

The City of  
**SAN DIEGO**

**FISCAL YEAR 2025**  
**Financial Performance Report**  
As of February 2025



March 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 8 (as of February 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 February 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>

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General Fund Summary As of Period 8, Ended February, 2025 (67% Completed) (Unaudited)								
	FY25 Adopted Budget	FY25 Current Budget	FY25 Actuals <sup>1</sup>	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change	
<b>Revenue</b>								
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 442,499,434	54.7%	\$ 423,232,872	\$ 19,266,562	4.6%	
Sales Taxes	393,480,788	393,480,788	188,831,032	48.0%	188,862,320	(31,288)	0.0%	
Transient Occupancy Taxes	172,827,052	172,827,052	95,376,309	55.2%	90,684,961	4,691,349	5.2%	
Property Transfer Tax	10,076,599	10,076,599	5,763,530	57.2%	4,555,081	1,208,450	26.5%	
Licenses & Permits	47,397,810	47,526,627	24,748,791	52.1%	24,312,675	436,116	1.8%	
Fines & Forfeitures	31,172,407	31,172,407	17,922,582	57.5%	15,647,361	2,275,221	14.5%	
Interest & Dividends	2,100,000	2,100,000	(7,403,721)	-352.6%	622,054	(8,025,775)	-1290.2%	
Franchises	123,726,612	123,726,612	45,791,489	37.0%	64,070,547	(18,279,058)	-28.5%	
Rents & Concessions	79,699,330	79,699,330	55,697,854	69.9%	41,785,642	13,912,212	33.3%	
Revenues from Other Agencies	12,186,022	9,489,022	4,103,914	43.2%	7,728,082	(3,624,168)	-46.9%	
Charges for Current Services	281,703,524	284,687,309	124,991,260	43.9%	98,075,894	26,915,366	27.4%	
Other Revenue	1,645,833	1,645,833	3,464,786	210.5%	2,347,718	1,117,068	47.6%	
Transfers	111,617,630	111,202,028	40,864,053	36.7%	94,822,931	(53,958,878)	-56.9%	
<b>Total General Fund Revenue</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,076,498,262</b>	<b>\$ 1,042,651,312</b>	<b>50.2%</b>	<b>\$ 1,056,748,136</b>	<b>\$ (14,096,824)</b>	<b>-1.3%</b>	
<b>Expenditures</b>								
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 644,745,367	69.7%	\$ 581,976,083	\$ 62,769,284	10.8%	
<b>Total PE</b>	<b>\$ 925,661,936</b>	<b>\$ 925,661,936</b>	<b>\$ 644,745,367</b>	<b>69.7%</b>	<b>\$ 581,976,083</b>	<b>\$ 62,769,284</b>	<b>10.8%</b>	
Fringe Benefits	577,546,067	577,546,067	397,869,073	68.9%	355,097,409	42,771,664	12.0%	
Supplies	31,488,902	31,438,318	22,796,670	72.5%	32,155,824	(9,359,155)	-29.1%	
Contracts & Services	387,583,729	387,657,791	233,919,704	60.3%	216,267,905	17,651,799	8.2%	
Information Technology	59,159,934	59,116,282	30,587,141	51.7%	20,499,044	10,088,097	49.2%	
Energy & Utilities	70,937,425	70,951,025	45,606,291	64.3%	43,686,904	1,919,387	4.4%	
Capital Expenditures	1,223,500	1,230,074	441,178	35.9%	618,535	(177,356)	-28.7%	
Debt	7,707,546	7,545,182	5,103,401	67.6%	6,579,015	(1,475,614)	-22.4%	
Other Expenditures	6,626,892	6,626,892	3,267,358	49.3%	3,025,747	241,611	8.0%	
Transfers	93,007,234	93,169,598	30,680,136	32.9%	66,931,372	(36,251,236)	-54.2%	
<b>Total NPE</b>	<b>\$ 1,235,281,229</b>	<b>\$ 1,235,281,229</b>	<b>\$ 770,270,951</b>	<b>62.4%</b>	<b>\$ 744,861,754</b>	<b>\$ 25,409,197</b>	<b>3.4%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,160,943,165</b>	<b>\$ 1,415,016,318</b>	<b>65.5%</b>	<b>\$ 1,326,837,837</b>	<b>\$ 88,178,481</b>	<b>6.6%</b>	
<b>General Fund Encumbrances</b>								
			82,588,407		100,051,834	(17,463,427)		
<b>Net Impact</b>	<b>\$ (84,444,903)</b>	<b>\$ (84,444,903)</b>	<b>\$ (454,953,412)</b>		<b>\$ (370,141,535)</b>	<b>\$ (84,811,877)</b>		

