

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of May 2023



June 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 11 (as of May 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 May 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 11, Ended May, 2023 (91% Completed)							
(Unaudited)							
	FY23	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change
Revenue							
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 683,065,457	96.7%	\$ 629,372,337	\$ 53,693,120	8.5%
Sales Taxes	380,244,571	380,244,571	290,206,423	76.3%	278,533,912	11,672,511	4.2%
Transient Occupancy Taxes	135,181,525	135,181,525	132,723,669	98.2%	105,993,994	26,729,676	25.2%
Property Transfer Tax	15,492,155	15,492,155	10,238,421	66.1%	14,850,000	(4,611,580)	-31.1%
Licenses & Permits	56,469,411	56,469,411	41,593,219	73.7%	38,054,941	3,538,278	9.3%
Fines & Forfeitures	34,472,492	34,472,492	33,372,949	96.8%	25,057,522	8,315,427	33.2%
Interest & Dividends	3,408,893	3,408,893	1,152,631	33.8%	274,864	877,768	319.3%
Franchises	95,595,494	95,595,494	89,267,327	93.4%	69,102,451	20,164,876	29.2%
Rents & Concessions	60,476,343	60,476,343	61,131,398	101.1%	61,371,362	(239,964)	-0.4%
Revenues from Other Agencies	5,333,495	7,771,071	6,793,319	87.4%	6,971,054	(177,735)	-2.5%
Charges for Current Services	203,458,961	201,021,385	114,095,717	56.8%	102,735,828	11,359,889	11.1%
Other Revenue	2,050,151	2,050,151	2,935,218	143.2%	5,831,279	(2,896,061)	-49.7%
Transfers	250,377,846	250,377,846	203,726,595	81.4%	142,835,641	60,890,954	42.6%
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 1,670,302,343	85.7%	\$ 1,480,985,185	\$ 189,317,158	12.8%
Expenditures							
Personnel Services	\$ 766,966,468	\$ 768,142,138	\$ 696,940,891	90.7%	\$ 629,746,964	\$ 67,193,927	10.7%
Total PE	\$ 766,966,468	\$ 768,142,138	\$ 696,940,891	90.7%	\$ 629,746,964	\$ 67,193,927	10.7%
Fringe Benefits	511,427,776	521,836,275	472,370,125	90.5%	469,105,427	3,264,698	0.7%
Supplies	38,912,434	39,839,438	32,127,553	80.6%	25,151,367	6,976,185	27.7%
Contracts & Services ²	360,922,848	348,802,680	286,062,082	82.0%	244,641,938	41,420,144	16.9%
Information Technology	61,095,635	60,122,362	37,598,674	62.5%	29,809,123	7,789,551	26.1%
Energy & Utilities	55,510,820	57,044,786	55,287,664	96.9%	44,770,858	10,516,807	23.5%
Capital Expenditures	4,704,474	4,898,917	846,281	17.3%	1,285,210	(438,928)	-34.2%
Debt	14,950,193	10,903,685	10,731,077	98.4%	13,948,172	(3,217,095)	-23.1%
Other Expenditures	5,712,551	5,712,551	3,658,169	64.0%	2,793,930	864,238	30.9%
Transfers	134,805,551	147,158,419	92,080,758	62.6%	53,431,143	38,649,615	72.3%
Total NPE	\$ 1,188,042,282	\$ 1,196,319,112	\$ 990,762,382	82.8%	\$ 884,937,168	\$ 105,825,213	12.0%
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,964,461,250	\$ 1,687,703,273	85.9%	\$ 1,514,684,133	\$ 173,019,140	11.4%
General Fund Encumbrances							
			52,897,257		42,636,836	10,260,422	
Net Impact	\$ (6,203,834)	\$ (15,656,334)	\$ (70,298,187)		\$ (76,335,783)	\$ 6,037,596	

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 11, Ended May, 2023 (91% Completed)
(Unaudited)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 683,065,457	\$ 706,243,579	96.7%	\$ 629,372,337	\$ 53,693,120	8.5%
