



# ADOPTED 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 Fiscal Year 2024 Financial Summary and Schedules may not add exactly due to rounding.**

# Financial Summary and Schedules

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# Financial Summary and Schedules

## Schedule I - Summary of General Fund Revenues by Department

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
City Attorney	\$ 5,240,736	\$ 5,981,103	\$ 9,350,965
City Auditor	684	-	-
City Clerk	447,556	368,501	336,480
City Council	388,819	369,480	628,449
City Planning	3,672,339	7,935,138	11,156,719
City Treasurer	38,381,009	46,453,962	45,937,578
Commission on Police Practices	86,476	116,741	28,775
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	1,625,065
Economic Development	8,193,612	7,308,400	7,897,132
Environmental Services	2,302,714	1,497,220	4,228,217
Ethics Commission	23,020	-	-
General Services	3,964,625	4,571,718	4,571,718
Fire-Rescue	66,596,937	67,789,467	77,712,022
Homelessness Strategies & Solutions	34,561,306	40,837,415	53,189,289
Human Resources	1,631,273	1,375,308	875,962
Library	2,579,950	2,766,847	3,581,274
Major Revenues	1,609,402,849	1,597,650,604	1,612,542,087
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	68,838,729
Performance & Analytics	318,832	227,145	229,121
Personnel	7,490	25,228	31,878
Police	49,632,505	52,971,377	73,585,756
Public Utilities	1,625,310	1,786,075	1,845,186
Purchasing & Contracting	1,521,241	2,422,363	704,155
Race & Equity	43,466	59,542	-
Real Estate	64,261,466	74,239,925	74,681,201
Stormwater	11,671,031	13,773,750	21,624,282
Sustainability & Mobility	1,307,054	1,847,137	-
Transportation	62,190,944	71,643,449	86,004,477
<b>Total General Fund Revenues</b>	<b>\$ 2,030,836,546</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,167,433,989</b>

# Financial Summary and Schedules

## Schedule I - Summary of General Fund Expenditures by Department

Department		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
City Attorney	\$	81,780,607	\$	85,525,071	\$	95,815,935
City Auditor		4,942,964		5,590,854		5,889,357
City Clerk		7,242,486		8,042,320		8,224,639
City Council		21,321,388		24,661,878		24,008,007
City Planning		12,567,931		17,370,598		22,236,146
City Treasurer		19,687,861		21,727,441		22,550,210
Citywide Program Expenditures		169,173,004		199,099,941		184,241,897
Commission on Police Practices		1,226,720		2,145,832		2,219,128
Communications		6,862,116		7,355,133		7,222,198
Compliance		5,220,085		7,281,336		6,935,060
Debt Management		566		-		-
Department of Finance		26,663,362		28,816,903		30,499,554
Department of Information Technology		2,435,534		3,282,699		3,555,982
Development Services		11,526,736		12,095,158		12,557,937
Economic Development		14,091,978		14,996,568		14,510,798
Environmental Services		98,521,248		103,543,380		32,339,470
Ethics Commission		1,645,524		1,829,338		2,052,579
General Services		26,829,011		24,714,876		29,128,611
Fire-Rescue		369,503,839		353,368,215		378,311,525
Government Affairs		1,341,137		1,366,668		-
Homelessness Strategies & Solutions		42,114,403		53,916,571		53,821,132
Human Resources		10,553,807		11,755,474		10,824,249
Library		71,877,351		77,069,362		76,655,568
Office of Boards & Commissions		816,777		797,136		-
Office of Emergency Services		4,330,308		3,869,456		4,367,881
Office of the Chief Operating Officer		6,203,293		6,453,192		-
Office of the IBA		2,665,178		2,837,261		4,651,781
Office of the Mayor		4,318,224		4,459,569		10,324,343
Parks & Recreation		180,557,561		184,235,182		188,754,308
Performance & Analytics		5,190,084		5,660,469		4,703,288
Personnel		14,561,450		15,754,313		16,475,407
Police		618,416,591		673,002,146		703,515,478
Public Utilities		2,903,461		3,110,927		3,125,836
Purchasing & Contracting		9,423,264		11,199,810		12,523,202
Race & Equity		1,340,470		1,699,024		-
Real Estate		6,092,947		7,333,744		9,417,296
Stormwater		70,685,555		63,406,482		64,786,747
Sustainability & Mobility		7,185,014		7,827,524		-
Transportation		112,863,844		103,741,314		121,188,440
<b>Total General Fund Expenditures</b>	<b>\$</b>	<b>2,054,683,680</b>	<b>\$</b>	<b>2,160,943,165</b>	<b>\$</b>	<b>2,167,433,989</b>

# Financial Summary and Schedules

## Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
<b>General Fund</b>			
General Fund	\$ 2,030,836,546	\$ 2,076,498,262	\$ 2,167,433,989
<b>Total General Fund</b>	<b>\$ 2,030,836,546</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,167,433,989</b>
<b>Special Revenue Funds</b>			
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	12,902,836
Energy Independence Fund	2,366,720	-	-
Engineering & Capital Projects Fund	170,899,926	172,656,515	167,180,209
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	5,452,748
Information Technology Fund	80,699,747	85,195,328	83,814,797
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	1,067,227
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	27,955,462
Parking Meter Operations Fund	9,776,702	9,600,000	28,040,000
PETCO Park Fund	21,432,525	15,041,387	18,495,036
Public Art Fund	733,377	85,000	-



# Financial Summary and Schedules

## Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
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
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	-	-	47,672,881
TOT Homelessness	-	-	32,602,464
Transient Occupancy Tax Fund	147,457,217	155,929,055	153,553,231
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	12,125,011
Zoological Exhibits Maintenance Fund	20,161,656	20,975,719	21,757,366
<b>Total Special Revenue Funds</b>	<b>\$ 1,003,143,124</b>	<b>\$ 956,807,857</b>	<b>\$ 1,011,564,143</b>

### 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
<b>Total Capital Project Funds</b>	<b>\$ 64,700,044</b>	<b>\$ 68,220,162</b>	<b>\$ 67,541,512</b>

### Enterprise Funds

Airports Fund	\$ 9,684,276	\$ 8,981,280	\$ 8,892,740
Development Services Fund	99,162,101	139,614,113	144,085,274
Golf Course Fund	39,436,562	28,739,347	30,889,347
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	73,376,556
Sewer Utility - AB 1600 Fund	33,145,575	22,540,000	22,540,000
Solid Waste Management Fund	(379)	-	148,438,551
Water Utility - AB 1600 Fund	20,116,348	15,950,000	15,950,000

# Financial Summary and Schedules

## Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Water Utility Operating Fund	948,639,095	942,511,488	942,529,293
<b>Total Enterprise Funds</b>	<b>\$ 1,859,209,209</b>	<b>\$ 2,170,770,060</b>	<b>\$ 2,028,787,271</b>
<b>Internal Service Funds</b>			
Central Stores Fund	\$ 10,745,193	\$ 10,825,641	\$ 11,236,451
Energy Conservation Program Fund	5,542,467	6,557,190	6,208,947
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	20,444,952
<b>Total Internal Service Funds</b>	<b>\$ 171,069,710</b>	<b>\$ 184,096,945</b>	<b>\$ 199,393,780</b>
<b>Total Combined Budget Revenues</b>			
	<b>\$ 5,128,958,633</b>	<b>\$ 5,456,393,286</b>	<b>\$ 5,474,720,695</b>

# Financial Summary and Schedules

## Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
<b>General Fund</b>			
General Fund	\$ 2,054,683,680	\$ 2,160,943,165	\$ 2,167,433,989
<b>Total General Fund</b>	<b>\$ 2,054,683,680</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,167,433,989</b>
<b>Special Revenue Funds</b>			
Automated Refuse Container Fund	\$ 1,384,873	\$ 1,950,868	\$ 2,125,895
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	3,785,121
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	179,070,372
Environmental Growth 1/3 Fund	10,181,168	13,996,449	10,044,967
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	137,232,995
Gas Tax Fund	34,201,650	38,218,843	39,324,068
General Plan Maintenance Fund	4,811,772	5,329,600	6,822,300
GIS Fund	4,702,037	6,189,690	6,720,010
Information Technology Fund	83,283,467	87,339,741	84,684,741
Infrastructure Fund	17,311,475	20,272,697	-
Junior Lifeguard Program Fund	1,191,012	967,341	1,025,276
Local Enforcement Agency Fund	954,349	1,134,028	1,189,427
Long Range Property Management Fund	393,135	1,783,771	1,783,686
Los Penasquitos Canyon Preserve Fund	327,850	20,149	15,125
Low & Moderate Income Housing Asset Fund	8,755,534	36,057,822	57,507,581
Maintenance Assessment District (MAD) Funds	29,644,695	41,153,165	43,041,197
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	30,954,538
Parking Meter Operations Fund	9,626,334	9,548,065	28,722,645
PETCO Park Fund	19,861,371	19,453,916	19,461,510
Public Art Fund	277,017	85,000	-
Public Safety Services & Debt Service Fund	12,925,015	13,564,755	12,657,066

# Financial Summary and Schedules

## Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Road Maintenance and Rehabilitation Fund	47,398,236	36,113,918	36,347,892
Seized Assets - California Fund	120,622	517,445	803,848
Seized Assets - Federal DOJ Fund	955,990	1,232,378	1,423,548
Seized Assets - Federal Treasury Fund	501,765	2,005,246	30,000
State COPS	3,747,115	3,242,146	6,142,672
Storm Drain Fund	5,167,651	5,686,212	5,731,128
Successor Agency Admin & Project - CivicSD Fund	1,418,413	1,934,326	1,934,326
TOT Convention Center	-	-	47,672,882
TOT Homelessness	-	-	32,602,464
Transient Occupancy Tax Fund	174,092,195	160,945,225	155,397,265
Trolley Extension Reserve Fund	147,147	-	-
Underground Surcharge Fund	19,558,303	75,733,351	79,994,908
Wireless Communications Technology Fund	11,874,183	11,185,457	12,581,265
Zoological Exhibits Maintenance Fund	20,430,125	20,975,719	21,757,366
<b>Total Special Revenue Funds</b>	<b>\$ 844,061,562</b>	<b>\$ 1,003,444,590</b>	<b>\$ 1,102,725,001</b>
<b>Capital Project Funds</b>			
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
<b>Total Capital Project Funds</b>	<b>\$ 22,992,976</b>	<b>\$ 26,294,758</b>	<b>\$ 25,151,428</b>
<b>Enterprise Funds</b>			
Airports Fund	\$ 7,192,117	\$ 8,336,007	\$ 10,891,835
Development Services Fund	127,855,263	139,753,670	144,014,897
Golf Course Fund	25,312,525	28,375,471	31,039,009
Metropolitan Sewer Utility Fund	279,955,206	300,492,164	293,835,051
Municipal Sewer Revenue Fund	154,241,149	173,287,393	176,885,724
Recycling Fund	29,638,735	31,345,740	30,728,076
Refuse Disposal Fund	40,890,503	50,820,590	55,964,803
Solid Waste Management Fund	2,025,951	6,625,876	139,380,756
Water Utility Operating Fund	655,203,251	744,116,432	847,768,484
<b>Total Enterprise Funds</b>	<b>\$ 1,322,314,700</b>	<b>\$ 1,483,153,343</b>	<b>\$ 1,730,508,635</b>
<b>Internal Service Funds</b>			
Central Stores Fund	\$ 10,398,018	\$ 11,469,318	\$ 11,403,746
Energy Conservation Program Fund	5,907,390	8,125,531	7,313,779

# Financial Summary and Schedules

## Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Fleet Operations Operating Fund	66,797,294	71,208,826	70,144,502
Fleet Replacement	71,494,683	81,580,860	122,716,585
Publishing Services Fund	1,847,048	2,219,450	2,132,055
Risk Management Administration Fund	14,858,691	17,343,594	20,433,736
<b>Total Internal Service Funds</b>	<b>\$ 171,303,124</b>	<b>\$ 191,947,579</b>	<b>\$ 234,144,403</b>
<b>Total Combined Budget Expenditures</b>	<b>\$ 4,415,356,042</b>	<b>\$ 4,865,783,435</b>	<b>\$ 5,259,963,456</b>

# Financial Summary and Schedules

## Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
<b>Capital Project Funds</b>			
6th & K-Civic San Diego	\$ 1,416,587	\$ -	\$ -
Active Trans in Lieu Fee-Comm of Concern	-	-	110,652
Active Transportation in Lieu Fee	-	-	55,378
Barrio Logan	88,278	48,305	-
Black Mountain Ranch FBA	9,392,544	-	-
BMR Development-SR-56	139,271	-	-
Bus Stop Capital Improvement Fund	-	382,490	120,000
C.O.-Pueblo Land/Pol. Decentra	212,331	-	-
Capital Outlay Fund	1,221,540	-	-
Capital Outlay-Mission Valley Trans	18,494	-	250,000
Capital Outlay-Sales Tax	124,384	-	-
Carmel Valley Consolidated FBA	4,688,180	251,365	-
Carmel Valley Development Impact Fee	115,722	800,000	510,000
CH-TAB 2010A (TE) Proceeds	51,988	-	-
CIP Contributions from General Fund	5,715,050	4,850,000	200,000
Citywide Fire DIF	-	1,450,000	800,000
Citywide Library DIF	-	290,000	1,000,000
Citywide Mobility DIF	-	11,904,556	24,953
Citywide Park Development Impact Fee	44,806	2,201,167	-
Citywide Park DIF-Park Def. COC	8,912	3,522,921	2,230,716
Citywide Park DIF-Park Def. Unrstd	59,139	4,401,822	-
Clairemont Mesa - Urban Comm	501,995	1,900,000	-
College Area	26,817	238,001	1,054,025
Debt Funded General Fund CIP Projects	117,564,410	177,084,217	100,300,000
Del Mar Hills/Carmel Vly-Maj D	258,444	-	-
Del Mar Mesa FBA	564,394	-	-
Downtown DIF (Formerly Centre City DIF)	31,909,819	800,000	-
Encanto Neighborhoods DIF	198,973	638,100	65,476
Excess Redevelopment Bond Proceeds Exp	5,110,799	-	-
Fairbanks Country Club-Fac Dev	6,021	-	2,518
Far Bonus-Civic San Diego	113,737	-	-
Fire DIF-Fire Deficient Communities	-	120,000	-



# Financial Summary and Schedules

## Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Gen Dyna-Community Improvement	583,179	-	-
General Fund Commercial Paper Notes	2,270,283	-	-
General Fund WIFIA Loan-Construction	13,770,776	-	-
Golden Hill Urban Comm	300,542	-	-
Kearny Mesa-Urban Comm	2,285,303	-	500,000
La Jolla Urban Comm	1,104,917	128,000	15,000
Linda Vista Urban Comm	151,679	-	236,210
Lusk-Gen'l Traffic Imprvmts	3,503	-	-
Mid City Urban Comm	980,391	-	42,469
Mid-City - Park Dev Fund	10,433	-	-
Midway/Pacific Hwy Urban Comm	267,672	771,044	-
Mira Mesa - FBA	7,251,304	72,794	250,000
Mission Beach - Urban Comm	24,504	-	3,452
Mission Valley-Urban Comm.	128,066	-	-
Monarch @ Scripps Ranch Llc	923,428	-	-
Navajo Urban Comm	429,570	3,500,000	49,667
Neighborhood Enhancement-Comm of Concern	-	-	1,178,174
Normal Hgts/Kensington Maj Dis	1,048	-	-
North Park Urban Comm	1,711,780	1,540,899	670,000
North University City DIF	2,121,881	-	-
North University City-FBA	804,213	-	-
NP-Tab 2009A (TE) Proceeds	2,039,054	-	-
Ocean Beach Urban Comm	52,185	-	-
Olive Grove - Major District	9,424	-	-
Otay Mesa Development Impact Fee	211,815	1,172,795	-
Otay Mesa EIFD Capital Project Fund	1,341,537	7,718,165	6,509,000
Otay Mesa Facilities Benefit Assessment	3,414,502	584,337	-
Otay Mesa Local Mobility DIF	599,311	3,550,000	-
Otay Mesa/Nestor Urb Comm	137,894	19,960	570,642
Otay Mesa-East (From 39062)	1,335,144	46,956	-
Otay Mesa-Eastern DIF	99,093	1,289	-
Otay Mesa-West (From 39067)	986	90,794	-
Otay Mesa-Western DIF	3,175	31,469	-
Otay Water District Reimbursement S15018	887,278	-	-

# Financial Summary and Schedules

## Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
Pacific Beach Urban Comm	137,445	25,000	-
Pacific Highlands Ranch FBA	8,621,825	4,249,635	-
Park Boulevard At-Grade State Approp	200,826	-	-
Park North-East - Park Dev Fd	-	2,069	-
Peninsula Urban Comm	1,141,083	53,225	37,645
PFFA Lease Revenue Bonds 2015B-Project	(151,407)	-	-
Private & Others Contrib-CIP	800,040	-	-
Rancho Bernardo-Fac Dev Fund	392,407	210,853	-
Rancho Bernardo-Major District	16,549	-	-
Rancho Penasquitos FBA	1,610,837	146,143	-
Rose & Tecolote Creek Water Quality	108,738	-	-
S.E. San Diego Urban Comm	1,046,159	-	137,050
Sabre Springs-FBA	148,620	-	-
San Ysidro Urban Comm	670,526	-	-
Scripps Miramar Ranch DIF	1,105,742	-	530,000
Scripps Miramar Ranch FBA	750,941	-	-
Scripps/Miramar-Major District	73,192	-	-
Serra Mesa - Major District	21,363	-	-
Serra Mesa - Urban Community	213,088	-	-
Skyline/Paradise Urb Comm	2,430	14,959	-
SR 209 & 274 Coop with State	200,818	57,857	-
SR-56 Participation Agree.	450,627	-	-
Sub Area-2	555,729	-	26,173
Torrey Highlands	136,015	-	-
Torrey Pines - Urban Community	315,131	25,030	-
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
UCSD Fire Station	9,213,128	-	-
University City So.-Urban Comm	2,364	51	2,169
Uptown Urban Comm	2,010,205	154,998	171,877
Westfield Dvlpmnt Trust	4,465	-	-
<b>Total Capital Project Funds</b>	<b>\$ 287,827,951</b>	<b>\$ 263,372,491</b>	<b>\$ 148,255,749</b>