<sup>1</sup> Includes adjustments made in future periods

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 8, Ended February, 2025 (67% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
<b>Property Taxes</b>	\$ 442,499,434	\$ 808,864,655	54.7%	\$ 423,232,872	\$ 19,266,562	4.6%
<b>Sales Taxes</b>	188,831,032	393,480,788	48.0%	188,862,320	(31,288)	0.0%
<b>Transient Occupancy Taxes</b>	95,376,309	172,827,052	55.2%	90,684,961	4,691,349	5.2%
<b>Property Transfer Tax</b>	5,763,530	10,076,599	57.2%	4,555,081	1,208,450	26.5%
<b>Licenses &amp; Permits</b>						
Business Taxes	13,830,859	26,457,409	52.3%	14,377,185	(546,327)	-3.8%
Rental Unit Taxes	5,531,853	7,284,502	75.9%	4,843,720	688,133	14.2%
Alarm Permit Fees	448,248	857,846	52.3%	461,774	(13,527)	-2.9%
Other Licenses and Permits	4,937,832	12,926,870	38.2%	4,629,995	307,837	6.6%
<b>Total Licenses &amp; Permits</b>	<b>24,748,791</b>	<b>47,526,627</b>	<b>52.1%</b>	<b>24,312,675</b>	<b>436,116</b>	<b>1.8%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	13,858,061	23,912,821	58.0%	11,935,017	1,923,044	16.1%
Municipal Court	2,113,450	2,975,569	71.0%	1,418,896	694,554	49.0%
Other Fines & Forfeitures	1,951,071	4,234,017	46.1%	2,293,449	(342,378)	-14.9%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>17,922,582</b>	<b>31,172,407</b>	<b>57.5%</b>	<b>15,647,361</b>	<b>2,275,221</b>	<b>14.5%</b>
<b>Interest &amp; Dividends</b>	<b>(7,403,721)</b>	<b>2,100,000</b>	<b>-352.6%</b>	<b>622,054</b>	<b>(8,025,775)</b>	<b>-1290.2%</b>
<b>Franchises</b>						
SDG&E	26,681,547	84,697,020	31.5%	44,951,726	(18,270,178)	-40.6%
CATV	5,029,310	9,897,017	50.8%	5,353,134	(323,824)	-6.0%
Refuse Collection	3,620,725	13,500,000	26.8%	4,770,831	(1,150,105)	-24.1%
Other Franchises	10,459,906	15,632,575	66.9%	8,994,857	1,465,049	16.3%
<b>Total Franchises</b>	<b>45,791,489</b>	<b>123,726,612</b>	<b>37.0%</b>	<b>64,070,547</b>	<b>(18,279,058)</b>	<b>-28.5%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	33,161,718	41,090,162	80.7%	22,610,257	10,551,461	46.7%
Pueblo Lands	8,328,488	14,002,621	59.5%	5,084,627	3,243,861	63.8%
Other Rents and Concessions	14,207,648	24,606,547	57.7%	14,090,758	116,890	0.8%
<b>Total Rents &amp; Concessions</b>	<b>55,697,854</b>	<b>79,699,330</b>	<b>69.9%</b>	<b>41,785,642</b>	<b>13,912,212</b>	<b>33.3%</b>

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Schedule 1 (cont.)						
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change
Revenue from Other Agencies	\$ 4,103,914	\$ 9,489,022	43.2%	\$ 7,728,082	\$ (3,624,168)	-46.9%
Charges for Current Services	124,991,260	284,687,309	43.9%	98,075,894	26,915,366	27.4%
Other Revenue	3,464,786	1,645,833	210.5%	2,347,718	1,117,068	47.6%
Transfers	40,864,053	111,202,028	36.7%	94,822,931	(53,958,878)	-56.9%
<b>Total General Fund Revenue</b>	<b>\$ 1,042,651,312</b>	<b>\$ 2,076,498,262</b>	<b>50.2%</b>	<b>\$ 1,056,748,136</b>	<b>\$ (14,096,824)</b>	<b>-1.3%</b>

<sup>1</sup> Includes adjustments made in future periods

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 8, Ended February, 2025 (67% Completed)**  
*(Unaudited)*

	<b>FY25</b>	<b>FY25</b>	<b>FY25 % of</b>	<b>FY24</b>	<b>FY25/FY24</b>	<b>FY25/FY24</b>
	<b>Actuals<sup>1</sup></b>	<b>Current Budget</b>	<b>Current Budget</b>	<b>Actuals<sup>1</sup></b>	<b>Actuals Change</b>	<b>% Change</b>
City Attorney	\$ 59,625,186	\$ 85,525,071	69.7%	\$ 52,936,823	\$ 6,688,363	12.6%
City Auditor	3,677,632	5,590,854	65.8%	3,075,502	602,130	19.6%
City Clerk	5,006,520	8,042,320	62.3%	4,515,501	491,020	10.9%
City Council - District 1	1,105,853	2,252,408	49.1%	1,157,743	(51,890)	-4.5%
City Council - District 2	1,370,070	2,359,076	58.1%	1,364,676	5,394	0.4%
City Council - District 3	1,373,992	2,286,891	60.1%	1,265,439	108,553	8.6%
City Council - District 4	1,123,998	2,288,897	49.1%	1,029,706	94,291	9.2%
City Council - District 5	1,248,038	2,413,029	51.7%	1,222,409	25,629	2.1%
City Council - District 6	1,219,126	2,140,976	56.9%	1,128,750	90,376	8.0%
City Council - District 7	1,281,771	2,314,756	55.4%	1,301,020	(19,249)	-1.5%
City Council - District 8	1,308,965	2,454,734	53.3%	1,276,929	32,036	2.5%
City Council - District 9	1,311,151	2,114,112	62.0%	1,196,138	115,013	9.6%
City Planning	10,422,985	17,370,598	60.0%	8,264,858	2,158,127	26.1%
City Treasurer	13,597,714	21,727,441	62.6%	12,072,574	1,525,140	12.6%
Citywide Program Expenditures	100,889,674	199,099,941	50.7%	120,301,863	(19,412,190)	-16.1%
Commission on Police Practices	1,011,162	2,145,832	47.1%	794,181	216,981	27.3%
Communications	4,810,474	7,355,133	65.4%	4,389,989	420,485	9.6%
Compliance	4,201,540	7,281,336	57.7%	3,216,078	985,462	30.6%
Council Administration	1,668,004	4,014,277	41.6%	1,538,174	129,830	8.4%
Department of Finance	19,104,581	28,816,903	66.3%	17,058,363	2,046,218	12.0%
Department of Information Technology	1,493,953	3,282,699	45.5%	955,791	538,163	56.3%
Development Services	8,562,059	12,095,158	70.8%	7,637,649	924,410	12.1%
Economic Development	13,999,097	22,330,312	62.7%	10,317,454	3,681,643	35.7%
Environmental Services	61,888,194	103,543,380	59.8%	59,855,254	2,032,939	3.4%
Ethics Commission	1,262,673	1,829,338	69.0%	1,036,848	225,825	21.8%
Fire-Rescue	251,402,977	353,373,739	71.1%	242,400,335	9,002,641	3.7%
General Services	16,452,106	24,714,876	66.6%	17,432,329	(980,222)	-5.6%
Government Affairs	747,941	1,366,668	54.7%	877,468	(129,527)	-14.8%
Homelessness Strategies & Solutions	20,349,558	53,916,571	37.7%	18,558,502	1,791,056	9.7%
Human Resources	8,104,304	11,755,474	68.9%	6,818,572	1,285,732	18.9%
Library	48,798,766	77,069,362	63.3%	46,636,249	2,162,518	4.6%
Office of Boards & Commissions	608,410	797,136	76.3%	512,537	95,873	18.7%
Office of Emergency Services	2,749,549	3,869,456	71.1%	2,578,109	171,440	6.6%
Office of the Chief Operating Officer	4,447,630	6,453,192	68.9%	4,107,338	340,293	8.3%
Office of the IBA	1,918,115	2,837,261	67.6%	1,763,220	154,896	8.8%
Office of the Mayor	2,712,111	4,459,569	60.8%	2,792,231	(80,120)	-2.9%
Parks & Recreation	126,150,948	184,243,294	68.5%	115,822,261	10,328,688	8.9%

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# Financial Performance Report – Period Ended February 2025

Schedule 2 (cont.)							
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change	
Performance & Analytics	\$ 3,577,088	\$ 5,660,469	63.2%	\$ 3,428,981	\$ 148,108	4.3%	
Personnel	10,786,218	15,754,313	68.5%	9,480,177	1,306,040	13.8%	
Police	464,589,501	673,009,564	69.0%	405,569,743	59,019,758	14.6%	
Public Utilities	1,619,629	3,110,927	52.1%	2,023,386	(403,758)	-20.0%	
Purchasing & Contracting	7,204,403	11,199,810	64.3%	5,754,301	1,450,103	25.2%	
Race & Equity	744,121	1,699,024	43.8%	877,352	(133,230)	-15.2%	
Real Estate & Airport Management <sup>2</sup>	-	-	100.0%	3,730,719	(3,730,719)	-100.0%	
Stormwater	40,246,158	63,406,482	63.5%	41,376,871	(1,130,713)	-2.7%	
Sustainability & Mobility	4,231,365	7,827,524	54.1%	4,682,322	(450,957)	-9.6%	
Transportation	75,011,008	103,742,982	72.3%	70,705,125	4,305,883	6.1%	
<b>Total General Fund Expenditures</b>	<b>\$ 1,415,016,318</b>	<b>\$ 2,160,943,165</b>	<b>65.5%</b>	<b>\$ 1,326,837,837</b>	<b>\$ 88,178,481</b>	<b>6.6%</b>	

<sup>1</sup> Includes adjustments made in future periods

<sup>1</sup> Merged with Economic Development in Fiscal Year 2025

Schedule 2a

**Citywide Program Expenditure Status Report**  
**As of Period 8, Ended February, 2025 (67% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
<b>Citywide Program Expenditures</b>						
Administrative Expenditures	\$ 644,712	\$ 628,390	102.6%	\$ -	\$ 644,712	100.0%
Assessments To Public Property	1,199,671	1,274,428	94.1%	1,156,658	43,014	3.7%
Citywide Elections	4,991,023	8,929,418	55.9%	-	4,991,023	100.0%
Corporate Master Leases Rent	10,724,179	16,297,979	65.8%	9,721,922	1,002,257	10.3%
Deferred Capital Debt Service	26,395,181	42,984,441	61.4%	23,076,964	3,318,218	14.4%
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	365,465	5,153,780	7.1%	514,345	(148,880)	-28.9%
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	15,826	5,260,489	0.3%	8,242	7,584	92.0%
Special Consulting Services	319,974	382,456	83.7%	1,030,683	(710,709)	-69.0%
Supplemental COLA Benefit	912,887	960,000	95.1%	945,350	(32,463)	-3.4%
Transfer to Infrastructure Fund	-	21,057,697	0.0%	30,961,972	(30,961,972)	-100.0%
Transfer to Other Funds	2,350,000	3,550,000	66.2%	11,500,000	(9,150,000)	-79.6%
Transfer to Park Improvement Funds	-	21,090,162	0.0%	-	-	100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 100,889,674</b>	<b>\$ 199,099,941</b>	<b>50.7%</b>	<b>\$ 120,301,863</b>	<b>\$ (19,412,190)</b>	<b>-16.1%</b>

