

**TABLE D**

CITY OF SAN DIEGO - PUBLIC UTILITIES DEPARTMENT  
 ALLOCATION OF FISCAL YEAR 2027 ESTIMATED BUDGET  
 FUNCTIONAL-DESIGN BASED ALLOCATION METHOD

DESCRIPTION	FY 2027 BUDGET COSTS	ALLOCATION OF COSTS						
		FLOW %	FLOW COSTS	SS %	SS COSTS	COD %	COD COSTS	TOTAL COSTS
<u>OPERATION AND MAINTENANCE:</u>								
TRANSMISSION AND SYSTEM MAINTENANCE	\$23,457,225	100.0%	\$23,457,225	0.0%	\$0	0.0%	\$0	\$23,457,225
OPERATIONS & MAINTENANCE	\$119,600,297	38.9%	\$46,545,824	32.9%	\$39,391,389	28.1%	\$33,663,084	\$119,600,297
TECHNICAL SERVICES	\$15,784,735	30.0%	\$4,735,421	40.0%	\$6,313,894	30.0%	\$4,735,421	\$15,784,735
COGENERATION	\$2,823,047	0.0%	\$0	60.0%	\$1,693,828	40.0%	\$1,129,219	\$2,823,047
METRO ADMIN & GENERAL EXPENSES - 41508	\$40,250,843	47.1%	\$18,951,501	28.9%	\$11,614,019	24.1%	\$9,685,324	\$40,250,843
METRO ADMIN & GENERAL EXPENSES - 41509	\$18,495,717	47.1%	\$8,708,429	28.9%	\$5,336,773	24.1%	\$4,450,516	\$18,495,717
PURE WATER O & M	\$6,568,415	47.1%	\$3,092,639	28.9%	\$1,895,257	24.1%	\$1,580,519	\$6,568,415
<b>TOTAL OPERATIONS AND MAINTENANCE</b>	<b>\$226,980,279</b>	<b>46.48%</b>	<b>\$105,491,037</b>	<b>29.19%</b>	<b>\$66,245,160</b>	<b>24.34%</b>	<b>\$55,244,082</b>	<b>\$226,980,279</b>
<u>CAPITAL IMPROVEMENT PROGRAM:</u>								
PAY-AS-YOU-GO METRO 41509	\$40,972,724	55.8%	\$22,860,662	22.0%	\$9,013,088	22.2%	\$9,098,974	\$40,972,724
DEBT SERVICE	\$56,121,793	55.8%	\$31,313,060	22.0%	\$12,345,546	22.2%	\$12,463,187	\$56,121,793
<b>TOTAL NON-PUREWATER CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$97,094,517</b>	<b>55.8%</b>	<b>\$54,173,722</b>	<b>22.0%</b>	<b>\$21,358,633</b>	<b>22.2%</b>	<b>\$21,562,162</b>	<b>\$97,094,517</b>
<b>TOTAL O&amp;M &amp; CAPITAL IMPROVEMENT PROGRAM</b>	<b>\$324,074,796</b>	<b>49.3%</b>	<b>\$159,664,759</b>	<b>27.0%</b>	<b>\$87,603,793</b>	<b>23.7%</b>	<b>\$76,806,243</b>	<b>\$324,074,796</b>
<b>PURE WATER CAPITAL RATE COST (PAY-GO)</b>	<b>\$15,700,000</b>	<b>48.2%</b>	<b>\$7,567,400</b>	<b>27.5%</b>	<b>\$4,317,500</b>	<b>24.3%</b>	<b>\$3,815,100</b>	<b>\$15,700,000</b>
<b>TOTAL O&amp;M &amp; CIP + PURE WATER CAPITAL RATE COSTS</b>	<b>\$339,774,796</b>		<b>\$167,232,159</b>		<b>\$91,921,293</b>		<b>\$80,621,343</b>	<b>\$339,774,796</b>

