

The City of  
**SAN DIEGO**

**FISCAL YEAR 2024**  
**Financial Performance Report**  
As of March 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 9 (as of March 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 March 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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Financial Performance Report – Period Ended March 2024

General Fund Summary							
As of Period 9, Ended March, 2024 (75% Completed)							
(Unaudited)							
	FY24	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Adopted Budget	Current Budget	Actuals <sup>1</sup>	Current Budget	Actuals <sup>1</sup>	Actuals Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 438,773,402	57.8%	\$ 413,303,792	\$ 25,469,611	6.2%
Sales Taxes	401,665,728	401,665,728	220,418,728	54.9%	231,950,411	(11,531,684)	-5.0%
Transient Occupancy Taxes	172,641,883	172,641,883	104,867,117	60.7%	105,561,433	(694,316)	-0.7%
Property Transfer Tax	11,952,564	11,952,564	5,169,147	43.2%	8,102,469	(2,933,322)	-36.2%
Licenses & Permits	44,887,030	44,887,030	28,314,825	63.1%	34,425,651	(6,110,826)	-17.8%
Fines & Forfeitures	32,662,407	32,662,407	29,035,278	88.9%	28,526,581	508,697	1.8%
Interest & Dividends	1,800,000	1,800,000	1,064,284	59.1%	114,580	949,704	828.9%
Franchises	110,311,677	110,311,677	64,198,543	58.2%	64,884,088	(685,545)	-1.1%
Rents & Concessions	70,895,475	70,895,475	49,467,800	69.8%	51,380,137	(1,912,338)	-3.7%
Revenues from Other Agencies	10,352,561	10,352,561	9,069,146	87.6%	4,872,933	4,196,213	86.1%
Charges for Current Services	243,394,156	243,394,156	104,553,094	43.0%	96,544,073	8,009,021	8.3%
Other Revenue	2,000,151	2,000,151	2,475,708	123.8%	1,412,480	1,063,228	75.3%
Transfers	156,587,119	156,587,119	107,153,893	68.4%	199,918,785	(92,764,892)	-46.4%
<b>Total General Fund Revenue</b>	<b>\$ 2,017,767,692</b>	<b>\$ 2,017,767,692</b>	<b>\$ 1,164,560,964</b>	<b>57.7%</b>	<b>\$ 1,240,997,413</b>	<b>\$ (76,436,449)</b>	<b>-6.2%</b>
<b>Expenditures</b>							
Personnel Services	\$ 850,146,861	\$ 852,256,770	\$ 654,780,518	76.8%	\$ 569,673,800	\$ 85,106,718	14.9%
<b>Total PE</b>	<b>\$ 850,146,861</b>	<b>\$ 852,256,770</b>	<b>\$ 654,780,518</b>	<b>76.8%</b>	<b>\$ 569,673,800</b>	<b>\$ 85,106,718</b>	<b>14.9%</b>
Fringe Benefits	551,224,487	551,224,487	409,786,726	74.3%	393,722,295	16,064,430	4.1%
Supplies	43,754,944	43,809,361	35,375,806	80.7%	25,945,851	9,429,955	36.3%
Contracts & Services <sup>2</sup>	375,542,684	380,579,045	242,053,042	63.6%	228,876,790	13,176,252	5.8%
Information Technology	58,649,291	58,712,104	21,093,302	35.9%	25,713,362	(4,620,060)	-18.0%
Energy & Utilities	72,328,719	72,330,967	48,596,102	67.2%	45,752,749	2,843,353	6.2%
Capital Expenditures	1,478,279	1,478,279	2,138,059	144.6%	614,741	1,523,318	247.8%
Debt	9,203,636	8,868,415	7,744,821	87.3%	9,529,705	(1,784,885)	-18.7%
Other Expenditures	7,265,817	7,261,417	3,087,536	42.5%	2,457,014	630,522	25.7%
Transfers	112,238,472	110,690,893	66,980,495	60.5%	88,479,858	(21,499,363)	-24.3%
<b>Total NPE</b>	<b>\$ 1,231,686,329</b>	<b>\$ 1,234,954,968</b>	<b>\$ 836,855,889</b>	<b>67.8%</b>	<b>\$ 821,092,367</b>	<b>\$ 15,763,523</b>	<b>1.9%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 2,081,833,190</b>	<b>\$ 2,087,211,738</b>	<b>\$ 1,491,636,407</b>	<b>71.5%</b>	<b>\$ 1,390,766,166</b>	<b>\$ 100,870,241</b>	<b>7.3%</b>
<b>General Fund Encumbrances</b>							
			85,639,786		72,755,400	12,884,386	
<b>Net Impact</b>	<b>\$ (64,065,498)</b>	<b>\$ (69,444,046)</b>	<b>\$ (412,715,229)</b>		<b>\$ (222,524,153)</b>	<b>\$ (190,191,076)</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 9, Ended March, 2024 (75% 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>	\$ 438,773,402	\$ 758,616,941	57.8%	\$ 413,303,792	\$ 25,469,611	6.2%	
<b>Sales Taxes</b>	220,418,728	401,665,728	54.9%	231,950,411	(11,531,684)	-5.0%	
<b>Transient Occupancy Taxes</b>	104,867,117	172,641,883	60.7%	105,561,433	(694,316)	-0.7%	
<b>Property Transfer Tax</b>	5,169,147	11,952,564	43.2%	8,102,469	(2,933,322)	-36.2%	
<b>Licenses &amp; Permits</b>							
Business Taxes	16,305,122	28,807,409	56.6%	17,765,466	(1,460,344)	-8.2%	
Rental Unit Taxes	6,256,034	7,284,502	85.9%	6,666,870	(410,836)	-6.2%	
Alarm Permit Fees	554,584	989,700	56.0%	560,032	(5,448)	-1.0%	
Other Licenses and Permits	5,199,085	7,805,419	66.6%	9,433,283	(4,234,198)	-44.9%	
<b>Total Licenses &amp; Permits</b>	<b>28,314,825</b>	<b>44,887,030</b>	<b>63.1%</b>	<b>34,425,651</b>	<b>(6,110,826)</b>	<b>-17.8%</b>	
<b>Fines &amp; Forfeitures</b>							
Parking Citations	15,821,165	25,472,821	62.1%	14,794,206	1,026,959	6.9%	
Municipal Court	1,555,610	2,780,569	55.9%	1,642,364	(86,753)	-5.3%	
Other Fines & Forfeitures	11,658,503	4,359,017	267.5%	12,078,666	(420,163)	-3.5%	
Negligent Impound	-	50,000	0.0%	11,345	(11,345)	-100.0%	
<b>Total Fines &amp; Forfeitures</b>	<b>29,035,278</b>	<b>32,662,407</b>	<b>88.9%</b>	<b>28,526,581</b>	<b>508,697</b>	<b>1.8%</b>	
<b>Interest &amp; Dividends</b>	<b>1,064,284</b>	<b>1,800,000</b>	<b>59.1%</b>	<b>114,580</b>	<b>949,704</b>	<b>828.9%</b>	
<b>Franchises</b>							
SDG&E	44,951,726	76,883,957	58.5%	41,965,484	2,986,242	7.1%	
CATV	5,353,134	11,522,828	46.5%	6,013,125	(659,991)	-11.0%	
Refuse Collection	4,847,984	13,200,000	36.7%	9,080,735	(4,232,751)	-46.6%	
Other Franchises	9,045,700	8,704,892	103.9%	7,824,745	1,220,955	15.6%	
<b>Total Franchises</b>	<b>64,198,543</b>	<b>110,311,677</b>	<b>58.2%</b>	<b>64,884,088</b>	<b>(685,545)</b>	<b>-1.1%</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	\$ 24,754,819	\$ 39,799,571	62.2%	\$ 25,700,928	\$ (946,109)	-3.7%
Pueblo Lands	5,552,318	8,309,838	66.8%	6,520,032	(967,714)	-14.8%
Other Rents and Concessions	19,160,662	22,786,066	84.1%	19,159,177	1,485	0.0%
<b>Total Rents &amp; Concessions</b>	<b>49,467,800</b>	<b>70,895,475</b>	<b>69.8%</b>	<b>51,380,137</b>	<b>(1,912,338)</b>	<b>-3.7%</b>
<b>Revenue from Other Agencies</b>	<b>9,069,146</b>	<b>10,352,561</b>	<b>87.6%</b>	<b>4,872,933</b>	<b>4,196,213</b>	<b>86.1%</b>
<b>Charges for Current Services</b>	<b>104,553,094</b>	<b>243,394,156</b>	<b>43.0%</b>	<b>96,544,073</b>	<b>8,009,021</b>	<b>8.3%</b>
<b>Other Revenue</b>	<b>2,475,708</b>	<b>2,000,151</b>	<b>123.8%</b>	<b>1,412,480</b>	<b>1,063,228</b>	<b>75.3%</b>
<b>Transfers</b>	<b>107,153,893</b>	<b>156,587,119</b>	<b>68.4%</b>	<b>199,918,785</b>	<b>(92,764,892)</b>	<b>-46.4%</b>
<b>Total General Fund Revenue</b>	<b>\$ 1,164,560,964</b>	<b>\$ 2,017,767,692</b>	<b>57.7%</b>	<b>\$ 1,240,997,413</b>	<b>\$ (76,436,449)</b>	<b>-6.2%</b>

