

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of September 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 3 (as of September 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 September 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 September 2024

General Fund Summary As of Period 3, Ended September, 2024 (25% 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	\$ 15,433,261	1.9%	\$ 14,262,988	\$ 1,170,274	8.2%	
Sales Taxes	393,480,788	393,480,788	31,972,698	8.1%	33,401,425	(1,428,728)	-4.3%	
Transient Occupancy Taxes	172,827,052	172,827,052	34,786,125	20.1%	33,410,043	1,376,082	4.1%	
Property Transfer Tax	10,076,599	10,076,599	1,198,275	11.9%	968,766	229,509	23.7%	
Licenses & Permits	47,397,810	47,397,810	7,182,761	15.2%	6,496,670	686,091	10.6%	
Fines & Forfeitures	31,172,407	31,172,407	5,404,286	17.3%	5,516,135	(111,850)	-2.0%	
Interest & Dividends	2,100,000	2,100,000	(3,484,585)	-165.9%	(1,291,784)	(2,192,801)	169.7%	
Franchises	123,726,612	123,726,612	9,090,384	7.3%	6,615,918	2,474,466	37.4%	
Rents & Concessions	79,699,330	79,699,330	20,862,182	26.2%	14,374,078	6,488,105	45.1%	
Revenues from Other Agencies	12,186,022	12,186,022	508,480	4.2%	3,738,429	(3,229,949)	-86.4%	
Charges for Current Services	281,703,524	281,703,524	33,611,595	11.9%	29,175,555	4,436,040	15.2%	
Other Revenue	1,645,833	1,645,833	764,169	46.4%	413,887	350,283	84.6%	
Transfers	111,617,630	111,617,630	12,847,990	11.5%	65,446,271	(52,598,281)	-80.4%	
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,076,498,262	\$ 170,177,621	8.2%	\$ 212,528,380	\$ (42,350,759)	-19.9%	
Expenditures								
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 248,469,147	26.8%	\$ 218,383,529	\$ 30,085,618	13.8%	
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 248,469,147	26.8%	\$ 218,383,529	\$ 30,085,618	13.8%	
Fringe Benefits	577,546,067	577,546,067	151,440,621	26.2%	136,889,521	14,551,100	10.6%	
Supplies	31,488,902	31,475,624	11,127,518	35.4%	13,716,074	(2,588,556)	-18.9%	
Contracts & Services	387,583,729	387,599,461	50,878,332	13.1%	48,147,401	2,730,931	5.7%	
Information Technology	59,159,934	59,153,880	3,298,267	5.6%	4,217,532	(919,265)	-21.8%	
Energy & Utilities	70,937,425	70,941,025	12,246,986	17.3%	13,116,333	(869,347)	-6.6%	
Capital Expenditures	1,223,500	1,223,500	109,746	9.0%	12,684	97,063	765.3%	
Debt	7,707,546	7,707,546	2,540,487	33.0%	3,108,396	(567,909)	-18.3%	
Other Expenditures	6,626,892	6,626,892	1,612,566	24.3%	499,890	1,112,676	222.6%	
Transfers	93,007,234	93,007,234	367,026	0.4%	472,895	(105,869)	-22.4%	
Total NPE	\$ 1,235,281,229	\$ 1,235,281,229	\$ 233,621,548	18.9%	\$ 220,180,725	\$ 13,440,824	6.1%	
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,160,943,165	\$ 482,090,696	22.3%	\$ 438,564,254	\$ 43,526,442	9.9%	
General Fund Encumbrances								
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (462,601,404)		\$ (362,113,666)	\$ (100,487,738)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 3, Ended September, 2024 (25% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 15,433,261	\$ 808,864,655	1.9%	\$ 14,262,988	\$ 1,170,274	8.2%
Sales Taxes	31,972,698	393,480,788	8.1%	33,401,425	(1,428,728)	-4.3%
Transient Occupancy Taxes	34,786,125	172,827,052	20.1%	33,410,043	1,376,082	4.1%
Property Transfer Tax	1,198,275	10,076,599	11.9%	968,766	229,509	23.7%
Licenses & Permits						
Business Taxes	4,543,376	26,457,409	17.2%	4,197,726	345,650	8.2%
Rental Unit Taxes	601,282	7,284,502	8.3%	641,081	(39,799)	-6.2%
Alarm Permit Fees	145,887	857,846	17.0%	(193,229)	339,115	-175.5%
Other Licenses and Permits	1,892,216	12,798,053	14.8%	1,851,092	41,124	2.2%
Total Licenses & Permits	7,182,761	47,397,810	15.2%	6,496,670	686,091	10.6%
Fines & Forfeitures						
Parking Citations	4,255,118	23,912,821	17.8%	4,186,415	68,703	1.6%
Municipal Court	479,752	2,975,569	16.1%	352,658	127,093	36.0%
Other Fines & Forfeitures	669,416	4,234,017	15.8%	977,062	(307,646)	-31.5%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	5,404,286	31,172,407	17.3%	5,516,135	(111,850)	-2.0%
Interest & Dividends	(3,484,585)	2,100,000	-165.9%	(1,291,784)	(2,192,801)	169.7%
Franchises						
SDG&E	-	84,697,020	0.0%	-	-	100.0%
CATV	(1)	9,897,017	0.0%	-	(1)	-100.0%
Refuse Collection	3,018	13,500,000	0.0%	21,069	(18,051)	-85.7%
Other Franchises	9,087,367	15,632,575	58.1%	6,594,849	2,492,518	37.8%
Total Franchises	9,090,384	123,726,612	7.3%	6,615,918	2,474,466	37.4%
Rents & Concessions						
Mission Bay	11,213,342	41,090,162	27.3%	8,317,141	2,896,201	34.8%
Pueblo Lands	5,020,397	14,002,621	35.9%	1,602,125	3,418,271	213.4%
Other Rents and Concessions	4,628,443	24,606,547	18.8%	4,454,811	173,632	3.9%
Total Rents & Concessions	20,862,182	79,699,330	26.2%	14,374,078	6,488,105	45.1%

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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	\$ 508,480	\$ 12,186,022	4.2%	\$ 3,738,429	\$ (3,229,949)	-86.4%
Charges for Current Services	33,611,595	281,703,524	11.9%	29,175,555	4,436,040	15.2%
Other Revenue	764,169	1,645,833	46.4%	413,887	350,283	84.6%
Transfers	12,847,990	111,617,630	11.5%	65,446,271	(52,598,281)	-80.4%
Total General Fund Revenue	\$ 170,177,621	\$ 2,076,498,262	8.2%	\$ 212,528,380	\$ (42,350,759)	-19.9%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2024 (25% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
City Attorney	\$ 21,568,245	\$ 85,525,071	25.2%	\$ 19,198,658	\$ 2,369,587	12.3%
City Auditor	1,239,427	5,590,854	22.2%	1,048,241	191,186	18.2%
City Clerk	1,755,118	8,042,320	21.8%	1,535,280	219,839	14.3%
City Council – District 1	420,000	2,269,712	18.5%	430,981	(10,982)	-2.5%
City Council – District 2	517,915	2,363,502	21.9%	495,995	21,920	4.4%
City Council – District 3	497,202	2,286,891	21.7%	479,374	17,828	3.7%
City Council – District 4	347,635	2,288,897	15.2%	408,590	(60,955)	-14.9%
City Council – District 5	459,395	2,413,029	19.0%	425,063	34,332	8.1%
City Council – District 6	457,070	2,140,976	21.3%	340,781	116,289	34.1%
City Council – District 7	465,801	2,314,756	20.1%	426,888	38,914	9.1%
City Council – District 8	494,585	2,455,726	20.1%	409,167	85,418	20.9%
City Council – District 9	461,016	2,114,112	21.8%	373,797	87,219	23.3%
City Planning	3,775,648	17,370,598	21.7%	2,826,506	949,142	33.6%
City Treasurer	4,600,747	21,727,441	21.2%	3,907,915	692,832	17.7%
Citywide Program Expenditures	11,219,753	199,099,941	5.6%	8,553,574	2,666,179	31.2%
Commission on Police Practices	307,634	2,145,832	14.3%	191,626	116,007	60.5%
Communications	1,721,553	7,355,133	23.4%	1,584,186	137,367	8.7%
Compliance	1,575,818	7,281,336	21.6%	1,159,700	416,119	35.9%
Council Administration	564,950	4,014,277	14.1%	550,988	13,962	2.5%
Department of Finance	7,020,513	28,816,903	24.4%	6,133,517	886,995	14.5%
Department of Information Technology	937,962	3,282,699	28.6%	(10,927)	948,889	-8683.7%
Development Services	3,016,260	12,095,158	24.9%	2,788,009	228,251	8.2%
Economic Development	2,390,600	14,996,568	15.9%	2,303,795	86,805	3.8%
Environmental Services	20,228,675	103,543,380	19.5%	18,437,787	1,790,888	9.7%
Ethics Commission	451,788	1,829,338	24.7%	376,849	74,938	19.9%
Fire-Rescue	96,704,497	353,368,215	27.4%	91,933,439	4,771,058	5.2%
General Services	5,806,761	24,714,876	23.5%	5,906,806	(100,045)	-1.7%
Government Affairs	272,399	1,366,668	19.9%	316,499	(44,100)	-13.9%
Homelessness Strategies & Solutions	4,892,372	53,916,571	9.1%	3,062,916	1,829,456	59.7%
Human Resources	3,296,829	11,755,474	28.0%	2,463,724	833,105	33.8%
Library	16,087,681	77,069,362	20.9%	16,275,977	(188,296)	-1.2%
Office of Boards & Commissions	225,114	797,136	28.2%	186,783	38,331	20.5%
Office of Emergency Services	1,107,990	3,869,456	28.6%	676,884	431,105	63.7%
Office of the Chief Operating Officer	1,672,824	6,453,192	25.9%	1,452,858	219,967	15.1%
Office of the IBA	689,441	2,837,261	24.3%	668,210	21,232	3.2%
Office of the Mayor	993,143	4,459,569	22.3%	985,633	7,511	0.8%
Parks & Recreation	45,799,126	184,235,182	24.9%	41,535,234	4,263,893	10.3%

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Financial Performance Report – Period Ended September 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	\$ 1,081,958	\$ 5,660,469	19.1%	\$ 964,534	\$ 117,424	12.2%
Personnel	4,052,957	15,754,313	25.7%	3,563,184	489,773	13.7%
Police	167,141,859	673,002,146	24.8%	152,185,539	14,956,320	9.8%
Public Utilities	1,086,413	3,110,927	34.9%	1,183,322	(96,909)	-8.2%
Purchasing & Contracting	2,606,710	11,199,810	23.3%	2,008,856	597,854	29.8%
Race & Equity	303,100	1,699,024	17.8%	321,615	(18,515)	-5.8%
Real Estate & Airport Management	1,719,306	7,333,744	23.4%	1,302,911	416,395	32.0%
Stormwater	13,300,230	63,406,482	21.0%	12,097,562	1,202,668	9.9%
Sustainability & Mobility	1,457,539	7,827,524	18.6%	1,942,238	(484,699)	-25.0%
Transportation	25,297,135	103,741,314	24.4%	23,153,191	2,143,945	9.3%
Total General Fund Expenditures	\$ 482,090,696	\$ 2,160,943,165	22.3%	\$ 438,564,254	\$ 43,526,442	9.9%

¹ Includes adjustments made in future periods

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2024 (25% 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	\$ 166,522	\$ 250,000	66.6%	\$ -	\$ 166,522	100.0%
