

The City of  
**SAN DIEGO**

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



June 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 11 (as of May 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 May 2021, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report. The attached report contains unaudited information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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**General Fund Summary**  
**As of Period 11, Ended May 2021 (92% Completed)**  
 (Unaudited)

	FY21 Adopted Budget	FY21 Current Budget	FY21 Actuals <sup>1</sup>	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
<b>Revenue</b>							
Property Taxes	\$ 630,628,270	\$ 630,628,270	\$ 605,471,633	96.0%	\$ 575,084,597	\$ 30,387,036	5.3%
Sales Taxes	274,432,582	274,432,582	215,037,022	78.4%	217,450,227	(2,413,205)	-1.1%
Transient Occupancy Taxes	90,483,905	90,483,905	48,093,773	53.2%	90,568,764	(42,474,991)	-46.9%
Property Transfer Taxes	11,322,183	11,322,183	9,418,180	83.2%	9,006,681	411,499	4.6%
Licenses & Permits	40,672,227	40,672,227	38,519,601	94.7%	33,585,531	4,934,070	14.7%
Fines & Forfeitures	29,698,174	29,698,174	19,198,882	64.6%	23,250,140	(4,051,258)	-17.4%
Interest & Dividends	3,497,168	3,497,168	1,503,604	43.0%	2,449,735	(946,131)	-38.6%
Franchises & Other Local Taxes	69,337,522	69,337,522	55,870,185	80.6%	53,786,758	2,083,427	3.9%
Rents & Concessions	60,960,167	60,960,167	43,162,347	70.8%	53,041,499	(9,879,152)	-18.6%
Revenues from Other Agencies	152,655,620	110,468,486	8,408,617	7.6%	5,985,732	2,422,885	40.5%
Charges for Current Services	149,465,270	149,465,270	89,959,435	60.2%	96,753,900	(6,794,465)	-7.0%
Other Revenue	3,200,083	3,200,083	5,347,177	167.1%	4,632,934	714,243	15.4%
Transfers	104,583,630	146,770,764	203,323,772	138.5%	55,021,130	148,302,642	269.5%
<b>Total General Fund Revenue</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,343,314,228</b>	<b>82.9%</b>	<b>\$ 1,220,617,628</b>	<b>\$ 122,696,600</b>	<b>10.1%</b>
<b>Expenditures</b>							
Personnel Services	\$ 647,941,345	\$ 647,941,345	\$ 596,624,434	92.1%	\$ 586,097,344	\$ 10,527,090	1.8%
<b>Total PE</b>	<b>\$ 647,941,345</b>	<b>\$ 647,941,345</b>	<b>\$ 596,624,434</b>	<b>92.1%</b>	<b>\$ 586,097,344</b>	<b>\$ 10,527,090</b>	<b>1.8%</b>
Fringe Benefits	491,872,563	490,272,563	436,116,530	89.0%	426,642,788	9,473,742	2.2%
Supplies	30,342,102	30,421,652	24,948,961	82.0%	23,933,424	1,015,537	4.2%
Contracts	281,414,763	286,725,685	241,254,035	84.1%	207,984,919	33,269,116	16.0%
Information Technology	47,174,558	47,187,658	18,865,017	40.0%	25,863,983	(6,998,966)	-27.1%
Energy & Utilities	51,474,175	51,594,175	45,041,528	87.3%	43,219,973	1,821,555	4.2%
Capital Expenditures	1,486,504	1,530,704	517,407	33.8%	623,766	(106,359)	-17.1%
Debt	21,753,516	15,040,370	15,040,363	100.0%	19,969,804	(4,929,441)	-24.7%
Other Expenditures	6,207,541	6,207,541	3,123,632	50.3%	3,147,920	(24,288)	-0.8%
Transfers	41,269,734	44,015,108	26,480,718	60.2%	23,680,473	2,800,245	11.8%
<b>Total NPE</b>	<b>\$ 972,995,456</b>	<b>\$ 972,995,456</b>	<b>\$ 811,388,191</b>	<b>83.4%</b>	<b>\$ 775,067,050</b>	<b>\$ 36,321,141</b>	<b>4.7%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,620,936,801</b>	<b>\$ 1,408,012,625</b>	<b>86.9%</b>	<b>\$ 1,361,164,394</b>	<b>\$ 46,848,231</b>	<b>3.4%</b>
<b>General Fund Encumbrances</b>							
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (97,417,410)</b>		<b>\$ (179,385,409)</b>	<b>\$ 81,967,999</b>	

