\$ 33,000	\$ 33,000	\$ 30,000	\$ (3,000)	(9.1)%
620100 Professional Services PROFESSIONAL SERVICES		\$ 45,000		\$ —		
Total:	\$ 58,247	\$ 45,000	\$ 45,000	\$ —	\$ (45,000)	(100.0)%
630110 Equipment & Systems EQUIPMENT & SYSTEMS		\$ —		\$ 500		
Total:	\$ 110	\$ —	\$ —	\$ 500	\$ 500	N/A
630130 Office & Operating Supplies OPERATING SUPPLIES		\$ 14,700		\$ 14,000		
Total:	\$ 13,567	\$ 14,700	\$ 14,700	\$ 14,000	\$ (700)	(4.8)%
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 1,200		\$ 1,500		
Total:	\$ 670	\$ 1,200	\$ 1,200	\$ 1,500	\$ 300	25.0 %
630150 Safety Equipment & Supplies SAFETY SUPPLIES & EQUIPMENT		\$ 2,500		\$ 2,500		
Total:	\$ 2,159	\$ 2,500	\$ 2,500	\$ 2,500	\$ —	0.0 %
630200 Uniforms UNIFORM SERVICE		\$ 3,500		\$ 5,500		
Total:	\$ 2,547	\$ 3,500	\$ 3,500	\$ 5,500	\$ 2,000	57.1 %

Procurement Services
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
660100 Advertising ADVERTISING		\$ 19,000		\$ 19,000		
Total:	\$ 15,526	\$ 19,000	\$ 19,000	\$ 19,000	\$ —	0.0 %
660110 Promotional Services PROMOTIONAL SERVICES		\$ —		\$ 1,000		
Total:	\$ 583	\$ —	\$ —	\$ 1,000	\$ 1,000	N/A
670130 Permits/Certificates/License PERMIT/CERT/LICENSE		\$ 500		\$ 1,000		
Total:	\$ —	\$ 500	\$ 500	\$ 1,000	\$ 500	100.0 %
TOTAL NON-PERSONNEL EXPENSE	\$ 125,474	\$ 157,700	\$ 157,700	\$ 106,600	\$ (51,100)	(32.4)%

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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 / GOALS

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.

Performance & Reporting

- Finance, budget, and administrative team for the Real Estate Department.
- Administer Real Estate's revenue and expense budgets.
- Enter agreements negotiated by Real Estate into the Real Estate module in SAP.
- Facilitate procurement activities for the Real Estate Department.

PERFORMANCE METRICS

- Complete annual rent reconciliations to ensure rent is billed accurately and in accordance with real estate agreements.
- Conduct timely rent reviews and CPI adjustments to ensure rental rates are competitive with the market.
- Achieve revenue growth that exceeds the average CPI increase over the prior three years by realizing market rents and maximizing development opportunities.

Real Estate

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 4,747,342	\$ 5,631,300	\$ 5,968,400	\$ 337,100	6.0 %
Non-Personnel Expense	7,307,754	5,400,600	5,152,100	(248,500)	(4.6)%
Total Direct Expense	\$ 12,055,096	\$ 11,031,900	\$ 11,120,500	\$ 88,600	0.8 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 12,055,096	\$ 11,031,900	\$ 11,120,500	\$ 88,600	0.8 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 2,984,925	\$ 3,510,800	\$ 3,648,700	\$ 137,900	3.9 %
Overtime	—	—	—	—	N/A
Burden	1,762,417	2,120,500	2,319,700	199,200	9.4 %
TOTAL PERSONNEL EXPENSE	\$ 4,747,342	\$ 5,631,300	\$ 5,968,400	\$ 337,100	6.0 %

Real Estate

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Administrative Assistant II	1	0	0
Area Real Estate Manager	0	7	7
Asset Manager	8	0	0
Asset Manager II	0	8	7
Assistant Director of Real Estate	2	1	1
Assistant Vice President	1	0	0
Department Manager, Real Estate	7	0	0
Director of Real Estate	0	1	1
Executive Assistant	0	1	1
Management Analyst	1	3	3
Principal Department Administrator	0	1	1
Program Manager, Real Estate	2	0	0
Senior Asset Manager	0	2	3
Vice President	0	1	1
TOTAL	22	25	25

FY 2027-2026 Changes:

Reclass: 1 Asset Manager II to Senior Asset Manager

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 500		\$ —		
Total:	\$ —	\$ 500	\$ 500	\$ —	\$ (500)	(100.0)%
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 1,100		\$ 1,100		
Total:	\$ 781	\$ 1,100	\$ 1,100	\$ 1,100	\$ —	0.0 %
610120 Memberships & Dues MEMBERSHIP & DUES URBAN LAND INSTITUTE		\$ 1,900 1,500		\$ — —		
Total:	\$ 1,690	\$ 3,400	\$ 3,400	\$ —	\$ (3,400)	(100.0)%
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 9,900 3,500		\$ 12,000 4,000 7,200 2,800 7,500 8,700 1,500		
Total:	\$ 26,675	\$ 41,800	\$ 41,800	\$ 43,700	\$ 1,900	4.5 %
615100 Mileage Reimbursement MILEAGE & PARKING		\$ 1,000		\$ 1,000		
Total:	\$ 1,362	\$ 1,000	\$ 1,000	\$ 1,000	\$ —	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		\$ 7,500 3,400 5,800 — 7,500 1,200 3,000		
Total:	\$ 25,814	\$ 35,100	\$ 35,100	\$ 28,400	\$ (6,700)	(19.1)%
620100 Services - Professional & Other BROKERAGE SERVICE BROKERAGE SERVICE - SEAPORT VILLAGE DATA SERVICES		\$ 175,000 196,000 89,200		\$ 163,000 196,200 —		

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
FINANCIAL ADVISORS		140,000		60,000		
INDUSTRY REPORTS		7,000		7,000		
LOOP NET DATA SERVICES		5,400		6,400		
MISCELLANEOUS STUDIES		203,700		188,000		
OTHER ASSET MANAGEMENT NEEDS		—		173,000		
RFP/RFQ SUPPORT		180,000		—		
Total:	\$ 839,857	\$ 996,300	\$ 1,246,300	\$ 793,600	\$ (452,700)	(36.3)%
620110 Services - Legal - Port Attorney						
Total:	\$ 17,790	\$ —	\$ —	\$ —	\$ —	N/A
620125 Services - Security						
NEVP SECURITY		\$ 259,000		\$ 273,000		
SERVICES - SECURITY		—		37,500		
Total:	\$ 259,279	\$ 259,000	\$ 259,000	\$ 310,500	\$ 51,500	19.9%
630110 Equipment & Systems						
EQUIPMENT & SYSTEMS		\$ 25,500		\$ 6,000		
Total:	\$ 550	\$ 25,500	\$ 25,500	\$ 6,000	\$ (19,500)	(76.5)%
630130 Office & Operating Supplies						
OFFICE & OPERATING SUPPLIES		\$ 20,000		\$ 12,000		
Total:	\$ 115	\$ 20,000	\$ 20,000	\$ 12,000	\$ (8,000)	(40.0)%
630140 Postage & Shipping						
POSTAGE & SHIPPING		\$ 3,800		\$ 800		
Total:	\$ 13	\$ 3,800	\$ 3,800	\$ 800	\$ (3,000)	(78.9)%
640137 Common Area Maintenance						
SEAPORT VILLAGE		\$ 2,887,000		\$ 3,255,000		
Total:	\$ 2,477,967	\$ 2,887,000	\$ 2,887,000	\$ 3,255,000	\$ 368,000	12.7%
640139 Marketing Fee						
SEAPORT VILLAGE		\$ 782,000		\$ 651,000		
Total:	\$ 652,365	\$ 782,000	\$ 782,000	\$ 651,000	\$ (131,000)	(16.8)%
650110 Facilities Maintenance - Outside Services						
POWER PLANT LANDSCAPING		\$ 90,000		\$ 45,000		
Total:	\$ —	\$ 90,000	\$ 90,000	\$ 45,000	\$ (45,000)	(50.0)%
660110 Promotional Services						
TENANT & PUBLIC OUTREACH		\$ 2,000		\$ 1,500		
Total:	\$ 359	\$ 2,000	\$ 2,000	\$ 1,500	\$ (500)	(25.0)%

Real Estate
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
670105 Bank & Credit Card Fees						
BANK & CREDIT CARD FEES		\$ 2,100		\$ 2,500		
Total:	\$ 3,138	\$ 2,100	\$ 2,100	\$ 2,500	\$ 400	19.0 %
680190 Other Misc. Non-Operating						
Total:	\$ 3,000,000	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 7,307,754	\$ 5,150,600	\$ 5,400,600	\$ 5,152,100	\$ (248,500)	(4.6)%

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 / GOALS

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.

