

FISCAL YEAR 2025

Volume 1
Financial Summary and Schedules

PROPOSED BUDGET

SAN DIEGO

The City of
SAN DIEGO
MAYOR TODD GLORIA



HOUSING | PROTECT & ENRICH | INFRASTRUCTURE | SUSTAINABILITY | PROSPERITY



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Financial Summary and Schedules

Financial Summary and Schedules

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

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Schedule IV

Summary of FTE Positions by Fund

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

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

Schedule V

Summary of Revenues by Category by Fund

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

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

Schedule VI

Summary of Operating Expenditures by Category by Fund Type

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

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

Schedule VII

Summary of Revenues, Expenditures, and Fund Balance

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

Financial Summary and Schedules

Schedule VIII

Summary of Expenditures for Maintenance Assessment Districts

This schedule summarizes the following information for Maintenance Assessment Districts:

- FTE Positions
- Personnel Expenditures
- Non-Personnel Expenditures

Note that totals reflected in the Fiscal Year 2025 Financial Summary and Schedules may not add exactly due to rounding.

Financial Summary and Schedules

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Financial Summary and Schedules

Schedule I - Summary of General Fund Revenues by Department

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
City Attorney	\$ 4,105,272	\$ 4,122,347	\$ 5,503,944
City Auditor	749	-	-
City Clerk	255,009	258,934	368,503
City Council	122,282	-	548,462
City Planning	3,300,024	3,520,450	7,411,916
City Treasurer	44,048,609	42,454,962	46,453,962
Commission on Police Practices	2,772	-	116,746
Communications	525,709	472,107	595,121
Compliance	452,666	360,000	1,676,666
Debt Management	446,559	-	-
Department of Finance	2,094,632	2,758,962	2,725,468
Department of Information Technology	415,778	911,287	-
Development Services	253,040	660,015	4,957,015
Economic Development	6,774,258	5,969,520	7,941,356
Environmental Services	1,787,452	1,497,220	1,497,220
Ethics Commission	11,555	-	-
Fire-Rescue	57,412,051	70,668,602	67,789,485
General Services	3,731,917	4,223,756	4,571,718
Government Affairs	-	319,094	-
Homelessness Strategies & Solutions	1,604,913	34,271,312	37,236,007
Human Resources	431,839	871,221	1,194,395
Library	3,194,351	2,050,199	2,766,871
Major Revenues	1,639,383,073	1,590,579,291	1,607,335,372
Office of Boards & Commissions	14	-	-
Office of Emergency Services	1,536,905	1,620,355	1,601,081
Office of the Chief Operating Officer	45,344	-	138,411
Office of the Mayor	98,479	-	107,653
Parks & Recreation	56,716,440	50,218,753	61,041,469
Performance & Analytics	852	175,167	227,147
Personnel	30,397	5,390	25,229
Police	47,805,248	52,720,310	52,971,384
Public Utilities	1,480,967	1,786,075	1,786,075
Purchasing & Contracting	1,242,267	2,422,363	2,422,363
Race & Equity	3	-	102,682
Real Estate & Airport Management	66,217,087	66,144,543	70,939,930
Stormwater	11,801,207	12,649,052	13,773,762
Sustainability & Mobility	935,065	2,607,228	1,847,137
Transportation	53,685,906	61,449,177	71,276,450
Total General Fund Revenues	\$ 2,011,950,692	\$ 2,017,767,692	\$ 2,078,951,000

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
City Attorney	\$ 77,966,696	\$ 83,809,234	\$ 85,714,727
City Auditor	4,322,250	5,104,700	5,707,197
City Clerk	6,624,616	7,389,266	7,895,669
City Council	19,549,068	24,147,773	23,054,631
City Planning	9,208,075	11,574,291	17,555,280
City Treasurer	18,966,684	21,588,175	21,868,173
Citywide Program Expenditures	228,260,870	206,265,540	206,711,810
Commission on Police Practices	791,820	2,241,817	2,140,490
Communications	5,900,245	6,573,758	7,416,101
Compliance	4,508,841	5,686,109	7,310,807
Debt Management	2,398,804	-	-
Department of Finance	21,788,216	26,894,387	29,166,750
Department of Information Technology	1,702,938	2,849,519	2,747,257
Development Services	10,737,839	13,200,072	12,200,121
Economic Development	15,335,421	15,634,233	12,951,199
Environmental Services	82,933,992	104,703,005	103,435,153
Ethics Commission	1,450,173	1,596,066	1,815,080
Fire-Rescue	349,879,032	351,725,364	350,870,493
General Services	24,957,050	26,918,450	24,817,089
Government Affairs	1,205,653	1,416,713	1,369,913
Homelessness Strategies & Solutions	22,920,182	44,007,454	55,482,334
Human Resources	8,386,745	10,830,034	11,616,991
Library	67,588,129	73,160,862	77,614,274
Office of Boards & Commissions	872,989	863,544	801,465
Office of Emergency Services	3,179,794	4,053,682	3,908,382
Office of the Chief Operating Officer	4,253,792	6,759,685	6,450,965
Office of the IBA	2,328,461	2,750,210	2,861,780
Office of the Mayor	3,990,301	4,111,326	4,286,132
Parks & Recreation	157,889,539	178,289,156	188,483,468
Performance & Analytics	5,031,426	5,290,654	5,675,214
Personnel	13,381,148	14,560,245	15,876,979
Police	588,908,279	622,908,762	651,322,364
Public Utilities	2,572,028	2,973,740	3,119,696
Purchasing & Contracting	8,532,211	10,912,429	11,308,631
Race & Equity	787,692	1,570,569	1,731,792
Real Estate & Airport Management	5,485,298	7,916,692	7,497,081
Stormwater	70,861,457	61,853,502	63,472,603
Sustainability & Mobility	6,638,506	7,876,254	7,821,150
Transportation	97,835,451	101,825,918	103,539,820
Total General Fund Expenditures	\$ 1,959,931,710	\$ 2,081,833,190	\$ 2,147,619,061

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
General Fund			
General Fund	\$ 2,011,950,692	\$ 2,017,767,692	\$ 2,078,951,000
Total General Fund	\$ 2,011,950,692	\$ 2,017,767,692	\$ 2,078,951,000
Special Revenue Funds			
Automated Refuse Container Fund	\$ 1,567,853	\$ 1,600,000	\$ 1,600,000
Climate Equity Fund	10,385,046	9,188,396	1,500,000
Community Equity Fund (CEF)	50,800	-	-
Concourse and Parking Garages Operating Fund	2,652,589	2,651,073	3,218,267
Convention Center Expansion Administration Fund	13,369,126	18,341,570	13,348,906
Energy Independence Fund	2,208,442	2,244,359	-
Engineering & Capital Projects Fund	131,266,027	139,672,876	171,939,812
Environmental Growth 1/3 Fund	9,555,656	9,653,480	10,550,173
Environmental Growth 2/3 Fund	19,595,912	19,313,955	21,265,379
Facilities Financing Fund	4,369,745	3,495,477	-
Fire and Lifeguard Facilities Fund	1,398,383	1,400,469	1,409,518
Fire/Emergency Medical Services Transport Program Fund	13,837,771	12,771,124	116,581,542
Gas Tax Fund	35,197,917	39,459,743	38,218,843
General Plan Maintenance Fund	4,397,795	4,466,000	4,329,600
GIS Fund	5,444,533	5,354,732	4,298,129
Information Technology Fund	84,581,926	87,449,131	85,695,334
Infrastructure Fund	28,444,223	30,961,972	19,739,601
Junior Lifeguard Program Fund	892,908	942,900	942,900
Local Enforcement Agency Fund	1,043,123	1,121,293	888,126
Long Range Property Management Fund	2,998,892	595,000	595,000
Los Peñasquitos Canyon Preserve Fund	209,198	296,000	36,000
Low & Moderate Income Housing Asset Fund	7,987,999	7,056,674	1,209,014
Maintenance Assessment District (MAD) Funds	30,339,680	29,720,057	31,729,060
Major Events Revolving Fund	457,247	150,000	-
Mission Bay/Balboa Park Improvement Fund	1,410,592	1,447,825	862,936
New Convention Facility Fund	2,655,000	2,734,650	2,816,690
OneSD Support Fund	28,366,186	29,235,225	25,954,868
Parking Meter Operations Fund	9,642,843	9,000,000	9,600,000
PETCO Park Fund	21,461,170	17,545,407	15,291,387
Public Art Fund	1,559,301	85,000	85,000
Public Safety Services & Debt Service Fund	12,867,125	13,402,932	13,564,755

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Road Maintenance and Rehabilitation Fund	31,851,153	34,125,003	35,328,918
Seized Assets - California Fund	122,400	100,000	100,000
Seized Assets - Federal DOJ Fund	308,025	569,307	569,307
Seized Assets - Federal Treasury Fund	74,816	118,812	118,812
State COPS	3,624,588	3,400,000	3,400,000
Storm Drain Fund	5,367,903	5,700,000	5,700,000
Successor Agency Admin & Project - CivicSD Fund	1,608,792	1,934,326	1,934,326
Transient Occupancy Tax Fund	146,595,694	155,668,915	156,916,934
Trolley Extension Reserve Fund	1,063,318	-	-
Underground Surcharge Fund	96,438,530	100,985,751	113,511,838
Wireless Communications Technology Fund	10,996,422	13,342,724	10,517,070
Zoological Exhibits Maintenance Fund	18,395,390	19,490,501	20,975,719
Total Special Revenue Funds	\$ 806,662,042	\$ 836,792,659	\$ 946,343,764

Capital Project Funds

Capital Outlay Fund	\$ 246,592	\$ -	\$ -
Mission Bay Park Improvement Fund	12,801,956	12,869,721	13,708,605
San Diego Regional Parks Improvement Fund	6,814,165	6,929,850	7,381,557
TransNet Extension Administration & Debt Fund	317,750	469,350	471,300
TransNet Extension Congestion Relief Fund	28,998,913	32,723,628	32,471,139
TransNet Extension Maintenance Fund	17,857,126	13,939,695	13,997,610
Total Capital Project Funds	\$ 67,036,501	\$ 66,932,244	\$ 68,030,211

Enterprise Funds

Airports Fund	\$ 7,631,963	\$ 8,891,602	\$ 8,981,281
Development Services Fund	121,608,599	118,388,111	121,614,113
Golf Course Fund	36,931,439	24,780,347	28,489,347
Metropolitan Sewer Utility Fund	151,474,712	307,513,398	295,513,398
Municipal Sewer Revenue Fund	359,456,850	376,764,535	318,764,535
Recycling Fund	37,361,045	27,250,760	23,990,760
Refuse Disposal Fund	44,647,475	54,820,826	61,808,567
Sewer Utility - AB 1600 Fund	26,422,319	22,540,000	22,540,000
Water Utility - AB 1600 Fund	18,241,559	15,950,000	15,950,000
Water Utility Operating Fund	778,397,879	970,702,877	970,702,877
Total Enterprise Funds	\$ 1,582,173,838	\$ 1,927,602,456	\$ 1,868,354,878

Internal Service Funds

Central Stores Fund	\$ 9,044,892	\$ 7,636,763	\$ 10,825,641
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Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Energy Conservation Program Fund	7,122,350	5,711,423	5,212,670
Fleet Operations Operating Fund	62,120,106	71,380,372	74,202,816
Fleet Replacement	82,181,917	70,955,163	72,371,251
Publishing Services Fund	1,577,416	1,947,049	1,947,049
Risk Management Administration Fund	13,398,494	14,870,720	17,098,385
Total Internal Service Funds	\$ 175,445,174	\$ 172,501,490	\$ 181,657,812
Total Combined Budget Revenues	\$ 4,643,268,248	\$ 5,021,596,541	\$ 5,143,337,665

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
General Fund			
General Fund	\$ 1,959,931,710	\$ 2,081,833,190	\$ 2,147,619,061
Total General Fund	\$ 1,959,931,710	\$ 2,081,833,190	\$ 2,147,619,061
Special Revenue Funds			
Automated Refuse Container Fund	\$ 1,510,062	\$ 1,951,659	\$ 1,950,868
Climate Equity Fund	-	1,613,500	-
Community Equity Fund (CEF)	-	1,500,000	3,085,400
Concourse and Parking Garages Operating Fund	2,007,711	3,561,362	5,398,864
Convention Center Expansion Administration Fund	12,979,032	18,341,570	13,348,906
Downtown Maintenance District MAD Fund	503	-	-
Energy Independence Fund	-	1,000,000	3,452,801
Engineering & Capital Projects Fund	139,671,036	154,236,096	167,095,196
Environmental Growth 1/3 Fund	6,528,111	9,053,200	14,064,694
Environmental Growth 2/3 Fund	15,402,505	16,832,654	30,758,243
Facilities Financing Fund	3,370,965	4,052,022	-
Fire and Lifeguard Facilities Fund	1,398,113	1,400,469	1,400,869
Fire/Emergency Medical Services Transport Program Fund	11,634,123	13,967,193	115,560,826
Gas Tax Fund	29,850,622	34,717,087	38,218,843
General Plan Maintenance Fund	4,267,906	5,216,000	5,329,600
GIS Fund	5,219,405	5,372,519	5,161,514
Information Technology Fund	83,671,285	87,424,882	87,412,902
Infrastructure Fund	34,947,222	3,805,600	19,739,601
Junior Lifeguard Program Fund	957,153	960,089	973,164
Local Enforcement Agency Fund	926,187	1,060,009	1,158,462
Long Range Property Management Fund	2,108,507	1,783,767	1,783,771
Los Peñasquitos Canyon Preserve Fund	297,810	342,141	15,125
Low & Moderate Income Housing Asset Fund	2,259,835	41,355,716	36,057,811
Maintenance Assessment District (MAD) Funds	29,284,029	38,685,445	41,213,315
Major Events Revolving Fund	450,359	150,000	-
Mission Bay/Balboa Park Improvement Fund	1,412,684	1,447,825	862,936
New Convention Facility Fund	2,655,000	2,734,650	2,816,690
OneSD Support Fund	28,039,741	29,394,948	32,672,508
Parking Meter Operations Fund	9,541,606	8,943,250	9,558,120
PETCO Park Fund	18,812,060	17,801,777	19,203,626
Public Art Fund	248,600	85,000	85,000
Public Safety Services & Debt Service Fund	12,868,011	13,402,932	13,564,755

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Road Maintenance and Rehabilitation Fund	15,737,606	34,125,003	35,328,918
Seized Assets - California Fund	165,647	121,919	517,445
Seized Assets - Federal DOJ Fund	229,045	1,111,501	1,232,149
Seized Assets - Federal Treasury Fund	736,796	119,187	2,005,246
State COPS	3,476,612	3,840,034	3,240,243
Storm Drain Fund	5,250,004	5,700,000	5,686,212
Successor Agency Admin & Project - CivicSD Fund	1,608,792	1,934,326	1,934,326
Transient Occupancy Tax Fund	133,481,427	177,219,451	160,690,701
Trolley Extension Reserve Fund	1,061,530	3,000	-
Underground Surcharge Fund	19,793,427	70,948,191	75,756,319
Wireless Communications Technology Fund	10,417,883	12,048,240	11,282,340
Zoological Exhibits Maintenance Fund	18,345,588	19,490,501	20,975,719
Total Special Revenue Funds	\$ 672,624,541	\$ 848,854,715	\$ 990,594,028
Capital Project Funds			
Capital Outlay Fund	\$ 7,306,321	\$ 4,045,098	\$ 4,041,248
TransNet Extension Administration & Debt Fund	353,496	469,350	471,300
TransNet Extension Congestion Relief Fund	4,404,830	5,201,330	7,417,600
TransNet Extension Maintenance Fund	17,857,396	13,939,695	13,997,610
Total Capital Project Funds	\$ 29,922,043	\$ 23,655,473	\$ 25,927,758
Enterprise Funds			
Airports Fund	\$ 7,031,329	\$ 9,205,221	\$ 8,371,263
Development Services Fund	106,497,659	127,301,399	140,175,337
Golf Course Fund	22,896,067	24,967,944	28,759,202
Metropolitan Sewer Utility Fund	256,233,212	283,730,589	297,788,221
Municipal Sewer Revenue Fund	148,371,479	156,446,921	163,507,394
Recycling Fund	28,429,644	29,183,005	29,638,703
Refuse Disposal Fund	44,501,088	46,330,912	50,978,184
Solid Waste Management Fund	-	-	6,147,367
Water Utility Operating Fund	617,414,917	658,916,714	693,255,987
Total Enterprise Funds	\$ 1,231,375,396	\$ 1,336,082,705	\$ 1,418,621,658
Internal Service Funds			
Central Stores Fund	\$ 8,906,343	\$ 7,773,396	\$ 11,882,876
Energy Conservation Program Fund	5,582,619	6,632,601	6,767,547
Fleet Operations Operating Fund	66,029,095	69,726,117	71,370,053
Fleet Replacement	55,327,350	76,219,059	81,580,860
Publishing Services Fund	1,575,522	2,256,617	2,232,283

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Risk Management Administration Fund	13,329,015	15,355,574	17,063,080
Total Internal Service Funds	\$ 150,749,943	\$ 177,963,364	\$ 190,896,699
Total Combined Budget Expenditures	\$ 4,044,603,633	\$ 4,468,389,447	\$ 4,773,659,204

