

The City of
SAN DIEGO

FISCAL YEAR 2024
Financial Performance Report
As of January 2024



February 2024

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 7 (as of January 2024).

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 January 2024, 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 7, Ended January, 2024 (58% Completed)							
(Unaudited)							
	FY24	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change
Revenue							
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 409,343,541	54.0%	\$ 382,289,399	\$ 27,054,142	7.1%
Sales Taxes	401,665,728	401,665,728	157,979,074	39.3%	161,259,881	(3,280,806)	-2.0%
Transient Occupancy Taxes	172,641,883	172,641,883	80,138,429	46.4%	83,399,704	(3,261,275)	-3.9%
Property Transfer Tax	11,952,564	11,952,564	3,706,723	31.0%	6,007,764	(2,301,041)	-38.3%
Licenses & Permits	44,887,030	44,887,030	18,732,660	41.7%	25,536,734	(6,804,074)	-26.6%
Fines & Forfeitures	32,662,407	32,662,407	15,363,087	47.0%	12,760,991	2,602,096	20.4%
Interest & Dividends	1,800,000	1,800,000	(380,288)	-21.1%	(346,602)	(33,686)	9.7%
Franchises	110,311,677	110,311,677	31,312,743	28.4%	29,129,316	2,183,427	7.5%
Rents & Concessions	70,895,475	70,895,475	39,125,908	55.2%	40,031,727	(905,819)	-2.3%
Revenues from Other Agencies	10,352,561	10,352,561	5,675,255	54.8%	2,967,475	2,707,780	91.2%
Charges for Current Services	243,394,156	243,394,156	90,397,948	37.1%	77,610,029	12,787,920	16.5%
Other Revenue	2,000,151	2,000,151	1,457,423	72.9%	1,036,494	420,929	40.6%
Transfers	156,587,119	156,587,119	92,374,148	59.0%	40,624,437	51,749,710	127.4%
Total General Fund Revenue	\$ 2,017,767,692	\$ 2,017,767,692	\$ 945,226,650	46.8%	\$ 862,307,348	\$ 82,919,302	9.6%
Expenditures							
Personnel Services	\$ 850,146,861	\$ 850,146,861	\$ 511,738,625	60.2%	\$ 446,307,699	\$ 65,430,926	14.7%
Total PE	\$ 850,146,861	\$ 850,146,861	\$ 511,738,625	60.2%	\$ 446,307,699	\$ 65,430,926	14.7%
Fringe Benefits	551,224,487	551,224,487	310,619,113	56.4%	286,710,901	23,908,212	8.3%
Supplies	43,754,944	43,808,824	28,941,456	66.1%	21,564,144	7,377,312	34.2%
Contracts & Services ²	375,542,684	377,310,943	193,299,774	51.2%	190,477,193	2,822,581	1.5%
Information Technology	58,649,291	58,712,104	19,180,971	32.7%	14,856,797	4,324,174	29.1%
Energy & Utilities	72,328,719	72,330,967	40,073,043	55.4%	37,389,041	2,684,002	7.2%
Capital Expenditures	1,478,279	1,478,279	586,177	39.7%	451,931	134,246	29.7%
Debt	9,203,636	8,868,415	6,364,020	71.8%	8,112,918	(1,748,898)	-21.6%
Other Expenditures	7,265,817	7,261,417	2,732,488	37.6%	1,904,634	827,854	43.5%
Transfers	112,238,472	110,690,893	24,404,564	22.0%	19,420,528	4,984,036	25.7%
Total NPE	\$ 1,231,686,329	\$ 1,231,686,329	\$ 626,201,607	50.8%	\$ 580,888,087	\$ 45,313,520	7.8%
Total General Fund Expenditures	\$ 2,081,833,190	\$ 2,081,833,190	\$ 1,137,940,231	54.7%	\$ 1,027,195,786	\$ 110,744,445	10.8%
General Fund Encumbrances							
			109,092,684		104,724,064	4,368,620	
Net Impact	\$ (64,065,498)	\$ (64,065,498)	\$ (301,806,265)		\$ (269,612,502)	\$ (32,193,763)	

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 7, Ended January, 2024 (58% Completed)
(Unaudited)

	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Property Taxes	\$ 409,343,541	\$ 758,616,941	54.0%	\$ 382,289,399	\$ 27,054,142	7.1%
Sales Taxes	157,979,074	401,665,728	39.3%	161,259,881	(3,280,806)	-2.0%
Transient Occupancy Taxes	80,138,429	172,641,883	46.4%	83,399,704	(3,261,275)	-3.9%
Property Transfer Tax	3,706,723	11,952,564	31.0%	6,007,764	(2,301,041)	-38.3%
Licenses & Permits						
Business Taxes	12,339,825	28,807,409	42.8%	13,966,141	(1,626,316)	-11.6%
Rental Unit Taxes	1,837,257	7,284,502	25.2%	2,735,220	(897,963)	-32.8%
Alarm Permit Fees	399,712	989,700	40.4%	444,681	(44,969)	-10.1%
Other Licenses and Permits	4,155,866	7,805,419	53.2%	8,390,692	(4,234,826)	-50.5%
Total Licenses & Permits	18,732,660	44,887,030	41.7%	25,536,734	(6,804,074)	-26.6%
Fines & Forfeitures						
Parking Citations	11,935,017	25,472,821	46.9%	9,540,853	2,394,163	25.1%
Municipal Court	1,250,159	2,780,569	45.0%	1,250,362	(203)	0.0%
Other Fines & Forfeitures	2,177,911	4,359,017	50.0%	1,958,580	219,331	11.2%
Negligent Impound	-	50,000	0.0%	11,195	(11,195)	-100.0%
Total Fines & Forfeitures	15,363,087	32,662,407	47.0%	12,760,991	2,602,096	20.4%
Interest & Dividends	(380,288)	1,800,000	-21.1%	(346,602)	(33,686)	9.7%
Franchises						
SDG&E	17,130,067	76,883,957	22.3%	13,277,391	3,852,675	29.0%
CATV	1,678,381	11,522,828	14.6%	2,964,498	(1,286,117)	-43.4%
Refuse Collection	3,890,214	13,200,000	29.5%	5,671,990	(1,781,776)	-31.4%
Other Franchises	8,614,081	8,704,892	99.0%	7,215,436	1,398,645	19.4%
Total Franchises	31,312,743	110,311,677	28.4%	29,129,316	2,183,427	7.5%

Continued on Next Page

Schedule 1 (cont.)						
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Rents & Concessions						
Mission Bay	\$ 21,089,141	\$ 39,799,571	53.0%	\$ 21,509,849	\$ (420,708)	-2.0%
Pueblo Lands	4,626,187	8,309,838	55.7%	5,228,578	(602,391)	-11.5%
Other Rents and Concessions	13,410,581	22,786,066	58.9%	13,293,301	117,280	0.9%
Total Rents & Concessions	39,125,908	70,895,475	55.2%	40,031,727	(905,819)	-2.3%
Revenue from Other Agencies	5,675,255	10,352,561	54.8%	2,967,475	2,707,780	91.2%
Charges for Current Services	90,397,948	243,394,156	37.1%	77,610,029	12,787,920	16.5%
Other Revenue	1,457,423	2,000,151	72.9%	1,036,494	420,929	40.6%
Transfers	92,374,148	156,587,119	59.0%	40,624,437	51,749,710	127.4%
Total General Fund Revenue	\$ 945,226,650	\$ 2,017,767,692	46.8%	\$ 862,307,348	\$ 82,919,302	9.6%

¹ Includes adjustments made in future periods

**General Fund Department Expenditure Status Report
As of Period 7, Ended January, 2024 (58% Completed)
(Unaudited)**

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 46,266,322	\$ 83,809,234	55.2%	\$ 43,370,093	\$ 2,896,229	6.7%
City Auditor	2,665,873	5,104,700	52.2%	2,415,500	250,373	10.4%
City Clerk	3,890,193	7,389,266	52.6%	3,726,189	164,004	4.4%
City Council - District 1	1,026,874	2,317,322	44.3%	970,072	56,801	5.9%
City Council - District 2	1,203,533	2,394,223	50.3%	1,027,501	176,032	17.1%
City Council - District 3	1,103,119	2,456,305	44.9%	1,031,915	71,204	6.9%
City Council - District 4	969,879	2,346,913	41.3%	921,788	48,091	5.2%
City Council - District 5	1,079,570	2,528,887	42.7%	1,000,430	79,140	7.9%
City Council - District 6	965,605	2,306,402	41.9%	746,961	218,644	29.3%
City Council - District 7	1,093,756	2,337,338	46.8%	975,345	118,411	12.1%
City Council - District 8	1,109,026	2,588,847	42.8%	930,241	178,784	19.2%
City Council - District 9	1,022,499	2,070,737	49.4%	914,248	108,250	11.8%
City Treasurer	10,691,766	21,794,499	49.1%	10,086,090	605,676	6.0%
Citywide Program Expenditures	75,775,372	204,121,097	37.1%	69,085,120	6,690,252	9.7%
Commission on Police Practices	647,041	2,241,817	28.9%	423,024	224,017	53.0%
Communications	3,740,391	6,679,069	56.0%	3,328,761	411,630	12.4%
Compliance	2,793,880	5,736,023	48.7%	2,536,445	257,435	10.1%
Council Administration	1,328,167	2,749,024	48.3%	1,094,590	233,577	21.3%
Debt Management ²	-	-	100.0%	1,227,045	(1,227,045)	-100.0%
Department of Finance	14,944,207	27,476,301	54.4%	12,368,658	2,575,549	20.8%
Department of Information Technology	798,418	2,849,519	28.0%	516,195	282,223	54.7%
Development Services	6,770,065	12,248,841	55.3%	5,651,065	1,119,001	19.8%
Economic Development	6,512,749	15,738,946	41.4%	9,033,595	(2,520,846)	-27.9%
Environmental Services	54,045,024	104,838,887	51.6%	40,328,507	13,716,517	34.0%
Ethics Commission	903,602	1,596,066	56.6%	764,340	139,262	18.2%
Fire-Rescue	213,850,073	351,359,457	60.9%	196,355,158	17,494,914	8.9%
General Services	15,215,012	26,956,187	56.4%	14,471,900	743,112	5.1%
Government Affairs	773,969	1,416,713	54.6%	657,557	116,412	17.7%
Homelessness Strategies & Solutions	15,620,127	44,049,097	35.5%	8,868,958	6,751,169	76.1%
Human Resources	6,038,151	11,053,061	54.6%	4,791,548	1,246,603	26.0%

Continued on Next Page

Financial Performance Report – Period Ended January 2024

Schedule 2 (cont.)							
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change	
Library	\$ 41,005,742	\$ 73,246,161	56.0%	\$ 37,536,779	\$ 3,468,964	9.2%	
Office of Boards & Commissions	445,281	863,544	51.6%	468,181	(22,900)	-4.9%	
Office of Emergency Services	1,939,165	4,079,580	47.5%	1,865,412	73,753	4.0%	
Office of Race & Equity	764,649	3,578,062	21.4%	377,341	387,309	102.6%	
Office of the Chief Operating Officer	3,611,288	5,880,243	61.4%	2,110,340	1,500,948	71.1%	
Office of the IBA	1,549,004	2,750,210	56.3%	1,255,873	293,131	23.3%	
Office of the Mayor	2,459,093	4,111,326	59.8%	2,257,128	201,965	8.9%	
Parks & Recreation	102,527,298	178,454,146	57.5%	89,483,794	13,043,504	14.6%	
Performance & Analytics	3,006,755	5,422,765	55.4%	2,775,827	230,928	8.3%	
Personnel	8,415,522	14,560,245	57.8%	7,166,029	1,249,494	17.4%	
Planning	6,971,020	11,676,359	59.7%	4,793,076	2,177,944	45.4%	
Police	360,406,263	622,984,689	57.9%	340,428,065	19,978,198	5.9%	
Public Utilities	1,840,698	2,973,740	61.9%	1,191,768	648,929	54.5%	
Purchasing & Contracting	5,033,050	10,972,822	45.9%	4,866,868	166,182	3.4%	
Real Estate & Airport Management	3,275,223	7,978,538	41.1%	2,925,068	350,154	12.0%	
Stormwater	35,656,018	61,888,644	57.6%	33,742,436	1,913,582	5.7%	
Sustainability & Mobility	4,182,626	7,939,265	52.7%	3,018,258	1,164,368	38.6%	
Transportation	62,007,274	101,918,073	60.8%	51,314,702	10,692,572	20.8%	
Total General Fund Expenditures	\$ 1,137,940,231	\$ 2,081,833,190	54.7%	\$ 1,027,195,786	\$ 110,744,445	10.8%	

¹ Includes adjustments made in future periods

² Merged with Department of Finance in Fiscal Year 2024

Citywide Program Expenditure Status Report
As of Period 7, Ended January, 2024 (58% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 919,425.72	\$ 1,180,573	77.9%	\$ -	\$ 919,426	100.0%
Citywide Elections	-	4,212,979	0.0%	2,683,300	(2,683,300)	-100.0%
Corporate Master Leases Rent	8,197,467	13,835,139	59.3%	7,569,477	627,990	8.3%
Deferred Capital Debt Service	23,080,079	36,706,250	62.9%	18,583,236	4,496,844	24.2%
Engineering and Capital Projects	10,025	2,244,681	0.4%	7,359	2,666	36.2%
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%	930,169	115,953	12.5%
PL Claims Trans-Ins	24,193,946	30,619,671	79.0%	21,733,589	2,460,357	11.3%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	449,508	4,757,247	9.4%	460,541	(11,033)	-2.4%
Public Liability Claims Xfer-Claims Fund	13,200,000	26,400,000	50.0%	12,783,496	416,505	3.3%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Special Consulting Services	787,789	2,061,560	38.2%	631,096	156,693	24.8%
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%
Total Citywide Program Expenditures	\$ 75,775,372	\$ 204,121,097	37.1%	\$ 69,085,120	\$ 6,690,252	9.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 7, Ended January, 2024 (58% Completed)
(Unaudited)

	FY24 Actuals ¹	FY24 Adopted Budget	FY24 Current Budget	FY24 Budget Change	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Council District 1	\$ 1,022,712	\$ 2,172,870	\$ 2,172,870	\$ -	47.1%	\$ 970,072	\$ 52,640	5.4%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	0	4,161	41611300.0%
Total Council District 1	1,026,874	2,324,961	2,317,322	(7,639)	44.3%	970,072	56,801	5.9%
Council District 2	1,203,533	2,244,223	2,244,223	-	53.6%	1,024,756	178,776	17.4%
District 2 CPPS	-	150,000	150,000	-	0.0%	2,744	(2,744)	-100.0%
Total Council District 2	1,203,533	2,394,223	2,394,223	-	50.3%	1,027,501	176,032	17.1%
Council District 3	1,103,119	2,220,520	2,220,520	-	49.7%	1,036,915	66,204	6.4%
District 3 CPPS	-	235,785	235,785	-	0.0%	(5,000)	5,000	-100.0%
Total Council District 3	1,103,119	2,456,305	2,456,305	-	44.9%	1,031,915	71,204	6.9%
Council District 4	969,879	2,116,849	2,116,849	-	45.8%	923,270	46,609	5.0%
District 4 CPPS	-	252,200	230,064	(22,136)	0.0%	(1,482)	1,482	-100.0%
Total Council District 4	969,879	2,369,049	2,346,913	(22,136)	41.3%	921,788	48,091	5.2%
Council District 5	1,079,570	2,255,158	2,255,158	-	47.9%	1,002,242	77,328	7.7%
District 5 CPPS	-	273,729	273,729	-	0.0%	(1,812)	1,812	-100.0%
Total Council District 5	1,079,570	2,528,887	2,528,887	-	42.7%	1,000,430	79,140	7.9%
Council District 6	965,605	2,000,259	2,000,259	-	48.3%	748,461	217,144	29.0%
District 6 CPPS	-	315,143	306,143	(9,000)	0.0%	(1,500)	1,500	-100.0%
Total Council District 6	965,605	2,315,402	2,306,402	(9,000)	41.9%	746,961	218,644	29.3%
Council District 7	1,093,756	2,145,413	2,145,413	-	51.0%	975,345	118,411	12.1%
District 7 CPPS	-	191,925	191,925	-	0.0%	-	-	100.0%
Total Council District 7	1,093,756	2,337,338	2,337,338	-	46.8%	975,345	118,411	12.1%
Council District 8	1,109,026	2,301,476	2,300,476	(1,000)	48.2%	930,241	178,784	19.2%
District 8 CPPS	-	288,371	288,371	-	0.0%	0	(0)	-100.0%
Total Council District 8	1,109,026	2,589,847	2,588,847	(1,000)	42.8%	930,241	178,784	19.2%
Council District 9	1,022,499	1,932,737	1,932,737	-	52.9%	914,248	108,250	11.8%
District 9 CPPS	-	150,000	138,000	(12,000)	0.0%	-	-	100.0%
Total Council District 9	1,022,499	2,082,737	2,070,737	(12,000)	49.4%	914,248	108,250	11.8%
Total Council Districts	\$ 9,573,859	\$ 21,398,749	\$ 21,346,974	\$ (51,775)	44.8%	\$ 8,518,502	\$ 1,055,358	12.4%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January, 2024 (58% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 4,383,684	\$ 8,891,602	49.3%	\$ 4,852,152	\$ (468,468)	-9.7%
Automated Refuse Container Fund	789,987	1,600,000	49.4%	960,863	(170,875)	-17.8%
Central Stores Internal Service Fund	6,524,142	7,636,763	85.4%	4,868,815	1,655,327	34.0%
Climate Equity Fund	172,444	9,188,396	1.9%	26,743	145,701	544.8%
Community Equity Fund	29,469	-	100.0%	8,835	20,634	233.6%
Concourse and Parking Garages Operating Fund	1,651,744	2,651,073	62.3%	1,496,663	155,081	10.4%
Convention Center Expansion Funds	4,703,339	18,341,570	25.6%	2,464,793	2,238,546	90.8%
Development Services Fund	67,644,321	118,388,111	57.1%	84,231,749	(16,587,428)	-19.7%
Energy Conservation Program Fund	5,449,426	5,711,423	95.4%	6,519,108	(1,069,682)	-16.4%
Energy Independence Fund	2,287,414	2,244,359	101.9%	2,178,404	109,009	5.0%
Engineering and Capital Projects	94,405,511	139,672,876	67.6%	72,243,119	22,162,392	30.7%
Environmental Growth Fund 1/3	2,910,433	9,653,480	30.1%	2,399,707	510,725	21.3%
Environmental Growth Fund 2/3	5,768,218	19,313,955	29.9%	4,792,066	976,152	20.4%
Facilities Financing Fund	2,299,071	3,495,477	65.8%	2,782,231	(483,161)	-17.4%
Fire/Emergency Medical Services Fund	20,259,468	99,278,006	20.4%	6,952,504	13,306,965	191.4%
Fire and Lifeguard Facilities Fund	1,401,085	1,400,469	100.0%	1,396,315	4,770	0.3%
Fleet Operations	73,090,344	142,335,535	51.4%	80,220,568	(7,130,224)	-8.9%
Gas Tax Fund	16,598,308	39,459,743	42.1%	18,400,055	(1,801,746)	-9.8%
General Plan Maintenance Fund	2,397,691	4,466,000	53.7%	2,478,649	(80,958)	-3.3%
GIS Fund	5,007,303	5,354,732	93.5%	5,233,999	(226,696)	-4.3%
Golf Course Fund	20,737,975	24,780,347	83.7%	19,629,362	1,108,613	5.6%
Information Technology Fund	27,029,086	87,449,131	30.9%	18,589,538	8,439,548	45.4%
Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	55,392	942,900	5.9%	40,212	15,180	37.7%
Local Enforcement Agency Fund	771,796	1,121,293	68.8%	796,277	(24,481)	-3.1%
Long Range Property Management Fund	1,432,549	595,000	240.8%	1,471,851	(39,301)	-2.7%
Los Penasquitos Canyon Preserve Fund	103,140	296,000	34.8%	79,211	23,929	30.2%
Low-Moderate Income Housing Asset Fund	22,474,579	7,056,674	318.5%	4,568,206	17,906,374	392.0%
Maintenance Assessment District (MAD) Funds	13,341,241	30,876,793	43.2%	12,376,511	964,729	7.8%
Mission Bay/Balboa Park Improvement Fund	1,152,064	1,447,825	79.6%	980,419	171,645	17.5%
Mission Bay Improvement Fund	407,396	12,869,721	3.2%	107,899	299,497	277.6%
New Convention Facility Fund	1,823,100	2,734,650	66.7%	2,655,000	(831,900)	-31.3%
OneSD Support Fund	28,333,529	29,235,225	96.9%	28,161,270	172,258	0.6%

Continued on Next Page

Financial Performance Report – Period Ended January 2024

Schedule 3 (cont.)							
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change	
Parking Meter Operations	\$ 5,556,298	\$ 9,000,000	61.7%	\$ 5,539,130	\$ 17,168	0.3%	
PETCO Park Fund	14,934,303	17,545,407	85.1%	14,138,627	795,676	5.6%	
Public Art Fund	613,758	85,000	722.1%	783,808	(170,051)	-21.7%	
Public Safety Services & Debt Service Fund	6,506,008	13,402,932	48.5%	6,543,672	(37,664)	-0.6%	
Publishing Services Internal Fund	587,635	1,947,049	30.2%	596,680	(9,045)	-1.5%	
Recycling Fund	12,081,104	27,250,760	44.3%	12,758,270	(677,166)	-5.3%	
Refuse Disposal Fund	32,471,916	54,770,826	59.3%	24,640,111	7,831,805	31.8%	
Refuse Disposal - Miramar Clousure	342,782	50,000	685.6%	96,466	246,316	255.3%	
Regional Park Improvements Fund	186,417	6,929,850	2.7%	42,219	144,198	341.6%	
Risk Management Administration Fund	8,352,948	14,870,720	56.2%	6,929,729	1,423,219	20.5%	
Road Maintenance & Rehabilitation	14,460,797	34,125,003	42.4%	12,948,265	1,512,532	11.7%	
Seized and Forfeited Assets Funds	1,130,136	788,119	143.4%	122,909	1,007,227	819.5%	
State COPS	3,017,344	3,400,000	88.7%	2,292,205	725,139	31.6%	
Storm Drain Fund	3,336,430	5,700,000	58.5%	3,225,521	110,909	3.4%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Transient Occupancy Tax Fund	71,750,383	155,668,915	46.1%	75,364,118	(3,613,735)	-4.8%	
TOT - Major Events Revolving FD	557,674	150,000	371.8%	450,447	107,226	23.8%	
TransNet Extension Funds	19,093,666	47,132,673	40.5%	21,312,456	(2,218,791)	-10.4%	
Trolley Extension Reserve Fund	1,392	-	100.0%	1,061,336	(1,059,944)	-99.9%	
Underground Surcharge Fund	24,900,068	100,985,751	24.7%	18,242,502	6,657,566	36.5%	
Wastewater Department Funds	263,186,924	706,817,933	37.2%	276,734,850	(13,547,926)	-4.9%	
Water Department Funds	426,541,032	986,652,877	43.2%	405,143,899	21,397,133	5.3%	
Wireless Communication Technology Fund	11,543,078	13,342,724	86.5%	10,506,282	1,036,796	9.9%	
Zoological Exhibits Maintenance Fund	10,991,489	19,490,501	56.4%	10,172,958	818,531	8.0%	

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January, 2024 (58% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 3,608,347	\$ 9,205,221	39.2%	\$ 4,048,598	\$ (440,250)	-10.9%
Automated Refuse Container Fund	809,045	1,951,659	41.5%	946,984	(137,939)	-14.6%
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	6,011,385	7,773,396	77.3%	4,879,699	1,131,686	23.2%
Climate Equity Fund	2,008	1,613,500	0.1%	-	2,008	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	1,561,395	3,561,362	43.8%	1,611,056	(49,661)	-3.1%
Convention Center Expansion Funds	585,007	18,341,570	3.2%	837,498	(252,491)	-30.1%
Development Services Fund	72,871,481	127,301,399	57.2%	57,999,521	14,871,961	25.6%
Energy Conservation Program Fund	3,353,396	6,632,601	50.6%	2,957,394	396,002	13.4%
Energy Independence Fund	227,735	1,000,000	22.8%	-	227,735	100.0%
Engineering and Capital Projects	85,958,933	154,236,096	55.7%	76,759,287	9,199,646	12.0%
Environmental Growth Fund 1/3	1,055,771	9,053,200	11.7%	1,687,943	(632,171)	-37.5%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	-	-	100.0%
Facilities Financing Fund	2,240,531	4,052,022	55.3%	1,798,551	441,980	24.6%
Fire/Emergency Medical Services Fund	32,736,285	90,594,181	36.1%	3,579,614	29,156,671	814.5%
Fire and Lifeguard Facilities Fund	705,184	1,400,469	50.4%	704,359	826	0.1%
Fleet Operations	88,027,691	313,795,199	28.1%	72,340,652	15,687,038	21.7%
Gas Tax Fund	17,686,477	35,889,827	49.3%	18,539,401	(852,924)	-4.6%
General Plan Maintenance Fund	4,238,947	5,216,000	81.3%	2,332,046	1,906,901	81.8%
GIS Fund	3,631,757	5,372,519	67.6%	1,639,422	1,992,335	121.5%
Golf Course Fund	13,084,390	24,967,944	52.4%	12,021,771	1,062,619	8.8%
Information Technology Fund	33,702,184	87,424,882	38.5%	37,019,173	(3,316,988)	-9.0%
Infrastructure Fund	1,998,338	4,350,030	45.9%	34,079,835	(32,081,497)	-94.1%
Junior Lifeguard Program Fund	668,151	960,089	69.6%	619,579	48,573	7.8%
Local Enforcement Agency Fund	576,561	1,060,009	54.4%	574,660	1,901	0.3%
Long Range Property Management Fund	66,512	1,783,767	3.7%	1,331,404	(1,264,892)	-95.0%
Los Penasquitos Canyon Preserve Fund	182,919	342,141	53.5%	171,027	11,891	7.0%
Low-Moderate Income Housing Asset Fund	982,250	41,355,716	2.4%	1,260,263	(278,013)	-22.1%
Maintenance Assessment District (MAD) Funds	12,166,878	40,128,721	30.3%	13,844,947	(1,678,069)	-12.1%
Mission Bay/Balboa Park Improvement Fund	1,168,677	1,447,825	80.7%	1,002,260	166,417	16.6%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	14,371,071	29,394,948	48.9%	13,414,894	956,177	7.1%

Continued on Next Page

Schedule 4 (cont.)							
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change	
Parking Meter Operations	\$ 2,042,489	\$ 8,943,250	22.8%	\$ 2,074,203	\$ (31,714)	-1.5%	
PETCO Park Fund	16,382,753	17,801,777	92.0%	13,487,939	2,894,814	21.5%	
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	13,232	(13,232)	-100.0%	
Public Art Fund	126,373	6,874,848	1.8%	180,949	(54,576)	-30.2%	
Public Safety Services & Debt Service Fund	6,481,911	13,402,932	48.4%	5,289,823	1,192,089	22.5%	
Publishing Services Internal Fund	899,582	2,256,617	39.9%	843,409	56,174	6.7%	
Recycling Fund	16,000,213	29,183,005	54.8%	15,083,874	916,339	6.1%	
Refuse Disposal Fund	21,350,649	46,330,912	46.1%	25,103,742	(3,753,093)	-15.0%	
Regional Park Improvements Fund	1,206	-	100.0%	-	1,206	100.0%	
Risk Management Administration Fund	8,498,885	15,355,574	55.3%	7,741,197	757,688	9.8%	
Road Maintenance & Rehabilitation	14,920,784	80,218,730	18.6%	6,092,403	8,828,381	144.9%	
Seized and Forfeited Assets Funds	974,783	1,352,607	72.1%	333,427	641,356	192.4%	
State COPS	1,919,645	3,840,034	50.0%	848,814	1,070,831	126.2%	
Storm Drain Fund	1,305,673	5,700,000	22.9%	609,290	696,384	114.3%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Transient Occupancy Tax Fund	43,776,688	177,219,451	24.7%	29,624,548	14,152,139	47.8%	
TOT - Major Events Revolving FD	392,006	387,461	101.2%	416,173	(24,168)	-5.8%	
TransNet Extension Funds	10,080,298	20,825,205	48.4%	9,385,859	694,438	7.4%	
Trolley Extension Reserve Fund	638	3,000	21.3%	1,061,530	(1,060,892)	-99.9%	
Underground Surcharge Fund	5,499,048	70,948,191	7.8%	4,517,241	981,807	21.7%	
Wastewater Department Funds	194,619,630	440,177,510	44.2%	185,835,327	8,784,303	4.7%	
Water Department Funds	373,755,871	658,916,714	56.7%	381,834,836	(8,078,965)	-2.1%	
Wireless Communication Technology Fund	8,079,697	12,048,240	67.1%	6,691,268	1,388,429	20.7%	
Zoological Exhibits Maintenance Fund	7,570,773	19,490,501	38.8%	6,859,739	711,034	10.4%	

¹ Includes adjustments made in future periods