

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of December 2022



February 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 6 (as of December 2022).

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 December 2022, 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 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Adopted Budget	FY23 Current Budget	FY23 Actuals¹	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Revenue							
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 200,501,747	28.4%	\$ 179,783,244	\$ 20,718,503	11.5%
Sales Taxes	380,244,571	380,244,571	131,833,474	34.7%	121,610,630	10,222,844	8.4%
Transient Occupancy Taxes	135,181,525	135,181,525	74,200,736	54.9%	56,331,218	17,869,517	31.7%
Property Transfer Tax	15,492,155	15,492,155	5,259,395	33.9%	7,202,016	(1,942,621)	-27.0%
Licenses & Permits	56,469,411	56,469,411	19,416,489	34.4%	17,659,281	1,757,207	10.0%
Fines & Forfeitures	34,472,492	34,472,492	12,198,494	35.4%	12,430,649	(232,155)	-1.9%
Interest & Dividends	3,408,893	3,408,893	(450,158)	-13.2%	(186,731)	(263,427)	141.1%
Franchises	95,595,494	95,595,494	26,244,970	27.5%	30,256,103	(4,011,133)	-13.3%
Rents & Concessions	60,476,343	60,476,343	35,389,407	58.5%	36,616,176	(1,226,769)	-3.4%
Revenues from Other Agencies	5,333,495	7,771,071	2,121,358	27.3%	1,939,929	181,428	9.4%
Charges for Current Services	203,458,961	201,021,385	69,747,505	34.7%	66,365,477	3,382,029	5.1%
Other Revenue	2,050,151	2,050,151	948,961	46.3%	4,424,587	(3,475,626)	-78.6%
Transfers	250,377,846	250,377,846	38,720,532	15.5%	128,702,180	(89,981,648)	-69.9%
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 616,132,908	31.6%	\$ 663,134,759	\$ (47,001,851)	-7.1%
Expenditures							
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 378,679,371	49.4%	\$ 348,371,487	\$ 30,307,884	8.7%
Total PE	\$ 766,966,468	\$ 766,966,468	\$ 378,679,371	49.4%	\$ 348,371,487	\$ 30,307,884	8.7%
Fringe Benefits	511,427,776	511,427,776	247,193,476	48.3%	252,894,266	(5,700,791)	-2.3%
Supplies	38,912,434	39,292,141	19,231,244	48.9%	15,062,300	4,168,943	27.7%
Contracts & Services ²	360,922,848	362,224,411	164,905,979	45.5%	112,146,619	52,759,360	47.0%
Information Technology	61,095,635	60,309,255	13,321,874	22.1%	5,686,142	7,635,731	134.3%
Energy & Utilities	55,510,820	55,667,628	32,023,454	57.5%	18,929,941	13,093,514	69.2%
Capital Expenditures	4,704,474	4,898,917	363,352	7.4%	488,853	(125,501)	-25.7%
Debt	14,950,193	10,903,685	6,146,479	56.4%	8,098,424	(1,951,946)	-24.1%
Other Expenditures	5,712,551	5,712,551	1,834,381	32.1%	1,634,162	200,220	12.3%
Transfers	134,805,551	145,058,419	19,204,470	13.2%	21,862,997	(2,658,527)	-12.2%
Total NPE	\$ 1,188,042,282	\$ 1,195,494,782	\$ 504,224,709	42.2%	\$ 436,803,705	\$ 67,421,004	15.4%
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 882,904,081	45.0%	\$ 785,175,193	\$ 97,728,888	12.4%
General Fund Encumbrances			99,988,283		85,827,669	14,160,613	
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (366,759,455)		\$ (207,868,103)	\$ (158,891,352)	