<sup>1</sup> Includes adjustments made in future periods



Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 8, Ended February, 2025 (67% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Adopted Budget</b>	<b>FY25 Current Budget</b>	<b>FY25 Budget Change</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Council District 1	\$ 1,103,273	\$ 2,169,712	\$ 2,169,712	\$ -	50.8%	\$ 1,153,582	\$ (50,309)	-4.4%
District 1 CPPS	2,580	100,000	82,696	(17,304)	3.1%	4,161	(1,581)	-38.0%
<b>Total Council District 1</b>	<b>1,105,853</b>	<b>2,269,712</b>	<b>2,252,408</b>	<b>(17,304)</b>	<b>49.1%</b>	<b>1,157,743</b>	<b>(51,890)</b>	<b>-4.5%</b>
Council District 2	1,364,597	2,263,502	2,262,826	(676)	60.3%	1,364,676	(79)	0.0%
District 2 CPPS	5,473	100,000	96,250	(3,750)	5.7%	-	5,473	100.0%
<b>Total Council District 2</b>	<b>1,370,070</b>	<b>2,363,502</b>	<b>2,359,076</b>	<b>(4,426)</b>	<b>58.1%</b>	<b>1,364,676</b>	<b>5,394</b>	<b>0.4%</b>
Council District 3	1,373,992	2,186,891	2,186,891	-	62.8%	1,265,439	108,553	8.6%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>1,373,992</b>	<b>2,286,891</b>	<b>2,286,891</b>	<b>-</b>	<b>60.1%</b>	<b>1,265,439</b>	<b>108,553</b>	<b>8.6%</b>
Council District 4	1,123,998	2,188,897	2,183,897	(5,000)	51.5%	1,029,706	94,291	9.2%
District 4 CPPS	-	100,000	105,000	5,000	0.0%	-	-	100.0%
<b>Total Council District 4</b>	<b>1,123,998</b>	<b>2,288,897</b>	<b>2,288,897</b>	<b>-</b>	<b>49.1%</b>	<b>1,029,706</b>	<b>94,291</b>	<b>9.2%</b>
Council District 5	1,250,288	2,313,029	2,313,029	-	54.1%	1,222,409	27,879	2.3%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	-	(2,250)	-100.0%
<b>Total Council District 5</b>	<b>1,248,038</b>	<b>2,413,029</b>	<b>2,413,029</b>	<b>-</b>	<b>51.7%</b>	<b>1,222,409</b>	<b>25,629</b>	<b>2.1%</b>
Council District 6	1,221,126	2,040,976	2,040,976	-	59.8%	1,128,750	92,376	8.2%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	-	(2,000)	-100.0%
<b>Total Council District 6</b>	<b>1,219,126</b>	<b>2,140,976</b>	<b>2,140,976</b>	<b>-</b>	<b>56.9%</b>	<b>1,128,750</b>	<b>90,376</b>	<b>8.0%</b>
Council District 7	1,281,771	2,214,756	2,214,756	-	57.9%	1,301,020	(19,249)	-1.5%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>1,281,771</b>	<b>2,314,756</b>	<b>2,314,756</b>	<b>-</b>	<b>55.4%</b>	<b>1,301,020</b>	<b>(19,249)</b>	<b>-1.5%</b>
Council District 8	1,308,965	2,355,726	2,355,726	-	55.6%	1,276,929	32,036	2.5%
District 8 CPPS	-	100,000	99,008	(992)	0.0%	-	-	100.0%
<b>Total Council District 8</b>	<b>1,308,965</b>	<b>2,455,726</b>	<b>2,454,734</b>	<b>(992)</b>	<b>53.3%</b>	<b>1,276,929</b>	<b>32,036</b>	<b>2.5%</b>
Council District 9	1,311,151	2,014,112	2,014,112	-	65.1%	1,196,138	115,013	9.6%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>1,311,151</b>	<b>2,114,112</b>	<b>2,114,112</b>	<b>-</b>	<b>62.0%</b>	<b>1,196,138</b>	<b>115,013</b>	<b>9.6%</b>
<b>Total Council Districts</b>	<b>\$ 11,342,963</b>	<b>\$ 20,647,601</b>	<b>\$ 20,624,878</b>	<b>\$ (22,723)</b>	<b>55.0%</b>	<b>\$ 10,942,811</b>	<b>\$ 400,153</b>	<b>3.7%</b>

<sup>1</sup> Includes adjustments made in future periods

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 8, Ended February, 2025 (67% Completed)**  
*(Unaudited)*

