

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of November 2024



January 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 5 (as of November 2024).

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 November 2024, 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>

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Financial Performance Report – Period Ended November 2024

General Fund Summary									
As of Period 5, Ended November, 2024 (41% Completed)									
(Unaudited)									
	FY25	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24		
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change		
Revenue									
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 70,606,071	8.7%	\$ 44,892,105	\$ 25,713,966	57.3%		
Sales Taxes	393,480,788	393,480,788	88,887,429	22.6%	95,444,305	(6,556,876)	-6.9%		
Transient Occupancy Taxes	172,827,052	172,827,052	62,823,016	36.4%	60,661,580	2,161,435	3.6%		
Property Transfer Tax	10,076,599	10,076,599	2,968,146	29.5%	2,435,171	532,975	21.9%		
Licenses & Permits	47,397,810	47,526,627	12,231,641	25.7%	12,647,721	(416,080)	-3.3%		
Fines & Forfeitures	31,172,407	31,172,407	8,553,032	27.4%	10,442,966	(1,889,934)	-18.1%		
Interest & Dividends	2,100,000	2,100,000	(5,428,737)	-258.5%	(1,286,501)	(4,142,236)	322.0%		
Franchises	123,726,612	123,726,612	30,569,932	24.7%	29,706,342	863,590	2.9%		
Rents & Concessions	79,699,330	79,699,330	29,882,381	37.5%	25,995,008	3,887,373	15.0%		
Revenues from Other Agencies	12,186,022	9,489,022	800,117	8.4%	4,818,575	(4,018,458)	-83.4%		
Charges for Current Services	281,703,524	284,687,309	56,378,085	19.8%	46,643,010	9,735,075	20.9%		
Other Revenue	1,645,833	1,645,833	2,287,233	139.0%	928,365	1,358,867	146.4%		
Transfers	111,617,630	111,202,028	17,832,928	16.0%	71,834,894	(54,001,966)	-75.2%		
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,076,498,262	\$ 378,391,274	18.2%	\$ 405,163,543	\$ (26,772,269)	-6.6%		
Expenditures									
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 408,549,636	44.1%	\$ 362,176,002	\$ 46,373,634	12.8%		
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 408,549,636	44.1%	\$ 362,176,002	\$ 46,373,634	12.8%		
Fringe Benefits	577,546,067	577,546,067	245,626,222	42.5%	222,431,782	23,194,440	10.4%		
Supplies	31,488,902	31,422,845	15,233,542	48.5%	19,644,936	(4,411,393)	-22.5%		
Contracts & Services	387,583,729	387,679,838	147,662,998	38.1%	137,926,510	9,736,487	7.1%		
Information Technology	59,159,934	59,116,282	13,706,589	23.2%	8,231,496	5,475,092	66.5%		
Energy & Utilities	70,937,425	70,951,025	23,309,238	32.9%	22,740,828	568,409	2.5%		
Capital Expenditures	1,223,500	1,223,500	242,540	19.8%	206,485	36,055	17.5%		
Debt	7,707,546	7,707,546	2,696,679	35.0%	3,470,618	(773,939)	-22.3%		
Other Expenditures	6,626,892	6,626,892	2,200,409	33.2%	2,484,078	(283,668)	-11.4%		
Transfers	93,007,234	93,007,234	27,118,985	29.2%	23,421,408	3,697,577	15.8%		
Total NPE	\$ 1,235,281,229	\$ 1,235,281,229	\$ 477,797,201	38.7%	\$ 440,558,141	\$ 37,239,060	8.5%		
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,160,943,165	\$ 886,346,838	41.0%	\$ 802,734,143	\$ 83,612,695	10.4%		
General Fund Encumbrances			109,418,043			118,223,315	(8,805,271)		
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (617,373,607)			\$ (515,793,915)	\$ (101,579,692)		

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 70,606,071	\$ 808,864,655	8.7%	\$ 44,892,105	\$ 25,713,966	57.3%
Sales Taxes	88,887,429	393,480,788	22.6%	95,444,305	(6,556,876)	-6.9%
Transient Occupancy Taxes	62,823,016	172,827,052	36.4%	60,661,580	2,161,435	3.6%
Property Transfer Tax	2,968,146	10,076,599	29.5%	2,435,171	532,975	21.9%
Licenses & Permits						
Business Taxes	8,024,320	26,457,409	30.3%	8,446,688	(422,368)	-5.0%
Rental Unit Taxes	773,945	7,284,502	10.6%	849,625	(75,680)	-8.9%
Alarm Permit Fees	273,566	857,846	31.9%	284,158	(10,592)	-3.7%
Other Licenses and Permits	3,159,811	12,926,870	24.4%	3,067,251	92,560	3.0%
Total Licenses & Permits	12,231,641	47,526,627	25.7%	12,647,721	(416,080)	-3.3%
Fines & Forfeitures						
Parking Citations	6,234,177	23,912,821	26.1%	8,158,291	(1,924,115)	-23.6%
Municipal Court	1,313,142	2,975,569	44.1%	725,832	587,310	80.9%
Other Fines & Forfeitures	1,005,713	4,234,017	23.8%	1,558,842	(553,129)	-35.5%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	8,553,032	31,172,407	27.4%	10,442,966	(1,889,934)	-18.1%
Interest & Dividends	(5,428,737)	2,100,000	-258.5%	(1,286,501)	(4,142,236)	322.0%
Franchises						
SDG&E	19,802,965	84,697,020	23.4%	17,130,067	2,672,898	15.6%
CATV	1,267,712	9,897,017	12.8%	1,332,816	(65,104)	-4.9%
Refuse Collection	3,018	13,500,000	0.0%	3,072,294	(3,069,277)	-99.9%
Other Franchises	9,496,238	15,632,575	60.7%	8,171,165	1,325,073	16.2%
Total Franchises	30,569,932	123,726,612	24.7%	29,706,342	863,590	2.9%
Rents & Concessions						
Mission Bay	16,116,021	41,090,162	39.2%	15,101,564	1,014,457	6.7%
Pueblo Lands	6,470,320	14,002,621	46.2%	3,375,273	3,095,047	91.7%
Other Rents and Concessions	7,296,040	24,606,547	29.7%	7,518,171	(222,131)	-3.0%
Total Rents & Concessions	29,882,381	79,699,330	37.5%	25,995,008	3,887,373	15.0%

