

The City of
SAN DIEGO

FISCAL YEAR 2021
Financial Performance Report
As of December 31, 2020



January 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 6 (as of December 31, 2020).

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 December 31, 2020, 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 (CAFR). 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 December 31, 2020

General Fund Summary
As of Period 6, Ended December 31, 2020 (50% Completed)
(Unaudited)

	FY21 Adopted Budget	FY21 Current Budget	FY21 Actuals ¹	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Revenue							
Property Taxes	\$ 630,628,270	\$ 630,628,270	\$ 182,205,804	28.9%	\$ 166,429,227	\$ 15,776,577	9.5%
Sales Taxes	274,432,582	274,432,582	97,348,599	35.5%	101,751,514	(4,402,915)	-4.3%
Transient Occupancy Taxes	90,483,905	90,483,905	26,113,814	28.9%	58,123,118	(32,009,304)	-55.1%
Property Transfer Taxes	11,322,183	11,322,183	4,177,146	36.9%	4,007,800	169,346	4.2%
Licenses & Permits	40,672,227	40,672,227	17,158,341	42.2%	15,901,232	1,257,109	7.9%
Fines & Forfeitures	29,698,174	29,698,174	7,949,554	26.8%	12,540,843	(4,591,289)	-36.6%
Interest & Dividends	3,497,168	3,497,168	155,885	4.5%	258,451	(102,566)	39.7%
Franchises & Other Local Taxes	69,337,522	69,337,522	18,305,727	26.4%	20,137,077	(1,831,350)	-9.1%
Rents & Concessions	60,960,167	60,960,167	24,620,915	40.4%	36,932,122	(12,311,207)	-33.3%
Revenues from Other Agencies	152,655,620	110,468,486	686,021	0.6%	2,899,629	(2,213,608)	-76.3%
Charges for Current Services	149,465,270	149,465,270	58,769,130	39.3%	67,005,379	(8,236,249)	-12.3%
Other Revenue	3,200,083	3,200,083	3,556,680	111.1%	1,478,040	2,078,640	140.6%
Transfers	104,583,630	146,770,764	145,866,076	99.4%	33,091,751	112,774,325	340.8%
Total General Fund Revenue	\$ 1,620,936,801	\$ 1,620,936,801	\$ 586,913,692	36.2%	\$ 520,556,183	\$ 66,357,509	12.7%
Expenditures							
Personnel Services	\$ 647,941,345	\$ 647,941,345	\$ 332,308,706	51.3%	\$ 320,866,759	\$ 11,441,947	3.6%
Total PE	\$ 647,941,345	\$ 647,941,345	\$ 332,308,706	51.3%	\$ 320,866,759	\$ 11,441,947	3.6%
Fringe Benefits	491,872,563	491,872,563	235,219,305	47.8%	229,862,060	5,357,245	2.3%
Supplies	30,342,102	30,320,939	16,707,849	55.1%	15,353,932	1,353,917	8.8%
Contracts	281,414,763	283,378,626	152,290,359	53.7%	107,081,562	45,208,797	42.2%
Information Technology	47,174,558	47,187,658	15,895,736	33.7%	19,242,154	(3,346,418)	-17.4%
Energy & Utilities	51,474,175	51,474,175	28,640,332	55.6%	28,622,095	18,237	0.1%
Capital Expenditures	1,486,504	1,530,704	196,667	12.8%	80,762	115,905	143.5%
Debt	21,753,516	21,245,439	9,618,978	45.3%	11,396,234	(1,777,256)	-15.6%
Other Expenditures	6,207,541	6,207,541	1,776,090	28.6%	1,817,427	(41,337)	-2.3%
Transfers	41,269,734	39,777,811	18,415,280	46.3%	14,799,268	3,616,012	24.4%
Total NPE	\$ 972,995,456	\$ 972,995,456	\$ 478,760,596	49.2%	\$ 428,255,494	\$ 50,505,102	11.8%
Total General Fund Expenditures	\$ 1,620,936,801	\$ 1,620,936,801	\$ 811,069,302	50.0%	\$ 749,122,253	\$ 61,947,049	8.3%
General Fund Encumbrances				74,220,546	79,858,686	(5,638,140)	
Net Impact	\$ -	\$ -	\$ (298,376,156)		\$ (308,424,756)	\$ 10,048,600	

¹ Includes adjustments made in future periods.