Assessments To Public Property	-	1,274,428	0.0%	21,287	(21,287)	-100.0%
Citywide Elections	660	8,929,418	0.0%	-	660	100.0%
Corporate Master Leases Rent	4,347,707	16,297,979	26.7%	4,006,336	341,371	8.5%
Deferred Capital Debt Service	278,741	42,984,441	0.6%	82,002	196,739	239.9%
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%	1,005,887	49,607	4.9%
PL Claims Trans-Ins	-	31,699,628	0.0%	-	-	100.0%
Preservation of Benefits	-	1,200,000	0.0%	-	-	100.0%
Property Tax Administration	76,522	5,153,780	1.5%	92,671	(16,149)	-17.4%
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%	(57)	6,661	-11675.1%
Special Consulting Services	16,350	760,846	2.1%	399,788	(383,438)	-95.9%
Supplemental COLA Benefit	912,887	960,000	95.1%	-	912,887	100.0%
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	\$ 11,219,753	\$ 199,099,941	5.6%	\$ 8,553,574	\$ 2,666,179	31.2%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2024 (25% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Adopted Budget	FY25 Current Budget	FY25 Budget Change	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Council District 1	\$ 420,000	\$ 2,169,712	\$ 2,169,712	\$ -	19.4%	\$ 426,820	\$ (6,821)	-1.6%
District 1 CPPS	-	100,000	100,000	-	0.0%	4,161	(4,161)	-100.0%
Total Council District 1	420,000	2,269,712	2,269,712	-	18.5%	430,981	(10,982)	-2.5%
Council District 2	517,915	2,263,502	2,263,502	-	22.9%	498,703	19,213	3.9%
District 2 CPPS	-	100,000	100,000	-	0.0%	(2,707)	2,707	-100.0%
Total Council District 2	517,915	2,363,502	2,363,502	-	21.9%	495,995	21,920	4.4%
Council District 3	497,202	2,186,891	2,186,891	-	22.7%	491,471	5,731	1.2%
District 3 CPPS	-	100,000	100,000	-	0.0%	(12,097)	12,097	-100.0%
Total Council District 3	497,202	2,286,891	2,286,891	-	21.7%	479,374	17,828	3.7%
Council District 4	347,635	2,188,897	2,188,897	-	15.9%	416,495	(68,860)	-16.5%
District 4 CPPS	-	100,000	100,000	-	0.0%	(7,905)	7,905	-100.0%
Total Council District 4	347,635	2,288,897	2,288,897	-	15.2%	408,590	(60,955)	-14.9%
Council District 5	461,645	2,313,029	2,313,029	-	20.0%	432,808	28,837	6.7%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	(7,745)	5,495	-70.9%
Total Council District 5	459,395	2,413,029	2,413,029	-	19.0%	425,063	34,332	8.1%
Council District 6	459,070	2,040,976	2,040,976	-	22.5%	361,649	97,421	26.9%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	(20,868)	18,868	-90.4%
Total Council District 6	457,070	2,140,976	2,140,976	-	21.3%	340,781	116,289	34.1%
Council District 7	465,801	2,214,756	2,214,756	-	21.0%	437,515	28,286	6.5%
District 7 CPPS	-	100,000	100,000	-	0.0%	(10,627)	10,627	-100.0%
Total Council District 7	465,801	2,314,756	2,314,756	-	20.1%	426,888	38,914	9.1%
Council District 8	494,585	2,355,726	2,355,726	-	21.0%	432,924	61,661	14.2%
District 8 CPPS	-	100,000	100,000	-	0.0%	(23,757)	23,757	-100.0%
Total Council District 8	494,585	2,455,726	2,455,726	-	20.1%	409,167	85,418	20.9%
Council District 9	461,016	2,014,112	2,014,112	-	22.9%	388,239	72,777	18.7%
District 9 CPPS	-	100,000	100,000	-	0.0%	(14,442)	14,442	-100.0%