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

**General Fund Department Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 59,966,252	\$ 83,809,234	71.6%	\$ 58,071,603	\$ 1,894,649	3.3%
City Auditor	3,484,758	5,104,700	68.3%	3,154,463	330,295	10.5%
City Clerk	5,097,812	7,389,266	69.0%	4,846,952	250,860	5.2%
City Council - District 1	1,306,242	2,317,322	56.4%	1,298,687	7,555	0.6%
City Council - District 2	1,543,386	2,394,223	64.5%	1,385,106	158,279	11.4%
City Council - District 3	1,453,187	2,456,305	59.2%	1,425,689	27,498	1.9%
City Council - District 4	1,100,337	2,346,913	46.9%	1,258,264	(157,927)	-12.6%
City Council - District 5	1,365,678	2,528,887	54.0%	1,358,592	7,086	0.5%
City Council - District 6	1,313,466	2,306,402	56.9%	1,006,206	307,260	30.5%
City Council - District 7	1,443,883	2,337,338	61.8%	1,339,837	104,047	7.8%
City Council - District 8	1,463,783	2,588,847	56.5%	1,243,082	220,701	17.8%
City Council - District 9	1,363,228	2,074,180	65.7%	1,218,434	144,794	11.9%
City Treasurer	13,566,202	21,797,209	62.2%	13,631,142	(64,940)	-0.5%
Citywide Program Expenditures	126,517,378	204,121,097	62.0%	141,188,473	(14,671,095)	-10.4%
Commission on Police Practices	892,177	2,241,817	39.8%	629,453	262,724	41.7%
Communications	4,959,490	6,688,270	74.2%	4,365,480	594,011	13.6%
Compliance	3,668,622	5,736,023	64.0%	3,372,630	295,991	8.8%
Council Administration	1,733,764	2,749,024	63.1%	1,546,854	186,911	12.1%
Debt Management <sup>2</sup>	-	-	100.0%	1,708,733	(1,708,733)	-100.0%
Department of Finance	19,322,796	27,479,335	70.3%	16,303,581	3,019,215	18.5%
Department of Information Technology	1,007,162	2,864,193	35.2%	516,472	490,690	95.0%
Development Services	8,549,811	12,251,544	69.8%	7,659,514	890,297	11.6%
Economic Development	11,094,498	15,742,539	70.5%	10,939,517	154,982	1.4%
Environmental Services	65,759,189	105,278,652	62.5%	50,943,530	14,815,660	29.1%
Ethics Commission	1,182,509	1,596,066	74.1%	1,067,672	114,837	10.8%
Fire-Rescue	275,571,630	351,735,666	78.3%	256,872,838	18,698,792	7.3%
General Services	19,485,430	26,997,020	72.2%	19,107,561	377,869	2.0%
Government Affairs	987,263	1,416,713	69.7%	882,729	104,533	11.8%
Homelessness Strategies & Solutions	21,611,570	44,177,563	48.9%	11,655,619	9,955,952	85.4%
Human Resources	7,593,133	11,053,061	68.7%	6,296,066	1,297,067	20.6%

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Financial Performance Report – Period Ended March 2024

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	\$ 52,586,968	\$ 73,247,275	71.8%	\$ 49,963,357	\$ 2,623,611	5.3%	
Office of Boards & Commissions	583,833	863,544	67.6%	661,401	(77,568)	-11.7%	
Office of Emergency Services	3,288,986	5,206,324	63.2%	2,361,918	927,068	39.3%	
Office of Race & Equity	1,001,149	3,578,062	28.0%	481,710	519,440	107.8%	
Office of the Chief Operating Officer	4,640,693	5,880,243	78.9%	2,898,748	1,741,945	60.1%	
Office of the IBA	1,983,491	2,750,210	72.1%	1,714,314	269,177	15.7%	
Office of the Mayor	3,174,798	4,111,326	77.2%	2,950,829	223,969	7.6%	
Parks & Recreation	131,047,868	179,092,213	73.2%	115,296,412	15,751,457	13.7%	
Performance & Analytics	3,803,316	5,422,765	70.1%	3,720,405	82,910	2.2%	
Personnel	10,713,492	14,560,245	73.6%	9,710,901	1,002,591	10.3%	
Planning	9,286,835	11,676,472	79.5%	6,603,089	2,683,746	40.6%	
Police	458,744,870	623,329,951	73.6%	436,407,872	22,336,998	5.1%	
Public Utilities	2,249,334	2,973,740	75.6%	1,817,084	432,251	23.8%	
Purchasing & Contracting	6,721,350	10,972,822	61.3%	6,291,966	429,384	6.8%	
Real Estate & Airport Management	4,184,918	7,978,538	52.5%	3,860,058	324,860	8.4%	
Stormwater	46,707,609	63,720,556	73.3%	46,609,425	98,183	0.2%	
Sustainability & Mobility	5,237,430	7,941,072	66.0%	4,214,440	1,022,990	24.3%	
Transportation	81,274,827	102,326,971	79.4%	68,907,459	12,367,369	17.9%	
<b>Total General Fund Expenditures</b>	<b>\$ 1,491,636,407</b>	<b>\$ 2,087,211,738</b>	<b>71.5%</b>	<b>\$ 1,390,766,166</b>	<b>\$ 100,870,241</b>	<b>7.3%</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 9, Ended March, 2024 (75% 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>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ 1,156,657.62	\$ 1,180,573	98.0%	\$ 218,912	\$ 937,746	428.4%
Citywide Elections	4,965,000	4,212,979	117.9%	2,683,300	2,281,700	85.0%
Corporate Master Leases Rent	10,761,782	13,835,139	77.8%	10,008,600	753,182	7.5%
Deferred Capital Debt Service	23,076,964	36,706,250	62.9%	27,756,168	(4,679,204)	-16.9%
Engineering and Capital Projects	11,293	2,244,681	0.5%	9,890	1,403	14.2%
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%	1,089,830	(43,708)	-4.0%
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	578,176	4,757,247	12.2%	614,100	(35,923)	-5.8%
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	1,174,455	2,061,560	57.0%	1,043,508	130,947	12.5%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
Transfer to Capital Improvement Program	11,500,000	21,536,056	53.4%	41,100,000	(29,600,000)	-72.0%
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%
<b>Total Citywide Program Expenditures</b>	<b>\$ 126,517,378</b>	<b>\$ 204,121,097</b>	<b>62.0%</b>	<b>\$ 141,188,473</b>	<b>\$ (14,671,095)</b>	<b>-10.4%</b>