### Enterprise Funds

# Financial Summary and Schedules

## Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Balboa Park Golf Course CIP Fund	\$	286,850	\$	2,000,000	\$	-
Brown Field Special Aviation		382,566		-		1,500,000
Metro SDG&E Utility Relocation		5,669,649		-		-
Metro Sewer Utility - CIP Funding Source		195,428,202		97,506,860		117,424,842
Mission Bay Golf Course CIP Fund		1,577,155		-		-
Montgomery Field Special Aviation		1,067,802		-		-
Muni Sewer Utility - CIP Funding Source		108,048,628		169,304,730		153,016,481
Municipal Sewer Revenue Fund		(4,926)		-		-
Purewater (Wastewater) State Approp		451,569		-		-
Recycling Fund CIP Fund		2,550,000		-		-
Refuse Disposal CIP Fund		2,360,035		9,874,362		2,600,000
San Ysidro Irrigation District		433,553		-		-
Solid Waste Management-CIP		-		-		2,232,900
Torrey Pines Golf Course CIP Fund		308,337		-		-
Water SDG&E Utility Relocation		(5,669,649)		-		-
Water Utility - CIP Funding Source		347,109,685		374,719,415		380,027,138
Water Utility Operating Fund		1,372		-		-
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>660,000,827</b>	<b>\$</b>	<b>653,405,367</b>	<b>\$</b>	<b>656,801,361</b>
<b>Grant Government Funds</b>						
Grant Fund - Federal	\$	12,770,510	\$	-	\$	-
Grant Fund - State		27,091,259		-		-
<b>Total Grant Government Funds</b>	<b>\$</b>	<b>39,861,769</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
<b>Internal Service Funds</b>						
Fleet Services CIP Fund	\$	808,416	\$	2,191,678	\$	-
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>808,416</b>	<b>\$</b>	<b>2,191,678</b>	<b>\$</b>	<b>-</b>
<b>Special Revenue Funds</b>						
Antenna Lease Revenue Fund	\$	262,632	\$	-	\$	-
Climate Equity Fund		2,145,658		2,600,000		2,400,000
Crossroads Redevelopmen CIP Contributions Fund		245,551		-		-
Developer Contributions CIP		10,160,028		-		-
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 Adopted Budget
EGF CIP Fund 1/3	34,733	-	-
El Cajon Boulevard MAD Fund	-	-	-
Environmental Growth 2/3 Fund	190,271	-	-
Fiesta Island Sludge Mitigation Fund	314,402	-	-
Gas Tax Fund	3,951,841	-	-
Infrastructure Fund	6,223,716	785,000	-
IT CIP Contributions	-	3,960,000	3,100,000
Junior Lifeguard Program Fund	122,639	-	-
Library Improvement Trust Fund	-	66,186	-
Library System Improvement Fund	86	679,264	10,000
Mission Bay Park Improvement Fund	9,526,261	13,708,605	13,177,782
Mission Trails Regional Park Fund	92,089	-	-
NTC RdA Contribution to CIP	151,293	-	-
Ocean Beach Pier (Concessions) Fund	50	-	-
Parking Meter District - Administration	240,320	-	-
Parking Meter District - Downtown	568,356	-	-
Parking Meter District - Uptown	81,350	-	-
Public Art Fund	220,000	-	-
Rancho Bernardo MAD Fund	101,157	-	-
RDA Contribution to San Ysidro Project Fund	8,342	-	-
Road Maintenance and Rehabilitation Fund	8,454,354	-	-
San Diego Regional Parks Improvement Fund	6,373,720	6,726,682	7,095,729
SC-RDA Contribution to CIP Fund	52,359	-	-
Sea World Traffic Mitigation Fund	162,477	-	-
Sunset Cliffs Natural Park	38,720	-	-
Talmadge MAD Fund	11,947	-	-
Trench Cut Fees/Excavation Fee Fund	2,530,375	2,470,000	4,470,000
Underground Surcharge CIP Fund	3,233,486	-	8,433,298
<b>Total Special Revenue Funds</b>	<b>\$ 55,537,437</b>	<b>\$ 30,995,737</b>	<b>\$ 38,686,809</b>
<b>Total Capital Budget Expenditures</b>	<b>\$ 1,044,036,400</b>	<b>\$ 949,965,273</b>	<b>\$ 843,743,919</b>
<b>Total Combined Operating and Capital Budget Expenditures</b>	<b>\$ 5,459,392,442</b>	<b>\$ 5,815,748,708</b>	<b>\$ 6,103,707,375</b>

# Financial Summary and Schedules

## Schedule III - Summary of General Fund FTE Positions by Department

Department	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
City Attorney	406.73	423.53	423.48
City Auditor	24.00	24.00	24.00
City Clerk	50.32	52.73	45.17
City Council	149.00	156.77	159.66
City Planning	66.09	92.75	104.25
City Treasurer	124.25	123.25	117.25
Commission on Police Practices	12.00	14.54	12.58
Communications	38.00	38.16	33.00
Compliance	36.00	41.00	36.00
Department of Finance	140.00	140.49	137.00
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
General Services	180.50	185.50	184.50
Fire-Rescue	1,383.88	1,408.38	1,400.50
Government Affairs	7.00	7.00	-
Homelessness Strategies & Solutions	16.00	16.38	15.00
Human Resources	57.50	69.56	44.00
Library	471.00	484.12	434.50
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	17.00
Office of the Mayor	20.00	27.27	39.00
Parks & Recreation	1,060.45	1,120.56	1,039.77
Performance & Analytics	18.00	19.31	17.00
Personnel	85.99	86.49	80.49
Police	2,687.14	2,691.64	2,680.46
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	518.44
<b>Total Budget FTE Positions</b>	<b>8,512.99</b>	<b>8,733.16</b>	<b>8,261.40</b>



# Financial Summary and Schedules

## Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
<b>General Fund</b>			
General Fund	8,512.99	8,733.16	8,261.40
<b>Total General Fund</b>	<b>8,512.99</b>	<b>8,733.16</b>	<b>8,261.40</b>
<b>Special Revenue Funds</b>			
Concourse and Parking Garages Operating Fund	2.00	2.00	2.00
Engineering & Capital Projects Fund	822.40	839.40	769.00
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
<b>Total Special Revenue Funds</b>	<b>1,078.51</b>	<b>1,088.66</b>	<b>1,016.91</b>
<b>Enterprise Funds</b>			
Airports Fund	28.25	30.25	29.25
Development Services Fund	685.00	690.00	644.00
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	317.55
Water Utility Operating Fund	979.86	1,004.21	1,048.90
<b>Total Enterprise Funds</b>	<b>3,005.21</b>	<b>3,097.18</b>	<b>3,345.94</b>

# Financial Summary and Schedules

## Internal Service Funds

Central Stores Fund	21.00	21.00	21.00
Energy Conservation Program Fund	29.71	30.21	21.50
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
<b>Total Internal Service Funds</b>	<b>379.46</b>	<b>380.19</b>	<b>388.23</b>

## Other Funds

City Employee's Retirement System Fund	54.00	53.00	50.00
<b>Total Other Funds</b>	<b>54.00</b>	<b>53.00</b>	<b>50.00</b>

<b>Total Budget FTE Positions</b>	<b>13,030.17</b>	<b>13,352.19</b>	<b>13,062.48</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
General Fund			
<b>General Fund</b>			
<b>Property Tax Revenue</b>	<b>\$ 770,816,520</b>	<b>\$ 808,864,655</b>	<b>\$ 844,597,213</b>
Property Taxes	770,816,520	808,864,655	844,597,213
<b>Sales Tax</b>	<b>\$ 376,958,813</b>	<b>\$ 393,480,788</b>	<b>\$ 374,533,252</b>
Sales Tax	376,958,813	393,480,788	374,533,252
<b>Transient Occupancy Tax</b>	<b>\$ 163,764,436</b>	<b>\$ 172,827,052</b>	<b>\$ 170,257,130</b>
Transient Occupancy Taxes	163,764,436	172,827,052	170,257,130
<b>Licenses and Permits</b>	<b>\$ 39,296,061</b>	<b>\$ 47,397,810</b>	<b>\$ 62,405,713</b>
Business Tax	24,096,871	26,457,409	29,193,215
Rental Unit Tax	7,507,779	7,284,502	7,284,502
Parking Meters	-	-	15,500,000
Refuse Collector Business Tax	1,541,755	1,452,000	1,631,000
Other Licenses and Permits	6,149,657	12,203,899	8,796,996
<b>Rev from Federal Agencies</b>	<b>\$ 502,310</b>	<b>\$ 3,517,478</b>	<b>\$ 526,098</b>
Revenue from Federal Agencies	502,310	3,517,478	526,098
<b>Rev from Other Agencies</b>	<b>\$ 11,249,641</b>	<b>\$ 8,668,544</b>	<b>\$ 10,694,748</b>
Motor Vehicle License Fees	1,705,148	1,304,645	1,384,746
Revenue from Other Agencies	9,544,493	7,363,899	9,310,002
<b>Charges for Services</b>	<b>\$ 257,668,801</b>	<b>\$ 281,703,524</b>	<b>\$ 330,859,647</b>
Charges for Current Services	257,668,801	281,703,524	330,859,647
<b>Fines Forfeitures and Penalties</b>	<b>\$ 46,229,161</b>	<b>\$ 31,172,407</b>	<b>\$ 45,748,349</b>
Parking Citations	23,619,497	23,912,821	37,551,663
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
<b>Other Local Taxes</b>	<b>\$ 128,049,447</b>	<b>\$ 133,803,211</b>	<b>\$ 118,380,729</b>
Property Transfer Taxes	9,624,021	10,076,599	11,884,826
SDG&E	84,557,655	84,697,020	66,287,477
CATV	10,952,747	9,897,017	9,192,915
Refuse Collection Franchise	14,394,289	13,500,000	14,669,936
Other Franchises	8,520,735	15,632,575	16,345,575
<b>Rev from Money and Prop</b>	<b>\$ 75,329,986</b>	<b>\$ 81,799,330</b>	<b>\$ 85,817,212</b>

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2024 Actual	FY 2025 Adopted Budget	FY 2026 Adopted Budget
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
Other Rents and Concessions	24,764,924	24,606,547	28,716,089
<b>Other Revenue</b>	<b>\$ 4,312,899</b>	<b>\$ 1,645,833</b>	<b>\$ 2,163,337</b>
Other Revenue	4,312,899	1,645,833	2,163,337
<b>Transfers In</b>	<b>\$ 156,658,470</b>	<b>\$ 111,617,630</b>	<b>\$ 121,450,561</b>
Transfers In	156,658,470	111,617,630	121,450,561
<b>Total General Fund</b>	<b>\$ 2,030,836,546</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,167,433,989</b>

<b>Total General Fund</b>	<b>\$ 2,030,836,546</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,167,433,989</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

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

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Rev from Money and Prop</b>	\$	<b>124,472</b>	\$	<b>-</b>	\$	<b>-</b>
Interest and Dividends		124,472		-		-
<b>Transfers In</b>	\$	<b>18,341,566</b>	\$	<b>13,348,906</b>	\$	<b>12,902,836</b>
Transfers In		18,341,566		13,348,906		12,902,836
<b>Total Convention Center Expansion Administration Fund</b>	\$	<b>18,466,038</b>	\$	<b>13,348,906</b>	\$	<b>12,902,836</b>

### Energy Independence Fund

<b>Other Local Taxes</b>	\$	<b>2,241,960</b>	\$	<b>-</b>	\$	<b>-</b>
Other Franchises		2,241,960		-		-
<b>Rev from Money and Prop</b>	\$	<b>124,760</b>	\$	<b>-</b>	\$	<b>-</b>
Interest and Dividends		124,760		-		-
<b>Total Energy Independence Fund</b>	\$	<b>2,366,720</b>	\$	<b>-</b>	\$	<b>-</b>

### Engineering & Capital Projects Fund

<b>Charges for Services</b>	\$	<b>170,965,605</b>	\$	<b>172,656,515</b>	\$	<b>167,180,209</b>
Charges for Current Services		170,965,605		172,656,515		167,180,209
<b>Fines Forfeitures and Penalties</b>	\$	<b>35,500</b>	\$	<b>-</b>	\$	<b>-</b>
Other Fines & Forfeitures		35,500		-		-
<b>Rev from Money and Prop</b>	\$	<b>(106,934)</b>	\$	<b>-</b>	\$	<b>-</b>
Interest and Dividends		(106,934)		-		-
<b>Other Revenue</b>	\$	<b>5,755</b>	\$	<b>-</b>	\$	<b>-</b>
Other Revenue		5,755		-		-
<b>Total Engineering &amp; Capital Projects Fund</b>	\$	<b>170,899,926</b>	\$	<b>172,656,515</b>	\$	<b>167,180,209</b>

### Environmental Growth 1/3 Fund

<b>Other Local Taxes</b>	\$	<b>10,348,070</b>	\$	<b>10,541,173</b>	\$	<b>8,723,902</b>
SDG&E		9,395,295		9,577,447		7,531,942
Other Franchises		952,775		963,726		1,191,960
<b>Rev from Money and Prop</b>	\$	<b>272,767</b>	\$	<b>9,000</b>	\$	<b>9,000</b>
Interest and Dividends		272,767		9,000		9,000
<b>Total Environmental Growth 1/3 Fund</b>	\$	<b>10,620,838</b>	\$	<b>10,550,173</b>	\$	<b>8,732,902</b>

### Environmental Growth 2/3 Fund

<b>Other Local Taxes</b>	\$	<b>21,196,450</b>	\$	<b>21,082,342</b>	\$	<b>17,447,803</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
SDG&E		18,790,590		19,154,893		15,063,883
Other Franchises		2,405,860		1,927,449		2,383,920
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>470,248</b>	<b>\$</b>	<b>25,000</b>	<b>\$</b>	<b>25,000</b>
Interest and Dividends		470,248		25,000		25,000
<b>Total Environmental Growth 2/3 Fund</b>	<b>\$</b>	<b>21,666,698</b>	<b>\$</b>	<b>21,107,342</b>	<b>\$</b>	<b>17,472,803</b>

### Facilities Financing Fund

<b>Licenses and Permits</b>	<b>\$</b>	<b>266,557</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Licenses and Permits		266,557		-		-
<b>Charges for Services</b>	<b>\$</b>	<b>3,511,720</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Charges for Current Services		3,511,720		-		-
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>51,002</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		51,002		-		-
<b>Total Facilities Financing Fund</b>	<b>\$</b>	<b>3,829,279</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

### Fire and Lifeguard Facilities Fund

<b>Rev from Money and Prop</b>	<b>\$</b>	<b>5,338</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		5,338		-		-
<b>Transfers In</b>	<b>\$</b>	<b>1,400,469</b>	<b>\$</b>	<b>1,409,518</b>	<b>\$</b>	<b>1,327,425</b>
Transfers In		1,400,469		1,409,518		1,327,425
<b>Total Fire and Lifeguard Facilities Fund</b>	<b>\$</b>	<b>1,405,807</b>	<b>\$</b>	<b>1,409,518</b>	<b>\$</b>	<b>1,327,425</b>

### Fire/Emergency Medical Services Transport Program Fund

<b>Charges for Services</b>	<b>\$</b>	<b>81,535,662</b>	<b>\$</b>	<b>125,601,015</b>	<b>\$</b>	<b>131,670,776</b>
Charges for Current Services		81,535,662		125,601,015		131,670,776
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>140,780</b>	<b>\$</b>	<b>30,000</b>	<b>\$</b>	<b>30,000</b>
Interest and Dividends		(21,960)		30,000		30,000
Other Rents and Concessions		162,740		-		-
<b>Other Revenue</b>	<b>\$</b>	<b>194,942</b>	<b>\$</b>	<b>109,235</b>	<b>\$</b>	<b>109,235</b>
Other Revenue		194,942		109,235		109,235
<b>Total Fire/Emergency Medical Services Transport Program Fund</b>	<b>\$</b>	<b>81,871,384</b>	<b>\$</b>	<b>125,740,250</b>	<b>\$</b>	<b>131,810,011</b>

