

### Special Districts' Apportionments

# Agency	FY 2023-2024		FY 2024-2025		FY 2025-2026		3-Yr Average Avg Share	FY 2026-2027					
	Amount	% Share	Amount	% Share	Amount	% Share		Estimate	Share %	Compared to FY26		Compared to FY25	
								\$	%	\$	%	\$	%
1 Alpine FPD	2,813	0.5%	3,751	0.6%	2,209	0.4%	0.40%	2,991	0.4%	782	35.4%	(760)	-20.3%
2 Bonita-Sunnyside FPD	2,312	0.4%	2,450	0.4%	1,764	0.3%	0.30%	2,225	0.3%	461	26.1%	(224)	-9.2%
3 Borrego Springs FPD (dissolved) *	1,182	0.2%	-	0.0%	-	0.0%	0.00%	-	0.0%	-	0.0%	-	0.0%
4 Borrego Water District	2,947	0.5%	3,828	0.6%	2,359	0.4%	0.42%	3,115	0.4%	755	32.0%	(714)	-18.6%
5 Canebrake County Water District	52	0.0%	37	0.0%	25	0.0%	0.01%	39	0.0%	14	55.0%	2	4.5%
6 Cuyamaca Water District	58	0.0%	79	0.0%			0.01%	42	0.0%			(37)	-46.8%
7 Deer Springs FPD	3,636	0.6%	3,914	0.6%	2,614	0.5%	0.47%	3,466	0.5%	851	32.6%	(448)	-11.4%
8 Descanso CSD	403	0.1%	692	0.1%	235	0.0%	0.06%	453	0.1%	218	92.9%	(238)	-34.5%
9 Fairbanks Ranch CSD	333	0.1%	361	0.1%	308	0.1%	0.05%	342	0.0%	34	11.0%	(20)	-5.4%
10 Fallbrook Regional Health District	1,237	0.2%	1,259	0.2%	1,083	0.2%	0.16%	1,220	0.2%	137	12.7%	(38)	-3.0%
11 Fallbrook Public Utility District	23,847	4.1%	23,815	3.8%	16,439	3.0%	2.95%	21,856	3.0%	5,417	33.0%	(1,959)	-8.2%
12 Grossmont Healthcare District	6,076	1.0%	6,135	1.0%	4,915	0.9%	0.79%	5,839	0.8%	924	18.8%	(296)	-4.8%
13 Helix Water District	61,233	10.5%	66,278	10.6%	42,556	7.8%	7.84%	57,986	7.8%	15,430	36.3%	(8,292)	-12.5%
14 Jacumba CSD	492	0.1%	123	0.0%	79	0.0%	0.03%	237	0.0%	158	199.5%	113	92.1%
15 Julian CSD	215	0.0%	236	0.0%	162	0.0%	0.03%	209	0.0%	47	29.0%	(27)	-11.4%
16 Lake Cuyamaca Recreation & Park	917	0.2%	1,071	0.2%	775	0.1%	0.13%	942	0.1%	167	21.6%	(129)	-12.0%
17 Lakeside FPD	9,970	1.7%	9,052	1.5%	10,836	2.0%	1.38%	10,180	1.4%	(655)	-6.0%	1,128	12.5%
18 Lakeside Water District	5,748	1.0%	5,607	0.9%	3,994	0.7%	0.71%	5,233	0.7%	1,240	31.0%	(374)	-6.7%
19 Leucadia Wastewater District	7,344	1.3%	7,983	1.3%	6,561	1.2%	1.01%	7,463	1.0%	902	13.7%	(520)	-6.5%
20 Lower Sweetwater Fire Protection	232	0.0%	275	0.0%	210	0.0%	0.03%	244	0.0%	35	16.6%	(31)	-11.2%
21 Majestic Pines CSD	382	0.1%	395	0.1%	240	0.0%	0.05%	347	0.0%	107	44.5%	(48)	-12.1%
22 Mission Resource Conservation District	27	0.0%	31	0.0%	22	0.0%	0.00%	27	0.0%	5	24.4%	(4)	-12.8%
23 Mootamai Municipal Water District	12	0.0%	14	0.0%	12	0.0%	0.00%	13	0.0%	1	8.1%	(1)	-7.9%
24 Morro Hills CSD	55	0.0%	62	0.0%	45	0.0%	0.01%	55	0.0%	10	22.1%	(7)	-11.2%
25 North County Cemetery District	2,106	0.4%	1,976	0.3%	1,533	0.3%	0.26%	1,914	0.3%	381	24.9%	(61)	-3.1%
26 North County FPD	13,483	2.3%	14,958	2.4%	11,482	2.1%	1.84%	13,612	1.8%	2,130	18.5%	(1,346)	-9.0%
27 Olivenhain Municipal Water District	46,618	8.0%	46,575	7.5%	29,180	5.4%	5.64%	41,724	5.6%	12,544	43.0%	(4,850)	-10.4%
28 Otay Water District	70,794	12.2%	77,717	12.5%	50,173	9.2%	9.16%	67,744	9.2%	17,571	35.0%	(9,974)	-12.8%
29 Padre Dam Municipal Water District	47,714	8.2%	54,725	8.8%	35,259	6.5%	6.35%	46,949	6.3%	11,691	33.2%	(7,776)	-14.2%
30 Palomar Medical Center	23,457	4.0%	23,285	3.7%	7,459	1.4%	2.50%	18,480	2.5%	11,022	147.8%	(4,805)	-20.6%

