

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of October 2024



November 2024

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 4 (as of October 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 October 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 October 2024

General Fund Summary As of Period 4, Ended October, 2024 (33% Completed) <i>(Unaudited)</i>								
	FY25 Adopted Budget	FY25 Current Budget	FY25 Actuals¹	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change	
Revenue								
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 25,614,966	3.2%	\$ 22,786,876	\$ 2,828,090	12.4%	
Sales Taxes	393,480,788	393,480,788	60,083,480	15.3%	66,994,928	(6,911,448)	-10.3%	
Transient Occupancy Taxes	172,827,052	172,827,052	49,271,953	28.5%	47,448,200	1,823,753	3.8%	
Property Transfer Tax	10,076,599	10,076,599	2,173,134	21.6%	1,756,487	416,646	23.7%	
Licenses & Permits	47,397,810	47,397,810	9,934,138	21.0%	9,627,871	306,267	3.2%	
Fines & Forfeitures	31,172,407	31,172,407	7,810,766	25.1%	7,896,070	(85,304)	-1.1%	
Interest & Dividends	2,100,000	2,100,000	(4,449,241)	-211.9%	(1,278,467)	(3,170,773)	248.0%	
Franchises	123,726,612	123,726,612	9,362,522	7.6%	6,740,152	2,622,370	38.9%	
Rents & Concessions	79,699,330	79,699,330	25,539,986	32.0%	19,659,273	5,880,714	29.9%	
Revenues from Other Agencies	12,186,022	12,186,022	747,143	6.1%	4,595,166	(3,848,023)	-83.7%	
Charges for Current Services	281,703,524	281,703,524	45,771,304	16.2%	39,208,378	6,562,926	16.7%	
Other Revenue	1,645,833	1,645,833	1,730,087	105.1%	811,089	918,998	113.3%	
Transfers	111,617,630	111,617,630	15,340,459	13.7%	67,895,054	(52,554,595)	-77.4%	
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,076,498,262	\$ 248,930,697	12.0%	\$ 294,141,075	\$ (45,210,379)	-15.4%	
Expenditures								
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 330,787,403	35.7%	\$ 289,762,487	\$ 41,024,915	14.2%	
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 330,787,403	35.7%	\$ 289,762,487	\$ 41,024,915	14.2%	
Fringe Benefits	577,546,067	577,546,067	199,141,610	34.5%	179,713,106	19,428,504	10.8%	
Supplies	31,488,902	31,422,845	12,650,913	40.3%	16,872,076	(4,221,163)	-25.0%	
Contracts & Services	387,583,729	387,679,838	75,337,457	19.4%	75,642,738	(305,280)	-0.4%	
Information Technology	59,159,934	59,116,282	12,350,994	20.9%	7,573,656	4,777,338	63.1%	
Energy & Utilities	70,937,425	70,951,025	20,690,214	29.2%	18,200,419	2,489,795	13.7%	
Capital Expenditures	1,223,500	1,223,500	178,447	14.6%	135,486	42,961	31.7%	
Debt	7,707,546	7,707,546	2,696,679	35.0%	3,264,588	(567,909)	-17.4%	
Other Expenditures	6,626,892	6,626,892	1,718,632	25.9%	2,386,506	(667,874)	-28.0%	
Transfers	93,007,234	93,007,234	26,992,156	29.0%	23,367,011	3,625,145	15.5%	
Total NPE	\$ 1,235,281,229	\$ 1,235,281,229	\$ 351,757,103	28.5%	\$ 327,155,587	\$ 24,601,516	7.5%	
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,160,943,165	\$ 682,544,506	31.6%	\$ 616,918,074	\$ 65,626,432	10.6%	
General Fund Encumbrances								
			117,881,362		119,935,619	(2,054,257)		
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (551,495,171)		\$ (442,712,618)	\$ (108,782,554)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 4, Ended October, 2024 (33% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 25,614,966	\$ 808,864,655	3.2%	\$ 22,786,876	\$ 2,828,090	12.4%
Sales Taxes	60,083,480	393,480,788	15.3%	66,994,928	(6,911,448)	-10.3%
Transient Occupancy Taxes	49,271,953	172,827,052	28.5%	47,448,200	1,823,753	3.8%
Property Transfer Tax	2,173,134	10,076,599	21.6%	1,756,487	416,646	23.7%
Licenses & Permits						
Business Taxes	6,467,975	26,457,409	24.4%	6,511,854	(43,880)	-0.7%
Rental Unit Taxes	705,354	7,284,502	9.7%	746,116	(40,762)	-5.5%
Alarm Permit Fees	209,662	857,846	24.4%	(125,125)	334,787	-267.6%
Other Licenses and Permits	2,551,148	12,798,053	19.9%	2,495,026	56,122	2.2%
Total Licenses & Permits	9,934,138	47,397,810	21.0%	9,627,871	306,267	3.2%
Fines & Forfeitures						
Parking Citations	6,234,177	23,912,821	26.1%	6,157,086	77,091	1.3%
Municipal Court	668,506	2,975,569	22.5%	509,378	159,128	31.2%
Other Fines & Forfeitures	908,084	4,234,017	21.4%	1,229,606	(321,522)	-26.1%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	7,810,766	31,172,407	25.1%	7,896,070	(85,304)	-1.1%
Interest & Dividends	(4,449,241)	2,100,000	-211.9%	(1,278,467)	(3,170,773)	248.0%
Franchises						
SDG&E	-	84,697,020	0.0%	-	-	100.0%
CATV	271,849	9,897,017	2.7%	-	271,849	100.0%
Refuse Collection	3,018	13,500,000	0.0%	36,273	(33,255)	-91.7%
Other Franchises	9,087,655	15,632,575	58.1%	6,703,879	2,383,776	35.6%
Total Franchises	9,362,522	123,726,612	7.6%	6,740,152	2,622,370	38.9%
Rents & Concessions						
Mission Bay	13,328,089	41,090,162	32.4%	11,829,031	1,499,058	12.7%
Pueblo Lands	5,711,750	14,002,621	40.8%	2,138,095	3,573,655	167.1%
Other Rents and Concessions	6,500,147	24,606,547	26.4%	5,692,146	808,001	14.2%
Total Rents & Concessions	25,539,986	79,699,330	32.0%	19,659,273	5,880,714	29.9%

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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	\$ 747,143	\$ 12,186,022	6.1%	\$ 4,595,166	\$ (3,848,023)	-83.7%
Charges for Current Services	45,771,304	281,703,524	16.2%	39,208,378	6,562,926	16.7%
Other Revenue	1,730,087	1,645,833	105.1%	811,089	918,998	113.3%
Transfers	15,340,459	111,617,630	13.7%	67,895,054	(52,554,595)	-77.4%
Total General Fund Revenue	\$ 248,930,697	\$ 2,076,498,262	12.0%	\$ 294,141,075	\$ (45,210,379)	-15.4%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 4, Ended October, 2024 (33% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
City Attorney	\$ 29,214,578	\$ 85,525,071	34.2%	\$ 25,715,146	\$ 3,499,432	13.6%
City Auditor	1,779,954	5,590,854	31.8%	1,413,598	366,356	25.9%
City Clerk	2,426,191	8,042,320	30.2%	2,111,683	314,508	14.9%
City Council – District 1	551,845	2,269,712	24.3%	579,602	(27,757)	-4.8%
City Council – District 2	666,199	2,363,502	28.2%	660,497	5,702	0.9%
City Council – District 3	666,889	2,286,891	29.2%	625,027	41,862	6.7%
City Council – District 4	484,673	2,288,897	21.2%	544,540	(59,867)	-11.0%
City Council – District 5	604,372	2,413,029	25.0%	566,291	38,081	6.7%
City Council – District 6	629,766	2,140,976	29.4%	473,807	155,958	32.9%
City Council – District 7	617,461	2,314,756	26.7%	572,380	45,081	7.9%
City Council – District 8	650,678	2,455,726	26.5%	556,146	94,532	17.0%
City Council – District 9	625,887	2,114,112	29.6%	515,871	110,016	21.3%
City Planning	5,143,970	17,370,598	29.6%	3,835,915	1,308,055	34.1%
City Treasurer	6,377,492	21,727,441	29.4%	5,357,137	1,020,355	19.0%
Citywide Program Expenditures	38,549,411	199,099,941	19.4%	34,522,539	4,026,872	11.7%
Commission on Police Practices	434,926	2,145,832	20.3%	328,091	106,836	32.6%
Communications	2,345,060	7,355,133	31.9%	2,062,291	282,770	13.7%
Compliance	2,086,791	7,281,336	28.7%	1,537,405	549,386	35.7%
Council Administration	811,011	4,014,277	20.2%	752,143	58,868	7.8%
Department of Finance	9,538,865	28,816,903	33.1%	8,241,880	1,296,985	15.7%
Department of Information Technology	1,016,107	3,282,699	31.0%	217,855	798,252	366.4%
Development Services	4,155,889	12,095,158	34.4%	3,711,239	444,649	12.0%
Economic Development	3,902,456	14,996,568	26.0%	3,447,088	455,368	13.2%
Environmental Services	29,283,824	103,543,380	28.3%	32,974,233	(3,690,409)	-11.2%
Ethics Commission	609,925	1,829,338	33.3%	500,328	109,597	21.9%
Fire-Rescue	128,847,798	353,368,215	36.5%	120,498,375	8,349,423	6.9%
General Services	7,910,075	24,714,876	32.0%	7,956,000	(45,925)	-0.6%
Government Affairs	370,759	1,366,668	27.1%	431,972	(61,213)	-14.2%
Homelessness Strategies & Solutions	8,202,392	53,916,571	15.2%	5,096,148	3,106,244	61.0%
Human Resources	4,407,825	11,755,474	37.5%	3,176,621	1,231,205	38.8%
Library	23,656,643	77,069,362	30.7%	21,463,441	2,193,202	10.2%
Office of Boards & Commissions	302,109	797,136	37.9%	242,614	59,495	24.5%
Office of Emergency Services	1,422,844	3,869,456	36.8%	889,945	532,900	59.9%
Office of the Chief Operating Officer	2,233,727	6,453,192	34.6%	2,026,388	207,339	10.2%
Office of the IBA	906,154	2,837,261	31.9%	879,567	26,587	3.0%
Office of the Mayor	1,348,586	4,459,569	30.2%	1,318,127	30,459	2.3%
Parks & Recreation	60,960,716	184,235,182	33.1%	55,529,344	5,431,372	9.8%

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Financial Performance Report – Period Ended October 2024

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	\$ 1,868,847	\$ 5,660,469	33.0%	\$ 1,520,020	\$ 348,827	22.9%
Personnel	5,491,733	15,754,313	34.9%	4,742,081	749,652	15.8%
Police	226,978,931	673,002,146	33.7%	200,423,041	26,555,889	13.2%
Public Utilities	1,289,896	3,110,927	41.5%	1,410,501	(120,605)	-8.6%
Purchasing & Contracting	3,547,127	11,199,810	31.7%	2,671,961	875,166	32.8%
Race & Equity	417,487	1,699,024	24.6%	427,632	(10,145)	-2.4%
Real Estate & Airport Management	2,497,431	7,333,744	34.1%	1,750,042	747,389	42.7%
Stormwater	18,925,555	63,406,482	29.8%	17,725,651	1,199,904	6.8%
Sustainability & Mobility	2,013,995	7,827,524	25.7%	2,510,331	(496,336)	-19.8%
Transportation	35,769,657	103,741,314	34.5%	32,405,541	3,364,116	10.4%
Total General Fund Expenditures	\$ 682,544,506	\$ 2,160,943,165	31.6%	\$ 616,918,074	\$ 65,626,432	10.6%

¹ Includes adjustments made in future periods

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 4, Ended October, 2024 (33% 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	\$ 300,103	\$ 250,000	120.0%	\$ -	\$ 300,103	100.0%
Assessments To Public Property	-	1,274,428	0.0%	919,426	(919,426)	-100.0%
Citywide Elections	660	8,929,418	0.0%	-	660	100.0%
Corporate Master Leases Rent	5,470,895	16,297,979	33.6%	5,032,240	438,655	8.7%
Deferred Capital Debt Service	26,229,339	42,984,441	61.0%	22,970,584	3,258,755	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	-	31,699,628	0.0%	-	-	100.0%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	142,857	5,153,780	2.8%	111,803	31,055	27.8%
Public Liability Claims Xfer-Claims Fund	-	30,211,162	0.0%	-	-	100.0%
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%	3,596	3,007	83.6%
Special Consulting Services	72,305	760,846	9.5%	547,759	(475,454)	-86.8%
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	\$ 38,549,411	\$ 199,099,941	19.4%	\$ 34,522,539	\$ 4,026,872	11.7%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 4, Ended October, 2024 (33% 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	\$ 551,845	\$ 2,169,712	\$ 2,169,712	\$ -	25.4%	\$ 575,440	\$ (23,596)	-4.1%
District 1 CPPS	-	100,000	100,000	-	0.0%	4,161	(4,161)	-100.0%
Total Council District 1	551,845	2,269,712	2,269,712	-	24.3%	579,602	(27,757)	-4.8%
Council District 2	667,326	2,263,502	2,263,502	-	29.5%	663,204	4,121	0.6%
District 2 CPPS	(1,127)	100,000	100,000	-	-1.1%	(2,707)	1,580	-58.4%
Total Council District 2	666,199	2,363,502	2,363,502	-	28.2%	660,497	5,702	0.9%
Council District 3	666,889	2,186,891	2,186,891	-	30.5%	637,252	29,637	4.7%
District 3 CPPS	-	100,000	100,000	-	0.0%	(12,225)	12,225	-100.0%
Total Council District 3	666,889	2,286,891	2,286,891	-	29.2%	625,027	41,862	6.7%
Council District 4	484,673	2,188,897	2,188,897	-	22.1%	552,445	(67,772)	-12.3%
District 4 CPPS	-	100,000	100,000	-	0.0%	(7,905)	7,905	-100.0%
Total Council District 4	484,673	2,288,897	2,288,897	-	21.2%	544,540	(59,867)	-11.0%
Council District 5	606,622	2,313,029	2,313,029	-	26.2%	574,036	32,586	5.7%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	(7,745)	5,495	-70.9%
Total Council District 5	604,372	2,413,029	2,413,029	-	25.0%	566,291	38,081	6.7%
Council District 6	631,766	2,040,976	2,040,976	-	31.0%	494,675	137,091	27.7%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	(20,868)	18,868	-90.4%
Total Council District 6	629,766	2,140,976	2,140,976	-	29.4%	473,807	155,958	32.9%
Council District 7	617,461	2,214,756	2,214,756	-	27.9%	583,007	34,454	5.9%
District 7 CPPS	-	100,000	100,000	-	0.0%	(10,627)	10,627	-100.0%
Total Council District 7	617,461	2,314,756	2,314,756	-	26.7%	572,380	45,081	7.9%
Council District 8	650,678	2,355,726	2,355,726	-	27.6%	579,903	70,775	12.2%
District 8 CPPS	-	100,000	100,000	-	0.0%	(23,757)	23,757	-100.0%
Total Council District 8	650,678	2,455,726	2,455,726	-	26.5%	556,146	94,532	17.0%
Council District 9	625,887	2,014,112	2,014,112	-	31.1%	530,313	95,574	18.0%
District 9 CPPS	-	100,000	100,000	-	0.0%	(14,442)	14,442	-100.0%
Total Council District 9	625,887	2,114,112	2,114,112	-	29.6%	515,871	110,016	21.3%
Total Council Districts	\$ 5,497,768	\$ 20,647,601	\$ 20,647,601	\$ -	26.6%	\$ 5,094,160	\$ 403,608	7.9%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 4, Ended October, 2024 (33% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 2,184,742	\$ 8,981,280	24.3%	\$ 1,851,226	\$ 333,516	18.0%
Automated Refuse Container Fund	487,704	1,600,000	30.5%	482,152	5,552	1.2%
Capital Outlay – Misc Revenue	-	-	100.0%	-	-	100.0%
Central Stores Internal Service Fund	2,366,874	10,825,641	21.9%	2,721,754	(354,881)	-13.0%
Climate Equity Fund	156,707	1,500,000	10.4%	46,842	109,865	234.5%
Community Equity Fund	38,285	-	100.0%	4,886	33,399	683.6%
Concourse and Parking Garages Operating Fund	1,004,712	3,218,267	31.2%	978,912	25,800	2.6%
Convention Center Expansion Funds	899,071	13,348,906	6.7%	3,223,925	(2,324,854)	-72.1%
Development Services Fund	47,600,075	139,614,113	34.1%	44,478,803	3,121,272	7.0%
Energy Conservation Program Fund	11,054	6,557,190	0.2%	22,728	(11,675)	-51.4%
Energy Independence Fund	47,227	-	100.0%	2,253,231	(2,206,004)	-97.9%
Engineering and Capital Projects	62,959,282	172,656,515	36.5%	54,964,727	7,994,555	14.5%
Environmental Growth Fund 1/3	1,007,404	10,550,173	9.5%	935,103	72,301	7.7%
Environmental Growth Fund 2/3	1,987,691	21,107,342	9.4%	1,846,311	141,380	7.7%
Facilities Financing Fund	(23,722)	-	-100.0%	1,373,293	(1,397,015)	-101.7%
Fire/Emergency Medical Services Fund	32,341,218	125,740,250	25.7%	2,208,519	30,132,698	1364.4%
Fire and Lifeguard Facilities Fund	(3,079)	1,409,518	-0.2%	(285)	(2,794)	979.2%
Fleet Operations	39,133,785	147,383,446	26.6%	37,113,463	2,020,322	5.4%
Gas Tax Fund	7,440,722	38,218,843	19.5%	10,385,428	(2,944,706)	-28.4%
General Plan Maintenance Fund	1,481,399	4,329,600	34.2%	1,433,082	48,316	3.4%
GIS Fund	156,658	5,358,128	2.9%	30,137	126,521	419.8%
Golf Course Fund	14,290,860	28,739,347	49.7%	13,101,747	1,189,112	9.1%
Information Technology Fund	8,588,345	85,195,328	10.1%	3,526,679	5,061,666	143.5%
Infrastructure Fund	-	21,057,697	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	5,255	942,900	0.6%	13,108	(7,853)	-59.9%
Local Enforcement Agency Fund	556,522	994,637	56.0%	494,359	62,163	12.6%
Long Range Property Management Fund	980,668	595,000	164.8%	841,521	139,147	16.5%
Los Penasquitos Canyon Preserve Fund	12,500	36,000	34.7%	54,070	(41,570)	-76.9%
Low-Moderate Income Housing Asset Fund	2,357,443	1,209,014	195.0%	1,001,387	1,356,056	135.4%
Maintenance Assessment District (MAD) Funds	1,253,433	33,590,081	3.7%	934,355	319,078	34.1%
Mission Bay/Balboa Park Improvement Fund	287,644	862,936	33.3%	974,608	(686,964)	-70.5%
Mission Bay Improvement Fund	570,971	13,708,605	4.2%	104,762	466,209	445.0%
New Convention Facility Fund	1,877,792	2,816,690	66.7%	911,550	966,242	106.0%
OneSD Support Fund	43,890	25,954,866	0.2%	(13,622)	57,512	-422.2%
Parking Meter Operations	3,331,832	9,600,000	34.7%	3,222,114	109,718	3.4%
PETCO Park Fund	6,194,047	15,041,387	41.2%	10,303,847	(4,109,800)	-39.9%
Public Art Fund	68,765	85,000	80.9%	394,754	(325,989)	-82.6%
Public Safety Services & Debt Service Fund	3,281,782	13,564,755	24.2%	3,240,398	41,384	1.3%
Publishing Services Internal Fund	462,048	2,232,283	20.7%	133,416	328,632	246.3%
Recycling Fund	5,860,589	23,990,760	24.4%	3,659,650	2,200,939	60.1%
Refuse Disposal Fund	21,273,964	61,758,567	34.4%	20,812,292	461,671	2.2%
Refuse Disposal – Miramar Clousure	442,260	50,000	884.5%	61,646	380,614	617.4%

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Schedule 3 (cont.)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Regional Park Improvements Fund	\$ 238,179	\$ 7,381,557	3.2%	\$ 51,856	\$ 186,323	359.3%
Risk Management Administration Fund	5,501,380	17,098,385	32.2%	4,951,455	549,925	11.1%
Road Maintenance & Rehabilitation	6,794,884	35,328,918	19.2%	5,912,887	881,998	14.9%
Seized and Forfeited Assets Funds	572,399	788,119	72.6%	218,949	353,451	161.4%
Solid Waste Management Fund	(37,191)	-	-100.0%	-	(37,191)	-100.0%
State COPS	17,304	3,400,000	0.5%	(2,153)	19,456	-903.7%
Storm Drain Fund	2,187,270	5,700,000	38.4%	1,892,399	294,871	15.6%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	43,824,844	155,929,055	28.1%	42,296,182	1,528,662	3.6%
TOT - Major Events Revolving FD	205,000	-	100.0%	273,396	(68,396)	-25.0%
TransNet Extension Funds	11,294,276	47,130,000	24.0%	5,990,979	5,303,298	88.5%
Trolley Extension Reserve Fund	-	-	100.0%	231	(231)	-100.0%
Underground Surcharge Fund	4,692,803	113,511,838	4.1%	486,635	4,206,168	864.3%
Wastewater Department Funds	280,097,022	949,174,505	29.5%	133,254,886	146,842,136	110.2%
Water Department Funds	219,699,649	958,461,488	22.9%	180,220,546	39,479,102	21.9%
Wireless Communication Technology Fund	171,607	10,517,070	1.6%	68,332	103,275	151.1%
Zoological Exhibits Maintenance Fund	829,599	20,975,719	4.0%	725,874	103,725	14.3%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 4, Ended October, 2024 (33% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 2,719,689	\$ 8,336,007	32.6%	\$ 1,505,564	\$ 1,214,124	80.6%
Automated Refuse Container Fund	404,610	1,950,868	20.7%	478,735	(74,125)	-15.5%
Capital Outlay - Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	3,360,479	11,469,318	29.3%	3,591,344	(230,864)	-6.4%
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	594,350	4,740,124	12.5%	955,455	(361,106)	-37.8%
Convention Center Expansion Funds	591,101	13,804,906	4.3%	582,964	8,136	1.4%
Development Services Fund	45,078,655	139,753,670	32.3%	38,081,725	6,996,929	18.4%
Energy Conservation Program Fund	1,986,698	8,125,531	24.5%	1,642,338	344,361	21.0%
Energy Independence Fund	98,455	3,702,801	2.7%	78,330	20,125	25.7%
Engineering and Capital Projects	55,967,363	166,357,762	33.6%	46,460,956	9,506,407	20.5%
Environmental Growth Fund 1/3	1,847,285	15,951,095	11.6%	675,354	1,171,931	173.5%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,403,790	1,649,600	85.1%	1,038,602	365,188	35.2%
Fire/Emergency Medical Services Fund	30,875,776	124,809,481	24.7%	3,475,743	27,400,034	788.3%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	43,571,815	311,372,462	14.0%	47,509,256	(3,937,440)	-8.3%
Gas Tax Fund	10,167,207	38,816,200	26.2%	8,059,190	2,108,017	26.2%
General Plan Maintenance Fund	1,857,819	5,329,600	34.9%	3,017,620	(1,159,801)	-38.4%
GIS Fund	3,119,809	6,189,690	50.4%	2,729,027	390,782	14.3%
Golf Course Fund	7,501,454	28,375,471	26.4%	6,644,152	857,302	12.9%
Information Technology Fund	18,642,409	87,339,741	21.3%	12,701,325	5,941,083	46.8%
Infrastructure Fund	6,334,575	21,479,393	29.5%	203,706	6,130,869	3009.7%
Junior Lifeguard Program Fund	637,711	967,341	65.9%	597,604	40,107	6.7%
Local Enforcement Agency Fund	314,036	1,134,028	27.7%	313,227	809	0.3%
Long Range Property Management Fund	10,893	1,783,771	0.6%	(44,059)	54,952	-124.7%
Los Penasquitos Canyon Preserve Fund	(28,361)	20,149	-140.8%	101,430	(129,790)	-128.0%
Low-Moderate Income Housing Asset Fund	5,262,252	36,057,822	14.6%	439,249	4,823,003	1098.0%
Maintenance Assessment District (MAD) Funds	8,812,507	42,464,259	20.8%	6,411,881	2,400,627	37.4%
Mission Bay/Balboa Park Improvement Fund	270,200	862,936	31.3%	980,557	(710,357)	-72.4%
Mission Bay Improvement Fund	-	-	100.0%	238	(238)	-100.0%
New Convention Facility Fund	1,877,792	2,816,690	66.7%	1,823,100	54,692	3.0%
OneSD Support Fund	9,868,167	32,660,788	30.2%	5,444,978	4,423,189	81.2%
Parking Meter Operations	930,199	9,548,065	9.7%	887,851	42,348	4.8%
PETCO Park Fund	13,735,749	19,453,916	70.6%	12,847,015	888,734	6.9%
Public Art Fund	31,172	7,321,209	0.4%	94,467	(63,295)	-67.0%
Public Safety Services & Debt Service Fund	-	13,564,755	0.0%	-	-	100.0%
Publishing Services Internal Fund	542,853	2,219,450	24.5%	280,290	262,563	93.7%
Recycling Fund	7,989,380	31,345,740	25.5%	7,237,130	752,250	10.4%
Refuse Disposal Fund	13,401,151	50,820,590	26.4%	10,592,017	2,809,133	26.5%
Risk Management Administration Fund	5,127,385	17,343,594	29.6%	4,491,809	635,576	14.1%

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Schedule 4 (cont.)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Road Maintenance & Rehabilitation	\$ 12,717,844	\$ 68,934,412	18.4%	\$ 8,595,485	\$ 4,122,358	48.0%
Seized and Forfeited Assets Funds	2,277,196	3,805,069	59.8%	(8,671)	2,285,867	-26362.1%
Solid Waste Management Fund	2,844,105	6,625,876	42.9%	-	2,844,105	100.0%
State COPS	2,567,676	3,242,146	79.2%	487,416	2,080,260	426.8%
Storm Drain Fund	894,412	5,686,212	15.7%	293,827	600,585	204.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	15,124,921	160,945,225	9.4%	29,232,695	(14,107,775)	-48.3%
TOT - Major Events Revolving FD	29,739	401,540	7.4%	24,200	5,539	22.9%
TransNet Extension Funds	6,704,378	24,235,924	27.7%	5,560,823	1,143,555	20.6%
Underground Surcharge Fund	3,219,021	75,733,351	4.3%	2,012,707	1,206,314	59.9%
Wastewater Department Funds	123,497,614	473,347,562	26.1%	99,387,604	24,110,010	24.3%
Water Department Funds	262,088,168	744,548,427	35.2%	197,382,582	64,705,586	32.8%
Wireless Communication Technology Fund	2,932,578	11,185,457	26.2%	5,542,449	(2,609,870)	-47.1%
Zoological Exhibits Maintenance Fund	-	20,975,719	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods