

The City of  
**SAN DIEGO**

**FISCAL YEAR 2021**  
**Financial Performance Report**  
As of April 2021



May 2021

## 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 10 (as of April 2021).

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 April 2021, 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 10, Ended April 2021 (83% Completed)**  
*(Unaudited)*

	FY21 Adopted Budget	FY21 Current Budget	FY21 Actuals <sup>1</sup>	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
<b>Revenue</b>							
Property Taxes	\$ 630,628,270	\$ 630,628,270	\$ 469,088,448	74.4%	\$ 489,880,165	\$ (20,791,717)	-4.2%
Sales Taxes	274,432,582	274,432,582	189,867,462	69.2%	204,082,987	(14,215,525)	-7.0%
Transient Occupancy Taxes	90,483,905	90,483,905	40,901,389	45.2%	88,824,261	(47,922,872)	-54.0%
Property Transfer Taxes	11,322,183	11,322,183	8,319,055	73.5%	8,394,952	(75,897)	-0.9%
Licenses & Permits	40,672,227	40,672,227	35,544,656	87.4%	31,325,096	4,219,560	13.5%
Fines & Forfeitures	29,698,174	29,698,174	16,733,325	56.3%	21,633,165	(4,899,840)	-22.6%
Interest & Dividends	3,497,168	3,497,168	1,158,449	33.1%	2,035,593	(877,144)	-43.1%
Franchises & Other Local Taxes	69,337,522	69,337,522	41,008,015	59.1%	40,030,492	977,523	2.4%
Rents & Concessions	60,960,167	60,960,167	39,681,074	65.1%	51,756,393	(12,075,319)	-23.3%
Revenues from Other Agencies	152,655,620	110,468,486	7,116,781	6.4%	5,792,996	1,323,785	22.9%
Charges for Current Services	149,465,270	149,465,270	82,049,986	54.9%	91,975,966	(9,925,980)	-10.8%
Other Revenue	3,200,083	3,200,083	5,189,585	162.2%	4,275,506	914,079	21.4%
Transfers	104,583,630	146,770,764	199,793,998	136.1%	51,283,455	148,510,543	289.6%
<b>Total General Fund Revenue</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,136,452,223</b>	<b>70.1%</b>	<b>\$ 1,091,291,027</b>	<b>\$ 45,161,196</b>	<b>4.1%</b>
<b>Expenditures</b>							
Personnel Services	\$ 647,941,345	\$ 647,941,345	\$ 543,537,378	83.9%	\$ 532,249,735	\$ 11,287,643	2.1%
<b>Total PE</b>	<b>\$ 647,941,345</b>	<b>\$ 647,941,345</b>	<b>\$ 543,537,378</b>	<b>83.9%</b>	<b>\$ 532,249,735</b>	<b>\$ 11,287,643</b>	<b>2.1%</b>
Fringe Benefits	491,872,563	490,882,563	396,781,415	80.8%	387,443,996	9,337,419	2.4%
Supplies	30,342,102	30,421,652	23,714,076	78.0%	23,320,114	393,962	1.7%
Contracts	281,414,763	286,175,685	231,846,592	81.0%	192,361,985	39,484,607	20.5%
Information Technology	47,174,558	47,187,658	18,386,049	39.0%	25,294,741	(6,908,692)	-27.3%
Energy & Utilities	51,474,175	51,534,175	40,138,087	77.9%	40,347,225	(209,138)	-0.5%
Capital Expenditures	1,486,504	1,530,704	498,516	32.6%	480,817	17,699	3.7%
Debt	21,753,516	15,040,370	13,685,292	91.0%	18,056,132	(4,370,840)	-24.2%
Other Expenditures	6,207,541	6,207,541	3,070,466	49.5%	2,335,539	734,927	31.5%
Transfers	41,269,734	44,015,108	22,717,886	51.6%	21,760,548	957,338	4.4%
<b>Total NPE</b>	<b>\$ 972,995,456</b>	<b>\$ 972,995,456</b>	<b>\$ 750,838,379</b>	<b>77.2%</b>	<b>\$ 711,401,097</b>	<b>\$ 39,437,282</b>	<b>5.5%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,294,375,757</b>	<b>79.9%</b>	<b>\$ 1,243,650,832</b>	<b>\$ 50,724,925</b>	<b>4.1%</b>
<b>General Fund Encumbrances</b>			40,371,208		51,910,633	(11,539,425)	
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (198,294,742)</b>		<b>\$ (204,270,438)</b>	<b>\$ 5,975,696</b>	

