

The City of
SAN DIEGO

FISCAL YEAR 2024
Financial Performance Report
As of September 2023



November 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 3 (as of September 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 September 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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Financial Performance Report – Period Ended September 2023

General Fund Summary							
As of Period 3, Ended September, 2023 (25% Completed)							
(Unaudited)							
	FY24	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change
Revenue							
Property Taxes	\$ 758,616,941	\$ 758,616,941	\$ 14,262,988	1.9%	\$ 12,201,937	\$ 2,061,051	16.9%
Sales Taxes	401,665,728	401,665,728	33,401,425	8.3%	33,615,930	(214,504)	-0.6%
Transient Occupancy Taxes	172,641,883	172,641,883	33,410,043	19.4%	34,579,361	(1,169,317)	-3.4%
Property Transfer Tax	11,952,564	11,952,564	968,766	8.1%	1,330,273	(361,507)	-27.2%
Licenses & Permits	44,887,030	44,887,030	6,496,670	14.5%	7,061,638	(564,969)	-8.0%
Fines & Forfeitures	32,662,407	32,662,407	5,516,135	16.9%	5,112,929	403,206	7.9%
Interest & Dividends	1,800,000	1,800,000	(1,291,784)	-71.8%	(424,804)	(866,981)	204.1%
Franchises	110,311,677	110,311,677	6,615,918	6.0%	6,437,445	178,473	2.8%
Rents & Concessions	70,895,475	70,895,475	14,374,078	20.3%	16,680,022	(2,305,944)	-13.8%
Revenues from Other Agencies	10,352,561	10,352,561	3,738,429	36.1%	740,510	2,997,919	404.8%
Charges for Current Services	243,394,156	243,394,156	29,175,555	12.0%	21,576,167	7,599,388	35.2%
Other Revenue	2,000,151	2,000,151	413,887	20.7%	693,789	(279,902)	-40.3%
Transfers	156,587,119	156,587,119	65,446,271	41.8%	11,536,084	53,910,187	467.3%
Total General Fund Revenue	\$ 2,017,767,692	\$ 2,017,767,692	\$ 212,528,380	10.5%	\$ 151,141,282	\$ 61,387,098	40.6%
Expenditures							
Personnel Services	\$ 850,146,861	\$ 850,146,861	\$ 218,383,529	25.7%	\$ 192,026,223	\$ 26,357,307	13.7%
Total PE	\$ 850,146,861	\$ 850,146,861	\$ 218,383,529	25.7%	\$ 192,026,223	\$ 26,357,307	13.7%
Fringe Benefits	551,224,487	551,224,487	136,889,521	24.8%	127,732,674	9,156,847	7.2%
Supplies	43,754,944	43,770,688	13,710,227	31.3%	11,433,624	2,276,603	19.9%
Contracts & Services ²	375,542,684	377,349,079	48,147,401	12.8%	58,701,634	(10,554,234)	-18.0%
Information Technology	58,649,291	58,712,104	4,217,532	7.2%	2,658,649	1,558,883	58.6%
Energy & Utilities	72,328,719	72,330,967	13,116,333	18.1%	11,871,168	1,245,164	10.5%
Capital Expenditures	1,478,279	1,478,279	12,684	0.9%	68,408	(55,724)	-81.5%
Debt	9,203,636	9,203,636	3,108,396	33.8%	3,812,115	(703,719)	-18.5%
Other Expenditures	7,265,817	7,261,417	499,890	6.9%	1,455,627	(955,737)	-65.7%
Transfers	112,238,472	110,355,672	472,895	0.4%	18,233,186	(17,760,291)	-97.4%
Total NPE	\$ 1,231,686,329	\$ 1,231,686,329	\$ 220,174,877	17.9%	\$ 235,967,086	\$ (15,792,208)	-6.7%
Total General Fund Expenditures	\$ 2,081,833,190	\$ 2,081,833,190	\$ 438,558,407	21.1%	\$ 427,993,308	\$ 10,565,099	2.5%
General Fund Encumbrances							
			136,077,792		112,068,793	24,008,999	
Net Impact	\$ (64,065,498)	\$ (64,065,498)	\$ (362,107,819)		\$ (388,920,819)	\$ 26,813,000	

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report
As of Period 3, Ended September, 2023 (25% Completed)
(Unaudited)

	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Property Taxes	\$ 14,262,988	\$ 758,616,941	1.9%	\$ 12,201,937	\$ 2,061,051	16.9%
Sales Taxes	33,401,425	401,665,728	8.3%	33,615,930	(214,504)	-0.6%
Transient Occupancy Taxes	33,410,043	172,641,883	19.4%	34,579,361	(1,169,317)	-3.4%
Property Transfer Tax	968,766	11,952,564	8.1%	1,330,273	(361,507)	-27.2%
Licenses & Permits						
Business Taxes	4,197,726	28,807,409	14.6%	4,975,952	(778,227)	-15.6%
Rental Unit Taxes	641,081	7,284,502	8.8%	327,038	314,043	96.0%
Alarm Permit Fees	(193,229)	989,700	-19.5%	196,314	(389,543)	-198.4%
Other Licenses and Permits	1,851,092	7,805,419	23.7%	1,562,334	288,758	18.5%
Total Licenses & Permits	6,496,670	44,887,030	14.5%	7,061,638	(564,969)	-8.0%
Fines & Forfeitures						
Parking Citations	4,186,415	25,472,821	16.4%	3,912,849	273,566	7.0%
Municipal Court	352,658	2,780,569	12.7%	404,970	(52,312)	-12.9%
Other Fines & Forfeitures	977,062	4,359,017	22.4%	746,615	230,447	30.9%
Negligent Impound	-	50,000	0.0%	48,495	(48,495)	-100.0%
Total Fines & Forfeitures	5,516,135	32,662,407	16.9%	5,112,929	403,206	7.9%
Interest & Dividends	(1,291,784)	1,800,000	-71.8%	(424,804)	(866,981)	204.1%
Franchises						
SDG&E	-	76,883,957	0.0%	-	-	100.0%
CATV	-	11,522,828	0.0%	-	-	100.0%
Refuse Collection	21,069	13,200,000	0.2%	36,513	(15,444)	-42.3%
Other Franchises	6,594,849	8,704,892	75.8%	6,400,933	193,917	3.0%
Total Franchises	6,615,918	110,311,677	6.0%	6,437,445	178,473	2.8%

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Financial Performance Report – Period Ended September 2023

Schedule 1 (cont.)						
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Rents & Concessions						
Mission Bay	\$ 8,317,141	\$ 39,799,571	20.9%	\$ 9,956,225	\$ (1,639,084)	-16.5%
Pueblo Lands	1,602,125	8,309,838	19.3%	2,015,848	(413,723)	-20.5%
Other Rents and Concessions	4,454,811	22,786,066	19.6%	4,707,948	(253,137)	-5.4%
Total Rents & Concessions	14,374,078	70,895,475	20.3%	16,680,022	(2,305,944)	-13.8%
Revenue from Other Agencies	3,738,429	10,352,561	36.1%	740,510	2,997,919	404.8%
Charges for Current Services	29,175,555	243,394,156	12.0%	21,576,167	7,599,388	35.2%
Other Revenue	413,887	2,000,151	20.7%	693,789	(279,902)	-40.3%
Transfers	65,446,271	156,587,119	41.8%	11,536,084	53,910,187	467.3%
Total General Fund Revenue	\$ 212,528,380	\$ 2,017,767,692	10.5%	\$ 151,141,282	\$ 61,387,098	40.6%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2023 (25% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 19,198,658	\$ 83,809,234	22.9%	\$ 19,253,358	\$ (54,700)	-0.3%
City Auditor	1,048,241	5,104,700	20.5%	869,375	178,866	20.6%
City Clerk	1,535,280	7,389,266	20.8%	1,499,615	35,665	2.4%
City Council - District 1	430,981	2,317,322	18.6%	410,859	20,123	4.9%
City Council - District 2	495,995	2,394,223	20.7%	430,861	65,134	15.1%
City Council - District 3	479,374	2,456,305	19.5%	425,956	53,417	12.5%
City Council - District 4	408,590	2,369,049	17.2%	386,509	22,080	5.7%
City Council - District 5	425,063	2,528,887	16.8%	418,152	6,912	1.7%
City Council - District 6	340,781	2,315,402	14.7%	268,151	72,630	27.1%
City Council - District 7	426,888	2,337,338	18.3%	408,399	18,489	4.5%
City Council - District 8	409,167	2,588,847	15.8%	390,816	18,351	4.7%
City Council - District 9	373,797	2,082,737	17.9%	366,630	7,167	2.0%
City Treasurer	3,907,915	21,588,175	18.1%	4,353,193	(445,278)	-10.2%
Citywide Program Expenditures	8,553,574	206,265,540	4.1%	27,364,736	(18,811,162)	-68.7%
Commission on Police Practices	191,626	2,241,817	8.5%	162,600	29,027	17.9%
Communications	1,584,186	6,573,758	24.1%	1,461,251	122,935	8.4%
Compliance	1,159,700	5,686,109	20.4%	1,098,325	61,375	5.6%
Council Administration	550,988	2,749,024	20.0%	419,597	131,391	31.3%
Debt Management ²	-	-	100.0%	542,690	(542,690)	-100.0%
Department of Finance	6,133,517	26,894,387	22.8%	5,509,108	624,409	11.3%
Department of Information Technology	(10,927)	2,849,519	-0.4%	40,757	(51,684)	-126.8%
Development Services	2,788,009	13,200,072	21.1%	2,232,791	555,218	24.9%
Economic Development	2,303,795	15,634,233	14.7%	5,470,273	(3,166,478)	-57.9%
Environmental Services	18,437,787	104,703,005	17.6%	13,771,774	4,666,013	33.9%
Ethics Commission	376,849	1,596,066	23.6%	295,792	81,058	27.4%
Fire-Rescue	91,931,098	351,733,003	26.1%	85,240,940	6,690,158	7.8%
General Services	5,906,733	26,918,450	21.9%	6,165,037	(258,303)	-4.2%
Government Affairs	316,499	1,416,713	22.3%	259,383	57,116	22.0%
Homelessness Strategies & Solutions	3,062,916	44,007,454	7.0%	3,935,997	(873,081)	-22.2%
Human Resources	2,463,724	10,830,034	22.7%	1,965,783	497,941	25.3%

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Financial Performance Report – Period Ended September 2023

Schedule 2 (cont.)

	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Library	\$ 16,275,961	\$ 73,160,862	22.2%	\$ 15,657,203	\$ 618,758	4.0%
Office of Boards & Commissions	186,783	863,544	21.6%	201,837	(15,054)	-7.5%
Office of Emergency Services	676,884	4,053,682	16.7%	668,897	7,987	1.2%
Office of Race & Equity	321,615	1,570,569	20.5%	145,112	176,504	121.6%
Office of the Chief Operating Officer	1,452,858	6,759,685	21.5%	812,695	640,162	78.8%
Office of the IBA	668,210	2,750,210	24.3%	488,590	179,619	36.8%
Office of the Mayor	985,633	4,111,326	24.0%	920,145	65,487	7.1%
Parks & Recreation	41,534,198	178,289,156	23.3%	37,747,442	3,786,756	10.0%
Performance & Analytics	964,534	5,290,654	18.2%	998,319	(33,786)	-3.4%
Personnel	3,563,184	14,560,245	24.5%	3,078,316	484,868	15.8%
Planning	2,826,506	11,574,291	24.4%	2,051,937	774,569	37.7%
Police	152,184,964	622,908,762	24.4%	143,657,471	8,527,493	5.9%
Public Utilities	1,183,322	2,973,740	39.8%	562,340	620,982	110.4%
Purchasing & Contracting	2,008,856	10,912,429	18.4%	2,110,704	(101,847)	-4.8%
Real Estate & Airport Management	1,302,911	7,916,692	16.5%	1,274,319	28,592	2.2%
Stormwater	12,096,909	61,853,502	19.6%	11,167,460	929,450	8.3%
Sustainability & Mobility	1,942,238	7,876,254	24.7%	1,196,538	745,700	62.3%
Transportation	23,152,036	101,826,918	22.7%	19,835,276	3,316,761	16.7%
Total General Fund Expenditures	\$ 438,558,407	\$ 2,081,833,190	21.1%	\$ 427,993,308	\$ 10,565,099	2.5%

¹ Includes adjustments made in future periods

² Merged with Department of Finance in Fiscal Year 2024

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2023 (25% Completed)
(Unaudited)

	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 21,287.22	\$ 1,180,573	1.8%	\$ -	\$ 21,287	100.0%
Citywide Elections	-	4,212,979	0.0%	-	-	100.0%
Corporate Master Leases Rent	4,006,336	13,305,531	30.1%	4,303,082	(296,746)	-6.9%
Deferred Capital Debt Service	82,002	36,706,250	0.2%	18,221,372	(18,139,370)	-99.5%
Engineering and Capital Projects	(57)	2,244,681	0.0%	2,477	(2,534)	-102.3%
Insurance	2,945,660	4,397,461	67.0%	2,693,408	252,253	9.4%
Memberships	1,005,887	1,063,762	94.6%	925,549	80,338	8.7%
PL Claims Trans-Ins	-	30,619,671	0.0%	-	-	100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	92,671	4,757,247	1.9%	103,302	(10,631)	-10.3%
Public Liability Claims Xfer-Claims Fund	-	26,400,000	0.0%	-	-	100.0%
Public Use Leases	-	1,308,175	0.0%	-	-	100.0%
Special Consulting Services	399,788	4,735,611	8.4%	106,097	293,691	276.8%
Supplemental COLA Benefit	-	1,536,000	0.0%	1,009,451	(1,009,451)	-100.0%
Transfer to Capital Improvement Program	-	21,536,056	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	19,799,571	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 8,553,574	\$ 206,265,540	4.1%	\$ 27,364,736	\$ (18,811,162)	-68.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 3, Ended September, 2023 (25% Completed)
(Unaudited)

	FY24 Actuals ¹	FY24 Adopted Budget	FY24 Current Budget	FY24 Budget Change	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Council District 1	\$ 426,820	\$ 2,172,870	\$ 2,172,870	\$ -	19.6%	\$ 410,859	\$ 15,962	3.9%
District 1 CPPS	4,161	152,091	144,452	(7,639)	2.9%	0	4,161	41611300.0%
Total Council District 1	430,981	2,324,961	2,317,322	(7,639)	18.6%	410,859	20,123	4.9%
Council District 2	498,703	2,244,223	2,244,223	-	22.2%	428,116	70,586	16.5%
District 2 CPPS	(2,707)	150,000	150,000	-	-1.8%	2,744	(5,452)	-198.7%
Total Council District 2	495,995	2,394,223	2,394,223	-	20.7%	430,861	65,134	15.1%
Council District 3	491,471	2,220,520	2,220,520	-	22.1%	425,956	65,515	15.4%
District 3 CPPS	(12,097)	235,785	235,785	-	-5.1%	-	(12,097)	-100.0%
Total Council District 3	479,374	2,456,305	2,456,305	-	19.5%	425,956	53,417	12.5%
Council District 4	416,495	2,116,849	2,116,849	-	19.7%	386,509	29,986	7.8%
District 4 CPPS	(7,905)	252,200	252,200	-	-3.1%	-	(7,905)	-100.0%
Total Council District 4	408,590	2,369,049	2,369,049	-	17.2%	386,509	22,080	5.7%
Council District 5	432,808	2,255,158	2,255,158	-	19.2%	418,152	14,657	3.5%
District 5 CPPS	(7,745)	273,729	273,729	-	-2.8%	-	(7,745)	-100.0%
Total Council District 5	425,063	2,528,887	2,528,887	-	16.8%	418,152	6,912	1.7%
Council District 6	361,649	2,000,259	2,000,259	-	18.1%	268,151	93,498	34.9%
District 6 CPPS	(20,868)	315,143	315,143	-	-6.6%	(0)	(20,868)	208676800.0%
Total Council District 6	340,781	2,315,402	2,315,402	-	14.7%	268,151	72,630	27.1%
Council District 7	437,515	2,145,413	2,145,413	-	20.4%	408,399	29,116	7.1%
District 7 CPPS	(10,627)	191,925	191,925	-	-5.5%	-	(10,627)	-100.0%
Total Council District 7	426,888	2,337,338	2,337,338	-	18.3%	408,399	18,489	4.5%
Council District 8	432,924	2,301,476	2,300,476	(1,000)	18.8%	390,816	42,108	10.8%
District 8 CPPS	(23,757)	288,371	288,371	-	-8.2%	0	(23,757)	-237570300.0%
Total Council District 8	409,167	2,589,847	2,588,847	(1,000)	15.8%	390,816	18,351	4.7%
Council District 9	388,239	1,932,737	1,932,737	-	20.1%	366,630	21,609	5.9%
District 9 CPPS	(14,442)	150,000	150,000	-	-9.6%	-	(14,442)	-100.0%
Total Council District 9	373,797	2,082,737	2,082,737	-	17.9%	366,630	7,167	2.0%
Total Council Districts	\$ 3,790,636	\$ 21,398,749	\$ 21,390,110	\$ (8,639)	17.7%	\$ 3,506,333	\$ 284,303	8.1%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2023 (25% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 1,312,656	\$ 8,891,602	14.8%	\$ 1,680,073	\$ (367,417)	-21.9%
Automated Refuse Container Fund	377,671	1,600,000	23.6%	443,057	(65,386)	-14.8%
Central Stores Internal Service Fund	2,023,625	7,636,763	26.5%	1,309,315	714,309	54.6%
Climate Equity Fund	38,292	9,188,396	0.4%	4,717	33,575	711.7%
Community Equity Fund	3,248	-	100.0%	(1,137)	4,385	-385.6%
Concourse and Parking Garages Operating Fund	720,696	2,651,073	27.2%	652,579	68,117	10.4%
Convention Center Expansion Funds	2,740,159	18,341,570	14.9%	1,599,659	1,140,500	71.3%
Development Services Fund	35,041,808	118,388,111	29.6%	38,513,017	(3,471,210)	-9.0%
Energy Conservation Program Fund	16,926	5,711,423	0.3%	(1,309)	18,235	-1393.4%
Energy Independence Fund	2,250,884	2,244,359	100.3%	2,171,267	79,618	3.7%
Engineering and Capital Projects	41,065,506	139,672,876	29.4%	31,647,538	9,417,968	29.8%
Environmental Growth Fund 1/3	927,584	9,653,480	9.6%	903,916	23,668	2.6%
Environmental Growth Fund 2/3	1,833,402	19,313,955	9.5%	1,802,984	30,417	1.7%
Facilities Financing Fund	1,026,991	3,495,477	29.4%	966,963	60,028	6.2%
Fire/Emergency Medical Services Fund	1,932,156	12,771,124	15.1%	4,419,850	(2,487,695)	-56.3%
Fire and Lifeguard Facilities Fund	(15)	1,400,469	0.0%	(5)	(10)	186.5%
Fleet Operations	26,020,312	142,335,535	18.3%	32,767,051	(6,746,739)	-20.6%
Gas Tax Fund	3,599,028	39,459,743	9.1%	3,371,045	227,983	6.8%
General Plan Maintenance Fund	1,029,575	4,466,000	23.1%	1,153,932	(124,356)	-10.8%
GIS Fund	28,799	5,354,732	0.5%	(574)	29,373	-5116.4%
Golf Course Fund	10,312,791	24,780,347	41.6%	9,863,830	448,961	4.6%
Information Technology Fund	116,866	87,449,131	0.1%	21,615	95,251	440.7%
Infrastructure Fund	-	30,961,972	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	13,108	942,900	1.4%	-	13,108	100.0%
Local Enforcement Agency Fund	431,515	1,121,293	38.5%	277,892	153,623	55.3%
Long Range Property Management Fund	464,104	595,000	78.0%	413,998	50,106	12.1%
Los Penasquitos Canyon Preserve Fund	51,570	296,000	17.4%	11,961	39,609	331.2%
Low-Moderate Income Housing Asset Fund	766,188	7,056,674	10.9%	2,545,661	(1,779,473)	-69.9%
Maintenance Assessment District (MAD) Funds	287,557	31,028,167	0.9%	551,182	(263,624)	-47.8%
Mission Bay/Balboa Park Improvement Fund	915,456	1,447,825	63.2%	828,751	86,705	10.5%
Mission Bay Improvement Fund	83,589	12,869,721	0.6%	(3,149)	86,738	-2754.2%
New Convention Facility Fund	911,550	2,734,650	33.3%	-	911,550	100.0%
OneSD Support Fund	(15,360)	29,235,225	-0.1%	(5,887)	(9,473)	160.9%

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Financial Performance Report – Period Ended September 2023

Schedule 3 (cont.)						
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Parking Meter Operations	\$ 2,437,764	\$ 9,000,000	27.1%	\$ 2,440,468	\$ (2,704)	-0.1%
PETCO Park Fund	9,874,084	17,545,407	56.3%	9,278,648	595,436	6.4%
Public Art Fund	394,754	85,000	464.4%	129,962	264,792	203.7%
Public Safety Services & Debt Service Fund	2,244,091	13,402,932	16.7%	2,291,197	(47,107)	-2.1%
Publishing Services Internal Fund	114,608	1,947,049	5.9%	50,224	64,384	128.2%
Recycling Fund	1,796,038	27,250,760	6.6%	4,888,504	(3,092,466)	-63.3%
Refuse Disposal Fund	9,611,278	54,770,826	17.5%	9,908,798	(297,520)	-3.0%
Refuse Disposal - Miramar Clousure	42,914	50,000	85.8%	(12,414)	55,329	-445.7%
Regional Park Improvements Fund	42,315	6,929,850	0.6%	1,012	41,303	4082.0%
Risk Management Administration Fund	3,769,306	14,870,720	25.3%	3,187,499	581,806	18.3%
Road Maintenance & Rehabilitation	2,957,072	34,125,003	8.7%	2,512,003	445,069	17.7%
Seized and Forfeited Assets Funds	132,901	788,119	16.9%	83,461	49,441	59.2%
State COPS	(3,662)	3,400,000	-0.1%	0	(3,662)	-1830980.0%
Storm Drain Fund	1,390,839	5,700,000	24.4%	1,372,914	17,925	1.3%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	29,964,971	155,668,915	19.2%	31,411,940	(1,446,969)	-4.6%
TOT - Major Events Revolving FD	5,000	150,000	3.3%	88,400	(83,400)	-94.3%
TransNet Extension Funds	5,844,445	47,132,673	12.4%	7,300,362	(1,455,917)	-19.9%
Trolley Extension Reserve Fund	153	-	100.0%	1,060,812	(1,060,659)	-100.0%
Underground Surcharge Fund	304,492	100,985,751	0.3%	(86,989)	391,482	-450.0%
Wastewater Department Funds	82,236,690	706,817,933	11.6%	80,760,908	1,475,782	1.8%
Water Department Funds	109,391,782	986,652,877	11.1%	136,565,500	(27,173,718)	-19.9%
Wireless Communication Technology Fund	37,065	13,342,724	0.3%	186,215	(149,149)	-80.1%
Zoological Exhibits Maintenance Fund	508,324	19,490,501	2.6%	462,360	45,963	9.9%

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2023 (25% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 1,106,881	\$ 9,205,221	12.0%	\$ 1,467,941	\$ (361,059)	-24.6%
Automated Refuse Container Fund	321,686	1,951,659	16.5%	363,462	(41,776)	-11.5%
Capital Outlay - Misc Revenue	-	4,045,098	0.0%	7,039,043	(7,039,043)	-100.0%
Central Stores Internal Service Fund	2,837,723	7,773,396	36.5%	1,812,565	1,025,159	56.6%
Climate Equity Fund	-	1,613,500	0.0%	-	-	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	768,500	3,561,362	21.6%	575,516	192,985	33.5%
Convention Center Expansion Funds	565,486	18,341,570	3.1%	696,759	(131,273)	-18.8%
Development Services Fund	26,727,128	127,301,399	21.0%	23,883,995	2,843,134	11.9%
Energy Conservation Program Fund	1,262,209	6,632,601	19.0%	990,276	271,932	27.5%
Energy Independence Fund	-	1,000,000	0.0%	-	-	100.0%
Engineering and Capital Projects	34,782,305	154,236,096	22.6%	33,252,323	1,529,982	4.6%
Environmental Growth Fund 1/3	531,732	9,053,200	5.9%	543,809	(12,077)	-2.2%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	-	-	100.0%
Facilities Financing Fund	776,709	4,052,022	19.2%	625,576	151,132	24.2%
Fire/Emergency Medical Services Fund	2,515,876	13,967,193	18.0%	1,319,611	1,196,265	90.7%
Fire and Lifeguard Facilities Fund	1,200	1,400,469	0.1%	704,359	(703,159)	-99.8%
Fleet Operations	33,084,460	313,795,199	10.5%	29,939,434	3,145,026	10.5%
Gas Tax Fund	7,186,559	35,889,827	20.0%	9,092,790	(1,906,232)	-21.0%
General Plan Maintenance Fund	2,105,659	5,216,000	40.4%	846,591	1,259,069	148.7%
GIS Fund	1,719,641	5,372,519	32.0%	357,558	1,362,083	380.9%
Golf Course Fund	5,188,783	24,967,944	20.8%	5,070,789	117,995	2.3%
Information Technology Fund	6,060,100	87,424,882	6.9%	9,589,409	(3,529,309)	-36.8%
Infrastructure Fund	44,803	4,350,030	1.0%	33,921,596	(33,876,793)	-99.9%
Junior Lifeguard Program Fund	581,234	960,089	60.5%	542,173	39,060	7.2%
Local Enforcement Agency Fund	220,724	1,060,009	20.8%	303,046	(82,322)	-27.2%
Long Range Property Management Fund	(49,675)	1,783,767	-2.8%	183,007	(232,682)	-127.1%
Los Penasquitos Canyon Preserve Fund	76,267	342,141	22.3%	70,441	5,826	8.3%
Low-Moderate Income Housing Asset Fund	409,247	41,355,716	1.0%	943,687	(534,440)	-56.6%
Maintenance Assessment District (MAD) Funds	4,286,720	40,398,115	10.6%	5,129,000	(842,280)	-16.4%
Mission Bay/Balboa Park Improvement Fund	162,318	1,447,825	11.2%	838,794	(676,477)	-80.6%
New Convention Facility Fund	911,550	2,734,650	33.3%	-	911,550	100.0%
OneSD Support Fund	3,295,154	29,394,948	11.2%	3,217,309	77,845	2.4%

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Financial Performance Report – Period Ended September 2023

Schedule 4 (cont.)						
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Parking Meter Operations	\$ 526,674	\$ 8,943,250	5.9%	\$ 693,199	\$ (166,525)	-24.0%
PETCO Park Fund	12,810,405	17,801,777	72.0%	12,656,452	153,953	1.2%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	10,906	(10,906)	-100.0%
Public Art Fund	85,926	6,874,848	1.2%	57,377	28,549	49.8%
Public Safety Services & Debt Service Fund	-	13,402,932	0.0%	-	-	100.0%
Publishing Services Internal Fund	185,801	2,256,617	8.2%	327,176	(141,375)	-43.2%
Recycling Fund	5,619,003	29,183,005	19.3%	4,653,224	965,779	20.8%
Refuse Disposal Fund	7,263,662	46,330,912	15.7%	9,317,336	(2,053,674)	-22.0%
Risk Management Administration Fund	3,364,796	15,355,574	21.9%	3,096,013	268,783	8.7%
Road Maintenance & Rehabilitation	6,586,307	80,218,730	8.2%	1,630,218	4,956,089	304.0%
Seized and Forfeited Assets Funds	(102,371)	1,352,607	-7.6%	177,328	(279,699)	-157.7%
State COPS	309,699	3,840,034	8.1%	245,501	64,199	26.2%
Storm Drain Fund	41,508	5,700,000	0.7%	525,471	(483,964)	-92.1%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Transient Occupancy Tax Fund	17,141,339	177,219,451	9.7%	15,044,737	2,096,602	13.9%
TOT - Major Events Revolving FD	14,000	387,461	3.6%	27,000	(13,000)	-48.1%
TransNet Extension Funds	4,851,421	20,825,205	23.3%	4,425,798	425,623	9.6%
Trolley Extension Reserve Fund	-	3,000	0.0%	1,061,275	(1,061,275)	-100.0%
Underground Surcharge Fund	1,456,164	70,948,191	2.1%	1,378,777	77,387	5.6%
Wastewater Department Funds	61,191,092	440,177,510	13.9%	74,850,823	(13,659,731)	-18.2%
Water Department Funds	153,735,415	658,916,714	23.3%	158,804,457	(5,069,042)	-3.2%
Wireless Communication Technology Fund	3,451,873	12,048,240	28.7%	3,496,131	(44,258)	-1.3%
Zoological Exhibits Maintenance Fund	-	19,490,501	0.0%	-	-	100.0%

¹ Includes adjustments made in future periods