

The City of  
**SAN DIEGO**

**FISCAL YEAR 2024**  
**Financial Performance Report**  
As of October 2023



November 2023

## 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 4 (as of October 2023).

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 October 2023, 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 4, Ended October, 2023 (33% Completed)							
(Unaudited)							
	FY24 Adopted Budget	FY24 Current Budget	FY24 Actuals <sup>1</sup>	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
<b>Revenue</b>							
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 22,786,876	3.0%	\$ 20,574,262	\$ 2,212,613	10.8%
Sales Taxes	401,665,728	401,665,728	66,994,928	16.7%	68,620,377	(1,625,449)	-2.4%
Transient Occupancy Taxes	172,641,883	172,641,883	47,448,200	27.5%	49,260,753	(1,812,554)	-3.7%
Property Transfer Tax	11,952,564	11,952,564	1,756,487	14.7%	2,525,208	(768,721)	-30.4%
Licenses & Permits	44,887,030	44,887,030	9,627,871	21.4%	10,294,939	(667,068)	-6.5%
Fines & Forfeitures	32,662,407	32,662,407	7,896,070	24.2%	7,378,184	517,886	7.0%
Interest & Dividends	1,800,000	1,800,000	(1,278,467)	-71.0%	(437,523)	(840,944)	192.2%
Franchises	110,311,677	110,311,677	6,740,152	6.1%	6,681,889	58,263	0.9%
Rents & Concessions	70,895,475	70,895,475	19,659,273	27.7%	22,563,489	(2,904,217)	-12.9%
Revenues from Other Agencies	10,352,561	10,352,561	4,595,166	44.4%	1,512,264	3,082,901	203.9%
Charges for Current Services	243,394,156	243,394,156	39,208,378	16.1%	29,408,707	9,799,670	33.3%
Other Revenue	2,000,151	2,000,151	811,089	40.6%	766,952	44,137	5.8%
Transfers	156,587,119	156,587,119	67,895,054	43.4%	13,439,989	54,455,065	405.2%
<b>Total General Fund Revenue</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 294,141,075</b>	<b>14.6%</b>	<b>\$ 232,589,492</b>	<b>\$ 61,551,583</b>	<b>26.5%</b>
<b>Expenditures</b>							
Personnel Services	\$ 850,146,861	\$ 850,146,861	\$ 289,762,487	34.1%	\$ 252,997,996	\$ 36,764,491	14.5%
<b>Total PE</b>	<b>\$ 850,146,861</b>	<b>\$ 850,146,861</b>	<b>\$ 289,762,487</b>	<b>34.1%</b>	<b>\$ 252,997,996</b>	<b>\$ 36,764,491</b>	<b>14.5%</b>
Fringe Benefits	551,224,487	551,224,487	179,713,106	32.6%	167,215,061	12,498,044	7.5%
Supplies	43,754,944	43,778,688	16,872,076	38.5%	13,417,014	3,455,062	25.8%
Contracts & Services <sup>2</sup>	375,542,684	377,341,079	75,642,738	20.0%	78,139,818	(2,497,080)	-3.2%
Information Technology	58,649,291	58,712,104	7,573,656	12.9%	8,188,152	(614,496)	-7.5%
Energy & Utilities	72,328,719	72,330,967	18,200,419	25.2%	16,560,948	1,639,471	9.9%
Capital Expenditures	1,478,279	1,478,279	135,486	9.2%	68,497	66,989	97.8%
Debt	9,203,636	9,203,636	3,264,588	35.5%	3,968,307	(703,719)	-17.7%
Other Expenditures	7,265,817	7,261,417	2,386,506	32.9%	1,588,214	798,292	50.3%
Transfers	112,238,472	110,355,672	23,367,011	21.2%	18,575,842	4,791,169	25.8%
<b>Total NPE</b>	<b>\$ 1,231,686,329</b>	<b>\$ 1,231,686,329</b>	<b>\$ 327,155,587</b>	<b>26.6%</b>	<b>\$ 307,721,854</b>	<b>\$ 19,433,732</b>	<b>6.3%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,081,833,190</b>	<b>\$ 616,918,074</b>	<b>29.6%</b>	<b>\$ 560,719,850</b>	<b>\$ 56,198,224</b>	<b>10.0%</b>
<b>General Fund Encumbrances</b>							
<b>Net Impact</b>	<b>\$ (64,065,498)</b>	<b>\$ (64,065,498)</b>	<b>\$ (442,712,618)</b>		<b>111,581,345</b>	<b>8,354,274</b>	

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

<sup>2</sup> Titled as Contracts in prior fiscal years.

**General Fund Revenue Status Report**  
**As of Period 4, Ended October, 2023 (33% Completed)**  
*(Unaudited)*

	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
<b>Property Taxes</b>	\$ 22,786,876	\$ 758,616,941	3.0%	\$ 20,574,262	\$ 2,212,613	10.8%
<b>Sales Taxes</b>	66,994,928	401,665,728	16.7%	68,620,377	(1,625,449)	-2.4%
<b>Transient Occupancy Taxes</b>	47,448,200	172,641,883	27.5%	49,260,753	(1,812,554)	-3.7%
<b>Property Transfer Tax</b>	1,756,487	11,952,564	14.7%	2,525,208	(768,721)	-30.4%
<b>Licenses &amp; Permits</b>						
Business Taxes	6,511,854	28,807,409	22.6%	7,122,098	(610,244)	-8.6%
Rental Unit Taxes	746,116	7,284,502	10.2%	653,285	92,831	14.2%
Alarm Permit Fees	(125,125)	989,700	-12.6%	253,718	(378,844)	-149.3%
Other Licenses and Permits	2,495,026	7,805,419	32.0%	2,265,838	229,188	10.1%
<b>Total Licenses &amp; Permits</b>	<b>9,627,871</b>	<b>44,887,030</b>	<b>21.4%</b>	<b>10,294,939</b>	<b>(667,068)</b>	<b>-6.5%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	6,157,086	25,472,821	24.2%	5,682,127	474,959	8.4%
Municipal Court	509,378	2,780,569	18.3%	556,049	(46,670)	-8.4%
Other Fines & Forfeitures	1,229,606	4,359,017	28.2%	1,068,813	160,793	15.0%
Negligent Impound	-	50,000	0.0%	71,195	(71,195)	-100.0%
<b>Total Fines &amp; Forfeitures</b>	<b>7,896,070</b>	<b>32,662,407</b>	<b>24.2%</b>	<b>7,378,184</b>	<b>517,886</b>	<b>7.0%</b>
<b>Interest &amp; Dividends</b>	<b>(1,278,467)</b>	<b>1,800,000</b>	<b>-71.0%</b>	<b>(437,523)</b>	<b>(840,944)</b>	<b>192.2%</b>
<b>Franchises</b>						
SDG&E	-	76,883,957	0.0%	-	-	100.0%
CATV	-	11,522,828	0.0%	-	-	100.0%
Refuse Collection	36,273	13,200,000	0.3%	48,483	(12,211)	-25.2%
Other Franchises	6,703,879	8,704,892	77.0%	6,633,405	70,474	1.1%
<b>Total Franchises</b>	<b>6,740,152</b>	<b>110,311,677</b>	<b>6.1%</b>	<b>6,681,889</b>	<b>58,263</b>	<b>0.9%</b>

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Schedule 1 (cont.)						
	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
<b>Rents &amp; Concessions</b>						
Mission Bay	\$ 11,829,031	\$ 39,799,571	29.7%	\$ 13,151,826	\$ (1,322,795)	-10.1%
Pueblo Lands	2,138,095	8,309,838	25.7%	2,893,548	(755,453)	-26.1%
Other Rents and Concessions	5,692,146	22,786,066	25.0%	6,518,116	(825,969)	-12.7%
<b>Total Rents &amp; Concessions</b>	<b>19,659,273</b>	<b>70,895,475</b>	<b>27.7%</b>	<b>22,563,489</b>	<b>(2,904,217)</b>	<b>-12.9%</b>
<b>Revenue from Other Agencies</b>	<b>4,595,166</b>	<b>10,352,561</b>	<b>44.4%</b>	<b>1,512,264</b>	<b>3,082,901</b>	<b>203.9%</b>
<b>Charges for Current Services</b>	<b>39,208,378</b>	<b>243,394,156</b>	<b>16.1%</b>	<b>29,408,707</b>	<b>9,799,670</b>	<b>33.3%</b>
<b>Other Revenue</b>	<b>811,089</b>	<b>2,000,151</b>	<b>40.6%</b>	<b>766,952</b>	<b>44,137</b>	<b>5.8%</b>
<b>Transfers</b>	<b>67,895,054</b>	<b>156,587,119</b>	<b>43.4%</b>	<b>13,439,989</b>	<b>54,455,065</b>	<b>405.2%</b>
<b>Total General Fund Revenue</b>	<b>\$ 294,141,075</b>	<b>\$ 2,017,767,692</b>	<b>14.6%</b>	<b>\$ 232,589,492</b>	<b>\$ 61,551,583</b>	<b>26.5%</b>

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

**General Fund Department Expenditure Status Report**  
**As of Period 4, Ended October, 2023 (33% Completed)**  
*(Unaudited)*

	<b>FY24</b>	<b>FY24</b>	<b>FY24 % of</b>	<b>FY23</b>	<b>FY24/FY23</b>	<b>FY24/FY23</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	\$ 25,715,146	\$ 83,809,234	30.7%	\$ 25,133,491	\$ 581,655	2.3%
City Auditor	1,413,598	5,104,700	27.7%	1,186,179	227,420	19.2%
City Clerk	2,111,683	7,389,266	28.6%	2,016,759	94,923	4.7%
City Council - District 1	579,602	2,317,322	25.0%	547,137	32,464	5.9%
City Council - District 2	660,497	2,394,223	27.6%	572,950	87,547	15.3%
City Council - District 3	625,027	2,456,305	25.4%	576,818	48,208	8.4%
City Council - District 4	544,540	2,369,049	23.0%	513,583	30,957	6.0%
City Council - District 5	566,291	2,528,887	22.4%	555,438	10,853	2.0%
City Council - District 6	473,807	2,307,402	20.5%	361,888	111,919	30.9%
City Council - District 7	572,380	2,337,338	24.5%	544,200	28,179	5.2%
City Council - District 8	556,146	2,588,847	21.5%	519,931	36,216	7.0%
City Council - District 9	515,871	2,082,737	24.8%	499,193	16,679	3.3%
City Treasurer	5,357,137	21,588,175	24.8%	6,108,807	(751,671)	-12.3%
Citywide Program Expenditures	34,522,539	206,795,148	16.7%	28,487,336	6,035,203	21.2%
Commission on Police Practices	328,091	2,241,817	14.6%	235,642	92,448	39.2%
Communications	2,062,291	6,573,758	31.4%	1,905,717	156,574	8.2%
Compliance	1,537,405	5,686,109	27.0%	1,448,654	88,750	6.1%
Council Administration	752,143	2,749,024	27.4%	575,053	177,091	30.8%
Debt Management <sup>2</sup>	-	-	100.0%	724,736	(724,736)	-100.0%
Department of Finance	8,241,880	26,894,387	30.6%	7,195,043	1,046,837	14.5%
Department of Information Technology	217,855	2,849,519	7.6%	40,757	177,098	434.5%
Development Services	3,711,239	13,200,072	28.1%	2,956,417	754,822	25.5%
Economic Development	3,447,088	15,634,233	22.0%	6,888,038	(3,440,949)	-50.0%
Environmental Services	32,974,233	104,703,005	31.5%	18,588,536	14,385,697	77.4%
Ethics Commission	500,328	1,596,066	31.3%	413,158	87,170	21.1%
Fire-Rescue	120,498,375	351,203,395	34.3%	111,510,186	8,988,188	8.1%
General Services	7,956,000	26,918,450	29.6%	7,998,833	(42,834)	-0.5%
Government Affairs	431,972	1,416,713	30.5%	347,256	84,716	24.4%
Homelessness Strategies & Solutions	5,096,148	44,007,454	11.6%	4,857,035	239,113	4.9%
Human Resources	3,176,621	10,830,034	29.3%	2,593,082	583,539	22.5%

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Financial Performance Report – Period Ended October 2023

Schedule 2 (cont.)						
	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
Library	\$ 21,463,441	\$ 73,168,862	29.3%	\$ 20,475,420	\$ 988,021	4.8%
Office of Boards & Commissions	242,614	863,544	28.1%	272,854	(30,241)	-11.1%
Office of Emergency Services	889,945	4,053,682	22.0%	1,205,337	(315,392)	-26.2%
Office of Race & Equity	427,632	2,570,569	16.6%	224,869	202,763	90.2%
Office of the Chief Operating Officer	2,026,388	5,759,685	35.2%	1,092,151	934,237	85.5%
Office of the IBA	879,567	2,750,210	32.0%	679,545	200,022	29.4%
Office of the Mayor	1,318,127	4,111,326	32.1%	1,221,115	97,012	7.9%
Parks & Recreation	55,529,344	178,289,156	31.1%	50,330,431	5,198,914	10.3%
Performance & Analytics	1,520,020	5,290,654	28.7%	1,252,346	267,674	21.4%
Personnel	4,742,081	14,560,245	32.6%	4,023,646	718,435	17.9%
Planning	3,835,915	11,574,291	33.1%	2,700,947	1,134,968	42.0%
Police	200,423,041	622,908,762	32.2%	191,192,929	9,230,113	4.8%
Public Utilities	1,410,501	2,973,740	47.4%	799,115	611,386	76.5%
Purchasing & Contracting	2,671,961	10,912,429	24.5%	2,788,654	(116,693)	-4.2%
Real Estate & Airport Management	1,750,042	7,916,692	22.1%	1,636,463	113,579	6.9%
Stormwater	17,725,651	61,853,502	28.7%	16,512,774	1,212,877	7.3%
Sustainability & Mobility	2,510,331	7,876,254	31.9%	1,591,773	918,558	57.7%
Transportation	32,405,541	101,826,918	31.8%	26,817,628	5,587,913	20.8%
<b>Total General Fund Expenditures</b>	<b>\$ 616,918,074</b>	<b>\$ 2,081,833,190</b>	<b>29.6%</b>	<b>\$ 560,719,850</b>	<b>\$ 56,198,224</b>	<b>10.0%</b>

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

<sup>2</sup> Merged with Department of Finance in Fiscal Year 2024.

**Citywide Program Expenditure Status Report**  
**As of Period 4, Ended October, 2023 (33% Completed)**  
*(Unaudited)*

	<b>FY24 Actuals<sup>1</sup></b>	<b>FY24 Current Budget</b>	<b>FY24 % of Current Budget</b>	<b>FY23 Actuals<sup>1</sup></b>	<b>FY24/FY23 Actuals Change</b>	<b>FY24/FY23 % Change</b>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ 919,425.72	\$ 1,180,573	77.9%	\$ -	\$ 919,426	100.0%
Citywide Elections	-	4,212,979	0.0%	-	-	100.0%
Corporate Master Leases Rent	5,032,240	13,835,139	36.4%	5,124,509	(92,270)	-1.8%
Deferred Capital Debt Service	22,970,584	36,706,250	62.6%	18,383,313	4,587,271	25.0%
Engineering and Capital Projects	3,596	2,244,681	0.2%	3,135	461	14.7%
Insurance	2,945,660	4,397,461	67.0%	2,693,408	252,253	9.4%
Memberships	1,046,122	1,063,762	98.3%	925,549	120,573	13.0%
PL Claims Trans-Ins	-	30,619,671	0.0%	-	-	100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	111,803	4,757,247	2.4%	175,843	(64,040)	-36.4%
Public Liability Claims Xfer-Claims Fund	-	26,400,000	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Special Consulting Services	547,759	4,735,611	11.6%	172,128	375,630	218.2%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
Transfer to Capital Improvement Program	-	21,536,056	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	19,799,571	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 34,522,539</b>	<b>\$ 206,795,148</b>	<b>16.7%</b>	<b>\$ 28,487,336</b>	<b>\$ 6,035,203</b>	<b>21.2%</b>

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



Schedule 2b

**Council Districts Expenditure Status Report**  
**As of Period 4, Ended October, 2023 (33% Completed)**  
*(Unaudited)*

	FY24 Actuals <sup>1</sup>	FY24 Adopted Budget	FY24 Current Budget	FY24 Budget Change	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
Council District 1	\$ 575,440	\$ 2,172,870	\$ 2,172,870	\$ -	26.5%	\$ 547,137	\$ 28,303	5.2%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	0	4,161	41611300.0%
<b>Total Council District 1</b>	<b>579,602</b>	<b>2,324,961</b>	<b>2,317,322</b>	<b>(7,639)</b>	<b>25.0%</b>	<b>547,137</b>	<b>32,464</b>	<b>5.9%</b>
Council District 2	663,204	2,244,223	2,244,223	-	29.6%	570,205	92,999	16.3%
District 2 CPPS	(2,707)	150,000	150,000	-	-1.8%	2,744	(5,452)	-198.7%
<b>Total Council District 2</b>	<b>660,497</b>	<b>2,394,223</b>	<b>2,394,223</b>	<b>-</b>	<b>27.6%</b>	<b>572,950</b>	<b>87,547</b>	<b>15.3%</b>
Council District 3	637,252	2,220,520	2,220,520	-	28.7%	576,818	60,434	10.5%
District 3 CPPS	(12,225)	235,785	235,785	-	-5.2%	-	(12,225)	-100.0%
<b>Total Council District 3</b>	<b>625,027</b>	<b>2,456,305</b>	<b>2,456,305</b>	<b>-</b>	<b>25.4%</b>	<b>576,818</b>	<b>48,208</b>	<b>8.4%</b>
Council District 4	552,445	2,116,849	2,116,849	-	26.1%	515,064	37,381	7.3%
District 4 CPPS	(7,905)	252,200	252,200	-	-3.1%	(1,482)	(6,424)	433.6%
<b>Total Council District 4</b>	<b>544,540</b>	<b>2,369,049</b>	<b>2,369,049</b>	<b>-</b>	<b>23.0%</b>	<b>513,583</b>	<b>30,957</b>	<b>6.0%</b>
Council District 5	574,036	2,255,158	2,255,158	-	25.5%	555,438	18,598	3.3%
District 5 CPPS	(7,745)	273,729	273,729	-	-2.8%	-	(7,745)	-100.0%
<b>Total Council District 5</b>	<b>566,291</b>	<b>2,528,887</b>	<b>2,528,887</b>	<b>-</b>	<b>22.4%</b>	<b>555,438</b>	<b>10,853</b>	<b>2.0%</b>
Council District 6	494,675	2,000,259	2,000,259	-	24.7%	361,888	132,787	36.7%
District 6 CPPS	(20,868)	315,143	307,143	(8,000)	-6.8%	(0)	(20,868)	208676800.0%
<b>Total Council District 6</b>	<b>473,807</b>	<b>2,315,402</b>	<b>2,307,402</b>	<b>(8,000)</b>	<b>20.5%</b>	<b>361,888</b>	<b>111,919</b>	<b>30.9%</b>
Council District 7	583,007	2,145,413	2,145,413	-	27.2%	544,200	38,807	7.1%
District 7 CPPS	(10,627)	191,925	191,925	-	-5.5%	-	(10,627)	-100.0%
<b>Total Council District 7</b>	<b>572,380</b>	<b>2,337,338</b>	<b>2,337,338</b>	<b>-</b>	<b>24.5%</b>	<b>544,200</b>	<b>28,179</b>	<b>5.2%</b>
Council District 8	579,903	2,301,476	2,300,476	(1,000)	25.2%	519,931	59,973	11.5%
District 8 CPPS	(23,757)	288,371	288,371	-	-8.2%	0	(23,757)	-237570300.0%
<b>Total Council District 8</b>	<b>556,146</b>	<b>2,589,847</b>	<b>2,588,847</b>	<b>(1,000)</b>	<b>21.5%</b>	<b>519,931</b>	<b>36,216</b>	<b>7.0%</b>
Council District 9	530,313	1,932,737	1,932,737	-	27.4%	499,193	31,121	6.2%
District 9 CPPS	(14,442)	150,000	150,000	-	-9.6%	-	(14,442)	-100.0%
<b>Total Council District 9</b>	<b>515,871</b>	<b>2,082,737</b>	<b>2,082,737</b>	<b>-</b>	<b>24.8%</b>	<b>499,193</b>	<b>16,679</b>	<b>3.3%</b>
<b>Total Council Districts</b>	<b>\$ 5,094,160</b>	<b>\$ 21,398,749</b>	<b>\$ 21,382,110</b>	<b>\$ (16,639)</b>	<b>23.8%</b>	<b>\$ 4,691,137</b>	<b>\$ 403,023</b>	<b>8.6%</b>

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

**Other Budgeted Funds Revenue Status Report**  
**As of Period 4, Ended October, 2023 (33% Completed)**  
*(Unaudited)*

	<b>FY24</b>	<b>FY24</b>	<b>FY24 % of</b>	<b>FY23</b>	<b>FY24/FY23</b>	<b>FY24/FY23</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	\$ 1,851,226	\$ 8,891,602	20.8%	\$ 2,142,940	\$ (291,714)	-13.6%
Automated Refuse Container Fund	482,152	1,600,000	30.1%	577,477	(95,325)	-16.5%
Central Stores Internal Service Fund	2,721,754	7,636,763	35.6%	1,705,333	1,016,421	59.6%
Climate Equity Fund	46,842	9,188,396	0.5%	6,449	40,392	626.3%
Community Equity Fund	4,886	-	100.0%	(368)	5,254	-1426.3%
Concourse and Parking Garages Operating Fund	978,912	2,651,073	36.9%	783,584	195,329	24.9%
Convention Center Expansion Funds	3,223,925	18,341,570	17.6%	1,925,552	1,298,374	67.4%
Development Services Fund	44,478,803	118,388,111	37.6%	47,501,882	(3,023,079)	-6.4%
Energy Conservation Program Fund	22,728	5,711,423	0.4%	(958)	23,687	-2472.0%
Energy Independence Fund	2,253,231	2,244,359	100.4%	2,171,817	81,414	3.7%
Engineering and Capital Projects	54,964,727	139,672,876	39.4%	41,972,951	12,991,777	31.0%
Environmental Growth Fund 1/3	935,103	9,653,480	9.7%	904,910	30,193	3.3%
Environmental Growth Fund 2/3	1,846,311	19,313,955	9.6%	1,804,355	41,956	2.3%
Facilities Financing Fund	1,373,293	3,495,477	39.3%	1,390,275	(16,981)	-1.2%
Fire/Emergency Medical Services Fund	2,208,519	99,278,006	2.2%	4,577,471	(2,368,952)	-51.8%
Fire and Lifeguard Facilities Fund	(285)	1,400,469	0.0%	(152)	(133)	87.5%
Fleet Operations	37,113,463	142,335,535	26.1%	45,517,828	(8,404,365)	-18.5%
Gas Tax Fund	10,385,428	39,459,743	26.3%	3,372,445	7,012,983	207.9%
General Plan Maintenance Fund	1,433,082	4,466,000	32.1%	1,450,476	(17,394)	-1.2%
GIS Fund	30,137	5,354,732	0.6%	48,282	(18,145)	-37.6%
Golf Course Fund	13,101,747	24,780,347	52.9%	12,706,686	395,061	3.1%
Information Technology Fund	3,526,679	87,449,131	4.0%	7,239,071	(3,712,391)	-51.3%
Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	13,108	942,900	1.4%	35,212	(22,104)	-62.8%
Local Enforcement Agency Fund	494,359	1,121,293	44.1%	310,291	184,067	59.3%
Long Range Property Management Fund	841,521	595,000	141.4%	1,030,758	(189,237)	-18.4%
Los Peñasquitos Canyon Preserve Fund	54,070	296,000	18.3%	11,961	42,109	352.1%
Low-Moderate Income Housing Asset Fund	1,001,387	7,056,674	14.2%	2,775,440	(1,774,053)	-63.9%
Maintenance Assessment District (MAD) Funds	934,355	31,028,167	3.0%	1,108,172	(173,817)	-15.7%
Mission Bay/Balboa Park Improvement Fund	974,608	1,447,825	67.3%	866,668	107,940	12.5%
Mission Bay Improvement Fund	104,762	12,869,721	0.8%	5,761	99,001	1718.5%
New Convention Facility Fund	911,550	2,734,650	33.3%	-	911,550	100.0%
OneSD Support Fund	(13,622)	29,235,225	0.0%	(5,490)	(8,132)	148.1%

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Schedule 3 (cont.)

	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
Parking Meter Operations	\$ 3,222,114	\$ 9,000,000	35.8%	\$ 3,240,927	\$ (18,813)	-0.6%
PETCO Park Fund	10,303,847	17,545,407	58.7%	11,066,222	(762,375)	-6.9%
Public Art Fund	394,754	85,000	464.4%	267,653	127,101	47.5%
Public Safety Services & Debt Service Fund	3,240,398	13,402,932	24.2%	3,266,908	(26,510)	-0.8%
Publishing Services Internal Fund	133,416	1,947,049	6.9%	50,155	83,261	166.0%
Recycling Fund	3,659,650	27,250,760	13.4%	5,185,246	(1,525,596)	-29.4%
Refuse Disposal Fund	20,812,292	54,770,826	38.0%	13,052,542	7,759,750	59.5%
Refuse Disposal - Miramar Clousure	61,646	50,000	123.3%	(4,022)	65,668	-1632.8%
Regional Park Improvements Fund	51,856	6,929,850	0.7%	4,242	47,614	1122.5%
Risk Management Administration Fund	4,951,455	14,870,720	33.3%	4,101,789	849,666	20.7%
Road Maintenance & Rehabilitation	5,912,887	34,125,003	17.3%	2,526,490	3,386,396	134.0%
Seized and Forfeited Assets Funds	218,949	788,119	27.8%	96,664	122,285	126.5%
State COPS	(2,153)	3,400,000	-0.1%	1,557,082	(1,559,235)	-100.1%
Storm Drain Fund	1,892,399	5,700,000	33.2%	1,848,233	44,166	2.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	42,296,182	155,668,915	27.2%	45,054,863	(2,758,681)	-6.1%
TOT - Major Events Revolving FD	273,396	150,000	182.3%	125,300	148,096	118.2%
TransNet Extension Funds	5,990,979	47,132,673	12.7%	13,146,216	(7,155,237)	-54.4%
Trolley Extension Reserve Fund	231	-	100.0%	1,060,900	(1,060,670)	-100.0%
Underground Surcharge Fund	486,635	100,985,751	0.5%	(29,654)	516,289	-1741.1%
Wastewater Department Funds	133,254,886	706,817,933	18.9%	127,379,564	5,875,321	4.6%
Water Department Funds	180,220,546	986,652,877	18.3%	198,381,954	(18,161,408)	-9.2%
Wireless Communication Technology Fund	68,332	13,342,724	0.5%	213,945	(145,613)	-68.1%
Zoological Exhibits Maintenance Fund	725,874	19,490,501	3.7%	659,393	66,482	10.1%

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

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 4, Ended October, 2023 (33% Completed)**  
*(Unaudited)*

	<b>FY24 Actuals<sup>1</sup></b>	<b>FY24 Current Budget</b>	<b>FY24 % of Current Budget</b>	<b>FY23 Actuals<sup>1</sup></b>	<b>FY24/FY23 Actuals Change</b>	<b>FY24/FY23 % Change</b>
Airports Fund	\$ 1,505,564	\$ 9,205,221	16.4%	\$ 2,142,007	\$ (636,443)	-29.7%
Automated Refuse Container Fund	478,735	1,951,659	24.5%	409,220	69,515	17.0%
Capital Outlay - Misc Revenue	3,837,278	4,045,098	94.9%	7,039,043	(3,201,766)	-45.5%
Central Stores Internal Service Fund	3,591,344	7,773,396	46.2%	2,544,122	1,047,221	41.2%
Climate Equity Fund	-	1,613,500	0.0%	-	-	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	955,455	3,561,362	26.8%	766,350	189,105	24.7%
Convention Center Expansion Funds	582,964	18,341,570	3.2%	696,759	(113,795)	-16.3%
Development Services Fund	38,081,725	127,301,399	29.9%	31,079,867	7,001,858	22.5%
Energy Conservation Program Fund	1,642,338	6,632,601	24.8%	1,320,516	321,821	24.4%
Energy Independence Fund	78,330	1,000,000	7.8%	-	78,330	100.0%
Engineering and Capital Projects	46,460,956	154,236,096	30.1%	43,300,480	3,160,476	7.3%
Environmental Growth Fund 1/3	675,354	9,053,200	7.5%	752,476	(77,123)	-10.2%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	-	-	100.0%
Facilities Financing Fund	1,038,602	4,052,022	25.6%	849,037	189,565	22.3%
Fire/Emergency Medical Services Fund	3,475,743	90,594,181	3.8%	1,779,162	1,696,581	95.4%
Fire and Lifeguard Facilities Fund	705,184	1,400,469	50.4%	704,359	826	0.1%
Fleet Operations	47,509,256	313,795,199	15.1%	41,230,359	6,278,896	15.2%
Gas Tax Fund	8,059,190	35,889,827	22.5%	9,808,548	(1,749,358)	-17.8%
General Plan Maintenance Fund	3,017,620	5,216,000	57.9%	1,222,616	1,795,004	146.8%
GIS Fund	2,729,027	5,372,519	50.8%	627,300	2,101,727	335.0%
Golf Course Fund	6,644,152	24,967,944	26.6%	6,482,152	162,000	2.5%
Information Technology Fund	12,701,325	87,424,882	14.5%	15,873,106	(3,171,781)	-20.0%
Infrastructure Fund	203,706	4,350,030	4.7%	33,957,663	(33,753,956)	-99.4%
Junior Lifeguard Program Fund	597,604	960,089	62.2%	557,268	40,336	7.2%
Local Enforcement Agency Fund	313,227	1,060,009	29.5%	387,122	(73,894)	-19.1%
Long Range Property Management Fund	(44,059)	1,783,767	-2.5%	188,077	(232,135)	-123.4%
Los Penasquitos Canyon Preserve Fund	101,430	342,141	29.6%	92,812	8,618	9.3%
Low-Moderate Income Housing Asset Fund	439,249	41,355,716	1.1%	1,027,137	(587,888)	-57.2%
Maintenance Assessment District (MAD) Funds	6,411,881	40,398,115	15.9%	7,111,673	(699,793)	-9.8%
Mission Bay/Balboa Park Improvement Fund	980,557	1,447,825	67.7%	840,811	139,745	16.6%
Mission Bay Improvement Fund	238	-	100.0%	-	238	100.0%
New Convention Facility Fund	1,823,100	2,734,650	66.7%	-	1,823,100	100.0%
OneSD Support Fund	5,444,978	29,394,948	18.5%	4,329,729	1,115,249	25.8%

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Schedule 4 (cont.)						
	FY24 Actuals <sup>1</sup>	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals <sup>1</sup>	FY24/FY23 Actuals Change	FY24/FY23 % Change
Parking Meter Operations	\$ 887,851	\$ 8,943,250	9.9%	\$ 950,162	\$ (62,311)	-6.6%
PETCO Park Fund	12,847,015	17,801,777	72.2%	13,192,239	(345,224)	-2.6%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	13,660	(13,660)	-100.0%
Public Art Fund	94,467	6,874,848	1.4%	122,676	(28,209)	-23.0%
Public Safety Services & Debt Service Fund	-	13,402,932	0.0%	-	-	100.0%
Publishing Services Internal Fund	280,290	2,256,617	12.4%	461,114	(180,824)	-39.2%
Recycling Fund	7,237,130	29,183,005	24.8%	6,629,800	607,330	9.2%
Refuse Disposal Fund	10,592,017	46,330,912	22.9%	12,655,665	(2,063,648)	-16.3%
Risk Management Administration Fund	4,491,809	15,355,574	29.3%	4,013,926	477,883	11.9%
Road Maintenance & Rehabilitation	8,595,485	80,218,730	10.7%	2,703,745	5,891,740	217.9%
Seized and Forfeited Assets Funds	(8,671)	1,352,607	-0.6%	228,680	(237,351)	-103.8%
State COPS	487,416	3,840,034	12.7%	450,493	36,924	8.2%
Storm Drain Fund	293,827	5,700,000	5.2%	746,258	(452,431)	-60.6%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	29,232,695	177,219,451	16.5%	18,090,961	11,141,735	61.6%
TOT - Major Events Revolving FD	24,200	387,461	6.2%	37,000	(12,800)	-34.6%
TransNet Extension Funds	5,560,823	20,825,205	26.7%	4,911,075	649,748	13.2%
Trolley Extension Reserve Fund	-	3,000	0.0%	1,061,275	(1,061,275)	-100.0%
Underground Surcharge Fund	2,012,707	70,948,191	2.8%	1,800,011	212,696	11.8%
Wastewater Department Funds	99,387,604	440,177,510	22.6%	99,820,747	(433,143)	-0.4%
Water Department Funds	197,382,582	658,916,714	30.0%	202,708,045	(5,325,463)	-2.6%
Wireless Communication Technology Fund	5,542,449	12,048,240	46.0%	4,419,578	1,122,871	25.4%
Zoological Exhibits Maintenance Fund	-	19,490,501	0.0%	-	-	100.0%

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