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 200,501,747	\$ 706,243,579	28.4%	\$ 179,783,244	\$ 20,718,503	11.5%
Sales Taxes	131,833,474	380,244,571	34.7%	121,610,630	10,222,844	8.4%
Transient Occupancy Taxes	74,200,736	135,181,525	54.9%	56,331,218	17,869,517	31.7%
Property Transfer Tax	5,259,395	15,492,155	33.9%	7,202,016	(1,942,621)	-27.0%
Licenses & Permits						
Business Taxes	11,146,018	33,254,609	33.5%	13,352,574	(2,206,557)	-16.5%
Rental Unit Taxes	1,151,884	7,284,502	15.8%	826,983	324,901	39.3%
Alarm Permit Fees	378,266	989,700	38.2%	261,856	116,410	44.5%
Other Licenses and Permits	6,740,321	14,940,600	45.1%	3,217,869	3,522,453	109.5%
Total Licenses & Permits	19,416,489	56,469,411	34.4%	17,659,281	1,757,207	10.0%
Fines & Forfeitures						
Parking Citations	9,540,853	26,364,281	36.2%	9,384,343	156,510	1.7%
Municipal Court	782,686	4,210,758	18.6%	1,565,892	(783,206)	-50.0%
Other Fines & Forfeitures	1,803,760	3,847,453	46.9%	1,472,614	331,146	22.5%
Negligent Impound	71,195	50,000	142.4%	7,800	63,395	812.8%
Total Fines & Forfeitures	12,198,494	34,472,492	35.4%	12,430,649	(232,155)	-1.9%
Interest & Dividends	(450,158)	3,408,893	-13.2%	(186,731)	(263,427)	141.1%
Franchises						
SDG&E	13,277,391	59,042,458	22.5%	12,129,896	1,147,496	9.5%
CATV	2,964,498	12,307,369	24.1%	3,266,696	(302,198)	-9.3%
Refuse Collection	3,017,283	13,622,000	22.2%	3,551,534	(534,251)	-15.0%
Other Franchises	6,985,797	10,623,667	65.8%	11,307,977	(4,322,180)	-38.2%
Total Franchises	26,244,970	95,595,494	27.5%	30,256,103	(4,011,133)	-13.3%

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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	\$ 18,928,340	\$ 31,763,380	59.6%	\$ 16,793,501	\$ 2,134,839	12.7%
Pueblo Lands	4,499,603	7,697,132	58.5%	3,756,309	743,294	19.8%
Other Rents and Concessions	11,961,464	21,015,831	56.9%	16,066,365	(4,104,902)	-25.5%
Total Rents & Concessions	35,389,407	60,476,343	58.5%	36,616,176	(1,226,769)	-3.4%
Revenue from Other Agencies	2,121,358	7,771,071	27.3%	1,939,929	181,428	9.4%
Charges for Current Services	69,747,505	201,021,385	34.7%	66,365,477	3,382,029	5.1%
Other Revenue	948,961	2,050,151	46.3%	4,424,587	(3,475,626)	-78.6%
Transfers	38,720,532	250,377,846	15.5%	128,702,180	(89,981,648)	-69.9%
Total General Fund Revenue	\$ 616,132,908	\$ 1,948,804,916	31.6%	\$ 663,134,759	\$ (47,001,851)	-7.1%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
City Attorney	\$ 37,221,672	\$ 74,905,930	49.7%	\$ 32,701,020	\$ 4,520,652	13.8%
City Auditor	2,027,179	4,562,333	44.4%	1,938,792	88,387	4.6%
City Clerk	3,057,880	6,951,684	44.0%	2,564,921	492,958	19.2%
City Council - District 1	826,622	1,851,484	44.6%	605,779	220,843	36.5%
City Council - District 2	876,515	1,843,581	47.5%	599,206	277,309	46.3%
City Council - District 3	882,135	1,797,563	49.1%	595,840	286,295	48.0%
City Council - District 4	793,339	1,991,981	39.8%	677,793	115,547	17.0%
City Council - District 5	861,527	1,806,622	47.7%	534,794	326,733	61.1%
City Council - District 6	667,313	1,846,856	36.1%	499,567	167,746	33.6%
City Council - District 7	837,833	1,834,357	45.7%	609,401	228,433	37.5%
City Council - District 8	797,053	2,225,536	35.8%	724,086	72,967	10.1%
City Council - District 9	779,410	1,639,794	47.5%	550,789	228,622	41.5%
City Treasurer	8,979,279	20,560,668	43.7%	7,536,349	1,442,930	19.1%
Citywide Program Expenditures	68,065,808	266,067,316	25.6%	52,800,657	15,265,151	28.9%
Commission on Police Practices	360,736	2,550,352	14.1%	186,745	173,991	93.2%
Communications	2,885,520	6,018,908	47.9%	2,426,732	458,788	18.9%
Compliance	2,176,973	4,642,842	46.9%	876,566	1,300,407	148.4%
Council Administration	924,526	2,812,705	32.9%	1,398,412	(473,886)	-33.9%
Debt Management	1,060,450	2,737,315	38.7%	1,045,862	14,588	1.4%
Department of Finance	10,741,450	21,042,149	51.0%	9,434,406	1,307,044	13.9%
Department of Information Technology	516,345	2,881,016	17.9%	377,834	138,511	36.7%
Development Services	4,823,297	11,490,472	42.0%	4,025,587	797,710	19.8%
Economic Development	8,385,545	17,038,178	49.2%	15,392,180	(7,006,635)	-45.5%
Environmental Services	32,978,846	81,002,411	40.7%	20,292,080	12,686,766	62.5%
Ethics Commission	652,129	1,470,894	44.3%	553,386	98,743	17.8%
Facilities	12,412,229	25,573,106	48.5%	10,336,753	2,075,476	20.1%
Fire-Rescue	167,696,642	310,961,654	53.9%	157,557,235	10,139,407	6.4%
Government Affairs	563,393	1,347,842	41.8%	588,550	(25,157)	-4.3%
Homelessness Strategies & Solutions	7,366,996	25,157,607	29.3%	1,122,679	6,244,318	556.2%
Human Resources	4,060,935	8,964,549	45.3%	2,964,512	1,096,423	37.0%

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Schedule 2 (cont.)							
	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change	
Library	\$ 31,840,222	\$ 66,827,891	47.6%	\$ 26,676,192	\$ 5,164,030	19.4%	
Mobility ²	(0)	-	-100.0%	1,130,079	(1,130,079)	-100.0%	
Office of Boards & Commissions	405,652	781,868	51.9%	364,000	41,653	11.4%	
Office of Emergency Services	1,711,685	3,719,387	46.0%	1,192,817	518,868	43.5%	
Office of Race & Equity	327,594	1,277,592	25.6%	93,373	234,221	250.8%	
Office of the Chief Operating Officer	1,759,179	4,446,873	39.6%	1,483,769	275,410	18.6%	
Office of the IBA	1,064,846	2,668,158	39.9%	1,129,418	(64,573)	-5.7%	
Office of the Mayor	1,848,606	4,163,183	44.4%	1,483,241	365,364	24.6%	
Parks & Recreation	75,603,918	161,941,154	46.7%	57,199,981	18,403,937	32.2%	
Performance & Analytics	2,442,438	5,376,838	45.4%	2,073,248	369,190	17.8%	
Personnel	6,118,466	12,095,787	50.6%	4,928,494	1,189,972	24.1%	
Planning	4,132,001	9,882,949	41.8%	3,618,913	513,087	14.2%	
Police	292,540,059	584,715,315	50.0%	283,914,906	8,625,153	3.0%	
Public Utilities	1,047,452	2,831,991	37.0%	1,854,812	(807,360)	-43.5%	
Purchasing & Contracting	4,260,219	9,887,605	43.1%	8,693,041	(4,432,823)	-51.0%	
Real Estate & Airport Management	2,456,368	8,911,626	27.6%	2,375,026	81,343	3.4%	
Stormwater	27,473,879	66,457,083	41.3%	21,105,228	6,368,651	30.2%	
Sustainability & Mobility	2,476,249	7,250,279	34.2%	347,192	2,129,057	613.2%	
Transportation	41,115,669	93,647,966	43.9%	33,992,949	7,122,720	21.0%	
Total General Fund Expenditures	\$ 882,904,081	\$ 1,962,461,250	45.0%	\$ 785,175,193	\$ 97,728,888	12.4%	