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Capital Project Funds			
BARRIO LOGAN	\$ 141,288	\$ -	\$ 48,305
BLACK MOUNTAIN RANCH FBA	476,612	-	-
BUS STOP CAPITAL IMPROVEMENT FUND	-	-	140,255
CAPITAL OUTLAY-MISC REVENUE	890,935	-	-
CAPITAL OUTLAY-MISSION VALLEY TRANS	2,003,078	-	-
CAPITAL OUTLAY-SALES TAX	30,327	-	-
CARMEL VALLEY CONSOLIDATED FBA	2,654,650	2,000,000	-
CARMEL VALLEY DEVELOPMENT IMPACT FEE	46,853	7,915,499	-
CH-TAB 2010A (TE) PROCEEDS	199,018	-	-
CH-TAB 2010B (T) PROCEEDS	18,682	-	-
CIP CONTRIBUTIONS FROM GENERAL FUND	4,583,205	8,050,000	3,700,000
CITYWIDE FIRE DIF	-	-	1,450,000
CITYWIDE MOBILITY DIF	-	-	11,362,310
CITYWIDE PARK DEVELOPMENT IMPACT FEE	-	-	2,201,167
CITYWIDE PARK DIF-PARK DEF. COC	-	-	3,022,921
CITYWIDE PARK DIF-PARK DEF. UNRSTD	-	-	4,401,822
CLAIREMONT MESA - URBAN COMM	106,700	-	1,500,000
COLLEGE AREA	200,072	-	238,001
CR-TAB 2010A (TE) PROCEEDS	33,663	-	-
DEBT FUNDED GENERAL FUND CIP PROJECTS	55,193,037	104,631,689	169,570,171
DEL MAR HILLS/CARMEL VLY-MAJ D	46,719	-	-
DEL MAR MESA FBA	814,835	-	-
DOWNTOWN DIF (FORMERLY CENTRE CITY DIF)	10,291,390	4,400,000	800,000
ENCANTO NEIGHBORHOODS DIF	1,252,648	300,000	538,100
EXCESS REDEVELOPMENT BOND PROCEEDS EXP	49,379	-	-
FAIRBANKS COUNTRY CLUB-FAC DEV	(3,021)	-	-
FAR BONUS-CIVIC SAN DIEGO	17,651	1,275,291	-
GEN SERV - MAINT/IMPR	9,406	-	-
GENERAL FUND COMMERCIAL PAPER NOTES	2,689,559	-	-
GENERAL FUND WIFIA LOAN-CONSTRUCTION	113,267	6,830,094	-
GOLDEN HILL URBAN COMM	166,183	-	-
KEARNY MESA-URBAN COMM	28,832	760,000	-
LA JOLLA URBAN COMM	-	124,400	128,000
LINDA VISTA URBAN COMM	66,876	-	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
LUSK-GEN'L TRAFFIC IMPRVMTS	198	-	-
MID CITY URBAN COMM	761,480	-	-
MID-CITY - PARK DEV FUND	7,295	-	-
MIDWAY/PACIFIC HWY URBAN COMM	255,299	-	771,044
MIRA MESA - FBA	4,420,797	-	52,001
MIRA MESA DEVELOPMENT IMPACT FEE	-	400,000	-
MISS CITY PWY BRDG/S D RIVER	2,389,414	-	-
MISSION BAY PARK IMPROVEMENTS	7,678,735	12,869,721	13,708,605
MISSION BEACH - URBAN COMM	35,545	-	-
MISSION TRAILS REGIONAL PARK	277,454	-	-
MISSION VALLEY-URBAN COMM.	180,383	2,000,000	-
MONARCH @ SCRIPPS RANCH LLC	-	923,428	-
NAVAJO URBAN COMM	511,785	5,000,000	3,500,000
NORTH PARK URBAN COMM	1,383,403	940,296	943,324
NORTH UNIVERSITY CITY DIF	-	2,000,000	-
NORTH UNIVERSITY CITY-FBA	300,533	510,857	-
NP 2003A (T)BONDS RF OPER	-	136,558	-
NP LOC - BANK OF AMERICA (T)	-	1,011	-
NP LOC - BANK OF AMERICA (TE)	4,169	10,227	-
NP-TAB 2009A (TE) PROCEEDS	99,489	-	-
OCEAN BEACH URBAN COMM	17,872	-	-
OTAY MESA DEVELOPMENT IMPACT FEE	304,651	-	1,172,795
OTAY MESA EIFD CAPITAL PROJECT FUND	-	1,150,000	7,468,165
OTAY MESA FACILITIES BENEFIT ASSESSMENT	7,411,944	6,250,000	584,337
OTAY MESA LOCAL MOBILITY DIF	-	-	3,500,000
OTAY MESA/NESTOR URB COMM	155,413	-	19,960
OTAY MESA-EAST (FROM 39062)	165,102	-	46,956
OTAY MESA-EASTERN DIF	-	-	1,289
OTAY MESA-WEST (FROM 39067)	521,194	-	90,794
OTAY MESA-WESTERN DIF	11,891	-	31,469
OTAY WATER DISTRICT REIMBURSEMENT S15018	789,231	-	-
PACIFIC BEACH URBAN COMM	1,903	1,801	-
PACIFIC HIGHLANDS RANCH FBA	10,892,012	15,810,358	4,249,635
PARK BOULEVARD AT-GRADE STATE APPROP	288,802	-	-
PARK NORTH-EAST - PARK DEV FD	37,087	-	2,069

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
PENINSULA URBAN COMM	42,042	92,800	53,225
PFFA LEASE REVENUE BONDS 2015B-PROJECT	580,788	-	-
PRIVATE & OTHERS CONTRIB-CIP	674,525	-	-
PV EST-OTHER P & R FACILITIES	2,232	-	-
RANCHO BERNARDO-FAC DEV FUND	199,356	-	210,853
RANCHO PENASQUITOS FBA	1,796,101	1,345,161	146,143
ROSE & TECOLOTE CREEK WATER QUALITY	30,899	-	-
S.E. SAN DIEGO URBAN COMM	443,815	-	-
SAN DIEGO PARK DIST. NO 3	25,068	-	-
SAN DIEGO REGIONAL PARKS IMPROVEMENTS	1,507,612	6,329,850	7,381,557
SAN YSIDRO URBAN COMM	454,870	-	-
SCRIPPS MIRAMAR RANCH DIF	204,133	910,000	-
SCRIPPS MIRAMAR RANCH FBA	294,020	876,572	-
SCRIPPS/MIRAMAR-MAJOR DISTRICT	87	-	-
SEA WORLD TRAFFIC MITIGATION	72,218	-	-
SERRA MESA - MAJOR DISTRICT	7,117	-	-
SKYLINE/PARADISE URB COMM	89,195	-	14,959
SR 209 & 274 COOP WITH STATE	269,000	-	57,857
SUB AREA-2	213,977	-	-
TORREY HIGHLANDS	3,274,719	-	-
TORREY PINES - URBAN COMMUNITY	8,337	-	25,030
TRANSNET EXTENSION 70% CAP	19,390,802	-	-
TRANSNET EXTENSION CONGESTION RELIEF FUND	-	27,324,625	25,053,538
TRANSNET EXTENSION RTCI FEE	3,204,913	50,000	2,389,339
UCSD FIRE STATION	6,686,952	-	-
UNIVERSITY CITY SO.-URBAN COMM	-	-	51
UPTOWN URBAN COMM	1,946,750	-	44,998
WEST PAC CONTRIB TORREY HIGH	450,790	-	-
Total Capital Project Funds	\$ 162,895,246	\$ 221,220,238	\$ 270,621,045
Enterprise Funds			
BALBOA PARK GOLF COURSE-CIP	\$ 24,054	\$ 4,000,000	\$ 2,000,000
BROWN FIELD SPECIAL AVIATION	59,687	1,500,000	-
DEVELOPMENT SERVICES-CIP	65,646	-	-
METRO SEWER UTILITY - CIP FUNDING SOURCE	113,049,024	46,356,204	59,936,860
MISSION BAY GOLF COURSE-CIP	4,596,710	-	-

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
MONTGOMERY FIELD SPEC AVIATION	359,259	3,114,497	-
MUNI SEWER UTILITY - CIP FUNDING SOURCE	82,974,952	90,054,890	163,568,185
PUREWATER (WASTEWATER) STATE APPROP	14,735,027	-	-
PUREWATER (WATER) STATE APPROP	2,776,681	-	-
RECYCLING FUND CIP FUND	-	10,000,000	-
RECYCLING FUND-CIP	716,250	-	-
REFUSE DISPOSAL - CIP	1,391,206	400,000	9,874,362
TORREY PINES GOLF COURSE-CIP	768,177	-	-
WATER UTILITY - CIP FUNDING SOURCE	277,005,016	280,753,141	355,226,075
WATER UTILITY OPERATING	(1,746)	-	-
Total Enterprise Funds	\$ 498,519,942 \$	\$ 436,178,732 \$	\$ 590,605,482
Enterprise Grant Funds			
GRANT FUND-ENTRPRSE-STATE	\$ 12,154,714 \$	-	-
Total Enterprise Grant Funds	\$ 12,154,714 \$	- \$	-
General Fund			
ANTENNA LEASE REVENUE	\$ 119,591 \$	-	-
CLIMATE EQUITY FUND	670,151	9,450,000	1,500,000
EGF - CIP ONLY (1/3)	106,453	-	-
EGF O/S ACQ & DEBT SERV (2/3)	124,657	-	-
FIRE AND LIFEGUARD FACILITIES	11,876	-	-
GAS TAX FUND	1,920,828	4,742,656	-
INFRASTRUCTURE FUND	-	27,156,372	-
INFRASTRUCTURE FUND (PROPOSITION H)	6,909,901	-	-
IT CIP CONTRIBUTIONS	-	-	3,760,000
ROAD MAINTENANCE & REHABILITATION	13,859,892	-	-
Total General Fund	\$ 23,723,348 \$	\$ 41,349,028 \$	\$ 5,260,000
Governmental Grant Funds			
GRANT FUND - FEDERAL	\$ 15,839,584 \$	-	-
GRANT FUND - OTHER	1,847,147	-	-
GRANT FUND - STATE	16,798,548	-	-
Total Governmental Grant Funds	\$ 34,485,279 \$	- \$	-
Internal Service Funds			
ENERGY CONSERVATION PGM - CIP	\$ 84,482 \$	-	-
FLEET SERVICES CIP FUND	280,326	2,028,631	2,191,678

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Total Internal Service Funds	\$ 364,808 \$	2,028,631 \$	2,191,678
Special Revenue Funds			
CROSSROADS REDEVELOPMEN CIP CONTRIBUTIONS FUND	\$ - \$	461,883 \$	-
DEVELOPER CONTRIBUTIONS CIP	4,103,492	-	-
EDCO COMMUNITY FUND	20,611	325,521	-
EL CAJON BOULEVARD MAD	132,389	-	-
FIESTA ISLAND SLUDGE MITIG.	148,329	-	-
JUNIOR LIFEGUARD PROGRAM	46,551	-	-
LIBRARY IMPROVEMENT TRUST FUND	7,060	300,000	66,186
LIBRARY SYSTEM IMPROVEMENT FUND	-	-	679,264
NTC RDA CONTRIBUTION TO CIP	13,233	-	-
OCEAN BEACH PIER (CONCESS.)	15,477	-	-
PARKING METER DIST ADMIN	465,546	-	-
PARKING METER DIST DWNTWN	715,994	-	-
PARKING METER DIST UPTOWN	203,358	-	-
PROP 42 REPLACEMENT-TRASPORN RELIEF	51,684	-	-
PUBLIC SAFETY TRAINING INST.	11,648	-	-
RANCHO BERNARDO MAD	84,480	-	-
RDA CONTRIBUTION TO SAN YSIDRO PROJECT FUND	-	198,929	-
SAN YSIDRO IRRIGATION DISTRICT	7,601,819	-	-
SC-RDA CONTRIBUTION TO CIP FUND	-	52,359	-
SUNSET CLIFFS NATURAL PARK	57,492	-	-
T.O.T.UNAP.RES-BALBOA PK CIP	683	-	-
TALMAGE MAD	73,210	-	-
TRENCH CUT FEES/EXCAVATION FEE	2,398,986	-	-
TRENCH CUT FEES/EXCAVATION FEE FUND	-	2,000,000	2,470,000
UNDERGROUND SURCHARGE - CIP	2,582,839	-	-
WESTFIELD DVLPMNT TRUST	8,185	-	-
Total Special Revenue Funds	\$ 18,743,064 \$	3,338,692 \$	3,215,450
Total Capital Budget Expenditures	\$ 750,886,402 \$	704,115,321 \$	871,893,655
Total Combined Operating and Capital Budget Expenditures	\$ 4,795,490,036 \$	5,172,504,768 \$	5,645,552,859

Financial Summary and Schedules

Schedule III - Summary of General Fund FTE Positions by Department

Department	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
City Attorney	403.73	406.73	420.53
City Auditor	22.00	24.00	24.00
City Clerk	50.32	50.32	51.73
City Council	149.00	149.00	160.38
City Planning	59.75	66.09	92.75
City Treasurer	123.00	124.25	123.25
Commission on Police Practices	11.50	12.00	14.54
Communications	38.00	38.00	37.58
Compliance	34.00	36.00	41.00
Debt Management	17.00	0.00	-
Department of Finance	116.00	140.00	140.49
Department of Information Technology	-	4.00	4.00
Development Services	91.50	94.00	85.00
Economic Development	55.00	56.00	59.50
Environmental Services	295.20	333.68	328.25
Ethics Commission	6.00	6.00	6.25
Fire-Rescue	1,362.00	1,383.88	1,402.38
General Services	177.50	180.50	185.50
Government Affairs	7.00	7.00	7.00
Homelessness Strategies & Solutions	15.00	16.00	16.38
Human Resources	44.00	57.50	65.00
Library	469.10	471.00	481.62
Office of Boards & Commissions	5.00	5.00	4.00
Office of Emergency Services	20.33	20.33	19.37
Office of the Chief Operating Officer	18.00	20.35	21.33
Office of the IBA	11.00	11.00	11.00
Office of the Mayor	23.00	20.00	22.45
Parks & Recreation	1,037.88	1,060.45	1,105.48
Performance & Analytics	17.00	18.00	19.31
Personnel	84.99	85.99	86.49
Police	2,664.14	2,687.14	2,676.64
Purchasing & Contracting	63.00	64.00	69.00
Race & Equity	7.00	7.00	8.50
Real Estate & Airport Management	39.00	38.75	42.25
Stormwater	295.00	305.00	305.00

Financial Summary and Schedules

Sustainability & Mobility	32.75	33.09	34.09
Transportation	471.70	480.94	509.34
Total Budget FTE Positions	8,336.39	8,512.99	8,681.38

Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

Fund Type/Title	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
General Fund			
General Fund	8,336.39	8,512.99	8,681.38
Total General Fund	8,336.39	8,512.99	8,681.38
Special Revenue Funds			
Concourse and Parking Garages Operating Fund	2.00	2.00	2.00
Engineering & Capital Projects Fund	822.50	822.40	836.40
Facilities Financing Fund	19.00	19.00	0.00
Fire/Emergency Medical Services Transport Program Fund	18.00	23.00	37.00
GIS Fund	14.00	12.00	11.49
Information Technology Fund	44.00	47.00	50.78
Junior Lifeguard Program Fund	1.00	1.00	1.00
Local Enforcement Agency Fund	5.50	5.00	5.00
Los Peñasquitos Canyon Preserve Fund	2.00	2.00	0.00
Maintenance Assessment District (MAD) Management Fund	24.50	24.50	24.50
OneSD Support Fund	30.00	29.00	29.25
Parking Meter Operations Fund	10.00	9.75	9.75
PETCO Park Fund	1.00	1.00	0.00
Transient Occupancy Tax Fund	13.00	13.35	13.75
Underground Surcharge Fund	22.16	24.16	24.74
Wireless Communications Technology Fund	45.35	43.35	40.00
Total Special Revenue Funds	1,074.01	1,078.51	1,085.66
Enterprise Funds			
Airports Fund	24.00	28.25	30.25
Development Services Fund	655.35	685.00	690.00
Golf Course Fund	112.42	119.92	122.92
Metropolitan Sewer Utility Fund	512.92	514.28	529.84
Municipal Sewer Revenue Fund	432.68	438.07	439.70
Recycling Fund	87.43	97.50	104.30
Refuse Disposal Fund	174.63	142.33	162.17
Solid Waste Management Fund	0.00	0.00	16.00
Water Utility Operating Fund	947.59	979.86	1,004.21
Total Enterprise Funds	2,947.02	3,005.21	3,099.39
Internal Service Funds			
Central Stores Fund	21.00	21.00	21.00
Energy Conservation Program Fund	27.25	29.71	29.71
Fleet Operations Operating Fund	225.25	225.25	225.25
Publishing Services Fund	8.00	9.50	9.50
Risk Management Administration Fund	87.23	94.00	94.23

Financial Summary and Schedules

Total Internal Service Funds	368.73	379.46	379.69
Other Funds			
City Employee's Retirement System Fund	51.00	54.00	53.00
Total Other Funds	51.00	54.00	53.00
Total Budget FTE Positions	12,777.15	13,030.17	13,299.12