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

Schedule 1

**General Fund Revenue Status Report**  
 As of Period 10, Ended April 2021 (83% Completed)  
 (Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
<b>Property Taxes</b>	\$ 469,088,448	\$ 630,628,270	74.4%	\$ 489,880,165	\$ (20,791,717)	-4.2%
<b>Sales Taxes</b>	189,867,462	274,432,582	69.2%	204,082,987	(14,215,525)	-7.0%
<b>Transient Occupancy Taxes</b>	40,901,389	90,483,905	45.2%	88,824,261	(47,922,872)	-54.0%
<b>Property Transfer Taxes</b>	8,319,055	11,322,183	73.5%	8,394,952	(75,897)	-0.9%
<b>Licenses &amp; Permits</b>						
Business Taxes	23,917,901	27,022,908	88.5%	18,805,291	5,112,610	27.2%
Rental Unit Taxes	7,250,318	7,284,502	99.5%	6,355,378	894,940	14.1%
Alarm Permit Fees	401,461	579,852	69.2%	480,622	(79,161)	-16.5%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	3,974,426	5,784,965	68.7%	5,683,805	(1,709,379)	-30.1%
<b>Total Licenses &amp; Permits</b>	<b>35,544,656</b>	<b>40,672,227</b>	<b>87.4%</b>	<b>31,325,096</b>	<b>4,219,560</b>	<b>13.5%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	11,236,879	21,683,081	51.8%	15,019,560	(3,782,681)	-25.2%
Municipal Court	1,940,505	4,210,758	46.1%	2,591,362	(650,857)	-25.1%
Other Fines & Forfeitures	3,528,192	3,804,335	92.7%	4,002,163	(473,971)	-11.8%
Negligent Impound	27,749	-	100.0%	20,080	7,669	38.2%
<b>Total Fines &amp; Forfeitures</b>	<b>16,733,325</b>	<b>29,698,174</b>	<b>56.3%</b>	<b>21,633,165</b>	<b>(4,899,840)</b>	<b>-22.6%</b>
<b>Interest &amp; Dividends</b>	<b>1,158,449</b>	<b>3,497,168</b>	<b>33.1%</b>	<b>2,035,593</b>	<b>(877,144)</b>	<b>-43.1%</b>
<b>Franchises</b>						
SDG&E	25,313,239	41,299,986	61.3%	23,752,427	1,560,812	6.6%
CATV	7,606,423	13,010,097	58.5%	7,910,005	(303,582)	-3.8%
Refuse Collection	6,332,834	12,825,000	49.4%	7,073,900	(741,066)	-10.5%
Other Franchises	1,755,519	2,202,439	79.7%	1,294,160	461,359	35.6%
<b>Total Franchises</b>	<b>41,008,015</b>	<b>69,337,522</b>	<b>59.1%</b>	<b>40,030,492</b>	<b>977,523</b>	<b>2.4%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	13,963,337	30,227,028	46.2%	22,441,149	(8,477,812)	-37.8%
Pueblo Lands	2,986,962	6,479,246	46.1%	4,709,705	(1,722,743)	-36.6%
Other Rents and Concessions	22,730,775	24,253,893	93.7%	24,605,539	(1,874,764)	-7.6%
<b>Total Rents &amp; Concessions</b>	<b>39,681,074</b>	<b>60,960,167</b>	<b>65.1%</b>	<b>51,756,393</b>	<b>(12,075,319)</b>	<b>-23.3%</b>
<b>Revenue from Other Agencies</b>	<b>7,116,781</b>	<b>110,468,486</b>	<b>6.4%</b>	<b>5,792,996</b>	<b>1,323,785</b>	<b>22.9%</b>
<b>Charges for Current Services</b>	<b>82,049,986</b>	<b>149,465,270</b>	<b>54.9%</b>	<b>91,975,966</b>	<b>(9,925,980)</b>	<b>-10.8%</b>
<b>Other Revenue</b>	<b>5,189,585</b>	<b>3,200,083</b>	<b>162.2%</b>	<b>4,275,506</b>	<b>914,079</b>	<b>21.4%</b>
<b>Transfers</b>	<b>199,793,998</b>	<b>146,770,764</b>	<b>136.1%</b>	<b>51,283,455</b>	<b>148,510,543</b>	<b>289.6%</b>
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 1,136,452,223</b>	<b>\$ 1,620,936,801</b>	<b>70.1%</b>	<b>\$ 1,091,291,027</b>	<b>\$ 45,161,196</b>	<b>4.1%</b>

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

General Fund Expenditure Status Report  
 As of Period 10, Ended April 2021 (83% Completed)  
 (Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
City Attorney	51,799,389	62,364,490	83.1%	50,885,162	914,227	1.8%
City Auditor	3,090,815	3,954,164	78.2%	2,905,867	184,948	6.4%
City Clerk	4,612,515	6,387,730	72.2%	4,884,974	(272,459)	-5.6%
City Council – District 1	1,017,343	1,397,524	72.8%	969,694	47,649	4.9%
City Council – District 2	897,350	1,256,083	71.4%	912,391	(15,041)	-1.6%
City Council – District 3	941,371	1,154,840	81.5%	933,524	7,847	0.8%
City Council – District 4	1,023,098	1,380,857	74.1%	994,839	28,259	2.8%
City Council – District 5	845,265	1,161,931	72.7%	846,171	(906)	-0.1%
City Council – District 6	818,234	1,230,909	66.5%	904,340	(86,106)	-9.5%
City Council – District 7	967,384	1,272,286	76.0%	972,596	(5,212)	-0.5%
City Council – District 8	1,104,950	1,442,420	76.6%	1,147,143	(42,193)	-3.7%
City Council – District 9	1,046,799	1,521,062	68.8%	1,149,768	(102,969)	-9.0%
City Treasurer	12,673,301	17,220,122	73.6%	13,192,283	(518,982)	-3.9%
Citywide Program Expenditures	74,610,643	100,934,479	73.9%	79,009,885	(4,399,242)	-5.6%
Communications	3,748,782	4,706,036	79.7%	3,792,448	(43,666)	-1.2%
Council Administration	2,052,241	2,812,478	73.0%	2,108,459	(56,218)	-2.7%
Debt Management	1,694,925	2,112,954	80.2%	2,020,920	(325,995)	-16.1%
Department of Finance	14,752,438	18,679,083	79.0%	14,913,525	(161,087)	-1.1%
Department of Information Technology	297,842	729,381	40.8%	247,073	50,769	20.5%
Development Services	6,304,836	7,944,828	79.4%	6,291,071	13,765	0.2%
Economic Development	19,868,372	21,334,370	93.1%	7,771,100	12,097,272	155.7%
Environmental Services	36,570,501	49,984,325	73.2%	37,660,989	(1,090,488)	-2.9%
Ethics Commission	1,106,940	1,356,403	81.6%	935,080	171,860	18.4%
Facilities <sup>2</sup>	17,396,387	22,174,506	78.5%	20,226,342	(2,829,955)	-14.0%
Fire-Rescue	250,747,961	290,161,277	86.4%	241,028,452	9,719,509	4.0%
General Services <sup>3</sup>	421,646	483,609	87.2%	-	421,646	100.0%
Government Affairs	923,632	1,256,866	73.5%	917,556	6,076	0.7%
Homelessness Strategies <sup>3</sup>	42,666,590	48,785,105	87.5%	-	42,666,590	100.0%
Human Resources	4,572,142	5,652,962	80.9%	4,456,137	116,005	2.6%
Internal Operations	132	-	100.0%	385,440	(385,308)	-100.0%
Library	43,769,193	59,467,760	73.6%	45,119,302	(1,350,109)	-3.0%
Mobility <sup>3</sup>	1,607,559	2,975,416	54.0%	-	1,607,559	100.0%
Neighborhood Services	359,630	559,247	64.3%	1,654,718	(1,295,088)	-78.3%
Office of Boards & Commissions	767,252	906,181	84.7%	605,712	161,540	26.7%
Office of Homeland Security	2,108,357	2,649,134	79.6%	2,049,651	58,706	2.9%
Office of Race & Equity <sup>3</sup>	10,613	3,811,762	0.3%	-	10,613	100.0%
Office of Sustainability	511,658	822,078	62.2%	505,049	6,609	1.3%
Office of the Assistant Chief Operating Officer	324,086	628,847	51.5%	817,875	(493,789)	-60.4%
Office of the Chief Financial Officer	429,369	608,191	70.6%	487,422	(58,053)	-11.9%

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	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
Office of the Chief Operating Officer	948,777	1,186,152	80.0%	1,052,847	(104,070)	-9.9%
Office of the IBA	1,854,090	2,219,685	83.5%	1,737,087	117,003	6.7%
Office of the Mayor	\$ 2,679,050	\$ 3,498,207	76.6%	\$ 3,143,042	\$ (463,992)	-14.8%
Parks & Recreation	94,966,439	121,386,748	78.2%	98,130,145	(3,163,706)	-3.2%
Performance & Analytics	3,139,916	4,253,749	73.8%	2,709,681	430,235	15.9%
Personnel	7,609,430	9,587,643	79.4%	7,843,941	(234,511)	-3.0%
Planning	6,399,882	7,834,546	81.7%	7,699,160	(1,299,278)	-16.9%
Police	453,865,113	567,592,282	80.0%	445,665,327	8,199,786	1.8%
Public Utilities	2,439,068	2,616,398	93.2%	2,357,035	82,033	3.5%
Public Works	152,097	438,394	34.7%	334,152	(182,055)	-54.5%
Purchasing & Contracting	14,722,254	17,768,660	82.9%	16,137,305	(1,415,051)	-8.8%
Real Estate Assets	3,782,856	4,777,803	79.2%	4,011,698	(228,842)	-5.7%
Smart and Sustainable Communities	\$ 1,297,578	\$ 2,675,610	48.5%	\$ 688,171	\$ 609,407	88.6%
Storm Water <sup>3</sup>	34,618,014	47,278,884	73.2%	-	34,618,014	100.0%
Transportation <sup>4</sup>	57,439,652	74,540,344	77.1%	98,438,283	(40,998,631)	-41.6%
<b>Total General Fund Expenditures</b>	<b>\$ 1,294,375,757</b>	<b>\$ 1,620,936,801</b>	<b>79.9%</b>	<b>\$ 1,243,650,832</b>	<b>\$ 50,724,925</b>	<b>4.1%</b>

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

<sup>2</sup> Formerly Public Works - General Services.

<sup>3</sup> New General Fund Budgeted Department in FY21.

<sup>4</sup> Formerly Transportation & Storm Water

**Citywide Program Expenditure Status Report**  
**As of Period 10, Ended April 2021 (83% Completed)**  
*(Unaudited)*

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	1,079,355	1,038,562	103.9%	177,618	901,737	507.7%
Citywide Elections	6,686,276	3,770,336	177.3%	2,686,000	4,000,276	148.9%
Corporate Master Leases Rent	19,941,778	23,391,364	85.3%	17,399,719	2,542,059	14.6%
Deferred Capital Debt Service	5,727,224	7,164,523	79.9%	17,402,187	(11,674,963)	-67.1%
Engineering and Capital Projects	626,630	1,346,258	46.5%	248,948	377,682	151.7%
Insurance	1,857,952	2,743,144	67.7%	1,656,906	201,046	12.1%
Memberships	1,073,505	985,076	109.0%	835,289	238,216	28.5%
PL Claims Trans - Ins	14,300,000	14,300,000	100.0%	10,900,000	3,400,000	31.2%
Preservation of Benefits	-	1,500,000	0.0%	-	-	0.0%
Property Tax Administration	4,157,103	4,593,620	90.5%	4,136,072	21,031	0.5%
Public Liability Claims Xfer - Claims Fund	14,470,534	15,076,396	96.0%	15,705,862	(1,235,328)	-7.9%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Redistricting Commission	27,999	198,411	14.1%	-	27,999	100.0%
Special Consulting Services	1,692,927	4,789,612	35.3%	4,642,171	(2,949,244)	-63.5%
Supplemental COLA Benefit	1,185,121	1,289,110	91.9%	1,207,476	(22,355)	-1.9%
Transfer to Capital Improvement Program	-	1,047,000	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	10,227,028	0.0%	-	-	0.0%
Transportation Subsidy	23,167	227,998	10.2%	295,234	(272,067)	-92.2%
Transfer to Infrastructure Fund	178,928	5,663,897	3.2%	134,259	44,669	33.3%
<b>Total Citywide Program Expenditures</b>	<b>\$ 74,610,643</b>	<b>\$ 100,934,479</b>	<b>73.9%</b>	<b>\$ 79,009,885</b>	<b>\$ (4,399,242)</b>	<b>-5.6%</b>

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

Other Budgeted Funds Revenue Status Report  
As of Period 10, Ended April 2021 (83% Completed)  
(Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/20 % Change
Airports Fund	\$ 4,959,756	\$ 4,881,882	101.6%	\$ 5,622,411	\$ (662,655)	-11.8%
Automated Refuse Container Fund	1,527,390	1,200,000	127.3%	1,155,093	372,297	32.2%
Central Stores Internal Service Fund	6,394,872	4,824,266	132.6%	6,394,717	155	0.0%
Concourse and Parking Garages Operating Fund	1,421,263	3,754,059	37.9%	2,726,755	(1,305,492)	-47.9%
Convention Center Complex Funds	8,487,325	13,659,915	62.1%	12,524,109	(4,036,784)	-32.2%
Development Services Fund	72,192,732	85,433,510	84.5%	74,084,767	(1,892,035)	-2.6%
Energy Conservation Program Fund	4,597,057	4,550,084	101.0%	4,237,429	359,628	8.5%
Engineering and Capital Projects	95,713,708	115,732,090	82.7%	91,911,048	3,802,660	4.1%
Environmental Growth Fund 1/3	2,729,923	4,597,887	59.4%	2,701,843	28,080	1.0%
Environmental Growth Fund 2/3	5,477,147	9,202,775	59.5%	5,393,154	83,993	1.6%
Facilities Financing Fund	2,007,333	3,135,998	64.0%	2,140,277	(132,944)	-6.2%
Fire/Emergency Medical Services Fund	9,968,091	12,654,751	78.8%	9,439,501	528,590	5.6%
Fire and Lifeguard Facilities Fund	1,384,356	1,383,570	100.1%	1,386,908	(2,552)	-0.2%
Fleet Operations	104,861,459	129,301,214	81.1%	87,816,378	17,045,081	19.4%
Gas Tax Fund	20,642,616	34,100,416	60.5%	24,659,928	(4,017,312)	-16.3%
General Plan Maintenance Fund	2,962,063	3,300,000	89.8%	3,518,759	(556,696)	-15.8%
GIS Fund	4,355,655	4,391,238	99.2%	3,710,498	645,157	17.4%
Golf Course Fund	23,981,292	20,870,347	114.9%	17,639,526	6,341,766	36.0%
Information Technology Fund	33,058,988	80,287,896	41.2%	39,743,972	(6,684,984)	-16.8%
Infrastructure Fund	1,271,738	5,663,897	22.5%	134,259	1,137,479	847.2%
Junior Lifeguard Program Fund	845,518	615,150	137.4%	786,854	58,664	1341.3%
Los Penasquitos Canyon Preserve Fund	190,031	186,000	102.2%	183,210	6,821	3.7%
Maintenance Assessment District (MAD) Funds	22,506,643	27,338,166	82.3%	25,415,372	(2,908,729)	-11.4%
Mission Bay/Balboa Park Improvement Fund	1,709,990	1,765,505	96.9%	1,662,744	47,246	2.8%
Mission Bay Improvement Fund	513,329	6,647,568	7.7%	728,974	(215,645)	-29.6%
New Convention Facility Fund	-	-	0.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,789,083	27,747,955	100.1%	25,202,918	2,586,165	10.3%
Parking Meter Operations	4,666,524	11,297,852	41.3%	8,491,829	(3,825,305)	-45.0%
PETCO Park Fund	12,113,965	14,853,160	81.6%	13,486,244	(1,372,279)	-10.2%
Prop 42 Replacement - Transportation Relief Fund	21,193	-	100.0%	63,534	(42,341)	-66.6%
Public Art Fund	368,659	-	100.0%	1,658,668	(1,290,009)	-77.8%
Public Safety Needs & Debt Service Fund	7,549,119	8,200,931	92.1%	7,824,357	(275,238)	-3.5%
Publishing Services Internal Fund	1,022,713	1,640,551	62.3%	1,268,917	(246,204)	-19.4%

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	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/20 % Change
Recycling Fund	\$ 15,955,035	\$ 25,391,760	62.8%	\$ 16,117,146	\$ (162,111)	-1.0%
Refuse Disposal Fund	23,537,490	36,789,373	64.0%	29,551,915	(6,014,425)	-20.4%
Regional Park Improvements Fund	178,577	3,579,460	5.0%	260,506	(81,929)	-31.4%
Risk Management Fund	10,142,780	11,000,000	92.2%	10,004,462	138,318	1.4%
Road Maintenance & Rehabilitation	17,914,231	26,830,119	66.8%	18,211,141	(296,910)	-1.6%
Seized and Forfeited Assets Funds	199,353	1,200,000	16.6%	1,110,521	(911,167)	-82.0%
Solid Waste Local Enforcement Agency Fund	672,248	786,417	85.5%	670,736	1,512	0.2%
Stadium Operations Fund	223,068	117,961	189.1%	6,186,821	(5,963,753)	-96.4%
State COPS	2,971,385	2,140,000	138.8%	3,223,110	(251,725)	-7.8%
Storm Drain Fund	4,438,851	5,700,000	77.9%	4,189,097	249,754	6.0%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	36,030,804	81,232,714	44.4%	79,808,822	(43,778,018)	-54.9%
TOT - Major Events Revolving FD	20,500	-	100.0%	257,614	(237,114)	-92.0%
TransNet Extension Funds	28,377,499	32,384,000	87.6%	30,343,814	(1,966,315)	-6.5%
Trolley Extension Reserve Fund	1,064,393	1,064,500	100.0%	923,022	141,371	15.3%
Underground Surcharge Fund	25,703,203	55,612,716	46.2%	29,313,738	(3,610,535)	-12.3%
Wastewater Department Funds	329,017,193	410,298,397	80.2%	350,077,239	(21,060,046)	-6.0%
Water Department Funds	576,442,816	834,023,316	69.1%	502,663,289	73,779,527	14.7%
Wireless Communication Technology Fund	10,240,972	9,664,915	106.0%	9,700,571	540,401	5.6%
Zoological Exhibits Maintenance Fund	13,222,082	15,647,842	84.5%	14,013,461	(791,379)	-5.6%
Low-Moderate Income Housing Asset Fund <sup>2</sup>	14,310,667	2,977,097	480.7%	3,536,636	10,774,031	304.6%
Successor Agency Property Management <sup>2</sup>	761,417	1,034,365	73.6%	1,163,119	(401,702)	-34.5%
Capital Outlay - Misc Revenue <sup>2</sup>	43,098,118	53,255,600	80.9%	2,777,992	40,320,126	1451.4%
Refuse Disposal - Miramar Clousure <sup>2</sup>	446,336	50,000	892.7%	568,057	(121,721)	-21.4%

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

<sup>2</sup> Added in Period 8 of Fiscal Year 2021

Other Budgeted Funds Expenditure Status Report  
As of Period 10, Ended April 2021 (83% Completed)  
(Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	\$ 4,707,764	\$ 5,492,647	85.7%	\$ 4,564,370	\$ 143,394	3.1%
Automated Refuse Container Fund	1,244,347	1,537,573	80.9%	902,966	341,381	37.8%
Central Stores Internal Service Fund	6,058,806	4,747,802	127.6%	6,738,240	(679,434)	-10.1%
Concourse and Parking Garages Operating Fund	1,539,708	3,261,775	47.2%	2,364,042	(824,334)	-34.9%
Convention Center Complex Funds	12,964,589	13,795,491	94.0%	13,063,187	(98,598)	-0.8%
Development Services Fund	67,369,956	85,127,000	79.1%	62,655,748	4,714,208	7.5%
Energy Conservation Program Fund	3,948,059	4,986,028	79.2%	3,623,474	324,585	9.0%
Engineering and Capital Projects	89,827,995	116,315,708	77.2%	88,514,690	1,313,305	1.5%
Environmental Growth Fund 1/3	2,267,507	4,597,887	49.3%	2,234,577	32,930	1.5%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	-
Facilities Financing Fund	2,296,682	3,134,050	73.3%	2,300,725	(4,043)	-0.2%
Fire/Emergency Medical Services Fund	4,369,488	12,437,595	35.1%	4,248,366	121,122	2.9%
Fire and Lifeguard Facilities Fund	1,392,093	1,395,631	99.7%	1,389,017	3,076	0.2%
Fleet Operations	108,023,436	212,377,648	50.9%	79,241,116	28,782,320	36.3%
Gas Tax Fund	27,898,209	42,921,117	65.0%	32,123,914	(4,225,705)	-13.2%
General Plan Maintenance Fund	2,142,101	3,779,000	56.7%	1,927,197	214,904	11.2%
GIS Fund	3,447,843	4,389,649	78.5%	3,014,631	433,212	14.4%
Golf Course Fund	16,602,888	20,322,090	81.7%	16,240,547	362,341	2.2%
Information Technology Fund	51,543,057	80,171,884	64.3%	46,320,051	5,223,006	11.3%
Infrastructure Fund	211,835	12,795,060	1.7%	2,453,592	(2,241,757)	-91.4%
Junior Lifeguard Program Fund	385,397	625,054	61.7%	340,066	45,331	13.3%
Los Penasquitos Canyon Preserve Fund	212,305	251,161	84.5%	196,553	15,752	8.0%
Maintenance Assessment District (MAD) Funds	20,712,792	42,620,237	48.6%	19,744,056	968,736	4.9%
Mission Bay/ Balboa Park Improvement Fund	1,482,089	1,887,430	78.5%	1,849,945	(367,856)	-19.9%
New Convention Facility Fund	-	-	0.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	16,147,926	27,787,305	58.1%	20,077,320	(3,929,394)	-19.6%
Parking Meter Operations	3,251,937	10,757,254	30.2%	3,516,227	(264,290)	-7.5%
PETCO Park Fund	14,519,933	15,476,653	93.8%	15,375,985	(856,052)	-5.6%
Prop 42 Replacement - Transportation Relief Fund	169,862	314,092	54.1%	95,968	73,894	77.0%
Public Art Fund	569,237	5,694,190	10.0%	170,518	398,719	233.8%
Public Safety Needs & Debt Service Fund	4,793,979	8,200,931	58.5%	5,128,627	(334,648)	-6.5%
Publishing Services Internal Fund	1,454,996	1,349,236	107.8%	1,616,597	(161,601)	-10.0%

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Schedule 4 (cont.)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
Recycling Fund	\$ 23,646,775	\$ 30,930,806	76.5%	\$ 21,754,311	\$ 1,892,464	8.7%
Refuse Disposal Fund	27,809,457	40,278,345	69.0%	27,280,195	529,262	1.9%
Risk Management Fund	10,230,739	12,239,724	83.6%	9,843,648	387,091	3.9%
Road Maintenance & Rehabilitation	11,338,968	23,613,048	48.0%	9,219,982	2,118,986	100.0%
Seized and Forfeited Assets Funds	6,525,384	10,625,698	61.4%	7,579,705	(1,054,321)	-13.9%
Solid Waste Local Enforcement Agency Fund	715,355	899,166	79.6%	786,588	(71,233)	-9.1%
Stadium Operations Fund	1,423,013	1,932,410	73.6%	11,688,980	(10,265,967)	-87.8%
State COPS	5,345,126	6,946,712	76.9%	2,476,347	2,868,779	115.8%
Storm Drain Fund	2,866,290	5,700,000	50.3%	4,141,870	(1,275,580)	-30.8%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	36,604,827	81,166,162	45.1%	56,814,775	(20,209,948)	-35.6%
TOT - Special Events	51,680	248,348	20.8%	441,498	(389,818)	100.0%
TransNet Extension Funds	10,511,239	14,126,415	74.4%	11,155,762	(644,523)	-5.8%
Trolley Extension Reserve Fund	1,064,899	1,067,500	99.8%	1,066,149	(1,250)	-0.1%
Underground Surcharge Fund	44,616,128	107,740,360	41.4%	67,717,475	(23,101,347)	-34.1%
Wastewater Department Funds	296,800,257	371,201,659	80.0%	288,673,286	8,126,971	2.8%
Water Department Funds	428,070,821	578,061,071	74.1%	392,696,663	35,374,158	9.0%
Wireless Communication Technology Fund	8,579,761	11,518,002	74.5%	8,435,156	144,605	1.7%
Zoological Exhibits Maintenance Fund	6,158,239	15,647,842	39.4%	5,626,008	532,231	9.5%
Low-Moderate Income Housing Asset Fund <sup>2</sup>	6,449,633	42,101,314	15.3%	10,727,589	(4,277,956)	-39.9%
Successor Agency Property Management <sup>2</sup>	408,075	410,307	99.5%	176,641	231,434	131.0%
Capital Outlay - Misc Revenue <sup>2</sup>	17,754,979	18,587,949	95.5%	2,915,000	14,839,979	509.1%

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

<sup>2</sup> Added in Period 8 of Fiscal Year 2021