

The City of  
**SAN DIEGO**

**FISCAL YEAR 2023**  
**Financial Performance Report**  
As of September 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 3 (as of September 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 September 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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Financial Performance Report – Period Ended September 2022

General Fund Summary							
As of Period 3, Ended September, 2022 (25% Completed)							
(Unaudited)							
	FY23	FY23	FY23	FY23 % of	FY22	FY23/FY22	FY23/FY22
	Adopted Budget	Current Budget	Actuals <sup>1</sup>	Current Budget	Actuals <sup>1</sup>	Actuals Change	% Change
<b>Revenue</b>							
Property Taxes	\$ 706,243,579	\$ 706,243,579	\$ 12,201,937	1.7%	\$ 9,949,387	\$ 2,252,550	22.6%
Sales Taxes	380,244,571	380,244,571	33,615,930	8.8%	26,842,391	6,773,538	25.2%
Transient Occupancy Taxes	135,181,525	135,181,525	34,579,361	25.6%	27,097,115	7,482,246	27.6%
Property Transfer Tax	15,492,155	15,492,155	1,330,273	8.6%	1,555,226	(224,953)	-14.5%
Licenses & Permits	56,469,411	56,469,411	7,061,568	12.5%	8,634,197	(1,572,629)	-18.2%
Fines & Forfeitures	34,472,492	34,472,492	5,112,929	14.8%	5,096,876	16,053	0.3%
Interest & Dividends	3,408,893	3,408,893	(424,804)	-12.5%	(5,052)	(419,752)	8309.1%
Franchises	95,595,494	95,595,494	6,437,445	6.7%	11,101,374	(4,663,929)	-42.0%
Rents & Concessions	60,476,343	60,476,343	16,680,022	27.6%	15,211,602	1,468,420	9.7%
Revenues from Other Agencies	5,333,495	5,608,495	740,510	13.2%	1,017,466	(276,956)	-27.2%
Charges for Current Services	203,458,961	203,183,961	21,576,167	10.6%	18,751,028	2,825,139	15.1%
Other Revenue	2,050,151	2,050,151	693,789	33.8%	926,631	(232,842)	-25.1%
Transfers	250,377,846	250,377,846	11,536,084	4.6%	10,718,937	817,147	7.6%
<b>Total General Fund Revenue</b>	<b>\$ 1,948,804,916</b>	<b>\$ 1,948,804,916</b>	<b>\$ 151,141,212</b>	<b>7.8%</b>	<b>\$ 136,897,178</b>	<b>\$ 14,244,033</b>	<b>10.4%</b>
<b>Expenditures</b>							
Personnel Services	\$ 766,966,468	\$ 766,966,468	\$ 192,026,057	25.0%	\$ 177,523,241	\$ 14,502,816	8.2%
<b>Total PE</b>	<b>\$ 766,966,468</b>	<b>\$ 766,966,468</b>	<b>\$ 192,026,057</b>	<b>25.0%</b>	<b>\$ 177,523,241</b>	<b>\$ 14,502,816</b>	<b>8.2%</b>
Fringe Benefits	511,427,776	511,427,776	127,732,544	25.0%	122,486,886	5,245,658	4.3%
Supplies	38,912,434	39,271,217	11,433,624	29.1%	9,220,138	2,213,486	24.0%
Contracts & Services	360,922,848	360,972,862	58,701,634	16.3%	46,470,290	12,231,344	26.3%
Information Technology	61,095,635	60,309,255	2,658,649	4.4%	3,043,884	(385,235)	-12.7%
Energy & Utilities	55,510,820	55,667,628	11,871,168	21.3%	7,378,744	4,492,424	60.9%
Capital Expenditures	4,704,474	4,950,249	68,408	1.4%	103,994	(35,586)	-34.2%
Debt	14,950,193	10,903,685	3,812,115	35.0%	4,422,695	(610,580)	-13.8%
Other Expenditures	5,712,551	5,712,551	1,455,627	25.5%	1,496,236	(40,610)	-2.7%
Transfers	134,805,551	146,279,560	18,233,186	12.5%	2,215,119	16,018,067	723.1%
<b>Total NPE</b>	<b>\$ 1,188,042,282</b>	<b>\$ 1,195,494,782</b>	<b>\$ 235,966,956</b>	<b>19.7%</b>	<b>\$ 196,837,988</b>	<b>\$ 39,128,967</b>	<b>19.9%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,955,008,750</b>	<b>\$ 1,962,461,250</b>	<b>\$ 427,993,012</b>	<b>21.8%</b>	<b>\$ 374,361,229</b>	<b>\$ 53,631,783</b>	<b>14.3%</b>
<b>General Fund Encumbrances</b>			112,068,793		79,033,397	33,035,396	
<b>Net Impact</b>	<b>\$ (6,203,834)</b>	<b>\$ (13,656,334)</b>	<b>\$ (388,920,593)</b>		<b>\$ (316,497,448)</b>	<b>\$ (72,423,146)</b>	

