



DRAFT BUDGET

MAYOR TODD GLORIA

VOLUME 1 Financial Summary and Schedules



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

Financial Summary and Schedules

Financial Summary and Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all this information.

Schedule I

Part I: Summary of General Fund Revenues by Department

Part II: Summary of General Fund Expenditures by Department

This schedule summarizes General Fund revenues and expenditures by department.



Schedule II

Part I: Summary of Revenues by Fund

Part II: Summary of Operating Expenditures by Fund

Part III: Summary of Capital Expenditures by Fund

This schedule summarizes the City's revenues and expenditures by fund type as follows:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds, including Agency Funds and Governmental Grant Funds

Schedule III

Summary of General Fund FTE Positions by Department

This schedule summarizes General Fund FTE positions by department

Financial Summary and Schedules

Schedule IV

Summary of FTE Positions by Fund

This schedule summarizes the City's FTE positions by fund type as follows:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule V

Summary of Revenues by Category by Fund

This schedule summarizes the City's revenues by category within the following fund types:

- General Fund
- Special Revenue Funds
- Capital Project Funds
- Enterprise Funds
- Internal Service Funds

Schedule VI

Summary of Operating Expenditures by Category by Fund Type

This schedule summarizes the City's expenditures by category within the following fund types:

- General Fund
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Capital Project Funds

Schedule VII

Summary of Revenues, Expenditures, and Fund Balance

This schedule summarizes revenues, expenditures, and fund balances for the City's General Fund and Non-General Funds.

Financial Summary and Schedules

Schedule VIII

Summary of Expenditures for Maintenance Assessment Districts

This schedule summarizes the following information for Maintenance Assessment Districts:

- FTE Positions
- Personnel Expenditures
- Non-Personnel Expenditures

Note that totals reflected in the Financial Summary and Schedules may not add exactly due to rounding.

Financial Summary and Schedules

Financial Summary and Schedules

Table of Contents

Schedule I - Summary of General Fund Revenues by Department	140
Schedule I - Summary of General Fund Expenditures by Department	141
Schedule II - Summary of Revenues by Fund	142
Schedule II - Summary of Operating Expenditures by Fund.....	145
Schedule II - Summary of Capital Expenditures by Fund	148
Schedule III - Summary of General Fund FTE Positions by Department	153
Schedule IV - Summary of FTE Positions by Fund	155
Schedule V - Summary of Revenues by Category by Fund	157
Schedule VI - Summary of Operating Expenditures by Category by Fund Type	175
Schedule VII - Summary of Revenues, Expenditures and Fund Balances	202
Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts	206

Financial Summary and Schedules

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
City Attorney	\$ 5,240,736	\$ 5,981,103	\$ 9,350,965
City Auditor	684	-	-
City Clerk	447,556	368,501	331,112
City Council	388,819	369,480	607,445
City Planning	3,672,339	7,935,138	11,456,719
City Treasurer	38,381,009	46,453,962	46,412,392
Commission on Police Practices	86,476	116,741	26,646
Communications	632,207	618,135	626,062
Compliance	1,871,461	1,676,666	2,339,397
Department of Finance	1,231,574	1,345,466	1,748,420
Department of Information Technology	470,198	-	-
Development Services	302,932	6,281,015	1,380,106
Economic Development	8,193,612	7,308,400	7,897,132
Environmental Services	2,302,714	1,497,220	4,148,217
Ethics Commission	23,020	-	-
Fire-Rescue	66,596,937	67,789,467	76,650,527
General Services	3,964,625	4,571,718	4,271,718
Homelessness Strategies & Solutions	34,561,306	40,837,415	53,227,330
Human Resources	1,631,273	1,375,308	852,261
Library	2,579,950	2,766,847	3,563,735
Major Revenues	1,609,402,849	1,597,650,604	1,602,481,354
Office of Emergency Services	1,383,830	1,603,287	1,353,277
Office of the Chief Operating Officer	242,718	197,531	-
Office of the IBA	74	-	-
Office of the Mayor	338,227	318,731	160,316
Parks & Recreation	54,310,078	60,439,536	66,052,958
Performance & Analytics	318,832	227,145	229,121
Personnel	7,490	25,228	31,878
Police	49,632,505	52,971,377	71,354,689
Public Utilities	1,625,310	1,786,075	1,578,291
Purchasing & Contracting	1,521,241	2,422,363	2,476,318
Race & Equity	43,466	59,542	-
Real Estate	64,261,466	74,239,925	73,481,201
Stormwater	11,671,031	13,773,750	21,076,698
Sustainability & Mobility	1,307,054	1,847,137	-
Transportation	62,190,944	71,643,449	83,447,416
Total General Fund Revenues	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

Department		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
City Attorney	\$	81,780,607	\$	85,525,071	\$	95,321,850
City Auditor		4,942,964		5,590,854		5,784,553
City Clerk		7,242,486		8,042,320		8,203,347
City Council		21,321,388		24,661,878		23,271,171
City Planning		12,567,931		17,370,598		22,101,509
City Treasurer		19,687,861		21,727,441		22,580,948
Citywide Program Expenditures		169,173,004		199,099,941		182,822,004
Commission on Police Practices		1,226,720		2,145,832		2,218,023
Communications		6,862,116		7,355,133		7,620,893
Compliance		5,220,085		7,281,336		7,181,881
Debt Management		566		-		-
Department of Finance		26,663,362		28,816,903		30,607,569
Department of Information Technology		2,435,534		3,282,699		3,556,350
Development Services		11,526,736		12,095,158		12,546,259
Economic Development		14,091,978		14,996,568		14,461,402
Environmental Services		98,521,248		103,543,380		33,121,712
Ethics Commission		1,645,524		1,829,338		2,051,749
Fire-Rescue		369,503,839		353,368,215		377,413,165
General Services		26,829,011		24,714,876		28,778,121
Government Affairs		1,341,137		1,366,668		-
Homelessness Strategies & Solutions		42,114,403		53,916,571		53,227,330
Human Resources		10,553,807		11,755,474		12,302,534
Library		71,877,351		77,069,362		72,647,025
Office of Boards & Commissions		816,777		797,136		-
Office of Emergency Services		4,330,308		3,869,456		4,362,686
Office of the Chief Operating Officer		6,203,293		6,453,192		-
Office of the IBA		2,665,178		2,837,261		3,202,068
Office of the Mayor		4,318,224		4,459,569		11,528,912
Parks & Recreation		180,557,561		184,235,182		178,688,782
Performance & Analytics		5,190,084		5,660,469		4,920,012
Personnel		14,561,450		15,754,313		16,477,068
Police		618,416,591		673,002,146		702,297,091
Public Utilities		2,903,461		3,110,927		2,220,059
Purchasing & Contracting		9,423,264		11,199,810		12,648,498
Race & Equity		1,340,470		1,699,024		-
Real Estate		6,092,947		7,333,744		8,796,113
Stormwater		70,685,555		63,406,482		65,532,363
Sustainability & Mobility		7,185,014		7,827,524		-
Transportation		112,863,844		103,741,314		120,120,654
Total General Fund Expenditures	\$	2,054,683,680	\$	2,160,943,165	\$	2,148,613,701

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701
Total General Fund	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,148,613,701
Special Revenue Funds			
Automated Refuse Container Fund	\$ 1,361,845	\$ 1,600,000	\$ -
Climate Equity Fund	10,499,700	1,500,000	1,500,000
Community Equity Fund (CEF)	89,857	-	-
Concourse and Parking Garages Operating Fund	2,775,825	3,218,267	2,986,732
Convention Center Expansion Administration Fund	18,466,038	13,348,906	13,346,836
Energy Independence Fund	2,366,720	-	2,383,920
Engineering & Capital Projects Fund	170,899,926	172,656,515	166,988,112
Environmental Growth 1/3 Fund	10,620,838	10,550,173	8,732,902
Environmental Growth 2/3 Fund	21,666,698	21,107,342	17,472,803
Facilities Financing Fund	3,829,279	-	-
Fire and Lifeguard Facilities Fund	1,405,807	1,409,518	1,327,425
Fire/Emergency Medical Services Transport Program Fund	81,871,384	125,740,250	131,810,011
Gas Tax Fund	38,398,448	38,218,843	39,324,068
General Plan Maintenance Fund	4,117,144	4,329,600	5,822,300
GIS Fund	5,131,514	5,358,128	5,395,306
Information Technology Fund	80,699,747	85,195,328	85,419,952
Infrastructure Fund	30,961,972	21,057,697	-
Junior Lifeguard Program Fund	994,775	942,900	1,193,420
Local Enforcement Agency Fund	991,678	994,637	1,039,227
Long Range Property Management Fund	1,830,187	595,000	595,000
Los Peñasquitos Canyon Preserve Fund	321,453	36,000	36,000
Low & Moderate Income Housing Asset Fund	59,805,563	1,209,014	1,209,014
Maintenance Assessment District (MAD) Funds	31,753,778	31,729,060	33,088,825
Mission Bay/Balboa Park Improvement Fund	1,447,824	862,936	904,333
New Convention Facility Fund	2,734,650	2,816,690	2,901,191
OneSD Support Fund	28,647,943	25,954,866	31,057,529
Parking Meter Operations Fund	9,776,702	9,600,000	28,040,000
PETCO Park Fund	21,432,525	15,041,387	18,705,036
Public Art Fund	733,377	85,000	-
Public Safety Services & Debt Service Fund	12,953,888	13,564,755	12,657,066
Road Maintenance and Rehabilitation Fund	37,139,389	35,328,918	36,347,892

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Seized Assets - California Fund	567,277	100,000	-
Seized Assets - Federal DOJ Fund	1,427,808	569,307	-
Seized Assets - Federal Treasury Fund	91,572	118,812	-
State COPS	4,111,067	3,400,000	3,400,000
Storm Drain Fund	5,473,054	5,700,000	5,700,000
Successor Agency Admin & Project - CivicSD Fund	1,418,413	1,934,326	1,934,326
TOT Convention Center	-	-	48,613,848
TOT Homelessness	-	-	33,782,505
Transient Occupancy Tax Fund	147,457,217	155,929,055	157,960,269
Trolley Extension Reserve Fund	1,392	-	-
Underground Surcharge Fund	114,458,018	113,511,838	90,001,567
Wireless Communications Technology Fund	12,249,175	10,517,070	11,888,019
Zoological Exhibits Maintenance Fund	20,161,656	20,975,719	21,757,366
Total Special Revenue Funds	\$ 1,003,143,124	\$ 956,807,857	\$ 1,025,322,800

Capital Project Funds

Mission Bay Park Improvement Fund	\$ 12,126,627	\$ 13,708,605	\$ 13,827,783
San Diego Regional Parks Improvement Fund	6,409,543	7,381,557	7,445,729
TransNet Extension Administration & Debt Fund	453,690	471,300	462,680
TransNet Extension Congestion Relief Fund	31,774,853	32,661,090	32,063,724
TransNet Extension Maintenance Fund	13,935,330	13,997,610	13,741,596
Total Capital Project Funds	\$ 64,700,044	\$ 68,220,162	\$ 67,541,512

Enterprise Funds

Airports Fund	\$ 9,684,276	\$ 8,981,280	\$ 8,892,740
Development Services Fund	99,162,101	139,614,113	145,162,952
Golf Course Fund	39,436,562	28,739,347	30,689,347
Metropolitan Sewer Utility Fund	294,601,992	367,088,398	292,706,203
Municipal Sewer Revenue Fund	318,440,748	559,546,107	323,964,451
Recycling Fund	34,538,212	23,990,760	25,414,856
Refuse Disposal Fund	61,444,677	61,808,567	65,576,556
Sewer Utility - AB 1600 Fund	33,145,575	22,540,000	22,540,000
Solid Waste Management Fund	(379)	-	151,513,062
Water Utility - AB 1600 Fund	20,116,348	15,950,000	15,950,000
Water Utility Operating Fund	948,639,095	942,511,488	942,529,293
Total Enterprise Funds	\$ 1,859,209,209	\$ 2,170,770,060	\$ 2,024,939,460

Internal Service Funds

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Central Stores Fund	\$	10,745,193	\$	10,825,641	\$	11,236,451
Energy Conservation Program Fund		5,542,467		6,557,190		6,346,059
Fleet Operations Operating Fund		68,442,251		75,012,195		70,001,821
Fleet Replacement		70,025,154		72,371,251		89,554,560
Publishing Services Fund		1,399,165		2,232,283		1,947,049
Risk Management Administration Fund		14,915,482		17,098,385		20,183,186
Total Internal Service Funds	\$	171,069,710	\$	184,096,945	\$	199,269,126
Total Combined Budget Revenues	\$	5,128,958,633	\$	5,456,393,286	\$	5,465,686,599

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund	\$ 2,054,683,680	\$ 2,160,943,165	\$ 2,148,613,701
Total General Fund	\$ 2,054,683,680	\$ 2,160,943,165	\$ 2,148,613,701
Special Revenue Funds			
Automated Refuse Container Fund	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
Climate Equity Fund	9,405,834	-	-
Community Equity Fund (CEF)	-	3,085,400	89,857
Concourse and Parking Garages Operating Fund	2,288,313	4,740,124	3,868,537
Convention Center Expansion Administration Fund	18,133,861	13,804,906	13,462,336
Energy Independence Fund	617,794	3,702,801	300,000
Engineering & Capital Projects Fund	153,400,334	166,357,762	179,063,027
Environmental Growth 1/3 Fund	10,181,168	13,996,449	10,045,634
Environmental Growth 2/3 Fund	17,541,093	30,915,910	15,151,775
Facilities Financing Fund	3,789,234	1,649,600	-
Fire and Lifeguard Facilities Fund	1,399,369	1,400,869	1,327,425
Fire/Emergency Medical Services Transport Program Fund	81,175,999	124,809,481	136,800,660
Gas Tax Fund	34,201,650	38,218,843	39,324,049
General Plan Maintenance Fund	4,811,772	5,329,600	6,822,300
GIS Fund	4,702,037	6,189,690	6,632,748
Information Technology Fund	83,283,467	87,339,741	85,855,207
Infrastructure Fund	17,311,475	20,272,697	-
Junior Lifeguard Program Fund	1,191,012	967,341	1,025,836
Local Enforcement Agency Fund	954,349	1,134,028	1,188,307
Long Range Property Management Fund	393,135	1,783,771	1,783,686
Los Peñasquitos Canyon Preserve Fund	327,850	20,149	15,125
Low & Moderate Income Housing Asset Fund	8,755,534	36,057,822	35,507,316
Maintenance Assessment District (MAD) Funds	29,644,695	41,153,165	43,020,152
Mission Bay/Balboa Park Improvement Fund	1,434,257	862,936	904,333
New Convention Facility Fund	2,734,650	2,816,690	2,901,191
OneSD Support Fund	26,896,325	32,660,788	30,870,462
Parking Meter Operations Fund	9,626,334	9,548,065	28,007,569
PETCO Park Fund	19,861,371	19,453,916	19,482,269
Public Art Fund	277,017	85,000	-
Public Safety Services & Debt Service Fund	12,925,015	13,564,755	12,657,066
Road Maintenance and Rehabilitation Fund	47,398,236	36,113,918	36,347,892
Seized Assets - California Fund	120,622	517,445	803,848

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Seized Assets - Federal DOJ Fund	955,990	1,232,378	1,423,290
Seized Assets - Federal Treasury Fund	501,765	2,005,246	30,000
State COPS	3,747,115	3,242,146	3,658,009
Storm Drain Fund	5,167,651	5,686,212	5,727,711
Successor Agency Admin & Project - CivicSD Fund	1,418,413	1,934,326	1,934,326
TOT Convention Center	-	-	48,613,848
TOT Homelessness	-	-	33,782,505
Transient Occupancy Tax Fund	174,092,195	160,945,225	158,152,337
Trolley Extension Reserve Fund	147,147	-	-
Underground Surcharge Fund	19,558,303	75,733,351	80,098,382
Wireless Communications Technology Fund	11,874,183	11,185,457	12,550,011
Zoological Exhibits Maintenance Fund	20,430,125	20,975,719	21,757,366
Total Special Revenue Funds	\$ 844,061,562	\$ 1,003,444,590	\$ 1,082,996,361
Capital Project Funds			
Capital Outlay Fund	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
TransNet Extension Administration & Debt Fund	453,690	471,300	462,680
TransNet Extension Congestion Relief Fund	4,558,859	7,417,600	6,900,000
TransNet Extension Maintenance Fund	13,935,330	14,364,610	13,741,596
Total Capital Project Funds	\$ 22,992,976	\$ 26,294,758	\$ 25,151,428
Enterprise Funds			
Airports Fund	\$ 7,192,117	\$ 8,336,007	\$ 10,236,459
Development Services Fund	127,855,263	139,753,670	150,013,644
Golf Course Fund	25,312,525	28,375,471	30,873,562
Metropolitan Sewer Utility Fund	279,955,206	300,492,164	293,983,917
Municipal Sewer Revenue Fund	154,241,149	173,287,393	177,104,708
Recycling Fund	29,638,735	31,345,740	24,258,899
Refuse Disposal Fund	40,890,503	50,820,590	55,838,944
Solid Waste Management Fund	2,025,951	6,625,876	139,852,385
Water Utility Operating Fund	655,203,251	744,116,432	820,151,105
Total Enterprise Funds	\$ 1,322,314,700	\$ 1,483,153,343	\$ 1,702,313,623
Internal Service Funds			
Central Stores Fund	\$ 10,398,018	\$ 11,469,318	\$ 11,409,526
Energy Conservation Program Fund	5,907,390	8,125,531	6,884,337
Fleet Operations Operating Fund	66,797,294	71,208,826	70,519,438
Fleet Replacement	71,494,683	81,580,860	122,716,585
Publishing Services Fund	1,847,048	2,219,450	2,132,847

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Risk Management Administration Fund	14,858,691	17,343,594	20,183,186
Total Internal Service Funds	\$ 171,303,124	\$ 191,947,579	\$ 233,845,919
Total Combined Budget Expenditures	\$ 4,415,356,042	\$ 4,865,783,435	\$ 5,192,921,032

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Special Revenue Funds			
Infrastructure Fund	\$ 6,223,716	\$ 785,000	\$ -
Climate Equity Fund	2,145,658	2,600,000	-
Public Art Fund	220,000	-	-
Rancho Bernardo MAD Fund	101,157	-	-
Talmadge MAD Fund	11,947	-	-
El Cajon Boulevard MAD Fund	-	-	-
Environmental Growth 2/3 Fund	190,271	-	-
EGF CIP Fund 1/3	34,733	-	-
Gas Tax Fund	3,951,841	-	-
Trench Cut Fees/Excavation Fee Fund	2,530,375	2,470,000	2,470,000
Library System Improvement Fund	86	679,264	-
Underground Surcharge CIP Fund	3,233,486	-	7,133,298
Antenna Lease Revenue Fund	262,632	-	-
SC-RDA Contribution to CIP Fund	52,359	-	-
RDA Contribution to San Ysidro Project Fund	8,342	-	-
Crossroads Redevelopment CIP Contributions Fund	245,551	-	-
Library Improvement Trust Fund	-	66,186	-
Junior Lifeguard Program Fund	122,639	-	-
Sea World Traffic Mitigation Fund	162,477	-	-
Mission Bay Park Improvement Fund	9,526,261	13,708,605	13,177,782
Fiesta Island Sludge Mitigation Fund	314,402	-	-
San Diego Regional Parks Improvement Fund	6,373,720	6,726,682	7,095,729
Ocean Beach Pier (Concessions) Fund	50	-	-
Mission Trails Regional Park Fund	92,089	-	-
Sunset Cliffs Natural Park	38,720	-	-
Parking Meter District - Administration	240,320	-	-
Parking Meter District - Downtown	568,356	-	-
Parking Meter District - Uptown	81,350	-	-
NTC RDA Contribution to CIP	151,293	-	-
Developer Contributions CIP	10,160,028	-	-
Road Maintenance and Rehabilitation Fund	8,454,354	-	-
IT CIP Contributions	-	3,960,000	3,100,000
EDCO Community Fund	39,226	-	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total Special Revenue Funds	\$ 55,537,437	\$ 30,995,737	\$ 32,976,809
Capital Project Funds			
Capital Outlay-Sales Tax	\$ 124,384	\$ -	\$ -
Capital Outlay Fund	1,221,540	-	-
C.O.-Pueblo Land/Pol. Decentra	212,331	-	-
Rancho Bernardo-Major District	16,549	-	-
Del Mar Hills/Carmel Vly-Maj D	258,444	-	-
Scripps/Miramar-Major District	73,192	-	-
Serra Mesa - Major District	21,363	-	-
Olive Grove - Major District	9,424	-	-
Normal Hgts/Kensington Maj Dis	1,048	-	-
North University City-FBA	804,213	-	-
Sabre Springs-FBA	148,620	-	-
Rancho Peñasquitos FBA	1,610,837	146,143	-
Mira Mesa - FBA	7,251,304	72,794	-
Scripps Miramar Ranch FBA	750,941	-	-
Carmel Valley Consolidated FBA	4,688,180	251,365	-
Del Mar Mesa FBA	564,394	-	-
Pacific Highlands Ranch FBA	8,621,825	4,249,635	-
Black Mountain Ranch FBA	9,392,544	-	-
Otay Mesa-East (From 39062)	1,335,144	46,956	-
Otay Mesa-West (From 39067)	986	90,794	-
Torrey Highlands	136,015	-	-
Fairbanks Country Club-Fac Dev	6,021	-	2,518
Rancho Bernardo-Fac Dev Fund	392,407	210,853	-
Otay Mesa-Eastern DIF	99,093	1,289	-
Sub Area-2	555,729	-	26,173
Otay Mesa-Western DIF	3,175	31,469	-
Mid-City - Park Dev Fund	10,433	-	-
Park North-East - Park Dev Fd	-	2,069	-
Golden Hill Urban Comm	300,542	-	-
North Park Urban Comm	1,711,780	1,540,899	-
Linda Vista Urban Comm	151,679	-	34,483
Mid City Urban Comm	980,391	-	42,469

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Midway/Pacific Hwy Urban Comm	267,672	771,044	-
Navajo Urban Comm	429,570	3,500,000	49,667
Pacific Beach Urban Comm	137,445	25,000	-
Peninsula Urban Comm	1,141,083	53,225	37,645
Skyline/Paradise Urb Comm	2,430	14,959	-
S.E. San Diego Urban Comm	1,046,159	-	137,050
Uptown Urban Comm	2,010,205	154,998	101,877
Downtown DIF (Formerly Centre City DIF)	31,909,819	800,000	-
La Jolla Urban Comm	1,104,917	128,000	-
Ocean Beach Urban Comm	52,185	-	-
Otay Mesa/Nestor Urb Comm	137,894	19,960	558,997
San Ysidro Urban Comm	670,526	-	-
College Area	26,817	238,001	-
Barrio Logan	88,278	48,305	-
Clairemont Mesa - Urban Comm	501,995	1,900,000	-
Mission Beach - Urban Comm	24,504	-	3,452
Serra Mesa - Urban Community	213,088	-	-
Torrey Pines - Urban Community	315,131	25,030	-
University City So.-Urban Comm	2,364	51	2,169
Mission Valley-Urban Comm.	128,066	-	-
Kearny Mesa-Urban Comm	2,285,303	-	-
TransNet Extension Congestion Relief Fund	31,281,734	25,243,490	25,163,724
TransNet Extension RTCI Fee	1,938,825	3,077,735	5,438,779
SR-56 Participation Agree.	450,627	-	-
Westfield Dvlpmnt Trust	4,465	-	-
Lusk-Gen'l Traffic Imprvmnts	3,503	-	-
BMR Development-SR-56	139,271	-	-
Gen Dyna-Community Improvement	583,179	-	-
Private & Others Contrib-CIP	800,040	-	-
CIP Contributions from General Fund	5,715,050	4,850,000	-
Monarch @ Scripps Ranch Llc	923,428	-	-
Rose & Tecolote Creek Water Quality	108,738	-	-
SR 209 & 274 Coop with State	200,818	57,857	-
NP-Tab 2009A (TE) Proceeds	2,039,054	-	-
Bus Stop Capital Improvement Fund	-	382,490	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
CH-TAB 2010A (TE) Proceeds	51,988	-	-
North University City DIF	2,121,881	-	-
Far Bonus-Civic San Diego	113,737	-	-
6th & K-Civic San Diego	1,416,587	-	-
Carmel Valley Development Impact Fee	115,722	800,000	510,000
Otay Mesa Facilities Benefit Assessment	3,414,502	584,337	-
Otay Mesa Development Impact Fee	211,815	1,172,795	-
PFFA Lease Revenue Bonds 2015B-Project	(151,407)	-	-
Excess Redevelopment Bond Proceeds Exp	5,110,799	-	-
Scripps Miramar Ranch DIF	1,105,742	-	-
Encanto Neighborhoods DIF	198,973	638,100	40,476
General Fund Commercial Paper Notes	2,270,283	-	-
Otay Mesa EIFD Capital Project Fund	1,341,537	7,718,165	6,509,000
UCSD Fire Station	9,213,128	-	-
Park Boulevard At-Grade State Approp	200,826	-	-
Capital Outlay-Mission Valley Trans	18,494	-	250,000
Active Transportation in Lieu Fee	-	-	55,378
Active Trans in Lieu Fee-Comm of Concern	-	-	110,652
Neighborhood Enhancement-Comm of Concern	-	-	1,178,174
Debt Funded General Fund CIP Projects	117,564,410	177,084,217	95,800,000
Citywide Park Development Impact Fee	44,806	2,201,167	-
General Fund WIFIA Loan-Construction	13,770,776	-	-
Citywide Fire DIF	-	1,450,000	800,000
Fire DIF-Fire Deficient Communities	-	120,000	-
Citywide Library DIF	-	290,000	1,000,000
Citywide Mobility DIF	-	11,904,556	-
Otay Water District Reimbursement S15018	887,278	-	-
Otay Mesa Local Mobility DIF	599,311	3,550,000	-
Citywide Park DIF-Park Def. COC	8,912	3,522,921	-
Citywide Park DIF-Park Def. Unrstd	59,139	4,401,822	-
Total Capital Project Funds	\$ 287,827,951	\$ 263,372,491	\$ 137,852,683
Internal Service Funds			
Fleet Services CIP Fund	\$ 808,416	\$ 2,191,678	-
Total Internal Service Funds	\$ 808,416	\$ 2,191,678	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Grant Government Funds			
Grant Fund - Federal	\$ 12,770,510	\$ -	-
Grant Fund - State	27,091,259	-	-
Total Grant Government Funds	\$ 39,861,769	\$ -	-
Enterprise Funds			
Municipal Sewer Revenue Fund	\$ (4,926)	\$ -	-
Muni Sewer Utility - CIP Funding Source	108,048,628	169,304,730	179,955,516
Metro Sewer Utility - CIP Funding Source	195,428,202	97,506,860	106,431,960
Water Utility - CIP Funding Source	347,109,685	374,719,415	384,632,138
Water Utility Operating Fund	1,372	-	-
Brown Field Special Aviation	382,566	-	1,500,000
Montgomery Field Special Aviation	1,067,802	-	-
Refuse Disposal CIP Fund	2,360,035	9,874,362	2,600,000
Balboa Park Golf Course CIP Fund	286,850	2,000,000	-
Torrey Pines Golf Course CIP Fund	308,337	-	-
Mission Bay Golf Course CIP Fund	1,577,155	-	-
Recycling Fund CIP Fund	2,550,000	-	-
Metro SDG&E Utility Relocation	5,669,649	-	-
Water SDG&E Utility Relocation	(5,669,649)	-	-
San Ysidro Irrigation District	433,553	-	-
Purewater (Wastewater) State Approp	451,569	-	-
Total Enterprise Funds	\$ 660,000,827	\$ 653,405,367	\$ 675,119,614
Total Capital Budget Expenditures	\$ 1,044,036,400	\$ 949,965,273	\$ 845,949,106
Total Combined Operating and Capital Budget Expenditures	\$ 5,459,392,442	\$ 5,815,748,708	\$ 6,038,870,138

Financial Summary and Schedules

Schedule III - Summary of General Fund FTE Positions by Department

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
City Attorney	406.73	423.53	423.48
City Auditor	24.00	24.00	24.00
City Clerk	50.32	52.73	45.11
City Council	149.00	156.77	160.66
City Planning	66.09	92.75	104.25
City Treasurer	124.25	123.25	117.83
Commission on Police Practices	12.00	14.54	12.58
Communications	38.00	38.16	35.00
Compliance	36.00	41.00	37.00
Department of Finance	140.00	140.49	138.00
Department of Information Technology	4.00	4.00	4.00
Development Services	94.00	85.00	73.00
Economic Development	56.00	60.50	58.75
Environmental Services	333.68	328.25	130.73
Ethics Commission	6.00	6.25	6.00
Fire-Rescue	1,383.88	1,408.38	1,391.50
General Services	180.50	185.50	184.50
Government Affairs	7.00	7.00	-
Homelessness Strategies & Solutions	16.00	16.38	16.00
Human Resources	57.50	69.56	49.00
Library	471.00	484.12	405.00
Office of Boards & Commissions	5.00	4.00	-
Office of Emergency Services	20.33	19.37	17.37
Office of the Chief Operating Officer	20.35	22.68	-
Office of the IBA	11.00	11.00	11.00
Office of the Mayor	20.00	27.27	44.00
Parks & Recreation	1,060.45	1,120.56	975.57
Performance & Analytics	18.00	19.31	18.00
Personnel	85.99	86.49	80.49
Police	2,687.14	2,691.64	2,678.34
Purchasing & Contracting	64.00	69.00	69.00
Race & Equity	7.00	8.50	-
Real Estate	38.75	42.25	38.00
Stormwater	305.00	305.00	301.50
Sustainability & Mobility	33.09	34.59	-

Financial Summary and Schedules

Transportation	480.94	509.34	515.44
Total Budget FTE Positions	8,512.99	8,733.16	8,165.10

Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund	8,512.99	8,733.16	8,165.10
Total General Fund	8,512.99	8,733.16	8,165.10
Special Revenue Funds			
Concourse and Parking Garages Operating Fund	2.00	2.00	2.00
Engineering & Capital Projects Fund	822.40	839.40	767.00
Facilities Financing Fund	19.00	0.00	0.00
Fire/Emergency Medical Services Transport Program Fund	23.00	37.00	38.00
GIS Fund	12.00	11.49	11.27
Information Technology Fund	47.00	50.78	49.00
Junior Lifeguard Program Fund	1.00	1.00	1.00
Local Enforcement Agency Fund	5.00	5.00	5.00
Los Peñasquitos Canyon Preserve Fund	2.00	0.00	0.00
Maintenance Assessment District (MAD) Management Fund	24.50	24.50	25.25
OneSD Support Fund	29.00	29.25	29.15
Parking Meter Operations Fund	9.75	9.75	9.75
PETCO Park Fund	1.00	0.00	0.00
Transient Occupancy Tax Fund	13.35	13.75	12.75
Underground Surcharge Fund	24.16	24.74	24.74
Wireless Communications Technology Fund	43.35	40.00	40.00
Total Special Revenue Funds	1,078.51	1,088.66	1,014.91
Enterprise Funds			
Airports Fund	28.25	30.25	29.25
Development Services Fund	685.00	690.00	667.00
Golf Course Fund	119.92	122.92	123.17
Metropolitan Sewer Utility Fund	514.28	529.84	529.46
Municipal Sewer Revenue Fund	438.07	439.70	443.39
Recycling Fund	97.50	102.09	49.53
Refuse Disposal Fund	142.33	162.17	160.69
Solid Waste Management Fund	0.00	16.00	322.55
Water Utility Operating Fund	979.86	1,004.21	1,048.90
Total Enterprise Funds	3,005.21	3,097.18	3,373.94
Internal Service Funds			
Central Stores Fund	21.00	21.00	21.00
Energy Conservation Program Fund	29.71	30.21	20.50
Fleet Operations Operating Fund	225.25	225.25	232.00
Publishing Services Fund	9.50	9.50	7.50
Risk Management Administration Fund	94.00	94.23	106.23

Financial Summary and Schedules

Total Internal Service Funds	379.46	380.19	387.23
Other Funds			
City Employee's Retirement System Fund	54.00	53.00	53.00
Total Other Funds	54.00	53.00	53.00
Total Budget FTE Positions			
	13,030.17	13,352.19	12,994.18

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
General Fund						
General Fund						
Property Tax Revenue	\$	770,816,520	\$	808,864,655	\$	843,448,134
Property Taxes		770,816,520		808,864,655		843,448,134
Sales Tax	\$	376,958,813	\$	393,480,788	\$	367,302,489
Sales Tax		376,958,813		393,480,788		367,302,489
Transient Occupancy Tax	\$	163,764,436	\$	172,827,052	\$	175,180,149
Transient Occupancy Taxes		163,764,436		172,827,052		175,180,149
Licenses and Permits	\$	39,296,061	\$	47,397,810	\$	58,645,713
Business Tax		24,096,871		26,457,409		30,093,215
Rental Unit Tax		7,507,779		7,284,502		7,284,502
Parking Meters		-		-		11,000,000
Refuse Collector Business Tax		1,541,755		1,452,000		1,471,000
Other Licenses and Permits		6,149,657		12,203,899		8,796,996
Rev from Federal Agencies	\$	502,310	\$	3,517,478	\$	526,098
Revenue from Federal Agencies		502,310		3,517,478		526,098
Rev from Other Agencies	\$	11,249,641	\$	8,668,544	\$	10,569,024
Motor Vehicle License Fees		1,705,148		1,304,645		1,384,746
Revenue from Other Agencies		9,544,493		7,363,899		9,184,278
Charges for Services	\$	257,668,801	\$	281,703,524	\$	330,437,255
Charges for Current Services		257,668,801		281,703,524		330,437,255
Fines Forfeitures and Penalties	\$	46,229,161	\$	31,172,407	\$	43,441,869
Parking Citations		23,619,497		23,912,821		35,245,183
Municipal Court		2,324,635		2,975,569		2,975,569
Negligent Impound		-		50,000		-
Other Fines & Forfeitures		20,285,029		4,234,017		5,221,117
Other Local Taxes	\$	128,049,447	\$	133,803,211	\$	117,353,412
Property Transfer Taxes		9,624,021		10,076,599		11,551,603
SDG&E		84,557,655		84,697,020		66,287,477
CATV		10,952,747		9,897,017		9,078,821
Refuse Collection Franchise		14,394,289		13,500,000		14,169,936
Other Franchises		8,520,735		15,632,575		16,265,575
Rev from Money and Prop	\$	75,329,986	\$	81,799,330	\$	84,617,212
Mission Bay		36,985,611		41,090,162		41,273,512
Pueblo Lands		8,211,752		14,002,621		10,327,611
Interest and Dividends		5,367,700		2,100,000		5,500,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Other Rents and Concessions		24,764,924		24,606,547		27,516,089
Other Revenue	\$	4,312,899	\$	1,645,833	\$	2,163,337
Other Revenue		4,312,899		1,645,833		2,163,337
Transfers In	\$	156,658,470	\$	111,617,630	\$	114,929,009
Transfers In		156,658,470		111,617,630		114,929,009
Total General Fund	\$	2,030,836,546	\$	2,076,498,262	\$	2,148,613,701
Total General Fund	\$	2,030,836,546	\$	2,076,498,262	\$	2,148,613,701

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Special Revenue Funds						
Automated Refuse Container Fund						
Charges for Services	\$	1,294,724	\$	1,600,000	\$	-
Charges for Current Services		1,294,724		1,600,000		-
Rev from Money and Prop	\$	67,121	\$	-	\$	-
Interest and Dividends		67,121		-		-
Total Automated Refuse Container Fund	\$	1,361,845	\$	1,600,000	\$	-
Climate Equity Fund						
Other Local Taxes	\$	1,500,000	\$	1,500,000	\$	1,500,000
Other Franchises		1,500,000		1,500,000		1,500,000
Rev from Money and Prop	\$	543,934	\$	-	\$	-
Interest and Dividends		543,934		-		-
Transfers In	\$	8,455,766	\$	-	\$	-
Transfers In		8,455,766		-		-
Total Climate Equity Fund	\$	10,499,700	\$	1,500,000	\$	1,500,000
Community Equity Fund (CEF)						
Rev from Money and Prop	\$	89,857	\$	-	\$	-
Interest and Dividends		89,857		-		-
Total Community Equity Fund (CEF)	\$	89,857	\$	-	\$	-
Concourse and Parking Garages Operating Fund						
Charges for Services	\$	1,425	\$	300,000	\$	-
Charges for Current Services		1,425		300,000		-
Rev from Money and Prop	\$	2,774,373	\$	2,918,267	\$	2,986,732
Other Rents and Concessions		2,774,373		2,918,267		2,986,732
Other Revenue	\$	27	\$	-	\$	-
Other Revenue		27		-		-
Total Concourse and Parking Garages Operating Fund	\$	2,775,825	\$	3,218,267	\$	2,986,732
Convention Center Expansion Administration Fund						
Rev from Money and Prop	\$	124,472	\$	-	\$	-
Interest and Dividends		124,472		-		-
Transfers In	\$	18,341,566	\$	13,348,906	\$	13,346,836
Transfers In		18,341,566		13,348,906		13,346,836
Total Convention Center Expansion Administration Fund	\$	18,466,038	\$	13,348,906	\$	13,346,836

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Energy Independence Fund						
Other Local Taxes	\$	2,241,960	\$	-	\$	2,383,920
Other Franchises		2,241,960		-		2,383,920
Rev from Money and Prop	\$	124,760	\$	-	\$	-
Interest and Dividends		124,760		-		-
Total Energy Independence Fund	\$	2,366,720	\$	-	\$	2,383,920
Engineering & Capital Projects Fund						
Charges for Services	\$	170,965,605	\$	172,656,515	\$	166,988,112
Charges for Current Services		170,965,605		172,656,515		166,988,112
Fines Forfeitures and Penalties	\$	35,500	\$	-	\$	-
Other Fines & Forfeitures		35,500		-		-
Rev from Money and Prop	\$	(106,934)	\$	-	\$	-
Interest and Dividends		(106,934)		-		-
Other Revenue	\$	5,755	\$	-	\$	-
Other Revenue		5,755		-		-
Total Engineering & Capital Projects Fund	\$	170,899,926	\$	172,656,515	\$	166,988,112
Environmental Growth 1/3 Fund						
Other Local Taxes	\$	10,348,070	\$	10,541,173	\$	8,723,902
SDG&E		9,395,295		9,577,447		7,531,942
Other Franchises		952,775		963,726		1,191,960
Rev from Money and Prop	\$	272,767	\$	9,000	\$	9,000
Interest and Dividends		272,767		9,000		9,000
Total Environmental Growth 1/3 Fund	\$	10,620,838	\$	10,550,173	\$	8,732,902
Environmental Growth 2/3 Fund						
Other Local Taxes	\$	21,196,450	\$	21,082,342	\$	17,447,803
SDG&E		18,790,590		19,154,893		15,063,883
Other Franchises		2,405,860		1,927,449		2,383,920
Rev from Money and Prop	\$	470,248	\$	25,000	\$	25,000
Interest and Dividends		470,248		25,000		25,000
Total Environmental Growth 2/3 Fund	\$	21,666,698	\$	21,107,342	\$	17,472,803
Facilities Financing Fund						
Licenses and Permits	\$	266,557	\$	-	\$	-
Other Licenses and Permits		266,557		-		-
Charges for Services	\$	3,511,720	\$	-	\$	-
Charges for Current Services		3,511,720		-		-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Rev from Money and Prop	\$	51,002	\$	-	\$	-
Interest and Dividends		51,002		-		-
Total Facilities Financing Fund	\$	3,829,279	\$	-	\$	-
Fire and Lifeguard Facilities Fund						
Rev from Money and Prop	\$	5,338	\$	-	\$	-
Interest and Dividends		5,338		-		-
Transfers In	\$	1,400,469	\$	1,409,518	\$	1,327,425
Transfers In		1,400,469		1,409,518		1,327,425
Total Fire and Lifeguard Facilities Fund	\$	1,405,807	\$	1,409,518	\$	1,327,425
Fire/Emergency Medical Services Transport Program Fund						
Charges for Services	\$	81,535,662	\$	125,601,015	\$	131,670,776
Charges for Current Services		81,535,662		125,601,015		131,670,776
Rev from Money and Prop	\$	140,780	\$	30,000	\$	30,000
Interest and Dividends		(21,960)		30,000		30,000
Other Rents and Concessions		162,740		-		-
Other Revenue	\$	194,942	\$	109,235	\$	109,235
Other Revenue		194,942		109,235		109,235
Total Fire/Emergency Medical Services Transport Program Fund	\$	81,871,384	\$	125,740,250	\$	131,810,011
Gas Tax Fund						
Other Local Taxes	\$	38,161,365	\$	38,196,188	\$	39,155,713
Other Local Tax		38,161,365		38,196,188		39,155,713
Rev from Money and Prop	\$	233,333	\$	22,655	\$	168,355
Interest and Dividends		214,886		4,300		150,000
Other Rents and Concessions		18,446		18,355		18,355
Other Revenue	\$	3,750	\$	-	\$	-
Other Revenue		3,750		-		-
Total Gas Tax Fund	\$	38,398,448	\$	38,218,843	\$	39,324,068
General Plan Maintenance Fund						
Licenses and Permits	\$	4,093,597	\$	4,329,600	\$	5,822,300
Other Licenses and Permits		4,093,597		4,329,600		5,822,300
Rev from Money and Prop	\$	23,548	\$	-	\$	-
Interest and Dividends		23,548		-		-
Total General Plan Maintenance Fund	\$	4,117,144	\$	4,329,600	\$	5,822,300
GIS Fund						

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Rev from Other Agencies	\$	202,584	\$	238,770	\$	238,770
Revenue from Other Agencies		202,584		238,770		238,770
Charges for Services	\$	4,887,634	\$	5,119,358	\$	5,156,536
Charges for Current Services		4,887,634		5,119,358		5,156,536
Rev from Money and Prop	\$	41,220	\$	-	\$	-
Interest and Dividends		41,220		-		-
Other Revenue	\$	76	\$	-	\$	-
Other Revenue		76		-		-
Total GIS Fund	\$	5,131,514	\$	5,358,128	\$	5,395,306
Information Technology Fund						
Charges for Services	\$	80,767,871	\$	85,195,328	\$	85,419,952
Charges for Current Services		80,767,871		85,195,328		85,419,952
Rev from Money and Prop	\$	(70,152)	\$	-	\$	-
Interest and Dividends		(70,152)		-		-
Other Revenue	\$	2,029	\$	-	\$	-
Other Revenue		2,029		-		-
Total Information Technology Fund	\$	80,699,747	\$	85,195,328	\$	85,419,952
Infrastructure Fund						
Transfers In	\$	30,961,972	\$	21,057,697	\$	-
Transfers In		30,961,972		21,057,697		-
Total Infrastructure Fund	\$	30,961,972	\$	21,057,697	\$	-
Junior Lifeguard Program Fund						
Charges for Services	\$	994,775	\$	942,900	\$	1,193,420
Charges for Current Services		994,775		942,900		1,193,420
Total Junior Lifeguard Program Fund	\$	994,775	\$	942,900	\$	1,193,420
Local Enforcement Agency Fund						
Licenses and Permits	\$	795,326	\$	808,913	\$	853,503
Other Licenses and Permits		795,326		808,913		853,503
Charges for Services	\$	193,904	\$	175,000	\$	175,000
Charges for Current Services		193,904		175,000		175,000
Rev from Money and Prop	\$	2,447	\$	10,724	\$	10,724
Interest and Dividends		2,447		10,724		10,724
Total Local Enforcement Agency Fund	\$	991,678	\$	994,637	\$	1,039,227
Long Range Property Management Fund						
Rev from Money and Prop	\$	1,830,187	\$	595,000	\$	595,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Interest and Dividends		197,090		5,000		5,000
Other Rents and Concessions		1,633,097		590,000		590,000
Total Long Range Property Management Fund	\$	1,830,187	\$	595,000	\$	595,000
Los Peñasquitos Canyon Preserve Fund						
Rev from Money and Prop	\$	27,500	\$	36,000	\$	36,000
Other Rents and Concessions		27,500		36,000		36,000
Transfers In	\$	293,953	\$	-	\$	-
Transfers In		293,953		-		-
Total Los Peñasquitos Canyon Preserve Fund	\$	321,453	\$	36,000	\$	36,000
Low & Moderate Income Housing Asset Fund						
Rev from Money and Prop	\$	7,382,855	\$	1,209,014	\$	1,209,014
Interest and Dividends		4,174,225		558,014		558,014
Other Rents and Concessions		3,208,630		651,000		651,000
Other Revenue	\$	52,422,707	\$	-	\$	-
Other Revenue		52,422,707		-		-
Total Low & Moderate Income Housing Asset Fund	\$	59,805,563	\$	1,209,014	\$	1,209,014
Maintenance Assessment District (MAD) Funds						
Property Tax Revenue	\$	21,112,774	\$	22,505,399	\$	23,378,286
Property Taxes		21,112,774		22,505,399		23,378,286
Special Assessments	\$	954,490	\$	-	\$	45,000
Special Assessments		954,490		-		45,000
Charges for Services	\$	4,516,120	\$	4,691,492	\$	4,516,169
Charges for Current Services		4,516,120		4,691,492		4,516,169
Rev from Money and Prop	\$	814,097	\$	133,290	\$	133,207
Interest and Dividends		814,097		133,290		133,207
Other Revenue	\$	90,301	\$	-	\$	-
Other Revenue		90,301		-		-
Transfers In	\$	4,265,996	\$	4,398,879	\$	5,016,163
Transfers In		4,265,996		4,398,879		5,016,163
Total Maintenance Assessment District (MAD) Funds	\$	31,753,778	\$	31,729,060	\$	33,088,825
Mission Bay/Balboa Park Improvement Fund						
Transfers In	\$	1,447,824	\$	862,936	\$	904,333
Transfers In		1,447,824		862,936		904,333

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Mission Bay/Balboa Park Improvement Fund	\$	1,447,824	\$	862,936	\$	904,333
New Convention Facility Fund						
Transfers In	\$	2,734,650	\$	2,816,690	\$	2,901,191
Transfers In		2,734,650		2,816,690		2,901,191
Total New Convention Facility Fund	\$	2,734,650	\$	2,816,690	\$	2,901,191
OneSD Support Fund						
Charges for Services	\$	28,253,805	\$	25,954,866	\$	31,057,529
Charges for Current Services		28,253,805		25,954,866		31,057,529
Rev from Money and Prop	\$	394,138	\$	-	\$	-
Interest and Dividends		394,138		-		-
Total OneSD Support Fund	\$	28,647,943	\$	25,954,866	\$	31,057,529
Parking Meter Operations Fund						
Licenses and Permits	\$	9,626,334	\$	9,600,000	\$	28,040,000
Parking Meters		9,626,334		9,600,000		28,040,000
Rev from Money and Prop	\$	145,102	\$	-	\$	-
Interest and Dividends		145,102		-		-
Other Revenue	\$	1,986	\$	-	\$	-
Other Revenue		1,986		-		-
Transfers In	\$	3,280	\$	-	\$	-
Transfers In		3,280		-		-
Total Parking Meter Operations Fund	\$	9,776,702	\$	9,600,000	\$	28,040,000
PETCO Park Fund						
Rev from Money and Prop	\$	5,502,691	\$	5,822,762	\$	5,986,874
Interest and Dividends		91,269		-		-
Other Rents and Concessions		5,411,422		5,822,762		5,986,874
Other Revenue	\$	2,001,246	\$	1,430,000	\$	2,084,759
Other Revenue		2,001,246		1,430,000		2,084,759
Transfers In	\$	13,928,588	\$	7,788,625	\$	10,633,403
Transfers In		13,928,588		7,788,625		10,633,403
Total PETCO Park Fund	\$	21,432,525	\$	15,041,387	\$	18,705,036
Public Art Fund						
Other Revenue	\$	648,377	\$	-	\$	-
Other Revenue		648,377		-		-
Transfers In	\$	85,000	\$	85,000	\$	-
Transfers In		85,000		85,000		-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Public Art Fund	\$	733,377	\$	85,000	\$	-
Public Safety Services & Debt Service Fund						
Sales Tax	\$	12,872,974	\$	13,564,755	\$	12,657,066
Safety Sales Tax		12,872,974		13,564,755		12,657,066
Rev from Money and Prop	\$	80,914	\$	-	\$	-
Interest and Dividends		80,914		-		-
Total Public Safety Services & Debt Service Fund	\$	12,953,888	\$	13,564,755	\$	12,657,066
Road Maintenance and Rehabilitation Fund						
Other Local Taxes	\$	35,668,201	\$	35,328,918	\$	36,347,892
Other Local Tax		35,668,201		35,328,918		36,347,892
Rev from Money and Prop	\$	1,471,187	\$	-	\$	-
Interest and Dividends		1,471,187		-		-
Total Road Maintenance and Rehabilitation Fund	\$	37,139,389	\$	35,328,918	\$	36,347,892
Seized Assets - California Fund						
Rev from Other Agencies	\$	544,513	\$	100,000	\$	-
Revenue from Other Agencies		544,513		100,000		-
Rev from Money and Prop	\$	22,764	\$	-	\$	-
Interest and Dividends		22,764		-		-
Total Seized Assets - California Fund	\$	567,277	\$	100,000	\$	-
Seized Assets - Federal DOJ Fund						
Rev from Federal Agencies	\$	1,363,423	\$	569,307	\$	-
Revenue from Federal Agencies		1,363,423		569,307		-
Rev from Money and Prop	\$	64,386	\$	-	\$	-
Interest and Dividends		64,386		-		-
Total Seized Assets - Federal DOJ Fund	\$	1,427,808	\$	569,307	\$	-
Seized Assets - Federal Treasury Fund						
Rev from Federal Agencies	\$	35,030	\$	118,812	\$	-
Revenue from Federal Agencies		35,030		118,812		-
Rev from Money and Prop	\$	56,543	\$	-	\$	-
Interest and Dividends		56,543		-		-
Total Seized Assets - Federal Treasury Fund	\$	91,572	\$	118,812	\$	-
State COPS						
Rev from Other Agencies	\$	3,957,049	\$	3,400,000	\$	3,400,000
Revenue from Other Agencies		3,957,049		3,400,000		3,400,000
Rev from Money and Prop	\$	106,924	\$	-	\$	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Interest and Dividends		106,924		-		-
Other Revenue	\$	47,095	\$	-	\$	-
Other Revenue		47,095		-		-
Total State COPS	\$	4,111,067	\$	3,400,000	\$	3,400,000
Storm Drain Fund						
Charges for Services	\$	5,473,054	\$	5,700,000	\$	5,700,000
Charges for Current Services		5,473,054		5,700,000		5,700,000
Total Storm Drain Fund	\$	5,473,054	\$	5,700,000	\$	5,700,000
Successor Agency Admin & Project - CivicSD Fund						
Rev from Other Agencies	\$	1,418,413	\$	1,934,326	\$	1,934,326
Revenue from Other Agencies		1,418,413		1,934,326		1,934,326
Total Successor Agency Admin & Project - CivicSD Fund	\$	1,418,413	\$	1,934,326	\$	1,934,326
TOT Convention Center						
Transient Occupancy Tax	\$	-	\$	-	\$	48,613,848
Transient Occupancy Taxes		-		-		48,613,848
Total TOT Convention Center	\$	-	\$	-	\$	48,613,848
TOT Homelessness						
Transient Occupancy Tax	\$	-	\$	-	\$	33,782,505
Transient Occupancy Taxes		-		-		33,782,505
Total TOT Homelessness	\$	-	\$	-	\$	33,782,505
Transient Occupancy Tax Fund						
Transient Occupancy Tax	\$	147,165,671	\$	155,779,298	\$	157,796,246
Transient Occupancy Taxes		147,165,671		155,779,298		157,796,246
Licenses and Permits	\$	134,423	\$	120,000	\$	126,628
Other Licenses and Permits		134,423		120,000		126,628
Charges for Services	\$	11,587	\$	29,757	\$	31,395
Charges for Current Services		11,587		29,757		31,395
Fines Forfeitures and Penalties	\$	-	\$	-	\$	6,000
Other Fines & Forfeitures		-		-		6,000
Other Revenue	\$	(1,610)	\$	-	\$	-
Other Revenue		(1,610)		-		-
Transfers In	\$	147,147	\$	-	\$	-
Transfers In		147,147		-		-
Total Transient Occupancy Tax Fund	\$	147,457,217	\$	155,929,055	\$	157,960,269

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Trolley Extension Reserve Fund						
Rev from Money and Prop	\$	1,392	\$	-	\$	-
Interest and Dividends		1,392		-		-
Total Trolley Extension Reserve Fund	\$	1,392	\$	-	\$	-
Underground Surcharge Fund						
Charges for Services	\$	175,069	\$	-	\$	-
Charges for Current Services		175,069		-		-
Other Local Taxes	\$	104,345,775	\$	110,511,838	\$	87,001,567
SDG&E		104,345,775		110,511,838		87,001,567
Rev from Money and Prop	\$	9,937,174	\$	3,000,000	\$	3,000,000
Interest and Dividends		9,937,174		3,000,000		3,000,000
Total Underground Surcharge Fund	\$	114,458,018	\$	113,511,838	\$	90,001,567
Wireless Communications Technology Fund						
Charges for Services	\$	12,171,404	\$	10,468,809	\$	11,839,758
Charges for Current Services		12,171,404		10,468,809		11,839,758
Rev from Money and Prop	\$	77,122	\$	48,261	\$	48,261
Interest and Dividends		11,237		-		-
Other Rents and Concessions		65,885		48,261		48,261
Other Revenue	\$	649	\$	-	\$	-
Other Revenue		649		-		-
Total Wireless Communications Technology Fund	\$	12,249,175	\$	10,517,070	\$	11,888,019
Zoological Exhibits Maintenance Fund						
Property Tax Revenue	\$	20,161,656	\$	20,975,719	\$	21,757,366
Property Taxes		20,161,656		20,975,719		21,757,366
Total Zoological Exhibits Maintenance Fund	\$	20,161,656	\$	20,975,719	\$	21,757,366
Total Special Revenue Funds	\$	1,003,143,124	\$	956,807,857	\$	1,025,322,800

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Capital Project Funds						
Mission Bay Park Improvement Fund						
Rev from Money and Prop	\$	1,085,980	\$	-	\$	-
Interest and Dividends		1,085,980		-		-
Transfers In	\$	11,040,647	\$	13,708,605	\$	13,827,783
Transfers In		11,040,647		13,708,605		13,827,783
Total Mission Bay Park Improvement Fund	\$	12,126,627	\$	13,708,605	\$	13,827,783
San Diego Regional Parks Improvement Fund						
Rev from Money and Prop	\$	464,579	\$	-	\$	-
Interest and Dividends		464,579		-		-
Transfers In	\$	5,944,964	\$	7,381,557	\$	7,445,729
Transfers In		5,944,964		7,381,557		7,445,729
Total San Diego Regional Parks Improvement Fund	\$	6,409,543	\$	7,381,557	\$	7,445,729
TransNet Extension Administration & Debt Fund						
Sales Tax	\$	453,690	\$	471,300	\$	462,680
Sales Tax		453,690		471,300		462,680
Total TransNet Extension Administration & Debt Fund	\$	453,690	\$	471,300	\$	462,680
TransNet Extension Congestion Relief Fund						
Sales Tax	\$	31,458,402	\$	32,661,090	\$	32,063,724
Sales Tax		31,458,402		32,661,090		32,063,724
Rev from Money and Prop	\$	316,452	\$	-	\$	-
Interest and Dividends		316,452		-		-
Total TransNet Extension Congestion Relief Fund	\$	31,774,853	\$	32,661,090	\$	32,063,724
TransNet Extension Maintenance Fund						
Sales Tax	\$	13,935,330	\$	13,997,610	\$	13,741,596
Sales Tax		13,935,330		13,997,610		13,741,596
Total TransNet Extension Maintenance Fund	\$	13,935,330	\$	13,997,610	\$	13,741,596
Total Capital Project Funds	\$	64,700,044	\$	68,220,162	\$	67,541,512

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Enterprise Funds						
Airports Fund						
Charges for Services	\$	1,111,964	\$	1,224,562	\$	1,136,022
Charges for Current Services		1,111,964		1,224,562		1,136,022
Rev from Money and Prop	\$	8,455,641	\$	7,756,718	\$	7,756,718
Interest and Dividends		564,924		160,000		160,000
Other Rents and Concessions		7,890,717		7,596,718		7,596,718
Other Revenue	\$	116,671	\$	-	\$	-
Other Revenue		116,671		-		-
Total Airports Fund	\$	9,684,276	\$	8,981,280	\$	8,892,740
Development Services Fund						
Licenses and Permits	\$	85,135,036	\$	128,013,333	\$	116,550,912
Other Licenses and Permits		85,135,036		128,013,333		116,550,912
Charges for Services	\$	12,441,652	\$	10,274,685	\$	27,285,945
Charges for Current Services		12,441,652		10,274,685		27,285,945
Rev from Money and Prop	\$	879,048	\$	110,072	\$	110,072
Interest and Dividends		879,048		110,072		110,072
Other Revenue	\$	706,365	\$	1,216,023	\$	1,216,023
Other Revenue		706,365		1,216,023		1,216,023
Total Development Services Fund	\$	99,162,101	\$	139,614,113	\$	145,162,952
Golf Course Fund						
Charges for Services	\$	34,804,952	\$	25,778,987	\$	27,728,987
Charges for Current Services		34,804,952		25,778,987		27,728,987
Rev from Money and Prop	\$	4,145,480	\$	2,627,800	\$	2,627,800
Interest and Dividends		1,432,585		393,000		393,000
Other Rents and Concessions		2,712,895		2,234,800		2,234,800
Other Revenue	\$	486,131	\$	332,560	\$	332,560
Other Revenue		486,131		332,560		332,560
Total Golf Course Fund	\$	39,436,562	\$	28,739,347	\$	30,689,347
Metropolitan Sewer Utility Fund						
Charges for Services	\$	123,785,352	\$	115,968,022	\$	115,985,827
Charges for Current Services		123,785,352		115,968,022		115,985,827
Fines Forfeitures and Penalties	\$	109,915	\$	-	\$	-
Municipal Court		109,915		-		-
Rev from Money and Prop	\$	5,839,889	\$	2,559,000	\$	2,559,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Interest and Dividends	4,566,883	1,700,000	1,700,000
Other Rents and Concessions	1,273,007	859,000	859,000
Other Revenue	\$ 161,941,556	\$ 74,400,000	\$ -
Other Revenue	161,941,556	74,400,000	-
Transfers In	\$ 2,925,280	\$ 174,161,376	\$ 174,161,376
Transfers In	2,925,280	174,161,376	174,161,376
Total Metropolitan Sewer Utility Fund	\$ 294,601,992	\$ 367,088,398	\$ 292,706,203
Municipal Sewer Revenue Fund			
Rev from Federal Agencies	\$ 14,741,487	\$ -	\$ -
Revenue from Federal Agencies	14,741,487	-	-
Charges for Services	\$ 300,117,127	\$ 321,842,107	\$ 321,860,451
Charges for Current Services	300,117,127	321,842,107	321,860,451
Fines Forfeitures and Penalties	\$ 10,639	\$ -	\$ -
Municipal Court	10,639	-	-
Rev from Money and Prop	\$ 113,533	\$ 2,104,000	\$ 2,104,000
Interest and Dividends	35,918	2,100,000	2,100,000
Other Rents and Concessions	77,615	4,000	4,000
Other Revenue	\$ 3,457,961	\$ 235,600,000	\$ -
Other Revenue	3,457,961	235,600,000	-
Total Municipal Sewer Revenue Fund	\$ 318,440,748	\$ 559,546,107	\$ 323,964,451
Recycling Fund			
Rev from Other Agencies	\$ 647,788	\$ 550,000	\$ 550,000
Revenue from Other Agencies	647,788	550,000	550,000
Charges for Services	\$ 20,365,381	\$ 19,076,557	\$ 18,912,500
Charges for Current Services	20,365,381	19,076,557	18,912,500
Fines Forfeitures and Penalties	\$ 2,820,819	\$ 2,633,103	\$ 2,633,103
Other Fines & Forfeitures	2,820,819	2,633,103	2,633,103
Other Local Taxes	\$ 5,077,125	\$ -	\$ -
Other Franchises	5,077,125	-	-
Rev from Money and Prop	\$ 2,543,781	\$ 611,100	\$ 1,511,100
Interest and Dividends	2,267,234	400,000	1,300,000
Other Rents and Concessions	276,547	211,100	211,100
Other Revenue	\$ 2,252,888	\$ 120,000	\$ 120,000
Other Revenue	2,252,888	120,000	120,000
Transfers In	\$ 830,430	\$ 1,000,000	\$ 1,688,153
Transfers In	830,430	1,000,000	1,688,153

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Recycling Fund	\$	34,538,212	\$	23,990,760	\$	25,414,856
Refuse Disposal Fund						
Charges for Services	\$	57,565,406	\$	60,115,200	\$	61,415,200
Charges for Current Services		57,565,406		60,115,200		61,415,200
Fines Forfeitures and Penalties	\$	22,932	\$	1,500	\$	1,500
Other Fines & Forfeitures		22,932		1,500		1,500
Rev from Money and Prop	\$	3,280,542	\$	1,201,867	\$	2,261,867
Interest and Dividends		2,444,481		365,867		1,425,867
Other Rents and Concessions		836,061		836,000		836,000
Other Revenue	\$	575,798	\$	490,000	\$	490,000
Other Revenue		575,798		490,000		490,000
Transfers In	\$	-	\$	-	\$	1,407,989
Transfers In		-		-		1,407,989
Total Refuse Disposal Fund	\$	61,444,677	\$	61,808,567	\$	65,576,556
Sewer Utility - AB 1600 Fund						
Charges for Services	\$	32,505,687	\$	22,500,000	\$	22,500,000
Charges for Current Services		32,505,687		22,500,000		22,500,000
Rev from Money and Prop	\$	639,888	\$	40,000	\$	40,000
Interest and Dividends		639,888		40,000		40,000
Total Sewer Utility - AB 1600 Fund	\$	33,145,575	\$	22,540,000	\$	22,540,000
Solid Waste Management Fund						
Charges for Services	\$	-	\$	-	\$	138,913,062
Charges for Current Services		-		-		138,913,062
Rev from Money and Prop	\$	(379)	\$	-	\$	-
Interest and Dividends		(379)		-		-
Transfers In	\$	-	\$	-	\$	12,600,000
Transfers In		-		-		12,600,000
Total Solid Waste Management Fund	\$	(379)	\$	-	\$	151,513,062
Water Utility - AB 1600 Fund						
Charges for Services	\$	19,727,960	\$	15,900,000	\$	15,900,000
Charges for Current Services		19,727,960		15,900,000		15,900,000
Rev from Money and Prop	\$	388,388	\$	50,000	\$	50,000
Interest and Dividends		388,388		50,000		50,000
Total Water Utility - AB 1600 Fund	\$	20,116,348	\$	15,950,000	\$	15,950,000
Water Utility Operating Fund						

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Rev from Federal Agencies	\$	31,363,006	\$	259,484	\$	259,484
Revenue from Federal Agencies		31,363,006		259,484		259,484
Rev from Other Agencies	\$	3,616,760	\$	703,559	\$	703,559
Revenue from Other Agencies		3,616,760		703,559		703,559
Charges for Services	\$	594,193,416	\$	609,459,510	\$	609,477,315
Charges for Current Services		594,193,416		609,459,510		609,477,315
Fines Forfeitures and Penalties	\$	44,890	\$	-	\$	-
Municipal Court		44,713		-		-
Other Fines & Forfeitures		177		-		-
Rev from Money and Prop	\$	10,911,552	\$	11,530,178	\$	11,530,178
Interest and Dividends		4,770,363		5,500,000		5,500,000
Other Rents and Concessions		6,141,189		6,030,178		6,030,178
Other Revenue	\$	306,870,119	\$	271,374,795	\$	271,374,795
Other Revenue		306,870,119		271,374,795		271,374,795
Transfers In	\$	1,639,352	\$	49,183,962	\$	49,183,962
Transfers In		1,639,352		49,183,962		49,183,962
Total Water Utility Operating Fund	\$	948,639,095	\$	942,511,488	\$	942,529,293
Total Enterprise Funds	\$	1,859,209,209	\$	2,170,770,060	\$	2,024,939,460

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Internal Service Funds						
Central Stores Fund						
Charges for Services	\$	10,462,649	\$	10,649,641	\$	11,060,451
Charges for Current Services		10,462,649		10,649,641		11,060,451
Rev from Money and Prop	\$	43,915	\$	-	\$	-
Interest and Dividends		43,915		-		-
Other Revenue	\$	238,629	\$	176,000	\$	176,000
Other Revenue		238,629		176,000		176,000
Total Central Stores Fund	\$	10,745,193	\$	10,825,641	\$	11,236,451
Energy Conservation Program Fund						
Rev from Other Agencies	\$	-	\$	-	\$	174,000
Revenue from Other Agencies		-		-		174,000
Charges for Services	\$	5,452,665	\$	6,557,190	\$	6,172,059
Charges for Current Services		5,452,665		6,557,190		6,172,059
Rev from Money and Prop	\$	89,355	\$	-	\$	-
Interest and Dividends		89,355		-		-
Other Revenue	\$	446	\$	-	\$	-
Other Revenue		446		-		-
Total Energy Conservation Program Fund	\$	5,542,467	\$	6,557,190	\$	6,346,059
Fleet Operations Operating Fund						
Charges for Services	\$	68,302,558	\$	74,972,195	\$	69,861,821
Charges for Current Services		68,302,558		74,972,195		69,861,821
Rev from Money and Prop	\$	110,466	\$	-	\$	100,000
Interest and Dividends		113,966		-		100,000
Other Rents and Concessions		(3,500)		-		-
Other Revenue	\$	29,227	\$	40,000	\$	40,000
Other Revenue		29,227		40,000		40,000
Total Fleet Operations Operating Fund	\$	68,442,251	\$	75,012,195	\$	70,001,821
Fleet Replacement						
Charges for Services	\$	47,311,424	\$	46,041,251	\$	63,224,560
Charges for Current Services		47,311,424		46,041,251		63,224,560
Other Revenue	\$	22,713,730	\$	26,330,000	\$	26,330,000
Other Revenue		22,713,730		26,330,000		26,330,000
Total Fleet Replacement	\$	70,025,154	\$	72,371,251	\$	89,554,560
Publishing Services Fund						

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Charges for Services	\$	1,405,453	\$	2,232,283	\$	1,947,049
Charges for Current Services		1,405,453		2,232,283		1,947,049
Rev from Money and Prop	\$	(6,289)	\$	-	\$	-
Interest and Dividends		(6,289)		-		-
Total Publishing Services Fund	\$	1,399,165	\$	2,232,283	\$	1,947,049
Risk Management Administration Fund						
Licenses and Permits	\$	-	\$	-	\$	295
Other Licenses and Permits		-		-		295
Charges for Services	\$	-	\$	693,000	\$	703,689
Charges for Current Services		-		693,000		703,689
Rev from Money and Prop	\$	24,498	\$	-	\$	-
Interest and Dividends		24,498		-		-
Other Revenue	\$	14,890,984	\$	16,405,385	\$	19,479,202
Other Revenue		14,890,984		16,405,385		19,479,202
Total Risk Management Administration Fund	\$	14,915,482	\$	17,098,385	\$	20,183,186
Total Internal Service Funds	\$	171,069,710	\$	184,096,945	\$	199,269,126
Total Combined Budget Revenues	\$	5,128,958,633	\$	5,456,393,286	\$	5,465,686,599

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
General Fund			
General Fund			
PERSONNEL	\$ 1,419,112,874	\$ 1,503,208,003	\$ 1,553,735,284
Personnel Cost	879,705,041	925,661,936	953,963,527
Fringe Benefits	539,407,834	577,546,067	599,771,757
NON-PERSONNEL	\$ 635,570,806	\$ 657,735,162	\$ 594,878,417
Supplies	45,323,428	31,488,902	37,250,628
Contracts & Services	365,664,524	387,583,729	339,316,447
<i>External Contracts & Services</i>	<i>241,329,275</i>	<i>258,312,886</i>	<i>244,735,386</i>
<i>Internal Contracts & Services</i>	<i>124,335,249</i>	<i>129,270,843</i>	<i>94,581,061</i>
Information Technology	53,974,945	59,159,934	56,057,682
Energy and Utilities	63,141,827	70,937,425	64,589,648
Other	3,962,580	6,626,892	5,967,486
Transfers Out	89,716,977	93,007,234	79,933,487
Capital Expenditures	5,275,779	1,223,500	857,179
Debt	8,510,745	7,707,546	10,905,860
Total General Fund	\$ 2,054,683,680	\$ 2,160,943,165	\$ 2,148,613,701

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Special Revenue Funds			
Automated Refuse Container Fund			
NON-PERSONNEL	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
Supplies	1,173,780	1,750,000	-
Contracts & Services	179,318	150,000	-
<i>External Contracts & Services</i>	13,163	10,000	-
<i>Internal Contracts & Services</i>	166,154	140,000	-
Information Technology	31,776	50,868	9,969
Transfers Out	-	-	2,000,000
Total Automated Refuse Container Fund	\$ 1,384,873	\$ 1,950,868	\$ 2,009,969
Climate Equity Fund			
NON-PERSONNEL	\$ 9,405,834	\$ -	\$ -
Contracts & Services	5,834	-	-
<i>Internal Contracts & Services</i>	5,834	-	-
Transfers Out	9,400,000	-	-
Total Climate Equity Fund	\$ 9,405,834	\$ -	\$ -
Community Equity Fund (CEF)			
NON-PERSONNEL	\$ -	\$ 3,085,400	\$ 89,857
Contracts & Services	-	-	89,857
<i>External Contracts & Services</i>	-	-	89,857
Transfers Out	-	3,085,400	-
Total Community Equity Fund (CEF)	\$ -	\$ 3,085,400	\$ 89,857
Concourse and Parking Garages Operating Fund			
PERSONNEL	\$ 209,179	\$ 253,004	\$ 254,075
Personnel Cost	154,553	187,982	185,218
Fringe Benefits	54,626	65,022	68,857
NON-PERSONNEL	\$ 2,079,134	\$ 4,487,120	\$ 3,614,462
Supplies	15,208	57,800	53,500
Contracts & Services	2,042,588	2,624,215	2,637,784
<i>External Contracts & Services</i>	2,000,938	2,538,807	2,546,775
<i>Internal Contracts & Services</i>	41,649	85,408	91,009
Information Technology	20,606	14,736	12,201
Energy and Utilities	732	394,238	388,111

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Other	-	500	-
Transfers Out	-	1,395,631	522,866
Total Concourse and Parking Garages Operating Fund	\$ 2,288,313	\$ 4,740,124	\$ 3,868,537
Convention Center Expansion Administration Fund			
NON-PERSONNEL	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336
Contracts & Services	1,041,686	1,705,395	1,364,895
<i>External Contracts & Services</i>	17,218	476,000	135,500
<i>Internal Contracts & Services</i>	1,024,468	1,229,395	1,229,395
Transfers Out	17,092,175	12,099,511	12,097,441
Total Convention Center Expansion Administration Fund	\$ 18,133,861	\$ 13,804,906	\$ 13,462,336
Energy Independence Fund			
NON-PERSONNEL	\$ 617,794	\$ 3,702,801	\$ 300,000
Contracts & Services	617,794	500,000	300,000
<i>External Contracts & Services</i>	617,794	500,000	300,000
Transfers Out	-	3,202,801	-
Total Energy Independence Fund	\$ 617,794	\$ 3,702,801	\$ 300,000
Engineering & Capital Projects Fund			
PERSONNEL	\$ 133,088,474	\$ 143,496,958	\$ 155,815,780
Personnel Cost	86,160,324	95,086,579	102,493,057
Fringe Benefits	46,928,150	48,410,379	53,322,723
NON-PERSONNEL	\$ 20,311,860	\$ 22,860,804	\$ 23,247,247
Supplies	395,673	885,503	357,780
Contracts & Services	9,324,089	10,804,451	11,149,297
<i>External Contracts & Services</i>	6,541,480	7,926,775	7,868,469
<i>Internal Contracts & Services</i>	2,782,609	2,877,676	3,280,828
Information Technology	7,952,713	9,861,079	10,391,224
Energy and Utilities	420,054	443,218	432,393
Other	911,062	866,553	916,553
Capital Expenditures	1,308,269	-	-
Total Engineering & Capital Projects Fund	\$ 153,400,334	\$ 166,357,762	\$ 179,063,027
Environmental Growth 1/3 Fund			
NON-PERSONNEL	\$ 10,181,168	\$ 13,996,449	\$ 10,045,634

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Supplies	-	78,123	78,123
Contracts & Services	8,237,124	908,306	239,437
<i>External Contracts & Services</i>	1,445,330	866,036	211,036
<i>Internal Contracts & Services</i>	6,791,794	42,270	28,401
Energy and Utilities	1,834,044	2,047,356	2,067,369
Transfers Out	110,000	10,962,664	7,660,705
Total Environmental Growth 1/3 Fund	\$ 10,181,168	\$ 13,996,449	\$ 10,045,634

Environmental Growth 2/3 Fund

NON-PERSONNEL	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775
Contracts & Services	17,541,093	6,177,000	7,000,000
<i>External Contracts & Services</i>	-	6,177,000	7,000,000
<i>Internal Contracts & Services</i>	17,541,093	-	-
Transfers Out	-	24,738,910	8,151,775
Total Environmental Growth 2/3 Fund	\$ 17,541,093	\$ 30,915,910	\$ 15,151,775

Facilities Financing Fund

PERSONNEL	\$ 3,004,007	\$ -	\$ -
Personnel Cost	1,921,628	-	-
Fringe Benefits	1,082,379	-	-
NON-PERSONNEL	\$ 785,227	\$ 1,649,600	\$ -
Supplies	6,247	-	-
Contracts & Services	456,550	1,649,600	-
<i>External Contracts & Services</i>	2,344	-	-
<i>Internal Contracts & Services</i>	454,206	1,649,600	-
Information Technology	165,455	-	-
Energy and Utilities	25,350	-	-
Other	517	-	-
Capital Expenditures	131,108	-	-
Total Facilities Financing Fund	\$ 3,789,234	\$ 1,649,600	\$ -

Fire and Lifeguard Facilities Fund

NON-PERSONNEL	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
Contracts & Services	1,200	2,300	2,300
<i>External Contracts & Services</i>	1,200	1,700	1,700
<i>Internal Contracts & Services</i>	-	600	600
Transfers Out	1,398,169	1,398,569	1,325,125

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total Fire and Lifeguard Facilities Fund	\$ 1,399,369	\$ 1,400,869	\$ 1,327,425
Fire/Emergency Medical Services Transport Program Fund			
PERSONNEL	\$ 4,332,134	\$ 6,641,562	\$ 7,935,844
Personnel Cost	2,652,710	4,601,895	5,205,243
Fringe Benefits	1,679,424	2,039,667	2,730,601
NON-PERSONNEL	\$ 76,843,865	\$ 118,167,919	\$ 128,864,816
Supplies	265,677	256,409	508,764
Contracts & Services	76,357,222	111,086,553	116,449,407
<i>External Contracts & Services</i>	<i>73,117,637</i>	<i>110,790,547</i>	<i>115,495,618</i>
<i>Internal Contracts & Services</i>	<i>3,239,585</i>	<i>296,006</i>	<i>953,789</i>
Information Technology	219,133	258,452	231,681
Energy and Utilities	1,405	28,688	28,688
Other	427	42,710	42,710
Transfers Out	-	6,064,807	11,173,266
Capital Expenditures	-	430,300	430,300
Total Fire/Emergency Medical Services Transport Program Fund	\$ 81,175,999	\$ 124,809,481	\$ 136,800,660
Gas Tax Fund			
NON-PERSONNEL	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049
Supplies	6,099	12,000	15,000
Contracts & Services	8,854,795	11,442,038	11,914,890
<i>External Contracts & Services</i>	<i>2,659,371</i>	<i>4,352,556</i>	<i>4,808,168</i>
<i>Internal Contracts & Services</i>	<i>6,195,424</i>	<i>7,089,482</i>	<i>7,106,722</i>
Energy and Utilities	204,930	253,835	261,057
Transfers Out	25,135,827	26,510,970	27,133,102
Total Gas Tax Fund	\$ 34,201,650	\$ 38,218,843	\$ 39,324,049
General Plan Maintenance Fund			
NON-PERSONNEL	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300
Supplies	3,490	-	-
Contracts & Services	4,804,153	5,329,600	6,822,300
<i>External Contracts & Services</i>	<i>1,158,486</i>	<i>1,507,827</i>	<i>1,000,000</i>
<i>Internal Contracts & Services</i>	<i>3,645,667</i>	<i>3,821,773</i>	<i>5,822,300</i>
Information Technology	3,819	-	-
Other	310	-	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total General Plan Maintenance Fund	\$ 4,811,772	\$ 5,329,600	\$ 6,822,300
GIS Fund			
PERSONNEL	\$ 1,467,859	\$ 1,949,922	\$ 1,630,239
Personnel Cost	840,660	1,205,057	1,025,567
Fringe Benefits	627,199	744,865	604,672
NON-PERSONNEL	\$ 3,234,178	\$ 4,239,768	\$ 5,002,509
Supplies	25	10,000	-
Contracts & Services	1,288,584	972,421	1,488,175
<i>External Contracts & Services</i>	<i>891,727</i>	<i>807,943</i>	<i>1,006,310</i>
<i>Internal Contracts & Services</i>	<i>396,857</i>	<i>164,478</i>	<i>481,865</i>
Information Technology	1,944,369	3,257,347	3,514,334
Energy and Utilities	1,200	-	-
Total GIS Fund	\$ 4,702,037	\$ 6,189,690	\$ 6,632,748
Information Technology Fund			
PERSONNEL	\$ 9,386,309	\$ 10,370,945	\$ 11,333,493
Personnel Cost	6,251,849	7,264,240	7,575,341
Fringe Benefits	3,134,460	3,106,705	3,758,152
NON-PERSONNEL	\$ 73,897,158	\$ 76,968,796	\$ 74,521,714
Supplies	7,195	21,200	25,889
Contracts & Services	2,479,274	75,065,466	72,486,369
<i>External Contracts & Services</i>	<i>1,344,358</i>	<i>1,630,387</i>	<i>1,625,644</i>
<i>Internal Contracts & Services</i>	<i>1,134,916</i>	<i>73,435,079</i>	<i>70,860,725</i>
Information Technology	69,763,708	1,864,927	1,994,786
Energy and Utilities	6,389	13,133	10,600
Other	3,941	4,070	4,070
Capital Expenditures	1,636,651	-	-
Total Information Technology Fund	\$ 83,283,467	\$ 87,339,741	\$ 85,855,207
Infrastructure Fund			
NON-PERSONNEL	\$ 17,311,475	\$ 20,272,697	\$ -
Supplies	51,121	6,858,599	-
Contracts & Services	3,012,668	12,096,002	-
<i>External Contracts & Services</i>	<i>2,987,966</i>	<i>6,357,753</i>	<i>-</i>
<i>Internal Contracts & Services</i>	<i>24,702</i>	<i>5,738,249</i>	<i>-</i>
Information Technology	63,665	-	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Transfers Out	14,168,141	1,318,096	-
Capital Expenditures	15,880	-	-
Total Infrastructure Fund	\$ 17,311,475	\$ 20,272,697	\$ -

Junior Lifeguard Program Fund

PERSONNEL	\$ 199,737	\$ 205,094	\$ 261,745
Personnel Cost	95,808	101,858	126,145
Fringe Benefits	103,929	103,236	135,600
NON-PERSONNEL	\$ 991,275	\$ 762,247	\$ 764,091
Supplies	53,552	56,000	56,000
Contracts & Services	936,080	699,502	701,440
<i>External Contracts & Services</i>	<i>45,847</i>	<i>27,100</i>	<i>27,100</i>
<i>Internal Contracts & Services</i>	<i>890,233</i>	<i>672,402</i>	<i>674,340</i>
Information Technology	1,544	1,562	1,468
Energy and Utilities	100	183	183
Capital Expenditures	-	5,000	5,000
Total Junior Lifeguard Program Fund	\$ 1,191,012	\$ 967,341	\$ 1,025,836

Local Enforcement Agency Fund

PERSONNEL	\$ 818,599	\$ 964,566	\$ 1,018,899
Personnel Cost	484,824	583,568	595,881
Fringe Benefits	333,775	380,998	423,018
NON-PERSONNEL	\$ 135,751	\$ 169,462	\$ 169,408
Supplies	3,187	6,000	6,000
Contracts & Services	115,690	142,631	140,264
<i>External Contracts & Services</i>	<i>9,557</i>	<i>42,823</i>	<i>46,387</i>
<i>Internal Contracts & Services</i>	<i>106,132</i>	<i>99,808</i>	<i>93,877</i>
Information Technology	11,091	8,293	11,278
Energy and Utilities	5,317	5,964	5,292
Other	466	6,574	6,574
Total Local Enforcement Agency Fund	\$ 954,349	\$ 1,134,028	\$ 1,188,307

Long Range Property Management Fund

NON-PERSONNEL	\$ 393,135	\$ 1,783,771	\$ 1,783,686
Contracts & Services	392,695	1,782,772	1,782,766
<i>External Contracts & Services</i>	<i>360,553</i>	<i>1,669,766</i>	<i>1,669,766</i>
<i>Internal Contracts & Services</i>	<i>32,143</i>	<i>113,006</i>	<i>113,000</i>

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Energy and Utilities	439	999	920
Total Long Range Property Management Fund	\$ 393,135	\$ 1,783,771	\$ 1,783,686
Los Peñasquitos Canyon Preserve Fund			
PERSONNEL	\$ 309,852	\$ -	\$ -
Personnel Cost	168,124	-	-
Fringe Benefits	141,728	-	-
NON-PERSONNEL	\$ 17,998	\$ 20,149	\$ 15,125
Supplies	948	4,125	4,125
Contracts & Services	12,324	12,040	11,000
<i>External Contracts & Services</i>	<i>10,376</i>	<i>11,000</i>	<i>11,000</i>
<i>Internal Contracts & Services</i>	<i>1,948</i>	<i>1,040</i>	-
Information Technology	4,726	3,984	-
Total Los Peñasquitos Canyon Preserve Fund	\$ 327,850	\$ 20,149	\$ 15,125
Low & Moderate Income Housing Asset Fund			
NON-PERSONNEL	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316
Contracts & Services	8,746,277	36,047,893	35,498,693
<i>External Contracts & Services</i>	<i>8,537,544</i>	<i>35,677,661</i>	<i>35,177,661</i>
<i>Internal Contracts & Services</i>	<i>208,733</i>	<i>370,232</i>	<i>321,032</i>
Information Technology	5,215	5,723	4,617
Energy and Utilities	4,042	4,206	4,006
Total Low & Moderate Income Housing Asset Fund	\$ 8,755,534	\$ 36,057,822	\$ 35,507,316
Maintenance Assessment District (MAD) Funds			
PERSONNEL	\$ 3,946,038	\$ 4,284,932	\$ 4,554,702
Personnel Cost	2,208,930	2,441,271	2,640,065
Fringe Benefits	1,737,108	1,843,661	1,914,637
NON-PERSONNEL	\$ 25,698,658	\$ 36,868,233	\$ 38,465,450
Supplies	203,585	417,735	385,750
Contracts & Services	17,303,371	26,353,364	27,420,201
<i>External Contracts & Services</i>	<i>16,914,807</i>	<i>25,738,858</i>	<i>26,843,568</i>
<i>Internal Contracts & Services</i>	<i>388,565</i>	<i>614,506</i>	<i>576,633</i>
Information Technology	118,773	95,625	235,203
Energy and Utilities	3,963,198	5,497,383	5,191,861
Other	4,109,729	4,258,386	4,986,695

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Contingencies	-	245,740	245,740
Total Maintenance Assessment District (MAD) Funds	\$ 29,644,695	\$ 41,153,165	\$ 43,020,152
Mission Bay/Balboa Park Improvement Fund			
NON-PERSONNEL	\$ 1,434,257	\$ 862,936	\$ 904,333
Contracts & Services	674,825	827,936	869,333
<i>External Contracts & Services</i>	674,825	797,936	839,333
<i>Internal Contracts & Services</i>	-	30,000	30,000
Energy and Utilities	21,432	35,000	35,000
Transfers Out	738,000	-	-
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,434,257	\$ 862,936	\$ 904,333
New Convention Facility Fund			
NON-PERSONNEL	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
Contracts & Services	-	2,816,690	-
<i>External Contracts & Services</i>	-	2,816,690	-
Transfers Out	2,734,650	-	2,901,191
Total New Convention Facility Fund	\$ 2,734,650	\$ 2,816,690	\$ 2,901,191
OneSD Support Fund			
PERSONNEL	\$ 7,006,677	\$ 7,585,106	\$ 7,841,131
Personnel Cost	4,494,396	4,930,197	4,934,188
Fringe Benefits	2,512,281	2,654,909	2,906,943
NON-PERSONNEL	\$ 19,889,648	\$ 25,075,682	\$ 23,029,331
Supplies	4,510	33,220	14,805
Contracts & Services	3,972,803	3,462,423	2,812,395
<i>External Contracts & Services</i>	415,790	480,052	486,367
<i>Internal Contracts & Services</i>	3,557,013	2,982,371	2,326,028
Information Technology	15,903,596	21,572,539	20,194,631
Energy and Utilities	8,680	6,500	6,500
Other	59	1,000	1,000
Total OneSD Support Fund	\$ 26,896,325	\$ 32,660,788	\$ 30,870,462
Parking Meter Operations Fund			
PERSONNEL	\$ 937,380	\$ 1,227,589	\$ 1,292,441
Personnel Cost	536,654	766,333	779,086

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Fringe Benefits	400,726	461,256	513,355
NON-PERSONNEL	\$ 8,688,954	\$ 8,320,476	\$ 26,715,128
Supplies	22,451	40,075	36,775
Contracts & Services	2,781,296	3,446,388	3,411,697
<i>External Contracts & Services</i>	<i>1,942,104</i>	<i>2,506,173</i>	<i>2,510,283</i>
<i>Internal Contracts & Services</i>	<i>839,191</i>	<i>940,215</i>	<i>901,414</i>
Information Technology	25,031	29,048	24,820
Energy and Utilities	10,632	12,985	10,356
Transfers Out	5,849,544	4,791,480	23,231,480
Capital Expenditures	-	500	-
Total Parking Meter Operations Fund	\$ 9,626,334	\$ 9,548,065	\$ 28,007,569
PETCO Park Fund			
PERSONNEL	\$ 375,829	\$ -	\$ -
Personnel Cost	183,880	-	-
Fringe Benefits	191,949	-	-
NON-PERSONNEL	\$ 19,485,542	\$ 19,453,916	\$ 19,482,269
Supplies	-	936	936
Contracts & Services	10,222,289	9,897,139	9,925,777
<i>External Contracts & Services</i>	<i>5,927,618</i>	<i>5,345,080</i>	<i>5,345,692</i>
<i>Internal Contracts & Services</i>	<i>4,294,671</i>	<i>4,552,059</i>	<i>4,580,085</i>
Information Technology	3,182	3,157	-
Energy and Utilities	3,845	14,059	14,431
Transfers Out	9,256,227	9,538,625	9,541,125
Total PETCO Park Fund	\$ 19,861,371	\$ 19,453,916	\$ 19,482,269
Public Art Fund			
NON-PERSONNEL	\$ 277,017	\$ 85,000	\$ -
Supplies	3,414	-	-
Contracts & Services	273,603	85,000	-
<i>External Contracts & Services</i>	<i>238,236</i>	<i>85,000</i>	<i>-</i>
<i>Internal Contracts & Services</i>	<i>35,367</i>	<i>-</i>	<i>-</i>
Total Public Art Fund	\$ 277,017	\$ 85,000	\$ -
Public Safety Services & Debt Service Fund			
NON-PERSONNEL	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
Transfers Out	12,925,015	13,564,755	12,657,066

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Total Public Safety Services & Debt Service Fund	\$ 12,925,015	\$ 13,564,755	\$ 12,657,066
Road Maintenance and Rehabilitation Fund			
NON-PERSONNEL	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892
Contracts & Services	47,398,236	36,113,918	36,347,892
<i>External Contracts & Services</i>	43,428,333	36,113,918	36,347,892
<i>Internal Contracts & Services</i>	3,969,904	-	-
Total Road Maintenance and Rehabilitation Fund	\$ 47,398,236	\$ 36,113,918	\$ 36,347,892
Seized Assets - California Fund			
NON-PERSONNEL	\$ 120,622	\$ 517,445	\$ 803,848
Supplies	106,314	517,445	303,848
Contracts & Services	4,474	-	-
<i>External Contracts & Services</i>	4,474	-	-
Information Technology	-	-	500,000
Capital Expenditures	9,834	-	-
Total Seized Assets - California Fund	\$ 120,622	\$ 517,445	\$ 803,848
Seized Assets - Federal DOJ Fund			
NON-PERSONNEL	\$ 955,990	\$ 1,232,378	\$ 1,423,290
Supplies	82,308	153,412	426,276
Contracts & Services	329,869	405,518	402,816
<i>External Contracts & Services</i>	316,229	390,000	390,000
<i>Internal Contracts & Services</i>	13,640	15,518	12,816
Information Technology	1,000	-	-
Energy and Utilities	373,573	523,448	514,228
Capital Expenditures	169,241	150,000	79,970
Total Seized Assets - Federal DOJ Fund	\$ 955,990	\$ 1,232,378	\$ 1,423,290
Seized Assets - Federal Treasury Fund			
NON-PERSONNEL	\$ 501,765	\$ 2,005,246	\$ 30,000
Supplies	134,327	1,886,059	-
Contracts & Services	236,653	119,187	30,000
<i>External Contracts & Services</i>	236,136	119,187	30,000
<i>Internal Contracts & Services</i>	517	-	-
Information Technology	(16,000)	-	-
Capital Expenditures	146,785	-	-

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Draft Budget
Total Seized Assets - Federal Treasury Fund	\$	501,765	\$	2,005,246	\$	30,000
State COPS						
NON-PERSONNEL	\$	3,747,115	\$	3,242,146	\$	3,658,009
Supplies		347,430		150,000		123,975
Contracts & Services		662,462		819,547		828,034
<i>External Contracts & Services</i>		651,100		817,435		814,833
<i>Internal Contracts & Services</i>		11,361		2,112		13,201
Information Technology		1,139,365		2,272,599		2,331,000
Energy and Utilities		(25,734)		-		-
Capital Expenditures		1,623,592		-		375,000
Total State COPS	\$	3,747,115	\$	3,242,146	\$	3,658,009
Storm Drain Fund						
NON-PERSONNEL	\$	5,167,651	\$	5,686,212	\$	5,727,711
Supplies		(1,403)		-		-
Contracts & Services		5,037,312		5,624,045		5,627,850
<i>External Contracts & Services</i>		4,030,001		4,715,112		4,549,871
<i>Internal Contracts & Services</i>		1,007,311		908,933		1,077,979
Information Technology		133,705		62,167		99,861
Capital Expenditures		(1,962)		-		-
Total Storm Drain Fund	\$	5,167,651	\$	5,686,212	\$	5,727,711
Successor Agency Admin & Project - CivicSD Fund						
NON-PERSONNEL	\$	1,418,413	\$	1,934,326	\$	1,934,326
Contracts & Services		1,418,413		1,934,326		1,934,326
<i>External Contracts & Services</i>		1,418,413		1,934,326		1,934,326
Total Successor Agency Admin & Project - CivicSD Fund	\$	1,418,413	\$	1,934,326	\$	1,934,326
TOT Convention Center						
NON-PERSONNEL	\$	-	\$	-	\$	48,613,848
Contracts & Services		-		-		48,613,848
<i>External Contracts & Services</i>		-		-		48,613,848
Total TOT Convention Center	\$	-	\$	-	\$	48,613,848
TOT Homelessness						
NON-PERSONNEL	\$	-	\$	-	\$	33,782,505
Contracts & Services		-		-		33,782,505

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
<i>Internal Contracts & Services</i>	-	-	33,782,505
Total TOT Homelessness	\$ -	\$ -	\$ 33,782,505
Transient Occupancy Tax Fund			
PERSONNEL	\$ 2,123,424	\$ 2,298,637	\$ 2,581,516
Personnel Cost	1,621,392	1,772,006	1,879,943
Fringe Benefits	502,032	526,631	701,573
NON-PERSONNEL	\$ 171,968,770	\$ 158,646,588	\$ 155,570,821
Supplies	18,685	18,215	10,660
Contracts & Services	105,933,989	102,068,051	95,789,539
<i>External Contracts & Services</i>	<i>16,583,523</i>	<i>15,749,984</i>	<i>13,383,339</i>
<i>Internal Contracts & Services</i>	<i>89,350,466</i>	<i>86,318,067</i>	<i>82,406,200</i>
Information Technology	318,441	395,605	308,221
Energy and Utilities	5,965	8,700	8,700
Other	8,027	5,000	5,000
Transfers Out	65,683,663	56,151,017	59,448,701
Total Transient Occupancy Tax Fund	\$ 174,092,195	\$ 160,945,225	\$ 158,152,337
Trolley Extension Reserve Fund			
NON-PERSONNEL	\$ 147,147	\$ -	\$ -
Transfers Out	147,147	-	-
Total Trolley Extension Reserve Fund	\$ 147,147	\$ -	\$ -
Underground Surcharge Fund			
PERSONNEL	\$ 3,578,094	\$ 3,979,841	\$ 4,674,814
Personnel Cost	2,380,781	2,736,416	3,182,352
Fringe Benefits	1,197,313	1,243,425	1,492,462
NON-PERSONNEL	\$ 15,980,209	\$ 71,753,510	\$ 75,423,568
Supplies	54,984	16,200	16,200
Contracts & Services	5,309,902	21,475,495	21,973,316
<i>External Contracts & Services</i>	<i>1,550,488</i>	<i>17,324,172</i>	<i>17,413,265</i>
<i>Internal Contracts & Services</i>	<i>3,759,414</i>	<i>4,151,323</i>	<i>4,560,051</i>
Information Technology	230,160	235,609	287,707
Energy and Utilities	15,694	12,706	11,993
Other	10,330,237	50,013,500	53,134,352
Capital Expenditures	39,232	-	-
Total Underground Surcharge Fund	\$ 19,558,303	\$ 75,733,351	\$ 80,098,382

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Wireless Communications Technology Fund			
PERSONNEL	\$ 6,260,990	\$ 6,721,713	\$ 7,500,340
Personnel Cost	3,789,289	4,123,615	4,533,034
Fringe Benefits	2,471,702	2,598,098	2,967,306
NON-PERSONNEL	\$ 5,613,192	\$ 4,463,744	\$ 5,049,671
Supplies	167,935	245,919	201,500
Contracts & Services	4,678,760	3,548,784	4,145,857
<i>External Contracts & Services</i>	<i>4,045,785</i>	<i>2,958,850</i>	<i>2,879,849</i>
<i>Internal Contracts & Services</i>	<i>632,975</i>	<i>589,934</i>	<i>1,266,008</i>
Information Technology	332,389	283,583	327,755
Energy and Utilities	363,469	384,508	374,352
Other	-	500	-
Capital Expenditures	70,154	-	-
Debt	487	450	207
Total Wireless Communications Technology Fund	\$ 11,874,183	\$ 11,185,457	\$ 12,550,011
Zoological Exhibits Maintenance Fund			
NON-PERSONNEL	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366
Contracts & Services	20,430,125	20,975,719	21,757,366
<i>External Contracts & Services</i>	<i>20,430,125</i>	<i>20,975,719</i>	<i>21,757,366</i>
Total Zoological Exhibits Maintenance Fund	\$ 20,430,125	\$ 20,975,719	\$ 21,757,366

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Special Revenue Funds			
PERSONNEL	\$ 177,044,583	\$ 189,979,869	\$ 206,695,019
Personnel Cost	113,945,803	125,801,017	135,155,120
Fringe Benefits	63,098,780	64,178,852	71,539,899
NON-PERSONNEL	\$ 667,016,979	\$ 813,464,721	\$ 876,301,342
Supplies	3,126,741	13,474,975	2,625,906
Contracts & Services	373,115,419	519,171,715	585,751,626
<i>External Contracts & Services</i>	<i>220,570,877</i>	<i>320,240,173</i>	<i>363,160,823</i>
<i>Internal Contracts & Services</i>	<i>152,544,543</i>	<i>198,931,542</i>	<i>222,590,803</i>
Information Technology	98,377,461	40,276,903	40,480,756
Energy and Utilities	7,244,755	9,687,109	9,366,040
Other	15,364,775	55,198,793	59,096,954
Contingencies	-	245,740	245,740
Transfers Out	164,638,557	174,823,236	177,843,843
Capital Expenditures	5,148,783	585,800	890,270
Debt	487	450	207
Total Special Revenue Funds	\$ 844,061,562	\$ 1,003,444,590	\$ 1,082,996,361

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Enterprise Funds			
Airports Fund			
PERSONNEL	\$ 2,781,580	\$ 3,206,111	\$ 3,812,766
Personnel Cost	1,928,891	2,232,310	2,615,713
Fringe Benefits	852,689	973,801	1,197,053
NON-PERSONNEL	\$ 4,410,537	\$ 5,129,896	\$ 6,423,693
Supplies	194,077	203,389	206,558
Contracts & Services	3,117,596	3,861,298	4,886,936
<i>External Contracts & Services</i>	<i>2,119,352</i>	<i>2,983,408</i>	<i>3,947,518</i>
<i>Internal Contracts & Services</i>	<i>998,244</i>	<i>877,890</i>	<i>939,418</i>
Information Technology	232,919	265,960	215,158
Energy and Utilities	849,004	774,405	890,197
Other	3,070	6,000	6,000
Transfers Out	-	844	844
Capital Expenditures	13,871	18,000	218,000
Total Airports Fund	\$ 7,192,117	\$ 8,336,007	\$ 10,236,459
Development Services Fund			
PERSONNEL	\$ 104,021,352	\$ 113,698,576	\$ 126,823,363
Personnel Cost	68,813,331	76,641,303	84,467,589
Fringe Benefits	35,208,021	37,057,273	42,355,774
NON-PERSONNEL	\$ 23,833,911	\$ 26,055,094	\$ 23,190,281
Supplies	278,357	1,151,217	283,416
Contracts & Services	13,255,911	11,869,959	11,997,886
<i>External Contracts & Services</i>	<i>6,822,694</i>	<i>4,346,749</i>	<i>4,112,389</i>
<i>Internal Contracts & Services</i>	<i>6,433,217</i>	<i>7,523,210</i>	<i>7,885,497</i>
Information Technology	8,510,321	11,668,756	9,354,018
Energy and Utilities	941,220	950,207	938,006
Other	616,890	414,955	616,955
Capital Expenditures	231,212	-	-
Total Development Services Fund	\$ 127,855,263	\$ 139,753,670	\$ 150,013,644
Golf Course Fund			
PERSONNEL	\$ 11,557,364	\$ 12,634,318	\$ 14,331,866
Personnel Cost	7,068,807	7,791,189	8,982,890
Fringe Benefits	4,488,557	4,843,129	5,348,976

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
NON-PERSONNEL	\$ 13,755,161	\$ 15,741,153	\$ 16,541,696
Supplies	2,001,850	2,270,939	2,181,893
Contracts & Services	8,882,833	9,563,599	10,290,626
<i>External Contracts & Services</i>	<i>6,838,224</i>	<i>7,351,359</i>	<i>7,944,024</i>
<i>Internal Contracts & Services</i>	<i>2,044,609</i>	<i>2,212,240</i>	<i>2,346,602</i>
Information Technology	335,153	473,636	454,649
Energy and Utilities	2,440,681	3,310,544	3,395,093
Other	14,088	33,697	34,697
Transfers Out	-	66,088	66,088
Capital Expenditures	80,557	22,650	118,650
Total Golf Course Fund	\$ 25,312,525	\$ 28,375,471	\$ 30,873,562

Metropolitan Sewer Utility Fund

PERSONNEL	\$ 67,816,585	\$ 74,412,936	\$ 81,702,950
Personnel Cost	43,811,169	48,369,589	52,813,205
Fringe Benefits	24,005,416	26,043,347	28,889,745
NON-PERSONNEL	\$ 212,138,621	\$ 226,079,228	\$ 212,280,967
Supplies	58,162,157	41,560,628	42,161,255
Contracts & Services	60,202,146	66,710,121	70,148,415
<i>External Contracts & Services</i>	<i>41,519,476</i>	<i>49,496,210</i>	<i>52,330,697</i>
<i>Internal Contracts & Services</i>	<i>18,682,671</i>	<i>17,213,911</i>	<i>17,817,718</i>
Information Technology	7,419,339	11,849,320	11,495,095
Energy and Utilities	25,292,562	37,541,367	33,939,455
Other	105,996	179,872	181,208
Transfers Out	55,116,616	63,293,164	50,010,783
Capital Expenditures	4,426,805	4,944,756	4,344,756
Debt	1,413,000	-	-
Total Metropolitan Sewer Utility Fund	\$ 279,955,206	\$ 300,492,164	\$ 293,983,917

Municipal Sewer Revenue Fund

PERSONNEL	\$ 49,604,977	\$ 55,344,279	\$ 60,399,312
Personnel Cost	30,393,544	34,460,736	37,558,950
Fringe Benefits	19,211,433	20,883,543	22,840,362
NON-PERSONNEL	\$ 104,636,172	\$ 117,943,114	\$ 116,705,396
Supplies	6,037,930	5,600,752	6,396,307
Contracts & Services	39,861,440	44,998,985	47,481,273

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
<i>External Contracts & Services</i>	17,676,434	19,997,220	21,480,033
<i>Internal Contracts & Services</i>	22,185,006	25,001,765	26,001,240
Information Technology	7,087,905	5,621,231	5,577,554
Energy and Utilities	8,397,268	7,467,387	7,997,790
Other	151,683	86,789	88,789
Transfers Out	42,371,538	53,085,713	48,167,330
Capital Expenditures	728,407	1,082,257	996,353
Total Municipal Sewer Revenue Fund	\$ 154,241,149	\$ 173,287,393	\$ 177,104,708

Recycling Fund			
PERSONNEL	\$ 12,276,198	\$ 13,684,171	\$ 6,885,000
Personnel Cost	7,761,637	8,630,866	4,403,280
Fringe Benefits	4,514,561	5,053,305	2,481,720
NON-PERSONNEL	\$ 17,362,538	\$ 17,661,569	\$ 17,373,899
Supplies	1,296,740	1,356,360	721,166
Contracts & Services	14,575,360	15,019,996	7,591,374
<i>External Contracts & Services</i>	8,968,034	11,742,620	5,607,539
<i>Internal Contracts & Services</i>	5,607,326	3,277,376	1,983,835
Information Technology	829,409	631,180	293,986
Energy and Utilities	617,165	641,533	94,873
Other	43,864	12,500	12,500
Transfers Out	-	-	8,600,000
Capital Expenditures	-	-	60,000
Total Recycling Fund	\$ 29,638,735	\$ 31,345,740	\$ 24,258,899

Refuse Disposal Fund			
PERSONNEL	\$ 15,524,419	\$ 18,690,918	\$ 17,107,607
Personnel Cost	9,812,956	11,769,670	11,218,714
Fringe Benefits	5,711,464	6,921,248	5,888,893
NON-PERSONNEL	\$ 25,366,084	\$ 32,129,672	\$ 38,731,337
Supplies	1,388,951	1,713,710	1,703,644
Contracts & Services	20,235,768	23,024,682	28,176,390
<i>External Contracts & Services</i>	17,164,095	18,778,882	23,053,656
<i>Internal Contracts & Services</i>	3,071,673	4,245,800	5,122,734
Information Technology	1,008,016	1,055,318	2,179,002
Energy and Utilities	1,796,288	2,347,971	2,333,192

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Other	20,964	17,991	20,889
Transfers Out	830,430	3,920,000	3,887,220
Capital Expenditures	85,666	50,000	431,000
Total Refuse Disposal Fund	\$ 40,890,503	\$ 50,820,590	\$ 55,838,944
Solid Waste Management Fund			
PERSONNEL	\$ 479,194	\$ 1,592,636	\$ 45,323,558
Personnel Cost	310,412	982,287	28,439,493
Fringe Benefits	168,782	610,349	16,884,065
NON-PERSONNEL	\$ 1,546,757	\$ 5,033,240	\$ 94,528,827
Supplies	-	53,000	4,636,222
Contracts & Services	595,284	3,500,000	75,494,488
<i>External Contracts & Services</i>	<i>595,284</i>	<i>3,500,000</i>	<i>26,440,172</i>
<i>Internal Contracts & Services</i>	<i>-</i>	<i>-</i>	<i>49,054,316</i>
Information Technology	951,473	1,480,240	6,578,436
Energy and Utilities	-	-	3,842,683
Other	-	-	2,911
Transfers Out	-	-	3,974,087
Total Solid Waste Management Fund	\$ 2,025,951	\$ 6,625,876	\$ 139,852,385
Water Utility Operating Fund			
PERSONNEL	\$ 123,669,319	\$ 130,225,609	\$ 149,301,899
Personnel Cost	77,567,610	81,649,898	93,301,065
Fringe Benefits	46,101,709	48,575,711	56,000,834
NON-PERSONNEL	\$ 531,533,932	\$ 613,890,823	\$ 670,849,206
Supplies	231,191,190	282,498,707	297,450,544
Contracts & Services	165,586,690	164,323,295	184,558,386
<i>External Contracts & Services</i>	<i>123,318,016</i>	<i>124,297,365</i>	<i>142,264,260</i>
<i>Internal Contracts & Services</i>	<i>42,268,674</i>	<i>40,025,930</i>	<i>42,294,126</i>
Information Technology	12,531,714	21,793,826	20,890,076
Energy and Utilities	16,850,702	18,940,188	29,900,415
Other	6,302,912	11,903,632	15,709,063
Transfers Out	96,718,905	108,064,868	117,912,115
Capital Expenditures	2,351,818	6,366,307	4,428,607
Total Water Utility Operating Fund	\$ 655,203,251	\$ 744,116,432	\$ 820,151,105

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Enterprise Funds			
PERSONNEL	\$ 387,730,988	\$ 423,489,554	\$ 505,688,321
Personnel Cost	247,468,357	272,527,848	323,800,899
Fringe Benefits	140,262,630	150,961,706	181,887,422
NON-PERSONNEL	\$ 934,583,712	\$ 1,059,663,789	\$ 1,196,625,302
Supplies	300,551,252	336,408,702	355,741,005
Contracts & Services	326,313,028	342,871,935	440,625,774
<i>External Contracts & Services</i>	<i>225,021,609</i>	<i>242,493,813</i>	<i>287,180,288</i>
<i>Internal Contracts & Services</i>	<i>101,291,420</i>	<i>100,378,122</i>	<i>153,445,486</i>
Information Technology	38,906,249	54,839,467	57,037,974
Energy and Utilities	57,184,891	71,973,602	83,331,704
Other	7,259,468	12,655,436	16,673,012
Transfers Out	195,037,488	228,430,677	232,618,467
Capital Expenditures	7,918,335	12,483,970	10,597,366
Debt	1,413,000	-	-
Total Enterprise Funds	\$ 1,322,314,700	\$ 1,483,153,343	\$ 1,702,313,623

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Internal Service Funds			
Central Stores Fund			
PERSONNEL	\$ 1,332,951	\$ 1,596,341	\$ 1,667,310
Personnel Cost	801,288	898,366	970,741
Fringe Benefits	531,663	697,975	696,569
NON-PERSONNEL	\$ 9,065,067	\$ 9,872,977	\$ 9,742,216
Supplies	8,301,057	8,763,417	8,765,002
Contracts & Services	523,600	635,205	512,221
<i>External Contracts & Services</i>	<i>205,833</i>	<i>236,168</i>	<i>156,315</i>
<i>Internal Contracts & Services</i>	<i>317,767</i>	<i>399,037</i>	<i>355,906</i>
Information Technology	33,037	262,469	260,306
Energy and Utilities	207,472	210,958	203,759
Other	-	928	928
Capital Expenditures	(100)	-	-
Total Central Stores Fund	\$ 10,398,018	\$ 11,469,318	\$ 11,409,526
Energy Conservation Program Fund			
PERSONNEL	\$ 4,636,803	\$ 5,234,720	\$ 4,249,688
Personnel Cost	3,143,737	3,650,298	2,858,555
Fringe Benefits	1,493,066	1,584,422	1,391,133
NON-PERSONNEL	\$ 1,270,587	\$ 2,890,811	\$ 2,634,649
Supplies	5,142	4,352	4,937
Contracts & Services	971,253	2,594,512	2,376,667
<i>External Contracts & Services</i>	<i>739,556</i>	<i>2,385,686</i>	<i>2,234,742</i>
<i>Internal Contracts & Services</i>	<i>231,697</i>	<i>208,826</i>	<i>141,925</i>
Information Technology	285,808	280,347	241,445
Energy and Utilities	4,583	7,600	7,600
Other	3,800	4,000	4,000
Total Energy Conservation Program Fund	\$ 5,907,390	\$ 8,125,531	\$ 6,884,337
Fleet Operations Operating Fund			
PERSONNEL	\$ 26,557,562	\$ 28,934,856	\$ 33,096,665
Personnel Cost	16,601,745	18,165,691	21,117,193
Fringe Benefits	9,955,817	10,769,165	11,979,472
NON-PERSONNEL	\$ 40,239,732	\$ 42,273,970	\$ 37,422,773
Supplies	17,841,268	15,937,556	16,057,252

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Contracts & Services	5,604,780	5,506,126	5,941,008
<i>External Contracts & Services</i>	4,069,149	4,479,132	3,983,514
<i>Internal Contracts & Services</i>	1,535,631	1,026,994	1,957,494
Information Technology	2,060,639	2,516,469	2,274,591
Energy and Utilities	14,620,494	18,253,819	12,865,029
Other	4,856	5,000	4,893
Capital Expenditures	107,695	55,000	280,000
Total Fleet Operations Operating Fund	\$ 66,797,294	\$ 71,208,826	\$ 70,519,438

Fleet Replacement

NON-PERSONNEL	\$ 71,494,683	\$ 81,580,860	\$ 122,716,585
Supplies	1,545,071	-	-
Contracts & Services	259,627	-	-
<i>External Contracts & Services</i>	5,742	-	-
<i>Internal Contracts & Services</i>	253,885	-	-
Capital Expenditures	52,822,590	64,652,363	104,804,198
Debt	16,867,396	16,928,497	17,912,387
Total Fleet Replacement	\$ 71,494,683	\$ 81,580,860	\$ 122,716,585

Publishing Services Fund

PERSONNEL	\$ 627,218	\$ 860,633	\$ 894,847
Personnel Cost	412,276	562,552	575,347
Fringe Benefits	214,942	298,081	319,500
NON-PERSONNEL	\$ 1,219,830	\$ 1,358,817	\$ 1,238,000
Supplies	227,850	156,538	124,205
Contracts & Services	884,001	945,738	903,101
<i>External Contracts & Services</i>	813,097	876,486	831,435
<i>Internal Contracts & Services</i>	70,904	69,252	71,666
Information Technology	29,017	161,464	126,383
Energy and Utilities	78,962	91,798	81,032
Transfers Out	-	3,279	3,279
Total Publishing Services Fund	\$ 1,847,048	\$ 2,219,450	\$ 2,132,847

Risk Management Administration Fund

PERSONNEL	\$ 12,972,446	\$ 14,390,612	\$ 16,591,724
Personnel Cost	8,167,771	9,332,806	10,531,922
Fringe Benefits	4,804,676	5,057,806	6,059,802

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
NON-PERSONNEL	\$ 1,886,245	\$ 2,952,982	\$ 3,591,462
Supplies	95,107	83,649	93,818
Contracts & Services	728,855	2,039,128	2,265,411
<i>External Contracts & Services</i>	563,872	1,771,550	1,962,008
<i>Internal Contracts & Services</i>	164,983	267,578	303,403
Information Technology	1,054,703	811,364	1,213,392
Energy and Utilities	2,979	4,841	4,841
Other	4,601	14,000	14,000
Total Risk Management Administration Fund	\$ 14,858,691	\$ 17,343,594	\$ 20,183,186

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Internal Service Funds			
PERSONNEL	\$ 46,126,981	\$ 51,017,162	\$ 56,500,234
Personnel Cost	29,126,817	32,609,713	36,053,758
Fringe Benefits	17,000,164	18,407,449	20,446,476
NON-PERSONNEL	\$ 125,176,143	\$ 140,930,417	\$ 177,345,685
Supplies	28,015,495	24,945,512	25,045,214
Contracts & Services	8,972,116	11,720,709	11,998,408
<i>External Contracts & Services</i>	<i>6,397,250</i>	<i>9,749,022</i>	<i>9,168,014</i>
<i>Internal Contracts & Services</i>	<i>2,574,866</i>	<i>1,971,687</i>	<i>2,830,394</i>
Information Technology	3,463,204	4,032,113	4,116,117
Energy and Utilities	14,914,491	18,569,016	13,162,261
Other	13,257	23,928	23,821
Transfers Out	-	3,279	3,279
Capital Expenditures	52,930,185	64,707,363	105,084,198
Debt	16,867,396	16,928,497	17,912,387
Total Internal Service Funds	\$ 171,303,124	\$ 191,947,579	\$ 233,845,919

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Capital Project Funds			
Capital Outlay Fund			
NON-PERSONNEL	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
Transfers Out	4,045,097	4,041,248	4,047,152
Total Capital Outlay Fund	\$ 4,045,097	\$ 4,041,248	\$ 4,047,152
TransNet Extension Administration & Debt Fund			
NON-PERSONNEL	\$ 453,690	\$ 471,300	\$ 462,680
Contracts & Services	453,690	471,300	462,680
<i>Internal Contracts & Services</i>	453,690	471,300	462,680
Total TransNet Extension Administration & Debt Fund	\$ 453,690	\$ 471,300	\$ 462,680
TransNet Extension Congestion Relief Fund			
NON-PERSONNEL	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000
Supplies	360,710	271,384	130,000
Contracts & Services	4,198,149	7,146,216	6,770,000
<i>External Contracts & Services</i>	64,280	567,600	500,000
<i>Internal Contracts & Services</i>	4,133,869	6,578,616	6,270,000
Total TransNet Extension Congestion Relief Fund	\$ 4,558,859	\$ 7,417,600	\$ 6,900,000
TransNet Extension Maintenance Fund			
NON-PERSONNEL	\$ 13,935,330	\$ 14,364,610	\$ 13,741,596
Contracts & Services	1,423,611	-	-
<i>External Contracts & Services</i>	1,412,760	-	-
<i>Internal Contracts & Services</i>	10,851	-	-
Transfers Out	12,511,719	14,364,610	13,741,596
Total TransNet Extension Maintenance Fund	\$ 13,935,330	\$ 14,364,610	\$ 13,741,596

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Capital Project Funds			
NON-PERSONNEL	\$ 22,992,976	\$ 26,294,758	\$ 25,151,428
Supplies	360,710	271,384	130,000
Contracts & Services	6,075,449	7,617,516	7,232,680
<i>External Contracts & Services</i>	<i>1,477,040</i>	<i>567,600</i>	<i>500,000</i>
<i>Internal Contracts & Services</i>	<i>4,598,410</i>	<i>7,049,916</i>	<i>6,732,680</i>
Transfers Out	16,556,816	18,405,858	17,788,748
Total Capital Project Funds	\$ 22,992,976	\$ 26,294,758	\$ 25,151,428

Financial Summary and Schedules

Schedule VI - Summary of Operating Expenditures by Category by Fund Type

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Draft Budget
Operating Budget Expenditures			
PERSONNEL	\$ 2,030,015,426	\$ 2,167,694,588	\$ 2,322,618,858
Personnel Cost	1,270,246,017	1,356,600,514	1,448,973,304
Fringe Benefits	759,769,409	811,094,074	873,645,554
NON-PERSONNEL	\$ 2,385,340,616	\$ 2,698,088,847	\$ 2,870,302,174
Supplies	377,377,626	406,589,475	420,792,753
Contracts & Services	1,080,140,538	1,268,965,604	1,384,924,935
<i>External Contracts & Services</i>	<i>694,796,050</i>	<i>831,363,494</i>	<i>904,744,511</i>
<i>Internal Contracts & Services</i>	<i>385,344,488</i>	<i>437,602,110</i>	<i>480,180,424</i>
Information Technology	194,721,859	158,308,417	157,692,529
Energy and Utilities	142,485,964	171,167,152	170,449,653
Other	26,600,080	74,505,049	81,761,273
Contingencies	-	245,740	245,740
Transfers Out	465,949,839	514,670,284	508,187,824
Capital Expenditures	71,273,082	79,000,633	117,429,013
Debt	26,791,627	24,636,493	28,818,454
Total Operating Budget Expenditures	\$ 4,415,356,042	\$ 4,865,783,435	\$ 5,192,921,032
Total Capital Budget Expenditures	\$ 1,044,036,400	\$ 949,965,273	\$ 845,949,106
Total Combined Operating and Capital Budget Expenditures	\$ 5,459,392,442	\$ 5,815,748,708	\$ 6,038,870,138

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
General Fund									
General Fund	\$ 215,977,980	\$ 2,148,613,701	\$ 2,364,591,681	\$ -	\$ 2,148,613,701	\$ 2,148,613,701	\$ -	\$ 207,110,000	\$ 8,867,980
Total General Fund	\$ 215,977,980	\$ 2,148,613,701	\$ 2,364,591,681	\$ -	\$ 2,148,613,701	\$ 2,148,613,701	\$ -	\$ 207,110,000	\$ 8,867,980
Special Revenue Funds									
Automated Refuse Container Fund	\$ 2,125,895	\$ -	\$ 2,125,895	\$ -	\$ 2,009,969	\$ 2,009,969	\$ -	\$ -	115,926
Climate Equity Fund	13,989,817	1,500,000	15,489,817	-	-	-	-	13,137,677	2,352,140
Community Equity Fund (CEF)	89,857	-	89,857	-	89,857	89,857	-	-	-
Concourse and Parking Garages Operating Fund	914,480	2,986,732	3,901,212	-	3,868,537	3,868,537	-	-	32,675
Convention Center Expansion Administration Fund	568,457	13,346,836	13,915,293	-	13,462,336	13,462,336	-	-	452,957
Energy Independence Fund	254,567	2,383,920	2,638,487	-	300,000	300,000	-	-	2,338,487
Engineering & Capital Projects Fund	23,677,473	166,988,112	190,665,585	-	179,063,027	179,063,027	-	-	11,602,558
Environmental Growth 1/3 Fund	3,460,386	8,732,902	12,193,288	-	10,045,634	10,045,634	20,000	130,839	1,996,815
Environmental Growth 2/3 Fund	1,828,656	17,472,803	19,301,459	-	15,151,775	15,151,775	50,000	88,497	4,011,187
Facilities Financing Fund	-	-	-	-	-	-	-	-	-
Fire and Lifeguard Facilities Fund	6,439	1,327,425	1,333,864	-	1,327,425	1,327,425	-	-	6,439
Fire/Emergency Medical Services Transport Program Fund	5,008,698	131,810,011	136,818,709	-	136,800,660	136,800,660	-	-	18,049
Gas Tax Fund	6,610,016	39,324,068	45,934,084	-	39,324,049	39,324,049	3,000,000	3,318,985	291,050
General Plan Maintenance Fund	1,815,300	5,822,300	7,637,600	-	6,822,300	6,822,300	-	-	815,300
GIS Fund	1,238,654	5,395,306	6,633,960	-	6,632,748	6,632,748	-	-	1,212
Information Technology Fund	910,684	85,419,952	86,330,636	-	85,855,207	85,855,207	-	-	475,429
Infrastructure Fund	10,587,941	-	10,587,941	-	-	-	5,000,000	5,586,284	1,657

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
Junior Lifeguard Program Fund	563,855	1,193,420	1,757,275	-	1,025,836	1,025,836	50,000	45,849	635,590
Local Enforcement Agency Fund	111,279	1,039,227	1,150,506	-	1,188,307	1,188,307	-	-	(37,801)
Long Range Property Management Fund	6,853,125	595,000	7,448,125	-	1,783,686	1,783,686	-	-	5,664,439
Los Penasquitos Canyon Preserve Fund	45,091	36,000	81,091	-	15,125	15,125	-	-	65,966
Low & Moderate Income Housing Asset Fund	76,139,858	1,209,014	77,348,872	-	35,507,316	35,507,316	-	-	41,841,556
Maintenance Assessment District Funds	18,513,371	33,088,825	51,602,196	-	43,020,152	43,020,152	13,000	14,740	8,554,304
Mission Bay/Balboa Park Improvement Fund	123,113	904,333	1,027,446	-	904,333	904,333	-	-	123,113
New Convention Facility Fund	-	2,901,191	2,901,191	-	2,901,191	2,901,191	-	-	-
OneSD Support Fund	2,920,796	31,057,529	33,978,325	-	30,870,462	30,870,462	-	-	3,107,863
Parking Meter Operations Fund	975,214	28,040,000	29,015,214	-	28,007,569	28,007,569	-	-	1,007,645
PETCO Park Fund	780,953	18,705,036	19,485,989	-	19,482,269	19,482,269	-	-	3,720
Public Art Fund	7,575,981	-	7,575,981	-	-	-	55,473	7,126,934	393,574
Public Safety Services & Debt Service Fund	1,034,059	12,657,066	13,691,125	-	12,657,066	12,657,066	-	-	1,034,059
Road Maintenance and Rehabilitation Fund	33,119,666	36,347,892	69,467,558	-	36,347,892	36,347,892	1,681,382	27,069,586	4,368,698
Seized Assets - Federal DOJ Fund	2,630,636	-	2,630,636	-	2,257,138	2,257,138	-	-	373,498
State COPS	3,699,533	3,400,000	7,099,533	-	3,658,009	3,658,009	-	-	3,441,524
Storm Drain Fund	1,550,345	5,700,000	7,250,345	-	5,727,711	5,727,711	-	-	1,522,634
Successor Agency Admin & Project - CivicSD Fund	-	1,934,326	1,934,326	-	1,934,326	1,934,326	-	-	-

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
TOT Convention Center	-	48,613,848	48,613,848	-	48,613,848	48,613,848	-	-	-
TOT Homelessness	-	33,782,505	33,782,505	-	33,782,505	33,782,505	-	-	-
Transient Occupancy Tax Fund	691,430	157,960,269	158,651,699	-	158,152,337	158,152,337	-	-	499,362
Underground Surcharge Fund	435,479,937	90,001,567	525,481,504	7,133,298	80,098,382	87,231,680	-	16,164,291	422,085,533
Wireless Communications Technology Fund	662,983	11,888,019	12,551,002	-	12,550,011	12,550,011	-	-	991
Zoological Exhibits Maintenance Fund	136,901	21,757,366	21,894,267	-	21,757,366	21,757,366	-	-	136,901
Total Special Revenue Funds	\$ 666,695,446	\$ 1,025,322,800	\$ 1,692,018,246	\$ 7,133,298	\$ 1,082,996,361	\$ 1,090,129,659	\$ 9,869,855	\$ 72,683,682	\$ 519,335,049
Enterprise Funds									
Airports Fund	\$ 19,460,462	\$ 8,892,740	\$ 28,353,202	\$ 1,500,000	\$ 10,236,459	\$ 11,736,459	\$ -	\$ 7,207,357	\$ 9,409,386
Development Services Fund	(11,551,951)	145,162,952	133,611,001	-	150,013,644	150,013,644	-	-	(16,402,643)
Golf Course Fund	63,418,209	30,689,347	94,107,556	-	30,873,562	30,873,562	2,000,000	15,900,682	45,333,312
Municipal Sewer Revenue Fund	739,477,402	639,210,654	1,378,688,056	286,387,476	471,088,625	757,476,101	-	333,848,275	287,363,680
Recycling Fund	49,298,775	25,414,856	74,713,631	-	24,258,899	24,258,899	4,000,000	28,746,764	17,707,968
Refuse Disposal Fund	70,767,128	64,951,556	135,718,684	2,600,000	55,838,944	58,438,944	-	36,330,296	40,949,444
Refuse Disposal Fund - Miramar Closure Fund	38,110,816	625,000	38,735,816	-	-	-	-	-	38,735,816
Solid Waste Management Fund	(11,943,013)	151,513,062	139,570,049	-	139,852,385	139,852,385	-	10,000,000	(10,282,336)
Water Utility Operating Fund	930,696,977	958,479,293	1,889,176,270	384,632,138	820,151,105	1,204,783,243	-	507,038,668	177,354,359
Total Enterprise Funds	\$ 1,887,734,806	\$ 2,024,939,460	\$ 3,912,674,266	\$ 675,119,614	\$ 1,702,313,623	\$ 2,377,433,237	\$ 6,000,000	\$ 939,072,042	\$ 590,168,987
Capital Project Funds									
Capital Outlay Fund	\$ 13,880,344	\$ -	\$ 13,880,344	\$ -	\$ 4,047,152	\$ 4,047,152	\$ 500,000	\$ 2,244,213	\$ 7,088,979

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/25	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2026
Mission Bay Park Improvement Fund	49,746,810	13,827,783	63,574,593	13,177,782	-	13,177,782	-	48,779,104	1,617,707
Other Capital Projects	118,258,959	-	118,258,959	118,258,959	-	118,258,959	-	-	-
San Diego Regional Parks Improvement Fund	20,014,771	7,445,729	27,460,500	7,095,729	-	7,095,729	-	18,684,058	1,680,713
TransNet Extension Congestion Relief Fund	49,827,724	46,268,000	96,095,724	25,163,724	21,104,276	46,268,000	-	47,454,574	2,373,150
Total Capital Project Funds	\$ 251,728,607	\$ 67,541,512	\$ 319,270,119	\$ 163,696,194	\$ 25,151,428	\$ 188,847,622	\$ 500,000	\$ 117,161,949	\$ 12,760,548
Internal Service Funds									
Central Stores Fund	\$ 195,192	\$ 11,236,451	\$ 11,431,643	\$ -	\$ 11,409,526	\$ 11,409,526	\$ -	\$ -	22,117
Energy Conservation Program Fund	1,088,351	6,346,059	7,434,410	-	6,884,337	6,884,337	45,610	-	504,463
Fleet Operations Operating Fund	4,832,068	70,001,821	74,833,889	-	70,519,438	70,519,438	2,000,000	2,234,633	79,818
Fleet Ops Replacement-Rental	179,153,912	89,554,560	268,708,472	-	122,716,585	122,716,585	-	145,991,887	-
Publishing Services Fund	(858,329)	1,947,049	1,088,720	-	2,132,847	2,132,847	-	-	(1,044,127)
Risk Management Administration Fund	265,686	20,183,186	20,448,872	-	20,183,186	20,183,186	-	-	265,686
Total Internal Service Funds	\$ 184,676,880	\$ 199,269,126	\$ 383,946,006	\$ -	\$ 233,845,919	\$ 233,845,919	\$ 2,045,610	\$ 148,226,520	(172,043)
Total Combined Budget	\$3,206,813,718	\$5,465,686,599	\$8,672,500,317	\$ 845,949,106	\$5,192,921,032	\$6,038,870,138	\$ 18,415,465	\$1,484,254,193	\$1,130,960,520

Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Draft Budget
Adams Avenue MAD Fund	-	\$ -	\$ 66,982	\$ 66,982
Barrio Logan Community Benefit MAD Fund	-	-	434,353	434,353
Bay Terraces - Honey Drive MAD Fund	-	-	21,786	21,786
Bay Terraces - Parkside MAD Fund	-	-	123,190	123,190
Bird Rock MAD Fund	-	-	336,422	336,422
Black Mountain Ranch North MAD Fund	-	-	203,658	203,658
Black Mountain Ranch South MAD Fund	-	-	1,034,357	1,034,357
Calle Cristobal MAD Fund	-	-	558,893	558,893
Camino Santa Fe MAD Fund	-	-	218,126	218,126
Campus Point MAD Fund	-	-	108,460	108,460
Carmel Mountain Ranch MAD Fund	-	-	719,875	719,875
Carmel Valley MAD Fund	-	-	3,558,071	3,558,071
Carmel Valley NBHD #10 MAD Fund	-	-	470,198	470,198
C&ED MAD Management Fund	-	-	425,000	425,000
Central Commercial MAD Fund	-	-	313,437	313,437
City Heights MAD Fund	-	-	476,649	476,649
Civita MAD Fund	-	-	1,203,731	1,203,731
College Heights Enhanced MAD Fund	-	-	479,964	479,964
Coral Gate MAD Fund	-	-	242,770	242,770
Coronado View MAD Fund	-	-	65,849	65,849
Del Mar Terrace MAD Fund	-	-	606,375	606,375
Eastgate Technology Park MAD Fund	-	-	257,073	257,073
El Cajon Boulevard MAD Fund	-	-	709,247	709,247
First SD River Imp. Project MAD Fund	-	-	336,210	336,210
Gateway Center East MAD Fund	-	-	313,021	313,021
Genesee/North Torrey Pines Road MAD Fund	-	-	386,922	386,922
Hillcrest Commercial Core MAD Fund	-	-	111,518	111,518
Hillcrest MAD Fund	-	-	6,854	6,854
Kensington Heights MAD	-	-	220,756	220,756
Kensington Manor MAD	-	-	148,553	148,553
Kensington Park North MAD	-	-	115,022	115,022
Kings Row MAD Fund	-	-	19,641	19,641

Financial Summary and Schedules

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Draft Budget
La Jolla Self-Managed MAD	-	-	502,378	502,378
La Jolla Village Drive MAD Fund	-	-	96,747	96,747
Liberty Station/NTC MAD Fund	-	-	103,683	103,683
Linda Vista Community MAD Fund	-	-	492,129	492,129
Little Italy MAD Fund	-	-	1,193,300	1,193,300
Maintenance Assessment District (MAD) Management Fund	25.25	4,554,702	889,085	5,443,787
Miramar Ranch North MAD Fund	-	-	2,155,004	2,155,004
Mira Mesa MAD Fund	-	-	1,605,514	1,605,514
Mission Boulevard MAD Fund	-	-	122,868	122,868
Mission Hills Special Lighting MAD Fund	-	-	57,397	57,397
Newport Avenue MAD Fund	-	-	81,905	81,905
North Park MAD Fund	-	-	1,085,683	1,085,683
Ocean View Hills MAD Fund	-	-	919,810	919,810
Otay International Center MAD Fund	-	-	458,995	458,995
Pacific Highlands Ranch MAD Fund	-	-	527,845	527,845
Park Village MAD Fund	-	-	647,156	647,156
Penasquitos East MAD Fund	-	-	586,585	586,585
Rancho Bernardo MAD Fund	-	-	1,460,423	1,460,423
Rancho Encantada MAD Fund	-	-	264,752	264,752
Remington Hills MAD Fund	-	-	76,563	76,563
Robinhood Ridge MAD Fund	-	-	189,785	189,785
Sabre Springs MAD Fund	-	-	340,121	340,121
Scripps/Miramar Ranch MAD Fund	-	-	2,623,293	2,623,293
Stonecrest Village MAD Fund	-	-	940,637	940,637
Street Light District #1 MAD Fund	-	-	846,698	846,698
Talmadge MAD Fund	-	-	724,490	724,490
Talmadge Park North MAD	-	-	34,721	34,721
Talmadge Park South MAD	-	-	84,111	84,111
Tierrasanta MAD Fund	-	-	1,903,714	1,903,714
Torrey Highlands MAD Fund	-	-	999,553	999,553
Torrey Hills MAD Fund	-	-	1,874,903	1,874,903
University Heights MAD Fund	-	-	100,409	100,409
Washington Street MAD Fund	-	-	122,794	122,794
Webster-Federal Boulevard MAD Fund	-	-	59,436	59,436

Financial Summary and Schedules

				FY 2026 Draft Budget	
Title	Position	Personnel Expenditures	Non-Personnel Expenditures		
Total Combined Budget	25.25	\$ 4,554,702	\$ 38,465,450	\$	43,020,152