

FISCAL YEAR 2025

Volume 1
Financial Summary and Schedules

ADOPTED 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 operating departments and funds. They also reflect the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget.



Schedule I

Part I: Summary of General Fund Revenues by Department

Part II: Summary of General Fund Expenditures by Department

This schedule summarizes General Fund revenues and expenditures by department.

Schedule II

Part I: Summary of Revenues by Fund

Part II: Summary of Operating Expenditures by Fund

Part III: Summary of Capital Expenditures by Fund

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

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

Schedule III

Summary of General Fund FTE Positions by Department

This schedule summarizes General Fund FTE positions by department

Schedule IV

Summary of FTE Positions by Fund

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

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

Financial Summary and Schedules

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 Balances

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

Schedule VIII

Summary of Expenditures for Maintenance Assessment Districts

This schedule summarizes the following information for Maintenance Assessment Districts:

- FTE Positions
- Personnel Expenditures
- Non-Personnel Expenditures

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

Financial Summary and Schedules

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 Adopted Budget |
|---------------------------------------|-------------------------|---------------------------|---------------------------|
| City Attorney | \$ 4,105,272 | \$ 4,122,347 | \$ 5,981,103 |
| City Auditor | 749 | - | - |
| City Clerk | 255,009 | 258,934 | 368,501 |
| City Council | 122,282 | - | 369,480 |
| City Planning | 3,300,024 | 3,520,450 | 7,935,138 |
| City Treasurer | 44,048,609 | 42,454,962 | 46,453,962 |
| Commission on Police Practices | 2,772 | - | 116,741 |
| Communications | 525,709 | 472,107 | 618,135 |
| Compliance | 452,666 | 360,000 | 1,676,666 |
| Debt Management | 446,559 | - | - |
| Department of Finance | 2,094,632 | 2,758,962 | 1,345,466 |
| Department of Information Technology | 415,778 | 911,287 | - |
| Development Services | 253,040 | 660,015 | 6,281,015 |
| Economic Development | 6,774,258 | 5,969,520 | 7,308,400 |
| Environmental Services | 1,787,452 | 1,497,220 | 1,497,220 |
| Ethics Commission | 11,555 | - | - |
| Fire-Rescue | 57,412,051 | 70,668,602 | 67,789,467 |
| General Services | 3,731,917 | 4,223,756 | 4,571,718 |
| Government Affairs | - | 319,094 | - |
| Homelessness Strategies & Solutions | 1,604,913 | 34,271,312 | 40,837,415 |
| Human Resources | 431,839 | 871,221 | 1,375,308 |
| Library | 3,194,351 | 2,050,199 | 2,766,847 |
| Major Revenues | 1,639,383,073 | 1,590,579,291 | 1,597,650,604 |
| Office of Boards & Commissions | 14 | - | - |
| Office of Emergency Services | 1,536,905 | 1,620,355 | 1,603,287 |
| Office of the Chief Operating Officer | 45,344 | - | 197,531 |
| Office of the Mayor | 98,479 | - | 318,731 |
| Parks & Recreation | 56,716,440 | 50,218,753 | 60,439,536 |
| Performance & Analytics | 852 | 175,167 | 227,145 |
| Personnel | 30,397 | 5,390 | 25,228 |
| Police | 47,805,248 | 52,720,310 | 52,971,377 |
| 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 | - | 59,542 |
| Real Estate & Airport Management | 66,217,087 | 66,144,543 | 74,239,925 |
| Stormwater | 11,801,207 | 12,649,052 | 13,773,750 |
| Sustainability & Mobility | 935,065 | 2,607,228 | 1,847,137 |
| Transportation | 53,685,906 | 61,449,177 | 71,643,449 |
| Total General Fund Revenues | \$ 2,011,950,692 | \$ 2,017,767,692 | \$ 2,076,498,262 |

Financial Summary and Schedules

Schedule I - Summary of General Fund Expenditures by Department

| Department | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------------|---------------------------|---------------------------|
| City Attorney | \$ 77,966,696 | \$ 83,809,234 | \$ 85,525,071 |
| City Auditor | 4,322,250 | 5,104,700 | 5,590,854 |
| City Clerk | 6,624,616 | 7,389,266 | 8,042,320 |
| City Council | 19,549,068 | 24,147,773 | 24,661,878 |
| City Planning | 9,208,075 | 11,574,291 | 17,370,598 |
| City Treasurer | 18,966,684 | 21,588,175 | 21,727,441 |
| Citywide Program Expenditures | 228,260,870 | 206,265,540 | 199,099,941 |
| Commission on Police Practices | 791,820 | 2,241,817 | 2,145,832 |
| Communications | 5,900,245 | 6,573,758 | 7,355,133 |
| Compliance | 4,508,841 | 5,686,109 | 7,281,336 |
| Debt Management | 2,398,804 | - | - |
| Department of Finance | 21,788,216 | 26,894,387 | 28,816,903 |
| Department of Information Technology | 1,702,938 | 2,849,519 | 3,282,699 |
| Development Services | 10,737,839 | 13,200,072 | 12,095,158 |
| Economic Development | 15,335,421 | 15,634,233 | 14,996,568 |
| Environmental Services | 82,933,992 | 104,703,005 | 103,543,380 |
| Ethics Commission | 1,450,173 | 1,596,066 | 1,829,338 |
| Fire-Rescue | 349,879,032 | 351,725,364 | 353,368,215 |
| General Services | 24,957,050 | 26,918,450 | 24,714,876 |
| Government Affairs | 1,205,653 | 1,416,713 | 1,366,668 |
| Homelessness Strategies & Solutions | 22,920,182 | 44,007,454 | 53,916,571 |
| Human Resources | 8,386,745 | 10,830,034 | 11,755,474 |
| Library | 67,588,129 | 73,160,862 | 77,069,362 |
| Office of Boards & Commissions | 872,989 | 863,544 | 797,136 |
| Office of Emergency Services | 3,179,794 | 4,053,682 | 3,869,456 |
| Office of the Chief Operating Officer | 4,253,792 | 6,759,685 | 6,453,192 |
| Office of the IBA | 2,328,461 | 2,750,210 | 2,837,261 |
| Office of the Mayor | 3,990,301 | 4,111,326 | 4,459,569 |
| Parks & Recreation | 157,889,539 | 178,289,156 | 184,235,182 |
| Performance & Analytics | 5,031,426 | 5,290,654 | 5,660,469 |
| Personnel | 13,381,148 | 14,560,245 | 15,754,313 |
| Police | 588,908,279 | 622,908,762 | 673,002,146 |
| Public Utilities | 2,572,028 | 2,973,740 | 3,110,927 |
| Purchasing & Contracting | 8,532,211 | 10,912,429 | 11,199,810 |
| Race & Equity | 787,692 | 1,570,569 | 1,699,024 |
| Real Estate & Airport Management | 5,485,298 | 7,916,692 | 7,333,744 |
| Stormwater | 70,861,457 | 61,853,502 | 63,406,482 |
| Sustainability & Mobility | 6,638,506 | 7,876,254 | 7,827,524 |
| Transportation | 97,835,451 | 101,825,918 | 103,741,314 |
| Total General Fund Expenditures | \$ 1,959,931,710 | \$ 2,081,833,190 | \$ 2,160,943,165 |

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------------|---------------------------|---------------------------|
| General Fund | | | |
| General Fund | \$ 2,011,950,692 | \$ 2,017,767,692 | \$ 2,076,498,262 |
| Total General Fund | \$ 2,011,950,692 | \$ 2,017,767,692 | \$ 2,076,498,262 |
| 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 | 172,656,515 |
| 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 | 21,107,342 |
| 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 | 125,740,250 |
| 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 | 5,358,128 |
| Information Technology Fund | 84,581,926 | 87,449,131 | 85,195,328 |
| Infrastructure Fund | 28,444,223 | 30,961,972 | 21,057,697 |
| Junior Lifeguard Program Fund | 892,908 | 942,900 | 942,900 |
| Local Enforcement Agency Fund | 1,043,123 | 1,121,293 | 994,637 |
| 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 | 25,954,866 |
| Parking Meter Operations Fund | 9,642,843 | 9,000,000 | 9,600,000 |
| PETCO Park Fund | 21,461,170 | 17,545,407 | 15,041,387 |
| 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 |
| Road Maintenance and Rehabilitation Fund | 31,851,153 | 34,125,003 | 35,328,918 |

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---|-----------------------|---------------------------|---------------------------|
| 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 | 155,929,055 |
| 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 | \$ 956,807,857 |

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 | 32,661,090 |
| TransNet Extension Maintenance Fund | 17,857,126 | 13,939,695 | 13,997,610 |
| Total Capital Project Funds | \$ 67,036,501 | \$ 66,932,244 | \$ 68,220,162 |

Enterprise Funds

| | | | |
|---------------------------------|-------------------------|-------------------------|-------------------------|
| Airports Fund | \$ 7,631,963 | \$ 8,891,602 | \$ 8,981,280 |
| Development Services Fund | 121,608,599 | 118,388,111 | 139,614,113 |
| Golf Course Fund | 36,931,439 | 24,780,347 | 28,739,347 |
| Metropolitan Sewer Utility Fund | 151,474,712 | 307,513,398 | 367,088,398 |
| Municipal Sewer Revenue Fund | 359,456,850 | 376,764,535 | 559,546,107 |
| 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 | 942,511,488 |
| Total Enterprise Funds | \$ 1,582,173,838 | \$ 1,927,602,456 | \$ 2,170,770,060 |

Internal Service Funds

| | | | |
|----------------------------------|--------------|--------------|---------------|
| Central Stores Fund | \$ 9,044,892 | \$ 7,636,763 | \$ 10,825,641 |
| Energy Conservation Program Fund | 7,122,350 | 5,711,423 | 6,557,190 |

Financial Summary and Schedules

Schedule II - Summary of Revenues by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---------------------------------------|---------------------------|-----------------------------------|-----------------------------------|
| Fleet Operations Operating Fund | 62,120,106 | 71,380,372 | 75,012,195 |
| Fleet Replacement | 82,181,917 | 70,955,163 | 72,371,251 |
| Publishing Services Fund | 1,577,416 | 1,947,049 | 2,232,283 |
| Risk Management Administration Fund | 13,398,494 | 14,870,720 | 17,098,385 |
| Total Internal Service Funds | \$ 175,445,174 | \$ 172,501,490 | \$ 184,096,945 |
| Total Combined Budget Revenues | \$ 4,643,268,248 | \$ 5,021,596,541 | \$ 5,456,393,286 |

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------------|---------------------------|---------------------------|
| General Fund | | | |
| General Fund | \$ 1,959,931,710 | \$ 2,081,833,190 | \$ 2,160,943,165 |
| Total General Fund | \$ 1,959,931,710 | \$ 2,081,833,190 | \$ 2,160,943,165 |
| 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 | 4,740,124 |
| Convention Center Expansion Administration Fund | 12,979,032 | 18,341,570 | 13,804,906 |
| Downtown Maintenance District MAD Fund | 503 | - | - |
| Energy Independence Fund | - | 1,000,000 | 3,702,801 |
| Engineering & Capital Projects Fund | 139,671,036 | 154,236,096 | 166,357,762 |
| Environmental Growth 1/3 Fund | 6,528,111 | 9,053,200 | 13,996,449 |
| Environmental Growth 2/3 Fund | 15,402,505 | 16,832,654 | 30,915,910 |
| Facilities Financing Fund | 3,370,965 | 4,052,022 | 1,649,600 |
| 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 | 124,809,481 |
| 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 | 6,189,690 |
| Information Technology Fund | 83,671,285 | 87,424,882 | 87,339,741 |
| Infrastructure Fund | 34,947,222 | 3,805,600 | 20,272,697 |
| Junior Lifeguard Program Fund | 957,153 | 960,089 | 967,341 |
| Local Enforcement Agency Fund | 926,187 | 1,060,009 | 1,134,028 |
| Long Range Property Management Fund | 2,108,507 | 1,783,767 | 1,783,771 |
| Los Peñasquitos Canyon Preserve Fund | 297,810 | 342,141 | 20,149 |
| Low & Moderate Income Housing Asset Fund | 2,259,835 | 41,355,716 | 36,057,822 |
| Maintenance Assessment District (MAD) Funds | 29,284,029 | 38,685,445 | 41,153,165 |
| 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 | 32,660,788 |
| Parking Meter Operations Fund | 9,541,606 | 8,943,250 | 9,548,065 |
| PETCO Park Fund | 18,812,060 | 17,801,777 | 19,453,916 |
| 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 Adopted Budget |
|---|-------------------------|---------------------------|---------------------------|
| Road Maintenance and Rehabilitation Fund | 15,737,606 | 34,125,003 | 36,113,918 |
| Seized Assets - California Fund | 165,647 | 121,919 | 517,445 |
| Seized Assets - Federal DOJ Fund | 229,045 | 1,111,501 | 1,232,378 |
| Seized Assets - Federal Treasury Fund | 736,796 | 119,187 | 2,005,246 |
| State COPS | 3,476,612 | 3,840,034 | 3,242,146 |
| 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 | 160,945,225 |
| Trolley Extension Reserve Fund | 1,061,530 | 3,000 | - |
| Underground Surcharge Fund | 19,793,427 | 70,948,191 | 75,733,351 |
| Wireless Communications Technology Fund | 10,417,883 | 12,048,240 | 11,185,457 |
| Zoological Exhibits Maintenance Fund | 18,345,588 | 19,490,501 | 20,975,719 |
| Total Special Revenue Funds | \$ 672,624,541 | \$ 848,854,715 | \$ 1,003,444,590 |
| 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 | 14,364,610 |
| Total Capital Project Funds | \$ 29,922,043 | \$ 23,655,473 | \$ 26,294,758 |
| Enterprise Funds | | | |
| Airports Fund | \$ 7,031,329 | \$ 9,205,221 | \$ 8,336,007 |
| Development Services Fund | 106,497,659 | 127,301,399 | 139,753,670 |
| Golf Course Fund | 22,896,067 | 24,967,944 | 28,375,471 |
| Metropolitan Sewer Utility Fund | 256,233,212 | 283,730,589 | 300,492,164 |
| Municipal Sewer Revenue Fund | 148,371,479 | 156,446,921 | 173,287,393 |
| Recycling Fund | 28,429,644 | 29,183,005 | 31,345,740 |
| Refuse Disposal Fund | 44,501,088 | 46,330,912 | 50,820,590 |
| Solid Waste Management Fund | - | - | 6,625,876 |
| Water Utility Operating Fund | 617,414,917 | 658,916,714 | 744,116,432 |
| Total Enterprise Funds | \$ 1,231,375,396 | \$ 1,336,082,705 | \$ 1,483,153,343 |
| Internal Service Funds | | | |
| Central Stores Fund | \$ 8,906,343 | \$ 7,773,396 | \$ 11,469,318 |
| Energy Conservation Program Fund | 5,582,619 | 6,632,601 | 8,125,531 |
| Fleet Operations Operating Fund | 66,029,095 | 69,726,117 | 71,208,826 |
| Fleet Replacement | 55,327,350 | 76,219,059 | 81,580,860 |
| Publishing Services Fund | 1,575,522 | 2,256,617 | 2,219,450 |

Financial Summary and Schedules

Schedule II - Summary of Operating Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---|---------------------------|-----------------------------------|-----------------------------------|
| Risk Management Administration Fund | 13,329,015 | 15,355,574 | 17,343,594 |
| Total Internal Service Funds | \$ 150,749,943 | \$ 177,963,364 | \$ 191,947,579 |
| Total Combined Budget Expenditures | \$ 4,044,603,633 | \$ 4,468,389,447 | \$ 4,865,783,435 |

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| General Fund | | | |
| ANTENNA LEASE REVENUE | \$ 119,591 | \$ - | - |
| CLIMATE EQUITY FUND | 670,151 | 9,450,000 | 2,600,000 |
| 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 | 785,000 |
| INFRASTRUCTURE FUND (PROPOSITION H) | 6,909,901 | - | - |
| IT CIP CONTRIBUTIONS | - | - | 3,960,000 |
| ROAD MAINTENANCE & REHABILITATION | 13,859,892 | - | - |
| Total General Fund | \$ 23,723,348 | \$ 41,349,028 | 7,345,000 |
| 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 | 97,506,860 |
| MISSION BAY GOLF COURSE-CIP | 4,596,710 | - | - |
| MONTGOMERY FIELD SPEC AVIATION | 359,259 | 3,114,497 | - |
| MUNI SEWER UTILITY - CIP FUNDING SOURCE | 82,974,952 | 90,054,890 | 169,304,730 |
| 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 | 374,719,415 |
| WATER UTILITY OPERATING | (1,746) | - | - |
| Total Enterprise Funds | \$ 498,519,942 | \$ 436,178,732 | 653,405,367 |
| Capital Project Funds | | | |
| BARRIO LOGAN | \$ 141,288 | \$ - | 48,305 |
| BLACK MOUNTAIN RANCH FBA | 476,612 | - | - |
| BUS STOP CAPITAL IMPROVEMENT FUND | - | - | 382,490 |
| CAPITAL OUTLAY-MISC REVENUE | 890,935 | - | - |
| CAPITAL OUTLAY-MISSION VALLEY TRANS | 2,003,078 | - | - |

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---|-------------------|---------------------------|---------------------------|
| CAPITAL OUTLAY-SALES TAX | 30,327 | - | - |
| CARMEL VALLEY CONSOLIDATED FBA | 2,654,650 | 2,000,000 | 251,365 |
| CARMEL VALLEY DEVELOPMENT IMPACT FEE | 46,853 | 7,915,499 | 800,000 |
| 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 | 4,850,000 |
| CITYWIDE FIRE DIF | - | - | 1,450,000 |
| CITYWIDE MOBILITY DIF | - | - | 11,904,556 |
| CITYWIDE PARK DEVELOPMENT IMPACT FEE | - | - | 2,201,167 |
| CITYWIDE PARK DIF-PARK DEF. COC | - | - | 3,522,921 |
| CITYWIDE PARK DIF-PARK DEF. UNRSTD | - | - | 4,401,822 |
| CLAIREMONT MESA - URBAN COMM | 106,700 | - | 1,900,000 |
| 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 | 177,084,217 |
| 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 | 638,100 |
| 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 | - | - |
| 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 | - | 72,794 |
| MIRA MESA DEVELOPMENT IMPACT FEE | - | 400,000 | - |

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------|---------------------------|---------------------------|
| 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 | 1,540,899 |
| 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 | 7,718,165 |
| OTAY MESA FACILITIES BENEFIT ASSESSMENT | 7,411,944 | 6,250,000 | 584,337 |
| OTAY MESA LOCAL MOBILITY DIF | - | - | 3,550,000 |
| 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 | 25,000 |
| 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 |
| 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 |

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| 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 | 6,726,682 |
| 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 | 25,243,490 |
| TRANSNET EXTENSION RTCI FEE | 3,204,913 | 50,000 | 3,077,735 |
| UCSD FIRE STATION | 6,686,952 | - | - |
| UNIVERSITY CITY SO.-URBAN COMM | - | - | 51 |
| UPTOWN URBAN COMM | 1,946,750 | - | 154,998 |
| WEST PAC CONTRIB TORREY HIGH | 450,790 | - | - |
| FIRE DIF-FIRE DEFICIENT COMMUNITIES | - | - | 120,000 |
| CITYWIDE LIBRARY DIF | - | - | 290,000 |
| Total Capital Project Funds | \$ 162,895,246 | \$ 221,220,238 | \$ 283,807,778 |
| 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 | - | - |

Financial Summary and Schedules

Schedule II - Summary of Capital Expenditures by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---|----------------------------|---------------------------|---------------------------|
| 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-TRANSPORTN 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 |
| Internal Service Funds | | | |
| ENERGY CONSERVATION PGM - CIP | \$ 84,482 \$ | - \$ | - |
| FLEET SERVICES CIP FUND | 280,326 | 2,028,631 | 2,191,678 |
| Total Internal Service Funds | \$ 364,808 \$ | 2,028,631 \$ | 2,191,678 |
| 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 \$ | - \$ | - |
| Enterprise Grant Funds | | | |
| GRANT FUND-ENTRPRSE-STATE | \$ 12,154,714 \$ | - \$ | - |
| Total Enterprise Grant Funds | \$ 12,154,714 \$ | - \$ | - |
| Total Capital Budget Expenditures | \$ 750,886,402 \$ | 704,115,321 \$ | 949,965,273 |
| Total Combined Operating and Capital Budget Expenditures | \$ 4,795,490,035 \$ | 5,172,504,768 \$ | 5,815,748,708 |

Financial Summary and Schedules

Schedule III - Summary of General Fund FTE Positions by Department

| Department | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---------------------------------------|-------------------|---------------------------|---------------------------|
| City Attorney | 403.73 | 406.73 | 423.53 |
| City Auditor | 22.00 | 24.00 | 24.00 |
| City Clerk | 50.32 | 50.32 | 52.73 |
| City Council | 149.00 | 149.00 | 156.77 |
| 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 | 38.16 |
| Compliance | 34.00 | 36.00 | 41.00 |
| Debt Management | 17.00 | - | - |
| Department of Finance | 116.00 | 140.00 | 140.49 |
| Department of Information Technology | 0.00 | 4.00 | 4.00 |
| Development Services | 91.50 | 94.00 | 85.00 |
| Economic Development | 55.00 | 56.00 | 60.50 |
| Environmental Services | 295.20 | 333.68 | 328.25 |
| Ethics Commission | 6.00 | 6.00 | 6.25 |
| Fire-Rescue | 1,362.00 | 1,383.88 | 1,408.38 |
| 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 | 69.56 |
| Library | 469.10 | 471.00 | 484.12 |
| 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 | 22.68 |
| Office of the IBA | 11.00 | 11.00 | 11.00 |
| Office of the Mayor | 23.00 | 20.00 | 27.27 |
| Parks & Recreation | 1,037.88 | 1,060.45 | 1,120.56 |
| Performance & Analytics | 17.00 | 18.00 | 19.31 |
| Personnel | 84.99 | 85.99 | 86.49 |
| Police | 2,664.14 | 2,687.14 | 2,691.64 |
| 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 | 34.59 |
| Transportation | 471.70 | 480.94 | 509.34 |
| Total Budget FTE Positions | 8,336.39 | 8,512.99 | 8,733.16 |

Financial Summary and Schedules

Schedule IV - Summary of FTE Positions by Fund

| Fund Type/Title | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------|---------------------------|---------------------------|
| General Fund | | | |
| General Fund | 8,336.39 | 8,512.99 | 8,733.16 |
| Total General Fund | 8,336.39 | 8,512.99 | 8,733.16 |
| Special Revenue Funds | | | |
| Concourse and Parking Garages Operating Fund | 2.00 | 2.00 | 2.00 |
| Engineering & Capital Projects Fund | 822.50 | 822.40 | 839.40 |
| 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 | 1,088.66 |
| 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 | 102.09 |
| 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 | 3,097.18 |
| Internal Service Funds | | | |
| Central Stores Fund | 21.00 | 21.00 | 21.00 |
| Energy Conservation Program Fund | 27.25 | 29.71 | 30.21 |
| 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 | 380.19 |
| 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 | 13,352.19 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| General Fund | | | |
| General Fund | | | |
| Property Tax Revenue | \$ 721,441,410 | \$ 758,616,941 | \$ 808,864,655 |
| Property Taxes | 721,441,410 | 758,616,941 | 808,864,655 |
| Sales Tax | \$ 384,732,753 | \$ 401,665,728 | \$ 393,480,788 |
| Sales Tax | 384,732,753 | 401,665,728 | 393,480,788 |
| Transient Occupancy Tax | \$ 161,811,341 | \$ 172,641,883 | \$ 172,827,052 |
| Transient Occupancy Taxes | 161,811,341 | 172,641,883 | 172,827,052 |
| Licenses and Permits | \$ 46,483,221 | \$ 44,887,030 | \$ 47,397,810 |
| 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 | 12,203,899 |
| 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 | \$ 8,668,544 |
| Motor Vehicle License Fees | 1,415,989 | - | 1,304,645 |
| Revenue from Other Agencies | 4,126,614 | 6,912,421 | 7,363,899 |
| Charges for Services | \$ 201,127,510 | \$ 243,394,156 | \$ 281,703,524 |
| Charges for Current Services | 201,127,510 | 243,394,156 | 281,703,524 |
| 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 | \$ 133,803,211 |
| Property Transfer Taxes | 11,959,903 | 11,952,564 | 10,076,599 |
| 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 | \$ 81,799,330 |
| Mission Bay | 38,881,660 | 39,799,571 | 41,090,162 |
| Pueblo Lands | 9,816,258 | 8,309,838 | 14,002,621 |
| Interest and Dividends | 5,036,046 | 1,800,000 | 2,100,000 |
| 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 Adopted 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 | \$ | 111,617,630 |
| Transfers In | | 240,414,164 | | 156,587,119 | | 111,617,630 |
| Total General Fund | \$ | 2,011,950,692 | \$ | 2,017,767,692 | \$ | 2,076,498,262 |
| Total General Fund | \$ | 2,011,950,692 | \$ | 2,017,767,692 | \$ | 2,076,498,262 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted 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 Adopted 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 | \$ 172,656,515 |
| Charges for Current Services | 131,313,757 | 139,672,876 | 172,656,515 |
| 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 | \$ 172,656,515 |
| 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 | | | |
| 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 | \$ 21,107,342 |
| Facilities Financing Fund | | | |
| Licenses and Permits | \$ 210,538 | \$ 215,000 | \$ - |
| Other Licenses and Permits | 210,538 | 215,000 | - |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---|----------------------|---------------------------|---------------------------|
| 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 | \$ 125,601,015 |
| Charges for Current Services | 12,510,028 | 11,371,889 | 125,601,015 |
| 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 | \$ 125,740,250 |
| 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 | | | |
| 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 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| 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 | \$ 5,119,358 |
| Charges for Current Services | 5,185,631 | 5,115,962 | 5,119,358 |
| Rev from Money and Prop | \$ 30,278 | \$ - | \$ - |
| Interest and Dividends | 30,278 | - | - |
| Total GIS Fund | \$ 5,444,533 | \$ 5,354,732 | \$ 5,358,128 |
| Information Technology Fund | | | |
| Rev from Other Agencies | \$ 680 | \$ - | \$ - |
| Revenue from Other Agencies | 680 | - | - |
| Charges for Services | \$ 83,639,513 | \$ 87,449,131 | \$ 85,195,328 |
| Charges for Current Services | 83,639,513 | 87,449,131 | 85,195,328 |
| 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 | \$ 85,195,328 |
| Infrastructure Fund | | | |
| Transfers In | \$ 28,444,223 | \$ 30,961,972 | \$ 21,057,697 |
| Transfers In | 28,444,223 | 30,961,972 | 21,057,697 |
| Total Infrastructure Fund | \$ 28,444,223 | \$ 30,961,972 | \$ 21,057,697 |
| 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 | \$ 808,913 |
| Other Licenses and Permits | 762,972 | 702,402 | 808,913 |
| Charges for Services | \$ 165,737 | \$ 408,167 | \$ 175,000 |
| Charges for Current Services | 165,737 | 408,167 | 175,000 |
| Rev from Money and Prop | \$ 314 | \$ 10,724 | \$ 10,724 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | | FY 2023 Actual | | FY 2024 Adopted Budget | | FY 2025 Adopted Budget |
|---|-----------|-------------------|-----------|---------------------------|-----------|---------------------------|
| 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 | \$ | 994,637 |
| 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 |
| Other Revenue | \$ | 427,682 | \$ | - | \$ | - |
| Other Revenue | | 427,682 | | - | | - |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| 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 | \$ 25,954,866 |
| Charges for Current Services | 28,127,196 | 29,235,225 | 25,954,866 |
| Rev from Money and Prop | \$ 238,990 | \$ - | \$ - |
| Interest and Dividends | 238,990 | - | - |
| Total OneSD Support Fund | \$ 28,366,186 | \$ 29,235,225 | \$ 25,954,866 |
| 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 |
| PETCO Park Fund | | | |
| Rev from Money and Prop | \$ 7,306,583 | \$ 2,186,819 | \$ 5,822,762 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|---|----------------------|---------------------------|---------------------------|
| Interest and Dividends | 34,488 | - | - |
| Other Rents and Concessions | 7,272,095 | 2,186,819 | 5,822,762 |
| 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 | \$ 7,788,625 |
| Transfers In | 11,986,315 | 13,928,588 | 7,788,625 |
| Total PETCO Park Fund | \$ 21,461,170 | \$ 17,545,407 | \$ 15,041,387 |
| 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 |
| Revenue from Federal Agencies | 284,731 | 569,307 | 569,307 |
| Rev from Money and Prop | \$ 23,294 | \$ - | \$ - |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| 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 | \$ 155,779,298 |
| Transient Occupancy Taxes | 146,263,304 | 155,548,915 | 155,779,298 |
| Licenses and Permits | \$ 103,145 | \$ 120,000 | \$ 120,000 |
| Other Licenses and Permits | 103,145 | 120,000 | 120,000 |
| Charges for Services | \$ 1,097 | \$ - | \$ 29,757 |
| Charges for Current Services | 1,097 | - | 29,757 |
| Fines Forfeitures and Penalties | \$ 130 | \$ - | \$ - |
| Other Fines & Forfeitures | 130 | - | - |
| Other Revenue | \$ 228,019 | \$ - | \$ - |
| Other Revenue | 228,019 | - | - |
| Total Transient Occupancy Tax Fund | \$ 146,595,694 | \$ 155,668,915 | \$ 155,929,055 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------|---------------------------|---------------------------|
| 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 | \$ 806,662,042 | \$ 836,792,659 | \$ 956,807,857 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted 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 | \$ 32,661,090 |
| Sales Tax | 28,833,483 | 32,723,628 | 32,661,090 |
| 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 | \$ 32,661,090 |
| 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 Adopted Budget |
|-----------------------------|-------------------|---------------------------|---------------------------|
| Total Capital Project Funds | \$ 67,036,501 | \$ 66,932,244 | \$ 68,220,162 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted Budget |
|--|-------------------|---------------------------|---------------------------|
| Enterprise Funds | | | |
| Airports Fund | | | |
| Charges for Services | \$ 1,106,640 | \$ 1,134,884 | \$ 1,224,562 |
| Charges for Current Services | 1,106,640 | 1,134,884 | 1,224,562 |
| 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 | \$ 8,981,280 |
| Development Services Fund | | | |
| Licenses and Permits | \$ 100,863,864 | \$ 106,486,954 | \$ 128,013,333 |
| Other Licenses and Permits | 100,863,864 | 106,486,954 | 128,013,333 |
| 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 | \$ 139,614,113 |
| Golf Course Fund | | | |
| Charges for Services | \$ 33,341,510 | \$ 22,744,987 | \$ 25,778,987 |
| Charges for Current Services | 33,341,510 | 22,744,987 | 25,778,987 |
| 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 | \$ 28,739,347 |
| Metropolitan Sewer Utility Fund | | | |
| Charges for Services | \$ 106,825,776 | \$ 110,793,022 | \$ 115,968,022 |
| Charges for Current Services | 106,825,776 | 110,793,022 | 115,968,022 |
| 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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Other Revenue | \$ 40,016,964 | \$ 20,000,000 | \$ 74,400,000 |
| Other Revenue | 40,016,964 | 20,000,000 | 74,400,000 |
| 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 | \$ 367,088,398 |
| 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 | \$ 321,842,107 |
| Charges for Current Services | 293,507,927 | 304,660,535 | 321,842,107 |
| 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 | \$ 235,600,000 |
| Other Revenue | 56,327,354 | 70,000,000 | 235,600,000 |
| Total Municipal Sewer Revenue Fund | \$ 359,456,850 | \$ 376,764,535 | \$ 559,546,107 |
| 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 Adopted 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 | \$ 609,459,510 |
| Charges for Current Services | 581,983,873 | 579,459,510 | 609,459,510 |
| 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 Adopted Budget |
|---|----|----------------------|----|---------------------------|----|---------------------------|
| Other Revenue | \$ | 174,470,472 | \$ | 329,566,184 | \$ | 271,374,795 |
| Other Revenue | | 174,470,472 | | 329,566,184 | | 271,374,795 |
| 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 | \$ | 942,511,488 |
| Total Enterprise Funds | \$ | 1,582,173,838 | \$ | 1,927,602,456 | \$ | 2,170,770,060 |

Financial Summary and Schedules

Schedule V - Summary of Revenues by Category by Fund

| Fund/Category | FY 2023 Actual | FY 2024 Adopted Budget | FY 2025 Adopted 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 | \$ 6,557,190 |
| Charges for Current Services | 5,659,404 | 5,711,423 | 6,557,190 |
| 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 | \$ 6,557,190 |
| Fleet Operations Operating Fund | | | |
| Charges for Services | \$ 61,990,690 | \$ 71,173,727 | \$ 74,972,195 |
| Charges for Current Services | 61,990,690 | 71,173,727 | 74,972,195 |
| 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 | \$ 75,012,195 |
| 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 Adopted 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 | \$ 2,232,283 |
| Charges for Current Services | 1,175,319 | 1,947,049 | 2,232,283 |
| 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 | \$ 2,232,283 |
| 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 | \$ 184,096,945 |
| Total Combined Budget Revenues | \$ 4,643,268,248 | \$ 5,021,596,541 | \$ 5,456,393,286 |

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 Adopted Budget |
|--|-------------------------|---------------------------|---------------------------|
| General Fund | | | |
| General Fund | | | |
| PERSONNEL | \$ 1,283,327,349 | \$ 1,401,371,348 | \$ 1,503,208,003 |
| Personnel Cost | 765,313,383 | 850,146,861 | 925,661,936 |
| Fringe Benefits | 518,013,967 | 551,224,487 | 577,546,067 |
| NON-PERSONNEL | \$ 676,604,361 | \$ 680,461,842 | \$ 657,735,162 |
| Supplies | 37,712,673 | 43,754,944 | 31,488,902 |
| Contracts & Services | 349,319,591 | 375,542,684 | 387,583,729 |
| <i>External Contracts & Services</i> | <i>242,943,235</i> | <i>259,906,956</i> | <i>258,312,886</i> |
| <i>Internal Contracts & Services</i> | <i>106,376,356</i> | <i>115,635,728</i> | <i>129,270,843</i> |
| Information Technology | 58,217,777 | 58,649,291 | 59,159,934 |
| Energy and Utilities | 64,016,368 | 72,328,719 | 70,937,425 |
| Other | 4,091,230 | 6,045,516 | 6,626,892 |
| Transfers Out | 150,426,516 | 113,458,773 | 93,007,234 |
| Capital Expenditures | 1,680,241 | 1,478,279 | 1,223,500 |
| Debt | 11,139,964 | 9,203,636 | 7,707,546 |
| Total General Fund | \$ 1,959,931,710 | \$ 2,081,833,190 | \$ 2,160,943,165 |

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 Adopted 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 | \$ 253,004 |
| Personnel Cost | 147,309 | 176,059 | 187,982 |
| Fringe Benefits | 61,664 | 64,688 | 65,022 |
| NON-PERSONNEL | \$ 1,798,738 | \$ 3,320,615 | \$ 4,487,120 |
| Supplies | 31,217 | 57,800 | 57,800 |
| Contracts & Services | 1,738,448 | 3,201,520 | 2,624,215 |
| <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>85,408</i> |
| Information Technology | 28,851 | 20,647 | 14,736 |
| Energy and Utilities | 222 | 40,148 | 394,238 |
| Other | - | 500 | 500 |
| Transfers Out | - | - | 1,395,631 |

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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Total Concourse and Parking Garages Operating Fund | \$ 2,007,711 | \$ 3,561,362 | \$ 4,740,124 |
| Convention Center Expansion Administration Fund | | | |
| NON-PERSONNEL | \$ 12,979,032 | \$ 18,341,570 | \$ 13,804,906 |
| Contracts & Services | 884,451 | 1,249,395 | 1,705,395 |
| <i>External Contracts & Services</i> | 1,250 | 20,000 | 476,000 |
| <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 | \$ 13,804,906 |
| 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 | \$ 3,702,801 |
| Contracts & Services | - | 1,000,000 | 500,000 |
| <i>External Contracts & Services</i> | - | 1,000,000 | 500,000 |
| Transfers Out | - | - | 3,202,801 |
| Total Energy Independence Fund | \$ - | \$ 1,000,000 | \$ 3,702,801 |
| Engineering & Capital Projects Fund | | | |
| PERSONNEL | \$ 120,263,682 | \$ 132,249,460 | \$ 143,496,958 |
| Personnel Cost | 73,916,163 | 85,023,762 | 95,086,579 |
| Fringe Benefits | 46,347,518 | 47,225,698 | 48,410,379 |
| NON-PERSONNEL | \$ 19,407,355 | \$ 21,986,636 | \$ 22,860,804 |
| Supplies | 341,350 | 484,438 | 885,503 |
| Contracts & Services | 8,721,153 | 10,562,646 | 10,804,451 |
| <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 | 2,877,676 |
| Information Technology | 9,082,149 | 9,650,798 | 9,861,079 |
| 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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Capital Expenditures | 12,120 | - | - |
| Total Engineering & Capital Projects Fund | \$ 139,671,036 | \$ 154,236,096 | \$ 166,357,762 |
| Environmental Growth 1/3 Fund | | | |
| NON-PERSONNEL | \$ 6,528,111 | \$ 9,053,200 | \$ 13,996,449 |
| Supplies | - | 78,123 | 78,123 |
| Contracts & Services | 4,253,515 | 211,036 | 908,306 |
| <i>External Contracts & Services</i> | 249,236 | 211,036 | 866,036 |
| <i>Internal Contracts & Services</i> | 4,004,279 | - | 42,270 |
| Energy and Utilities | 2,274,596 | 2,671,633 | 2,047,356 |
| Transfers Out | - | 6,092,408 | 10,962,664 |
| Total Environmental Growth 1/3 Fund | \$ 6,528,111 | \$ 9,053,200 | \$ 13,996,449 |
| Environmental Growth 2/3 Fund | | | |
| NON-PERSONNEL | \$ 15,402,505 | \$ 16,832,654 | \$ 30,915,910 |
| 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 | 24,738,910 |
| Total Environmental Growth 2/3 Fund | \$ 15,402,505 | \$ 16,832,654 | \$ 30,915,910 |
| 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 | \$ 1,649,600 |
| Supplies | 2,373 | 5,100 | - |
| Contracts & Services | 652,046 | 697,324 | 1,649,600 |
| <i>External Contracts & Services</i> | 31,241 | 25,551 | - |
| <i>Internal Contracts & Services</i> | 620,805 | 671,773 | 1,649,600 |
| 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 Adopted Budget |
|---|----------------------|---------------------------|---------------------------|
| Total Facilities Financing Fund | \$ 3,370,965 | \$ 4,052,022 | \$ 1,649,600 |
| 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 | \$ 6,641,562 |
| Personnel Cost | 1,898,364 | 3,401,763 | 4,601,895 |
| Fringe Benefits | 1,467,118 | 1,993,074 | 2,039,667 |
| NON-PERSONNEL | \$ 8,268,641 | \$ 8,572,356 | \$ 118,167,919 |
| Supplies | 472,048 | 256,409 | 256,409 |
| Contracts & Services | 3,253,068 | 2,378,995 | 111,086,553 |
| <i>External Contracts & Services</i> | 1,637,541 | 2,201,478 | 110,790,547 |
| <i>Internal Contracts & Services</i> | 1,615,527 | 177,517 | 296,006 |
| Information Technology | 215,148 | 278,781 | 258,452 |
| 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 | \$ 124,809,481 |
| 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 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| General Plan Maintenance Fund | | | |
| 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 | \$ 1,949,922 |
| Personnel Cost | 802,920 | 1,382,124 | 1,205,057 |
| Fringe Benefits | 648,128 | 789,603 | 744,865 |
| NON-PERSONNEL | \$ 3,768,357 | \$ 3,200,792 | \$ 4,239,768 |
| Supplies | - | 10,000 | 10,000 |
| Contracts & Services | 1,182,483 | 1,165,419 | 972,421 |
| <i>External Contracts & Services</i> | 780,817 | 767,943 | 807,943 |
| <i>Internal Contracts & Services</i> | 401,666 | 397,476 | 164,478 |
| Information Technology | 2,585,675 | 2,025,373 | 3,257,347 |
| Other | 199 | - | - |
| Total GIS Fund | \$ 5,219,405 | \$ 5,372,519 | \$ 6,189,690 |
| Information Technology Fund | | | |
| PERSONNEL | \$ 7,860,819 | \$ 8,827,216 | \$ 10,370,945 |
| Personnel Cost | 5,034,029 | 6,120,939 | 7,264,240 |
| Fringe Benefits | 2,826,790 | 2,706,277 | 3,106,705 |
| NON-PERSONNEL | \$ 75,810,467 | \$ 78,597,666 | \$ 76,968,796 |
| Supplies | 5,658 | 23,195 | 21,200 |
| Contracts & Services | 2,376,603 | 76,581,498 | 75,065,466 |
| <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 | 73,435,079 |
| Information Technology | 73,258,443 | 1,964,007 | 1,864,927 |
| Energy and Utilities | 18,481 | 21,816 | 13,133 |
| Other | 3,650 | 7,150 | 4,070 |
| Capital Expenditures | 147,633 | - | - |
| Total Information Technology Fund | \$ 83,671,285 | \$ 87,424,882 | \$ 87,339,741 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Infrastructure Fund | | | |
| NON-PERSONNEL | \$ 34,947,222 | \$ 3,805,600 | \$ 20,272,697 |
| Supplies | - | - | 6,858,599 |
| Contracts & Services | 2,587,389 | 3,805,600 | 12,096,002 |
| <i>External Contracts & Services</i> | 2,428,826 | 3,805,600 | 6,357,753 |
| <i>Internal Contracts & Services</i> | 158,563 | - | 5,738,249 |
| Transfers Out | - | - | 1,318,096 |
| Capital Expenditures | 32,359,833 | - | - |
| Total Infrastructure Fund | \$ 34,947,222 | \$ 3,805,600 | \$ 20,272,697 |
| Junior Lifeguard Program Fund | | | |
| PERSONNEL | \$ 184,492 | \$ 197,663 | \$ 205,094 |
| Personnel Cost | 89,784 | 95,034 | 101,858 |
| Fringe Benefits | 94,708 | 102,629 | 103,236 |
| NON-PERSONNEL | \$ 772,662 | \$ 762,426 | \$ 762,247 |
| Supplies | 38,878 | 56,000 | 56,000 |
| Contracts & Services | 732,026 | 699,719 | 699,502 |
| <i>External Contracts & Services</i> | 26,234 | 27,100 | 27,100 |
| <i>Internal Contracts & Services</i> | 705,792 | 672,619 | 672,402 |
| Information Technology | 1,539 | 1,524 | 1,562 |
| Energy and Utilities | 219 | 183 | 183 |
| Capital Expenditures | - | 5,000 | 5,000 |
| Total Junior Lifeguard Program Fund | \$ 957,153 | \$ 960,089 | \$ 967,341 |
| Local Enforcement Agency Fund | | | |
| PERSONNEL | \$ 821,878 | \$ 883,493 | \$ 964,566 |
| Personnel Cost | 438,081 | 519,694 | 583,568 |
| Fringe Benefits | 383,797 | 363,799 | 380,998 |
| NON-PERSONNEL | \$ 104,309 | \$ 176,516 | \$ 169,462 |
| Supplies | 77 | 6,000 | 6,000 |
| Contracts & Services | 88,540 | 148,497 | 142,631 |
| <i>External Contracts & Services</i> | 26,829 | 52,614 | 42,823 |
| <i>Internal Contracts & Services</i> | 61,710 | 95,883 | 99,808 |
| Information Technology | 11,705 | 10,336 | 8,293 |
| 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 | \$ 1,134,028 |

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 Adopted Budget |
|---|----------------------|---------------------------|---------------------------|
| Long Range Property Management Fund | | | |
| 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 | \$ 20,149 |
| Supplies | 1,896 | 4,125 | 4,125 |
| Contracts & Services | 8,050 | 12,591 | 12,040 |
| <i>External Contracts & Services</i> | 6,304 | 11,000 | 11,000 |
| <i>Internal Contracts & Services</i> | 1,746 | 1,591 | 1,040 |
| Information Technology | 4,695 | 4,650 | 3,984 |
| Total Los Peñasquitos Canyon Preserve Fund | \$ 297,810 | \$ 342,141 | \$ 20,149 |
| Low & Moderate Income Housing Asset Fund | | | |
| NON-PERSONNEL | \$ 2,259,835 | \$ 41,355,716 | \$ 36,057,822 |
| Contracts & Services | 2,249,726 | 41,345,617 | 36,047,893 |
| <i>External Contracts & Services</i> | 2,026,939 | 41,025,321 | 35,677,661 |
| <i>Internal Contracts & Services</i> | 222,787 | 320,296 | 370,232 |
| 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 | \$ 36,057,822 |
| Maintenance Assessment District (MAD) Funds | | | |
| PERSONNEL | \$ 3,638,786 | \$ 4,059,690 | \$ 4,284,932 |
| Personnel Cost | 2,013,141 | 2,252,239 | 2,441,271 |
| Fringe Benefits | 1,625,644 | 1,807,451 | 1,843,661 |
| NON-PERSONNEL | \$ 25,645,243 | \$ 34,625,755 | \$ 36,868,233 |
| Supplies | 60,689 | 499,535 | 417,735 |
| Contracts & Services | 17,692,166 | 24,767,100 | 26,353,364 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| <i>External Contracts & Services</i> | 17,173,484 | 24,163,736 | 25,738,858 |
| <i>Internal Contracts & Services</i> | 518,682 | 603,364 | 614,506 |
| Information Technology | 162,519 | 110,784 | 95,625 |
| Energy and Utilities | 3,741,479 | 4,885,734 | 5,497,383 |
| 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 | \$ 41,153,165 |

Major Events Revolving Fund

| | | | |
|--|-------------------|-------------------|-------------|
| NON-PERSONNEL | \$ 450,359 | \$ 150,000 | \$ - |
| Supplies | 66 | - | - |
| Contracts & Services | 450,293 | 150,000 | - |
| <i>External Contracts & Services</i> | 450,293 | 150,000 | - |
| 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> | 648,999 | 644,825 | 797,936 |
| <i>Internal Contracts & Services</i> | - | 30,000 | 30,000 |
| 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> | - | 2,734,650 | 2,816,690 |
| 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 | \$ 7,585,106 |
| Personnel Cost | 3,750,442 | 3,967,113 | 4,930,197 |
| Fringe Benefits | 2,288,591 | 2,357,710 | 2,654,909 |
| NON-PERSONNEL | \$ 22,000,709 | \$ 23,070,125 | \$ 25,075,682 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Supplies | 3,715 | 34,570 | 33,220 |
| Contracts & Services | 3,936,323 | 3,900,800 | 3,462,423 |
| <i>External Contracts & Services</i> | 282,939 | 333,762 | 480,052 |
| <i>Internal Contracts & Services</i> | 3,653,384 | 3,567,038 | 2,982,371 |
| Information Technology | 18,056,470 | 19,127,255 | 21,572,539 |
| Energy and Utilities | 4,200 | 6,500 | 6,500 |
| Other | - | 1,000 | 1,000 |
| Total OneSD Support Fund | \$ 28,039,741 | \$ 29,394,948 | \$ 32,660,788 |

Parking Meter Operations Fund

| | | | |
|--|---------------------|---------------------|---------------------|
| PERSONNEL | \$ 1,193,080 | \$ 1,326,056 | \$ 1,227,589 |
| Personnel Cost | 647,820 | 767,876 | 766,333 |
| Fringe Benefits | 545,260 | 558,180 | 461,256 |
| NON-PERSONNEL | \$ 8,348,526 | \$ 7,617,194 | \$ 8,320,476 |
| Supplies | 47,115 | 41,025 | 40,075 |
| Contracts & Services | 2,452,846 | 3,332,213 | 3,446,388 |
| <i>External Contracts & Services</i> | 1,797,580 | 2,515,656 | 2,506,173 |
| <i>Internal Contracts & Services</i> | 655,266 | 816,557 | 940,215 |
| Information Technology | 31,850 | 25,892 | 29,048 |
| 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 | \$ 9,548,065 |

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 | \$ 19,453,916 |
| 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 | 3,157 |
| Energy and Utilities | 6,731 | 12,571 | 14,059 |
| Transfers Out | 9,291,322 | 9,290,125 | 9,538,625 |

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 Adopted Budget |
|---|----------------------|---------------------------|---------------------------|
| Total PETCO Park Fund | \$ 18,812,060 | \$ 17,801,777 | \$ 19,453,916 |
| 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 | \$ - | \$ - | \$ - |
| 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 | \$ 36,113,918 |
| Contracts & Services | 15,736,713 | 34,125,003 | 36,113,918 |
| <i>External Contracts & Services</i> | 14,151,068 | 34,125,003 | 36,113,918 |
| <i>Internal Contracts & Services</i> | 1,585,645 | - | - |
| Total Road Maintenance and Rehabilitation Fund | \$ 15,737,606 | \$ 34,125,003 | \$ 36,113,918 |
| 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 Adopted 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 | \$ 1,232,378 |
| Supplies | 9,588 | 441,276 | 153,412 |
| Contracts & Services | 27,320 | 254,382 | 405,518 |
| <i>External Contracts & Services</i> | 1,293 | 240,000 | 390,000 |
| <i>Internal Contracts & Services</i> | 26,028 | 14,382 | 15,518 |
| Energy and Utilities | 192,136 | 415,843 | 523,448 |
| Capital Expenditures | - | - | 150,000 |
| Total Seized Assets - Federal DOJ Fund | \$ 229,045 | \$ 1,111,501 | \$ 1,232,378 |
| 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 | \$ 3,242,146 |
| Supplies | (474,834) | 617,401 | 150,000 |
| Contracts & Services | 1,255,528 | 500,034 | 819,547 |
| <i>External Contracts & Services</i> | 1,255,528 | 500,034 | 817,435 |
| <i>Internal Contracts & Services</i> | - | - | 2,112 |
| 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 | \$ 3,242,146 |

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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Storm Drain Fund | | | |
| 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 | \$ 2,298,637 |
| Personnel Cost | 1,363,698 | 1,620,141 | 1,772,006 |
| Fringe Benefits | 537,480 | 498,438 | 526,631 |
| NON-PERSONNEL | \$ 131,580,250 | \$ 175,100,872 | \$ 158,646,588 |
| Supplies | 21,006 | 25,085 | 18,215 |
| Contracts & Services | 71,899,285 | 107,294,492 | 102,068,051 |
| <i>External Contracts & Services</i> | 12,795,974 | 19,051,617 | 15,749,984 |
| <i>Internal Contracts & Services</i> | 59,103,311 | 88,242,875 | 86,318,067 |
| Information Technology | 370,866 | 393,680 | 395,605 |
| Energy and Utilities | 5,378 | 8,700 | 8,700 |
| Other | 9,112 | 2,500 | 5,000 |
| Transfers Out | 59,274,602 | 67,376,415 | 56,151,017 |
| Total Transient Occupancy Tax Fund | \$ 133,481,427 | \$ 177,219,451 | \$ 160,945,225 |
| 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 Adopted 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 | \$ 3,979,841 |
| Personnel Cost | 1,923,295 | 2,501,018 | 2,736,416 |
| Fringe Benefits | 1,276,286 | 1,343,430 | 1,243,425 |
| NON-PERSONNEL | \$ 16,593,846 | \$ 67,103,743 | \$ 71,753,510 |
| Supplies | 4,498 | 16,200 | 16,200 |
| Contracts & Services | 4,641,153 | 21,504,863 | 21,475,495 |
| <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>4,151,323</i> |
| Information Technology | 264,688 | 261,600 | 235,609 |
| 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 | \$ 75,733,351 |
| Wireless Communications Technology Fund | | | |
| PERSONNEL | \$ 5,768,407 | \$ 6,317,333 | \$ 6,721,713 |
| Personnel Cost | 3,261,356 | 3,611,027 | 4,123,615 |
| Fringe Benefits | 2,507,051 | 2,706,306 | 2,598,098 |
| NON-PERSONNEL | \$ 4,649,476 | \$ 5,730,907 | \$ 4,463,744 |
| Supplies | 492,371 | 245,919 | 245,919 |
| Contracts & Services | 3,330,881 | 4,654,333 | 3,548,784 |
| <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>589,934</i> |
| Information Technology | 427,173 | 388,145 | 283,583 |
| Energy and Utilities | 353,234 | 441,523 | 384,508 |
| Other | 100 | 500 | 500 |
| Capital Expenditures | 45,230 | - | - |
| Debt | 487 | 487 | 450 |
| Total Wireless Communications Technology Fund | \$ 10,417,883 | \$ 12,048,240 | \$ 11,185,457 |
| 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 Adopted 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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Special Revenue Funds | | | |
| PERSONNEL | \$ 158,865,062 | \$ 177,610,631 | \$ 189,979,869 |
| Personnel Cost | 97,103,378 | 113,779,221 | 125,801,017 |
| Fringe Benefits | 61,761,684 | 63,831,410 | 64,178,852 |
| NON-PERSONNEL | \$ 513,759,479 | \$ 671,244,084 | \$ 813,464,721 |
| Supplies | 3,590,622 | 4,784,056 | 13,474,975 |
| Contracts & Services | 215,800,211 | 401,216,030 | 519,171,715 |
| <i>External Contracts & Services</i> | <i>105,513,824</i> | <i>207,804,643</i> | <i>320,240,173</i> |
| <i>Internal Contracts & Services</i> | <i>110,286,388</i> | <i>193,411,387</i> | <i>198,931,542</i> |
| Information Technology | 107,259,279 | 37,324,360 | 40,276,903 |
| Energy and Utilities | 8,329,225 | 9,287,013 | 9,687,109 |
| Other | 16,515,306 | 50,354,249 | 55,198,793 |
| Contingencies | - | 245,740 | 245,740 |
| Transfers Out | 129,479,360 | 167,746,349 | 174,823,236 |
| Capital Expenditures | 32,784,989 | 285,800 | 585,800 |
| Debt | 487 | 487 | 450 |
| Total Special Revenue Funds | \$ 672,624,541 | \$ 848,854,715 | \$ 1,003,444,590 |

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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Enterprise Funds | | | |
| Airports Fund | | | |
| PERSONNEL | \$ 2,478,202 | \$ 3,322,737 | \$ 3,206,111 |
| Personnel Cost | 1,480,404 | 2,084,698 | 2,232,310 |
| Fringe Benefits | 997,798 | 1,238,039 | 973,801 |
| NON-PERSONNEL | \$ 4,553,127 | \$ 5,882,484 | \$ 5,129,896 |
| Supplies | 126,239 | 206,089 | 203,389 |
| Contracts & Services | 2,879,434 | 4,549,697 | 3,861,298 |
| <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>877,890</i> |
| Information Technology | 204,814 | 369,212 | 265,960 |
| Energy and Utilities | 733,466 | 731,291 | 774,405 |
| Other | 2,682 | 7,351 | 6,000 |
| Transfers Out | - | 844 | 844 |
| Capital Expenditures | 606,492 | 18,000 | 18,000 |
| Total Airports Fund | \$ 7,031,329 | \$ 9,205,221 | \$ 8,336,007 |
| Development Services Fund | | | |
| PERSONNEL | \$ 84,498,274 | \$ 99,546,910 | \$ 113,698,576 |
| Personnel Cost | 53,042,552 | 65,773,619 | 76,641,303 |
| Fringe Benefits | 31,455,723 | 33,773,291 | 37,057,273 |
| NON-PERSONNEL | \$ 21,999,385 | \$ 27,754,489 | \$ 26,055,094 |
| Supplies | 380,061 | 1,175,717 | 1,151,217 |
| Contracts & Services | 11,741,503 | 13,262,093 | 11,869,959 |
| <i>External Contracts & Services</i> | <i>5,336,356</i> | <i>6,167,616</i> | <i>4,346,749</i> |
| <i>Internal Contracts & Services</i> | <i>6,405,147</i> | <i>7,094,477</i> | <i>7,523,210</i> |
| Information Technology | 8,365,658 | 12,028,013 | 11,668,756 |
| Energy and Utilities | 1,032,500 | 848,282 | 950,207 |
| Other | 479,662 | 440,384 | 414,955 |
| Total Development Services Fund | \$ 106,497,659 | \$ 127,301,399 | \$ 139,753,670 |
| Golf Course Fund | | | |
| PERSONNEL | \$ 10,100,862 | \$ 11,657,693 | \$ 12,634,318 |
| Personnel Cost | 5,924,585 | 7,031,983 | 7,791,189 |
| Fringe Benefits | 4,176,277 | 4,625,710 | 4,843,129 |
| NON-PERSONNEL | \$ 12,795,205 | \$ 13,310,251 | \$ 15,741,153 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Supplies | 1,846,098 | 2,049,189 | 2,270,939 |
| Contracts & Services | 8,290,764 | 8,084,623 | 9,563,599 |
| <i>External Contracts & Services</i> | 6,292,946 | 6,219,859 | 7,351,359 |
| <i>Internal Contracts & Services</i> | 1,997,818 | 1,864,764 | 2,212,240 |
| Information Technology | 388,459 | 370,149 | 473,636 |
| Energy and Utilities | 2,191,832 | 2,587,732 | 3,310,544 |
| Other | 14,737 | 42,820 | 33,697 |
| Transfers Out | - | 66,088 | 66,088 |
| Capital Expenditures | 63,315 | 109,650 | 22,650 |
| Total Golf Course Fund | \$ 22,896,067 | \$ 24,967,944 | \$ 28,375,471 |

Metropolitan Sewer Utility Fund

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| PERSONNEL | \$ 62,383,138 | \$ 67,389,939 | \$ 74,412,936 |
| Personnel Cost | 38,224,134 | 42,951,726 | 48,369,589 |
| Fringe Benefits | 24,159,004 | 24,438,213 | 26,043,347 |
| NON-PERSONNEL | \$ 193,850,074 | \$ 216,340,650 | \$ 226,079,228 |
| Supplies | 37,212,976 | 33,963,156 | 41,560,628 |
| Contracts & Services | 51,265,940 | 66,499,371 | 66,710,121 |
| <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 | 17,213,911 |
| Information Technology | 7,429,873 | 11,713,584 | 11,849,320 |
| Energy and Utilities | 27,093,275 | 43,547,446 | 37,541,367 |
| Other | 115,700 | 238,654 | 179,872 |
| Transfers Out | 67,945,077 | 56,916,640 | 63,293,164 |
| 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 | \$ 300,492,164 |

Municipal Sewer Revenue Fund

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| PERSONNEL | \$ 44,412,841 | \$ 51,585,709 | \$ 55,344,279 |
| Personnel Cost | 26,269,978 | 31,264,616 | 34,460,736 |
| Fringe Benefits | 18,142,863 | 20,321,093 | 20,883,543 |
| NON-PERSONNEL | \$ 103,958,637 | \$ 104,861,212 | \$ 117,943,114 |
| Supplies | 5,948,079 | 5,834,002 | 5,600,752 |
| Contracts & Services | 36,792,602 | 41,932,070 | 44,998,985 |
| <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 Adopted Budget |
|---|-----------------------|---------------------------|---------------------------|
| <i>Internal Contracts & Services</i> | 22,845,239 | 22,830,490 | 25,001,765 |
| Information Technology | 4,440,207 | 5,749,605 | 5,621,231 |
| Energy and Utilities | 7,486,931 | 7,824,595 | 7,467,387 |
| Other | 77,601 | 118,211 | 86,789 |
| Transfers Out | 48,847,707 | 42,286,772 | 53,085,713 |
| Capital Expenditures | 365,510 | 1,115,957 | 1,082,257 |
| Total Municipal Sewer Revenue Fund | \$ 148,371,479 | \$ 156,446,921 | \$ 173,287,393 |

Recycling Fund

| | | | |
|--|----------------------|----------------------|----------------------|
| PERSONNEL | \$ 10,659,157 | \$ 12,183,885 | \$ 13,684,171 |
| Personnel Cost | 6,258,774 | 7,420,570 | 8,630,866 |
| Fringe Benefits | 4,400,384 | 4,763,315 | 5,053,305 |
| NON-PERSONNEL | \$ 17,770,486 | \$ 16,999,120 | \$ 17,661,569 |
| Supplies | 1,621,953 | 1,555,637 | 1,356,360 |
| Contracts & Services | 14,395,119 | 12,026,936 | 15,019,996 |
| <i>External Contracts & Services</i> | <i>8,164,920</i> | <i>6,985,032</i> | <i>11,742,620</i> |
| <i>Internal Contracts & Services</i> | <i>6,230,199</i> | <i>5,041,904</i> | <i>3,277,376</i> |
| Information Technology | 454,172 | 624,579 | 631,180 |
| Energy and Utilities | 1,189,271 | 2,769,468 | 641,533 |
| Other | 58,773 | 22,500 | 12,500 |
| Capital Expenditures | 51,199 | - | - |
| Total Recycling Fund | \$ 28,429,644 | \$ 29,183,005 | \$ 31,345,740 |

Refuse Disposal Fund

| | | | |
|--|----------------------|----------------------|----------------------|
| PERSONNEL | \$ 16,792,270 | \$ 16,278,386 | \$ 18,690,918 |
| Personnel Cost | 9,824,883 | 10,011,847 | 11,769,670 |
| Fringe Benefits | 6,967,387 | 6,266,539 | 6,921,248 |
| NON-PERSONNEL | \$ 27,708,818 | \$ 30,052,526 | \$ 32,129,672 |
| Supplies | 1,611,985 | 1,592,278 | 1,713,710 |
| Contracts & Services | 19,968,408 | 24,338,618 | 23,024,682 |
| <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>4,245,800</i> |
| Information Technology | 1,197,234 | 1,030,882 | 1,055,318 |
| Energy and Utilities | 2,163,743 | 2,016,488 | 2,347,971 |
| Other | 27,109 | 24,260 | 17,991 |
| 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 Adopted Budget |
|---|-----------------------|---------------------------|---------------------------|
| Capital Expenditures | 1,906,109 | 50,000 | 50,000 |
| Total Refuse Disposal Fund | \$ 44,501,088 | \$ 46,330,912 | \$ 50,820,590 |
| Solid Waste Management Fund | | | |
| PERSONNEL | \$ - | \$ - | \$ 1,592,636 |
| Personnel Cost | - | - | 982,287 |
| Fringe Benefits | - | - | 610,349 |
| NON-PERSONNEL | \$ - | \$ - | \$ 5,033,240 |
| Supplies | - | - | 53,000 |
| Contracts & Services | - | - | 3,500,000 |
| <i>External Contracts & Services</i> | - | - | 3,500,000 |
| Information Technology | - | - | 1,480,240 |
| Total Solid Waste Management Fund | \$ - | \$ - | \$ 6,625,876 |
| Water Utility Operating Fund | | | |
| PERSONNEL | \$ 105,261,619 | \$ 120,795,132 | \$ 130,225,609 |
| Personnel Cost | 62,375,636 | 73,669,971 | 81,649,898 |
| Fringe Benefits | 42,885,983 | 47,125,161 | 48,575,711 |
| NON-PERSONNEL | \$ 512,153,298 | \$ 538,121,582 | \$ 613,890,823 |
| Supplies | 241,072,430 | 231,153,413 | 282,498,707 |
| Contracts & Services | 134,811,136 | 151,999,577 | 164,323,295 |
| <i>External Contracts & Services</i> | 89,290,930 | 113,030,995 | 124,297,365 |
| <i>Internal Contracts & Services</i> | 45,520,206 | 38,968,582 | 40,025,930 |
| Information Technology | 12,053,554 | 21,483,390 | 21,793,826 |
| Energy and Utilities | 18,956,721 | 19,703,679 | 18,940,188 |
| Other | 13,381,645 | 10,307,623 | 11,903,632 |
| 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 | \$ 744,116,432 |

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 Adopted Budget |
|--|-------------------------|---------------------------|---------------------------|
| Enterprise Funds | | | |
| PERSONNEL | \$ 336,586,364 | \$ 382,760,391 | \$ 423,489,554 |
| Personnel Cost | 203,400,945 | 240,209,030 | 272,527,848 |
| Fringe Benefits | 133,185,419 | 142,551,361 | 150,961,706 |
| NON-PERSONNEL | \$ 894,789,032 | \$ 953,322,314 | \$ 1,059,663,789 |
| Supplies | 289,819,822 | 277,529,481 | 336,408,702 |
| Contracts & Services | 280,144,906 | 322,692,985 | 342,871,935 |
| <i>External Contracts & Services</i> | <i>175,429,677</i> | <i>225,427,226</i> | <i>242,493,813</i> |
| <i>Internal Contracts & Services</i> | <i>104,715,230</i> | <i>97,265,759</i> | <i>100,378,122</i> |
| Information Technology | 34,533,970 | 53,369,414 | 54,839,467 |
| Energy and Utilities | 60,847,739 | 80,028,981 | 71,973,602 |
| Other | 14,157,910 | 11,201,803 | 12,655,436 |
| Transfers Out | 208,148,595 | 200,848,584 | 228,430,677 |
| 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 | \$ 1,483,153,343 |

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 Adopted Budget |
|---|----------------------|---------------------------|---------------------------|
| Internal Service Funds | | | |
| Central Stores Fund | | | |
| PERSONNEL | \$ 1,437,698 | \$ 1,550,242 | \$ 1,596,341 |
| Personnel Cost | 779,769 | 817,701 | 898,366 |
| Fringe Benefits | 657,929 | 732,541 | 697,975 |
| NON-PERSONNEL | \$ 7,468,645 | \$ 6,223,154 | \$ 9,872,977 |
| Supplies | 6,643,499 | 5,295,613 | 8,763,417 |
| Contracts & Services | 580,871 | 445,412 | 635,205 |
| <i>External Contracts & Services</i> | <i>236,454</i> | <i>40,393</i> | <i>236,168</i> |
| <i>Internal Contracts & Services</i> | <i>344,417</i> | <i>405,019</i> | <i>399,037</i> |
| Information Technology | 43,342 | 261,505 | 262,469 |
| Energy and Utilities | 172,826 | 219,696 | 210,958 |
| Other | - | 928 | 928 |
| Capital Expenditures | 28,107 | - | - |
| Total Central Stores Fund | \$ 8,906,343 | \$ 7,773,396 | \$ 11,469,318 |
| Energy Conservation Program Fund | | | |
| PERSONNEL | \$ 4,171,969 | \$ 4,957,043 | \$ 5,234,720 |
| Personnel Cost | 2,690,666 | 3,414,009 | 3,650,298 |
| Fringe Benefits | 1,481,304 | 1,543,034 | 1,584,422 |
| NON-PERSONNEL | \$ 1,410,650 | \$ 1,675,558 | \$ 2,890,811 |
| Supplies | 6,372 | 9,020 | 4,352 |
| Contracts & Services | 1,177,258 | 1,379,833 | 2,594,512 |
| <i>External Contracts & Services</i> | <i>1,046,964</i> | <i>1,164,584</i> | <i>2,385,686</i> |
| <i>Internal Contracts & Services</i> | <i>130,294</i> | <i>215,249</i> | <i>208,826</i> |
| Information Technology | 216,788 | 275,305 | 280,347 |
| 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 | \$ 8,125,531 |
| Fleet Operations Operating Fund | | | |
| PERSONNEL | \$ 24,441,338 | \$ 27,409,633 | \$ 28,934,856 |
| Personnel Cost | 14,147,452 | 16,318,089 | 18,165,691 |
| Fringe Benefits | 10,293,886 | 11,091,544 | 10,769,165 |
| NON-PERSONNEL | \$ 41,587,756 | \$ 42,316,484 | \$ 42,273,970 |
| Supplies | 16,781,722 | 16,167,456 | 15,937,556 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Contracts & Services | 5,971,957 | 5,448,592 | 5,506,126 |
| <i>External Contracts & Services</i> | 3,998,339 | 4,104,088 | 4,479,132 |
| <i>Internal Contracts & Services</i> | 1,973,618 | 1,344,504 | 1,026,994 |
| Information Technology | 1,972,576 | 2,222,138 | 2,516,469 |
| Energy and Utilities | 16,800,068 | 18,471,898 | 18,253,819 |
| Other | 5,300 | 6,400 | 5,000 |
| Capital Expenditures | 56,134 | - | 55,000 |
| Total Fleet Operations Operating Fund | \$ 66,029,095 | \$ 69,726,117 | \$ 71,208,826 |

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 | \$ 860,633 |
| Personnel Cost | 266,477 | 583,425 | 562,552 |
| Fringe Benefits | 155,894 | 260,921 | 298,081 |
| NON-PERSONNEL | \$ 1,153,151 | \$ 1,412,271 | \$ 1,358,817 |
| Supplies | 159,487 | 157,888 | 156,538 |
| Contracts & Services | 871,628 | 1,048,813 | 945,738 |
| <i>External Contracts & Services</i> | 649,183 | 967,493 | 876,486 |
| <i>Internal Contracts & Services</i> | 222,445 | 81,320 | 69,252 |
| Information Technology | 28,662 | 121,290 | 161,464 |
| Energy and Utilities | 93,375 | 81,001 | 91,798 |
| Transfers Out | - | 3,279 | 3,279 |
| Total Publishing Services Fund | \$ 1,575,522 | \$ 2,256,617 | \$ 2,219,450 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Risk Management Administration Fund | | | |
| PERSONNEL | \$ 11,241,527 | \$ 13,342,780 | \$ 14,390,612 |
| Personnel Cost | 6,668,071 | 8,571,357 | 9,332,806 |
| Fringe Benefits | 4,573,455 | 4,771,423 | 5,057,806 |
| NON-PERSONNEL | \$ 2,087,488 | \$ 2,012,794 | \$ 2,952,982 |
| Supplies | 74,731 | 86,349 | 83,649 |
| Contracts & Services | 962,629 | 840,245 | 2,039,128 |
| <i>External Contracts & Services</i> | <i>789,064</i> | <i>599,654</i> | <i>1,771,550</i> |
| <i>Internal Contracts & Services</i> | <i>173,565</i> | <i>240,591</i> | <i>267,578</i> |
| Information Technology | 1,042,120 | 1,067,359 | 811,364 |
| 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 | \$ 17,343,594 |

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 Adopted Budget |
|--|-----------------------|---------------------------|---------------------------|
| Internal Service Funds | | | |
| PERSONNEL | \$ 41,715,488 | \$ 48,104,044 | \$ 51,017,162 |
| Personnel Cost | 24,552,799 | 29,704,581 | 32,609,713 |
| Fringe Benefits | 17,162,689 | 18,399,463 | 18,407,449 |
| NON-PERSONNEL | \$ 109,034,456 | \$ 129,859,320 | \$ 140,930,417 |
| Supplies | 24,525,164 | 21,716,326 | 24,945,512 |
| Contracts & Services | 9,743,024 | 9,162,895 | 11,720,709 |
| <i>External Contracts & Services</i> | <i>6,722,852</i> | <i>6,876,212</i> | <i>9,749,022</i> |
| <i>Internal Contracts & Services</i> | <i>3,020,171</i> | <i>2,286,683</i> | <i>1,971,687</i> |
| Information Technology | 3,303,487 | 3,947,597 | 4,032,113 |
| Energy and Utilities | 17,076,388 | 18,783,536 | 18,569,016 |
| Other | 13,420 | 26,628 | 23,928 |
| Transfers Out | - | 3,279 | 3,279 |
| 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 | \$ 191,947,579 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Capital Project Funds | | | |
| Capital Outlay Fund | | | |
| PERSONNEL | \$ - | \$ - | \$ - |
| 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 | \$ 14,364,610 |
| 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 | 14,364,610 |
| Total TransNet Extension Maintenance Fund | \$ 17,857,396 | \$ 13,939,695 | \$ 14,364,610 |

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 Adopted Budget |
|--|----------------------|---------------------------|---------------------------|
| Capital Project Funds | | | |
| NON-PERSONNEL | \$ 29,922,043 | \$ 23,655,473 | \$ 26,294,758 |
| Supplies | 226,726 | 271,384 | 271,384 |
| Contracts & Services | 9,847,284 | 6,827,272 | 7,617,516 |
| <i>External Contracts & Services</i> | 5,416,597 | 1,995,576 | 567,600 |
| <i>Internal Contracts & Services</i> | 4,430,687 | 4,831,696 | 7,049,916 |
| Energy and Utilities | 9,779 | - | - |
| Transfers Out | 16,557,090 | 16,556,817 | 18,405,858 |
| Capital Expenditures | 3,281,163 | - | - |
| Total Capital Project Funds | \$ 29,922,043 | \$ 23,655,473 | \$ 26,294,758 |

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 Adopted Budget |
|---|-------------------------|---------------------------|---------------------------|
| Operating Budget Expenditures | | | |
| PERSONNEL | \$ 1,820,494,263 | \$ 2,009,846,414 | \$ 2,167,694,588 |
| Personnel Cost | 1,090,370,505 | 1,233,839,693 | 1,356,600,514 |
| Fringe Benefits | 730,123,758 | 776,006,721 | 811,094,074 |
| NON-PERSONNEL | \$ 2,224,110,870 | \$ 2,458,543,033 | \$ 2,698,088,847 |
| Supplies | 355,875,007 | 348,056,191 | 406,589,475 |
| Contracts & Services | 864,855,767 | 1,115,441,866 | 1,268,965,604 |
| <i>External Contracts & Services</i> | <i>536,026,935</i> | <i>702,010,613</i> | <i>831,363,494</i> |
| <i>Internal Contracts & Services</i> | <i>328,828,832</i> | <i>413,431,253</i> | <i>437,602,110</i> |
| Information Technology | 203,314,513 | 153,290,662 | 158,308,417 |
| Energy and Utilities | 150,279,499 | 180,428,249 | 171,167,152 |
| Other | 34,777,866 | 67,628,196 | 74,505,049 |
| Contingencies | - | 245,740 | 245,740 |
| Transfers Out | 504,612,311 | 498,613,802 | 514,670,284 |
| Capital Expenditures | 84,052,624 | 67,666,610 | 79,000,633 |
| Debt | 26,343,282 | 27,171,717 | 24,636,493 |
| Total Operating Budget Expenditures | \$ 4,044,603,633 | \$ 4,468,389,447 | \$ 4,865,783,435 |
| Total Capital Budget Expenditures | \$ 750,886,402 | \$ 704,115,321 | \$ 949,965,273 |
| Total Combined Operating and Capital Budget Expenditures | \$ 4,795,490,035 | \$ 5,172,504,768 | \$ 5,815,748,708 |

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 |
|--|---|---------------------------|-------------------------|--------------------------|-------------------------|-------------------------|---------------------------------|-----------------------|--|
| General Fund | | | | | | | | | |
| General Fund | \$ 291,545,980 | \$ 2,076,498,262 | \$ 2,368,044,242 | \$ - | \$ 2,160,943,165 | \$ 2,160,943,165 | \$ - | \$ 207,100,000 | \$ 1,077 |
| Total General Fund | \$ 291,545,980 | \$ 2,076,498,262 | \$ 2,368,044,242 | \$ - | \$ 2,160,943,165 | \$ 2,160,943,165 | \$ - | \$ 207,100,000 | 1,077 |
| Special Revenue Funds | | | | | | | | | |
| Automated Refuse Container Fund | \$ 2,219,855 | \$ 1,600,000 | \$ 3,819,855 | \$ - | \$ 1,950,868 | \$ 1,950,868 | \$ - | \$ - | 1,868,987 |
| Climate Equity Fund | 15,392,874 | 1,500,000 | 16,892,874 | 2,600,000 | - | 2,600,000 | - | 14,139,763 | 153,111 |
| Community Equity Fund (CEF) | 3,148,821 | - | 3,148,821 | - | 3,085,400 | 3,085,400 | - | - | 63,421 |
| Concourse and Parking Garages Operating Fund | 1,768,150 | 3,218,267 | 4,986,417 | - | 4,740,124 | 4,740,124 | - | - | 246,293 |
| Convention Center Expansion Administration Fund | 525,351 | 13,348,906 | 13,874,257 | - | 13,804,906 | 13,804,906 | - | - | 69,351 |
| Energy Independence Fund | 3,791,187 | - | 3,791,187 | - | 3,702,801 | 3,702,801 | - | - | 88,386 |
| Engineering & Capital Projects Fund | (156,405) | 172,656,515 | 172,500,110 | - | 166,357,762 | 166,357,762 | - | - | 6,142,348 |
| Environmental Growth 1/3 Fund | 6,925,483 | 10,550,173 | 17,475,656 | - | 13,996,449 | 13,996,449 | 2,140,579 | 168,712 | 1,169,916 |
| Environmental Growth 2/3 Fund | 11,660,423 | 21,107,342 | 32,767,765 | - | 30,915,910 | 30,915,910 | 50,000 | 112,264 | 1,689,591 |
| Facilities Financing Fund | 1,456,379 | - | 1,456,379 | - | 1,649,600 | 1,649,600 | - | - | (193,221) |
| Fire and Lifeguard Facilities Fund | (8,649) | 1,409,518 | 1,400,869 | - | 1,400,869 | 1,400,869 | - | - | - |
| Fire/Emergency Medical Services Transport Program Fund | 1,277,564 | 125,740,250 | 127,017,814 | - | 124,809,481 | 124,809,481 | - | - | 2,208,333 |
| Gas Tax Fund | 9,697,162 | 38,218,843 | 47,916,005 | - | 38,218,843 | 38,218,843 | 4,538,833 | 4,810,187 | 348,142 |
| General Plan Maintenance Fund | 1,531,606 | 4,329,600 | 5,861,206 | - | 5,329,600 | 5,329,600 | - | - | 531,606 |
| GIS Fund | 1,261,404 | 5,358,128 | 6,619,532 | - | 6,189,690 | 6,189,690 | - | - | 429,842 |
| Information Technology Fund | 2,723,268 | 85,195,328 | 87,918,596 | - | 87,339,741 | 87,339,741 | - | - | 578,855 |
| Infrastructure Fund | 16,264,680 | 21,057,697 | 37,322,377 | 785,000 | 20,272,697 | 21,057,697 | 4,206,696 | 12,056,352 | 1,632 |

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 | 706,077 | 942,900 | 1,648,977 | - | 967,341 | 967,341 | 146,212 | - | 535,424 |
| Local Enforcement Agency Fund | 140,793 | 994,637 | 1,135,430 | - | 1,134,028 | 1,134,028 | - | - | 1,402 |
| 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 | 41,414 | 36,000 | 77,414 | - | 20,149 | 20,149 | - | - | 57,265 |
| Low & Moderate Income Housing Asset Fund | 105,704,535 | 1,209,014 | 106,913,549 | - | 36,057,822 | 36,057,822 | - | - | 70,855,727 |
| Maintenance Assessment District Funds | 19,672,049 | 31,729,060 | 51,401,109 | - | 41,153,165 | 41,153,165 | 20,000 | 109,461 | 10,118,483 |
| 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 | 7,485,316 | 25,954,866 | 33,440,182 | - | 32,660,788 | 32,660,788 | - | - | 779,394 |
| Parking Meter Operations Fund | 975,971 | 9,600,000 | 10,575,971 | - | 9,548,065 | 9,548,065 | - | - | 1,027,906 |
| PETCO Park Fund | 4,484,350 | 15,041,387 | 19,525,737 | - | 19,453,916 | 19,453,916 | - | - | 71,821 |
| Public Art Fund | 7,066,081 | 85,000 | 7,151,081 | - | 85,000 | 85,000 | 70,473 | 6,789,848 | 205,760 |
| Public Safety Services & Debt Service Fund | 480,472 | 13,564,755 | 14,045,227 | - | 13,564,755 | 13,564,755 | - | - | 480,472 |
| Road Maintenance and Rehabilitation Fund | 45,897,409 | 35,328,918 | 81,226,327 | - | 36,113,918 | 36,113,918 | 9,000,000 | 34,345,064 | 1,767,345 |
| Seized Assets - Federal DOJ Fund | 4,940,687 | 788,119 | 5,728,806 | - | 3,755,069 | 3,755,069 | - | - | 1,973,737 |
| State COPS | 3,733,035 | 3,400,000 | 7,133,035 | - | 3,242,146 | 3,242,146 | - | - | 3,890,889 |
| Storm Drain Fund | 820,320 | 5,700,000 | 6,520,320 | - | 5,686,212 | 5,686,212 | - | - | 834,108 |

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 |
|---|---|---------------------------|-------------------------|--------------------------|-------------------------|-------------------------|---------------------------------|-------------------------|--|
| Successor Agency Admin & Project - CivicSD Fund | - | 1,934,326 | 1,934,326 | - | 1,934,326 | 1,934,326 | - | - | - |
| Transient Occupancy Tax Fund | 5,036,957 | 155,929,055 | 160,966,012 | - | 160,945,225 | 160,945,225 | - | - | 20,787 |
| Underground Surcharge Fund | 393,648,246 | 113,511,838 | 507,160,084 | - | 75,733,351 | 75,733,351 | 3,000,000 | 20,441,967 | 407,984,766 |
| Wireless Communications Technology Fund | 824,158 | 10,517,070 | 11,341,228 | - | 11,185,457 | 11,185,457 | - | - | 155,771 |
| Zoological Exhibits Maintenance Fund | 405,370 | 20,975,719 | 21,381,089 | - | 20,975,719 | 20,975,719 | - | - | 405,370 |
| Total Special Revenue Funds | \$ 687,123,399 | \$ 956,807,857 | \$ 1,643,931,256 | \$ 3,385,000 | \$ 1,003,444,590 | \$ 1,006,829,590 | \$ 23,172,793 | \$ 92,973,618 | \$ 520,955,255 |
| Enterprise Funds | | | | | | | | | |
| Airports Fund | \$ 20,520,771 | \$ 8,981,280 | \$ 29,502,051 | \$ - | \$ 8,336,007 | \$ 8,336,007 | \$ 1,500,000 | \$ 7,806,797 | \$ 11,859,247 |
| Development Services Fund | 6,092,149 | 139,614,113 | 145,706,262 | - | 139,753,670 | 139,753,670 | - | 12,925,890 | (6,973,298) |
| Golf Course Fund | 53,310,973 | 28,739,347 | 82,050,320 | 2,000,000 | 28,375,471 | 30,375,471 | - | 16,165,802 | 35,509,047 |
| Municipal Sewer Revenue Fund | 692,662,504 | 949,174,505 | 1,641,837,009 | 266,811,590 | 473,779,557 | 740,591,147 | 99,188,410 | 590,675,342 | 211,382,110 |
| Recycling Fund | 51,796,313 | 23,990,760 | 75,787,073 | - | 31,345,740 | 31,345,740 | 12,000,000 | 22,641,034 | 9,800,299 |
| Refuse Disposal Fund | 39,940,346 | 61,758,567 | 101,698,912 | 9,874,362 | 50,820,590 | 60,694,952 | - | 26,260,265 | 14,743,696 |
| Refuse Disposal Fund - Miramar Closure Fund | 36,076,513 | 50,000 | 36,126,513 | - | - | - | - | - | 36,126,513 |
| Solid Waste Management Fund | (1,156,741) | - | (1,156,741) | - | 6,625,876 | 6,625,876 | - | - | (7,782,617) |
| Water Utility Operating Fund | 1,044,834,627 | 958,461,488 | 2,003,296,115 | 374,719,415 | 744,116,432 | 1,118,835,847 | 100,000,000 | 784,460,268 | - |
| Total Enterprise Funds | \$ 1,944,077,454 | \$ 2,170,770,060 | \$ 4,114,847,514 | \$ 653,405,367 | \$ 1,483,153,343 | \$ 2,136,558,710 | \$ 212,688,410 | \$ 1,460,935,398 | \$ 304,664,996 |
| Capital Project Funds | | | | | | | | | |

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 |
|---|---|---------------------------|-------------------------|--------------------------|-------------------------|-------------------------|---------------------------------|-------------------------|--|
| Capital Outlay Fund | \$ 15,452,408 | \$ - | \$ 15,452,408 | \$ - | \$ 4,041,248 | \$ 4,041,248 | \$ 700,000 | \$ 2,622,631 | \$ 8,088,529 |
| Mission Bay Park Improvement Fund | 45,374,963 | 13,708,605 | 59,083,568 | 13,708,605 | - | 13,708,605 | - | 45,374,963 | - |
| Other Capital Projects | 245,304,451 | - | 245,304,451 | 245,304,451 | - | 245,304,451 | - | - | - |
| San Diego Regional Parks Improvement Fund | 19,203,447 | 7,381,557 | 26,585,004 | 6,726,682 | - | 6,726,682 | - | 19,203,448 | 654,874 |
| TransNet Extension Congestion Relief Fund | 50,748,489 | 47,130,000 | 97,878,489 | 25,243,490 | 22,253,510 | 47,497,000 | 6,000,000 | 42,587,338 | 1,794,151 |
| Total Capital Project Funds | \$ 376,083,759 | \$ 68,220,162 | \$ 444,303,920 | \$ 290,983,228 | \$ 26,294,758 | \$ 317,277,986 | \$ 6,700,000 | \$ 109,788,380 | \$ 10,537,554 |
| Internal Service Funds | | | | | | | | | |
| Central Stores Fund | \$ 666,088 | \$ 10,825,641 | \$ 11,491,729 | \$ - | \$ 11,469,318 | \$ 11,469,318 | \$ - | \$ - | 22,411 |
| Energy Conservation Program Fund | 1,930,956 | 6,557,190 | 8,488,146 | - | 8,125,531 | 8,125,531 | - | 45,610 | 317,005 |
| Fleet Operations Operating Fund | 1,603,419 | 75,012,195 | 76,615,614 | 2,191,678 | 71,208,826 | 73,400,504 | - | 2,745,887 | 469,223 |
| Fleet Ops Replacement-Rental | 129,987,550 | 72,371,251 | 202,358,801 | - | 81,580,860 | 81,580,860 | - | 125,399,970 | (4,622,029) |
| Publishing Services Fund | (717,067) | 2,232,283 | 1,515,216 | - | 2,219,450 | 2,219,450 | - | - | (704,234) |
| Risk Management Administration Fund | 370,668 | 17,098,385 | 17,469,053 | - | 17,343,594 | 17,343,594 | - | - | 125,459 |
| Total Internal Service Funds | \$ 133,841,614 | \$ 184,096,945 | \$ 317,938,559 | \$ 2,191,678 | \$ 191,947,579 | \$ 194,139,257 | \$ - | \$ 128,191,467 | \$ (4,392,165) |
| Total Combined Budget | \$ 3,432,672,206 | \$ 5,456,393,286 | \$ 8,889,065,492 | \$ 949,965,273 | \$ 4,865,783,435 | \$ 5,815,748,708 | \$ 242,561,203 | \$ 1,998,988,863 | \$ 831,766,718 |

Financial Summary and Schedules

Schedule VIII - Summary of Expenditures for Maintenance Assessment Districts

| Title | FTE Positions | Personnel Expenditures | Non-Personnel Expenditures | FY 2025 Adopted Budget |
|--|---------------|------------------------|----------------------------|------------------------|
| Adams Avenue MAD Fund | - | \$ - | \$ 66,982 | \$ 66,982 |
| Barrio Logan Community Benefit MAD Fund | - | - | 434,745 | 434,745 |
| 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 | - | - | 478,713 | 478,713 |
| 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 | - | - | 630,672 | 630,672 |
| 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 | FTE Positions | Personnel Expenditures | Non-Personnel Expenditures | FY 2025 Adopted 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 | 4,284,932 | 775,711 | 5,060,643 |
| Miramar Ranch North MAD Fund | - | - | 1,982,898 | 1,982,898 |
| Mira Mesa MAD Fund | - | - | 1,411,466 | 1,411,466 |
| Mission Boulevard MAD Fund | - | - | 118,029 | 118,029 |
| Mission Hills Special Lighting MAD Fund | - | - | 31,200 | 31,200 |
| Newport Avenue MAD Fund | - | - | 82,981 | 82,981 |
| North Park MAD Fund | - | - | 1,003,938 | 1,003,938 |
| 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 | - | - | 515,065 | 515,065 |
| Peñasquitos East MAD Fund | - | - | 542,651 | 542,651 |
| Rancho Bernardo MAD Fund | - | - | 1,397,553 | 1,397,553 |
| Rancho Encantada MAD Fund | - | - | 256,784 | 256,784 |
| 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 | - | - | 94,542 | 94,542 |
| Washington Street MAD Fund | - | - | 109,061 | 109,061 |

Financial Summary and Schedules

| Title | FTE Positions | Personnel Expenditures | Non-Personnel Expenditures | FY 2025 Adopted Budget |
|------------------------------------|---------------|------------------------|----------------------------|------------------------|
| Webster-Federal Boulevard MAD Fund | - | - | 52,133 | 52,133 |
| Total Combined Budget | 24.50 | \$ 4,284,932 | \$ 36,868,233 | \$ 41,153,165 |