FISCAL YEAR **2027**

VOLUME 1
Financial Summary and Schedules

The City of SAN DIEGO

ADOPTED BUDGET

MAYOR
TODD GLORIA

HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY

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.

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 FTE positions by fund type as follows:

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

Schedule VI
Summary of Operating Expenditures by Category by Fund

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

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

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 the actual totals reflected in the Fiscal Year 2025 column of the Financial Summary and Schedules may not add exactly due to rounding.**

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	$ 9,218,959	$ 9,350,965	$ 15,225,191
City Auditor	448	-	24,985
City Clerk	395,930	336,480	403,938
City Council	364,782	628,449	579,070
City Planning	8,712,436	11,156,719	11,842,800
City Treasurer	44,775,942	45,937,578	52,132,597
Communications	819,306	626,062	622,978
Compliance	1,693,665	2,339,397	-
Department of Finance	1,304,199	1,748,420	1,667,488
Department of Information Technology	64,821	-	90,337
Development Services	6,218,814	1,625,065	1,247,963
Economic Development	88,392,122	82,578,333	83,242,348
Environmental Services	2,517,892	4,228,217	7,339,630
Ethics Commission	500	-	-
Fire-Rescue	81,831,861	79,065,299	88,858,332
General Services	4,669,016	4,571,718	4,571,718
Homelessness Strategies and Solutions	34,974,613	53,189,289	61,988,102
Human Resources	1,802,513	875,962	853,183
Library	3,576,411	3,581,274	3,560,867
Major Revenues	1,550,298,500	1,612,542,087	1,661,863,899
Office of the Chief Operating Officer	94,994	-	-
Office of the Commission on Police Practices	27,467	28,775	51,943
Office of the IBA	24,275	-	-
Office of the Mayor	192,663	160,316	135,509
Parks & Recreation	54,826,944	68,838,729	65,685,523
Performance & Analytics	439,653	229,121	591,579
Personnel	43,371	31,878	27,485
Police	62,460,197	73,585,756	76,946,464
Public Utilities	1,856,882	1,845,186	2,445,186
Purchasing and Contracting	1,440,978	704,155	695,370
Stormwater	15,479,922	21,624,282	20,679,781
Sustainability and Mobility	2,224,814	-	-
Transportation	90,779,572	86,004,477	93,273,566
Total General Fund Revenues	**$ 2,071,524,464**	**$ 2,167,433,989**	**$ 2,256,647,832**

Schedule I - Summary of General Fund Expenditures by Department

Department	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	$ 90,268,711	$ 95,815,935	$ 102,835,314
City Auditor	5,455,830	5,889,357	6,097,456
City Clerk	7,670,865	8,224,639	8,098,810
City Council	20,768,920	24,008,007	23,868,143
City Planning	15,487,649	22,236,146	21,134,260
City Treasurer	20,978,378	22,550,210	22,101,495
Citywide Program Expenditures	189,446,301	184,241,897	214,798,507
Communications	7,431,891	7,222,198	5,957,174
Compliance	6,370,417	6,935,060	-
Department of Finance	28,779,070	30,499,554	30,575,767
Department of Information Technology	2,947,113	3,555,982	3,492,221
Development Services	12,784,450	12,557,937	11,585,255
Economic Development	21,504,679	23,928,094	20,421,068
Environmental Services	102,172,885	32,339,470	34,586,497
Ethics Commission	1,891,613	2,052,579	1,983,250
Fire-Rescue	368,351,105	382,679,406	402,260,861
General Services	24,179,208	29,128,611	28,524,366
Government Affairs	1,104,581	-	-
Homelessness Strategies and Solutions	45,070,322	53,821,132	61,988,102
Human Resources	11,330,689	10,824,249	9,854,203
Library	73,610,220	76,655,568	74,310,138
Office of Boards and Commissions	910,189	-	-
Office of the Chief Operating Officer	6,352,450	-	-
Office of the Commission on Police Practices	1,553,239	2,219,128	2,580,965
Office of the IBA	4,046,223	4,651,781	4,910,285
Office of the Mayor	4,007,718	10,324,343	10,204,625
Parks & Recreation	190,584,886	188,754,308	195,764,914
Performance & Analytics	5,286,281	4,703,288	5,705,431
Personnel	16,076,206	16,475,407	16,582,421
Police	691,169,483	703,515,478	718,299,548
Public Utilities	2,143,352	3,125,836	3,126,918
Purchasing and Contracting	10,990,196	12,523,202	12,943,732
Stormwater	63,720,998	64,786,747	68,254,803
Sustainability and Mobility	6,444,981	-	-
Transportation	115,655,313	121,188,440	133,801,303
Total General Fund Expenditures	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund	$ 2,071,524,464	$ 2,167,433,989	$ 2,256,647,832
General Fund Total	**$ 2,071,524,464**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund	$ 1,250,801	$ -	$ -
Climate Equity Fund	2,081,601	1,500,000	-
Community Equity Fund (CEF)	105,024	-	-
Concourse and Park Garages Operating Fund	2,846,777	2,986,732	2,365,756
Convention Center Expansion Administration Fund	13,414,800	12,902,836	13,346,510
Energy Independence Fund	171,008	-	-
Engineering & Capital Projects Fund	187,600,421	167,180,209	171,470,339
Environmental Growth 1/3 Fund	7,881,781	8,732,902	7,880,560
Environmental Growth 2/3 Fund	16,427,049	17,472,803	15,768,120
Fire And Lifeguard Facilities Fund	1,404,166	1,327,425	1,333,300
Fire/Emergency Medical Services Transport Program Fund	134,937,491	131,810,011	144,691,499
Gas Tax Fund	39,045,575	39,324,068	41,301,531
General Plan Maintenance Fund	4,931,647	5,822,300	6,000,000
GIS Fund	5,423,791	5,452,748	5,575,181
Information Technology Fund	81,680,143	83,814,797	83,495,859
Infrastructure Fund	21,057,697	-	-
Junior Lifeguard Program Fund	1,219,005	1,193,420	1,193,420
Local Enforcement Agency Fund	933,644	1,067,227	1,218,475
Long Range Property Management Fund	2,121,380	595,000	595,000
Los Peñasquitos Canyon Preserve Fund	30,620	36,000	-
Low & Moderate Income Housing Asset Fund	8,037,981	1,209,014	1,209,014
Maintenance Assessment District (MAD) Funds	35,886,981	33,088,825	36,095,107
Mission Bay/Balboa Park Improvement Fund	803,867	904,333	-
New Convention Facility Fund	2,816,688	2,901,191	2,988,226
OneSD Support Fund	26,441,540	27,955,462	30,862,368
Parking Meter Operations Fund	12,361,108	28,040,000	25,095,980
PETCO Park Fund	16,909,786	18,495,036	18,496,415
Public Arts Fund	895,964	-	-
Public Safety Services & Debt Service Fund	13,133,841	12,657,066	13,448,105
Road Maintenance & Rehabilitation Fund	39,690,391	36,347,892	39,532,696
Seized Assets - California Fund	456,772	-	-
Seized Assets - Federal DOJ Fund	504,364	-	-
Seized Assets - Federal Treasury Fund	2,426	-	-
State COPS	4,390,380	3,400,000	3,400,000
Storm Drain Fund	5,062,874	5,700,000	5,700,000
Successor Agency Admin & Project - CivicSD Fund	1,357,357	1,934,326	1,934,326
Tax and Revenue Anticipation Notes Fund	-	-	17,148,000
TOT Convention Center	8,465,988	47,672,881	46,018,367
TOT Homelessness	5,872,337	32,602,464	31,978,865
Transient Occupancy Tax Fund	150,103,254	153,553,231	153,329,704
Underground Surcharge Fund	97,723,093	90,001,567	93,686,183
Wireless Communications Technology Fund	10,583,331	12,125,011	12,711,386
Zoological Exhibits Maintenance Fund	21,033,373	21,757,366	22,801,395
Special Revenue Funds Total	**$ 987,098,116**	**$ 1,011,564,143**	**$ 1,052,671,687**

Schedule II – Summary of Revenues by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Capital Project Funds			
Capital Outlay Fund	$ 3,050,401	$ -	$ -
Mission Bay Park Improvements Fund	20,505,487	13,827,783	13,937,918
San Diego Regional Parks Improvement Fund	10,739,828	7,445,729	7,505,033
Transnet Extension Administration & Debt Fund	463,981	462,680	490,950
Transnet Extension Congestion Relief Fund	37,460,168	32,063,724	34,022,835
Transnet Extension Maintenance Fund	14,469,133	13,741,596	14,581,215
Capital Project Funds Total	**$ 86,688,998**	**$ 67,541,512**	**$ 70,537,951**
Enterprise Funds			
Airports Fund	$ 9,041,033	$ 8,892,740	$ 8,892,740
Development Services Fund	122,707,889	144,085,274	160,380,282
Golf Course Fund	42,297,680	30,889,347	34,374,347
Metropolitan Sewer Utility Fund	328,515,696	292,706,203	334,047,186
Municipal Sewer Revenue Fund	513,361,353	323,964,451	399,963,403
Recycling Fund	29,215,834	25,414,856	27,388,372
Refuse Disposal - Miramar Closure Fund	1,660,431	625,000	625,000
Refuse Disposal Funds	68,439,093	72,751,556	73,062,660
Sewer Utility - AB 1600 Fund	28,945,207	22,540,000	22,540,000
Solid Waste Management Fund	(261,153)	148,438,551	145,087,227
Water Utility - AB 1600 Fund	16,438,152	15,950,000	15,950,000
Water Utility Operating Fund	1,041,714,176	942,529,293	1,008,478,276
Enterprise Funds Total	**$ 2,202,075,387**	**$ 2,028,787,271**	**$ 2,230,789,493**
Internal Service Funds			
Central Stores Fund	$ 9,757,440	$ 11,236,451	$ 11,612,451
Energy Conservation Program Fund	6,690,162	6,208,947	6,914,050
Fleet Operations Operating Fund	75,747,252	70,001,821	74,078,225
Fleet Replacement Funds	66,479,584	89,554,560	106,070,422
Publishing Services Fund	1,319,003	1,947,049	1,947,049
Risk Management Administration Fund	16,950,355	20,444,952	20,146,696
Internal Service Funds Total	**$ 176,943,797**	**$ 199,393,780**	**$ 220,768,893**
Combined Revenues Total	**$ 5,524,330,762**	**$ 5,474,720,695**	**$ 5,831,415,856**

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund	$ 2,176,546,411	$ 2,167,433,989	$ 2,256,647,832
General Fund Total	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund	$ 1,347,051	$ 2,125,895	$ -
Climate Equity Fund	1,486,671	-	-
Community Equity Fund (CEF)	3,084,706	89,857	195,575
Concourse and Park Garages Operating Fund	4,344,918	3,785,121	4,262,403
Convention Center Expansion Administration Fund	13,498,899	13,462,336	13,346,510
Energy Independence Fund	3,702,801	300,000	118,292
Engineering & Capital Projects Fund	169,087,688	179,070,372	182,751,272
Environmental Growth 1/3 Fund	12,028,514	10,044,967	7,582,927
Environmental Growth 2/3 Fund	24,445,607	15,151,775	21,491,437
Facilities Financing Fund	1,647,602	-	-
Fire And Lifeguard Facilities Fund	1,331,556	1,327,425	1,333,300
Fire/Emergency Medical Services Transport Program Fund	130,093,200	137,232,995	152,492,192
Gas Tax Fund	42,054,141	39,324,068	41,301,519
General Plan Maintenance Fund	4,173,977	6,822,300	7,020,362
GIS Fund	5,323,225	6,720,010	5,738,219
Information Technology Fund	81,552,671	84,684,741	83,375,838
Infrastructure Fund	21,605,536	-	-
Junior Lifeguard Program Fund	1,294,479	1,025,276	1,448,953
Local Enforcement Agency Fund	1,005,816	1,189,427	1,227,902
Long Range Property Management Fund	949,427	1,783,686	3,482,766
Los Peñasquitos Canyon Preserve Fund	8,374	15,125	-
Low & Moderate Income Housing Asset Fund	13,368,060	57,507,581	67,770,790
Maintenance Assessment District (MAD) Funds	35,145,615	43,041,197	45,747,506
Mission Bay/Balboa Park Improvement Fund	827,233	904,333	99,747
New Convention Facility Fund	2,816,688	2,901,191	2,988,226
OneSD Support Fund	30,304,726	30,954,538	33,999,629
Parking Meter Operations Fund	12,123,898	28,722,645	25,581,613
PETCO Park Fund	20,846,517	19,461,510	18,727,781
Public Arts Fund	152,116	-	-
Public Safety Services & Debt Service Fund	13,101,777	12,657,066	13,448,105
Road Maintenance & Rehabilitation Fund	50,223,581	36,347,892	42,932,696
Seized Assets - California Fund	471,182	803,848	363,147
Seized Assets - Federal DOJ Fund	932,718	1,423,548	1,301,491
Seized Assets - Federal Treasury Fund	1,959,916	30,000	-
State COPS	2,911,783	6,142,672	5,636,080
Storm Drain Fund	5,706,658	5,731,128	5,624,045
Successor Agency Admin & Project - CivicSD Fund	1,357,357	1,934,326	1,934,326
Tax and Revenue Anticipation Notes Fund	-	-	17,148,000
TOT Convention Center	-	47,672,882	10,237,621
TOT Homelessness	-	32,602,464	31,978,865
Transient Occupancy Tax Fund	149,678,931	155,397,265	153,342,268
Underground Surcharge Fund	35,197,814	79,994,908	165,830,397
Wireless Communications Technology Fund	10,889,771	12,581,265	13,264,654
Zoological Exhibits Maintenance Fund	20,980,548	21,757,366	22,801,395
Special Revenue Funds Total	**$ 933,063,746**	**$ 1,102,725,001**	**$ 1,207,927,849**

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Capital Project Funds			
Capital Outlay Fund	$ 6,581,244	$ 4,047,152	$ 161,349
Transnet Extension Administration & Debt Fund	463,981	462,680	490,950
Transnet Extension Congestion Relief Fund	8,185,951	6,900,000	8,264,100
Transnet Extension Maintenance Fund	14,469,132	13,741,596	14,581,215
Capital Project Funds Total	**$ 29,700,308**	**$ 25,151,428**	**$ 23,497,614**
Enterprise Funds			
Airports Fund	$ 9,240,240	$ 10,891,835	$ 11,682,298
Development Services Fund	143,865,116	144,014,897	157,542,986
Golf Course Fund	28,193,604	31,039,009	38,083,421
Metropolitan Sewer Utility Fund	308,760,546	293,835,051	322,965,299
Municipal Sewer Revenue Fund	177,278,433	176,885,724	182,151,687
Recycling Fund	31,208,054	30,728,076	31,572,327
Refuse Disposal Funds	47,356,888	55,964,803	61,891,083
Solid Waste Management Fund	8,565,868	139,380,756	149,479,201
Water Utility Operating Fund	756,883,383	847,768,484	959,699,957
Enterprise Funds Total	**$ 1,511,352,131**	**$ 1,730,508,635**	**$ 1,915,068,260**
Internal Service Funds			
Central Stores Fund	$ 10,224,892	$ 11,403,746	$ 11,686,817
Energy Conservation Program Fund	7,033,075	7,313,779	7,537,809
Fleet Operations Operating Fund	69,953,554	70,144,502	74,706,477
Fleet Replacement Funds	90,483,538	122,716,585	109,376,647
Publishing Services Fund	1,681,123	2,132,055	2,103,254
Risk Management Administration Fund	16,874,393	20,433,736	20,285,343
Internal Service Funds Total	**$ 196,250,575**	**$ 234,144,403**	**$ 225,696,347**
Combined Operating Expenditures Total	**$ 4,846,913,171**	**$ 5,259,963,456**	**$ 5,628,837,902**

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Capital Project Funds			
6th & K-Civic San Diego	$ 6,968,413	$ -	$ -
6th & Market-Civic San Diego	4,002,000	-	-
99B(T)Bonds-Centre City	4,096	-	-
Active Trans In Lieu Fee-Comm Of Concern	-	110,652	28,322
Active Transportation In Lieu Fee	-	55,378	11,563
Barrio Logan	313,504	-	-
Black Mountain Ranch FBA	3,831,451	-	1,000,000
Bus Stop Capital Improvement Fund	575,384	120,000	-
Capital Outlay Fund	790,709	-	-
Capital Outlay-Mission Valley Trans	6,107,294	250,000	249,924
Capital Outlay-Sales Tax	70,675	-	-
Carmel Valley Consolidated FBA	4,625,961	-	-
Carmel Valley Development Impact Fee	2,179,359	510,000	500,000
CH-TAB 2010A (TE) Proceeds	82,799	-	-
CIP Contributions from General Fund	5,970,502	200,000	-
Citywide Fire DIF	272,704	800,000	-
Citywide Library DIF	-	1,000,000	500,000
Citywide Mobility DIF	6,574,126	24,953	-
Citywide Park DIF-Park Def. COC	734,330	2,230,716	2,388,335
Citywide Park DIF-Park Def. Unrestd	416,912	-	2,259,018
Citywide Park DIF-Unrestricted	387,398	-	1,411,308
Clairemont Mesa - Urban Comm	1,179,669	-	191,754
College Area	118,385	1,054,025	406,896
CR-TAB 2010A (TE) Proceeds	20,383	-	-
Debt Funded General Fund CIP Projects	192,258,981	100,300,000	89,030,000
Del Mar Hills/Carmel Vly-Maj D	668,264	-	-
Downtown DIF (Formerly Centre City DIF)	(2,846,109)	-	2,217,861
Encanto Neighborhoods DIF	1,070,590	65,476	-
Excess Redevelopment Bond Proceeds Exp	694,229	-	-
Fairbanks Country Club-Fac Dev	-	2,518	-
Far Bonus-Civic San Diego	715,443	-	-
Fire DIF-Fire Deficient Communities	8,805	-	-
Gen Dyna-Community Improvement	426,144	-	-
Gen Serv - Maint/Impr	61,431	-	-
General Fund WIFIA Loan-Construction	17,102,031	-	-
Golden Hill Urban Comm	93,804	-	-
Kearny Mesa Imprvmnts 20%	380,439	-	-
Kearny Mesa Urban Comm	553,599	500,000	-
La Jolla Urban Comm	155,285	15,000	-
Linda Vista Urban Comm	380,833	236,210	852,795
Lusk-Gen'L Traffic Imprvmts	1,840	-	-
M.M. Senior Ctr-Shapell Cont.	8,435	-	-
Mid City Urban Comm	526,105	42,469	137,365
Mid-City - Park Dev Fund	45,376	-	-
Midway/Pacific Hwy Urban Comm	502,412	-	2,561,000
Mira Mesa - FBA	22,434,531	250,000	1,420,000
Mira Mesa Development Impact Fee	6,108,535	-	-
Mira Mesa Senior Citizen Centr	20,679	-	-

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Miss City Pwy Brdg/S D River	5,607	-	-
Mission Beach Urban Comm	7,214	3,452	-
Mission Valley Urban Comm	307,149	-	800,000
Mitigation Funds for Carroll Canyon Road	63	-	-
Navajo Urban Comm	3,387,438	49,667	4,000
Neighborhood Enhancement-Comm Of Concern	105,467	1,178,174	3,137,381
Normal Hgts/Kensington Maj Dis	6,995	-	-
North Park Urban Comm	1,798,633	670,000	300,000
North University City DIF	2,988,038	-	-
North University City-FBA	397,329	-	-
NP-TAB 2009A (TE) Proceeds	789	-	-
Ocean Beach Urban Comm	61,167	-	-
Otay Mesa Development Impact Fee	22,118	-	572,721
Otay Mesa EIFD Capital Project Fund	5,054,085	6,509,000	9,250,339
Otay Mesa Facilities Benefit Assessment	6,147,319	-	1,200,000
Otay Mesa Local Mobility DIF	(487,917)	-	3,569,631
Otay Mesa/Nestor Urb Comm	1,189,902	570,642	10,000
Otay Mesa-East (From 39062)	1,967,863	-	-
Otay Mesa-Eastern DIF	18,576	-	-
Otay Mesa-West (From 39067)	2,117	-	-
Otay Water District Reimbursement S15018	94,138	-	-
Pacific Beach Urban Comm	47,373	-	30,000
Pacific Highlands Ranch FBA	2,086,602	-	6,680,000
Park Boulevard At-Grade State Approp	629,419	-	-
Peninsula Urban Comm	142,947	37,645	317,820
Private & Others Contrib-Cip	301,108	-	-
Rancho Bernardo-Fac Dev Fund	278,333	-	19,511
Rancho Penasquitos FBA	786,905	-	870,000
Rose & Tecolote Creek Water Quality	30,850	-	-
S.E. San Diego Urban Comm	393,270	137,050	50,907
Sabre Springs-FBA	158,605	-	-
San Ysidro Urban Comm	59,129	-	-
Scripps Miramar Ranch DIF	3,495,126	530,000	80,000
Scripps Miramar Ranch FBA	663,601	-	-
Scripps/Miramar-Major District	3,282	-	-
Serra Mesa - Major District	4,894	-	-
Skyline/Paradise Urban Comm	6,113	-	-
South Mission Beach Storm Drain Srf Fund	380,500	-	-
SR 209 & 274 Coop with State	749,460	-	-
Sub Area-2	635,758	26,173	-
Torrey Highlands	964,725	-	-
Torrey Pines Urban Comm	351,241	-	-
TransNet Estimated Revenue (Memo Only)	-	-	-
TransNet Extension Congestion Relief Fund	29,676,643	25,163,724	25,758,735
TransNet Extension RTCI Fee	1,183,470	5,438,779	8,225,980
UCSD Fire Station	1,142,478	-	-
University City So. Urban Comm	-	2,169	-
Uptown Urban Comm	741,135	171,877	106,072
Capital Project Funds Total	**$ 354,584,796**	**$ 148,255,749**	**$ 166,149,238**

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Enterprise Funds			
Balboa Park Golf Course CIP Fund	$ 157,860	$ -	$ -
Brown Field Special Aviation	334,316	1,500,000	-
Facility Franchse,P&R Libr Districts 4&8	15,882	-	-
Metro SDG&E Utility Relocation	(13,197,068)	-	-
Metro Sewer Utility - CIP Funding Source	218,457,969	117,424,842	171,697,800
Mission Bay Golf Course CIP Fund	163,108	-	-
Montgomery Field Special Aviation	893,951	-	-
Muni Sewer Utility - CIP Funding Source	128,960,995	153,016,481	134,555,327
Purewater (Water) State Approp	14,478,400	-	-
Recycling Fund CIP Fund	580,585	-	-
Refuse Disposal CIP Fund	1,514,795	2,600,000	4,500,000
Solid Waste Management CIP Fund	-	2,232,900	2,132,900
Torrey Pines Golf Course CIP Fund	652,981	-	-
Water SDG&E Utility Relocation	(22,481,452)	-	-
Water Utility - CIP Funding Source	351,760,041	380,027,138	283,713,764
Water Utility Operating Fund	(209)	-	-
Enterprise Funds Total	**$ 682,292,154**	**$ 656,801,361**	**$ 596,599,791**
Grant Government Funds			
Grant Fund - Federal	$ 16,539,213	$ -	$ -
Grant Fund - Other	250,924	-	-
Grant Fund - State	36,649,509	-	-
Grant Government Funds Total	**$ 53,439,646**	**$ -**	**$ -**
Internal Service Funds			
Fleet Services CIP Fund	$ 775,892	$ -	$ -
Internal Service Funds Total	**$ 775,892**	**$ -**	**$ -**
Enterprise Funds			
Antenna Lease Revenue	$ 163,402	$ -	$ -
Carmel Mtn Ranch/Sabre Recreation Center	23,907	-	-
Climate Equity Fund	2,755,898	2,400,000	450,000
Crossroads Redevelopment CIP Contributions Fund	184,070	-	-
Developer Contributions CIP	5,421,132	-	1,166,824
El Cajon Boulevard MAD Fund	3,087	-	-
Environmental Growth 1/3 Fund	306	-	-
Environmental Growth 2/3 Fund	59,991	-	-
Fiesta Island Sludge Mitigation Fund	213,348	-	-
Fire/Emergency Medical Services Transport Program Fund	-	-	1,990,000
Gas Tax Fund	3,356,385	-	-
Infrastructure Fund	6,359,858	-	-
IT CIP Contributions	1,156,175	3,100,000	-
Junior Lifeguard Program Fund	35,888	-	-
Library System Improvement Fund	38,722	10,000	-
Mission Bay Park Improvement Fund	11,091,729	13,177,782	12,919,752
Mission Trails Regional Park Fund	10,819	-	-
NTC RDA Contribution to CIP	175,292	-	-
Parking Meter District - Administration	401,064	-	-
Parking Meter District - Downtown	3,753,043	-	-
Parking Meter District - Uptown	70,450	-	-
Public Art Fund	70,473	-	-

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Public/Private Partnership	14,756	-	-
RDA Contribution to San Ysidro Project Fund	17,539	-	-
Road Maintenance and Rehabilitation Fund	2,977,789	-	5,300,000
San Diego Regional Parks Improvement Fund	6,546,989	7,095,729	6,982,397
Sea World Traffic Mitigation Fund	(285,575)	-	-
State COPS	-	-	3,013,536
Sunset Cliffs Natural Park	75,280	-	-
Talmadge MAD Fund	1	-	-
TOT Convention Center	-	-	18,290,000
Trench Cut Fees/Excavation Fee Fund	262,902	4,470,000	2,470,000
Underground Surcharge CIP Fund	9,043,900	8,433,298	42,751,581
Special Revenue Funds Total	**$ 53,998,618**	**$ 38,686,809**	**$ 95,334,090**
Combined Capital Budget Expenditures Total	**$ 1,145,091,106**	**$ 843,743,919**	**$ 858,083,119**
Combined Operating and Capital Budget Expenditures Total	**$ 5,992,004,276**	**$ 6,103,707,375**	**$ 6,486,921,021**

Schedule III - Summary of Budgeted General Fund FTE by Department

Department	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
City Attorney	423.53	423.48	454.48
City Auditor	24.00	24.00	25.00
City Clerk	52.73	45.17	46.17
City Council	156.77	159.66	160.82
City Planning	92.75	104.25	102.25
City Treasurer	123.25	117.25	117.25
Communications	38.16	33.00	28.00
Compliance	41.00	36.00	-
Department of Finance	140.49	137.00	134.00
Department of Information Technology	4.00	4.00	6.00
Development Services	85.00	73.00	67.00
Economic Development	102.75	96.75	94.75
Environmental Services	328.25	130.73	118.73
Ethics Commission	6.25	6.00	6.00
Fire-Rescue	1,427.75	1,417.87	1,405.55
General Services	185.50	184.50	171.75
Government Affairs	7.00	-	-
Homelessness Strategies and Solutions	16.38	15.00	15.00
Human Resources	69.56	44.00	41.00
Library	484.12	434.50	408.00
Office of Boards & Commissions	4.00	-	-
Office of the Chief Operating Officer	22.68	-	-
Office of the Commission on Police Practices	14.54	12.58	13.15
Office of the IBA	11.00	17.00	17.00
Office of the Mayor	27.27	39.00	37.77
Parks & Recreation	1,120.56	1,039.77	978.18
Performance & Analytics	19.31	17.00	22.00
Personnel	86.49	80.49	77.49
Police	2,691.64	2,680.46	2,697.46
Purchasing and Contracting	69.00	69.00	65.00
Race & Equity	8.50	-	-
Stormwater	305.00	301.50	299.50
Sustainability & Mobility	34.59	-	-
Transportation	509.34	518.44	518.44
Total General Fund Budgeted FTE	**8,733.16**	**8,261.40**	**8,127.74**

