

The City of  
**SAN DIEGO**

**FISCAL YEAR 2023**  
**Financial Performance Report**  
As of October 2022



November 2022

## 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 4 (as of October 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 October 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 Comprehensive Annual 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 4, Ended October, 2022 (33% Completed) (Unaudited)								
	FY23 Adopted Budget	FY23 Current Budget	FY23 Actuals <sup>1</sup>	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change	
<b>Revenue</b>								
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 20,574,262	2.9%	\$ 15,603,596	\$ 4,970,666	31.9%	
Sales Taxes	380,244,571	380,244,571	68,620,377	18.0%	58,031,042	10,589,335	18.2%	
Transient Occupancy Taxes	135,181,525	135,181,525	49,260,753	36.4%	37,331,137	11,929,616	32.0%	
Property Transfer Tax	15,492,155	15,492,155	2,525,208	16.3%	3,161,151	(635,943)	-20.1%	
Licenses & Permits	56,469,411	56,469,411	10,294,939	18.2%	10,998,877	(703,937)	-6.4%	
Fines & Forfeitures	34,472,492	34,472,492	7,378,184	21.4%	7,539,189	(161,005)	-2.1%	
Interest & Dividends	3,408,893	3,408,893	(437,523)	-12.8%	(80,733)	(356,790)	441.9%	
Franchises	95,595,494	95,595,494	6,681,889	7.0%	11,749,570	(5,067,681)	-43.1%	
Rents & Concessions	60,476,343	60,476,343	22,563,489	37.3%	18,984,717	3,578,773	18.9%	
Revenues from Other Agencies	5,333,495	5,608,495	1,512,264	27.0%	1,213,796	298,469	24.6%	
Charges for Current Services	203,458,961	203,183,961	29,408,707	14.5%	24,842,079	4,566,629	18.4%	
Other Revenue	2,050,151	2,050,151	766,952	37.4%	1,180,822	(413,870)	-35.0%	
Transfers	250,377,846	250,377,846	13,439,989	5.4%	12,089,700	1,350,289	11.2%	
<b>Total General Fund Revenue</b>	<b>\$ 1,948,804,916</b>	<b>\$ 1,948,804,916</b>	<b>\$ 232,589,492</b>	<b>11.9%</b>	<b>\$ 202,644,941</b>	<b>\$ 29,944,551</b>	<b>14.8%</b>	
<b>Expenditures</b>								
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 252,997,996	33.0%	\$ 232,173,580	\$ 20,824,416	9.0%	
<b>Total PE</b>	<b>\$ 766,966,468</b>	<b>\$ 766,966,468</b>	<b>\$ 252,997,996</b>	<b>33.0%</b>	<b>\$ 232,173,580</b>	<b>\$ 20,824,416</b>	<b>9.0%</b>	
Fringe Benefits	511,427,776	511,427,776	167,215,061	32.7%	171,864,059	(4,648,997)	-2.7%	
Supplies	38,912,434	39,271,217	13,417,014	34.2%	10,863,239	2,553,775	23.5%	
Contracts & Services	360,922,848	360,972,862	78,139,818	21.6%	-	78,139,818	100.0%	
Information Technology	61,095,635	60,309,255	8,188,152	13.6%	3,726,319	4,461,833	119.7%	
Energy & Utilities	55,510,820	55,667,628	16,560,948	29.7%	9,478,836	7,082,112	74.7%	
Capital Expenditures	4,704,474	4,950,249	68,497	1.4%	229,129	(160,632)	-70.1%	
Debt	14,950,193	10,903,685	3,968,307	36.4%	5,098,035	(1,129,728)	-22.2%	
Other Expenditures	5,712,551	5,712,551	1,588,214	27.8%	1,562,425	25,789	1.7%	
Transfers	134,805,551	146,279,560	18,575,842	12.7%	20,069,003	(1,493,161)	-7.4%	
<b>Total NPE</b>	<b>\$ 1,188,042,282</b>	<b>\$ 1,195,494,782</b>	<b>\$ 307,721,854</b>	<b>25.7%</b>	<b>\$ 286,382,581</b>	<b>\$ 21,339,273</b>	<b>7.5%</b>	
<b>Total General Fund Expenditures</b>	<b>\$ 1,955,008,750</b>	<b>\$ 1,962,461,250</b>	<b>\$ 560,719,850</b>	<b>28.6%</b>	<b>\$ 518,556,161</b>	<b>\$ 42,163,689</b>	<b>8.1%</b>	
<b>General Fund Encumbrances</b>			111,581,345		87,515,718	24,065,627		
<b>Net Impact</b>	<b>\$ (6,203,834)</b>	<b>\$ (13,656,334)</b>	<b>\$ (439,711,703)</b>		<b>\$ (403,426,938)</b>	<b>\$ (36,284,765)</b>		

<sup>1</sup> Includes adjustments made in future periods

**General Fund Revenue Status Report**  
**As of Period 4, Ended October, 2022 (33% Completed)**  
*(Unaudited)*

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
<b>Property Taxes</b>	\$ 20,574,262	\$ 706,243,579	2.9%	\$ 15,603,596	\$ 4,970,666	31.9%
<b>Sales Taxes</b>	68,620,377	380,244,571	18.0%	58,031,042	10,589,335	18.2%
<b>Transient Occupancy Taxes</b>	49,260,753	135,181,525	36.4%	37,331,137	11,929,616	32.0%
<b>Property Transfer Tax</b>	2,525,208	15,492,155	16.3%	3,161,151	(635,943)	-20.1%
<b>Licenses &amp; Permits</b>						
Business Taxes	7,122,098	33,254,609	21.4%	7,642,296	(520,198)	-6.8%
Rental Unit Taxes	653,285	7,284,502	9.0%	622,932	30,353	4.9%
Alarm Permit Fees	253,718	989,700	25.6%	162,026	91,693	56.6%
Other Licenses and Permits	2,265,838	14,940,600	15.2%	2,571,623	(305,785)	-11.9%
<b>Total Licenses &amp; Permits</b>	<b>10,294,939</b>	<b>56,469,411</b>	<b>18.2%</b>	<b>10,998,877</b>	<b>(703,937)</b>	<b>-6.4%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	5,682,127	26,364,281	21.6%	5,691,135	(9,008)	-0.2%
Municipal Court	556,049	4,210,758	13.2%	937,908	(381,860)	-40.7%
Other Fines & Forfeitures	1,068,813	3,847,453	27.8%	903,695	165,118	18.3%
Negligent Impound	71,195	50,000	142.4%	6,450	64,745	1003.8%
<b>Total Fines &amp; Forfeitures</b>	<b>7,378,184</b>	<b>34,472,492</b>	<b>21.4%</b>	<b>7,539,189</b>	<b>(161,005)</b>	<b>-2.1%</b>
<b>Interest &amp; Dividends</b>	<b>(437,523)</b>	<b>3,408,893</b>	<b>-12.8%</b>	<b>(80,733)</b>	<b>(356,790)</b>	<b>441.9%</b>
<b>Franchises</b>						
SDG&E	-	59,042,458	0.0%	-	-	100.0%
CATV	-	12,307,369	0.0%	569,308	(569,308)	-100.0%
Refuse Collection	48,483	13,622,000	0.4%	125,815	(77,332)	-61.5%
Other Franchises	6,633,405	10,623,667	62.4%	11,054,447	(4,421,041)	-40.0%
<b>Total Franchises</b>	<b>6,681,889</b>	<b>95,595,494</b>	<b>7.0%</b>	<b>11,749,570</b>	<b>(5,067,681)</b>	<b>-43.1%</b>

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Schedule 1 (cont.)						
	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
<b>Rents &amp; Concessions</b>						
Mission Bay	\$ 13,151,826	\$ 31,763,380	41.4%	\$ 11,475,783	\$ 1,676,043	14.6%
Pueblo Lands	2,893,548	7,697,132	37.6%	1,891,368	1,002,180	53.0%
Other Rents and Concessions	6,518,116	21,015,831	31.0%	5,617,566	900,550	16.0%
<b>Total Rents &amp; Concessions</b>	<b>22,563,489</b>	<b>60,476,343</b>	<b>37.3%</b>	<b>18,984,717</b>	<b>3,578,773</b>	<b>18.9%</b>
<b>Revenue from Other Agencies</b>	<b>1,512,264</b>	<b>5,608,495</b>	<b>27.0%</b>	<b>1,213,796</b>	<b>298,469</b>	<b>24.6%</b>
<b>Charges for Current Services</b>	<b>29,408,707</b>	<b>203,183,961</b>	<b>14.5%</b>	<b>24,842,079</b>	<b>4,566,629</b>	<b>18.4%</b>
<b>Other Revenue</b>	<b>766,952</b>	<b>2,050,151</b>	<b>37.4%</b>	<b>1,180,822</b>	<b>(413,870)</b>	<b>-35.0%</b>
<b>Transfers</b>	<b>13,439,989</b>	<b>250,377,846</b>	<b>5.4%</b>	<b>12,089,700</b>	<b>1,350,289</b>	<b>11.2%</b>
<b>Total General Fund Revenue</b>	<b>\$232,589,492</b>	<b>\$ 1,948,804,916</b>	<b>11.9%</b>	<b>\$ 202,644,941</b>	<b>\$ 29,944,551</b>	<b>14.8%</b>

<sup>1</sup> Includes adjustments made in future periods

**General Fund Department Expenditure Status Report**  
**As of Period 4, Ended October, 2022 (33% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
City Attorney	\$ 25,133,491	\$ 74,905,930	33.6%	\$ 21,729,013	\$ 3,404,478	15.7%
City Auditor	1,186,179	4,562,333	26.0%	1,230,547	(44,369)	-3.6%
City Clerk	2,016,759	6,951,684	29.0%	1,608,625	408,134	25.4%
City Council – District 1	547,137	1,852,633	29.5%	403,363	143,775	35.6%
City Council – District 2	572,950	1,843,581	31.1%	392,505	180,445	46.0%
City Council – District 3	576,818	1,798,563	32.1%	392,035	184,784	47.1%
City Council – District 4	513,583	1,991,981	25.8%	468,464	45,118	9.6%
City Council – District 5	555,438	1,806,622	30.7%	352,634	202,804	57.5%
City Council – District 6	361,888	1,865,631	19.4%	356,859	5,029	1.4%
City Council – District 7	544,200	1,834,357	29.7%	404,861	139,339	34.4%
City Council – District 8	519,931	2,225,536	23.4%	495,626	24,305	4.9%
City Council – District 9	499,193	1,639,794	30.4%	366,096	133,097	36.4%
City Treasurer	6,108,807	20,560,668	29.7%	4,856,674	1,252,134	25.8%
Citywide Program Expenditures	28,487,336	266,067,316	10.7%	30,719,743	(2,232,407)	-7.3%
Commission on Police Practices	235,642	2,550,352	9.2%	114,457	121,185	105.9%
Communications	1,905,717	6,018,908	31.7%	1,598,592	307,125	19.2%
Compliance	1,448,654	4,642,842	31.2%	550,087	898,567	163.4%
Council Administration	575,053	2,812,705	20.4%	909,280	(334,227)	-36.8%
Debt Management	724,736	2,737,315	26.5%	673,798	50,938	7.6%
Department of Finance	7,195,043	21,042,149	34.2%	6,231,139	963,904	15.5%
Department of Information Technology	40,757	2,881,016	1.4%	310,253	(269,496)	-86.9%
Development Services	2,956,417	11,490,472	25.7%	2,641,147	315,270	11.9%
Economic Development	6,888,038	17,038,178	40.4%	13,825,802	(6,937,764)	-50.2%
Environmental Services	18,588,536	81,002,411	22.9%	13,190,200	5,398,337	40.9%
Ethics Commission	413,158	1,470,894	28.1%	361,392	51,766	14.3%
Facilities	7,998,833	25,573,106	31.3%	6,780,869	1,217,964	18.0%
Fire-Rescue	111,510,186	310,961,654	35.9%	107,226,058	4,284,128	4.0%
Government Affairs	347,256	1,347,842	25.8%	395,748	(48,492)	-12.3%
Homelessness Strategies & Solutions	4,857,035	25,157,607	19.3%	528,711	4,328,324	818.7%
Human Resources	2,593,082	8,964,549	28.9%	1,661,733	931,349	56.0%

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Schedule 2 (cont.)							
	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change	
Library	\$ 20,475,420	\$ 66,823,341	30.6%	\$ 16,813,354	\$ 3,662,066	21.8%	
Mobility <sup>2</sup>	(0)	-	-100.0%	710,662	(710,662)	-100.0%	
Office of Boards & Commissions	272,854	781,868	34.9%	243,758	29,097	11.9%	
Office of Emergency Services	1,205,337	3,719,387	32.4%	752,846	452,491	60.1%	
Office of Race & Equity	224,869	1,277,592	17.6%	51,703	173,167	334.9%	
Office of the Chief Operating Officer	1,092,151	4,446,873	24.6%	959,348	132,803	13.8%	
Office of the IBA	679,545	2,668,158	25.5%	755,177	(75,632)	-10.0%	
Office of the Mayor	1,221,115	4,163,183	29.3%	956,393	264,723	27.7%	
Parks & Recreation	50,330,431	161,934,929	31.1%	37,164,206	13,166,224	35.4%	
Performance & Analytics	1,252,346	5,376,838	23.3%	1,262,218	(9,872)	-0.8%	
Personnel	4,023,646	12,095,787	33.3%	3,189,172	834,473	26.2%	
Planning	2,700,947	9,882,949	27.3%	2,382,205	318,742	13.4%	
Police	191,192,929	584,706,166	32.7%	189,767,885	1,425,044	0.8%	
Public Utilities	799,115	2,831,991	28.2%	1,405,545	(606,431)	-43.1%	
Purchasing & Contracting	2,788,654	9,887,605	28.2%	5,740,854	(2,952,200)	-51.4%	
Real Estate & Airport Management	1,636,463	8,911,626	18.4%	1,523,767	112,696	7.4%	
Stormwater	16,512,774	66,457,083	24.8%	13,071,522	3,441,252	26.3%	
Sustainability & Mobility	1,591,773	7,250,279	22.0%	198,167	1,393,605	703.2%	
Transportation	26,817,628	93,646,966	28.6%	20,831,068	5,986,560	28.7%	
<b>Total General Fund Expenditures</b>	<b>\$ 560,719,850</b>	<b>\$ 1,962,461,250</b>	<b>28.6%</b>	<b>\$ 518,556,161</b>	<b>\$ 42,163,689</b>	<b>8.1%</b>	

<sup>1</sup> Includes adjustments made in future periods

<sup>2</sup> Merged with Sustainability to form Sustainability & Mobility in Fiscal Year 2023

**Citywide Program Expenditure Status Report**  
**As of Period 4, Ended October, 2022 (33% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ -	\$ 1,113,455	0.0%	\$ 381	\$ (381)	-100.0%
Citywide Elections	-	2,287,305	0.0%	-	-	100.0%
Corporate Master Leases Rent	5,124,509	12,287,790	41.7%	8,728,627	(3,604,117)	-41.3%
Deferred Capital Debt Service	18,383,313	27,867,100	66.0%	17,101,575	1,281,738	7.5%
Engineering and Capital Projects	3,135	1,740,190	0.2%	97,336	(94,201)	-96.8%
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	925,549	1,063,762	87.0%	942,979	(17,430)	-1.8%
PL Claims Trans-Ins	-	21,733,589	0.0%	-	-	100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	175,843	4,457,052	3.9%	90,445	85,398	94.4%
Public Liability Claims Xfer-Claims Fund	-	25,566,991	0.0%	-	-	100.0%
Public Use Leases	-	1,445,160	0.0%	-	-	100.0%
Redistricting Commission	-	-	100.0%	55,074	(55,074)	-100.0%
Special Consulting Services	172,128	45,530,428	0.4%	135,660	36,468	26.9%
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%
<b>Total Citywide Program Expenditures</b>	<b>\$ 28,487,336</b>	<b>\$ 266,067,316</b>	<b>10.7%</b>	<b>\$ 30,719,743</b>	<b>\$ (2,232,407)</b>	<b>-7.3%</b>

<sup>1</sup> Includes adjustments made in future periods



**Council Districts Expenditure Status Report**  
**As of Period 4, Ended October, 2022 (33% Completed)**  
*(Unaudited)*

	FY23 Actuals <sup>1</sup>	FY23 Adopted Budget	FY23 Current Budget	FY23 Budget Change	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
Council District 1	\$ 547,137	\$ 1,702,633	\$ 1,702,633	\$ -	32.1%	\$ 403,363	\$ 143,775	35.6%
District 1 CPPS	0	150,000	150,000	-	0.0%	-	0	100.0%
<b>Total Council District 1</b>	<b>547,137</b>	<b>1,852,633</b>	<b>1,852,633</b>	<b>-</b>	<b>29.5%</b>	<b>403,363</b>	<b>143,775</b>	<b>35.6%</b>
Council District 2	570,205	1,693,581	1,693,581	-	33.7%	390,152	180,054	46.1%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
<b>Total Council District 2</b>	<b>572,950</b>	<b>1,843,581</b>	<b>1,843,581</b>	<b>-</b>	<b>31.1%</b>	<b>392,505</b>	<b>180,445</b>	<b>46.0%</b>
Council District 3	576,818	1,648,563	1,648,563	-	35.0%	392,035	184,784	47.1%
District 3 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>576,818</b>	<b>1,798,563</b>	<b>1,798,563</b>	<b>-</b>	<b>32.1%</b>	<b>392,035</b>	<b>184,784</b>	<b>47.1%</b>
Council District 4	515,064	1,841,981	1,841,981	-	28.0%	468,464	46,600	9.9%
District 4 CPPS	(1,482)	150,000	150,000	-	-1.0%	-	(1,482)	-100.0%
<b>Total Council District 4</b>	<b>513,583</b>	<b>1,991,981</b>	<b>1,991,981</b>	<b>-</b>	<b>25.8%</b>	<b>468,464</b>	<b>45,118</b>	<b>9.6%</b>
Council District 5	555,438	1,656,622	1,656,622	-	33.5%	352,634	202,804	57.5%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 5</b>	<b>555,438</b>	<b>1,806,622</b>	<b>1,806,622</b>	<b>-</b>	<b>30.7%</b>	<b>352,634</b>	<b>202,804</b>	<b>57.5%</b>
Council District 6	361,888	1,538,659	1,538,659	-	23.5%	346,506	15,382	4.4%
District 6 CPPS	(0)	326,972	326,972	-	0.0%	10,353	(10,353)	-100.0%
<b>Total Council District 6</b>	<b>361,888</b>	<b>1,865,631</b>	<b>1,865,631</b>	<b>-</b>	<b>19.4%</b>	<b>356,859</b>	<b>5,029</b>	<b>1.4%</b>
Council District 7	544,200	1,684,357	1,684,357	-	32.3%	404,861	139,339	34.4%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>544,200</b>	<b>1,834,357</b>	<b>1,834,357</b>	<b>-</b>	<b>29.7%</b>	<b>404,861</b>	<b>139,339</b>	<b>34.4%</b>
Council District 8	519,931	1,918,741	1,918,741	-	27.1%	495,626	24,305	4.9%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
<b>Total Council District 8</b>	<b>519,931</b>	<b>2,225,536</b>	<b>2,225,536</b>	<b>-</b>	<b>23.4%</b>	<b>495,626</b>	<b>24,305</b>	<b>4.9%</b>
Council District 9	499,193	1,489,794	1,489,794	-	33.5%	366,096	133,097	36.4%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>499,193</b>	<b>1,639,794</b>	<b>1,639,794</b>	<b>-</b>	<b>30.4%</b>	<b>366,096</b>	<b>133,097</b>	<b>36.4%</b>
<b>Total Council Districts</b>	<b>\$ 4,691,137</b>	<b>\$ 16,858,698</b>	<b>\$ 16,858,698</b>	<b>\$ -</b>	<b>27.8%</b>	<b>\$ 3,632,442</b>	<b>\$ 1,058,695</b>	<b>29.1%</b>

<sup>1</sup> Includes adjustments made in future periods.

**Other Budgeted Funds Revenue Status Report**  
**As of Period 4, Ended October, 2022 (33% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
Airports Fund	\$ 2,142,940	\$ 7,103,341	30.2%	\$ 2,092,592	\$ 50,348	2.4%
Automated Refuse Container Fund	577,477	1,600,000	36.1%	576,784	692	0.1%
Central Stores Internal Service Fund	1,705,333	7,675,019	22.2%	1,557,940	147,392	9.5%
Climate Equity Fund	6,449	7,404,246	0.1%	(31)	6,480	-20810.0%
Community Equity Fund	(368)	-	-100.0%	8,503	(8,871)	-104.3%
Concourse and Parking Garages Operating Fund	783,584	2,521,718	31.1%	414,084	369,500	89.2%
Convention Center Expansion Funds	1,925,552	13,343,976	14.4%	1,271,556	653,995	51.4%
Development Services Fund	47,501,882	105,346,119	45.1%	42,176,958	5,324,924	12.6%
Energy Conservation Program Fund	(958)	5,644,231	0.0%	119,558	(120,516)	-100.8%
Engineering and Capital Projects	41,972,951	136,819,545	30.7%	36,908,911	5,064,039	13.7%
Environmental Growth Fund 1/3	904,910	7,640,516	11.8%	10,093	894,817	8865.4%
Environmental Growth Fund 2/3	1,804,355	15,288,029	11.8%	19,986	1,784,369	8928.2%
Facilities Financing Fund	1,390,275	3,495,477	39.8%	921,343	468,932	50.9%
Fire/Emergency Medical Services Fund	4,577,471	10,480,712	43.7%	3,168,747	1,408,724	44.5%
Fire and Lifeguard Facilities Fund	(152)	1,396,169	0.0%	(496)	343	-69.3%
Fleet Operations	45,517,828	148,333,436	30.7%	43,012,785	2,505,043	5.8%
Gas Tax Fund	3,372,445	41,323,241	8.2%	3,160,413	212,032	6.7%
General Plan Maintenance Fund	1,450,476	3,599,826	40.3%	1,175,439	275,037	23.4%
GIS Fund	48,282	5,226,148	0.9%	124,723	(76,441)	-61.3%
Golf Course Fund	12,706,686	23,470,347	54.1%	9,913,811	2,792,875	28.2%
Information Technology Fund	7,239,071	85,355,648	8.5%	190,055	7,049,016	3708.9%
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	310,291	1,121,293	27.7%	291,862	18,429	6.3%
Long Range Property Management Fund	1,030,758	35,806,506	2.9%	449,778	580,979	129.2%
Los Penasquitos Canyon Preserve Fund	11,961	196,000	6.1%	14,892	(2,931)	-19.7%
Low-Moderate Income Housing Asset Fund	2,775,440	7,072,934	39.2%	3,086,895	(311,454)	-10.1%
Maintenance Assessment District (MAD) Funds	1,104,594	28,739,637	3.8%	495,069	609,526	123.1%
Mission Bay/Balboa Park Improvement Fund	866,668	1,178,378	73.5%	1,525,416	(658,748)	-43.2%
Mission Bay Improvement Fund	5,761	7,646,197	0.1%	95,901	(90,140)	-94.0%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	(5,490)	27,787,305	0.0%	7,094	(12,583)	-177.4%

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Schedule 3 (cont.)

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 3,240,927	\$ 9,000,000	36.0%	\$ 3,028,628	\$ 212,300	7.0%
PETCO Park Fund	11,066,222	17,403,700	63.6%	11,670,289	(604,067)	-5.2%
Public Art Fund	267,653	85,000	314.9%	238,804	28,848	12.1%
Public Safety Services & Debt Service Fund	3,266,908	11,594,620	28.2%	2,132,563	1,134,345	53.2%
Publishing Services Internal Fund	50,155	1,640,551	3.1%	492,572	(442,417)	-89.8%
Recycling Fund	5,185,246	27,250,760	19.0%	3,713,280	1,471,966	39.6%
Refuse Disposal Fund	13,052,542	40,362,567	32.3%	11,445,715	1,606,828	14.0%
Refuse Disposal - Miramar Clousure	(4,022)	50,000	-8.0%	92,845	(96,867)	-104.3%
Regional Park Improvements Fund	4,242	4,117,183	0.1%	27,060	(22,818)	-84.3%
Risk Management Administration Fund	4,101,789	14,122,276	29.0%	3,664,608	437,181	11.9%
Road Maintenance & Rehabilitation	2,526,490	32,164,043	7.9%	5,167,906	(2,641,416)	-51.1%
Seized and Forfeited Assets Funds	96,664	664,123	14.6%	147,387	(50,724)	-34.4%
State COPS	1,557,082	3,000,000	51.9%	13,851	1,543,232	11141.9%
Storm Drain Fund	1,848,233	5,700,000	32.4%	1,504,912	343,321	22.8%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	45,054,863	121,585,976	37.1%	33,333,031	11,721,832	35.2%
TOT - Major Events Revolving FD	125,300	-	100.0%	27,019	98,281	363.8%
TransNet Extension Funds	13,146,216	47,668,000	27.6%	10,129,952	3,016,264	29.8%
Trolley Extension Reserve Fund	1,060,900	1,060,875	100.0%	1,036,008	24,893	2.4%
Underground Surcharge Fund	(29,654)	79,539,423	0.0%	492,869	(522,522)	-106.0%
Wastewater Department Funds	127,379,564	708,017,933	18.0%	128,499,602	(1,120,038)	-0.9%
Water Department Funds	198,381,954	1,167,152,877	17.0%	165,925,765	32,456,189	19.6%
Wireless Communication Technology Fund	213,945	10,252,941	2.1%	48,263	165,682	343.3%
Zoological Exhibits Maintenance Fund	659,393	17,730,202	3.7%	511,976	147,417	28.8%

<sup>1</sup> Includes adjustments made in future periods

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 4, Ended October, 2022 (33% Completed)**  
*(Unaudited)*

	<b>FY23 Actuals<sup>1</sup></b>	<b>FY23 Current Budget</b>	<b>FY23 % of Current Budget</b>	<b>FY22 Actuals<sup>1</sup></b>	<b>FY23/FY22 Actuals Change</b>	<b>FY23/FY22 % Change</b>
Airports Fund	\$ 2,142,007	\$ 9,485,826	22.6%	\$ 2,217,810	\$ (75,803)	-3.4%
Automated Refuse Container Fund	409,220	1,952,906	21.0%	335,495	73,725	22.0%
Capital Outlay - Misc Revenue	7,039,043	7,306,322	96.3%	3,723,243	3,315,801	89.1%
Central Stores Internal Service Fund	2,544,122	7,376,573	34.5%	2,130,104	414,018	19.4%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	766,350	2,724,454	28.1%	552,401	213,949	38.7%
Convention Center Expansion Funds	696,759	13,343,976	5.2%	951,164	(254,405)	-26.7%
Development Services Fund	31,079,867	110,258,169	28.2%	25,281,980	5,797,887	22.9%
Energy Conservation Program Fund	1,320,516	5,881,724	22.5%	1,222,316	98,200	8.0%
Engineering and Capital Projects	43,300,480	141,635,641	30.6%	37,323,799	5,976,681	16.0%
Environmental Growth Fund 1/3	752,476	6,958,655	10.8%	680,672	71,804	10.5%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	849,037	3,517,783	24.1%	757,887	91,150	12.0%
Fire/Emergency Medical Services Fund	1,779,162	10,449,959	17.0%	1,619,212	159,950	9.9%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	700,068	4,291	0.6%
Fleet Operations	41,230,359	246,504,867	16.7%	30,770,511	10,459,848	34.0%
Gas Tax Fund	9,808,548	37,100,127	26.4%	9,603,268	205,279	2.1%
General Plan Maintenance Fund	1,222,616	4,660,000	26.2%	1,104,026	118,590	10.7%
GIS Fund	627,300	5,271,628	11.9%	2,388,616	(1,761,316)	-73.7%
Golf Course Fund	6,482,152	21,988,760	29.5%	5,601,516	880,636	15.7%
Information Technology Fund	15,873,106	88,693,539	17.9%	15,933,188	(60,082)	-0.4%
Infrastructure Fund	33,957,663	35,491,678	95.7%	1,714,760	32,242,903	1880.3%
Junior Lifeguard Program Fund	557,268	947,047	58.8%	584,444	(27,176)	-4.6%
Local Enforcement Agency Fund	387,122	981,266	39.5%	227,003	160,118	70.5%
Long Range Property Management Fund	188,077	36,518,934	0.5%	(21,005)	209,082	-995.4%
Los Penasquitos Canyon Preserve Fund	92,812	300,275	30.9%	86,979	5,833	6.7%
Low-Moderate Income Housing Asset Fund	1,027,137	45,684,026	2.2%	1,897,696	(870,559)	-45.9%
Maintenance Assessment District (MAD) Funds	7,111,673	36,492,902	19.5%	5,613,913	1,497,761	26.7%
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	4,329,729	30,367,688	14.3%	4,963,312	(633,583)	-12.8%

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Schedule 4 (cont.)

	FY23 Actuals <sup>1</sup>	FY23 Current Budget	FY23 % of Current Budget	FY22 Actuals <sup>1</sup>	FY23/FY22 Actuals Change	FY23/FY22 % Change
Parking Meter Operations	\$ 950,162	\$ 8,227,130	11.5%	\$ 1,485,071	\$ (534,909)	-36.0%
PETCO Park Fund	13,192,239	17,402,909	75.8%	12,485,248	706,991	5.7%
Prop 42 Replacement - Transportation Relief Fund	13,660	-	100.0%	29,964	(16,304)	-54.4%
Public Art Fund	122,676	4,681,005	2.6%	94,539	28,137	29.8%
Public Safety Services & Debt Service Fund	-	11,594,620	0.0%	-	-	100.0%
Publishing Services Internal Fund	461,114	1,714,930	26.9%	617,391	(156,277)	-25.3%
Recycling Fund	6,629,800	27,608,649	24.0%	7,511,376	(881,576)	-11.7%
Refuse Disposal Fund	12,655,665	47,152,214	26.8%	10,483,151	2,172,514	20.7%
Risk Management Administration Fund	4,013,926	13,983,274	28.7%	3,627,518	386,408	10.7%
Road Maintenance & Rehabilitation	2,703,745	61,831,333	4.4%	387,260	2,316,485	598.2%
Seized and Forfeited Assets Funds	228,680	3,859,765	5.9%	124,676	104,004	83.4%
State COPS	450,493	5,565,366	8.1%	688,056	(237,564)	-34.5%
Storm Drain Fund	746,258	5,700,000	13.1%	321,673	424,584	132.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	18,090,961	130,974,739	13.8%	18,656,556	(565,595)	-3.0%
TOT - Major Events Revolving FD	37,000	230,572	16.0%	15,000	22,000	146.7%
TransNet Extension Funds	4,911,075	24,153,736	20.3%	4,353,461	557,614	12.8%
Trolley Extension Reserve Fund	1,061,275	1,063,875	99.8%	1,035,900	25,375	2.4%
Underground Surcharge Fund	1,800,011	93,042,262	1.9%	(611,245)	2,411,256	-394.5%
Wastewater Department Funds	99,820,747	418,989,205	23.8%	82,263,774	17,556,973	21.3%
Water Department Funds	202,708,045	629,797,577	32.2%	177,587,899	25,120,146	14.1%
Wireless Communication Technology Fund	4,419,578	10,767,355	41.0%	2,561,575	1,858,003	72.5%
Zoological Exhibits Maintenance Fund	-	17,730,202	0.0%	-	-	100.0%

<sup>1</sup> Includes adjustments made in future periods