

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of January 2025



February 2025

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 7 (as of January 2025).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of January 2025, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Annual Comprehensive Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

<u>Table of Contents</u>	<u>Page</u>
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	6
Schedule 2a - Citywide Program Expenditure Status Report	8
Schedule 2b - Council Districts Expenditure Status Report	9
Schedule 3 - Other Budgeted Funds Revenue Status Report	10
Schedule 4 - Other Budgeted Funds Expenditure Status Report	12

General Fund Summary As of Period 7, Ended January, 2025 (58% Completed) (Unaudited)									
	FY25 Adopted Budget	FY25 Current Budget	FY25 Actuals ¹	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change		
Revenue									
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 424,369,571	52.5%	\$ 409,343,541	\$ 15,026,030	3.7%		
Sales Taxes	393,480,788	393,480,788	146,231,672	37.2%	157,979,074	(11,747,402)	-7.4%		
Transient Occupancy Taxes	172,827,052	172,827,052	84,386,239	48.8%	80,138,429	4,247,811	5.3%		
Property Transfer Tax	10,076,599	10,076,599	4,889,069	48.5%	3,706,723	1,182,345	31.9%		
Licenses & Permits	47,397,810	47,526,627	20,132,940	42.4%	18,732,660	1,400,280	7.5%		
Fines & Forfeitures	31,172,407	31,172,407	15,527,948	49.8%	15,363,087	164,862	1.1%		
Interest & Dividends	2,100,000	2,100,000	(6,947,947)	-330.9%	(380,288)	(6,567,658)	1727.0%		
Franchises	123,726,612	123,726,612	34,895,034	28.2%	31,312,743	3,582,292	11.4%		
Rents & Concessions	79,699,330	79,699,330	38,983,467	48.9%	39,125,908	(142,441)	-0.4%		
Revenues from Other Agencies	12,186,022	9,489,022	2,181,095	23.0%	5,675,255	(3,494,159)	-61.6%		
Charges for Current Services	281,703,524	284,687,309	112,243,637	39.4%	90,397,948	21,845,688	24.2%		
Other Revenue	1,645,833	1,645,833	3,749,825	227.8%	1,457,423	2,292,402	157.3%		
Transfers	111,617,630	111,202,028	38,371,584	34.5%	92,374,148	(54,002,564)	-58.5%		
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,076,498,262	\$ 919,014,136	44.3%	\$ 945,226,650	\$ (26,212,515)	-2.8%		
Expenditures									
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 572,399,779	61.8%	\$ 511,738,625	\$ 60,661,154	11.9%		
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 572,399,779	61.8%	\$ 511,738,625	\$ 60,661,154	11.9%		
Fringe Benefits	577,546,067	577,546,067	351,993,423	60.9%	310,619,113	41,374,310	13.3%		
Supplies	31,488,902	31,424,699	21,129,831	67.2%	28,941,456	(7,811,626)	-27.0%		
Contracts & Services	387,583,729	387,670,734	213,586,433	55.1%	193,299,774	20,286,659	10.5%		
Information Technology	59,159,934	59,116,282	29,434,691	49.8%	19,180,971	10,253,720	53.5%		
Energy & Utilities	70,937,425	70,951,025	41,112,503	57.9%	40,073,043	1,039,461	2.6%		
Capital Expenditures	1,223,500	1,230,750	389,676	31.7%	586,177	(196,501)	-33.5%		
Debt	7,707,546	7,545,182	4,996,709	66.2%	6,364,020	(1,367,312)	-21.5%		
Other Expenditures	6,626,892	6,626,892	2,903,048	43.8%	2,732,488	170,560	6.2%		
Transfers	93,007,234	93,169,598	27,312,419	29.3%	24,404,564	2,907,856	11.9%		
Total NPE	\$ 1,235,281,229	\$ 1,235,281,229	\$ 692,858,733	56.1%	\$ 626,201,607	\$ 66,657,126	10.6%		
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,160,943,165	\$ 1,265,258,512	58.6%	\$ 1,137,940,231	\$ 127,318,280	11.2%		
General Fund Encumbrances									
			93,434,679		109,092,684	(15,658,005)			
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (439,679,055)		\$ (301,806,265)	\$ (137,872,790)			