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										\$	%	\$	%
31 Palomar-Pomador Medical			6,636	1.1%			0.31%	2,263	0.3%	-	0.0%	(4,374)	-65.9%
32 Pauma Municipal Water District	15	0.0%	16	0.0%	14	0.0%	0.00%	15	0.0%	1	7.2%	(1)	-4.9%
33 Pauma Valley CSD	898	0.2%	1,482	0.2%	617	0.1%	0.14%	1,022	0.1%	405	65.6%	(460)	-31.0%
34 Pomerado Cemetery District	991	0.2%	1,073	0.2%	787	0.1%	0.13%	972	0.1%	185	23.5%	(101)	-9.4%
35 Questhaven Municipal Water District	4	0.0%	4	0.0%	3	0.0%	0.00%	4	0.0%	0	11.4%	(0)	-8.9%
36 Rainbow Municipal Water District	28,660	4.9%	31,259	5.0%	19,088	3.5%	3.64%	26,939	3.6%	7,850	41.1%	(4,321)	-13.8%
37 Ramona Cemetery District	256	0.0%	275	0.0%	182	0.0%	0.03%	243	0.0%	61	33.8%	(32)	-11.7%
38 Ramona Municipal Water District	23,645	4.1%	21,038	3.4%	17,641	3.2%	2.87%	21,250	2.9%	3,609	20.5%	212	1.0%
39 Rancho Santa Fe CSD	2,620	0.5%	3,052	0.5%	1,956	0.4%	0.35%	2,601	0.4%	645	33.0%	(451)	-14.8%
40 Rancho Santa Fe FPD	9,970	1.7%	11,080	1.8%	8,387	1.5%	1.36%	10,037	1.4%	1,650	19.7%	(1,043)	-9.4%
41 RCD of Greater San Diego	672	0.1%	1,363	0.2%	28	0.0%	0.10%	704	0.1%	675	2402.7%	(660)	-48.4%
42 Rincon Del Diablo Muni Water District	14,861	2.6%	14,963	2.4%	9,660	1.8%	1.82%	13,462	1.8%	3,803	39.4%	(1,501)	-10.0%
43 Rincon Ranch CSD	11	0.0%	12	0.0%	8	0.0%	0.00%	11	0.0%	2	27.9%	(1)	-9.8%
44 San Diego Unified Port District **	-	0.0%	-	0.0%	141,095	25.9%	25.93%	191,803	25.9%	50,708	35.9%	191,803	#DIV/0!
45 San Luis Rey Municipal Water District	1	0.0%	2	0.0%	1	0.0%	0.00%	2	0.0%	0	17.8%	(0)	-13.7%
46 San Miguel FPD	15,538	2.7%	17,569	2.8%	13,289	2.4%	2.14%	15,819	2.1%	2,530	19.0%	(1,750)	-10.0%
47 Santa Fe Irrigation District	22,559	3.9%	20,962	3.4%	14,232	2.6%	2.66%	19,691	2.7%	5,460	38.4%	(1,271)	-6.1%
48 South Bay Irrigation District	24	0.0%	18	0.0%	12	0.0%	0.00%	19	0.0%	6	50.0%	0	1.2%
49 Tri City Hospital District	-	0.0%	-	0.0%	-	0.0%	0.00%	-	0.0%	-	0.0%	-	0.0%
50 Upper San Luis Rey RCD	20	0.0%	22	0.0%	15	0.0%	0.00%	19	0.0%	5	30.4%	(3)	-11.8%
51 Vallecitos Water District	45,207	7.8%	50,145	8.0%	31,022	5.7%	5.83%	43,088	5.8%	12,067	38.9%	(7,057)	-14.1%
52 Valley Center Cemetery District	142	0.0%	140	0.0%	-	0.0%	0.01%	88	0.0%	-	0.0%	(53)	0.0%
53 Valley Center FPD	1,762	0.3%	1,974	0.3%	1,738	0.3%	0.25%	1,867	0.3%	128	7.4%	(108)	-5.5%
54 Valley Center Municipal Water District	31,365	5.4%	33,536	5.4%	19,990	3.7%	3.91%	28,944	3.9%	8,954	44.8%	(4,591)	-13.7%
55 Vista FPD	2,299	0.4%	2,682	0.4%	2,002	0.4%	0.32%	2,381	0.3%	379	18.9%	(301)	-11.2%
56 Vista Irrigation District	32,586	5.6%	36,127	5.8%	24,011	4.4%	4.27%	31,615	4.3%	7,604	31.7%	(4,512)	-12.5%
57 Whispering Palms CSD	701	0.1%	720	0.1%	606	0.1%	0.09%	691	0.1%	85	14.1%	(29)	-4.0%
58 Wynola Water District	96	0.0%	117	0.0%	71	0.0%	0.01%	97	0.0%	26	36.9%	(20)	-17.3%
59 Yuima Municipal Water District	10,479	1.8%	11,045	1.8%	5,168	0.9%	1.23%	9,101	1.2%	3,933	76.1%	(1,944)	-17.6%
	581,074	100.0%	623,997	100.0%	544,113	100.0%	100.00%	739,695	100.0%	195,582	35.9%	115,698	18.5%

San Diego Unified Port District FY 2026-27 estimate share anchored at its FY 2025-26 percentage (25.93%). The remaining pool (74.07%) estimates are allocated among all other active districts using each district's three-year average apportionment (FY 2023-24 through FY 2025-26) as a proportion of the collective non-Port pool. Actual amounts determined by County Auditor and based on revenue amounts and comparison to overall city revenue amounts collected in last available audited FY.