

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of March 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 9 (as of March 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 March 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 9, Ended March, 2023 (75% 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	\$ 413,303,792	58.5%	\$ 383,135,581	\$ 30,168,210	7.9%	
Sales Taxes	380,244,571	380,244,571	231,950,411	61.0%	215,705,582	16,244,829	7.5%	
Transient Occupancy Taxes	135,181,525	135,181,525	105,561,433	78.1%	81,063,970	24,497,463	30.2%	
Property Transfer Tax	15,492,155	15,492,155	8,102,469	52.3%	11,985,886	(3,883,417)	-32.4%	
Licenses & Permits	56,469,411	56,469,411	34,425,651	61.0%	32,234,284	2,191,367	6.8%	
Fines & Forfeitures	34,472,492	34,472,492	28,526,581	82.8%	19,463,327	9,063,254	46.6%	
Interest & Dividends	3,408,893	3,408,893	114,580	3.4%	78,507	36,073	45.9%	
Franchises	95,595,494	95,595,494	64,884,088	67.9%	50,477,790	14,406,298	28.5%	
Rents & Concessions	60,476,343	60,476,343	51,380,137	85.0%	50,689,750	690,387	1.4%	
Revenues from Other Agencies	5,333,495	7,771,071	4,872,933	62.7%	4,932,316	(59,383)	-1.2%	
Charges for Current Services	203,458,961	201,021,385	96,544,073	48.0%	87,562,791	8,981,281	10.3%	
Other Revenue	2,050,151	2,050,151	1,412,480	68.9%	5,364,061	(3,951,581)	-73.7%	
Transfers	250,377,846	250,377,846	199,918,785	79.8%	132,814,469	67,104,316	50.5%	
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 1,240,997,413	63.7%	\$ 1,075,508,316	\$ 165,489,097	15.4%	
Expenditures								
Personnel Services	\$ 766,966,468	\$ 768,142,138	\$ 569,673,800	74.2%	\$ 517,088,366	\$ 52,585,434	10.2%	
Total PE	\$ 766,966,468	\$ 768,142,138	\$ 569,673,800	74.2%	\$ 517,088,366	\$ 52,585,434	10.2%	
Fringe Benefits	511,427,776	524,613,433	393,722,295	75.0%	376,385,322	17,336,974	4.6%	
Supplies	38,912,434	39,271,141	25,945,851	66.1%	21,060,767	4,885,085	23.2%	
Contracts & Services ²	360,922,848	347,970,977	228,876,790	65.8%	209,163,572	19,713,218	9.4%	
Information Technology	61,095,635	60,122,362	25,713,362	42.8%	9,171,047	16,542,315	180.4%	
Energy & Utilities	55,510,820	55,667,628	45,752,749	82.2%	36,430,150	9,322,599	25.6%	
Capital Expenditures	4,704,474	4,898,917	614,741	12.5%	1,185,920	(571,179)	-48.2%	
Debt	14,950,193	10,903,685	9,529,705	87.4%	12,112,737	(2,583,031)	-21.3%	
Other Expenditures	5,712,551	5,712,551	2,457,014	43.0%	1,978,416	478,598	24.2%	
Transfers	134,805,551	145,158,419	88,479,858	61.0%	31,108,051	57,371,807	184.4%	
Total NPE	\$ 1,188,042,282	\$ 1,194,319,112	\$ 821,092,367	68.7%	\$ 698,595,980	\$ 122,496,386	17.5%	
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 1,390,766,166	70.9%	\$ 1,215,684,346	\$ 175,081,820	14.4%	
General Fund Encumbrances								
			72,755,400		63,848,409	8,906,991		
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (222,524,153)		\$ (204,024,439)	\$ (18,499,714)		

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 413,303,792	\$ 706,243,579	58.5%	\$ 383,135,581	\$ 30,168,210	7.9%
Sales Taxes	231,950,411	380,244,571	61.0%	215,705,582	16,244,829	7.5%
Transient Occupancy Taxes	105,561,433	135,181,525	78.1%	81,063,970	24,497,463	30.2%
Property Transfer Tax	8,102,469	15,492,155	52.3%	11,985,886	(3,883,417)	-32.4%
Licenses & Permits						
Business Taxes	17,765,466	33,254,609	53.4%	20,529,017	(2,763,551)	-13.5%
Rental Unit Taxes	6,666,870	7,284,502	91.5%	6,296,461	370,409	5.9%
Alarm Permit Fees	560,032	989,700	56.6%	382,244	177,789	46.5%
Other Licenses and Permits	9,433,283	14,940,600	63.1%	5,026,563	4,406,720	87.7%
Total Licenses & Permits	34,425,651	56,469,411	61.0%	32,234,284	2,191,367	6.8%
Fines & Forfeitures						
Parking Citations	14,794,206	26,364,281	56.1%	14,890,101	(95,895)	-0.6%
Municipal Court	1,642,364	4,210,758	39.0%	2,141,559	(499,195)	-23.3%
Other Fines & Forfeitures	12,078,666	3,847,453	313.9%	2,418,692	9,659,974	399.4%
Negligent Impound	11,345	50,000	22.7%	12,975	(1,630)	-12.6%
Total Fines & Forfeitures	28,526,581	34,472,492	82.8%	19,463,327	9,063,254	46.6%
Interest & Dividends	114,580	3,408,893	3.4%	78,507	36,073	45.9%
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	9,080,735	13,622,000	66.7%	3,594,939	5,485,795	152.6%
Other Franchises	7,824,745	10,623,667	73.7%	11,903,147	(4,078,402)	-34.3%
Total Franchises	64,884,088	95,595,494	67.9%	50,477,790	14,406,298	28.5%

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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	\$ 25,700,928	\$ 31,763,380	80.9%	\$ 22,321,925	\$ 3,379,004	15.1%
Pueblo Lands	6,520,032	7,697,132	84.7%	5,849,998	670,034	11.5%
Other Rents and Concessions	19,159,177	21,015,831	91.2%	22,517,827	(3,358,650)	-14.9%
Total Rents & Concessions	51,380,137	60,476,343	85.0%	50,689,750	690,387	1.4%
Revenue from Other Agencies	4,872,933	7,771,071	62.7%	4,932,316	(59,383)	-1.2%
Charges for Current Services	96,544,073	201,021,385	48.0%	87,562,791	8,981,281	10.3%
Other Revenue	1,412,480	2,050,151	68.9%	5,364,061	(3,951,581)	-73.7%
Transfers	199,918,785	250,377,846	79.8%	132,814,469	67,104,316	50.5%
Total General Fund Revenue	\$ 1,240,997,413	\$ 1,948,804,916	63.7%	\$ 1,075,508,316	\$ 165,489,097	15.4%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 58,071,603	\$ 79,183,746	73.3%	\$ 49,626,356	\$ 8,445,247	17.0%
City Auditor	3,154,463	4,593,790	68.7%	3,030,720	123,743	4.1%
City Clerk	4,846,952	7,233,662	67.0%	3,947,500	899,452	22.8%
City Council - District 1	1,298,687	2,101,117	61.8%	910,648	388,039	42.6%
City Council - District 2	1,385,106	2,169,297	63.9%	976,170	408,936	41.9%
City Council - District 3	1,425,689	2,243,521	63.5%	917,555	508,134	55.4%
City Council - District 4	1,258,264	2,089,039	60.2%	1,019,865	238,399	23.4%
City Council - District 5	1,358,592	2,215,672	61.3%	812,349	546,243	67.2%
City Council - District 6	1,006,206	1,989,253	50.6%	758,526	247,680	32.7%
City Council - District 7	1,339,837	2,128,822	62.9%	950,659	389,177	40.9%
City Council - District 8	1,243,082	2,300,564	54.0%	1,085,625	157,457	14.5%
City Council - District 9	1,218,434	1,913,570	63.7%	827,666	390,768	47.2%
City Treasurer	13,631,142	21,248,821	64.2%	11,602,237	2,028,905	17.5%
Citywide Program Expenditures	141,188,473	227,996,581	61.9%	99,896,326	41,292,147	41.3%
Commission on Police Practices	629,453	2,591,217	24.3%	312,497	316,955	101.4%
Communications	4,365,480	6,159,516	70.9%	3,658,150	707,330	19.3%
Compliance	3,372,630	4,818,474	70.0%	1,468,633	1,903,998	129.6%
Council Administration	1,546,854	2,907,697	53.2%	2,035,264	(488,410)	-24.0%
Debt Management	1,708,733	2,841,858	60.1%	1,586,281	122,452	7.7%
Department of Finance	16,303,581	21,848,159	74.6%	14,091,792	2,211,789	15.7%
Department of Information Technology	516,472	2,881,016	17.9%	506,850	9,622	1.9%
Development Services	7,659,514	11,941,338	64.1%	6,023,813	1,635,701	27.2%
Economic Development	10,939,517	17,334,943	63.1%	18,036,662	(7,097,145)	-39.3%
Environmental Services	50,943,530	81,990,887	62.1%	35,112,469	15,831,060	45.1%
Ethics Commission	1,067,672	1,525,625	70.0%	845,039	222,633	26.3%
Facilities	19,107,561	26,726,378	71.5%	16,319,419	2,788,142	17.1%
Fire-Rescue	256,872,838	322,870,498	79.6%	237,823,703	19,049,135	8.0%
Government Affairs	882,729	1,382,616	63.8%	874,919	7,810	0.9%
Homelessness Strategies & Solutions	11,655,619	25,178,396	46.3%	1,861,795	9,793,823	526.0%
Human Resources	6,296,066	9,285,198	67.8%	4,632,246	1,663,820	35.9%

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Financial Performance Report – Period Ended March 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	\$ 49,963,357	\$ 68,839,515	72.6%	\$ 41,916,919	\$ 8,046,439	19.2%
Mobility ²	-	-	100.0%	1,975,077	(1,975,077)	-100.0%
Office of Boards & Commissions	661,401	851,454	77.7%	556,203	105,199	18.9%
Office of Emergency Services	2,361,918	3,800,509	62.1%	1,869,583	492,335	26.3%
Office of Race & Equity	481,710	1,277,592	37.7%	158,367	323,342	204.2%
Office of the Chief Operating Officer	2,898,748	4,520,142	64.1%	2,320,186	578,562	24.9%
Office of the IBA	1,714,314	2,736,330	62.7%	1,639,404	74,911	4.6%
Office of the Mayor	2,950,829	4,310,787	68.5%	2,302,778	648,051	28.1%
Parks & Recreation	115,296,412	164,713,970	70.0%	89,072,725	26,223,686	29.4%
Performance & Analytics	3,720,405	5,521,838	67.4%	3,072,789	647,616	21.1%
Personnel	9,710,901	12,565,720	77.3%	7,559,659	2,151,242	28.5%
Planning	6,603,089	10,300,645	64.1%	5,607,977	995,112	17.7%
Police	436,407,872	588,839,528	74.1%	426,784,251	9,623,621	2.3%
Public Utilities	1,817,084	2,831,991	64.2%	2,350,866	(533,782)	-22.7%
Purchasing & Contracting	6,291,966	10,145,379	62.0%	12,262,969	(5,971,003)	-48.7%
Real Estate & Airport Management	3,860,058	7,857,846	49.1%	3,623,372	236,686	6.5%
Stormwater	46,609,425	68,081,040	68.5%	34,570,857	12,038,568	34.8%
Sustainability & Mobility	4,214,440	7,370,837	57.2%	517,048	3,697,392	715.1%
Transportation	68,907,459	96,204,856	71.6%	55,971,581	12,935,878	23.1%
Total General Fund Expenditures	\$ 1,390,766,166	\$ 1,962,461,250	70.9%	\$ 1,215,684,346	\$ 175,081,820	14.4%

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 9, Ended March, 2023 (75% 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	\$ 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	10,008,600	12,287,790	81.5%	18,540,484	(8,531,884)	-46.0%
Deferred Capital Debt Service	27,756,168	27,867,100	99.6%	24,444,873	3,311,295	13.5%
Engineering and Capital Projects	9,890	1,740,190	0.6%	99,301	(89,411)	-90.0%
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	614,100	4,457,052	13.8%	393,897	220,203	55.9%
Public Liability Claims Xfer-Claims Fund	12,783,496	25,566,991	50.0%	32,160,289	(19,376,794)	-60.3%
Public Use Leases	-	1,445,160	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	243,993	(243,993)	-100.0%
Special Consulting Services	1,043,508	7,459,693	14.0%	1,057,009	(13,501)	-1.3%
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	\$ 141,188,473	\$ 227,996,581	61.9%	\$ 99,896,326	\$ 41,292,147	41.3%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 9, Ended March, 2023 (75% 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	\$ 1,298,687	\$ 1,702,633	\$ 1,952,266	\$ 249,633	66.5%	\$ 910,648	\$ 388,039	42.6%
District 1 CPPS	-	150,000	148,851	(1,149)	0.0%	-	-	100.0%
Total Council District 1	1,298,687	1,852,633	2,101,117	248,484	61.8%	910,648	388,039	42.6%
Council District 2	1,382,361	1,693,581	2,019,297	325,716	68.5%	973,818	408,544	42.0%
District 2 CPPS	2,745	150,000	150,000	-	1.8%	2,353	392	16.7%
Total Council District 2	1,385,106	1,843,581	2,169,297	325,716	63.9%	976,170	408,936	41.9%
Council District 3	1,425,689	1,648,563	2,094,521	445,958	68.1%	917,555	508,134	55.4%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	-	-	100.0%
Total Council District 3	1,425,689	1,798,563	2,243,521	444,958	63.5%	917,555	508,134	55.4%
Council District 4	1,258,264	1,841,981	1,939,039	97,058	64.9%	1,019,865	238,399	23.4%
District 4 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 4	1,258,264	1,991,981	2,089,039	97,058	60.2%	1,019,865	238,399	23.4%
Council District 5	1,358,592	1,656,622	2,065,672	409,050	65.8%	812,349	546,243	67.2%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 5	1,358,592	1,806,622	2,215,672	409,050	61.3%	812,349	546,243	67.2%
Council District 6	1,006,206	1,538,659	1,681,056	142,397	59.9%	748,173	258,033	34.5%
District 6 CPPS	-	326,972	308,197	(18,775)	0.0%	10,353	(10,353)	-100.0%
Total Council District 6	1,006,206	1,865,631	1,989,253	123,622	50.6%	758,526	247,680	32.7%
Council District 7	1,339,837	1,684,357	1,978,822	294,465	67.7%	950,659	389,177	40.9%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	1,339,837	1,834,357	2,128,822	294,465	62.9%	950,659	389,177	40.9%
Council District 8	1,243,082	1,918,741	1,993,769	75,028	62.3%	1,085,625	157,457	14.5%
District 8 CPPS	-	306,795	306,795	-	0.0%	-	-	100.0%
Total Council District 8	1,243,082	2,225,536	2,300,564	75,028	54.0%	1,085,625	157,457	14.5%
Council District 9	1,218,434	1,489,794	1,763,570	273,776	69.1%	827,666	390,768	47.2%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	1,218,434	1,639,794	1,913,570	273,776	63.7%	827,666	390,768	47.2%
Total Council Districts	\$ 11,533,898	\$ 16,858,698	\$ 19,150,855	\$ 2,292,157	60.2%	\$ 8,259,063	\$ 3,274,834	39.7%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,843,593	\$ 7,103,341	82.3%	\$ 5,542,434	\$ 301,160	5.4%
Automated Refuse Container Fund	1,182,596	1,600,000	73.9%	1,175,439	7,157	0.6%
Capital Outlay - Misc Revenue	-	-	100.0%	358,204	(358,204)	-100.0%
Central Stores Internal Service Fund	6,406,480	7,675,019	83.5%	4,987,833	1,418,648	28.4%
Climate Equity Fund	3,548,910	7,404,246	47.9%	(192)	3,549,102	-184,5415.2%
Community Equity Fund	17,618	-	100.0%	17,040	577	3.4%
Concourse and Parking Garages Operating Fund	2,050,837	2,521,718	81.3%	1,235,447	815,390	66.0%
Convention Center Expansion Funds	13,045,177	13,343,976	97.8%	13,022,855	22,322	0.2%
Development Services Fund	102,762,171	105,346,119	97.5%	80,672,425	22,089,746	27.4%
Energy Conservation Program Fund	6,535,802	5,644,231	115.8%	5,127,069	1,408,733	27.5%
Energy Independence Fund	2,184,691	-	100.0%	-	2,184,691	100.0%
Engineering and Capital Projects	95,661,989	136,819,545	69.9%	84,832,938	10,829,051	12.8%
Environmental Growth Fund 1/3	5,612,276	7,640,516	73.5%	3,246,221	2,366,054	72.9%
Environmental Growth Fund 2/3	11,217,105	15,288,029	73.4%	6,494,393	4,722,712	72.7%
Facilities Financing Fund	3,442,768	3,495,477	98.5%	2,019,414	1,423,354	70.5%
Fire/Emergency Medical Services Fund	8,284,319	10,480,712	79.0%	10,250,774	(1,966,455)	-19.2%
Fire and Lifeguard Facilities Fund	1,398,286	1,396,169	100.2%	1,392,487	5,799	0.4%
Fleet Operations	101,568,151	151,813,048	66.9%	89,866,766	11,701,385	13.0%
Gas Tax Fund	21,278,068	41,323,241	51.5%	16,247,790	5,030,278	31.0%
General Plan Maintenance Fund	3,276,428	3,599,826	91.0%	2,528,854	747,574	29.6%
GIS Fund	5,374,459	5,226,148	102.8%	4,543,075	831,384	18.3%
Golf Course Fund	25,194,762	24,333,677	103.5%	21,991,479	3,203,283	14.6%
Information Technology Fund	33,105,053	85,355,648	38.8%	11,206,954	21,898,099	195.4%
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%	749,622	(709,410)	-94.6%
Local Enforcement Agency Fund	886,957	1,121,293	79.1%	517,311	369,646	71.5%
Long Range Property Management Fund	2,808,672	35,806,506	7.8%	1,196,341	1,612,331	134.8%
Los Penasquitos Canyon Preserve Fund	115,023	196,000	58.7%	113,936	1,086	1.0%
Low-Moderate Income Housing Asset Fund	3,945,016	7,072,934	55.8%	4,313,944	(368,928)	-8.6%
Maintenance Assessment District (MAD) Funds	21,815,327	29,411,677	74.2%	18,999,968	2,815,359	14.8%
Mission Bay/Balboa Park Improvement Fund	1,074,253	1,410,691	76.2%	1,740,586	(666,333)	-38.3%
Mission Bay Improvement Fund	201,051	7,646,197	2.6%	185,588	15,463	8.3%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,216,097	27,787,305	101.5%	25,419,147	2,796,950	11.0%

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Financial Performance Report – Period Ended March 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	\$ 7,129,925	\$ 9,000,000	79.2%	\$ 6,454,659	\$ 675,266	10.5%	
PETCO Park Fund	16,785,127	17,403,700	96.4%	15,972,969	812,158	5.1%	
Public Art Fund	1,199,938	85,000	1411.7%	552,254	647,684	117.3%	
Public Safety Services & Debt Service Fund	8,862,374	11,594,620	76.4%	8,351,839	510,536	6.1%	
Publishing Services Internal Fund	686,886	1,640,551	41.9%	1,154,062	(467,176)	-40.5%	
Recycling Fund	20,188,047	27,250,760	74.1%	12,680,167	7,507,880	59.2%	
Refuse Disposal Fund	28,069,587	40,362,567	69.5%	25,924,146	2,145,441	8.3%	
Refuse Disposal - Miramar Clousure	192,366	50,000	384.7%	186,062	6,303	3.4%	
Regional Park Improvements Fund	77,683	4,117,183	1.9%	50,594	27,089	53.5%	
Risk Management Administration Fund	9,513,126	14,122,276	67.4%	6,987,094	2,526,031	36.2%	
Road Maintenance & Rehabilitation	18,105,931	32,164,043	56.3%	16,644,423	1,461,508	8.8%	
Seized and Forfeited Assets Funds	186,739	664,123	28.1%	188,878	(2,139)	-1.1%	
State COPS	2,594,059	3,000,000	86.5%	2,998,579	(404,520)	-13.5%	
Storm Drain Fund	4,027,852	5,700,000	70.7%	3,717,190	310,662	8.4%	
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%	
Transient Occupancy Tax Fund	95,393,496	121,585,976	78.5%	72,854,151	22,539,345	30.9%	
TOT - Major Events Revolving FD	456,147	403,253	113.1%	108,729	347,419	319.5%	
TransNet Extension Funds	27,481,395	47,668,000	57.7%	25,892,597	1,588,798	6.1%	
Trolley Extension Reserve Fund	1,061,751	1,060,875	100.1%	1,062,290	(539)	-0.1%	
Underground Surcharge Fund	49,656,775	79,539,423	62.4%	32,991,446	16,665,329	50.5%	
Wastewater Department Funds	351,500,686	708,017,933	49.6%	282,455,076	69,045,610	24.4%	
Water Department Funds	524,157,849	1,167,152,877	44.9%	522,845,355	1,312,494	0.3%	
Wireless Communication Technology Fund	10,709,580	10,252,941	104.5%	8,608,933	2,100,646	24.4%	
Zoological Exhibits Maintenance Fund	11,099,287	17,730,202	62.6%	10,188,893	910,394	8.9%	

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March, 2023 (75% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 5,077,553	\$ 9,485,826	53.5%	\$ 4,819,802	\$ 257,750	5.3%
Automated Refuse Container Fund	1,212,576	1,952,906	62.1%	813,941	398,635	49.0%
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	6,734,024	7,376,573	91.3%	4,723,542	2,010,482	42.6%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,049,306	2,724,454	75.2%	1,571,479	477,827	30.4%
Convention Center Expansion Funds	12,450,234	13,343,976	93.3%	2,915,364	9,534,870	327.1%
Development Services Fund	76,917,731	110,258,169	69.8%	65,087,426	11,830,305	18.2%
Energy Conservation Program Fund	3,855,105	5,881,724	65.5%	3,366,879	488,226	14.5%
Engineering and Capital Projects	103,902,631	141,635,641	73.4%	88,784,963	15,117,668	17.0%
Environmental Growth Fund 1/3	2,047,747	6,958,655	29.4%	1,430,094	617,653	43.2%
Environmental Growth Fund 2/3	1,803,878	14,243,625	12.7%	75,786	1,728,092	2280.2%
Facilities Financing Fund	2,408,539	3,517,783	68.5%	2,295,853	112,686	4.9%
Fire/Emergency Medical Services Fund	4,842,891	10,449,959	46.3%	3,694,415	1,148,477	31.1%
Fire and Lifeguard Facilities Fund	1,397,743	1,401,381	99.7%	1,394,678	3,066	0.2%
Fleet Operations	97,917,550	310,035,842	31.6%	72,414,244	25,503,306	35.2%
Gas Tax Fund	26,415,612	37,100,127	71.2%	21,775,459	4,640,154	21.3%
General Plan Maintenance Fund	3,371,438	4,660,000	72.3%	2,391,317	980,120	41.0%
GIS Fund	3,915,768	5,271,628	74.3%	3,084,266	831,502	27.0%
Golf Course Fund	18,257,637	22,852,090	79.9%	15,896,970	2,360,668	14.8%
Information Technology Fund	46,888,409	88,693,539	52.9%	43,309,131	3,579,278	8.3%
Infrastructure Fund	34,434,106	35,491,678	97.0%	4,311,512	30,122,595	698.7%
Junior Lifeguard Program Fund	654,460	947,047	69.1%	719,137	(64,677)	-9.0%
Local Enforcement Agency Fund	727,666	981,266	74.2%	646,355	81,311	12.6%
Long Range Property Management Fund	1,354,549	36,518,934	3.7%	264,696	1,089,854	411.7%
Los Penasquitos Canyon Preserve Fund	219,188	300,275	73.0%	204,932	14,256	7.0%
Low-Moderate Income Housing Asset Fund	1,509,276	45,684,026	3.3%	3,505,393	(1,996,117)	-56.9%
Maintenance Assessment District (MAD) Funds	21,113,687	37,736,050	56.0%	19,038,936	2,074,751	10.9%
Mission Bay/Balboa Park Improvement Fund	1,116,824	1,420,313	78.6%	1,744,029	(627,206)	-36.0%
Mission Bay Improvement Fund	-	-	100.0%	114	(114)	-100.0%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	17,297,584	30,367,688	57.0%	14,516,389	2,781,195	19.2%

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Financial Performance Report – Period Ended March 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	\$ 2,739,027	\$ 8,227,130	33.3%	\$ 3,827,570	\$ (1,088,543)	-28.4%
PETCO Park Fund	16,423,957	17,402,909	94.4%	15,718,218	705,739	4.5%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	131,362	(131,362)	-100.0%
Public Art Fund	204,821	4,681,005	4.4%	270,116	(65,295)	-24.2%
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	1,261,451	1,714,930	73.6%	1,348,955	(87,504)	-6.5%
Recycling Fund	20,368,751	27,608,649	73.8%	19,512,894	855,857	4.4%
Refuse Disposal Fund	32,020,570	47,152,214	67.9%	27,882,873	4,137,696	14.8%
Risk Management Administration Fund	10,182,918	13,983,274	72.8%	8,792,654	1,390,264	15.8%
Road Maintenance & Rehabilitation	8,866,351	61,831,333	14.3%	3,503,438	5,362,912	153.1%
Seized and Forfeited Assets Funds	448,638	3,859,765	11.6%	494,835	(46,196)	-9.3%
State COPS	937,540	5,565,366	16.8%	4,441,404	(3,503,863)	-78.9%
Storm Drain Fund	1,634,649	5,700,000	28.7%	2,919,982	(1,285,332)	-44.0%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	55,512,736	131,207,052	42.3%	43,846,083	11,666,653	26.6%
TOT - Major Events Revolving FD	437,839	633,826	69.1%	88,496	349,343	394.8%
TransNet Extension Funds	13,785,857	23,953,736	57.6%	9,118,678	4,667,179	51.2%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,062,030	(500)	0.0%
Underground Surcharge Fund	5,789,847	93,042,262	6.2%	6,801,890	(1,012,042)	-14.9%
Wastewater Department Funds	229,067,595	418,989,205	54.7%	201,840,915	27,226,681	13.5%
Water Department Funds	459,969,492	638,692,577	72.0%	405,171,586	54,797,906	13.5%
Wireless Communication Technology Fund	8,040,736	10,767,355	74.7%	7,423,306	617,430	8.3%
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