COMPARISON - TOTAL COST  
FY 2026 VS. FY 2027

Agency	FY 2026			FY 2027 - January 2026 Estimate				FY 2027 - 3/3/26 Estimate					
	Total Flow, SS & COD	Pure Water Cap	Total	Difference from FY 2026			DIFFERENCE	%	Difference from FY 2026			DIFFERENCE	%
				Total Flow, SS & COD	Pure Water Cap	Total			Total Flow, SS & COD	Pure Water Cap	Total		
Chula Vista	\$34,797,884	(\$2,626,019)	\$32,171,865	\$44,099,618	\$3,760,740	\$47,860,358	\$15,688,493	49%	\$ 36,256,167	\$ 1,836,691	\$ 38,092,858	\$ 5,920,993	18%
Coronado	\$2,684,517	(\$258,685)	\$2,425,832	\$3,189,447	\$370,465	\$3,559,912	\$1,134,080	47%	\$ 2,664,405	\$ 180,930	\$ 2,845,334	\$ 419,502	17%
Del Mar	\$27,047	(\$4,461)	\$22,586	\$33,388	\$6,388	\$39,777	\$17,190	76%	\$ 27,879	\$ 3,120	\$ 30,999	\$ 8,412	37%
East Otay Mesa	\$627,437	(\$246,048)	\$381,390	\$676,463	\$352,366	\$1,028,829	\$647,440	170%	\$ 564,665	\$ 172,091	\$ 736,756	\$ 355,366	93%
El Cajon	\$17,211,413	(\$111,527)	\$17,099,886	\$769,523	\$159,719	\$929,242	-\$16,170,644	-95%	\$ 17,142,661	\$ 78,004	\$ 17,220,665	\$ 120,780	1%
Imperial Beach	\$4,442,776	(\$316,729)	\$4,126,048	\$5,493,654	\$453,589	\$5,947,244	\$1,821,196	44%	\$ 4,585,628	\$ 221,526	\$ 4,807,154	\$ 681,107	17%
La Mesa	\$7,740,082	(\$633,669)	\$7,106,413	\$9,595,034	\$907,482	\$10,502,516	\$3,396,104	48%	\$ 7,994,369	\$ 443,201	\$ 8,437,570	\$ 1,331,157	19%
Lakeside/Alpine	\$6,536,268	(\$34,328)	\$6,501,940	\$169,247	\$49,161	\$218,408	-\$6,283,532	-97%	\$ 6,989,453	\$ 24,010	\$ 7,013,462	\$ 511,522	8%
Lemon Grove	\$2,743,819	(\$313,185)	\$2,430,634	\$3,498,504	\$448,514	\$3,947,018	\$1,516,384	62%	\$ 2,914,736	\$ 219,048	\$ 3,133,784	\$ 703,150	29%
National City	\$8,528,792	(\$640,165)	\$7,888,627	\$10,531,256	\$916,784	\$11,448,040	\$3,559,413	45%	\$ 8,790,501	\$ 447,744	\$ 9,238,245	\$ 1,349,618	17%
Otay	\$685,383	(\$102,650)	\$582,733	\$1,032,552	\$147,006	\$1,179,558	\$596,824	102%	\$ 866,987	\$ 71,796	\$ 938,783	\$ 356,049	61%
Padre Dam	\$8,938,743	(\$99,709)	\$8,839,034	\$11,793,388	\$142,794	\$11,936,182	\$3,097,147	35%	\$ 9,876,266	\$ 69,738	\$ 9,946,004	\$ 1,106,970	13%
Poway	\$4,640,125	(\$419,426)	\$4,220,699	\$5,140,497	\$600,663	\$5,741,160	\$1,520,461	36%	\$ 4,284,583	\$ 293,355	\$ 4,577,938	\$ 357,239	8%
Spring Valley	\$10,348,432	(\$845,141)	\$9,503,291	\$12,492,930	\$1,210,332	\$13,703,262	\$4,199,970	44%	\$ 10,427,149	\$ 591,108	\$ 11,018,257	\$ 1,514,966	16%
Wintergardens	\$1,935,773	(\$9,910)	\$1,925,863	\$44,845	\$14,192	\$59,036	-\$1,866,827	-97%	\$ 1,855,601	\$ 6,931	\$ 1,862,532	\$ (63,331)	-3%
Subtotal Participating Agencies	\$111,888,492	(\$6,661,650)	\$105,226,842	\$108,560,345	\$9,540,196	\$118,100,541	\$12,873,699	12%	\$ 115,241,048	\$ 4,659,293	\$ 119,900,342	\$ 14,673,499	14%
San Diego	\$206,315,023	(\$15,785,511)	\$190,529,512	\$250,179,214	\$22,606,542	\$272,785,756	\$82,256,244	43%	\$ 208,833,747	\$ 11,040,707	\$ 219,874,454	\$ 29,344,942	15%
Total	\$318,203,515	(\$22,447,161)	\$295,756,354	\$358,739,559	\$32,146,738	\$390,886,297	\$95,129,943	32%	\$ 324,074,796	\$ 15,700,000	\$ 339,774,796	\$ 44,018,442	15%