

The City of
SAN DIEGO

FISCAL YEAR 2021
Financial Performance Report
As of February 2021



March 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 8 (as of February 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 February 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 (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 February 2021

General Fund Summary
As of Period 8, Ended February 2021 (67% 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	\$ 354,869,418	56.3%	\$ 331,848,629	\$ 23,020,789	6.9%
Sales Taxes	274,432,582	274,432,582	144,438,437	52.6%	161,853,361	(17,414,924)	-10.8%
Transient Occupancy Taxes	90,483,905	90,483,905	31,250,827	34.5%	75,516,282	(44,265,455)	-58.6%
Property Transfer Taxes	11,322,183	11,322,183	6,645,748	58.7%	6,815,966	(170,218)	-2.5%
Licenses & Permits	40,672,227	40,672,227	27,198,300	66.9%	25,808,708	1,389,592	5.4%
Fines & Forfeitures	29,698,174	29,698,174	12,472,090	42.0%	17,411,906	(4,939,816)	-28.4%
Interest & Dividends	3,497,168	3,497,168	735,679	21.0%	1,044,451	(308,772)	29.6%
Franchises & Other Local Taxes	69,337,522	69,337,522	34,891,479	50.3%	36,737,515	(1,846,036)	-5.0%
Rents & Concessions	60,960,167	60,960,167	30,142,215	49.4%	44,090,628	(13,948,413)	-31.6%
Revenues from Other Agencies	152,655,620	110,468,486	1,829,545	1.7%	4,673,334	(2,843,789)	-60.9%
Charges for Current Services	149,465,270	149,465,270	69,201,039	46.3%	80,358,841	(11,157,802)	-13.9%
Other Revenue	3,200,083	3,200,083	4,120,021	128.7%	2,039,212	2,080,809	102.0%
Transfers	104,583,630	146,770,764	180,821,842	123.2%	36,977,310	143,844,532	389.0%
Total General Fund Revenue	\$ 1,620,936,801	\$ 1,620,936,801	\$ 898,616,640	55.4%	\$ 825,176,143	\$ 73,440,497	8.9%
Expenditures							
Personnel Services	\$ 647,941,345	\$ 647,941,345	\$ 436,846,104	67.4%	\$ 425,879,259	\$ 10,966,845	2.6%
Total PE	\$ 647,941,345	\$ 647,941,345	\$ 436,846,104	67.4%	\$ 425,879,259	\$ 10,966,845	2.6%
Fringe Benefits	491,872,563	491,872,563	315,501,549	64.1%	307,277,540	8,224,009	2.7%
Supplies	30,342,102	30,320,939	20,516,361	67.7%	19,282,248	1,234,113	6.4%
Contracts	281,414,763	284,163,522	191,601,893	67.4%	154,400,296	37,201,597	24.1%
Information Technology	47,174,558	47,187,658	17,361,741	36.8%	21,212,686	(3,850,945)	-18.2%
Energy & Utilities	51,474,175	51,474,175	34,381,242	66.8%	34,664,979	(283,737)	-0.8%
Capital Expenditures	1,486,504	1,530,704	397,949	26.0%	312,732	85,217	27.2%
Debt	21,753,516	20,387,635	11,646,884	57.1%	14,929,658	(3,282,774)	-22.0%
Other Expenditures	6,207,541	6,207,541	2,184,972	35.2%	2,082,106	102,866	4.9%
Transfers	41,269,734	39,850,719	20,077,233	50.4%	15,170,847	4,906,386	32.3%
Total NPE	\$ 972,995,456	\$ 972,995,456	\$ 613,669,824	63.1%	\$ 569,333,092	\$ 44,336,732	7.8%
Total General Fund Expenditures	\$ 1,620,936,801	\$ 1,620,936,801	\$ 1,050,515,928	64.8%	\$ 995,212,351	\$ 55,303,577	5.6%
General Fund Encumbrances			63,490,714		69,748,169	(6,257,455)	
Net Impact	\$ -	\$ -	\$ (215,390,002)		\$ (239,784,377)	\$ 24,394,375	

¹Includes adjustments made in future periods.