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 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ -	\$ 1,113,455	0.0%	\$ 381	\$ (381)	-100.0%
Citywide Elections	2,835,000	2,287,305	123.9%	-	2,835,000	100.0%
Corporate Master Leases Rent	6,791,672	12,287,790	55.3%	12,321,946	(5,530,274)	-44.9%
Deferred Capital Debt Service	18,506,627	27,867,100	66.4%	17,131,642	1,374,984	8.0%
Engineering and Capital Projects	5,490	1,740,190	0.3%	100,146	(94,656)	-94.5%
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	930,169	1,063,762	87.4%	947,599	(17,430)	-1.8%
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	341,675	4,457,052	7.7%	199,097	142,578	71.6%
Public Liability Claims Xfer-Claims Fund	12,783,496	25,566,991	50.0%	-	12,783,496	100.0%
Public Use Leases	-	1,445,160	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	139,791	(139,791)	-100.0%
Special Consulting Services	435,233	45,530,428	1.0%	718,464	(283,231)	-39.4%
Supplemental COLA Benefit	1,009,451	1,536,000	65.7%	1,128,564	(119,113)	-10.6%
Transfer to Capital Improvement Program	-	72,037,831	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	11,763,380	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	-	28,444,223	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 68,065,808	\$ 266,067,316	25.6%	\$ 52,800,657	\$ 15,265,151	28.9%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Actuals ¹	FY23 Adopted Budget	FY23 Current Budget	FY23 Budget Change	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Council District 1	\$ 826,622	\$ 1,702,633	\$ 1,702,633	\$ -	48.5%	\$ 605,779	\$ 220,843	36.5%
District 1 CPPS	0	150,000	148,851	(1,149)	0.0%	-	0	100.0%
Total Council District 1	826,622	1,852,633	1,851,484	(1,149)	44.6%	605,779	220,843	36.5%
Council District 2	873,771	1,693,581	1,693,581	-	51.6%	596,853	276,918	46.4%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
Total Council District 2	876,515	1,843,581	1,843,581	-	47.5%	599,206	277,309	46.3%
Council District 3	887,135	1,648,563	1,648,563	-	53.8%	595,840	291,295	48.9%
District 3 CPPS	(5,000)	150,000	149,000	(1,000)	-3.4%	-	(5,000)	-100.0%
Total Council District 3	882,135	1,798,563	1,797,563	(1,000)	49.1%	595,840	286,295	48.0%
Council District 4	794,821	1,841,981	1,841,981	-	43.2%	677,244	117,577	17.4%
District 4 CPPS	(1,482)	150,000	150,000	-	-1.0%	549	(2,030)	-370.0%
Total Council District 4	793,339	1,991,981	1,991,981	-	39.8%	677,793	115,547	17.0%
Council District 5	863,339	1,656,622	1,656,622	-	52.1%	534,794	328,545	61.4%
District 5 CPPS	(1,812)	150,000	150,000	-	-1.2%	-	(1,812)	-100.0%
Total Council District 5	861,527	1,806,622	1,806,622	-	47.7%	534,794	326,733	61.1%
Council District 6	668,813	1,538,659	1,538,659	-	43.5%	489,214	179,599	36.7%
District 6 CPPS	(1,500)	326,972	308,197	(18,775)	-0.5%	10,353	(11,853)	-114.5%
Total Council District 6	667,313	1,865,631	1,846,856	(18,775)	36.1%	499,567	167,746	33.6%
Council District 7	837,833	1,684,357	1,684,357	-	49.7%	609,401	228,433	37.5%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	837,833	1,834,357	1,834,357	-	45.7%	609,401	228,433	37.5%
Council District 8	797,053	1,918,741	1,918,741	-	41.5%	724,086	72,967	10.1%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
Total Council District 8	797,053	2,225,536	2,225,536	-	35.8%	724,086	72,967	10.1%
Council District 9	779,410	1,489,794	1,489,794	-	52.3%	550,789	228,622	41.5%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	779,410	1,639,794	1,639,794	-	47.5%	550,789	228,622	41.5%
Total Council Districts	\$ 7,321,748	\$ 16,858,698	\$ 16,837,774	\$ (20,924)	43.5%	\$ 5,397,254	\$ 1,924,494	35.7%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 3,888,593	\$ 7,103,341	54.7%	\$ 3,847,913	\$ 40,680	1.1%
Automated Refuse Container Fund	776,974	1,600,000	48.6%	782,667	(5,693)	-0.7%
Central Stores Internal Service Fund	4,228,639	7,675,019	55.1%	3,849,641	378,998	9.8%
Climate Equity Fund	20,497	7,404,246	0.3%	(87)	20,584	-23720.0%
Community Equity Fund	5,967	-	100.0%	13,150	(7,183)	-54.6%
Concourse and Parking Garages Operating Fund	1,287,747	2,521,718	51.1%	767,676	520,071	67.7%
Convention Center Expansion Funds	2,358,897	13,343,976	17.7%	1,478,449	880,448	59.6%
Development Services Fund	75,322,057	105,346,119	71.5%	56,709,603	18,612,454	32.8%
Energy Conservation Program Fund	6,512,868	5,644,231	115.4%	5,060,898	1,451,969	28.7%
Engineering and Capital Projects	62,859,170	136,819,545	45.9%	54,771,698	8,087,471	14.8%
Environmental Growth Fund 1/3	2,391,512	7,640,516	31.3%	1,359,850	1,031,661	75.9%
Environmental Growth Fund 2/3	4,775,808	15,288,029	31.2%	2,720,272	2,055,536	75.6%
Facilities Financing Fund	2,523,617	3,495,477	72.2%	1,333,689	1,189,929	89.2%
Fire/Emergency Medical Services Fund	6,755,931	10,480,712	64.5%	5,288,548	1,467,383	27.7%
Fire and Lifeguard Facilities Fund	1,395,671	1,396,169	100.0%	1,391,568	4,103	0.3%
Fleet Operations	59,446,590	148,333,436	40.1%	63,356,751	(3,910,161)	-6.2%
Gas Tax Fund	12,461,698	41,323,241	30.2%	11,192,959	1,268,739	11.3%
General Plan Maintenance Fund	2,124,466	3,599,826	59.0%	1,644,385	480,081	29.2%
GIS Fund	5,229,932	5,226,148	100.1%	169,628	5,060,303	2983.2%
Golf Course Fund	17,742,911	23,470,347	75.6%	14,509,324	3,233,588	22.3%
Information Technology Fund	18,589,097	85,355,648	21.8%	180,320	18,408,777	10209.0%
Infrastructure Fund	-	28,444,223	0.0%	65	(65)	-100.0%
Junior Lifeguard Program Fund	40,212	942,900	4.3%	12,500	27,712	221.7%
Local Enforcement Agency Fund	748,890	1,121,293	66.8%	432,536	316,354	73.1%
Long Range Property Management Fund	1,422,217	35,806,506	4.0%	1,058,833	363,385	34.3%
Los Penasquitos Canyon Preserve Fund	75,336	196,000	38.4%	102,380	(27,044)	-26.4%
Low-Moderate Income Housing Asset Fund	4,425,334	7,072,934	62.6%	3,896,766	528,568	13.6%
Maintenance Assessment District (MAD) Funds	6,650,146	28,739,637	23.1%	6,358,587	291,559	4.6%
Mission Bay/Balboa Park Improvement Fund	942,502	1,178,378	80.0%	1,597,484	(654,982)	-41.0%
Mission Bay Improvement Fund	76,663	7,646,197	1.0%	145,552	(68,889)	-47.3%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,141,756	27,787,305	101.3%	9,256	28,132,500	303942.3%

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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	\$ 4,751,841	\$ 9,000,000	52.8%	\$ 4,315,569	\$ 436,272	10.1%
PETCO Park Fund	13,392,108	17,403,700	76.9%	14,560,966	(1,168,858)	-8.0%
Public Art Fund	659,832	85,000	776.3%	374,111	285,721	76.4%
Public Safety Services & Debt Service Fund	5,509,923	11,594,620	47.5%	5,136,619	373,304	7.3%
Publishing Services Internal Fund	488,410	1,640,551	29.8%	680,570	(192,160)	-28.2%
Recycling Fund	7,837,907	27,250,760	28.8%	9,991,327	(2,153,420)	-21.6%
Refuse Disposal Fund	20,330,517	40,362,567	50.4%	15,678,513	4,652,004	29.7%
Refuse Disposal - Miramar Clousure	65,152	50,000	130.3%	143,579	(78,427)	-54.6%
Regional Park Improvements Fund	30,498	4,117,183	0.7%	40,232	(9,734)	-24.2%
Risk Management Administration Fund	5,950,598	14,122,276	42.1%	4,487,868	1,462,730	32.6%
Road Maintenance & Rehabilitation	10,290,959	32,164,043	32.0%	9,880,857	410,103	4.2%
Seized and Forfeited Assets Funds	118,139	664,123	17.8%	158,595	(40,456)	-25.5%
State COPS	2,287,310	3,000,000	76.2%	1,856,251	431,060	23.2%
Storm Drain Fund	2,779,096	5,700,000	48.8%	2,412,460	366,636	15.2%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	67,128,642	121,585,976	55.2%	50,488,008	16,640,634	33.0%
TOT - Major Events Revolving FD	227,900	222,900	102.2%	99,119	128,781	129.9%
TransNet Extension Funds	19,539,996	47,668,000	41.0%	16,530,921	3,009,075	18.2%
Trolley Extension Reserve Fund	1,061,200	1,060,875	100.0%	1,036,228	24,972	2.4%
Underground Surcharge Fund	18,015,470	79,539,423	22.6%	16,843,689	1,171,781	7.0%
Wastewater Department Funds	204,522,873	708,017,933	28.9%	182,425,352	22,097,521	12.1%
Water Department Funds	349,993,833	1,167,152,877	30.0%	340,414,548	9,579,284	2.8%
Wireless Communication Technology Fund	10,371,487	10,252,941	101.2%	146,939	10,224,547	6958.3%
Zoological Exhibits Maintenance Fund	6,504,171	17,730,202	36.7%	5,818,834	685,337	11.8%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December, 2022 (50% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 3,459,983	\$ 9,485,826	36.5%	\$ 3,407,883	\$ 52,099	1.5%
Automated Refuse Container Fund	800,735	1,952,906	41.0%	604,848	195,887	32.4%
Capital Outlay - Misc Revenue	7,039,043	7,306,322	96.3%	3,723,243	3,315,801	89.1%
Central Stores Internal Service Fund	4,038,783	7,376,573	54.8%	3,614,154	424,629	11.7%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	1,232,933	2,724,454	45.3%	972,774	260,159	26.7%
Convention Center Expansion Funds	837,498	13,343,976	6.3%	951,848	(114,350)	-12.0%
Development Services Fund	50,706,884	110,258,169	46.0%	45,717,132	4,989,753	10.9%
Energy Conservation Program Fund	2,326,781	5,881,724	39.6%	2,337,463	(10,682)	-0.5%
Engineering and Capital Projects	65,466,364	141,635,641	46.2%	56,510,506	8,955,858	15.8%
Environmental Growth Fund 1/3	1,596,029	6,958,655	22.9%	876,036	719,993	82.2%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	1,592,230	3,517,783	45.3%	1,572,793	19,436	1.2%
Fire/Emergency Medical Services Fund	3,015,789	10,449,959	28.9%	2,497,701	518,088	20.7%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	700,068	4,291	0.6%
Fleet Operations	58,651,570	246,504,867	23.8%	49,949,171	8,702,400	17.4%
Gas Tax Fund	17,840,018	37,100,127	48.1%	17,706,772	133,246	0.8%
General Plan Maintenance Fund	1,996,155	4,660,000	42.8%	1,565,952	430,203	27.5%
GIS Fund	1,523,808	5,271,628	28.9%	2,153,338	(629,530)	-29.2%
Golf Course Fund	10,682,252	21,988,760	48.6%	9,391,105	1,291,148	13.7%
Information Technology Fund	27,329,143	88,693,539	30.8%	24,325,201	3,003,942	12.3%
Infrastructure Fund	33,971,535	35,491,678	95.7%	4,227,949	29,743,585	703.5%
Junior Lifeguard Program Fund	597,665	947,047	63.1%	625,138	(27,473)	-4.4%
Local Enforcement Agency Fund	513,781	981,266	52.4%	389,978	123,803	31.7%
Long Range Property Management Fund	300,420	36,518,934	0.8%	86,551	213,868	247.1%
Los Penasquitos Canyon Preserve Fund	143,410	300,275	47.8%	132,167	11,244	8.5%
Low-Moderate Income Housing Asset Fund	1,170,596	45,684,026	2.6%	2,417,804	(1,247,208)	-51.6%
Maintenance Assessment District (MAD) Funds	11,986,902	37,166,692	32.3%	9,867,603	2,119,299	21.5%
Mission Bay/Balboa Park Improvement Fund	948,754	1,188,000	79.9%	1,578,166	(629,412)	-39.9%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	12,487,849	30,367,688	41.1%	8,379,394	4,108,455	49.0%

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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	\$ 1,839,241	\$ 8,227,130	22.4%	\$ 2,747,495	\$ (908,254)	-33.1%
PETCO Park Fund	13,408,053	17,402,909	77.0%	12,603,648	804,405	6.4%
Prop 42 Replacement - Transportation Relief Fund	13,232	-	100.0%	70,857	(57,625)	-81.3%
Public Art Fund	170,969	4,681,005	3.7%	153,584	17,385	11.3%
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	672,939	1,714,930	39.2%	961,010	(288,071)	-30.0%
Recycling Fund	12,568,721	27,608,649	45.5%	12,886,627	(317,906)	-2.5%
Refuse Disposal Fund	21,062,207	47,152,214	44.7%	18,393,909	2,668,298	14.5%
Risk Management Administration Fund	6,745,428	13,983,274	48.2%	5,989,818	755,610	12.6%
Road Maintenance & Rehabilitation	4,476,484	61,831,333	7.2%	1,365,958	3,110,526	227.7%
Seized and Forfeited Assets Funds	315,907	3,859,765	8.2%	402,060	(86,153)	-21.4%
State COPS	775,363	5,565,366	13.9%	3,752,095	(2,976,732)	-79.3%
Storm Drain Fund	552,171	5,700,000	9.7%	1,077,312	(525,142)	-48.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	26,817,142	130,974,739	20.5%	23,324,343	3,492,799	15.0%
TOT - Major Events Revolving FD	215,502	453,472	47.5%	63,760	151,742	238.0%
TransNet Extension Funds	9,016,922	23,953,736	37.6%	7,813,128	1,203,794	15.4%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,036,155	25,375	2.4%
Underground Surcharge Fund	4,036,469	93,042,262	4.3%	1,264,020	2,772,449	219.3%
Wastewater Department Funds	160,718,011	418,989,205	38.4%	131,260,131	29,457,879	22.4%
Water Department Funds	316,131,385	638,692,577	49.5%	267,384,787	48,746,598	18.2%
Wireless Communication Technology Fund	6,048,470	10,767,355	56.2%	5,436,427	612,042	11.3%
Zoological Exhibits Maintenance Fund	-	17,730,202	0.0%	5,900,652	(5,900,652)	-100.0%

¹ Includes adjustments made in future periods