

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of February 2023



March 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 8 (as of February 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 February 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 8, Ended February, 2023 (67% 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	\$ 400,648,750	56.7%	\$ 369,944,432	\$ 30,704,318	8.3%
Sales Taxes	380,244,571	380,244,571	199,408,916	52.4%	188,173,350	11,235,566	6.0%
Transient Occupancy Taxes	135,181,525	135,181,525	93,845,363	69.4%	71,486,228	22,359,135	31.3%
Property Transfer Tax	15,492,155	15,492,155	6,687,036	43.2%	10,719,945	(4,032,908)	-37.6%
Licenses & Permits	56,469,411	56,469,411	30,867,033	54.7%	28,175,715	2,691,317	9.6%
Fines & Forfeitures	34,472,492	34,472,492	12,856,077	37.3%	17,108,101	(4,252,025)	-24.9%
Interest & Dividends	3,408,893	3,408,893	35,922	1.1%	44,049	(8,127)	-18.4%
Franchises	95,595,494	95,595,494	63,451,354	66.4%	50,258,378	13,192,977	26.3%
Rents & Concessions	60,476,343	60,476,343	43,745,060	72.3%	42,955,637	789,423	1.8%
Revenues from Other Agencies	5,333,495	7,771,071	3,410,211	43.9%	2,618,593	791,618	30.2%
Charges for Current Services	203,458,961	201,021,385	86,483,663	43.0%	79,566,679	6,916,984	8.7%
Other Revenue	2,050,151	2,050,151	1,201,328	58.6%	4,908,705	(3,707,377)	-75.5%
Transfers	250,377,846	250,377,846	42,528,342	17.0%	131,443,706	(88,915,364)	-67.6%
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 985,169,055	50.6%	\$ 997,403,518	\$ (12,234,463)	-1.2%
Expenditures							
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 502,160,702	65.5%	\$ 457,056,353	\$ 45,104,349	9.9%
Total PE	\$ 766,966,468	\$ 766,966,468	\$ 502,160,702	65.5%	\$ 457,056,353	\$ 45,104,349	9.9%
Fringe Benefits	511,427,776	511,427,776	324,767,353	63.5%	334,244,638	(9,477,285)	-2.8%
Supplies	38,912,434	39,271,141	24,333,606	62.0%	18,672,066	5,661,539	30.3%
Contracts & Services ²	360,922,848	362,230,715	245,072,807	67.7%	141,646,189	103,426,618	73.0%
Information Technology	61,095,635	60,223,951	23,889,926	39.7%	7,175,259	16,714,667	232.9%
Energy & Utilities	55,510,820	55,667,628	41,195,659	74.0%	25,472,957	15,722,702	61.7%
Capital Expenditures	4,704,474	4,898,917	495,277	10.1%	883,257	(387,980)	-43.9%
Debt	14,950,193	10,903,685	8,327,913	76.4%	10,562,683	(2,234,770)	-21.2%
Other Expenditures	5,712,551	5,712,551	2,192,502	38.4%	1,943,200	249,301	12.8%
Transfers	134,805,551	145,158,419	79,025,272	54.4%	22,685,124	56,340,148	248.4%
Total NPE	\$ 1,188,042,282	\$ 1,195,494,782	\$ 749,300,313	62.7%	\$ 563,285,373	\$ 186,014,940	33.0%
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 1,251,461,015	63.8%	\$ 1,020,341,726	\$ 231,119,289	22.7%
General Fund Encumbrances			94,218,346		78,520,569	15,697,777	
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (360,510,306)		\$ (101,458,778)	\$ (259,051,529)	

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 8, Ended February, 2023 (67% Completed)
(Unaudited)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 400,648,750	\$ 706,243,579	56.7%	\$ 369,944,432	\$ 30,704,318	8.3%
Sales Taxes	199,408,916	380,244,571	52.4%	188,173,350	11,235,566	6.0%
Transient Occupancy Taxes	93,845,363	135,181,525	69.4%	71,486,228	22,359,135	31.3%
Property Transfer Tax	6,687,036	15,492,155	43.2%	10,719,945	(4,032,908)	-37.6%
Licenses & Permits						
Business Taxes	15,969,518	33,254,609	48.0%	18,495,615	(2,526,097)	-13.7%
Rental Unit Taxes	5,497,126	7,284,502	75.5%	4,684,270	812,856	17.4%
Alarm Permit Fees	500,412	989,700	50.6%	341,307	159,105	46.6%
Other Licenses and Permits	8,899,976	14,940,600	59.6%	4,654,523	4,245,453	91.2%
Total Licenses & Permits	30,867,033	56,469,411	54.7%	28,175,715	2,691,317	9.6%
Fines & Forfeitures						
Parking Citations	9,540,853	26,364,281	36.2%	13,019,840	(3,478,986)	-26.7%
Municipal Court	1,250,362	4,210,758	29.7%	1,982,333	(731,971)	-36.9%
Other Fines & Forfeitures	2,053,667	3,847,453	53.4%	2,094,604	(40,937)	-2.0%
Negligent Impound	11,195	50,000	22.4%	11,325	(130)	-1.1%
Total Fines & Forfeitures	12,856,077	34,472,492	37.3%	17,108,101	(4,252,025)	-24.9%
Interest & Dividends	35,922	3,408,893	1.1%	44,049	(8,127)	-18.4%
Franchises						
SDG&E	41,965,484	59,042,458	71.1%	29,037,806	12,927,678	44.5%
CATV	6,013,125	12,307,369	48.9%	5,941,898	71,227	1.2%
Refuse Collection	8,024,090	13,622,000	58.9%	3,582,968	4,441,122	124.0%
Other Franchises	7,448,655	10,623,667	70.1%	11,695,706	(4,247,050)	-36.3%
Total Franchises	63,451,354	95,595,494	66.4%	50,258,378	13,192,977	26.3%

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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	\$ 23,515,519	\$ 31,763,380	74.0%	\$ 19,980,496	\$ 3,535,023	17.7%
Pueblo Lands	6,036,029	7,697,132	78.4%	4,719,220	1,316,810	27.9%
Other Rents and Concessions	14,193,512	21,015,831	67.5%	18,255,922	(4,062,410)	-22.3%
Total Rents & Concessions	43,745,060	60,476,343	72.3%	42,955,637	789,423	1.8%
Revenue from Other Agencies	3,410,211	7,771,071	43.9%	2,618,593	791,618	30.2%
Charges for Current Services	86,483,663	201,021,385	43.0%	79,566,679	6,916,984	8.7%
Other Revenue	1,201,328	2,050,151	58.6%	4,908,705	(3,707,377)	-75.5%
Transfers	42,528,342	250,377,846	17.0%	131,443,706	(88,915,364)	-67.6%
Total General Fund Revenue	\$ 985,169,055	\$ 1,948,804,916	50.6%	\$ 997,403,518	\$ (12,234,463)	-1.2%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 8, Ended February, 2023 (67% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 49,286,203	\$ 74,905,930	65.8%	\$ 43,208,371	\$ 6,077,832	14.1%
City Auditor	2,775,090	4,562,333	60.8%	2,643,664	131,426	5.0%
City Clerk	4,215,624	6,951,684	60.6%	3,397,939	817,685	24.1%
City Council - District 1	1,123,982	1,851,484	60.7%	787,048	336,934	42.8%
City Council - District 2	1,178,441	1,843,581	63.9%	852,227	326,214	38.3%
City Council - District 3	1,182,300	1,797,563	65.8%	794,247	388,053	48.9%
City Council - District 4	1,060,073	1,991,981	53.2%	887,380	172,693	19.5%
City Council - District 5	1,130,904	1,806,622	62.6%	702,824	428,080	60.9%
City Council - District 6	880,869	1,846,856	47.7%	657,135	223,734	34.0%
City Council - District 7	1,123,319	1,834,357	61.2%	817,565	305,754	37.4%
City Council - District 8	1,079,995	2,225,536	48.5%	947,793	132,202	13.9%
City Council - District 9	1,054,620	1,639,794	64.3%	713,920	340,700	47.7%
City Treasurer	11,612,480	20,560,668	56.5%	10,005,085	1,607,395	16.1%
Citywide Program Expenditures	167,761,853	266,067,316	63.1%	57,882,525	109,879,328	189.8%
Commission on Police Practices	528,706	2,550,352	20.7%	270,918	257,788	95.2%
Communications	3,783,818	6,018,908	62.9%	3,170,321	613,496	19.4%
Compliance	2,886,003	4,642,842	62.2%	1,240,097	1,645,906	132.7%
Council Administration	1,271,717	2,812,705	45.2%	1,787,309	(515,592)	-28.8%
Debt Management	1,421,240	2,737,315	51.9%	1,379,352	41,889	3.0%
Department of Finance	13,977,217	21,042,149	66.4%	12,277,031	1,700,186	13.8%
Department of Information Technology	516,472	2,881,016	17.9%	504,364	12,107	2.4%
Development Services	6,484,692	11,490,472	56.4%	5,222,723	1,261,969	24.2%
Economic Development	9,765,264	17,038,178	57.3%	16,855,649	(7,090,385)	-42.1%
Environmental Services	44,993,359	81,002,411	55.5%	30,867,100	14,126,259	45.8%
Ethics Commission	884,657	1,470,894	60.1%	738,700	145,957	19.8%
Facilities	16,479,255	25,573,106	64.4%	13,689,833	2,789,422	20.4%
Fire-Rescue	221,402,167	310,961,654	71.2%	206,311,468	15,090,699	7.3%
Government Affairs	742,047	1,347,842	55.1%	767,822	(25,776)	-3.4%
Homelessness Strategies & Solutions	9,750,718	25,157,607	38.8%	1,662,855	8,087,863	486.4%
Human Resources	5,284,992	8,964,549	59.0%	4,005,021	1,279,971	32.0%

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Financial Performance Report – Period Ended February 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	\$ 42,489,703	\$ 66,827,891	63.6%	\$ 35,212,228	\$ 7,277,475	20.7%	
Mobility ²	-	-	100.0%	1,666,575	(1,666,575)	-100.0%	
Office of Boards & Commissions	530,281	781,868	67.8%	476,726	53,554	11.2%	
Office of Emergency Services	2,101,077	3,719,387	56.5%	1,537,223	563,854	36.7%	
Office of Race & Equity	423,806	1,277,592	33.2%	132,271	291,535	220.4%	
Office of the Chief Operating Officer	2,410,099	4,446,873	54.2%	1,967,591	442,508	22.5%	
Office of the IBA	1,439,264	2,668,158	53.9%	1,483,877	(44,612)	-3.0%	
Office of the Mayor	2,457,594	4,163,183	59.0%	1,988,387	469,207	23.6%	
Parks & Recreation	100,969,502	161,941,154	62.3%	75,099,982	25,869,520	34.4%	
Performance & Analytics	3,154,204	5,376,838	58.7%	2,663,058	491,145	18.4%	
Personnel	8,202,873	12,095,787	67.8%	6,503,576	1,699,296	26.1%	
Planning	5,522,038	9,882,949	55.9%	4,779,814	742,224	15.5%	
Police	384,037,503	584,715,315	65.7%	370,319,750	13,717,754	3.7%	
Public Utilities	1,666,727	2,831,991	58.9%	2,188,425	(521,697)	-23.8%	
Purchasing & Contracting	5,493,774	9,887,605	55.6%	11,651,654	(6,157,879)	-52.8%	
Real Estate & Airport Management	3,314,382	8,911,626	37.2%	3,080,747	233,636	7.6%	
Stormwater	39,932,593	66,457,083	60.1%	28,485,767	11,446,826	40.2%	
Sustainability & Mobility	3,567,723	7,250,279	49.2%	465,698	3,102,025	666.1%	
Transportation	58,109,797	93,647,966	62.1%	45,590,092	12,519,705	27.5%	
Total General Fund Expenditures	\$ 1,251,461,015	\$ 1,962,461,250	63.8%	\$ 1,020,341,726	\$ 231,119,289	22.7%	

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 8, Ended February, 2023 (67% 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	\$ 218,911.92	\$ 1,113,455	19.7%	\$ 202,509	\$ 16,403	8.1%
Citywide Elections	2,683,300	2,287,305	117.3%	-	2,683,300	100.0%
Corporate Master Leases Rent	8,427,332	12,287,790	68.6%	16,194,248	(7,766,916)	-48.0%
Deferred Capital Debt Service	18,583,236	27,867,100	66.7%	17,215,331	1,367,904	7.9%
Engineering and Capital Projects	10,301	1,740,190	0.6%	101,029	(90,728)	-89.8%
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	552,412	4,457,052	12.4%	336,410	216,002	64.2%
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%	230,171	(230,171)	-100.0%
Special Consulting Services	38,432,365	45,530,428	84.4%	1,007,185	37,425,180	3715.8%
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%	64,138	41,035,862	63980.6%
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	\$ 167,761,853	\$ 266,067,316	63.1%	\$ 57,882,525	\$ 109,879,328	189.8%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 8, Ended February, 2023 (67% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Adopted Budget	FY23 Current Budget	FY23 Budget Change	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Council District 1	\$ 1,123,982	\$ 1,702,633	\$ 1,702,633	\$ -	66.0%	\$ 787,048	\$ 336,934	42.8%
District 1 CPPS	-	150,000	148,851	(1,149)	0.0%	-	-	100.0%
Total Council District 1	1,123,982	1,852,633	1,851,484	(1,149)	60.7%	787,048	336,934	42.8%
Council District 2	1,175,697	1,693,581	1,693,581	-	69.4%	849,874	325,823	38.3%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
Total Council District 2	1,178,441	1,843,581	1,843,581	-	63.9%	852,227	326,214	38.3%
Council District 3	1,182,300	1,648,563	1,648,563	-	71.7%	794,247	388,053	48.9%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	-	-	100.0%
Total Council District 3	1,182,300	1,798,563	1,797,563	(1,000)	65.8%	794,247	388,053	48.9%
Council District 4	1,060,073	1,841,981	1,841,981	-	57.6%	886,832	173,242	19.5%
District 4 CPPS	-	150,000	150,000	-	0.0%	549	(549)	-100.0%
Total Council District 4	1,060,073	1,991,981	1,991,981	-	53.2%	887,380	172,693	19.5%
Council District 5	1,130,904	1,656,622	1,656,622	-	68.3%	702,824	428,080	60.9%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 5	1,130,904	1,806,622	1,806,622	-	62.6%	702,824	428,080	60.9%
Council District 6	880,869	1,538,659	1,538,659	-	57.2%	646,782	234,087	36.2%
District 6 CPPS	(0)	326,972	308,197	(18,775)	0.0%	10,353	(10,353)	-100.0%
Total Council District 6	880,869	1,865,631	1,846,856	(18,775)	47.7%	657,135	223,734	34.0%
Council District 7	1,123,319	1,684,357	1,684,357	-	66.7%	817,565	305,754	37.4%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	1,123,319	1,834,357	1,834,357	-	61.2%	817,565	305,754	37.4%
Council District 8	1,079,995	1,918,741	1,918,741	-	56.3%	947,793	132,202	13.9%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
Total Council District 8	1,079,995	2,225,536	2,225,536	-	48.5%	947,793	132,202	13.9%
Council District 9	1,054,620	1,489,794	1,489,794	-	70.8%	713,920	340,700	47.7%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	1,054,620	1,639,794	1,639,794	-	64.3%	713,920	340,700	47.7%
Total Council Districts	\$ 9,814,504	\$ 16,858,698	\$ 16,837,774	\$ (20,924)	58.3%	\$ 7,160,139	\$ 2,654,364	37.1%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February, 2023 (67% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,370,803	\$ 7,103,341	75.6%	\$ 4,925,091	\$ 445,712	9.0%
Automated Refuse Container Fund	1,067,614	1,600,000	66.7%	1,057,276	10,339	1.0%
Capital Outlay - Misc Revenue	-	-	100.0%	358,204	(358,204)	-100.0%
Central Stores Internal Service Fund	5,670,456	7,675,019	73.9%	4,651,454	1,019,002	21.9%
Climate Equity Fund	3,543,617	7,404,246	47.9%	(178)	3,543,795	-1988326.9%
Community Equity Fund	16,006	-	100.0%	16,677	(672)	-4.0%
Concourse and Parking Garages Operating Fund	1,742,181	2,521,718	69.1%	1,082,347	659,834	61.0%
Convention Center Expansion Funds	2,573,462	13,343,976	19.3%	1,685,360	888,102	52.7%
Development Services Fund	92,816,976	105,346,119	88.1%	70,916,189	21,900,787	30.9%
Energy Conservation Program Fund	6,532,144	5,644,231	115.7%	5,109,041	1,423,103	27.9%
Energy Independence Fund	2,183,537	-	100.0%	-	2,183,537	100.0%
Engineering and Capital Projects	83,629,638	136,819,545	61.1%	73,826,070	9,803,568	13.3%
Environmental Growth Fund 1/3	5,608,425	7,640,516	73.4%	3,241,044	2,367,381	73.0%
Environmental Growth Fund 2/3	11,209,568	15,288,029	73.3%	6,483,729	4,725,839	72.9%
Facilities Financing Fund	3,050,371	3,495,477	87.3%	1,756,511	1,293,860	73.7%
Fire/Emergency Medical Services Fund	7,978,074	10,480,712	76.1%	7,909,570	68,504	0.9%
Fire and Lifeguard Facilities Fund	1,397,924	1,396,169	100.1%	1,392,401	5,523	0.4%
Fleet Operations	90,075,735	148,333,436	60.7%	78,481,633	11,594,103	14.8%
Gas Tax Fund	18,412,201	41,323,241	44.6%	13,670,748	4,741,452	34.7%
General Plan Maintenance Fund	2,862,023	3,599,826	79.5%	2,180,495	681,528	31.3%
GIS Fund	5,243,224	5,226,148	100.3%	215,159	5,028,065	2336.9%
Golf Course Fund	22,195,739	23,470,347	94.6%	19,054,255	3,141,484	16.5%
Information Technology Fund	32,592,804	85,355,648	38.2%	165,803	32,427,001	19557.6%
Infrastructure Fund	18,444,223	28,444,223	64.8%	226,432	18,217,791	8045.6%
Junior Lifeguard Program Fund	40,212	942,900	4.3%	12,500	27,712	221.7%
Local Enforcement Agency Fund	855,452	1,121,293	76.3%	495,110	360,342	72.8%
Long Range Property Management Fund	1,532,198	35,806,506	4.3%	1,127,717	404,481	35.9%
Los Penasquitos Canyon Preserve Fund	115,023	196,000	58.7%	110,117	4,906	4.5%
Low-Moderate Income Housing Asset Fund	4,873,498	7,072,934	68.9%	4,197,428	676,070	16.1%
Maintenance Assessment District (MAD) Funds	13,440,783	29,219,225	46.0%	11,978,336	1,462,447	12.2%
Mission Bay/Balboa Park Improvement Fund	1,018,336	1,178,378	86.4%	1,669,552	(651,216)	-39.0%
Mission Bay Improvement Fund	184,259	7,646,197	2.4%	182,057	2,202	1.2%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,206,777	27,787,305	101.5%	4,865	28,201,913	579745.9%

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Financial Performance Report – Period Ended February 2023

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	\$ 6,274,799	\$ 9,000,000	69.7%	\$ 5,659,717	\$ 615,082	10.9%
PETCO Park Fund	14,560,542	17,403,700	83.7%	15,425,093	(864,552)	-5.6%
Public Art Fund	659,832	85,000	776.3%	374,112	285,720	76.4%
Public Safety Services & Debt Service Fund	7,545,897	11,594,620	65.1%	7,031,076	514,821	7.3%
Publishing Services Internal Fund	637,379	1,640,551	38.9%	1,084,592	(447,213)	-41.2%
Recycling Fund	16,756,621	27,250,760	61.5%	12,074,437	4,682,184	38.8%
Refuse Disposal Fund	26,472,639	40,362,567	65.6%	23,242,632	3,230,006	13.9%
Refuse Disposal - Miramar Clousure	174,764	50,000	349.5%	182,099	(7,335)	-4.0%
Regional Park Improvements Fund	71,229	4,117,183	1.7%	49,661	21,568	43.4%
Risk Management Administration Fund	7,958,163	14,122,276	56.4%	6,986,989	971,174	13.9%
Road Maintenance & Rehabilitation	15,622,451	32,164,043	48.6%	14,449,130	1,173,321	8.1%
Seized and Forfeited Assets Funds	184,063	664,123	27.7%	164,872	19,191	11.6%
State COPS	2,591,273	3,000,000	86.4%	2,704,510	(113,237)	-4.2%
Storm Drain Fund	3,636,553	5,700,000	63.8%	3,244,082	392,471	12.1%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	84,874,753	121,585,976	69.8%	64,139,000	20,735,753	32.3%
TOT - Major Events Revolving FD	450,447	403,253	111.7%	108,729	341,719	314.3%
TransNet Extension Funds	22,880,975	47,668,000	48.0%	20,497,612	2,383,363	11.6%
Trolley Extension Reserve Fund	1,061,675	1,060,875	100.1%	1,036,396	25,279	2.4%
Underground Surcharge Fund	49,513,994	79,539,423	62.3%	32,967,303	16,546,691	50.2%
Wastewater Department Funds	303,598,994	708,017,933	42.9%	253,758,520	49,840,474	19.6%
Water Department Funds	461,819,811	1,167,152,877	39.6%	461,040,338	779,473	0.2%
Wireless Communication Technology Fund	10,697,621	10,252,941	104.3%	574,065	10,123,556	1763.5%
Zoological Exhibits Maintenance Fund	10,728,520	17,730,202	60.5%	9,818,787	909,732	9.3%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 8, Ended February, 2023 (67% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 4,381,039	\$ 9,485,826	46.2%	\$ 4,255,203	\$ 125,835	3.0%
Automated Refuse Container Fund	1,066,146	1,952,906	54.6%	666,105	400,041	60.1%
Capital Outlay - Misc Revenue	7,039,043	7,306,322	96.3%	3,724,276	3,314,767	89.0%
Central Stores Internal Service Fund	5,736,246	7,376,573	77.8%	4,259,392	1,476,854	34.7%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	1,903,959	2,724,454	69.9%	1,283,749	620,210	48.3%
Convention Center Expansion Funds	909,472	13,343,976	6.8%	952,437	(42,965)	-4.5%
Development Services Fund	65,654,071	110,258,169	59.5%	57,487,892	8,166,179	14.2%
Energy Conservation Program Fund	3,335,271	5,881,724	56.7%	2,926,478	408,794	14.0%
Energy Independence Fund	-	-	100.0%	-	-	100.0%
Engineering and Capital Projects	87,912,360	141,635,641	62.1%	75,615,207	12,297,153	16.3%
Environmental Growth Fund 1/3	1,743,032	6,958,655	25.0%	1,037,339	705,692	68.0%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	2,022,988	3,517,783	57.5%	2,027,947	(4,960)	-0.2%
Fire/Emergency Medical Services Fund	4,176,824	10,449,959	40.0%	3,170,723	1,006,101	31.7%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	700,068	4,291	0.6%
Fleet Operations	86,330,768	306,556,230	28.2%	62,586,561	23,744,207	37.9%
Gas Tax Fund	19,458,721	37,100,127	52.4%	20,110,050	(651,328)	-3.2%
General Plan Maintenance Fund	2,778,208	4,660,000	59.6%	2,074,531	703,677	33.9%
GIS Fund	2,338,788	5,271,628	44.4%	2,700,411	(361,623)	-13.4%
Golf Course Fund	13,114,292	21,988,760	59.6%	11,587,285	1,527,007	13.2%
Information Technology Fund	42,345,097	88,693,539	47.7%	39,455,903	2,889,195	7.3%
Infrastructure Fund	34,320,166	35,491,678	96.7%	4,279,680	30,040,486	701.9%
Junior Lifeguard Program Fund	637,032	947,047	67.3%	688,723	(51,691)	-7.5%
Local Enforcement Agency Fund	632,925	981,266	64.5%	548,601	84,324	15.4%
Long Range Property Management Fund	1,333,313	36,518,934	3.7%	243,531	1,089,782	447.5%
Los Penasquitos Canyon Preserve Fund	193,150	300,275	64.3%	176,350	16,800	9.5%
Low-Moderate Income Housing Asset Fund	1,400,853	45,684,026	3.1%	3,445,593	(2,044,739)	-59.3%
Maintenance Assessment District (MAD) Funds	15,485,608	37,646,280	41.1%	13,177,270	2,308,338	17.5%
Mission Bay/Balboa Park Improvement Fund	1,061,818	1,188,000	89.4%	1,673,561	(611,743)	-36.6%
Mission Bay Improvement Fund	-	-	100.0%	175	(175)	-100.0%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	16,277,175	30,367,688	53.6%	11,241,990	5,035,185	44.8%

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Financial Performance Report – Period Ended February 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	\$ 2,336,520	\$ 8,227,130	28.4%	\$ 3,359,111	\$ (1,022,591)	-30.4%
PETCO Park Fund	16,424,090	17,402,909	94.4%	15,456,405	967,685	6.3%
Prop 42 Replacement - Transportation Relief Fund	13,232	-	100.0%	97,070	(83,838)	-86.4%
Public Art Fund	197,570	4,681,005	4.2%	196,514	1,056	0.5%
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	1,020,140	1,714,930	59.5%	1,204,112	(183,972)	-15.3%
Recycling Fund	17,385,008	27,608,649	63.0%	17,333,713	51,295	0.3%
Refuse Disposal Fund	28,066,042	47,152,214	59.5%	24,399,734	3,666,308	15.0%
Risk Management Administration Fund	8,696,069	13,983,274	62.2%	7,706,279	989,789	12.8%
Road Maintenance & Rehabilitation	7,295,513	61,831,333	11.8%	2,164,659	5,130,854	237.0%
Seized and Forfeited Assets Funds	337,195	3,859,765	8.7%	480,504	(143,309)	-29.8%
State COPS	882,211	5,565,366	15.9%	4,061,910	(3,179,700)	-78.3%
Storm Drain Fund	818,699	5,700,000	14.4%	2,318,339	(1,499,640)	-64.7%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	39,223,460	130,974,739	29.9%	28,778,479	10,444,981	36.3%
TOT - Major Events Revolving FD	437,773	633,826	69.1%	84,380	353,393	418.8%
TransNet Extension Funds	9,989,891	23,953,736	41.7%	8,688,395	1,301,496	15.0%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,036,155	25,375	2.4%
Underground Surcharge Fund	4,981,554	93,042,262	5.4%	5,603,353	(621,799)	-11.1%
Wastewater Department Funds	206,523,893	418,989,205	49.3%	171,605,789	34,918,104	20.3%
Water Department Funds	422,080,091	638,692,577	66.1%	362,273,473	59,806,618	16.5%
Wireless Communication Technology Fund	7,287,195	10,767,355	67.7%	6,584,638	702,557	10.7%
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