

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of December 2021



January 2022

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 6 (as of December 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 December 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>

<u>Table of Contents Page</u>	<u>Page</u>
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	6
Schedule 2a - Citywide Program Expenditure Status Report	8
Schedule 2b - Council Districts Expenditure Status Report	9
Schedule 3 - Other Budgeted Funds Revenue Status Report	10
Schedule 4 - Other Budgeted Funds Expenditure Status Report	12

General Fund Summary							
As of Period 6, Ended December, 2021 (50% Completed)							
(Unaudited)							
	FY22	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Adopted Budget	Current Budget	Actuals ¹	Current Budget	Actuals ¹	Actuals Change	% Change
Revenue							
Property Taxes	\$ 672,247,298	\$ 672,247,298	\$ 179,783,244	26.7%	\$ 182,205,804	\$ (2,422,560)	-1.3%
Sales Taxes	320,822,549	320,822,549	121,610,630	37.9%	97,348,599	24,262,031	24.9%
Transient Occupancy Taxes	95,455,607	95,455,607	56,331,218	59.0%	26,113,814	30,217,405	115.7%
Property Transfer Tax	11,242,281	11,242,281	7,202,016	64.1%	4,177,146	3,024,870	72.4%
Licenses & Permits	43,549,139	43,549,139	17,659,281	40.6%	17,158,340	500,941	2.9%
Fines & Forfeitures	27,509,301	27,509,301	12,430,649	45.2%	7,949,555	4,481,094	56.4%
Interest & Dividends	3,408,893	3,408,893	(186,731)	-5.5%	155,885	(342,616)	-219.8%
Franchises	79,999,015	79,999,015	30,256,103	37.8%	18,305,727	11,950,376	65.3%
Rents & Concessions	58,853,204	58,853,204	36,616,176	62.2%	24,620,915	11,995,261	48.7%
Revenues from Other Agencies	7,818,082	7,818,082	1,939,929	24.8%	686,021	1,253,908	182.8%
Charges for Current Services	156,771,169	156,771,169	66,365,477	42.3%	58,769,131	7,596,346	12.9%
Other Revenue	2,802,111	2,802,111	4,424,587	157.9%	3,556,826	867,761	24.4%
Transfers	263,069,782	263,069,782	128,702,180	48.9%	145,866,076	(17,163,895)	-11.8%
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,743,548,431	\$ 663,134,759	38.0%	\$ 586,913,838	\$ 76,220,921	13.0%
Expenditures							
Personnel Services	\$ 680,856,051	\$ 680,818,397	\$ 348,370,758	51.2%	\$ 332,308,705	\$ 16,062,053	4.8%
Total PE	\$ 680,856,051	\$ 680,818,397	\$ 348,370,758	51.2%	\$ 332,308,705	\$ 16,062,053	4.8%
Fringe Benefits	533,375,609	533,358,455	252,894,406	47.4%	235,219,304	17,675,102	7.5%
Supplies	32,438,617	32,417,022	15,062,300	46.5%	16,707,849	(1,645,549)	-9.8%
Contracts	269,480,610	269,664,789	112,146,619	41.6%	152,290,670	(40,144,050)	-26.4%
Information Technology	61,289,115	61,294,615	5,686,142	9.3%	15,895,736	(10,209,594)	-64.2%
Energy & Utilities	50,804,840	50,804,840	18,929,941	37.3%	28,640,332	(9,710,391)	-33.9%
Capital Expenditures	1,714,913	1,746,210	488,853	28.0%	196,667	292,186	148.6%
Debt	16,960,587	16,452,510	8,098,424	49.2%	9,618,978	(1,520,554)	-15.8%
Other Expenditures	5,526,252	5,525,222	1,634,162	29.6%	1,776,090	(141,928)	-8.0%
Transfers	91,101,837	91,609,915	21,862,997	23.9%	18,415,280	3,447,716	18.7%
Total NPE	\$ 1,062,692,380	\$ 1,062,873,576	\$ 436,803,845	41.1%	\$ 478,760,907	\$ (41,957,062)	-8.8%
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,743,691,973	\$ 785,174,603	45.0%	\$ 811,069,612	\$ (25,895,009)	-3.2%
General Fund Encumbrances			85,828,964		74,220,522	11,608,442	
Net Impact	\$ -	\$ (143,542)	\$ (207,868,808)		\$ (298,376,296)	\$ 90,507,488	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report As of Period 6, Ended December, 2021 (50% Completed) (Unaudited)							Schedule 1
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Property Taxes	\$ 179,783,244	\$ 672,247,298	26.7%	\$ 182,205,804	\$ (2,422,560)	-1.3%	
Sales Taxes	121,610,630	320,822,549	37.9%	97,348,599	24,262,031	24.9%	
Transient Occupancy Taxes	56,331,218	95,455,607	59.0%	26,113,814	30,217,405	115.7%	
Property Transfer Tax	7,202,016	11,242,281	64.1%	4,177,146	3,024,870	72.4%	
Licenses & Permits							
Business Taxes	13,352,574	30,835,060	43.3%	13,621,584	(269,010)	-2.0%	
Rental Unit Taxes	826,983	7,284,502	11.4%	1,133,211	(306,228)	-27.0%	
Parking Meters	-	-	100.0%	-	-	100.0%	
Alarm Permit Fees	261,856	579,852	45.2%	236,744	25,112	10.6%	
Application Fees	-	-	100.0%	550	(550)	-100.0%	
Other Licenses and Permits	3,217,869	4,849,725	66.4%	2,166,252	1,051,617	48.5%	
Total Licenses & Permits	17,659,281	43,549,139	40.6%	17,158,340	500,941	2.9%	
Fines & Forfeitures							
Parking Citations	9,384,343	20,490,647	45.8%	4,983,124	4,401,219	88.3%	
Municipal Court	1,565,892	3,158,069	49.6%	1,030,876	535,016	51.9%	
Other Fines & Forfeitures	1,472,614	3,810,585	38.6%	1,920,455	(447,841)	-23.3%	
Negligent Impound	7,800	50,000	15.6%	15,100	(7,300)	-48.3%	
Total Fines & Forfeitures	12,430,649	27,509,301	45.2%	7,949,555	4,481,094	56.4%	
Interest & Dividends	(186,731)	3,408,893	-5.5%	155,885	(342,616)	-219.8%	
Franchises							
SDG&E	12,129,896	51,651,778	23.5%	12,034,497	95,399	0.8%	
CATV	3,266,696	13,245,712	24.7%	3,443,698	(177,002)	-5.1%	
Refuse Collection	3,551,534	12,825,000	27.7%	1,946,621	1,604,913	82.4%	
Other Franchises	11,307,977	2,276,525	496.7%	880,911	10,427,065	1183.7%	
Total Franchises	30,256,103	79,999,015	37.8%	18,305,727	11,950,376	65.3%	

Continued on Next Page

Schedule 1 (cont.)						
	FY22 Actuals	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals	FY22/FY21 Actuals Change	FY22/FY21 % Change
Rents & Concessions						
Mission Bay	\$ 16,793,501	\$ 27,824,033	60.4%	\$ 6,855,855	\$ 9,937,646	145.0%
Pueblo Lands	3,756,309	5,642,964	66.6%	1,988,361	1,767,949	88.9%
Other Rents and Concessions	16,066,365	25,386,207	63.3%	15,776,699	289,667	1.8%
Total Rents & Concessions	36,616,176	58,853,204	62.2%	24,620,915	11,995,261	48.7%
Revenue from Other Agencies	1,939,929	7,818,082	24.8%	686,021	1,253,908	182.8%
Charges for Current Services	66,365,477	156,771,169	42.3%	58,769,131	7,596,346	12.9%
Other Revenue	4,424,587	2,802,111	157.9%	3,556,826	867,761	24.4%
Transfers	128,702,180	263,069,782	48.9%	145,866,076	(17,163,895)	-11.8%
Total General Fund Revenue	\$ 663,134,759	\$ 1,743,548,431	38.0%	\$ 586,913,838	\$ 76,220,921	13.0%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 6, Ended December, 2021 (50% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 32,701,020	\$ 68,799,335	47.5%	\$ 31,475,471	\$ 1,225,550	3.9%
City Auditor	1,938,792	4,350,115	44.6%	1,773,453	165,339	9.3%
City Clerk	2,564,921	6,754,384	38.0%	2,874,717	(309,795)	-10.8%
City Council - District 1	605,779	1,546,749	39.2%	636,872	(31,093)	-4.9%
City Council - District 2	599,206	1,525,974	39.3%	536,229	62,978	11.7%
City Council - District 3	595,840	1,348,067	44.2%	615,613	(19,773)	-3.2%
City Council - District 4	677,793	1,681,458	40.3%	595,770	82,022	13.8%
City Council - District 5	534,794	1,400,956	38.2%	534,704	90	0.0%
City Council - District 6	499,567	1,465,253	34.1%	516,057	(16,490)	-3.2%
City Council - District 7	609,401	1,466,796	41.5%	610,493	(1,093)	-0.2%
City Council - District 8	724,086	1,952,388	37.1%	689,948	34,138	4.9%
City Council - District 9	550,789	1,267,450	43.5%	727,811	(177,022)	-24.3%
City Treasurer	7,536,349	18,978,821	39.7%	7,866,782	(330,433)	-4.2%
Citywide Program Expenditures	52,800,657	150,251,187	35.1%	45,189,690	7,610,967	16.8%
Commission on Police Practices ²	186,745	1,327,134	14.1%	-	186,745	100.0%
Communications	2,426,732	5,442,687	44.6%	2,297,884	128,847	5.6%
Compliance ²	876,566	2,345,084	37.4%	-	876,566	100.0%
Council Administration	1,398,412	2,921,606	47.9%	1,188,662	209,750	17.6%
Debt Management	1,045,862	2,414,975	43.3%	1,040,544	5,319	0.5%
Department of Finance	9,434,406	20,307,420	46.5%	8,937,671	496,735	5.6%
Department of Information Technology	377,834	994,975	38.0%	269,954	107,879	40.0%
Development Services	4,025,587	9,092,254	44.3%	3,837,593	187,994	4.9%
Department of Real Estate and Airport Management ³	2,375,026	5,947,098	39.9%	2,234,654	140,371	6.3%
Economic Development	15,392,180	22,459,014	68.5%	17,167,754	(1,775,574)	-10.3%
Environmental Services	20,292,080	58,761,446	34.5%	21,579,007	(1,286,927)	-6.0%
Ethics Commission	553,386	1,292,674	42.8%	673,984	(120,598)	-17.9%
Facilities	10,336,753	23,649,598	43.7%	11,010,642	(673,889)	-6.1%
Fire-Rescue	157,557,235	308,695,006	51.0%	154,035,095	3,522,140	2.3%
General Services	654	-	100.0%	246,012	(245,359)	-99.7%
Government Affairs	588,550	1,352,474	43.5%	551,574	36,977	6.7%
Homelessness Strategies & Solutions ⁴	1,122,679	18,071,824	6.2%	39,162,067	(38,039,388)	-97.1%
Human Resources	2,963,500	7,000,648	42.3%	2,884,733	78,767	2.7%
Internal Operations	-	-	100.0%	132	(132)	-100.0%

Continued on Next Page

Schedule 2 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Library	\$ 26,676,192	\$ 60,815,746	43.9%	\$ 28,121,729	\$ (1,445,537)	-5.1%	
Mobility	1,130,079	3,255,096	34.7%	994,377	135,702	13.6%	
Neighborhood Services	(2,750)	-	-100.0%	246,788	(249,538)	-101.1%	
Office of Boards & Commissions	364,000	786,462	46.3%	481,183	(117,183)	-24.4%	
Office of Emergency Services ⁵	1,192,817	3,409,414	35.0%	1,382,264	(189,447)	-13.7%	
Office of Race & Equity	93,373	788,532	11.8%	-	93,373	100.0%	
Office of Sustainability	347,192	2,060,106	16.9%	323,243	23,949	7.4%	
Office of the Assistant Chief Operating Officer	1,012	-	100.0%	289,669	(288,657)	-99.7%	
Office of the Chief Financial Officer	408	-	100.0%	302,804	(302,395)	-99.9%	
Office of the Chief Operating Officer	1,483,607	4,154,067	35.7%	658,970	824,637	125.1%	
Office of the IBA	1,129,418	2,569,144	44.0%	1,115,920	13,498	1.2%	
Office of the Mayor	1,483,241	3,383,222	43.8%	1,688,258	(205,017)	-12.1%	
Parks & Recreation	57,199,981	133,864,293	42.7%	58,934,149	(1,734,169)	-2.9%	
Performance & Analytics	2,073,248	4,834,257	42.9%	2,160,091	(86,843)	-4.0%	
Personnel	4,928,494	10,612,912	46.4%	4,633,317	295,177	6.4%	
Planning	3,618,913	9,120,153	39.7%	4,062,034	(443,121)	-10.9%	
Police	283,914,906	593,292,386	47.9%	276,664,757	7,250,149	2.6%	
Public Utilities	1,854,812	2,396,709	77.4%	1,633,172	221,640	13.6%	
Public Works	2,046	-	100.0%	173,790	(171,744)	-98.8%	
Purchasing & Contracting	8,693,041	19,264,024	45.1%	8,986,197	(293,156)	-3.3%	
Smart and Sustainable Communities	(786)	-	-100.0%	809,988	(810,774)	-100.1%	
Stormwater	21,105,228	51,557,489	40.9%	19,940,663	1,164,565	5.8%	
Transportation	33,992,949	82,663,111	41.1%	35,704,676	(1,711,727)	-4.8%	
Total General Fund Expenditures	\$ 785,174,603	\$ 1,743,691,973	45.0%	\$ 811,069,612	\$ (25,895,009)	-3.2%	

¹ Includes adjustments made in future periods

² New Department in Fiscal Year 2022

³ Titled as Real Estate Assets in prior reports and fiscal years

⁴ Titled as Homelessness Strategies in prior reports and fiscal years

⁵ Titled as Office of Homeland Security in prior reports and fiscal years

Citywide Program Expenditure Status Report
As of Period 6, Ended December, 2021 (50% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 381	\$ 1,113,455	0.0%	\$ 94,693	\$ (94,313)	-99.6%
Citywide Elections	-	2,287,305	0.0%	6,686,276	(6,686,276)	-100.0%
Corporate Master Leases Rent	12,321,946	22,365,301	55.1%	13,282,445	(960,499)	-7.2%
Deferred Capital Debt Service	17,131,642	26,111,309	65.6%	3,863,021	13,268,621	343.5%
Engineering and Capital Projects	100,146	761,462	13.2%	567,658	(467,513)	-82.4%
General Fund Reserve	-	7,924,490	0.0%	-	-	100.0%
Insurance	2,439,104	3,311,363	73.7%	1,857,953	581,151	31.3%
Memberships	947,599	1,064,062	89.1%	919,200	28,399	3.1%
PL Claims Trans-Ins	17,673,924	17,673,924	100.0%	14,300,000	3,373,924	23.6%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	199,097	4,553,075	4.4%	148,110	50,988	34.4%
Public Liability Claims Xfer- Claims Fund	-	17,100,000	0.0%	(605,862)	605,862	-100.0%
Public Use Leases	-	1,652,144	0.0%	1,582,144	(1,582,144)	-100.0%
Redistricting Commission	139,791	396,059	35.3%	-	139,791	100.0%
Special Consulting Services	718,464	2,149,522	33.4%	1,285,764	(567,299)	-44.1%
Supplemental COLA Benefit	1,128,564	1,536,000	73.5%	1,185,121	(56,557)	-4.8%
Transfer to Capital Improvement Program	-	20,927,983	0.0%	-	-	100.0%
Transfer to Park Improvement Funds	-	7,824,033	0.0%	-	-	100.0%
Transportation Subsidy	-	(300)	0.0%	23,167	(23,167)	-100.0%
Transfer to Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 52,800,657	\$ 150,251,187	35.1%	\$ 45,189,690	\$ 7,610,967	16.8%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 6, Ended December, 2021 (50% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Adopted Budget	FY22 Current Budget	FY22 Budget Change	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Council District 1	\$ 605,779	\$ 1,446,749	\$ 1,446,749	\$ -	41.9%	\$ 636,997	\$ (31,218)	-4.9%
District 1 CPPS	-	100,000	100,000	-	0.0%	(125)	125	-100.0%
Total Council District 1	605,779	1,546,749	1,546,749	-	39.2%	636,872	(31,093)	-4.9%
Council District 2	596,853	1,425,974	1,425,974	-	41.9%	540,618	56,235	10.4%
District 2 CPPS	2,353	100,000	100,000	-	2.4%	(4,389)	6,742	-153.6%
Total Council District 2	599,206	1,525,974	1,525,974	-	39.3%	536,229	62,978	11.7%
Council District 3	595,840	1,248,067	1,248,067	-	47.7%	616,353	(20,513)	-3.3%
District 3 CPPS	-	100,000	100,000	-	0.0%	(740)	740	-100.0%
Total Council District 3	595,840	1,348,067	1,348,067	-	44.2%	615,613	(19,773)	-3.2%
Council District 4	677,244	1,581,458	1,581,458	-	42.8%	599,922	77,322	12.9%
District 4 CPPS	549	100,000	100,000	-	0.5%	(4,152)	4,701	-113.2%
Total Council District 4	677,793	1,681,458	1,681,458	-	40.3%	595,770	82,022	13.8%
Council District 5	534,794	1,300,956	1,300,956	-	41.1%	534,762	31	0.0%
District 5 CPPS	-	100,000	100,000	-	0.0%	(59)	59	-100.0%
Total Council District 5	534,794	1,400,956	1,400,956	-	38.2%	534,704	90	0.0%
Council District 6	489,214	1,368,733	1,368,733	-	35.7%	519,345	(30,131)	-5.8%
District 6 CPPS	10,353	100,000	96,520	(3,480)	10.7%	(3,288)	13,641	-414.9%
Total Council District 6	499,567	1,468,733	1,465,253	(3,480)	34.1%	516,057	(16,490)	-3.2%
Council District 7	609,401	1,366,796	1,366,796	-	44.6%	611,680	(2,280)	-0.4%
District 7 CPPS	-	100,000	100,000	-	0.0%	(1,187)	1,187	-100.0%
Total Council District 7	609,401	1,466,796	1,466,796	-	41.5%	610,493	(1,093)	-0.2%
Council District 8	724,086	1,857,388	1,857,388	-	39.0%	695,796	28,290	4.1%
District 8 CPPS	-	100,000	95,000	(5,000)	0.0%	(5,848)	5,848	-100.0%
Total Council District 8	724,086	1,957,388	1,952,388	(5,000)	37.1%	689,948	34,138	4.9%
Council District 9	550,789	1,167,450	1,167,450	-	47.2%	727,811	(177,022)	-24.3%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	550,789	1,267,450	1,267,450	-	43.5%	727,811	(177,022)	-24.3%
Total Council Districts	\$ 5,397,254	\$ 13,663,571	\$ 13,655,091	\$ (8,480)	39.5%	\$ 5,463,497	\$ (66,243)	-1.2%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December, 2021 (50% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 3,847,913	\$ 6,848,553	56.2%	\$ 3,125,789	\$ 722,124	23.1%
Automated Refuse Container Fund	782,667	1,400,000	55.9%	934,420	(151,754)	-16.2%
Capital Outlay – Misc Revenue	56,693	-	100.0%	42,537,318	(42,480,625)	-99.9%
Central Stores Internal Service Fund	3,849,641	7,478,415	51.5%	4,713,635	(863,993)	-18.3%
Climate Equity Fund ²	(87)	6,965,178	0.0%	-	(87)	-100.0%
Community Equity Fund ²	13,150	-	100.0%	-	13,150	100.0%
Concourse and Parking Garages Operating Fund	767,676	2,981,406	25.7%	849,826	(82,151)	-9.7%
Convention Center Complex Funds	1,478,449	23,523,874	6.3%	2,531,616	(1,053,167)	-41.6%
Development Services Fund	56,709,603	90,559,027	62.6%	44,891,153	11,818,450	26.3%
Energy Conservation Program Fund	5,060,898	4,507,573	112.3%	4,460,278	600,620	13.5%
Engineering and Capital Projects	54,771,698	129,691,734	42.2%	58,331,466	(3,559,768)	-6.1%
Environmental Growth Fund 1/3	1,359,850	5,525,864	24.6%	1,363,299	(3,449)	-0.3%
Environmental Growth Fund 2/3	2,720,272	11,058,728	24.6%	2,730,374	(10,102)	-0.4%
Facilities Financing Fund	1,333,689	3,338,497	39.9%	1,175,655	158,034	13.4%
Fire/Emergency Medical Services Fund	5,288,548	11,160,856	47.4%	6,397,378	(1,108,831)	-17.3%
Fire and Lifeguard Facilities Fund	1,391,568	1,393,219	99.9%	1,381,001	10,568	0.8%
Fleet Operations	63,356,751	128,301,214	49.4%	55,427,929	7,928,822	14.3%
Gas Tax Fund	11,192,959	35,701,827	31.4%	8,664,817	2,528,142	29.2%
General Plan Maintenance Fund	1,644,385	3,400,000	48.4%	1,867,247	(222,862)	-11.9%
GIS Fund	169,628	4,894,107	3.5%	4,249,994	(4,080,365)	-96.0%
Golf Course Fund	14,509,324	20,870,347	69.5%	14,547,097	(37,773)	-0.3%
Information Technology Fund	180,320	84,301,733	0.2%	32,830,201	(32,649,881)	-99.5%
Infrastructure Fund	65	10,000,000	0.0%	-	65	100.0%
Junior Lifeguard Program Fund	12,500	615,150	2.0%	55,445	(42,945)	-77.5%
Los Penasquitos Canyon Preserve Fund	102,380	261,360	39.2%	101,192	1,189	1.2%
Low-Moderate Income Housing Asset Fund	3,896,766	22,016,608	17.7%	4,876,963	(980,197)	-20.1%
Maintenance Assessment District (MAD) Funds	6,358,587	27,650,214	23.0%	4,855,221	1,503,366	31.0%
Mission Bay/Balboa Park Improvement Fund	1,597,484	1,848,686	86.4%	1,537,686	59,798	3.9%
Mission Bay Improvement Fund	145,552	7,905,994	1.8%	307,709	(162,158)	-52.7%
OneSD Support Fund	9,256	25,413,789	0.0%	27,689,001	(27,679,745)	-100.0%
Parking Meter Operations	4,315,569	11,297,852	38.2%	2,584,464	1,731,104	67.0%

Continued on Next Page

Financial Performance Report – Period Ended December 2021

Schedule 3 (cont.)						
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
PETCO Park Fund	\$ 14,560,966	\$ 17,223,542	84.5%	\$ 8,821,506	\$ 5,739,460	65.1%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	14,596	(14,596)	-100.0%
Public Art Fund	374,111	-	100.0%	191,732	182,379	95.1%
Public Safety Needs & Debt Service Fund	5,136,619	10,213,816	50.3%	4,190,879	945,740	22.6%
Publishing Services Internal Fund	680,570	1,640,551	41.5%	429,833	250,737	58.3%
Recycling Fund	9,991,327	25,450,760	39.3%	5,097,862	4,893,465	96.0%
Refuse Disposal Fund	15,678,513	36,754,373	42.7%	13,440,050	2,238,464	16.7%
Refuse Disposal - Miramar Clousure	143,579	50,000	287.2%	262,941	(119,362)	-45.4%
Regional Park Improvements Fund	40,232	4,257,074	0.9%	111,990	(71,758)	-64.1%
Risk Management Fund	4,487,868	12,084,323	37.1%	5,329,569	(841,701)	-15.8%
Road Maintenance & Rehabilitation	9,880,857	27,764,640	35.6%	9,135,185	745,672	8.2%
Seized and Forfeited Assets Funds	158,595	1,200,000	13.2%	139,842	18,753	13.4%
Solid Waste Local Enforcement Agency Fund	432,536	786,417	55.0%	469,231	(36,695)	-7.8%
Stadium Operations Fund	147,084	-	100.0%	215,931	(68,848)	-31.9%
State COPS	1,856,251	3,000,000	61.9%	2,076,151	(219,900)	-10.6%
Storm Drain Fund	2,412,460	5,700,000	42.3%	2,759,545	(347,086)	-12.6%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Successor Agency Property Management	1,058,833	818,639	129.3%	446,756	612,076	137.0%
Transient Occupancy Tax Fund	50,488,008	87,712,705	57.6%	22,647,500	27,840,507	122.9%
TOT - Major Events Revolving FD	99,119	-	100.0%	14,750	84,369	572.0%
TransNet Extension Funds	16,530,921	36,538,000	45.2%	16,785,575	(254,655)	-1.5%
Trolley Extension Reserve Fund	1,036,228	1,061,375	97.6%	1,013,091	23,137	2.3%
Underground Surcharge Fund	16,843,689	68,792,378	24.5%	17,759,865	(916,175)	-5.2%
Wastewater Department Funds	182,425,352	609,658,780	29.9%	188,183,124	(5,757,772)	-3.1%
Water Department Funds	340,414,548	1,021,299,317	33.3%	341,331,323	(916,774)	-0.3%
Wireless Communication Technology Fund	146,939	9,182,740	1.6%	9,956,528	(9,809,589)	-98.5%
Zoological Exhibits Maintenance Fund	5,818,834	16,942,907	34.3%	5,975,373	(156,539)	-2.6%

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December, 2021 (50% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 3,407,883	\$ 8,891,137	38.3%	\$ 2,986,344	\$ 421,539	14.1%
Automated Refuse Container Fund	604,848	1,747,904	34.6%	698,262	(93,414)	-13.4%
Capital Outlay - Misc Revenue	3,723,243	4,046,336	92.0%	12,560,409	(8,837,166)	-70.4%
Central Stores Internal Service Fund	3,614,154	7,375,189	49.0%	4,098,053	(483,900)	-11.8%
Climate Equity Fund ²	-	-	100.0%	-	-	100.0%
Community Equity Fund ²	-	3,000,000	0.0%	-	-	100.0%
Concourse and Parking Garages Operating Fund	972,774	2,986,908	32.6%	993,430	(20,656)	-2.1%
Convention Center Complex Funds	951,848	23,523,874	4.0%	633,025	318,824	50.4%
Development Services Fund	45,717,722	93,395,333	49.0%	45,259,872	457,850	1.0%
Energy Conservation Program Fund	2,337,463	5,202,097	44.9%	2,464,178	(126,715)	-5.1%
Engineering and Capital Projects	56,510,506	129,691,734	43.6%	57,332,918	(822,412)	-1.4%
Environmental Growth Fund 1/3	876,036	5,525,864	15.9%	1,516,535	(640,499)	-42.2%
Environmental Growth Fund 2/3	-	11,673,046	0.0%	-	-	100.0%
Facilities Financing Fund	1,572,793	3,387,023	46.4%	1,526,609	46,185	3.0%
Fire/Emergency Medical Services Fund	2,497,701	12,571,378	19.9%	2,637,430	(139,729)	-5.3%
Fire and Lifeguard Facilities Fund	700,068	1,398,431	50.1%	697,608	2,460	0.4%
Fleet Operations	49,949,171	210,613,903	23.7%	64,076,594	(14,127,424)	-22.0%
Gas Tax Fund	17,706,772	42,634,762	41.5%	17,158,222	548,550	3.2%
General Plan Maintenance Fund	1,565,952	4,166,000	37.6%	1,264,422	301,530	23.8%
GIS Fund	2,153,338	5,375,105	40.1%	2,708,360	(555,022)	-20.5%
Golf Course Fund	9,391,105	20,830,312	45.1%	9,109,082	282,023	3.1%
Information Technology Fund	24,325,201	85,284,249	28.5%	31,297,394	(6,972,193)	-22.3%
Infrastructure Fund	4,227,949	10,408,839	40.6%	43,149	4,184,801	9698.5%
Junior Lifeguard Program Fund	625,138	641,657	97.4%	303,324	321,814	106.1%
Los Penasquitos Canyon Preserve Fund	132,167	277,975	47.5%	127,694	4,473	3.5%
Low-Moderate Income Housing Asset Fund	2,417,804	57,566,080	4.2%	3,424,893	(1,007,089)	-29.4%
Maintenance Assessment District (MAD) Funds	9,867,603	34,720,089	28.4%	10,061,782	(194,179)	-1.9%
Mission Bay/Balboa Park Improvement Fund	1,578,166	1,871,280	84.3%	1,373,210	204,956	14.9%
OneSD Support Fund	8,379,394	28,127,196	29.8%	9,051,543	(672,149)	-7.4%
Parking Meter Operations	2,747,495	10,807,988	25.4%	1,730,442	1,017,054	58.8%

Continued on Next Page

Financial Performance Report – Period Ended December 2021

Schedule 4 (cont.)							
	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21	
	Actuals ¹	Current Budget	Current Budget	Actuals ¹	Actuals Change	% Change	
PETCO Park Fund	\$ 12,603,648	\$ 17,221,884	73.2%	\$ 11,152,078	\$ 1,451,570	13.0%	
Prop 42 Replacement - Transportation Relief Fund	70,857	126,033	56.2%	103,927	(33,070)	-31.8%	
Public Art Fund	153,584	5,037,261	3.0%	31,819	121,765	382.7%	
Public Safety Needs & Debt Service Fund	6,046,977	10,822,456	55.9%	4,793,979	1,252,999	26.1%	
Publishing Services Internal Fund	961,010	1,765,259	54.4%	823,694	137,315	16.7%	
Recycling Fund	12,886,627	31,666,680	40.7%	14,870,724	(1,984,097)	-13.3%	
Refuse Disposal Fund	18,393,909	42,536,861	43.2%	16,305,523	2,088,386	12.8%	
Risk Management Fund	5,989,818	12,724,137	47.1%	6,603,269	(613,451)	-9.3%	
Road Maintenance & Rehabilitation	1,365,958	38,257,950	3.6%	8,052,923	(6,686,965)	-83.0%	
Seized and Forfeited Assets Funds	402,060	2,051,422	19.6%	4,640,390	(4,238,330)	-91.3%	
Solid Waste Local Enforcement Agency Fund	389,978	1,000,250	39.0%	458,266	(68,287)	-14.9%	
Stadium Operations Fund	209	1,137,218	0.0%	1,228,232	(1,228,023)	-100.0%	
State COPS	3,752,095	5,825,070	64.4%	4,372,138	(620,044)	-14.2%	
Storm Drain Fund	1,077,312	5,700,000	18.9%	2,849,121	(1,771,809)	-62.2%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Successor Agency Property Management	86,551	1,222,873	7.1%	201,240	(114,689)	-57.0%	
Transient Occupancy Tax Fund	23,324,343	87,708,110	26.6%	22,970,187	354,156	1.5%	
TOT - Major Events Revolving FD	63,760	196,668	32.4%	38,084	25,676	67.4%	
TransNet Extension Funds	7,813,128	16,620,297	47.0%	6,976,212	836,917	12.0%	
Trolley Extension Reserve Fund	1,036,155	1,064,375	97.3%	1,014,399	21,756	2.1%	
Underground Surcharge Fund	1,264,020	93,117,658	1.4%	(12,248,150)	13,512,170	-110.3%	
Wastewater Department Funds	131,260,131	387,660,237	33.9%	144,983,698	(13,723,566)	-9.5%	
Water Department Funds	267,384,787	608,741,099	43.9%	319,521,452	(52,136,665)	-16.3%	
Wireless Communication Technology Fund	5,436,427	10,334,834	52.6%	5,779,409	(342,982)	-5.9%	
Zoological Exhibits Maintenance Fund	5,900,652	16,942,907	34.8%	6,158,239	(257,586)	-4.2%	

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022