

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of March 2022



May 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 9 (as of March 2022).

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 March 2022, 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 9, Ended March, 2022 (75% Completed)								
(Unaudited)								
	FY22 Adopted Budget	FY22 Current Budget	FY22 Actuals ¹	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Revenue								
Property Taxes	\$ 672,247,298	\$ 672,247,298	\$ 383,135,581	57.0%	\$ 370,472,618	\$ 12,662,964	3.4%	
Sales Taxes	320,822,549	323,018,412	215,705,582	66.8%	167,038,242	48,667,341	29.1%	
Transient Occupancy Taxes	95,455,607	95,455,607	81,063,970	84.9%	34,976,220	46,087,750	131.8%	
Property Transfer Tax	11,242,281	11,242,281	11,985,886	106.6%	6,645,749	5,340,137	80.4%	
Licenses & Permits	43,549,139	43,789,292	32,234,284	73.6%	31,379,970	854,314	2.7%	
Fines & Forfeitures	27,509,301	27,509,301	19,463,327	70.8%	14,292,646	5,170,681	36.2%	
Interest & Dividends	3,408,893	3,408,893	78,507	2.3%	885,423	(806,916)	-91.1%	
Franchises	79,999,015	87,874,015	50,477,790	57.4%	40,105,044	10,372,746	25.9%	
Rents & Concessions	58,853,204	65,090,140	50,689,750	77.9%	35,954,327	14,735,423	41.0%	
Revenues from Other Agencies	7,818,082	7,818,082	4,932,316	63.1%	5,074,758	(142,442)	-2.8%	
Charges for Current Services	156,771,169	168,619,248	87,562,791	51.9%	75,796,413	11,766,378	15.5%	
Other Revenue	2,802,111	2,802,111	5,364,061	191.4%	4,684,029	680,032	14.5%	
Transfers	263,069,782	255,194,782	132,814,469	52.0%	190,093,998	(57,279,529)	-30.1%	
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,764,069,462	\$ 1,075,508,316	61.0%	\$ 977,399,436	\$ 98,108,880	10.0%	
Expenditures								
Personnel Services	\$ 680,856,051	\$ 681,065,091	\$ 517,088,366	75.9%	\$ 490,682,214	\$ 26,406,151	5.4%	
Total PE	\$ 680,856,051	\$ 681,065,091	\$ 517,088,366	75.9%	\$ 490,682,214	\$ 26,406,151	5.4%	
Fringe Benefits	533,375,609	533,358,455	376,385,322	70.6%	358,917,755	17,467,566	4.9%	
Supplies	32,438,617	32,394,598	21,060,767	65.0%	21,639,908	(579,141)	-2.7%	
Contracts	269,480,610	297,305,490	209,163,750	70.4%	210,347,715	(1,183,965)	-0.6%	
Information Technology	61,289,115	61,294,615	9,171,047	15.0%	17,435,553	(8,264,506)	-47.4%	
Energy & Utilities	50,804,840	50,803,840	36,430,150	71.7%	37,854,920	(1,424,769)	-3.8%	
Capital Expenditures	1,714,913	1,768,054	1,185,920	67.1%	456,563	729,357	159.7%	
Debt	16,960,587	16,452,510	12,112,737	73.6%	13,223,619	(1,110,883)	-8.4%	
Other Expenditures	5,526,252	5,525,222	1,978,416	35.8%	2,992,091	(1,013,675)	-33.9%	
Transfers	91,101,837	84,245,130	31,108,051	36.9%	22,200,584	8,907,467	40.1%	
Total NPE	\$ 1,062,692,380	\$ 1,083,147,913	\$ 698,596,159	64.5%	\$ 685,068,708	\$ 13,527,451	2.0%	
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,764,213,004	\$ 1,215,684,525	68.9%	\$ 1,175,750,922	\$ 39,933,603	3.4%	
General Fund Encumbrances								
Net Impact	\$ -	\$ (143,542)	\$ (204,024,618)		\$ (245,357,041)	\$ 41,332,424		

¹ Includes adjustments made in future periods

Schedule 1

General Fund Revenue Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Property Taxes	\$ 383,135,581	\$ 672,247,298	57.0%	\$ 370,472,618	\$ 12,662,964	3.4%
Sales Taxes	215,705,582	323,018,412	66.8%	167,038,242	48,667,341	29.1%
Transient Occupancy Taxes	81,063,970	95,455,607	84.9%	34,976,220	46,087,750	131.8%
Property Transfer Tax	11,985,886	11,242,281	106.6%	6,645,749	5,340,137	80.4%
Licenses & Permits						
Business Taxes	20,529,017	30,835,060	66.6%	20,619,665	(90,648)	-0.4%
Rental Unit Taxes	6,296,461	7,284,502	86.4%	6,718,362	(421,900)	-6.3%
Alarm Permit Fees	382,244	579,852	65.9%	362,540	19,704	5.4%
Application Fees	-	-	100.0%	550	(550)	-100.0%
Other Licenses and Permits	5,026,563	5,089,878	98.8%	3,678,854	1,347,708	36.6%
Total Licenses & Permits	32,234,284	43,789,292	73.6%	31,379,970	854,314	2.7%
Fines & Forfeitures						
Parking Citations	14,890,101	20,490,647	72.7%	9,376,027	5,514,073	58.8%
Municipal Court	2,141,559	3,158,069	67.8%	1,659,981	481,578	29.0%
Other Fines & Forfeitures	2,418,692	3,810,585	63.5%	3,236,507	(817,815)	-25.3%
Negligent Impound	12,975	50,000	26.0%	20,131	(7,156)	-35.5%
Total Fines & Forfeitures	19,463,327	27,509,301	70.8%	14,292,646	5,170,681	36.2%
Interest & Dividends	78,507	3,408,893	2.3%	885,423	(806,916)	-91.1%
Franchises						
SDG&E	29,037,806	51,651,778	56.2%	25,313,239	3,724,567	14.7%
CATV	5,941,898	13,245,712	44.9%	7,036,822	(1,094,923)	-15.6%
Refuse Collection	3,594,939	12,825,000	28.0%	6,332,280	(2,737,341)	-43.2%
Other Franchises	11,903,147	10,151,525	117.3%	1,422,704	10,480,443	736.7%
Total Franchises	50,477,790	87,874,015	57.4%	40,105,044	10,372,746	25.9%

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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	\$ 22,321,925	\$ 31,640,941	70.5%	\$ 11,729,347	\$ 10,592,578	90.3%
Pueblo Lands	5,849,998	7,201,167	81.2%	2,788,045	3,061,953	109.8%
Other Rents and Concessions	22,517,827	26,248,032	85.8%	21,436,935	1,080,892	5.0%
Total Rents & Concessions	50,689,750	65,090,140	77.9%	35,954,327	14,735,423	41.0%
Revenue from Other Agencies	4,932,316	7,818,082	63.1%	5,074,758	(142,442)	-2.8%
Charges for Current Services	87,562,791	168,619,248	51.9%	75,796,413	11,766,378	15.5%
Other Revenue	5,364,061	2,802,111	191.4%	4,684,029	680,032	14.5%
Transfers	132,814,469	255,194,782	52.0%	190,093,998	(57,279,529)	-30.1%
Total General Fund Revenue	\$ 1,075,508,316	\$ 1,764,069,462	61.0%	\$ 977,399,436	\$ 98,108,880	10.0%