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Airports Fund	\$ 5,615,669	\$ 8,981,280	62.5%	\$ 4,681,206	\$ 934,464	20.0%
Automated Refuse Container Fund	905,859	1,600,000	56.6%	911,696	(5,836)	-0.6%
Capital Outlay - Misc Revenue	3,047,601	-	100.0%	-	3,047,601	100.0%
Central Stores Internal Service Fund	6,651,308	10,825,641	61.4%	7,178,346	(527,038)	-7.3%
Climate Equity Fund	350,193	1,500,000	23.3%	3,750,160	(3,399,967)	-90.7%
Community Equity Fund	80,307	-	100.0%	42,601	37,706	88.5%
Concourse and Parking Garages Operating Fund	1,856,695	3,218,267	57.7%	1,842,128	14,567	0.8%
Convention Center Expansion Funds	1,335,937	13,348,906	10.0%	5,207,274	(3,871,337)	-74.3%
Development Services Fund	86,367,534	139,614,113	61.9%	75,836,017	10,531,518	13.9%
Energy Conservation Program Fund	6,608,765	6,557,190	100.8%	5,474,496	1,134,269	20.7%
Energy Independence Fund	103,207	-	100.0%	2,305,407	(2,202,199)	-95.5%
Engineering and Capital Projects	122,435,789	172,656,515	70.9%	110,210,550	12,225,239	11.1%
Environmental Growth Fund 1/3	4,070,874	10,550,173	38.6%	6,040,002	(1,969,128)	-32.6%
Environmental Growth Fund 2/3	8,166,831	21,107,342	38.7%	12,013,538	(3,846,707)	-32.0%
Facilities Financing Fund	(37,153)	-	-100.0%	2,626,234	(2,663,386)	-101.4%
Fire/Emergency Medical Services Fund	75,684,496	125,740,250	60.2%	30,362,454	45,322,042	149.3%
Fire and Lifeguard Facilities Fund	1,402,272	1,409,518	99.5%	1,403,983	(1,711)	-0.1%
Fleet Operations	82,958,998	147,383,446	56.3%	90,110,113	(7,151,115)	-7.9%
Gas Tax Fund	21,026,577	38,218,843	55.0%	19,606,404	1,420,173	7.2%
General Plan Maintenance Fund	3,001,986	4,329,600	69.3%	2,737,172	264,814	9.7%
GIS Fund	5,304,745	5,358,128	99.0%	5,061,702	243,043	4.8%
Golf Course Fund	24,351,821	28,739,347	84.7%	23,278,468	1,073,354	4.6%
Information Technology Fund	40,829,913	85,195,328	47.9%	27,128,820	13,701,093	50.5%
Infrastructure Fund	-	21,057,697	0.0%	30,961,972	(30,961,972)	-100.0%
Junior Lifeguard Program Fund	36,174	942,900	3.8%	55,392	(19,218)	-34.7%
Local Enforcement Agency Fund	839,973	994,637	84.5%	808,641	31,332	3.9%
Long Range Property Management Fund	1,487,003	595,000	249.9%	1,525,734	(38,730)	-2.5%
Los Penasquitos Canyon Preserve Fund	20,150	36,000	56.0%	105,057	(84,907)	-80.8%
Low-Moderate Income Housing Asset Fund	5,042,968	1,209,014	417.1%	23,029,865	(17,986,897)	-78.1%
Maintenance Assessment District (MAD) Funds	16,104,892	34,689,602	46.4%	14,295,805	1,809,087	12.7%
Mission Bay/Balboa Park Improvement Fund	575,288	862,936	66.7%	1,211,216	(635,928)	-52.5%
Mission Bay Improvement Fund	1,162,251	13,708,605	8.5%	565,048	597,203	105.7%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	1,823,100	993,588	54.5%
OneSD Support Fund	26,183,535	25,954,866	100.9%	28,419,577	(2,236,042)	-7.9%
Parking Meter Operations	6,841,225	9,600,000	71.3%	6,339,086	502,138	7.9%
PETCO Park Fund	11,967,147	15,041,387	79.6%	15,778,326	(3,811,180)	-24.2%
Public Art Fund	478,574	85,000	563.0%	733,044	(254,470)	-34.7%
Public Safety Services & Debt Service Fund	7,565,398	13,564,755	55.8%	7,508,083	57,315	0.8%
Publishing Services Internal Fund	717,687	2,232,283	32.2%	747,542	(29,855)	-4.0%
Recycling Fund	15,048,135	23,990,760	62.7%	14,705,031	343,104	2.3%
Refuse Disposal Fund	41,295,923	61,758,567	66.9%	35,068,859	6,227,064	17.8%
Refuse Disposal - Miramar Clousure	977,153	50,000	1954.3%	492,951	484,203	98.2%

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# Financial Performance Report – Period Ended February 2025

## Schedule 3 (cont.)

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Regional Park Improvements Fund	\$ 451,236	\$ 7,381,557	6.1%	\$ 253,658	\$ 197,578	77.9%
Risk Management Administration Fund	9,943,280	17,098,385	58.2%	9,474,404	468,876	4.9%
Road Maintenance & Rehabilitation	20,445,133	35,328,918	57.9%	18,065,102	2,380,032	13.2%
Seized and Forfeited Assets Funds	749,392	788,119	95.1%	1,864,333	(1,114,941)	-59.8%
Solid Waste Management Fund	(116,721)	-	-100.0%	-	(116,721)	-100.0%
State COPS	3,728,764	3,400,000	109.7%	3,035,188	693,576	22.9%
Storm Drain Fund	4,153,557	5,700,000	72.9%	3,738,544	415,013	11.1%
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	548,388	52,471	9.6%
Transient Occupancy Tax Fund	86,050,594	155,929,055	55.2%	81,285,453	4,765,141	5.9%
TOT - Major Events Revolving FD	645,641	215,000	300.3%	575,074	70,567	12.3%
TransNet Extension Funds	27,439,666	47,130,000	58.2%	22,280,935	5,158,731	23.2%
Trolley Extension Reserve Fund	-	-	100.0%	1,392	(1,392)	-100.0%
Underground Surcharge Fund	46,343,271	113,511,838	40.8%	59,506,250	(13,162,979)	-22.1%
Wastewater Department Funds	558,705,228	949,174,505	58.9%	289,561,737	269,143,491	92.9%
Water Department Funds	602,973,787	958,461,488	62.9%	502,751,464	100,222,323	19.9%
Wireless Communication Technology Fund	10,170,802	10,517,070	96.7%	11,926,093	(1,755,291)	-14.7%
Zoological Exhibits Maintenance Fund	11,996,614	20,975,719	57.2%	11,454,966	541,649	4.7%

<sup>1</sup> Includes adjustments made in future periods

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 8, Ended February, 2025 (67% Completed)**  
(Unaudited)