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
General Fund			
General Fund			
Property Tax Revenue	\$ 721,441,410	\$ 758,616,941	\$ 807,411,804
Property Taxes	721,441,410	758,616,941	807,411,804
Sales Tax	\$ 384,732,753	\$ 401,665,728	\$ 392,712,224
Sales Tax	384,732,753	401,665,728	392,712,224
Transient Occupancy Tax	\$ 161,811,341	\$ 172,641,883	\$ 173,938,959
Transient Occupancy Taxes	161,811,341	172,641,883	173,938,959
Licenses and Permits	\$ 46,483,221	\$ 44,887,030	\$ 47,349,832
Business Tax	25,906,396	28,807,409	26,457,409
Rental Unit Tax	7,671,021	7,284,502	7,284,502
Refuse Collector Business Tax	1,524,980	1,373,000	1,452,000
Other Licenses and Permits	11,380,824	7,422,119	12,155,921
Rev from Federal Agencies	\$ 1,741,414	\$ 3,440,140	\$ 3,517,478
Revenue from Federal Agencies	1,741,414	3,440,140	3,517,478
Rev from Other Agencies	\$ 5,542,603	\$ 6,912,421	\$ 7,967,135
Motor Vehicle License Fees	1,415,989	-	1,304,645
Revenue from Other Agencies	4,126,614	6,912,421	6,662,490
Charges for Services	\$ 201,127,510	\$ 243,394,156	\$ 278,242,187
Charges for Current Services	201,127,510	243,394,156	278,242,187
Fines Forfeitures and Penalties	\$ 43,572,770	\$ 32,662,407	\$ 31,172,407
Parking Citations	22,553,288	25,472,821	23,912,821
Municipal Court	3,032,955	2,780,569	2,975,569
Negligent Impound	11,720	50,000	50,000
Other Fines & Forfeitures	17,974,807	4,359,017	4,234,017
Other Local Taxes	\$ 125,097,475	\$ 122,264,241	\$ 133,704,497
Property Transfer Taxes	11,959,903	11,952,564	9,977,885
SDG&E	76,225,617	76,883,957	84,697,020
CATV	11,846,565	11,522,828	9,897,017
Refuse Collection Franchise	16,189,689	13,200,000	13,500,000
Other Franchises	8,875,702	8,704,892	15,632,575
Rev from Money and Prop	\$ 76,550,504	\$ 72,695,475	\$ 78,502,930
Mission Bay	38,881,660	39,799,571	41,090,162
Pueblo Lands	9,816,258	8,309,838	10,702,621
Interest and Dividends	5,036,046	1,800,000	2,103,600
Other Rents and Concessions	22,816,540	22,786,066	24,606,547

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2023 Actual		FY 2024 Adopted Budget		FY 2025 Proposed Budget
Other Revenue	\$	3,435,526	\$	2,000,151	\$	1,645,833
Other Revenue		3,435,526		2,000,151		1,645,833
Transfers In	\$	240,414,164	\$	156,587,119	\$	122,785,714
Transfers In		240,414,164		156,587,119		122,785,714
Total General Fund	\$	2,011,950,692	\$	2,017,767,692	\$	2,078,951,000
Total General Fund	\$	2,011,950,692	\$	2,017,767,692	\$	2,078,951,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Special Revenue Funds			
Automated Refuse Container Fund			
Charges for Services	\$ 1,529,457	\$ 1,600,000	\$ 1,600,000
Charges for Current Services	1,529,457	1,600,000	1,600,000
Rev from Money and Prop	\$ 38,396	\$ -	\$ -
Interest and Dividends	38,396	-	-
Total Automated Refuse Container Fund	\$ 1,567,853	\$ 1,600,000	\$ 1,600,000
Climate Equity Fund			
Other Local Taxes	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Franchises	1,500,000	1,500,000	1,500,000
Rev from Money and Prop	\$ 162,484	\$ -	\$ -
Interest and Dividends	162,484	-	-
Transfers In	\$ 8,722,562	\$ 7,688,396	\$ -
Transfers In	8,722,562	7,688,396	-
Total Climate Equity Fund	\$ 10,385,046	\$ 9,188,396	\$ 1,500,000
Community Equity Fund (CEF)			
Rev from Money and Prop	\$ 50,800	\$ -	\$ -
Interest and Dividends	50,800	-	-
Total Community Equity Fund (CEF)	\$ 50,800	\$ -	\$ -
Concourse and Parking Garages Operating Fund			
Charges for Services	\$ -	\$ 600,000	\$ 300,000
Charges for Current Services	-	600,000	300,000
Rev from Money and Prop	\$ 2,652,569	\$ 2,051,073	\$ 2,918,267
Other Rents and Concessions	2,652,569	2,051,073	2,918,267
Other Revenue	\$ 20	\$ -	\$ -
Other Revenue	20	-	-
Total Concourse and Parking Garages Operating Fund	\$ 2,652,589	\$ 2,651,073	\$ 3,218,267
Convention Center Expansion Administration Fund			
Rev from Money and Prop	\$ 25,152	\$ -	\$ -
Interest and Dividends	25,152	-	-
Transfers In	\$ 13,343,974	\$ 18,341,570	\$ 13,348,906
Transfers In	13,343,974	18,341,570	13,348,906
Total Convention Center Expansion Administration Fund	\$ 13,369,126	\$ 18,341,570	\$ 13,348,906

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Energy Independence Fund			
Other Local Taxes	\$ 2,170,980	\$ 2,244,359	\$ -
Other Franchises	2,170,980	2,244,359	-
Rev from Money and Prop	\$ 37,462	\$ -	\$ -
Interest and Dividends	37,462	-	-
Total Energy Independence Fund	\$ 2,208,442	\$ 2,244,359	\$ -
Engineering & Capital Projects Fund			
Charges for Services	\$ 131,313,757	\$ 139,672,876	\$ 171,939,812
Charges for Current Services	131,313,757	139,672,876	171,939,812
Fines Forfeitures and Penalties	\$ 29,830	\$ -	\$ -
Other Fines & Forfeitures	29,831	-	-
Rev from Money and Prop	\$ (250,934)	\$ -	\$ -
Interest and Dividends	(250,934)	-	-
Other Revenue	\$ 173,373	\$ -	\$ -
Other Revenue	173,373	-	-
Total Engineering & Capital Projects Fund	\$ 131,266,027	\$ 139,672,876	\$ 171,939,812
Environmental Growth 1/3 Fund			
Other Local Taxes	\$ 9,440,938	\$ 9,644,480	\$ 10,541,173
SDG&E	8,469,513	8,709,329	9,577,447
Other Franchises	971,425	935,151	963,726
Rev from Money and Prop	\$ 114,717	\$ 9,000	\$ 9,000
Interest and Dividends	114,222	9,000	9,000
Other Rents and Concessions	495	-	-
Total Environmental Growth 1/3 Fund	\$ 9,555,656	\$ 9,653,480	\$ 10,550,173
Environmental Growth 2/3 Fund			
Charges for Services	\$ -	\$ -	\$ 158,037
Charges for Current Services	-	-	158,037
Other Local Taxes	\$ 19,382,637	\$ 19,288,955	\$ 21,082,342
SDG&E	16,939,026	17,418,657	19,154,893
Other Franchises	2,443,611	1,870,298	1,927,449
Rev from Money and Prop	\$ 213,275	\$ 25,000	\$ 25,000
Interest and Dividends	212,270	25,000	25,000
Other Rents and Concessions	1,005	-	-
Total Environmental Growth 2/3 Fund	\$ 19,595,912	\$ 19,313,955	\$ 21,265,379
Facilities Financing Fund			

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Licenses and Permits	\$ 210,538	\$ 215,000	\$ -
Other Licenses and Permits	210,538	215,000	-
Charges for Services	\$ 3,801,463	\$ 3,276,877	\$ -
Charges for Current Services	3,801,463	3,276,877	-
Rev from Money and Prop	\$ 29,111	\$ 3,600	\$ -
Interest and Dividends	29,111	3,600	-
Other Revenue	\$ 328,633	\$ -	\$ -
Other Revenue	328,633	-	-
Total Facilities Financing Fund	\$ 4,369,745	\$ 3,495,477	\$ -
Fire and Lifeguard Facilities Fund			
Rev from Money and Prop	\$ 2,214	\$ -	\$ -
Interest and Dividends	2,214	-	-
Transfers In	\$ 1,396,169	\$ 1,400,469	\$ 1,409,518
Transfers In	1,396,169	1,400,469	1,409,518
Total Fire and Lifeguard Facilities Fund	\$ 1,398,383	\$ 1,400,469	\$ 1,409,518
Fire/Emergency Medical Services Transport Program Fund			
Charges for Services	\$ 12,510,028	\$ 11,371,889	\$ 116,442,307
Charges for Current Services	12,510,028	11,371,889	116,442,307
Rev from Money and Prop	\$ 1,114,441	\$ 990,000	\$ 30,000
Interest and Dividends	82,079	30,000	30,000
Other Rents and Concessions	1,032,362	960,000	-
Other Revenue	\$ 213,302	\$ 409,235	\$ 109,235
Other Revenue	213,302	409,235	109,235
Total Fire/Emergency Medical Services Transport Program Fund	\$ 13,837,771	\$ 12,771,124	\$ 116,581,542
Gas Tax Fund			
Other Local Taxes	\$ 35,102,175	\$ 39,437,623	\$ 38,196,188
Other Local Tax	35,102,175	39,437,623	38,196,188
Rev from Money and Prop	\$ 95,445	\$ 22,120	\$ 22,655
Interest and Dividends	79,021	4,300	4,300
Other Rents and Concessions	16,424	17,820	18,355
Other Revenue	\$ 297	\$ -	\$ -
Other Revenue	297	-	-
Total Gas Tax Fund	\$ 35,197,917	\$ 39,459,743	\$ 38,218,843
General Plan Maintenance Fund			

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Licenses and Permits	\$ 4,360,138	\$ 4,466,000	\$ 4,329,600
Other Licenses and Permits	4,360,138	4,466,000	4,329,600
Rev from Money and Prop	\$ 37,657	\$ -	\$ -
Interest and Dividends	37,657	-	-
Total General Plan Maintenance Fund	\$ 4,397,795	\$ 4,466,000	\$ 4,329,600
GIS Fund			
Rev from Other Agencies	\$ 228,624	\$ 238,770	\$ 238,770
Revenue from Other Agencies	228,624	238,770	238,770
Charges for Services	\$ 5,185,631	\$ 5,115,962	\$ 4,059,359
Charges for Current Services	5,185,631	5,115,962	4,059,359
Rev from Money and Prop	\$ 30,278	\$ -	\$ -
Interest and Dividends	30,278	-	-
Total GIS Fund	\$ 5,444,533	\$ 5,354,732	\$ 4,298,129
Information Technology Fund			
Rev from Other Agencies	\$ 680	\$ -	\$ -
Revenue from Other Agencies	680	-	-
Charges for Services	\$ 83,639,513	\$ 87,449,131	\$ 85,695,334
Charges for Current Services	83,639,513	87,449,131	85,695,334
Rev from Money and Prop	\$ (74,484)	\$ -	\$ -
Interest and Dividends	(74,484)	-	-
Other Revenue	\$ 1,016,217	\$ -	\$ -
Other Revenue	1,016,217	-	-
Total Information Technology Fund	\$ 84,581,926	\$ 87,449,131	\$ 85,695,334
Infrastructure Fund			
Transfers In	\$ 28,444,223	\$ 30,961,972	\$ 19,739,601
Transfers In	28,444,223	30,961,972	19,739,601
Total Infrastructure Fund	\$ 28,444,223	\$ 30,961,972	\$ 19,739,601
Junior Lifeguard Program Fund			
Charges for Services	\$ 892,908	\$ 942,900	\$ 942,900
Charges for Current Services	892,908	942,900	942,900
Total Junior Lifeguard Program Fund	\$ 892,908	\$ 942,900	\$ 942,900
Local Enforcement Agency Fund			
Licenses and Permits	\$ 762,972	\$ 702,402	\$ 702,402
Other Licenses and Permits	762,972	702,402	702,402
Charges for Services	\$ 165,737	\$ 408,167	\$ 175,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2023 Actual		FY 2024 Adopted Budget		FY 2025 Proposed Budget
Charges for Current Services		165,737		408,167		175,000
Rev from Money and Prop	\$	314	\$	10,724	\$	10,724
Interest and Dividends		314		10,724		10,724
Other Revenue	\$	114,100	\$	-	\$	-
Other Revenue		114,100		-		-
Total Local Enforcement Agency Fund	\$	1,043,123	\$	1,121,293	\$	888,126
Long Range Property Management Fund						
Rev from Money and Prop	\$	1,755,769	\$	595,000	\$	595,000
Interest and Dividends		96,801		5,000		5,000
Other Rents and Concessions		1,658,968		590,000		590,000
Other Revenue	\$	1,243,123	\$	-	\$	-
Other Revenue		1,243,123		-		-
Total Long Range Property Management Fund	\$	2,998,892	\$	595,000	\$	595,000
Los Peñasquitos Canyon Preserve Fund						
Rev from Money and Prop	\$	41,438	\$	36,000	\$	36,000
Other Rents and Concessions		41,438		36,000		36,000
Transfers In	\$	167,760	\$	260,000	\$	-
Transfers In		167,760		260,000		-
Total Los Peñasquitos Canyon Preserve Fund	\$	209,198	\$	296,000	\$	36,000
Low & Moderate Income Housing Asset Fund						
Rev from Money and Prop	\$	5,878,368	\$	1,209,014	\$	1,209,014
Interest and Dividends		2,674,304		558,014		558,014
Other Rents and Concessions		3,204,064		651,000		651,000
Other Revenue	\$	2,109,631	\$	5,847,660	\$	-
Other Revenue		2,109,631		5,847,660		-
Total Low & Moderate Income Housing Asset Fund	\$	7,987,999	\$	7,056,674	\$	1,209,014
Maintenance Assessment District (MAD) Funds						
Property Tax Revenue	\$	19,639,849	\$	21,311,266	\$	22,505,399
Property Taxes		19,639,849		21,311,266		22,505,399
Special Assessments	\$	1,311,446	\$	3,000	\$	-
Special Assessments		1,311,446		3,000		-
Charges for Services	\$	4,372,604	\$	4,015,134	\$	4,691,492
Charges for Current Services		4,372,605		4,015,134		4,691,492
Rev from Money and Prop	\$	446,208	\$	133,290	\$	133,290
Interest and Dividends		446,208		133,290		133,290

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Other Revenue	\$ 427,682	\$ -	\$ -
Other Revenue	427,682	-	-
Transfers In	\$ 4,141,890	\$ 4,257,367	\$ 4,398,879
Transfers In	4,141,890	4,257,367	4,398,879
Total Maintenance Assessment District (MAD) Funds	\$ 30,339,680	\$ 29,720,057	\$ 31,729,060
Major Events Revolving Fund			
Other Revenue	\$ 457,247	\$ -	\$ -
Other Revenue	457,247	-	-
Transfers In	\$ -	\$ 150,000	\$ -
Transfers In	-	150,000	-
Total Major Events Revolving Fund	\$ 457,247	\$ 150,000	\$ -
Mission Bay/Balboa Park Improvement Fund			
Transfers In	\$ 1,410,592	\$ 1,447,825	\$ 862,936
Transfers In	1,410,592	1,447,825	862,936
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,410,592	\$ 1,447,825	\$ 862,936
New Convention Facility Fund			
Transfers In	\$ 2,655,000	\$ 2,734,650	\$ 2,816,690
Transfers In	2,655,000	2,734,650	2,816,690
Total New Convention Facility Fund	\$ 2,655,000	\$ 2,734,650	\$ 2,816,690
OneSD Support Fund			
Charges for Services	\$ 28,127,196	\$ 29,235,225	\$ 25,954,868
Charges for Current Services	28,127,196	29,235,225	25,954,868
Rev from Money and Prop	\$ 238,990	\$ -	\$ -
Interest and Dividends	238,990	-	-
Total OneSD Support Fund	\$ 28,366,186	\$ 29,235,225	\$ 25,954,868
Parking Meter Operations Fund			
Licenses and Permits	\$ 9,541,606	\$ 9,000,000	\$ 9,600,000
Parking Meters	9,542,159	9,000,000	9,600,000
Other Licenses and Permits	(553)	-	-
Rev from Money and Prop	\$ 96,899	\$ -	\$ -
Interest and Dividends	96,899	-	-
Other Revenue	\$ 4,338	\$ -	\$ -
Other Revenue	4,338	-	-
Total Parking Meter Operations Fund	\$ 9,642,843	\$ 9,000,000	\$ 9,600,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
PETCO Park Fund			
Rev from Money and Prop	\$ 7,306,583	\$ 2,186,819	\$ 5,572,762
Interest and Dividends	34,488	-	-
Other Rents and Concessions	7,272,095	2,186,819	5,572,762
Other Revenue	\$ 2,168,271	\$ 1,430,000	\$ 1,430,000
Other Revenue	2,168,271	1,430,000	1,430,000
Transfers In	\$ 11,986,315	\$ 13,928,588	\$ 8,288,625
Transfers In	11,986,315	13,928,588	8,288,625
Total PETCO Park Fund	\$ 21,461,170	\$ 17,545,407	\$ 15,291,387
Public Art Fund			
Other Revenue	\$ 1,474,301	\$ -	\$ -
Other Revenue	1,474,301	-	-
Transfers In	\$ 85,000	\$ 85,000	\$ 85,000
Transfers In	85,000	85,000	85,000
Total Public Art Fund	\$ 1,559,301	\$ 85,000	\$ 85,000
Public Safety Services & Debt Service Fund			
Sales Tax	\$ 12,784,360	\$ 13,402,932	\$ 13,564,755
Safety Sales Tax	12,784,360	13,402,932	13,564,755
Rev from Money and Prop	\$ 82,765	\$ -	\$ -
Interest and Dividends	82,765	-	-
Total Public Safety Services & Debt Service Fund	\$ 12,867,125	\$ 13,402,932	\$ 13,564,755
Road Maintenance and Rehabilitation Fund			
Other Local Taxes	\$ 30,815,416	\$ 34,125,003	\$ 35,328,918
Other Local Tax	30,815,416	34,125,003	35,328,918
Rev from Money and Prop	\$ 1,035,737	\$ -	\$ -
Interest and Dividends	1,035,737	-	-
Total Road Maintenance and Rehabilitation Fund	\$ 31,851,153	\$ 34,125,003	\$ 35,328,918
Seized Assets - California Fund			
Rev from Other Agencies	\$ 112,541	\$ 100,000	\$ 100,000
Revenue from Other Agencies	112,541	100,000	100,000
Rev from Money and Prop	\$ 9,859	\$ -	\$ -
Interest and Dividends	9,859	-	-
Total Seized Assets - California Fund	\$ 122,400	\$ 100,000	\$ 100,000
Seized Assets - Federal DOJ Fund			
Rev from Federal Agencies	\$ 284,731	\$ 569,307	\$ 569,307

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Revenue from Federal Agencies	284,731	569,307	569,307
Rev from Money and Prop	\$ 23,294	\$ -	\$ -
Interest and Dividends	23,294	-	-
Total Seized Assets - Federal DOJ Fund	\$ 308,025	\$ 569,307	\$ 569,307
Seized Assets - Federal Treasury Fund			
Rev from Federal Agencies	\$ 26,213	\$ 118,812	\$ 118,812
Revenue from Federal Agencies	26,213	118,812	118,812
Rev from Money and Prop	\$ 48,604	\$ -	\$ -
Interest and Dividends	48,604	-	-
Total Seized Assets - Federal Treasury Fund	\$ 74,816	\$ 118,812	\$ 118,812
State COPS			
Rev from Other Agencies	\$ 3,535,810	\$ 3,400,000	\$ 3,400,000
Revenue from Other Agencies	3,535,810	3,400,000	3,400,000
Rev from Money and Prop	\$ 88,779	\$ -	\$ -
Interest and Dividends	88,779	-	-
Total State COPS	\$ 3,624,588	\$ 3,400,000	\$ 3,400,000
Storm Drain Fund			
Charges for Services	\$ 5,367,903	\$ 5,700,000	\$ 5,700,000
Charges for Current Services	5,367,903	5,700,000	5,700,000
Total Storm Drain Fund	\$ 5,367,903	\$ 5,700,000	\$ 5,700,000
Successor Agency Admin & Project - CivicSD Fund			
Rev from Other Agencies	\$ 1,608,792	\$ 1,934,326	\$ 1,934,326
Revenue from Other Agencies	1,608,792	1,934,326	1,934,326
Total Successor Agency Admin & Project - CivicSD Fund	\$ 1,608,792	\$ 1,934,326	\$ 1,934,326
Transient Occupancy Tax Fund			
Transient Occupancy Tax	\$ 146,263,304	\$ 155,548,915	\$ 156,767,175
Transient Occupancy Taxes	146,263,304	155,548,915	156,767,175
Licenses and Permits	\$ 103,145	\$ 120,000	\$ 120,000
Other Licenses and Permits	103,145	120,000	120,000
Charges for Services	\$ 1,097	\$ -	\$ 29,759
Charges for Current Services	1,097	-	29,759
Fines Forfeitures and Penalties	\$ 130	\$ -	\$ -
Other Fines & Forfeitures	130	-	-
Other Revenue	\$ 228,019	\$ -	\$ -
Other Revenue	228,019	-	-

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Total Transient Occupancy Tax Fund	\$ 146,595,694	\$ 155,668,915	\$ 156,916,934
Trolley Extension Reserve Fund			
Rev from Money and Prop	\$ 2,443	\$ -	\$ -
Interest and Dividends	2,443	-	-
Transfers In	\$ 1,060,875	\$ -	\$ -
Transfers In	1,060,875	-	-
Total Trolley Extension Reserve Fund	\$ 1,063,318	\$ -	\$ -
Underground Surcharge Fund			
Other Local Taxes	\$ 91,560,250	\$ 97,985,751	\$ 110,511,838
SDG&E	91,560,250	97,985,751	110,511,838
Rev from Money and Prop	\$ 4,523,696	\$ 3,000,000	\$ 3,000,000
Interest and Dividends	4,523,696	3,000,000	3,000,000
Other Revenue	\$ 354,584	\$ -	\$ -
Other Revenue	354,584	-	-
Total Underground Surcharge Fund	\$ 96,438,530	\$ 100,985,751	\$ 113,511,838
Wireless Communications Technology Fund			
Charges for Services	\$ 10,918,649	\$ 13,294,463	\$ 10,468,809
Charges for Current Services	10,918,649	13,294,463	10,468,809
Rev from Money and Prop	\$ 77,194	\$ 48,261	\$ 48,261
Interest and Dividends	22,069	-	-
Other Rents and Concessions	55,125	48,261	48,261
Other Revenue	\$ 579	\$ -	\$ -
Other Revenue	579	-	-
Total Wireless Communications Technology Fund	\$ 10,996,422	\$ 13,342,724	\$ 10,517,070
Zoological Exhibits Maintenance Fund			
Property Tax Revenue	\$ 18,395,390	\$ 19,490,501	\$ 20,975,719
Property Taxes	18,395,390	19,490,501	20,975,719
Total Zoological Exhibits Maintenance Fund	\$ 18,395,390	\$ 19,490,501	\$ 20,975,719
Total Special Revenue Funds	\$ 806,662,040	\$ 836,792,659	\$ 946,343,764

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Capital Project Funds			
Capital Outlay Fund			
Other Revenue	\$ 246,592	\$ -	\$ -
Other Revenue	246,592	-	-
Total Capital Outlay Fund	\$ 246,592	\$ -	\$ -
Mission Bay Park Improvement Fund			
Rev from Money and Prop	\$ 528,876	\$ -	\$ -
Interest and Dividends	528,876	-	-
Transfers In	\$ 12,273,079	\$ 12,869,721	\$ 13,708,605
Transfers In	12,273,079	12,869,721	13,708,605
Total Mission Bay Park Improvement Fund	\$ 12,801,956	\$ 12,869,721	\$ 13,708,605
San Diego Regional Parks Improvement Fund			
Rev from Money and Prop	\$ 205,584	\$ -	\$ -
Interest and Dividends	205,584	-	-
Transfers In	\$ 6,608,581	\$ 6,929,850	\$ 7,381,557
Transfers In	6,608,581	6,929,850	7,381,557
Total San Diego Regional Parks Improvement Fund	\$ 6,814,165	\$ 6,929,850	\$ 7,381,557
TransNet Extension Administration & Debt Fund			
Sales Tax	\$ 317,750	\$ 469,350	\$ 471,300
Sales Tax	317,750	469,350	471,300
Total TransNet Extension Administration & Debt Fund	\$ 317,750	\$ 469,350	\$ 471,300
TransNet Extension Congestion Relief Fund			
Sales Tax	\$ 28,833,483	\$ 32,723,628	\$ 32,471,139
Sales Tax	28,833,483	32,723,628	32,471,139
Rev from Money and Prop	\$ 165,410	\$ -	\$ -
Interest and Dividends	165,410	-	-
Other Revenue	\$ 20	\$ -	\$ -
Other Revenue	20	-	-
Total TransNet Extension Congestion Relief Fund	\$ 28,998,913	\$ 32,723,628	\$ 32,471,139
TransNet Extension Maintenance Fund			
Sales Tax	\$ 17,857,126	\$ 13,939,695	\$ 13,997,610
Sales Tax	17,857,126	13,939,695	13,997,610
Total TransNet Extension Maintenance Fund	\$ 17,857,126	\$ 13,939,695	\$ 13,997,610

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Total Capital Project Funds	\$ 67,036,501	\$ 66,932,244	\$ 68,030,211

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Enterprise Funds			
Airports Fund			
Charges for Services	\$ 1,106,640	\$ 1,134,884	\$ 1,224,563
Charges for Current Services	1,106,640	1,134,884	1,224,563
Rev from Money and Prop	\$ 6,035,282	\$ 7,756,718	\$ 7,756,718
Interest and Dividends	331,594	160,000	160,000
Other Rents and Concessions	5,703,689	7,596,718	7,596,718
Other Revenue	\$ 490,041	\$ -	\$ -
Other Revenue	490,041	-	-
Total Airports Fund	\$ 7,631,963	\$ 8,891,602	\$ 8,981,281
Development Services Fund			
Licenses and Permits	\$ 100,863,864	\$ 106,486,954	\$ 110,013,333
Other Licenses and Permits	100,863,864	106,486,954	110,013,333
Charges for Services	\$ 10,861,108	\$ 10,575,062	\$ 10,274,685
Charges for Current Services	10,861,108	10,575,062	10,274,685
Rev from Money and Prop	\$ 945,822	\$ 110,072	\$ 110,072
Interest and Dividends	945,822	110,072	110,072
Other Revenue	\$ 8,937,806	\$ 1,216,023	\$ 1,216,023
Other Revenue	8,937,806	1,216,023	1,216,023
Total Development Services Fund	\$ 121,608,599	\$ 118,388,111	\$ 121,614,113
Golf Course Fund			
Charges for Services	\$ 33,341,510	\$ 22,744,987	\$ 25,528,987
Charges for Current Services	33,341,510	22,744,987	25,528,987
Rev from Money and Prop	\$ 3,155,727	\$ 1,717,800	\$ 2,627,800
Interest and Dividends	682,461	393,000	393,000
Other Rents and Concessions	2,473,267	1,324,800	2,234,800
Other Revenue	\$ 434,202	\$ 317,560	\$ 332,560
Other Revenue	434,202	317,560	332,560
Total Golf Course Fund	\$ 36,931,439	\$ 24,780,347	\$ 28,489,347
Metropolitan Sewer Utility Fund			
Charges for Services	\$ 106,825,776	\$ 110,793,022	\$ 110,793,022
Charges for Current Services	106,825,776	110,793,022	110,793,022
Rev from Money and Prop	\$ 4,019,447	\$ 2,559,000	\$ 2,559,000
Interest and Dividends	2,757,730	1,700,000	1,700,000
Other Rents and Concessions	1,261,717	859,000	859,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Other Revenue	\$ 40,016,964	\$ 20,000,000	\$ 8,000,000
Other Revenue	40,016,964	20,000,000	8,000,000
Transfers In	\$ 612,524	\$ 174,161,376	\$ 174,161,376
Transfers In	612,524	174,161,376	174,161,376
Total Metropolitan Sewer Utility Fund	\$ 151,474,712	\$ 307,513,398	\$ 295,513,398
Municipal Sewer Revenue Fund			
Rev from Federal Agencies	\$ 8,148,830	\$ -	\$ -
Revenue from Federal Agencies	8,148,830	-	-
Charges for Services	\$ 293,507,927	\$ 304,660,535	\$ 304,660,535
Charges for Current Services	293,507,927	304,660,535	304,660,535
Fines Forfeitures and Penalties	\$ 11,492	\$ -	\$ -
Municipal Court	11,492	-	-
Rev from Money and Prop	\$ 1,461,247	\$ 2,104,000	\$ 2,104,000
Interest and Dividends	1,411,610	2,100,000	2,100,000
Other Rents and Concessions	49,637	4,000	4,000
Other Revenue	\$ 56,327,354	\$ 70,000,000	\$ 12,000,000
Other Revenue	56,327,354	70,000,000	12,000,000
Total Municipal Sewer Revenue Fund	\$ 359,456,850	\$ 376,764,535	\$ 318,764,535
Recycling Fund			
Rev from Other Agencies	\$ 481,377	\$ 550,000	\$ 550,000
Revenue from Other Agencies	481,377	550,000	550,000
Charges for Services	\$ 24,396,828	\$ 18,916,557	\$ 19,076,557
Charges for Current Services	24,396,828	18,916,557	19,076,557
Fines Forfeitures and Penalties	\$ 2,812,157	\$ 2,133,103	\$ 2,633,103
Other Fines & Forfeitures	2,812,157	2,133,103	2,633,103
Other Local Taxes	\$ 6,396,851	\$ 3,910,000	\$ -
Other Franchises	6,396,851	3,910,000	-
Rev from Money and Prop	\$ 1,476,733	\$ 611,100	\$ 611,100
Interest and Dividends	1,195,787	400,000	400,000
Other Rents and Concessions	280,946	211,100	211,100
Other Revenue	\$ 962,869	\$ 130,000	\$ 120,000
Other Revenue	962,869	130,000	120,000
Transfers In	\$ 834,231	\$ 1,000,000	\$ 1,000,000
Transfers In	834,231	1,000,000	1,000,000
Total Recycling Fund	\$ 37,361,045	\$ 27,250,760	\$ 23,990,760
Refuse Disposal Fund			

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Charges for Services	\$ 42,159,412	\$ 50,821,251	\$ 60,115,200
Charges for Current Services	42,159,412	50,821,251	60,115,200
Fines Forfeitures and Penalties	\$ 15,205	\$ 1,500	\$ 1,500
Other Fines & Forfeitures	15,205	1,500	1,500
Rev from Money and Prop	\$ 2,007,063	\$ 1,149,816	\$ 1,201,867
Interest and Dividends	1,224,179	365,867	365,867
Other Rents and Concessions	782,884	783,949	836,000
Other Revenue	\$ 465,795	\$ 540,000	\$ 490,000
Other Revenue	465,795	540,000	490,000
Transfers In	\$ -	\$ 2,308,259	\$ -
Transfers In	-	2,308,259	-
Total Refuse Disposal Fund	\$ 44,647,475	\$ 54,820,826	\$ 61,808,567
Sewer Utility - AB 1600 Fund			
Charges for Services	\$ 26,137,397	\$ 22,500,000	\$ 22,500,000
Charges for Current Services	26,137,397	22,500,000	22,500,000
Rev from Money and Prop	\$ 284,922	\$ 40,000	\$ 40,000
Interest and Dividends	284,922	40,000	40,000
Total Sewer Utility - AB 1600 Fund	\$ 26,422,319	\$ 22,540,000	\$ 22,540,000
Water Utility - AB 1600 Fund			
Charges for Services	\$ 18,025,251	\$ 15,900,000	\$ 15,900,000
Charges for Current Services	18,025,251	15,900,000	15,900,000
Rev from Money and Prop	\$ 216,308	\$ 50,000	\$ 50,000
Interest and Dividends	216,308	50,000	50,000
Total Water Utility - AB 1600 Fund	\$ 18,241,559	\$ 15,950,000	\$ 15,950,000
Water Utility Operating Fund			
Rev from Federal Agencies	\$ 530,155	\$ 259,484	\$ 259,484
Revenue from Federal Agencies	530,155	259,484	259,484
Rev from Other Agencies	\$ 9,622,300	\$ 703,559	\$ 703,559
Revenue from Other Agencies	9,622,300	703,559	703,559
Charges for Services	\$ 581,983,873	\$ 579,459,510	\$ 579,459,510
Charges for Current Services	581,983,873	579,459,510	579,459,510
Fines Forfeitures and Penalties	\$ 43,264	\$ -	\$ -
Municipal Court	43,265	-	-
Rev from Money and Prop	\$ 11,444,029	\$ 11,530,178	\$ 11,530,178
Interest and Dividends	4,419,555	5,500,000	5,500,000
Other Rents and Concessions	7,024,474	6,030,178	6,030,178

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category		FY 2023 Actual		FY 2024 Adopted Budget		FY 2025 Proposed Budget
Other Revenue	\$	174,470,472	\$	329,566,184	\$	329,566,184
Other Revenue		174,470,472		329,566,184		329,566,184
Transfers In	\$	303,786	\$	49,183,962	\$	49,183,962
Transfers In		303,786		49,183,962		49,183,962
Total Water Utility Operating Fund	\$	778,397,879	\$	970,702,877	\$	970,702,877
Total Enterprise Funds	\$	1,582,173,838	\$	1,927,602,456	\$	1,868,354,878

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Internal Service Funds			
Central Stores Fund			
Charges for Services	\$ 8,887,346	\$ 7,460,763	\$ 10,649,641
Charges for Current Services	8,887,346	7,460,763	10,649,641
Rev from Money and Prop	\$ 14,526	\$ -	\$ -
Interest and Dividends	14,526	-	-
Other Revenue	\$ 143,020	\$ 176,000	\$ 176,000
Other Revenue	143,020	176,000	176,000
Total Central Stores Fund	\$ 9,044,892	\$ 7,636,763	\$ 10,825,641
Energy Conservation Program Fund			
Rev from Other Agencies	\$ 541,115	\$ -	\$ -
Revenue from Other Agencies	541,115	-	-
Charges for Services	\$ 5,659,404	\$ 5,711,423	\$ 5,212,670
Charges for Current Services	5,659,404	5,711,423	5,212,670
Rev from Money and Prop	\$ 60,515	\$ -	\$ -
Interest and Dividends	60,515	-	-
Other Revenue	\$ 861,316	\$ -	\$ -
Other Revenue	861,316	-	-
Total Energy Conservation Program Fund	\$ 7,122,350	\$ 5,711,423	\$ 5,212,670
Fleet Operations Operating Fund			
Charges for Services	\$ 61,990,690	\$ 71,173,727	\$ 74,162,816
Charges for Current Services	61,990,690	71,173,727	74,162,816
Rev from Money and Prop	\$ 86,699	\$ 140,000	\$ -
Interest and Dividends	90,199	140,000	-
Other Rents and Concessions	(3,500)	-	-
Other Revenue	\$ 42,716	\$ 38,349	\$ 40,000
Other Revenue	42,716	38,349	40,000
Transfers In	\$ -	\$ 28,296	\$ -
Transfers In	-	28,296	-
Total Fleet Operations Operating Fund	\$ 62,120,106	\$ 71,380,372	\$ 74,202,816
Fleet Replacement			
Charges for Services	\$ 60,455,570	\$ 44,625,163	\$ 46,041,251
Charges for Current Services	60,455,570	44,625,163	46,041,251
Other Revenue	\$ 21,726,346	\$ 26,330,000	\$ 26,330,000
Other Revenue	21,726,346	26,330,000	26,330,000

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Total Fleet Replacement	\$ 82,181,917	\$ 70,955,163	\$ 72,371,251
Publishing Services Fund			
Charges for Services	\$ 1,175,319	\$ 1,947,049	\$ 1,947,049
Charges for Current Services	1,175,319	1,947,049	1,947,049
Rev from Money and Prop	\$ (5,071)	\$ -	\$ -
Interest and Dividends	(5,071)	-	-
Transfers In	\$ 407,167	\$ -	\$ -
Transfers In	407,167	-	-
Total Publishing Services Fund	\$ 1,577,416	\$ 1,947,049	\$ 1,947,049
Risk Management Administration Fund			
Charges for Services	\$ -	\$ 79,000	\$ 693,000
Charges for Current Services	-	79,000	693,000
Rev from Money and Prop	\$ 8,848	\$ -	\$ -
Interest and Dividends	8,848	-	-
Other Revenue	\$ 13,389,647	\$ 14,791,720	\$ 16,405,385
Other Revenue	13,389,647	14,791,720	16,405,385
Total Risk Management Administration Fund	\$ 13,398,494	\$ 14,870,720	\$ 17,098,385
Total Internal Service Funds	\$ 175,445,174	\$ 172,501,490	\$ 181,657,812
Total Combined Budget Revenues	\$ 4,643,268,246	\$ 5,021,596,541	\$ 5,143,337,665

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
General Fund			
General Fund			
PERSONNEL	\$ 1,283,327,349	\$ 1,401,371,348	\$ 1,492,799,388
Personnel Cost	765,313,383	850,146,861	918,520,409
Fringe Benefits	518,013,967	551,224,487	574,278,979
NON-PERSONNEL	\$ 676,604,361	\$ 680,461,842	\$ 654,819,673
Supplies	37,712,673	43,754,944	31,430,165
Contracts & Services	349,319,591	375,542,684	387,375,223
<i>External Contracts & Services</i>	<i>242,943,235</i>	<i>259,906,956</i>	<i>258,930,008</i>
<i>Internal Contracts & Services</i>	<i>106,376,356</i>	<i>115,635,728</i>	<i>128,445,215</i>
Information Technology	58,217,777	58,649,291	60,380,076
Energy and Utilities	64,016,368	72,328,719	72,213,704
Other	4,091,230	6,045,516	6,626,892
Transfers Out	150,426,516	113,458,773	86,597,234
Capital Expenditures	1,680,241	1,478,279	1,268,833
Debt	11,139,964	9,203,636	8,927,546
Total General Fund	\$ 1,959,931,710	\$ 2,081,833,190	\$ 2,147,619,061

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Special Revenue Funds			
Automated Refuse Container Fund			
NON-PERSONNEL	\$ 1,510,062	\$ 1,951,659	\$ 1,950,868
Supplies	1,306,959	1,750,000	1,750,000
Contracts & Services	152,282	150,000	150,000
<i>External Contracts & Services</i>	<i>10,256</i>	<i>10,000</i>	<i>10,000</i>
<i>Internal Contracts & Services</i>	<i>142,025</i>	<i>140,000</i>	<i>140,000</i>
Information Technology	50,821	51,659	50,868
Total Automated Refuse Container Fund	\$ 1,510,062	\$ 1,951,659	\$ 1,950,868
Climate Equity Fund			
NON-PERSONNEL	\$ -	\$ 1,613,500	\$ -
Contracts & Services	-	1,613,500	-
<i>External Contracts & Services</i>	<i>-</i>	<i>1,613,500</i>	<i>-</i>
Total Climate Equity Fund	\$ -	\$ 1,613,500	\$ -
Community Equity Fund (CEF)			
NON-PERSONNEL	\$ -	\$ 1,500,000	\$ 3,085,400
Contracts & Services	-	1,500,000	-
<i>External Contracts & Services</i>	<i>-</i>	<i>1,500,000</i>	<i>-</i>
Transfers Out	-	-	3,085,400
Total Community Equity Fund (CEF)	\$ -	\$ 1,500,000	\$ 3,085,400
Concourse and Parking Garages Operating Fund			
PERSONNEL	\$ 208,973	\$ 240,747	\$ 252,374
Personnel Cost	147,309	176,059	187,982
Fringe Benefits	61,664	64,688	64,392
NON-PERSONNEL	\$ 1,798,738	\$ 3,320,615	\$ 5,146,490
Supplies	31,217	57,800	57,800
Contracts & Services	1,738,448	3,201,520	2,621,697
<i>External Contracts & Services</i>	<i>1,563,012</i>	<i>3,146,807</i>	<i>2,538,807</i>
<i>Internal Contracts & Services</i>	<i>175,436</i>	<i>54,713</i>	<i>82,890</i>
Information Technology	28,851	20,647	14,783
Energy and Utilities	222	40,148	436,079
Other	-	500	500
Transfers Out	-	-	2,015,631

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Total Concourse and Parking Garages Operating Fund	\$ 2,007,711	\$ 3,561,362	\$ 5,398,864
Convention Center Expansion Administration Fund			
NON-PERSONNEL	\$ 12,979,032	\$ 18,341,570	\$ 13,348,906
Contracts & Services	884,451	1,249,395	1,249,395
<i>External Contracts & Services</i>	1,250	20,000	20,000
<i>Internal Contracts & Services</i>	883,201	1,229,395	1,229,395
Transfers Out	12,094,581	17,092,175	12,099,511
Total Convention Center Expansion Administration Fund	\$ 12,979,032	\$ 18,341,570	\$ 13,348,906
Downtown Maintenance District MAD Fund			
NON-PERSONNEL	\$ 503	\$ -	\$ -
Supplies	388	-	-
Contracts & Services	115	-	-
<i>External Contracts & Services</i>	115	-	-
Total Downtown Maintenance District MAD Fund	\$ 503	\$ -	\$ -
Energy Independence Fund			
NON-PERSONNEL	\$ -	\$ 1,000,000	\$ 3,452,801
Contracts & Services	-	1,000,000	-
<i>External Contracts & Services</i>	-	1,000,000	-
Transfers Out	-	-	3,452,801
Total Energy Independence Fund	\$ -	\$ 1,000,000	\$ 3,452,801
Engineering & Capital Projects Fund			
PERSONNEL	\$ 120,263,682	\$ 132,249,460	\$ 144,247,921
Personnel Cost	73,916,163	85,023,762	94,678,768
Fringe Benefits	46,347,518	47,225,698	49,569,153
NON-PERSONNEL	\$ 19,407,355	\$ 21,986,636	\$ 22,847,275
Supplies	341,350	484,438	871,595
Contracts & Services	8,721,153	10,562,646	10,823,632
<i>External Contracts & Services</i>	6,373,220	7,655,077	7,926,775
<i>Internal Contracts & Services</i>	2,347,933	2,907,569	2,896,857
Information Technology	9,082,149	9,650,798	9,842,277
Energy and Utilities	410,038	422,201	443,218
Other	840,544	866,553	866,553

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Capital Expenditures	12,120	-	-
Total Engineering & Capital Projects Fund	\$ 139,671,036	\$ 154,236,096	\$ 167,095,196
Environmental Growth 1/3 Fund			
NON-PERSONNEL	\$ 6,528,111	\$ 9,053,200	\$ 14,064,694
Supplies	-	78,123	78,123
Contracts & Services	4,253,515	211,036	885,751
<i>External Contracts & Services</i>	249,236	211,036	866,036
<i>Internal Contracts & Services</i>	4,004,279	-	19,715
Energy and Utilities	2,274,596	2,671,633	2,138,156
Transfers Out	-	6,092,408	10,962,664
Total Environmental Growth 1/3 Fund	\$ 6,528,111	\$ 9,053,200	\$ 14,064,694
Environmental Growth 2/3 Fund			
NON-PERSONNEL	\$ 15,402,505	\$ 16,832,654	\$ 30,758,243
Supplies	904,826	-	-
Contracts & Services	14,494,472	-	6,177,000
<i>External Contracts & Services</i>	835,958	-	6,177,000
<i>Internal Contracts & Services</i>	13,658,514	-	-
Information Technology	1,120	-	-
Energy and Utilities	1,995	-	-
Other	92	-	-
Transfers Out	-	16,832,654	24,581,243
Total Environmental Growth 2/3 Fund	\$ 15,402,505	\$ 16,832,654	\$ 30,758,243
Facilities Financing Fund			
PERSONNEL	\$ 2,581,108	\$ 3,134,317	\$ -
Personnel Cost	1,590,871	2,003,486	-
Fringe Benefits	990,237	1,130,831	-
NON-PERSONNEL	\$ 789,856	\$ 917,705	\$ -
Supplies	2,373	5,100	-
Contracts & Services	652,046	697,324	-
<i>External Contracts & Services</i>	31,241	25,551	-
<i>Internal Contracts & Services</i>	620,805	671,773	-
Information Technology	134,173	202,707	-
Energy and Utilities	1,154	11,574	-
Other	109	1,000	-

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Total Facilities Financing Fund	\$ 3,370,965	\$ 4,052,022	\$ -
Fire and Lifeguard Facilities Fund			
NON-PERSONNEL	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869
Contracts & Services	1,944	2,300	2,300
<i>External Contracts & Services</i>	1,944	1,700	1,700
<i>Internal Contracts & Services</i>	-	600	600
Transfers Out	1,396,169	1,398,169	1,398,569
Total Fire and Lifeguard Facilities Fund	\$ 1,398,113	\$ 1,400,469	\$ 1,400,869
Fire/Emergency Medical Services Transport Program Fund			
PERSONNEL	\$ 3,365,482	\$ 5,394,837	\$ 6,689,403
Personnel Cost	1,898,364	3,401,763	4,601,895
Fringe Benefits	1,467,118	1,993,074	2,087,508
NON-PERSONNEL	\$ 8,268,641	\$ 8,572,356	\$ 108,871,423
Supplies	472,048	256,409	256,409
Contracts & Services	3,253,068	2,378,995	101,788,324
<i>External Contracts & Services</i>	1,637,541	2,201,478	101,491,449
<i>Internal Contracts & Services</i>	1,615,527	177,517	296,875
Information Technology	215,148	278,781	260,185
Energy and Utilities	265	28,688	28,688
Other	-	42,710	42,710
Transfers Out	4,306,473	5,306,473	6,064,807
Capital Expenditures	21,640	280,300	430,300
Total Fire/Emergency Medical Services Transport Program Fund	\$ 11,634,123	\$ 13,967,193	\$ 115,560,826
Gas Tax Fund			
NON-PERSONNEL	\$ 29,850,622	\$ 34,717,087	\$ 38,218,843
Supplies	9,596	9,000	12,000
Contracts & Services	9,652,420	8,447,289	11,442,038
<i>External Contracts & Services</i>	2,770,881	2,508,962	4,352,556
<i>Internal Contracts & Services</i>	6,881,539	5,938,327	7,089,482
Energy and Utilities	189,212	243,800	253,835
Transfers Out	19,999,394	26,016,998	26,510,970
Total Gas Tax Fund	\$ 29,850,622	\$ 34,717,087	\$ 38,218,843
General Plan Maintenance Fund			

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
NON-PERSONNEL	\$ 4,267,906	\$ 5,216,000	\$ 5,329,600
Supplies	1,623	-	-
Contracts & Services	4,266,015	5,216,000	5,329,600
<i>External Contracts & Services</i>	709,061	1,229,660	1,507,827
<i>Internal Contracts & Services</i>	3,556,954	3,986,340	3,821,773
Information Technology	268	-	-
Total General Plan Maintenance Fund	\$ 4,267,906	\$ 5,216,000	\$ 5,329,600

GIS Fund

PERSONNEL	\$ 1,451,048	\$ 2,171,727	\$ 1,973,476
Personnel Cost	802,920	1,382,124	1,205,057
Fringe Benefits	648,128	789,603	768,419
NON-PERSONNEL	\$ 3,768,357	\$ 3,200,792	\$ 3,188,038
Supplies	-	10,000	10,000
Contracts & Services	1,182,483	1,165,419	978,274
<i>External Contracts & Services</i>	780,817	767,943	807,943
<i>Internal Contracts & Services</i>	401,666	397,476	170,331
Information Technology	2,585,675	2,025,373	2,199,764
Other	199	-	-
Total GIS Fund	\$ 5,219,405	\$ 5,372,519	\$ 5,161,514

Information Technology Fund

PERSONNEL	\$ 7,860,819	\$ 8,827,216	\$ 10,426,971
Personnel Cost	5,034,029	6,120,939	7,264,240
Fringe Benefits	2,826,790	2,706,277	3,162,731
NON-PERSONNEL	\$ 75,810,467	\$ 78,597,666	\$ 76,985,931
Supplies	5,658	23,195	21,200
Contracts & Services	2,376,603	76,581,498	75,065,944
<i>External Contracts & Services</i>	1,332,972	1,542,472	1,630,387
<i>Internal Contracts & Services</i>	1,043,631	75,039,026	73,435,557
Information Technology	73,258,443	1,964,007	1,870,073
Energy and Utilities	18,481	21,816	24,644
Other	3,650	7,150	4,070
Capital Expenditures	147,633	-	-
Total Information Technology Fund	\$ 83,671,285	\$ 87,424,882	\$ 87,412,902

Infrastructure Fund

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
NON-PERSONNEL	\$ 34,947,222	\$ 3,805,600	\$ 19,739,601
Supplies	-	-	6,858,599
Contracts & Services	2,587,389	3,805,600	12,881,002
<i>External Contracts & Services</i>	2,428,826	3,805,600	7,142,753
<i>Internal Contracts & Services</i>	158,563	-	5,738,249
Capital Expenditures	32,359,833	-	-
Total Infrastructure Fund	\$ 34,947,222	\$ 3,805,600	\$ 19,739,601
Junior Lifeguard Program Fund			
PERSONNEL	\$ 184,492	\$ 197,663	\$ 210,885
Personnel Cost	89,784	95,034	101,858
Fringe Benefits	94,708	102,629	109,027
NON-PERSONNEL	\$ 772,662	\$ 762,426	\$ 762,279
Supplies	38,878	56,000	56,000
Contracts & Services	732,026	699,719	699,511
<i>External Contracts & Services</i>	26,234	27,100	27,100
<i>Internal Contracts & Services</i>	705,792	672,619	672,411
Information Technology	1,539	1,524	1,585
Energy and Utilities	219	183	183
Capital Expenditures	-	5,000	5,000
Total Junior Lifeguard Program Fund	\$ 957,153	\$ 960,089	\$ 973,164
Local Enforcement Agency Fund			
PERSONNEL	\$ 821,878	\$ 883,493	\$ 978,565
Personnel Cost	438,081	519,694	583,568
Fringe Benefits	383,797	363,799	394,997
NON-PERSONNEL	\$ 104,309	\$ 176,516	\$ 179,897
Supplies	77	6,000	6,000
Contracts & Services	88,540	148,497	152,950
<i>External Contracts & Services</i>	26,829	52,614	53,239
<i>Internal Contracts & Services</i>	61,710	95,883	99,711
Information Technology	11,705	10,336	8,409
Energy and Utilities	3,785	5,109	5,964
Other	202	6,574	6,574
Total Local Enforcement Agency Fund	\$ 926,187	\$ 1,060,009	\$ 1,158,462
Long Range Property Management Fund			

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
NON-PERSONNEL	\$ 2,108,507	\$ 1,783,767	\$ 1,783,771
Contracts & Services	2,108,297	1,782,778	1,782,772
<i>External Contracts & Services</i>	1,808,946	1,669,766	1,669,766
<i>Internal Contracts & Services</i>	299,351	113,012	113,006
Energy and Utilities	210	989	999
Total Long Range Property Management Fund	\$ 2,108,507	\$ 1,783,767	\$ 1,783,771

Los Peñasquitos Canyon Preserve Fund

PERSONNEL	\$ 283,169	\$ 320,775	\$ -
Personnel Cost	155,766	178,509	-
Fringe Benefits	127,403	142,266	-
NON-PERSONNEL	\$ 14,641	\$ 21,366	\$ 15,125
Supplies	1,896	4,125	4,125
Contracts & Services	8,050	12,591	11,000
<i>External Contracts & Services</i>	6,304	11,000	11,000
<i>Internal Contracts & Services</i>	1,746	1,591	-
Information Technology	4,695	4,650	-
Total Los Peñasquitos Canyon Preserve Fund	\$ 297,810	\$ 342,141	\$ 15,125

Low & Moderate Income Housing Asset Fund

NON-PERSONNEL	\$ 2,259,835	\$ 41,355,716	\$ 36,057,811
Contracts & Services	2,249,726	41,345,617	36,047,882
<i>External Contracts & Services</i>	2,026,939	41,025,321	35,677,661
<i>Internal Contracts & Services</i>	222,787	320,296	370,221
Information Technology	6,604	4,842	5,723
Energy and Utilities	3,505	5,257	4,206
Total Low & Moderate Income Housing Asset Fund	\$ 2,259,835	\$ 41,355,716	\$ 36,057,811

Maintenance Assessment District (MAD) Funds

PERSONNEL	\$ 3,638,786	\$ 4,059,690	\$ 4,360,011
Personnel Cost	2,013,141	2,252,239	2,441,271
Fringe Benefits	1,625,644	1,807,451	1,918,740
NON-PERSONNEL	\$ 25,645,243	\$ 34,625,755	\$ 36,853,304
Supplies	60,689	499,535	417,735
Contracts & Services	17,692,166	24,767,100	26,336,177
<i>External Contracts & Services</i>	17,173,484	24,163,736	25,738,858

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
<i>Internal Contracts & Services</i>	518,682	603,364	597,319
Information Technology	162,519	110,784	92,535
Energy and Utilities	3,741,479	4,885,734	5,502,731
Other	3,988,390	4,116,862	4,258,386
Contingencies	-	245,740	245,740
Total Maintenance Assessment District (MAD) Funds	\$ 29,284,029	\$ 38,685,445	\$ 41,213,315
Major Events Revolving Fund			
NON-PERSONNEL	\$ 450,359	\$ 150,000	\$ -
Supplies	66	-	-
Contracts & Services	450,293	150,000	-
<i>External Contracts & Services</i>	<i>450,293</i>	<i>150,000</i>	<i>-</i>
Total Major Events Revolving Fund	\$ 450,359	\$ 150,000	\$ -
Mission Bay/Balboa Park Improvement Fund			
NON-PERSONNEL	\$ 1,412,684	\$ 1,447,825	\$ 862,936
Contracts & Services	648,999	674,825	827,936
<i>External Contracts & Services</i>	<i>648,999</i>	<i>644,825</i>	<i>797,936</i>
<i>Internal Contracts & Services</i>	<i>-</i>	<i>30,000</i>	<i>30,000</i>
Energy and Utilities	30,685	35,000	35,000
Transfers Out	733,000	738,000	-
Total Mission Bay/Balboa Park Improvement Fund	\$ 1,412,684	\$ 1,447,825	\$ 862,936
New Convention Facility Fund			
NON-PERSONNEL	\$ 2,655,000	\$ 2,734,650	\$ 2,816,690
Contracts & Services	-	2,734,650	2,816,690
<i>External Contracts & Services</i>	<i>-</i>	<i>2,734,650</i>	<i>2,816,690</i>
Transfers Out	2,655,000	-	-
Total New Convention Facility Fund	\$ 2,655,000	\$ 2,734,650	\$ 2,816,690
OneSD Support Fund			
PERSONNEL	\$ 6,039,032	\$ 6,324,823	\$ 7,664,291
Personnel Cost	3,750,442	3,967,113	4,930,197
Fringe Benefits	2,288,591	2,357,710	2,734,094
NON-PERSONNEL	\$ 22,000,709	\$ 23,070,125	\$ 25,008,217
Supplies	3,715	34,570	33,220

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Contracts & Services	3,936,323	3,900,800	3,590,906
<i>External Contracts & Services</i>	282,939	333,762	480,052
<i>Internal Contracts & Services</i>	3,653,384	3,567,038	3,110,854
Information Technology	18,056,470	19,127,255	21,376,591
Energy and Utilities	4,200	6,500	6,500
Other	-	1,000	1,000
Total OneSD Support Fund	\$ 28,039,741	\$ 29,394,948	\$ 32,672,508

Parking Meter Operations Fund

PERSONNEL	\$ 1,193,080	\$ 1,326,056	\$ 1,237,800
Personnel Cost	647,820	767,876	766,333
Fringe Benefits	545,260	558,180	471,467
NON-PERSONNEL	\$ 8,348,526	\$ 7,617,194	\$ 8,320,320
Supplies	47,115	41,025	40,075
Contracts & Services	2,452,846	3,332,213	3,445,492
<i>External Contracts & Services</i>	1,797,580	2,515,656	2,506,173
<i>Internal Contracts & Services</i>	655,266	816,557	939,319
Information Technology	31,850	25,892	29,788
Energy and Utilities	16,782	17,564	12,985
Transfers Out	5,799,934	4,200,000	4,791,480
Capital Expenditures	-	500	500
Total Parking Meter Operations Fund	\$ 9,541,606	\$ 8,943,250	\$ 9,558,120

PETCO Park Fund

PERSONNEL	\$ 104,349	\$ 199,467	\$ -
Personnel Cost	70,340	158,437	-
Fringe Benefits	34,009	41,030	-
NON-PERSONNEL	\$ 18,707,711	\$ 17,602,310	\$ 19,203,626
Supplies	-	936	936
Contracts & Services	9,406,496	8,295,552	9,897,139
<i>External Contracts & Services</i>	5,597,201	5,345,080	5,345,080
<i>Internal Contracts & Services</i>	3,809,296	2,950,472	4,552,059
Information Technology	3,162	3,126	2,867
Energy and Utilities	6,731	12,571	14,059
Transfers Out	9,291,322	9,290,125	9,288,625
Total PETCO Park Fund	\$ 18,812,060	\$ 17,801,777	\$ 19,203,626

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Prop 42 Replacement - Transportation Relief Fund			
PERSONNEL	\$ (894)	\$ -	\$ -
Personnel Cost	(420)	-	-
Fringe Benefits	(474)	-	-
NON-PERSONNEL	\$ 894	\$ -	\$ -
Contracts & Services	894	-	-
<i>Internal Contracts & Services</i>	894	-	-
Total Prop 42 Replacement - Transportation Relief Fund	\$ -	\$ -	\$ -
	6.483702463810		
	91E-14		
Public Art Fund			
NON-PERSONNEL	\$ 248,600	\$ 85,000	\$ 85,000
Supplies	1,474	-	-
Contracts & Services	247,126	85,000	85,000
<i>External Contracts & Services</i>	200,517	85,000	85,000
<i>Internal Contracts & Services</i>	46,610	-	-
Total Public Art Fund	\$ 248,600	\$ 85,000	\$ 85,000
Public Safety Services & Debt Service Fund			
NON-PERSONNEL	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755
Transfers Out	12,868,011	13,402,932	13,564,755
Total Public Safety Services & Debt Service Fund	\$ 12,868,011	\$ 13,402,932	\$ 13,564,755
Road Maintenance and Rehabilitation Fund			
PERSONNEL	\$ 894	\$ -	\$ -
Personnel Cost	420	-	-
Fringe Benefits	474	-	-
NON-PERSONNEL	\$ 15,736,713	\$ 34,125,003	\$ 35,328,918
Contracts & Services	15,736,713	34,125,003	35,328,918
<i>External Contracts & Services</i>	14,151,068	34,125,003	35,328,918
<i>Internal Contracts & Services</i>	1,585,645	-	-
Total Road Maintenance and Rehabilitation Fund	\$ 15,737,606	\$ 34,125,003	\$ 35,328,918
Seized Assets - California Fund			
NON-PERSONNEL	\$ 165,647	\$ 121,919	\$ 517,445
Supplies	87,691	121,919	517,445

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Contracts & Services	8,354	-	-
<i>External Contracts & Services</i>	8,354	-	-
Capital Expenditures	69,602	-	-
Total Seized Assets - California Fund	\$ 165,647	\$ 121,919	\$ 517,445

Seized Assets - Federal DOJ Fund

NON-PERSONNEL	\$ 229,045	\$ 1,111,501	\$ 1,232,149
Supplies	9,588	441,276	153,412
Contracts & Services	27,320	254,382	405,289
<i>External Contracts & Services</i>	1,293	240,000	390,000
<i>Internal Contracts & Services</i>	26,028	14,382	15,289
Energy and Utilities	192,136	415,843	523,448
Capital Expenditures	-	-	150,000
Total Seized Assets - Federal DOJ Fund	\$ 229,045	\$ 1,111,501	\$ 1,232,149

Seized Assets - Federal Treasury Fund

NON-PERSONNEL	\$ 736,796	\$ 119,187	\$ 2,005,246
Supplies	115,207	-	1,886,059
Contracts & Services	435,535	119,187	119,187
<i>External Contracts & Services</i>	435,148	119,187	119,187
<i>Internal Contracts & Services</i>	386	-	-
Information Technology	102,880	-	-
Capital Expenditures	83,174	-	-
Total Seized Assets - Federal Treasury Fund	\$ 736,796	\$ 119,187	\$ 2,005,246

State COPS

NON-PERSONNEL	\$ 3,476,612	\$ 3,840,034	\$ 3,240,243
Supplies	(474,834)	617,401	150,000
Contracts & Services	1,255,528	500,034	817,644
<i>External Contracts & Services</i>	1,255,528	500,034	817,435
<i>Internal Contracts & Services</i>	-	-	209
Information Technology	2,350,411	2,722,599	2,272,599
Energy and Utilities	314,852	-	-
Capital Expenditures	30,654	-	-
Total State COPS	\$ 3,476,612	\$ 3,840,034	\$ 3,240,243

Storm Drain Fund

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
NON-PERSONNEL	\$ 5,250,004	\$ 5,700,000	\$ 5,686,212
Supplies	105,146	-	-
Contracts & Services	4,272,221	5,624,045	5,624,045
<i>External Contracts & Services</i>	3,895,747	4,715,112	4,715,112
<i>Internal Contracts & Services</i>	376,473	908,933	908,933
Information Technology	108,069	75,955	62,167
Energy and Utilities	749,464	-	-
Capital Expenditures	15,104	-	-
Total Storm Drain Fund	\$ 5,250,004	\$ 5,700,000	\$ 5,686,212

Successor Agency Admin & Project - CivicSD Fund

NON-PERSONNEL	\$ 1,608,792	\$ 1,934,326	\$ 1,934,326
Contracts & Services	1,608,792	1,934,326	1,934,326
<i>External Contracts & Services</i>	1,608,792	1,934,326	1,934,326
Total Successor Agency Admin & Project - CivicSD Fund	\$ 1,608,792	\$ 1,934,326	\$ 1,934,326

Transient Occupancy Tax Fund

PERSONNEL	\$ 1,901,177	\$ 2,118,579	\$ 2,292,888
Personnel Cost	1,363,698	1,620,141	1,772,006
Fringe Benefits	537,480	498,438	520,882
NON-PERSONNEL	\$ 131,580,250	\$ 175,100,872	\$ 158,397,813
Supplies	21,006	25,085	18,215
Contracts & Services	71,899,285	107,294,492	101,119,391
<i>External Contracts & Services</i>	12,795,974	19,051,617	15,299,984
<i>Internal Contracts & Services</i>	59,103,311	88,242,875	85,819,407
Information Technology	370,866	393,680	397,915
Energy and Utilities	5,378	8,700	8,700
Other	9,112	2,500	5,000
Transfers Out	59,274,602	67,376,415	56,848,592
Total Transient Occupancy Tax Fund	\$ 133,481,427	\$ 177,219,451	\$ 160,690,701

Trolley Extension Reserve Fund

NON-PERSONNEL	\$ 1,061,530	\$ 3,000	\$ -
Contracts & Services	655	3,000	-
<i>External Contracts & Services</i>	655	2,000	-
<i>Internal Contracts & Services</i>	-	1,000	-

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Transfers Out	1,060,875	-	-
Total Trolley Extension Reserve Fund	\$ 1,061,530	\$ 3,000	\$ -
Underground Surcharge Fund			
PERSONNEL	\$ 3,199,581	\$ 3,844,448	\$ 4,002,382
Personnel Cost	1,923,295	2,501,018	2,736,416
Fringe Benefits	1,276,286	1,343,430	1,265,966
NON-PERSONNEL	\$ 16,593,846	\$ 67,103,743	\$ 71,753,937
Supplies	4,498	16,200	16,200
Contracts & Services	4,641,153	21,504,863	21,476,294
<i>External Contracts & Services</i>	<i>1,631,612</i>	<i>17,484,110</i>	<i>17,324,172</i>
<i>Internal Contracts & Services</i>	<i>3,009,541</i>	<i>4,020,753</i>	<i>4,152,122</i>
Information Technology	264,688	261,600	235,237
Energy and Utilities	10,600	12,180	12,706
Other	11,672,908	45,308,900	50,013,500
Total Underground Surcharge Fund	\$ 19,793,427	\$ 70,948,191	\$ 75,756,319
Wireless Communications Technology Fund			
PERSONNEL	\$ 5,768,407	\$ 6,317,333	\$ 6,812,726
Personnel Cost	3,261,356	3,611,027	4,123,615
Fringe Benefits	2,507,051	2,706,306	2,689,111
NON-PERSONNEL	\$ 4,649,476	\$ 5,730,907	\$ 4,469,614
Supplies	492,371	245,919	245,919
Contracts & Services	3,330,881	4,654,333	3,544,246
<i>External Contracts & Services</i>	<i>2,611,467</i>	<i>4,144,457</i>	<i>2,958,850</i>
<i>Internal Contracts & Services</i>	<i>719,414</i>	<i>509,876</i>	<i>585,396</i>
Information Technology	427,173	388,145	290,044
Energy and Utilities	353,234	441,523	388,455
Other	100	500	500
Capital Expenditures	45,230	-	-
Debt	487	487	450
Total Wireless Communications Technology Fund	\$ 10,417,883	\$ 12,048,240	\$ 11,282,340
Zoological Exhibits Maintenance Fund			
NON-PERSONNEL	\$ 18,345,588	\$ 19,490,501	\$ 20,975,719
Contracts & Services	18,345,588	19,490,501	20,975,719

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
<i>External Contracts & Services</i>	18,345,588	19,490,501	20,975,719
Total Zoological Exhibits Maintenance Fund	\$ 18,345,588	\$ 19,490,501	\$ 20,975,719

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Special Revenue Funds			
PERSONNEL	\$ 158,865,062	\$ 177,610,631	\$ 191,149,693
Personnel Cost	97,103,378	113,779,221	125,393,206
Fringe Benefits	61,761,684	63,831,410	65,756,487
NON-PERSONNEL	\$ 497,628,622	\$ 671,244,084	\$ 799,444,335
Supplies	3,590,622	4,784,056	13,461,067
Contracts & Services	215,799,461	401,216,030	506,433,471
<i>External Contracts & Services</i>	<i>89,381,466</i>	<i>207,804,643</i>	<i>309,545,491</i>
<i>Internal Contracts & Services</i>	<i>126,418,746</i>	<i>193,411,387</i>	<i>196,887,980</i>
Information Technology	107,259,279	37,324,360	39,013,410
Energy and Utilities	8,329,225	9,287,013	9,840,556
Other	16,515,306	50,354,249	55,198,793
Contingencies	-	245,740	245,740
Transfers Out	129,478,610	167,746,349	174,665,048
Capital Expenditures	32,784,989	285,800	585,800
Debt	487	487	450
Total Special Revenue Funds	\$ 672,624,541	\$ 848,854,715	\$ 990,594,028

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Capital Project Funds			
Capital Outlay Fund			
PERSONNEL	\$ -	\$ -	\$ -
Personnel Cost	-	-	-
Fringe Benefits	-	-	-
NON-PERSONNEL	\$ 7,306,321	\$ 4,045,098	\$ 4,041,248
Transfers Out	4,045,371	4,045,098	4,041,248
Capital Expenditures	3,260,950	-	-
Total Capital Outlay Fund	\$ 7,306,321	\$ 4,045,098	\$ 4,041,248
TransNet Extension Administration & Debt Fund			
NON-PERSONNEL	\$ 353,496	\$ 469,350	\$ 471,300
Contracts & Services	353,496	469,350	471,300
<i>Internal Contracts & Services</i>	353,496	469,350	471,300
Total TransNet Extension Administration & Debt Fund	\$ 353,496	\$ 469,350	\$ 471,300
TransNet Extension Congestion Relief Fund			
NON-PERSONNEL	\$ 4,404,830	\$ 5,201,330	\$ 7,417,600
Supplies	226,726	271,384	271,384
Contracts & Services	4,148,111	4,929,946	7,146,216
<i>External Contracts & Services</i>	70,920	567,600	567,600
<i>Internal Contracts & Services</i>	4,077,191	4,362,346	6,578,616
Energy and Utilities	9,779	-	-
Capital Expenditures	20,213	-	-
Total TransNet Extension Congestion Relief Fund	\$ 4,404,830	\$ 5,201,330	\$ 7,417,600
TransNet Extension Maintenance Fund			
NON-PERSONNEL	\$ 17,857,396	\$ 13,939,695	\$ 13,997,610
Contracts & Services	5,345,677	1,427,976	-
<i>External Contracts & Services</i>	5,345,677	1,427,976	-
Transfers Out	12,511,719	12,511,719	13,997,610
Total TransNet Extension Maintenance Fund	\$ 17,857,396	\$ 13,939,695	\$ 13,997,610