Schedule 1

General Fund Revenue Status Report
As of Period 8, Ended February 2021 (67% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Property Taxes	\$ 354,869,418	\$ 630,628,270	56.3%	\$ 331,848,629	\$ 23,020,789	6.9%
Sales Taxes	144,438,437	274,432,582	52.6%	161,853,361	(17,414,924)	-10.8%
Transient Occupancy Taxes	31,250,827	90,483,905	34.5%	75,516,282	(44,265,455)	-58.6%
Property Transfer Taxes	6,645,748	11,322,183	58.7%	6,815,966	(170,218)	-2.5%
Licenses & Permits						
Business Taxes	18,359,287	27,022,908	67.9%	15,134,672	3,224,615	21.3%
Rental Unit Taxes	5,129,552	7,284,502	70.4%	4,954,258	175,294	3.5%
Alarm Permit Fees	317,949	579,852	54.8%	382,687	(64,738)	-16.9%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	3,390,962	5,784,965	58.6%	5,337,091	(1,946,129)	-36.5%
Total Licenses & Permits	27,198,300	40,672,227	66.9%	25,808,708	1,389,592	5.4%
Fines & Forfeitures						
Parking Citations	8,128,805	21,683,081	37.5%	12,133,319	(4,004,514)	-33.0%
Municipal Court	1,451,165	4,210,758	34.5%	2,091,110	(639,945)	-30.6%
Other Fines & Forfeitures	2,873,377	3,804,335	75.5%	3,187,477	(314,100)	-9.9%
Negligent Impound	18,743	-	100.0%	-	18,743	100.0%
Total Fines & Forfeitures	12,472,090	29,698,174	42.0%	17,411,906	(4,939,816)	-28.4%
Interest & Dividends	735,679	3,497,168	21.0%	1,044,451	(308,772)	-29.6%
Franchises						
SDG&E	25,313,239	41,299,986	61.3%	23,752,427	1,560,812	6.6%
CATV	5,555,493	13,010,097	42.7%	7,159,601	(1,604,108)	-22.4%
Refuse Collection	2,894,068	12,825,000	22.6%	4,745,101	(1,851,033)	-39.0%
Other Franchises	1,128,679	2,202,439	51.2%	1,080,386	48,293	4.5%
Total Franchises	34,891,479	69,337,522	50.3%	36,737,515	(1,846,036)	-5.0%
Rents & Concessions						
Mission Bay	10,561,096	30,227,028	34.9%	20,397,800	(9,836,704)	-48.2%
Pueblo Lands	2,442,995	6,479,246	37.7%	4,207,863	(1,764,868)	-41.9%
Other Rents and Concessions	17,138,124	24,253,893	70.7%	19,484,965	(2,346,841)	-12.0%
Total Rents & Concessions	30,142,215	60,960,167	49.4%	44,090,628	(13,948,413)	-31.6%
Revenue from Other Agencies	1,829,545	110,468,486	1.7%	4,673,334	(2,843,789)	-60.9%
Charges for Current Services	69,201,039	149,465,270	46.3%	80,358,841	(11,157,802)	-13.9%
Other Revenue	4,120,021	3,200,083	128.7%	2,039,212	2,080,809	102.0%
Transfers	180,821,842	146,770,764	123.2%	36,977,310	143,844,532	389.0%
Total General Fund Revenue¹	\$ 898,616,640	\$ 1,620,936,801	55.4%	\$ 825,176,143	\$ 73,440,497	8.9%

¹ Includes adjustments made in future periods.

General Fund Expenditure Status Report
As of Period 8, Ended February 2021 (67% 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	\$ 2,191,805	\$ 3,499,146	62.6%	\$ 2,532,643	\$ (340,838)	-13.5%
Performance & Analytics	2,829,284	4,266,392	66.3%	2,240,769	588,515	26.3%
Office of Boards & Commissions	615,538	908,143	67.8%	510,457	105,081	20.6%
Government Affairs	717,463	1,258,554	57.0%	713,496	3,967	0.6%
Chief Operating Officer						
Office of the Chief Operating Officer	801,115	1,187,016	67.5%	840,837	(39,722)	-4.7%
Communications	2,998,982	4,706,918	63.7%	3,015,030	(16,048)	-0.5%
Public Safety						
Fire-Rescue	202,325,948	287,448,191	70.4%	194,935,509	7,390,439	3.8%
Police	362,691,383	568,243,558	63.8%	355,868,056	6,823,327	1.9%
Office of Homeland Security	1,729,216	2,655,950	65.1%	1,666,311	62,905	3.8%
Office of the Chief Financial Officer						
City Treasurer	10,267,008	17,279,042	59.4%	10,671,854	(404,846)	-3.8%
Citywide Program Expenditures	64,002,702	99,477,510	64.3%	62,827,763	1,174,939	1.9%
Debt Management	1,342,251	2,115,919	63.4%	1,632,285	(290,034)	-17.8%
Department of Finance	11,731,574	18,690,295	62.8%	11,917,696	(186,122)	-1.6%
Office of the Chief Financial Officer	364,382	609,441	59.8%	387,041	(22,659)	-5.9%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	306,559	629,809	48.7%	647,665	(341,106)	-52.7%
Infrastructure & Public Works						
Environmental Services	29,694,475	50,232,232	59.1%	30,229,421	(534,946)	-1.8%
Public Utilities	2,071,427	2,727,387	75.9%	2,181,860	(110,433)	-5.1%
Public Works	151,391	442,523	34.2%	261,067	(109,676)	-42.0%
Transportation ⁴	45,665,095	74,867,133	61.0%	75,896,672	(30,231,577)	-39.8%
Storm Water ³	26,732,405	47,924,155	55.8%	-	26,732,405	100.0%
Internal Operations						
Internal Operations	132	-	100.0%	305,575	(305,443)	-100.0%
Department of Information Technology	271,593	751,030	36.2%	248,362	23,231	9.4%
Human Resources	3,695,152	5,671,707	65.2%	3,536,483	158,669	4.5%
Purchasing & Contracting	11,868,659	18,340,297	64.7%	12,024,739	(156,080)	-1.3%
Real Estate Assets	2,969,045	4,793,024	61.9%	3,299,028	(329,983)	-10.0%
Facilities ²	13,804,026	22,225,513	62.1%	16,621,157	(2,817,131)	-16.9%

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	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	\$ 1,082,058	\$ 2,725,322	39.7%	\$ 476,409	\$ 605,649	127.1%
Development Services	4,991,443	7,954,432	62.8%	4,958,058	33,385	0.7%
Planning	5,211,408	7,845,478	66.4%	6,056,661	(845,253)	-14.0%
Office of Sustainability	414,099	832,903	49.7%	394,829	19,270	4.9%
Economic Development	18,308,231	21,386,344	85.6%	5,697,706	12,610,525	221.3%
Library	35,940,543	59,665,414	60.2%	36,986,047	(1,045,504)	-2.8%
Parks & Recreation	75,240,401	121,960,039	61.7%	80,451,795	(5,211,394)	-6.5%
Neighborhood Services	296,286	559,382	53.0%	1,300,792	(1,004,506)	-77.2%
Mobility ³	1,304,833	2,981,695	43.8%	-	1,304,833	100.0%
Homelessness Strategies ³	41,012,479	49,135,899	83.5%	-	41,012,479	100.0%
General Services						
General Services ³	330,197	483,686	68.3%	-	330,197	100.0%
Non-Mayoral						
City Attorney	41,278,601	62,403,590	66.1%	40,647,131	631,470	1.6%
City Auditor	2,428,247	3,973,489	61.1%	2,264,765	163,482	7.2%
City Clerk	3,749,598	6,392,867	58.7%	3,934,405	(184,807)	-4.7%
Council Administration	1,633,046	2,814,361	58.0%	1,681,175	(48,129)	-2.9%
City Council - District 1	819,678	1,399,428	58.6%	792,617	27,061	3.4%
City Council - District 2	707,922	1,260,207	56.2%	737,997	(30,075)	-4.1%
City Council - District 3	771,614	1,157,065	66.7%	740,987	30,627	4.1%
City Council - District 4	801,620	1,383,495	57.9%	798,017	3,603	0.5%
City Council - District 5	674,100	1,165,207	57.9%	685,683	(11,583)	-1.7%
City Council - District 6	660,747	1,233,462	53.6%	737,229	(76,482)	-10.4%
City Council - District 7	778,578	1,275,368	61.0%	775,269	3,309	0.4%
City Council - District 8	889,912	1,447,808	61.5%	922,784	(32,872)	-3.6%
City Council - District 9	881,159	1,523,331	57.8%	903,233	(22,074)	-2.4%
Ethics Commission	929,473	1,366,334	68.0%	727,550	201,923	27.8%
Office of the IBA	1,472,724	2,221,881	66.3%	1,385,641	87,083	6.3%
Personnel	6,068,321	9,612,677	63.1%	6,143,795	(75,474)	-1.2%
Office of Race & Equity ³	-	3,824,752	0.0%	-	-	0.0%
Total General Fund Expenditures	\$ 1,050,515,928	\$ 1,620,936,801	64.8%	\$ 995,212,351	\$ 55,303,577	5.6%