Schedule IV - Summary of Budgeted FTE by Fund

Fund Type/Title	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund	8,733.16	8,261.40	8,127.74
General Fund Total	**8,733.16**	**8,261.40**	**8,127.74**
Special Revenue Funds			
Concourse and Park Garages Operating Fund	2.00	2.00	2.00
Engineering & Capital Projects Fund	839.40	769.00	735.42
Fire/Emergency Medical Services Transport Program Fund	37.00	38.00	41.00
GIS Fund	11.49	11.27	10.00
Information Technology Fund	50.78	49.00	46.00
Junior Lifeguard Program Fund	1.00	1.00	3.08
Local Enforcement Agency Fund	5.00	5.00	5.00
Maintenance Assessment District (MAD) Funds	24.50	25.25	25.25
OneSD Support Fund	29.25	29.15	29.00
Parking Meter Operations Fund	9.75	9.75	12.75
Transient Occupancy Tax Fund	13.75	12.75	12.75
Underground Surcharge Fund	24.74	24.74	26.63
Wireless Communications Technology Fund	40.00	40.00	40.00
Special Revenue Funds Total	**1,088.66**	**1,016.91**	**988.88**
Enterprise Funds			
Airports Fund	30.25	29.25	29.28
Development Services Fund	690.00	644.00	653.59
Golf Course Fund	122.92	123.17	123.47
Metropolitan Sewer Utility Fund	529.84	529.46	550.49
Municipal Sewer Revenue Fund	439.70	443.39	415.35
Recycling Fund	102.09	49.53	70.28
Refuse Disposal Funds	162.17	160.69	161.73
Solid Waste Management Fund	16.00	317.55	411.41
Water Utility Operating Fund	1,004.21	1,048.90	1,068.65
Enterprise Funds Total	**3,097.18**	**3,345.94**	**3,484.25**
Internal Service Funds			
Central Stores Fund	21.00	21.00	21.00
Energy Conservation Program Fund	30.21	21.50	24.41
Fleet Operations Operating Fund	225.25	232.00	231.84
Publishing Services Fund	9.50	7.50	7.00
Risk Management Administration Fund	94.23	106.23	109.11
Internal Service Funds Total	**380.19**	**388.23**	**393.36**
Other Funds			
City Employees' Retirement System Fund	53.00	50.00	50.00
Other Funds Total	**53.00**	**50.00**	**50.00**
Total Budgeted FTE Positions	**13,352.19**	**13,062.48**	**13,044.23**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2025 Actuals		FY 2026 Adopted Budget		FY 2027 Adopted Budget
General Fund						
General Fund						
Charges for Current Services	**$**	**306,467,793**	**$**	**330,859,647**	**$**	**374,668,511**
Charges for Current Services		306,467,793		330,859,647		374,668,511
Fines Forfeitures and Penalties	**$**	**34,441,701**	**$**	**45,748,349**	**$**	**45,850,579**
Municipal Court		3,099,029		2,975,569		2,975,569
Other Fines and Forfeitures		5,904,234		5,221,117		5,132,017
Parking Citations		25,438,437		37,551,663		37,742,993
Licenses and Permits	**$**	**45,412,611**	**$**	**62,405,713**	**$**	**57,812,995**
Business Tax		24,086,197		29,193,215		28,043,574
Other Licenses and Permits		11,657,312		8,796,996		13,610,265
Parking Meters		-		15,500,000		7,379,654
Refuse Collector Business Tax		1,592,187		1,631,000		1,495,000
Rental Unit Tax		8,076,915		7,284,502		7,284,502
Other Local Taxes	**$**	**112,531,544**	**$**	**118,380,729**	**$**	**117,717,671**
CATV		9,638,174		9,192,915		8,265,275
Other Franchise		17,878,563		16,345,575		11,970,873
Property Transfer Tax		11,373,621		11,884,826		12,027,095
Refuse Collection Franchise		13,815,900		14,669,936		15,136,439
SDGE		59,825,286		66,287,477		70,317,989
Other Revenue	**$**	**11,653,642**	**$**	**2,163,337**	**$**	**3,132,681**
Other Revenue		11,653,642		2,163,337		3,132,681
Property Taxes	**$**	**807,079,239**	**$**	**844,597,213**	**$**	**881,021,758**
Property Taxes		807,079,239		844,597,213		881,021,758
Revenue from Federal Agencies	**$**	**456,053**	**$**	**526,098**	**$**	**7,300**
Revenue from Federal Agencies		456,053		526,098		7,300
Revenue from Other Agencies	**$**	**12,303,005**	**$**	**10,694,748**	**$**	**11,812,340**
Motor Vehicle License Fees		2,186,377		1,384,746		1,596,750
Revenue from Other Agencies		10,116,628		9,310,002		10,215,590
Revenue from Use of Money and Property	**$**	**80,113,935**	**$**	**85,817,212**	**$**	**96,668,569**
Interest and Dividends		(6,491,071)		5,500,000		11,337,561
Mission Bay		48,738,391		41,273,512		41,442,951
Other Rents and Concessions		26,302,775		28,716,089		33,454,666
Pueblo Lands		11,563,840		10,327,611		10,433,391
Sales Taxes	**$**	**372,287,163**	**$**	**374,533,252**	**$**	**386,667,688**
Sales Tax		372,287,163		374,533,252		386,667,688
Transfers In	**$**	**123,157,470**	**$**	**121,450,561**	**$**	**111,637,397**
Transfers In		123,157,470		121,450,561		111,637,397
Transient Occupancy Taxes	**$**	**165,620,308**	**$**	**170,257,130**	**$**	**169,650,343**
Transient Occupancy Taxes		165,620,308		170,257,130		169,650,343
General Fund Total	**$**	**2,071,524,464**	**$**	**2,167,433,989**	**$**	**2,256,647,832**
Total General Fund	**$**	**2,071,524,464**	**$**	**2,167,433,989**	**$**	**2,256,647,832**
Special Revenue Funds						
Automated Refuse Container Fund						
Charges for Current Services	**$**	**1,147,370**	**$**	**-**	**$**	**-**
Charges for Current Services		1,147,370		-		-
Revenue from Use of Money and Property	**$**	**103,431**	**$**	**-**	**$**	**-**
Interest and Dividends		103,431		-		-
Automated Refuse Container Fund Total	**$**	**1,250,801**	**$**	**-**	**$**	**-**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Climate Equity Fund			
Other Local Taxes	**$ 1,500,000**	**$ 1,500,000**	**$ -**
Other Franchise	1,500,000	1,500,000	-
Revenue from Use of Money and Property	**$ 581,601**	**$ -**	**$ -**
Interest and Dividends	581,601	-	-
Climate Equity Fund Total	**$ 2,081,601**	**$ 1,500,000**	**$ -**
Community Equity Fund (CEF)			
Revenue from Use of Money and Property	**$ 105,024**	**$ -**	**$ -**
Interest and Dividends	105,024	-	-
Community Equity Fund (CEF) Total	**$ 105,024**	**$ -**	**$ -**
Concourse and Park Garages Operating Fund			
Other Revenue	**$ 164**	**$ -**	**$ -**
Other Revenue	164	-	-
Revenue from Use of Money and Property	**$ 2,846,613**	**$ 2,986,732**	**$ 2,365,756**
Other Rents and Concessions	2,846,613	2,986,732	2,365,756
Concourse and Park Garages Operating Fund Total	**$ 2,846,777**	**$ 2,986,732**	**$ 2,365,756**
Convention Center Expansion Administration Fund			
Charges for Current Services	**$ -**	**$ -**	**$ 6,097,115**
Charges for Current Services	-	-	6,097,115
Revenue from Use of Money and Property	**$ 65,894**	**$ -**	**$ -**
Interest and Dividends	65,894	-	-
Transfers In	**$ 13,348,906**	**$ 12,902,836**	**$ 7,249,395**
Transfers In	13,348,906	12,902,836	7,249,395
Convention Center Expansion Administration Fund Total	**$ 13,414,800**	**$ 12,902,836**	**$ 13,346,510**
Energy Independence Fund			
Revenue from Use of Money and Property	**$ 171,008**	**$ -**	**$ -**
Interest and Dividends	171,008	-	-
Energy Independence Fund Total	**$ 171,008**	**$ -**	**$ -**
Engineering & Capital Projects Fund			
Charges for Current Services	**$ 186,674,652**	**$ 167,180,209**	**$ 171,470,339**
Charges for Current Services	186,674,652	167,180,209	171,470,339
Fines Forfeitures and Penalties	**$ 47,000**	**$ -**	**$ -**
Other Fines and Forfeitures	47,000	-	-
Other Revenue	**$ 464,866**	**$ -**	**$ -**
Other Revenue	464,866	-	-
Revenue from Use of Money and Property	**$ 413,902**	**$ -**	**$ -**
Interest and Dividends	413,902	-	-
Engineering & Capital Projects Fund Total	**$ 187,600,421**	**$ 167,180,209**	**$ 171,470,339**
Environmental Growth 1/3 Fund			
Other Local Taxes	**$ 7,610,979**	**$ 8,723,902**	**$ 7,871,560**
Other Franchise	963,725	1,191,960	58,450
SDGE	6,647,254	7,531,942	7,813,110
Revenue from Use of Money and Property	**$ 270,802**	**$ 9,000**	**$ 9,000**
Interest and Dividends	270,802	9,000	9,000
Environmental Growth 1/3 Fund Total	**$ 7,881,781**	**$ 8,732,902**	**$ 7,880,560**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Environmental Growth 2/3 Fund			
Other Local Taxes	**$ 15,721,958**	**$ 17,447,803**	**$ 15,743,120**
Other Franchise	2,427,450	2,383,920	116,900
SDGE	13,294,508	15,063,883	15,626,220
Revenue from Use of Money and Property	**$ 705,091**	**$ 25,000**	**$ 25,000**
Interest and Dividends	705,091	25,000	25,000
Environmental Growth 2/3 Fund Total	**$ 16,427,049**	**$ 17,472,803**	**$ 15,768,120**
Fire And Lifeguard Facilities Fund			
Revenue from Use of Money and Property	**$ (5,352)**	**$ -**	**$ -**
Interest and Dividends	(5,352)	-	-
Transfers In	**$ 1,409,518**	**$ 1,327,425**	**$ 1,333,300**
Transfers In	1,409,518	1,327,425	1,333,300
Fire And Lifeguard Facilities Fund Total	**$ 1,404,166**	**$ 1,327,425**	**$ 1,333,300**
Fire/Emergency Medical Services Transport Program Fund			
Charges for Current Services	**$ 133,938,189**	**$ 131,670,776**	**$ 143,853,044**
Charges for Current Services	133,938,189	131,670,776	143,853,044
Other Revenue	**$ 270,082**	**$ 109,235**	**$ 109,235**
Other Revenue	270,082	109,235	109,235
Revenue from Use of Money and Property	**$ 729,220**	**$ 30,000**	**$ 729,220**
Interest and Dividends	729,220	30,000	729,220
Fire/Emergency Medical Services Transport Program Fund Total	**$ 134,937,491**	**$ 131,810,011**	**$ 144,691,499**
Gas Tax Fund			
Other Local Taxes	**$ 38,716,420**	**$ 39,155,713**	**$ 41,243,176**
Other Local Tax	38,716,420	39,155,713	41,243,176
Revenue from Use of Money and Property	**$ 329,155**	**$ 168,355**	**$ 58,355**
Interest and Dividends	310,250	150,000	40,000
Other Rents and Concessions	18,905	18,355	18,355
Gas Tax Fund Total	**$ 39,045,575**	**$ 39,324,068**	**$ 41,301,531**
General Plan Maintenance Fund			
Licenses and Permits	**$ 4,873,053**	**$ 5,822,300**	**$ 6,000,000**
Other Licenses and Permits	4,873,053	5,822,300	6,000,000
Revenue from Use of Money and Property	**$ 58,594**	**$ -**	**$ -**
Interest and Dividends	58,594	-	-
General Plan Maintenance Fund Total	**$ 4,931,647**	**$ 5,822,300**	**$ 6,000,000**
GIS Fund			
Charges for Current Services	**$ 5,108,040**	**$ 5,213,978**	**$ 5,336,411**
Charges for Current Services	5,108,040	5,213,978	5,336,411
Other Revenue	**$ 980**	**$ -**	**$ -**
Other Revenue	980	-	-
Revenue from Other Agencies	**$ 263,568**	**$ 238,770**	**$ 238,770**
Revenue from Other Agencies	263,568	238,770	238,770
Revenue from Use of Money and Property	**$ 51,203**	**$ -**	**$ -**
Interest and Dividends	51,203	-	-
GIS Fund Total	**$ 5,423,791**	**$ 5,452,748**	**$ 5,575,181**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Information Technology Fund			
Charges for Current Services	**$ 81,498,954**	**$ 83,814,797**	**$ 83,495,859**
Charges for Current Services	81,498,954	83,814,797	83,495,859
Other Revenue	**$ 59,212**	**$ -**	**$ -**
Other Revenue	59,212	-	-
Revenue from Use of Money and Property	**$ 121,976**	**$ -**	**$ -**
Interest and Dividends	121,976	-	-
Information Technology Fund Total	**$ 81,680,143**	**$ 83,814,797**	**$ 83,495,859**
Infrastructure Fund			
Transfers In	**$ 21,057,697**	**$ -**	**$ -**
Transfers In	21,057,697	-	-
Infrastructure Fund Total	**$ 21,057,697**	**$ -**	**$ -**
Junior Lifeguard Program Fund			
Charges for Current Services	**$ 1,218,903**	**$ 1,193,420**	**$ 1,193,420**
Charges for Current Services	1,218,903	1,193,420	1,193,420
Other Revenue	**$ 101**	**$ -**	**$ -**
Other Revenue	101	-	-
Junior Lifeguard Program Fund Total	**$ 1,219,005**	**$ 1,193,420**	**$ 1,193,420**
Local Enforcement Agency Fund			
Charges for Current Services	**$ 159,367**	**$ 175,000**	**$ 354,248**
Charges for Current Services	159,367	175,000	354,248
Licenses and Permits	**$ 764,525**	**$ 881,503**	**$ 853,503**
Other Licenses and Permits	764,525	881,503	853,503
Other Revenue	**$ 984**	**$ -**	**$ -**
Other Revenue	984	-	-
Revenue from Use of Money and Property	**$ 8,768**	**$ 10,724**	**$ 10,724**
Interest and Dividends	8,768	10,724	10,724
Local Enforcement Agency Fund Total	**$ 933,644**	**$ 1,067,227**	**$ 1,218,475**
Long Range Property Management Fund			
Revenue from Use of Money and Property	**$ 2,121,380**	**$ 595,000**	**$ 595,000**
Interest and Dividends	363,639	5,000	5,000
Other Rents and Concessions	1,757,741	590,000	590,000
Long Range Property Management Fund Total	**$ 2,121,380**	**$ 595,000**	**$ 595,000**
Los Peñasquitos Canyon Preserve Fund			
Other Revenue	**$ 170**	**$ -**	**$ -**
Other Revenue	170	-	-
Revenue from Use of Money and Property	**$ 30,450**	**$ 36,000**	**$ -**
Other Rents and Concessions	30,450	36,000	-
Los Peñasquitos Canyon Preserve Fund Total	**$ 30,620**	**$ 36,000**	**$ -**
Low & Moderate Income Housing Asset Fund			
Licenses and Permits	**$ -**	**$ -**	**$ -**
Other Licenses and Permits	-	-	-
Other Revenue	**$ 325,138**	**$ -**	**$ -**
Other Revenue	325,138	-	-
Revenue from Use of Money and Property	**$ 7,712,842**	**$ 1,209,014**	**$ 1,209,014**
Interest and Dividends	5,954,071	558,014	558,014
Other Rents and Concessions	1,758,771	651,000	651,000
Low & Moderate Income Housing Asset Fund Total	**$ 8,037,981**	**$ 1,209,014**	**$ 1,209,014**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Maintenance Assessment District (MAD) Funds			
Charges for Current Services	**$ 5,260,591**	**$ 4,516,169**	**$ 5,488,698**
Charges for Current Services	5,260,591	4,516,169	5,488,698
Other Revenue	**$ 12,440**	**$ -**	**$ -**
Other Revenue	12,440	-	-
Property Taxes	**$ 22,920,678**	**$ 23,378,286**	**$ 24,570,275**
Property Taxes	22,920,678	23,378,286	24,570,275
Revenue from Use of Money and Property	**$ 1,210,849**	**$ 133,207**	**$ 142,707**
Interest and Dividends	1,210,849	133,207	142,707
Special Assessments	**$ 1,165,892**	**$ 45,000**	**$ 45,000**
Special Assessments	1,165,892	45,000	45,000
Transfers In	**$ 5,316,531**	**$ 5,016,163**	**$ 5,848,427**
Transfers In	5,316,531	5,016,163	5,848,427
Maintenance Assessment District (MAD) Funds Total	**$ 35,886,981**	**$ 33,088,825**	**$ 36,095,107**
Mission Bay/Balboa Park Improvement Fund			
Transfers In	**$ 803,867**	**$ 904,333**	**$ -**
Transfers In	803,867	904,333	-
Mission Bay/Balboa Park Improvement Fund Total	**$ 803,867**	**$ 904,333**	**$ -**
New Convention Facility Fund			
Transfers In	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
Transfers In	2,816,688	2,901,191	2,988,226
New Convention Facility Fund Total	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
OneSD Support Fund			
Charges for Current Services	**$ 26,048,258**	**$ 27,955,462**	**$ 30,862,368**
Charges for Current Services	26,048,258	27,955,462	30,862,368
Other Revenue	**$ 7,958**	**$ -**	**$ -**
Other Revenue	7,958	-	-
Revenue from Use of Money and Property	**$ 385,324**	**$ -**	**$ -**
Interest and Dividends	385,324	-	-
OneSD Support Fund Total	**$ 26,441,540**	**$ 27,955,462**	**$ 30,862,368**
Parking Meter Operations Fund			
Licenses and Permits	**$ 12,130,360**	**$ 28,040,000**	**$ 25,095,980**
Other Licenses and Permits	6,462	-	-
Parking Meters	12,123,898	28,040,000	25,095,980
Other Revenue	**$ 867**	**$ -**	**$ -**
Other Revenue	867	-	-
Revenue from Use of Money and Property	**$ 229,881**	**$ -**	**$ -**
Interest and Dividends	229,881	-	-
Parking Meter Operations Fund Total	**$ 12,361,108**	**$ 28,040,000**	**$ 25,095,980**
PETCO Park Fund			
Other Revenue	**$ 2,883,261**	**$ 2,084,759**	**$ 2,084,759**
Other Revenue	2,883,261	2,084,759	2,084,759
Revenue from Use of Money and Property	**$ 6,237,901**	**$ 5,986,874**	**$ 5,986,874**
Interest and Dividends	19,813	-	-
Other Rents and Concessions	6,218,088	5,986,874	5,986,874
Transfers In	**$ 7,788,624**	**$ 10,423,403**	**$ 10,424,782**
Transfers In	7,788,624	10,423,403	10,424,782
PETCO Park Fund Total	**$ 16,909,786**	**$ 18,495,036**	**$ 18,496,415**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Public Arts Fund			
Other Revenue	**$ 810,964**	**$ -**	**$ -**
Other Revenue	810,964	-	-
Transfers In	**$ 85,000**	**$ -**	**$ -**
Transfers In	85,000	-	-
Public Arts Fund Total	**$ 895,964**	**$ -**	**$ -**
Public Safety Services & Debt Service Fund			
Revenue from Use of Money and Property	**$ 127,777**	**$ -**	**$ -**
Interest and Dividends	127,777	-	-
Sales Taxes	**$ 13,006,063**	**$ 12,657,066**	**$ 13,448,105**
Safety Sales Tax	13,006,063	12,657,066	13,448,105
Public Safety Services & Debt Service Fund Total	**$ 13,133,841**	**$ 12,657,066**	**$ 13,448,105**
Road Maintenance & Rehabilitation Fund			
Other Local Taxes	**$ 37,805,744**	**$ 36,347,892**	**$ 39,532,696**
Other Local Tax	37,805,744	36,347,892	39,532,696
Revenue from Use of Money and Property	**$ 1,884,647**	**$ -**	**$ -**
Interest and Dividends	1,884,647	-	-
Road Maintenance & Rehabilitation Fund Total	**$ 39,690,391**	**$ 36,347,892**	**$ 39,532,696**
Seized Assets - California Fund			
Revenue from Other Agencies	**$ 406,276**	**$ -**	**$ -**
Revenue from Other Agencies	406,276	-	-
Revenue from Use of Money and Property	**$ 50,495**	**$ -**	**$ -**
Interest and Dividends	50,495	-	-
Seized Assets - California Fund Total	**$ 456,772**	**$ -**	**$ -**
Seized Assets - Federal DOJ Fund			
Revenue from Federal Agencies	**$ 419,965**	**$ -**	**$ -**
Revenue from Federal Agencies	419,965	-	-
Revenue from Use of Money and Property	**$ 84,398**	**$ -**	**$ -**
Interest and Dividends	84,398	-	-
Seized Assets - Federal DOJ Fund Total	**$ 504,364**	**$ -**	**$ -**
Seized Assets - Federal Treasury Fund			
Revenue from Use of Money and Property	**$ 2,426**	**$ -**	**$ -**
Interest and Dividends	2,426	-	-
Seized Assets - Federal Treasury Fund Total	**$ 2,426**	**$ -**	**$ -**
State COPS			
Revenue from Other Agencies	**$ 4,238,035**	**$ 3,400,000**	**$ 3,400,000**
Revenue from Other Agencies	4,238,035	3,400,000	3,400,000
Revenue from Use of Money and Property	**$ 152,345**	**$ -**	**$ -**
Interest and Dividends	152,345	-	-
State COPS Total	**$ 4,390,380**	**$ 3,400,000**	**$ 3,400,000**
Storm Drain Fund			
Charges for Current Services	**$ 5,042,308**	**$ 5,700,000**	**$ 5,700,000**
Charges for Current Services	5,042,308	5,700,000	5,700,000
Revenue from Use of Money and Property	**$ 20,566**	**$ -**	**$ -**
Interest and Dividends	20,566	-	-
Storm Drain Fund Total	**$ 5,062,874**	**$ 5,700,000**	**$ 5,700,000**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2025 Actuals		FY 2026 Adopted Budget		FY 2027 Adopted Budget
Successor Agency Admin & Project - CivicSD Fund						
Revenue from Other Agencies	**$**	**1,357,357**	**$**	**1,934,326**	**$**	**1,934,326**
Revenue from Other Agencies		1,357,357		1,934,326		1,934,326
Successor Agency Admin & Project - CivicSD Fund Total	**$**	**1,357,357**	**$**	**1,934,326**	**$**	**1,934,326**
Tax and Revenue Anticipation Notes Fund						
Revenue from Use of Money and Property	**$**	**-**	**$**	**-**	**$**	**7,928,280**
Other Revenue from Money and Property		-		-		7,928,280
Transfers In	**$**	**-**	**$**	**-**	**$**	**9,219,720**
Transfers In		-		-		9,219,720
Tax and Revenue Anticipation Notes Fund Total	**$**	**-**	**$**	**-**	**$**	**17,148,000**
TOT Convention Center						
Revenue from Use of Money and Property	**$**	**9,371**	**$**	**-**	**$**	**-**
Interest and Dividends		9,371		-		-
Transient Occupancy Taxes	**$**	**8,456,617**	**$**	**47,672,881**	**$**	**46,018,367**
Transient Occupancy Taxes		8,456,617		47,672,881		46,018,367
TOT Convention Center Total	**$**	**8,465,988**	**$**	**47,672,881**	**$**	**46,018,367**
TOT Homelessness						
Revenue from Use of Money and Property	**$**	**6,487**	**$**	**-**	**$**	**-**
Interest and Dividends		6,487		-		-
Transient Occupancy Taxes	**$**	**5,865,850**	**$**	**32,602,464**	**$**	**31,978,865**
Transient Occupancy Taxes		5,865,850		32,602,464		31,978,865
TOT Homelessness Total	**$**	**5,872,337**	**$**	**32,602,464**	**$**	**31,978,865**
Transient Occupancy Tax Fund						
Charges for Current Services	**$**	**20,780**	**$**	**31,395**	**$**	**33,876**
Charges for Current Services		20,780		31,395		33,876
Fines Forfeitures and Penalties	**$**	**25,972**	**$**	**6,000**	**$**	**6,000**
Other Fines and Forfeitures		25,972		6,000		6,000
Licenses and Permits	**$**	**110,210**	**$**	**126,628**	**$**	**126,628**
Other Licenses and Permits		110,210		126,628		126,628
Other Revenue	**$**	**62,712**	**$**	**-**	**$**	**-**
Other Revenue		62,712		-		-
Transfers In	**$**	**-**	**$**	**-**	**$**	**99,747**
Transfers In		-		-		99,747
Transient Occupancy Taxes	**$**	**149,883,580**	**$**	**153,389,208**	**$**	**153,063,453**
Transient Occupancy Taxes		149,883,580		153,389,208		153,063,453
Transient Occupancy Tax Fund Total	**$**	**150,103,254**	**$**	**153,553,231**	**$**	**153,329,704**
Underground Surcharge Fund						
Charges for Current Services	**$**	**132,824**	**$**	**-**	**$**	**-**
Charges for Current Services		132,824		-		-
Other Local Taxes	**$**	**79,166,709**	**$**	**87,001,567**	**$**	**90,686,183**
SDGE		79,166,709		87,001,567		90,686,183
Other Revenue	**$**	**2,219**	**$**	**-**	**$**	**-**
Other Revenue		2,219		-		-
Revenue from Use of Money and Property	**$**	**18,421,341**	**$**	**3,000,000**	**$**	**3,000,000**
Interest and Dividends		18,421,341		3,000,000		3,000,000
Underground Surcharge Fund Total	**$**	**97,723,093**	**$**	**90,001,567**	**$**	**93,686,183**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Wireless Communications Technology Fund			
Charges for Current Services	**$ 10,334,613**	**$ 12,076,750**	**$ 12,636,386**
Charges for Current Services	10,334,613	12,076,750	12,636,386
Other Revenue	**$ 145,849**	**$ -**	**$ -**
Other Revenue	145,849	-	-
Revenue from Use of Money and Property	**$ 102,869**	**$ 48,261**	**$ 75,000**
Interest and Dividends	44,149	-	10,000
Other Rents and Concessions	58,720	48,261	65,000
Wireless Communications Technology Fund Total	**$ 10,583,331**	**$ 12,125,011**	**$ 12,711,386**
Zoological Exhibits Maintenance Fund			
Property Taxes	21,033,373	21,757,366	22,801,395
Property Taxes	21,033,373	21,757,366	22,801,395
Zoological Exhibits Maintenance Fund Total	**$ 21,033,373**	**$ 21,757,366**	**$ 22,801,395**
Total Special Revenue Funds	**$ 987,098,116**	**$ 1,011,564,143**	**$ 1,052,671,687**
Capital Project Funds			
Capital Outlay Fund			
Other Revenue	**$ 3,050,401**	**$ -**	**$ -**
Other Revenue	3,050,401	-	-
Capital Outlay Fund Total	**$ 3,050,401**	**$ -**	**$ -**
Mission Bay Park Improvements Fund			
Revenue from Use of Money and Property	**$ 1,823,268**	**$ -**	**$ -**
Interest and Dividends	1,823,268	-	-
Transfers In	**$ 18,682,219**	**$ 13,827,783**	**$ 13,937,918**
Transfers In	18,682,219	13,827,783	13,937,918
Mission Bay Park Improvements Fund Total	**$ 20,505,487**	**$ 13,827,783**	**$ 13,937,918**
San Diego Regional Parks Improvement Fund			
Revenue from Use of Money and Property	**$ 680,171**	**$ -**	**$ -**
Interest and Dividends	680,171	-	-
Transfers In	**$ 10,059,656**	**$ 7,445,729**	**$ 7,505,033**
Transfers In	10,059,656	7,445,729	7,505,033
San Diego Regional Parks Improvement Fund Total	**$ 10,739,828**	**$ 7,445,729**	**$ 7,505,033**
Transnet Extension Administration & Debt Fund			
Sales Taxes	**$ 463,981**	**$ 462,680**	**$ 490,950**
Sales Tax	463,981	462,680	490,950
Transnet Extension Administration & Debt Fund Total	**$ 463,981**	**$ 462,680**	**$ 490,950**
Transnet Extension Congestion Relief Fund			
Revenue from Use of Money and Property	**$ 484,400**	**$ -**	**$ -**
Interest and Dividends	484,400	-	-
Sales Taxes	**$ 36,975,768**	**$ 32,063,724**	**$ 34,022,835**
Sales Tax	36,975,768	32,063,724	34,022,835
Transnet Extension Congestion Relief Fund Total	**$ 37,460,168**	**$ 32,063,724**	**$ 34,022,835**
Transnet Extension Maintenance Fund			
Sales Taxes	**$ 14,469,133**	**$ 13,741,596**	**$ 14,581,215**
Sales Tax	14,469,133	13,741,596	14,581,215
Transnet Extension Maintenance Fund Total	**$ 14,469,133**	**$ 13,741,596**	**$ 14,581,215**
Total Capital Project Funds	**$ 86,688,998**	**$ 67,541,512**	**$ 70,537,951**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Enterprise Funds			
Airports Fund			
Charges for Current Services	**$ 1,384,307**	**$ 1,136,022**	**$ 1,136,022**
Charges for Current Services	1,384,307	1,136,022	1,136,022
Other Revenue	**$ 91,899**	**$ -**	**$ -**
Other Revenue	91,899	-	-
Revenue from Other Agencies	**$ 10,349**	**$ -**	**$ -**
Revenue from Other Agencies	10,349	-	-
Revenue from Use of Money and Property	**$ 7,554,478**	**$ 7,756,718**	**$ 7,756,718**
Interest and Dividends	889,211	160,000	160,000
Other Rents and Concessions	6,665,267	7,596,718	7,596,718
Airports Fund Total	**$ 9,041,033**	**$ 8,892,740**	**$ 8,892,740**
Development Services Fund			
Charges for Current Services	**$ 24,431,696**	**$ 26,760,562**	**$ 32,234,532**
Charges for Current Services	24,431,696	26,760,562	32,234,532
Fines Forfeitures and Penalties	**$ 3,500**	**$ -**	**$ -**
Other Fines and Forfeitures	3,500	-	-
Licenses and Permits	**$ 96,862,729**	**$ 115,998,617**	**$ 126,819,655**
Other Licenses and Permits	96,862,729	115,998,617	126,819,655
Other Revenue	**$ 1,269,068**	**$ 1,216,023**	**$ 1,216,023**
Other Revenue	1,269,068	1,216,023	1,216,023
Revenue from Use of Money and Property	**$ 140,895**	**$ 110,072**	**$ 110,072**
Interest and Dividends	140,895	110,072	110,072
Development Services Fund Total	**$ 122,707,889**	**$ 144,085,274**	**$ 160,380,282**
Golf Course Fund			
Charges for Current Services	**$ 36,312,968**	**$ 27,928,987**	**$ 29,813,987**
Charges for Current Services	36,312,968	27,928,987	29,813,987
Other Revenue	**$ 572,802**	**$ 332,560**	**$ 332,560**
Other Revenue	572,802	332,560	332,560
Revenue from Use of Money and Property	**$ 5,411,909**	**$ 2,627,800**	**$ 4,227,800**
Interest and Dividends	2,779,990	393,000	1,633,000
Other Rents and Concessions	2,631,919	2,234,800	2,594,800
Golf Course Fund Total	**$ 42,297,680**	**$ 30,889,347**	**$ 34,374,347**
Metropolitan Sewer Utility Fund			
Charges for Current Services	**$ 121,301,086**	**$ 115,985,827**	**$ 139,976,810**
Charges for Current Services	121,301,086	115,985,827	139,976,810
Fines Forfeitures and Penalties	**$ 1,737**	**$ -**	**$ -**
Municipal Court	1,737	-	-
Other Revenue	**$ 192,033,026**	**$ -**	**$ -**
Other Revenue	192,033,026	-	-
Revenue from Other Agencies	**$ 919,912**	**$ -**	**$ 1,000,000**
Revenue from Other Agencies	919,912	-	1,000,000
Revenue from Use of Money and Property	**$ 11,590,649**	**$ 2,559,000**	**$ 8,909,000**
Interest and Dividends	10,974,501	1,700,000	7,700,000
Other Rents and Concessions	616,148	859,000	1,209,000
Transfers In	**$ 2,669,285**	**$ 174,161,376**	**$ 184,161,376**
Transfers In	2,669,285	174,161,376	184,161,376
Metropolitan Sewer Utility Fund Total	**$ 328,515,696**	**$ 292,706,203**	**$ 334,047,186**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2025 Actuals		FY 2026 Adopted Budget		FY 2027 Adopted Budget
Municipal Sewer Revenue Fund						
Charges for Current Services	**$**	**318,344,188**	**$**	**321,860,451**	**$**	**348,859,403**
Charges for Current Services		318,344,188		321,860,451		348,859,403
Fines Forfeitures and Penalties	**$**	**905**	**$**	**-**	**$**	**-**
Municipal Court		905		-		-
Other Revenue	**$**	**194,620,242**	**$**	**-**	**$**	**50,000,000**
Other Revenue		194,620,242		-		50,000,000
Revenue from Use of Money and Property	**$**	**396,018**	**$**	**2,104,000**	**$**	**1,104,000**
Interest and Dividends		258,870		2,100,000		1,100,000
Other Rents and Concessions		137,148		4,000		4,000
Municipal Sewer Revenue Fund Total	**$**	**513,361,353**	**$**	**323,964,451**	**$**	**399,963,403**
Recycling Fund						
Charges for Current Services	**$**	**20,357,877**	**$**	**18,912,500**	**$**	**20,957,670**
Charges for Current Services		20,357,877		18,912,500		20,957,670
Fines Forfeitures and Penalties	**$**	**3,004,598**	**$**	**2,633,103**	**$**	**2,633,103**
Other Fines and Forfeitures		3,004,598		2,633,103		2,633,103
Other Local Taxes	**$**	**-**	**$**	**-**	**$**	**-**
Other Franchise		-		-		-
Other Revenue	**$**	**191,954**	**$**	**120,000**	**$**	**120,000**
Other Revenue		191,954		120,000		120,000
Revenue from Other Agencies	**$**	**1,073,186**	**$**	**550,000**	**$**	**550,000**
Revenue from Other Agencies		1,073,186		550,000		550,000
Revenue from Use of Money and Property	**$**	**3,787,600**	**$**	**1,511,100**	**$**	**1,511,100**
Interest and Dividends		3,589,851		1,300,000		1,300,000
Other Rents and Concessions		197,749		211,100		211,100
Transfers In	**$**	**800,618**	**$**	**1,688,153**	**$**	**1,616,499**
Transfers In		800,618		1,688,153		1,616,499
Recycling Fund Total	**$**	**29,215,834**	**$**	**25,414,856**	**$**	**27,388,372**
Refuse Disposal - Miramar Closure Fund						
Revenue from Use of Money and Property	**$**	**1,660,431**	**$**	**625,000**	**$**	**625,000**
Interest and Dividends		1,660,431		625,000		625,000
Refuse Disposal - Miramar Closure Fund Total	**$**	**1,660,431**	**$**	**625,000**	**$**	**625,000**
Refuse Disposal Funds						
Charges for Current Services	**$**	**63,481,172**	**$**	**69,215,200**	**$**	**69,695,200**
Charges for Current Services		63,481,172		69,215,200		69,695,200
Fines Forfeitures and Penalties	**$**	**10,778**	**$**	**1,500**	**$**	**1,500**
Other Fines and Forfeitures		10,778		1,500		1,500
Other Revenue	**$**	**482,828**	**$**	**490,000**	**$**	**490,000**
Other Revenue		482,828		490,000		490,000
Revenue from Use of Money and Property	**$**	**4,464,315**	**$**	**1,636,867**	**$**	**1,736,867**
Interest and Dividends		3,609,939		800,867		800,867
Other Rents and Concessions		854,376		836,000		936,000
Transfers In	**$**	**-**	**$**	**1,407,989**	**$**	**1,139,093**
Transfers In		-		1,407,989		1,139,093
Refuse Disposal Funds Total	**$**	**68,439,093**	**$**	**72,751,556**	**$**	**73,062,660**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2025 Actuals		FY 2026 Adopted Budget		FY 2027 Adopted Budget
Sewer Utility - AB 1600 Fund						
Charges for Current Services	**$**	**28,376,954**	**$**	**22,500,000**	**$**	**22,500,000**
Charges for Current Services		28,376,954		22,500,000		22,500,000
Revenue from Use of Money and Property	**$**	**568,253**	**$**	**40,000**	**$**	**40,000**
Interest and Dividends		568,253		40,000		40,000
Sewer Utility - AB 1600 Fund Total	**$**	**28,945,207**	**$**	**22,540,000**	**$**	**22,540,000**
Solid Waste Management Fund						
Charges for Current Services	**$**	**-**	**$**	**129,312,656**	**$**	**128,827,753**
Charges for Current Services		-		129,312,656		128,827,753
Other Revenue	**$**	**107**	**$**	**-**	**$**	**1,000,000**
Other Revenue		107		-		1,000,000
Revenue from Use of Money and Property	**$**	**(261,260)**	**$**	**-**	**$**	**-**
Interest and Dividends		(261,260)		-		-
Transfers In	**$**	**-**	**$**	**19,125,895**	**$**	**15,259,474**
Transfers In		-		19,125,895		15,259,474
Solid Waste Management Fund Total	**$**	**(261,153)**	**$**	**148,438,551**	**$**	**145,087,227**
Water Utility - AB 1600 Fund						
Charges for Current Services	**$**	**16,102,082**	**$**	**15,900,000**	**$**	**15,900,000**
Charges for Current Services		16,102,082		15,900,000		15,900,000
Revenue from Use of Money and Property	**$**	**336,070**	**$**	**50,000**	**$**	**50,000**
Interest and Dividends		336,070		50,000		50,000
Water Utility - AB 1600 Fund Total	**$**	**16,438,152**	**$**	**15,950,000**	**$**	**15,950,000**
Water Utility Operating Fund						
Charges for Current Services	**$**	**717,591,900**	**$**	**609,477,315**	**$**	**738,476,298**
Charges for Current Services		717,591,900		609,477,315		738,476,298
Fines Forfeitures and Penalties	**$**	**53,185**	**$**	**-**	**$**	**-**
Municipal Court		53,185		-		-
Other Revenue	**$**	**280,805,725**	**$**	**271,374,795**	**$**	**211,374,795**
Other Revenue		280,805,725		271,374,795		211,374,795
Revenue from Federal Agencies	**$**	**-**	**$**	**259,484**	**$**	**259,484**
Revenue from Federal Agencies		-		259,484		259,484
Revenue from Other Agencies	**$**	**4,051,596**	**$**	**703,559**	**$**	**703,559**
Revenue from Other Agencies		4,051,596		703,559		703,559
Revenue from Use of Money and Property	**$**	**11,980,413**	**$**	**11,530,178**	**$**	**8,480,178**
Interest and Dividends		5,059,708		5,500,000		2,000,000
Other Rents and Concessions		6,920,706		6,030,178		6,480,178
Transfers In	**$**	**27,231,357**	**$**	**49,183,962**	**$**	**49,183,962**
Transfers In		27,231,357		49,183,962		49,183,962
Water Utility Operating Fund Total	**$**	**1,041,714,176**	**$**	**942,529,293**	**$**	**1,008,478,276**
Total Enterprise Funds	**$**	**2,202,075,387**	**$**	**2,028,787,271**	**$**	**2,230,789,493**
Internal Service Funds						
Central Stores Fund						
Charges for Current Services	**$**	**9,611,494**	**$**	**11,060,451**	**$**	**11,436,451**
Charges for Current Services		9,611,494		11,060,451		11,436,451
Other Revenue	**$**	**103,996**	**$**	**176,000**	**$**	**176,000**
Other Revenue		103,996		176,000		176,000
Revenue from Use of Money and Property	**$**	**41,950**	**$**	**-**	**$**	**-**
Interest and Dividends		41,950		-		-
Central Stores Fund Total	**$**	**9,757,440**	**$**	**11,236,451**	**$**	**11,612,451**

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2025 Actuals		FY 2026 Adopted Budget		FY 2027 Adopted Budget
Energy Conservation Program Fund						
Charges for Current Services	**$**	**6,567,257**	**$**	**6,034,947**	**$**	**6,740,050**
Charges for Current Services		6,567,257		6,034,947		6,740,050
Other Revenue	**$**	**10,803**	**$**	**-**	**$**	**-**
Other Revenue		10,803		-		-
Revenue from Other Agencies	**$**	**-**	**$**	**174,000**	**$**	**174,000**
Revenue from Other Agencies		-		174,000		174,000
Revenue from Use of Money and Property	**$**	**112,102**	**$**	**-**	**$**	**-**
Interest and Dividends		112,102		-		-
Energy Conservation Program Fund Total	**$**	**6,690,162**	**$**	**6,208,947**	**$**	**6,914,050**
Fleet Operations Operating Fund						
Charges for Current Services	**$**	**75,390,305**	**$**	**69,861,821**	**$**	**73,938,225**
Charges for Current Services		75,390,305		69,861,821		73,938,225
Other Revenue	**$**	**133,364**	**$**	**40,000**	**$**	**40,000**
Other Revenue		133,364		40,000		40,000
Revenue from Use of Money and Property	**$**	**223,582**	**$**	**100,000**	**$**	**100,000**
Interest and Dividends		223,582		100,000		100,000
Fleet Operations Operating Fund Total	**$**	**75,747,252**	**$**	**70,001,821**	**$**	**74,078,225**
Fleet Replacement Funds						
Charges for Current Services	**$**	**47,212,356**	**$**	**63,224,560**	**$**	**79,740,422**
Charges for Current Services		47,212,356		63,224,560		79,740,422
Other Revenue	**$**	**19,235,274**	**$**	**26,330,000**	**$**	**26,330,000**
Other Revenue		19,235,274		26,330,000		26,330,000
Revenue from Other Agencies	**$**	**31,955**	**$**	**-**	**$**	**-**
Revenue from Other Agencies		31,955		-		-
Fleet Replacement Funds Total	**$**	**66,479,584**	**$**	**89,554,560**	**$**	**106,070,422**
Publishing Services Fund						
Charges for Current Services	**$**	**1,344,663**	**$**	**1,947,049**	**$**	**1,947,049**
Charges for Current Services		1,344,663		1,947,049		1,947,049
Other Revenue	**$**	**342**	**$**	**-**	**$**	**-**
Other Revenue		342		-		-
Revenue from Use of Money and Property	**$**	**(26,002)**	**$**	**-**	**$**	**-**
Interest and Dividends		(26,002)		-		-
Publishing Services Fund Total	**$**	**1,319,003**	**$**	**1,947,049**	**$**	**1,947,049**
Risk Management Administration Fund						
Charges for Current Services	**$**	**456,694**	**$**	**703,689**	**$**	**1,258,047**
Charges for Current Services		456,694		703,689		1,258,047
Licenses and Permits	**$**	**-**	**$**	**295**	**$**	**295**
Other Licenses and Permits		-		295		295
Other Revenue	**$**	**16,382,886**	**$**	**19,740,968**	**$**	**18,888,354**
Other Revenue		16,382,886		19,740,968		18,888,354
Revenue from Use of Money and Property	**$**	**64,141**	**$**	**-**	**$**	**-**
Interest and Dividends		64,141		-		-
Transfers In	**$**	**46,634**	**$**	**-**	**$**	**-**
Transfers In		46,634		-		-
Risk Management Administration Fund Total	**$**	**16,950,355**	**$**	**20,444,952**	**$**	**20,146,696**
Total Internal Service Funds	**$**	**176,943,797**	**$**	**199,393,780**	**$**	**220,768,893**
Total Combined Revenue Budgets	**$**	**5,524,330,762**	**$**	**5,474,720,695**	**$**	**5,831,415,856**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Fund			
General Fund			
Personnel	**$ 1,536,601,838**	**$ 1,563,797,466**	**$ 1,590,649,278**
Personnel Cost	961,073,166	961,506,778	969,414,877
Fringe Benefits	575,528,673	602,290,688	621,234,401
Non-Personnel	**$ 639,944,572**	**$ 603,636,523**	**$ 665,998,554**
Supplies	31,428,785	37,253,167	38,480,840
Contracts & Services	376,500,437	344,736,900	376,756,542
External Contracts & Services	*236,289,335*	*251,769,177*	*264,230,028*
Internal Contracts & Services	*140,211,102*	*92,967,723*	*112,526,514*
Information Technology	57,444,702	58,161,208	58,315,675
Energy and Utilities	66,225,463	65,503,236	74,087,293
Other Expenses	4,743,524	5,967,486	6,828,113
Transfers Out	94,572,353	80,251,487	100,419,753
Capital Expenses	1,899,888	857,179	1,421,291
Debt Expenses	7,129,421	10,905,860	9,689,047
General Fund Total	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**
Total General Fund	**$ 2,176,546,411**	**$ 2,167,433,989**	**$ 2,256,647,832**
Special Revenue Funds			
Automated Refuse Container Fund			
Non-Personnel	**$ 1,347,051**	**$ 2,125,895**	**$ -**
Supplies	1,074,093	-	-
Contracts & Services	241,859	-	-
External Contracts & Services	*13,033*	-	-
Internal Contracts & Services	*228,827*	-	-
Information Technology	31,099	-	-
Transfers Out	-	2,125,895	-
Automated Refuse Container Fund Total	**$ 1,347,051**	**$ 2,125,895**	**$ -**
Climate Equity Fund			
Non-Personnel	**$ 1,486,671**	**$ -**	**$ -**
Contracts & Services	1,486,671	-	-
External Contracts & Services	*1,483,792*	-	-
Internal Contracts & Services	*2,879*	-	-
Climate Equity Fund Total	**$ 1,486,671**	**$ -**	**$ -**
Community Equity Fund (CEF)			
Non-Personnel	**$ 3,084,706**	**$ 89,857**	**$ 195,575**
Contracts & Services	3,084,706	89,857	-
External Contracts & Services	*3,084,706*	*89,857*	-
Transfers Out	-	-	195,575
Community Equity Fund (CEF) Total	**$ 3,084,706**	**$ 89,857**	**$ 195,575**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Concourse and Park Garages Operating Fund			
Personnel	**$ 236,856**	**$ 253,925**	**$ 256,775**
Personnel Cost	175,245	185,218	187,173
Fringe Benefits	61,611	68,707	69,602
Non-Personnel	**$ 4,108,063**	**$ 3,531,196**	**$ 4,005,628**
Supplies	7,240	53,500	53,500
Contracts & Services	2,562,234	2,633,931	3,556,516
External Contracts & Services	*2,391,372*	*2,546,775*	*3,444,422*
Internal Contracts & Services	*170,861*	*87,156*	*112,094*
Information Technology	20,395	12,788	10,155
Energy and Utilities	122,564	388,111	385,457
Transfers Out	1,395,631	442,866	-
Concourse and Park Garages Operating Fund Total	**$ 4,344,918**	**$ 3,785,121**	**$ 4,262,403**
Convention Center Expansion Administration Fund			
Non-Personnel	**$ 13,498,899**	**$ 13,462,336**	**$ 13,346,510**
Contracts & Services	943,389	1,364,895	1,249,395
External Contracts & Services	*39,531*	*135,500*	*20,000*
Internal Contracts & Services	*903,858*	*1,229,395*	*1,229,395*
Transfers Out	12,555,510	12,097,441	12,097,115
Convention Center Expansion Administration Fund Total	**$ 13,498,899**	**$ 13,462,336**	**$ 13,346,510**
Energy Independence Fund			
Non-Personnel	**$ 3,702,801**	**$ 300,000**	**$ 118,292**
Contracts & Services	500,000	300,000	-
External Contracts & Services	*500,000*	*300,000*	-
Transfers Out	3,202,801	-	118,292
Energy Independence Fund Total	**$ 3,702,801**	**$ 300,000**	**$ 118,292**
Engineering & Capital Projects Fund			
Personnel	**$ 147,995,600**	**$ 156,320,208**	**$ 156,750,361**
Personnel Cost	98,628,907	102,854,927	102,168,466
Fringe Benefits	49,366,693	53,465,281	54,581,895
Non-Personnel	**$ 21,092,087**	**$ 22,750,164**	**$ 26,000,911**
Supplies	245,548	657,780	358,057
Contracts & Services	9,852,523	9,867,386	13,950,762
External Contracts & Services	*7,084,794*	*6,641,277*	*10,179,823*
Internal Contracts & Services	*2,767,729*	*3,226,109*	*3,770,939*
Information Technology	8,826,282	10,876,052	10,317,968
Energy and Utilities	392,979	432,393	457,571
Other Expenses	967,628	916,553	916,553
Capital Expenses	807,126	-	-
Engineering & Capital Projects Fund Total	**$ 169,087,688**	**$ 179,070,372**	**$ 182,751,272**
Environmental Growth 1/3 Fund			
Non-Personnel	**$ 12,028,514**	**$ 10,044,967**	**$ 7,582,927**
Supplies	-	78,123	78,123
Contracts & Services	8,051,521	238,770	213,916
External Contracts & Services	*1,606,621*	*211,036*	*211,036*
Internal Contracts & Services	*6,444,900*	*27,734*	*2,880*
Energy and Utilities	3,976,993	2,067,369	2,795,237
Transfers Out	-	7,660,705	4,495,651
Environmental Growth 1/3 Fund Total	**$ 12,028,514**	**$ 10,044,967**	**$ 7,582,927**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Environmental Growth 2/3 Fund			
Non-Personnel	**$ 24,445,607**	**$ 15,151,775**	**$ 21,491,437**
Contracts & Services	24,445,607	7,000,000	7,175,000
External Contracts & Services	*1,657,588*	*7,000,000*	*7,175,000*
Internal Contracts & Services	*22,788,019*	-	-
Transfers Out	-	8,151,775	14,316,437
Environmental Growth 2/3 Fund Total	**$ 24,445,607**	**$ 15,151,775**	**$ 21,491,437**
Facilities Financing Fund			
Non-Personnel	**$ 1,647,602**	**$ -**	**$ -**
Contracts & Services	1,047,602	-	-
Internal Contracts & Services	*1,047,602*	-	-
Transfers Out	600,000	-	-
Facilities Financing Fund Total	**$ 1,647,602**	**$ -**	**$ -**
Fire And Lifeguard Facilities Fund			
Non-Personnel	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
Contracts & Services	500	2,300	2,300
External Contracts & Services	*500*	*1,700*	*1,700*
Internal Contracts & Services	-	*600*	*600*
Transfers Out	1,331,056	1,325,125	1,331,000
Fire And Lifeguard Facilities Fund Total	**$ 1,331,556**	**$ 1,327,425**	**$ 1,333,300**
Fire/Emergency Medical Services Transport Program Fund			
Personnel	**$ 7,744,367**	**$ 7,935,675**	**$ 10,385,886**
Personnel Cost	5,137,157	5,205,243	6,226,034
Fringe Benefits	2,607,209	2,730,432	4,159,852
Non-Personnel	**$ 122,348,834**	**$ 129,297,320**	**$ 142,106,306**
Supplies	254,268	508,764	326,551
Contracts & Services	106,562,479	116,594,799	124,907,170
External Contracts & Services	*105,409,645*	*115,739,274*	*123,163,313*
Internal Contracts & Services	*1,152,835*	*855,525*	*1,743,857*
Information Technology	253,067	238,793	299,298
Energy and Utilities	-	28,688	28,688
Other Expenses	-	42,710	42,710
Transfers Out	15,228,056	11,453,266	16,071,589
Capital Expenses	50,964	430,300	430,300
Fire/Emergency Medical Services Transport Program Fund Total	**$ 130,093,200**	**$ 137,232,995**	**$ 152,492,192**
Gas Tax Fund			
Non-Personnel	**$ 42,054,141**	**$ 39,324,068**	**$ 41,301,519**
Supplies	9,003	15,000	23,000
Contracts & Services	11,261,985	11,914,909	12,604,648
External Contracts & Services	*3,687,048*	*4,808,187*	*5,461,603*
Internal Contracts & Services	*7,574,937*	*7,106,722*	*7,143,045*
Energy and Utilities	272,182	261,057	346,525
Transfers Out	30,510,970	27,133,102	28,327,346
Gas Tax Fund Total	**$ 42,054,141**	**$ 39,324,068**	**$ 41,301,519**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
General Plan Maintenance Fund			
Non-Personnel	**$ 4,173,977**	**$ 6,822,300**	**$ 7,020,362**
Supplies	3,048	-	-
Contracts & Services	4,170,325	6,822,300	7,020,362
External Contracts & Services	*241,033*	*1,000,000*	*397,700*
Internal Contracts & Services	*3,929,292*	*5,822,300*	*6,622,662*
Information Technology	604	-	-
General Plan Maintenance Fund Total	**$ 4,173,977**	**$ 6,822,300**	**$ 7,020,362**
GIS Fund			
Personnel	**$ 1,071,333**	**$ 1,630,789**	**$ 1,070,495**
Personnel Cost	662,982	1,025,567	581,956
Fringe Benefits	408,352	605,222	488,539
Non-Personnel	**$ 4,251,892**	**$ 5,089,221**	**$ 4,667,724**
Supplies	66	-	-
Contracts & Services	1,105,251	1,497,320	1,259,738
External Contracts & Services	*941,014*	*1,006,310*	*1,059,077*
Internal Contracts & Services	*164,237*	*491,010*	*200,661*
Information Technology	3,145,565	3,591,901	3,407,986
Energy and Utilities	800	-	-
Other Expenses	209	-	-
GIS Fund Total	**$ 5,323,225**	**$ 6,720,010**	**$ 5,738,219**
Information Technology Fund			
Personnel	**$ 10,318,345**	**$ 11,339,536**	**$ 11,660,134**
Personnel Cost	6,874,275	7,578,206	7,523,139
Fringe Benefits	3,444,070	3,761,330	4,136,995
Non-Personnel	**$ 71,234,325**	**$ 73,345,205**	**$ 71,715,704**
Supplies	6,523	25,889	22,840
Contracts & Services	2,516,567	71,188,514	69,903,770
External Contracts & Services	*1,406,494*	*1,624,578*	*1,637,577*
Internal Contracts & Services	*1,110,073*	*69,563,936*	*68,266,193*
Information Technology	67,827,113	2,116,132	1,774,424
Energy and Utilities	5,063	10,600	10,600
Other Expenses	4,914	4,070	4,070
Capital Expenses	874,147	-	-
Information Technology Fund Total	**$ 81,552,671**	**$ 84,684,741**	**$ 83,375,838**
Infrastructure Fund			
Non-Personnel	**$ 21,605,536**	**$ -**	**$ -**
Supplies	6,574,433	-	-
Contracts & Services	12,503,233	-	-
External Contracts & Services	*7,679,386*	-	-
Internal Contracts & Services	*4,823,847*	-	-
Information Technology	41,966	-	-
Energy and Utilities	71,287	-	-
Transfers Out	2,298,121	-	-
Capital Expenses	116,496	-	-
Infrastructure Fund Total	**$ 21,605,536**	**$ -**	**$ -**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Junior Lifeguard Program Fund			
Personnel	**$ 235,960**	**$ 262,121**	**$ 367,669**
Personnel Cost	116,647	126,145	214,016
Fringe Benefits	119,313	135,976	153,653
Non-Personnel	**$ 1,058,519**	**$ 763,155**	**$ 1,081,284**
Supplies	58,181	56,000	56,000
Contracts & Services	976,218	700,443	1,018,510
External Contracts & Services	*20,946*	*27,100*	*27,100*
Internal Contracts & Services	*955,271*	*673,343*	*991,410*
Information Technology	1,549	1,529	1,591
Energy and Utilities	21	183	183
Capital Expenses	22,550	5,000	5,000
Junior Lifeguard Program Fund Total	**$ 1,294,479**	**$ 1,025,276**	**$ 1,448,953**
Local Enforcement Agency Fund			
Personnel	**$ 918,027**	**$ 1,019,586**	**$ 1,046,311**
Personnel Cost	542,346	595,881	601,487
Fringe Benefits	375,681	423,705	444,824
Non-Personnel	**$ 87,789**	**$ 169,841**	**$ 181,591**
Supplies	2,713	6,000	6,000
Contracts & Services	70,190	139,962	153,777
External Contracts & Services	*10,793*	*46,387*	*58,530*
Internal Contracts & Services	*59,397*	*93,575*	*95,247*
Information Technology	8,850	11,564	8,706
Energy and Utilities	6,021	5,741	6,534
Other Expenses	16	6,574	6,574
Local Enforcement Agency Fund Total	**$ 1,005,816**	**$ 1,189,427**	**$ 1,227,902**
Long Range Property Management Fund			
Non-Personnel	**$ 949,427**	**$ 1,783,686**	**$ 3,482,766**
Contracts & Services	949,427	1,782,766	3,482,766
External Contracts & Services	*862,525*	*1,669,766*	*3,369,766*
Internal Contracts & Services	*86,902*	*113,000*	*113,000*
Energy and Utilities	-	920	-
Long Range Property Management Fund Total	**$ 949,427**	**$ 1,783,686**	**$ 3,482,766**
Los Peñasquitos Canyon Preserve Fund			
Non-Personnel	**$ 8,374**	**$ 15,125**	**$ -**
Supplies	-	4,125	-
Contracts & Services	6,900	11,000	-
External Contracts & Services	*5,860*	*11,000*	-
Internal Contracts & Services	*1,040*	-	-
Information Technology	1,474	-	-
Los Peñasquitos Canyon Preserve Fund Total	**$ 8,374**	**$ 15,125**	**$ -**
Low & Moderate Income Housing Asset Fund			
Non-Personnel	**$ 13,368,060**	**$ 57,507,581**	**$ 67,770,790**
Contracts & Services	13,354,863	57,498,716	67,762,549
External Contracts & Services	*13,106,198*	*57,177,661*	*67,441,161*
Internal Contracts & Services	*248,665*	*321,055*	*321,388*
Information Technology	8,575	4,859	3,435
Energy and Utilities	4,622	4,006	4,806
Low & Moderate Income Housing Asset Fund Total	**$ 13,368,060**	**$ 57,507,581**	**$ 67,770,790**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Maintenance Assessment District (MAD) Funds			
Personnel	**$ 4,087,011**	**$ 4,557,694**	**$ 4,884,513**
Personnel Cost	2,423,631	2,640,065	2,764,838
Fringe Benefits	1,663,380	1,917,629	2,119,675
Non-Personnel	**$ 31,058,604**	**$ 38,483,503**	**$ 40,862,993**
Supplies	83,353	385,750	331,850
Contracts & Services	21,550,601	27,424,695	28,488,321
External Contracts & Services	*21,031,723*	*26,843,568*	*27,480,705*
Internal Contracts & Services	*518,878*	*581,127*	*1,007,616*
Information Technology	96,074	239,019	116,073
Energy and Utilities	5,077,274	5,201,604	6,209,804
Other Expenses	4,251,301	4,986,695	5,707,927
Contingencies	-	245,740	9,018
Maintenance Assessment District (MAD) Funds Total	**$ 35,145,615**	**$ 43,041,197**	**$ 45,747,506**
Mission Bay/Balboa Park Improvement Fund			
Non-Personnel	**$ 827,233**	**$ 904,333**	**$ 99,747**
Contracts & Services	813,305	869,333	-
External Contracts & Services	*813,305*	*839,333*	-
Internal Contracts & Services	-	*30,000*	-
Energy and Utilities	13,928	35,000	-
Transfers Out	-	-	99,747
Mission Bay/Balboa Park Improvement Fund Total	**$ 827,233**	**$ 904,333**	**$ 99,747**
New Convention Facility Fund			
Non-Personnel	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
Transfers Out	2,816,688	2,901,191	2,988,226
New Convention Facility Fund Total	**$ 2,816,688**	**$ 2,901,191**	**$ 2,988,226**
OneSD Support Fund			
Personnel	**$ 7,314,431**	**$ 7,844,832**	**$ 7,271,176**
Personnel Cost	4,714,781	4,934,188	4,742,270
Fringe Benefits	2,599,650	2,910,644	2,528,906
Non-Personnel	**$ 22,990,294**	**$ 23,109,706**	**$ 26,728,453**
Supplies	4,317	14,805	14,860
Contracts & Services	3,395,179	2,883,219	3,279,975
External Contracts & Services	*424,528*	*483,874*	*420,464*
Internal Contracts & Services	*2,970,651*	*2,399,345*	*2,859,511*
Information Technology	15,622,388	20,204,182	23,426,118
Energy and Utilities	8,410	6,500	6,500
Other Expenses	-	1,000	1,000
Transfers Out	3,960,000	-	-
OneSD Support Fund Total	**$ 30,304,726**	**$ 30,954,538**	**$ 33,999,629**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category		FY 2025 Actuals		FY 2026 Adopted Budget		FY 2027 Adopted Budget
Parking Meter Operations Fund						
Personnel	**$**	**1,000,826**	**$**	**1,292,808**	**$**	**1,633,829**
Personnel Cost		593,125		779,086		1,021,086
Fringe Benefits		407,701		513,722		612,743
Non-Personnel	**$**	**11,123,072**	**$**	**27,429,837**	**$**	**23,947,784**
Supplies		8,900		36,775		36,775
Contracts & Services		3,060,341		2,403,405		12,748,269
External Contracts & Services		*2,025,429*		*1,510,283*		*9,622,966*
Internal Contracts & Services		*1,034,912*		*893,122*		*3,125,303*
Information Technology		27,836		25,531		20,583
Energy and Utilities		13,728		10,356		14,638
Transfers Out		7,514,715		24,953,770		9,976,096
Capital Expenses		497,552		-		1,151,423
Parking Meter Operations Fund Total	**$**	**12,123,898**	**$**	**28,722,645**	**$**	**25,581,613**
PETCO Park Fund						
Personnel	**$**	**1,059**	**$**	**-**	**$**	**-**
Personnel Cost		(770)		-		-
Fringe Benefits		1,829		-		-
Non-Personnel	**$**	**20,845,459**	**$**	**19,461,510**	**$**	**18,727,781**
Supplies		-		936		936
Contracts & Services		11,440,868		9,905,018		10,006,229