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Capital Project Funds			
PERSONNEL	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
NON-PERSONNEL	\$ 29,922,043	\$ 23,655,473	\$ 25,927,758
Supplies	226,726	271,384	271,384
Contracts & Services	9,847,284	6,827,272	7,617,516
<i>External Contracts & Services</i>	<i>5,416,597</i>	<i>1,995,576</i>	<i>567,600</i>
<i>Internal Contracts & Services</i>	<i>4,430,687</i>	<i>4,831,696</i>	<i>7,049,916</i>
Energy and Utilities	9,779	-	-
Transfers Out	16,557,090	16,556,817	18,038,858
Capital Expenditures	3,281,163	-	-
Total Capital Project Funds	\$ 29,922,043	\$ 23,655,473	\$ 25,927,758

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Enterprise Funds			
Airports Fund			
PERSONNEL	\$ 2,478,202	\$ 3,322,737	\$ 3,213,594
Personnel Cost	1,480,404	2,084,698	2,232,310
Fringe Benefits	997,798	1,238,039	981,284
NON-PERSONNEL	\$ 4,553,127	\$ 5,882,484	\$ 5,157,669
Supplies	126,239	206,089	203,389
Contracts & Services	2,879,434	4,549,697	3,850,842
<i>External Contracts & Services</i>	<i>1,797,092</i>	<i>3,701,024</i>	<i>2,983,408</i>
<i>Internal Contracts & Services</i>	<i>1,082,342</i>	<i>848,673</i>	<i>867,434</i>
Information Technology	204,814	369,212	268,938
Energy and Utilities	733,466	731,291	808,305
Other	2,682	7,351	7,351
Transfers Out	-	844	844
Capital Expenditures	606,492	18,000	18,000
Total Airports Fund	\$ 7,031,329	\$ 9,205,221	\$ 8,371,263
Development Services Fund			
PERSONNEL	\$ 84,498,274	\$ 99,546,910	\$ 114,505,865
Personnel Cost	53,042,552	65,773,619	76,641,303
Fringe Benefits	31,455,723	33,773,291	37,864,562
NON-PERSONNEL	\$ 21,999,385	\$ 27,754,489	\$ 25,669,472
Supplies	380,061	1,175,717	1,151,217
Contracts & Services	11,741,503	13,262,093	12,273,949
<i>External Contracts & Services</i>	<i>5,336,356</i>	<i>6,167,616</i>	<i>4,736,334</i>
<i>Internal Contracts & Services</i>	<i>6,405,147</i>	<i>7,094,477</i>	<i>7,537,615</i>
Information Technology	8,365,658	12,028,013	10,773,825
Energy and Utilities	1,032,500	848,282	1,030,097
Other	479,662	440,384	440,384
Total Development Services Fund	\$ 106,497,659	\$ 127,301,399	\$ 140,175,337
Golf Course Fund			
PERSONNEL	\$ 10,100,862	\$ 11,657,693	\$ 12,736,252
Personnel Cost	5,924,585	7,031,983	7,791,189
Fringe Benefits	4,176,277	4,625,710	4,945,063
NON-PERSONNEL	\$ 12,795,205	\$ 13,310,251	\$ 16,022,950

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Supplies	1,846,098	2,049,189	2,170,939
Contracts & Services	8,290,764	8,084,623	9,911,762
<i>External Contracts & Services</i>	6,292,946	6,219,859	7,704,559
<i>Internal Contracts & Services</i>	1,997,818	1,864,764	2,207,203
Information Technology	388,459	370,149	483,147
Energy and Utilities	2,191,832	2,587,732	3,325,544
Other	14,737	42,820	42,820
Transfers Out	-	66,088	66,088
Capital Expenditures	63,315	109,650	22,650
Total Golf Course Fund	\$ 22,896,067	\$ 24,967,944	\$ 28,759,202

Metropolitan Sewer Utility Fund

PERSONNEL	\$ 62,383,138	\$ 67,389,939	\$ 75,033,220
Personnel Cost	38,224,134	42,951,726	48,369,589
Fringe Benefits	24,159,004	24,438,213	26,663,631
NON-PERSONNEL	\$ 193,850,074	\$ 216,340,650	\$ 222,755,001
Supplies	37,212,976	33,963,156	41,560,628
Contracts & Services	51,265,940	66,499,371	66,564,883
<i>External Contracts & Services</i>	36,189,844	50,074,979	49,496,210
<i>Internal Contracts & Services</i>	15,076,096	16,424,392	17,068,673
Information Technology	7,429,873	11,713,584	11,869,967
Energy and Utilities	27,093,275	43,547,446	37,702,990
Other	115,700	238,654	221,273
Transfers Out	67,945,077	56,916,640	59,890,504
Capital Expenditures	1,658,059	3,461,799	4,944,756
Debt	1,129,174	-	-
Total Metropolitan Sewer Utility Fund	\$ 256,233,212	\$ 283,730,589	\$ 297,788,221

Municipal Sewer Revenue Fund

PERSONNEL	\$ 44,412,841	\$ 51,585,709	\$ 55,916,050
Personnel Cost	26,269,978	31,264,616	34,460,736
Fringe Benefits	18,142,863	20,321,093	21,455,314
NON-PERSONNEL	\$ 103,958,637	\$ 104,861,212	\$ 107,591,344
Supplies	5,948,079	5,834,002	5,600,752
Contracts & Services	36,792,602	41,932,070	44,807,670
<i>External Contracts & Services</i>	13,947,363	19,101,580	19,997,220

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
<i>Internal Contracts & Services</i>	22,845,239	22,830,490	24,810,450
Information Technology	4,440,207	5,749,605	5,630,496
Energy and Utilities	7,486,931	7,824,595	8,036,516
Other	77,601	118,211	123,030
Transfers Out	48,847,707	42,286,772	42,310,623
Capital Expenditures	365,510	1,115,957	1,082,257
Total Municipal Sewer Revenue Fund	\$ 148,371,479	\$ 156,446,921	\$ 163,507,394

Recycling Fund

PERSONNEL	\$ 10,659,157	\$ 12,183,885	\$ 13,981,305
Personnel Cost	6,258,774	7,420,570	8,734,472
Fringe Benefits	4,400,384	4,763,315	5,246,833
NON-PERSONNEL	\$ 17,770,486	\$ 16,999,120	\$ 15,657,398
Supplies	1,621,953	1,555,637	1,360,780
Contracts & Services	14,395,119	12,026,936	12,355,337
<i>External Contracts & Services</i>	<i>8,164,920</i>	<i>6,985,032</i>	<i>9,041,505</i>
<i>Internal Contracts & Services</i>	<i>6,230,199</i>	<i>5,041,904</i>	<i>3,313,832</i>
Information Technology	454,172	624,579	656,316
Energy and Utilities	1,189,271	2,769,468	1,262,465
Other	58,773	22,500	22,500
Capital Expenditures	51,199	-	-
Total Recycling Fund	\$ 28,429,644	\$ 29,183,005	\$ 29,638,703

Refuse Disposal Fund

PERSONNEL	\$ 16,792,270	\$ 16,278,386	\$ 18,837,324
Personnel Cost	9,824,883	10,011,847	11,769,664
Fringe Benefits	6,967,387	6,266,539	7,067,660
NON-PERSONNEL	\$ 27,708,818	\$ 30,052,526	\$ 32,140,860
Supplies	1,611,985	1,592,278	1,713,710
Contracts & Services	19,968,408	24,338,618	23,014,475
<i>External Contracts & Services</i>	<i>14,410,226</i>	<i>20,146,141</i>	<i>18,778,882</i>
<i>Internal Contracts & Services</i>	<i>5,558,182</i>	<i>4,192,477</i>	<i>4,235,593</i>
Information Technology	1,197,234	1,030,882	1,067,713
Energy and Utilities	2,163,743	2,016,488	2,350,971
Other	27,109	24,260	23,991
Transfers Out	834,231	1,000,000	3,920,000

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Capital Expenditures	1,906,109	50,000	50,000
Total Refuse Disposal Fund	\$ 44,501,088	\$ 46,330,912	\$ 50,978,184
Solid Waste Management Fund			
PERSONNEL	\$ -	\$ -	\$ 1,594,367
Personnel Cost	-	-	982,287
Fringe Benefits	-	-	612,080
NON-PERSONNEL	\$ -	\$ -	\$ 4,553,000
Supplies	-	-	53,000
Contracts & Services	-	-	3,500,000
<i>External Contracts & Services</i>	-	-	3,500,000
Information Technology	-	-	1,000,000
Total Solid Waste Management Fund	\$ -	\$ -	\$ 6,147,367
Water Utility Operating Fund			
PERSONNEL	\$ 105,261,619	\$ 120,795,132	\$ 131,389,672
Personnel Cost	62,375,636	73,669,971	81,649,898
Fringe Benefits	42,885,983	47,125,161	49,739,774
NON-PERSONNEL	\$ 512,153,298	\$ 538,121,582	\$ 561,866,315
Supplies	241,072,430	231,153,413	238,803,127
Contracts & Services	134,811,136	151,999,577	154,418,900
<i>External Contracts & Services</i>	89,290,930	113,030,995	114,884,075
<i>Internal Contracts & Services</i>	45,520,206	38,968,582	39,534,825
Information Technology	12,053,554	21,483,390	21,809,598
Energy and Utilities	18,956,721	19,703,679	20,703,897
Other	13,381,645	10,307,623	11,699,618
Transfers Out	90,521,581	100,578,240	108,064,868
Capital Expenditures	1,356,231	2,895,660	6,366,307
Total Water Utility Operating Fund	\$ 617,414,917	\$ 658,916,714	\$ 693,255,987

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Enterprise Funds			
PERSONNEL	\$ 336,586,364	\$ 382,760,391	\$ 427,207,649
Personnel Cost	203,400,945	240,209,030	272,631,448
Fringe Benefits	133,185,419	142,551,361	154,576,201
NON-PERSONNEL	\$ 894,789,032	\$ 953,322,314	\$ 991,414,009
Supplies	289,819,822	277,529,481	292,617,542
Contracts & Services	280,144,906	322,692,985	330,697,818
<i>External Contracts & Services</i>	<i>175,429,677</i>	<i>225,427,226</i>	<i>231,122,193</i>
<i>Internal Contracts & Services</i>	<i>104,715,230</i>	<i>97,265,759</i>	<i>99,575,625</i>
Information Technology	34,533,970	53,369,414	53,560,000
Energy and Utilities	60,847,739	80,028,981	75,220,785
Other	14,157,910	11,201,803	12,580,967
Transfers Out	208,148,595	200,848,584	214,252,927
Capital Expenditures	6,006,915	7,651,066	12,483,970
Debt	1,129,174	-	-
Total Enterprise Funds	\$ 1,231,375,396	\$ 1,336,082,705	\$ 1,418,621,658

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Internal Service Funds			
Central Stores Fund			
PERSONNEL	\$ 1,437,698	\$ 1,550,242	\$ 1,606,950
Personnel Cost	779,769	817,701	898,366
Fringe Benefits	657,929	732,541	708,584
NON-PERSONNEL	\$ 7,468,645	\$ 6,223,154	\$ 10,275,926
Supplies	6,643,499	5,295,613	8,763,417
Contracts & Services	580,871	445,412	552,600
<i>External Contracts & Services</i>	<i>236,454</i>	<i>40,393</i>	<i>155,393</i>
<i>Internal Contracts & Services</i>	<i>344,417</i>	<i>405,019</i>	<i>397,207</i>
Information Technology	43,342	261,505	262,954
Energy and Utilities	172,826	219,696	211,027
Other	-	928	928
Transfers Out	-	-	485,000
Capital Expenditures	28,107	-	-
Total Central Stores Fund	\$ 8,906,343	\$ 7,773,396	\$ 11,882,876
Energy Conservation Program Fund			
PERSONNEL	\$ 4,171,969	\$ 4,957,043	\$ 5,222,471
Personnel Cost	2,690,666	3,414,009	3,619,186
Fringe Benefits	1,481,304	1,543,034	1,603,285
NON-PERSONNEL	\$ 1,410,650	\$ 1,675,558	\$ 1,545,076
Supplies	6,372	9,020	4,352
Contracts & Services	1,177,258	1,379,833	1,250,003
<i>External Contracts & Services</i>	<i>1,046,964</i>	<i>1,164,584</i>	<i>1,040,489</i>
<i>Internal Contracts & Services</i>	<i>130,294</i>	<i>215,249</i>	<i>209,514</i>
Information Technology	216,788	275,305	279,121
Energy and Utilities	5,929	6,100	7,600
Other	4,303	5,300	4,000
Total Energy Conservation Program Fund	\$ 5,582,619	\$ 6,632,601	\$ 6,767,547
Fleet Operations Operating Fund			
PERSONNEL	\$ 24,441,338	\$ 27,409,633	\$ 29,168,312
Personnel Cost	14,147,452	16,318,089	18,165,691
Fringe Benefits	10,293,886	11,091,544	11,002,621
NON-PERSONNEL	\$ 41,587,756	\$ 42,316,484	\$ 42,201,741

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Supplies	16,781,722	16,167,456	15,937,556
Contracts & Services	5,971,957	5,448,592	5,400,053
<i>External Contracts & Services</i>	3,998,339	4,104,088	4,371,135
<i>Internal Contracts & Services</i>	1,973,618	1,344,504	1,028,918
Information Technology	1,972,576	2,222,138	2,548,346
Energy and Utilities	16,800,068	18,471,898	18,255,786
Other	5,300	6,400	5,000
Capital Expenditures	56,134	-	55,000
Total Fleet Operations Operating Fund	\$ 66,029,095	\$ 69,726,117	\$ 71,370,053

Fleet Replacement

PERSONNEL	\$ 585	\$ -	\$ -
Personnel Cost	363	-	-
Fringe Benefits	221	-	-
NON-PERSONNEL	\$ 55,326,765	\$ 76,219,059	\$ 81,580,860
Supplies	859,353	-	-
Contracts & Services	178,681	-	-
<i>External Contracts & Services</i>	2,848	-	-
<i>Internal Contracts & Services</i>	175,833	-	-
Capital Expenditures	40,215,075	58,251,465	64,652,363
Debt	14,073,657	17,967,594	16,928,497
Total Fleet Replacement	\$ 55,327,350	\$ 76,219,059	\$ 81,580,860

Publishing Services Fund

PERSONNEL	\$ 422,371	\$ 844,346	\$ 862,644
Personnel Cost	266,477	583,425	562,552
Fringe Benefits	155,894	260,921	300,092
NON-PERSONNEL	\$ 1,153,151	\$ 1,412,271	\$ 1,369,639
Supplies	159,487	157,888	156,538
Contracts & Services	871,628	1,048,813	945,243
<i>External Contracts & Services</i>	649,183	967,493	876,486
<i>Internal Contracts & Services</i>	222,445	81,320	68,757
Information Technology	28,662	121,290	163,347
Energy and Utilities	93,375	81,001	101,232
Transfers Out	-	3,279	3,279
Total Publishing Services Fund	\$ 1,575,522	\$ 2,256,617	\$ 2,232,283

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Risk Management Administration Fund			
PERSONNEL	\$ 11,241,527	\$ 13,342,780	\$ 14,503,712
Personnel Cost	6,668,071	8,571,357	9,332,806
Fringe Benefits	4,573,455	4,771,423	5,170,906
NON-PERSONNEL	\$ 2,087,488	\$ 2,012,794	\$ 2,559,368
Supplies	74,731	86,349	83,649
Contracts & Services	962,629	840,245	1,635,287
<i>External Contracts & Services</i>	<i>789,064</i>	<i>599,654</i>	<i>1,364,110</i>
<i>Internal Contracts & Services</i>	<i>173,565</i>	<i>240,591</i>	<i>271,177</i>
Information Technology	1,042,120	1,067,359	821,591
Energy and Utilities	4,190	4,841	4,841
Other	3,818	14,000	14,000
Total Risk Management Administration Fund	\$ 13,329,015	\$ 15,355,574	\$ 17,063,080

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Internal Service Funds			
PERSONNEL	\$ 41,715,488	\$ 48,104,044	\$ 51,364,089
Personnel Cost	24,552,799	29,704,581	32,578,601
Fringe Benefits	17,162,689	18,399,463	18,785,488
NON-PERSONNEL	\$ 109,034,456	\$ 129,859,320	\$ 139,532,610
Supplies	24,525,164	21,716,326	24,945,512
Contracts & Services	9,743,024	9,162,895	9,783,186
<i>External Contracts & Services</i>	<i>6,722,852</i>	<i>6,876,212</i>	<i>7,807,613</i>
<i>Internal Contracts & Services</i>	<i>3,020,171</i>	<i>2,286,683</i>	<i>1,975,573</i>
Information Technology	3,303,487	3,947,597	4,075,359
Energy and Utilities	17,076,388	18,783,536	18,580,486
Other	13,420	26,628	23,928
Transfers Out	-	3,279	488,279
Capital Expenditures	40,299,316	58,251,465	64,707,363
Debt	14,073,657	17,967,594	16,928,497
Total Internal Service Funds	\$ 150,749,943	\$ 177,963,364	\$ 190,896,699

