

The City of
SAN DIEGO

FISCAL YEAR 2024
Financial Performance Report
As of April 2024



May 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 10 (as of April 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 April 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>

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General Fund Summary								
As of Period 10, Ended April, 2024 (83% 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	\$ 617,848,399	81.4%	\$ 562,278,670	\$ 55,569,729	9.9%	
Sales Taxes	401,665,728	401,665,728	251,496,388	62.6%	259,137,023	(7,640,634)	-2.9%	
Transient Occupancy Taxes	172,641,883	172,641,883	119,104,558	69.0%	119,055,043	49,514	0.0%	
Property Transfer Tax	11,952,564	11,952,564	6,057,761	50.7%	8,102,469	(2,044,708)	-25.2%	
Licenses & Permits	44,887,030	44,887,030	31,874,052	71.0%	37,439,590	(5,565,538)	-14.9%	
Fines & Forfeitures	32,662,407	32,662,407	36,948,664	113.1%	30,944,556	6,004,109	19.4%	
Interest & Dividends	1,800,000	1,800,000	1,691,711	94.0%	547,868	1,143,843	208.8%	
Franchises	110,311,677	110,311,677	65,926,722	59.8%	65,491,427	435,295	0.7%	
Rents & Concessions	70,895,475	70,895,475	54,298,409	76.6%	56,336,792	(2,038,383)	-3.6%	
Revenues from Other Agencies	10,352,561	10,352,561	9,416,672	91.0%	5,141,433	4,275,239	83.2%	
Charges for Current Services	243,394,156	243,394,156	116,451,198	47.8%	105,068,767	11,382,432	10.8%	
Other Revenue	2,000,151	2,000,151	2,777,699	138.9%	1,737,208	1,040,492	59.9%	
Transfers	156,587,119	156,587,119	109,602,676	70.0%	201,822,690	(92,220,014)	-45.7%	
Total General Fund Revenue	\$ 2,017,767,692	\$ 2,017,767,692	\$ 1,423,494,911	70.5%	\$ 1,453,103,535	\$ (29,608,624)	-2.0%	
Expenditures								
Personnel Services	\$ 850,146,861	\$ 852,339,682	\$ 729,249,122	85.6%	\$ 630,645,307	\$ 98,603,815	15.6%	
Total PE	\$ 850,146,861	\$ 852,339,682	\$ 729,249,122	85.6%	\$ 630,645,307	\$ 98,603,815	15.6%	
Fringe Benefits	551,224,487	551,224,487	454,528,455	82.5%	432,244,760	22,283,695	5.2%	
Supplies	43,754,944	43,809,361	37,764,300	86.2%	28,934,628	8,829,671	30.5%	
Contracts & Services ²	375,542,684	382,677,885	273,692,441	71.5%	269,481,898	4,210,543	1.6%	
Information Technology	58,649,291	58,712,104	33,491,494	57.0%	36,651,316	(3,159,822)	-8.6%	
Energy & Utilities	72,328,719	72,330,967	51,859,150	71.7%	50,528,547	1,330,603	2.6%	
Capital Expenditures	1,478,279	1,478,279	2,545,581	172.2%	734,168	1,811,413	246.7%	
Debt	9,203,636	8,868,415	7,901,013	89.1%	9,685,897	(1,784,885)	-18.4%	
Other Expenditures	7,265,817	7,261,417	3,148,883	43.4%	3,590,242	(441,359)	-12.3%	
Transfers	112,238,472	110,690,893	79,146,124	71.5%	89,982,463	(10,836,339)	-12.0%	
Total NPE	\$ 1,231,686,329	\$ 1,237,053,808	\$ 944,077,441	76.3%	\$ 921,833,920	\$ 22,243,521	2.4%	
Total General Fund Expenditures	\$ 2,081,833,190	\$ 2,089,393,490	\$ 1,673,326,564	80.1%	\$ 1,552,479,228	\$ 120,847,336	7.8%	
General Fund Encumbrances								
			63,708,260		63,892,364	(184,104)		
Net Impact	\$ (64,065,498)	\$ (71,625,798)	\$ (313,539,913)		\$ (163,268,057)	\$ (150,271,856)		

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report As of Period 10, Ended April, 2024 (83% Completed) (Unaudited)						