External Contracts & Services		*6,165,490*		*5,345,692*		*5,345,692*
Internal Contracts & Services		*5,275,378*		*4,559,326*		*4,660,537*
Information Technology		3,153		-		-
Energy and Utilities		9,604		14,431		12,241
Transfers Out		9,391,834		9,541,125		8,708,375
PETCO Park Fund Total	**$**	**20,846,517**	**$**	**19,461,510**	**$**	**18,727,781**
Public Arts Fund						
Non-Personnel	**$**	**152,116**	**$**	**-**	**$**	**-**
Supplies		4,097		-		-
Contracts & Services		148,019		-		-
External Contracts & Services		*113,672*		-		-
Internal Contracts & Services		*34,346*		-		-
Public Arts Fund Total	**$**	**152,116**	**$**	**-**	**$**	**-**
Public Safety Services & Debt Service Fund						
Non-Personnel	**$**	**13,101,777**	**$**	**12,657,066**	**$**	**13,448,105**
Transfers Out		13,101,777		12,657,066		13,448,105
Public Safety Services & Debt Service Fund Total	**$**	**13,101,777**	**$**	**12,657,066**	**$**	**13,448,105**
Road Maintenance & Rehabilitation Fund						
Non-Personnel	**$**	**50,223,581**	**$**	**36,347,892**	**$**	**42,932,696**
Supplies		4,540		-		-
Contracts & Services		50,219,041		36,347,892		42,932,696
External Contracts & Services		*45,590,521*		*36,347,892*		*39,082,696*
Internal Contracts & Services		*4,628,520*		-		*3,850,000*
Road Maintenance & Rehabilitation Fund Total	**$**	**50,223,581**	**$**	**36,347,892**	**$**	**42,932,696**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Seized Assets - California Fund			
Non-Personnel	**$ 471,182**	**$ 803,848**	**$ 363,147**
Supplies	133,463	303,848	150,000
Contracts & Services	106,984	-	-
External Contracts & Services	*106,984*	-	-
Information Technology	18,000	500,000	-
Capital Expenses	212,735	-	213,147
Seized Assets - California Fund Total	**$ 471,182**	**$ 803,848**	**$ 363,147**
Seized Assets - Federal DOJ Fund			
Non-Personnel	**$ 932,718**	**$ 1,423,548**	**$ 1,301,491**
Supplies	115,534	426,276	426,276
Contracts & Services	259,734	403,074	311,243
External Contracts & Services	*237,773*	*390,000*	*290,769*
Internal Contracts & Services	*21,961*	*13,074*	*20,474*
Information Technology	30,000	-	-
Energy and Utilities	371,864	514,228	413,972
Capital Expenses	155,585	79,970	150,000
Seized Assets - Federal DOJ Fund Total	**$ 932,718**	**$ 1,423,548**	**$ 1,301,491**
Seized Assets - Federal Treasury Fund			
Non-Personnel	**$ 1,959,916**	**$ 30,000**	**$ -**
Supplies	1,926,145	-	-
Contracts & Services	33,772	30,000	-
External Contracts & Services	*33,301*	*30,000*	-
Internal Contracts & Services	*471*	-	-
Seized Assets - Federal Treasury Fund Total	**$ 1,959,916**	**$ 30,000**	**$ -**
State COPS			
Non-Personnel	**$ 2,911,783**	**$ 6,142,672**	**$ 5,636,080**
Supplies	23,752	123,975	200,000
Contracts & Services	617,653	828,300	1,041,658
External Contracts & Services	*602,701*	*814,833*	*1,027,718*
Internal Contracts & Services	*14,951*	*13,467*	*13,940*
Information Technology	1,605,572	4,054,234	3,091,000
Capital Expenses	664,806	1,136,163	1,303,422
State COPS Total	**$ 2,911,783**	**$ 6,142,672**	**$ 5,636,080**
Storm Drain Fund			
Non-Personnel	**$ 5,706,658**	**$ 5,731,128**	**$ 5,624,045**
Supplies	139,178	-	-
Contracts & Services	5,234,280	5,627,972	5,604,045
External Contracts & Services	*4,499,730*	*4,549,871*	*5,604,045*
Internal Contracts & Services	*734,550*	*1,078,101*	-
Information Technology	118,618	103,156	20,000
Energy and Utilities	214,582	-	-
Storm Drain Fund Total	**$ 5,706,658**	**$ 5,731,128**	**$ 5,624,045**
Successor Agency Admin & Project - CivicSD Fund			
Non-Personnel	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**
Contracts & Services	1,357,357	1,934,326	1,934,326
External Contracts & Services	*1,357,357*	*1,934,326*	*1,934,326*
Successor Agency Admin & Project - CivicSD Fund Total	**$ 1,357,357**	**$ 1,934,326**	**$ 1,934,326**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Tax and Revenue Anticipation Notes Fund			
Non-Personnel	**$ -**	**$ -**	**$ 17,148,000**
Contracts & Services	-	-	948,000
External Contracts & Services	*-*	*-*	*948,000*
Debt Expenses	-	-	16,200,000
Tax and Revenue Anticipation Notes Fund Total	**$ -**	**$ -**	**$ 17,148,000**
TOT Convention Center			
Non-Personnel	**$ -**	**$ 47,672,882**	**$ 10,237,621**
Contracts & Services	-	47,672,882	-
External Contracts & Services	*-*	*47,672,882*	*-*
Transfers Out	-	-	10,237,621
TOT Convention Center Total	**$ -**	**$ 47,672,882**	**$ 10,237,621**
TOT Homelessness			
Non-Personnel	**$ -**	**$ 32,602,464**	**$ 31,978,865**
Contracts & Services	-	32,602,464	31,978,865
Internal Contracts & Services	*-*	*32,602,464*	*31,978,865*
TOT Homelessness Total	**$ -**	**$ 32,602,464**	**$ 31,978,865**
Transient Occupancy Tax Fund			
Personnel	**$ 2,497,509**	**$ 2,581,503**	**$ 2,454,989**
Personnel Cost	1,823,028	1,879,943	1,731,166
Fringe Benefits	674,481	701,560	723,823
Non-Personnel	**$ 147,181,422**	**$ 152,815,762**	**$ 150,887,279**
Supplies	8,430	10,660	10,215
Contracts & Services	92,046,309	94,561,434	103,718,917
External Contracts & Services	*14,529,615*	*13,382,375*	*8,050,237*
Internal Contracts & Services	*77,516,694*	*81,179,059*	*95,668,680*
Information Technology	320,305	316,674	354,603
Energy and Utilities	7,840	8,700	8,700
Other Expenses	10,237	5,000	4,000
Transfers Out	54,788,300	57,913,294	46,790,844
Transient Occupancy Tax Fund Total	**$ 149,678,931**	**$ 155,397,265**	**$ 153,342,268**
Underground Surcharge Fund			
Personnel	**$ 3,942,267**	**$ 4,675,108**	**$ 4,976,849**
Personnel Cost	2,784,373	3,182,352	3,470,326
Fringe Benefits	1,157,893	1,492,756	1,506,523
Non-Personnel	**$ 31,255,547**	**$ 75,319,800**	**$ 160,853,548**
Supplies	23,411	16,200	16,200
Contracts & Services	8,655,025	21,865,074	22,492,170
External Contracts & Services	*2,003,463*	*17,361,995*	*17,363,247*
Internal Contracts & Services	*6,651,562*	*4,503,079*	*5,128,923*
Information Technology	176,794	292,181	408,301
Energy and Utilities	13,213	11,993	13,537
Other Expenses	22,387,103	53,134,352	137,923,340
Underground Surcharge Fund Total	**$ 35,197,814**	**$ 79,994,908**	**$ 165,830,397**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Wireless Communications Technology Fund			
Personnel	**$ 6,738,699**	**$ 7,504,182**	**$ 7,537,860**
Personnel Cost	4,167,675	4,533,034	4,490,704
Fringe Benefits	2,571,024	2,971,148	3,047,156
Non-Personnel	**$ 4,151,072**	**$ 5,077,083**	**$ 5,726,794**
Supplies	222,039	201,500	201,500
Contracts & Services	3,278,340	4,167,526	4,849,883
External Contracts & Services	*2,565,806*	*2,881,010*	*3,437,010*
Internal Contracts & Services	*712,535*	*1,286,516*	*1,412,873*
Information Technology	257,741	333,498	302,864
Energy and Utilities	328,975	374,352	372,547
Capital Expenses	63,528	-	-
Debt Expenses	449	207	-
Wireless Communications Technology Fund Total	**$ 10,889,771**	**$ 12,581,265**	**$ 13,264,654**
Zoological Exhibits Maintenance Fund			
Non-Personnel	**$ 20,980,548**	**$ 21,757,366**	**$ 22,801,395**
Contracts & Services	20,980,548	21,757,366	22,801,395
External Contracts & Services	*20,980,548*	*21,757,366*	*22,801,395*
Zoological Exhibits Maintenance Fund Total	**$ 20,980,548**	**$ 21,757,366**	**$ 22,801,395**
Total Special Revenue Funds	**$ 933,063,746**	**$ 1,102,725,001**	**$ 1,207,927,849**
Capital Project Funds			
Capital Outlay Fund			
Non-Personnel	**$ 6,581,244**	**$ 4,047,152**	**$ 161,349**
Transfers Out	6,581,244	4,047,152	161,349
Capital Outlay Fund Total	**$ 6,581,244**	**$ 4,047,152**	**$ 161,349**
Transnet Extension Administration & Debt Fund			
Non-Personnel	**$ 463,981**	**$ 462,680**	**$ 490,950**
Contracts & Services	463,981	462,680	490,950
Internal Contracts & Services	*463,981*	*462,680*	*490,950*
Transnet Extension Administration & Debt Fund Total	**$ 463,981**	**$ 462,680**	**$ 490,950**
Transnet Extension Congestion Relief Fund			
Non-Personnel	**$ 8,185,951**	**$ 6,900,000**	**$ 8,264,100**
Supplies	509,954	130,000	130,000
Contracts & Services	7,665,410	6,770,000	8,134,100
External Contracts & Services	*162,056*	*500,000*	*1,014,100*
Internal Contracts & Services	*7,503,354*	*6,270,000*	*7,120,000*
Energy and Utilities	10,586	-	-
Transnet Extension Congestion Relief Fund Total	**$ 8,185,951**	**$ 6,900,000**	**$ 8,264,100**
Transnet Extension Maintenance Fund			
Non-Personnel	**$ 14,469,132**	**$ 13,741,596**	**$ 14,581,215**
Contracts & Services	4,365	-	-
External Contracts & Services	*2,270*	-	-
Internal Contracts & Services	*2,095*	-	-
Transfers Out	14,464,767	13,741,596	14,581,215
Transnet Extension Maintenance Fund Total	**$ 14,469,132**	**$ 13,741,596**	**$ 14,581,215**
Total Capital Project Funds	**$ 29,700,308**	**$ 25,151,428**	**$ 23,497,614**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Enterprise Funds			
Airports Fund			
Personnel	**$ 3,396,489**	**$ 3,811,941**	**$ 4,086,377**
Personnel Cost	2,390,622	2,615,713	2,702,692
Fringe Benefits	1,005,867	1,196,228	1,383,685
Non-Personnel	**$ 5,843,750**	**$ 7,079,894**	**$ 7,595,921**
Supplies	275,088	206,558	192,228
Contracts & Services	4,368,587	5,539,072	6,195,515
External Contracts & Services	*2,604,438*	*4,606,218*	*5,091,650*
Internal Contracts & Services	*1,764,149*	*932,854*	*1,103,865*
Information Technology	203,220	219,223	168,706
Energy and Utilities	875,640	890,197	934,628
Other Expenses	3,508	6,000	6,000
Transfers Out	-	844	844
Capital Expenses	117,708	218,000	98,000
Airports Fund Total	**$ 9,240,240**	**$ 10,891,835**	**$ 11,682,298**
Development Services Fund			
Personnel	**$ 119,275,359**	**$ 122,421,777**	**$ 129,571,575**
Personnel Cost	81,163,853	81,418,707	86,811,375
Fringe Benefits	38,111,506	41,003,070	42,760,200
Non-Personnel	**$ 24,589,756**	**$ 21,593,120**	**$ 27,971,411**
Supplies	232,875	276,916	255,240
Contracts & Services	9,846,704	11,112,964	13,527,660
External Contracts & Services	*2,746,797*	*3,362,249*	*4,314,138*
Internal Contracts & Services	*7,099,906*	*7,750,715*	*9,213,522*
Information Technology	9,401,126	9,354,957	12,985,818
Energy and Utilities	872,770	231,328	366,353
Other Expenses	764,686	616,955	836,340
Capital Expenses	3,471,596	-	-
Development Services Fund Total	**$ 143,865,116**	**$ 144,014,897**	**$ 157,542,986**
Golf Course Fund			
Personnel	**$ 13,233,726**	**$ 14,333,440**	**$ 15,343,434**
Personnel Cost	8,395,772	8,982,890	9,488,039
Fringe Benefits	4,837,955	5,350,550	5,855,395
Non-Personnel	**$ 14,959,878**	**$ 16,705,569**	**$ 22,739,987**
Supplies	2,270,615	2,181,893	2,189,559
Contracts & Services	9,109,350	10,445,033	16,057,645
External Contracts & Services	*6,769,602*	*8,122,654*	*13,453,079*
Internal Contracts & Services	*2,339,748*	*2,322,379*	*2,604,566*
Information Technology	440,592	464,115	466,850
Energy and Utilities	2,906,221	3,395,093	3,903,498
Other Expenses	12,742	34,697	33,697
Transfers Out	-	66,088	66,088
Capital Expenses	220,359	118,650	22,650
Golf Course Fund Total	**$ 28,193,604**	**$ 31,039,009**	**$ 38,083,421**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Metropolitan Sewer Utility Fund			
Personnel	**$ 73,896,251**	**$ 81,725,861**	**$ 87,121,401**
Personnel Cost	49,065,354	52,818,800	56,786,383
Fringe Benefits	24,830,896	28,907,061	30,335,018
Non-Personnel	**$ 234,864,295**	**$ 212,109,190**	**$ 235,843,898**
Supplies	62,153,769	42,161,255	42,789,380
Contracts & Services	67,110,503	69,895,183	69,608,580
External Contracts & Services	*50,261,587*	*52,339,092*	*49,875,874*
Internal Contracts & Services	*16,848,916*	*17,556,091*	*19,732,706*
Information Technology	6,319,923	11,565,635	13,384,425
Energy and Utilities	30,083,629	33,950,370	48,717,095
Other Expenses	101,954	181,208	184,908
Transfers Out	62,482,347	50,010,783	57,367,054
Capital Expenses	5,095,863	4,344,756	3,792,456
Debt Expenses	1,516,307	-	-
Metropolitan Sewer Utility Fund Total	**$ 308,760,546**	**$ 293,835,051**	**$ 322,965,299**
Municipal Sewer Revenue Fund			
Personnel	**$ 53,264,721**	**$ 60,415,558**	**$ 55,515,317**
Personnel Cost	33,585,299	37,558,950	34,389,892
Fringe Benefits	19,679,422	22,856,608	21,125,425
Non-Personnel	**$ 124,013,712**	**$ 116,470,166**	**$ 126,636,370**
Supplies	5,660,675	6,396,307	6,136,854
Contracts & Services	51,060,466	47,187,762	52,117,827
External Contracts & Services	*24,867,342*	*21,244,465*	*21,830,167*
Internal Contracts & Services	*26,193,125*	*25,943,297*	*30,287,660*
Information Technology	6,358,926	5,624,046	5,149,986
Energy and Utilities	7,050,235	8,009,579	7,796,619
Other Expenses	191,912	88,789	81,789
Transfers Out	52,522,812	48,167,330	54,398,942
Capital Expenses	1,168,685	996,353	954,353
Municipal Sewer Revenue Fund Total	**$ 177,278,433**	**$ 176,885,724**	**$ 182,151,687**
Recycling Fund			
Personnel	**$ 12,615,531**	**$ 6,885,533**	**$ 8,864,504**
Personnel Cost	8,151,885	4,403,283	5,623,966
Fringe Benefits	4,463,646	2,482,250	3,240,538
Non-Personnel	**$ 18,592,523**	**$ 23,842,543**	**$ 22,707,823**
Supplies	1,443,123	721,166	515,221
Contracts & Services	15,984,193	7,654,886	8,363,259
External Contracts & Services	*8,066,706*	*5,712,244*	*6,161,016*
Internal Contracts & Services	*7,917,487*	*1,942,642*	*2,202,243*
Information Technology	569,031	299,118	461,054
Energy and Utilities	502,043	94,873	51,265
Other Expenses	36,890	12,500	7,550
Transfers Out	-	15,000,000	13,259,474
Capital Expenses	57,242	60,000	50,000
Recycling Fund Total	**$ 31,208,054**	**$ 30,728,076**	**$ 31,572,327**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Refuse Disposal Funds			
Personnel	**$ 15,844,768**	**$ 17,105,423**	**$ 18,424,738**
Personnel Cost	10,542,381	11,218,714	12,418,161
Fringe Benefits	5,302,387	5,886,709	6,006,577
Non-Personnel	**$ 31,512,120**	**$ 38,859,380**	**$ 43,466,345**
Supplies	1,404,373	1,703,644	2,703,755
Contracts & Services	22,496,997	28,175,729	33,164,818
External Contracts & Services	*18,623,508*	*23,055,972*	*27,286,088*
Internal Contracts & Services	*3,873,489*	*5,119,757*	*5,878,730*
Information Technology	1,205,898	2,219,298	1,048,843
Energy and Utilities	2,192,974	2,421,600	2,593,888
Other Expenses	19,556	20,889	18,889
Transfers Out	3,628,354	3,887,220	3,886,152
Capital Expenses	563,968	431,000	50,000
Refuse Disposal Funds Total	**$ 47,356,888**	**$ 55,964,803**	**$ 61,891,083**
Solid Waste Management Fund			
Personnel	**$ 1,292,531**	**$ 44,459,959**	**$ 52,048,312**
Personnel Cost	884,797	27,792,047	32,464,809
Fringe Benefits	407,734	16,667,912	19,583,503
Non-Personnel	**$ 7,273,337**	**$ 94,920,797**	**$ 97,430,889**
Supplies	126,641	3,109,335	3,206,335
Contracts & Services	4,186,218	70,908,381	79,134,685
External Contracts & Services	*3,683,192*	*21,879,914*	*29,470,070*
Internal Contracts & Services	*503,026*	*49,028,467*	*49,664,615*
Information Technology	2,958,864	6,615,887	5,177,646
Energy and Utilities	-	3,851,824	2,959,242
Other Expenses	1,614	2,911	30,911
Transfers Out	-	10,432,459	3,359,573
Debt Expenses	-	-	3,562,497
Solid Waste Management Fund Total	**$ 8,565,868**	**$ 139,380,756**	**$ 149,479,201**
Water Utility Operating Fund			
Personnel	**$ 142,552,466**	**$ 149,333,872**	**$ 157,409,178**
Personnel Cost	92,107,173	93,301,065	99,459,015
Fringe Benefits	50,445,293	56,032,807	57,950,163
Non-Personnel	**$ 614,330,917**	**$ 698,434,612**	**$ 802,290,779**
Supplies	267,522,611	320,566,571	339,658,591
Contracts & Services	196,016,130	188,639,036	237,417,839
External Contracts & Services	*147,338,605*	*146,899,804*	*189,929,762*
Internal Contracts & Services	*48,677,525*	*41,739,232*	*47,488,077*
Information Technology	12,300,947	20,995,426	21,473,105
Energy and Utilities	15,503,731	29,891,192	41,004,563
Other Expenses	14,702,366	20,001,665	19,214,488
Transfers Out	105,856,786	113,912,115	141,099,486
Capital Expenses	2,428,347	4,428,607	2,422,707
Water Utility Operating Fund Total	**$ 756,883,383**	**$ 847,768,484**	**$ 959,699,957**
Total Enterprise Funds	**$ 1,511,352,131**	**$ 1,730,508,635**	**$ 1,915,068,260**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Internal Service Funds			
Central Stores Fund			
Personnel	**$ 1,477,885**	**$ 1,667,419**	**$ 1,827,040**
Personnel Cost	948,946	970,741	1,046,269
Fringe Benefits	528,939	696,678	780,771
Non-Personnel	**$ 8,747,007**	**$ 9,736,327**	**$ 9,859,777**
Supplies	7,908,565	8,765,002	8,765,057
Contracts & Services	580,541	505,087	685,290
External Contracts & Services	*234,828*	*159,051*	*259,051*
Internal Contracts & Services	*345,713*	*346,036*	*426,239*
Information Technology	76,576	261,551	258,180
Energy and Utilities	170,147	203,759	150,322
Other Expenses	-	928	928
Capital Expenses	11,178	-	-
Central Stores Fund Total	**$ 10,224,892**	**$ 11,403,746**	**$ 11,686,817**
Energy Conservation Program Fund			
Personnel	**$ 4,897,997**	**$ 4,458,284**	**$ 5,152,307**
Personnel Cost	3,355,172	2,952,403	3,286,498
Fringe Benefits	1,542,825	1,505,881	1,865,809
Non-Personnel	**$ 2,135,077**	**$ 2,855,495**	**$ 2,385,502**
Supplies	3,096	4,937	3,992
Contracts & Services	1,852,123	2,605,597	2,126,228
External Contracts & Services	*1,733,788*	*2,473,754*	*2,002,114*
Internal Contracts & Services	*118,334*	*131,843*	*124,114*
Information Technology	272,428	233,361	243,682
Energy and Utilities	6,000	7,600	7,600
Other Expenses	1,430	4,000	4,000
Energy Conservation Program Fund Total	**$ 7,033,075**	**$ 7,313,779**	**$ 7,537,809**
Fleet Operations Operating Fund			
Personnel	**$ 29,508,256**	**$ 33,134,367**	**$ 33,185,991**
Personnel Cost	19,393,800	21,150,608	21,126,436
Fringe Benefits	10,114,456	11,983,759	12,059,555
Non-Personnel	**$ 40,445,299**	**$ 37,010,135**	**$ 41,520,486**
Supplies	18,606,549	16,057,252	16,057,474
Contracts & Services	5,269,689	5,561,367	6,662,368
External Contracts & Services	*4,286,369*	*3,665,989*	*3,655,713*
Internal Contracts & Services	*983,320*	*1,895,378*	*3,006,655*
Information Technology	2,165,045	2,299,898	2,269,424
Energy and Utilities	14,349,957	12,806,725	16,246,327
Other Expenses	4,489	4,893	4,893
Capital Expenses	49,569	280,000	280,000
Fleet Operations Operating Fund Total	**$ 69,953,554**	**$ 70,144,502**	**$ 74,706,477**