	<b>FY25 Actuals<sup>1</sup></b>	<b>FY25 Current Budget</b>	<b>FY25 % of Current Budget</b>	<b>FY24 Actuals<sup>1</sup></b>	<b>FY25/FY24 Actuals Change</b>	<b>FY25/FY24 % Change</b>
Airports Fund	\$ 5,634,843	\$ 8,336,007	67.6%	\$ 4,311,167	\$ 1,323,676	30.7%
Automated Refuse Container Fund	888,680	1,950,868	45.6%	982,721	(94,040)	-9.6%
Capital Outlay - Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	7,030,762	11,469,318	61.3%	7,067,933	(37,172)	-0.5%
Climate Equity Fund	1,483,153	1,607,666	92.3%	3,575	1,479,578	41391.1%
Community Equity Fund	771,350	3,085,400	25.0%	-	771,350	100.0%
Concourse and Parking Garages Operating Fund	1,718,793	4,740,124	36.3%	1,902,240	(183,447)	-9.6%
Convention Center Expansion Funds	989,611	13,804,906	7.2%	584,940	404,671	69.2%
Development Services Fund	96,515,566	139,753,670	69.1%	82,448,863	14,066,703	17.1%
Energy Conservation Program Fund	4,151,940	8,125,531	51.1%	3,785,117	366,823	9.7%
Energy Independence Fund	199,793	3,702,801	5.4%	338,139	(138,347)	-40.9%
Engineering and Capital Projects	113,333,004	166,357,762	68.1%	98,652,539	14,680,464	14.9%
Environmental Growth Fund 1/3	4,546,529	15,951,095	28.5%	1,070,370	3,476,158	324.8%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,617,142	1,649,600	98.0%	2,612,981	(995,839)	-38.1%
Fire/Emergency Medical Services Fund	68,102,189	124,809,481	54.6%	34,923,898	33,178,291	95.0%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	90,991,653	311,372,462	29.2%	98,658,815	(7,667,162)	-7.8%
Gas Tax Fund	20,620,285	38,816,200	53.1%	18,921,614	1,698,671	9.0%
General Plan Maintenance Fund	3,682,429	5,329,600	69.1%	4,440,246	(757,816)	-17.1%
GIS Fund	4,226,641	6,189,690	68.3%	3,750,307	476,334	12.7%
Golf Course Fund	16,394,644	28,375,471	57.8%	14,552,430	1,842,214	12.7%
Information Technology Fund	47,895,826	87,339,741	54.8%	40,866,644	7,029,182	17.2%
Infrastructure Fund	14,198,591	21,249,883	66.8%	2,024,837	12,173,754	601.2%
Junior Lifeguard Program Fund	743,238	967,341	76.8%	687,677	55,561	8.1%
Local Enforcement Agency Fund	654,255	1,134,028	57.7%	663,071	(8,817)	-1.3%
Long Range Property Management Fund	65,213	1,783,771	3.7%	70,499	(5,285)	-7.5%
Los Penasquitos Canyon Preserve Fund	(23,893)	20,149	-118.6%	208,743	(232,636)	-111.4%
Low-Moderate Income Housing Asset Fund	9,107,145	36,057,822	25.3%	1,026,462	8,080,683	787.2%
Maintenance Assessment District (MAD) Funds	18,867,023	44,341,868	42.5%	13,895,276	4,971,747	35.8%
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	19,122,989	32,660,788	58.6%	16,273,696	2,849,292	17.5%
Parking Meter Operations	2,456,508	9,548,065	25.7%	2,321,832	134,676	5.8%
PETCO Park Fund	17,408,968	19,453,916	89.5%	16,334,776	1,074,192	6.6%
Public Art Fund	79,757	7,321,209	1.1%	145,899	(66,142)	-45.3%
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	1,042,448	2,219,450	47.0%	1,126,000	(83,552)	-7.4%
Recycling Fund	18,874,861	31,345,740	60.2%	18,157,052	717,809	4.0%
Refuse Disposal Fund	30,823,498	50,820,590	60.7%	24,971,880	5,851,618	23.4%
Regional Park Improvements Fund	-	-	100.0%	1,206	(1,206)	-100.0%
Risk Management Administration Fund	11,155,588	17,343,594	64.3%	9,637,344	1,518,244	15.8%

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# Financial Performance Report – Period Ended February 2025

Schedule 4 (cont.)							
	FY25 Actuals <sup>1</sup>	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals <sup>1</sup>	FY25/FY24 Actuals Change	FY25/FY24 % Change	
Road Maintenance & Rehabilitation	\$ 18,184,072	\$ 68,934,412	26.4%	\$ 19,607,310	\$ (1,423,238)	-7.3%	
Seized and Forfeited Assets Funds	2,747,936	3,805,069	72.2%	976,839	1,771,097	181.3%	
Solid Waste Management Fund	4,803,480	6,625,876	72.5%	-	4,803,480	100.0%	
State COPS	2,622,847	3,242,146	80.9%	1,922,022	700,825	36.5%	
Storm Drain Fund	2,974,521	5,686,212	52.3%	1,658,341	1,316,180	79.4%	
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	548,388	52,471	9.6%	
Transient Occupancy Tax Fund	42,816,232	160,945,225	26.6%	48,167,322	(5,351,090)	-11.1%	
TOT - Major Events Revolving FD	577,803	616,540	93.7%	485,733	92,070	19.0%	
TransNet Extension Funds	13,320,985	24,130,922	55.2%	10,546,883	2,774,102	26.3%	
Trolley Extension Reserve Fund	-	-	100.0%	-	-	100.0%	
Underground Surcharge Fund	13,643,494	75,733,351	18.0%	6,206,972	7,436,523	119.8%	
Wastewater Department Funds	255,879,653	473,347,562	54.1%	223,472,490	32,407,163	14.5%	
Water Department Funds	479,929,921	744,548,427	64.5%	411,698,845	68,231,077	16.6%	
Wireless Communication Technology Fund	7,805,032	11,185,457	69.8%	8,640,833	(835,800)	-9.7%	
Zoological Exhibits Maintenance Fund	7,738,998	20,975,719	36.9%	7,570,773	168,225	2.2%	

<sup>1</sup> Includes adjustments made in future periods