### Gas Tax Fund

<b>Other Local Taxes</b>	<b>\$</b>	<b>38,161,365</b>	<b>\$</b>	<b>38,196,188</b>	<b>\$</b>	<b>39,155,713</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Other Local Tax		38,161,365		38,196,188		39,155,713
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>233,333</b>	<b>\$</b>	<b>22,655</b>	<b>\$</b>	<b>168,355</b>
Interest and Dividends		214,886		4,300		150,000
Other Rents and Concessions		18,446		18,355		18,355
<b>Other Revenue</b>	<b>\$</b>	<b>3,750</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		3,750		-		-
<b>Total Gas Tax Fund</b>	<b>\$</b>	<b>38,398,448</b>	<b>\$</b>	<b>38,218,843</b>	<b>\$</b>	<b>39,324,068</b>
<b>General Plan Maintenance Fund</b>						
<b>Licenses and Permits</b>	<b>\$</b>	<b>4,093,597</b>	<b>\$</b>	<b>4,329,600</b>	<b>\$</b>	<b>5,822,300</b>
Other Licenses and Permits		4,093,597		4,329,600		5,822,300
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>23,548</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		23,548		-		-
<b>Total General Plan Maintenance Fund</b>	<b>\$</b>	<b>4,117,144</b>	<b>\$</b>	<b>4,329,600</b>	<b>\$</b>	<b>5,822,300</b>
<b>GIS Fund</b>						
<b>Rev from Other Agencies</b>	<b>\$</b>	<b>202,584</b>	<b>\$</b>	<b>238,770</b>	<b>\$</b>	<b>238,770</b>
Revenue from Other Agencies		202,584		238,770		238,770
<b>Charges for Services</b>	<b>\$</b>	<b>4,887,634</b>	<b>\$</b>	<b>5,119,358</b>	<b>\$</b>	<b>5,213,978</b>
Charges for Current Services		4,887,634		5,119,358		5,213,978
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>41,220</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		41,220		-		-
<b>Other Revenue</b>	<b>\$</b>	<b>76</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		76		-		-
<b>Total GIS Fund</b>	<b>\$</b>	<b>5,131,514</b>	<b>\$</b>	<b>5,358,128</b>	<b>\$</b>	<b>5,452,748</b>
<b>Information Technology Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>80,767,871</b>	<b>\$</b>	<b>85,195,328</b>	<b>\$</b>	<b>83,814,797</b>
Charges for Current Services		80,767,871		85,195,328		83,814,797
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>(70,152)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		(70,152)		-		-
<b>Other Revenue</b>	<b>\$</b>	<b>2,029</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		2,029		-		-
<b>Total Information Technology Fund</b>	<b>\$</b>	<b>80,699,747</b>	<b>\$</b>	<b>85,195,328</b>	<b>\$</b>	<b>83,814,797</b>

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Infrastructure Fund</b>						
Transfers In	\$	30,961,972	\$	21,057,697	\$	-
Transfers In		30,961,972		21,057,697		-
<b>Total Infrastructure Fund</b>	<b>\$</b>	<b>30,961,972</b>	<b>\$</b>	<b>21,057,697</b>	<b>\$</b>	<b>-</b>
<b>Junior Lifeguard Program Fund</b>						
Charges for Services	\$	994,775	\$	942,900	\$	1,193,420
Charges for Current Services		994,775		942,900		1,193,420
<b>Total Junior Lifeguard Program Fund</b>	<b>\$</b>	<b>994,775</b>	<b>\$</b>	<b>942,900</b>	<b>\$</b>	<b>1,193,420</b>
<b>Local Enforcement Agency Fund</b>						
Licenses and Permits	\$	795,326	\$	808,913	\$	881,503
Other Licenses and Permits		795,326		808,913		881,503
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
<b>Total Local Enforcement Agency Fund</b>	<b>\$</b>	<b>991,678</b>	<b>\$</b>	<b>994,637</b>	<b>\$</b>	<b>1,067,227</b>
<b>Long Range Property Management Fund</b>						
Rev from Money and Prop	\$	1,830,187	\$	595,000	\$	595,000
Interest and Dividends		197,090		5,000		5,000
Other Rents and Concessions		1,633,097		590,000		590,000
<b>Total Long Range Property Management Fund</b>	<b>\$</b>	<b>1,830,187</b>	<b>\$</b>	<b>595,000</b>	<b>\$</b>	<b>595,000</b>
<b>Los Peñasquitos Canyon Preserve Fund</b>						
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		-		-
<b>Total Los Peñasquitos Canyon Preserve Fund</b>	<b>\$</b>	<b>321,453</b>	<b>\$</b>	<b>36,000</b>	<b>\$</b>	<b>36,000</b>
<b>Low &amp; Moderate Income Housing Asset Fund</b>						
Rev from Money and Prop	\$	7,382,855	\$	1,209,014	\$	1,209,014

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Interest and Dividends		4,174,225		558,014		558,014
Other Rents and Concessions		3,208,630		651,000		651,000
<b>Other Revenue</b>	<b>\$</b>	<b>52,422,707</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		52,422,707		-		-
<b>Total Low &amp; Moderate Income Housing Asset Fund</b>	<b>\$</b>	<b>59,805,563</b>	<b>\$</b>	<b>1,209,014</b>	<b>\$</b>	<b>1,209,014</b>

### Maintenance Assessment District (MAD) Funds

<b>Property Tax Revenue</b>	<b>\$</b>	<b>21,112,774</b>	<b>\$</b>	<b>22,505,399</b>	<b>\$</b>	<b>23,378,286</b>
Property Taxes		21,112,774		22,505,399		23,378,286
<b>Special Assessments</b>	<b>\$</b>	<b>954,490</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>45,000</b>
Special Assessments		954,490		-		45,000
<b>Charges for Services</b>	<b>\$</b>	<b>4,516,120</b>	<b>\$</b>	<b>4,691,492</b>	<b>\$</b>	<b>4,516,169</b>
Charges for Current Services		4,516,120		4,691,492		4,516,169
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>814,097</b>	<b>\$</b>	<b>133,290</b>	<b>\$</b>	<b>133,207</b>
Interest and Dividends		814,097		133,290		133,207
<b>Other Revenue</b>	<b>\$</b>	<b>90,301</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		90,301		-		-
<b>Transfers In</b>	<b>\$</b>	<b>4,265,996</b>	<b>\$</b>	<b>4,398,879</b>	<b>\$</b>	<b>5,016,163</b>
Transfers In		4,265,996		4,398,879		5,016,163
<b>Total Maintenance Assessment District (MAD) Funds</b>	<b>\$</b>	<b>31,753,778</b>	<b>\$</b>	<b>31,729,060</b>	<b>\$</b>	<b>33,088,825</b>

### Mission Bay/Balboa Park Improvement Fund

<b>Transfers In</b>	<b>\$</b>	<b>1,447,824</b>	<b>\$</b>	<b>862,936</b>	<b>\$</b>	<b>904,333</b>
Transfers In		1,447,824		862,936		904,333
<b>Total Mission Bay/Balboa Park Improvement Fund</b>	<b>\$</b>	<b>1,447,824</b>	<b>\$</b>	<b>862,936</b>	<b>\$</b>	<b>904,333</b>

### New Convention Facility Fund

<b>Transfers In</b>	<b>\$</b>	<b>2,734,650</b>	<b>\$</b>	<b>2,816,690</b>	<b>\$</b>	<b>2,901,191</b>
Transfers In		2,734,650		2,816,690		2,901,191
<b>Total New Convention Facility Fund</b>	<b>\$</b>	<b>2,734,650</b>	<b>\$</b>	<b>2,816,690</b>	<b>\$</b>	<b>2,901,191</b>

### OneSD Support Fund

<b>Charges for Services</b>	<b>\$</b>	<b>28,253,805</b>	<b>\$</b>	<b>25,954,866</b>	<b>\$</b>	<b>27,955,462</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Charges for Current Services		28,253,805		25,954,866		27,955,462
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>394,138</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		394,138		-		-
<b>Total OneSD Support Fund</b>	<b>\$</b>	<b>28,647,943</b>	<b>\$</b>	<b>25,954,866</b>	<b>\$</b>	<b>27,955,462</b>

### Parking Meter Operations Fund

<b>Licenses and Permits</b>	<b>\$</b>	<b>9,626,334</b>	<b>\$</b>	<b>9,600,000</b>	<b>\$</b>	<b>28,040,000</b>
Parking Meters		9,626,334		9,600,000		28,040,000
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>145,102</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		145,102		-		-
<b>Other Revenue</b>	<b>\$</b>	<b>1,986</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		1,986		-		-
<b>Transfers In</b>	<b>\$</b>	<b>3,280</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Transfers In		3,280		-		-
<b>Total Parking Meter Operations Fund</b>	<b>\$</b>	<b>9,776,702</b>	<b>\$</b>	<b>9,600,000</b>	<b>\$</b>	<b>28,040,000</b>

### PETCO Park Fund

<b>Rev from Money and Prop</b>	<b>\$</b>	<b>5,502,691</b>	<b>\$</b>	<b>5,822,762</b>	<b>\$</b>	<b>5,986,874</b>
Interest and Dividends		91,269		-		-
Other Rents and Concessions		5,411,422		5,822,762		5,986,874
<b>Other Revenue</b>	<b>\$</b>	<b>2,001,246</b>	<b>\$</b>	<b>1,430,000</b>	<b>\$</b>	<b>2,084,759</b>
Other Revenue		2,001,246		1,430,000		2,084,759
<b>Transfers In</b>	<b>\$</b>	<b>13,928,588</b>	<b>\$</b>	<b>7,788,625</b>	<b>\$</b>	<b>10,423,403</b>
Transfers In		13,928,588		7,788,625		10,423,403
<b>Total PETCO Park Fund</b>	<b>\$</b>	<b>21,432,525</b>	<b>\$</b>	<b>15,041,387</b>	<b>\$</b>	<b>18,495,036</b>

### Public Art Fund

<b>Other Revenue</b>	<b>\$</b>	<b>648,377</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		648,377		-		-
<b>Transfers In</b>	<b>\$</b>	<b>85,000</b>	<b>\$</b>	<b>85,000</b>	<b>\$</b>	<b>-</b>
Transfers In		85,000		85,000		-
<b>Total Public Art Fund</b>	<b>\$</b>	<b>733,377</b>	<b>\$</b>	<b>85,000</b>	<b>\$</b>	<b>-</b>

### Public Safety Services & Debt Service Fund

<b>Sales Tax</b>	<b>\$</b>	<b>12,872,974</b>	<b>\$</b>	<b>13,564,755</b>	<b>\$</b>	<b>12,657,066</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Safety Sales Tax		12,872,974		13,564,755		12,657,066
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>80,914</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		80,914		-		-
<b>Total Public Safety Services &amp; Debt Service Fund</b>	<b>\$</b>	<b>12,953,888</b>	<b>\$</b>	<b>13,564,755</b>	<b>\$</b>	<b>12,657,066</b>

### Road Maintenance and Rehabilitation Fund

<b>Other Local Taxes</b>	<b>\$</b>	<b>35,668,201</b>	<b>\$</b>	<b>35,328,918</b>	<b>\$</b>	<b>36,347,892</b>
Other Local Tax		35,668,201		35,328,918		36,347,892
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>1,471,187</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		1,471,187		-		-
<b>Total Road Maintenance and Rehabilitation Fund</b>	<b>\$</b>	<b>37,139,389</b>	<b>\$</b>	<b>35,328,918</b>	<b>\$</b>	<b>36,347,892</b>

### Seized Assets - California Fund

<b>Rev from Other Agencies</b>	<b>\$</b>	<b>544,513</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>-</b>
Revenue from Other Agencies		544,513		100,000		-
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>22,764</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		22,764		-		-
<b>Total Seized Assets - California Fund</b>	<b>\$</b>	<b>567,277</b>	<b>\$</b>	<b>100,000</b>	<b>\$</b>	<b>-</b>

### Seized Assets - Federal DOJ Fund

<b>Rev from Federal Agencies</b>	<b>\$</b>	<b>1,363,423</b>	<b>\$</b>	<b>569,307</b>	<b>\$</b>	<b>-</b>
Revenue from Federal Agencies		1,363,423		569,307		-
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>64,386</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		64,386		-		-
<b>Total Seized Assets - Federal DOJ Fund</b>	<b>\$</b>	<b>1,427,808</b>	<b>\$</b>	<b>569,307</b>	<b>\$</b>	<b>-</b>

### Seized Assets - Federal Treasury Fund

<b>Rev from Federal Agencies</b>	<b>\$</b>	<b>35,030</b>	<b>\$</b>	<b>118,812</b>	<b>\$</b>	<b>-</b>
Revenue from Federal Agencies		35,030		118,812		-
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>56,543</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		56,543		-		-
<b>Total Seized Assets - Federal Treasury Fund</b>	<b>\$</b>	<b>91,572</b>	<b>\$</b>	<b>118,812</b>	<b>\$</b>	<b>-</b>

### State COPS

<b>Rev from Other Agencies</b>	<b>\$</b>	<b>3,957,049</b>	<b>\$</b>	<b>3,400,000</b>	<b>\$</b>	<b>3,400,000</b>
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# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Revenue from Other Agencies		3,957,049		3,400,000		3,400,000
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>106,924</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		106,924		-		-
<b>Other Revenue</b>	<b>\$</b>	<b>47,095</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Revenue		47,095		-		-
<b>Total State COPS</b>	<b>\$</b>	<b>4,111,067</b>	<b>\$</b>	<b>3,400,000</b>	<b>\$</b>	<b>3,400,000</b>
<b>Storm Drain Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>5,473,054</b>	<b>\$</b>	<b>5,700,000</b>	<b>\$</b>	<b>5,700,000</b>
Charges for Current Services		5,473,054		5,700,000		5,700,000
<b>Total Storm Drain Fund</b>	<b>\$</b>	<b>5,473,054</b>	<b>\$</b>	<b>5,700,000</b>	<b>\$</b>	<b>5,700,000</b>
<b>Successor Agency Admin &amp; Project - CivicSD Fund</b>						
<b>Rev from Other Agencies</b>	<b>\$</b>	<b>1,418,413</b>	<b>\$</b>	<b>1,934,326</b>	<b>\$</b>	<b>1,934,326</b>
Revenue from Other Agencies		1,418,413		1,934,326		1,934,326
<b>Total Successor Agency Admin &amp; Project - CivicSD Fund</b>	<b>\$</b>	<b>1,418,413</b>	<b>\$</b>	<b>1,934,326</b>	<b>\$</b>	<b>1,934,326</b>
<b>TOT Convention Center</b>						
<b>Transient Occupancy Tax</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>47,672,881</b>
Transient Occupancy Taxes		-		-		47,672,881
<b>Total TOT Convention Center</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>47,672,881</b>
<b>TOT Homelessness</b>						
<b>Transient Occupancy Tax</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>32,602,464</b>
Transient Occupancy Taxes		-		-		32,602,464
<b>Total TOT Homelessness</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>32,602,464</b>
<b>Transient Occupancy Tax Fund</b>						
<b>Transient Occupancy Tax</b>	<b>\$</b>	<b>147,165,671</b>	<b>\$</b>	<b>155,779,298</b>	<b>\$</b>	<b>153,389,208</b>
Transient Occupancy Taxes		147,165,671		155,779,298		153,389,208
<b>Licenses and Permits</b>	<b>\$</b>	<b>134,423</b>	<b>\$</b>	<b>120,000</b>	<b>\$</b>	<b>126,628</b>
Other Licenses and Permits		134,423		120,000		126,628
<b>Charges for Services</b>	<b>\$</b>	<b>11,587</b>	<b>\$</b>	<b>29,757</b>	<b>\$</b>	<b>31,395</b>
Charges for Current Services		11,587		29,757		31,395

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Fines Forfeitures and Penalties</b>	\$	-	\$	-	\$	6,000
Other Fines & Forfeitures		-		-		6,000
<b>Other Revenue</b>	\$	(1,610)	\$	-	\$	-
Other Revenue		(1,610)		-		-
<b>Transfers In</b>	\$	147,147	\$	-	\$	-
Transfers In		147,147		-		-
<b>Total Transient Occupancy Tax Fund</b>	\$	147,457,217	\$	155,929,055	\$	153,553,231
<b>Trolley Extension Reserve Fund</b>						
<b>Rev from Money and Prop</b>	\$	1,392	\$	-	\$	-
Interest and Dividends		1,392		-		-
<b>Total Trolley Extension Reserve Fund</b>	\$	1,392	\$	-	\$	-
<b>Underground Surcharge Fund</b>						
<b>Charges for Services</b>	\$	175,069	\$	-	\$	-
Charges for Current Services		175,069		-		-
<b>Other Local Taxes</b>	\$	104,345,775	\$	110,511,838	\$	87,001,567
SDG&E		104,345,775		110,511,838		87,001,567
<b>Rev from Money and Prop</b>	\$	9,937,174	\$	3,000,000	\$	3,000,000
Interest and Dividends		9,937,174		3,000,000		3,000,000
<b>Total Underground Surcharge Fund</b>	\$	114,458,018	\$	113,511,838	\$	90,001,567
<b>Wireless Communications Technology Fund</b>						
<b>Charges for Services</b>	\$	12,171,404	\$	10,468,809	\$	12,076,750
Charges for Current Services		12,171,404		10,468,809		12,076,750
<b>Rev from Money and Prop</b>	\$	77,122	\$	48,261	\$	48,261
Interest and Dividends		11,237		-		-
Other Rents and Concessions		65,885		48,261		48,261
<b>Other Revenue</b>	\$	649	\$	-	\$	-
Other Revenue		649		-		-
<b>Total Wireless Communications Technology Fund</b>	\$	12,249,175	\$	10,517,070	\$	12,125,011
<b>Zoological Exhibits Maintenance Fund</b>						
<b>Property Tax Revenue</b>	\$	20,161,656	\$	20,975,719	\$	21,757,366
Property Taxes		20,161,656		20,975,719		21,757,366
<b>Total Zoological Exhibits Maintenance Fund</b>	\$	20,161,656	\$	20,975,719	\$	21,757,366

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2024		FY 2025		FY 2026	
	Actual		Adopted Budget		Adopted Budget	
Total Special Revenue Funds	\$	1,003,143,124	\$	956,807,857	\$	1,011,564,143

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Capital Project Funds</b>						
<b>Mission Bay Park Improvement Fund</b>						
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
<b>Total Mission Bay Park Improvement Fund</b>	<b>\$</b>	<b>12,126,627</b>	<b>\$</b>	<b>13,708,605</b>	<b>\$</b>	<b>13,827,783</b>
<b>San Diego Regional Parks Improvement Fund</b>						
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
<b>Total San Diego Regional Parks Improvement Fund</b>	<b>\$</b>	<b>6,409,543</b>	<b>\$</b>	<b>7,381,557</b>	<b>\$</b>	<b>7,445,729</b>
<b>TransNet Extension Administration &amp; Debt Fund</b>						
Sales Tax	\$	453,690	\$	471,300	\$	462,680
Sales Tax		453,690		471,300		462,680
<b>Total TransNet Extension Administration &amp; Debt Fund</b>	<b>\$</b>	<b>453,690</b>	<b>\$</b>	<b>471,300</b>	<b>\$</b>	<b>462,680</b>
<b>TransNet Extension Congestion Relief Fund</b>						
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		-		-
<b>Total TransNet Extension Congestion Relief Fund</b>	<b>\$</b>	<b>31,774,853</b>	<b>\$</b>	<b>32,661,090</b>	<b>\$</b>	<b>32,063,724</b>
<b>TransNet Extension Maintenance Fund</b>						
Sales Tax	\$	13,935,330	\$	13,997,610	\$	13,741,596
Sales Tax		13,935,330		13,997,610		13,741,596
<b>Total TransNet Extension Maintenance Fund</b>	<b>\$</b>	<b>13,935,330</b>	<b>\$</b>	<b>13,997,610</b>	<b>\$</b>	<b>13,741,596</b>
<b>Total Capital Project Funds</b>	<b>\$</b>	<b>64,700,044</b>	<b>\$</b>	<b>68,220,162</b>	<b>\$</b>	<b>67,541,512</b>

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Enterprise Funds</b>						
<b>Airports Fund</b>						
<b>Charges for Services</b>	\$	<b>1,111,964</b>	\$	<b>1,224,562</b>	\$	<b>1,136,022</b>
Charges for Current Services		1,111,964		1,224,562		1,136,022
<b>Rev from Money and Prop</b>	\$	<b>8,455,641</b>	\$	<b>7,756,718</b>	\$	<b>7,756,718</b>
Interest and Dividends		564,924		160,000		160,000
Other Rents and Concessions		7,890,717		7,596,718		7,596,718
<b>Other Revenue</b>	\$	<b>116,671</b>	\$	<b>-</b>	\$	<b>-</b>
Other Revenue		116,671		-		-
<b>Total Airports Fund</b>	\$	<b>9,684,276</b>	\$	<b>8,981,280</b>	\$	<b>8,892,740</b>
<b>Development Services Fund</b>						
<b>Licenses and Permits</b>	\$	<b>85,135,036</b>	\$	<b>128,013,333</b>	\$	<b>115,998,617</b>
Other Licenses and Permits		85,135,036		128,013,333		115,998,617
<b>Charges for Services</b>	\$	<b>12,441,652</b>	\$	<b>10,274,685</b>	\$	<b>26,760,562</b>
Charges for Current Services		12,441,652		10,274,685		26,760,562
<b>Rev from Money and Prop</b>	\$	<b>879,048</b>	\$	<b>110,072</b>	\$	<b>110,072</b>
Interest and Dividends		879,048		110,072		110,072
<b>Other Revenue</b>	\$	<b>706,365</b>	\$	<b>1,216,023</b>	\$	<b>1,216,023</b>
Other Revenue		706,365		1,216,023		1,216,023
<b>Total Development Services Fund</b>	\$	<b>99,162,101</b>	\$	<b>139,614,113</b>	\$	<b>144,085,274</b>
<b>Golf Course Fund</b>						
<b>Charges for Services</b>	\$	<b>34,804,952</b>	\$	<b>25,778,987</b>	\$	<b>27,928,987</b>
Charges for Current Services		34,804,952		25,778,987		27,928,987
<b>Rev from Money and Prop</b>	\$	<b>4,145,480</b>	\$	<b>2,627,800</b>	\$	<b>2,627,800</b>
Interest and Dividends		1,432,585		393,000		393,000
Other Rents and Concessions		2,712,895		2,234,800		2,234,800
<b>Other Revenue</b>	\$	<b>486,131</b>	\$	<b>332,560</b>	\$	<b>332,560</b>
Other Revenue		486,131		332,560		332,560
<b>Total Golf Course Fund</b>	\$	<b>39,436,562</b>	\$	<b>28,739,347</b>	\$	<b>30,889,347</b>

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Metropolitan Sewer Utility Fund</b>						
<b>Charges for Services</b>	\$	123,785,352	\$	115,968,022	\$	115,985,827
Charges for Current Services		123,785,352		115,968,022		115,985,827
<b>Fines Forfeitures and Penalties</b>	\$	109,915	\$	-	\$	-
Municipal Court		109,915		-		-
<b>Rev from Money and Prop</b>	\$	5,839,889	\$	2,559,000	\$	2,559,000
Interest and Dividends		4,566,883		1,700,000		1,700,000
Other Rents and Concessions		1,273,007		859,000		859,000
<b>Other Revenue</b>	\$	161,941,556	\$	74,400,000	\$	-
Other Revenue		161,941,556		74,400,000		-
<b>Transfers In</b>	\$	2,925,280	\$	174,161,376	\$	174,161,376
Transfers In		2,925,280		174,161,376		174,161,376
<b>Total Metropolitan Sewer Utility Fund</b>	\$	294,601,992	\$	367,088,398	\$	292,706,203
<b>Municipal Sewer Revenue Fund</b>						
<b>Rev from Federal Agencies</b>	\$	14,741,487	\$	-	\$	-
Revenue from Federal Agencies		14,741,487		-		-
<b>Charges for Services</b>	\$	300,117,127	\$	321,842,107	\$	321,860,451
Charges for Current Services		300,117,127		321,842,107		321,860,451
<b>Fines Forfeitures and Penalties</b>	\$	10,639	\$	-	\$	-
Municipal Court		10,639		-		-
<b>Rev from Money and Prop</b>	\$	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
<b>Other Revenue</b>	\$	3,457,961	\$	235,600,000	\$	-
Other Revenue		3,457,961		235,600,000		-
<b>Total Municipal Sewer Revenue Fund</b>	\$	318,440,748	\$	559,546,107	\$	323,964,451
<b>Recycling Fund</b>						
<b>Rev from Other Agencies</b>	\$	647,788	\$	550,000	\$	550,000
Revenue from Other Agencies		647,788		550,000		550,000
<b>Charges for Services</b>	\$	20,365,381	\$	19,076,557	\$	18,912,500
Charges for Current Services		20,365,381		19,076,557		18,912,500
<b>Fines Forfeitures and Penalties</b>	\$	2,820,819	\$	2,633,103	\$	2,633,103

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Other Fines & Forfeitures		2,820,819		2,633,103		2,633,103
<b>Other Local Taxes</b>	<b>\$</b>	<b>5,077,125</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Other Franchises		5,077,125		-		-
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>2,543,781</b>	<b>\$</b>	<b>611,100</b>	<b>\$</b>	<b>1,511,100</b>
Interest and Dividends		2,267,234		400,000		1,300,000
Other Rents and Concessions		276,547		211,100		211,100
<b>Other Revenue</b>	<b>\$</b>	<b>2,252,888</b>	<b>\$</b>	<b>120,000</b>	<b>\$</b>	<b>120,000</b>
Other Revenue		2,252,888		120,000		120,000
<b>Transfers In</b>	<b>\$</b>	<b>830,430</b>	<b>\$</b>	<b>1,000,000</b>	<b>\$</b>	<b>1,688,153</b>
Transfers In		830,430		1,000,000		1,688,153
<b>Total Recycling Fund</b>	<b>\$</b>	<b>34,538,212</b>	<b>\$</b>	<b>23,990,760</b>	<b>\$</b>	<b>25,414,856</b>
<b>Refuse Disposal Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>57,565,406</b>	<b>\$</b>	<b>60,115,200</b>	<b>\$</b>	<b>69,215,200</b>
Charges for Current Services		57,565,406		60,115,200		69,215,200
<b>Fines Forfeitures and Penalties</b>	<b>\$</b>	<b>22,932</b>	<b>\$</b>	<b>1,500</b>	<b>\$</b>	<b>1,500</b>
Other Fines & Forfeitures		22,932		1,500		1,500
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>3,280,542</b>	<b>\$</b>	<b>1,201,867</b>	<b>\$</b>	<b>2,261,867</b>
Interest and Dividends		2,444,481		365,867		1,425,867
Other Rents and Concessions		836,061		836,000		836,000
<b>Other Revenue</b>	<b>\$</b>	<b>575,798</b>	<b>\$</b>	<b>490,000</b>	<b>\$</b>	<b>490,000</b>
Other Revenue		575,798		490,000		490,000
<b>Transfers In</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>1,407,989</b>
Transfers In		-		-		1,407,989
<b>Total Refuse Disposal Fund</b>	<b>\$</b>	<b>61,444,677</b>	<b>\$</b>	<b>61,808,567</b>	<b>\$</b>	<b>73,376,556</b>
<b>Sewer Utility - AB 1600 Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>32,505,687</b>	<b>\$</b>	<b>22,500,000</b>	<b>\$</b>	<b>22,500,000</b>
Charges for Current Services		32,505,687		22,500,000		22,500,000
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>639,888</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>40,000</b>
Interest and Dividends		639,888		40,000		40,000
<b>Total Sewer Utility - AB 1600 Fund</b>	<b>\$</b>	<b>33,145,575</b>	<b>\$</b>	<b>22,540,000</b>	<b>\$</b>	<b>22,540,000</b>
<b>Solid Waste Management Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>129,312,656</b>

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Charges for Current Services		-		-		129,312,656
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>(379)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		(379)		-		-
<b>Transfers In</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>19,125,895</b>
Transfers In		-		-		19,125,895
<b>Total Solid Waste Management Fund</b>	<b>\$</b>	<b>(379)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>148,438,551</b>
<b>Water Utility - AB 1600 Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>19,727,960</b>	<b>\$</b>	<b>15,900,000</b>	<b>\$</b>	<b>15,900,000</b>
Charges for Current Services		19,727,960		15,900,000		15,900,000
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>388,388</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>50,000</b>
Interest and Dividends		388,388		50,000		50,000
<b>Total Water Utility - AB 1600 Fund</b>	<b>\$</b>	<b>20,116,348</b>	<b>\$</b>	<b>15,950,000</b>	<b>\$</b>	<b>15,950,000</b>
<b>Water Utility Operating Fund</b>						
<b>Rev from Federal Agencies</b>	<b>\$</b>	<b>31,363,006</b>	<b>\$</b>	<b>259,484</b>	<b>\$</b>	<b>259,484</b>
Revenue from Federal Agencies		31,363,006		259,484		259,484
<b>Rev from Other Agencies</b>	<b>\$</b>	<b>3,616,760</b>	<b>\$</b>	<b>703,559</b>	<b>\$</b>	<b>703,559</b>
Revenue from Other Agencies		3,616,760		703,559		703,559
<b>Charges for Services</b>	<b>\$</b>	<b>594,193,416</b>	<b>\$</b>	<b>609,459,510</b>	<b>\$</b>	<b>609,477,315</b>
Charges for Current Services		594,193,416		609,459,510		609,477,315
<b>Fines Forfeitures and Penalties</b>	<b>\$</b>	<b>44,890</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Municipal Court		44,713		-		-
Other Fines & Forfeitures		177		-		-
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>10,911,552</b>	<b>\$</b>	<b>11,530,178</b>	<b>\$</b>	<b>11,530,178</b>
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
<b>Other Revenue</b>	<b>\$</b>	<b>306,870,119</b>	<b>\$</b>	<b>271,374,795</b>	<b>\$</b>	<b>271,374,795</b>
Other Revenue		306,870,119		271,374,795		271,374,795
<b>Transfers In</b>	<b>\$</b>	<b>1,639,352</b>	<b>\$</b>	<b>49,183,962</b>	<b>\$</b>	<b>49,183,962</b>
Transfers In		1,639,352		49,183,962		49,183,962
<b>Total Water Utility Operating Fund</b>	<b>\$</b>	<b>948,639,095</b>	<b>\$</b>	<b>942,511,488</b>	<b>\$</b>	<b>942,529,293</b>
<b>Total Enterprise Funds</b>	<b>\$</b>	<b>1,859,209,209</b>	<b>\$</b>	<b>2,170,770,060</b>	<b>\$</b>	<b>2,028,787,271</b>



# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
<b>Internal Service Funds</b>						
<b>Central Stores Fund</b>						
<b>Charges for Services</b>	\$	<b>10,462,649</b>	\$	<b>10,649,641</b>	\$	<b>11,060,451</b>
Charges for Current Services		10,462,649		10,649,641		11,060,451
<b>Rev from Money and Prop</b>	\$	<b>43,915</b>	\$	<b>-</b>	\$	<b>-</b>
Interest and Dividends		43,915		-		-
<b>Other Revenue</b>	\$	<b>238,629</b>	\$	<b>176,000</b>	\$	<b>176,000</b>
Other Revenue		238,629		176,000		176,000
<b>Total Central Stores Fund</b>	\$	<b>10,745,193</b>	\$	<b>10,825,641</b>	\$	<b>11,236,451</b>
<b>Energy Conservation Program Fund</b>						
<b>Rev from Other Agencies</b>	\$	<b>-</b>	\$	<b>-</b>	\$	<b>174,000</b>
Revenue from Other Agencies		-		-		174,000
<b>Charges for Services</b>	\$	<b>5,452,665</b>	\$	<b>6,557,190</b>	\$	<b>6,034,947</b>
Charges for Current Services		5,452,665		6,557,190		6,034,947
<b>Rev from Money and Prop</b>	\$	<b>89,355</b>	\$	<b>-</b>	\$	<b>-</b>
Interest and Dividends		89,355		-		-
<b>Other Revenue</b>	\$	<b>446</b>	\$	<b>-</b>	\$	<b>-</b>
Other Revenue		446		-		-
<b>Total Energy Conservation Program Fund</b>	\$	<b>5,542,467</b>	\$	<b>6,557,190</b>	\$	<b>6,208,947</b>
<b>Fleet Operations Operating Fund</b>						
<b>Charges for Services</b>	\$	<b>68,302,558</b>	\$	<b>74,972,195</b>	\$	<b>69,861,821</b>
Charges for Current Services		68,302,558		74,972,195		69,861,821
<b>Rev from Money and Prop</b>	\$	<b>110,466</b>	\$	<b>-</b>	\$	<b>100,000</b>
Interest and Dividends		113,966		-		100,000
Other Rents and Concessions		(3,500)		-		-
<b>Other Revenue</b>	\$	<b>29,227</b>	\$	<b>40,000</b>	\$	<b>40,000</b>
Other Revenue		29,227		40,000		40,000
<b>Total Fleet Operations Operating Fund</b>	\$	<b>68,442,251</b>	\$	<b>75,012,195</b>	\$	<b>70,001,821</b>
<b>Fleet Replacement</b>						
<b>Charges for Services</b>	\$	<b>47,311,424</b>	\$	<b>46,041,251</b>	\$	<b>63,224,560</b>

# Financial Summary and Schedules

## Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2024 Actual		FY 2025 Adopted Budget		FY 2026 Adopted Budget
Charges for Current Services		47,311,424		46,041,251		63,224,560
<b>Other Revenue</b>	<b>\$</b>	<b>22,713,730</b>	<b>\$</b>	<b>26,330,000</b>	<b>\$</b>	<b>26,330,000</b>
Other Revenue		22,713,730		26,330,000		26,330,000
<b>Total Fleet Replacement</b>	<b>\$</b>	<b>70,025,154</b>	<b>\$</b>	<b>72,371,251</b>	<b>\$</b>	<b>89,554,560</b>
<b>Publishing Services Fund</b>						
<b>Charges for Services</b>	<b>\$</b>	<b>1,405,453</b>	<b>\$</b>	<b>2,232,283</b>	<b>\$</b>	<b>1,947,049</b>
Charges for Current Services		1,405,453		2,232,283		1,947,049
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>(6,289)</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		(6,289)		-		-
<b>Total Publishing Services Fund</b>	<b>\$</b>	<b>1,399,165</b>	<b>\$</b>	<b>2,232,283</b>	<b>\$</b>	<b>1,947,049</b>
<b>Risk Management Administration Fund</b>						
<b>Licenses and Permits</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>295</b>
Other Licenses and Permits		-		-		295
<b>Charges for Services</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>693,000</b>	<b>\$</b>	<b>703,689</b>
Charges for Current Services		-		693,000		703,689
<b>Rev from Money and Prop</b>	<b>\$</b>	<b>24,498</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>
Interest and Dividends		24,498		-		-
<b>Other Revenue</b>	<b>\$</b>	<b>14,890,984</b>	<b>\$</b>	<b>16,405,385</b>	<b>\$</b>	<b>19,740,968</b>
Other Revenue		14,890,984		16,405,385		19,740,968
<b>Total Risk Management Administration Fund</b>	<b>\$</b>	<b>14,915,482</b>	<b>\$</b>	<b>17,098,385</b>	<b>\$</b>	<b>20,444,952</b>
<b>Total Internal Service Funds</b>						
<b>Total Internal Service Funds</b>	<b>\$</b>	<b>171,069,710</b>	<b>\$</b>	<b>184,096,945</b>	<b>\$</b>	<b>199,393,780</b>
<b>Total Combined Budget Revenues</b>						
<b>Total Combined Budget Revenues</b>	<b>\$</b>	<b>5,128,958,633</b>	<b>\$</b>	<b>5,456,393,286</b>	<b>\$</b>	<b>5,474,720,695</b>

# 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 Proposed Budget
<b>General Fund</b>			
<b>General Fund</b>			
<b>PERSONNEL</b>	<b>\$ 1,419,112,874</b>	<b>\$ 1,503,208,003</b>	<b>\$ 1,563,797,466</b>
Personnel Cost	879,705,041	925,661,936	961,506,778
Fringe Benefits	539,407,834	577,546,067	602,290,688
<b>NON-PERSONNEL</b>	<b>\$ 635,570,806</b>	<b>\$ 657,735,162</b>	<b>\$ 603,636,523</b>
Supplies	45,323,428	31,488,902	37,253,167
Contracts & Services	365,664,524	387,583,729	344,736,900
<i>External Contracts &amp; Services</i>	<i>241,329,275</i>	<i>258,312,886</i>	<i>251,769,177</i>
<i>Internal Contracts &amp; Services</i>	<i>124,335,249</i>	<i>129,270,843</i>	<i>92,967,723</i>
Information Technology	53,974,945	59,159,934	58,161,208
Energy and Utilities	63,141,827	70,937,425	65,503,236
Other	3,962,580	6,626,892	5,967,486
Transfers Out	89,716,977	93,007,234	80,251,487
Capital Expenditures	5,275,779	1,223,500	857,179
Debt	8,510,745	7,707,546	10,905,860
<b>Total General Fund</b>	<b>\$ 2,054,683,680</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,167,433,989</b>

# 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 Proposed Budget
<b>Special Revenue Funds</b>			
<b>Automated Refuse Container Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 1,384,873</b>	<b>\$ 1,950,868</b>	<b>\$ 2,125,895</b>
Supplies	1,173,780	1,750,000	-
Contracts & Services	179,318	150,000	-
<i>External Contracts &amp; Services</i>	13,163	10,000	-
<i>Internal Contracts &amp; Services</i>	166,154	140,000	-
Information Technology	31,776	50,868	-
Transfers Out	-	-	2,125,895
<b>Total Automated Refuse Container Fund</b>	<b>\$ 1,384,873</b>	<b>\$ 1,950,868</b>	<b>\$ 2,125,895</b>
<b>Climate Equity Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 9,405,834</b>	<b>\$ -</b>	<b>\$ -</b>
Contracts & Services	5,834	-	-
<i>Internal Contracts &amp; Services</i>	5,834	-	-
Transfers Out	9,400,000	-	-
<b>Total Climate Equity Fund</b>	<b>\$ 9,405,834</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Community Equity Fund (CEF)</b>			
<b>NON-PERSONNEL</b>	<b>\$ -</b>	<b>\$ 3,085,400</b>	<b>\$ 89,857</b>
Contracts & Services	-	-	89,857
<i>External Contracts &amp; Services</i>	-	-	89,857
Transfers Out	-	3,085,400	-
<b>Total Community Equity Fund (CEF)</b>	<b>\$ -</b>	<b>\$ 3,085,400</b>	<b>\$ 89,857</b>
<b>Concourse and Parking Garages Operating Fund</b>			
<b>PERSONNEL</b>	<b>\$ 209,179</b>	<b>\$ 253,004</b>	<b>\$ 253,925</b>
Personnel Cost	154,553	187,982	185,218
Fringe Benefits	54,626	65,022	68,707
<b>NON-PERSONNEL</b>	<b>\$ 2,079,134</b>	<b>\$ 4,487,120</b>	<b>\$ 3,531,196</b>
Supplies	15,208	57,800	53,500
Contracts & Services	2,042,588	2,624,215	2,633,931
<i>External Contracts &amp; Services</i>	2,000,938	2,538,807	2,546,775

# 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 Proposed Budget
<i>Internal Contracts &amp; Services</i>	41,649	85,408	87,156
Information Technology	20,606	14,736	12,788
Energy and Utilities	732	394,238	388,111
Other	-	500	-
Transfers Out	-	1,395,631	442,866
<b>Total Concourse and Parking Garages Operating Fund</b>	<b>\$ 2,288,313</b>	<b>\$ 4,740,124</b>	<b>\$ 3,785,121</b>
<b>Convention Center Expansion Administration Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 18,133,861</b>	<b>\$ 13,804,906</b>	<b>\$ 13,462,336</b>
Contracts & Services	1,041,686	1,705,395	1,364,895
<i>External Contracts &amp; Services</i>	17,218	476,000	135,500
<i>Internal Contracts &amp; Services</i>	1,024,468	1,229,395	1,229,395
Transfers Out	17,092,175	12,099,511	12,097,441
<b>Total Convention Center Expansion Administration Fund</b>	<b>\$ 18,133,861</b>	<b>\$ 13,804,906</b>	<b>\$ 13,462,336</b>
<b>Energy Independence Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 617,794</b>	<b>\$ 3,702,801</b>	<b>\$ 300,000</b>
Contracts & Services	617,794	500,000	300,000
<i>External Contracts &amp; Services</i>	617,794	500,000	300,000
Transfers Out	-	3,202,801	-
<b>Total Energy Independence Fund</b>	<b>\$ 617,794</b>	<b>\$ 3,702,801</b>	<b>\$ 300,000</b>
<b>Engineering &amp; Capital Projects Fund</b>			
<b>PERSONNEL</b>	<b>\$ 133,088,474</b>	<b>\$ 143,496,958</b>	<b>\$ 156,320,208</b>
Personnel Cost	86,160,324	95,086,579	102,854,927
Fringe Benefits	46,928,150	48,410,379	53,465,281
<b>NON-PERSONNEL</b>	<b>\$ 20,311,860</b>	<b>\$ 22,860,804</b>	<b>\$ 22,750,164</b>
Supplies	395,673	885,503	657,780
Contracts & Services	9,324,089	10,804,451	9,867,386
<i>External Contracts &amp; Services</i>	6,541,480	7,926,775	6,641,277
<i>Internal Contracts &amp; Services</i>	2,782,609	2,877,676	3,226,109
Information Technology	7,952,713	9,861,079	10,876,052
Energy and Utilities	420,054	443,218	432,393

# 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 Proposed Budget
Other	911,062	866,553	916,553
Capital Expenditures	1,308,269	-	-
<b>Total Engineering &amp; Capital Projects Fund</b>	<b>\$ 153,400,334</b>	<b>\$ 166,357,762</b>	<b>\$ 179,070,372</b>
<b>Environmental Growth 1/3 Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 10,181,168</b>	<b>\$ 13,996,449</b>	<b>\$ 10,044,967</b>
Supplies	-	78,123	78,123
Contracts & Services	8,237,124	908,306	238,770
<i>External Contracts &amp; Services</i>	<i>1,445,330</i>	<i>866,036</i>	<i>211,036</i>
<i>Internal Contracts &amp; Services</i>	<i>6,791,794</i>	<i>42,270</i>	<i>27,734</i>
Energy and Utilities	1,834,044	2,047,356	2,067,369
Transfers Out	110,000	10,962,664	7,660,705
<b>Total Environmental Growth 1/3 Fund</b>	<b>\$ 10,181,168</b>	<b>\$ 13,996,449</b>	<b>\$ 10,044,967</b>
<b>Environmental Growth 2/3 Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 17,541,093</b>	<b>\$ 30,915,910</b>	<b>\$ 15,151,775</b>
Contracts & Services	17,541,093	6,177,000	7,000,000
<i>External Contracts &amp; Services</i>	<i>-</i>	<i>6,177,000</i>	<i>7,000,000</i>
<i>Internal Contracts &amp; Services</i>	<i>17,541,093</i>	<i>-</i>	<i>-</i>
Transfers Out	-	24,738,910	8,151,775
<b>Total Environmental Growth 2/3 Fund</b>	<b>\$ 17,541,093</b>	<b>\$ 30,915,910</b>	<b>\$ 15,151,775</b>
<b>Facilities Financing Fund</b>			
<b>PERSONNEL</b>	<b>\$ 3,004,007</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Cost	1,921,628	-	-
Fringe Benefits	1,082,379	-	-
<b>NON-PERSONNEL</b>	<b>\$ 785,227</b>	<b>\$ 1,649,600</b>	<b>\$ -</b>
Supplies	6,247	-	-
Contracts & Services	456,550	1,649,600	-
<i>External Contracts &amp; Services</i>	<i>2,344</i>	<i>-</i>	<i>-</i>
<i>Internal Contracts &amp; Services</i>	<i>454,206</i>	<i>1,649,600</i>	<i>-</i>
Information Technology	165,455	-	-
Energy and Utilities	25,350	-	-
Other	517	-	-

# 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 Proposed Budget
Capital Expenditures	131,108	-	-
<b>Total Facilities Financing Fund</b>	<b>\$ 3,789,234</b>	<b>\$ 1,649,600</b>	<b>\$ -</b>
<b>Fire and Lifeguard Facilities Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 1,399,369</b>	<b>\$ 1,400,869</b>	<b>\$ 1,327,425</b>
Contracts & Services	1,200	2,300	2,300
<i>External Contracts &amp; Services</i>	<i>1,200</i>	<i>1,700</i>	<i>1,700</i>
<i>Internal Contracts &amp; Services</i>	<i>-</i>	<i>600</i>	<i>600</i>
Transfers Out	1,398,169	1,398,569	1,325,125
<b>Total Fire and Lifeguard Facilities Fund</b>	<b>\$ 1,399,369</b>	<b>\$ 1,400,869</b>	<b>\$ 1,327,425</b>
<b>Fire/Emergency Medical Services Transport Program Fund</b>			
<b>PERSONNEL</b>	<b>\$ 4,332,134</b>	<b>\$ 6,641,562</b>	<b>\$ 7,935,675</b>
Personnel Cost	2,652,710	4,601,895	5,205,243
Fringe Benefits	1,679,424	2,039,667	2,730,432
<b>NON-PERSONNEL</b>	<b>\$ 76,843,865</b>	<b>\$ 118,167,919</b>	<b>\$ 129,297,320</b>
Supplies	265,677	256,409	508,764
Contracts & Services	76,357,222	111,086,553	116,594,799
<i>External Contracts &amp; Services</i>	<i>73,117,637</i>	<i>110,790,547</i>	<i>115,739,274</i>
<i>Internal Contracts &amp; Services</i>	<i>3,239,585</i>	<i>296,006</i>	<i>855,525</i>
Information Technology	219,133	258,452	238,793
Energy and Utilities	1,405	28,688	28,688
Other	427	42,710	42,710
Transfers Out	-	6,064,807	11,453,266
Capital Expenditures	-	430,300	430,300
<b>Total Fire/Emergency Medical Services Transport Program Fund</b>	<b>\$ 81,175,999</b>	<b>\$ 124,809,481</b>	<b>\$ 137,232,995</b>
<b>Gas Tax Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 34,201,650</b>	<b>\$ 38,218,843</b>	<b>\$ 39,324,068</b>
Supplies	6,099	12,000	15,000
Contracts & Services	8,854,795	11,442,038	11,914,909
<i>External Contracts &amp; Services</i>	<i>2,659,371</i>	<i>4,352,556</i>	<i>4,808,187</i>
<i>Internal Contracts &amp; Services</i>	<i>6,195,424</i>	<i>7,089,482</i>	<i>7,106,722</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 Proposed Budget
Energy and Utilities	204,930	253,835	261,057
Transfers Out	25,135,827	26,510,970	27,133,102
<b>Total Gas Tax Fund</b>	<b>\$ 34,201,650</b>	<b>\$ 38,218,843</b>	<b>\$ 39,324,068</b>
<b>General Plan Maintenance Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 4,811,772</b>	<b>\$ 5,329,600</b>	<b>\$ 6,822,300</b>
Supplies	3,490	-	-
Contracts & Services	4,804,153	5,329,600	6,822,300
<i>External Contracts &amp; Services</i>	<i>1,158,486</i>	<i>1,507,827</i>	<i>1,000,000</i>
<i>Internal Contracts &amp; Services</i>	<i>3,645,667</i>	<i>3,821,773</i>	<i>5,822,300</i>
Information Technology	3,819	-	-
Other	310	-	-
<b>Total General Plan Maintenance Fund</b>	<b>\$ 4,811,772</b>	<b>\$ 5,329,600</b>	<b>\$ 6,822,300</b>
<b>GIS Fund</b>			
<b>PERSONNEL</b>	<b>\$ 1,467,859</b>	<b>\$ 1,949,922</b>	<b>\$ 1,630,789</b>
Personnel Cost	840,660	1,205,057	1,025,567
Fringe Benefits	627,199	744,865	605,222
<b>NON-PERSONNEL</b>	<b>\$ 3,234,178</b>	<b>\$ 4,239,768</b>	<b>\$ 5,089,221</b>
Supplies	25	10,000	-
Contracts & Services	1,288,584	972,421	1,497,320
<i>External Contracts &amp; Services</i>	<i>891,727</i>	<i>807,943</i>	<i>1,006,310</i>
<i>Internal Contracts &amp; Services</i>	<i>396,857</i>	<i>164,478</i>	<i>491,010</i>
Information Technology	1,944,369	3,257,347	3,591,901
Energy and Utilities	1,200	-	-
<b>Total GIS Fund</b>	<b>\$ 4,702,037</b>	<b>\$ 6,189,690</b>	<b>\$ 6,720,010</b>
<b>Information Technology Fund</b>			
<b>PERSONNEL</b>	<b>\$ 9,386,309</b>	<b>\$ 10,370,945</b>	<b>\$ 11,339,536</b>
Personnel Cost	6,251,849	7,264,240	7,578,206
Fringe Benefits	3,134,460	3,106,705	3,761,330
<b>NON-PERSONNEL</b>	<b>\$ 73,897,158</b>	<b>\$ 76,968,796</b>	<b>\$ 73,345,205</b>
Supplies	7,195	21,200	25,889
Contracts & Services	2,479,274	75,065,466	71,188,514



# 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 Proposed Budget
<i>External Contracts &amp; Services</i>	1,344,358	1,630,387	1,624,578
<i>Internal Contracts &amp; Services</i>	1,134,916	73,435,079	69,563,936
Information Technology	69,763,708	1,864,927	2,116,132
Energy and Utilities	6,389	13,133	10,600
Other	3,941	4,070	4,070
Capital Expenditures	1,636,651	-	-
<b>Total Information Technology Fund</b>	<b>\$ 83,283,467</b>	<b>\$ 87,339,741</b>	<b>\$ 84,684,741</b>
<b>Infrastructure Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 17,311,475</b>	<b>\$ 20,272,697</b>	<b>\$ -</b>
Supplies	51,121	6,858,599	-
Contracts & Services	3,012,668	12,096,002	-
<i>External Contracts &amp; Services</i>	2,987,966	6,357,753	-
<i>Internal Contracts &amp; Services</i>	24,702	5,738,249	-
Information Technology	63,665	-	-
Transfers Out	14,168,141	1,318,096	-
Capital Expenditures	15,880	-	-
<b>Total Infrastructure Fund</b>	<b>\$ 17,311,475</b>	<b>\$ 20,272,697</b>	<b>\$ -</b>
<b>Junior Lifeguard Program Fund</b>			
<b>PERSONNEL</b>	<b>\$ 199,737</b>	<b>\$ 205,094</b>	<b>\$ 262,121</b>
Personnel Cost	95,808	101,858	126,145
Fringe Benefits	103,929	103,236	135,976
<b>NON-PERSONNEL</b>	<b>\$ 991,275</b>	<b>\$ 762,247</b>	<b>\$ 763,155</b>
Supplies	53,552	56,000	56,000
Contracts & Services	936,080	699,502	700,443
<i>External Contracts &amp; Services</i>	45,847	27,100	27,100
<i>Internal Contracts &amp; Services</i>	890,233	672,402	673,343
Information Technology	1,544	1,562	1,529
Energy and Utilities	100	183	183
Capital Expenditures	-	5,000	5,000
<b>Total Junior Lifeguard Program Fund</b>	<b>\$ 1,191,012</b>	<b>\$ 967,341</b>	<b>\$ 1,025,276</b>
<b>Local Enforcement Agency Fund</b>			

# 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 Proposed Budget
<b>PERSONNEL</b>	<b>\$</b>	<b>818,599</b>	<b>\$ 964,566</b>	<b>\$ 1,019,586</b>
Personnel Cost		484,824	583,568	595,881
Fringe Benefits		333,775	380,998	423,705
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>135,751</b>	<b>\$ 169,462</b>	<b>\$ 169,841</b>
Supplies		3,187	6,000	6,000
Contracts & Services		115,690	142,631	139,962
<i>External Contracts &amp; Services</i>		9,557	42,823	46,387
<i>Internal Contracts &amp; Services</i>		106,132	99,808	93,575
Information Technology		11,091	8,293	11,564
Energy and Utilities		5,317	5,964	5,741
Other		466	6,574	6,574
<b>Total Local Enforcement Agency Fund</b>	<b>\$</b>	<b>954,349</b>	<b>\$ 1,134,028</b>	<b>\$ 1,189,427</b>
<b>Long Range Property Management Fund</b>				
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>393,135</b>	<b>\$ 1,783,771</b>	<b>\$ 1,783,686</b>
Contracts & Services		392,695	1,782,772	1,782,766
<i>External Contracts &amp; Services</i>		360,553	1,669,766	1,669,766
<i>Internal Contracts &amp; Services</i>		32,143	113,006	113,000
Energy and Utilities		439	999	920
<b>Total Long Range Property Management Fund</b>	<b>\$</b>	<b>393,135</b>	<b>\$ 1,783,771</b>	<b>\$ 1,783,686</b>
<b>Los Peñasquitos Canyon Preserve Fund</b>				
<b>PERSONNEL</b>	<b>\$</b>	<b>309,852</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Cost		168,124	-	-
Fringe Benefits		141,728	-	-
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>17,998</b>	<b>\$ 20,149</b>	<b>\$ 15,125</b>
Supplies		948	4,125	4,125
Contracts & Services		12,324	12,040	11,000
<i>External Contracts &amp; Services</i>		10,376	11,000	11,000
<i>Internal Contracts &amp; Services</i>		1,948	1,040	-
Information Technology		4,726	3,984	-
<b>Total Los Peñasquitos Canyon Preserve Fund</b>	<b>\$</b>	<b>327,850</b>	<b>\$ 20,149</b>	<b>\$ 15,125</b>
<b>Low &amp; Moderate Income Housing Asset Fund</b>				

# 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 Proposed Budget
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>8,755,534</b>	<b>\$ 36,057,822</b>	<b>\$ 57,507,581</b>
Contracts & Services		8,746,277	36,047,893	57,498,716
<i>External Contracts &amp; Services</i>		8,537,544	35,677,661	57,177,661
<i>Internal Contracts &amp; Services</i>		208,733	370,232	321,055
Information Technology		5,215	5,723	4,859
Energy and Utilities		4,042	4,206	4,006
<b>Total Low &amp; Moderate Income Housing Asset Fund</b>	<b>\$</b>	<b>8,755,534</b>	<b>\$ 36,057,822</b>	<b>\$ 57,507,581</b>
<b>Maintenance Assessment District (MAD) Funds</b>				
<b>PERSONNEL</b>	<b>\$</b>	<b>3,946,038</b>	<b>\$ 4,284,932</b>	<b>\$ 4,557,694</b>
Personnel Cost		2,208,930	2,441,271	2,640,065
Fringe Benefits		1,737,108	1,843,661	1,917,629
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>25,698,658</b>	<b>\$ 36,868,233</b>	<b>\$ 38,483,503</b>
Supplies		203,585	417,735	385,750
Contracts & Services		17,303,371	26,353,364	27,424,695
<i>External Contracts &amp; Services</i>		16,914,807	25,738,858	26,843,568
<i>Internal Contracts &amp; Services</i>		388,565	614,506	581,127
Information Technology		118,773	95,625	239,019
Energy and Utilities		3,963,198	5,497,383	5,201,604
Other		4,109,729	4,258,386	4,986,695
Contingencies		-	245,740	245,740
<b>Total Maintenance Assessment District (MAD) Funds</b>	<b>\$</b>	<b>29,644,695</b>	<b>\$ 41,153,165</b>	<b>\$ 43,041,197</b>
<b>Mission Bay/Balboa Park Improvement Fund</b>				
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>1,434,257</b>	<b>\$ 862,936</b>	<b>\$ 904,333</b>
Contracts & Services		674,825	827,936	869,333
<i>External Contracts &amp; Services</i>		674,825	797,936	839,333
<i>Internal Contracts &amp; Services</i>		-	30,000	30,000
Energy and Utilities		21,432	35,000	35,000
Transfers Out		738,000	-	-
<b>Total Mission Bay/Balboa Park Improvement Fund</b>	<b>\$</b>	<b>1,434,257</b>	<b>\$ 862,936</b>	<b>\$ 904,333</b>

# 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 Proposed Budget
<b>New Convention Facility Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 2,734,650</b>	<b>\$ 2,816,690</b>	<b>\$ 2,901,191</b>
Contracts & Services	-	2,816,690	-
<i>External Contracts &amp; Services</i>	-	2,816,690	-
Transfers Out	2,734,650	-	2,901,191
<b>Total New Convention Facility Fund</b>	<b>\$ 2,734,650</b>	<b>\$ 2,816,690</b>	<b>\$ 2,901,191</b>
<b>OneSD Support Fund</b>			
<b>PERSONNEL</b>	<b>\$ 7,006,677</b>	<b>\$ 7,585,106</b>	<b>\$ 7,844,832</b>
Personnel Cost	4,494,396	4,930,197	4,934,188
Fringe Benefits	2,512,281	2,654,909	2,910,644
<b>NON-PERSONNEL</b>	<b>\$ 19,889,648</b>	<b>\$ 25,075,682</b>	<b>\$ 23,109,706</b>
Supplies	4,510	33,220	14,805
Contracts & Services	3,972,803	3,462,423	2,883,219
<i>External Contracts &amp; Services</i>	415,790	480,052	483,874
<i>Internal Contracts &amp; Services</i>	3,557,013	2,982,371	2,399,345
Information Technology	15,903,596	21,572,539	20,204,182
Energy and Utilities	8,680	6,500	6,500
Other	59	1,000	1,000
<b>Total OneSD Support Fund</b>	<b>\$ 26,896,325</b>	<b>\$ 32,660,788</b>	<b>\$ 30,954,538</b>
<b>Parking Meter Operations Fund</b>			
<b>PERSONNEL</b>	<b>\$ 937,380</b>	<b>\$ 1,227,589</b>	<b>\$ 1,292,808</b>
Personnel Cost	536,654	766,333	779,086
Fringe Benefits	400,726	461,256	513,722
<b>NON-PERSONNEL</b>	<b>\$ 8,688,954</b>	<b>\$ 8,320,476</b>	<b>\$ 27,429,837</b>
Supplies	22,451	40,075	36,775
Contracts & Services	2,781,296	3,446,388	2,403,405
<i>External Contracts &amp; Services</i>	1,942,104	2,506,173	1,510,283
<i>Internal Contracts &amp; Services</i>	839,191	940,215	893,122
Information Technology	25,031	29,048	25,531
Energy and Utilities	10,632	12,985	10,356
Transfers Out	5,849,544	4,791,480	24,953,770

# 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 Proposed Budget
Capital Expenditures	-	500	-
<b>Total Parking Meter Operations Fund</b>	<b>\$ 9,626,334</b>	<b>\$ 9,548,065</b>	<b>\$ 28,722,645</b>
<b>PETCO Park Fund</b>			
<b>PERSONNEL</b>	<b>\$ 375,829</b>	<b>\$ -</b>	<b>\$ -</b>
Personnel Cost	183,880	-	-
Fringe Benefits	191,949	-	-
<b>NON-PERSONNEL</b>	<b>\$ 19,485,542</b>	<b>\$ 19,453,916</b>	<b>\$ 19,461,510</b>
Supplies	-	936	936
Contracts & Services	10,222,289	9,897,139	9,905,018
<i>External Contracts &amp; Services</i>	<i>5,927,618</i>	<i>5,345,080</i>	<i>5,345,692</i>
<i>Internal Contracts &amp; Services</i>	<i>4,294,671</i>	<i>4,552,059</i>	<i>4,559,326</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
<b>Total PETCO Park Fund</b>	<b>\$ 19,861,371</b>	<b>\$ 19,453,916</b>	<b>\$ 19,461,510</b>
<b>Public Art Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 277,017</b>	<b>\$ 85,000</b>	<b>\$ -</b>
Supplies	3,414	-	-
Contracts & Services	273,603	85,000	-
<i>External Contracts &amp; Services</i>	<i>238,236</i>	<i>85,000</i>	<i>-</i>
<i>Internal Contracts &amp; Services</i>	<i>35,367</i>	<i>-</i>	<i>-</i>
<b>Total Public Art Fund</b>	<b>\$ 277,017</b>	<b>\$ 85,000</b>	<b>\$ -</b>
<b>Public Safety Services &amp; Debt Service Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 12,925,015</b>	<b>\$ 13,564,755</b>	<b>\$ 12,657,066</b>
Transfers Out	12,925,015	13,564,755	12,657,066
<b>Total Public Safety Services &amp; Debt Service Fund</b>	<b>\$ 12,925,015</b>	<b>\$ 13,564,755</b>	<b>\$ 12,657,066</b>
<b>Road Maintenance and Rehabilitation Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 47,398,236</b>	<b>\$ 36,113,918</b>	<b>\$ 36,347,892</b>
Contracts & Services	47,398,236	36,113,918	36,347,892
<i>External Contracts &amp; Services</i>	<i>43,428,333</i>	<i>36,113,918</i>	<i>36,347,892</i>
<i>Internal Contracts &amp; Services</i>	<i>3,969,904</i>	<i>-</i>	<i>-</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 Proposed Budget
<b>Total Road Maintenance and Rehabilitation Fund</b>	<b>\$</b>	<b>47,398,236</b>	<b>\$</b>	<b>36,113,918</b>	<b>\$</b>	<b>36,347,892</b>
<b>Seized Assets - California Fund</b>						
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>120,622</b>	<b>\$</b>	<b>517,445</b>	<b>\$</b>	<b>803,848</b>
Supplies		106,314		517,445		303,848
Contracts & Services		4,474		-		-
<i>External Contracts &amp; Services</i>		4,474		-		-
Information Technology		-		-		500,000
Capital Expenditures		9,834		-		-
<b>Total Seized Assets - California Fund</b>	<b>\$</b>	<b>120,622</b>	<b>\$</b>	<b>517,445</b>	<b>\$</b>	<b>803,848</b>
<b>Seized Assets - Federal DOJ Fund</b>						
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>955,990</b>	<b>\$</b>	<b>1,232,378</b>	<b>\$</b>	<b>1,423,548</b>
Supplies		82,308		153,412		426,276
Contracts & Services		329,869		405,518		403,074
<i>External Contracts &amp; Services</i>		316,229		390,000		390,000
<i>Internal Contracts &amp; Services</i>		13,640		15,518		13,074
Information Technology		1,000		-		-
Energy and Utilities		373,573		523,448		514,228
Capital Expenditures		169,241		150,000		79,970
<b>Total Seized Assets - Federal DOJ Fund</b>	<b>\$</b>	<b>955,990</b>	<b>\$</b>	<b>1,232,378</b>	<b>\$</b>	<b>1,423,548</b>
<b>Seized Assets - Federal Treasury Fund</b>						
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>501,765</b>	<b>\$</b>	<b>2,005,246</b>	<b>\$</b>	<b>30,000</b>
Supplies		134,327		1,886,059		-
Contracts & Services		236,653		119,187		30,000
<i>External Contracts &amp; Services</i>		236,136		119,187		30,000
<i>Internal Contracts &amp; Services</i>		517		-		-
Information Technology		(16,000)		-		-
Capital Expenditures		146,785		-		-
<b>Total Seized Assets - Federal Treasury Fund</b>	<b>\$</b>	<b>501,765</b>	<b>\$</b>	<b>2,005,246</b>	<b>\$</b>	<b>30,000</b>
<b>State COPS</b>						
<b>NON-PERSONNEL</b>	<b>\$</b>	<b>3,747,115</b>	<b>\$</b>	<b>3,242,146</b>	<b>\$</b>	<b>6,142,672</b>

# 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 Proposed Budget
Supplies	347,430	150,000	123,975
Contracts & Services	662,462	819,547	828,300
<i>External Contracts &amp; Services</i>	651,100	817,435	814,833
<i>Internal Contracts &amp; Services</i>	11,361	2,112	13,467
Information Technology	1,139,365	2,272,599	4,054,234
Energy and Utilities	(25,734)	-	-
Capital Expenditures	1,623,592	-	1,136,163
<b>Total State COPS</b>	<b>\$ 3,747,115</b>	<b>\$ 3,242,146</b>	<b>\$ 6,142,672</b>
<b>Storm Drain Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 5,167,651</b>	<b>\$ 5,686,212</b>	<b>\$ 5,731,128</b>
Supplies	(1,403)	-	-
Contracts & Services	5,037,312	5,624,045	5,627,972
<i>External Contracts &amp; Services</i>	4,030,001	4,715,112	4,549,871
<i>Internal Contracts &amp; Services</i>	1,007,311	908,933	1,078,101
Information Technology	133,705	62,167	103,156
Capital Expenditures	(1,962)	-	-
<b>Total Storm Drain Fund</b>	<b>\$ 5,167,651</b>	<b>\$ 5,686,212</b>	<b>\$ 5,731,128</b>
<b>Successor Agency Admin &amp; Project - CivicSD Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 1,418,413</b>	<b>\$ 1,934,326</b>	<b>\$ 1,934,326</b>
Contracts & Services	1,418,413	1,934,326	1,934,326
<i>External Contracts &amp; Services</i>	1,418,413	1,934,326	1,934,326
<b>Total Successor Agency Admin &amp; Project - CivicSD Fund</b>	<b>\$ 1,418,413</b>	<b>\$ 1,934,326</b>	<b>\$ 1,934,326</b>
<b>TOT Convention Center</b>			
<b>NON-PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,672,882</b>
Contracts & Services	-	-	47,672,882
<i>External Contracts &amp; Services</i>	-	-	47,672,882
<b>Total TOT Convention Center</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 47,672,882</b>
<b>TOT Homelessness</b>			
<b>NON-PERSONNEL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,602,464</b>
Contracts & Services	-	-	32,602,464

# 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 Proposed Budget
<i>Internal Contracts &amp; Services</i>	-	-	32,602,464
<b>Total TOT Homelessness</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,602,464</b>
<b>Transient Occupancy Tax Fund</b>			
<b>PERSONNEL</b>	<b>\$ 2,123,424</b>	<b>\$ 2,298,637</b>	<b>\$ 2,581,503</b>
Personnel Cost	1,621,392	1,772,006	1,879,943
Fringe Benefits	502,032	526,631	701,560
<b>NON-PERSONNEL</b>	<b>\$ 171,968,770</b>	<b>\$ 158,646,588</b>	<b>\$ 152,815,762</b>
Supplies	18,685	18,215	10,660
Contracts & Services	105,933,989	102,068,051	94,561,434
<i>External Contracts &amp; Services</i>	<i>16,583,523</i>	<i>15,749,984</i>	<i>13,382,375</i>
<i>Internal Contracts &amp; Services</i>	<i>89,350,466</i>	<i>86,318,067</i>	<i>81,179,059</i>
Information Technology	318,441	395,605	316,674
Energy and Utilities	5,965	8,700	8,700
Other	8,027	5,000	5,000
Transfers Out	65,683,663	56,151,017	57,913,294
<b>Total Transient Occupancy Tax Fund</b>	<b>\$ 174,092,195</b>	<b>\$ 160,945,225</b>	<b>\$ 155,397,265</b>
<b>Trolley Extension Reserve Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 147,147</b>	<b>\$ -</b>	<b>\$ -</b>
Transfers Out	147,147	-	-
<b>Total Trolley Extension Reserve Fund</b>	<b>\$ 147,147</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Underground Surcharge Fund</b>			
<b>PERSONNEL</b>	<b>\$ 3,578,094</b>	<b>\$ 3,979,841</b>	<b>\$ 4,675,108</b>
Personnel Cost	2,380,781	2,736,416	3,182,352
Fringe Benefits	1,197,313	1,243,425	1,492,756
<b>NON-PERSONNEL</b>	<b>\$ 15,980,209</b>	<b>\$ 71,753,510</b>	<b>\$ 75,319,800</b>
Supplies	54,984	16,200	16,200
Contracts & Services	5,309,902	21,475,495	21,865,074
<i>External Contracts &amp; Services</i>	<i>1,550,488</i>	<i>17,324,172</i>	<i>17,361,995</i>
<i>Internal Contracts &amp; Services</i>	<i>3,759,414</i>	<i>4,151,323</i>	<i>4,503,079</i>
Information Technology	230,160	235,609	292,181
Energy and Utilities	15,694	12,706	11,993



# 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 Proposed Budget
Other	10,330,237	50,013,500	53,134,352
Capital Expenditures	39,232	-	-
<b>Total Underground Surcharge Fund</b>	<b>\$ 19,558,303</b>	<b>\$ 75,733,351</b>	<b>\$ 79,994,908</b>
<b>Wireless Communications Technology Fund</b>			
<b>PERSONNEL</b>	<b>\$ 6,260,990</b>	<b>\$ 6,721,713</b>	<b>\$ 7,504,182</b>
Personnel Cost	3,789,289	4,123,615	4,533,034
Fringe Benefits	2,471,702	2,598,098	2,971,148
<b>NON-PERSONNEL</b>	<b>\$ 5,613,192</b>	<b>\$ 4,463,744</b>	<b>\$ 5,077,083</b>
Supplies	167,935	245,919	201,500
Contracts & Services	4,678,760	3,548,784	4,167,526
<i>External Contracts &amp; Services</i>	<i>4,045,785</i>	<i>2,958,850</i>	<i>2,881,010</i>
<i>Internal Contracts &amp; Services</i>	<i>632,975</i>	<i>589,934</i>	<i>1,286,516</i>
Information Technology	332,389	283,583	333,498
Energy and Utilities	363,469	384,508	374,352
Other	-	500	-
Capital Expenditures	70,154	-	-
Debt	487	450	207
<b>Total Wireless Communications Technology Fund</b>	<b>\$ 11,874,183</b>	<b>\$ 11,185,457</b>	<b>\$ 12,581,265</b>
<b>Zoological Exhibits Maintenance Fund</b>			
<b>NON-PERSONNEL</b>	<b>\$ 20,430,125</b>	<b>\$ 20,975,719</b>	<b>\$ 21,757,366</b>
Contracts & Services	20,430,125	20,975,719	21,757,366
<i>External Contracts &amp; Services</i>	<i>20,430,125</i>	<i>20,975,719</i>	<i>21,757,366</i>
<b>Total Zoological Exhibits Maintenance Fund</b>	<b>\$ 20,430,125</b>	<b>\$ 20,975,719</b>	<b>\$ 21,757,366</b>

# 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 Proposed Budget
<b>Special Revenue Funds</b>			
<b>PERSONNEL</b>	<b>\$ 177,044,583</b>	<b>\$ 189,979,869</b>	<b>\$ 207,217,967</b>
Personnel Cost	113,945,803	125,801,017	135,519,855
Fringe Benefits	63,098,780	64,178,852	71,698,112
<b>NON-PERSONNEL</b>	<b>\$ 667,016,978</b>	<b>\$ 813,464,721</b>	<b>\$ 895,507,034</b>
Supplies	3,126,741	13,474,975	2,925,906
Contracts & Services	373,115,419	519,171,715	600,931,848
<i>External Contracts &amp; Services</i>	<i>220,570,877</i>	<i>320,240,173</i>	<i>382,181,708</i>
<i>Internal Contracts &amp; Services</i>	<i>152,544,543</i>	<i>198,931,542</i>	<i>218,750,140</i>
Information Technology	98,377,461	40,276,903	42,922,093
Energy and Utilities	7,244,755	9,687,109	9,376,232
Other	15,364,775	55,198,793	59,096,954
Contingencies	-	245,740	245,740
Transfers Out	164,638,557	174,823,236	178,356,621
Capital Expenditures	5,148,783	585,800	1,651,433
Debt	487	450	207
<b>Total Special Revenue Funds</b>	<b>\$ 844,061,562</b>	<b>\$ 1,003,444,590</b>	<b>\$ 1,102,725,001</b>

# 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 Proposed Budget
<b>Enterprise Funds</b>			
<b>Airports Fund</b>			
<b>PERSONNEL</b>	<b>\$ 2,781,580</b>	<b>\$ 3,206,111</b>	<b>\$ 3,811,941</b>
Personnel Cost	1,928,891	2,232,310	2,615,713
Fringe Benefits	852,689	973,801	1,196,228
<b>NON-PERSONNEL</b>	<b>\$ 4,410,537</b>	<b>\$ 5,129,896</b>	<b>\$ 7,079,894</b>
Supplies	194,077	203,389	206,558
Contracts & Services	3,117,596	3,861,298	5,539,072
<i>External Contracts &amp; Services</i>	<i>2,119,352</i>	<i>2,983,408</i>	<i>4,606,218</i>
<i>Internal Contracts &amp; Services</i>	<i>998,244</i>	<i>877,890</i>	<i>932,854</i>
Information Technology	232,919	265,960	219,223
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
<b>Total Airports Fund</b>	<b>\$ 7,192,117</b>	<b>\$ 8,336,007</b>	<b>\$ 10,891,835</b>
<b>Development Services Fund</b>			
<b>PERSONNEL</b>	<b>\$ 104,021,352</b>	<b>\$ 113,698,576</b>	<b>\$ 122,421,777</b>
Personnel Cost	68,813,331	76,641,303	81,418,707
Fringe Benefits	35,208,021	37,057,273	41,003,070
<b>NON-PERSONNEL</b>	<b>\$ 23,833,911</b>	<b>\$ 26,055,094</b>	<b>\$ 21,593,120</b>
Supplies	278,357	1,151,217	276,916
Contracts & Services	13,255,911	11,869,959	11,112,964
<i>External Contracts &amp; Services</i>	<i>6,822,694</i>	<i>4,346,749</i>	<i>3,362,249</i>
<i>Internal Contracts &amp; Services</i>	<i>6,433,217</i>	<i>7,523,210</i>	<i>7,750,715</i>
Information Technology	8,510,321	11,668,756	9,354,957
Energy and Utilities	941,220	950,207	231,328
Other	616,890	414,955	616,955
Capital Expenditures	231,212	-	-
<b>Total Development Services Fund</b>	<b>\$ 127,855,263</b>	<b>\$ 139,753,670</b>	<b>\$ 144,014,897</b>

# 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 Proposed Budget
<b>Golf Course Fund</b>			
<b>PERSONNEL</b>	<b>\$ 11,557,364</b>	<b>\$ 12,634,318</b>	<b>\$ 14,333,440</b>
Personnel Cost	7,068,807	7,791,189	8,982,890
Fringe Benefits	4,488,557	4,843,129	5,350,550
<b>NON-PERSONNEL</b>	<b>\$ 13,755,161</b>	<b>\$ 15,741,153</b>	<b>\$ 16,705,569</b>
Supplies	2,001,850	2,270,939	2,181,893
Contracts & Services	8,882,833	9,563,599	10,445,033
<i>External Contracts &amp; Services</i>	<i>6,838,224</i>	<i>7,351,359</i>	<i>8,122,654</i>
<i>Internal Contracts &amp; Services</i>	<i>2,044,609</i>	<i>2,212,240</i>	<i>2,322,379</i>
Information Technology	335,153	473,636	464,115
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
<b>Total Golf Course Fund</b>	<b>\$ 25,312,525</b>	<b>\$ 28,375,471</b>	<b>\$ 31,039,009</b>
<b>Metropolitan Sewer Utility Fund</b>			
<b>PERSONNEL</b>	<b>\$ 67,816,585</b>	<b>\$ 74,412,936</b>	<b>\$ 81,725,861</b>
Personnel Cost	43,811,169	48,369,589	52,818,800
Fringe Benefits	24,005,416	26,043,347	28,907,061
<b>NON-PERSONNEL</b>	<b>\$ 212,138,621</b>	<b>\$ 226,079,228</b>	<b>\$ 212,109,190</b>
Supplies	58,162,157	41,560,628	42,161,255
Contracts & Services	60,202,146	66,710,121	69,895,183
<i>External Contracts &amp; Services</i>	<i>41,519,476</i>	<i>49,496,210</i>	<i>52,339,092</i>
<i>Internal Contracts &amp; Services</i>	<i>18,682,671</i>	<i>17,213,911</i>	<i>17,556,091</i>
Information Technology	7,419,339	11,849,320	11,565,635
Energy and Utilities	25,292,562	37,541,367	33,950,370
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	-	-
<b>Total Metropolitan Sewer Utility Fund</b>	<b>\$ 279,955,206</b>	<b>\$ 300,492,164</b>	<b>\$ 293,835,051</b>

# 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 Proposed Budget
<b>Municipal Sewer Revenue Fund</b>			
<b>PERSONNEL</b>	<b>\$ 49,604,977</b>	<b>\$ 55,344,279</b>	<b>\$ 60,415,558</b>
Personnel Cost	30,393,544	34,460,736	37,558,950
Fringe Benefits	19,211,433	20,883,543	22,856,608
<b>NON-PERSONNEL</b>	<b>\$ 104,636,172</b>	<b>\$ 117,943,114</b>	<b>\$ 116,470,166</b>
Supplies	6,037,930	5,600,752	6,396,307
Contracts & Services	39,861,440	44,998,985	47,187,762
<i>External Contracts &amp; Services</i>	<i>17,676,434</i>	<i>19,997,220</i>	<i>21,244,465</i>
<i>Internal Contracts &amp; Services</i>	<i>22,185,006</i>	<i>25,001,765</i>	<i>25,943,297</i>
Information Technology	7,087,905	5,621,231	5,624,046
Energy and Utilities	8,397,268	7,467,387	8,009,579
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
<b>Total Municipal Sewer Revenue Fund</b>	<b>\$ 154,241,149</b>	<b>\$ 173,287,393</b>	<b>\$ 176,885,724</b>
<b>Recycling Fund</b>			
<b>PERSONNEL</b>	<b>\$ 12,276,198</b>	<b>\$ 13,684,171</b>	<b>\$ 6,885,533</b>
Personnel Cost	7,761,637	8,630,866	4,403,283
Fringe Benefits	4,514,561	5,053,305	2,482,250
<b>NON-PERSONNEL</b>	<b>\$ 17,362,538</b>	<b>\$ 17,661,569</b>	<b>\$ 23,842,543</b>
Supplies	1,296,740	1,356,360	721,166
Contracts & Services	14,575,360	15,019,996	7,654,886
<i>External Contracts &amp; Services</i>	<i>8,968,034</i>	<i>11,742,620</i>	<i>5,712,244</i>
<i>Internal Contracts &amp; Services</i>	<i>5,607,326</i>	<i>3,277,376</i>	<i>1,942,642</i>
Information Technology	829,409	631,180	299,118
Energy and Utilities	617,165	641,533	94,873
Other	43,864	12,500	12,500
Transfers Out	-	-	15,000,000
Capital Expenditures	-	-	60,000
<b>Total Recycling Fund</b>	<b>\$ 29,638,735</b>	<b>\$ 31,345,740</b>	<b>\$ 30,728,076</b>

# 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 Proposed Budget
<b>Refuse Disposal Fund</b>			
<b>PERSONNEL</b>	<b>\$ 15,524,419</b>	<b>\$ 18,690,918</b>	<b>\$ 17,105,423</b>
Personnel Cost	9,812,956	11,769,670	11,218,714
Fringe Benefits	5,711,464	6,921,248	5,886,709
<b>NON-PERSONNEL</b>	<b>\$ 25,366,084</b>	<b>\$ 32,129,672</b>	<b>\$ 38,859,380</b>
Supplies	1,388,951	1,713,710	1,703,644
Contracts & Services	20,235,768	23,024,682	28,175,729
<i>External Contracts &amp; Services</i>	<i>17,164,095</i>	<i>18,778,882</i>	<i>23,055,972</i>
<i>Internal Contracts &amp; Services</i>	<i>3,071,673</i>	<i>4,245,800</i>	<i>5,119,757</i>
Information Technology	1,008,016	1,055,318	2,219,298
Energy and Utilities	1,796,288	2,347,971	2,421,600
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
<b>Total Refuse Disposal Fund</b>	<b>\$ 40,890,503</b>	<b>\$ 50,820,590</b>	<b>\$ 55,964,803</b>
<b>Solid Waste Management Fund</b>			
<b>PERSONNEL</b>	<b>\$ 479,194</b>	<b>\$ 1,592,636</b>	<b>\$ 44,459,959</b>
Personnel Cost	310,412	982,287	27,792,047
Fringe Benefits	168,782	610,349	16,667,912
<b>NON-PERSONNEL</b>	<b>\$ 1,546,757</b>	<b>\$ 5,033,240</b>	<b>\$ 94,920,797</b>
Supplies	-	53,000	3,109,335
Contracts & Services	595,284	3,500,000	70,908,381
<i>External Contracts &amp; Services</i>	<i>595,284</i>	<i>3,500,000</i>	<i>21,879,914</i>
<i>Internal Contracts &amp; Services</i>	-	-	<i>49,028,467</i>
Information Technology	951,473	1,480,240	6,615,887
Energy and Utilities	-	-	3,851,824
Other	-	-	2,911
Transfers Out	-	-	10,432,459
<b>Total Solid Waste Management Fund</b>	<b>\$ 2,025,951</b>	<b>\$ 6,625,876</b>	<b>\$ 139,380,756</b>
<b>Water Utility Operating Fund</b>			
<b>PERSONNEL</b>	<b>\$ 123,669,319</b>	<b>\$ 130,225,609</b>	<b>\$ 149,333,872</b>

# 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 Proposed Budget
Personnel Cost	77,567,610	81,649,898	93,301,065
Fringe Benefits	46,101,709	48,575,711	56,032,807
<b>NON-PERSONNEL</b>	<b>\$ 531,533,932</b>	<b>\$ 613,890,823</b>	<b>\$ 698,434,612</b>
Supplies	231,191,190	282,498,707	320,566,571
Contracts & Services	165,586,690	164,323,295	188,639,036
<i>External Contracts &amp; Services</i>	<i>123,318,016</i>	<i>124,297,365</i>	<i>146,899,804</i>
<i>Internal Contracts &amp; Services</i>	<i>42,268,674</i>	<i>40,025,930</i>	<i>41,739,232</i>
Information Technology	12,531,714	21,793,826	20,995,426
Energy and Utilities	16,850,702	18,940,188	29,891,192
Other	6,302,912	11,903,632	16,001,665
Transfers Out	96,718,905	108,064,868	117,912,115
Capital Expenditures	2,351,818	6,366,307	4,428,607
<b>Total Water Utility Operating Fund</b>	<b>\$ 655,203,251</b>	<b>\$ 744,116,432</b>	<b>\$ 847,768,484</b>

# 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 Proposed Budget
<b>Enterprise Funds</b>			
<b>PERSONNEL</b>	<b>\$ 387,730,988</b>	<b>\$ 423,489,554</b>	<b>\$ 500,493,364</b>
Personnel Cost	247,468,357	272,527,848	320,110,169
Fringe Benefits	140,262,630	150,961,706	180,383,195
<b>NON-PERSONNEL</b>	<b>\$ 934,583,712</b>	<b>\$ 1,059,663,789</b>	<b>\$ 1,230,015,271</b>
Supplies	300,551,252	336,408,702	377,323,645
Contracts & Services	326,313,028	342,871,935	439,558,046
<i>External Contracts &amp; Services</i>	<i>225,021,609</i>	<i>242,493,813</i>	<i>287,222,612</i>
<i>Internal Contracts &amp; Services</i>	<i>101,291,420</i>	<i>100,378,122</i>	<i>152,335,434</i>
Information Technology	38,906,249	54,839,467	57,357,705
Energy and Utilities	57,184,891	71,973,602	82,736,056
Other	7,259,468	12,655,436	16,965,614
Transfers Out	195,037,488	228,430,677	245,476,839
Capital Expenditures	7,918,335	12,483,970	10,597,366
Debt	1,413,000	-	-
<b>Total Enterprise Funds</b>	<b>\$ 1,322,314,700</b>	<b>\$ 1,483,153,343</b>	<b>\$ 1,730,508,635</b>



# 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 Proposed Budget
<b>Internal Service Funds</b>			
<b>Central Stores Fund</b>			
<b>PERSONNEL</b>	<b>\$ 1,332,951</b>	<b>\$ 1,596,341</b>	<b>\$ 1,667,419</b>
Personnel Cost	801,288	898,366	970,741
Fringe Benefits	531,663	697,975	696,678
<b>NON-PERSONNEL</b>	<b>\$ 9,065,067</b>	<b>\$ 9,872,977</b>	<b>\$ 9,736,327</b>
Supplies	8,301,057	8,763,417	8,765,002
Contracts & Services	523,600	635,205	505,087
<i>External Contracts &amp; Services</i>	<i>205,833</i>	<i>236,168</i>	<i>159,051</i>
<i>Internal Contracts &amp; Services</i>	<i>317,767</i>	<i>399,037</i>	<i>346,036</i>
Information Technology	33,037	262,469	261,551
Energy and Utilities	207,472	210,958	203,759
Other	-	928	928
Capital Expenditures	(100)	-	-
<b>Total Central Stores Fund</b>	<b>\$ 10,398,018</b>	<b>\$ 11,469,318</b>	<b>\$ 11,403,746</b>
<b>Energy Conservation Program Fund</b>			
<b>PERSONNEL</b>	<b>\$ 4,636,803</b>	<b>\$ 5,234,720</b>	<b>\$ 4,458,284</b>
Personnel Cost	3,143,737	3,650,298	2,952,403
Fringe Benefits	1,493,066	1,584,422	1,505,881
<b>NON-PERSONNEL</b>	<b>\$ 1,270,587</b>	<b>\$ 2,890,811</b>	<b>\$ 2,855,495</b>
Supplies	5,142	4,352	4,937
Contracts & Services	971,253	2,594,512	2,605,597
<i>External Contracts &amp; Services</i>	<i>739,556</i>	<i>2,385,686</i>	<i>2,473,754</i>
<i>Internal Contracts &amp; Services</i>	<i>231,697</i>	<i>208,826</i>	<i>131,843</i>
Information Technology	285,808	280,347	233,361
Energy and Utilities	4,583	7,600	7,600
Other	3,800	4,000	4,000
<b>Total Energy Conservation Program Fund</b>	<b>\$ 5,907,390</b>	<b>\$ 8,125,531</b>	<b>\$ 7,313,779</b>
<b>Fleet Operations Operating Fund</b>			
<b>PERSONNEL</b>	<b>\$ 26,557,562</b>	<b>\$ 28,934,856</b>	<b>\$ 33,134,367</b>

# 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 Proposed Budget
Personnel Cost	16,601,745	18,165,691	21,150,608
Fringe Benefits	9,955,817	10,769,165	11,983,759
<b>NON-PERSONNEL</b>	<b>\$ 40,239,732</b>	<b>\$ 42,273,970</b>	<b>\$ 37,010,135</b>
Supplies	17,841,268	15,937,556	16,057,252
Contracts & Services	5,604,780	5,506,126	5,561,367
<i>External Contracts &amp; Services</i>	<i>4,069,149</i>	<i>4,479,132</i>	<i>3,665,989</i>
<i>Internal Contracts &amp; Services</i>	<i>1,535,631</i>	<i>1,026,994</i>	<i>1,895,378</i>
Information Technology	2,060,639	2,516,469	2,299,898
Energy and Utilities	14,620,494	18,253,819	12,806,725
Other	4,856	5,000	4,893
Capital Expenditures	107,695	55,000	280,000
<b>Total Fleet Operations Operating Fund</b>	<b>\$ 66,797,294</b>	<b>\$ 71,208,826</b>	<b>\$ 70,144,502</b>
<b>Fleet Replacement</b>			
<b>NON-PERSONNEL</b>	<b>\$ 71,494,683</b>	<b>\$ 81,580,860</b>	<b>\$ 122,716,585</b>
Supplies	1,545,071	-	-
Contracts & Services	259,627	-	-
<i>External Contracts &amp; Services</i>	<i>5,742</i>	<i>-</i>	<i>-</i>
<i>Internal Contracts &amp; Services</i>	<i>253,885</i>	<i>-</i>	<i>-</i>
Capital Expenditures	52,822,590	64,652,363	104,804,198
Debt	16,867,396	16,928,497	17,912,387
<b>Total Fleet Replacement</b>	<b>\$ 71,494,683</b>	<b>\$ 81,580,860</b>	<b>\$ 122,716,585</b>
<b>Publishing Services Fund</b>			
<b>PERSONNEL</b>	<b>\$ 627,218</b>	<b>\$ 860,633</b>	<b>\$ 894,627</b>
Personnel Cost	412,276	562,552	575,347
Fringe Benefits	214,942	298,081	319,280
<b>NON-PERSONNEL</b>	<b>\$ 1,219,830</b>	<b>\$ 1,358,817</b>	<b>\$ 1,237,428</b>
Supplies	227,850	156,538	124,205
Contracts & Services	884,001	945,738	901,757
<i>External Contracts &amp; Services</i>	<i>813,097</i>	<i>876,486</i>	<i>832,169</i>
<i>Internal Contracts &amp; Services</i>	<i>70,904</i>	<i>69,252</i>	<i>69,588</i>
Information Technology	29,017	161,464	127,155

# 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 Proposed Budget
Energy and Utilities	78,962	91,798	81,032
Transfers Out	-	3,279	3,279
<b>Total Publishing Services Fund</b>	<b>\$ 1,847,048</b>	<b>\$ 2,219,450</b>	<b>\$ 2,132,055</b>
<b>Risk Management Administration Fund</b>			
<b>PERSONNEL</b>	<b>\$ 12,972,446</b>	<b>\$ 14,390,612</b>	<b>\$ 16,592,909</b>
Personnel Cost	8,167,771	9,332,806	10,531,922
Fringe Benefits	4,804,676	5,057,806	6,060,987
<b>NON-PERSONNEL</b>	<b>\$ 1,886,245</b>	<b>\$ 2,952,982</b>	<b>\$ 3,840,827</b>
Supplies	95,107	83,649	93,818
Contracts & Services	728,855	2,039,128	2,492,591
<i>External Contracts &amp; Services</i>	<i>563,872</i>	<i>1,771,550</i>	<i>2,196,277</i>
<i>Internal Contracts &amp; Services</i>	<i>164,983</i>	<i>267,578</i>	<i>296,314</i>
Information Technology	1,054,703	811,364	1,235,577
Energy and Utilities	2,979	4,841	4,841
Other	4,601	14,000	14,000
<b>Total Risk Management Administration Fund</b>	<b>\$ 14,858,691</b>	<b>\$ 17,343,594</b>	<b>\$ 20,433,736</b>

# 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 Proposed Budget
<b>Internal Service Funds</b>			
<b>PERSONNEL</b>	<b>\$ 46,126,981</b>	<b>\$ 51,017,162</b>	<b>\$ 56,747,606</b>
Personnel Cost	29,126,817	32,609,713	36,181,021
Fringe Benefits	17,000,164	18,407,449	20,566,585
<b>NON-PERSONNEL</b>	<b>\$ 125,176,143</b>	<b>\$ 140,930,417</b>	<b>\$ 177,396,797</b>
Supplies	28,015,495	24,945,512	25,045,214
Contracts & Services	8,972,116	11,720,709	12,066,399
<i>External Contracts &amp; Services</i>	<i>6,397,250</i>	<i>9,749,022</i>	<i>9,327,240</i>
<i>Internal Contracts &amp; Services</i>	<i>2,574,866</i>	<i>1,971,687</i>	<i>2,739,159</i>
Information Technology	3,463,204	4,032,113	4,157,542
Energy and Utilities	14,914,491	18,569,016	13,103,957
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
<b>Total Internal Service Funds</b>	<b>\$ 171,303,124</b>	<b>\$ 191,947,579</b>	<b>\$ 234,144,403</b>

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

# 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 Proposed Budget
<b>Capital Project Funds</b>			
<b>NON-PERSONNEL</b>	<b>\$ 22,992,976</b>	<b>\$ 26,294,758</b>	<b>\$ 25,151,428</b>
Supplies	360,710	271,384	130,000
Contracts & Services	6,075,449	7,617,516	7,232,680
<i>External Contracts &amp; Services</i>	<i>1,477,040</i>	<i>567,600</i>	<i>500,000</i>
<i>Internal Contracts &amp; 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
<b>Total Capital Project Funds</b>	<b>\$ 22,992,976</b>	<b>\$ 26,294,758</b>	<b>\$ 25,151,428</b>

# 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 Proposed Budget
<b>Operating Budget Expenditures</b>			
<b>PERSONNEL</b>	<b>\$ 2,030,015,426</b>	<b>\$ 2,167,694,588</b>	<b>\$ 2,328,256,403</b>
Personnel Cost	1,270,246,017	1,356,600,514	1,453,317,823
Fringe Benefits	759,769,409	811,094,074	874,938,580
<b>NON-PERSONNEL</b>	<b>\$ 2,385,340,616</b>	<b>\$ 2,698,088,847</b>	<b>\$ 2,931,707,053</b>
Supplies	377,377,626	406,589,475	442,677,932
Contracts & Services	1,080,140,538	1,268,965,604	1,404,525,873
<i>External Contracts &amp; Services</i>	<i>694,796,050</i>	<i>831,363,494</i>	<i>931,000,737</i>
<i>Internal Contracts &amp; Services</i>	<i>385,344,488</i>	<i>437,602,110</i>	<i>473,525,136</i>
Information Technology	194,721,859	158,308,417	162,598,548
Energy and Utilities	142,485,964	171,167,152	170,719,481
Other	26,600,080	74,505,049	82,053,875
Contingencies	-	245,740	245,740
Transfers Out	465,949,839	514,670,284	521,876,974
Capital Expenditures	71,273,082	79,000,633	118,190,176
Debt	26,791,627	24,636,493	28,818,454
<b>Total Operating Budget Expenditures</b>	<b>\$ 4,415,356,042</b>	<b>\$ 4,865,783,435</b>	<b>\$ 5,259,963,456</b>
<b>Total Capital Budget Expenditures</b>			
	<b>\$ 1,044,036,400</b>	<b>\$ 949,965,273</b>	<b>\$ 843,743,919</b>
<b>Total Combined Operating and Capital Budget Expenditures</b>			
	<b>\$ 5,459,392,442</b>	<b>\$ 5,815,748,708</b>	<b>\$ 6,103,707,375</b>

# 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
<b>General Fund</b>									
General Fund	\$ 196,964,544	\$ 2,167,433,989	\$ 2,364,398,533	\$ -	\$ 2,167,433,989	\$ 2,167,433,989	\$ -	\$ 196,964,544	\$ -
<b>Total General Fund</b>	<b>\$ 196,964,544</b>	<b>\$ 2,167,433,989</b>	<b>\$ 2,364,398,533</b>	<b>\$ -</b>	<b>\$ 2,167,433,989</b>	<b>\$ 2,167,433,989</b>	<b>\$ -</b>	<b>\$ 196,964,544</b>	<b>\$ -</b>
<b>Special Revenue Funds</b>									
Automated Refuse Container Fund	\$ 2,125,895	\$ -	\$ 2,125,895	\$ -	\$ 2,125,895	\$ 2,125,895	\$ -	\$ -	\$ -
Climate Equity Fund	13,646,061	1,500,000	15,146,061	2,400,000	-	2,400,000	1,000,000	11,722,724	23,337
Community Equity Fund (CEF)	397,940	-	397,940	-	89,857	89,857	-	-	308,083
Concourse and Parking Garages Operating Fund	806,479	2,986,732	3,793,211	-	3,785,121	3,785,121	-	-	8,090
Convention Center Expansion Administration Fund	843,579	12,902,836	13,746,415	-	13,462,336	13,462,336	-	-	284,079
Energy Independence Fund	389,670	-	389,670	-	300,000	300,000	-	-	89,670
Engineering & Capital Projects Fund	14,528,169	167,180,209	181,708,378	-	179,070,372	179,070,372	-	-	2,638,006
Environmental Growth 1/3 Fund	2,001,852	8,732,902	10,734,754	-	10,044,967	10,044,967	160,533	-	529,254
Environmental Growth 2/3 Fund	8,266,188	17,472,803	25,738,991	-	15,151,775	15,151,775	114,621	4,468,928	6,003,667
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	5,431,311	131,810,011	137,241,322	-	137,232,995	137,232,995	-	-	8,327
Gas Tax Fund	3,257,152	39,324,068	42,581,220	-	39,324,068	39,324,068	1,800,000	806,230	650,922
General Plan Maintenance Fund	2,133,767	5,822,300	7,956,067	-	6,822,300	6,822,300	-	-	1,133,767
GIS Fund	1,267,323	5,452,748	6,720,071	-	6,720,010	6,720,010	-	-	61



# 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
Information Technology Fund	1,098,323	83,814,797	84,913,120	-	84,684,741	84,684,741	-	-	228,379
Infrastructure Fund	12,085,995	-	12,085,995	-	-	-	2,500,000	8,315,815	1,270,180
Junior Lifeguard Program Fund	584,993	1,193,420	1,778,413	-	1,025,276	1,025,276	109,960	-	643,177
Local Enforcement Agency Fund	123,085	1,067,227	1,190,312	-	1,189,427	1,189,427	-	-	885
Long Range Property Management Fund	7,927,599	595,000	8,522,599	-	1,783,686	1,783,686	-	-	6,738,913
Los Penasquitos Canyon Preserve Fund	16,864	36,000	52,864	-	15,125	15,125	-	-	37,739
Low & Moderate Income Housing Asset Fund	100,129,740	1,209,014	101,338,754	-	57,507,581	57,507,581	-	-	43,831,173
Maintenance Assessment District Funds	21,696,968	33,088,825	54,785,793	-	43,041,197	43,041,197	17,404	-	11,727,192
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	3,018,281	27,955,462	30,973,743	-	30,954,538	30,954,538	-	-	19,205
Parking Meter Operations Fund	1,105,696	28,040,000	29,145,696	-	28,722,645	28,722,645	-	-	423,051
PETCO Park Fund	989,633	18,495,036	19,484,669	-	19,461,510	19,461,510	-	-	23,159
Public Art Fund	7,790,997	-	7,790,997	-	-	-	-	7,148,209	642,788
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	35,319,041	36,347,892	71,666,933	-	36,347,892	36,347,892	7,700,000	25,303,092	2,315,949
Seized Assets - Federal DOJ Fund	2,546,003	-	2,546,003	-	2,257,396	2,257,396	-	-	288,607

# 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
State COPS	4,636,026	3,400,000	8,036,026	-	6,142,672	6,142,672	-	-	1,893,354
Storm Drain Fund	1,871,435	5,700,000	7,571,435	-	5,731,128	5,731,128	-	-	1,840,307
Successor Agency Admin & Project - CivicSD Fund	-	1,934,326	1,934,326	-	1,934,326	1,934,326	-	-	-
TOT Convention Center	-	47,672,882	47,672,882	-	47,672,882	47,672,882	-	-	-
TOT Homelessness	-	32,602,464	32,602,464	-	32,602,464	32,602,464	-	-	-
Transient Occupancy Tax Fund	1,844,034	153,553,231	155,397,265	-	155,397,265	155,397,265	-	-	-
Underground Surcharge Fund	451,852,764	90,001,567	541,854,331	8,433,298	79,994,908	88,428,206	-	16,736,811	436,689,314
Wireless Communications Technology Fund	575,481	12,125,011	12,700,492	-	12,581,265	12,581,265	-	-	119,227
Zoological Exhibits Maintenance Fund	136,901	21,757,366	21,894,267	-	21,757,366	21,757,366	-	-	136,901
<b>Total Special Revenue Funds</b>	<b>\$ 711,608,857</b>	<b>\$ 1,011,564,144</b>	<b>\$ 1,723,173,001</b>	<b>\$ 10,833,298</b>	<b>\$ 1,102,725,001</b>	<b>\$ 1,113,558,299</b>	<b>\$ 13,402,518</b>	<b>\$ 74,501,809</b>	<b>\$ 521,710,375</b>

### Enterprise Funds

Airports Fund	\$ 18,331,107	\$ 8,892,740	\$ 27,223,847	\$ 1,500,000	\$ 10,891,835	\$ 12,391,835	\$ 500,000	\$ 6,779,130	\$ 7,552,882
Development Services Fund	(11,647,599)	144,085,274	132,437,675	-	144,014,897	144,014,897	-	-	(11,577,222)
Golf Course Fund	64,274,320	30,889,347	95,163,667	-	31,039,009	31,039,009	2,000,000	14,041,901	48,082,757
Municipal Sewer Revenue Fund	827,699,087	639,210,654	1,466,909,741	270,441,323	470,720,775	741,162,098	-	709,754,251	15,993,392
Recycling Fund	48,062,024	25,414,856	73,476,880	-	30,728,076	30,728,076	7,000,000	25,466,179	10,282,625
Refuse Disposal Fund	70,727,691	72,751,556	143,479,247	2,600,000	55,964,803	58,564,803	5,000,000	26,957,735	52,956,709
Refuse Disposal Fund - Miramar Closure Fund	37,978,897	625,000	38,603,897	-	-	-	-	-	38,603,897
Solid Waste Management Fund	(11,023,529)	148,438,551	137,415,022	-	139,380,756	139,380,756	-	-	(1,965,734)

# 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
Water Utility Operating Fund	1,179,107,409	958,479,293	2,137,586,702	380,027,138	847,768,484	1,227,795,622	-	909,791,080	-
<b>Total Enterprise Funds</b>	<b>\$ 2,223,509,406</b>	<b>\$ 2,028,787,271</b>	<b>\$ 4,252,296,677</b>	<b>\$ 654,568,461</b>	<b>\$ 1,730,508,635</b>	<b>\$ 2,385,077,096</b>	<b>\$ 14,500,000</b>	<b>\$ 1,692,790,276</b>	<b>\$ 159,929,305</b>
<b>Capital Project Funds</b>									
Capital Outlay Fund	\$ 13,601,840	\$ -	\$ 13,601,840	\$ -	\$ 4,047,152	\$ 4,047,152	\$ 1,000,000	\$ 1,970,514	\$ 6,584,174
Mission Bay Park Improvement Fund	52,815,093	13,827,783	66,642,876	13,177,782	-	13,177,782	-	51,860,245	1,604,849
Other Capital Projects	132,904,925	-	132,904,925	132,904,925	-	132,904,925	-	-	-
San Diego Regional Parks Improvement Fund	22,296,046	7,445,729	29,741,775	7,095,729	-	7,095,729	-	21,220,830	1,425,216
TransNet Extension Congestion Relief Fund	46,710,489	46,268,000	92,978,489	25,163,724	21,104,276	46,268,000	5,500,000	37,915,119	3,295,370
<b>Total Capital Project Funds</b>	<b>\$ 268,328,392</b>	<b>\$ 67,541,512</b>	<b>\$ 335,869,904</b>	<b>\$ 178,342,160</b>	<b>\$ 25,151,428</b>	<b>\$ 203,493,588</b>	<b>\$ 6,500,000</b>	<b>\$ 112,966,708</b>	<b>\$ 12,909,608</b>
<b>Internal Service Funds</b>									
Central Stores Fund	\$ 314,842	\$ 11,236,451	\$ 11,551,293	\$ -	\$ 11,403,746	\$ 11,403,746	\$ -	\$ -	\$ 147,547
Energy Conservation Program Fund	1,250,606	6,208,947	7,459,553	-	7,313,779	7,313,779	45,610	-	100,164
Fleet Operations Operating Fund	7,637,575	70,001,821	77,639,396	-	70,144,502	70,144,502	1,500,000	2,658,741	3,336,153
Fleet Ops Replacement-Rental	181,082,806	89,554,560	270,637,366	-	122,716,585	122,716,585	-	147,920,781	-
Publishing Services Fund	(825,380)	1,947,049	1,121,669	-	2,132,055	2,132,055	-	-	(1,010,386)
Risk Management Administration Fund	165,236	20,444,952	20,610,188	-	20,433,736	20,433,736	-	-	176,452
<b>Total Internal Service Funds</b>	<b>\$ 189,625,685</b>	<b>\$ 199,393,780</b>	<b>\$ 389,019,465</b>	<b>\$ -</b>	<b>\$ 234,144,403</b>	<b>\$ 234,144,403</b>	<b>\$ 1,545,610</b>	<b>\$ 150,579,522</b>	<b>\$ 2,749,930</b>
<b>Total Combined Budget</b>									
<b>Total Combined Budget</b>	<b>\$ 3,590,036,885</b>	<b>\$ 5,474,720,696</b>	<b>\$ 9,064,757,581</b>	<b>\$ 843,743,919</b>	<b>\$ 5,259,963,456</b>	<b>\$ 6,103,707,375</b>	<b>\$ 35,948,128</b>	<b>\$ 2,227,802,859</b>	<b>\$ 697,299,218</b>

# Financial Summary and Schedules

## Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Adopted Budget
Adams Avenue MAD Fund	- \$	- \$	66,982 \$	66,982
Barrio Logan Community Benefit MAD Fund	-	-	434,387	434,387
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	-	-	476,710	476,710
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	-	-	709,322	709,322
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	-	-	228,287	228,287
Kensington Manor MAD	-	-	151,526	151,526

# Financial Summary and Schedules

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Adopted Budget
Kensington Park North MAD	-	-	115,319	115,319
Kings Row MAD Fund	-	-	19,641	19,641
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	4,557,694	893,033	5,450,727
Miramar Ranch North MAD Fund	-	-	2,155,004	2,155,004
Mira Mesa MAD Fund	-	-	1,605,541	1,605,541
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	-	-	1,085,703	1,085,703
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	-	-	647,176	647,176
Peñasquitos East MAD Fund	-	-	586,585	586,585
Rancho Bernardo MAD Fund	-	-	1,460,423	1,460,423
Rancho Encantada MAD Fund	-	-	268,846	268,846
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	-	-	2,628,661	2,628,661
Stonecrest Village MAD Fund	-	-	940,637	940,637
Street Light District #1 MAD Fund	-	-	835,897	835,897
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

## Financial Summary and Schedules

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2026 Adopted Budget
Torrey Hills MAD Fund	-	-	1,874,903	1,874,903
University Heights MAD Fund	-	-	104,815	104,815
Washington Street MAD Fund	-	-	122,794	122,794
Webster-Federal Boulevard MAD Fund	-	-	59,436	59,436
<b>Total Combined Budget</b>	<b>25.25</b>	<b>\$ 4,557,694</b>	<b>\$ 38,483,503</b>	<b>\$ 43,041,197</b>