Sales Taxes	290,206,423	380,244,571	76.3%	278,533,912	11,672,511	4.2%
Transient Occupancy Taxes	132,723,669	135,181,525	98.2%	105,993,994	26,729,676	25.2%
Property Transfer Tax	10,238,421	15,492,155	66.1%	14,850,000	(4,611,580)	-31.1%
Licenses & Permits						
Business Taxes	22,373,809	33,254,609	67.3%	24,879,863	(2,506,054)	-10.1%
Rental Unit Taxes	7,352,190	7,284,502	100.9%	6,987,612	364,578	5.2%
Alarm Permit Fees	687,599	989,700	69.5%	470,566	217,033	46.1%
Other Licenses and Permits	11,179,621	14,940,600	74.8%	5,716,899	5,462,721	95.6%
Total Licenses & Permits	41,593,219	56,469,411	73.7%	38,054,941	3,538,278	9.3%
Fines & Forfeitures						
Parking Citations	18,534,922	26,364,281	70.3%	19,191,076	(656,155)	-3.4%
Municipal Court	2,164,955	4,210,758	51.4%	2,537,258	(372,303)	-14.7%
Other Fines & Forfeitures	12,661,353	3,847,453	329.1%	3,315,237	9,346,115	281.9%
Negligent Impound	11,720	50,000	23.4%	13,950	(2,230)	-16.0%
Total Fines & Forfeitures	33,372,949	34,472,492	96.8%	25,057,522	8,315,427	33.2%
Interest & Dividends	1,152,631	3,408,893	33.8%	274,864	877,768	319.3%
Franchises						
SDG&E	59,095,550	59,042,458	100.1%	42,315,197	16,780,353	39.7%
CATV	9,016,370	12,307,369	73.3%	8,121,655	894,716	11.0%
Refuse Collection	12,596,602	13,622,000	92.5%	8,865,884	3,730,718	42.1%
Other Franchises	8,558,804	10,623,667	80.6%	9,799,715	(1,240,911)	-12.7%
Total Franchises	89,267,327	95,595,494	93.4%	69,102,451	20,164,876	29.2%

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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	\$ 31,500,507	\$ 31,763,380	99.2%	\$ 28,817,586	\$ 2,682,921	9.3%
Pueblo Lands	8,584,202	7,697,132	111.5%	7,358,439	1,225,763	16.7%
Other Rents and Concessions	21,046,689	21,015,831	100.1%	25,195,338	(4,148,648)	-16.5%
Total Rents & Concessions	61,131,398	60,476,343	101.1%	61,371,362	(239,964)	-0.4%
Revenue from Other Agencies	6,793,319	7,771,071	87.4%	6,971,054	(177,735)	-2.5%
Charges for Current Services	114,095,717	201,021,385	56.8%	102,735,828	11,359,889	11.1%
Other Revenue	2,935,218	2,050,151	143.2%	5,831,279	(2,896,061)	-49.7%
Transfers	203,726,595	250,377,846	81.4%	142,835,641	60,890,954	42.6%
Total General Fund Revenue	\$ 1,670,302,343	\$ 1,948,804,916	85.7%	\$1,480,985,185	\$ 189,317,158	12.8%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 11, Ended May, 2023 (91% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 70,420,814	\$ 79,183,746	88.9%	\$ 62,054,342	\$ 8,366,472	13.5%
City Auditor	3,907,939	4,593,790	85.1%	3,795,813	112,127	3.0%
City Clerk	5,846,363	7,233,662	80.8%	5,105,435	740,928	14.5%
City Council - District 1	1,595,941	2,088,105	76.4%	1,165,268	430,674	37.0%
City Council - District 2	1,706,556	2,166,512	78.8%	1,270,755	435,801	34.3%
City Council - District 3	1,724,125	2,243,521	76.8%	1,179,555	544,570	46.2%
City Council - District 4	1,541,883	2,086,039	73.9%	1,286,986	254,897	19.8%
City Council - District 5	1,636,975	2,201,972	74.3%	1,030,632	606,344	58.8%
City Council - District 6	1,334,301	1,989,253	67.1%	934,255	400,046	42.8%
City Council - District 7	1,644,762	2,128,822	77.3%	1,212,370	432,392	35.7%
City Council - District 8	1,558,618	2,253,064	69.2%	1,373,629	184,989	13.5%
City Council - District 9	1,516,367	1,913,570	79.2%	1,040,159	476,208	45.8%
City Treasurer	16,364,813	21,248,821	77.0%	14,719,534	1,645,279	11.2%
Citywide Program Expenditures	167,945,192	229,896,581	73.1%	123,329,281	44,615,910	36.2%
Commission on Police Practices	723,070	2,591,217	27.9%	408,104	314,965	77.2%
Communications	5,321,014	6,159,516	86.4%	4,558,347	762,667	16.7%
Compliance	4,130,719	4,818,474	85.7%	1,862,472	2,268,247	121.8%
Council Administration	1,888,030	2,907,697	64.9%	2,511,404	(623,374)	-24.8%
Debt Management	2,136,313	2,841,858	75.2%	1,981,135	155,178	7.8%
Department of Finance	19,790,546	21,848,159	90.6%	17,608,451	2,182,096	12.4%
Department of Information Technology	647,886	2,881,016	22.5%	509,604	138,282	27.1%
Development Services	9,606,796	11,941,338	80.4%	7,495,940	2,110,856	28.2%
Economic Development	13,075,380	17,334,943	75.4%	19,557,836	(6,482,456)	-33.1%
Environmental Services	65,131,499	81,990,887	79.4%	49,035,393	16,096,106	32.8%
Ethics Commission	1,306,988	1,525,625	85.7%	1,049,296	257,692	24.6%
Facilities	22,793,183	26,726,378	85.3%	19,834,924	2,958,259	14.9%
Fire-Rescue	311,202,727	322,879,198	96.4%	293,335,481	17,867,246	6.1%
Government Affairs	1,088,842	1,382,616	78.8%	1,060,784	28,058	2.6%
Homelessness Strategies & Solutions	15,877,359	25,178,396	63.1%	2,460,076	13,417,283	545.4%
Human Resources	7,502,103	9,285,198	80.8%	5,831,288	1,670,815	28.7%

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Financial Performance Report – Period Ended May 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	\$ 60,157,596	\$ 68,889,515	87.3%	\$ 53,229,211	\$ 6,928,384	13.0%	
Mobility ²	-	-	100.0%	2,644,496	(2,644,496)	-100.0%	
Office of Boards & Commissions	795,529	851,454	93.4%	692,938	102,591	14.8%	
Office of Emergency Services	2,805,911	3,800,509	73.8%	2,445,722	360,189	14.7%	
Office of Race & Equity	587,372	1,277,592	46.0%	204,392	382,981	187.4%	
Office of the Chief Operating Officer	3,696,217	4,520,142	81.8%	2,822,543	873,674	31.0%	
Office of the IBA	2,096,598	2,736,330	76.6%	2,000,280	96,318	4.8%	
Office of the Mayor	3,605,422	4,310,787	83.6%	2,888,972	716,450	24.8%	
Parks & Recreation	139,711,414	164,807,255	84.8%	112,210,993	27,500,421	24.5%	
Performance & Analytics	4,474,997	5,521,838	81.0%	4,129,603	345,394	8.4%	
Personnel	11,815,367	12,565,720	94.0%	9,620,776	2,194,591	22.8%	
Planning	8,180,527	10,300,645	79.4%	7,135,717	1,044,810	14.6%	
Police	526,036,277	588,867,540	89.3%	527,038,003	(1,001,725)	-0.2%	
Public Utilities	2,125,477	2,831,991	75.1%	2,698,963	(573,486)	-21.2%	
Purchasing & Contracting	7,661,001	10,145,379	75.5%	16,586,884	(8,925,883)	-53.8%	
Real Estate & Airport Management	4,815,724	7,857,846	61.3%	4,464,574	351,150	7.9%	
Stormwater	58,175,275	68,081,040	85.5%	43,935,047	14,240,229	32.4%	
Sustainability & Mobility	5,486,025	7,370,837	74.4%	684,658	4,801,367	701.3%	
Transportation	84,509,437	96,204,856	87.8%	70,651,810	13,857,627	19.6%	
Total General Fund Expenditures	\$ 1,687,703,273	\$ 1,964,461,250	85.9%	\$ 1,514,684,133	\$ 173,019,140	11.4%	

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 11, Ended May, 2023 (91% 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	\$ 1,086,716.44	\$ 1,113,455	97.6%	\$ 936,521	\$ 150,196	16.0%