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



**Council Districts Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 1,302,081	\$ 2,172,870	\$ 2,172,870	\$ -	59.9%	\$ 1,298,687	\$ 3,394	0.3%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	-	4,161	100.0%
<b>Total Council District 1</b>	<b>1,306,242</b>	<b>2,324,961</b>	<b>2,317,322</b>	<b>(7,639)</b>	<b>56.4%</b>	<b>1,298,687</b>	<b>7,555</b>	<b>0.6%</b>
Council District 2	1,543,386	2,244,223	2,244,223	-	68.8%	1,382,361	161,024	11.6%
District 2 CPPS	-	150,000	150,000	-	0.0%	2,745	(2,745)	-100.0%
<b>Total Council District 2</b>	<b>1,543,386</b>	<b>2,394,223</b>	<b>2,394,223</b>	<b>-</b>	<b>64.5%</b>	<b>1,385,106</b>	<b>158,279</b>	<b>11.4%</b>
Council District 3	1,453,187	2,220,520	2,220,520	-	65.4%	1,425,689	27,498	1.9%
District 3 CPPS	-	235,785	235,785	-	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>1,453,187</b>	<b>2,456,305</b>	<b>2,456,305</b>	<b>-</b>	<b>59.2%</b>	<b>1,425,689</b>	<b>27,498</b>	<b>1.9%</b>
Council District 4	1,100,337	2,116,849	2,116,849	-	52.0%	1,258,264	(157,927)	-12.6%
District 4 CPPS	-	252,200	230,064	(22,136)	0.0%	-	-	100.0%
<b>Total Council District 4</b>	<b>1,100,337</b>	<b>2,369,049</b>	<b>2,346,913</b>	<b>(22,136)</b>	<b>46.9%</b>	<b>1,258,264</b>	<b>(157,927)</b>	<b>-12.6%</b>
Council District 5	1,365,678	2,255,158	2,255,158	-	60.6%	1,358,592	7,086	0.5%
District 5 CPPS	-	273,729	273,729	-	0.0%	-	-	100.0%
<b>Total Council District 5</b>	<b>1,365,678</b>	<b>2,528,887</b>	<b>2,528,887</b>	<b>-</b>	<b>54.0%</b>	<b>1,358,592</b>	<b>7,086</b>	<b>0.5%</b>
Council District 6	1,313,466	2,000,259	2,000,259	-	65.7%	1,006,206	307,260	30.5%
District 6 CPPS	-	315,143	306,143	(9,000)	0.0%	-	-	100.0%
<b>Total Council District 6</b>	<b>1,313,466</b>	<b>2,315,402</b>	<b>2,306,402</b>	<b>(9,000)</b>	<b>56.9%</b>	<b>1,006,206</b>	<b>307,260</b>	<b>30.5%</b>
Council District 7	1,443,883	2,145,413	2,145,413	-	67.3%	1,339,837	104,047	7.8%
District 7 CPPS	-	191,925	191,925	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>1,443,883</b>	<b>2,337,338</b>	<b>2,337,338</b>	<b>-</b>	<b>61.8%</b>	<b>1,339,837</b>	<b>104,047</b>	<b>7.8%</b>
Council District 8	1,463,783	2,301,476	2,300,476	(1,000)	63.6%	1,243,082	220,701	17.8%
District 8 CPPS	-	288,371	288,371	-	0.0%	-	-	100.0%
<b>Total Council District 8</b>	<b>1,463,783</b>	<b>2,589,847</b>	<b>2,588,847</b>	<b>(1,000)</b>	<b>56.5%</b>	<b>1,243,082</b>	<b>220,701</b>	<b>17.8%</b>
Council District 9	1,363,228	1,932,737	1,932,737	-	70.5%	1,218,434	144,794	11.9%
District 9 CPPS	-	150,000	141,443	(8,557)	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>1,363,228</b>	<b>2,082,737</b>	<b>2,074,180</b>	<b>(8,557)</b>	<b>65.7%</b>	<b>1,218,434</b>	<b>144,794</b>	<b>11.9%</b>
<b>Total Council Districts</b>	<b>\$ 12,353,190</b>	<b>\$ 21,398,749</b>	<b>\$ 21,350,417</b>	<b>\$ (48,332)</b>	<b>57.9%</b>	<b>\$ 11,533,898</b>	<b>\$ 819,293</b>	<b>7.1%</b>