PERFORMANCE METRICS

Performance Indicators	Definition	Baseline	Goal
Safety Training Implementation	Percentage of training subjects offered	95%	100%
Injury Performance Improvement	Reduction in indice rate	2%	5%
Employee Driving Improvement	Reduction in at fault vehicle incidents		

Safety & Risk Management

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 740,935	\$ 737,700	\$ 734,300	\$ (3,400)	(0.5)%
Non-Personnel Expense	2,255,019	2,745,100	2,709,600	(35,500)	(1.3)%
Total Direct Expense	\$ 2,995,954	\$ 3,482,800	\$ 3,443,900	\$ (38,900)	(1.1)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 2,995,954	\$ 3,482,800	\$ 3,443,900	\$ (38,900)	(1.1)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ 479,197	\$ 446,700	\$ 455,600	\$ 8,900	2.0 %
Overtime	—	—	—	—	N/A
Burden	261,738	291,000	278,700	(12,300)	(4.2)%
TOTAL PERSONNEL EXPENSE	\$ 740,935	\$ 737,700	\$ 734,300	\$ (3,400)	(0.5)%

Safety & Risk Management

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Deputy Director of Safety	0	1	1
Director, Safety	1	0	0
Risk Management Administrator	1	0	0
Risk Manager	0	1	1
Safety Specialist I	2	2	2
Workers Compensation Analyst	1	0	0
TOTAL	5	4	4

Safety & Risk Management
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610110 Books & Periodicals BOOKS & PERIODICALS		\$ 1,200		\$ 600		
Total:	\$ —	\$ 1,200	\$ 1,200	\$ 600	\$ (600)	(50.0)%
610115 Employee Recognition DISTRICT-WIDE SAFETY PROGRAM EMPLOYEE RECOGNITION		\$ 8,300 200		\$ 3,300 200		
Total:	\$ 541	\$ 8,500	\$ 8,500	\$ 3,500	\$ (5,000)	(58.8)%
610120 Membership & Dues MEMBERSHIP & DUES MONTHLY MEETINGS		\$ 2,500 700		\$ 3,500 1,000		
Total:	\$ 305	\$ 3,200	\$ 3,200	\$ 4,500	\$ 1,300	40.6 %
610140 Seminars & Training SEMINARS & TRAINING		\$ 5,000		\$ 4,000		
Total:	\$ 13,293	\$ 5,000	\$ 5,000	\$ 4,000	\$ (1,000)	(20.0)%
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 500		\$ 500		
Total:	\$ 33	\$ 500	\$ 500	\$ 500	\$ —	0.0 %
615110 Travel TRAVEL		\$ 3,000		\$ 3,000		
Total:	\$ —	\$ 3,000	\$ 3,000	\$ 3,000	\$ —	0.0 %
620100 Services - Professional & Other AED PROGRAM CONSULTING GENERAL PROFESSIONAL SERVICES HEARING CONSERVATION PHYSICALS		\$ 6,000 10,000 10,000 10,000 7,000		\$ 6,000 5,000 5,000 10,000 7,000		
Total:	\$ 1,899	\$ 43,000	\$ 43,000	\$ 33,000	\$ (10,000)	(23.3)%
630110 Equipment & Systems						
Total:	\$ 6,445	\$ —	\$ —	\$ —	\$ —	N/A
630130 Office & Operating Supplies OFFICE SUPPLIES		\$ 1,200		\$ 1,200		
Total:	\$ 1,345	\$ 1,200	\$ 1,200	\$ 1,200	\$ —	0.0 %
630140 Postage & Shipping POSTAGE & SHIPPING		\$ 200		\$ —		

Safety & Risk Management
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
Total:	\$ 12	\$ 200	\$ 200	\$ —	\$ (200)	(100.0)%
630150 Safety Equipment & Supplies						
SAFETY EQUIPMENT & SUPPLIES		\$ 50,000		\$ 30,000		
Total:	\$ 6,829	\$ 50,000	\$ 50,000	\$ 30,000	\$ (20,000)	(40.0)%
670110 Insurance						
BONDS/ADMIN-BROKER FEES		\$ 60,000		\$ 128,100		
INSURANCE PREMIUMS		2,569,300		2,501,200		
Total:	\$ 2,204,384	\$ 2,629,300	\$ 2,629,300	\$ 2,629,300	\$ —	0.0 %
670120 Insurance Claims						
Total:	\$ 19,934	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 2,255,019	\$ 2,745,100	\$ 2,745,100	\$ 2,709,600	\$ (35,500)	(1.3)%

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Technology Management Program

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	8,790,742	8,785,400	8,861,600	76,200	0.9 %
Total Direct Expense	\$ 8,790,742	\$ 8,785,400	\$ 8,861,600	\$ 76,200	0.9 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 8,790,742	\$ 8,785,400	\$ 8,861,600	\$ 76,200	0.9 %

**Technology Management Program
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
620100 Services - Professional & Other						
CONSULTING FEES		\$ 780,600		\$ 389,400		
IT TECHNICAL SERVICES		125,000		148,000		
MICROSOFT PREMIER SERVICES		110,000		123,200		
NETWORK TIER 3 SUPPORT		30,000		30,000		
SAP ADMINISTRATION		133,300		133,300		
SAP DEVELOPER SERVICES		550,000		550,000		
STORMWATER DATABASE MANAGEMENT		360,000		260,000		
Total:	\$ 2,810,958	\$ 2,088,900	\$ 2,238,900	\$ 1,633,900	\$ (605,000)	(27.0)%
630110 Equipment & Systems						
CELL PHONES		\$ 16,000		\$ 16,000		
COMPUTERS/LAPTOPS		220,000		202,000		
HARDWARE REPLACEMENT		139,800		—		
INFRASTRUCTURE AS A SERVICE		300,000		510,000		
NETWORK MONITORING		98,000		101,100		
ONLINE TRAINING		28,900		21,200		
PERIPHERAL		33,000		33,000		
SOFTWARE AS A SERVICE		463,600		351,500		
SOFTWARE/SUBSCRIPTIONS		1,646,000		1,822,800		
VIDEO ACCESS CONTROL MAINTENANCE		150,000		234,000		
WEB HOSTING		—		29,000		
Total:	\$ 2,773,980	\$ 3,095,300	\$ 3,095,300	\$ 3,320,600	\$ 225,300	7.3 %
640110 Telephone & Communications						
CELLULAR - VOICE/DATA SERVICES		\$ 221,000		\$ 221,100		
HS - RCS SYSTEM FEES		23,000		23,000		
SATELLITE TELEVISION SERVICES		2,900		2,900		
VOICE & DATA TELCO		216,600		226,800		
Total:	\$ 384,083	\$ 463,500	\$ 463,500	\$ 473,800	\$ 10,300	2.2 %
650130 Equipment Maintenance - Outside Services						
CONFERENCE EQUIPMENT MAINTENANCE		\$ 5,000		\$ 5,000		
DATA CTR FIRES SUPPRESSION MAINTENANCE		10,000		10,000		
FIBER OPTIC MAINTENANCE		25,000		25,000		
FIREWALL MAINTENANCE		80,000		80,000		
HARDWARE MAINTENANCE		120,000		163,900		
PRINTER/COPIER/METER MAINTENANCE		145,000		165,000		
REGIONAL SAFETY DATA		16,000		16,000		

**Technology Management Program
EXPENSE BUDGET BREAKDOWN**

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
SMARTNET MAINTENANCE		150,500		150,000		
TWIC MAINTENANCE		40,000		40,000		
UPS-MAINTENANCE		48,500		48,500		
VAC HARDWARE MAINTENANCE		40,400		40,500		
WAV CAM		42,000		—		
Total:	\$ 455,381	\$ 722,400	\$ 722,400	\$ 743,900	\$ 21,500	3.0 %
650140 Software Maintenance						
BACKUP & RECOVERY	\$ 26,000			\$ 26,000		
ERP MAINTENANCE		1,630,200		2,084,900		
SECURITY SOFTWARE MAINTENANCE		51,500		51,500		
SOFTWARE MAINTENANCE		267,600		237,000		
VIRTUAL MACHINE MAINTENANCE		290,000		290,000		
Total:	\$ 2,254,394	\$ 2,265,300	\$ 2,265,300	\$ 2,689,400	\$ 424,100	18.7 %
660136 Grant Funded Expenditures						
Total:	\$ 111,947	\$ —	\$ —	\$ —	\$ —	N/A
TOTAL NON-PERSONNEL EXPENSE	\$ 8,790,742	\$ 8,635,400	\$ 8,785,400	\$ 8,861,600	\$ 76,200	0.9 %

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Treasury

MISSION

To manage and safeguard the financial resources of the District with integrity, transparency, and efficiency, ensuring fiscal responsibility and compliance with all regulations, while maximizing the value of public funds to support the District's strategic goals and community needs.

The Treasury's team goal is to maintain liquidity for both operational and capital needs, effectively manage risks and uphold safety practices.

VISION

To be a trusted financial steward, recognized for excellence in cash flow, investments, debt issuance, and debt service management, as well as innovation, and service, contributing to the economic vitality and sustainability of the District.

KEY SERVICES PROVIDED / GOALS

Financial Management

- Cash Management: Optimize cash flow to meet the District's operational needs.

Investment Management

- Investment Strategy: Develop and implement investment policies to maximize returns while ensuring the primary goals of Safety and Liquidity.
- Portfolio Management: Monitor and manage the District's investment portfolio in compliance with state laws and regulations.

Debt Management

- Debt Issuance: Plan and execute the issuance of bonds and other debt instruments to finance capital projects.
- Debt Service: Manage the repayment of debt, ensuring timely payments and compliance with covenants.

Risk Management

- Internal Controls: Establish and maintain robust internal controls to safeguard assets and ensure financial integrity.
- Compliance: Ensure adherence to relevant laws, regulations, and policies.

PERFORMANCE METRICS

- Liquidity Coverage \geq 180 Days (12-month rolling).
- Portfolio Performance vs Benchmark.
- Debt Service Coverage Ratio (10-year rolling).
- Concentration Risk (Compliance).

Treasury

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ 426,300	\$ 430,900	\$ 4,600	1.1 %
Non-Personnel Expense	4,582,241	10,590,700	10,018,700	(572,000)	(5.4)%
Total Direct Expense	\$ 4,582,241	\$ 11,017,000	\$ 10,449,600	\$ (567,400)	(5.2)%
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 4,582,241	\$ 11,017,000	\$ 10,449,600	\$ (567,400)	(5.2)%

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries & Wages	\$ —	\$ 277,700	\$ 268,100	\$ (9,600)	(3.5)%
Overtime	—	—	—	—	N/A
Burden	—	148,600	162,800	14,200	9.6 %
TOTAL PERSONNEL EXPENSE	\$ —	\$ 426,300	\$ 430,900	\$ 4,600	1.1 %

Treasury

REGULAR POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Accountant II	0	1	1
Deputy Treasurer	0	1	1
TOTAL	0	2	2

Treasury
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
610115 Employee Recognition EMPLOYEE RECOGNITION		\$ 100		\$ 100		
Total:	\$ —	\$ 100	\$ 100	\$ 100	\$ —	— %
610120 Memberships & Dues APTUS - ASSOC. PUBLIC TREASURER OF U.S. CA SOC OF MUNI FINANCE OFFICER CA SOCIETY OF CPAS		\$ — 200 300		\$ 200 300 600		
Total:	\$ —	\$ 500	\$ 500	\$ 1,100	\$ 600	120.0 %
610140 Seminars & Training APTUS - ASSOC. PUBLIC TREASURER OF U.S. CA MUNI TREASURERS ASSN CA SOCIETY OF CPAS GOVERNMENT FINANCE OFFICERS ASSOCIATION GOVERNMENT INVESTMENT OFFICERS ASSOC TECHNICAL TRAINING		\$ — 1,000 100 — — 900		\$ 600 800 300 1,000 600 —		
Total:	\$ —	\$ 2,000	\$ 2,000	\$ 3,300	\$ 1,300	65.0 %
615100 Mileage Reimbursement MILEAGE REIMBURSEMENT		\$ 300		\$ 900		
Total:	\$ —	\$ 300	\$ 300	\$ 900	\$ 600	200.0 %
615110 Travel APTUS - ASSOC. PUBLIC TREASURER OF U.S. CA SOC OF MUNI FINANCE OFFICER CMTA - CA MUNI TREASURERS ASSN GOVERNMENT FINANCE OFFICERS ASSOCIATION GOVERNMENT INVESTMENT OFFICERS ASSOC SEMINARS & TRAINING RELATED		\$ — 500 — — — 1,600		\$ 2,600 — 4,300 2,600 2,600 —		
Total:	\$ —	\$ 2,100	\$ 2,100	\$ 12,100	\$ 10,000	476.2 %
620100 Services - Professional & Other ARBITRAGE FEES - BONDS BNY MELLON - WC RESERVED ESCROW FEE ESCROW AGENT DEP FEE INVESTMENT PORTFOLIO FEES PFM FINANCIAL ADVISORS RATING AGENCY SURVEILLANCE REVENUE BONDS TRUSTEE UNION BANK OF CA TRUST ACCT		\$ 2,600 — 5,400 500 50,000 5,400 2,200 8,500		\$ 2,000 7,800 — — 50,000 5,400 1,800 12,000		

Treasury
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
US BANK - ESCROW AGENT DEP FEE		—		3,300		
US BANK IB - ESCROW AGENT DEP FEE		—		1,900		
Total:	\$ —	\$ 74,600	\$ 74,600	\$ 84,200	\$ 9,600	12.9 %
660160 Financial Assistance/Grants/Contribution						
CVBF JEP A COUNTY LOAN AGT PAYMENT		\$ 856,000		\$ 560,000		
CVBF JEP A SUPPORT PAYMENT		5,000,000		5,000,000		
CVBF REAL ESTATE REVENUE PAYMENT		2,504,100		2,910,800		
LOGAN HEIGHTS LIBRARY AIR FILTRATION		600,000		—		
NATIONAL CITY BAYSHORE BIKEWAY		600,000		1,400,000		
OFF-TIDELANDS PROJECTS		200,000		—		
Total:	\$ 4,582,241	\$ 9,760,100	\$ 10,460,100	\$ 9,870,800	\$ (589,300)	(5.6)%
670105 Bank & Credit Card Fees						
BANK FEES		\$ 45,000		\$ —		
CREDIT CARD FEES		6,000		1,200		
WELLS FARGO CLIENT ANALYSIS FEES		—		45,000		
Total:	\$ —	\$ 51,000	\$ 51,000	\$ 46,200	\$ (4,800)	(9.4)%
TOTAL NON-PERSONNEL EXPENSE	\$ 4,582,241	\$ 9,890,700	\$ 10,590,700	\$ 10,018,700	\$ (572,000)	(5.4)%

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Utilities

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ —	\$ —	\$ —	\$ —	N/A
Non-Personnel Expense	3,740,756	5,273,500	5,326,200	52,700	1.0 %
Total Direct Expense	\$ 3,740,756	\$ 5,273,500	\$ 5,326,200	\$ 52,700	1.0 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 3,740,756	\$ 5,273,500	\$ 5,326,200	\$ 52,700	1.0 %

Utilities
EXPENSE BUDGET BREAKDOWN

ACCOUNT NUMBER & NAME EXPENSE DETAILS	ACTUAL RESULTS	ORIGINAL BUDGET	ADJUSTED BUDGET	BUDGET	CHANGE FROM ADJUSTED BUDGET	
	FY 2025	FY 2026	FY 2026	FY 2027	dollars	pct
640120 Utilities-Gas & Electric						
SOLAR POWER PURCHASE AGREEMENT		\$ 136,000		\$ 136,000		
UTILITIES-GAS & ELECTRIC		3,040,000		3,042,100		
Total:	\$ 2,172,505	\$ 3,176,000	\$ 3,176,000	\$ 3,178,100	\$ 2,100	0.1 %
640130 Utilities-Water						
UTILITIES-WATER		\$ 2,097,500		\$ 2,148,100		
Total:	\$ 1,568,250	\$ 2,097,500	\$ 2,097,500	\$ 2,148,100	\$ 50,600	2.4 %
TOTAL NON-PERSONNEL EXPENSE	\$ 3,740,756	\$ 5,273,500	\$ 5,273,500	\$ 5,326,200	\$ 52,700	1.0 %

Variable Staffing / Interns

SUMMARY OF DEPARTMENTAL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Personnel Expense	\$ 399,943	\$ 716,500	\$ 777,700	\$ 61,200	8.5 %
Non-Personnel Expense	247	—	—	—	N/A
Total Direct Expense	\$ 400,190	\$ 716,500	\$ 777,700	\$ 61,200	8.5 %
Less: Capitalized Expense	—	—	—	—	N/A
Equipment Outlay	—	—	—	—	N/A
TOTAL DEPARTMENTAL EXPENSE	\$ 400,190	\$ 716,500	\$ 777,700	\$ 61,200	8.5 %

PERSONNEL EXPENSE

	ACTUAL RESULTS FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027	CHANGE FY 2027-2026 BUDGET	% CHANGE
Salaries and Wages	\$ 347,737	660,500	\$ 717,600	\$ 57,100	8.6 %
Overtime	—	—	—	—	N/A
Burden	52,206	56,000	60,100	4,100	7.3 %
TOTAL PERSONNEL EXPENSE	\$ 399,943	\$ 716,500	\$ 777,700	\$ 61,200	8.5 %

Variable Staffing

INTERN / STUDENT WORKER POSITIONS

POSITION TITLE	ADJUSTED BUDGET FY 2025	ADJUSTED BUDGET FY 2026	BUDGET FY 2027
Intern	23	23	23
Student Worker	40	0	0
TOTAL	63	23	23



**PORT of
SAN DIEGO**
Waterfront of Opportunity

5 Appendix

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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 countries, 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

Glossary of Terms

risks, extending beyond personal comfort zones to achieve goals, persevering in the face of diversity and taking 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.

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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Metrics and Trends

Revenue per segment indicates the earnings generated from each segment of the District operations. The purpose of this information is invaluable for strategic planning, allowing data-driven decisions rather than relying on assumptions.

(Expressed in thousands)

Segment	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Hotels ¹	\$ 54,505	\$ 57,154	\$ 44,085	\$ 31,325	\$ 50,000	\$ 68,337	\$ 70,157	\$ 72,922	\$ 75,120	\$ 74,412
Rental Properties	19,646	19,282	19,526	19,121	20,188	22,659	23,146	25,885	25,211	26,102
Public Services Provided ²	15,712	16,515	15,635	19,473	17,797	17,909	20,478	21,122	22,765	24,647
Parking	14,937	17,394	13,907	8,599	17,350	19,889	22,609	21,109	21,415	20,440
Wharfage	11,856	10,930	9,692	10,520	11,089	13,118	13,313	13,476	14,494	13,828
Aviation Related	10,182	10,181	10,178	10,285	11,905	11,865	11,944	11,962	11,961	11,928
Marinas, Yacht Clubs ³	11,701	12,555	11,968	12,950	14,913	14,244	14,526	21,254	15,748	16,670
Industrial	4,776	4,979	5,122	5,286	4,948	5,572	5,347	6,954	5,535	4,980
Retail Centers	4,170	5,854	5,111	4,008	7,090	7,814	8,932	11,326	8,547	8,232
Restaurants ⁴	3,647	3,864	3,888	3,512	5,839	7,071	8,293	6,809	8,547	5,579
Dockage	2,460	2,660	2,861	2,123	3,059	4,191	4,414	4,663	3,558	4,521
Passenger Fees	1,702	2,205	1,580	—	1,183	5,331	3,424	2,693	4,119	7,652
Citations	1,029	990	856	763	749	984	905	775	880	785
Passenger Security Charges	999	1,151	1,573	63	1,146	2,599	2,474	2,156	2,577	4,907
Piers & Floats	214	225	220	269	—	—	—	—	—	—
Other	15,357	17,892	16,295	15,313	16,836	19,172	17,497	19,903	18,368	24,972
Total	\$172,893	\$183,831	\$162,497	\$143,610	\$184,092	\$220,755	\$227,459	\$243,009	\$238,845	\$249,655

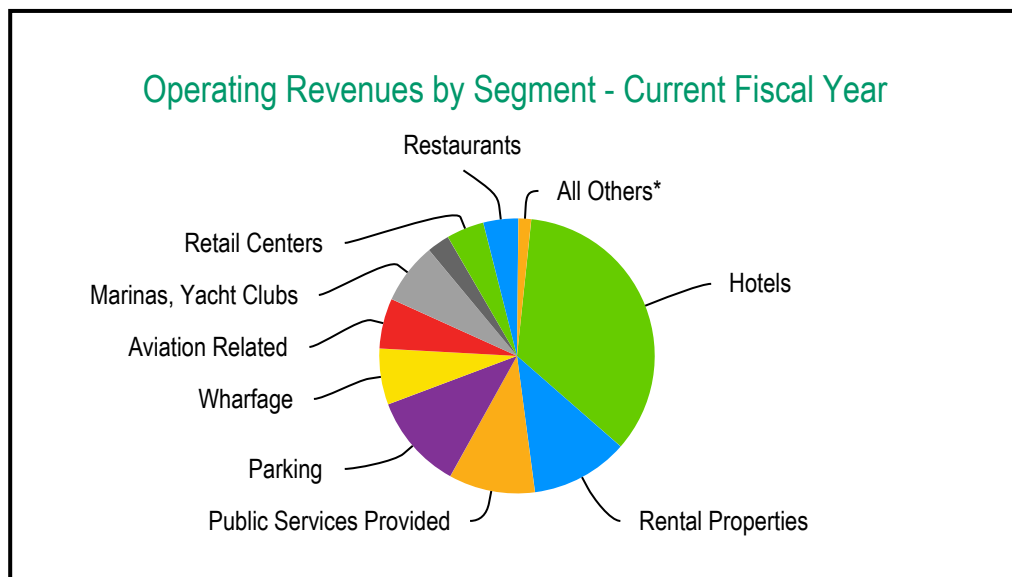
¹All hotel leases include restaurants and six hotel leases include marinas.

²Includes police services to San Diego County Regional Airport Authority (SDCRAA).

³Not included are marinas under hotel operations or under a restaurant lease.

⁴The District has eleven direct restaurant agreements; not included are restaurants in hotels, marinas, and retail centers.

⁵In 2022, the District implemented GASB Statement No. 87, Leases, by restating the financial statements for 2021, however, the adjustment is not reflected in the table above.



*All Others segment includes Dockage, Passenger Fees, Citations, Passenger Security Charges, Piers & Floats, Miscellaneous Operating Revenue, Other Operating Revenues from Real Estate, Maritime, Harbor Police, and Guest Experiences - Parking, and GASB 87 adjustment.

Metrics and Trends

Real Estate Revenue per segment indicates the earnings generated from each segment of the Real Estate operations. The purpose of this information is invaluable for strategic planning, allowing data-driven decisions rather than relying on assumptions.

(Expressed in thousands)

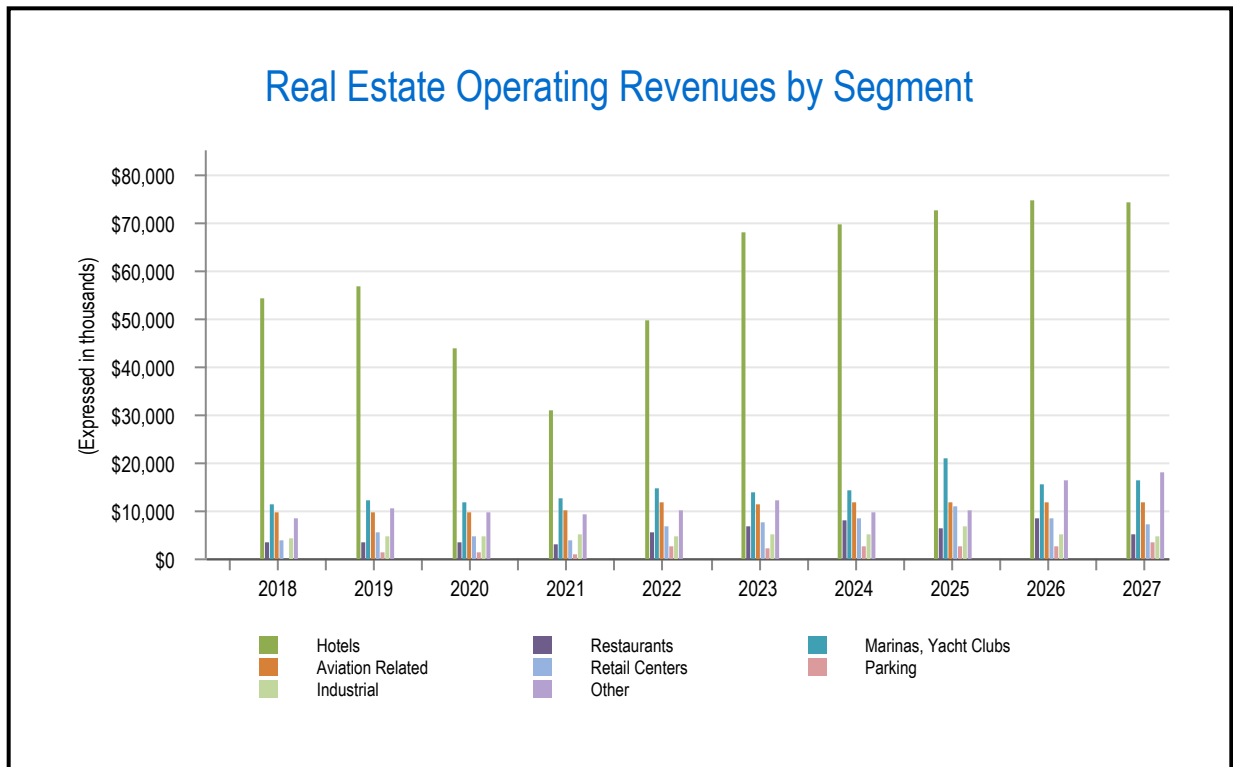
Segment	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Hotels ¹	\$ 54,505	\$ 57,154	\$ 44,085	\$ 31,325	\$ 50,000	\$ 68,337	\$ 70,157	\$ 72,922	\$ 75,120	74,412
Restaurants ^{2,3}	3,647	3,864	3,888	3,512	5,839	7,071	8,293	6,809	8,547	5,579
Marinas, Yacht Clubs ³	11,701	12,555	11,968	12,950	14,913	14,244	14,526	21,254	15,748	16,670
Aviation Related	10,182	10,181	10,178	10,285	11,905	11,865	11,944	11,962	11,961	11,928
Retail Centers	4,170	5,854	5,111	4,008	7,090	7,814	8,932	11,326	8,547	7,374
Parking ⁴	—	1,640	1,742	1,401	3,112	2,489	3,100	2,944	2,917	3,768
Industrial	4,776	4,979	5,122	5,286	4,948	5,572	5,347	6,954	5,535	4,980
Other	8,739	11,007	10,040	9,404	10,490	12,544	10,134	10,412	16,793	18,535
Total	\$ 97,720	\$ 107,234	\$ 92,134	\$ 78,171	\$ 108,297	\$ 129,936	\$ 132,433	\$ 144,583	\$ 145,168	\$ 143,246

¹All hotel leases include restaurants and six hotel leases include marinas.

²The District has eleven direct restaurant agreements; not included are restaurants in hotels, marinas, and retail centers.

³Not included are restaurants under a marina lease nor marinas under hotel operations.

⁴Parking Operations were transferred out of Real Estate and into Guest Experiences - Parking in fiscal year 2017, and in fiscal year 2019 Real Estate assumed ownership of Seaport Village, which includes a parking component.

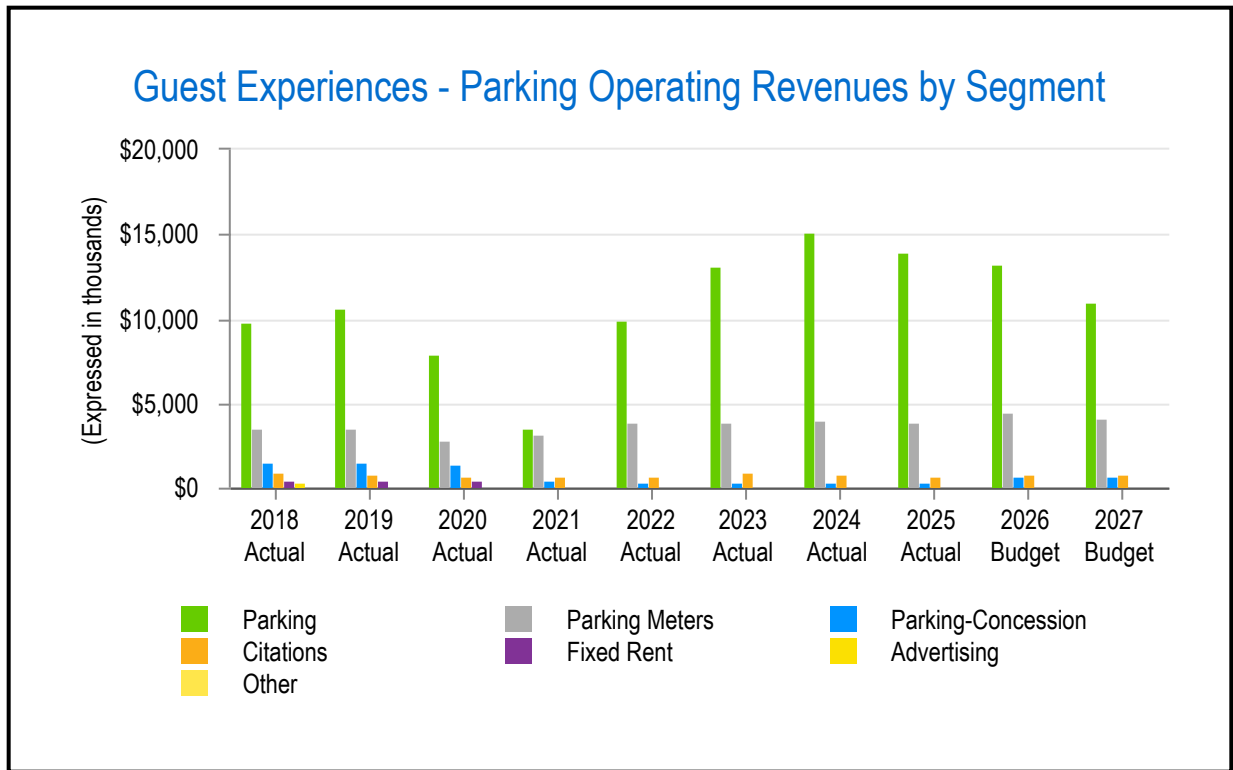


Metrics and Trends

Guest Experiences - Parking Revenue per segment indicates the earnings generated from each segment of the Parking operations. The purpose of this information is invaluable for strategic planning, allowing data-driven decisions rather than relying on assumptions.

(Expressed in thousands)

Segment	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actuals	2026 Budget	2027 Budget
Parking	\$ 9,796	\$10,648	\$ 7,940	\$ 3,511	\$ 9,972	\$13,102	\$15,121	\$13,976	\$13,293	\$11,039
Parking Meters	3,556	3,598	2,815	3,216	3,938	3,926	4,032	3,861	4,542	4,165
Parking-Concession ¹	1,585	1,508	1,410	469	324	371	356	328	663	683
Citations	892	849	721	660	671	892	820	668	820	785
Fixed Rent ²	419	455	452	89	—	—	—	—	—	—
Advertising ³	334	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	6	—	—	—
Total	\$16,582	\$17,058	\$13,338	\$ 7,945	\$14,905	\$18,291	\$20,329	\$18,833	\$19,318	\$16,672



¹ Parking Concession tenants reduced in fiscal year 2021

² Fixed rent tenants reduced in fiscal year 2022

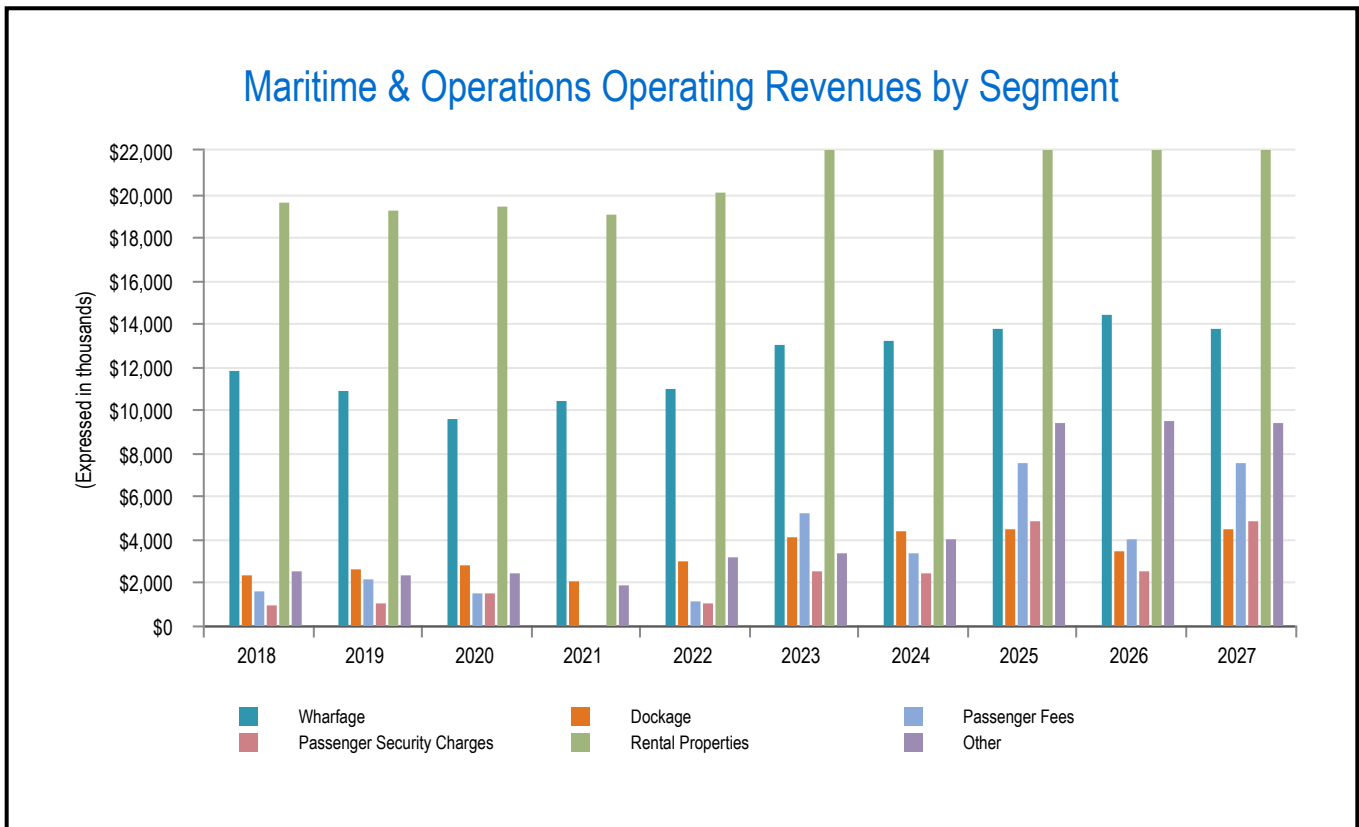
³ Advertising budget moved to Real Estate in fiscal year 2019

Metrics and Trends

Maritime Revenue per segment indicates the earnings generated from each segment of operations. The purpose of this information is invaluable for strategic planning, allowing data-driven decisions rather than relying on assumptions.