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 7, Ended January, 2025 (58% Completed)
(Unaudited)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 424,369,571	\$ 808,864,655	52.5%	\$ 409,343,541	\$ 15,026,030	3.7%
Sales Taxes	146,231,672	393,480,788	37.2%	157,979,074	(11,747,402)	-7.4%
Transient Occupancy Taxes	84,386,239	172,827,052	48.8%	80,138,429	4,247,811	5.3%
Property Transfer Tax	4,889,069	10,076,599	48.5%	3,706,723	1,182,345	31.9%
Licenses & Permits						
Business Taxes	12,491,863	26,457,409	47.2%	12,339,825	152,039	1.2%
Rental Unit Taxes	2,882,671	7,284,502	39.6%	1,837,257	1,045,414	56.9%
Alarm Permit Fees	389,848	857,846	45.4%	399,712	(9,865)	-2.5%
Other Licenses and Permits	4,368,559	12,926,870	33.8%	4,155,866	212,692	5.1%
Total Licenses & Permits	20,132,940	47,526,627	42.4%	18,732,660	1,400,280	7.5%
Fines & Forfeitures						
Parking Citations	11,892,070	23,912,821	49.7%	11,935,017	(42,947)	-0.4%
Municipal Court	1,936,677	2,975,569	65.1%	1,250,159	686,518	54.9%
Other Fines & Forfeitures	1,699,202	4,234,017	40.1%	2,177,911	(478,709)	-22.0%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	15,527,948	31,172,407	49.8%	15,363,087	164,862	1.1%
Interest & Dividends	(6,947,947)	2,100,000	-330.9%	(380,288)	(6,567,658)	1727.0%
Franchises						
SDG&E	19,802,965	84,697,020	23.4%	17,130,067	2,672,898	15.6%
CATV	1,535,111	9,897,017	15.5%	1,678,381	(143,271)	-8.5%
Refuse Collection	3,620,725	13,500,000	26.8%	3,890,214	(269,488)	-6.9%
Other Franchises	9,936,234	15,632,575	63.6%	8,614,081	1,322,153	15.3%
Total Franchises	34,895,034	123,726,612	28.2%	31,312,743	3,582,292	11.4%
Rents & Concessions						
Mission Bay	22,114,298	41,090,162	53.8%	21,089,141	1,025,157	4.9%
Pueblo Lands	7,707,128	14,002,621	55.0%	4,626,187	3,080,941	66.6%
Other Rents and Concessions	9,162,041	24,606,547	37.2%	13,410,581	(4,248,539)	-31.7%
Total Rents & Concessions	38,983,467	79,699,330	48.9%	39,125,908	(142,441)	-0.4%

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Schedule 1 (cont.)						
	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Revenue from Other Agencies	\$ 2,181,095	\$ 9,489,022	23.0%	\$ 5,675,255	\$ (3,494,159)	-61.6%
Charges for Current Services	112,243,637	284,687,309	39.4%	90,397,948	21,845,688	24.2%
Other Revenue	3,749,825	1,645,833	227.8%	1,457,423	2,292,402	157.3%
Transfers	38,371,584	111,202,028	34.5%	92,374,148	(54,002,564)	-58.5%
Total General Fund Revenue	\$ 919,014,136	\$ 2,076,498,262	44.3%	\$ 945,226,650	\$ (26,212,515)	-2.8%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 7, Ended January, 2025 (58% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 52,740,275	\$ 85,525,071	61.7%	\$ 46,266,322	\$ 6,473,953	14.0%
City Auditor	3,271,747	5,590,854	58.5%	2,665,873	605,874	22.7%
City Clerk	4,451,279	8,042,320	55.3%	3,890,193	561,086	14.4%
City Council – District 1	990,318	2,265,350	43.7%	1,026,874	(36,555)	-3.6%
City Council – District 2	1,220,254	2,359,752	51.7%	1,203,533	16,721	1.4%
City Council – District 3	1,223,662	2,286,891	53.5%	1,103,119	120,543	10.9%
City Council – District 4	984,029	2,288,897	43.0%	969,879	14,150	1.5%
City Council – District 5	1,113,430	2,413,029	46.1%	1,079,570	33,860	3.1%
City Council – District 6	1,099,629	2,140,976	51.4%	965,605	134,024	13.9%
City Council – District 7	1,140,291	2,314,756	49.3%	1,093,756	46,536	4.3%
City Council – District 8	1,164,039	2,454,734	47.4%	1,109,026	55,014	5.0%
City Council – District 9	1,177,016	2,114,112	55.7%	1,022,499	154,518	15.1%
City Planning	9,279,578	17,370,598	53.4%	6,971,020	2,308,558	33.1%
City Treasurer	12,086,843	21,727,441	55.6%	10,691,766	1,395,076	13.0%
Citywide Program Expenditures	96,342,533	199,099,941	48.4%	75,775,372	20,567,161	27.1%
Commission on Police Practices	890,702	2,145,832	41.5%	647,041	243,661	37.7%
Communications	4,240,593	7,355,133	57.7%	3,740,391	500,202	13.4%
Compliance	3,728,130	7,281,336	51.2%	2,793,880	934,250	33.4%
Council Administration	1,487,526	4,014,277	37.1%	1,328,167	159,359	12.0%
Department of Finance	16,983,059	28,816,903	58.9%	14,944,207	2,038,851	13.6%
Department of Information Technology	1,337,986	3,282,699	40.8%	798,418	539,568	67.6%
Development Services	7,622,393	12,095,158	63.0%	6,770,065	852,327	12.6%
Economic Development	11,642,794	22,330,312	52.1%	6,512,749	5,130,046	78.8%
Environmental Services	55,866,806	103,543,380	54.0%	54,045,024	1,821,782	3.4%
Ethics Commission	1,100,803	1,829,338	60.2%	903,602	197,201	21.8%
Fire-Rescue	224,635,918	353,368,215	63.6%	213,850,073	10,785,846	5.0%
General Services	14,648,546	24,714,876	59.3%	15,215,012	(566,466)	-3.7%
Government Affairs	661,208	1,366,668	48.4%	773,969	(112,762)	-14.6%
Homelessness Strategies & Solutions	18,255,402	53,916,571	33.9%	15,620,127	2,635,275	16.9%
Human Resources	7,136,624	11,755,474	60.7%	6,038,151	1,098,473	18.2%
Library	42,885,164	77,069,362	55.6%	41,005,742	1,879,422	4.6%
Office of Boards & Commissions	539,725	797,136	67.7%	445,281	94,444	21.2%
Office of Emergency Services	2,485,142	3,869,456	64.2%	1,939,165	545,977	28.2%
Office of the Chief Operating Officer	3,955,813	6,453,192	61.3%	3,611,288	344,525	9.5%
Office of the IBA	1,680,455	2,837,261	59.2%	1,549,004	131,451	8.5%
Office of the Mayor	2,414,959	4,459,569	54.2%	2,459,093	(44,134)	-1.8%
Parks & Recreation	111,932,521	184,243,294	60.8%	102,527,298	9,405,223	9.2%

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Schedule 2 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Performance & Analytics	\$ 3,237,052	\$ 5,660,469	57.2%	\$ 3,006,755	\$ 230,297	7.7%
Personnel	9,600,858	15,754,313	60.9%	8,415,522	1,185,336	14.1%
Police	413,907,714	673,002,146	61.5%	360,406,263	53,501,451	14.8%
Public Utilities	1,541,422	3,110,927	49.5%	1,840,698	(299,276)	-16.3%
Purchasing & Contracting	6,430,194	11,199,810	57.4%	5,033,050	1,397,144	27.8%
Race & Equity	665,970	1,699,024	39.2%	764,649	(98,680)	-12.9%
Real Estate & Airport Management ²	-	-	100.0%	3,275,223	(3,275,223)	-100.0%
Stormwater	35,142,468	63,406,482	55.4%	35,656,018	(513,551)	-1.4%
Sustainability & Mobility	3,742,129	7,827,524	47.8%	4,182,626	(440,497)	-10.5%
Transportation	66,573,514	103,742,306	64.2%	62,007,274	4,566,240	7.4%
Total General Fund Expenditures	\$ 1,265,258,512	\$ 2,160,943,165	58.6%	\$ 1,137,940,231	\$ 127,318,280	11.2%

¹ Includes adjustments made in future periods

¹ Merged with Economic Development in Fiscal Year 2025

Citywide Program Expenditure Status Report
As of Period 7, Ended January, 2025 (58% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Citywide Program Expenditures						
Administrative Expenditures	\$ 562,145	\$ 628,390	89.5%	\$ -	\$ 562,145	100.0%
Assessments To Public Property	955,298	1,274,428	75.0%	919,426	35,872	3.9%
Citywide Elections	4,991,023	8,929,418	55.9%	-	4,991,023	100.0%
Corporate Master Leases Rent	9,141,909	16,297,979	56.1%	8,197,467	944,442	11.5%
Deferred Capital Debt Service	26,361,750	42,984,441	61.3%	23,080,079	3,281,671	14.2%
Insurance	4,358,087	5,901,974	73.8%	2,945,660	1,412,427	47.9%
Memberships	1,055,494	1,209,762	87.2%	1,046,122	9,372	0.9%
PL Claims Trans-Ins	32,451,413	31,699,628	102.4%	24,193,946	8,257,467	34.1%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	318,723	5,153,780	6.2%	449,508	(130,785)	-29.1%
Public Liability Claims Xfer-Claims Fund	15,105,581	30,211,162	50.0%	13,200,000	1,905,581	14.4%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Redistricting Commission	180	-	100.0%	-	180	100.0%
Right-of-Way Permit Reimbursements	14,139	5,260,489	0.3%	10,025	4,114	41.0%
Special Consulting Services	113,904	382,456	29.8%	787,789	(673,884)	-85.5%
Supplemental COLA Benefit	912,887	960,000	95.1%	945,350	(32,463)	-3.4%
Transfer to Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Transfer to Other Funds	-	3,550,000	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	21,090,162	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 96,342,533	\$ 199,099,941	48.4%	\$ 75,775,372	\$ 20,567,161	27.1%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 7, Ended January, 2025 (58% Completed)
(Unaudited)

	FY25 Actuals ¹	FY25 Adopted Budget	FY25 Current Budget	FY25 Budget Change	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Council District 1	\$ 990,318	\$ 2,169,712	\$ 2,169,712	\$ -	45.6%	\$ 1,022,712	\$ (32,394)	-3.2%
District 1 CPPS	-	100,000	95,638	(4,362)	0.0%	4,161	(4,161)	-100.0%
Total Council District 1	990,318	2,269,712	2,265,350	(4,362)	43.7%	1,026,874	(36,555)	-3.6%
Council District 2	1,214,781	2,263,502	2,263,502	-	53.7%	1,203,533	11,248	0.9%
District 2 CPPS	5,473	100,000	96,250	(3,750)	5.7%	-	5,473	100.0%
Total Council District 2	1,220,254	2,363,502	2,359,752	(3,750)	51.7%	1,203,533	16,721	1.4%
Council District 3	1,223,662	2,186,891	2,186,891	-	56.0%	1,103,119	120,543	10.9%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	1,223,662	2,286,891	2,286,891	-	53.5%	1,103,119	120,543	10.9%
Council District 4	984,029	2,188,897	2,183,897	(5,000)	45.1%	969,879	14,150	1.5%
District 4 CPPS	-	100,000	105,000	5,000	0.0%	-	-	100.0%
Total Council District 4	984,029	2,288,897	2,288,897	-	43.0%	969,879	14,150	1.5%
Council District 5	1,115,680	2,313,029	2,313,029	-	48.2%	1,079,570	36,110	3.3%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	-	(2,250)	-100.0%
Total Council District 5	1,113,430	2,413,029	2,413,029	-	46.1%	1,079,570	33,860	3.1%
Council District 6	1,101,629	2,040,976	2,040,976	-	54.0%	965,605	136,024	14.1%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	-	(2,000)	-100.0%
Total Council District 6	1,099,629	2,140,976	2,140,976	-	51.4%	965,605	134,024	13.9%
Council District 7	1,140,291	2,214,756	2,214,756	-	51.5%	1,093,756	46,536	4.3%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	1,140,291	2,314,756	2,314,756	-	49.3%	1,093,756	46,536	4.3%
Council District 8	1,164,039	2,355,726	2,355,726	-	49.4%	1,109,026	55,014	5.0%
District 8 CPPS	-	100,000	99,008	(992)	0.0%	-	-	100.0%
Total Council District 8	1,164,039	2,455,726	2,454,734	(992)	47.4%	1,109,026	55,014	5.0%
Council District 9	1,177,016	2,014,112	2,014,112	-	58.4%	1,022,499	154,518	15.1%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	1,177,016	2,114,112	2,114,112	-	55.7%	1,022,499	154,518	15.1%
Total Council Districts	\$ 10,112,668	\$ 20,647,601	\$ 20,638,497	\$ (9,104)	49.0%	\$ 9,573,859	\$ 538,809	5.6%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January, 2025 (58% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 4,851,894	\$ 8,981,280	54.0%	\$ 4,383,684	\$ 468,210	10.7%
Automated Refuse Container Fund	773,690	1,600,000	48.4%	789,987	(16,298)	-2.1%
Capital Outlay - Misc Revenue	1,904,640	-	100.0%	-	1,904,640	100.0%
Central Stores Internal Service Fund	5,875,512	10,825,641	54.3%	6,524,142	(648,630)	-9.9%
Climate Equity Fund	295,368	1,500,000	19.7%	172,444	122,924	71.3%
Community Equity Fund	69,967	-	100.0%	29,469	40,498	137.4%
Concourse and Parking Garages Operating Fund	1,643,830	3,218,267	51.1%	1,651,744	(7,913)	-0.5%
Convention Center Expansion Funds	1,225,756	13,348,906	9.2%	4,703,339	(3,477,584)	-73.9%
Development Services Fund	77,356,751	139,614,113	55.4%	67,644,321	9,712,430	14.4%
Energy Conservation Program Fund	6,586,312	6,557,190	100.4%	5,449,426	1,136,886	20.9%
Energy Independence Fund	86,949	-	100.0%	2,287,414	(2,200,464)	-96.2%
Engineering and Capital Projects	107,666,235	172,656,515	62.4%	94,405,511	13,260,725	14.0%
Environmental Growth Fund 1/3	3,279,178	10,550,173	31.1%	2,910,433	368,745	12.7%
Environmental Growth Fund 2/3	6,561,281	21,107,342	31.1%	5,768,218	793,062	13.7%
Facilities Financing Fund	21,278	-	100.0%	2,299,071	(2,277,793)	-99.1%
Fire/Emergency Medical Services Fund	63,719,438	125,740,250	50.7%	20,259,468	43,459,970	214.5%
Fire and Lifeguard Facilities Fund	1,401,167	1,409,518	99.4%	1,401,085	81	0.0%
Fleet Operations	72,948,591	147,383,446	49.5%	73,090,344	(141,753)	-0.2%
Gas Tax Fund	17,976,873	38,218,843	47.0%	16,598,308	1,378,565	8.3%
General Plan Maintenance Fund	2,598,789	4,329,600	60.0%	2,397,691	201,098	8.4%
GIS Fund	5,294,952	5,358,128	98.8%	5,007,303	287,649	5.7%
Golf Course Fund	22,426,925	28,739,347	78.0%	20,737,975	1,688,950	8.1%
Information Technology Fund	40,421,553	85,195,328	47.4%	27,029,086	13,392,467	49.5%
Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	36,174	942,900	3.8%	55,392	(19,218)	-34.7%
Local Enforcement Agency Fund	791,147	994,637	79.5%	771,796	19,351	2.5%
Long Range Property Management Fund	1,326,461	595,000	222.9%	1,432,549	(106,088)	-7.4%
Los Penasquitos Canyon Preserve Fund	17,575	36,000	48.8%	103,140	(85,565)	-83.0%
Low-Moderate Income Housing Asset Fund	4,319,040	1,209,014	357.2%	22,474,579	(18,155,540)	-80.8%
Maintenance Assessment District (MAD) Funds	15,023,722	34,372,419	43.7%	13,341,241	1,682,482	12.6%
Mission Bay/Balboa Park Improvement Fund	503,377	862,936	58.3%	1,152,064	(648,687)	-56.3%
Mission Bay Improvement Fund	997,966	13,708,605	7.3%	407,396	590,570	145.0%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	1,823,100	993,588	54.5%
OneSD Support Fund	26,106,567	25,954,866	100.6%	28,333,529	(2,226,962)	-7.9%
Parking Meter Operations	5,595,026	9,600,000	58.3%	5,556,298	38,728	0.7%
PETCO Park Fund	11,148,252	15,041,387	74.1%	14,934,303	(3,786,051)	-25.4%
Public Art Fund	166,920	85,000	196.4%	613,758	(446,838)	-72.8%
Public Safety Services & Debt Service Fund	6,540,170	13,564,755	48.2%	6,506,008	34,162	0.5%
Publishing Services Internal Fund	721,954	2,232,283	32.3%	587,635	134,319	22.9%
Recycling Fund	11,704,560	23,990,760	48.8%	12,081,104	(376,543)	-3.1%
Refuse Disposal Fund	38,408,659	61,758,567	62.2%	32,471,916	5,936,743	18.3%
Refuse Disposal - Miramar Clousure	820,886	50,000	1641.8%	342,782	478,104	139.5%