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

**General Fund Revenue Status Report**  
**As of Period 3, Ended September, 2022 (25% 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>	\$ 12,201,937	\$ 706,243,579	1.7%	\$ 9,949,387	\$ 2,252,550	22.6%
<b>Sales Taxes</b>	33,615,930	380,244,571	8.8%	26,842,391	6,773,538	25.2%
<b>Transient Occupancy Taxes</b>	34,579,361	135,181,525	25.6%	27,097,115	7,482,246	27.6%
<b>Property Transfer Tax</b>	1,330,273	15,492,155	8.6%	1,555,226	(224,953)	-14.5%
<b>Licenses &amp; Permits</b>						
Business Taxes	4,975,952	33,254,609	15.0%	5,781,209	(805,257)	-13.9%
Rental Unit Taxes	327,038	7,284,502	4.5%	529,061	(202,022)	-38.2%
Alarm Permit Fees	196,314	989,700	19.8%	124,517	71,797	57.7%
Other Licenses and Permits	1,562,264	14,940,600	10.5%	2,199,411	(637,147)	-29.0%
<b>Total Licenses &amp; Permits</b>	<b>7,061,568</b>	<b>56,469,411</b>	<b>12.5%</b>	<b>8,634,197</b>	<b>(1,572,629)</b>	<b>-18.2%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	3,912,849	26,364,281	14.8%	3,868,218	44,631	1.2%
Municipal Court	404,970	4,210,758	9.6%	553,597	(148,627)	-26.8%
Other Fines & Forfeitures	746,615	3,847,453	19.4%	669,436	77,179	11.5%
Negligent Impound	48,495	50,000	97.0%	5,625	42,870	762.1%
<b>Total Fines &amp; Forfeitures</b>	<b>5,112,929</b>	<b>34,472,492</b>	<b>14.8%</b>	<b>5,096,876</b>	<b>16,053</b>	<b>0.3%</b>
<b>Interest &amp; Dividends</b>	<b>(424,804)</b>	<b>3,408,893</b>	<b>-12.5%</b>	<b>(5,052)</b>	<b>(419,752)</b>	<b>8309.1%</b>
<b>Franchises</b>						
SDG&E	-	59,042,458	0.0%	-	-	100.0%
CATV	-	12,307,369	0.0%	57,789	(57,789)	-100.0%
Refuse Collection	36,513	13,622,000	0.3%	113,643	(77,131)	-67.9%
Other Franchises	6,400,933	10,623,667	60.3%	10,929,941	(4,529,009)	-41.4%
<b>Total Franchises</b>	<b>6,437,445</b>	<b>95,595,494</b>	<b>6.7%</b>	<b>11,101,374</b>	<b>(4,663,929)</b>	<b>-42.0%</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	\$ 9,956,225	\$ 31,763,380	31.3%	\$ 8,949,566	\$ 1,006,660	11.2%
Pueblo Lands	2,015,848	7,697,132	26.2%	1,660,905	354,943	21.4%
Other Rents and Concessions	4,707,948	21,015,831	22.4%	4,601,131	106,817	2.3%
<b>Total Rents &amp; Concessions</b>	<b>16,680,022</b>	<b>60,476,343</b>	<b>27.6%</b>	<b>15,211,602</b>	<b>1,468,420</b>	<b>9.7%</b>
<b>Revenue from Other Agencies</b>	<b>740,510</b>	<b>5,608,495</b>	<b>13.2%</b>	<b>1,017,466</b>	<b>(276,956)</b>	<b>-27.2%</b>
<b>Charges for Current Services</b>	<b>21,576,167</b>	<b>203,183,961</b>	<b>10.6%</b>	<b>18,751,028</b>	<b>2,825,139</b>	<b>15.1%</b>
<b>Other Revenue</b>	<b>693,789</b>	<b>2,050,151</b>	<b>33.8%</b>	<b>926,631</b>	<b>(232,842)</b>	<b>-25.1%</b>
<b>Transfers</b>	<b>11,536,084</b>	<b>250,377,846</b>	<b>4.6%</b>	<b>10,718,937</b>	<b>817,147</b>	<b>7.6%</b>
<b>Total General Fund Revenue</b>	<b>\$ 151,141,212</b>	<b>\$ 1,948,804,916</b>	<b>7.8%</b>	<b>\$ 136,897,178</b>	<b>\$ 14,244,033</b>	<b>10.4%</b>

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

**General Fund Department Expenditure Status Report**  
**As of Period 3, Ended September, 2022 (25% 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	\$ 19,253,358	\$ 74,905,930	25.7%	\$ 16,116,715	\$ 3,136,643	19.5%
City Auditor	869,375	4,562,333	19.1%	922,334	(52,959)	-5.7%
City Clerk	1,499,615	6,951,684	21.6%	1,178,921	320,694	27.2%
City Council – District 1	410,859	1,852,633	22.2%	301,047	109,812	36.5%
City Council – District 2	430,861	1,843,581	23.4%	294,091	136,769	46.5%
City Council – District 3	425,956	1,798,563	23.7%	293,003	132,954	45.4%
City Council – District 4	386,509	1,991,981	19.4%	334,957	51,553	15.4%
City Council – District 5	418,152	1,806,622	23.1%	268,353	149,798	55.8%
City Council – District 6	268,151	1,865,631	14.4%	258,063	10,088	3.9%
City Council – District 7	408,399	1,834,357	22.3%	304,558	103,841	34.1%
City Council – District 8	390,816	2,225,536	17.6%	385,609	5,207	1.4%
City Council – District 9	366,630	1,639,794	22.4%	277,509	89,120	32.1%
City Treasurer	4,353,193	20,560,668	21.2%	3,681,163	672,030	18.3%
Citywide Program Expenditures	27,364,736	266,067,316	10.3%	11,845,147	15,519,589	131.0%
Commission on Police Practices	162,600	2,550,352	6.4%	77,269	85,331	110.4%
Communications	1,461,251	6,018,908	24.3%	1,209,362	251,889	20.8%
Compliance	1,098,325	4,642,842	23.7%	412,766	685,559	166.1%
Council Administration	419,597	2,812,705	14.9%	659,051	(239,455)	-36.3%
Debt Management	542,690	2,737,315	19.8%	498,361	44,329	8.9%
Department of Finance	5,509,108	21,042,149	26.2%	4,660,535	848,573	18.2%
Department of Information Technology	40,757	2,881,016	1.4%	80,290	(39,533)	-49.2%
Development Services	2,232,791	11,490,472	19.4%	1,956,274	276,517	14.1%
Economic Development	5,470,273	17,038,178	32.1%	12,850,910	(7,380,637)	-57.4%
Environmental Services	13,771,479	81,002,411	17.0%	7,488,442	6,283,037	83.9%
Ethics Commission	295,792	1,470,894	20.1%	265,301	30,490	11.5%
Facilities	6,165,037	25,573,106	24.1%	5,133,847	1,031,190	20.1%
Fire-Rescue	85,240,940	310,961,654	27.4%	80,178,649	5,062,290	6.3%
Government Affairs	259,383	1,347,842	19.2%	308,306	(48,924)	-15.9%
Homelessness Strategies & Solutions	3,935,997	25,157,607	15.6%	362,349	3,573,648	986.2%
Human Resources	1,965,783	8,964,549	21.9%	1,250,704	715,079	57.2%

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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	\$ 15,657,203	\$ 66,823,341	23.4%	\$ 12,211,581	\$ 3,445,621	28.2%	
Mobility <sup>2</sup>	(0)	-	-100.0%	486,376	(486,376)	-100.0%	
Office of Boards & Commissions	201,837	781,868	25.8%	185,989	15,848	8.5%	
Office of Emergency Services	668,897	3,719,387	18.0%	543,449	125,449	23.1%	
Office of Race & Equity	145,112	1,277,592	11.4%	31,106	114,006	366.5%	
Office of the Chief Operating Officer	812,695	4,446,873	18.3%	704,647	108,048	15.3%	
Office of the IBA	488,590	2,668,158	18.3%	546,718	(58,127)	-10.6%	
Office of the Mayor	920,145	4,163,183	22.1%	745,872	174,274	23.4%	
Parks & Recreation	37,747,442	161,934,929	23.3%	27,689,734	10,057,708	36.3%	
Performance & Analytics	998,319	5,376,838	18.6%	961,465	36,855	3.8%	
Personnel	3,078,316	12,095,787	25.4%	2,405,359	672,957	28.0%	
Planning	2,051,937	9,882,949	20.8%	1,785,609	266,328	14.9%	
Police	143,657,471	584,706,166	24.6%	140,612,957	3,044,514	2.2%	
Public Utilities	562,340	2,831,991	19.9%	1,191,689	(629,349)	-52.8%	
Purchasing & Contracting	2,110,704	9,887,605	21.3%	4,304,175	(2,193,471)	-51.0%	
Real Estate & Airport Management	1,274,319	8,911,626	14.3%	1,148,419	125,900	11.0%	
Stormwater	11,167,460	66,457,083	16.8%	8,777,543	2,389,916	27.2%	
Sustainability & Mobility	1,196,538	7,250,279	16.5%	151,249	1,045,290	691.1%	
Transportation	19,835,276	93,646,966	21.2%	16,023,179	3,812,097	23.8%	
<b>Total General Fund Expenditures</b>	<b>\$ 427,993,012</b>	<b>\$ 1,962,461,250</b>	<b>21.8%</b>	<b>\$ 374,361,004</b>	<b>\$ 53,632,008</b>	<b>14.3%</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 3, Ended September, 2022 (25% 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>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	4,303,082	12,287,790	35.0%	6,917,787	(2,614,705)	-37.8%
Deferred Capital Debt Service	18,221,372	27,867,100	65.4%	79,070	18,142,302	22944.7%
Engineering and Capital Projects	2,477	1,740,190	0.1%	108,178	(105,702)	-97.7%
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	103,302	4,457,052	2.3%	60,556	42,746	70.6%
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%	41,709	(41,709)	-100.0%
Special Consulting Services	106,097	45,530,428	0.2%	126,820	(20,723)	-16.3%
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>\$ 27,364,736</b>	<b>\$ 266,067,316</b>	<b>10.3%</b>	<b>\$ 11,845,147</b>	<b>\$ 15,519,589</b>	<b>131.0%</b>

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



Council Districts Expenditure Status Report As of Period 3, Ended September, 2022 (25% Completed) (Unaudited)						Schedule 2b		
	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	\$ 410,859	\$ 1,702,633	\$ 1,702,633	\$ -	24.1%	\$ 301,047	\$ 109,812	36.5%
District 1 CPPS	0	150,000	150,000	-	0.0%	-	0	100.0%
<b>Total Council District 1</b>	<b>410,859</b>	<b>1,852,633</b>	<b>1,852,633</b>	<b>-</b>	<b>22.2%</b>	<b>301,047</b>	<b>109,812</b>	<b>36.5%</b>
Council District 2	428,116	1,693,581	1,693,581	-	25.3%	291,738	136,378	46.7%
District 2 CPPS	2,744	150,000	150,000	-	1.8%	2,353	391	16.6%
<b>Total Council District 2</b>	<b>430,861</b>	<b>1,843,581</b>	<b>1,843,581</b>	<b>-</b>	<b>23.4%</b>	<b>294,091</b>	<b>136,769</b>	<b>46.5%</b>
Council District 3	425,956	1,648,563	1,648,563	-	25.8%	293,003	132,954	45.4%
District 3 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 3</b>	<b>425,956</b>	<b>1,798,563</b>	<b>1,798,563</b>	<b>-</b>	<b>23.7%</b>	<b>293,003</b>	<b>132,954</b>	<b>45.4%</b>
Council District 4	386,509	1,841,981	1,841,981	-	21.0%	334,957	51,553	15.4%
District 4 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 4</b>	<b>386,509</b>	<b>1,991,981</b>	<b>1,991,981</b>	<b>-</b>	<b>19.4%</b>	<b>334,957</b>	<b>51,553</b>	<b>15.4%</b>
Council District 5	418,152	1,656,622	1,656,622	-	25.2%	268,353	149,798	55.8%
District 5 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 5</b>	<b>418,152</b>	<b>1,806,622</b>	<b>1,806,622</b>	<b>-</b>	<b>23.1%</b>	<b>268,353</b>	<b>149,798</b>	<b>55.8%</b>
Council District 6	268,151	1,538,659	1,538,659	-	17.4%	255,710	12,441	4.9%
District 6 CPPS	(0)	326,972	326,972	-	0.0%	2,353	(2,353)	-100.0%
<b>Total Council District 6</b>	<b>268,151</b>	<b>1,865,631</b>	<b>1,865,631</b>	<b>-</b>	<b>14.4%</b>	<b>258,063</b>	<b>10,088</b>	<b>3.9%</b>
Council District 7	408,399	1,684,357	1,684,357	-	24.2%	304,558	103,841	34.1%
District 7 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 7</b>	<b>408,399</b>	<b>1,834,357</b>	<b>1,834,357</b>	<b>-</b>	<b>22.3%</b>	<b>304,558</b>	<b>103,841</b>	<b>34.1%</b>
Council District 8	390,816	1,918,741	1,918,741	-	20.4%	385,609	5,207	1.4%
District 8 CPPS	0	306,795	306,795	-	0.0%	-	0	100.0%
<b>Total Council District 8</b>	<b>390,816</b>	<b>2,225,536</b>	<b>2,225,536</b>	<b>-</b>	<b>17.6%</b>	<b>385,609</b>	<b>5,207</b>	<b>1.4%</b>
Council District 9	366,630	1,489,794	1,489,794	-	24.6%	277,509	89,120	32.1%
District 9 CPPS	-	150,000	150,000	-	0.0%	-	-	100.0%
<b>Total Council District 9</b>	<b>366,630</b>	<b>1,639,794</b>	<b>1,639,794</b>	<b>-</b>	<b>22.4%</b>	<b>277,509</b>	<b>89,120</b>	<b>32.1%</b>
<b>Total Council Districts</b>	<b>\$3,506,333</b>	<b>\$ 16,858,698</b>	<b>\$ 16,858,698</b>	<b>\$ -</b>	<b>20.8%</b>	<b>\$ 2,717,190</b>	<b>\$ 789,143</b>	<b>29.0%</b>

**Other Budgeted Funds Revenue Status Report**  
**As of Period 3, Ended September, 2022 (25% 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	\$ 1,680,073	\$ 7,103,341	23.7%	\$ 1,617,408	\$ 62,664	3.9%
Automated Refuse Container Fund	443,057	1,600,000	27.7%	463,791	(20,734)	-4.5%
Central Stores Internal Service Fund	1,309,315	7,675,019	17.1%	1,257,733	51,582	4.1%
Climate Equity Fund	4,717	7,404,246	0.1%	(6)	4,723	-82572.4%
Community Equity Fund	(1,137)	-	-100.0%	5,407	(6,544)	-121.0%
Concourse and Parking Garages Operating Fund	652,579	2,521,718	25.9%	267,999	384,580	143.5%
Convention Center Expansion Funds	1,599,659	13,343,976	12.0%	309,479	1,290,180	416.9%
Development Services Fund	38,513,017	105,346,119	36.6%	34,386,721	4,126,297	12.0%
Energy Conservation Program Fund	(1,309)	5,644,231	0.0%	83,757	(85,065)	-101.6%
Engineering and Capital Projects	31,647,538	136,819,545	23.1%	27,280,958	4,366,580	16.0%
Environmental Growth Fund 1/3	903,916	7,640,516	11.8%	8,843	895,073	10122.3%
Environmental Growth Fund 2/3	1,802,984	15,288,029	11.8%	17,182	1,785,803	10393.7%
Facilities Financing Fund	966,963	3,495,477	27.7%	688,821	278,142	40.4%
Fire/Emergency Medical Services Fund	4,419,850	10,480,712	42.2%	3,058,198	1,361,652	44.5%
Fire and Lifeguard Facilities Fund	(5)	1,396,169	0.0%	38	(43)	-113.9%
Fleet Operations	32,767,051	148,333,436	22.1%	29,630,517	3,136,534	10.6%
Gas Tax Fund	3,371,045	41,323,241	8.2%	3,151,627	219,418	7.0%
General Plan Maintenance Fund	1,153,932	3,599,826	32.1%	893,461	260,471	29.2%
GIS Fund	(574)	5,226,148	0.0%	125,639	(126,213)	-100.5%
Golf Course Fund	9,863,830	23,470,347	42.0%	7,764,666	2,099,164	27.0%
Information Technology Fund	21,615	85,355,648	0.0%	187,980	(166,364)	-88.5%
Infrastructure Fund	-	28,444,223	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	-	942,900	0.0%	12,500	(12,500)	-100.0%
Local Enforcement Agency Fund	277,892	1,121,293	24.8%	157,753	120,139	76.2%
Long Range Property Management Fund	413,998	35,806,506	1.2%	445,072	(31,074)	-7.0%
Los Penasquitos Canyon Preserve Fund	11,961	196,000	6.1%	7,509	4,452	59.3%
Low-Moderate Income Housing Asset Fund	2,545,661	7,072,934	36.0%	3,036,434	(490,773)	-16.2%
Maintenance Assessment District (MAD) Funds	551,182	28,283,983	1.9%	393,066	158,116	40.2%
Mission Bay/Balboa Park Improvement Fund	828,751	1,178,378	70.3%	108,102	720,649	666.6%
Mission Bay Improvement Fund	(3,149)	7,646,197	0.0%	61,682	(64,831)	-105.1%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	(5,887)	27,787,305	0.0%	6,212	(12,100)	-194.8%

Continued on Next Page

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	\$ 2,440,468	\$ 9,000,000	27.1%	\$ 2,301,506	\$ 138,961	6.0%
PETCO Park Fund	9,278,648	17,403,700	53.3%	1,959,201	7,319,447	373.6%
Public Art Fund	129,962	85,000	152.9%	238,804	(108,842)	-45.6%
Public Safety Services & Debt Service Fund	2,291,197	11,594,620	19.8%	2,129,444	161,754	7.6%
Publishing Services Internal Fund	50,224	1,640,551	3.1%	302,275	(252,051)	-83.4%
Recycling Fund	4,888,504	27,250,760	17.9%	1,280,406	3,608,098	281.8%
Refuse Disposal Fund	9,908,798	40,362,567	24.5%	6,536,051	3,372,746	51.6%
Refuse Disposal - Miramar Clousure	(12,414)	50,000	-24.8%	59,043	(71,457)	-121.0%
Regional Park Improvements Fund	1,012	4,117,183	0.0%	18,002	(16,990)	-94.4%
Risk Management Administration Fund	3,187,499	14,122,276	22.6%	2,445,748	741,751	30.3%
Road Maintenance & Rehabilitation	2,512,003	32,164,043	7.8%	2,470,218	41,786	1.7%
Seized and Forfeited Assets Funds	83,461	664,123	12.6%	124,340	(40,879)	-32.9%
State COPS	0	3,000,000	0.0%	9,062	(9,062)	-100.0%
Storm Drain Fund	1,372,914	5,700,000	24.1%	1,011,658	361,256	35.7%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	31,411,940	121,585,976	25.8%	24,141,990	7,269,950	30.1%
TOT - Major Events Revolving FD	88,400	-	100.0%	19,519	68,881	352.9%
TransNet Extension Funds	7,300,362	47,668,000	15.3%	9,828,111	(2,527,749)	-25.7%
Trolley Extension Reserve Fund	1,060,812	1,060,875	100.0%	258	1,060,555	411849.9%
Underground Surcharge Fund	(86,989)	79,539,423	-0.1%	310,458	(397,447)	-128.0%
Wastewater Department Funds	80,760,908	708,017,933	11.4%	76,023,079	4,737,830	6.2%
Water Department Funds	136,565,500	1,167,152,877	11.7%	108,213,710	28,351,791	26.2%
Wireless Communication Technology Fund	186,215	10,252,941	1.8%	39,962	146,253	366.0%
Zoological Exhibits Maintenance Fund	462,360	17,730,202	2.6%	364,307	98,054	26.9%

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

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 3, Ended September, 2022 (25% 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	\$ 1,467,941	\$ 9,485,826	15.5%	\$ 1,844,458	\$ (376,517)	-20.4%
Automated Refuse Container Fund	363,462	1,952,906	18.6%	219,020	144,442	65.9%
Capital Outlay - Misc Revenue	7,039,043	7,306,322	96.3%	-	7,039,043	100.0%
Central Stores Internal Service Fund	1,812,565	7,376,573	24.6%	1,673,562	139,003	8.3%
Climate Equity Fund	166,382	14,228,015	1.2%	8,939	157,443	1761.4%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	575,516	2,724,454	21.1%	424,528	150,988	35.6%
Convention Center Expansion Funds	696,759	13,343,976	5.2%	950,950	(254,190)	-26.7%
Development Services Fund	23,883,995	110,258,169	21.7%	19,215,212	4,668,782	24.3%
Energy Conservation Program Fund	950,408	5,690,073	16.7%	927,661	22,746	2.5%
Engineering and Capital Projects	33,252,323	141,635,641	23.5%	28,044,423	5,207,900	18.6%
Environmental Growth Fund 1/3	543,809	6,958,655	7.8%	539,497	4,311	0.8%
Environmental Growth Fund 2/3	-	14,243,625	0.0%	-	-	100.0%
Facilities Financing Fund	625,576	3,517,783	17.8%	564,637	60,939	10.8%
Fire/Emergency Medical Services Fund	1,319,611	10,449,959	12.6%	1,209,688	109,923	9.1%
Fire and Lifeguard Facilities Fund	704,359	1,401,381	50.3%	1,580	702,779	44483.3%
Fleet Operations	29,940,018	246,504,867	12.1%	24,159,653	5,780,365	23.9%
Gas Tax Fund	9,092,790	37,100,127	24.5%	8,626,764	466,026	5.4%
General Plan Maintenance Fund	846,591	4,660,000	18.2%	743,568	103,022	13.9%
GIS Fund	357,558	5,271,628	6.8%	1,500,926	(1,143,368)	-76.2%
Golf Course Fund	5,070,789	21,988,760	23.1%	4,405,346	665,443	15.1%
Information Technology Fund	9,589,409	88,693,539	10.8%	11,167,987	(1,578,578)	-14.1%
Infrastructure Fund	33,921,596	35,491,678	95.6%	1,275,351	32,646,245	2559.8%
Junior Lifeguard Program Fund	542,173	947,047	57.2%	564,339	(22,166)	-3.9%
Local Enforcement Agency Fund	303,046	981,266	30.9%	168,268	134,778	80.1%
Long Range Property Management Fund	183,007	36,518,934	0.5%	(28,760)	211,767	-736.3%
Los Penasquitos Canyon Preserve Fund	70,441	300,275	23.5%	66,494	3,948	5.9%
Low-Moderate Income Housing Asset Fund	943,687	45,684,026	2.1%	1,553,733	(610,046)	-39.3%
Maintenance Assessment District (MAD) Funds	5,128,497	36,003,076	14.2%	3,966,471	1,162,026	29.3%
Mission Bay/Balboa Park Improvement Fund	838,794	1,188,000	70.6%	9,701	829,093	8546.0%
New Convention Facility Fund	-	2,655,000	0.0%	-	-	100.0%
OneSD Support Fund	3,217,309	30,367,688	10.6%	4,103,294	(885,985)	-21.6%

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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	\$ 693,199	\$ 8,227,130	8.4%	\$ 888,881	\$ (195,682)	-22.0%
PETCO Park Fund	12,656,452	17,402,909	72.7%	12,350,606	305,845	2.5%
Prop 42 Replacement - Transportation Relief Fund	10,906	-	100.0%	16,963	(6,058)	-35.7%
Public Art Fund	57,377	4,681,005	1.2%	60,243	(2,865)	-4.8%
Public Safety Services & Debt Service Fund	-	11,594,620	0.0%	-	-	100.0%
Publishing Services Internal Fund	327,176	1,714,930	19.1%	446,914	(119,738)	-26.8%
Recycling Fund	4,653,224	27,608,649	16.9%	5,446,359	(793,135)	-14.6%
Refuse Disposal Fund	9,317,336	47,152,214	19.8%	7,241,934	2,075,402	28.7%
Risk Management Administration Fund	3,096,013	13,983,274	22.1%	2,590,856	505,157	19.5%
Road Maintenance & Rehabilitation	1,630,218	61,831,333	2.6%	296,669	1,333,549	449.5%
Seized and Forfeited Assets Funds	177,328	3,859,765	4.6%	58,124	119,204	205.1%
State COPS	245,501	5,565,366	4.4%	529,567	(284,066)	-53.6%
Storm Drain Fund	525,471	5,700,000	9.2%	315,932	209,540	66.3%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	15,044,737	130,974,739	11.5%	3,770,516	11,274,221	299.0%
TOT - Major Events Revolving FD	27,000	230,572	11.7%	11,000	16,000	145.5%
TransNet Extension Funds	4,425,798	24,153,736	18.3%	3,820,358	605,440	15.8%
Trolley Extension Reserve Fund	1,061,275	1,063,875	99.8%	-	1,061,275	100.0%
Underground Surcharge Fund	1,378,777	93,042,262	1.5%	(1,042,127)	2,420,904	-232.3%
Wastewater Department Funds	74,850,823	418,989,205	17.9%	50,783,501	24,067,323	47.4%
Water Department Funds	158,804,457	629,797,577	25.2%	137,717,017	21,087,440	15.3%
Wireless Communication Technology Fund	3,496,131	10,767,355	32.5%	1,551,026	1,945,105	125.4%
Zoological Exhibits Maintenance Fund	-	17,730,202	0.0%	-	-	100.0%

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