Schedule 1

General Fund Revenue Status Report
 As of Period 6, Ended December 31, 2020 (50% Completed)
 (Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Property Taxes	\$ 182,205,804	\$ 630,628,270	28.9%	\$ 166,429,227	\$ 15,776,577	9.5%
Sales Taxes	97,348,599	274,432,582	35.5%	101,751,514	(4,402,915)	-4.3%
Transient Occupancy Taxes	26,113,814	90,483,905	28.9%	58,123,118	(32,009,304)	-55.1%
Property Transfer Taxes	4,177,146	11,322,183	36.9%	4,007,800	169,346	4.2%
Licenses & Permits						
Business Taxes	13,621,584	27,022,908	50.4%	11,047,382	2,574,202	23.3%
Rental Unit Taxes	1,133,211	7,284,502	15.6%	691,630	441,581	63.8%
Alarm Permit Fees	236,744	579,852	40.8%	297,267	(60,523)	-20.4%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	2,166,252	5,784,965	37.4%	3,864,953	(1,698,701)	-44.0%
Total Licenses & Permits	17,158,341	40,672,227	42.2%	15,901,232	1,257,109	7.9%
Fines & Forfeitures						
Parking Citations	4,983,124	21,683,081	23.0%	8,558,227	(3,575,103)	-41.8%
Municipal Court	1,030,875	4,210,758	24.5%	1,507,603	(476,728)	-31.6%
Other Fines & Forfeitures	1,920,455	3,804,335	50.5%	2,475,013	(554,558)	-22.4%
Negligent Impound	15,100	-	100.0%	-	15,100	100.0%
Total Fines & Forfeitures	7,949,554	29,698,174	26.8%	12,540,843	(4,591,289)	-36.6%
Interest & Dividends	155,885	3,497,168	4.5%	258,451	(102,566)	-39.7%
Franchises						
SDG&E	12,034,497	41,299,986	29.1%	12,192,780	(158,283)	-1.3%
CATV	3,443,698	13,010,097	26.5%	3,582,464	(138,766)	-3.9%
Refuse Collection	1,946,621	12,825,000	15.2%	3,684,486	(1,737,865)	-47.2%
Other Franchises	880,911	2,202,439	40.0%	677,347	203,564	30.1%
Total Franchises	18,305,727	69,337,522	26.4%	20,137,077	(1,831,350)	-9.1%
Rents & Concessions						
Mission Bay	6,855,855	30,227,028	22.7%	16,501,586	(9,645,731)	-58.5%
Pueblo Lands	1,988,361	6,479,246	30.7%	3,036,630	(1,048,269)	-34.5%
Other Rents and Concessions	15,776,699	24,253,893	65.0%	17,393,906	(1,617,207)	-9.3%
Total Rents & Concessions	24,620,915	60,960,167	40.4%	36,932,122	(12,311,207)	-33.3%
Revenue from Other Agencies	686,021	110,468,486	0.6%	2,899,629	(2,213,608)	-76.3%
Charges for Current Services	58,769,130	149,465,270	39.3%	67,005,379	(8,236,249)	-12.3%
Other Revenue	3,556,680	3,200,083	111.1%	1,478,040	2,078,640	140.6%
Transfers	145,866,076	146,770,764	99.4%	33,091,751	112,774,325	340.8%
Total General Fund Revenue¹	\$ 586,913,692	\$ 1,620,936,801	36.2%	\$ 520,556,183	\$ 66,357,509	12.7%

¹ Includes adjustments made in future periods.

Schedule 2

General Fund Expenditure Status Report
As of Period 6, Ended December 31, 2020 (50% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Mayor						
Office of the Mayor	\$ 1,688,258	\$ 3,499,146	48.2%	\$ 1,938,158	\$ (249,900)	-12.9%
Performance & Analytics	2,160,091	4,266,392	50.6%	1,764,892	395,199	22.4%
Office of Boards & Commissions	481,183	908,143	53.0%	388,386	92,797	23.9%
Government Affairs	551,574	1,258,554	43.8%	506,905	44,669	8.8%
Chief Operating Officer						
Office of the Chief Operating Officer	658,970	1,187,016	55.5%	630,668	28,302	4.5%
Communications	2,297,884	4,706,918	48.8%	2,310,188	(12,304)	-0.5%
Public Safety						
Fire-Rescue	154,035,095	287,448,191	53.6%	148,487,991	5,547,104	3.7%
Police	276,664,757	568,243,558	48.7%	268,175,249	8,489,508	3.2%
Office of Homeland Security	1,382,264	2,655,950	52.0%	750,455	631,809	84.2%
Office of the Chief Financial Officer						
City Treasurer	7,866,472	17,279,042	45.5%	8,023,168	(156,696)	-2.0%
Citywide Program Expenditures	45,189,690	99,507,510	45.4%	47,174,925	(1,985,235)	-4.2%
Debt Management	1,040,544	2,115,919	49.2%	1,252,249	(211,705)	-16.9%
Department of Finance	8,937,671	18,690,295	47.8%	9,065,358	(127,687)	-1.4%
Office of the Chief Financial Officer	302,804	609,441	49.7%	293,906	8,898	3.0%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	289,669	629,809	46.0%	485,117	(195,448)	-40.3%
Infrastructure & Public Works						
Environmental Services	21,579,007	50,232,232	43.0%	22,202,096	(623,089)	-2.8%
Public Utilities	1,633,249	2,727,387	59.9%	1,871,467	(238,218)	-12.7%
Public Works	173,790	442,523	39.3%	199,580	(25,790)	-12.9%
Transportation ⁴	35,704,676	74,867,133	47.7%	55,339,980	(19,635,304)	-35.5%
Storm Water ³	19,940,663	47,924,155	41.6%	-	19,940,663	100.0%
Internal Operations						
Internal Operations	132	-	100.0%	229,027	(228,895)	-99.9%
Department of Information Technology	269,954	751,030	35.9%	237,383	32,571	13.7%
Human Resources	2,884,733	5,671,707	50.9%	2,643,676	241,057	9.1%
Purchasing & Contracting	8,986,197	18,340,297	49.0%	10,108,849	(1,122,652)	-11.1%
Real Estate Assets	2,234,654	4,763,024	46.9%	2,385,053	(150,399)	-6.3%
Facilities ²	11,010,566	22,225,513	49.5%	12,568,954	(1,558,388)	-12.4%

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Financial Performance Report – Period Ended December 31, 2020

Schedule 2 (cont.)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Neighborhood Services						
Smart and Sustainable Communities	\$ 809,988	\$ 2,725,322	29.7%	\$ 285,003	\$ 524,985	184.2%
Development Services	3,837,593	7,954,432	48.2%	3,712,013	125,580	3.4%
Planning	4,062,034	7,845,478	51.8%	4,468,685	(406,651)	-9.1%
Office of Sustainability	323,243	832,903	38.8%	293,788	29,455	10.0%
Economic Development	17,167,754	21,386,344	80.3%	4,372,961	12,794,793	292.6%
Library	28,121,729	59,665,414	47.1%	28,286,739	(165,010)	-0.6%
Parks & Recreation	58,934,149	121,960,039	48.3%	59,519,888	(585,739)	-1.0%
Neighborhood Services	246,788	559,382	44.1%	977,146	(730,358)	-74.7%
Mobility ³	994,377	2,981,695	33.3%	-	994,377	100.0%
Homelessness Strategies ³	39,162,067	49,135,899	79.7%	-	39,162,067	100.0%
General Services						
General Services ³	246,012	483,686	50.9%	-	246,012	100.0%
Non-Mayoral						
City Attorney	31,475,471	62,403,590	50.4%	30,704,186	771,285	2.5%
City Auditor	1,773,453	3,973,489	44.6%	1,673,773	99,680	6.0%
City Clerk	2,874,717	6,392,867	45.0%	3,018,399	(143,682)	-4.8%
Council Administration	1,188,662	2,814,361	42.2%	1,279,410	(90,748)	-7.1%
City Council - District 1	636,872	1,399,428	45.5%	612,393	24,479	4.0%
City Council - District 2	536,229	1,260,207	42.6%	550,840	(14,611)	-2.7%
City Council - District 3	615,613	1,157,065	53.2%	564,248	51,365	9.1%
City Council - District 4	595,770	1,383,495	43.1%	603,392	(7,622)	-1.3%
City Council - District 5	534,704	1,165,207	45.9%	523,333	11,371	2.2%
City Council - District 6	516,057	1,233,462	41.8%	563,533	(47,476)	-8.4%
City Council - District 7	610,493	1,275,368	47.9%	584,739	25,754	4.4%
City Council - District 8	689,948	1,447,808	47.7%	697,124	(7,176)	-1.0%
City Council - District 9	727,811	1,523,331	47.8%	683,740	44,071	6.4%
Ethics Commission	673,984	1,366,334	49.3%	552,331	121,653	22.0%
Office of the IBA	1,115,920	2,221,881	50.2%	1,045,025	70,895	6.8%
Personnel	4,633,317	9,612,677	48.2%	4,515,884	117,433	2.6%
Office of Race & Equity ³	-	3,824,752	0.0%	-	-	0.0%
Total General Fund Expenditures	\$ 811,069,302	\$ 1,620,936,801	50.0%	\$ 749,122,253	\$ 61,947,049	8.3%

¹ Includes adjustments made in future periods.

² Formerly Public Works - General Services.

³ New General Fund Budgeted Department in FY21.

⁴ Formerly Transportation & Storm Water

Citywide Program Expenditure Status Report
As of Period 6, Ended December 31, 2020 (50% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Citywide Program Expenditures						
Assessments To Public Property	94,693	1,038,562	9.1%	-	94,693	100.0%
Citywide Elections	6,686,276	3,770,336	177.3%	-	6,686,276	100.0%
Corporate Master Leases Rent	13,282,445	23,447,364	56.6%	11,962,443	1,320,002	11.0%
Deferred Capital Debt Service	3,863,021	7,164,523	53.9%	11,730,059	(7,867,038)	-67.1%
Engineering and Capital Projects	567,658	1,346,258	42.2%	177,963	389,695	219.0%
Insurance	1,857,953	2,743,144	67.7%	1,656,906	201,047	12.1%
Memberships	919,200	985,076	93.3%	824,389	94,811	11.5%
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	148,110	4,593,620	3.2%	148,484	(374)	-0.3%
Public Liability Claims Xfer - Claims Fund	(605,862)	15,076,396	-4.0%	5,000,000	(5,605,862)	-112.1%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Redistricting Commission	-	198,411	0.0%	-	-	0.0%
Special Consulting Services	1,285,764	3,306,643	38.9%	1,892,394	(606,630)	-32.1%
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%	92,667	(69,500)	-75.0%
Transfer to Infrastructure Fund	-	5,663,897	0.0%	-	-	0.0%
Total Citywide Program Expenditures	\$ 45,189,690	\$ 99,507,510	45.4%	\$ 47,174,925	\$ (1,985,235)	-4.2%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 6, Ended December 31, 2020 (50% Completed)
(Unaudited)

	FY21 Actuals	FY21 Adopted Budget	FY21 Current Budget	FY21 Budget Change	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Council District 1	\$ 636,997	\$ 1,399,428	\$ 1,399,428	\$ -	45.5%	\$ 612,393	\$ 24,604	4.0%
District 1 CPPS	(125)	-	-	-	#N/A	-	(125)	-
Total Council District 1	636,872	1,399,428	1,399,428	-	45.5%	612,393	24,479	4.0%
Council District 2	540,618	1,260,207	1,260,207	-	42.9%	548,616	(7,998)	-1.5%
District 2 CPPS	(4,389)	-	-	-	#N/A	2,224	(6,613)	-297.3%
Total Council District 2	536,229	1,260,207	1,260,207	-	42.6%	550,840	(14,611)	-2.7%
Council District 3	616,353	1,157,065	1,157,065	-	53.3%	564,248	52,105	9.2%
District 3 CPPS	(740)	-	-	-	#N/A	-	(740)	-
Total Council District 3	615,613	1,157,065	1,157,065	-	53.2%	564,248	51,365	9.1%
Council District 4	599,922	1,383,495	1,383,495	-	43.4%	603,137	(3,215)	-0.5%
District 4 CPPS	(4,152)	-	-	-	#N/A	255	(4,407)	-1728.2%
Total Council District 4	595,770	1,383,495	1,383,495	-	43.1%	603,392	(7,622)	-1.3%
Council District 5	534,762	1,165,207	1,165,207	-	45.9%	525,439	9,323	1.8%
District 5 CPPS	(58)	-	-	-	#N/A	(2,106)	2,048	-97.2%
Total Council District 5	534,704	1,165,207	1,165,207	-	45.9%	523,333	11,371	2.2%
Council District 6	519,345	1,233,462	1,233,462	-	42.1%	558,989	(39,644)	-7.1%
District 6 CPPS	(3,288)	-	-	-	#N/A	4,544	(7,832)	-172.4%
Total Council District 6	516,057	1,233,462	1,233,462	-	41.8%	563,533	(47,476)	-8.4%
Council District 7	611,680	1,275,368	1,275,368	-	48.0%	584,739	26,941	4.6%
District 7 CPPS	(1,187)	-	-	-	#N/A	-	(1,187)	-
Total Council District 7	610,493	1,275,368	1,275,368	-	47.9%	584,739	25,754	4.4%
Council District 8	695,796	1,447,808	1,447,808	-	48.1%	697,260	(1,464)	-0.2%
District 8 CPPS	(5,848)	-	-	-	#N/A	(136)	(5,712)	4200.0%
Total Council District 8	689,948	1,447,808	1,447,808	-	47.7%	697,124	(7,176)	-1.0%
Council District 9	727,811	1,523,331	1,523,331	-	47.8%	683,740	44,071	6.4%
District 9 CPPS	-	-	-	-	0.0%	-	-	-
Total Council District 9	727,811	1,523,331	1,523,331	-	47.8%	683,740	44,071	6.4%
Total Council Districts	\$ 5,463,497	\$ 11,845,371	\$ 11,845,371	\$ -	46.1%	\$ 5,383,342	\$ 80,155	1.5%

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December 31, 2020 (50% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/20 % Change
Airports Fund	\$ 3,125,789	\$ 4,881,882	64.0%	\$ 3,443,959	\$ (318,170)	-9.2%
Automated Refuse Container Fund	934,420	1,200,000	77.9%	708,841	225,579	31.8%
Central Stores Internal Service Fund	4,713,635	4,824,266	97.7%	4,085,672	627,963	15.4%
Concourse and Parking Garages Operating Fund	849,826	3,754,059	22.6%	1,772,303	(922,477)	-52.0%
Convention Center Complex Funds	2,531,616	13,659,915	18.5%	2,127,622	403,994	19.0%
Development Services Fund	44,891,153	85,433,510	52.5%	52,947,477	(8,056,324)	-15.2%
Energy Conservation Program Fund	4,460,278	4,550,084	98.0%	4,066,207	394,071	9.7%
Engineering and Capital Projects	58,331,466	115,732,090	50.4%	53,961,347	4,370,119	8.1%
Environmental Growth Fund 1/3	1,363,299	4,597,887	29.7%	1,385,523	(22,224)	-1.6%
Environmental Growth Fund 2/3	2,730,374	9,202,775	29.7%	2,748,757	(18,383)	-0.7%
Facilities Financing Fund	1,175,655	3,135,998	37.5%	1,275,703	(100,048)	-7.8%
Fire/Emergency Medical Services Fund	6,397,378	12,654,751	50.6%	6,206,762	190,616	3.1%
Fire and Lifeguard Facilities Fund	1,381,001	1,383,570	99.8%	1,381,570	(569)	0.0%
Fleet Operations	55,427,930	129,301,214	42.9%	45,528,651	9,899,278	21.7%
Gas Tax Fund	8,664,817	34,100,416	25.4%	10,124,315	(1,459,498)	-14.4%
General Plan Maintenance Fund	1,867,247	3,300,000	56.6%	2,376,031	(508,784)	-21.4%
GIS Fund	4,249,994	4,391,238	96.8%	3,589,111	660,883	18.4%
Golf Course Fund	14,547,097	20,870,347	69.7%	12,407,644	2,139,453	17.2%
Information Technology Fund	32,830,201	80,287,896	40.9%	33,808,285	(978,084)	-2.9%
Infrastructure Fund	-	5,663,897	0.0%	-	-	0.0%
Junior Lifeguard Program Fund	55,445	615,150	9.0%	33,944	21,501	63.3%
Los Penasquitos Canyon Preserve Fund	101,192	186,000	54.4%	95,534	5,658	5.9%
Maintenance Assessment District (MAD) Funds	4,855,221	27,062,324	17.9%	3,859,400	995,821	25.8%
Mission Bay/Balboa Park Improvement Fund	1,537,686	1,765,505	87.1%	1,435,027	102,659	7.2%
Mission Bay Improvement Fund	307,709	6,647,568	4.6%	393,269	(85,560)	-21.8%
New Convention Facility Fund	-	-	0.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,689,001	27,747,955	99.8%	25,103,718	2,585,283	10.3%
Parking Meter Operations	2,584,464	11,297,852	22.9%	5,908,234	(3,323,770)	-56.3%
PETCO Park Fund	8,821,506	14,853,160	59.4%	9,475,881	(654,375)	-6.9%
Prop 42 Replacement - Transportation Relief Fund	14,596	-	100.0%	35,411	(20,815)	-58.8%
Public Art Fund	191,732	-	100.0%	1,289,701	(1,097,969)	-85.1%
Public Safety Needs & Debt Service Fund	4,190,879	8,200,931	51.1%	4,334,251	(143,372)	-3.3%
Publishing Services Internal Fund	429,833	1,640,551	26.2%	706,862	(277,029)	-39.2%

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Financial Performance Report – Period Ended December 31, 2020

Schedule 3 (cont.)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/20 % Change
Recycling Fund	\$ 5,097,862	\$ 25,391,760	20.1%	\$ 8,471,563	\$ (3,373,701)	-39.8%
Refuse Disposal Fund	13,440,050	36,789,373	36.5%	18,786,635	(5,346,585)	-28.5%
Regional Park Improvements Fund	111,990	3,579,460	3.1%	150,531	(38,541)	-25.6%
Risk Management Fund	5,329,569	11,000,000	48.5%	6,071,087	(741,518)	-12.2%
Road Maintenance & Rehabilitation	9,135,185	26,830,119	34.0%	7,258,573	1,876,612	25.9%
Seized and Forfeited Assets Funds	139,842	1,200,000	11.7%	539,082	(399,240)	-74.1%
Solid Waste Local Enforcement Agency Fund	469,231	786,417	59.7%	481,816	(12,585)	-2.6%
Stadium Operations Fund	215,931	117,961	183.1%	3,038,950	(2,823,019)	-92.9%
State COPS	2,076,151	2,140,000	97.0%	2,032,569	43,582	2.1%
Storm Drain Fund	2,759,545	5,700,000	48.4%	2,555,344	204,201	8.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	408,289	(408,289)	-100.0%
Transient Occupancy Tax Fund	22,647,500	81,232,714	27.9%	52,028,080	(29,380,580)	-56.5%
TOT - Major Events Revolving FD	14,750	-	100.0%	132,400	(117,650)	-88.9%
TransNet Extension Funds	16,785,575	32,384,000	51.8%	20,883,932	(4,098,356)	-19.6%
Trolley Extension Reserve Fund	1,013,091	1,064,500	95.2%	848,980	164,111	19.3%
Underground Surcharge Fund	17,759,865	55,612,716	31.9%	13,504,061	4,255,804	31.5%
Wastewater Department Funds	188,183,124	410,298,397	45.9%	188,454,044	(270,920)	-0.1%
Water Department Funds	341,331,323	834,023,316	40.9%	289,444,702	51,886,621	17.9%
Wireless Communication Technology Fund	9,956,528	9,664,915	103.0%	8,490,445	1,466,083	17.3%
Zoological Exhibits Maintenance Fund	5,975,373	15,647,842	38.2%	5,399,649	575,724	10.7%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
 As of Period 6, Ended December 31, 2020 (50% Completed)
 (Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	\$ 2,986,344	\$ 5,492,647	54.4%	\$ 2,817,996	\$ 168,348	6.0%
Automated Refuse Container Fund	698,262	1,537,573	45.4%	290,112	408,150	140.7%
Central Stores Internal Service Fund	4,098,053	4,747,802	86.3%	4,454,744	(356,691)	-8.0%
Concourse and Parking Garages Operating Fund	993,430	3,261,775	30.5%	1,324,736	(331,306)	-25.0%
Convention Center Complex Funds	633,025	13,795,491	4.6%	2,676,967	(2,043,943)	-76.4%
Development Services Fund	45,259,872	85,127,000	53.2%	41,378,054	3,881,818	9.4%
Energy Conservation Program Fund	2,464,178	4,986,028	49.4%	2,358,240	105,938	4.5%
Engineering and Capital Projects	57,332,725	116,315,707	49.3%	54,383,504	2,949,221	5.4%
Environmental Growth Fund 1/3	1,516,535	4,597,887	33.0%	1,483,968	32,567	2.2%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	-
Facilities Financing Fund	1,522,630	3,134,050	48.6%	1,622,124	(99,494)	-6.1%
Fire/Emergency Medical Services Fund	2,637,430	12,437,595	21.2%	2,676,343	(38,913)	-1.5%
Fire and Lifeguard Facilities Fund	697,608	1,395,631	50.0%	699,565	(1,957)	-0.3%
Fleet Operations	64,076,594	212,377,649	30.2%	44,568,171	19,508,423	43.8%
Gas Tax Fund	17,158,222	42,921,117	40.0%	20,270,532	(3,112,310)	-15.4%
General Plan Maintenance Fund	1,264,422	3,779,000	33.5%	978,566	285,856	29.2%
GIS Fund	2,708,360	4,389,649	61.7%	2,123,379	584,981	27.5%
Golf Course Fund	9,109,082	20,322,090	44.8%	9,184,164	(75,082)	-0.8%
Information Technology Fund	31,297,394	80,171,884	39.0%	30,450,918	846,476	2.8%
Infrastructure Fund	43,149	12,795,060	0.3%	1,573,100	(1,529,951)	-97.3%
Junior Lifeguard Program Fund	303,324	625,054	48.5%	292,049	11,275	3.9%
Los Penasquitos Canyon Preserve Fund	127,694	251,161	50.8%	118,427	9,267	7.8%
Maintenance Assessment District (MAD) Funds	10,061,782	42,602,040	23.6%	9,459,237	602,545	6.4%
Mission Bay/ Balboa Park Improvement Fund	1,373,210	1,887,430	72.8%	1,622,943	(249,733)	-15.4%
New Convention Facility Fund	-	-	0.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	9,051,543	27,787,305	32.6%	13,103,935	(4,052,392)	-30.9%
Parking Meter Operations	1,730,442	10,757,254	16.1%	2,267,381	(536,939)	-23.7%
PETCO Park Fund	11,152,078	15,476,653	72.1%	12,577,078	(1,425,000)	-11.3%
Prop 42 Replacement - Transportation Relief Fund	103,927	314,092	33.1%	44,482	59,445	133.6%
Public Art Fund	31,819	5,694,190	0.6%	45,954	(14,135)	-30.8%
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	823,694	1,349,236	61.0%	948,008	(124,314)	-13.1%

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Financial Performance Report – Period Ended December 31, 2020

Schedule 4 (cont.)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Recycling Fund	\$ 14,870,724	\$ 30,930,806	48.1%	\$ 12,249,362	\$ 2,621,362	21.4%
Refuse Disposal Fund	16,305,523	40,278,345	40.5%	16,245,258	60,265	0.4%
Risk Management Fund	6,603,269	12,239,724	53.9%	6,311,137	292,132	4.6%
Road Maintenance & Rehabilitation	8,052,923	23,613,048	34.1%	3,559,873	4,493,050	100.0%
Seized and Forfeited Assets Funds	4,640,390	10,625,698	43.7%	4,885,778	(245,387)	-5.0%
Solid Waste Local Enforcement Agency Fund	458,266	899,166	51.0%	503,156	(44,890)	-8.9%
Stadium Operations Fund	1,228,232	1,932,410	63.6%	8,794,527	(7,566,295)	-86.0%
State COPS	4,372,138	6,946,712	62.9%	1,517,013	2,855,125	188.2%
Storm Drain Fund	2,849,121	5,700,000	50.0%	2,848,193	928	0.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	408,289	(408,289)	-100.0%
Transient Occupancy Tax Fund	22,970,187	81,166,162	28.3%	28,635,829	(5,665,642)	-19.8%
TOT - Special Events	38,084	248,348	15.3%	307,060	(268,976)	100.0%
TransNet Extension Funds	6,976,212	14,191,439	49.2%	7,127,509	(151,297)	-2.1%
Trolley Extension Reserve Fund	1,014,399	1,067,500	95.0%	992,149	22,250	2.2%
Underground Surcharge Fund	(12,248,150)	107,740,360	-11.4%	60,389,216	(72,637,366)	-120.3%
Wastewater Department Funds	144,983,698	371,201,659	39.1%	138,155,708	6,827,989	4.9%
Water Department Funds	319,521,452	578,061,071	55.3%	268,492,435	51,029,017	19.0%
Wireless Communication Technology Fund	5,779,409	9,943,002	58.1%	5,263,155	516,254	9.8%
Zoological Exhibits Maintenance Fund	6,158,239	15,647,842	39.4%	-	6,158,239	0.0%

¹ Includes adjustments made in future periods.