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 8, Ended February 2021 (67% 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	305,470	1,038,562	29.4%	177,618	127,852	72.0%
Citywide Elections	6,686,276	3,770,336	177.3%	-	6,686,276	100.0%
Corporate Master Leases Rent	15,996,926	23,417,364	68.3%	16,417,137	(420,211)	-2.6%
Deferred Capital Debt Service	4,098,518	7,164,523	57.2%	11,807,148	(7,708,630)	-65.3%
Engineering and Capital Projects	582,556	1,346,258	43.3%	215,850	366,706	169.9%
Insurance	1,857,953	2,743,144	67.7%	1,656,906	201,047	12.1%
Memberships	1,031,770	985,076	104.7%	835,289	196,481	23.5%
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	260,954	4,593,620	5.7%	247,519	13,435	5.4%
Public Liability Claims Xfer - Claims Fund	14,470,534	15,076,396	96.0%	14,500,000	(29,466)	-0.2%
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	1,442,385	3,306,643	43.6%	2,885,933	(1,443,548)	-50.0%
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%	260,484	(237,317)	-91.1%
Transfer to Infrastructure Fund	178,928	5,663,897	3.2%	134,259	44,669	33.3%
Total Citywide Program Expenditures	\$ 64,002,702	\$ 99,477,510	64.3%	\$ 62,827,763	\$ 1,174,939	1.9%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February 2021 (67% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/20 % Change
Airports Fund	\$ 4,062,758	\$ 4,881,882	83.2%	\$ 4,678,314	\$ (615,556)	-13.2%
Automated Refuse Container Fund	1,242,517	1,200,000	103.5%	986,177	256,340	26.0%
Central Stores Internal Service Fund	5,579,047	4,824,266	115.6%	4,935,161	643,886	13.0%
Concourse and Parking Garages Operating Fund	1,048,323	3,754,059	27.9%	2,344,824	(1,296,501)	-55.3%
Convention Center Complex Funds	2,723,179	13,659,915	19.9%	2,131,848	591,332	27.7%
Development Services Fund	57,674,303	85,433,510	67.5%	63,512,324	(5,838,021)	-9.2%
Energy Conservation Program Fund	4,567,439	4,550,084	100.4%	4,148,974	418,465	10.1%
Engineering and Capital Projects	75,950,250	115,732,090	65.6%	71,724,143	4,226,107	5.9%
Environmental Growth Fund 1/3	2,723,606	4,597,887	59.2%	2,689,631	33,975	1.3%
Environmental Growth Fund 2/3	5,458,318	9,202,775	59.3%	5,360,398	97,920	1.8%
Facilities Financing Fund	1,574,511	3,135,998	50.2%	1,699,439	(124,928)	-7.4%
Fire/Emergency Medical Services Fund	9,696,850	12,654,751	76.6%	9,154,600	542,250	5.9%
Fire and Lifeguard Facilities Fund	1,383,575	1,383,570	100.0%	1,384,791	(1,216)	-0.1%
Fleet Operations	67,920,036	129,301,214	52.5%	69,502,148	(1,582,112)	-2.3%
Gas Tax Fund	13,985,453	34,100,416	41.0%	17,106,642	(3,121,189)	-18.2%
General Plan Maintenance Fund	2,317,067	3,300,000	70.2%	2,932,961	(615,894)	-21.0%
GIS Fund	4,299,778	4,391,238	97.9%	3,646,606	653,172	17.9%
Golf Course Fund	18,537,134	20,870,347	88.8%	16,267,626	2,269,508	14.0%
Information Technology Fund	33,046,513	80,287,896	41.2%	35,365,615	(2,319,102)	-6.6%
Infrastructure Fund	178,928	5,663,897	3.2%	134,259	44,669	33.3%
Junior Lifeguard Program Fund	82,656	615,150	13.4%	33,944	48,712	143.5%
Los Penasquitos Canyon Preserve Fund	182,755	186,000	98.3%	176,916	5,839	3.3%
Maintenance Assessment District (MAD) Funds	11,753,861	27,338,166	43.0%	18,279,559	(6,525,699)	-35.7%
Mission Bay/Balboa Park Improvement Fund	1,593,198	1,765,505	90.2%	1,505,811	87,387	5.8%
Mission Bay Improvement Fund	440,597	6,647,568	6.6%	569,030	(128,433)	-22.6%
New Convention Facility Fund	-	-	0.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,756,561	27,747,955	100.0%	25,161,074	2,595,487	10.3%
Parking Meter Operations	3,203,786	11,297,852	28.4%	7,857,466	(4,653,680)	-59.2%
PETCO Park Fund	9,650,924	14,853,160	65.0%	10,596,466	(945,542)	-8.9%
Prop 42 Replacement - Transportation Relief Fund	20,131	-	100.0%	50,587	(30,456)	-60.2%
Public Art Fund	191,982	-	100.0%	1,658,502	(1,466,520)	-88.4%
Public Safety Needs & Debt Service Fund	5,808,802	8,200,931	70.8%	5,945,226	(136,424)	-2.3%
Publishing Services Internal Fund	698,726	1,640,551	42.6%	1,036,139	(337,413)	-32.6%

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	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/20 % Change
Recycling Fund	\$ 8,328,071	\$ 25,391,760	32.8%	\$ 12,115,962	\$ (3,787,891)	-31.3%
Refuse Disposal Fund	19,575,846	36,789,373	53.2%	24,784,468	(5,208,622)	-21.0%
Regional Park Improvements Fund	156,481	3,579,460	4.4%	209,282	(52,801)	-25.2%
Risk Management Fund	8,069,414	11,000,000	73.4%	8,013,969	55,445	0.7%
Road Maintenance & Rehabilitation	13,678,120	26,830,119	51.0%	13,708,014	(29,894)	-0.2%
Seized and Forfeited Assets Funds	174,065	1,200,000	14.5%	951,722	(777,657)	-81.7%
Solid Waste Local Enforcement Agency Fund	551,195	786,417	70.1%	581,867	(30,672)	-5.3%
Stadium Operations Fund	220,199	117,961	186.7%	5,142,408	(4,922,209)	-95.7%
State COPS	2,354,156	2,140,000	110.0%	2,608,544	(254,388)	-9.8%
Storm Drain Fund	3,550,512	5,700,000	62.3%	3,368,203	182,309	5.4%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	27,251,775	81,232,714	33.5%	67,790,382	(40,538,607)	-59.8%
TOT - Major Events Revolving FD	20,500	-	100.0%	237,314	(216,814)	-91.4%
TransNet Extension Funds	19,932,696	32,384,000	61.6%	23,816,323	(3,883,627)	-16.3%
Trolley Extension Reserve Fund	1,013,605	1,064,500	95.2%	848,980	164,625	19.4%
Underground Surcharge Fund	25,383,186	55,612,716	45.6%	28,636,418	(3,253,232)	-11.4%
Wastewater Department Funds	253,044,983	410,298,397	61.7%	271,684,606	(18,639,623)	-6.9%
Water Department Funds	439,875,362	834,023,316	52.7%	423,465,155	16,410,207	3.9%
Wireless Communication Technology Fund	10,200,957	9,664,915	105.5%	9,128,185	1,072,772	11.8%
Zoological Exhibits Maintenance Fund	9,437,916	15,647,842	60.3%	8,350,230	1,087,686	13.0%
Low-Moderate Income Housing Asset Fund ²	3,587,878	2,977,097	120.5%	2,390,023	1,197,855	50.1%
Successor Agency Property Management ²	573,265	1,034,365	55.4%	1,038,011	(464,746)	-44.8%
Capital Outlay - Misc Revenue ²	44,545,899	53,255,600	83.6%	2,777,992	41,767,907	1503.5%
Refuse Disposal - Miramar Clousure ²	380,417	50,000	760.8%	436,895	(56,478)	-12.9%

¹ Includes adjustments made in future periods.

² Added in Period 8 of Fiscal Year 2021

Other Budgeted Funds Expenditure Status Report
 As of Period 8, Ended February 2021 (67% Completed)
 (Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	\$ 3,992,299	\$ 5,492,647	72.7%	\$ 3,757,622	\$ 234,677	6.2%
Automated Refuse Container Fund	984,697	1,537,573	64.0%	640,729	343,968	53.7%
Central Stores Internal Service Fund	4,946,035	4,747,802	104.2%	5,654,843	(708,808)	-12.5%
Concourse and Parking Garages Operating Fund	1,574,422	3,261,775	48.3%	1,929,456	(355,034)	-18.4%
Convention Center Complex Funds	907,412	13,795,491	6.6%	2,676,967	(1,769,555)	-66.1%
Development Services Fund	55,915,380	85,127,000	65.7%	52,036,012	3,879,368	7.5%
Energy Conservation Program Fund	3,111,049	4,986,028	62.4%	2,918,879	192,170	6.6%
Engineering and Capital Projects	71,986,647	116,315,707	61.9%	71,434,664	551,983	0.8%
Environmental Growth Fund 1/3	1,747,040	4,597,887	38.0%	2,081,117	(334,077)	-16.1%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	-
Facilities Financing Fund	1,870,282	3,134,050	59.7%	1,975,268	(104,986)	-5.3%
Fire/Emergency Medical Services Fund	3,347,845	12,437,595	26.9%	3,419,783	(71,938)	-2.1%
Fire and Lifeguard Facilities Fund	697,608	1,395,631	50.0%	699,562	(1,954)	-0.3%
Fleet Operations	80,983,814	212,377,648	38.1%	56,755,391	24,228,423	42.7%
Gas Tax Fund	18,258,415	42,921,117	42.5%	23,434,637	(5,176,222)	-22.1%
General Plan Maintenance Fund	1,634,940	3,779,000	43.3%	1,170,424	464,516	39.7%
GIS Fund	2,947,668	4,389,649	67.2%	2,757,602	190,066	6.9%
Golf Course Fund	10,926,151	20,322,090	53.8%	11,275,677	(349,526)	-3.1%
Information Technology Fund	42,828,752	80,171,884	53.4%	37,624,462	5,204,290	13.8%
Infrastructure Fund	46,280	12,795,060	0.4%	1,948,917	(1,902,637)	-97.6%
Junior Lifeguard Program Fund	336,509	625,054	53.8%	315,124	21,385	6.8%
Los Penasquitos Canyon Preserve Fund	169,488	251,161	67.5%	160,177	9,311	5.8%
Maintenance Assessment District (MAD) Funds	13,073,469	42,820,944	30.5%	16,361,880	(3,288,411)	-20.1%
Mission Bay/ Balboa Park Improvement Fund	1,374,969	1,887,430	72.8%	1,758,710	(383,741)	-21.8%
New Convention Facility Fund	-	-	0.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	12,404,379	27,787,305	44.6%	15,810,643	(3,406,264)	-21.5%
Parking Meter Operations	2,347,540	10,757,254	21.8%	2,967,524	(619,984)	-20.9%
PETCO Park Fund	14,059,058	15,476,653	90.8%	15,284,776	(1,225,718)	-8.0%
Prop 42 Replacement - Transportation Relief Fund	136,764	314,092	43.5%	53,512	83,252	155.6%
Public Art Fund	4,69,188	5,694,191	8.2%	90,563	378,625	418.1%
Public Safety Needs & Debt Service Fund	4,793,979	8,200,931	58.5%	5,128,628	(334,649)	-6.5%
Publishing Services Internal Fund	1,136,539	1,349,236	84.2%	1,323,690	(187,151)	-14.1%

Continued on Next Page

Financial Performance Report – Period Ended February 2021

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	\$ 19,503,433	\$ 30,930,806	63.1%	\$ 17,800,672	\$ 1,702,761	9.6%
Refuse Disposal Fund	22,191,393	40,278,345	55.1%	21,761,210	430,183	2.0%
Risk Management Fund	8,373,912	12,239,724	68.4%	8,031,168	342,744	4.3%
Road Maintenance & Rehabilitation	9,420,618	23,613,048	39.9%	6,848,687	2,571,931	100.0%
Seized and Forfeited Assets Funds	5,258,347	10,625,698	49.5%	6,170,828	(912,481)	-14.8%
Solid Waste Local Enforcement Agency Fund	582,997	899,166	64.8%	643,136	(60,139)	-9.4%
Stadium Operations Fund	1,249,468	1,932,410	64.7%	10,368,897	(9,119,429)	-87.9%
State COPS	4,724,528	6,946,712	68.0%	1,846,049	2,878,479	155.9%
Storm Drain Fund	2,857,240	5,700,000	50.1%	2,856,578	662	0.0%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	26,625,254	81,166,162	32.8%	37,614,080	(10,988,826)	-29.2%
TOT - Special Events	48,805	248,348	19.7%	434,327	(385,522)	100.0%
TransNet Extension Funds	7,527,328	14,196,159	53.0%	7,808,268	(280,940)	-3.6%
Trolley Extension Reserve Fund	1,014,399	1,067,500	95.0%	992,149	22,250	2.2%
Underground Surcharge Fund	(10,369,158)	107,740,360	-9.6%	63,804,703	(74,173,861)	-116.3%
Wastewater Department Funds	180,793,162	371,201,659	48.7%	174,575,994	6,217,168	3.6%
Water Department Funds	364,457,973	578,061,071	63.0%	329,923,384	34,534,589	10.5%
Wireless Communication Technology Fund	7,301,992	11,518,002	63.4%	6,983,868	318,124	4.6%
Zoological Exhibits Maintenance Fund	6,158,238	15,647,842	39.4%	5,626,008	532,230	9.5%
Low-Moderate Income Housing Asset Fund ²	4,102,546	42,101,314	9.7%	5,736,365	(1,633,819)	-28.5%
Successor Agency Property Management ²	212,145	410,307	51.7%	106,657	105,488	98.9%
Capital Outlay - Misc Revenue ²	12,560,409	18,587,949	67.6%	1,250,000	11,310,409	904.8%

¹ Includes adjustments made in future periods.

² Added in Period 8 of Fiscal Year 2021