Citywide Elections	2,786,280	2,287,305	121.8%	442,000	2,344,280	530.4%
Corporate Master Leases Rent	11,764,777	12,287,790	95.7%	21,908,589	(10,143,812)	-46.3%
Deferred Capital Debt Service	28,026,947	27,867,100	100.6%	25,668,955	2,357,992	9.2%
Engineering and Capital Projects	14,162	1,740,190	0.8%	105,591	(91,429)	-86.6%
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	4,804,634	4,457,052	107.8%	4,522,015	282,619	6.2%
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%	244,095	(244,095)	-100.0%
Special Consulting Services	4,379,023	7,359,693	59.5%	1,133,745	3,245,279	286.2%
Supplemental COLA Benefit	1,009,451	1,536,000	65.7%	1,128,564	(119,113)	-10.6%
Transfer to Capital Improvement Program	43,100,000	74,037,831	58.2%	1,867,467	41,232,533	2207.9%
Transfer to Park Improvement Funds	-	11,763,380	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	18,444,223	28,444,223	64.8%	10,452,735	7,991,489	76.5%
Total Citywide Program Expenditures	\$ 167,945,192	\$ 229,896,581	73.1%	\$ 123,329,281	\$ 44,615,910	36.2%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 11, Ended May, 2023 (91% 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	\$ 1,582,103	\$ 1,702,633	\$ 1,952,266	\$ 249,633	81.0%	\$ 1,157,268	\$ 424,835	36.7%
District 1 CPPS	13,839	150,000	135,839	(14,161)	10.2%	8,000	5,839	73.0%
Total Council District 1	1,595,941	1,852,633	2,088,105	235,472	76.4%	1,165,268	430,674	37.0%
Council District 2	1,703,811	1,693,581	2,019,297	325,716	84.4%	1,265,402	438,409	34.6%
District 2 CPPS	2,745	150,000	147,215	(2,785)	1.9%	5,353	(2,608)	-48.7%
Total Council District 2	1,706,556	1,843,581	2,166,512	322,931	78.8%	1,270,755	435,801	34.3%
Council District 3	1,724,125	1,648,563	2,094,521	445,958	82.3%	1,171,055	553,070	47.2%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	8,500	(8,500)	-100.0%
Total Council District 3	1,724,125	1,798,563	2,243,521	444,958	76.8%	1,179,555	544,570	46.2%
Council District 4	1,541,883	1,841,981	1,939,039	97,058	79.5%	1,286,986	254,897	19.8%
District 4 CPPS	-	150,000	147,000	(3,000)	0.0%	-	-	100.0%
Total Council District 4	1,541,883	1,991,981	2,086,039	94,058	73.9%	1,286,986	254,897	19.8%
Council District 5	1,636,975	1,656,622	2,065,672	409,050	79.2%	1,025,432	611,544	59.6%
District 5 CPPS	-	150,000	136,300	(13,700)	0.0%	5,200	(5,200)	-100.0%
Total Council District 5	1,636,975	1,806,622	2,201,972	395,350	74.3%	1,030,632	606,344	58.8%
Council District 6	1,311,301	1,538,659	1,681,056	142,397	78.0%	913,902	397,399	43.5%
District 6 CPPS	23,000	326,972	308,197	(18,775)	7.5%	20,353	2,647	13.0%
Total Council District 6	1,334,301	1,865,631	1,989,253	123,622	67.1%	934,255	400,046	42.8%
Council District 7	1,643,262	1,684,357	1,978,822	294,465	83.0%	1,200,370	442,892	36.9%
District 7 CPPS	1,500	150,000	150,000	-	1.0%	12,000	(10,500)	-87.5%
Total Council District 7	1,644,762	1,834,357	2,128,822	294,465	77.3%	1,212,370	432,392	35.7%
Council District 8	1,558,618	1,918,741	1,993,769	75,028	78.2%	1,363,629	194,989	14.3%
District 8 CPPS	-	306,795	259,295	(47,500)	0.0%	10,000	(10,000)	-100.0%
Total Council District 8	1,558,618	2,225,536	2,253,064	27,528	69.2%	1,373,629	184,989	13.5%
Council District 9	1,516,367	1,489,794	1,763,570	273,776	86.0%	1,040,159	476,208	45.8%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	1,516,367	1,639,794	1,913,570	273,776	79.2%	1,040,159	476,208	45.8%
Total Council Districts	\$ 14,259,530	\$ 16,858,698	\$ 19,070,858	\$ 2,212,160	74.8%	\$ 10,493,609	\$ 3,765,921	35.9%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May, 2023 (91% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 6,851,849	\$ 7,103,341	96.5%	\$ 6,447,345	\$ 404,504	6.3%
Automated Refuse Container Fund	1,403,251	1,600,000	87.7%	1,426,258	(23,007)	-1.6%
Capital Outlay - Misc Revenue	8,100	-	100.0%	358,204	(350,104)	-97.7%
Central Stores Internal Service Fund	8,294,354	7,675,019	108.1%	5,786,793	2,507,561	43.3%
Climate Equity Fund	3,577,128	7,404,246	48.3%	(266)	3,577,395	-1342714.7%
Community Equity Fund	26,284	-	100.0%	18,852	7,432	39.4%
Concourse and Parking Garages Operating Fund	2,516,214	2,521,718	99.8%	1,612,034	904,180	56.1%
Convention Center Expansion Funds	13,257,166	13,343,976	99.3%	13,230,141	27,025	0.2%
Development Services Fund	120,112,969	105,346,119	114.0%	101,326,214	18,786,755	18.5%
Energy Conservation Program Fund	7,093,814	5,644,231	125.7%	5,093,383	2,000,430	39.3%
Energy Independence Fund	2,190,894	-	100.0%	-	2,190,894	100.0%
Engineering and Capital Projects	118,912,179	136,819,545	86.9%	105,047,293	13,864,887	13.2%
Environmental Growth Fund 1/3	7,578,358	7,640,516	99.2%	5,599,033	1,979,324	35.4%
Environmental Growth Fund 2/3	15,146,362	15,288,029	99.1%	11,201,262	3,945,100	35.2%
Facilities Financing Fund	4,076,926	3,495,477	116.6%	2,487,713	1,589,214	63.9%
Fire/Emergency Medical Services Fund	11,746,697	10,480,712	112.1%	10,890,133	856,564	7.9%
Fire and Lifeguard Facilities Fund	1,398,450	1,396,169	100.2%	1,392,552	5,899	0.4%
Fleet Operations	126,632,668	151,813,048	83.4%	102,639,934	23,992,735	23.4%
Gas Tax Fund	25,773,507	41,323,241	62.4%	21,487,982	4,285,524	19.9%
General Plan Maintenance Fund	4,033,416	3,599,826	112.0%	3,267,012	766,404	23.5%
GIS Fund	5,382,256	5,226,148	103.0%	4,544,158	838,098	18.4%
Golf Course Fund	32,557,909	24,333,677	133.8%	29,054,559	3,503,351	12.1%
Information Technology Fund	50,305,286	85,355,648	58.9%	45,957,905	4,347,381	9.5%
Infrastructure Fund	18,444,223	28,444,223	64.8%	10,452,799	7,991,424	76.5%
Junior Lifeguard Program Fund	862,481	942,900	91.5%	909,294	(46,813)	-5.1%
Local Enforcement Agency Fund	1,018,260	1,121,293	90.8%	690,701	327,559	47.4%
Long Range Property Management Fund	2,888,153	35,806,506	8.1%	1,421,712	1,466,441	103.1%
Los Penasquitos Canyon Preserve Fund	206,698	196,000	105.5%	192,701	13,997	7.3%
Low-Moderate Income Housing Asset Fund	5,954,925	7,072,934	84.2%	5,953,108	1,817	0.0%
Maintenance Assessment District (MAD) Funds	29,843,084	29,411,677	101.5%	27,333,509	2,509,575	9.2%
Mission Bay/Balboa Park Improvement Fund	1,261,381	1,410,691	89.4%	1,812,654	(551,273)	-30.4%
Mission Bay Improvement Fund	288,963	7,646,197	3.8%	202,535	86,428	42.7%
New Convention Facility Fund	2,655,000	2,655,000	100.0%	-	2,655,000	100.0%
OneSD Support Fund	28,259,011	27,787,305	101.7%	25,428,062	2,830,950	11.1%

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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	\$ 8,770,402	\$ 9,000,000	97.4%	\$ 8,042,933	\$ 727,469	9.0%	
PETCO Park Fund	20,475,300	17,403,700	117.6%	16,890,298	3,585,003	21.2%	
Public Art Fund	1,301,087	85,000	1530.7%	695,058	606,029	87.2%	
Public Safety Services & Debt Service Fund	10,683,142	11,594,620	92.1%	10,103,169	579,973	5.7%	
Publishing Services Internal Fund	1,103,700	1,640,551	67.3%	1,237,083	(133,383)	-10.8%	
Recycling Fund	26,942,703	27,250,760	98.9%	20,231,458	6,711,245	33.2%	
Refuse Disposal Fund	36,206,668	40,362,567	89.7%	32,269,345	3,937,322	12.2%	
Refuse Disposal - Miramar Clousure	286,992	50,000	574.0%	205,848	81,144	39.4%	
Regional Park Improvements Fund	111,679	4,117,183	2.7%	55,183	56,496	102.4%	
Risk Management Administration Fund	11,609,675	14,122,276	82.2%	9,114,839	2,494,835	27.4%	
Road Maintenance & Rehabilitation	23,149,744	32,164,043	72.0%	21,436,253	1,713,491	8.0%	
Seized and Forfeited Assets Funds	223,342	664,123	33.6%	636,588	(413,246)	-64.9%	
State COPS	3,268,102	3,000,000	108.9%	3,568,910	(300,808)	-8.4%	
Storm Drain Fund	4,895,534	5,700,000	85.9%	4,590,577	304,957	6.6%	
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%	
Transient Occupancy Tax Fund	120,080,120	121,585,976	98.8%	95,243,261	24,836,859	26.1%	
TOT - Major Events Revolving FD	457,247	403,253	113.4%	108,729	348,519	320.5%	
TransNet Extension Funds	32,940,435	47,668,000	69.1%	30,295,288	2,645,147	8.7%	
Trolley Extension Reserve Fund	1,062,160	1,060,875	100.1%	1,062,378	(218)	0.0%	
Underground Surcharge Fund	72,273,374	79,539,423	90.9%	50,323,821	21,949,553	43.6%	
Wastewater Department Funds	437,302,829	708,017,933	61.8%	462,063,028	(24,760,199)	-5.4%	
Water Department Funds	650,306,369	1,167,152,877	55.7%	654,010,862	(3,704,493)	-0.6%	
Wireless Communication Technology Fund	10,909,026	10,252,941	106.4%	8,636,028	2,272,998	26.3%	
Zoological Exhibits Maintenance Fund	17,990,021	17,730,202	101.5%	16,466,405	1,523,616	9.3%	

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May, 2023 (91% Completed)
(Unaudited)

	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 6,094,053	\$ 9,485,826	64.2%	\$ 5,718,120	\$ 375,933	6.6%
Automated Refuse Container Fund	1,382,876	1,952,906	70.8%	1,030,916	351,960	34.1%
Capital Outlay - Misc Revenue	7,306,321	7,306,322	100.0%	4,046,336	3,259,985	80.6%
Central Stores Internal Service Fund	8,321,527	7,376,573	112.8%	5,876,574	2,444,953	41.6%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,408,788	2,724,454	88.4%	1,927,909	480,879	24.9%
Convention Center Expansion Funds	12,595,199	13,343,976	94.4%	12,583,305	11,895	0.1%
Development Services Fund	94,695,694	110,258,169	85.9%	79,489,276	15,206,418	19.1%
Energy Conservation Program Fund	4,660,817	5,881,724	79.2%	4,218,795	442,022	10.5%
Engineering and Capital Projects	126,044,242	141,635,641	89.0%	111,979,548	14,064,694	12.6%
Environmental Growth Fund 1/3	2,287,058	6,958,655	32.9%	1,714,614	572,444	33.4%
Environmental Growth Fund 2/3	1,803,878	14,243,625	12.7%	54,897	1,748,981	3185.9%
Facilities Financing Fund	2,993,191	3,517,783	85.1%	2,738,843	254,349	9.3%
Fire/Emergency Medical Services Fund	6,265,481	10,449,959	60.0%	4,786,588	1,478,892	30.9%
Fire and Lifeguard Facilities Fund	1,397,743	1,401,381	99.7%	1,395,147	2,596	0.2%
Fleet Operations	124,032,008	310,035,842	40.0%	90,003,114	34,028,894	37.8%
Gas Tax Fund	27,420,889	37,100,127	73.9%	29,810,923	(2,390,034)	-8.0%
General Plan Maintenance Fund	3,716,040	4,660,000	79.7%	3,418,523	297,517	8.7%
GIS Fund	4,685,122	5,271,628	88.9%	4,192,824	492,298	11.7%
Golf Course Fund	20,793,371	22,852,090	91.0%	18,495,880	2,297,491	12.4%
Information Technology Fund	63,085,969	88,693,539	71.1%	59,758,008	3,327,961	5.6%
Infrastructure Fund	34,556,679	35,491,678	97.4%	5,057,484	29,499,195	583.3%
Junior Lifeguard Program Fund	718,365	947,047	75.9%	780,843	(62,478)	-8.0%
Local Enforcement Agency Fund	858,123	981,266	87.5%	841,426	16,697	2.0%
Long Range Property Management Fund	1,375,838	36,518,934	3.8%	346,385	1,029,453	297.2%
Los Peñasquitos Canyon Preserve Fund	270,025	300,275	89.9%	254,424	15,601	6.1%
Low-Moderate Income Housing Asset Fund	2,044,399	45,684,026	4.5%	3,802,737	(1,758,338)	-46.2%
Maintenance Assessment District (MAD) Funds	25,512,183	37,739,550	67.6%	23,354,768	2,157,416	9.2%
Mission Bay/Balboa Park Improvement Fund	1,297,637	1,420,313	91.4%	1,751,913	(454,276)	-25.9%
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	20,671,159	30,367,688	68.1%	20,684,926	(13,767)	-0.1%

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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	\$ 3,239,327	\$ 8,227,130	39.4%	\$ 4,373,042	\$ (1,133,715)	-25.9%
PETCO Park Fund	17,354,892	17,402,909	99.7%	16,483,999	870,893	5.3%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	179,055	(179,055)	-100.0%
Public Art Fund	220,234	4,681,005	4.7%	376,440	(156,205)	-41.5%
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	1,433,222	1,714,930	83.6%	1,423,535	9,687	0.7%
Recycling Fund	24,540,246	27,608,649	88.9%	23,011,717	1,528,529	6.6%
Refuse Disposal Fund	37,806,730	47,152,214	80.2%	34,277,934	3,528,796	10.3%
Risk Management Administration Fund	12,213,073	13,983,274	87.3%	10,888,787	1,324,286	12.2%
Road Maintenance & Rehabilitation	13,322,941	61,831,333	21.5%	6,313,863	7,009,079	111.0%
Seized and Forfeited Assets Funds	812,809	3,859,765	21.1%	633,965	178,845	28.2%
State COPS	1,102,794	5,565,366	19.8%	4,819,621	(3,716,827)	-77.1%
Storm Drain Fund	3,271,190	5,700,000	57.4%	3,247,602	23,588	0.7%
Successor Agency Admin & Project Fund	797,401	1,934,326	41.2%	571,545	225,856	39.5%
Transient Occupancy Tax Fund	62,092,422	131,207,052	47.3%	49,418,850	12,673,572	25.6%
TOT - Major Events Revolving FD	440,859	633,826	69.6%	95,325	345,534	362.5%
TransNet Extension Funds	14,039,069	23,953,736	58.6%	12,458,609	1,580,461	12.7%
Trolley Extension Reserve Fund	1,061,530	1,063,875	99.8%	1,062,030	(500)	0.0%
Underground Surcharge Fund	6,809,473	93,042,262	7.3%	7,683,767	(874,293)	-11.4%
Wastewater Department Funds	367,040,904	418,989,205	87.6%	324,908,659	42,132,246	13.0%
Water Department Funds	529,149,704	638,692,577	82.8%	486,360,514	42,789,190	8.8%
Wireless Communication Technology Fund	9,365,430	10,767,355	87.0%	8,896,289	469,140	5.3%
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