Continued on Next Page

Schedule 3 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Regional Park Improvements Fund	\$ 394,239	\$ 7,381,557	5.3%	\$ 186,417	\$ 207,822	111.5%
Risk Management Administration Fund	9,937,356	17,098,385	58.1%	8,352,948	1,584,408	19.0%
Road Maintenance & Rehabilitation	16,826,710	35,328,918	47.6%	14,460,797	2,365,913	16.4%
Seized and Forfeited Assets Funds	695,349	788,119	88.2%	1,130,136	(434,787)	-38.5%
Solid Waste Management Fund	(89,817)	-	-100.0%	-	(89,817)	-100.0%
State COPS	3,277,228	3,400,000	96.4%	3,017,344	259,884	8.6%
Storm Drain Fund	3,706,565	5,700,000	65.0%	3,336,430	370,135	11.1%
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	-	600,858	100.0%
Transient Occupancy Tax Fund	76,022,711	155,929,055	48.8%	71,750,383	4,272,328	6.0%
TOT - Major Events Revolving FD	472,757	215,000	219.9%	557,674	(84,917)	-15.2%
TransNet Extension Funds	24,491,066	47,130,000	52.0%	19,093,666	5,397,400	28.3%
Trolley Extension Reserve Fund	-	-	100.0%	1,392	(1,392)	-100.0%
Underground Surcharge Fund	31,593,693	113,511,838	27.8%	24,900,068	6,693,626	26.9%
Wastewater Department Funds	485,353,064	949,174,505	51.1%	263,186,924	222,166,140	84.4%
Water Department Funds	505,697,522	958,461,488	52.8%	426,541,032	79,156,490	18.6%
Wireless Communication Technology Fund	9,928,828	10,517,070	94.4%	11,543,078	(1,614,250)	-14.0%
Zoological Exhibits Maintenance Fund	11,529,702	20,975,719	55.0%	10,991,489	538,213	4.9%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January, 2025 (58% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 4,877,967	\$ 8,336,007	58.5%	\$ 3,608,347	\$ 1,269,620	35.2%
Automated Refuse Container Fund	837,981	1,950,868	43.0%	809,045	28,936	3.6%
Capital Outlay - Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	6,486,808	11,469,318	56.6%	6,011,385	475,423	7.9%
Climate Equity Fund	1,399,683	1,607,666	87.1%	2,008	1,397,675	69593.5%
Community Equity Fund	771,350	3,085,400	25.0%	-	771,350	100.0%
Concourse and Parking Garages Operating Fund	1,284,362	4,740,124	27.1%	1,561,395	(277,034)	-17.7%
Convention Center Expansion Funds	675,419	13,804,906	4.9%	585,007	90,412	15.5%
Development Services Fund	85,090,489	139,753,670	60.9%	72,871,481	12,219,007	16.8%
Energy Conservation Program Fund	3,674,172	8,125,531	45.2%	3,353,396	320,776	9.6%
Energy Independence Fund	157,018	3,702,801	4.2%	227,735	(70,718)	-31.1%
Engineering and Capital Projects	100,856,833	166,357,762	60.6%	85,958,933	14,897,899	17.3%
Environmental Growth Fund 1/3	3,801,558	15,951,095	23.8%	1,055,771	2,745,787	260.1%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,600,192	1,649,600	97.0%	2,240,531	(640,339)	-28.6%
Fire/Emergency Medical Services Fund	59,485,196	124,809,481	47.7%	32,736,285	26,748,911	81.7%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	78,527,592	311,372,462	25.2%	88,027,691	(9,500,099)	-10.8%
Gas Tax Fund	19,843,373	38,816,200	51.1%	17,686,477	2,156,896	12.2%
General Plan Maintenance Fund	3,467,226	5,329,600	65.1%	4,238,947	(771,721)	-18.2%
GIS Fund	4,113,610	6,189,690	66.5%	3,631,757	4,81,853	13.3%
Golf Course Fund	14,705,337	28,375,471	51.8%	13,084,390	1,620,947	12.4%
Information Technology Fund	43,615,709	87,339,741	49.9%	33,702,184	9,913,525	29.4%
Infrastructure Fund	12,220,417	21,249,883	57.5%	1,998,338	10,222,078	511.5%
Junior Lifeguard Program Fund	720,052	967,341	74.4%	668,151	51,900	7.8%
Local Enforcement Agency Fund	574,045	1,134,028	50.6%	576,561	(2,516)	-0.4%
Long Range Property Management Fund	62,923	1,783,771	3.5%	66,512	(3,589)	-5.4%
Los Penasquitos Canyon Preserve Fund	(23,893)	20,149	-118.6%	182,919	(206,811)	-113.1%
Low-Moderate Income Housing Asset Fund	7,995,040	36,057,822	22.2%	982,250	7,012,790	714.0%
Maintenance Assessment District (MAD) Funds	16,516,037	43,284,685	38.2%	12,166,878	4,349,159	35.7%
Mission Bay/Balboa Park Improvement Fund	455,767	862,936	52.8%	1,168,677	(712,910)	-61.0%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,734,650	82,038	3.0%
OneSD Support Fund	18,382,604	32,660,788	56.3%	14,371,071	4,011,532	27.9%
Parking Meter Operations	2,149,581	9,548,065	22.5%	2,042,489	107,092	5.2%
PETCO Park Fund	17,321,971	19,453,916	89.0%	16,382,753	939,219	5.7%
Public Art Fund	73,568	7,321,209	1.0%	126,373	(52,805)	-41.8%
Public Safety Services & Debt Service Fund	6,560,841	13,564,755	48.4%	6,481,911	78,929	1.2%
Publishing Services Internal Fund	893,113	2,219,450	40.2%	899,582	(6,470)	-0.7%
Recycling Fund	17,179,051	31,345,740	54.8%	16,000,213	1,178,838	7.4%
Refuse Disposal Fund	27,621,572	50,820,590	54.4%	21,350,649	6,270,922	29.4%
Regional Park Improvements Fund	-	-	100.0%	1,206	(1,206)	-100.0%
Risk Management Administration Fund	9,486,897	17,343,594	54.7%	8,498,885	988,012	11.6%

Continued on Next Page

Schedule 4 (cont.)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Road Maintenance & Rehabilitation	\$ 15,505,492	\$ 68,934,412	22.5%	\$ 14,920,784	\$ 584,708	3.9%
Seized and Forfeited Assets Funds	2,615,033	3,805,069	68.7%	974,783	1,640,250	168.3%
Solid Waste Management Fund	4,117,291	6,625,876	62.1%	-	4,117,291	100.0%
State COPS	2,612,349	3,242,146	80.6%	1,919,645	692,704	36.1%
Storm Drain Fund	2,660,611	5,686,212	46.8%	1,305,673	1,354,938	103.8%
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	-	600,858	100.0%
Transient Occupancy Tax Fund	38,590,796	160,945,225	24.0%	43,776,688	(5,185,891)	-11.8%
TOT - Major Events Revolving FD	575,485	616,540	93.3%	392,006	183,479	46.8%
TransNet Extension Funds	12,547,193	24,130,922	52.0%	10,080,298	2,466,895	24.5%
Trolley Extension Reserve Fund	-	-	100.0%	638	(638)	-100.0%
Underground Surcharge Fund	12,097,472	75,733,351	16.0%	5,499,048	6,598,424	120.0%
Wastewater Department Funds	227,541,906	473,347,562	48.1%	194,619,630	32,922,276	16.9%
Water Department Funds	432,682,181	744,548,427	58.1%	373,755,871	58,926,311	15.8%
Wireless Communication Technology Fund	5,356,890	11,185,457	47.9%	8,079,697	(2,722,807)	-33.7%
Zoological Exhibits Maintenance Fund	7,738,998	20,975,719	36.9%	7,570,773	168,225	2.2%

¹ Includes adjustments made in future periods