

The City of
SAN DIEGO

FISCAL YEAR 2025
Financial Performance Report
As of March 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 9 (as of March 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 March 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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Financial Performance Report – Period Ended March 2025

General Fund Summary As of Period 9, Ended March, 2025 (75% 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	\$ 457,304,354	56.5%	\$ 438,773,402	\$ 18,530,952	4.2%	
Sales Taxes	393,480,788	393,480,788	217,528,361	55.3%	220,418,728	(2,890,367)	-1.3%	
Transient Occupancy Taxes	172,827,052	172,827,052	106,942,949	61.9%	104,867,117	2,075,833	2.0%	
Property Transfer Tax	10,076,599	10,076,599	6,615,859	65.7%	5,169,147	1,446,712	28.0%	
Licenses & Permits	47,397,810	47,526,627	30,745,997	64.7%	28,314,825	2,431,171	8.6%	
Fines & Forfeitures	31,172,407	31,172,407	20,424,555	65.5%	29,035,278	(8,610,723)	-29.7%	
Interest & Dividends	2,100,000	2,100,000	(7,721,489)	-367.7%	1,064,284	(8,785,773)	-825.5%	
Franchises	123,726,612	123,726,612	52,468,981	42.4%	64,198,543	(11,729,562)	-18.3%	
Rents & Concessions	79,699,330	79,699,330	63,802,171	80.1%	49,467,800	14,334,372	29.0%	
Revenues from Other Agencies	12,186,022	9,489,022	6,724,535	70.9%	9,069,146	(2,344,611)	-25.9%	
Charges for Current Services	281,703,524	291,404,666	140,514,962	48.2%	104,553,094	35,961,869	34.4%	
Other Revenue	1,645,833	1,645,833	6,502,919	395.1%	2,475,708	4,027,211	162.7%	
Transfers	111,617,630	111,202,028	53,483,667	48.1%	107,153,893	(53,670,226)	-50.1%	
Total General Fund Revenue	\$ 2,076,498,262	\$ 2,083,215,619	\$ 1,155,337,822	55.5%	\$ 1,164,560,964	\$ (9,223,142)	-0.8%	
Expenditures								
Personnel Services	\$ 925,661,936	\$ 925,661,936	\$ 721,869,583	78.0%	\$ 654,780,518	\$ 67,089,066	10.2%	
Total PE	\$ 925,661,936	\$ 925,661,936	\$ 721,869,583	78.0%	\$ 654,780,518	\$ 67,089,066	10.2%	
Fringe Benefits	577,546,067	577,546,067	444,955,011	77.0%	409,786,726	35,168,285	8.6%	
Supplies	31,488,902	31,438,318	24,814,538	78.9%	35,375,806	(10,561,268)	-29.9%	
Contracts & Services	387,583,729	394,355,277	258,619,781	65.6%	242,053,042	16,566,739	6.8%	
Information Technology	59,159,934	59,119,039	30,969,548	52.4%	21,093,302	9,876,245	46.8%	
Energy & Utilities	70,937,425	70,953,917	50,289,420	70.9%	48,596,102	1,693,317	3.5%	
Capital Expenditures	1,223,500	1,244,297	705,517	56.7%	2,138,059	(1,432,542)	-67.0%	
Debt	7,707,546	7,545,182	6,232,356	82.6%	7,744,821	(1,512,465)	-19.5%	
Other Expenditures	6,626,892	6,626,892	3,219,280	48.6%	3,087,536	131,744	4.3%	
Transfers	93,007,234	93,169,598	30,729,592	33.0%	66,980,495	(36,250,903)	-54.1%	
Total NPE	\$ 1,235,281,229	\$ 1,241,998,586	\$ 850,535,043	68.5%	\$ 836,855,889	\$ 13,679,154	1.6%	
Total General Fund Expenditures	\$ 2,160,943,165	\$ 2,167,660,522	\$ 1,572,404,626	72.5%	\$ 1,491,636,407	\$ 80,768,219	5.4%	
General Fund Encumbrances								
			77,111,590		85,639,786	(8,528,196)		
Net Impact	\$ (84,444,903)	\$ (84,444,903)	\$ (494,178,395)		\$ (412,715,229)	\$ (81,463,166)		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 9, Ended March, 2025 (75% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Property Taxes	\$ 457,304,354	\$ 808,864,655	56.5%	\$ 438,773,402	\$ 18,530,952	4.2%
Sales Taxes	217,528,361	393,480,788	55.3%	220,418,728	(2,890,367)	-1.3%
Transient Occupancy Taxes	106,942,949	172,827,052	61.9%	104,867,117	2,075,833	2.0%
Property Transfer Tax	6,615,859	10,076,599	65.7%	5,169,147	1,446,712	28.0%
Licenses & Permits						
Business Taxes	15,612,088	26,457,409	59.0%	16,305,122	(693,034)	-4.3%
Rental Unit Taxes	6,508,630	7,284,502	89.3%	6,256,034	252,595	4.0%
Alarm Permit Fees	494,149	857,846	57.6%	554,584	(60,436)	-10.9%
Other Licenses and Permits	8,131,131	12,926,870	62.9%	5,199,085	2,932,046	56.4%
Total Licenses & Permits	30,745,997	47,526,627	64.7%	28,314,825	2,431,171	8.6%
Fines & Forfeitures						
Parking Citations	15,881,299	23,912,821	66.4%	15,821,165	60,134	0.4%
Municipal Court	2,260,134	2,975,569	76.0%	1,555,610	704,524	45.3%
Other Fines & Forfeitures	2,283,122	4,234,017	53.9%	11,658,503	(9,375,381)	-80.4%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
Total Fines & Forfeitures	20,424,555	31,172,407	65.5%	29,035,278	(8,610,723)	-29.7%
Interest & Dividends	(7,721,489)	2,100,000	-367.7%	1,064,284	(8,785,773)	-825.5%
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%	5,353,134	(323,824)	-6.0%
Refuse Collection	7,046,521	13,500,000	52.2%	4,847,984	2,198,537	45.3%
Other Franchises	13,711,602	15,632,575	87.7%	9,045,700	4,665,902	51.6%
Total Franchises	52,468,981	123,726,612	42.4%	64,198,543	(11,729,562)	-18.3%
Rents & Concessions						
Mission Bay	35,378,159	41,090,162	86.1%	24,754,819	10,623,339	42.9%
Pueblo Lands	8,501,524	14,002,621	60.7%	5,552,318	2,949,206	53.1%
Other Rents and Concessions	19,922,488	24,606,547	81.0%	19,160,662	761,826	4.0%
Total Rents & Concessions	63,802,171	79,699,330	80.1%	49,467,800	14,334,372	29.0%

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Schedule 1 (cont.)						
	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Revenue from Other Agencies	\$ 6,724,535	\$ 9,489,022	70.9%	\$ 9,069,146	\$ (2,344,611)	-25.9%
Charges for Current Services	140,514,962	291,404,666	48.2%	104,553,094	35,961,869	34.4%
Other Revenue	6,502,919	1,645,833	395.1%	2,475,708	4,027,211	162.7%
Transfers	53,483,667	111,202,028	48.1%	107,153,893	(53,670,226)	-50.1%
Total General Fund Revenue	\$ 1,155,337,822	\$ 2,083,215,619	55.5%	\$ 1,164,560,964	\$ (9,223,142)	-0.8%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 9, Ended March, 2025 (75% Completed)
(Unaudited)

	FY25	FY25	FY25 % of	FY24	FY25/FY24	FY25/FY24
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 66,833,091	\$ 85,525,071	78.1%	\$ 59,966,252	\$ 6,866,839	11.5%
City Auditor	4,086,125	5,590,854	73.1%	3,484,758	601,367	17.3%
City Clerk	5,610,143	8,042,320	69.8%	5,097,812	512,331	10.1%
City Council – District 1	1,222,161	2,252,408	54.3%	1,306,242	(84,081)	-6.4%
City Council – District 2	1,522,325	2,359,076	64.5%	1,543,386	(21,060)	-1.4%
City Council – District 3	1,522,952	2,286,891	66.6%	1,453,187	69,765	4.8%
City Council – District 4	1,268,670	2,288,897	55.4%	1,100,337	168,333	15.3%
City Council – District 5	1,385,766	2,413,029	57.4%	1,365,678	20,087	1.5%
City Council – District 6	1,363,595	2,140,976	63.7%	1,313,466	50,129	3.8%
City Council – District 7	1,432,324	2,314,756	61.9%	1,443,883	(11,559)	-0.8%
City Council – District 8	1,456,540	2,454,734	59.3%	1,463,783	(7,243)	-0.5%
City Council – District 9	1,449,669	2,114,112	68.6%	1,363,228	86,441	6.3%
City Planning	11,611,302	17,370,598	66.8%	9,286,835	2,324,467	25.0%
City Treasurer	15,121,252	21,727,441	69.6%	13,566,202	1,555,050	11.5%
Citywide Program Expenditures	102,270,361	199,099,941	51.4%	126,517,378	(24,247,017)	-19.2%
Commission on Police Practices	1,117,831	2,145,832	52.1%	892,177	225,654	25.3%
Communications	5,403,650	7,355,133	73.5%	4,959,490	444,159	9.0%
Compliance	4,710,985	7,281,336	64.7%	3,668,622	1,042,363	28.4%
Council Administration	1,862,400	4,014,277	46.4%	1,733,764	128,636	7.4%
Department of Finance	21,405,079	28,816,903	74.3%	19,322,796	2,082,283	10.8%
Department of Information Technology	1,535,276	3,282,699	46.8%	1,007,162	528,114	52.4%
Development Services	9,564,223	12,095,158	79.1%	8,549,811	1,014,413	11.9%
Economic Development	15,380,078	22,330,312	68.9%	11,094,498	4,285,579	38.6%
Environmental Services	71,833,608	103,543,380	69.4%	65,759,189	6,074,418	9.2%
Ethics Commission	1,450,472	1,829,338	79.3%	1,182,509	267,963	22.7%
Fire-Rescue	278,511,752	353,373,739	78.8%	275,571,630	2,940,122	1.1%
General Services	18,283,405	24,714,876	74.0%	19,485,430	(1,202,025)	-6.2%
Government Affairs	833,292	1,366,668	61.0%	987,263	(153,970)	-15.6%
Homelessness Strategies & Solutions	24,582,228	53,916,571	45.6%	21,611,570	2,970,658	13.7%
Human Resources	8,873,404	11,755,474	75.5%	7,593,133	1,280,272	16.9%
Library	54,513,861	77,069,362	70.7%	52,586,968	1,926,892	3.7%
Office of Boards & Commissions	678,931	797,136	85.2%	583,833	95,098	16.3%
Office of Emergency Services	3,024,944	3,869,456	78.2%	3,288,986	(264,042)	-8.0%
Office of the Chief Operating Officer	4,863,187	6,453,192	75.4%	4,640,693	222,494	4.8%
Office of the IBA	2,166,666	2,837,261	76.4%	1,983,491	183,175	9.2%
Office of the Mayor	3,002,749	4,459,569	67.3%	3,174,798	(172,049)	-5.4%
Parks & Recreation	140,351,230	184,243,294	76.2%	131,047,868	9,303,361	7.1%

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Schedule 2 (cont.)						
	FY25 Actuals ¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals ¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Performance & Analytics	\$ 3,968,889	\$ 5,660,469	70.1%	\$ 3,803,316	\$ 165,573	4.4%
Personnel	11,938,405	15,754,313	75.8%	10,713,492	1,224,913	11.4%
Police	518,688,013	673,009,564	77.1%	458,744,870	59,943,142	13.1%
Public Utilities	1,735,948	3,110,927	55.8%	2,249,334	(513,386)	-22.8%
Purchasing & Contracting	8,038,484	11,199,810	71.8%	6,721,350	1,317,133	19.6%
Race & Equity	822,077	1,699,024	48.4%	1,001,149	(179,072)	-17.9%
Real Estate & Airport Management ²	-	-	100.0%	4,184,918	(4,184,918)	-100.0%
Stormwater	45,458,895	63,406,482	71.7%	46,707,609	(1,248,713)	-2.7%
Sustainability & Mobility	4,718,468	7,827,524	60.3%	5,237,430	(518,962)	-9.9%
Transportation	84,929,920	110,460,339	76.9%	81,274,827	3,655,092	4.5%
Total General Fund Expenditures	\$ 1,572,404,626	\$ 2,167,660,522	72.5%	\$ 1,491,636,407	\$ 80,768,219	5.4%

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 9, Ended March, 2025 (75% 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	\$ 703,163	\$ 628,390	111.9%	\$ -	\$ 703,163	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	11,953,306	16,297,979	73.3%	10,761,782	1,191,524	11.1%
Deferred Capital Debt Service	26,443,161	42,984,441	61.5%	23,076,964	3,366,198	14.6%
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	406,665	5,153,780	7.9%	578,176	(171,512)	-29.7%
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	19,650	5,260,489	0.4%	11,293	8,358	74.0%
Special Consulting Services	320,078	382,456	83.7%	1,174,455	(854,377)	-72.7%
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%
Total Citywide Program Expenditures	\$ 102,270,361	\$ 199,099,941	51.4%	\$ 126,517,378	\$ (24,247,017)	-19.2%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 9, Ended March, 2025 (75% 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	\$ 1,219,581	\$ 2,169,712	\$ 2,169,712	\$ -	56.2%	\$ 1,302,081	\$ (82,500)	-6.3%
District 1 CPPS	2,580	100,000	82,696	(17,304)	3.1%	4,161	(1,581)	-38.0%
Total Council District 1	1,222,161	2,269,712	2,252,408	(17,304)	54.3%	1,306,242	(84,081)	-6.4%
Council District 2	1,516,853	2,263,502	2,262,826	(676)	67.0%	1,543,386	(26,533)	-1.7%
District 2 CPPS	5,473	100,000	96,250	(3,750)	5.7%	-	5,473	100.0%
Total Council District 2	1,522,325	2,363,502	2,359,076	(4,426)	64.5%	1,543,386	(21,060)	-1.4%
Council District 3	1,522,952	2,186,891	2,186,891	-	69.6%	1,453,187	69,765	4.8%
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 3	1,522,952	2,286,891	2,286,891	-	66.6%	1,453,187	69,765	4.8%
Council District 4	1,268,670	2,188,897	2,183,897	(5,000)	58.1%	1,100,337	168,333	15.3%
District 4 CPPS	-	100,000	105,000	5,000	0.0%	-	-	100.0%
Total Council District 4	1,268,670	2,288,897	2,288,897	-	55.4%	1,100,337	168,333	15.3%
Council District 5	1,388,016	2,313,029	2,313,029	-	60.0%	1,365,678	22,337	1.6%
District 5 CPPS	(2,250)	100,000	100,000	-	-2.3%	-	(2,250)	-100.0%
Total Council District 5	1,385,766	2,413,029	2,413,029	-	57.4%	1,365,678	20,087	1.5%
Council District 6	1,365,595	2,040,976	2,040,976	-	66.9%	1,313,466	52,129	4.0%
District 6 CPPS	(2,000)	100,000	100,000	-	-2.0%	-	(2,000)	-100.0%
Total Council District 6	1,363,595	2,140,976	2,140,976	-	63.7%	1,313,466	50,129	3.8%
Council District 7	1,432,324	2,214,756	2,214,756	-	64.7%	1,443,883	(11,559)	-0.8%
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 7	1,432,324	2,314,756	2,314,756	-	61.9%	1,443,883	(11,559)	-0.8%
Council District 8	1,456,540	2,355,726	2,355,726	-	61.8%	1,463,783	(7,243)	-0.5%
District 8 CPPS	-	100,000	99,008	(992)	0.0%	-	-	100.0%
Total Council District 8	1,456,540	2,455,726	2,454,734	(992)	59.3%	1,463,783	(7,243)	-0.5%
Council District 9	1,449,669	2,014,112	2,014,112	-	72.0%	1,363,228	86,441	6.3%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	1,449,669	2,114,112	2,114,112	-	68.6%	1,363,228	86,441	6.3%
Total Council Districts	\$ 12,624,003	\$ 20,647,601	\$ 20,624,878	\$ (22,723)	61.2%	\$ 12,353,190	\$ 270,812	2.2%

¹ Includes adjustments made in future periods

Schedule 3

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March, 2025 (75% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 6,177,433	\$ 8,981,280	68.8%	\$ 5,722,413	\$ 455,020	8.0%
Automated Refuse Container Fund	988,918	1,600,000	61.8%	1,013,701	(24,783)	-2.4%
Capital Outlay – Misc Revenue	3,047,601	-	100.0%	-	3,047,601	100.0%
Central Stores Internal Service Fund	7,588,163	10,825,641	70.1%	7,839,816	(251,653)	-3.2%
Climate Equity Fund	384,077	1,500,000	25.6%	3,790,258	(3,406,181)	-89.9%
Community Equity Fund	86,826	-	100.0%	49,158	37,669	76.6%
Concourse and Parking Garages Operating Fund	2,128,775	3,218,267	66.1%	2,077,333	51,443	2.5%
Convention Center Expansion Funds	13,077,804	13,348,906	98.0%	16,983,838	(3,906,034)	-23.0%
Development Services Fund	95,951,435	139,614,113	68.7%	84,419,548	11,531,887	13.7%
Energy Conservation Program Fund	6,623,847	6,557,190	101.0%	5,488,085	1,135,762	20.7%
Energy Independence Fund	113,327	-	100.0%	2,314,147	(2,200,820)	-95.1%
Engineering and Capital Projects	138,372,131	172,656,515	80.1%	125,038,583	13,333,547	10.7%
Environmental Growth Fund 1/3	4,087,294	10,550,173	38.7%	6,063,185	(1,975,892)	-32.6%
Environmental Growth Fund 2/3	8,218,786	21,107,342	38.9%	12,054,672	(3,835,886)	-31.8%
Facilities Financing Fund	(26,340)	-	-100.0%	2,924,315	(2,950,654)	-100.9%
Fire/Emergency Medical Services Fund	85,705,602	125,740,250	68.2%	38,361,476	47,344,127	123.4%
Fire and Lifeguard Facilities Fund	1,402,969	1,409,518	99.5%	1,405,429	(2,461)	-0.2%
Fleet Operations	93,735,088	147,383,446	63.6%	99,634,645	(5,899,557)	-5.9%
Gas Tax Fund	23,775,965	38,218,843	62.2%	22,426,736	1,349,229	6.0%
General Plan Maintenance Fund	3,437,975	4,329,600	79.4%	3,074,266	363,709	11.8%
GIS Fund	5,310,678	5,358,128	99.1%	5,066,529	244,149	4.8%
Golf Course Fund	28,259,568	28,739,347	98.3%	27,148,552	1,111,016	4.1%
Information Technology Fund	40,844,712	85,195,328	47.9%	27,381,094	13,463,618	49.2%
Infrastructure Fund	-	21,057,697	0.0%	30,961,972	(30,961,972)	-100.0%
Junior Lifeguard Program Fund	1,062,579	942,900	112.7%	877,477	185,102	21.1%
Local Enforcement Agency Fund	844,452	994,637	84.9%	865,249	(20,796)	-2.4%
Long Range Property Management Fund	1,587,802	595,000	266.9%	1,554,399	33,402	2.1%
Los Penasquitos Canyon Preserve Fund	22,725	36,000	63.1%	152,210	(129,485)	-85.1%
Low-Moderate Income Housing Asset Fund	5,436,232	1,209,014	449.6%	23,286,589	(17,850,358)	-76.7%
Maintenance Assessment District (MAD) Funds	24,029,061	34,689,602	69.3%	23,089,804	939,257	4.1%
Mission Bay/Balboa Park Improvement Fund	647,199	862,936	75.0%	1,270,368	(623,169)	-49.1%
Mission Bay Improvement Fund	1,262,777	13,708,605	9.2%	643,124	619,654	96.4%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,278,875	537,813	23.6%
OneSD Support Fund	26,230,552	25,954,866	101.1%	28,460,694	(2,230,143)	-7.8%
Parking Meter Operations	8,215,870	9,600,000	85.6%	7,207,776	1,008,094	14.0%
PETCO Park Fund	13,122,152	15,896,028	82.5%	17,873,235	(4,751,082)	-26.6%
Public Art Fund	621,728	85,000	731.4%	733,127	(111,399)	-15.2%
Public Safety Services & Debt Service Fund	8,958,147	13,564,755	66.0%	8,883,020	75,128	0.8%
Publishing Services Internal Fund	837,087	2,232,283	37.5%	804,184	32,902	4.1%
Recycling Fund	15,935,974	23,990,760	66.4%	17,047,101	(1,111,127)	-6.5%
Refuse Disposal Fund	48,466,048	61,758,567	78.5%	37,386,173	11,079,876	29.6%
Refuse Disposal – Miramar Clousure	1,075,693	50,000	2151.4%	567,936	507,757	89.4%

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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	\$ 486,083	\$ 7,381,557	6.6%	\$ 287,041	\$ 199,042	69.3%
Risk Management Administration Fund	12,453,076	17,098,385	72.8%	11,161,754	1,291,321	11.6%
Road Maintenance & Rehabilitation	23,410,439	35,328,918	66.3%	18,184,367	5,226,072	28.7%
Seized and Forfeited Assets Funds	814,318	788,119	103.3%	1,914,667	(1,100,348)	-57.5%
Solid Waste Management Fund	(135,018)	-	-100.0%	-	(135,018)	-100.0%
State COPS	4,160,603	3,400,000	122.4%	3,800,831	359,771	9.5%
Storm Drain Fund	4,588,453	5,700,000	80.5%	4,137,328	451,125	10.9%
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	548,388	52,471	9.6%
Transient Occupancy Tax Fund	96,565,148	155,929,055	61.9%	94,518,266	2,046,882	2.2%
TOT - Major Events Revolving FD	648,141	215,000	301.5%	584,181	63,960	10.9%
TransNet Extension Funds	34,813,054	47,130,000	73.9%	26,853,645	7,959,408	29.6%
Trolley Extension Reserve Fund	-	-	100.0%	1,392	(1,392)	-100.0%
Underground Surcharge Fund	47,471,456	113,511,838	41.8%	60,287,551	(12,816,094)	-21.3%
Wastewater Department Funds	605,609,075	949,174,505	63.8%	355,820,987	249,788,089	70.2%
Water Department Funds	698,766,174	958,461,488	72.9%	574,532,780	124,233,394	21.6%
Wireless Communication Technology Fund	10,333,807	10,517,070	98.3%	11,958,641	(1,624,834)	-13.6%
Zoological Exhibits Maintenance Fund	12,417,167	20,975,719	59.2%	11,917,188	499,979	4.2%

¹ Includes adjustments made in future periods

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March, 2025 (75% Completed)
(Unaudited)

	FY25 Actuals¹	FY25 Current Budget	FY25 % of Current Budget	FY24 Actuals¹	FY25/FY24 Actuals Change	FY25/FY24 % Change
Airports Fund	\$ 6,757,699	\$ 9,458,001	71.4%	\$ 4,841,001	\$ 1,916,698	39.6%
Automated Refuse Container Fund	1,043,992	1,950,868	53.5%	1,103,934	(59,941)	-5.4%
Capital Outlay - Misc Revenue	3,897,819	4,041,248	96.5%	3,837,278	60,542	1.6%
Central Stores Internal Service Fund	8,154,360	11,469,318	71.1%	7,751,252	403,108	5.2%
Climate Equity Fund	1,483,153	1,607,666	92.3%	5,394	1,477,759	27394.4%
Community Equity Fund	771,350	3,085,400	25.0%	-	771,350	100.0%
Concourse and Parking Garages Operating Fund	1,771,366	4,740,124	37.4%	2,076,574	(305,208)	-14.7%
Convention Center Expansion Funds	12,697,455	13,804,906	92.0%	12,122,458	574,997	4.7%
Development Services Fund	108,153,451	139,753,670	77.4%	92,598,761	15,554,690	16.8%
Energy Conservation Program Fund	4,638,308	8,125,531	57.1%	4,322,421	315,887	7.3%
Energy Independence Fund	270,553	3,702,801	7.3%	402,189	(131,637)	-32.7%
Engineering and Capital Projects	126,167,665	166,357,762	75.8%	111,046,425	15,121,240	13.6%
Environmental Growth Fund 1/3	5,051,535	15,951,095	31.7%	2,240,897	2,810,637	125.4%
Environmental Growth Fund 2/3	20,685	30,915,910	0.1%	-	20,685	100.0%
Facilities Financing Fund	1,624,922	1,649,600	98.5%	2,876,446	(1,251,524)	-43.5%
Fire/Emergency Medical Services Fund	75,800,499	124,809,481	60.7%	45,094,898	30,705,602	68.1%
Fire and Lifeguard Facilities Fund	1,134,556	1,400,869	81.0%	705,184	429,372	60.9%
Fleet Operations	102,898,831	311,372,462	33.0%	107,364,945	(4,466,114)	-4.2%
Gas Tax Fund	29,776,428	38,816,200	76.7%	26,412,191	3,364,237	12.7%
General Plan Maintenance Fund	3,735,935	5,329,600	70.1%	4,464,741	(728,806)	-16.3%
GIS Fund	4,299,392	6,189,690	69.5%	3,935,309	364,084	9.3%
Golf Course Fund	22,342,231	28,375,471	78.7%	20,044,252	2,297,979	11.5%
Information Technology Fund	53,484,071	87,339,741	61.2%	46,833,056	6,651,015	14.2%
Infrastructure Fund	15,336,334	21,249,883	72.2%	3,025,972	12,310,362	406.8%
Junior Lifeguard Program Fund	782,346	967,341	80.9%	729,432	52,914	7.3%
Local Enforcement Agency Fund	736,782	1,134,028	65.0%	734,499	2,282	0.3%
Long Range Property Management Fund	69,125	1,783,771	3.9%	68,605	520	0.8%
Los Penasquitos Canyon Preserve Fund	(23,938)	20,149	-118.8%	240,014	(263,952)	-110.0%
Low-Moderate Income Housing Asset Fund	9,422,251	36,057,822	26.1%	2,305,898	7,116,353	308.6%
Maintenance Assessment District (MAD) Funds	26,110,839	44,341,868	58.9%	20,952,539	5,158,300	24.6%
Mission Bay/Balboa Park Improvement Fund	573,974	862,936	66.5%	1,278,785	(704,810)	-55.1%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,734,650	82,038	3.0%
OneSD Support Fund	20,856,053	32,660,788	63.9%	17,350,583	3,505,470	20.2%
Parking Meter Operations	2,857,594	9,548,065	29.9%	2,602,665	254,929	9.8%
PETCO Park Fund	17,600,482	19,821,090	88.8%	16,634,941	965,541	5.8%
Public Art Fund	45,414	7,321,209	0.6%	154,713	(109,299)	-70.6%
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	1,156,601	2,219,450	52.1%	1,281,846	(125,245)	-9.8%
Recycling Fund	22,049,402	31,345,740	70.3%	19,861,017	2,188,385	11.0%
Refuse Disposal Fund	33,600,526	50,820,590	66.1%	27,694,950	5,905,576	21.3%
Regional Park Improvements Fund	-	-	100.0%	-	-	100.0%
Risk Management Administration Fund	12,402,820	17,343,594	71.5%	10,869,836	1,532,984	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	\$ 22,304,054	\$ 68,934,412	32.4%	\$ 22,462,654	\$ (158,600)	-0.7%
Seized and Forfeited Assets Funds	2,942,898	3,805,069	77.3%	1,042,320	1,900,578	182.3%
Solid Waste Management Fund	5,264,670	8,575,395	61.4%	-	5,264,670	100.0%
State COPS	2,655,888	3,242,146	81.9%	2,176,472	479,417	22.0%
Storm Drain Fund	3,202,596	5,686,212	56.3%	1,631,261	1,571,334	96.3%
Successor Agency Admin & Project Fund	600,858	1,934,326	31.1%	548,388	52,471	9.6%
Transient Occupancy Tax Fund	58,380,482	160,945,225	36.3%	66,032,736	(7,652,254)	-11.6%
TOT - Major Events Revolving FD	579,653	616,540	94.0%	490,983	88,670	18.1%
TransNet Extension Funds	17,671,595	24,130,922	73.2%	13,948,575	3,723,021	26.7%
Underground Surcharge Fund	16,782,317	75,733,351	22.2%	6,796,021	9,986,296	146.9%
Wastewater Department Funds	279,556,160	481,347,562	58.1%	253,039,013	26,517,147	10.5%
Water Department Funds	550,444,921	744,548,427	73.9%	449,826,400	100,618,520	22.4%
Wireless Communication Technology Fund	8,536,009	11,185,457	76.3%	9,329,564	(793,556)	-8.5%
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