¹ Includes adjustments made in future periods

Schedule 2

General Fund Department Expenditure Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
City Attorney	\$ 49,626,356	\$ 68,799,335	72.1%	\$ 46,731,082	\$ 2,895,274	6.2%
City Auditor	3,030,720	4,350,115	69.7%	2,767,030	263,690	9.5%
City Clerk	3,947,500	6,754,384	58.4%	4,204,686	(257,187)	-6.1%
City Council - District 1	910,648	1,546,749	58.9%	923,448	(12,800)	-1.4%
City Council - District 2	976,170	1,525,974	64.0%	807,308	168,863	20.9%
City Council - District 3	917,555	1,348,067	68.1%	861,097	56,458	6.6%
City Council - District 4	1,019,865	1,678,458	60.8%	917,186	102,680	11.2%
City Council - District 5	812,349	1,394,956	58.2%	765,008	47,341	6.2%
City Council - District 6	758,526	1,465,253	51.8%	742,734	15,792	2.1%
City Council - District 7	950,659	1,466,796	64.8%	877,569	73,091	8.3%
City Council - District 8	1,085,625	1,952,388	55.6%	1,002,012	83,613	8.3%
City Council - District 9	827,666	1,267,450	65.3%	966,583	(138,917)	-14.4%
City Treasurer	11,602,237	18,978,821	61.1%	11,495,853	106,384	0.9%
Citywide Program Expenditures	99,896,326	160,527,037	62.2%	68,903,205	30,993,121	45.0%
Commission on Police Practices ²	312,497	1,327,134	23.5%	-	312,497	100.0%
Communications	3,658,150	5,442,687	67.2%	3,384,530	273,620	8.1%
Compliance ²	1,468,633	2,345,084	62.6%	-	1,468,633	100.0%
Council Administration	2,035,264	2,921,606	69.7%	1,852,499	182,765	9.9%
Debt Management	1,586,281	2,414,975	65.7%	1,530,774	55,507	3.6%
Department of Finance	14,091,792	20,307,420	69.4%	13,290,612	801,180	6.0%
Department of Information Technology	506,850	994,975	50.9%	282,277	224,573	79.6%
Development Services	6,023,813	9,092,254	66.3%	5,705,977	317,836	5.6%
Department of Real Estate and Airport Management ³	3,623,372	5,947,098	60.9%	3,371,433	251,939	7.5%
Economic Development	18,036,662	22,030,434	81.9%	19,247,923	(1,211,262)	-6.3%
Environmental Services	35,112,469	59,257,446	59.3%	33,615,231	1,497,239	4.5%
Ethics Commission	845,039	1,292,674	65.4%	1,022,113	(177,074)	-17.3%
Facilities	16,319,419	23,649,598	69.0%	15,700,010	619,409	3.9%
Fire-Rescue	237,823,703	311,122,598	76.4%	227,440,136	10,383,568	4.6%
General Services	654	-	100.0%	377,729	(377,076)	-99.8%
Government Affairs	874,919	1,352,474	64.7%	817,036	57,883	7.1%
Homelessness Strategies & Solutions ⁴	1,861,795	18,071,824	10.3%	41,377,390	(39,515,595)	-95.5%
Human Resources	4,630,605	7,247,342	63.9%	4,194,993	435,613	10.4%
Internal Operations	179	-	100.0%	132	47	35.4%

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Financial Performance Report – Period Ended March 2022