(Expressed in thousands)

Segment	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Wharfage	\$11,856	\$10,930	\$9,692	\$10,520	\$11,089	\$13,118	\$13,313	\$13,476	\$14,494	\$13,828
Dockage	2,460	2,660	2,861	2,123	3,059	4,191	4,414	4,663	3,558	4,521
Passenger Fees	1,702	2,205	1,580	—	1,183	5,331	3,424	2,693	4,119	7,652
Passenger Security Charges	999	1,151	1,573	63	1,146	2,599	2,474	2,156	2,577	4,907
Rental Properties	19,646	19,282	19,526	19,121	20,188	22,659	23,146	25,885	25,211	26,102
Other	2,641	2,422	2,528	1,958	3,235	3,428	4,094	3,726	9,529	9,453
Total	\$39,304	\$38,650	\$37,760	\$38,650	\$39,900	\$51,324	\$50,863	\$52,599	\$59,488	\$66,463



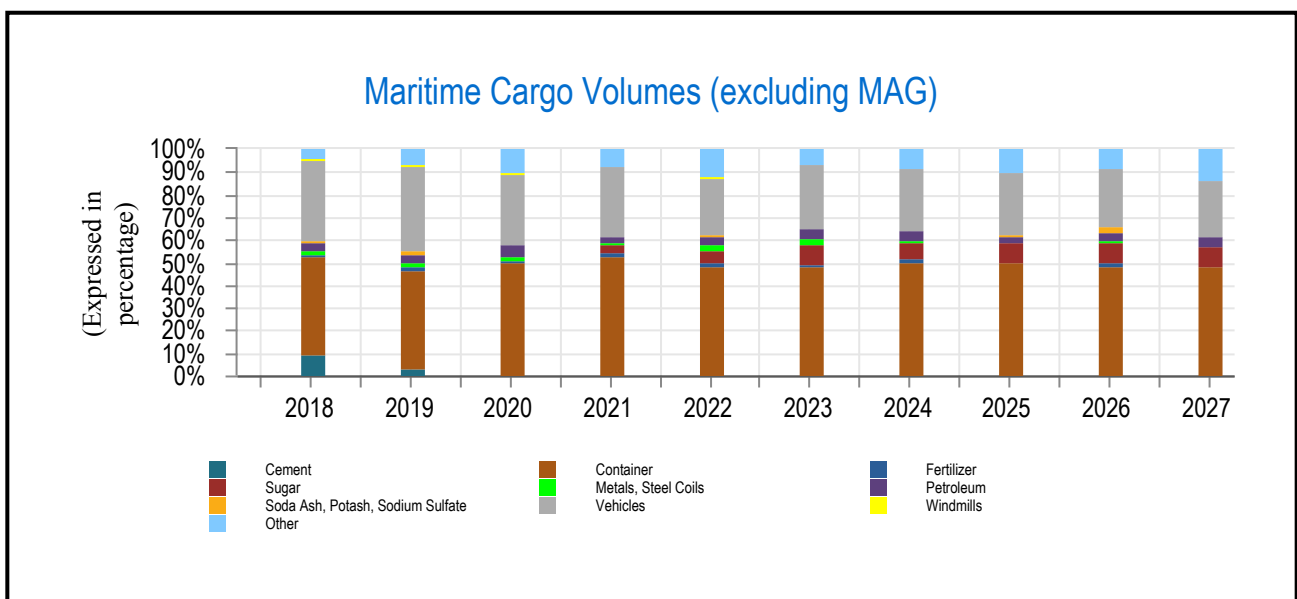
Metrics and Trends

Maritime cargo volumes by segment serves several important purposes:

- **Economic Indicator:** It provides insights into the economic health of a region or country by tracking the volume of goods being imported and exported. Higher cargo volumes often indicate robust trade activity and economic growth
- **Supply Chain Management:** By analyzing cargo volumes by segment (e.g., containerized cargo, dry bulk, liquid bulk), businesses can better understand and manage their supply chains. This helps in forecasting demand, optimizing logistics, and planning inventory
- **Port Performance:** It helps in assessing the performance and capacity of ports. Understanding which segments are growing or declining can guide infrastructure investments and operational improvements

(Expressed in metric tons)

Cargo	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Cement	181,708	73,096	—	—	—	—	—	—	—	—
Container	828,603	868,228	918,060	943,914	1,038,302	1,008,877	987,182	958,328	1,007,480	1,000,480
Fertilizer	18,333	28,519	21,736	22,899	23,849	20,977	19,083	0	40,000	—
Sugar	—	—	—	68,000	111,343	173,710	146,561	171,420	185,000	185,000
Metals	23,217	36,911	26,049	11,815	57,720	46,919	17,348	0	14,900	10,900
Petroleum	75,990	66,418	100,000	44,994	89,311	101,445	78,227	46,946	67,200	82,500
Soda Ash, Potash, Sodium Sulfate	9,257	42,732	5,000	—	17,569	6,620	—	26,260	52,000	—
Vehicles	680,598	750,683	570,728	548,213	526,413	570,503	539,083	519,701	538,480	522,800
Windmills	7,201	13,688	3,840	11,309	7,031	612	—	0	—	—
Other	68,917	122,497	182,961	121,208	246,751	131,172	154,952	187,960	161,909	268,389
Total Cargo	1,893,824	2,002,772	1,828,374	1,772,352	2,118,289	2,060,835	1,942,436	1,910,615	2,066,969	2,070,069
Minimum Annual Guarantee (MAG)	1,116,645	624,811	420,466	425,466	425,466	402,277	425,466	225,466	370,523	22,523
Total Cargo with MAG	3,010,469	2,627,583	2,248,840	2,197,818	2,543,755	2,463,112	2,367,902	2,136,081	2,437,492	2,092,592



Metrics and Trends

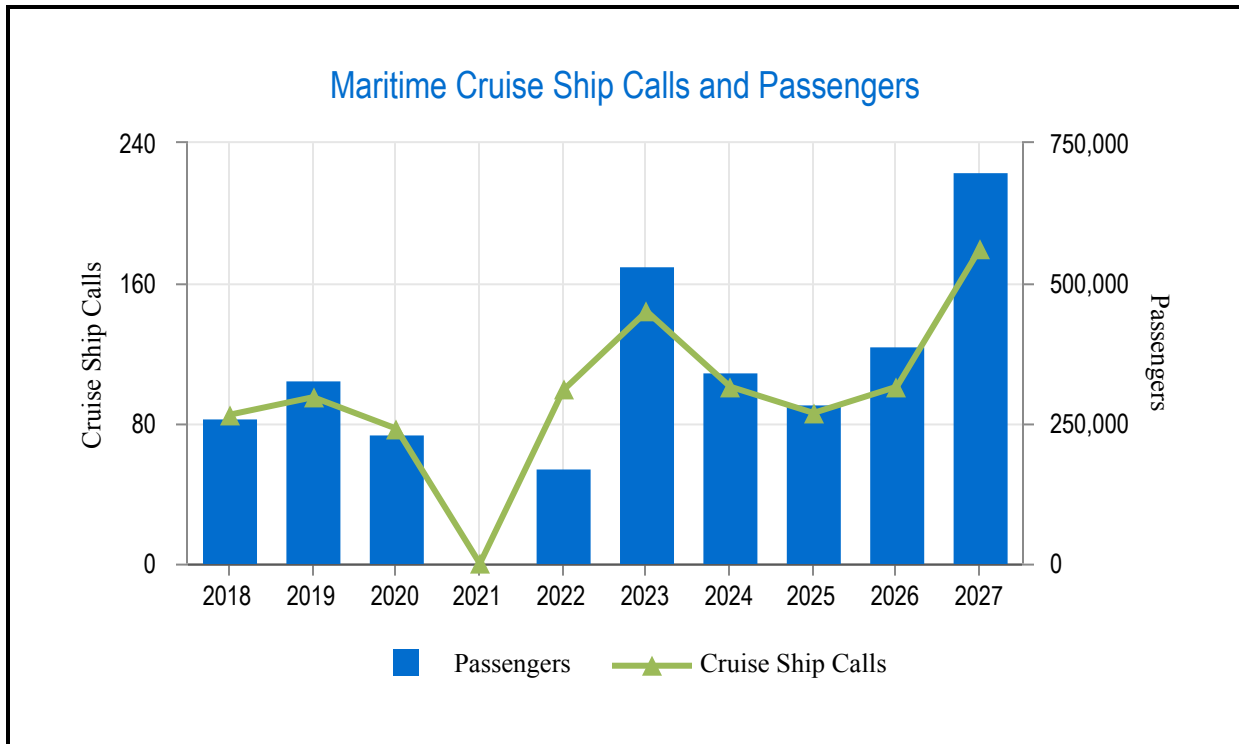
Maritime cruise ship calls and passengers serves several key purposes:

- **Tourism Impact:** It helps gauge the economic impact of cruise tourism on local economies. Higher numbers of cruise calls and passengers often translate to increased spending in port cities on services like dining, shopping, and excursions
- **Port Performance:** This metric is crucial for assessing the performance and capacity of ports. It can indicate how well a port is handling cruise traffic and whether there is a need for infrastructure improvements or expansions
- **Market Trends:** Tracking these numbers helps identify trends in the cruise industry, such as popular destinations and seasonal variations. This information is valuable for cruise operators in planning routes and schedules

Fiscal Year	Cruise Ship Calls	Passengers
2018	85	259,937
2019	95	330,073
2020	77	230,941
2021 ¹	—	—
2022	99	172,164
2023	144	531,130
2024	101	342,448
2025	86	284,120
2026 ²	101	389,048
2027 ²	180	701,520

¹ No Cruise Ship Calls or Passengers in fiscal year 2021 due to the COVID-19 pandemic.

² Budget



Metrics and Trends

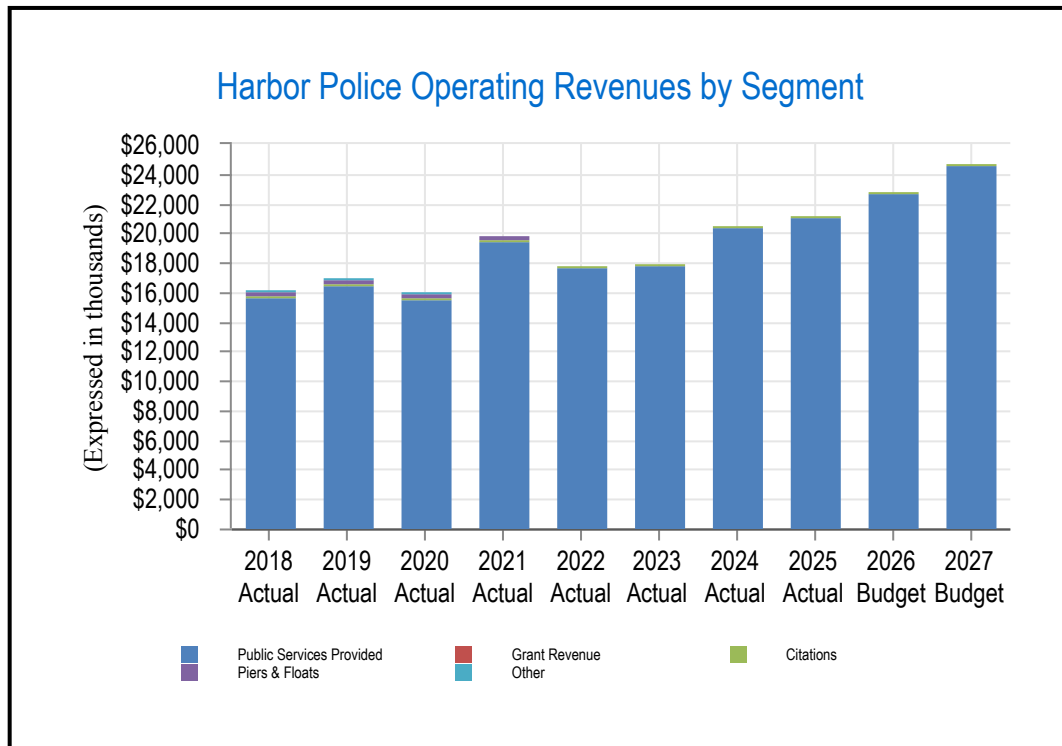
Harbor Police revenue per segment indicates the earnings generated from each segment of Harbor Police operations. The purpose of this information is invaluable for strategic planning, allowing data-driven decisions rather than relying on assumptions.

(Expressed in thousands)

Segment	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Public Services Provided ¹	\$ 15,712	\$ 16,515	\$ 15,635	\$ 19,473	\$ 17,797	\$ 17,909	\$ 20,478	\$ 21,122	\$ 22,765	\$ 24,647
Citations ²	137	141	135	103	78	92	81	107	60	80
Piers & Floats ³	214	225	220	269	—	—	—	—	—	—
Other	129	188	169	53	47	38	34	44	40	40
Total	\$ 16,192	\$ 17,069	\$ 16,159	\$ 19,898	\$ 17,922	\$ 18,039	\$ 20,593	\$ 21,273	\$ 22,865	\$ 24,767

¹Police services provided to SDCRAA (excluding G&A cost reimbursements)

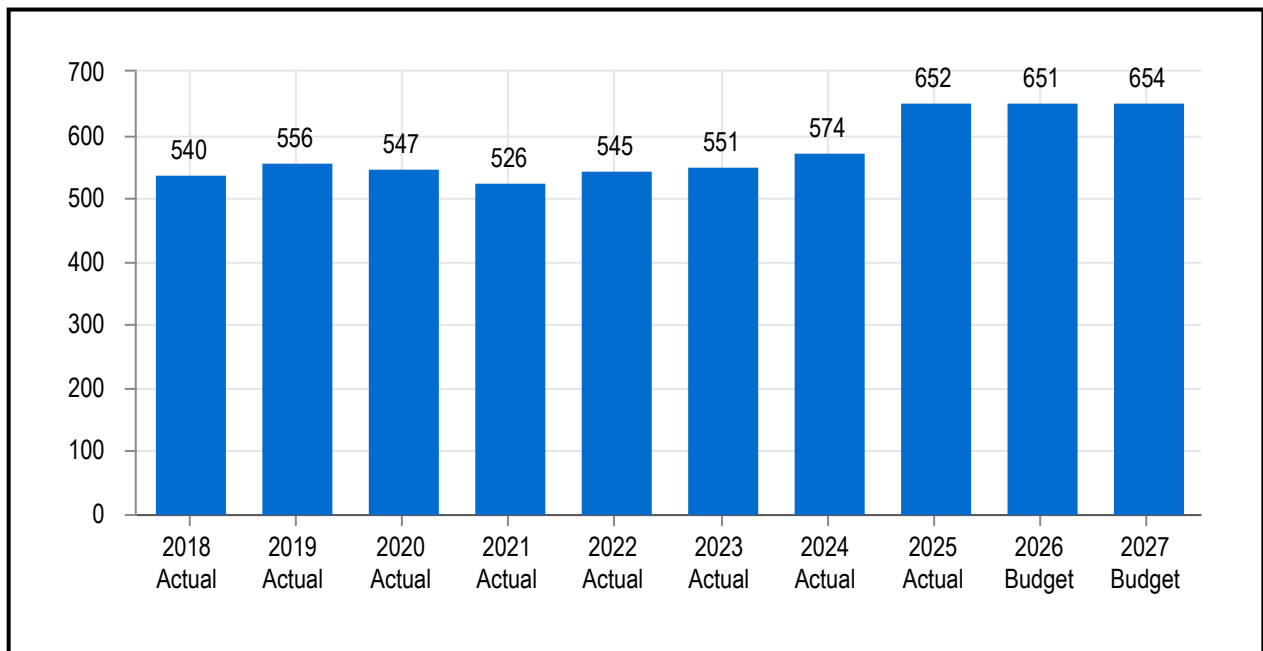
²Pier & Floats was transferred to Maritime department in FY 2022



Metrics and Trends

The **District headcount** serves several important purposes:

- **Workforce Planning:** It provides a clear picture of the total number of employees, helping organizations plan for growth, redistribution of labor, and hiring needs. This ensures optimal staffing levels and efficient resource allocation
- **Performance Analysis:** By tracking headcount, the District can analyze productivity, employee engagement, and efficiency across different departments. This helps in identifying areas for improvement and making informed decisions
- **Financial Planning:** Headcount metrics are crucial for budgeting and financial forecasting. They help in understanding labor costs and planning for future expenses related to salaries, benefits, and other employee-related costs
- **Strategic Decision-Making:** This metric aids in strategic planning by providing insights into workforce composition, turnover rates, and retention. It helps in aligning human resources with business goals and ensuring sustainable growth



This chart reflects the number of regular full-time employees at June 30th of each fiscal year.

Metrics and Trends

The **Senior Debt Coverage Ratio** serves several important purposes:

- **Assessing Financial Health:** It measures a company's ability to cover its senior debt obligations with its operating income. A higher ratio indicates that the company generates sufficient income to meet its debt payments, reflecting strong financial health
- **Creditworthiness Evaluation:** Lenders use this ratio to evaluate the risk associated with lending to a company. A higher senior debt coverage ratio suggests lower risk, making the company more attractive to lenders
- **Investment Decisions:** Investors rely on this metric to assess the financial stability of a company. A strong ratio indicates that the company is less likely to default on its debt, making it a safer investment
- **Strategic Planning:** Companies use this ratio to inform strategic decisions, such as expansion plans or new investments. It helps in understanding the capacity to take on additional debt without compromising financial stability

(Expressed in thousands)

Description	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Budget	2027 Budget
Pledged Revenues ¹	\$ 181,457	\$ 189,659	\$ 165,809	\$ 143,377	\$ 183,711	\$ 237,622	\$ 254,764	\$ 244,789	\$ 249,684	\$ 250,817
Operating and Maintenance Expenses ²	(149,860)	(156,972)	(157,701)	(129,989)	(146,342)	(161,929)	(184,794)	(197,773)	(221,553)	(229,365)
Net Pledged Revenues - Senior Debt	<u>\$ 31,597</u>	<u>\$ 32,687</u>	<u>\$ 8,108</u>	<u>\$ 13,388</u>	<u>\$ 37,369</u>	<u>\$ 75,693</u>	<u>\$ 69,970</u>	<u>\$ 47,016</u>	<u>\$ 28,131</u>	<u>\$ 21,452</u>
Senior Debt Service ³										
Principal	\$ 1,795	\$ 1,980	\$ 2,040	\$ 1,995	\$ 2,095	\$ 2,200	\$ 2,315	\$ 2,435	\$ 2,560	\$ 2,690
Interest	1,559	1,396	1,290	1,187	1,085	977	865	746	620	490
Total Senior Debt Service	<u>\$ 3,354</u>	<u>\$ 3,376</u>	<u>\$ 3,330</u>	<u>\$ 3,182</u>	<u>\$ 3,180</u>	<u>\$ 3,177</u>	<u>\$ 3,180</u>	<u>\$ 3,181</u>	<u>\$ 3,180</u>	<u>\$ 3,180</u>
Senior Debt Coverage Ratio	9.45	9.68	2.43	4.21	11.75	23.83	22.01	14.78	8.85	6.75

¹Pledged Revenues are calculated pursuant to the first and second supplemental indentures for Series 2004 and Series 2013 Revenue Bonds.

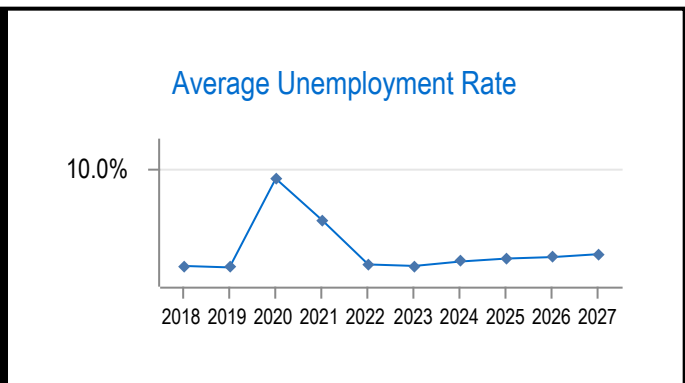
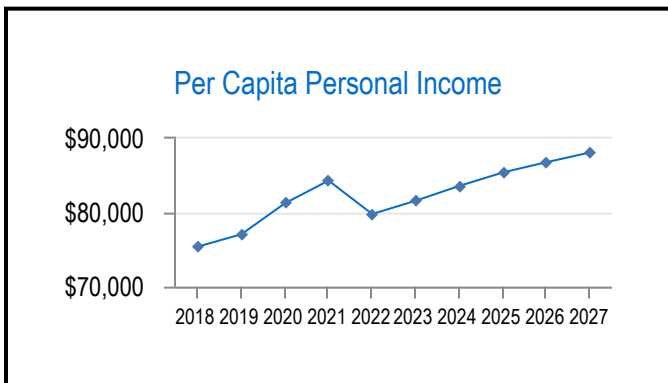
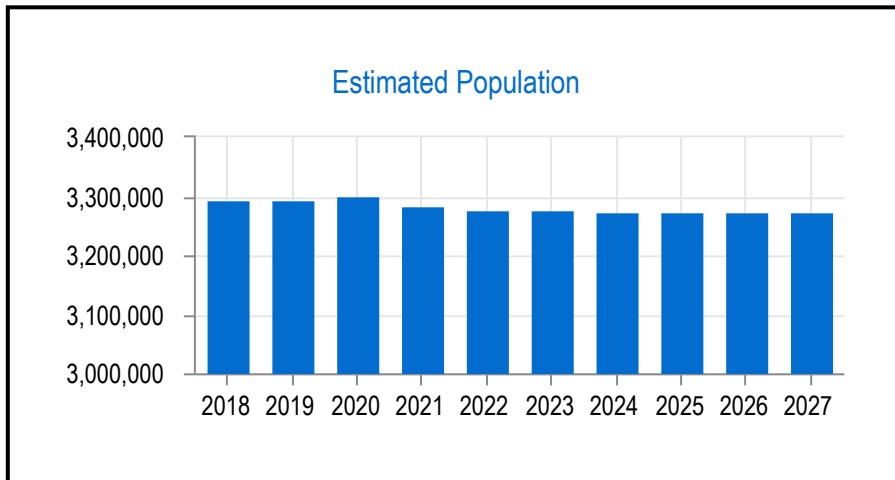
²Operating and Maintenance Expenses are calculated pursuant to the first and second supplemental indentures for Series 2004 and Series 2013 Revenue Bonds.

³Senior Debt Service is calculated pursuant to the first and second supplemental indentures for Series 2004 and Series 2013 Revenue Bonds

Metrics and Trends

San Diego County Demographic and Economic Statistics provide critical context for the Port's budget decisions. By integrating financial planning with population and economic conditions, the Port demonstrates responsible stewardship of public resources, strengthens fiscal resilience, and positions itself to respond effectively to the community's evolving needs. Ongoing monitoring of demographic trends will continue to play a vital role in the Port's budget development and long-term financial planning.

Calendar Year	Estimated Population	Personal Income (Billions)	Per Capita Personal Income	Average Unemployment [†] Rate
2018	3,293,350	213.0	75,414	3.4%
2019	3,294,272	225.0	77,080	3.3%
2020	3,301,513	241.0	81,273	9.3%
2021	3,284,368	257.0	84,333	6.5%
2022	3,279,493	262.0	79,815	3.5%
2023	3,276,996	278.0	81,619	3.4%
2024	3,275,175	294.0	83,616	3.7%
2025	3,274,134	309.0	85,435	3.9%
2026	3,273,677	321.0	86,823	4.0%
2027	3,273,267	332.0	88,137	4.2%



Source:
 Caltrans Long-Term Socio-Economic Forecasts by County. San Diego County 2023 report.
 *Calendar years 2023-2027 are estimates obtained from Caltrans 2023 forecast report

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Summary of Changes from Preliminary Budget

At the April 21, 2026, Budget Workshop, staff presented a draft FY 2027 Preliminary Budget to the Board; and on May 12, 2026, staff presented an updated Preliminary Budget to the Board with a \$181,300 budget surplus.

On May 12, 2026, the Board formally adopted staff's recommendation to approve the FY 2027 Preliminary Budget, which reflects a projected surplus of \$181,300, without providing direction for any revisions.

The following Appropriation and Budget in Brief Summary tables highlight the changes made from the FY 2027 Preliminary Budget:

FY 2027 Appropriation Table	Preliminary Budget May 12 2026	Changes	Final Budget June 23, 2026
Ordinary Annual Expense			
Personnel Expense (Net of Capitalized Labor)	\$ 134,485,200	\$ —	\$ 134,485,200
Non-Personnel Expenses (includes NPE, MSA, and Non-Operating NPE)	106,471,300	—	106,471,300
LCFS and Grant Funded Expenses	56,610,700		56,610,700
Economic Recovery Program (ERP) Expense	151,300	—	151,300
Expense Major Maintenance	150,000	—	150,000
Total Ordinary Annual Expense	\$ 297,868,500	\$ —	\$ 297,868,500
Capital and Debt Requirements			
Balanced Capital Program (BCP)	\$ 17,321,500	\$ —	\$ 17,321,500
Technology Capital Projects	8,533,300	—	\$ 8,533,300
Capital Major Maintenance	34,457,300	—	\$ 34,457,300
Equipment Outlay and Other Capital Projects	101,470,300	—	\$ 101,470,300
Economic Recovery Program (ERP) Capital	6,811,200	—	\$ 6,811,200
Debt Service (Principal)	5,627,100	—	\$ 5,627,100
Total Capital and Debt Requirements	\$ 174,220,700	\$ —	\$ 174,220,700
Total Requirements	\$ 472,089,200	\$ —	\$ 472,089,200

Summary of Changes from Preliminary Budget

FY 2027 Budget in Brief Summary	Preliminary Budget May 12 2026	Changes	Final Budget June 23, 2026
Revenue			
Operating	\$ 249,654,700	\$ —	\$ 249,654,700
Non-Operating	156,554,500	—	156,554,500
Total Revenue	\$ 406,209,200	\$ —	\$ 406,209,200
Expenses			
Personnel	\$ 140,560,200	\$ —	\$ 140,560,200
Non-Personnel Expenses (includes NPE, MSA, and Non-Operating NPE)	83,796,400	—	83796400
LCFS and Grant Funded Expense	56,610,700	—	56610700
Economic Recovery Program (ERP) Expense	151,300	—	151300
Municipal Service Agreements (MSA) with Member Cities	11,933,200	—	11933200
Major Maintenance Expense	150,000	—	150000
Non-Operating NPE	10,741,700	—	10741700
Capitalized Labor	(6,075,000)	—	(6,075,000)
Total Expenses	\$ 297,868,500	\$ —	\$ 297,868,500
Sources & Uses of Funds and Reserves	\$ (108,159,400)	\$ —	\$ (108,159,400)
Total Sources & Uses of Funds and Reserves	\$ (108,159,400)	\$ —	\$ (108,159,400)
Unrestricted Sources over Uses of Funds	\$ 181,300	\$ —	\$ 181,300

Ordinance No. XXXX



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