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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	\$ 800,117	\$ 9,489,022	8.4%	\$ 4,818,575	\$ (4,018,458)	-83.4%
Charges for Current Services	56,378,085	284,687,309	19.8%	46,643,010	9,735,075	20.9%
Other Revenue	2,287,233	1,645,833	139.0%	928,365	1,358,867	146.4%
Transfers	17,832,928	111,202,028	16.0%	71,834,894	(54,001,966)	-75.2%
Total General Fund Revenue	\$ 378,391,274	\$ 2,076,498,262	18.2%	\$ 4,05,163,543	\$ (26,772,269)	-6.6%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 36,005,519	\$ 85,525,071	42.1%	\$ 32,116,299	\$ 3,889,220	12.1%
City Auditor	2,197,549	5,590,854	39.3%	1,783,545	414,004	23.2%
City Clerk	2,987,630	8,042,320	37.1%	2,635,536	352,095	13.4%
City Council - District 1	680,742	2,269,712	30.0%	722,400	(41,657)	-5.8%
City Council - District 2	827,187	2,363,502	35.0%	817,428	9,759	1.2%
City Council - District 3	822,543	2,286,891	36.0%	761,733	60,810	8.0%
City Council - District 4	606,151	2,288,897	26.5%	706,045	(99,895)	-14.1%
City Council - District 5	739,614	2,413,029	30.7%	725,340	14,274	2.0%
City Council - District 6	774,103	2,140,976	36.2%	620,550	153,552	24.7%
City Council - District 7	766,492	2,314,756	33.1%	719,330	47,162	6.6%
City Council - District 8	794,537	2,455,726	32.4%	703,286	91,250	13.0%
City Council - District 9	771,747	2,114,112	36.5%	655,536	116,211	17.7%
City Planning	6,327,459	17,370,598	36.4%	4,767,920	1,559,539	32.7%
City Treasurer	7,874,162	21,727,441	36.2%	6,863,158	1,011,004	14.7%
Citywide Program Expenditures	92,312,608	199,099,941	46.4%	79,648,064	12,664,544	15.9%
Commission on Police Practices	572,755	2,145,832	26.7%	484,012	88,743	18.3%
Communications	2,906,363	7,355,133	39.5%	2,578,107	328,256	12.7%
Compliance	2,557,109	7,281,336	35.1%	1,944,121	612,988	31.5%
Council Administration	1,014,144	4,014,277	25.3%	930,073	84,071	9.0%
Department of Finance	11,767,284	28,816,903	40.8%	10,378,940	1,388,345	13.4%
Department of Information Technology	1,123,899	3,282,699	34.2%	529,761	594,137	112.2%
Development Services	5,160,807	12,095,158	42.7%	4,691,824	468,983	10.0%
Economic Development	7,722,024	22,330,312	34.6%	4,455,916	3,266,108	73.3%
Environmental Services	35,432,803	103,543,380	34.2%	39,209,720	(3,776,918)	-9.6%
Ethics Commission	746,696	1,829,338	40.8%	618,476	128,220	20.7%
Fire-Rescue	156,456,189	353,368,215	44.3%	147,968,359	8,487,831	5.7%
General Services	9,690,410	24,714,876	39.2%	9,964,180	(273,770)	-2.7%
Government Affairs	451,870	1,366,668	33.1%	532,858	(80,988)	-15.2%
Homelessness Strategies & Solutions	11,660,206	53,916,571	21.6%	6,802,753	4,857,453	71.4%
Human Resources	5,275,970	11,755,474	44.9%	3,969,951	1,306,020	32.9%
Library	29,342,350	77,069,362	38.1%	28,462,476	879,874	3.1%
Office of Boards & Commissions	371,016	797,136	46.5%	297,448	73,569	24.7%
Office of Emergency Services	1,690,708	3,869,456	43.7%	1,080,849	609,859	56.4%
Office of the Chief Operating Officer	2,763,007	6,453,192	42.8%	2,532,032	230,975	9.1%
Office of the IBA	1,128,853	2,837,261	39.8%	1,087,910	40,943	3.8%
Office of the Mayor	1,658,841	4,459,569	37.2%	1,649,702	9,139	0.6%
Parks & Recreation	76,295,178	184,235,182	41.4%	68,674,584	7,620,594	11.1%

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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	\$ 2,280,808	\$ 5,660,469	40.3%	\$ 1,851,495	\$ 429,313	23.2%
Personnel	6,621,400	15,754,313	42.0%	5,900,604	720,796	12.2%
Police	281,176,722	673,002,146	41.8%	246,726,374	34,450,349	14.0%
Public Utilities	1,390,233	3,110,927	44.7%	1,570,814	(180,581)	-11.5%
Purchasing & Contracting	4,350,195	11,199,810	38.8%	3,330,274	1,019,921	30.6%
Race & Equity	470,834	1,699,024	27.7%	532,661	(61,826)	-11.6%
Real Estate & Airport Management ²	-	-	100.0%	2,214,532	(2,214,532)	-100.0%
Stormwater	23,191,393	63,406,482	36.6%	23,924,972	(733,579)	-3.1%
Sustainability & Mobility	2,567,836	7,827,524	32.8%	3,032,673	(464,837)	-15.3%
Transportation	44,020,890	103,741,314	42.4%	40,559,521	3,461,369	8.5%
Total General Fund Expenditures	\$ 886,346,838	\$ 2,160,943,165	41.0%	\$ 802,734,143	\$ 83,612,695	10.4%

¹ Includes adjustments made in future periods

² Merged with Economic Development in Fiscal Year 2025

Citywide Program Expenditure Status Report
As of Period 5, Ended November, 2024 (41% 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	\$ 379,256	\$ 563,889	67.3%	\$ -	\$ 379,256	100.0%
Assessments To Public Property	-	1,274,428	0.0%	919,426	(919,426)	-100.0%
Citywide Elections	4,991,023	8,929,418	55.9%	-	4,991,023	100.0%
Corporate Master Leases Rent	6,561,403	16,297,979	40.3%	6,105,314	456,089	7.5%
Deferred Capital Debt Service	26,229,589	42,984,441	61.0%	23,000,584	3,229,005	14.0%
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%	30,619,671	1,831,742	6.0%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	188,682	5,153,780	3.7%	189,132	(450)	-0.2%
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	6,604	5,260,489	0.1%	3,188	3,416	107.2%
Special Consulting Services	72,410	446,957	16.2%	673,617	(601,207)	-89.3%
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	\$ 92,312,608	\$ 199,099,941	46.4%	\$ 79,648,064	\$ 12,664,544	15.9%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 5, Ended November, 2024 (41% 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	\$ 680,742	\$ 2,169,712	\$ 2,169,712	\$ -	31.4%	\$ 718,239	\$ (37,496)	-5.2%
District 1 CPPS	-	100,000	100,000	-	0.0%	4,161	(4,161)	-100.0%
Total Council District 1	680,742	2,269,712	2,269,712	-	30.0%	722,400	(41,657)	-5.8%
Council District 2	828,314	2,263,502	2,263,502	-	36.6%	821,798	6,516	0.8%
District 2 CPPS	(1,127)	100,000	100,000	-	-1.1%	(4,370)	3,243	-74.2%
Total Council District 2	827,187	2,363,502	2,363,502	-	35.0%	817,428	9,759	1.2%
Council District 3	822,543	2,186,891	2,186,891	-	37.6%	773,087	49,455	6.4%
District 3 CPPS	-	100,000	100,000	-	0.0%	(11,355)	11,355	-100.0%
Total Council District 3	822,543	2,286,891	2,286,891	-	36.0%	761,733	60,810	8.0%
Council District 4	606,151	2,188,897	2,183,897	(5,000)	27.8%	711,147	(104,996)	-14.8%
District 4 CPPS	-	100,000	105,000	5,000	0.0%	(5,102)	5,102	-100.0%
Total Council District 4	606,151	2,288,897	2,288,897	-	26.5%	706,045	(99,895)	-14.1%
Council District 5	741,864	2,313,029	2,313,029	-	32.1%	730,575	11,289	1.5%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	(5,235)	2,985	-57.0%
Total Council District 5	739,614	2,413,029	2,413,029	-	30.7%	725,340	14,274	2.0%
Council District 6	776,103	2,040,976	2,040,976	-	38.0%	634,718	141,385	22.3%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	(14,168)	12,168	-85.9%
Total Council District 6	774,103	2,140,976	2,140,976	-	36.2%	620,550	153,552	24.7%
Council District 7	766,492	2,214,756	2,214,756	-	34.6%	726,573	39,919	5.5%
District 7 CPPS	-	100,000	100,000	-	0.0%	(7,242)	7,242	-100.0%
Total Council District 7	766,492	2,314,756	2,314,756	-	33.1%	719,330	47,162	6.6%
Council District 8	794,537	2,355,726	2,355,726	-	33.7%	721,713	72,824	10.1%
District 8 CPPS	-	100,000	100,000	-	0.0%	(18,426)	18,426	-100.0%
Total Council District 8	794,537	2,455,726	2,455,726	-	32.4%	703,286	91,250	13.0%
Council District 9	771,747	2,014,112	2,014,112	-	38.3%	665,880	105,867	15.9%
District 9 CPPS	-	100,000	100,000	-	0.0%	(10,344)	10,344	-100.0%
Total Council District 9	771,747	2,114,112	2,114,112	-	36.5%	655,536	116,211	17.7%
Total Council Districts	\$ 6,783,116	\$ 20,647,601	\$ 20,647,601	\$ -	32.9%	\$ 6,431,650	\$ 351,466	5.5%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 2,898,440	\$ 8,981,280	32.3%	\$ 2,405,467	\$ 492,973	20.5%
Automated Refuse Container Fund	571,894	1,600,000	35.7%	575,736	(3,842)	-0.7%
Capital Outlay - Misc Revenue	-	-	100.0%	-	-	100.0%
Central Stores Internal Service Fund	3,256,760	10,825,641	30.1%	3,465,917	(209,157)	-6.0%
Climate Equity Fund	201,598	1,500,000	13.4%	68,247	133,351	195.4%
Community Equity Fund	48,703	-	100.0%	9,009	39,694	440.6%
Concourse and Parking Garages Operating Fund	1,216,577	3,218,267	37.8%	1,246,655	(30,078)	-2.4%
Convention Center Expansion Funds	1,007,457	13,348,906	7.5%	3,710,893	(2,703,436)	-72.9%
Development Services Fund	56,844,877	139,614,113	40.7%	52,043,974	4,800,903	9.2%
Energy Conservation Program Fund	11,895	6,557,190	0.2%	26,921	(15,026)	-55.8%
Energy Independence Fund	59,885	-	100.0%	2,259,074	(2,199,188)	-97.3%
Engineering and Capital Projects	77,560,927	172,656,515	44.9%	67,486,256	10,074,670	14.9%
Environmental Growth Fund 1/3	3,228,867	10,550,173	30.6%	2,848,188	380,679	13.4%
Environmental Growth Fund 2/3	6,435,384	21,107,342	30.5%	5,667,217	768,167	13.6%
Facilities Financing Fund	(4,438)	-	-100.0%	1,669,533	(1,673,971)	-100.3%
Fire/Emergency Medical Services Fund	42,502,710	125,740,250	33.8%	6,979,283	35,523,427	509.0%
Fire and Lifeguard Facilities Fund	(6,774)	1,409,518	-0.5%	(1,238)	(5,536)	447.1%
Fleet Operations	50,546,207	147,383,446	34.3%	50,600,753	(54,546)	-0.1%
Gas Tax Fund	10,733,583	38,218,843	28.1%	10,396,894	336,690	3.2%
General Plan Maintenance Fund	1,857,617	4,329,600	42.9%	1,720,098	137,519	8.0%
GIS Fund	154,950	5,358,128	2.9%	30,191	124,759	413.2%
Golf Course Fund	16,560,993	28,739,347	57.6%	15,579,245	981,748	6.3%
Information Technology Fund	8,593,359	85,195,328	10.1%	3,695,840	4,897,519	132.5%
Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	36,174	942,900	3.8%	13,108	23,066	176.0%
Local Enforcement Agency Fund	668,752	994,637	67.2%	562,870	105,882	18.8%
Long Range Property Management Fund	1,184,589	595,000	199.1%	860,858	323,731	37.6%
Los Penasquitos Canyon Preserve Fund	12,500	36,000	34.7%	56,570	(44,070)	-77.9%
Low-Moderate Income Housing Asset Fund	2,908,150	1,209,014	240.5%	1,302,675	1,605,475	123.2%
Maintenance Assessment District (MAD) Funds	3,492,051	34,372,419	10.2%	1,904,216	1,587,835	83.4%
Mission Bay/Balboa Park Improvement Fund	359,555	862,936	41.7%	1,033,760	(674,205)	-65.2%
Mission Bay Improvement Fund	707,767	13,708,605	5.2%	156,423	551,343	352.5%
New Convention Facility Fund	2,347,240	2,816,690	83.3%	1,367,325	979,915	71.7%
OneSD Support Fund	39,150	25,954,866	0.2%	(10,342)	49,492	-478.5%
Parking Meter Operations	4,063,454	9,600,000	42.3%	3,982,269	81,185	2.0%
PETCO Park Fund	7,411,150	15,041,387	49.3%	11,367,582	(3,956,431)	-34.8%
Public Art Fund	81,789	85,000	96.2%	394,754	(312,965)	-79.3%
Public Safety Services & Debt Service Fund	4,325,685	13,564,755	31.9%	4,276,341	49,344	1.2%
Publishing Services Internal Fund	485,916	2,232,283	21.8%	133,212	352,704	264.8%
Recycling Fund	6,527,585	23,990,760	27.2%	9,047,544	(2,519,959)	-27.9%
Refuse Disposal Fund	25,307,631	61,758,567	41.0%	23,550,424	1,757,207	7.5%
Refuse Disposal - Miramar Clousure	562,248	50,000	1124.5%	108,800	453,448	416.8%

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	\$ 289,575	\$ 7,381,557	3.9%	\$ 75,723	\$ 213,852	282.4%
Risk Management Administration Fund	6,733,741	17,098,385	39.4%	6,047,834	685,907	11.3%
Road Maintenance & Rehabilitation	6,920,719	35,328,918	19.6%	9,132,504	(2,211,785)	-24.2%
Seized and Forfeited Assets Funds	652,119	788,119	82.7%	857,610	(205,491)	-24.0%
Solid Waste Management Fund	(52,836)	-	-100.0%	-	(52,836)	-100.0%
State COPS	20,380	3,400,000	0.6%	2,051,138	(2,030,758)	-99.0%
Storm Drain Fund	2,680,801	5,700,000	47.0%	2,337,281	343,520	14.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	56,516,802	155,929,055	36.2%	54,136,177	2,380,624	4.4%
TOT - Major Events Revolving FD	232,000	205,000	113.2%	278,693	(46,693)	-16.8%
TransNet Extension Funds	15,388,537	47,130,000	32.7%	10,533,406	4,855,131	46.1%
Trolley Extension Reserve Fund	-	-	100.0%	426	(426)	-100.0%
Underground Surcharge Fund	30,666,537	113,511,838	27.0%	22,740,756	7,925,781	34.9%
Wastewater Department Funds	324,635,480	949,174,505	34.2%	174,689,761	149,945,719	85.8%
Water Department Funds	362,658,106	958,461,488	37.8%	288,136,358	74,521,748	25.9%
Wireless Communication Technology Fund	174,123	10,517,070	1.7%	80,896	93,228	115.2%
Zoological Exhibits Maintenance Fund	2,162,062	20,975,719	10.3%	1,354,790	807,272	59.6%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November, 2024 (41% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 3,207,892	\$ 8,336,007	38.5%	\$ 2,253,776	\$ 954,115	42.3%
Automated Refuse Container Fund	626,698	1,950,868	32.1%	527,880	98,818	18.7%
Capital Outlay – Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	4,417,415	11,469,318	38.5%	4,343,773	73,642	1.7%
Climate Equity Fund	1,143,191	1,607,666	71.1%	-	1,143,191	100.0%
Community Equity Fund	-	3,085,400	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	949,383	4,740,124	20.0%	1,164,143	(214,760)	-18.4%
Convention Center Expansion Funds	674,973	13,804,906	4.9%	582,914	92,059	15.8%
Development Services Fund	55,395,531	139,753,670	39.6%	46,933,029	8,462,502	18.0%
Energy Conservation Program Fund	2,380,771	8,125,531	29.3%	2,051,632	329,139	16.0%
Energy Independence Fund	122,018	3,702,801	3.3%	140,490	(18,473)	-13.1%
Engineering and Capital Projects	68,646,479	166,357,762	41.3%	58,357,090	10,289,388	17.6%
Environmental Growth Fund 1/3	1,978,142	15,951,095	12.4%	833,468	1,144,674	137.3%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,475,317	1,649,600	89.4%	1,331,156	144,161	10.8%
Fire/Emergency Medical Services Fund	32,618,441	124,809,481	26.1%	11,007,499	21,610,941	196.3%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	55,131,094	311,372,462	17.7%	61,133,545	(6,002,451)	-9.8%
Gas Tax Fund	11,328,936	38,816,200	29.2%	9,065,072	2,263,864	25.0%
General Plan Maintenance Fund	2,398,974	5,329,600	45.0%	3,747,627	(1,348,654)	-36.0%
GIS Fund	3,205,217	6,189,690	51.8%	2,846,457	358,760	12.6%
Golf Course Fund	8,911,067	28,375,471	31.4%	8,683,678	227,389	2.6%
Information Technology Fund	22,741,536	87,339,741	26.0%	17,681,400	5,060,136	28.6%
Infrastructure Fund	8,304,601	21,479,393	38.7%	542,819	7,761,781	1429.9%
Junior Lifeguard Program Fund	660,657	967,341	68.3%	623,189	37,469	6.0%
Local Enforcement Agency Fund	393,097	1,134,028	34.7%	399,841	(6,744)	-1.7%
Long Range Property Management Fund	13,547	1,783,771	0.8%	61,104	(47,558)	-77.8%
Los Penasquitos Canyon Preserve Fund	(28,361)	20,149	-140.8%	126,549	(154,909)	-122.4%
Low-Moderate Income Housing Asset Fund	5,859,812	36,057,822	16.3%	492,878	5,366,934	1088.9%
Maintenance Assessment District (MAD) Funds	10,881,530	43,246,597	25.2%	8,494,627	2,386,903	28.1%
Mission Bay/Balboa Park Improvement Fund	332,837	862,936	38.6%	1,041,961	(709,124)	-68.1%
Mission Bay Improvement Fund	-	-	100.0%	-	-	100.0%
New Convention Facility Fund	2,347,240	2,816,690	83.3%	2,278,875	68,365	3.0%
OneSD Support Fund	11,093,755	32,660,788	34.0%	6,471,857	4,621,898	71.4%
Parking Meter Operations	1,220,564	9,548,065	12.8%	1,099,416	121,148	11.0%
PETCO Park Fund	13,843,085	19,453,916	71.2%	12,897,091	945,994	7.3%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	462	(462)	-100.0%
Public Art Fund	45,961	7,321,209	0.6%	97,653	(51,692)	-52.9%
Public Safety Services & Debt Service Fund	-	13,564,755	0.0%	-	-	100.0%
Publishing Services Internal Fund	658,766	2,219,450	29.7%	430,304	228,463	53.1%
Recycling Fund	10,330,636	31,345,740	33.0%	9,204,552	1,126,083	12.2%
Refuse Disposal Fund	16,484,071	50,820,590	32.4%	13,320,087	3,163,984	23.8%
Regional Park Improvements Fund	-	-	100.0%	1,521	(1,521)	-100.0%
Risk Management Administration Fund	6,348,603	17,343,594	36.6%	5,594,087	754,515	13.5%

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	\$ 13,659,488	\$ 68,934,412	19.8%	\$ 9,723,513	\$ 3,935,976	40.5%
Seized and Forfeited Assets Funds	2,398,535	3,805,069	63.0%	631,927	1,766,608	279.6%
Solid Waste Management Fund	2,963,461	6,625,876	44.7%	-	2,963,461	100.0%
State COPS	2,595,070	3,242,146	80.0%	1,626,777	968,293	59.5%
Storm Drain Fund	1,352,213	5,686,212	23.8%	307,208	1,045,005	340.2%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	28,967,145	160,945,225	18.0%	34,246,916	(5,279,771)	-15.4%
TOT - Major Events Revolving FD	136,123	606,540	22.4%	47,697	88,426	185.4%
TransNet Extension Funds	7,381,183	24,130,922	30.6%	6,232,351	1,148,832	18.4%
Underground Surcharge Fund	5,960,832	75,733,351	7.9%	2,555,568	3,405,264	133.2%
Wastewater Department Funds	147,870,345	473,347,562	31.2%	122,405,309	25,465,035	20.8%
Water Department Funds	310,890,375	744,548,427	41.8%	241,808,222	69,082,153	28.6%
Wireless Communication Technology Fund	3,606,231	11,185,457	32.2%	6,272,473	(2,666,242)	-42.5%
Zoological Exhibits Maintenance Fund	-	20,975,719	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods