

The City of
SAN DIEGO

FISCAL YEAR 2024
Financial Performance Report
As of May 2024



June 2024

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 11 (as of May 2024).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of May 2024, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Annual Comprehensive Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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General Fund Summary							
As of Period 11, Ended May, 2024 (91% 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	\$ 731,130,536	96.4%	\$ 683,065,457	\$ 48,065,079	7.0%
Sales Taxes	401,665,728	401,665,728	280,523,763	69.8%	290,206,423	(9,682,660)	-3.3%
Transient Occupancy Taxes	172,641,883	172,641,883	133,244,085	77.2%	132,723,669	520,415	0.4%
Property Transfer Tax	11,952,564	11,952,564	6,658,001	55.7%	10,238,421	(3,580,420)	-35.0%
Licenses & Permits	44,887,030	44,887,030	34,947,643	77.9%	41,593,219	(6,645,575)	-16.0%
Fines & Forfeitures	32,662,407	32,662,407	41,516,048	127.1%	33,372,949	8,143,099	24.4%
Interest & Dividends	1,800,000	1,800,000	2,329,311	129.4%	1,152,631	1,176,680	102.1%
Franchises	110,311,677	110,311,677	90,735,624	82.3%	89,267,327	1,468,297	1.6%
Rents & Concessions	70,895,475	70,895,475	59,434,855	83.8%	61,131,398	(1,696,543)	-2.8%
Revenues from Other Agencies	10,352,561	10,352,561	9,858,346	95.2%	6,793,319	3,065,027	45.1%
Charges for Current Services	243,394,156	243,394,156	126,153,386	51.8%	114,095,717	12,057,669	10.6%
Other Revenue	2,000,151	2,000,151	3,083,836	154.2%	2,935,218	148,618	5.1%
Transfers	156,587,119	156,587,119	113,583,445	72.5%	203,726,595	(90,143,150)	-44.2%
Total General Fund Revenue	\$ 2,017,767,692	\$ 2,017,767,692	\$ 1,633,198,880	80.9%	\$ 1,670,302,343	\$ (37,103,463)	-2.2%
Expenditures							
Personnel Services	\$ 850,146,861	\$ 852,564,919	\$ 804,983,803	94.4%	\$ 696,940,891	\$ 108,042,912	15.5%
Total PE	\$ 850,146,861	\$ 852,564,919	\$ 804,983,803	94.4%	\$ 696,940,891	\$ 108,042,912	15.5%
Fringe Benefits	551,224,487	549,899,451	499,329,536	90.8%	472,370,125	26,959,411	5.7%
Supplies	43,754,944	43,848,197	40,585,921	92.6%	32,127,553	8,458,369	26.3%
Contracts & Services ²	375,542,684	385,009,703	296,595,944	77.0%	286,062,082	10,533,862	3.7%
Information Technology	58,649,291	58,734,216	34,946,316	59.5%	37,598,674	(2,652,357)	-7.1%
Energy & Utilities	72,328,719	72,330,967	56,276,501	77.8%	55,287,664	988,837	1.8%
Capital Expenditures	1,478,279	1,847,081	2,591,790	140.3%	846,281	1,745,509	206.3%
Debt	9,203,636	8,868,415	8,118,412	91.5%	10,731,077	(2,612,665)	-24.3%
Other Expenditures	7,265,817	7,261,417	3,211,904	44.2%	3,658,169	(446,264)	-12.2%
Transfers	112,238,472	110,690,893	80,623,340	72.8%	92,080,758	(11,457,417)	-12.4%
Total NPE	\$ 1,231,686,329	\$ 1,238,490,340	\$ 1,022,279,665	82.5%	\$ 990,762,382	\$ 31,517,283	3.2%
Total General Fund Expenditures	\$ 2,081,833,190	\$ 2,091,055,260	\$ 1,827,263,468	87.4%	\$ 1,687,703,273	\$ 139,560,194	8.3%
General Fund Encumbrances			49,510,735		52,897,257	(3,386,522)	
Net Impact	\$ (64,065,498)	\$ (73,287,568)	\$ (243,575,323)		\$ (70,298,187)	\$ (173,277,136)	

¹ Includes adjustments made in future periods

² Titled as Contracts in prior fiscal years.