Total Council District 9	461,016	2,114,112	2,114,112	-	21.8%	373,797	87,219	23.3%
Total Council Districts	\$ 4,120,620	\$ 20,647,601	\$ 20,647,601	\$ -	20.0%	\$ 3,790,636	\$ 329,983	8.7%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2024 (25% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 1,808,196	\$ 8,981,280	20.1%	\$ 1,312,656	\$ 495,540	37.8%
Automated Refuse Container Fund	362,930	1,600,000	22.7%	377,671	(14,741)	-3.9%
Capital Outlay - Misc Revenue	-	-	100.0%	-	-	100.0%
Central Stores Internal Service Fund	1,783,029	10,825,641	16.5%	2,094,776	(311,747)	-14.9%
Climate Equity Fund	101,391	1,500,000	6.8%	38,292	63,098	164.8%
Community Equity Fund	26,154	-	100.0%	3,248	22,906	705.3%
Concourse and Parking Garages Operating Fund	848,355	3,218,267	26.4%	720,696	127,658	17.7%
Convention Center Expansion Funds	789,959	13,348,906	5.9%	2,740,159	(1,950,201)	-71.2%
Development Services Fund	37,026,806	139,614,113	26.5%	35,041,808	1,984,998	5.7%
Energy Conservation Program Fund	8,005	6,557,190	0.1%	16,926	(8,922)	-52.7%
Energy Independence Fund	32,303	-	100.0%	2,250,884	(2,218,582)	-98.6%
Engineering and Capital Projects	46,225,435	172,656,515	26.8%	41,065,506	5,159,929	12.6%
Environmental Growth Fund 1/3	981,481	10,550,173	9.3%	927,584	53,897	5.8%
Environmental Growth Fund 2/3	1,936,242	21,107,342	9.2%	1,833,402	102,840	5.6%
Facilities Financing Fund	(8,579)	-	-100.0%	1,026,991	(1,035,569)	-100.8%
Fire/Emergency Medical Services Fund	22,086,893	125,740,250	17.6%	1,932,156	20,154,738	1043.1%
Fire and Lifeguard Facilities Fund	(19)	1,409,518	0.0%	(15)	(4)	25.7%
Fleet Operations	19,491,320	147,383,446	13.2%	26,020,312	(6,528,992)	-25.1%
Gas Tax Fund	3,653,923	38,218,843	9.6%	3,599,028	54,895	1.5%
General Plan Maintenance Fund	1,078,418	4,329,600	24.9%	1,029,575	48,843	4.7%
GIS Fund	112,360	5,358,128	2.1%	28,799	83,561	290.2%
Golf Course Fund	11,355,060	28,739,347	39.5%	10,312,791	1,042,269	10.1%
Information Technology Fund	178,715	85,195,328	0.2%	116,866	61,849	52.9%
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	209,001	994,637	21.0%	431,515	(222,515)	-51.6%
Long Range Property Management Fund	626,024	595,000	105.2%	464,104	161,920	34.9%
Los Penasquitos Canyon Preserve Fund	7,500	36,000	20.8%	51,570	(44,070)	-85.5%
Low-Moderate Income Housing Asset Fund	1,496,558	1,209,014	123.8%	766,188	730,371	95.3%
Maintenance Assessment District (MAD) Funds	966,308	33,590,081	2.9%	287,557	678,750	236.0%
Mission Bay/Balboa Park Improvement Fund	215,733	862,936	25.0%	915,456	(699,723)	-76.4%
Mission Bay Improvement Fund	410,291	13,708,605	3.0%	83,589	326,703	390.8%
New Convention Facility Fund	1,408,344	2,816,690	50.0%	911,550	496,794	54.5%
OneSD Support Fund	37,080	25,954,866	0.1%	(15,360)	52,440	-341.4%
Parking Meter Operations	2,464,787	9,600,000	25.7%	2,437,764	27,023	1.1%
PETCO Park Fund	5,104,900	15,041,387	33.9%	9,874,084	(4,769,184)	-48.3%
Public Art Fund	68,682	85,000	80.8%	394,754	(326,072)	-82.6%
Public Safety Services & Debt Service Fund	2,279,365	13,564,755	16.8%	2,244,091	35,275	1.6%
Publishing Services Internal Fund	358,595	2,232,283	16.1%	114,608	243,987	212.9%
