

The City of
SAN DIEGO

FISCAL YEAR 2023
Financial Performance Report
As of November 2022



January 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 5 (as of November 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 November 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 5, Ended November, 2022 (42% 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	\$ 42,186,263	6.0%	\$ 40,519,150	\$ 1,667,113	4.1%		
Sales Taxes	380,244,571	380,244,571	99,919,274	26.3%	92,374,780	7,544,495	8.2%		
Transient Occupancy Taxes	135,181,525	135,181,525	63,546,710	47.0%	47,147,783	16,398,928	34.8%		
Property Transfer Tax	15,492,155	15,492,155	4,085,116	26.4%	5,917,790	(1,832,674)	-31.0%		
Licenses & Permits	56,469,411	56,469,411	12,846,033	22.7%	14,639,683	(1,793,650)	-12.3%		
Fines & Forfeitures	34,472,492	34,472,492	10,038,452	29.1%	10,117,657	(79,205)	-0.8%		
Interest & Dividends	3,408,893	3,408,893	(472,256)	-13.9%	(181,775)	(290,481)	159.8%		
Franchises	95,595,494	95,595,494	11,507,085	12.0%	25,349,180	(13,842,096)	-54.6%		
Rents & Concessions	60,476,343	60,476,343	28,416,009	47.0%	24,270,535	4,145,474	17.1%		
Revenues from Other Agencies	5,333,495	7,771,071	1,797,135	23.1%	1,555,703	241,431	15.5%		
Charges for Current Services	203,458,961	201,021,385	35,152,495	17.5%	30,945,052	4,207,444	13.6%		
Other Revenue	2,050,151	2,050,151	905,262	44.2%	1,993,953	(1,088,691)	-54.6%		
Transfers	250,377,846	250,377,846	23,290,794	9.3%	13,460,463	9,830,331	73.0%		
Total General Fund Revenue	\$ 1,948,804,916	\$ 1,948,804,916	\$ 333,218,374	17.1%	\$ 308,109,954	\$ 25,108,420	8.1%		
Expenditures									
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 315,909,875	41.2%	\$ 289,071,141	\$ 26,838,734	9.3%		
Total PE	\$ 766,966,468	\$ 766,966,468	\$ 315,909,875	41.2%	\$ 289,071,141	\$ 26,838,734	9.3%		
Fringe Benefits	511,427,776	511,427,776	206,994,365	40.5%	212,074,391	(5,080,026)	-2.4%		
Supplies	38,912,434	39,290,992	15,920,608	40.5%	12,887,359	3,033,249	23.5%		
Contracts & Services ²	360,922,848	362,225,560	135,645,214	37.4%	94,247,988	41,397,226	43.9%		
Information Technology	61,095,635	60,309,255	11,094,637	18.4%	5,111,893	5,982,745	117.0%		
Energy & Utilities	55,510,820	55,667,628	20,363,253	36.6%	14,161,871	6,201,382	43.8%		
Capital Expenditures	4,704,474	4,898,917	329,659	6.7%	421,308	(91,649)	-21.8%		
Debt	14,950,193	10,903,685	5,013,486	46.0%	6,453,106	(1,439,619)	-22.3%		
Other Expenditures	5,712,551	5,712,551	1,637,577	28.7%	1,596,039	41,538	2.6%		
Transfers	134,805,551	145,058,419	19,155,513	13.2%	21,300,849	(2,145,336)	-10.1%		
Total NPE	\$ 1,188,042,282	\$ 1,195,494,782	\$ 416,154,312	34.8%	\$ 368,254,804	\$ 47,899,509	13.0%		
Total General Fund Expenditures	\$ 1,955,008,750	\$ 1,962,461,250	\$ 732,064,187	37.3%	\$ 657,325,944	\$ 74,738,243	11.4%		
General Fund Encumbrances			103,321,092						
Net Impact	\$ (6,203,834)	\$ (13,656,334)	\$ (502,166,905)			\$ (437,075,220)	\$ (65,091,685)		

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 5, Ended November, 2022 (42% Completed)
(Unaudited)

	FY23 Actuals ¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals ¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Property Taxes	\$ 42,186,263	\$ 706,243,579	6.0%	\$ 40,519,150	\$ 1,667,113	4.1%
Sales Taxes	99,919,274	380,244,571	26.3%	92,374,780	7,544,495	8.2%
Transient Occupancy Taxes	63,546,710	135,181,525	47.0%	47,147,783	16,398,928	34.8%
Property Transfer Tax	4,085,116	15,492,155	26.4%	5,917,790	(1,832,674)	-31.0%
Licenses & Permits						
Business Taxes	8,533,947	33,254,609	25.7%	10,780,845	(2,246,897)	-20.8%
Rental Unit Taxes	1,017,095	7,284,502	14.0%	721,619	295,477	40.9%
Alarm Permit Fees	309,059	989,700	31.2%	202,227	106,832	52.8%
Other Licenses and Permits	2,985,931	14,940,600	20.0%	2,934,993	50,938	1.7%
Total Licenses & Permits	12,846,033	56,469,411	22.7%	14,639,683	(1,793,650)	-12.3%
Fines & Forfeitures						
Parking Citations	7,673,621	26,364,281	29.1%	7,576,592	97,029	1.3%
Municipal Court	782,686	4,210,758	18.6%	1,375,722	(593,036)	-43.1%
Other Fines & Forfeitures	1,510,950	3,847,453	39.3%	1,157,842	353,107	30.5%
Negligent Impound	71,195	50,000	142.4%	7,500	63,695	849.3%
Total Fines & Forfeitures	10,038,452	34,472,492	29.1%	10,117,657	(79,205)	-0.8%
Interest & Dividends	(472,256)	3,408,893	-13.9%	(181,775)	(290,481)	159.8%
Franchises						
SDG&E	-	59,042,458	0.0%	12,129,896	(12,129,896)	-100.0%
CATV	2,536,415	12,307,369	20.6%	1,863,365	673,050	36.1%
Refuse Collection	2,254,891	13,622,000	16.6%	163,278	2,091,613	1281.0%
Other Franchises	6,715,779	10,623,667	63.2%	11,192,642	(4,476,863)	-40.0%
Total Franchises	11,507,085	95,595,494	12.0%	25,349,180	(13,842,096)	-54.6%

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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	\$ 16,620,947	\$ 31,763,380	52.3%	\$ 14,468,899	\$ 2,152,048	14.9%
Pueblo Lands	3,710,882	7,697,132	48.2%	3,160,164	550,717	17.4%
Other Rents and Concessions	8,084,181	21,015,831	38.5%	6,641,472	1,442,710	21.7%
Total Rents & Concessions	28,416,009	60,476,343	47.0%	24,270,535	4,145,475	17.1%
Revenue from Other Agencies	1,797,135	7,771,071	23.1%	1,555,703	241,431	15.5%
Charges for Current Services	35,152,495	201,021,385	17.5%	30,945,052	4,207,444	13.6%
Other Revenue	905,262	2,050,151	44.2%	1,993,953	(1,088,691)	-54.6%
Transfers	23,290,794	250,377,846	9.3%	13,460,463	9,830,331	73.0%
Total General Fund Revenue	\$ 333,218,374	\$ 1,948,804,916	17.1%	\$ 308,109,954	\$ 25,108,420	8.1%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 5, Ended November, 2022 (42% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
City Attorney	\$ 30,900,824	\$ 74,905,930	41.3%	\$ 27,051,358	\$ 3,849,466	14.2%
City Auditor	1,565,327	4,562,333	34.3%	1,598,054	(32,727)	-2.0%
City Clerk	2,462,261	6,951,684	35.4%	2,067,642	394,619	19.1%
City Council - District 1	677,454	1,852,633	36.6%	504,363	173,091	34.3%
City Council - District 2	714,869	1,843,581	38.8%	487,110	227,760	46.8%
City Council - District 3	721,417	1,797,563	40.1%	490,472	230,945	47.1%
City Council - District 4	649,149	1,991,981	32.6%	570,649	78,500	13.8%
City Council - District 5	707,206	1,806,622	39.1%	439,490	267,716	60.9%
City Council - District 6	456,293	1,846,856	24.7%	418,678	37,614	9.0%
City Council - District 7	682,937	1,834,357	37.2%	504,930	178,007	35.3%
City Council - District 8	644,375	2,225,536	29.0%	607,784	36,591	6.0%
City Council - District 9	628,817	1,639,794	38.3%	456,733	172,084	37.7%
City Treasurer	7,205,011	20,560,668	35.0%	6,187,827	1,017,184	16.4%
Citywide Program Expenditures	66,822,662	266,067,316	25.1%	50,526,796	16,295,866	32.3%
Commission on Police Practices	301,434	2,550,352	11.8%	154,574	146,860	95.0%
Communications	2,350,452	6,018,908	39.1%	1,998,260	352,192	17.6%
Compliance	1,793,449	4,642,842	38.6%	692,474	1,100,975	159.0%
Council Administration	731,561	2,812,705	26.0%	1,131,202	(399,641)	-35.3%
Debt Management	876,077	2,737,315	32.0%	843,183	32,894	3.9%
Department of Finance	8,853,432	21,042,149	42.1%	7,808,817	1,044,616	13.4%
Department of Information Technology	129,767	2,881,016	4.5%	310,253	(180,486)	-58.2%
Development Services	3,856,921	11,490,472	33.6%	3,315,822	541,099	16.3%
Economic Development	7,528,001	17,038,178	44.2%	14,562,065	(7,034,065)	-48.3%
Environmental Services	27,197,181	81,002,411	33.6%	16,036,893	11,160,288	69.6%
Ethics Commission	531,044	1,470,894	36.1%	453,162	77,882	17.2%
Facilities	9,904,624	25,573,106	38.7%	8,451,804	1,452,820	17.2%
Fire-Rescue	137,247,527	310,961,654	44.1%	131,628,143	5,619,383	4.3%
Government Affairs	447,190	1,347,842	33.2%	483,254	(36,063)	-7.5%
Homelessness Strategies & Solutions	6,252,494	25,157,607	24.9%	714,136	5,538,359	775.5%
Human Resources	3,388,499	8,964,549	37.8%	2,215,189	1,173,309	53.0%

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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	\$ 25,180,326	\$ 66,827,891	37.7%	\$ 21,700,673	\$ 3,479,652	16.0%	
Mobility ²	(0)	-	-100.0%	921,300	(921,300)	-100.0%	
Office of Boards & Commissions	335,623	781,868	42.9%	302,701	32,922	10.9%	
Office of Emergency Services	1,404,867	3,719,387	37.8%	1,005,991	398,875	39.6%	
Office of Race & Equity	271,480	1,277,592	21.2%	72,211	199,269	276.0%	
Office of the Chief Operating Officer	1,403,404	4,446,873	31.6%	1,212,910	190,495	15.7%	
Office of the IBA	861,051	2,668,158	32.3%	974,987	(113,936)	-11.7%	
Office of the Mayor	1,529,304	4,163,183	36.7%	1,193,025	336,280	28.2%	
Parks & Recreation	61,971,012	161,941,154	38.3%	46,882,838	15,088,174	32.2%	
Performance & Analytics	1,879,872	5,376,838	35.0%	1,769,084	110,788	6.3%	
Personnel	5,012,919	12,095,787	41.4%	4,030,558	982,360	24.4%	
Planning	3,331,896	9,882,949	33.7%	2,970,259	361,637	12.2%	
Police	238,698,449	584,714,166	40.8%	236,815,457	1,882,993	0.8%	
Public Utilities	917,470	2,831,991	32.4%	1,658,709	(741,239)	-44.7%	
Purchasing & Contracting	3,510,378	9,887,605	35.5%	7,244,896	(3,734,518)	-51.5%	
Real Estate & Airport Management	2,003,656	8,911,626	22.5%	1,909,112	94,544	5.0%	
Stormwater	22,036,486	66,457,083	33.2%	16,797,840	5,238,646	31.2%	
Sustainability & Mobility	2,016,421	7,250,279	27.8%	249,123	1,767,298	709.4%	
Transportation	33,471,317	93,647,966	35.7%	26,903,152	6,568,165	24.4%	
Total General Fund Expenditures	\$ 732,064,187	\$ 1,962,461,250	37.3%	\$ 657,325,944	\$ 74,738,243	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 5, Ended November, 2022 (42% 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	5,924,295	12,287,790	48.2%	10,537,315	(4,613,020)	-43.8%
Deferred Capital Debt Service	18,398,563	27,867,100	66.0%	17,115,397	1,283,166	7.5%
Engineering and Capital Projects	3,983	1,740,190	0.2%	98,693	(94,709)	-96.0%
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	925,549	1,063,762	87.0%	947,599	(22,050)	-2.3%
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	219,621	4,457,052	4.9%	131,811	87,810	66.6%
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%	69,338	(69,338)	-100.0%
Special Consulting Services	295,707	45,530,428	0.6%	384,671	(88,964)	-23.1%
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	\$ 66,822,662	\$ 266,067,316	25.1%	\$ 50,526,796	\$ 16,295,866	32.3%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 5, Ended November, 2022 (42% 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	\$ 677,454	\$ 1,702,633	\$ 1,702,633	\$ -	39.8%	\$ 504,363	\$ 173,091	34.3%
District 1 CPPS	0	150,000	150,000	-	0.0%	-	0	100.0%
Total Council District 1	677,454	1,852,633	1,852,633	-	36.6%	504,363	173,091	34.3%
Council District 2	712,125	1,693,581	1,693,581	-	42.0%	484,757	227,368	46.9%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
Total Council District 2	714,869	1,843,581	1,843,581	-	38.8%	487,110	227,760	46.8%
Council District 3	721,417	1,648,563	1,648,563	-	43.8%	490,472	230,945	47.1%
District 3 CPPS	-	150,000	149,000	(1,000)	0.0%	-	-	100.0%
Total Council District 3	721,417	1,798,563	1,797,563	(1,000)	40.1%	490,472	230,945	47.1%
Council District 4	650,631	1,841,981	1,841,981	-	35.3%	570,101	80,530	14.1%
District 4 CPPS	(1,482)	150,000	150,000	-	-1.0%	549	(2,030)	-370.0%
Total Council District 4	649,149	1,991,981	1,991,981	-	32.6%	570,649	78,500	13.8%
Council District 5	707,206	1,656,622	1,656,622	-	42.7%	439,490	267,716	60.9%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 5	707,206	1,806,622	1,806,622	-	39.1%	439,490	267,716	60.9%
Council District 6	456,293	1,538,659	1,538,659	-	29.7%	408,325	47,967	11.7%
District 6 CPPS	(0)	326,972	308,197	(18,775)	0.0%	10,353	(10,353)	-100.0%
Total Council District 6	456,293	1,865,631	1,846,856	(18,775)	24.7%	418,678	37,614	9.0%
Council District 7	682,937	1,684,357	1,684,357	-	40.5%	504,930	178,007	35.3%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 7	682,937	1,834,357	1,834,357	-	37.2%	504,930	178,007	35.3%
Council District 8	644,375	1,918,741	1,918,741	-	33.6%	607,784	36,591	6.0%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
Total Council District 8	644,375	2,225,536	2,225,536	-	29.0%	607,784	36,591	6.0%
Council District 9	628,817	1,489,794	1,489,794	-	42.2%	456,733	172,084	37.7%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
Total Council District 9	628,817	1,639,794	1,639,794	-	38.3%	456,733	172,084	37.7%
Total Council Districts	\$ 5,882,518	\$ 16,858,698	\$ 16,838,923	\$ (19,775)	34.9%	\$ 4,480,210	\$ 1,402,308	31.3%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November, 2022 (42% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 2,657,638	\$ 7,103,341	37.4%	\$ 2,522,887	\$ 134,751	5.3%
Automated Refuse Container Fund	700,101	1,600,000	43.8%	693,492	6,610	1.0%
Central Stores Internal Service Fund	2,140,744	7,675,019	27.9%	2,032,247	108,496	5.3%
Climate Equity Fund	10,455	7,404,246	0.1%	(97)	10,553	-10827.8%
Community Equity Fund	1,430	-	100.0%	13,649	(12,219)	-89.5%
Concourse and Parking Garages Operating Fund	1,023,993	2,521,718	40.6%	590,149	433,844	73.5%
Convention Center Expansion Funds	2,252,047	13,343,976	16.9%	1,375,621	876,425	63.7%
Development Services Fund	64,252,080	105,346,119	61.0%	48,408,532	15,843,548	32.7%
Energy Conservation Program Fund	861,901	5,644,231	15.3%	139,720	722,181	516.9%
Engineering and Capital Projects	51,755,012	136,819,545	37.8%	45,387,230	6,367,783	14.0%
Environmental Growth Fund 1/3	907,095	7,640,516	11.9%	1,360,231	(453,136)	-33.3%
Environmental Growth Fund 2/3	1,807,558	15,288,029	11.8%	2,721,157	(913,599)	-33.6%
Facilities Financing Fund	2,113,581	3,495,477	60.5%	1,114,872	998,709	89.6%
Fire/Emergency Medical Services Fund	4,748,925	10,480,712	45.3%	5,044,604	(295,680)	-5.9%
Fire and Lifeguard Facilities Fund	(575)	1,396,169	0.0%	(1,652)	1,076	-65.2%
Fleet Operations	55,623,179	148,333,436	37.5%	52,385,198	3,237,981	6.2%
Gas Tax Fund	9,449,265	41,323,241	22.9%	5,571,993	3,877,272	69.6%
General Plan Maintenance Fund	1,782,816	3,599,826	49.5%	1,396,229	386,588	27.7%
GIS Fund	48,218	5,226,148	0.9%	169,400	(121,182)	-71.5%
Golf Course Fund	15,085,174	23,470,347	64.3%	12,523,169	2,562,004	20.5%
Information Technology Fund	8,256,771	85,355,648	9.7%	167,355	8,089,416	4833.7%
Infrastructure Fund	-	28,444,223	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	35,212	942,900	3.7%	12,500	22,712	181.7%
Local Enforcement Agency Fund	530,820	1,121,293	47.3%	306,067	224,753	73.4%
Long Range Property Management Fund	1,062,920	35,806,506	3.0%	910,971	151,948	16.7%
Los Penasquitos Canyon Preserve Fund	71,400	196,000	36.4%	98,462	(27,062)	-27.5%
Low-Moderate Income Housing Asset Fund	2,983,418	7,072,934	42.2%	3,570,773	(587,354)	-16.4%
Maintenance Assessment District (MAD) Funds	1,997,370	28,739,637	6.9%	1,391,659	605,711	43.5%
Mission Bay/Balboa Park Improvement Fund	904,585	1,178,378	76.8%	1,561,450	(656,865)	-42.1%
Mission Bay Improvement Fund	26,203	7,646,197	0.3%	150,793	(124,590)	-82.6%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	(5,388)	27,787,305	0.0%	8,946	(14,335)	-160.2%

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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	\$ 3,969,640	\$ 9,000,000	44.1%	\$ 3,671,619	\$ 298,022	8.1%
PETCO Park Fund	11,942,718	17,403,700	68.6%	12,327,984	(385,265)	-3.1%
Public Art Fund	351,776	85,000	413.9%	374,111	(22,335)	-6.0%
Public Safety Services & Debt Service Fund	4,283,751	11,594,620	36.9%	4,004,272	279,478	7.0%
Publishing Services Internal Fund	465,681	1,640,551	28.4%	603,826	(138,146)	-22.9%
Recycling Fund	6,441,982	27,250,760	23.6%	4,923,889	1,518,093	30.8%
Refuse Disposal Fund	18,136,338	40,362,567	44.9%	13,948,348	4,187,990	30.0%
Refuse Disposal - Miramar Clousure	15,620	50,000	31.2%	149,034	(133,414)	-89.5%
Regional Park Improvements Fund	11,734	4,117,183	0.3%	41,598	(29,864)	-71.8%
Risk Management Administration Fund	5,021,428	14,122,276	35.6%	4,488,112	533,316	11.9%
Road Maintenance & Rehabilitation	7,804,860	32,164,043	24.3%	7,588,508	216,351	2.9%
Seized and Forfeited Assets Funds	99,713	664,123	15.0%	159,508	(59,795)	-37.5%
State COPS	1,559,894	3,000,000	52.0%	1,856,742	(296,849)	-16.0%
Storm Drain Fund	2,281,224	5,700,000	40.0%	1,950,222	331,003	17.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	57,452,636	121,585,976	47.3%	42,168,890	15,283,746	36.2%
TOT - Major Events Revolving FD	220,150	215,750	102.0%	69,869	150,281	215.1%
TransNet Extension Funds	15,149,343	47,668,000	31.8%	11,728,464	3,420,879	29.2%
Trolley Extension Reserve Fund	1,060,986	1,060,875	100.0%	1,036,252	24,733	2.4%
Underground Surcharge Fund	458,688	79,539,423	0.6%	16,875,481	(16,416,794)	-97.3%
Wastewater Department Funds	178,027,671	708,017,933	25.1%	154,331,396	23,696,275	15.4%
Water Department Funds	283,526,449	1,167,152,877	24.3%	284,138,838	(612,388)	-0.2%
Wireless Communication Technology Fund	235,498	10,252,941	2.3%	103,111	132,386	128.4%
Zoological Exhibits Maintenance Fund	1,239,500	17,730,202	7.0%	1,209,519	29,980	2.5%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November, 2022 (42% Completed)
(Unaudited)

	FY23 Actuals¹	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals¹	FY23/FY22 Actuals Change	FY23/FY22 % Change
Airports Fund	\$ 2,523,150	\$ 9,485,826	26.6%	\$ 2,614,886	\$ (91,736)	-3.5%
Automated Refuse Container Fund	622,677	1,952,906	31.9%	523,244	99,433	19.0%
Capital Outlay - Misc Revenue	7,040,366	7,306,322	96.4%	3,723,243	3,317,123	89.1%
Central Stores Internal Service Fund	3,139,148	7,376,573	42.6%	2,852,777	286,371	10.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	976,746	2,724,454	35.9%	724,351	252,395	34.8%
Convention Center Expansion Funds	767,513	13,343,976	5.8%	951,164	(183,651)	-19.3%
Development Services Fund	37,797,975	110,258,169	34.3%	31,347,240	6,450,735	20.6%
Energy Conservation Program Fund	1,775,816	5,881,724	30.2%	1,532,075	243,742	15.9%
Engineering and Capital Projects	53,482,030	141,635,641	37.8%	46,599,799	6,882,230	14.8%
Environmental Growth Fund 1/3	1,520,131	6,958,655	21.8%	799,069	721,062	90.2%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	1,070,012	3,517,783	30.4%	958,472	111,540	11.6%
Fire/Emergency Medical Services Fund	2,232,825	10,449,959	21.4%	2,109,624	123,201	5.8%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	700,068	4,291	0.6%
Fleet Operations	48,220,388	246,504,867	19.6%	36,839,303	11,381,085	30.9%
Gas Tax Fund	10,586,544	37,100,127	28.5%	10,359,808	226,736	2.2%
General Plan Maintenance Fund	1,570,555	4,660,000	33.7%	1,323,883	246,672	18.6%
GIS Fund	744,746	5,271,628	14.1%	2,019,072	(1,274,326)	-63.1%
Golf Course Fund	7,884,774	21,988,760	35.9%	7,025,358	859,416	12.2%
Information Technology Fund	19,862,631	88,693,539	22.4%	18,505,389	1,357,242	7.3%
Infrastructure Fund	33,962,231	35,491,678	95.7%	3,326,108	30,636,123	921.1%
Junior Lifeguard Program Fund	575,132	947,047	60.7%	606,518	(31,386)	-5.2%
Local Enforcement Agency Fund	445,755	981,266	45.4%	281,426	164,329	58.4%
Long Range Property Management Fund	286,006	36,518,934	0.8%	73,559	212,447	288.8%
Los Penasquitos Canyon Preserve Fund	117,860	300,275	39.3%	108,566	9,294	8.6%
Low-Moderate Income Housing Asset Fund	1,097,952	45,684,026	2.4%	2,207,590	(1,109,638)	-50.3%
Maintenance Assessment District (MAD) Funds	9,202,896	36,492,902	25.2%	7,717,470	1,485,426	19.2%
Mission Bay/Balboa Park Improvement Fund	840,811	1,188,000	70.8%	1,525,861	(685,049)	-44.9%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	7,371,631	30,367,688	24.3%	6,023,759	1,347,872	22.4%

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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	\$ 1,218,501	\$ 8,227,130	14.8%	\$ 2,025,743	\$ (807,242)	-39.8%
PETCO Park Fund	13,269,493	17,402,909	76.2%	12,570,289	699,204	5.6%
Prop 42 Replacement - Transportation Relief Fund	12,909	-	100.0%	55,513	(42,604)	-76.7%
Public Art Fund	158,849	4,681,005	3.4%	134,108	24,741	18.4%
Public Safety Services & Debt Service Fund	-	11,594,620	0.0%	-	-	100.0%
Publishing Services Internal Fund	520,939	1,714,930	30.4%	786,724	(265,785)	-33.8%
Recycling Fund	8,848,823	27,608,649	32.1%	9,539,094	(690,271)	-7.2%
Refuse Disposal Fund	16,159,748	47,152,214	34.3%	13,499,835	2,659,912	19.7%
Risk Management Administration Fund	5,177,487	13,983,274	37.0%	4,513,003	664,485	14.7%
Road Maintenance & Rehabilitation	3,717,928	61,831,333	6.0%	521,107	3,196,820	613.5%
Seized and Forfeited Assets Funds	355,752	3,859,765	9.2%	366,446	(10,694)	-2.9%
State COPS	493,603	5,565,366	8.9%	811,514	(317,911)	-39.2%
Storm Drain Fund	493,964	5,700,000	8.7%	615,149	(121,185)	-19.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	21,120,305	130,974,739	16.1%	20,795,182	325,123	1.6%
TOT - Major Events Revolving FD	117,207	446,322	26.3%	33,112	84,095	254.0%
TransNet Extension Funds	5,320,049	24,153,736	22.0%	4,733,001	587,048	12.4%
Trolley Extension Reserve Fund	1,061,275	1,063,875	99.8%	1,035,900	25,375	2.4%
Underground Surcharge Fund	2,249,211	93,042,262	2.4%	(25,851)	2,275,063	-8800.5%
Wastewater Department Funds	120,901,095	418,989,205	28.9%	99,531,444	21,369,651	21.5%
Water Department Funds	249,854,992	629,797,577	39.7%	217,024,634	32,830,357	15.1%
Wireless Communication Technology Fund	5,108,518	10,767,355	47.4%	3,203,376	1,905,141	59.5%
Zoological Exhibits Maintenance Fund	-	17,730,202	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods