

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of April 2025



May 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 10 (as of April 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 April 2025, and therefore, does not include forward looking statements or projections.

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

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

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

General Fund Summary As of Period 10, Ended April, 2025 (83% Completed) (Unaudited)								
	FY25 Adopted Budget	FY25 Current Budget	FY25 Actuals ¹	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change	
Revenue								
Property Taxes	\$ 808,864,655	\$ 808,864,655	\$ 633,835,472	78.4%	\$ 617,848,399	\$ 15,987,073	2.6%	
Sales Taxes	393,480,788	393,480,788	243,393,092	61.9%	251,496,388	(8,103,297)	-3.2%	
Transient Occupancy Taxes	172,827,052	172,827,052	120,101,640	69.5%	119,104,558	997,082	0.8%	
Property Transfer Tax	10,076,599	10,076,599	7,651,669	75.9%	6,057,761	1,593,908	26.3%	
Licenses & Permits	47,397,810	47,526,627	36,090,240	75.9%	31,874,052	4,216,188	13.2%	
Fines & Forfeitures	31,172,407	31,172,407	22,892,769	73.4%	36,948,664	(14,055,895)	-38.0%	
Interest & Dividends	2,100,000	2,100,000	(7,815,771)	-372.2%	1,691,711	(9,507,482)	-562.0%	
Franchises	123,726,612	123,726,612	52,723,371	42.6%	65,926,722	(13,203,351)	-20.0%	
Rents & Concessions	79,699,330	79,699,330	68,859,265	86.4%	54,298,409	14,560,856	26.8%	
Revenues from Other Agencies	12,186,022	9,489,022	8,402,974	88.6%	9,416,672	(1,013,698)	-10.8%	
Charges for Current Services	281,703,524	291,404,666	151,964,211	52.1%	116,451,198	35,513,013	30.5%	
Other Revenue	1,645,833	1,645,833	7,120,025	432.6%	2,777,699	4,342,326	156.3%	
Transfers	111,617,630	111,202,028	55,976,136	50.3%	109,602,676	(53,626,540)	-48.9%	
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,083,215,619	\$ 1,401,195,093	67.3%	\$ 1,423,494,911	\$ (22,299,818)	-1.6%	
Expenditures								
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 800,999,841	86.5%	\$ 729,249,122	\$ 71,750,719	9.8%	
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 800,999,841	86.5%	\$ 729,249,122	\$ 71,750,719	9.8%	
Fringe Benefits	577,546,067	577,546,067	492,185,361	85.2%	454,528,455	37,656,906	8.3%	
Supplies	31,488,902	31,438,318	27,245,424	86.7%	37,764,300	(10,518,876)	-27.9%	
Contracts & Services	387,583,729	394,355,277	297,301,067	75.4%	273,692,441	23,608,626	8.6%	
Information Technology	59,159,934	59,119,039	39,857,790	67.4%	33,491,494	6,366,296	19.0%	
Energy & Utilities	70,937,425	70,953,917	54,591,256	76.9%	51,859,150	2,732,105	5.3%	
Capital Expenditures	1,223,500	1,244,297	723,937	58.2%	2,545,581	(1,821,645)	-71.6%	
Debt	7,707,546	7,545,182	6,507,191	86.2%	7,901,013	(1,393,822)	-17.6%	
Other Expenditures	6,626,892	6,626,892	3,282,517	49.5%	3,148,883	133,634	4.2%	
Transfers	93,007,234	93,169,598	45,221,181	48.5%	79,146,124	(33,924,943)	-42.9%	
Total NPE	\$ 1,235,281,229	\$ 1,241,998,586	\$ 966,915,723	77.9%	\$ 944,077,441	\$ 22,838,281	2.4%	
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,167,660,522	\$ 1,767,915,564	81.6%	\$ 1,673,326,564	\$ 94,589,000	5.7%	
General Fund Encumbrances								
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (418,560,235)		\$ (313,539,913)	\$ (105,020,321)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 10, Ended April, 2025 (83% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 633,835,472	\$ 808,864,655	78.4%	\$ 617,848,399	\$ 15,987,073	2.6%
Sales Taxes	243,393,092	393,480,788	61.9%	251,496,388	(8,103,297)	-3.2%
Transient Occupancy Taxes	120,101,640	172,827,052	69.5%	119,104,558	997,082	0.8%
Property Transfer Tax	7,651,669	10,076,599	75.9%	6,057,761	1,593,908	26.3%
Licenses & Permits						
Business Taxes	17,790,769	26,457,409	67.2%	18,753,656	(962,887)	-5.1%
Rental Unit Taxes	6,950,829	7,284,502	95.4%	6,710,538	240,290	3.6%
Alarm Permit Fees	567,993	857,846	66.2%	617,996	(50,004)	-8.1%
Other Licenses and Permits	10,780,650	12,926,870	83.4%	5,791,861	4,988,789	86.1%
Total Licenses & Permits	36,090,240	47,526,627	75.9%	31,874,052	4,216,188	13.2%
Fines & Forfeitures						
Parking Citations	17,919,942	23,912,821	74.9%	15,821,165	2,098,778	13.3%
Municipal Court	2,433,089	2,975,569	81.8%	1,749,266	683,823	39.1%
Other Fines & Forfeitures	2,539,738	4,234,017	60.0%	19,378,234	(16,838,496)	-86.9%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	22,892,769	31,172,407	73.4%	36,948,664	(14,055,895)	-38.0%
Interest & Dividends	(7,815,771)	2,100,000	-372.2%	1,691,711	(9,507,482)	-562.0%
Franchises						
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%	5,664,097	(634,787)	-11.2%
Refuse Collection	7,046,521	13,500,000	52.2%	7,233,749	(187,228)	-2.6%
Other Franchises	13,965,992	15,632,575	89.3%	8,077,150	5,888,842	72.9%
Total Franchises	52,723,371	123,726,612	42.6%	65,926,722	(13,203,351)	-20.0%
Rents & Concessions						
Mission Bay	37,903,198	41,090,162	92.2%	27,498,346	10,404,852	37.8%
Pueblo Lands	9,550,560	14,002,621	68.2%	6,391,803	3,158,757	49.4%
Other Rents and Concessions	21,405,507	24,606,547	87.0%	20,408,260	997,247	4.9%
Total Rents & Concessions	68,859,265	79,699,330	86.4%	54,298,409	14,560,856	26.8%

Continued on Next Page

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	\$ 8,402,974	\$ 9,489,022	88.6%	\$ 9,416,672	\$ (1,013,698)	-10.8%
Charges for Current Services	151,964,211	291,404,666	52.1%	116,451,198	35,513,013	30.5%
Other Revenue	7,120,025	1,645,833	432.6%	2,777,699	4,342,326	156.3%
Transfers	55,976,136	111,202,028	50.3%	109,602,676	(53,626,540)	-48.9%
Total General Fund Revenue	\$ 1,401,195,093	\$ 2,083,215,619	67.3%	\$ 1,423,494,911	\$ (22,299,818)	-1.6%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 10, Ended April, 2025 (83% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 74,770,184	\$ 85,525,071	87.4%	\$ 67,235,217	\$ 7,534,967	11.2%
City Auditor	4,603,361	5,590,854	82.3%	3,919,876	683,485	17.4%
City Clerk	6,279,951	8,042,320	78.1%	5,805,291	474,659	8.2%
City Council - District 1	1,408,008	2,252,408	62.5%	1,469,379	(61,371)	-4.2%
City Council - District 2	1,728,912	2,359,076	73.3%	1,750,617	(21,705)	-1.2%
City Council - District 3	1,768,030	2,286,891	77.3%	1,651,168	116,863	7.1%
City Council - District 4	1,435,636	2,288,897	62.7%	1,308,300	127,336	9.7%
City Council - District 5	1,609,253	2,413,029	66.7%	1,540,528	68,725	4.5%
City Council - District 6	1,571,708	2,140,976	73.4%	1,561,513	10,196	0.7%
City Council - District 7	1,676,594	2,314,756	72.4%	1,632,995	43,599	2.7%
City Council - District 8	1,658,900	2,454,734	67.6%	1,737,061	(78,161)	-4.5%
City Council - District 9	1,693,125	2,114,112	80.1%	1,541,514	151,611	9.8%
City Planning	12,922,140	17,370,598	74.4%	10,392,744	2,529,396	24.3%
City Treasurer	17,100,099	21,727,441	78.7%	15,637,825	1,462,273	9.4%
Citywide Program Expenditures	137,641,613	199,099,941	69.1%	143,987,424	(6,345,811)	-4.4%
Commission on Police Practices	1,244,716	2,145,832	58.0%	986,144	258,573	26.2%
Communications	6,096,150	7,355,133	82.9%	5,603,678	492,472	8.8%
Compliance	5,260,863	7,281,336	72.3%	4,166,210	1,094,653	26.3%
Council Administration	2,070,656	4,014,277	51.6%	1,947,866	122,790	6.3%
Department of Finance	23,883,227	28,816,903	82.9%	21,736,026	2,147,201	9.9%
Department of Information Technology	1,855,801	3,282,699	56.5%	1,113,690	742,111	66.6%
Development Services	10,667,752	12,095,158	88.2%	9,590,117	1,077,635	11.2%
Economic Development	16,870,314	22,330,312	75.5%	11,964,245	4,906,069	41.0%
Environmental Services	77,969,735	103,543,380	75.3%	77,684,758	284,977	0.4%
Ethics Commission	1,602,660	1,829,338	87.6%	1,337,071	265,589	19.9%
Fire-Rescue	307,444,038	353,373,739	87.0%	305,742,603	1,701,434	0.6%
General Services	20,247,813	24,714,876	81.9%	21,787,268	(1,539,455)	-7.1%
Government Affairs	922,495	1,366,668	67.5%	1,100,747	(178,252)	-16.2%
Homelessness Strategies & Solutions	28,792,951	53,916,571	53.4%	24,020,462	4,772,488	19.9%
Human Resources	9,730,539	11,755,474	82.8%	8,547,870	1,182,669	13.8%
Library	61,099,770	77,069,362	79.3%	58,436,311	2,663,459	4.6%
Office of Boards & Commissions	756,192	797,136	94.9%	660,867	95,325	14.4%
Office of Emergency Services	3,354,194	3,869,456	86.7%	3,626,620	(272,426)	-7.5%
Office of the Chief Operating Officer	5,337,977	6,453,192	82.7%	5,160,117	177,860	3.4%
Office of the IBA	2,430,169	2,837,261	85.7%	2,210,481	219,688	9.9%
Office of the Mayor	3,325,344	4,459,569	74.6%	3,560,924	(235,581)	-6.6%
Parks & Recreation	152,506,036	184,243,294	82.8%	145,695,079	6,810,957	4.7%

Continued on Next Page

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	\$ 4,405,055	\$ 5,660,469	77.8%	\$ 4,206,736	\$ 198,319	4.7%	
Personnel	13,233,688	15,754,313	84.0%	12,007,003	1,226,685	10.2%	
Police	575,618,771	673,009,564	85.5%	511,285,869	64,332,902	12.6%	
Public Utilities	1,820,860	3,110,927	58.5%	2,472,914	(652,054)	-26.4%	
Purchasing & Contracting	8,998,806	11,199,810	80.3%	7,582,109	1,416,697	18.7%	
Race & Equity	907,612	1,699,024	53.4%	1,121,731	(214,119)	-19.1%	
Real Estate & Airport Management ²	-	-	100.0%	4,791,084	(4,791,084)	-100.0%	
Stormwater	51,410,807	63,406,482	81.1%	54,886,832	(3,476,025)	-6.3%	
Sustainability & Mobility	5,262,380	7,827,524	67.2%	5,788,138	(525,758)	-9.1%	
Transportation	94,920,680	110,460,339	85.9%	91,333,542	3,587,139	3.9%	
Total General Fund Expenditures	\$ 1,767,915,564	\$ 2,167,660,522	81.6%	\$ 1,673,326,564	\$ 94,589,000	5.7%	

¹ Includes adjustments made in future periods¹ Merged with Economic Development in Fiscal Year 2025

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 10, Ended April, 2025 (83% 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	\$ 744,077	\$ 628,390	118.4%	\$ -	\$ 744,077	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%	4,965,000	26,023	0.5%
Corporate Master Leases Rent	12,994,991	16,297,979	79.7%	11,720,421	1,274,570	10.9%
Deferred Capital Debt Service	40,987,534	42,984,441	95.4%	34,646,836	6,340,699	18.3%
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%	1,170,031	(114,537)	-9.8%
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	4,994,777	5,153,780	96.9%	4,654,471	340,307	7.3%
Public Liability Claims Xfer-Claims Fund	30,211,162	30,211,162	100.0%	13,200,000	17,011,162	128.9%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Redistricting Commission	180	-	100.0%	-	180	100.0%
Right-of-Way Permit Reimbursements	22,379	5,260,489	0.4%	16,976	5,403	31.8%
Special Consulting Services	365,342	382,456	95.5%	1,270,103	(904,761)	-71.2%
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	2,352,594	3,550,000	66.3%	12,140,000	(9,787,406)	-80.6%
Transfer to Park Improvement Funds	-	21,090,162	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 137,641,613	\$ 199,099,941	69.1%	\$ 143,987,424	\$ (6,345,811)	-4.4%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 10, Ended April, 2025 (83% 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	\$ 1,351,928	\$ 2,169,712	\$ 2,169,712	\$ -	62.3%	\$ 1,457,218	\$ (105,290)	-7.2%
District 1 CPPS	56,080	100,000	82,696	(17,304)	67.8%	12,161	43,919	361.1%
Total Council District 1	1,408,008	2,269,712	2,252,408	(17,304)	62.5%	1,469,379	(61,371)	-4.2%
Council District 2	1,692,439	2,263,502	2,262,826	(676)	74.8%	1,714,077	(21,638)	-1.3%
District 2 CPPS	36,473	100,000	96,250	(3,750)	37.9%	36,540	(67)	-0.2%
Total Council District 2	1,728,912	2,363,502	2,359,076	(4,426)	73.3%	1,750,617	(21,705)	-1.2%
Council District 3	1,691,530	2,186,891	2,186,891	-	77.3%	1,641,668	49,863	3.0%
District 3 CPPS	76,500	100,000	100,000	-	76.5%	9,500	67,000	705.3%
Total Council District 3	1,768,030	2,286,891	2,286,891	-	77.3%	1,651,168	116,863	7.1%
Council District 4	1,410,636	2,188,897	2,173,897	(15,000)	64.9%	1,208,100	202,536	16.8%
District 4 CPPS	25,000	100,000	115,000	15,000	21.7%	100,200	(75,200)	-75.0%
Total Council District 4	1,435,636	2,288,897	2,288,897	-	62.7%	1,308,300	127,336	9.7%
Council District 5	1,538,003	2,313,029	2,313,029	-	66.5%	1,525,528	12,475	0.8%
District 5 CPPS	71,250	100,000	100,000	-	71.3%	15,000	56,250	375.0%
Total Council District 5	1,609,253	2,413,029	2,413,029	-	66.7%	1,540,528	68,725	4.5%
Council District 6	1,529,708	2,040,976	2,040,976	-	74.9%	1,503,513	26,196	1.7%
District 6 CPPS	42,000	100,000	100,000	-	42.0%	58,000	(16,000)	-27.6%
Total Council District 6	1,571,708	2,140,976	2,140,976	-	73.4%	1,561,513	10,196	0.7%
Council District 7	1,601,594	2,214,756	2,214,756	-	72.3%	1,620,495	(18,901)	-1.2%
District 7 CPPS	75,000	100,000	100,000	-	75.0%	12,500	62,500	500.0%
Total Council District 7	1,676,594	2,314,756	2,314,756	-	72.4%	1,632,995	43,599	2.7%
Council District 8	1,620,900	2,355,726	2,355,726	-	68.8%	1,653,061	(32,161)	-1.9%
District 8 CPPS	38,000	100,000	99,008	(992)	38.4%	84,000	(46,000)	-54.8%
Total Council District 8	1,658,900	2,455,726	2,454,734	(992)	67.6%	1,737,061	(78,161)	-4.5%
Council District 9	1,602,125	2,014,112	2,014,112	-	79.5%	1,534,014	68,111	4.4%
District 9 CPPS	91,000	100,000	100,000	-	91.0%	7,500	83,500	1113.3%
Total Council District 9	1,693,125	2,114,112	2,114,112	-	80.1%	1,541,514	151,611	9.8%
Total Council Districts	\$ 14,550,167	\$ 20,647,601	\$ 20,624,878	\$ (22,723)	70.5%	\$ 14,193,074	\$ 357,093	2.5%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April, 2025 (83% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 6,910,954	\$ 8,981,280	76.9%	\$ 6,544,579	\$ 366,375	5.6%
Automated Refuse Container Fund	1,079,858	1,600,000	67.5%	1,113,148	(33,290)	-3.0%
Capital Outlay - Misc Revenue	3,047,601	-	100.0%	-	3,047,601	100.0%
Central Stores Internal Service Fund	8,358,450	10,825,641	77.2%	8,861,466	(503,017)	-5.7%
Climate Equity Fund	410,004	1,500,000	27.3%	3,837,924	(3,427,920)	-89.3%
Community Equity Fund	91,376	-	100.0%	57,053	34,323	60.2%
Concourse and Parking Garages Operating Fund	2,353,273	3,218,267	73.1%	2,332,682	20,592	0.9%
Convention Center Expansion Funds	13,187,208	13,348,906	98.8%	17,484,512	(4,297,303)	-24.6%
Development Services Fund	106,020,752	139,614,113	75.9%	92,292,818	13,727,934	14.9%
Energy Conservation Program Fund	6,634,033	6,557,190	101.2%	5,503,223	1,130,810	20.5%
Energy Independence Fund	121,090	-	100.0%	2,324,501	(2,203,411)	-94.8%
Engineering and Capital Projects	154,736,345	172,656,515	89.6%	139,681,632	15,054,712	10.8%
Environmental Growth Fund 1/3	4,099,589	10,550,173	38.9%	6,089,146	(1,989,557)	-32.7%
Environmental Growth Fund 2/3	8,259,279	21,107,342	39.1%	12,104,143	(3,844,864)	-31.8%
Facilities Financing Fund	(34,747)	-	-100.0%	3,199,152	(3,233,898)	-101.1%
Fire/Emergency Medical Services Fund	98,841,291	125,740,250	78.6%	49,457,647	49,383,644	99.9%
Fire and Lifeguard Facilities Fund	1,403,230	1,409,518	99.6%	1,405,831	(2,600)	-0.2%
Fleet Operations	107,713,703	147,383,446	73.1%	111,123,044	(3,409,341)	-3.1%
Gas Tax Fund	26,805,349	38,218,843	70.1%	25,237,690	1,567,659	6.2%
General Plan Maintenance Fund	3,934,545	4,329,600	90.9%	3,409,300	525,245	15.4%
GIS Fund	5,314,777	5,358,128	99.2%	5,071,596	243,181	4.8%
Golf Course Fund	32,664,679	28,739,347	113.7%	30,675,793	1,988,886	6.5%
Information Technology Fund	54,774,964	85,195,328	64.3%	47,766,033	7,008,931	14.7%
Infrastructure Fund	-	21,057,697	0.0%	30,961,972	(30,961,972)	-100.0%
Junior Lifeguard Program Fund	1,168,376	942,900	123.9%	937,664	230,712	24.6%
Local Enforcement Agency Fund	909,413	994,637	91.4%	956,038	(46,625)	-4.9%
Long Range Property Management Fund	1,618,640	595,000	272.0%	1,586,550	32,090	2.0%
Los Penasquitos Canyon Preserve Fund	25,300	36,000	70.3%	154,710	(129,410)	-83.6%
Low-Moderate Income Housing Asset Fund	6,099,632	1,209,014	504.5%	25,319,529	(19,219,897)	-75.9%
Maintenance Assessment District (MAD) Funds	31,649,387	34,689,602	91.2%	30,863,977	785,410	2.5%
Mission Bay/Balboa Park Improvement Fund	719,110	862,936	83.3%	1,329,520	(610,410)	-45.9%
Mission Bay Improvement Fund	1,339,160	13,708,605	9.8%	734,043	605,117	82.4%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,278,875	537,813	23.6%
OneSD Support Fund	26,280,008	25,954,866	101.3%	28,505,811	(2,225,803)	-7.8%
Parking Meter Operations	9,577,603	9,600,000	99.8%	8,031,229	1,546,374	19.3%
PETCO Park Fund	13,935,422	15,896,028	87.7%	18,395,165	(4,459,743)	-24.2%
Public Art Fund	621,728	85,000	731.4%	733,210	(111,483)	-15.2%
Public Safety Services & Debt Service Fund	9,884,904	13,564,755	72.9%	9,801,959	82,945	0.8%
Publishing Services Internal Fund	997,563	2,232,283	44.7%	1,029,993	(32,431)	-3.1%
Recycling Fund	16,617,742	23,990,760	69.3%	20,249,215	(3,631,473)	-17.9%
Refuse Disposal Fund	51,413,956	61,758,567	83.2%	46,818,488	4,595,468	9.8%
Refuse Disposal - Miramar Clousure	1,152,535	50,000	2305.1%	658,229	494,307	75.1%

Continued on Next Page

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	\$ 512,416	\$ 7,381,557	6.9%	\$ 324,866	\$ 187,550	57.7%
Risk Management Administration Fund	13,708,622	17,098,385	80.2%	12,255,639	1,452,983	11.9%
Road Maintenance & Rehabilitation	26,436,924	35,328,918	74.8%	24,064,351	2,372,573	9.9%
Seized and Forfeited Assets Funds	814,837	788,119	103.4%	1,928,269	(1,113,432)	-57.7%
Solid Waste Management Fund	(150,138)	-	-100.0%	-	(150,138)	-100.0%
State COPS	4,170,818	3,400,000	122.7%	3,860,093	310,725	8.0%
Storm Drain Fund	5,066,932	5,700,000	88.9%	4,575,382	491,550	10.7%
Successor Agency Admin & Project Fund	1,116,926	1,934,326	57.7%	548,388	568,539	103.7%
Transient Occupancy Tax Fund	108,432,250	155,929,055	69.5%	107,214,918	1,217,332	1.1%
TOT - Major Events Revolving FD	648,141	648,095	100.0%	584,181	63,960	10.9%
TransNet Extension Funds	38,763,473	47,130,000	82.2%	29,264,944	9,498,529	32.5%
Trolley Extension Reserve Fund	-	-	100.0%	1,392	(1,392)	-100.0%
Underground Surcharge Fund	48,348,376	113,511,838	42.6%	61,213,804	(12,865,428)	-21.0%
Wastewater Department Funds	665,708,020	949,174,505	70.1%	409,228,991	256,479,029	62.7%
Water Department Funds	763,845,271	958,461,488	79.7%	664,806,897	99,038,374	14.9%
Wireless Communication Technology Fund	10,346,536	10,517,070	98.4%	11,982,724	(1,636,188)	-13.7%
Zoological Exhibits Maintenance Fund	19,657,345	20,975,719	93.7%	19,191,424	465,922	2.4%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April, 2025 (83% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 7,652,715	\$ 9,458,001	80.9%	\$ 5,481,754	\$ 2,170,962	39.6%
Automated Refuse Container Fund	1,067,551	1,950,868	54.7%	1,154,635	(87,083)	-7.5%
Capital Outlay - Misc Revenue	4,041,248	4,041,248	100.0%	4,045,097	(3,849)	-0.1%
Central Stores Internal Service Fund	9,082,982	11,469,318	79.2%	8,751,703	331,279	3.8%
Climate Equity Fund	1,483,153	1,607,666	92.3%	5,834	1,477,319	25322.5%
Community Equity Fund	2,253,017	3,085,400	73.0%	-	2,253,017	100.0%
Concourse and Parking Garages Operating Fund	2,022,895	4,740,124	42.7%	2,258,431	(235,536)	-10.4%
Convention Center Expansion Funds	12,769,895	13,804,906	92.5%	12,124,151	645,744	5.3%
Development Services Fund	120,369,896	139,753,670	86.1%	103,821,268	16,548,628	15.9%
Energy Conservation Program Fund	5,178,486	8,125,531	63.7%	4,740,946	437,541	9.2%
Energy Independence Fund	317,388	3,702,801	8.6%	461,774	(144,387)	-31.3%
Engineering and Capital Projects	140,949,939	166,357,762	84.7%	125,295,127	15,654,811	12.5%
Environmental Growth Fund 1/3	5,110,557	15,951,095	32.0%	2,367,402	2,743,155	115.9%
Environmental Growth Fund 2/3	272,386	30,915,910	0.9%	-	272,386	100.0%
Facilities Financing Fund	1,632,789	1,649,600	99.0%	3,183,108	(1,550,319)	-48.7%
Fire/Emergency Medical Services Fund	88,516,712	124,809,481	70.9%	58,856,559	29,660,153	50.4%
Fire and Lifeguard Facilities Fund	1,331,556	1,400,869	95.1%	1,399,369	(67,813)	-4.8%
Fleet Operations	115,278,533	311,372,462	37.0%	122,423,450	(7,144,916)	-5.8%
Gas Tax Fund	30,677,629	38,816,200	79.0%	26,622,102	4,055,527	15.2%
General Plan Maintenance Fund	3,759,910	5,329,600	70.5%	4,342,780	(582,870)	-13.4%
GIS Fund	4,598,418	6,189,690	74.3%	4,225,620	372,798	8.8%
Golf Course Fund	24,102,896	28,375,471	84.9%	21,389,354	2,713,542	12.7%
Information Technology Fund	57,998,400	87,339,741	66.4%	51,718,789	6,279,611	12.1%
Infrastructure Fund	16,463,078	21,249,883	77.5%	3,039,103	13,423,975	441.7%
Junior Lifeguard Program Fund	828,998	967,341	85.7%	769,077	59,921	7.8%
Local Enforcement Agency Fund	826,943	1,134,028	72.9%	812,896	14,048	1.7%
Long Range Property Management Fund	72,957	1,783,771	4.1%	73,164	(208)	-0.3%
Los Penasquitos Canyon Preserve Fund	(22,002)	20,149	-109.2%	269,513	(291,515)	-108.2%
Low-Moderate Income Housing Asset Fund	10,796,002	36,057,822	29.9%	4,689,896	6,106,106	130.2%
Maintenance Assessment District (MAD) Funds	28,356,955	44,341,868	64.0%	23,324,156	5,032,798	21.6%
Mission Bay/Balboa Park Improvement Fund	691,543	862,936	80.1%	1,352,151	(660,607)	-48.9%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,734,650	82,038	3.0%
OneSD Support Fund	24,243,664	32,660,788	74.2%	20,726,758	3,516,906	17.0%
Parking Meter Operations	3,192,512	9,548,065	33.4%	2,925,922	266,590	9.1%
PETCO Park Fund	18,346,761	19,821,090	92.6%	17,340,861	1,005,901	5.8%
Public Art Fund	73,994	7,321,209	1.0%	229,380	(155,386)	-67.7%
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	1,347,980	2,219,450	60.7%	1,419,559	(71,580)	-5.0%
Recycling Fund	24,901,102	31,345,740	79.4%	22,540,579	2,360,523	10.5%
Refuse Disposal Fund	37,383,959	50,820,590	73.6%	31,452,321	5,931,638	18.9%
Regional Park Improvements Fund	-	-	100.0%	-	-	100.0%
Risk Management Administration Fund	13,867,650	17,343,594	80.0%	12,209,626	1,658,025	13.6%

Continued on Next Page

Schedule 4 (cont.)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Road Maintenance & Rehabilitation	\$ 26,441,061	\$ 68,934,412	38.4%	\$ 28,713,487	\$ (2,272,426)	-7.9%
Seized and Forfeited Assets Funds	3,098,970	3,805,069	81.4%	1,307,800	1,791,170	137.0%
Solid Waste Management Fund	5,589,510	8,575,395	65.2%	-	5,589,510	100.0%
State COPS	2,664,203	3,242,146	82.2%	2,206,527	457,677	20.7%
Storm Drain Fund	3,673,154	5,686,212	64.6%	2,063,254	1,609,900	78.0%
Successor Agency Admin & Project Fund	1,116,926	1,934,326	57.7%	548,388	568,539	103.7%
Transient Occupancy Tax Fund	62,429,575	160,945,225	38.8%	70,777,975	(8,348,400)	-11.8%
TOT - Major Events Revolving FD	590,831	1,049,635	56.3%	568,602	22,229	3.9%
TransNet Extension Funds	18,516,908	24,130,922	76.7%	14,033,926	4,482,982	31.9%
Underground Surcharge Fund	19,122,093	75,733,351	25.2%	7,978,854	11,143,239	139.7%
Wastewater Department Funds	389,927,004	481,347,562	81.0%	352,755,850	37,171,155	10.5%
Water Department Funds	580,019,269	744,548,427	77.9%	491,009,839	89,009,430	18.1%
Wireless Communication Technology Fund	9,261,813	11,185,457	82.8%	10,134,502	(872,689)	-8.6%
Zoological Exhibits Maintenance Fund	7,738,998	20,975,719	36.9%	7,570,773	168,225	2.2%

¹ Includes adjustments made in future periods