Schedule VI - Summary of Operating Expenditures by Category by Fund

Fund/Category	FY 2025 Actuals	FY 2026 Adopted Budget	FY 2027 Adopted Budget
Fleet Replacement Funds			
Non-Personnel	**$ 90,483,538**	**$ 122,716,585**	**$ 109,376,647**
Supplies	729,685	-	-
Contracts & Services	370,625	-	-
External Contracts & Services	*4,177*	-	-
Internal Contracts & Services	*366,448*	-	-
Transfers Out	20,000,000	-	-
Capital Expenses	53,390,554	104,804,198	86,819,293
Debt Expenses	15,992,673	17,912,387	22,557,354
Fleet Replacement Funds Total	**$ 90,483,538**	**$ 122,716,585**	**$ 109,376,647**
Publishing Services Fund			
Personnel	**$ 771,395**	**$ 894,627**	**$ 831,250**
Personnel Cost	514,016	575,347	535,308
Fringe Benefits	257,379	319,280	295,942
Non-Personnel	**$ 909,728**	**$ 1,237,428**	**$ 1,272,004**
Supplies	184,596	124,205	174,260
Contracts & Services	610,453	901,757	902,007
External Contracts & Services	*528,333*	*832,169*	*814,633*
Internal Contracts & Services	*82,120*	*69,588*	*87,374*
Information Technology	51,593	127,155	127,062
Energy and Utilities	63,085	81,032	65,396
Transfers Out	-	3,279	3,279
Publishing Services Fund Total	**$ 1,681,123**	**$ 2,132,055**	**$ 2,103,254**
Risk Management Administration Fund			
Personnel	**$ 14,308,595**	**$ 16,592,909**	**$ 16,807,793**
Personnel Cost	9,230,625	10,531,922	10,862,736
Fringe Benefits	5,077,970	6,060,987	5,945,057
Non-Personnel	**$ 2,565,797**	**$ 3,840,827**	**$ 3,477,550**
Supplies	83,364	93,818	96,520
Contracts & Services	1,750,898	2,492,591	2,167,968
External Contracts & Services	*1,564,279*	*2,196,277*	*1,871,738*
Internal Contracts & Services	*186,619*	*296,314*	*296,230*
Information Technology	722,466	1,235,577	1,193,062
Energy and Utilities	5,080	4,841	5,500
Other Expenses	3,989	14,000	14,500
Risk Management Administration Fund Total	**$ 16,874,393**	**$ 20,433,736**	**$ 20,285,343**
Total Internal Service Funds	**$ 196,250,575**	**$ 234,144,403**	**$ 225,696,347**
Total Combined Expenditure Budgets	**$ 4,846,913,171**	**$ 5,259,963,456**	**$ 5,628,837,902**

