

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of April 2023



May 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 10 (as of April 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 April 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 10, Ended April, 2023 (83% Completed) (Unaudited)									
	FY23 Adopted Budget	FY23 Current Budget	FY23 Actuals ¹	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change		
Revenue									
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 562,278,670	79.6%	\$ 522,334,244	\$ 39,944,426	7.6%		
Sales Taxes	380,244,571	380,244,571	259,137,023	68.2%	242,876,623	16,260,400	6.7%		
Transient Occupancy Taxes	135,181,525	135,181,525	119,055,043	88.1%	93,506,485	25,548,559	27.3%		
Property Transfer Tax	15,492,155	15,492,155	8,102,469	52.3%	13,393,126	(5,290,657)	-39.5%		
Licenses & Permits	56,469,411	56,469,411	37,439,590	66.3%	35,363,332	2,076,257	5.9%		
Fines & Forfeitures	34,472,492	34,472,492	30,944,556	89.8%	22,145,280	8,799,276	39.7%		
Interest & Dividends	3,408,893	3,408,893	547,868	16.1%	178,497	369,371	206.9%		
Franchises	95,595,494	95,595,494	65,491,427	68.5%	52,336,886	13,154,541	25.1%		
Rents & Concessions	60,476,343	60,476,343	56,336,792	93.2%	55,861,847	474,946	0.9%		
Revenues from Other Agencies	5,333,495	7,771,071	5,141,433	66.2%	6,938,667	(1,797,235)	-25.9%		
Charges for Current Services	203,458,961	201,021,385	105,068,767	52.3%	95,798,273	9,270,494	9.7%		
Other Revenue	2,050,151	2,050,151	1,737,208	84.7%	5,565,875	(3,828,667)	-68.8%		
Transfers	250,377,846	250,377,846	201,822,690	80.6%	141,464,878	60,357,812	42.7%		
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 1,453,103,535	74.6%	\$ 1,287,764,014	\$ 165,339,521	12.8%		
Expenditures									
Personnel Services	\$ 766,966,468	\$ 768,142,138	\$ 630,645,307	82.1%	\$ 571,606,445	\$ 59,038,862	10.3%		
Total PE	\$ 766,966,468	\$ 768,142,138	\$ 630,645,307	82.1%	\$ 571,606,445	\$ 59,038,862	10.3%		
Fringe Benefits	511,427,776	524,613,433	432,244,760	82.4%	427,339,933	4,904,828	1.1%		
Supplies	38,912,434	39,271,141	28,934,628	73.7%	23,051,111	5,883,517	25.5%		
Contracts & Services ²	360,922,848	347,970,977	269,481,898	77.4%	227,037,281	42,444,617	18.7%		
Information Technology	61,095,635	60,122,362	36,651,316	61.0%	9,658,975	26,992,342	279.5%		
Energy & Utilities	55,510,820	55,667,628	50,528,547	90.8%	39,130,538	11,398,009	29.1%		
Capital Expenditures	4,704,474	4,898,917	734,168	15.0%	1,203,569	(469,401)	-39.0%		
Debt	14,950,193	10,903,685	9,685,897	88.8%	12,582,047	(2,896,149)	-23.0%		
Other Expenditures	5,712,551	5,712,551	3,590,242	62.8%	2,750,460	839,782	30.5%		
Transfers	134,805,551	145,158,419	89,982,463	62.0%	34,262,857	55,719,606	162.6%		
Total NPE	\$ 1,188,042,282	\$ 1,194,319,112	\$ 921,833,920	77.2%	\$ 777,016,771	\$ 144,817,150	18.6%		
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 1,552,479,228	79.1%	\$ 1,348,623,216	\$ 203,856,012	15.1%		
General Fund Encumbrances									
			63,892,364		55,505,737	8,386,627			
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (163,268,057)		\$ (116,364,939)	\$ (46,903,119)			

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, 2023 (83% Completed) (Unaudited)						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 562,278,670	\$ 706,243,579	79.6%	\$ 522,334,244	\$ 39,944,426	7.6%
Sales Taxes	259,137,023	380,244,571	68.2%	242,876,623	16,260,400	6.7%
Transient Occupancy Taxes	119,055,043	135,181,525	88.1%	93,506,485	25,548,559	27.3%
Property Transfer Tax	8,102,469	15,492,155	52.3%	13,393,126	(5,290,657)	-39.5%
Licenses & Permits						
Business Taxes	19,465,129	33,254,609	58.5%	22,979,148	(3,514,018)	-15.3%
Rental Unit Taxes	6,973,003	7,284,502	95.7%	6,590,103	382,900	5.8%
Alarm Permit Fees	618,809	989,700	62.5%	423,235	195,574	46.2%
Other Licenses and Permits	10,382,648	14,940,600	69.5%	5,370,846	5,011,801	93.3%
Total Licenses & Permits	37,439,590	56,469,411	66.3%	35,363,332	2,076,257	5.9%
Fines & Forfeitures						
Parking Citations	16,678,992	26,364,281	63.3%	16,943,805	(264,813)	-1.6%
Municipal Court	1,892,954	4,210,758	45.0%	2,357,610	(464,656)	-19.7%
Other Fines & Forfeitures	12,361,264	3,847,453	321.3%	2,830,740	9,530,525	336.7%
Negligent Impound	11,345	50,000	22.7%	13,125	(1,780)	-13.6%
Total Fines & Forfeitures	30,944,556	34,472,492	89.8%	22,145,280	8,799,276	39.7%
Interest & Dividends	547,868	3,408,893	16.1%	178,497	369,371	206.9%
Franchises						
SDG&E	41,965,484	59,042,458	71.1%	29,037,806	12,927,678	44.5%
CATV	6,541,558	12,307,369	53.2%	6,898,100	(356,541)	-5.2%
Refuse Collection	9,092,705	13,622,000	66.8%	6,749,347	2,343,359	34.7%
Other Franchises	7,891,679	10,623,667	74.3%	9,651,634	(1,759,955)	-18.2%
Total Franchises	65,491,427	95,595,494	68.5%	52,336,886	13,154,541	25.1%

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Schedule 1 (cont.)						
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Rents & Concessions						
Mission Bay	\$ 28,496,032	\$ 31,763,380	89.7%	\$ 25,361,236	\$ 3,134,796	12.4%
Pueblo Lands	7,669,253	7,697,132	99.6%	6,629,101	1,040,152	15.7%
Other Rents and Concessions	20,171,507	21,015,831	96.0%	23,871,509	(3,700,002)	-15.5%
Total Rents & Concessions	56,336,792	60,476,343	93.2%	55,861,847	474,946	0.9%
Revenue from Other Agencies	5,141,433	7,771,071	66.2%	6,938,667	(1,797,235)	-25.9%
Charges for Current Services	105,068,767	201,021,385	52.3%	95,798,273	9,270,494	9.7%
Other Revenue	1,737,208	2,050,151	84.7%	5,565,875	(3,828,667)	-68.8%
Transfers	201,822,690	250,377,846	80.6%	141,464,878	60,357,812	42.7%
Total General Fund Revenue	\$ 1,453,103,535	\$ 1,948,804,916	74.6%	\$ 1,287,764,014	\$ 165,339,521	12.8%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 10, Ended April, 2023 (83% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 64,206,369	\$ 79,183,746	81.1%	\$ 55,378,578	\$ 8,827,791	15.9%
City Auditor	3,557,411	4,593,790	77.4%	3,453,593	103,819	3.0%
City Clerk	5,357,820	7,233,662	74.1%	4,396,992	960,829	21.9%
City Council - District 1	1,440,949	2,101,117	68.6%	1,022,966	417,983	40.9%
City Council - District 2	1,545,179	2,169,297	71.2%	1,122,071	423,108	37.7%
City Council - District 3	1,575,113	2,243,521	70.2%	1,027,437	547,676	53.3%
City Council - District 4	1,397,782	2,089,039	66.9%	1,141,801	255,980	22.4%
City Council - District 5	1,498,249	2,215,672	67.6%	911,173	587,077	64.4%
City Council - District 6	1,153,484	1,989,253	58.0%	826,063	327,421	39.6%
City Council - District 7	1,485,974	2,128,822	69.8%	1,062,743	423,231	39.8%
City Council - District 8	1,393,903	2,300,564	60.6%	1,216,190	177,714	14.6%
City Council - District 9	1,369,605	1,913,570	71.6%	915,935	453,669	49.5%
City Treasurer	15,025,540	21,248,821	70.7%	12,909,256	2,116,284	16.4%
Citywide Program Expenditures	164,853,174	227,996,581	72.3%	108,815,935	56,037,239	51.5%
Commission on Police Practices	673,767	2,591,217	26.0%	354,057	319,710	90.3%
Communications	4,835,201	6,159,516	78.5%	4,072,641	762,560	18.7%
Compliance	3,709,656	4,818,474	77.0%	1,670,831	2,038,825	122.0%
Council Administration	1,702,634	2,907,697	58.6%	2,248,509	(545,876)	-24.3%
Debt Management	1,926,445	2,841,858	67.8%	1,764,974	161,471	9.1%
Department of Finance	18,009,841	21,848,159	82.4%	15,745,620	2,264,221	14.4%
Department of Information Technology	618,918	2,881,016	21.5%	507,173	111,745	22.0%
Development Services	8,719,669	11,941,338	73.0%	6,659,410	2,060,259	30.9%
Economic Development	11,934,083	17,334,943	68.8%	18,731,527	(6,797,444)	-36.3%
Environmental Services	60,219,448	81,990,887	73.4%	38,303,328	21,916,120	57.2%
Ethics Commission	1,184,897	1,525,625	77.7%	942,884	242,013	25.7%
Facilities	21,054,488	26,726,378	78.8%	17,966,574	3,087,914	17.2%
Fire-Rescue	284,022,118	322,870,498	88.0%	264,279,729	19,742,390	7.5%
Government Affairs	980,564	1,382,616	70.9%	966,189	14,375	1.5%
Homelessness Strategies & Solutions	13,965,673	25,178,396	55.5%	2,246,990	11,718,683	521.5%
Human Resources	6,828,637	9,285,198	73.5%	5,147,537	1,681,100	32.7%

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Financial Performance Report – Period Ended April 2023

Schedule 2 (cont.)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Library	\$ 55,005,432	\$ 68,839,515	79.9%	\$ 46,472,219	\$ 8,533,213	18.4%
Mobility ²	-	-	100.0%	2,283,837	(2,283,837)	-100.0%
Office of Boards & Commissions	730,068	851,454	85.7%	615,252	114,816	18.7%
Office of Emergency Services	2,608,372	3,800,509	68.6%	2,071,265	537,108	25.9%
Office of Race & Equity	531,018	1,277,592	41.6%	181,796	349,222	192.1%
Office of the Chief Operating Officer	3,282,533	4,520,142	72.6%	2,575,398	707,135	27.5%
Office of the IBA	1,898,534	2,736,330	69.4%	1,812,276	86,258	4.8%
Office of the Mayor	3,265,989	4,310,787	75.8%	2,553,700	712,289	27.9%
Parks & Recreation	127,447,062	164,713,970	77.4%	99,594,016	27,853,046	28.0%
Performance & Analytics	4,010,679	5,521,838	72.6%	3,424,259	586,420	17.1%
Personnel	10,761,199	12,565,720	85.6%	8,439,079	2,322,120	27.5%
Planning	7,391,928	10,300,645	71.8%	6,237,933	1,153,994	18.5%
Police	482,140,198	588,839,528	81.9%	475,290,457	6,849,741	1.4%
Public Utilities	1,956,328	2,831,991	69.1%	2,498,287	(541,959)	-21.7%
Purchasing & Contracting	6,956,384	10,145,379	68.6%	13,839,621	(6,883,237)	-49.7%
Real Estate & Airport Management	4,504,166	7,857,846	57.3%	3,936,216	567,950	14.4%
Stormwater	52,943,733	68,081,040	77.8%	38,929,988	14,013,746	36.0%
Sustainability & Mobility	4,866,400	7,370,837	66.0%	595,768	4,270,632	716.8%
Transportation	75,932,613	96,204,856	78.9%	61,463,142	14,469,471	23.5%
Total General Fund Expenditures	\$ 1,552,479,228	\$ 1,962,461,250	79.1%	\$ 1,348,623,216	\$ 203,856,012	15.1%

¹ Includes adjustments made in future periods

² Merged with Sustainability to form Sustainability & Mobility in Fiscal Year 2023

Citywide Program Expenditure Status Report
As of Period 10, Ended April, 2023 (83% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 1,083,572.58	\$ 1,113,455	97.3%	\$ 936,521	\$ 147,052	15.7%
Citywide Elections	2,683,300	2,287,305	117.3%	-	2,683,300	100.0%
Corporate Master Leases Rent	10,921,585	12,287,790	88.9%	19,960,836	(9,039,251)	-45.3%
Deferred Capital Debt Service	28,026,947	27,867,100	100.6%	25,530,119	2,496,828	9.8%
Engineering and Capital Projects	11,999	1,740,190	0.7%	101,121	(89,122)	-88.1%
General Fund Reserve	-	1,500,000	0.0%	-	-	100.0%
Insurance	2,693,408	4,193,060	64.2%	2,439,104	254,304	10.4%
Memberships	1,089,830	1,063,762	102.5%	1,063,546	26,284	2.5%
PL Claims Trans-Ins	21,733,589	21,733,589	100.0%	17,673,924	4,059,665	23.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	4,696,187	4,457,052	105.4%	4,459,652	236,535	5.3%
Public Liability Claims Xfer-Claims Fund	25,566,991	25,566,991	100.0%	32,160,289	(6,593,298)	-20.5%
Public Use Leases	1,445,160	1,445,160	100.0%	1,582,144	(136,984)	-8.7%
Redistricting Commission	-	-	100.0%	243,993	(243,993)	-100.0%
Special Consulting Services	4,346,932	7,459,693	58.3%	1,087,290	3,259,642	299.8%
Supplemental COLA Benefit	1,009,451	1,536,000	65.7%	1,128,564	(119,113)	-10.6%
Transfer to Capital Improvement Program	41,100,000	72,037,831	57.1%	222,467	40,877,533	18374.7%
Transfer to Park Improvement Funds	-	11,763,380	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	18,444,223	28,444,223	64.8%	226,367	18,217,856	8047.9%
Total Citywide Program Expenditures	\$ 164,853,174	\$ 227,996,581	72.3%	\$ 108,815,935	\$ 56,037,239	51.5%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 10, Ended April, 2023 (83% Completed)
(Unaudited)

	FY23	FY23	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Adopted Budget	Current Budget	Budget Change	Current Budget	Actuals¹	Actuals Change	% Change
Council District 1	\$ 1,440,949	\$ 1,702,633	\$ 1,952,266	\$ 249,633	73.8%	\$ 1,022,966	\$ 417,983	40.9%
District 1 CPPS	-	150,000	148,851	(1,149)	0.0%	-	-	100.0%
Total Council District 1	1,440,949	1,852,633	2,101,117	248,484	68.6%	1,022,966	417,983	40.9%
Council District 2	1,542,434	1,693,581	2,019,297	325,716	76.4%	1,119,718	422,716	37.8%
District 2 CPPS	2,745	150,000	150,000	-	1.8%	2,353	392	16.7%
Total Council District 2	1,545,179	1,843,581	2,169,297	325,716	71.2%	1,122,071	423,108	37.7%
Council District 3	1,575,113	1,648,563	2,094,521	445,958	75.2%	1,027,437	547,676	53.3%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	-	-	100.0%
Total Council District 3	1,575,113	1,798,563	2,243,521	444,958	70.2%	1,027,437	547,676	53.3%
Council District 4	1,397,782	1,841,981	1,939,039	97,058	72.1%	1,141,801	255,980	22.4%
District 4 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 4	1,397,782	1,991,981	2,089,039	97,058	66.9%	1,141,801	255,980	22.4%
Council District 5	1,498,249	1,656,622	2,065,672	409,050	72.5%	911,173	587,077	64.4%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 5	1,498,249	1,806,622	2,215,672	409,050	67.6%	911,173	587,077	64.4%
Council District 6	1,153,484	1,538,659	1,681,056	142,397	68.6%	815,710	337,774	41.4%
District 6 CPPS	-	326,972	308,197	(18,775)	0.0%	10,353	(10,353)	-100.0%
Total Council District 6	1,153,484	1,865,631	1,989,253	123,622	58.0%	826,063	327,421	39.6%
Council District 7	1,485,974	1,684,357	1,978,822	294,465	75.1%	1,062,743	423,231	39.8%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	1,485,974	1,834,357	2,128,822	294,465	69.8%	1,062,743	423,231	39.8%
Council District 8	1,393,903	1,918,741	1,993,769	75,028	69.9%	1,216,190	177,714	14.6%
District 8 CPPS	-	306,795	306,795	-	0.0%	-	-	100.0%
Total Council District 8	1,393,903	2,225,536	2,300,564	75,028	60.6%	1,216,190	177,714	14.6%
Council District 9	1,369,605	1,489,794	1,763,570	273,776	77.7%	915,935	453,669	49.5%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	1,369,605	1,639,794	1,913,570	273,776	71.6%	915,935	453,669	49.5%
Total Council Districts	\$ 12,860,237	\$ 16,858,698	\$ 19,150,855	\$ 2,292,157	67.2%	\$ 9,246,379	\$ 3,613,858	39.1%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April, 2023 (83% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 6,354,572	\$ 7,103,341	89.5%	\$ 6,012,517	\$ 342,055	5.7%
Automated Refuse Container Fund	1,275,470	1,600,000	79.7%	1,303,302	(27,832)	-2.1%
Capital Outlay - Misc Revenue	8,100	-	100.0%	358,204	(350,104)	-97.7%
Central Stores Internal Service Fund	7,318,508	7,675,019	95.4%	5,379,735	1,938,773	36.0%
Climate Equity Fund	3,562,430	7,404,246	48.1%	(234)	3,562,664	-1522310.9%
Community Equity Fund	21,752	-	100.0%	18,089	3,662	20.2%
Concourse and Parking Garages Operating Fund	2,237,257	2,521,718	88.7%	1,442,774	794,484	55.1%
Convention Center Expansion Funds	13,151,623	13,343,976	98.6%	13,126,867	24,757	0.2%
Development Services Fund	110,799,704	105,346,119	105.2%	91,869,116	18,930,588	20.6%
Energy Conservation Program Fund	6,543,743	5,644,231	115.9%	5,100,096	1,443,648	28.3%
Energy Independence Fund	2,187,650	-	100.0%	-	2,187,650	100.0%
Engineering and Capital Projects	106,338,396	136,819,545	77.7%	94,361,554	11,976,842	12.7%
Environmental Growth Fund 1/3	5,621,860	7,640,516	73.6%	4,122,613	1,499,247	36.4%
Environmental Growth Fund 2/3	11,234,692	15,288,029	73.5%	8,247,861	2,986,831	36.2%
Facilities Financing Fund	3,795,712	3,495,477	108.6%	2,231,668	1,564,044	70.1%
Fire/Emergency Medical Services Fund	11,575,568	10,480,712	110.4%	10,304,442	1,271,127	12.3%
Fire and Lifeguard Facilities Fund	1,398,463	1,396,169	100.2%	1,392,549	5,914	0.4%
Fleet Operations	111,622,261	151,813,048	73.5%	98,034,793	13,587,468	13.9%
Gas Tax Fund	23,683,452	41,323,241	57.3%	18,706,274	4,977,178	26.6%
General Plan Maintenance Fund	3,636,939	3,599,826	101.0%	2,893,303	743,635	25.7%
GIS Fund	5,377,049	5,226,148	102.9%	4,543,750	833,299	18.3%
Golf Course Fund	28,833,770	24,333,677	118.5%	25,505,201	3,328,569	13.1%
Information Technology Fund	50,297,608	85,355,648	58.9%	11,197,682	39,099,927	349.2%
Infrastructure Fund	18,444,223	28,444,223	64.8%	226,432	18,217,791	8045.6%
Junior Lifeguard Program Fund	738,500	942,900	78.3%	815,580	(77,080)	-9.5%
Local Enforcement Agency Fund	968,583	1,121,293	86.4%	662,605	305,978	46.2%
Long Range Property Management Fund	2,853,584	35,806,506	8.0%	1,382,925	1,470,659	106.3%
Los Penasquitos Canyon Preserve Fund	162,258	196,000	82.8%	118,677	43,581	36.7%
Low-Moderate Income Housing Asset Fund	5,329,210	7,072,934	75.3%	5,794,004	(464,794)	-8.0%
Maintenance Assessment District (MAD) Funds	28,398,264	29,411,677	96.6%	26,477,172	1,921,092	7.3%
Mission Bay/Balboa Park Improvement Fund	1,112,170	1,410,691	78.8%	1,776,620	(664,450)	-37.4%
Mission Bay Improvement Fund	243,280	7,646,197	3.2%	195,522	47,758	24.4%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,237,848	27,787,305	101.6%	25,424,649	2,813,198	11.1%

Continued on Next Page

Schedule 3 (cont.)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 7,957,874	\$ 9,000,000	88.4%	\$ 7,265,444	\$ 692,429	9.5%
PETCO Park Fund	19,231,278	17,403,700	110.5%	16,463,694	2,767,584	16.8%
Public Art Fund	1,301,087	85,000	1530.7%	631,547	669,540	106.0%
Public Safety Services & Debt Service Fund	9,770,830	11,594,620	84.3%	9,227,299	543,532	5.9%
Publishing Services Internal Fund	740,892	1,640,551	45.2%	1,236,765	(495,874)	-40.1%
Recycling Fund	21,984,948	27,250,760	80.7%	17,634,357	4,350,591	24.7%
Refuse Disposal Fund	33,920,146	40,362,567	84.0%	28,096,138	5,824,008	20.7%
Refuse Disposal - Miramar Clousure	237,505	50,000	475.0%	197,516	39,989	20.2%
Regional Park Improvements Fund	94,027	4,117,183	2.3%	53,266	40,761	76.5%
Risk Management Administration Fund	10,557,457	14,122,276	74.8%	9,114,582	1,442,875	15.8%
Road Maintenance & Rehabilitation	20,795,776	32,164,043	64.7%	19,139,568	1,656,208	8.7%
Seized and Forfeited Assets Funds	193,509	664,123	29.1%	396,243	(202,733)	-51.2%
State COPS	3,259,677	3,000,000	108.7%	3,294,657	(34,980)	-1.1%
Storm Drain Fund	4,458,941	5,700,000	78.2%	4,199,087	259,855	6.2%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	107,842,329	121,585,976	88.7%	84,243,441	23,598,889	28.0%
TOT - Major Events Revolving FD	456,147	403,253	113.1%	108,729	347,419	319.5%
TransNet Extension Funds	27,610,740	47,668,000	57.9%	27,431,419	179,321	0.7%
Trolley Extension Reserve Fund	1,061,946	1,060,875	100.1%	1,062,342	(396)	0.0%
Underground Surcharge Fund	50,028,486	79,539,423	62.9%	33,060,906	16,967,580	51.3%
Wastewater Department Funds	408,390,027	708,017,933	57.7%	331,313,093	77,076,934	23.3%
Water Department Funds	585,954,233	1,167,152,877	50.2%	605,548,909	(19,594,677)	-3.2%
Wireless Communication Technology Fund	10,724,401	10,252,941	104.6%	8,623,020	2,101,381	24.4%
Zoological Exhibits Maintenance Fund	15,450,567	17,730,202	87.1%	14,335,206	1,115,361	7.8%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April, 2023 (83% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,703,685	\$ 9,485,826	60.1%	\$ 5,132,394	\$ 571,291	11.1%
Automated Refuse Container Fund	1,265,402	1,952,906	64.8%	861,937	403,466	46.8%
Capital Outlay - Misc Revenue	7,306,321	7,306,322	100.0%	4,047,370	3,258,952	80.5%
Central Stores Internal Service Fund	7,417,293	7,376,573	100.6%	5,309,383	2,107,910	39.7%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,269,160	2,724,454	83.3%	1,698,589	570,571	33.6%
Convention Center Expansion Funds	12,450,882	13,343,976	93.3%	12,187,510	263,372	2.2%
Development Services Fund	85,579,883	110,258,169	77.6%	71,428,430	14,151,452	19.8%
Energy Conservation Program Fund	4,284,417	5,881,724	72.8%	3,800,432	483,985	12.7%
Engineering and Capital Projects	115,110,364	141,635,641	81.3%	99,184,245	15,926,119	16.1%
Environmental Growth Fund 1/3	2,155,664	6,958,655	31.0%	1,556,390	599,274	38.5%
Environmental Growth Fund 2/3	1,803,878	14,243,625	12.7%	54,656	1,749,222	3200.4%
Facilities Financing Fund	2,699,989	3,517,783	76.8%	2,511,806	188,183	7.5%
Fire/Emergency Medical Services Fund	5,373,235	10,449,959	51.4%	4,206,423	1,166,812	27.7%
Fire and Lifeguard Facilities Fund	1,397,743	1,401,381	99.7%	1,395,147	2,596	0.2%
Fleet Operations	116,407,420	310,035,842	37.5%	79,916,942	36,490,478	45.7%
Gas Tax Fund	26,808,832	37,100,127	72.3%	29,499,663	(2,690,831)	-9.1%
General Plan Maintenance Fund	3,602,805	4,660,000	77.3%	3,067,641	535,165	17.4%
GIS Fund	4,308,519	5,271,628	81.7%	3,463,794	844,725	24.4%
Golf Course Fund	19,500,379	22,852,090	85.3%	17,023,007	2,477,372	14.6%
Information Technology Fund	53,820,648	88,693,539	60.7%	51,613,647	2,207,001	4.3%
Infrastructure Fund	34,540,501	35,491,678	97.3%	4,685,879	29,854,621	637.1%
Junior Lifeguard Program Fund	691,705	947,047	73.0%	748,982	(57,277)	-7.6%
Local Enforcement Agency Fund	793,893	981,266	80.9%	741,283	52,610	7.1%
Long Range Property Management Fund	1,364,125	36,518,934	3.7%	341,890	1,022,235	299.0%
Los Penasquitos Canyon Preserve Fund	245,237	300,275	81.7%	230,384	14,853	6.4%
Low-Moderate Income Housing Asset Fund	1,949,802	45,684,026	4.3%	3,578,319	(1,628,517)	-45.5%
Maintenance Assessment District (MAD) Funds	23,060,970	37,739,550	61.1%	21,202,893	1,858,077	8.8%
Mission Bay/Balboa Park Improvement Fund	1,242,944	1,420,313	87.5%	1,750,802	(507,858)	-29.0%
Mission Bay Improvement Fund	1,354	-	100.0%	114	1,240	1089.2%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	19,518,105	30,367,688	64.3%	16,377,788	3,140,316	19.2%

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Financial Performance Report – Period Ended April 2023

Schedule 4 (cont.)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 2,943,928	\$ 8,227,130	35.8%	\$ 4,087,673	\$ (1,143,745)	-28.0%
PETCO Park Fund	16,870,105	17,402,909	96.9%	16,049,996	820,109	5.1%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	168,645	(168,645)	-100.0%
Public Art Fund	215,551	4,681,005	4.6%	348,870	(133,320)	-38.2%
Public Safety Services & Debt Service Fund	5,289,823	11,594,620	45.6%	6,046,977	(757,155)	-12.5%
Publishing Services Internal Fund	1,365,953	1,714,930	79.7%	1,380,263	(14,310)	-1.0%
Recycling Fund	22,607,225	27,608,649	81.9%	21,126,446	1,480,779	7.0%
Refuse Disposal Fund	35,276,056	47,152,214	74.8%	30,797,466	4,478,590	14.5%
Risk Management Administration Fund	11,222,102	13,983,274	80.3%	9,700,857	1,521,245	15.7%
Road Maintenance & Rehabilitation	10,441,557	61,831,333	16.9%	4,547,714	5,893,844	129.6%
Seized and Forfeited Assets Funds	454,004	3,859,765	11.8%	527,590	(73,586)	-13.9%
State COPS	974,870	5,565,366	17.5%	4,710,573	(3,735,703)	-79.3%
Storm Drain Fund	2,125,930	5,700,000	37.3%	2,988,262	(862,332)	-28.9%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	58,368,834	131,207,052	44.5%	46,714,374	11,654,460	24.9%
TOT - Major Events Revolving FD	436,859	633,826	68.9%	95,325	341,534	358.3%
TransNet Extension Funds	13,911,668	23,953,736	58.1%	12,226,193	1,685,474	13.8%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,062,030	(500)	0.0%
Underground Surcharge Fund	6,339,058	93,042,262	6.8%	7,183,295	(844,237)	-11.8%
Wastewater Department Funds	344,752,039	418,989,205	82.3%	302,095,129	42,656,910	14.1%
Water Department Funds	495,149,328	638,692,577	77.5%	446,395,706	48,753,622	10.9%
Wireless Communication Technology Fund	8,626,153	10,767,355	80.1%	8,151,481	474,671	5.8%
Zoological Exhibits Maintenance Fund	6,859,739	17,730,202	38.7%	5,900,652	959,087	16.3%

¹ Includes adjustments made in future periods