Financial Summary and Schedules

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

Fund/Category	FY 2023 Actual	FY 2024 Adopted Budget	FY 2025 Proposed Budget
Operating Budget Expenditures			
PERSONNEL	\$ 1,820,494,263	\$ 2,009,846,414	\$ 2,162,520,819
Personnel Cost	1,090,370,505	1,233,839,693	1,349,123,664
Fringe Benefits	730,123,758	776,006,721	813,397,155
NON-PERSONNEL	\$ 2,207,978,512	\$ 2,458,543,033	\$ 2,611,138,385
Supplies	355,875,007	348,056,191	362,725,670
Contracts & Services	864,855,767	1,115,441,866	1,241,907,214
<i>External Contracts & Services</i>	<i>519,894,577</i>	<i>702,010,613</i>	<i>807,972,905</i>
<i>Internal Contracts & Services</i>	<i>344,961,190</i>	<i>413,431,253</i>	<i>433,934,309</i>
Information Technology	203,314,513	153,290,662	157,028,845
Energy and Utilities	150,279,499	180,428,249	175,855,531
Other	34,777,866	67,628,196	74,430,580
Contingencies	-	245,740	245,740
Transfers Out	504,612,311	498,613,802	494,042,346
Capital Expenditures	84,052,624	67,666,610	79,045,966
Debt	26,343,282	27,171,717	25,856,493
Total Operating Budget Expenditures	\$ 4,044,603,633	\$ 4,468,389,447	\$ 4,773,659,204
Total Capital Budget Expenditures	\$ 750,886,402	\$ 704,115,321	\$ 871,893,655
Total Combined Operating and Capital Budget Expenditures	\$ 4,795,490,036	\$ 5,172,504,768	\$ 5,645,552,859

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/24	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Estimated Fund Balance as of 6/30/2025
General Fund								
General Fund	\$ 220,377,116	\$ 2,078,951,000	\$ 2,299,328,116	\$ -	\$ 2,147,619,061	\$ 2,147,619,061	\$ -	\$ 207,100,000
Total General Fund	\$ 220,377,116	\$ 2,078,951,000	\$ 2,299,328,116	\$ -	\$ 2,147,619,061	\$ 2,147,619,061	\$ -	\$ 207,100,000
Special Revenue Funds								
Automated Refuse Container Fund	\$ 2,228,069	\$ 1,600,000	\$ 3,828,069	\$ -	\$ 1,950,868	\$ 1,950,868	\$ -	\$ 1,877,201
Climate Equity Fund	23,657,640	1,500,000	25,157,640	1,500,000	-	1,500,000	-	22,607,865
Community Equity Fund (CEF)	3,085,400	-	3,085,400	-	3,085,400	3,085,400	-	-
Concourse and Parking Garages Operating Fund	2,180,598	3,218,267	5,398,865	-	5,398,864	5,398,864	-	-
Convention Center Expansion Administration Fund	692,280	13,348,906	14,041,186	-	13,348,906	13,348,906	-	692,280
Energy Independence Fund	3,480,274	-	3,480,274	-	3,452,801	3,452,801	-	27,473
Engineering & Capital Projects Fund	(14,984,801)	171,939,812	156,955,011	-	167,095,196	167,095,196	-	(10,140,185)
Environmental Growth 1/3 Fund	4,764,905	10,550,173	15,315,078	-	14,064,694	14,064,694	-	148,713
Environmental Growth 2/3 Fund	11,768,457	21,265,379	33,033,836	-	30,758,243	30,758,243	-	208,768
Facilities Financing Fund	1,482,725	-	1,482,725	-	-	-	-	1,482,725
Fire and Lifeguard Facilities Fund	(8,648)	1,409,518	1,400,870	-	1,400,869	1,400,869	-	-
Fire/Emergency Medical Services Transport Program Fund	4,036,427	116,581,542	120,617,969	-	115,560,826	115,560,826	-	5,057,143
Gas Tax Fund	6,920,207	38,218,843	45,139,050	-	38,218,843	38,218,843	3,152,982	3,593,736
General Plan Maintenance Fund	2,020,197	4,329,600	6,349,797	-	5,329,600	5,329,600	-	1,020,197
GIS Fund	1,078,734	4,298,129	5,376,863	-	5,161,514	5,161,514	-	215,349
Information Technology Fund	2,320,641	85,695,334	88,015,975	-	87,412,902	87,412,902	-	603,073
Infrastructure Fund	30,509,719	19,739,601	50,249,320	-	19,739,601	19,739,601	-	30,508,086

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/24	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2025
Junior Lifeguard Program Fund	893,919	942,900	1,836,819	-	973,164	973,164	-	243,487	620,168
Local Enforcement Agency Fund	51,748	888,126	939,874	-	1,158,462	1,158,462	-	-	(218,588)
Long Range Property Management Fund	5,471,461	595,000	6,066,461	-	1,783,771	1,783,771	-	-	4,282,690
Los Peñasquitos Canyon Preserve Fund	238	36,000	36,238	-	15,125	15,125	-	-	21,113
Low & Moderate Income Housing Asset Fund	105,704,535	1,209,014	106,913,549	-	36,057,811	36,057,811	-	-	70,855,738
Maintenance Assessment District Funds	20,880,660	31,729,060	52,609,720	-	41,213,315	41,213,315	-	114,826	11,281,579
Mission Bay/Balboa Park Improvement Fund	109,545	862,936	972,481	-	862,936	862,936	-	-	109,545
New Convention Facility Fund	-	2,816,690	2,816,690	-	2,816,690	2,816,690	-	-	-
OneSD Support Fund	6,765,678	25,954,868	32,720,546	-	32,672,508	32,672,508	-	-	48,038
Parking Meter Operations Fund	786,991	9,600,000	10,386,991	-	9,558,120	9,558,120	-	-	828,871
PETCO Park Fund	4,878,915	15,291,387	20,170,302	-	19,203,626	19,203,626	-	-	966,676
Public Art Fund	7,108,144	85,000	7,193,144	-	85,000	85,000	-	7,070,321	37,823
Public Safety Services & Debt Service Fund	-	13,564,755	13,564,755	-	13,564,755	13,564,755	-	-	-
Road Maintenance and Rehabilitation Fund	58,432,882	35,328,918	93,761,800	-	35,328,918	35,328,918	9,093,570	48,760,271	579,041
Seized Assets Fund	4,043,073	788,119	4,831,192	-	3,754,840	3,754,840	-	-	1,076,352
State COPS	2,772,170	3,400,000	6,172,170	-	3,240,243	3,240,243	-	-	2,931,927
Storm Drain Fund	820,320	5,700,000	6,520,320	-	5,686,212	5,686,212	-	-	834,108
Successor Agency Admin & Project - CivicSD Fund	-	1,934,326	1,934,326	-	1,934,326	1,934,326	-	-	-

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/24	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2025
Transient Occupancy Tax Fund	4,474,075	156,916,934	161,391,009	-	160,690,701	160,690,701	-	-	700,308
Trolley Extension Reserve Fund	-	-	-	-	-	-	-	-	-
Underground Surcharge Fund	354,852,435	113,511,838	468,364,273	-	75,756,319	75,756,319	3,000,000	20,549,018	369,058,936
Wireless Communications Technology Fund	831,673	10,517,070	11,348,743	-	11,282,340	11,282,340	-	-	66,403
Zoological Exhibits Maintenance Fund	405,370	20,975,719	21,381,089	-	20,975,719	20,975,719	-	-	405,370
Total Special Revenue Funds	\$ 664,516,648	\$ 946,343,764	\$ 1,610,860,418	\$ 1,500,000	\$ 990,594,026	\$ 992,094,028	\$ 15,246,552	\$ 133,805,091	\$ 469,714,748
Enterprise Funds									
Airports Fund	\$ 21,197,784	\$ 8,981,281	\$ 30,179,065	\$ -	\$ 8,371,263	\$ 8,371,263	\$ -	\$ 8,857,356	\$ 12,950,446
Development Services Fund	21,617,615	121,614,113	143,231,728	-	140,175,337	140,175,337	-	10,885,160	(7,828,769)
Golf Course Fund	45,765,696	28,489,347	74,255,043	2,000,000	28,759,202	30,759,202	-	15,838,144	27,657,697
Municipal Sewer Revenue Fund	1,137,021,040	636,817,933	1,773,838,973	223,505,045	461,295,615	684,800,660	-	821,443,376	267,594,937
Recycling Fund	50,187,995	23,990,760	74,178,755	-	29,638,703	29,638,703	-	33,785,764	10,754,288
Refuse Disposal Fund	38,045,299	61,758,567	99,803,866	9,874,362	50,978,184	60,852,546	-	24,006,568	14,944,752
Refuse Disposal Fund - Miramar Closure Fund	35,866,139	50,000	35,916,139	-	-	-	-	-	35,916,139
Solid Waste Management Fund	-	-	-	-	6,147,367	6,147,367	-	-	(6,147,367)
Water Utility Operating Fund	1,160,488,772	986,652,877	2,147,141,649	355,226,075	693,255,987	1,048,482,062	-	754,569,595	344,089,992
Total Enterprise Funds	\$ 2,510,190,340	\$ 1,868,354,878	\$ 4,378,545,218	\$ 590,605,482	\$ 1,418,621,658	\$ 2,009,227,140	\$ -	\$ 1,669,385,963	\$ 699,932,114
Capital Project Funds									
Capital Outlay Fund	\$ 16,095,529	\$ -	\$ 16,095,529	\$ -	\$ 4,041,248	\$ 4,041,248	\$ -	\$ 3,705,753	\$ 8,348,528
Mission Bay Park Improvement Fund	47,224,856	13,708,605	60,933,461	13,708,605	-	13,708,605	-	46,817,457	407,399

Financial Summary and Schedules

Schedule VII - Summary of Revenues, Expenditures and Fund Balances

Fund Type/Title	Estimated Reserves and Fund Balance as of 7/01/24	CIP and Operating Revenue	Total Resources	CIP Project Expenditures	Operating Expenditure	Total Expenditures	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/2025
Other Capital Projects	231,452,795	-	231,452,795	231,452,795	-	231,452,795	-	-	-
San Diego Regional Parks Improvement Fund	21,696,976	7,381,557	29,078,533	7,381,557	-	7,381,557	-	20,910,560	786,416
TransNet Extension Congestion Relief Fund	62,582,637	46,940,049	109,522,686	25,053,538	21,886,510	46,940,049	2,285,900	58,311,234	1,985,504
Total Capital Project Funds	\$ 379,052,793	\$ 68,030,211	\$ 447,083,004	\$ 277,596,495	\$ 25,927,758	\$ 303,524,254	\$ 2,285,900	\$ 129,745,004	\$ 11,527,845
Internal Service Funds									
Central Stores Fund	\$ 1,099,305	\$ 10,825,641	\$ 11,924,946	\$ -	\$ 11,882,876	\$ 11,882,876	\$ -	\$ -	42,070
Energy Conservation Program Fund	1,780,273	5,212,670	6,992,943	-	6,767,547	6,767,547	-	45,610	179,786
Fleet Operations Operating Fund	1,190,655	74,202,816	75,393,471	2,191,678	71,370,053	73,561,731	-	2,937,695	(1,105,955)
Fleet Ops Replacement-Rental	121,102,288	72,371,251	1,612,405	-	81,580,860	81,580,860	-	125,399,970	(13,507,291)
Publishing Services Fund	(334,644)	1,947,049	1,947,049	-	2,232,283	2,232,283	-	-	(619,878)
Risk Management Administration Fund	173,015	17,098,385	17,271,400	-	17,063,080	17,063,080	-	-	208,320
Total Internal Service Funds	\$ 125,010,892	\$ 181,657,812	\$ 306,668,704	\$ 2,191,678	\$ 190,896,699	\$ 193,088,377	\$ -	\$ 128,383,275	\$ (14,802,947)
Total Combined Budget	\$3,899,147,789	\$5,143,337,665	\$9,042,485,460	\$ 871,893,655	\$4,773,659,204	\$5,645,552,857	\$ 17,532,452	2,268,419,333	\$1,110,980,815

Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2025 Proposed Budget
Adams Avenue MAD Fund	-	\$ -	\$ 66,982	\$ 66,982
Barrio Logan Community Benefit MAD Fund	-	-	434,595	434,595
Bay Terraces - Honey Drive MAD Fund	-	-	23,683	23,683
Bay Terraces - Parkside MAD Fund	-	-	81,919	81,919
Bird Rock MAD Fund	-	-	344,634	344,634
Black Mountain Ranch North MAD Fund	-	-	151,940	151,940
Black Mountain Ranch South MAD Fund	-	-	960,262	960,262
Calle Cristobal MAD Fund	-	-	381,538	381,538
Camino Santa Fe MAD Fund	-	-	199,991	199,991
Campus Point MAD Fund	-	-	80,258	80,258
Carmel Mountain Ranch MAD Fund	-	-	639,220	639,220
Carmel Valley MAD Fund	-	-	3,655,454	3,655,454
Carmel Valley NBHD #10 MAD Fund	-	-	434,974	434,974
C&ED MAD Management Fund	-	-	425,000	425,000
Central Commercial MAD Fund	-	-	313,437	313,437
City Heights MAD Fund	-	-	479,887	479,887
Civita MAD Fund	-	-	1,183,346	1,183,346
College Heights Enhanced MAD Fund	-	-	479,964	479,964
Coral Gate MAD Fund	-	-	192,405	192,405
Coronado View MAD Fund	-	-	54,424	54,424
Del Mar Terrace MAD Fund	-	-	805,500	805,500
Eastgate Technology Park MAD Fund	-	-	232,098	232,098
El Cajon Boulevard MAD Fund	-	-	631,442	631,442
First SD River Imp. Project MAD Fund	-	-	337,523	337,523
Gateway Center East MAD Fund	-	-	291,040	291,040
Genesee/North Torrey Pines Road MAD Fund	-	-	357,828	357,828
Hillcrest Commercial Core MAD Fund	-	-	111,518	111,518
Hillcrest MAD Fund	-	-	46,098	46,098
Kensington Heights MAD	-	-	219,307	219,307
Kensington Manor MAD	-	-	147,327	147,327
Kensington Park North MAD	-	-	113,911	113,911
Kings Row MAD Fund	-	-	18,863	18,863

Financial Summary and Schedules

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2025 Proposed Budget
La Jolla Self-Managed MAD	-	-	502,378	502,378
La Jolla Village Drive MAD Fund	-	-	98,581	98,581
Liberty Station/NTC MAD Fund	-	-	98,237	98,237
Linda Vista Community MAD Fund	-	-	446,578	446,578
Little Italy MAD Fund	-	-	1,189,156	1,189,156
Maintenance Assessment District (MAD) Management Fund	24.50	4,360,011	774,087	5,134,098
Miramar Ranch North MAD Fund	-	-	1,982,898	1,982,898
Mira Mesa MAD Fund	-	-	1,411,746	1,411,746
Mission Boulevard MAD Fund	-	-	118,029	118,029
Mission Hills Special Lighting MAD Fund	-	-	31,200	31,200
Newport Avenue MAD Fund	-	-	83,189	83,189
North Park MAD Fund	-	-	1,004,148	1,004,148
Ocean View Hills MAD Fund	-	-	850,365	850,365
Otay International Center MAD Fund	-	-	440,116	440,116
Pacific Highlands Ranch MAD Fund	-	-	499,504	499,504
Park Village MAD Fund	-	-	515,275	515,275
Penasquitos East MAD Fund	-	-	542,651	542,651
Rancho Bernardo MAD Fund	-	-	1,397,553	1,397,553
Rancho Encantada MAD Fund	-	-	240,462	240,462
Remington Hills MAD Fund	-	-	66,298	66,298
Robinhood Ridge MAD Fund	-	-	168,449	168,449
Sabre Springs MAD Fund	-	-	322,129	322,129
Scripps/Miramar Ranch MAD Fund	-	-	2,533,498	2,533,498
Stonecrest Village MAD Fund	-	-	877,661	877,661
Street Light District #1 MAD Fund	-	-	1,056,213	1,056,213
Talmadge MAD Fund	-	-	688,373	688,373
Talmadge Park North MAD	-	-	33,675	33,675
Talmadge Park South MAD	-	-	82,960	82,960
Tierrasanta MAD Fund	-	-	1,921,067	1,921,067
Torrey Highlands MAD Fund	-	-	870,500	870,500
Torrey Hills MAD Fund	-	-	1,853,909	1,853,909
University Heights MAD Fund	-	-	94,857	94,857
Washington Street MAD Fund	-	-	109,061	109,061

Financial Summary and Schedules

Title	Position	Personnel Expenditures	Non-Personnel Expenditures	FY 2025 Proposed Budget
Webster-Federal Boulevard MAD Fund	-	-	52,133	52,133
Total Combined Budget	24.50	\$ 4,360,011	\$ 36,853,304	\$ 41,213,315



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