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

**Other Budgeted Funds Revenue Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 5,722,413	\$ 8,891,602	64.4%	\$ 5,843,593	\$ (121,181)	-2.1%
Automated Refuse Container Fund	1,013,701	1,600,000	63.4%	1,182,596	(168,895)	-14.3%
Central Stores Internal Service Fund	7,839,816	10,911,763	71.8%	6,406,480	1,433,336	22.4%
Climate Equity Fund	3,790,258	9,188,396	41.3%	3,548,910	241,348	6.8%
Community Equity Fund	49,158	-	100.0%	17,618	31,540	179.0%
Concourse and Parking Garages Operating Fund	2,077,333	2,651,073	78.4%	2,050,837	26,496	1.3%
Convention Center Expansion Funds	16,983,838	18,341,570	92.6%	13,045,177	3,938,661	30.2%
Development Services Fund	84,419,548	118,388,111	71.3%	102,762,171	(18,342,623)	-17.8%
Energy Conservation Program Fund	5,488,085	5,711,423	96.1%	6,535,802	(1,047,717)	-16.0%
Energy Independence Fund	2,314,147	2,244,359	103.1%	2,184,691	129,456	5.9%
Engineering and Capital Projects	125,038,583	139,672,876	89.5%	95,661,989	29,376,594	30.7%
Environmental Growth Fund 1/3	6,063,185	9,653,480	62.8%	5,612,276	450,910	8.0%
Environmental Growth Fund 2/3	12,054,672	19,313,955	62.4%	11,217,105	837,567	7.5%
Facilities Financing Fund	2,924,315	3,495,477	83.7%	3,442,768	(518,453)	-15.1%
Fire/Emergency Medical Services Fund	38,361,476	99,278,006	38.6%	8,284,319	30,077,157	363.1%
Fire and Lifeguard Facilities Fund	1,405,429	1,400,469	100.4%	1,398,286	7,143	0.5%
Fleet Operations	99,634,645	142,335,535	70.0%	101,568,151	(1,933,506)	-1.9%
Gas Tax Fund	22,426,736	39,459,743	56.8%	21,278,068	1,148,669	5.4%
General Plan Maintenance Fund	3,074,266	4,466,000	68.8%	3,276,428	(202,162)	-6.2%
GIS Fund	5,066,529	5,354,732	94.6%	5,374,459	(307,930)	-5.7%
Golf Course Fund	27,148,552	24,878,347	109.1%	25,194,762	1,953,790	7.8%
Information Technology Fund	27,381,094	87,449,131	31.3%	33,105,053	(5,723,960)	-17.3%
Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
Junior Lifeguard Program Fund	877,477	942,900	93.1%	40,212	837,265	2082.1%
Local Enforcement Agency Fund	865,249	1,121,293	77.2%	886,957	(21,708)	-2.4%
Long Range Property Management Fund	1,554,399	595,000	261.2%	2,808,672	(1,254,273)	-44.7%
Los Penasquitos Canyon Preserve Fund	152,210	296,000	51.4%	115,023	37,187	32.3%
Low-Moderate Income Housing Asset Fund	23,286,589	7,056,674	330.0%	3,945,016	19,341,574	490.3%
Maintenance Assessment District (MAD) Funds	23,089,804	31,064,168	74.3%	21,815,327	1,274,477	5.8%
Mission Bay/Balboa Park Improvement Fund	1,270,368	1,447,825	87.7%	1,074,253	196,115	18.3%
Mission Bay Improvement Fund	643,124	12,869,721	5.0%	201,051	442,073	219.9%
New Convention Facility Fund	2,278,875	2,734,650	83.3%	2,655,000	(376,125)	-14.2%
OneSD Support Fund	28,460,694	29,235,225	97.4%	28,216,097	244,598	0.9%

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Financial Performance Report – Period Ended March 2024

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	\$ 7,207,776	\$ 9,000,000	80.1%	\$ 7,129,925	\$ 77,851	1.1%	
PETCO Park Fund	17,873,235	18,930,407	94.4%	16,785,127	1,088,108	6.5%	
Public Art Fund	733,127	85,000	862.5%	1,199,938	(466,811)	-38.9%	
Public Safety Services & Debt Service Fund	8,883,020	13,402,932	66.3%	8,862,374	20,646	0.2%	
Publishing Services Internal Fund	804,184	1,947,049	41.3%	686,886	117,298	17.1%	
Recycling Fund	17,047,101	27,250,760	62.6%	20,188,047	(3,140,946)	-15.6%	
Refuse Disposal Fund	37,386,173	54,770,826	68.3%	28,069,587	9,316,586	33.2%	
Refuse Disposal - Miramar Clousure	567,936	50,000	1135.9%	192,366	375,571	195.2%	
Regional Park Improvements Fund	287,041	6,929,850	4.1%	77,683	209,358	269.5%	
Risk Management Administration Fund	11,161,754	14,870,720	75.1%	9,513,126	1,648,629	17.3%	
Road Maintenance & Rehabilitation	18,184,367	34,125,003	53.3%	18,105,931	78,436	0.4%	
Seized and Forfeited Assets Funds	1,914,667	788,119	242.9%	186,739	1,727,928	925.3%	
State COPS	3,800,831	3,400,000	111.8%	2,594,059	1,206,772	46.5%	
Storm Drain Fund	4,137,328	5,700,000	72.6%	4,027,852	109,476	2.7%	
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%	
Transient Occupancy Tax Fund	94,518,266	155,668,915	60.7%	95,393,496	(875,230)	-0.9%	
TOT - Major Events Revolving FD	584,181	600,000	97.4%	456,147	128,034	28.1%	
TransNet Extension Funds	26,853,645	47,132,673	57.0%	27,481,395	(627,749)	-2.3%	
Trolley Extension Reserve Fund	1,392	-	100.0%	1,061,751	(1,060,359)	-99.9%	
Underground Surcharge Fund	60,287,551	100,985,751	59.7%	49,656,775	10,630,776	21.4%	
Wastewater Department Funds	355,820,987	706,817,933	50.3%	351,500,686	4,320,301	1.2%	
Water Department Funds	574,532,780	986,652,877	58.2%	524,157,849	50,374,931	9.6%	
Wireless Communication Technology Fund	11,958,641	13,342,724	89.6%	10,709,580	1,249,061	11.7%	
Zoological Exhibits Maintenance Fund	11,917,188	19,490,501	61.1%	11,099,287	817,900	7.4%	

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

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 9, Ended March, 2024 (75% 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	\$ 4,841,001	\$ 9,205,221	52.6%	\$ 5,077,553	\$ (236,552)	-4.7%
Automated Refuse Container Fund	1,103,934	1,951,659	56.6%	1,212,576	(108,643)	-9.0%
Capital Outlay - Misc Revenue	3,837,278	4,045,098	94.9%	7,306,321	(3,469,043)	-47.5%
Central Stores Internal Service Fund	7,751,252	11,048,396	70.2%	6,734,024	1,017,228	15.1%
Climate Equity Fund	5,394	1,613,500	0.3%	-	5,394	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,076,574	3,561,362	58.3%	2,049,306	27,268	1.3%
Convention Center Expansion Funds	12,122,458	18,341,570	66.1%	12,450,234	(327,776)	-2.6%
Development Services Fund	92,598,761	127,301,399	72.7%	76,917,731	15,681,029	20.4%
Energy Conservation Program Fund	4,322,421	6,632,601	65.2%	3,855,105	467,316	12.1%
Energy Independence Fund	402,189	1,000,000	40.2%	-	402,189	100.0%
Engineering and Capital Projects	111,046,425	154,236,096	72.0%	103,902,631	7,143,794	6.9%
Environmental Growth Fund 1/3	2,240,897	12,198,200	18.4%	2,047,747	193,150	9.4%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	1,803,878	(1,803,878)	-100.0%
Facilities Financing Fund	2,876,446	4,052,022	71.0%	2,408,539	467,907	19.4%
Fire/Emergency Medical Services Fund	45,094,898	90,594,181	49.8%	4,842,891	40,252,007	831.2%
Fire and Lifeguard Facilities Fund	705,184	1,400,469	50.4%	1,397,743	(692,559)	-49.5%
Fleet Operations	107,364,945	313,795,199	34.2%	97,917,550	9,447,395	9.6%
Gas Tax Fund	26,412,191	35,889,827	73.6%	26,415,612	(3,421)	0.0%
General Plan Maintenance Fund	4,464,741	5,216,000	85.6%	3,371,438	1,093,304	32.4%
GIS Fund	3,935,309	5,372,519	73.2%	3,915,768	19,541	0.5%
Golf Course Fund	20,044,252	25,065,944	80.0%	18,257,637	1,786,615	9.8%
Information Technology Fund	46,833,056	87,424,882	53.6%	46,888,409	(55,353)	-0.1%
Infrastructure Fund	3,025,972	4,350,030	69.6%	34,434,106	(31,408,134)	-91.2%
Junior Lifeguard Program Fund	729,432	960,089	76.0%	654,460	74,971	11.5%
Local Enforcement Agency Fund	734,499	1,060,009	69.3%	727,666	6,833	0.9%
Long Range Property Management Fund	68,605	1,783,767	3.8%	1,354,549	(1,285,945)	-94.9%
Los Penasquitos Canyon Preserve Fund	240,014	342,141	70.2%	219,188	20,825	9.5%
Low-Moderate Income Housing Asset Fund	2,305,898	41,355,716	5.6%	1,509,276	796,622	52.8%
Maintenance Assessment District (MAD) Funds	20,952,539	40,521,612	51.7%	21,113,687	(161,148)	-0.8%
Mission Bay/Balboa Park Improvement Fund	1,278,785	1,447,825	88.3%	1,116,824	161,961	14.5%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	17,350,583	29,394,948	59.0%	17,297,584	52,999	0.3%

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Financial Performance Report – Period Ended March 2024

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	\$ 2,602,665	\$ 8,943,250	29.1%	\$ 2,739,027	\$ (136,362)	-5.0%	
PETCO Park Fund	16,634,941	19,186,777	86.7%	16,423,957	210,984	1.3%	
Public Art Fund	154,713	6,874,848	2.3%	204,821	(50,109)	-24.5%	
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	1,281,846	2,256,617	56.8%	1,261,451	20,395	1.6%	
Recycling Fund	19,861,017	29,183,005	68.1%	20,368,751	(507,734)	-2.5%	
Refuse Disposal Fund	27,694,950	46,330,912	59.8%	32,020,570	(4,325,619)	-13.5%	
Risk Management Administration Fund	10,869,836	15,355,574	70.8%	10,182,918	686,918	6.7%	
Road Maintenance & Rehabilitation	22,462,654	80,218,730	28.0%	8,866,351	13,596,303	153.3%	
Seized and Forfeited Assets Funds	1,042,320	1,735,607	60.1%	448,638	593,682	132.3%	
State COPS	2,176,472	3,840,034	56.7%	937,540	1,238,931	132.1%	
Storm Drain Fund	1,631,261	5,700,000	28.6%	1,634,649	(3,388)	-0.2%	
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%	
Transient Occupancy Tax Fund	66,032,736	177,256,451	37.3%	55,512,736	10,520,001	19.0%	
TOT - Major Events Revolving FD	490,983	837,461	58.6%	437,839	53,144	12.1%	
TransNet Extension Funds	13,948,575	20,825,205	67.0%	13,785,857	162,718	1.2%	
Trolley Extension Reserve Fund	147,147	150,147	98.0%	1,061,530	(914,383)	-86.1%	
Underground Surcharge Fund	6,796,021	70,948,191	9.6%	5,789,847	1,006,173	17.4%	
Wastewater Department Funds	253,039,013	440,177,510	57.5%	229,067,595	23,971,418	10.5%	
Water Department Funds	449,826,400	658,916,714	68.3%	459,969,492	(10,143,092)	-2.2%	
Wireless Communication Technology Fund	9,329,564	12,048,240	77.4%	8,040,736	1,288,828	16.0%	
Zoological Exhibits Maintenance Fund	7,570,773	19,490,501	38.8%	6,859,739	711,034	10.4%	

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