Schedule 2 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
Library	\$ 41,916,919	\$ 61,450,090	68.2%	\$ 40,254,328	\$ 1,662,591	4.1%	
Mobility	1,975,077	3,255,096	60.7%	1,478,761	496,316	33.6%	
Neighborhood Services	(1,367)	-	-100.0%	335,979	(337,345)	-100.4%	
Office of Boards & Commissions	556,203	786,462	70.7%	693,834	(137,631)	-19.8%	
Office of Emergency Services ⁵	1,869,583	3,509,414	53.3%	1,942,312	(72,729)	-3.7%	
Office of Race & Equity	158,367	788,532	20.1%	8,333	150,034	1800.5%	
Office of Sustainability	517,048	2,060,106	25.1%	465,322	51,726	11.1%	
Office of the Assistant Chief Operating Officer	1,640	-	100.0%	315,503	(313,863)	-99.5%	
Office of the Chief Financial Officer	812	-	100.0%	398,380	(397,569)	-99.8%	
Office of the Chief Operating Officer	2,317,796	4,154,067	55.8%	880,257	1,437,539	163.3%	
Office of the IBA	1,639,404	2,569,144	63.8%	1,671,213	(31,809)	-1.9%	
Office of the Mayor	2,302,778	3,383,222	68.1%	2,452,029	(149,251)	-6.1%	
Parks & Recreation	89,072,725	133,867,293	66.5%	85,914,963	3,157,763	3.7%	
Performance & Analytics	3,072,789	4,834,257	63.6%	2,829,053	243,736	8.6%	
Personnel	7,559,659	10,612,912	71.2%	6,858,597	701,062	10.2%	
Planning	5,607,977	9,120,153	61.5%	5,848,389	(240,411)	-4.1%	
Police	426,784,251	598,225,834	71.3%	408,913,920	17,870,330	4.4%	
Public Utilities	2,350,866	2,726,709	86.2%	2,251,716	99,149	4.4%	
Public Works	2,674	-	100.0%	151,933	(149,259)	-98.2%	
Purchasing & Contracting	12,262,969	19,264,024	63.7%	12,257,552	5,417	0.0%	
Smart and Sustainable Communities	(382)	-	-100.0%	1,189,777	(1,190,159)	-100.0%	
Stormwater	34,570,857	53,069,172	65.1%	30,782,559	3,788,298	12.3%	
Transportation	55,971,581	82,663,111	67.7%	52,680,619	3,290,962	6.2%	
Total General Fund Expenditures	\$ 1,215,684,525	\$ 1,764,213,004	68.9%	\$ 1,175,750,922	\$ 39,933,602	3.4%	

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

Schedule 2a

Citywide Program Expenditure Status Report
As of Period 9, Ended March, 2022 (75% 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	\$ 202,509	\$ 1,113,455	18.2%	\$ 1,079,355	\$ (876,846)	-81.2%
Citywide Elections	-	2,287,305	0.0%	6,686,276	(6,686,276)	-100.0%
Corporate Master Leases Rent	18,540,484	22,365,301	82.9%	18,135,311	405,173	2.2%
Deferred Capital Debt Service	24,444,873	26,111,309	93.6%	5,739,145	18,705,728	325.9%
Engineering and Capital Projects	99,301	761,462	13.0%	589,098	(489,797)	-83.1%
General Fund Reserve	-	569,450	0.0%	-	-	100.0%
Insurance	2,439,104	3,311,363	73.7%	1,857,953	581,151	31.3%
Memberships	1,063,546	1,064,062	100.0%	1,073,505	(9,959)	-0.9%
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	393,897	4,553,075	8.7%	303,292	90,605	29.9%
Public Liability Claims Xfer-Claims Fund	32,160,289	30,913,982	104.0%	14,470,534	17,689,755	122.2%
Public Use Leases	-	1,652,144	0.0%	1,582,144	(1,582,144)	-100.0%
Redistricting Commission	243,993	396,059	61.6%	15,292	228,701	1495.6%
Special Consulting Services	1,057,009	2,149,522	49.2%	1,684,084	(627,075)	-37.2%
Supplemental COLA Benefit	1,128,564	1,536,000	73.5%	1,185,121	(56,557)	-4.8%
Transfer to Capital Improvement Program	222,467	20,927,983	1.1%	-	222,467	100.0%
Transfer to Park Improvement Funds	-	11,640,941	0.0%	-	-	100.0%
Transportation Subsidy	-	(300)	0.0%	23,167	(23,167)	-100.0%
Transfer to Infrastructure Fund	226,367	10,000,000	2.3%	178,928	47,439	26.5%
Total Citywide Program Expenditures	\$ 99,896,326	\$ 160,527,037	62.2%	\$ 68,903,205	\$ 30,993,121	45.0%

¹ Includes adjustments made in future periods

Schedule 2b

Council Districts Expenditure Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Adopted Budget	FY22 Current Budget	FY22 Budget Change	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Council District 1	\$ 910,648	\$ 1,446,749	\$ 1,446,749	\$ -	62.9%	\$ 923,572	\$ (12,924)	-1.4%
District 1 CPPS	-	100,000	100,000	-	0.0%	(125)	125	-100.0%
Total Council District 1	910,648	1,546,749	1,546,749	-	58.9%	923,448	(12,800)	-1.4%
Council District 2	973,818	1,425,974	1,425,974	-	68.3%	811,697	162,120	20.0%
District 2 CPPS	2,353	100,000	100,000	-	2.4%	(4,389)	6,742	-153.6%
Total Council District 2	976,170	1,525,974	1,525,974	-	64.0%	807,308	168,863	20.9%
Council District 3	917,555	1,248,067	1,248,067	-	73.5%	861,837	55,718	6.5%
District 3 CPPS	-	100,000	100,000	-	0.0%	(740)	740	-100.0%
Total Council District 3	917,555	1,348,067	1,348,067	-	68.1%	861,097	56,458	6.6%
Council District 4	1,019,865	1,581,458	1,581,458	-	64.5%	921,338	98,528	10.7%
District 4 CPPS	-	100,000	97,000	(3,000)	0.0%	(4,152)	4,152	-100.0%
Total Council District 4	1,019,865	1,681,458	1,678,458	(3,000)	60.8%	917,186	102,680	11.2%
Council District 5	812,349	1,300,956	1,300,956	-	62.4%	765,067	47,282	6.2%
District 5 CPPS	-	100,000	94,000	(6,000)	0.0%	(59)	59	-100.0%
Total Council District 5	812,349	1,400,956	1,394,956	(6,000)	58.2%	765,008	47,341	6.2%
Council District 6	748,173	1,368,733	1,368,733	-	54.7%	746,022	2,151	0.3%
District 6 CPPS	10,353	100,000	96,520	(3,480)	10.7%	(3,288)	13,641	-414.9%
Total Council District 6	758,526	1,468,733	1,465,253	(3,480)	51.8%	742,734	15,792	2.1%
Council District 7	950,659	1,366,796	1,366,796	-	69.6%	878,756	71,904	8.2%
District 7 CPPS	-	100,000	100,000	-	0.0%	(1,187)	1,187	-100.0%
Total Council District 7	950,659	1,466,796	1,466,796	-	64.8%	877,569	73,091	8.3%
Council District 8	1,085,625	1,857,388	1,857,388	-	58.4%	1,007,860	77,765	7.7%
District 8 CPPS	-	100,000	95,000	(5,000)	0.0%	(5,848)	5,848	-100.0%
Total Council District 8	1,085,625	1,957,388	1,952,388	(5,000)	55.6%	1,002,012	83,613	8.3%
Council District 9	827,666	1,167,450	1,167,450	-	70.9%	966,583	(138,917)	-14.4%
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%
Total Council District 9	827,666	1,267,450	1,267,450	-	65.3%	966,583	(138,917)	-14.4%
Total Council Districts	\$ 8,259,063	\$ 13,663,571	\$ 13,646,091	\$ (17,480)	60.5%	\$ 7,862,944	\$ 396,119	5.0%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals¹	Current Budget	Current Budget	Actuals¹	Actuals Change	% Change
Airports Fund	\$ 5,542,434	\$ 6,848,553	80.9%	\$ 4,512,303	\$ 1,030,130	22.8%
Automated Refuse Container Fund	1,175,439	1,400,000	84.0%	1,384,916	(209,477)	-15.1%
Capital Outlay - Misc Revenue	358,204	-	100.0%	42,537,318	(42,179,115)	-99.2%
Central Stores Internal Service Fund	4,987,833	7,478,415	66.7%	5,956,635	(968,802)	-16.3%
Climate Equity Fund ²	(192)	6,965,178	0.0%	-	(192)	-100.0%
Community Equity Fund ²	17,040	-	100.0%	-	17,040	100.0%
Concourse and Parking Garages Operating Fund	1,235,447	2,981,406	41.4%	1,168,689	66,758	5.7%
Convention Center Complex Funds	13,022,855	23,523,874	55.4%	2,724,646	10,298,209	378.0%
Development Services Fund	80,672,425	90,559,027	89.1%	64,985,760	15,686,665	24.1%
Energy Conservation Program Fund	5,127,069	5,057,573	101.4%	4,553,698	573,371	12.6%
Engineering and Capital Projects	84,832,938	129,691,734	65.4%	87,072,056	(2,239,118)	-2.6%
Environmental Growth Fund 1/3	3,246,221	5,525,864	58.7%	2,725,929	520,292	19.1%
Environmental Growth Fund 2/3	6,494,393	11,058,728	58.7%	5,464,970	1,029,423	18.8%
Facilities Financing Fund	2,019,414	3,338,497	60.5%	1,804,281	215,132	11.9%
Fire/Emergency Medical Services Fund	10,250,774	11,160,856	91.8%	9,846,773	404,001	4.1%
Fire and Lifeguard Facilities Fund	1,392,487	1,393,219	99.9%	1,384,085	8,402	0.6%
Fleet Operations	89,866,766	130,469,186	68.9%	84,327,747	5,539,019	6.6%
Gas Tax Fund	16,247,790	35,701,827	45.5%	18,284,689	(2,036,899)	-11.1%
General Plan Maintenance Fund	2,528,854	3,400,000	74.4%	2,600,392	(71,538)	-2.8%
GIS Fund	4,543,075	4,894,107	92.8%	4,353,679	189,396	4.4%
Golf Course Fund	21,991,479	20,870,347	105.4%	21,442,310	549,169	2.6%
Information Technology Fund	11,206,954	84,301,733	13.3%	33,059,397	(21,852,443)	-66.1%
Infrastructure Fund	226,432	10,000,000	2.3%	1,271,738	(1,045,306)	-82.2%
Junior Lifeguard Program Fund	749,622	615,150	121.9%	781,064	(31,443)	-4.0%
Los Penasquitos Canyon Preserve Fund	113,936	261,360	43.6%	186,217	(72,281)	-38.8%
Low-Moderate Income Housing Asset Fund	4,313,944	22,016,608	19.6%	4,987,778	(673,834)	-13.5%
Maintenance Assessment District (MAD) Funds	18,999,968	27,650,214	68.7%	20,540,404	(1,540,437)	-7.5%
Mission Bay/Balboa Park Improvement Fund	1,740,586	1,848,686	94.2%	1,593,198	147,388	9.3%
Mission Bay Improvement Fund	185,588	7,905,994	2.3%	466,419	(280,831)	-60.2%
OneSD Support Fund	25,419,147	25,413,789	100.0%	27,768,514	(2,349,367)	-8.5%
Parking Meter Operations	6,454,659	11,297,852	57.1%	3,903,551	2,551,108	65.4%

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Financial Performance Report – Period Ended March 2022

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	\$ 15,972,969	\$ 17,223,542	92.7%	\$ 9,648,811	\$ 6,324,159	65.5%	
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	21,193	(21,193)	-100.0%	
Public Art Fund	552,254	-	100.0%	192,149	360,105	187.4%	
Public Safety Needs & Debt Service Fund	8,351,839	10,213,816	81.8%	6,831,156	1,520,683	22.3%	
Publishing Services Internal Fund	1,154,062	1,640,551	70.3%	775,761	378,301	48.8%	
Recycling Fund	12,680,167	25,450,760	49.8%	12,928,300	(248,133)	-1.9%	
Refuse Disposal Fund	25,924,146	36,754,373	70.5%	21,520,552	4,403,594	20.5%	
Refuse Disposal - Miramar Clousure	186,062	50,000	372.1%	403,695	(217,632)	-53.9%	
Regional Park Improvements Fund	50,594	4,257,074	1.2%	164,524	(113,930)	-69.2%	
Risk Management Fund	6,987,094	12,084,323	57.8%	8,898,021	(1,910,926)	-21.5%	
Road Maintenance & Rehabilitation	16,644,423	27,764,640	59.9%	15,619,337	1,025,086	6.6%	
Seized and Forfeited Assets Funds	188,878	1,200,000	15.7%	189,803	(925)	-0.5%	
Solid Waste Local Enforcement Agency Fund	517,311	786,417	65.8%	618,822	(101,511)	-16.4%	
Stadium Operations Fund	148,525	-	100.0%	218,678	(70,153)	-32.1%	
State COPS	2,998,579	3,000,000	100.0%	2,626,684	371,895	14.2%	
Storm Drain Fund	3,717,190	5,700,000	65.2%	3,991,886	(274,696)	-6.9%	
Successor Agency Admin & Project Fund	571,545	1,934,326	29.5%	521,227	50,319	9.7%	
Successor Agency Property Management	1,196,341	818,639	146.1%	676,257	520,084	76.9%	
Transient Occupancy Tax Fund	72,854,151	87,712,705	83.1%	30,933,636	41,920,516	135.5%	
TOT - Major Events Revolving FD	108,729	-	100.0%	20,500	88,229	430.4%	
TransNet Extension Funds	25,892,597	36,538,000	70.9%	25,821,854	70,743	0.3%	
Trolley Extension Reserve Fund	1,062,290	1,061,375	100.1%	1,013,706	48,584	4.8%	
Underground Surcharge Fund	32,991,446	68,792,378	48.0%	25,499,102	7,492,344	29.4%	
Wastewater Department Funds	282,455,076	609,658,780	46.3%	279,743,284	2,711,792	1.0%	
Water Department Funds	522,845,355	1,021,299,317	51.2%	530,411,629	(7,566,274)	-1.4%	
Wireless Communication Technology Fund	8,608,933	9,182,740	93.8%	10,221,339	(1,612,406)	-15.8%	
Zoological Exhibits Maintenance Fund	10,188,893	16,942,907	60.1%	9,882,489	306,404	3.1%	

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022

Schedule 4

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March, 2022 (75% Completed)
(Unaudited)

	FY22 Actuals¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 4,819,802	\$ 8,491,137	56.8%	\$ 4,382,289	\$ 437,513	10.0%
Automated Refuse Container Fund	813,941	1,747,904	46.6%	1,077,038	(263,097)	-24.4%
Capital Outlay – Misc Revenue	4,047,370	4,046,336	100.0%	17,754,979	(13,707,610)	-77.2%
Central Stores Internal Service Fund	4,723,542	7,375,189	64.0%	5,400,774	(677,232)	-12.5%
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	1,571,479	2,986,908	52.6%	1,446,349	125,130	8.7%
Convention Center Complex Funds	2,915,364	23,523,874	12.4%	12,691,662	(9,776,298)	-77.0%
Development Services Fund	65,087,426	93,395,333	69.7%	61,993,577	3,093,849	5.0%
Energy Conservation Program Fund	3,366,879	5,752,097	58.5%	3,434,859	(67,980)	-2.0%
Engineering and Capital Projects	88,784,963	129,691,734	68.5%	81,435,051	7,349,912	9.0%
Environmental Growth Fund 1/3	1,430,094	5,525,864	25.9%	2,132,575	(702,481)	-32.9%
Environmental Growth Fund 2/3	75,786	11,673,046	0.6%	-	75,786	100.0%
Facilities Financing Fund	2,295,853	3,387,023	67.8%	2,104,252	191,600	9.1%
Fire/Emergency Medical Services Fund	3,694,415	12,571,378	29.4%	3,863,349	(168,934)	-4.4%
Fire and Lifeguard Facilities Fund	1,394,678	1,398,431	99.7%	1,392,093	2,585	0.2%
Fleet Operations	72,414,244	212,781,875	34.0%	91,736,770	(19,322,526)	-21.1%
Gas Tax Fund	21,775,459	42,634,762	51.1%	27,041,273	(5,265,814)	-19.5%
General Plan Maintenance Fund	2,391,317	4,166,000	57.4%	1,949,880	441,438	22.6%
GIS Fund	3,084,266	5,375,105	57.4%	3,325,264	(240,998)	-7.2%
Golf Course Fund	15,896,970	20,830,312	76.3%	15,121,825	775,145	5.1%
Information Technology Fund	43,309,131	85,284,249	50.8%	46,909,865	(3,600,734)	-7.7%
Infrastructure Fund	4,311,512	10,408,839	41.4%	78,752	4,232,759	5374.8%
Junior Lifeguard Program Fund	719,137	641,657	112.1%	354,832	364,305	102.7%
Los Penasquitos Canyon Preserve Fund	204,932	277,975	73.7%	190,381	14,551	7.6%
Low-Moderate Income Housing Asset Fund	3,505,393	57,566,080	6.1%	5,075,493	(1,570,101)	-30.9%
Maintenance Assessment District (MAD) Funds	19,038,936	34,877,956	54.6%	18,950,842	88,094	0.5%
Mission Bay/Balboa Park Improvement Fund	1,744,029	1,871,280	93.2%	1,482,089	261,940	17.7%
Mission Bay Improvement Fund	114	-	100.0%	-	114	100.0%
OneSD Support Fund	14,516,389	28,127,196	51.6%	13,319,196	1,197,193	9.0%
Parking Meter Operations	3,827,570	10,807,988	35.4%	2,817,770	1,009,801	35.8%

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Financial Performance Report – Period Ended March 2022

Schedule 4 (cont.)							
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change	
PETCO Park Fund	\$ 15,718,218	\$ 17,221,884	91.3%	\$ 14,079,538	\$ 1,638,680	11.6%	
Prop 42 Replacement - Transportation Relief Fund	131,362	126,033	104.2%	155,157	(23,795)	-15.3%	
Public Art Fund	270,116	5,037,261	5.4%	519,830	(249,714)	-48.0%	
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	1,348,955	1,765,259	76.4%	1,255,475	93,479	7.4%	
Recycling Fund	19,512,894	31,666,680	61.6%	21,546,687	(2,033,793)	-9.4%	
Refuse Disposal Fund	27,882,873	42,536,861	65.5%	25,838,883	2,043,991	7.9%	
Risk Management Fund	8,792,654	12,724,137	69.1%	9,357,018	(564,364)	-6.0%	
Road Maintenance & Rehabilitation	3,503,438	38,257,950	9.2%	10,863,491	(7,360,053)	-67.8%	
Seized and Forfeited Assets Funds	494,835	2,051,422	24.1%	5,817,249	(5,322,414)	-91.5%	
Solid Waste Local Enforcement Agency Fund	646,355	1,000,250	64.6%	658,244	(11,889)	-1.8%	
Stadium Operations Fund	494	1,137,218	0.0%	1,375,635	(1,375,141)	-100.0%	
State COPS	4,441,404	5,825,070	76.2%	5,062,442	(621,038)	-12.3%	
Storm Drain Fund	2,919,982	5,700,000	51.2%	2,861,751	58,231	2.0%	
Successor Agency Admin & Project Fund	571,545	1,934,326	29.5%	521,227	50,319	9.7%	
Successor Agency Property Management	264,696	1,222,873	21.6%	233,852	30,844	13.2%	
Transient Occupancy Tax Fund	43,846,083	87,708,110	50.0%	27,858,970	15,987,113	57.4%	
TOT - Major Events Revolving FD	88,496	196,668	45.0%	48,805	39,691	81.3%	
TransNet Extension Funds	9,118,678	16,528,297	55.2%	10,303,480	(1,184,802)	-11.5%	
Trolley Extension Reserve Fund	1,062,030	1,064,375	99.8%	1,064,899	(2,869)	-0.3%	
Underground Surcharge Fund	6,801,890	93,117,658	7.3%	42,728,757	(35,926,867)	-84.1%	
Wastewater Department Funds	201,840,915	387,660,237	52.1%	200,823,183	1,017,731	0.5%	
Water Department Funds	405,171,586	608,741,099	66.6%	396,776,829	8,394,757	2.1%	
Wireless Communication Technology Fund	7,423,306	10,334,834	71.8%	7,979,171	(555,865)	-7.0%	
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