Recycling Fund	3,209,741	23,990,760	13.4%	1,796,038	1,413,703	78.7%
Refuse Disposal Fund	15,112,783	61,758,567	24.5%	9,611,278	5,501,505	57.2%
Refuse Disposal - Miramar Clousure	302,547	50,000	605.1%	42,914	259,633	605.0%

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Financial Performance Report – Period Ended September 2024

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	\$ 173,924	\$ 7,381,557	2.4%	\$ 42,315	\$ 131,609	311.0%
Risk Management Administration Fund	4,272,609	17,098,385	25.0%	3,769,306	503,303	13.4%
Road Maintenance & Rehabilitation	3,474,367	35,328,918	9.8%	2,957,072	517,295	17.5%
Seized and Forfeited Assets Funds	559,024	788,119	70.9%	132,901	426,123	320.6%
Solid Waste Management Fund	(23,441)	-	-100.0%	-	(23,441)	-100.0%
State COPS	13,319	3,400,000	0.4%	(3,662)	16,981	-463.7%
Storm Drain Fund	2,082,102	5,700,000	36.5%	1,390,839	691,262	49.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	30,867,459	155,929,055	19.8%	29,964,971	902,488	3.0%
TOT - Major Events Revolving FD	195,000	-	100.0%	5,000	190,000	3800.0%
TransNet Extension Funds	8,687,797	47,130,000	18.4%	5,844,445	2,843,352	48.7%
Trolley Extension Reserve Fund	-	-	100.0%	153	(153)	-100.0%
Underground Surcharge Fund	3,177,915	113,511,838	2.8%	304,492	2,873,423	943.7%
Wastewater Department Funds	80,446,238	949,174,505	8.5%	82,236,690	(1,790,452)	-2.2%
Water Department Funds	130,702,605	958,461,488	13.6%	109,391,782	21,310,823	19.5%
Wireless Communication Technology Fund	22,055	10,517,070	0.2%	37,065	(15,010)	-40.5%
Zoological Exhibits Maintenance Fund	568,143	20,975,719	2.7%	508,324	59,819	11.8%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2024 (25% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 1,685,192	\$ 8,336,007	20.2%	\$ 1,106,881	\$ 578,311	52.2%
Automated Refuse Container Fund	330,538	1,950,868	16.9%	321,686	8,852	2.8%
Capital Outlay – Misc Revenue	-	4,041,248	0.0%	-	-	100.0%
Central Stores Internal Service Fund	2,263,862	11,469,318	19.7%	2,851,869	(588,007)	-20.6%
Climate Equity Fund	285,230	1,607,666	17.7%	-	285,230	100.0%
Community Equity Fund	-	3,085,400	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	273,228	4,740,124	5.8%	768,500	(495,272)	-64.4%
Convention Center Expansion Funds	585,247	13,804,906	4.2%	565,486	19,761	3.5%
Development Services Fund	33,469,653	139,753,670	23.9%	26,727,128	6,742,524	25.2%
Energy Conservation Program Fund	1,285,190	8,125,531	15.8%	1,262,209	22,982	1.8%
Energy Independence Fund	47,850	3,702,801	1.3%	-	47,850	100.0%
Engineering and Capital Projects	41,629,897	166,357,762	25.0%	34,782,309	6,847,588	19.7%
Environmental Growth Fund 1/3	1,079,113	15,951,095	6.8%	531,732	547,381	102.9%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,241,706	1,649,600	75.3%	776,709	464,997	59.9%
Fire/Emergency Medical Services Fund	13,508,015	124,809,481	10.8%	2,515,876	10,992,139	436.9%
Fire and Lifeguard Facilities Fund	500	1,400,869	0.0%	1,200	(700)	-58.3%
Fleet Operations	30,073,450	311,372,462	9.7%	33,084,585	(3,011,134)	-9.1%