General Fund Revenue Status Report As of Period 11, Ended May, 2024 (91% Completed) (Unaudited)						
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change
Property Taxes	\$ 731,130,536	\$ 758,616,941	96.4%	\$ 683,065,457	\$ 48,065,079	7.0%
Sales Taxes	280,523,763	401,665,728	69.8%	290,206,423	(9,682,660)	-3.3%
Transient Occupancy Taxes	133,244,085	172,641,883	77.2%	132,723,669	520,415	0.4%
Property Transfer Tax	6,658,001	11,952,564	55.7%	10,238,421	(3,580,420)	-35.0%
Licenses & Permits						
Business Taxes	20,739,168	28,807,409	72.0%	22,373,809	(1,634,641)	-7.3%
Rental Unit Taxes	7,176,904	7,284,502	98.5%	7,352,190	(175,286)	-2.4%
Alarm Permit Fees	684,846	989,700	69.2%	687,599	(2,753)	-0.4%
Other Licenses and Permits	6,346,725	7,805,419	81.3%	11,179,621	(4,832,895)	-43.2%
Total Licenses & Permits	34,947,643	44,887,030	77.9%	41,593,219	(6,645,575)	-16.0%
Fines & Forfeitures						
Parking Citations	19,713,685	25,472,821	77.4%	18,534,922	1,178,764	6.4%
Municipal Court	1,981,788	2,780,569	71.3%	2,164,955	(183,166)	-8.5%
Other Fines & Forfeitures	19,820,574	4,359,017	454.7%	12,661,353	7,159,222	56.5%
Negligent Impound	-	50,000	0.0%	11,720	(11,720)	-100.0%
Total Fines & Forfeitures	41,516,048	32,662,407	127.1%	33,372,949	8,143,099	24.4%
Interest & Dividends	2,329,311	1,800,000	129.4%	1,152,631	1,176,680	102.1%
Franchises						
SDG&E	64,754,690	76,883,957	84.2%	59,095,550	5,659,140	9.6%
CATV	7,998,024	11,522,828	69.4%	9,016,370	(1,018,346)	-11.3%
Refuse Collection	9,882,987	13,200,000	74.9%	12,596,602	(2,713,616)	-21.5%
Other Franchises	8,099,923	8,704,892	93.1%	8,558,804	(458,881)	-5.4%
Total Franchises	90,735,624	110,311,677	82.3%	89,267,327	1,468,297	1.6%

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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	\$ 30,740,705	\$ 39,799,571	77.2%	\$ 31,500,507	\$ (759,802)	-2.4%
Pueblo Lands	7,123,693	8,309,838	85.7%	8,584,202	(1,460,509)	-17.0%
Other Rents and Concessions	21,570,458	22,786,066	94.7%	21,046,689	523,768	2.5%
Total Rents & Concessions	59,434,855	70,895,475	83.8%	61,131,398	(1,696,543)	-2.8%
Revenue from Other Agencies	9,858,346	10,352,561	95.2%	6,793,319	3,065,027	45.1%
Charges for Current Services	126,153,386	243,394,156	51.8%	114,095,717	12,057,669	10.6%
Other Revenue	3,083,836	2,000,151	154.2%	2,935,218	148,618	5.1%
Transfers	113,583,445	156,587,119	72.5%	203,726,595	(90,143,150)	-44.2%
Total General Fund Revenue	\$ 1,633,198,880	\$ 2,017,767,692	80.9%	\$ 1,670,302,343	\$ (37,103,463)	-2.2%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 11, Ended May, 2024 (91% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 74,127,811	\$ 83,809,234	88.4%	\$ 70,420,814	\$ 3,706,997	5.3%
City Auditor	4,337,112	5,104,700	85.0%	3,907,939	429,173	11.0%
City Clerk	6,412,144	7,389,266	86.8%	5,846,363	565,780	9.7%
City Council - District 1	1,642,422	2,313,322	71.0%	1,595,941	46,481	2.9%
City Council - District 2	1,967,878	2,394,223	82.2%	1,706,556	261,322	15.3%
City Council - District 3	1,916,627	2,456,305	78.0%	1,724,125	192,501	11.2%
City Council - District 4	1,477,725	2,346,913	63.0%	1,541,883	(64,158)	-4.2%
City Council - District 5	1,740,073	2,528,887	68.8%	1,636,975	103,097	6.3%
City Council - District 6	1,778,923	2,306,402	77.1%	1,334,301	444,622	33.3%
City Council - District 7	1,884,089	2,336,182	80.6%	1,644,762	239,326	14.6%
City Council - District 8	2,006,159	2,588,847	77.5%	1,558,618	447,541	28.7%
City Council - District 9	1,772,360	2,074,180	85.4%	1,516,367	255,993	16.9%
City Treasurer	17,107,163	21,797,209	78.5%	16,364,813	742,350	4.5%
Citywide Program Expenditures	146,512,904	203,768,761	71.9%	167,945,192	(21,432,288)	-12.8%
Commission on Police Practices	1,091,524	2,241,817	48.7%	723,070	368,454	51.0%
Communications	6,168,508	6,688,270	92.2%	5,321,014	847,494	15.9%
Compliance	4,672,942	5,736,023	81.5%	4,130,719	542,224	13.1%
Council Administration	2,137,944	2,749,024	77.8%	1,888,030	249,914	13.2%
Debt Management ²	-	-	100.0%	2,136,313	(2,136,313)	-100.0%
Department of Finance	23,952,228	27,479,335	87.2%	19,790,546	4,161,682	21.0%
Department of Information Technology	1,555,700	2,864,192	54.3%	647,886	907,814	140.1%
Development Services	10,436,497	12,115,893	86.1%	9,606,796	829,701	8.6%
Economic Development	12,772,491	15,742,619	81.1%	13,075,380	(302,889)	-2.3%
Environmental Services	83,945,544	105,781,846	79.4%	65,131,499	18,814,045	28.9%
Ethics Commission	1,477,883	1,596,066	92.6%	1,306,988	170,894	13.1%
Fire-Rescue	335,491,773	351,738,807	95.4%	311,202,727	24,289,046	7.8%
General Services	24,142,332	26,997,840	89.4%	22,793,183	1,349,149	5.9%
Government Affairs	1,244,435	1,416,713	87.8%	1,088,842	155,593	14.3%
Homelessness Strategies & Solutions	28,230,205	44,566,209	63.3%	15,877,359	12,352,846	77.8%
Human Resources	9,407,209	11,053,061	85.1%	7,502,103	1,905,106	25.4%

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Schedule 2 (cont.)							
	FY24 Actuals ¹	FY24 Current Budget	FY24 % of Current Budget	FY23 Actuals ¹	FY24/FY23 Actuals Change	FY24/FY23 % Change	
Library	\$ 64,074,921	\$ 73,247,275	87.5%	\$ 60,157,596	\$ 3,917,325	6.5%	
Office of Boards & Commissions	732,746	863,544	84.9%	795,529	(62,783)	-7.9%	
Office of Emergency Services	3,943,151	5,132,265	76.8%	2,805,911	1,137,241	40.5%	
Office of Race & Equity	1,223,742	3,579,150	34.2%	587,372	636,369	108.3%	
Office of the Chief Operating Officer	5,661,902	5,880,243	96.3%	3,696,217	1,965,685	53.2%	
Office of the IBA	2,431,843	2,750,210	88.4%	2,096,598	335,245	16.0%	
Office of the Mayor	3,887,861	4,111,326	94.6%	3,605,422	282,440	7.8%	
Parks & Recreation	159,952,304	179,140,031	89.3%	139,711,414	20,240,890	14.5%	
Performance & Analytics	4,573,874	5,422,765	84.3%	4,474,997	98,877	2.2%	
Personnel	13,158,713	14,560,245	90.4%	11,815,367	1,343,346	11.4%	
Planning	11,410,739	12,164,460	93.8%	8,180,527	3,230,213	39.5%	
Police	560,798,799	623,426,032	90.0%	526,036,277	34,762,522	6.6%	
Public Utilities	2,686,547	2,973,740	90.3%	2,125,477	561,070	26.4%	
Purchasing & Contracting	8,362,827	10,972,822	76.2%	7,661,001	701,826	9.2%	
Real Estate & Airport Management	5,295,454	7,978,538	66.4%	4,815,724	479,730	10.0%	
Stormwater	60,719,867	66,499,386	91.3%	58,175,275	2,544,592	4.4%	
Sustainability & Mobility	6,316,695	7,941,072	79.5%	5,486,025	830,670	15.1%	
Transportation	100,620,878	102,430,008	98.2%	84,509,437	16,111,441	19.1%	
Total General Fund Expenditures	\$ 1,827,263,468	\$ 2,091,055,260	87.4%	\$ 1,687,703,273	\$ 139,560,194	8.3%	

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 11, Ended May, 2024 (91% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 1,156,657.62	\$ 1,180,573	98.0%	\$ 1,086,716	\$ 69,941	6.4%
Citywide Elections	4,965,000	4,212,979	117.9%	2,786,280	2,178,720	78.2%
Corporate Master Leases Rent	12,752,965	13,970,790	91.3%	11,764,777	988,187	8.4%
Deferred Capital Debt Service	34,825,012	36,706,250	94.9%	28,026,947	6,798,065	24.3%
Engineering and Capital Projects	23,651	2,244,681	1.1%	14,162	9,489	67.0%
Insurance	2,945,660	4,397,461	67.0%	2,693,408	252,253	9.4%
Memberships	1,170,031	1,063,762	110.0%	1,089,830	80,201	7.4%
PL Claims Trans-Ins	24,193,946	30,619,671	79.0%	21,733,589	2,460,357	11.3%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	4,651,721	4,757,247	97.8%	4,804,634	(152,913)	-3.2%
Public Liability Claims Xfer-Claims Fund	13,200,000	26,400,000	50.0%	25,566,991	(12,366,991)	-48.4%
Public Use Leases	1,308,175	1,308,175	100.0%	1,445,160	(136,985)	-9.5%
Special Consulting Services	1,272,764	1,573,573	80.9%	4,379,023	(3,106,260)	-70.9%
Supplemental COLA Benefit	945,350	1,536,000	61.5%	1,009,451	(64,101)	-6.4%
Transfer to Capital Improvement Program	12,140,000	21,536,056	56.4%	43,100,000	(30,960,000)	-71.8%
Transfer to Park Improvement Funds	-	19,799,571	0.0%	-	-	100.0%
Transfer to Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
Total Citywide Program Expenditures	\$ 146,512,904	\$ 203,768,761	71.9%	\$ 167,945,192	\$ (21,432,288)	-12.8%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 11, Ended May, 2024 (91% 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	\$ 1,593,761	\$ 2,172,870	\$ 2,172,870	\$ -	73.3%	\$ 1,582,103	\$ 11,658	0.7%
District 1 CPPS	48,661	152,091	140,452	(11,639)	34.6%	13,839	34,822	251.6%
Total Council District 1	1,642,422	2,324,961	2,313,322	(11,639)	71.0%	1,595,941	46,481	2.9%
Council District 2	1,871,378	2,244,223	2,244,223	-	83.4%	1,703,811	167,567	9.8%
District 2 CPPS	96,500	150,000	150,000	-	64.3%	2,745	93,755	3415.4%
Total Council District 2	1,967,878	2,394,223	2,394,223	-	82.2%	1,706,556	261,322	15.3%
Council District 3	1,817,127	2,220,520	2,220,520	-	81.8%	1,724,125	93,001	5.4%
District 3 CPPS	99,500	235,785	235,785	-	42.2%	-	99,500	100.0%
Total Council District 3	1,916,627	2,456,305	2,456,305	-	78.0%	1,724,125	192,501	11.2%
Council District 4	1,324,661	2,116,849	2,116,849	-	62.6%	1,541,883	(217,222)	-14.1%
District 4 CPPS	153,064	252,200	230,064	(22,136)	66.5%	-	153,064	100.0%
Total Council District 4	1,477,725	2,369,049	2,346,913	(22,136)	63.0%	1,541,883	(64,158)	-4.2%
Council District 5	1,666,739	2,255,158	2,255,158	-	73.9%	1,636,975	29,764	1.8%
District 5 CPPS	73,333	273,729	273,729	-	26.8%	-	73,333	100.0%
Total Council District 5	1,740,073	2,528,887	2,528,887	-	68.8%	1,636,975	103,097	6.3%
Council District 6	1,662,923	2,000,259	2,000,259	-	83.1%	1,311,301	351,622	26.8%
District 6 CPPS	116,000	315,143	306,143	(9,000)	37.9%	23,000	93,000	404.3%
Total Council District 6	1,778,923	2,315,402	2,306,402	(9,000)	77.1%	1,334,301	444,622	33.3%
Council District 7	1,799,589	2,145,413	2,144,257	(1,156)	83.9%	1,643,262	156,326	9.5%
District 7 CPPS	84,500	191,925	191,925	-	44.0%	1,500	83,000	5533.3%
Total Council District 7	1,884,089	2,337,338	2,336,182	(1,156)	80.6%	1,644,762	239,326	14.6%
Council District 8	1,833,159	2,301,476	2,300,476	(1,000)	79.7%	1,558,618	274,541	17.6%
District 8 CPPS	173,000	288,371	288,371	-	60.0%	-	173,000	100.0%
Total Council District 8	2,006,159	2,589,847	2,588,847	(1,000)	77.5%	1,558,618	447,541	28.7%
Council District 9	1,706,460	1,932,737	1,932,737	-	88.3%	1,516,367	190,093	12.5%
District 9 CPPS	65,900	150,000	141,443	(8,557)	46.6%	-	65,900	100.0%
Total Council District 9	1,772,360	2,082,737	2,074,180	(8,557)	85.4%	1,516,367	255,993	16.9%
Total Council Districts	\$ 16,186,255	\$ 21,398,749	\$ 21,345,262	\$ (53,487)	75.8%	\$ 14,259,530	\$ 1,926,725	13.5%

¹ Includes adjustments made in future periods

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May, 2024 (91% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 7,323,149	\$ 8,891,602	82.4%	\$ 6,851,849	\$ 471,300	6.9%
Automated Refuse Container Fund	1,219,981	1,600,000	76.2%	1,403,251	(183,269)	-13.1%
Capital Outlay - Misc Revenue	-	-	100.0%	8,100	(8,100)	-100.0%
Central Stores Internal Service Fund	9,786,894	10,911,763	89.7%	8,294,354	1,492,540	18.0%
Climate Equity Fund	3,875,778	9,188,396	42.2%	3,577,128	298,650	8.3%
Community Equity Fund	63,421	-	100.0%	26,284	37,137	141.3%
Concourse and Parking Garages Operating Fund	2,611,706	2,651,073	98.5%	2,516,214	95,492	3.8%
Convention Center Expansion Funds	17,974,095	18,341,570	98.0%	13,257,166	4,716,929	35.6%
Development Services Fund	101,039,368	118,388,111	85.3%	120,112,969	(19,073,601)	-15.9%
Energy Conservation Program Fund	5,515,634	5,711,423	96.6%	7,093,814	(1,578,179)	-22.2%
Energy Independence Fund	2,332,745	2,244,359	103.9%	2,190,894	141,851	6.5%
Engineering and Capital Projects	156,274,247	139,672,876	111.9%	118,912,179	37,362,068	31.4%
Environmental Growth Fund 1/3	8,311,087	9,653,480	86.1%	7,578,358	732,729	9.7%
Environmental Growth Fund 2/3	16,546,944	19,313,955	85.7%	15,146,362	1,400,583	9.2%
Facilities Financing Fund	3,493,231	3,495,477	99.9%	4,076,926	(583,695)	-14.3%
Fire/Emergency Medical Services Fund	59,429,251	99,278,006	59.9%	11,746,697	47,682,553	405.9%
Fire and Lifeguard Facilities Fund	1,405,826	1,400,469	100.4%	1,398,450	7,376	0.5%
Fleet Operations	120,449,189	142,335,535	84.6%	126,632,668	(6,183,479)	-4.9%
Gas Tax Fund	28,018,103	39,459,743	71.0%	25,773,507	2,244,596	8.7%
General Plan Maintenance Fund	3,770,674	4,466,000	84.4%	4,033,416	(262,742)	-6.5%
GIS Fund	5,115,672	5,354,732	95.5%	5,382,256	(266,584)	-5.0%
Golf Course Fund	34,538,171	24,878,347	138.8%	32,557,909	1,980,261	6.1%
Information Technology Fund	47,777,421	87,449,131	54.6%	50,305,286	(2,527,865)	-5.0%
Infrastructure Fund	30,961,972	30,961,972	100.0%	18,444,223	12,517,749	67.9%
Junior Lifeguard Program Fund	956,685	942,900	101.5%	862,481	94,204	10.9%
Local Enforcement Agency Fund	981,815	1,121,293	87.6%	1,018,260	(36,445)	-3.6%
Long Range Property Management Fund	1,740,986	595,000	292.6%	2,888,153	(1,147,167)	-39.7%
Los Penasquitos Canyon Preserve Fund	164,883	303,673	54.3%	206,698	(41,815)	-20.2%
Low-Moderate Income Housing Asset Fund	25,662,292	7,056,674	363.7%	5,954,925	19,707,367	330.9%
Maintenance Assessment District (MAD) Funds	31,525,443	31,064,168	101.5%	29,843,084	1,682,359	5.6%
Mission Bay/Balboa Park Improvement Fund	1,388,672	1,447,825	95.9%	1,261,381	127,291	10.1%
Mission Bay Improvement Fund	804,059	12,869,721	6.2%	288,963	515,096	178.3%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	28,535,844	29,235,225	97.6%	28,259,011	276,833	1.0%

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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	\$ 8,914,084	\$ 9,000,000	99.0%	\$ 8,770,402	\$ 143,682	1.6%	
PETCO Park Fund	19,262,783	18,930,407	101.8%	20,475,300	(1,212,518)	-5.9%	
Public Art Fund	733,294	85,000	862.7%	1,301,087	(567,793)	-43.6%	
Public Safety Services & Debt Service Fund	10,688,932	13,402,932	79.8%	10,683,142	5,790	0.1%	
Publishing Services Internal Fund	1,075,923	1,947,049	55.3%	1,103,700	(27,776)	-2.5%	
Recycling Fund	24,111,760	27,250,760	88.5%	26,942,703	(2,830,943)	-10.5%	
Refuse Disposal Fund	49,806,208	54,770,826	90.9%	36,206,668	13,599,540	37.6%	
Refuse Disposal - Miramar Clousure	731,054	50,000	1462.1%	286,992	444,062	154.7%	
Regional Park Improvements Fund	352,631	6,929,850	5.1%	111,679	240,952	215.8%	
Risk Management Administration Fund	13,469,797	14,870,720	90.6%	11,609,675	1,860,123	16.0%	
Road Maintenance & Rehabilitation	27,268,301	34,125,003	79.9%	23,149,744	4,118,557	17.8%	
Seized and Forfeited Assets Funds	2,015,500	788,119	255.7%	223,342	1,792,158	802.4%	
State COPS	4,076,010	3,400,000	119.9%	3,268,102	807,907	24.7%	
Storm Drain Fund	5,036,014	5,700,000	88.4%	4,895,534	140,480	2.9%	
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%	
Transient Occupancy Tax Fund	120,048,169	155,668,915	77.1%	120,080,120	(31,952)	0.0%	
TOT - Major Events Revolving FD	584,181	600,000	97.4%	457,247	126,934	27.8%	
TransNet Extension Funds	33,707,616	47,132,673	71.5%	32,940,435	767,181	2.3%	
Trolley Extension Reserve Fund	1,392	-	100.0%	1,062,160	(1,060,768)	-99.9%	
Underground Surcharge Fund	86,642,021	100,985,751	85.8%	72,273,374	14,368,647	19.9%	
Wastewater Department Funds	481,244,523	706,817,933	68.1%	437,302,829	43,941,695	10.0%	
Water Department Funds	762,990,719	986,652,877	77.3%	650,306,369	112,684,349	17.3%	
Wireless Communication Technology Fund	12,185,031	13,342,724	91.3%	10,909,026	1,276,005	11.7%	
Zoological Exhibits Maintenance Fund	19,728,107	19,490,501	101.2%	17,990,021	1,738,087	9.7%	

¹ Includes adjustments made in future periods

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May, 2024 (91% Completed)
(Unaudited)

	FY24	FY24	FY24 % of	FY23	FY24/FY23	FY24/FY23
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,964,502	\$ 9,205,221	64.8%	\$ 6,094,053	\$ (129,551)	-2.1%
Automated Refuse Container Fund	1,265,145	1,951,659	64.8%	1,382,876	(117,731)	-8.5%
Capital Outlay - Misc Revenue	4,045,097	4,045,098	100.0%	7,306,321	(3,261,224)	-44.6%
Central Stores Internal Service Fund	9,509,791	11,048,396	86.1%	8,321,527	1,188,264	14.3%
Climate Equity Fund	5,834	1,613,500	0.4%	-	5,834	100.0%
Community Equity Fund	-	1,500,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	2,418,758	3,561,362	67.9%	2,408,788	9,970	0.4%
Convention Center Expansion Funds	17,124,310	18,341,570	93.4%	12,595,199	4,529,111	36.0%
Development Services Fund	114,235,527	127,301,399	89.7%	94,695,694	19,539,833	20.6%
Energy Conservation Program Fund	5,162,304	6,632,601	77.8%	4,660,817	501,487	10.8%
Energy Independence Fund	491,137	1,000,000	49.1%	-	491,137	100.0%
Engineering and Capital Projects	138,147,540	154,236,096	89.6%	126,044,242	12,103,298	9.6%
Environmental Growth Fund 1/3	2,759,572	12,198,200	22.6%	2,287,058	472,514	20.7%
Environmental Growth Fund 2/3	-	16,832,654	0.0%	1,803,878	(1,803,878)	-100.0%
Facilities Financing Fund	3,451,293	4,052,022	85.2%	2,993,191	458,102	15.3%
Fire/Emergency Medical Services Fund	66,464,037	90,594,181	73.4%	6,265,481	60,198,556	960.8%
Fire and Lifeguard Facilities Fund	1,399,369	1,400,469	99.9%	1,397,743	1,626	0.1%
Fleet Operations	134,557,464	313,795,199	42.9%	124,032,008	10,525,456	8.5%
Gas Tax Fund	26,858,583	35,889,827	74.8%	27,420,889	(562,306)	-2.1%
General Plan Maintenance Fund	4,563,683	5,263,001	86.7%	3,716,040	847,643	22.8%
GIS Fund	4,353,714	5,372,519	81.0%	4,685,122	(331,407)	-7.1%
Golf Course Fund	23,277,729	25,065,944	92.9%	20,793,371	2,484,359	11.9%
Information Technology Fund	60,330,533	87,424,882	69.0%	63,085,969	(2,755,436)	-4.4%
Infrastructure Fund	3,142,103	4,350,030	72.2%	34,556,679	(31,414,576)	-90.9%
Junior Lifeguard Program Fund	835,160	960,089	87.0%	718,365	116,795	16.3%
Local Enforcement Agency Fund	878,735	1,060,009	82.9%	858,123	20,612	2.4%
Long Range Property Management Fund	73,164	1,783,767	4.1%	1,375,838	(1,302,674)	-94.7%
Los Penasquitos Canyon Preserve Fund	296,099	349,814	84.6%	270,025	26,074	9.7%
Low-Moderate Income Housing Asset Fund	6,332,282	41,355,716	15.3%	2,044,399	4,287,883	209.7%
Maintenance Assessment District (MAD) Funds	25,726,691	40,671,612	63.3%	25,512,183	214,508	0.8%
Mission Bay/Balboa Park Improvement Fund	1,409,634	1,447,825	97.4%	1,297,637	111,997	8.6%
Mission Bay Improvement Fund	-	-	100.0%	1,354	(1,354)	-100.0%
New Convention Facility Fund	2,734,650	2,734,650	100.0%	2,655,000	79,650	3.0%
OneSD Support Fund	21,979,403	29,394,948	74.8%	20,671,159	1,308,244	6.3%

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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	\$ 3,156,568	\$ 8,943,250	35.3%	\$ 3,239,327	\$ (82,758)	-2.6%	
PETCO Park Fund	18,047,081	19,186,777	94.1%	17,354,892	692,189	4.0%	
Prop 42 Replacement - Transportation Relief Fund	512	-	100.0%	-	512	100.0%	
Public Art Fund	237,733	6,874,848	3.5%	220,234	17,499	7.9%	
Public Safety Services & Debt Service Fund	6,481,911	13,402,932	48.4%	5,289,823	1,192,089	22.5%	
Publishing Services Internal Fund	1,658,466	2,256,617	73.5%	1,433,222	225,244	15.7%	
Recycling Fund	25,065,645	29,183,005	85.9%	24,540,246	525,399	2.1%	
Refuse Disposal Fund	34,708,017	46,330,912	74.9%	37,806,730	(3,098,712)	-8.2%	
Risk Management Administration Fund	13,374,193	15,355,574	87.1%	12,213,073	1,161,120	9.5%	
Road Maintenance & Rehabilitation	32,829,589	80,218,730	40.9%	13,322,941	19,506,647	146.4%	
Seized and Forfeited Assets Funds	1,386,630	1,735,607	79.9%	812,809	573,821	70.6%	
State COPS	3,443,265	3,840,034	89.7%	1,102,794	2,340,471	212.2%	
Storm Drain Fund	3,364,842	5,700,000	59.0%	3,271,190	93,652	2.9%	
Successor Agency Admin & Project Fund	548,388	1,934,326	28.4%	797,401	(249,013)	-31.2%	
Transient Occupancy Tax Fund	75,417,934	177,256,451	42.5%	62,092,422	13,325,513	21.5%	
TOT - Major Events Revolving FD	570,602	837,461	68.1%	440,859	129,743	29.4%	
TransNet Extension Funds	14,201,694	20,881,693	68.0%	14,039,069	162,624	1.2%	
Trolley Extension Reserve Fund	147,147	150,147	98.0%	1,061,530	(914,383)	-86.1%	
Underground Surcharge Fund	14,384,292	70,948,191	20.3%	6,809,473	7,574,819	111.2%	
Wastewater Department Funds	379,231,814	440,177,510	86.2%	367,040,904	12,190,910	3.3%	
Water Department Funds	534,109,446	658,916,714	81.1%	529,149,704	4,959,742	0.9%	
Wireless Communication Technology Fund	10,910,518	12,048,240	90.6%	9,365,430	1,545,088	16.5%	
Zoological Exhibits Maintenance Fund	7,570,773	19,490,501	38.8%	6,859,739	711,034	10.4%	

¹ Includes adjustments made in future periods