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Property Taxes	\$ 617,848,399	\$ 758,616,941	81.4%	\$ 562,278,670	\$ 55,569,729	9.9%
Sales Taxes	251,496,388	401,665,728	62.6%	259,137,023	(7,640,634)	-2.9%
Transient Occupancy Taxes	119,104,558	172,641,883	69.0%	119,055,043	49,514	0.0%
Property Transfer Tax	6,057,761	11,952,564	50.7%	8,102,469	(2,044,708)	-25.2%
Licenses & Permits						
Business Taxes	18,753,656	28,807,409	65.1%	19,465,129	(711,473)	-3.7%
Rental Unit Taxes	6,710,538	7,284,502	92.1%	6,973,003	(262,465)	-3.8%
Alarm Permit Fees	617,996	989,700	62.4%	618,809	(813)	-0.1%
Other Licenses and Permits	5,791,861	7,805,419	74.2%	10,382,648	(4,590,786)	-44.2%
Total Licenses & Permits	31,874,052	44,887,030	71.0%	37,439,590	(5,565,538)	-14.9%
Fines & Forfeitures						
Parking Citations	15,821,165	25,472,821	62.1%	16,678,992	(857,828)	-5.1%
Municipal Court	1,749,266	2,780,569	62.9%	1,892,954	(143,688)	-7.6%
Other Fines & Forfeitures	19,378,234	4,359,017	444.6%	12,361,264	7,016,970	56.8%
Negligent Impound	-	50,000	0.0%	11,345	(11,345)	-100.0%
Total Fines & Forfeitures	36,948,664	32,662,407	113.1%	30,944,556	6,004,109	19.4%
Interest & Dividends	1,691,711	1,800,000	94.0%	547,868	1,143,843	208.8%
Franchises						
SDG&E	44,951,726	76,883,957	58.5%	41,965,484	2,986,242	7.1%
CATV	5,664,097	11,522,828	49.2%	6,541,558	(877,461)	-13.4%
Refuse Collection	7,233,749	13,200,000	54.8%	9,092,705	(1,858,956)	-20.4%
Other Franchises	8,077,150	8,704,892	92.8%	7,891,679	185,471	2.4%
Total Franchises	65,926,722	110,311,677	59.8%	65,491,427	435,295	0.7%

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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	\$ 27,498,346	\$ 39,799,571	69.1%	\$ 28,496,032	\$ (997,686)	-3.5%
Pueblo Lands	6,391,803	8,309,838	76.9%	7,669,253	(1,277,450)	-16.7%
Other Rents and Concessions	20,408,260	22,786,066	89.6%	20,171,507	236,753	1.2%
Total Rents & Concessions	54,298,409	70,895,475	76.6%	56,336,792	(2,038,383)	-3.6%
Revenue from Other Agencies	9,416,672	10,352,561	91.0%	5,141,433	4,275,239	83.2%
Charges for Current Services	116,451,198	243,394,156	47.8%	105,068,767	11,382,432	10.8%
Other Revenue	2,777,699	2,000,151	138.9%	1,737,208	1,040,492	59.9%
Transfers	109,602,676	156,587,119	70.0%	201,822,690	(92,220,014)	-45.7%
Total General Fund Revenue	\$ 1,423,494,911	\$ 2,017,767,692	70.5%	\$ 1,453,103,535	\$ (29,608,624)	-2.0%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 10, Ended April, 2024 (83% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 67,235,217	\$ 83,809,234	80.2%	\$ 64,206,369	\$ 3,028,848	4.7%
City Auditor	3,919,876	5,104,700	76.8%	3,557,411	362,464	10.2%
City Clerk	5,805,291	7,389,266	78.6%	5,357,820	447,471	8.4%
City Council - District 1	1,469,379	2,317,322	63.4%	1,440,949	28,431	2.0%
City Council - District 2	1,750,617	2,394,223	73.1%	1,545,179	205,438	13.3%
City Council - District 3	1,651,168	2,456,305	67.2%	1,575,113	76,055	4.8%
City Council - District 4	1,308,300	2,346,913	55.7%	1,397,782	(89,482)	-6.4%
City Council - District 5	1,540,528	2,528,887	60.9%	1,498,249	42,278	2.8%
City Council - District 6	1,561,513	2,306,402	67.7%	1,153,484	408,029	35.4%
City Council - District 7	1,632,995	2,337,338	69.9%	1,485,974	147,022	9.9%
City Council - District 8	1,737,061	2,588,847	67.1%	1,393,903	343,157	24.6%
City Council - District 9	1,541,514	2,074,180	74.3%	1,369,605	171,909	12.6%
City Treasurer	15,637,825	21,797,209	71.7%	15,025,540	612,285	4.1%
Citywide Program Expenditures	143,987,424	204,121,097	70.5%	164,853,174	(20,865,750)	-12.7%
Commission on Police Practices	986,144	2,241,817	44.0%	673,767	312,377	46.4%
Communications	5,603,678	6,688,270	83.8%	4,835,201	768,477	15.9%
Compliance	4,166,210	5,736,023	72.6%	3,709,656	456,554	12.3%
Council Administration	1,947,866	2,749,024	70.9%	1,702,634	245,232	14.4%
Debt Management ²	-	-	100.0%	1,926,445	(1,926,445)	-100.0%
Department of Finance	21,736,026	27,479,335	79.1%	18,009,841	3,726,185	20.7%
Department of Information Technology	1,113,690	2,864,193	38.9%	618,918	494,772	79.9%
Development Services	9,590,117	12,251,544	78.3%	8,719,669	870,448	10.0%
Economic Development	11,964,245	15,742,539	76.0%	11,934,083	30,162	0.3%
Environmental Services	77,684,758	105,285,413	73.8%	60,219,448	17,465,310	29.0%
Ethics Commission	1,337,071	1,596,066	83.8%	1,184,897	152,174	12.8%
Fire-Rescue	305,742,603	351,736,527	86.9%	284,022,118	21,720,485	7.6%
General Services	21,787,268	26,997,834	80.7%	21,054,488	732,780	3.5%
Government Affairs	1,100,747	1,416,713	77.7%	980,564	120,183	12.3%
Homelessness Strategies & Solutions	24,020,462	44,199,215	54.3%	13,965,673	10,054,789	72.0%
Human Resources	8,547,870	11,053,061	77.3%	6,828,637	1,719,233	25.2%

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Financial Performance Report – Period Ended April 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	\$ 58,436,311	\$ 73,247,275	79.8%	\$ 55,005,432	\$ 3,430,879	6.2%
Office of Boards & Commissions	660,867	863,544	76.5%	730,068	(69,200)	-9.5%
Office of Emergency Services	3,626,620	5,248,410	69.1%	2,608,372	1,018,248	39.0%
Office of Race & Equity	1,121,731	3,579,150	31.3%	531,018	590,713	111.2%
Office of the Chief Operating Officer	5,160,117	5,880,243	87.8%	3,282,533	1,877,584	57.2%
Office of the IBA	2,210,481	2,750,210	80.4%	1,898,534	311,946	16.4%
Office of the Mayor	3,560,924	4,111,326	86.6%	3,265,989	294,935	9.0%
Parks & Recreation	145,695,079	179,093,699	81.4%	127,447,062	18,248,017	14.3%
Performance & Analytics	4,206,736	5,422,765	77.6%	4,010,679	196,057	4.9%
Personnel	12,007,003	14,560,245	82.5%	10,761,199	1,245,804	11.6%
Planning	10,392,744	11,676,472	89.0%	7,391,928	3,000,816	40.6%
Police	511,285,869	623,344,911	82.0%	482,140,198	29,145,671	6.0%
Public Utilities	2,472,914	2,973,740	83.2%	1,956,328	516,587	26.4%
Purchasing & Contracting	7,582,109	10,972,822	69.1%	6,956,384	625,725	9.0%
Real Estate & Airport Management	4,791,084	7,978,538	60.0%	4,504,166	286,918	6.4%
Stormwater	54,886,832	65,805,436	83.4%	52,943,733	1,943,099	3.7%
Sustainability & Mobility	5,788,138	7,941,072	72.9%	4,866,400	921,738	18.9%
Transportation	91,333,542	102,334,132	89.3%	75,932,613	15,400,929	20.3%
Total General Fund Expenditures	\$ 1,673,326,564	\$ 2,089,393,490	80.1%	\$ 1,552,479,228	\$ 120,847,336	7.8%

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 10, Ended April, 2024 (83% 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	\$ 1,156,657.62	\$ 1,180,573	98.0%	\$ 1,083,573	\$ 73,085	6.7%
Citywide Elections	4,965,000	4,212,979	117.9%	2,683,300	2,281,700	85.0%
Corporate Master Leases Rent	11,720,421	13,835,139	84.7%	10,921,585	798,836	7.3%
Deferred Capital Debt Service	34,646,836	36,706,250	94.4%	28,026,947	6,619,889	23.6%
Engineering and Capital Projects	16,976	2,244,681	0.8%	11,999	4,977	41.5%
Insurance	2,945,660	4,397,461	67.0%	2,693,408	252,253	9.4%
Memberships	1,170,031	1,063,762	110.0%	1,089,830	80,201	7.4%
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	4,654,471	4,757,247	97.8%	4,696,187	(41,716)	-0.9%
Public Liability Claims Xfer-Claims Fund	13,200,000	26,400,000	50.0%	25,566,991	(12,366,991)	-48.4%
Public Use Leases	-	1,308,175	0.0%	1,445,160	(1,445,160)	-100.0%
Special Consulting Services	1,270,103	2,061,560	61.6%	4,346,932	(3,076,829)	-70.8%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
Transfer to Capital Improvement Program	12,140,000	21,536,056	56.4%	41,100,000	(28,960,000)	-70.5%
Transfer to Park Improvement Funds	-	19,799,571	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
Total Citywide Program Expenditures	\$ 143,987,424	\$ 204,121,097	70.5%	\$ 164,853,174	\$ (20,865,750)	-12.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 10, Ended April, 2024 (83% 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	\$ 1,457,218	\$ 2,172,870	\$ 2,172,870	\$ -	67.1%	\$ 1,440,949	\$ 16,270	1.1%
District 1 CPPS	12,161	152,091	144,452	(7,639)	8.4%	-	12,161	100.0%
Total Council District 1	1,469,379	2,324,961	2,317,322	(7,639)	63.4%	1,440,949	28,431	2.0%
Council District 2	1,714,077	2,244,223	2,244,223	-	76.4%	1,542,434	171,643	11.1%
District 2 CPPS	36,540	150,000	150,000	-	24.4%	2,745	33,795	1231.1%
Total Council District 2	1,750,617	2,394,223	2,394,223	-	73.1%	1,545,179	205,438	13.3%
Council District 3	1,641,668	2,220,520	2,220,520	-	73.9%	1,575,113	66,555	4.2%
District 3 CPPS	9,500	235,785	235,785	-	4.0%	-	9,500	100.0%
Total Council District 3	1,651,168	2,456,305	2,456,305	-	67.2%	1,575,113	76,055	4.8%
Council District 4	1,208,100	2,116,849	2,116,849	-	57.1%	1,397,782	(189,682)	-13.6%
District 4 CPPS	100,200	252,200	230,064	(22,136)	43.6%	-	100,200	100.0%
Total Council District 4	1,308,300	2,369,049	2,346,913	(22,136)	55.7%	1,397,782	(89,482)	-6.4%
Council District 5	1,525,528	2,255,158	2,255,158	-	67.6%	1,498,249	27,278	1.8%
District 5 CPPS	15,000	273,729	273,729	-	5.5%	-	15,000	100.0%
Total Council District 5	1,540,528	2,528,887	2,528,887	-	60.9%	1,498,249	42,278	2.8%
Council District 6	1,503,513	2,000,259	2,000,259	-	75.2%	1,153,484	350,029	30.3%
District 6 CPPS	58,000	315,143	306,143	(9,000)	18.9%	-	58,000	100.0%
Total Council District 6	1,561,513	2,315,402	2,306,402	(9,000)	67.7%	1,153,484	408,029	35.4%
Council District 7	1,620,495	2,145,413	2,145,413	-	75.5%	1,485,974	134,522	9.1%
District 7 CPPS	12,500	191,925	191,925	-	6.5%	-	12,500	100.0%
Total Council District 7	1,632,995	2,337,338	2,337,338	-	69.9%	1,485,974	147,022	9.9%
Council District 8	1,653,061	2,301,476	2,300,476	(1,000)	71.9%	1,393,903	259,157	18.6%
District 8 CPPS	84,000	288,371	288,371	-	29.1%	-	84,000	100.0%
Total Council District 8	1,737,061	2,589,847	2,588,847	(1,000)	67.1%	1,393,903	343,157	24.6%
Council District 9	1,534,014	1,932,737	1,932,737	-	79.4%	1,369,605	164,409	12.0%
District 9 CPPS	7,500	150,000	141,443	(8,557)	5.3%	-	7,500	100.0%
Total Council District 9	1,541,514	2,082,737	2,074,180	(8,557)	74.3%	1,369,605	171,909	12.6%
Total Council Districts	\$ 14,193,074	\$ 21,398,749	\$ 21,350,417	\$ (48,332)	66.5%	\$ 12,860,237	\$ 1,332,837	10.4%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April, 2024 (83% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 6,544,579	\$ 8,891,602	73.6%	\$ 6,354,572	\$ 190,007	3.0%
Automated Refuse Container Fund	1,113,148	1,600,000	69.6%	1,275,470	(162,322)	-12.7%
Capital Outlay - Misc Revenue	-	-	100.0%	8,100	(8,100)	-100.0%
Central Stores Internal Service Fund	8,861,466	10,911,763	81.2%	7,318,508	1,542,958	21.1%
Climate Equity Fund	3,837,924	9,188,396	41.8%	3,562,430	275,494	7.7%
Community Equity Fund	57,053	-	100.0%	21,752	35,301	162.3%
Concourse and Parking Garages Operating Fund	2,332,682	2,651,073	88.0%	2,237,257	95,424	4.3%
Convention Center Expansion Funds	17,484,512	18,341,570	95.3%	13,151,623	4,332,888	32.9%
Development Services Fund	92,292,818	118,388,111	78.0%	110,799,704	(18,506,886)	-16.7%
Energy Conservation Program Fund	5,503,223	5,711,423	96.4%	6,543,743	(1,040,520)	-15.9%
Energy Independence Fund	2,324,501	2,244,359	103.6%	2,187,650	136,851	6.3%
Engineering and Capital Projects	139,681,632	139,672,876	100.0%	106,338,396	33,343,236	31.4%
Environmental Growth Fund 1/3	6,089,146	9,653,480	63.1%	5,621,860	467,286	8.3%
Environmental Growth Fund 2/3	12,104,143	19,313,955	62.7%	11,234,692	869,451	7.7%
Facilities Financing Fund	3,199,152	3,495,477	91.5%	3,795,712	(596,560)	-15.7%
Fire/Emergency Medical Services Fund	49,457,647	99,278,006	49.8%	11,575,568	37,882,079	327.3%
Fire and Lifeguard Facilities Fund	1,405,831	1,400,469	100.4%	1,398,463	7,368	0.5%
Fleet Operations	111,123,044	142,335,535	78.1%	111,622,261	(499,218)	-0.4%
Gas Tax Fund	25,237,690	39,459,743	64.0%	23,683,452	1,554,238	6.6%
General Plan Maintenance Fund	3,409,300	4,466,000	76.3%	3,636,939	(227,639)	-6.3%
GIS Fund	5,071,596	5,354,732	94.7%	5,377,049	(305,454)	-5.7%
Golf Course Fund	30,675,793	24,878,347	123.3%	28,833,770	1,842,023	6.4%
Information Technology Fund	47,766,033	87,449,131	54.6%	50,297,608	(2,531,575)	-5.0%
Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
Junior Lifeguard Program Fund	937,664	942,900	99.4%	738,500	199,164	27.0%
Local Enforcement Agency Fund	956,038	1,121,293	85.3%	968,583	(12,545)	-1.3%
Long Range Property Management Fund	1,586,550	595,000	266.6%	2,853,584	(1,267,034)	-44.4%
Los Penasquitos Canyon Preserve Fund	154,710	296,000	52.3%	162,258	(7,548)	-4.7%
Low-Moderate Income Housing Asset Fund	25,319,529	7,056,674	358.8%	5,329,210	19,990,319	375.1%
Maintenance Assessment District (MAD) Funds	30,863,977	31,064,168	99.4%	28,398,264	2,465,713	8.7%
Mission Bay/Balboa Park Improvement Fund	1,329,520	1,447,825	91.8%	1,112,170	217,350	19.5%
Mission Bay Improvement Fund	734,043	12,869,721	5.7%	243,280	490,763	201.7%
New Convention Facility Fund	2,278,875	2,734,650	83.3%	2,655,000	(376,125)	-14.2%
OneSD Support Fund	28,505,811	29,235,225	97.5%	28,237,848	267,963	0.9%

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Financial Performance Report – Period Ended April 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	\$ 8,031,229	\$ 9,000,000	89.2%	\$ 7,957,874	\$ 73,355	0.9%
PETCO Park Fund	18,395,165	18,930,407	97.2%	19,231,278	(836,113)	-4.3%
Public Art Fund	733,210	85,000	862.6%	1,301,087	(567,877)	-43.6%
Public Safety Services & Debt Service Fund	9,801,959	13,402,932	73.1%	9,770,830	31,129	0.3%
Publishing Services Internal Fund	1,029,993	1,947,049	52.9%	740,892	289,102	39.0%
Recycling Fund	20,249,215	27,250,760	74.3%	21,984,948	(1,735,733)	-7.9%
Refuse Disposal Fund	46,818,488	54,770,826	85.5%	33,920,146	12,898,342	38.0%
Refuse Disposal - Miramar Clousure	658,229	50,000	1316.5%	237,505	420,723	177.1%
Regional Park Improvements Fund	324,866	6,929,850	4.7%	94,027	230,839	245.5%
Risk Management Administration Fund	12,255,639	14,870,720	82.4%	10,557,457	1,698,182	16.1%
Road Maintenance & Rehabilitation	24,064,351	34,125,003	70.5%	20,795,776	3,268,575	15.7%
Seized and Forfeited Assets Funds	1,928,269	788,119	244.7%	193,509	1,734,760	896.5%
State COPS	3,860,093	3,400,000	113.5%	3,259,677	600,416	18.4%
Storm Drain Fund	4,575,382	5,700,000	80.3%	4,458,941	116,440	2.6%
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%
Transient Occupancy Tax Fund	107,214,918	155,668,915	68.9%	107,842,329	(627,411)	-0.6%
TOT - Major Events Revolving FD	584,181	600,000	97.4%	456,147	128,034	28.1%
TransNet Extension Funds	29,264,944	47,132,673	62.1%	27,610,740	1,654,204	6.0%
Trolley Extension Reserve Fund	1,392	-	100.0%	1,061,946	(1,060,554)	-99.9%
Underground Surcharge Fund	61,213,804	100,985,751	60.6%	50,028,486	11,185,318	22.4%
Wastewater Department Funds	409,228,991	706,817,933	57.9%	408,390,027	838,964	0.2%
Water Department Funds	664,806,897	986,652,877	67.4%	585,954,233	78,852,664	13.5%
Wireless Communication Technology Fund	11,982,724	13,342,724	89.8%	10,724,401	1,258,322	11.7%
Zoological Exhibits Maintenance Fund	19,191,424	19,490,501	98.5%	15,450,567	3,740,857	24.2%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April, 2024 (83% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,481,754	\$ 9,205,221	59.6%	\$ 5,703,685	\$ (221,932)	-3.9%
Automated Refuse Container Fund	1,154,635	1,951,659	59.2%	1,265,402	(110,768)	-8.8%
Capital Outlay - Misc Revenue	4,045,097	4,045,098	100.0%	7,306,321	(3,261,224)	-44.6%
Central Stores Internal Service Fund	8,751,703	11,048,396	79.2%	7,417,293	1,334,409	18.0%
Climate Equity Fund	5,834	1,613,500	0.4%	-	5,834	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,258,431	3,561,362	63.4%	2,269,160	(10,729)	-0.5%
Convention Center Expansion Funds	12,124,151	18,341,570	66.1%	12,450,882	(326,730)	-2.6%
Development Services Fund	103,821,268	127,301,399	81.6%	85,579,883	18,241,385	21.3%
Energy Conservation Program Fund	4,740,946	6,632,601	71.5%	4,284,417	456,529	10.7%
Energy Independence Fund	461,774	1,000,000	46.2%	-	461,774	100.0%
Engineering and Capital Projects	125,295,127	154,236,096	81.2%	115,110,364	10,184,763	8.8%
Environmental Growth Fund 1/3	2,367,402	12,198,200	19.4%	2,155,664	211,738	9.8%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	1,803,878	(1,803,878)	-100.0%
Facilities Financing Fund	3,183,108	4,052,022	78.6%	2,699,989	483,120	17.9%
Fire/Emergency Medical Services Fund	58,856,559	90,594,181	65.0%	5,373,235	53,483,324	995.4%
Fire and Lifeguard Facilities Fund	1,399,369	1,400,469	99.9%	1,397,743	1,626	0.1%
Fleet Operations	122,423,450	313,795,199	39.0%	116,407,420	6,016,030	5.2%
Gas Tax Fund	26,622,102	35,889,827	74.2%	26,808,832	(186,730)	-0.7%
General Plan Maintenance Fund	4,342,780	5,216,000	83.3%	3,602,805	739,975	20.5%
GIS Fund	4,225,620	5,372,519	78.7%	4,308,519	(82,899)	-1.9%
Golf Course Fund	21,389,354	25,065,944	85.3%	19,500,379	1,888,975	9.7%
Information Technology Fund	51,718,789	87,424,882	59.2%	53,820,648	(2,101,859)	-3.9%
Infrastructure Fund	3,039,103	4,350,030	69.9%	34,540,501	(31,501,397)	-91.2%
Junior Lifeguard Program Fund	769,077	960,089	80.1%	691,705	77,371	11.2%
Local Enforcement Agency Fund	812,896	1,060,009	76.7%	793,893	19,003	2.4%
Long Range Property Management Fund	73,164	1,783,767	4.1%	1,364,125	(1,290,960)	-94.6%
Los Penasquitos Canyon Preserve Fund	269,513	342,141	78.8%	245,237	24,276	9.9%
Low-Moderate Income Housing Asset Fund	4,689,896	41,355,716	11.3%	1,949,802	2,740,094	140.5%
Maintenance Assessment District (MAD) Funds	23,324,156	40,521,612	57.6%	23,060,970	263,186	1.1%
Mission Bay/Balboa Park Improvement Fund	1,352,151	1,447,825	93.4%	1,242,944	109,207	8.8%
Mission Bay Improvement Fund	-	-	100.0%	1,354	(1,354)	-100.0%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	20,726,758	29,394,948	70.5%	19,518,105	1,208,653	6.2%

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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	\$ 2,925,922	\$ 8,943,250	32.7%	\$ 2,943,928	\$ (18,006)	-0.6%
PETCO Park Fund	17,340,861	19,186,777	90.4%	16,870,105	470,755	2.8%
Public Art Fund	229,380	6,874,848	3.3%	215,551	13,829	6.4%
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	1,419,559	2,256,617	62.9%	1,365,953	53,606	3.9%
Recycling Fund	22,540,579	29,183,005	77.2%	22,607,225	(66,646)	-0.3%
Refuse Disposal Fund	31,452,321	46,330,912	67.9%	35,276,056	(3,823,735)	-10.8%
Risk Management Administration Fund	12,209,626	15,355,574	79.5%	11,222,102	987,523	8.8%
Road Maintenance & Rehabilitation	28,713,487	80,218,730	35.8%	10,441,557	18,271,930	175.0%
Seized and Forfeited Assets Funds	1,307,800	1,735,607	75.4%	454,004	853,796	188.1%
State COPS	2,206,527	3,840,034	57.5%	974,870	1,231,656	126.3%
Storm Drain Fund	2,063,254	5,700,000	36.2%	2,125,930	(62,676)	-2.9%
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%
Transient Occupancy Tax Fund	70,777,975	177,256,451	39.9%	58,368,834	12,409,141	21.3%
TOT - Major Events Revolving FD	568,602	837,461	67.9%	436,859	131,743	30.2%
TransNet Extension Funds	14,033,926	20,825,205	67.4%	13,911,668	122,259	0.9%
Trolley Extension Reserve Fund	147,147	150,147	98.0%	1,061,530	(914,383)	-86.1%
Underground Surcharge Fund	7,978,854	70,948,191	11.2%	6,339,058	1,639,796	25.9%
Wastewater Department Funds	352,755,850	440,177,510	80.1%	344,752,039	8,003,811	2.3%
Water Department Funds	491,009,839	658,916,714	74.5%	495,149,328	(4,139,489)	-0.8%
Wireless Communication Technology Fund	10,134,502	12,048,240	84.1%	8,626,153	1,508,349	17.5%
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