Gas Tax Fund	9,110,616	38,816,200	23.5%	7,186,559	1,924,057	26.8%
General Plan Maintenance Fund	1,246,036	5,329,600	23.4%	2,105,659	(859,623)	-40.8%
GIS Fund	2,755,342	6,189,690	44.5%	1,719,641	1,035,700	60.2%
Golf Course Fund	5,253,976	28,375,471	18.5%	5,188,783	65,192	1.3%
Information Technology Fund	11,416,472	87,339,741	13.1%	6,060,100	5,356,373	88.4%
Infrastructure Fund	3,801,871	21,479,393	17.7%	44,803	3,757,068	8385.7%
Junior Lifeguard Program Fund	583,160	967,341	60.3%	581,234	1,927	0.3%
Local Enforcement Agency Fund	232,548	1,134,028	20.5%	220,724	11,825	5.4%
Long Range Property Management Fund	5,060	1,783,771	0.3%	(49,675)	54,734	-110.2%
Los Penasquitos Canyon Preserve Fund	2,567	20,149	12.7%	76,267	(73,700)	-96.6%
Low-Moderate Income Housing Asset Fund	4,726,570	36,057,822	13.1%	409,247	4,317,324	1054.9%
Maintenance Assessment District (MAD) Funds	5,765,432	42,464,259	13.6%	4,286,720	1,478,712	34.5%
Mission Bay/Balboa Park Improvement Fund	270,200	862,936	31.3%	162,318	107,882	66.5%
Mission Bay Improvement Fund	-	-	100.0%	-	-	100.0%
New Convention Facility Fund	1,408,344	2,816,690	50.0%	911,550	496,794	54.5%
OneSD Support Fund	7,520,773	32,660,788	23.0%	3,295,154	4,225,619	128.2%
Parking Meter Operations	628,052	9,548,065	6.6%	526,674	101,378	19.2%
PETCO Park Fund	13,364,686	19,453,916	68.7%	12,810,405	554,281	4.3%
Public Art Fund	35,815	7,321,209	0.5%	85,926	(50,111)	-58.3%
Public Safety Services & Debt Service Fund	-	13,564,755	0.0%	-	-	100.0%
Publishing Services Internal Fund	403,643	2,219,450	18.2%	185,801	217,842	117.2%
Recycling Fund	5,558,177	31,345,740	17.7%	5,619,003	(60,826)	-1.1%
Refuse Disposal Fund	9,726,007	50,820,590	19.1%	7,263,694	2,462,314	33.9%
Risk Management Administration Fund	3,745,599	17,343,594	21.6%	3,364,796	380,803	11.3%

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Financial Performance Report – Period Ended September 2024

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	\$ 8,469,954	\$ 68,934,412	12.3%	\$ 6,586,307	\$ 1,883,647	28.6%
Seized and Forfeited Assets Funds	2,194,753	3,805,069	57.7%	(102,371)	2,297,124	-2243.9%
Solid Waste Management Fund	1,651,729	6,625,876	24.9%	-	1,651,729	100.0%
State COPS	2,315,382	3,242,146	71.4%	309,699	2,005,683	647.6%
Storm Drain Fund	454,724	5,686,212	8.0%	41,508	413,216	995.5%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	10,380,728	160,945,225	6.4%	17,141,339	(6,760,611)	-39.4%
TOT - Major Events Revolving FD	11,000	401,540	2.7%	14,000	(3,000)	-21.4%
TransNet Extension Funds	5,762,618	24,235,924	23.8%	4,851,421	911,197	18.8%
Trolley Extension Reserve Fund	-	-	100.0%	-	-	100.0%
Underground Surcharge Fund	2,292,395	75,733,351	3.0%	1,456,164	836,231	57.4%
Wastewater Department Funds	75,996,813	473,347,562	16.1%	61,055,109	14,941,704	24.5%
Water Department Funds	187,352,294	744,548,427	25.2%	153,736,578	33,615,715	21.9%
Wireless Communication Technology Fund	1,980,828	11,185,457	17.7%	3,451,784	(1,470,956)	-42.6%
Zoological Exhibits Maintenance Fund	-	20,975,719	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods