

The City of  
**SAN DIEGO**

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



June 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 11 (as of May 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 May 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>

<b><u>Table of Contents</u></b>	<b><u>Page</u></b>
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 11, Ended May, 2025 (92% 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	\$ 764,449,916	94.5%	\$ 731,130,536	\$ 33,319,379	4.6%
Sales Taxes	393,480,788	393,480,788	277,268,682	70.5%	280,523,763	(3,255,081)	-1.2%
Transient Occupancy Taxes	172,827,052	172,827,052	133,144,769	77.0%	133,244,085	(99,316)	-0.1%
Property Transfer Tax	10,076,599	10,076,599	8,555,663	84.9%	6,658,001	1,897,662	28.5%
Licenses & Permits	47,397,810	47,526,627	39,443,938	83.0%	34,947,643	4,496,294	12.9%
Fines & Forfeitures	31,172,407	31,172,407	27,951,214	89.7%	41,516,048	(13,564,834)	-32.7%
Interest & Dividends	2,100,000	2,100,000	(7,671,070)	-365.3%	2,329,311	(10,000,382)	-429.3%
Franchises	123,726,612	123,726,612	74,185,588	60.0%	90,735,624	(16,550,037)	-18.2%
Rents & Concessions	79,699,330	79,699,330	75,037,129	94.2%	59,434,855	15,602,273	26.3%
Revenues from Other Agencies	12,186,022	9,489,022	9,450,348	99.6%	9,858,346	(407,998)	-4.1%
Charges for Current Services	281,703,524	291,404,666	165,917,981	56.9%	126,153,386	39,764,595	31.5%
Other Revenue	1,645,833	1,645,833	7,250,135	440.5%	3,083,836	4,166,299	135.1%
Transfers	111,617,630	111,202,028	58,786,605	52.9%	113,583,445	(54,796,840)	-48.2%
<b>Total General Fund Revenue</b>	<b>\$ 2,076,498,262</b>	<b>\$ 2,083,215,619</b>	<b>\$ 1,633,770,896</b>	<b>78.4%</b>	<b>\$ 1,633,198,880</b>	<b>\$ 572,016</b>	<b>0.0%</b>
<b>Expenditures</b>							
Personnel Services	\$ 925,661,936	\$ 925,665,071	\$ 880,266,258	95.1%	\$ 804,983,803	\$ 75,282,455	9.4%
<b>Total PE</b>	<b>\$ 925,661,936</b>	<b>\$ 925,665,071</b>	<b>\$ 880,266,258</b>	<b>95.1%</b>	<b>\$ 804,983,803</b>	<b>\$ 75,282,455</b>	<b>9.4%</b>
Fringe Benefits	577,546,067	577,546,112	536,354,850	92.9%	499,329,536	37,025,314	7.4%
Supplies	31,488,902	31,458,884	29,379,533	93.4%	40,585,921	(11,206,388)	-27.6%
Contracts & Services	387,583,729	394,332,847	321,676,385	81.6%	296,595,944	25,080,441	8.5%
Information Technology	59,159,934	59,119,039	40,637,418	68.7%	34,946,316	5,691,101	16.3%
Energy & Utilities	70,937,425	70,953,917	58,761,765	82.8%	56,276,501	2,485,264	4.4%
Capital Expenditures	1,223,500	1,242,980	490,578	39.5%	2,591,790	(2,101,212)	-81.1%
Debt	7,707,546	7,545,182	7,130,479	94.5%	8,118,412	(987,933)	-12.2%
Other Expenditures	6,626,892	6,626,892	3,363,719	50.8%	3,211,904	151,815	4.7%
Transfers	93,007,234	93,169,598	46,462,735	49.9%	80,623,340	(34,160,606)	-42.4%
<b>Total NPE</b>	<b>\$ 1,235,281,229</b>	<b>\$ 1,241,995,451</b>	<b>\$ 1,044,257,461</b>	<b>84.1%</b>	<b>\$ 1,022,279,665</b>	<b>\$ 21,977,796</b>	<b>2.1%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 2,160,943,165</b>	<b>\$ 2,167,660,522</b>	<b>\$ 1,924,523,719</b>	<b>88.8%</b>	<b>\$ 1,827,263,468</b>	<b>\$ 97,260,252</b>	<b>5.3%</b>
<b>General Fund Encumbrances</b>							
			38,740,506		49,510,735	(10,770,229)	
<b>Net Impact</b>	<b>\$ (84,444,903)</b>	<b>\$ (84,444,903)</b>	<b>\$ (329,493,329)</b>		<b>\$ (243,575,323)</b>	<b>\$ (85,918,007)</b>	

Schedule 1

**General Fund Revenue Status Report**  
**As of Period 11, Ended May, 2025 (92% 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>
<b>Property Taxes</b>	\$ 764,449,916	\$ 808,864,655	94.5%	\$ 731,130,536	\$ 33,319,379	4.6%
<b>Sales Taxes</b>	277,268,682	393,480,788	70.5%	280,523,763	(3,255,081)	-1.2%
<b>Transient Occupancy Taxes</b>	133,144,769	172,827,052	77.0%	133,244,085	(99,316)	-0.1%
<b>Property Transfer Tax</b>	8,555,663	10,076,599	84.9%	6,658,001	1,897,662	28.5%
<b>Licenses &amp; Permits</b>						
Business Taxes	19,521,802	26,457,409	73.8%	20,739,168	(1,217,366)	-5.9%
Rental Unit Taxes	7,556,794	7,284,502	103.7%	7,176,904	379,890	5.3%
Alarm Permit Fees	639,151	857,846	74.5%	684,846	(45,695)	-6.7%
Other Licenses and Permits	11,726,191	12,926,870	90.7%	6,346,725	5,379,465	84.8%
<b>Total Licenses &amp; Permits</b>	<b>39,443,938</b>	<b>47,526,627</b>	<b>83.0%</b>	<b>34,947,643</b>	<b>4,496,294</b>	<b>12.9%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	20,139,156	23,912,821	84.2%	19,713,685	425,470	2.2%
Municipal Court	2,618,328	2,975,569	88.0%	1,981,788	636,539	32.1%
Other Fines & Forfeitures	5,193,731	4,234,017	122.7%	19,820,574	(14,626,844)	-73.8%
Negligent Impound	-	50,000	0.0%	-	-	100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>27,951,214</b>	<b>31,172,407</b>	<b>89.7%</b>	<b>41,516,048</b>	<b>(13,564,834)</b>	<b>-32.7%</b>
<b>Interest &amp; Dividends</b>	<b>(7,671,070)</b>	<b>2,100,000</b>	<b>-365.3%</b>	<b>2,329,311</b>	<b>(10,000,382)</b>	<b>-429.3%</b>
<b>Franchises</b>						
SDG&E	43,253,417	84,697,020	51.1%	64,754,690	(21,501,274)	-33.2%
CATV	6,410,765	9,897,017	64.8%	7,998,024	(1,587,260)	-19.8%
Refuse Collection	10,353,568	13,500,000	76.7%	9,882,987	470,581	4.8%
Other Franchises	14,167,839	15,632,575	90.6%	8,099,923	6,067,915	74.9%
<b>Total Franchises</b>	<b>74,185,588</b>	<b>123,726,612</b>	<b>60.0%</b>	<b>90,735,624</b>	<b>(16,550,037)</b>	<b>-18.2%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	41,312,154	41,090,162	100.5%	30,740,705	10,571,449	34.4%
Pueblo Lands	10,122,183	14,002,621	72.3%	7,123,693	2,998,491	42.1%
Other Rents and Concessions	23,602,791	24,606,547	95.9%	21,570,458	2,032,334	9.4%
<b>Total Rents &amp; Concessions</b>	<b>75,037,129</b>	<b>79,699,330</b>	<b>94.2%</b>	<b>59,434,855</b>	<b>15,602,273</b>	<b>26.3%</b>

Continued on Next Page

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	\$ 9,450,348	\$ 9,489,022	99.6%	\$ 9,858,346	\$ (407,998)	-4.1%
Charges for Current Services	165,917,981	291,404,666	56.9%	126,153,386	39,764,595	31.5%
Other Revenue	7,250,135	1,645,833	440.5%	3,083,836	4,166,299	135.1%
Transfers	58,786,605	111,202,028	52.9%	113,583,445	(54,796,840)	-48.2%
<b>Total General Fund Revenue</b>	<b>\$ 1,633,770,896</b>	<b>\$ 2,083,215,619</b>	<b>78.4%</b>	<b>\$ 1,633,198,880</b>	<b>\$ 572,016</b>	<b>0.0%</b>

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

Schedule 2

**General Fund Department Expenditure Status Report**  
**As of Period 11, Ended May, 2025 (92% 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>
City Attorney	\$ 82,045,247	\$ 85,525,071	95.9%	\$ 74,127,811	\$ 7,917,436	10.7%
City Auditor	5,022,713	5,590,854	89.8%	4,337,112	685,601	15.8%
City Clerk	6,852,462	8,042,320	85.2%	6,412,144	440,318	6.9%
City Council – District 1	1,554,844	2,252,408	69.0%	1,642,422	(87,578)	-5.3%
City Council – District 2	1,945,962	2,357,759	82.5%	1,967,878	(21,916)	-1.1%
City Council – District 3	1,943,461	2,284,891	85.1%	1,916,627	26,834	1.4%
City Council – District 4	1,630,871	2,285,717	71.4%	1,477,725	153,146	10.4%
City Council – District 5	1,764,409	2,404,279	73.4%	1,740,073	24,337	1.4%
City Council – District 6	1,771,336	2,140,976	82.7%	1,778,923	(7,587)	-0.4%
City Council – District 7	1,845,469	2,314,756	79.7%	1,884,089	(38,619)	-2.0%
City Council – District 8	1,857,797	2,446,234	75.9%	2,006,159	(148,363)	-7.4%
City Council – District 9	1,846,846	2,114,112	87.4%	1,772,360	74,486	4.2%
City Planning	14,112,060	17,370,598	81.2%	11,410,739	2,701,321	23.7%
City Treasurer	18,700,891	21,727,441	86.1%	17,107,163	1,593,728	9.3%
Citywide Program Expenditures	137,784,478	199,099,941	69.2%	146,512,904	(8,728,426)	-6.0%
Commission on Police Practices	1,383,452	2,145,832	64.5%	1,091,524	291,928	26.7%
Communications	6,724,011	7,355,133	91.4%	6,168,508	555,503	9.0%
Compliance	5,764,235	7,281,336	79.2%	4,672,942	1,091,293	23.4%
Council Administration	2,753,574	4,014,277	68.6%	2,137,944	615,631	28.8%
Department of Finance	26,200,807	28,816,903	90.9%	23,952,228	2,248,579	9.4%
Department of Information Technology	2,554,225	3,282,699	77.8%	1,555,700	998,525	64.2%
Development Services	11,642,539	12,095,158	96.3%	10,436,497	1,206,042	11.6%
Economic Development	18,944,251	22,330,312	84.8%	12,772,491	6,171,761	48.3%
Environmental Services	86,103,574	103,543,380	83.2%	83,945,544	2,158,030	2.6%
Ethics Commission	1,738,798	1,829,338	95.1%	1,477,883	260,916	17.7%
Fire-Rescue	335,359,513	353,373,739	94.9%	335,491,773	(132,260)	0.0%
General Services	22,010,258	24,714,876	89.1%	24,142,332	(2,132,074)	-8.8%
Government Affairs	1,008,893	1,366,668	73.8%	1,244,435	(235,542)	-18.9%
Homelessness Strategies & Solutions	35,867,506	53,916,571	66.5%	28,230,205	7,637,301	27.1%
Human Resources	10,511,971	11,755,474	89.4%	9,407,209	1,104,762	11.7%
Library	66,421,888	77,085,612	86.2%	64,074,921	2,346,968	3.7%
Office of Boards & Commissions	829,657	797,136	104.1%	732,746	96,911	13.2%
Office of Emergency Services	3,624,265	3,869,456	93.7%	3,943,151	(318,886)	-8.1%
Office of the Chief Operating Officer	5,779,228	6,453,192	89.6%	5,661,902	117,326	2.1%
Office of the IBA	2,684,771	2,837,261	94.6%	2,431,843	252,928	10.4%
Office of the Mayor	3,645,796	4,459,569	81.8%	3,887,861	(242,066)	-6.2%
Parks & Recreation	166,250,645	184,243,294	90.2%	159,952,304	6,298,341	3.9%

Continued on Next Page

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	\$ 4,619,469	\$ 5,660,469	81.6%	\$ 4,573,874	\$ 45,594	1.0%
Personnel	14,502,784	15,754,313	92.1%	13,158,713	1,344,071	10.2%
Police	627,557,457	673,015,744	93.2%	560,798,799	66,758,658	11.9%
Public Utilities	1,923,860	3,110,927	61.8%	2,686,547	(762,687)	-28.4%
Purchasing & Contracting	9,909,644	11,199,810	88.5%	8,362,827	1,546,818	18.5%
Race & Equity	987,696	1,699,024	58.1%	1,223,742	(236,046)	-19.3%
Real Estate & Airport Management <sup>2</sup>	-	-	100.0%	5,295,454	(5,295,454)	-100.0%
Stormwater	56,681,512	63,406,482	89.4%	60,719,867	(4,038,355)	-6.7%
Sustainability & Mobility	5,805,233	7,827,524	74.2%	6,316,695	(511,462)	-8.1%
Transportation	104,053,358	110,461,656	94.2%	100,620,878	3,432,480	3.4%
<b>Total General Fund Expenditures</b>	<b>\$ 1,924,523,719</b>	<b>\$ 2,167,660,522</b>	<b>88.8%</b>	<b>\$ 1,827,263,468</b>	<b>\$ 97,260,252</b>	<b>5.3%</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 11, Ended May, 2025 (92% 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	\$ 784,504	\$ 628,390	124.8%	\$ -	\$ 784,504	100.0%
Assessments To Public Property	1,199,671	1,274,428	94.1%	1,156,658	43,014	3.7%
Citywide Elections	4,992,528	8,929,418	55.9%	4,965,000	27,528	0.6%
Corporate Master Leases Rent	14,219,059	16,297,979	87.2%	12,752,965	1,466,094	11.5%
Deferred Capital Debt Service	39,669,438	42,984,441	92.3%	34,825,012	4,844,426	13.9%
Insurance	4,358,087	5,901,974	73.8%	2,945,660	1,412,427	47.9%
Memberships	1,182,193	1,209,762	97.7%	1,170,031	12,162	1.0%
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	5,053,088	5,153,780	98.0%	4,651,721	401,367	8.6%
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%	1,308,175	(1,308,175)	-100.0%
Redistricting Commission	180	-	100.0%	-	180	100.0%
Right-of-Way Permit Reimbursements	23,804	5,260,489	0.5%	23,651	153	0.6%
Special Consulting Services	373,870	382,456	97.8%	1,272,764	(898,894)	-70.6%
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%
<b>Total Citywide Program Expenditures</b>	<b>\$ 137,784,478</b>	<b>\$ 199,099,941</b>	<b>69.2%</b>	<b>\$ 14,651,294</b>	<b>\$ (8,728,426)</b>	<b>-6.0%</b>

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

Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 11, Ended May, 2025 (92% 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	\$ 1,472,264	\$ 2,169,712	\$ 2,169,712	\$ -	67.9%	\$ 1,593,761	\$ (121,497)	-7.6%
District 1 CPPS	82,580	100,000	82,696	(17,304)	99.9%	48,661	33,919	69.7%
<b>Total Council District 1</b>	<b>1,554,844</b>	<b>2,269,712</b>	<b>2,252,408</b>	<b>(17,304)</b>	<b>69.0%</b>	<b>1,642,422</b>	<b>(87,578)</b>	<b>-5.3%</b>
Council District 2	1,850,839	2,263,502	2,261,509	(1,993)	81.8%	1,871,378	(20,539)	-1.1%
District 2 CPPS	95,123	100,000	96,250	(3,750)	98.8%	96,500	(1,377)	-1.4%
<b>Total Council District 2</b>	<b>1,945,962</b>	<b>2,363,502</b>	<b>2,357,759</b>	<b>(5,743)</b>	<b>82.5%</b>	<b>1,967,878</b>	<b>(21,916)</b>	<b>-1.1%</b>
Council District 3	1,848,961	2,186,891	2,186,891	-	84.5%	1,817,127	31,834	1.8%
District 3 CPPS	94,500	100,000	98,000	(2,000)	96.4%	99,500	(5,000)	-5.0%
<b>Total Council District 3</b>	<b>1,943,461</b>	<b>2,286,891</b>	<b>2,284,891</b>	<b>(2,000)</b>	<b>85.1%</b>	<b>1,916,627</b>	<b>26,834</b>	<b>1.4%</b>
Council District 4	1,548,371	2,188,897	2,173,897	(15,000)	71.2%	1,324,661	223,711	16.9%
District 4 CPPS	82,500	100,000	111,820	11,820	73.8%	153,064	(70,564)	-46.1%
<b>Total Council District 4</b>	<b>1,630,871</b>	<b>2,288,897</b>	<b>2,285,717</b>	<b>(3,180)</b>	<b>71.4%</b>	<b>1,477,725</b>	<b>153,146</b>	<b>10.4%</b>
Council District 5	1,677,409	2,313,029	2,313,029	-	72.5%	1,666,739	10,670	0.6%
District 5 CPPS	87,000	100,000	91,250	(8,750)	95.3%	73,333	13,667	18.6%
<b>Total Council District 5</b>	<b>1,764,409</b>	<b>2,413,029</b>	<b>2,404,279</b>	<b>(8,750)</b>	<b>73.4%</b>	<b>1,740,073</b>	<b>24,337</b>	<b>1.4%</b>
Council District 6	1,675,836	2,040,976	2,040,976	-	82.1%	1,662,923	12,913	0.8%
District 6 CPPS	95,500	100,000	100,000	-	95.5%	116,000	(20,500)	-17.7%
<b>Total Council District 6</b>	<b>1,771,336</b>	<b>2,140,976</b>	<b>2,140,976</b>	<b>-</b>	<b>82.7%</b>	<b>1,778,923</b>	<b>(7,587)</b>	<b>-0.4%</b>
Council District 7	1,752,969	2,214,756	2,214,756	-	79.1%	1,799,589	(46,619)	-2.6%
District 7 CPPS	92,500	100,000	100,000	-	92.5%	84,500	8,000	9.5%
<b>Total Council District 7</b>	<b>1,845,469</b>	<b>2,314,756</b>	<b>2,314,756</b>	<b>-</b>	<b>79.7%</b>	<b>1,884,089</b>	<b>(38,619)</b>	<b>-2.0%</b>
Council District 8	1,772,297	2,355,726	2,355,726	-	75.2%	1,833,159	(60,863)	-3.3%
District 8 CPPS	85,500	100,000	90,508	(9,492)	94.5%	173,000	(87,500)	-50.6%
<b>Total Council District 8</b>	<b>1,857,797</b>	<b>2,455,726</b>	<b>2,446,234</b>	<b>(9,492)</b>	<b>75.9%</b>	<b>2,006,159</b>	<b>(148,363)</b>	<b>-7.4%</b>
Council District 9	1,746,846	2,014,112	2,014,112	-	86.7%	1,706,460	40,386	2.4%
District 9 CPPS	100,000	100,000	100,000	-	100.0%	65,900	34,100	51.7%
<b>Total Council District 9</b>	<b>1,846,846</b>	<b>2,114,112</b>	<b>2,114,112</b>	<b>-</b>	<b>87.4%</b>	<b>1,772,360</b>	<b>74,486</b>	<b>4.2%</b>
<b>Total Council Districts</b>	<b>\$ 16,160,995</b>	<b>\$ 20,647,601</b>	<b>\$ 20,601,131</b>	<b>\$ (46,470)</b>	<b>78.4%</b>	<b>\$ 16,186,255</b>	<b>\$ (25,260)</b>	<b>-0.2%</b>

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

Schedule 3

**Other Budgeted Funds Revenue Status Report**  
**As of Period 11, Ended May, 2025 (92% 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>
Airports Fund	\$ 7,700,293	\$ 8,981,280	85.7%	\$ 7,323,149	\$ 377,144	5.2%
Automated Refuse Container Fund	1,151,017	1,600,000	71.9%	1,219,981	(68,964)	-5.7%
Capital Outlay - Misc Revenue	3,047,601	-	100.0%	-	3,047,601	100.0%
Central Stores Internal Service Fund	8,971,818	10,825,641	82.9%	9,786,894	(815,075)	-8.3%
Climate Equity Fund	456,547	1,500,000	30.4%	3,875,778	(3,419,231)	-88.2%
Community Equity Fund	95,149	-	100.0%	63,421	31,727	50.0%
Concourse and Parking Garages Operating Fund	2,642,369	3,218,267	82.1%	2,611,706	30,663	1.2%
Convention Center Expansion Funds	13,296,753	13,348,906	99.6%	17,974,095	(4,677,342)	-26.0%
Development Services Fund	117,225,994	139,614,113	84.0%	101,039,368	16,186,625	16.0%
Energy Conservation Program Fund	6,649,098	6,557,190	101.4%	5,515,634	1,133,464	20.6%
Energy Independence Fund	135,104	-	100.0%	2,332,745	(2,197,642)	-94.2%
Engineering and Capital Projects	170,817,559	172,656,515	98.9%	156,274,247	14,543,312	9.3%
Environmental Growth Fund 1/3	5,965,144	10,550,173	56.5%	8,311,087	(2,345,943)	-28.2%
Environmental Growth Fund 2/3	12,019,278	21,107,342	56.9%	16,546,944	(4,527,666)	-27.4%
Facilities Financing Fund	(27,995)	-	-100.0%	3,493,231	(3,521,226)	-100.8%
Fire/Emergency Medical Services Fund	111,096,228	125,740,250	88.4%	59,429,251	51,666,977	86.9%
Fire and Lifeguard Facilities Fund	1,403,489	1,409,518	99.6%	1,405,826	(2,337)	-0.2%
Fleet Operations	120,763,070	147,383,446	81.9%	120,449,189	313,881	0.3%
Gas Tax Fund	28,660,071	38,218,843	75.0%	28,018,103	641,968	2.3%
General Plan Maintenance Fund	4,427,692	4,329,600	102.3%	3,770,674	657,018	17.4%
GIS Fund	5,321,265	5,358,128	99.3%	5,115,672	205,594	4.0%
Golf Course Fund	36,934,035	28,739,347	128.5%	34,538,171	2,395,864	6.9%
Information Technology Fund	55,054,492	85,195,328	64.6%	47,777,421	7,277,071	15.2%
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%	956,685	211,691	22.1%
Local Enforcement Agency Fund	916,728	994,637	92.2%	981,815	(65,087)	-6.6%
Long Range Property Management Fund	1,767,561	595,000	297.1%	1,740,986	26,574	1.5%
Los Penasquitos Canyon Preserve Fund	27,875	36,000	77.4%	164,883	(137,008)	-83.1%
Low-Moderate Income Housing Asset Fund	6,588,844	1,209,014	545.0%	25,662,292	(19,073,448)	-74.3%
Maintenance Assessment District (MAD) Funds	33,265,390	34,691,502	95.9%	31,525,443	1,739,947	5.5%
Mission Bay/Balboa Park Improvement Fund	791,021	862,936	91.7%	1,388,672	(597,651)	-43.0%
Mission Bay Improvement Fund	1,477,000	13,708,605	10.8%	804,059	672,940	83.7%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,734,650	82,038	3.0%
OneSD Support Fund	26,335,303	25,954,866	101.5%	28,535,844	(2,200,541)	-7.7%
Parking Meter Operations	10,975,528	9,600,000	114.3%	8,914,084	2,061,444	23.1%
PETCO Park Fund	14,401,868	15,896,028	90.6%	19,262,783	(4,860,915)	-25.2%
Public Art Fund	727,788	85,000	856.2%	733,294	(5,506)	-0.8%
Public Safety Services & Debt Service Fund	10,791,862	13,564,755	79.6%	10,688,932	102,930	1.0%
Publishing Services Internal Fund	1,053,094	2,232,283	47.2%	1,075,923	(22,829)	-2.1%
Recycling Fund	20,732,103	23,990,760	86.4%	24,111,760	(3,379,657)	-14.0%
Refuse Disposal Fund	56,789,321	61,758,567	92.0%	49,806,208	6,983,113	14.0%
Refuse Disposal - Miramar Clousure	1,292,922	50,000	2585.8%	731,054	561,868	76.9%

Continued on Next Page

Schedule 3 (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
Regional Park Improvements Fund	\$ 559,370	\$ 7,381,557	7.6%	\$ 352,631	\$ 206,739	58.6%
Risk Management Administration Fund	14,960,328	17,098,385	87.5%	13,469,797	1,490,530	11.1%
Road Maintenance & Rehabilitation	26,602,980	35,328,918	75.3%	27,268,301	(665,321)	-2.4%
Seized and Forfeited Assets Funds	914,818	788,119	116.1%	2,015,500	(1,100,683)	-54.6%
Solid Waste Management Fund	(179,457)	-	-100.0%	-	(179,457)	-100.0%
State COPS	4,189,450	3,400,000	123.2%	4,076,010	113,440	2.8%
Storm Drain Fund	5,547,944	5,700,000	97.3%	5,036,014	511,930	10.2%
Successor Agency Admin & Project Fund	1,116,926	1,934,326	57.7%	548,388	568,539	103.7%
Transient Occupancy Tax Fund	120,437,216	155,929,055	77.2%	120,048,169	389,048	0.3%
TOT – Major Events Revolving FD	648,141	648,095	100.0%	584,181	63,960	10.9%
TransNet Extension Funds	44,286,097	47,130,000	94.0%	33,707,616	10,578,481	31.4%
Trolley Extension Reserve Fund	-	-	100.0%	1,392	(1,392)	-100.0%
Underground Surcharge Fund	71,696,973	113,511,838	63.2%	86,642,021	(14,945,048)	-17.2%
Wastewater Department Funds	759,703,914	949,174,505	80.0%	481,244,523	278,459,390	57.9%
Water Department Funds	856,710,147	958,461,488	89.4%	762,990,719	93,719,429	12.3%
Wireless Communication Technology Fund	10,368,802	10,517,070	98.6%	12,185,031	(1,816,229)	-14.9%
Zoological Exhibits Maintenance Fund	20,643,413	20,975,719	98.4%	19,728,107	915,306	4.6%

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

Schedule 4

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 11, Ended May, 2025 (92% 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>
Airports Fund	\$ 8,048,113	\$ 9,458,001	85.1%	\$ 5,964,502	\$ 2,083,611	34.9%
Automated Refuse Container Fund	1,121,220	1,950,868	57.5%	1,265,145	(143,924)	-11.4%
Capital Outlay – Misc Revenue	4,041,248	4,041,248	100.0%	4,045,097	(3,849)	-0.1%
Central Stores Internal Service Fund	9,660,307	11,469,318	84.2%	9,509,791	150,517	1.6%
Climate Equity Fund	1,485,967	1,607,666	92.4%	5,834	1,480,133	25370.7%
Community Equity Fund	2,253,017	3,085,400	73.0%	-	2,253,017	100.0%
Concourse and Parking Garages Operating Fund	2,585,610	4,740,124	54.5%	2,418,758	166,852	6.9%
Convention Center Expansion Funds	12,769,876	13,804,906	92.5%	17,124,310	(4,354,434)	-25.4%
Development Services Fund	130,793,818	139,753,670	93.6%	114,235,527	16,558,292	14.5%
Energy Conservation Program Fund	5,810,722	8,125,531	71.5%	5,162,304	648,418	12.6%
Energy Independence Fund	317,388	3,702,801	8.6%	491,137	(173,749)	-35.4%
Engineering and Capital Projects	154,140,496	166,357,762	92.7%	138,147,540	15,992,956	11.6%
Environmental Growth Fund 1/3	5,193,142	15,951,095	32.6%	2,759,572	2,433,570	88.2%
Environmental Growth Fund 2/3	498,741	30,915,910	1.6%	-	498,741	100.0%
Facilities Financing Fund	1,637,260	1,649,600	99.3%	3,451,293	(1,814,033)	-52.6%
Fire/Emergency Medical Services Fund	97,633,534	124,809,481	78.2%	66,464,037	31,169,497	46.9%
Fire and Lifeguard Facilities Fund	1,331,556	1,400,869	95.1%	1,399,369	(67,813)	-4.8%
Fleet Operations	129,715,664	324,887,625	39.9%	134,557,464	(4,841,800)	-3.6%
Gas Tax Fund	31,284,781	38,816,200	80.6%	26,858,583	4,426,198	16.5%
General Plan Maintenance Fund	3,864,886	5,329,600	72.5%	4,563,683	(698,797)	-15.3%
GIS Fund	4,994,885	6,189,690	80.7%	4,353,714	641,170	14.7%
Golf Course Fund	25,869,171	28,375,471	91.2%	23,277,729	2,591,442	11.1%
Information Technology Fund	63,893,019	87,339,741	73.2%	60,330,533	3,562,486	5.9%
Infrastructure Fund	17,927,248	21,249,883	84.4%	3,142,103	14,785,145	470.5%
Junior Lifeguard Program Fund	881,607	967,341	91.1%	835,160	46,447	5.6%
Local Enforcement Agency Fund	921,873	1,134,028	81.3%	878,735	43,139	4.9%
Long Range Property Management Fund	92,054	1,783,771	5.2%	73,164	18,890	25.8%
Los Penasquitos Canyon Preserve Fund	(22,002)	20,149	-109.2%	296,099	(318,101)	-107.4%
Low-Moderate Income Housing Asset Fund	12,717,918	44,057,822	28.9%	6,332,282	6,385,635	100.8%
Maintenance Assessment District (MAD) Funds	32,105,749	44,831,285	71.6%	25,726,691	6,379,058	24.8%
Mission Bay/Balboa Park Improvement Fund	755,468	862,936	87.5%	1,409,634	(654,166)	-46.4%
New Convention Facility Fund	2,816,688	2,816,690	100.0%	2,734,650	82,038	3.0%
OneSD Support Fund	25,014,063	32,660,788	76.6%	21,979,403	3,034,660	13.8%
Parking Meter Operations	3,466,727	9,548,065	36.3%	3,156,568	310,159	9.8%
PETCO Park Fund	19,039,047	19,821,090	96.1%	18,047,081	991,967	5.5%
Prop 42 Replacement – Transportation Relief Fund	-	-	100.0%	512	(512)	-100.0%
Public Art Fund	67,603	7,321,209	0.9%	237,733	(170,130)	-71.6%
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	1,453,834	2,219,450	65.5%	1,658,466	(204,632)	-12.3%
Recycling Fund	27,469,008	31,345,740	87.6%	25,065,645	2,403,363	9.6%
Refuse Disposal Fund	39,746,552	50,820,590	78.2%	34,708,017	5,038,534	14.5%
Risk Management Administration Fund	15,163,286	17,343,594	87.4%	13,374,193	1,789,093	13.4%

Continued on Next Page

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	\$ 33,508,344	\$ 68,934,412	48.6%	\$ 32,829,589	\$ 678,755	2.1%
Seized and Forfeited Assets Funds	3,162,794	3,805,069	83.1%	1,386,630	1,776,164	128.1%
Stadium Operations Fund	-	-	100.0%	(247)	247	-100.0%
Solid Waste Management Fund	6,091,228	8,575,395	71.0%	-	6,091,228	100.0%
State COPS	2,909,179	3,242,146	89.7%	3,443,265	(534,086)	-15.5%
Storm Drain Fund	4,025,838	5,686,212	70.8%	3,364,842	660,997	19.6%
Successor Agency Admin & Project Fund	1,116,926	1,934,326	57.7%	548,388	568,539	103.7%
Transient Occupancy Tax Fund	65,638,295	160,945,225	40.8%	75,417,934	(9,779,639)	-13.0%
TOT - Major Events Revolving FD	595,866	1,049,635	56.8%	570,602	25,264	4.4%
TransNet Extension Funds	19,339,470	24,135,834	80.1%	14,201,694	5,137,777	36.2%
Trolley Extension Reserve Fund	-	-	100.0%	147,147	(147,147)	-100.0%
Underground Surcharge Fund	23,423,279	75,733,351	30.9%	14,384,292	9,038,987	62.8%
Wastewater Department Funds	417,400,355	486,655,487	85.8%	379,231,814	38,168,541	10.1%
Water Department Funds	626,152,162	744,548,427	84.1%	534,109,446	92,042,716	17.2%
Wireless Communication Technology Fund	9,965,790	11,185,457	89.1%	10,910,518	(944,728)	-8.7%
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