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
General Fund									
General Fund	$ 207,100,000	$2,256,647,832	$2,463,747,832	$ -	$2,256,647,832	$2,256,647,832	$ -	$ 207,100,000	$ -
General Fund Total	**$ 207,100,000**	**$2,256,647,832**	**$2,463,747,832**	**$ -**	**$2,256,647,832**	**$2,256,647,832**	**$ -**	**$ 207,100,000**	**$ -**
Special Revenue Funds									
Climate Equity Fund	$ 13,336,398	$ -	$ 13,336,398	$ 450,000	$ -	$ 3,450,000	$ 3,000,000	$ 9,726,291	$ 160,107
Community Equity Fund (CEF)	195,575	-	195,575	-	195,575	195,575	-	-	-
Concourse and Parking Garages Operating Fund	(856,941)	2,365,756	1,508,815	-	4,262,403	4,262,403	-	-	(2,753,588)
Convention Center Expansion Administration Fund	330,859	13,346,510	13,677,369	-	13,346,510	13,346,510	-	-	330,859
Energy Independence Fund	130,058	-	130,058	-	118,292	118,292	-	-	11,766
Engineering & Capital Projects Fund	24,841,778	171,470,339	196,312,117	-	182,751,272	182,751,272	-	-	13,560,845
Environmental Growth 1/3 Fund	160,533	7,880,560	8,041,093	-	7,582,927	7,682,927	100,000	60,533	297,633
Environmental Growth 2/3 Fund	7,622,598	15,768,120	23,390,718	-	21,491,437	21,536,437	45,000	46,175	1,808,106
Fire and Lifeguard Facilities Fund	73,816	1,333,300	1,407,116	-	1,333,300	1,333,300	-	-	73,816
Fire/Emergency Medical Services Transport Program Fund	7,806,099	144,691,499	152,497,598	1,990,000	152,492,192	154,482,192	-	-	(1,984,594)
Gas Tax Fund	2,115,029	41,301,531	43,416,560	-	41,301,519	41,801,519	500,000	590,995	1,024,046
General Plan Maintenance Fund	2,433,505	6,000,000	8,433,505	-	7,020,362	7,020,362	-	-	1,413,143
GIS Fund	456,117	5,575,181	6,031,298	-	5,738,219	5,738,219	-	-	293,079
Information Technology Fund	(109,549)	83,495,859	83,386,310	-	83,375,838	83,375,838	-	-	10,472
Junior Lifeguard Program Fund	722,381	1,193,420	1,915,801	-	1,448,953	1,448,953	-	-	466,848
Local Enforcement Agency Fund	151,149	1,218,475	1,369,624	-	1,227,902	1,227,902	-	-	141,722
Long Range Property Management Fund	7,205,684	595,000	7,800,684	-	3,482,766	3,482,766	-	-	4,317,918
Low & Moderate Income Housing Asset Fund	92,843,926	1,209,014	94,052,940	-	67,770,790	67,770,790	-	-	26,282,150
Maintenance Assessment District (MAD) Funds	20,795,891	36,095,107	56,890,998	-	45,747,506	45,747,506	-	-	11,143,492

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
Mission Bay/Balboa Park Improvement Fund	99,747	-	99,747	-	99,747	99,747	-	-	-
New Convention Facility Fund	-	2,988,226	2,988,226	-	2,988,226	2,988,226	-	-	-
OneSD Support Fund	3,139,425	30,862,368	34,001,793	-	33,999,629	33,999,629	-	-	2,164
Parking Meter Operations Fund	487,485	25,095,980	25,583,465	-	25,581,613	25,581,613	-	-	1,852
PETCO Park Fund	1	18,496,415	18,496,416	-	18,727,781	18,727,781	-	-	(231,365)
Public Art Fund	8,546,023	-	8,546,023	-	-	50,000	50,000	7,980,057	515,966
Public Safety Services & Debt Service Fund	1,146,435	13,448,105	14,594,540	-	13,448,105	13,448,105	-	-	1,146,435
Road Maintenance and Rehabilitation Fund	35,566,086	39,532,696	75,098,782	5,300,000	42,932,696	49,232,696	6,000,000	18,167,536	2,698,550
Seized Assets - Federal DOJ Fund	2,765,157	-	2,765,157	-	1,664,638	1,664,638	-	-	1,100,519
State COPS	3,671,466	3,400,000	7,071,466	3,013,536	5,636,080	8,649,616	-	898,207	(2,476,357)
Storm Drain Fund	1,850,853	5,700,000	7,550,853	-	5,624,045	5,624,045	-	-	1,926,808
Successor Agency Admin & Project - CivicSD Fund	-	1,934,326	1,934,326	-	1,934,326	1,934,326	-	-	-
Tax and Revenue Anticipation Notes Fund	-	17,148,000	17,148,000	-	17,148,000	17,148,000	-	-	-
TOT Convention Center	52,238,637	46,018,367	98,257,004	18,290,000	10,237,621	28,527,621	-	21,402,788	48,326,595
TOT Homelessness	-	31,978,865	31,978,865	-	31,978,865	31,978,865	-	-	-
Transient Occupancy Tax Fund	480,806	153,329,704	153,810,510	-	153,342,268	153,342,268	-	-	468,242
Underground Surcharge Fund	497,398,553	93,686,183	591,084,736	42,751,581	165,830,397	208,581,978	-	17,375,768	365,126,990
Wireless Communications Technology Fund	316,170	12,711,386	13,027,556	-	13,264,654	13,264,654	-	-	(237,098)
Zoological Exhibits Maintenance Fund	274,301	22,801,395	23,075,696	-	22,801,395	22,801,395	-	-	274,301
Special Revenue Funds Total	**$ 788,236,053**	**$1,052,671,687**	**$1,840,907,740**	**$ 71,795,117**	**$1,207,927,849**	**$1,284,417,966**	**$ 9,695,000**	**$ 76,248,350**	**$475,241,424**

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
Enterprise Funds									
Airports Fund	$ 16,021,319	$ 8,892,740	$ 24,914,059	$ -	$ 11,682,298	$ 14,682,298	$ 3,000,000	$ 4,480,137	$ 5,751,623
Development Services Fund	(5,367,363)	160,380,282	155,012,919	-	157,542,986	157,542,986	-	-	(2,530,067)
Golf Course Fund	73,757,833	34,374,347	108,132,180	-	38,083,421	42,283,421	4,200,000	8,610,985	57,237,773
Municipal Sewer Revenue Fund	769,045,124	756,550,589	1,525,595,713	306,253,127	505,116,986	811,370,113	-	544,395,152	169,830,448
Recycling Fund	49,274,086	27,388,372	76,662,458	-	31,572,327	39,572,327	8,000,000	25,419,782	11,670,349
Refuse Disposal Fund	93,892,278	73,062,660	166,954,938	4,500,000	61,891,083	69,891,083	3,500,000	31,418,696	65,645,159
Refuse Disposal Fund - Miramar Closure Fund	39,745,074	625,000	40,370,074	-	-	-	-	-	40,370,074
Solid Waste Management Fund	(7,920,022)	145,087,227	137,167,205	2,132,900	149,479,201	151,612,101	-	2,232,900	(16,677,796)
Water Utility Operating Fund	1,049,584,137	1,024,428,276	2,074,012,413	283,713,764	959,699,957	1,243,413,721	-	766,332,930	64,265,762
Enterprise Funds Total	**$2,078,032,466**	**$2,230,789,493**	**$4,308,821,959**	**$596,599,791**	**$1,915,068,260**	**$2,530,368,051**	**$ 18,700,000**	**$1,382,890,582**	**$395,563,326**
Capital Project Funds									
Capital Outlay Fund	$ 2,390,015	$ -	$ 2,390,015	$ -	$ 161,349	$ 1,161,349	$ 1,000,000	$ 1,228,561	$ 105
Mission Bay Park Improvement Fund	50,813,980	13,937,918	64,751,898	12,919,752	-	18,919,752	6,000,000	44,813,980	1,018,166
Other Capital Projects	171,065,912	-	171,065,912	144,027,327	-	144,027,327	-	-	27,038,585
San Diego Regional Parks Improvement Fund	26,180,406	7,505,033	33,685,439	6,982,397	-	6,982,397	-	26,180,407	522,635
TransNet Extension Congestion Relief Fund	27,516,294	49,095,000	76,611,294	25,758,735	23,336,265	54,095,000	5,000,000	20,592,351	1,923,943
Capital Project Funds Total	**$ 277,966,607**	**$ 70,537,951**	**$ 348,504,558**	**$189,688,211**	**$ 23,497,614**	**$ 225,185,825**	**$ 12,000,000**	**$ 92,815,299**	**$ 30,503,434**
Internal Service Funds									
Central Stores Fund	$ (368,442)	$ 11,612,451	$ 11,244,009	$ -	$ 11,686,817	$ 11,686,817	$ -	$ -	$ (442,808)
Energy Conservation Program Fund	878,725	6,914,050	7,792,775	-	7,537,809	7,583,408	45,599	-	209,367
Fleet Operations Operating Fund	9,146,659	74,078,225	83,224,884	-	74,706,477	76,706,477	2,000,000	2,014,736	4,503,671
Fleet Ops Replacement-Rental	150,882,058	106,070,422	256,952,480	-	109,376,647	109,376,647	-	147,575,833	-

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/2026	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditures	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2027
Publishing Services Fund	(1,638,317)	1,947,049	308,732	-	2,103,254	2,103,254	-	-	(1,794,522)
Risk Management Administration Fund	198,253	20,146,696	20,344,949	-	20,285,343	20,285,343	-	-	59,606
Internal Service Funds Total	**$ 159,098,935**	**$ 220,768,893**	**$ 379,867,828**	**$ -**	**$ 225,696,347**	**$ 227,741,946**	**$ 2,045,599**	**$ 149,590,569**	**$ 2,535,313**
Combined Budget Total	**$3,510,434,061**	**$5,831,415,856**	**$9,341,849,917**	**$858,083,119**	**$5,628,837,902**	**$6,524,361,620**	**$ 42,440,599**	**$1,908,644,800**	**$903,843,497**

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	FTE	Personnel Expenditures	Non-Personnel Expenditures	FY 2027 Adopted Budget
Adams Avenue MAD Fund	-	$ -	$ 66,982	$ 66,982
Barrio Logan Community Benefit MAD Fund	-	-	434,340	434,340
Bay Terraces - Honey Drive MAD Fund	-	-	16,511	16,511
Bay Terraces - Parkside MAD Fund	-	-	117,902	117,902
Bird Rock MAD Fund	-	-	338,142	338,142
Black Mountain Ranch North MAD Fund	-	-	246,749	246,749
Black Mountain Ranch South MAD Fund	-	-	1,182,811	1,182,811
C&ED MAD Management Fund	-	-	425,000	425,000
Calle Cristobal MAD Fund	-	-	578,075	578,075
Camino Santa Fe MAD Fund	-	-	245,896	245,896
Campus Point MAD Fund	-	-	63,781	63,781
Carmel Mountain Ranch MAD Fund	-	-	861,640	861,640
Carmel Valley MAD Fund	-	-	3,659,635	3,659,635
Carmel Valley NBHD #10 MAD Fund	-	-	503,216	503,216
Central Commercial MAD Fund	-	-	313,437	313,437
City Heights MAD Fund	-	-	475,477	475,477
Civita MAD Fund	-	-	1,591,331	1,591,331
College Heights Enhanced MAD Fund	-	-	479,964	479,964
Coral Gate MAD Fund	-	-	291,530	291,530
Coronado View MAD Fund	-	-	53,402	53,402
Del Mar Terrace MAD Fund	-	-	741,813	741,813
Eastgate Technology Park MAD Fund	-	-	217,905	217,905
El Cajon Boulevard MAD Fund	-	-	640,304	640,304
First SD River Imp. Project MAD Fund	-	-	409,469	409,469
Gateway Center East MAD Fund	-	-	313,830	313,830
Genesee/North Torrey Pines Road MAD Fund	-	-	447,683	447,683
Greater Hillcrest MAD	-	-	5,082	5,082
Hillcrest Commercial Core MAD Fund	-	-	111,518	111,518
Hillcrest MAD Fund	-	-	100	100
Kensington Heights MAD	-	-	230,477	230,477
Kensington Manor MAD	-	-	152,971	152,971
Kensington Park North MAD	-	-	114,500	114,500
Kings Row MAD Fund	-	-	13,039	13,039
La Jolla Self-Managed MAD	-	-	502,378	502,378
La Jolla Village Drive MAD Fund	-	-	110,164	110,164
Liberty Station/NTC MAD Fund	-	-	112,939	112,939
Linda Vista Community MAD Fund	-	-	468,847	468,847
Little Italy MAD Fund	-	-	1,191,498	1,191,498
Maintenance Assessment District (MAD) Management Fund	25.25	4,884,513	798,707	5,683,220
Mira Mesa MAD Fund	-	-	1,745,925	1,745,925
Miramar Ranch North MAD Fund	-	-	2,548,432	2,548,432
Mission Boulevard MAD Fund	-	-	141,138	141,138
Mission Hills Special Lighting MAD Fund	-	-	39,903	39,903
Newport Avenue MAD Fund	-	-	82,186	82,186
North Park MAD Fund	-	-	1,175,427	1,175,427
Ocean View Hills MAD Fund	-	-	937,686	937,686

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	FTE	Personnel Expenditures	Non-Personnel Expenditures	FY 2027 Adopted Budget
Otay International Center MAD Fund	-	-	485,852	485,852
Pacific Highlands Ranch MAD Fund	-	-	521,836	521,836
Park Village MAD Fund	-	-	762,563	762,563
Penasquitos East MAD Fund	-	-	647,958	647,958
Rancho Bernardo MAD Fund	-	-	1,241,162	1,241,162
Rancho Encantada MAD Fund	-	-	245,837	245,837
Remington Hills MAD Fund	-	-	80,959	80,959
Robinhood Ridge MAD Fund	-	-	215,885	215,885
Sabre Springs MAD Fund	-	-	371,884	371,884
Scripps/Miramar Ranch MAD Fund	-	-	2,871,955	2,871,955
Stonecrest Village MAD Fund	-	-	965,460	965,460
Street Light District #1 MAD Fund	-	-	839,297	839,297
Talmadge MAD Fund	-	-	726,952	726,952
Talmadge Park North MAD	-	-	35,592	35,592
Talmadge Park South MAD	-	-	85,248	85,248
Tierrasanta MAD Fund	-	-	2,125,016	2,125,016
Torrey Highlands MAD Fund	-	-	1,084,789	1,084,789
Torrey Hills MAD Fund	-	-	2,067,704	2,067,704
University Heights MAD Fund	-	-	84,976	84,976
Washington Street MAD Fund	-	-	140,000	140,000
Webster-Federal Boulevard MAD Fund	-	-	62,326	62,326
Total Combined Budget	**25.25**	**$ 4,884,513**	**$ 40,862,993**	**$ 45,747,506**