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

General Fund Revenue Status Report  
As of Period 11, Ended May 2021 (92% Completed)  
(Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
<b>Property Taxes</b>	\$ 605,471,633	\$ 630,628,270	96.0%	\$ 575,084,597	\$ 30,387,036	5.3%
<b>Sales Taxes</b>	215,037,022	274,432,582	78.4%	217,450,227	(2,413,205)	-1.1%
<b>Transient Occupancy Taxes</b>	48,093,773	90,483,905	53.2%	90,568,764	(42,474,991)	-46.9%
<b>Property Transfer Taxes</b>	9,418,180	11,322,183	83.2%	9,006,681	411,499	4.6%
<b>Licenses &amp; Permits</b>						
Business Taxes	26,288,060	27,022,908	97.3%	20,813,924	5,474,136	26.3%
Rental Unit Taxes	7,561,432	7,284,502	103.8%	6,453,430	1,108,002	17.2%
Alarm Permit Fees	437,594	579,852	75.5%	523,737	(86,143)	-16.4%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	4,231,965	5,784,965	73.2%	5,794,440	(1,562,475)	-27.0%
<b>Total Licenses &amp; Permits</b>	<b>38,519,601</b>	<b>40,672,227</b>	<b>94.7%</b>	<b>33,585,531</b>	<b>4,934,070</b>	<b>14.7%</b>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	13,166,306	21,683,081	60.7%	16,130,239	(2,963,933)	-18.4%
Municipal Court	2,218,778	4,210,758	52.7%	2,852,740	(633,962)	-22.2%
Other Fines & Forfeitures	3,783,032	3,804,335	99.4%	4,246,339	(463,307)	-10.9%
Negligent Impound	30,766	-	100.0%	20,822	9,944	47.8%
<b>Total Fines &amp; Forfeitures</b>	<b>19,198,882</b>	<b>29,698,174</b>	<b>64.6%</b>	<b>23,250,140</b>	<b>(4,051,258)</b>	<b>-17.4%</b>
<b>Interest &amp; Dividends</b>	1,503,604	3,497,168	43.0%	2,449,735	(946,131)	-38.6%
<b>Franchises</b>						
SDG&E	37,380,457	41,299,986	90.5%	35,786,924	1,593,533	4.5%
CATV	10,222,786	13,010,097	78.6%	9,520,306	702,480	7.4%
Refuse Collection	6,355,190	12,825,000	49.6%	7,073,900	(718,710)	-10.2%
Other Franchises	1,911,752	2,202,439	86.8%	1,405,628	506,124	36.0%
<b>Total Franchises</b>	<b>55,870,185</b>	<b>69,337,522</b>	<b>80.6%</b>	<b>53,786,758</b>	<b>2,083,427</b>	<b>3.9%</b>
<b>Rents &amp; Concessions</b>						
Mission Bay	15,944,609	30,227,028	52.7%	22,930,654	(6,986,045)	-30.5%
Pueblo Lands	3,253,524	6,479,246	50.2%	4,792,298	(1,538,774)	-32.1%
Other Rents and Concessions	23,964,214	24,253,893	98.8%	25,318,547	(1,354,333)	-5.3%
<b>Total Rents &amp; Concessions</b>	<b>43,162,347</b>	<b>60,960,167</b>	<b>70.8%</b>	<b>53,041,499</b>	<b>(9,879,152)</b>	<b>-18.6%</b>
<b>Revenue from Other Agencies</b>	8,408,617	110,468,486	7.6%	5,985,732	2,422,885	40.5%
<b>Charges for Current Services</b>	89,959,435	149,465,270	60.2%	96,753,900	(6,794,465)	-7.0%
<b>Other Revenue</b>	5,347,177	3,200,083	167.1%	4,632,934	714,243	15.4%
<b>Transfers</b>	203,323,772	146,770,764	138.5%	55,021,130	148,302,642	269.5%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 1,343,314,228</b>	<b>\$ 1,620,936,801</b>	<b>82.9%</b>	<b>\$ 1,220,617,628</b>	<b>\$ 122,696,600</b>	<b>10.1%</b>

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

General Fund Expenditure Status Report  
 As of Period 11, Ended May 2021 (92% Completed)  
 (Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
City Attorney	56,731,830	62,364,490	91.0%	55,619,272	1,112,558	2.0%
City Auditor	3,399,627	3,954,164	86.0%	3,162,329	237,298	7.5%
City Clerk	5,040,688	6,387,730	78.9%	5,283,166	(242,478)	-4.6%
City Council - District 1	1,110,254	1,397,524	79.4%	1,053,186	57,068	5.4%
City Council - District 2	985,955	1,256,083	78.5%	985,229	726	0.1%
City Council - District 3	1,026,209	1,154,840	88.9%	1,013,726	12,483	1.2%
City Council - District 4	1,127,834	1,380,857	81.7%	1,082,308	45,526	4.2%
City Council - District 5	925,174	1,161,931	79.6%	933,740	(8,566)	-0.9%
City Council - District 6	906,201	1,230,909	73.6%	977,727	(71,526)	-7.3%
City Council - District 7	1,055,819	1,272,286	83.0%	1,082,455	(26,636)	-2.5%
City Council - District 8	1,206,869	1,442,420	83.7%	1,248,975	(42,106)	-3.4%
City Council - District 9	1,129,938	1,521,062	74.3%	1,249,864	(119,926)	-9.6%
City Treasurer	13,776,008	17,220,122	80.0%	14,289,714	(513,706)	-3.6%
Citywide Program Expenditures	77,106,450	100,934,479	76.4%	85,141,400	(8,034,950)	-9.4%
Communications	4,102,973	4,706,036	87.2%	4,153,149	(50,176)	-1.2%
Council Administration	2,266,822	2,812,478	80.6%	2,284,859	(18,037)	-0.8%
Debt Management	1,862,235	2,112,954	88.1%	2,189,513	(327,278)	-14.9%
Department of Finance	16,262,845	18,679,083	87.1%	16,190,370	72,475	0.4%
Department of Information Technology	332,763	729,381	45.6%	247,073	85,690	34.7%
Development Services	6,890,892	7,944,828	86.7%	6,863,224	27,668	0.4%
Economic Development	20,576,513	21,334,370	96.4%	10,694,090	9,882,423	92.4%
Environmental Services	39,202,396	49,984,325	78.4%	40,376,364	(1,173,968)	-2.9%
Ethics Commission	1,190,979	1,356,403	87.8%	1,035,278	155,701	15.0%
Facilities <sup>2</sup>	18,814,253	22,174,506	84.8%	21,682,007	(2,867,754)	-13.2%
Fire-Rescue	275,000,872	290,161,277	94.8%	263,138,749	11,862,123	4.5%
General Services <sup>3</sup>	463,901	483,609	95.9%	-	463,901	100.0%
Government Affairs	1,006,766	1,256,867	80.1%	1,016,683	(9,917)	-1.0%
Homelessness Strategies <sup>3</sup>	39,710,262	48,785,105	81.4%	-	39,710,262	100.0%
Human Resources	4,995,826	5,652,962	88.4%	4,878,638	117,188	2.4%
Internal Operations	132	-	100.0%	422,902	(422,770)	-100.0%
Library	48,024,387	59,467,760	80.8%	50,612,838	(2,588,451)	-5.1%
Mobility <sup>3</sup>	1,757,977	2,975,416	59.1%	-	1,757,977	100.0%
Neighborhood Services	383,859	559,247	68.6%	1,830,888	(1,447,029)	-79.0%
Office of Boards & Commissions	839,647	906,181	92.7%	663,777	175,870	26.5%
Office of Homeland Security	2,499,411	2,649,134	94.3%	2,199,438	299,973	13.6%
Office of Race & Equity <sup>3</sup>	3,010,613	3,811,762	79.0%	-	3,010,613	100.0%
Office of Sustainability	656,196	822,078	79.8%	577,610	78,586	13.6%
Office of the Assistant Chief Operating Officer	333,523	628,846	53.0%	899,565	(566,042)	-62.9%
Office of the Chief Financial Officer	460,623	608,191	75.7%	532,871	(72,248)	-13.6%

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	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
Office of the Chief Operating Officer	1,022,888	1,186,152	86.2%	1,155,403	(132,515)	-11.5%
Office of the IBA	2,025,192	2,219,685	91.2%	1,904,639	120,553	6.3%
Office of the Mayor	\$ 2,909,713	\$ 3,498,207	83.2%	\$ 3,403,609	\$ (493,896)	-14.5%
Parks & Recreation	103,803,205	121,386,748	85.5%	106,465,890	(2,662,685)	-2.5%
Performance & Analytics	3,627,548	4,253,749	85.3%	3,114,310	513,238	16.5%
Personnel	8,336,489	9,587,643	87.0%	8,655,163	(318,674)	-3.7%
Planning	6,959,422	7,834,546	88.8%	8,456,337	(1,496,915)	-17.7%
Police	496,964,820	567,592,282	87.6%	491,394,495	5,570,325	1.1%
Public Utilities	2,454,542	2,616,398	93.8%	2,520,207	(65,665)	-2.6%
Public Works	152,810	438,394	34.9%	352,235	(199,425)	-56.6%
Purchasing & Contracting	16,145,985	17,768,660	90.9%	16,490,909	(344,924)	-2.1%
Real Estate Assets	4,109,754	4,777,803	86.0%	4,363,897	(254,143)	-5.8%
Smart and Sustainable Communities	\$ 1,382,793	\$ 2,675,610	51.7%	\$ 773,120	\$ 609,673	78.9%
Storm Water <sup>3</sup>	38,545,619	47,278,884	81.5%	-	38,545,619	100.0%
Transportation <sup>4</sup>	63,396,323	74,540,344	85.0%	106,501,203	(43,104,880)	-40.5%
<b>Total General Fund Expenditures</b>	<b>\$ 1,408,012,625</b>	<b>\$ 1,620,936,801</b>	<b>86.9%</b>	<b>\$ 1,361,164,394</b>	<b>\$ 46,848,231</b>	<b>3.4%</b>

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

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

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

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

**Citywide Program Expenditure Status Report**  
**As of Period 11, Ended May 2021 (92% Completed)**  
*(Unaudited)*

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	1,079,355	1,038,562	103.9%	948,680	130,675	13.8%
Citywide Elections	6,686,276	3,770,336	177.3%	2,686,000	4,000,276	148.9%
Corporate Master Leases Rent	22,023,606	23,391,364	94.2%	18,639,148	3,384,458	18.2%
Deferred Capital Debt Service	5,729,920	7,164,523	80.0%	17,412,883	(11,682,963)	-67.1%
Engineering and Capital Projects	658,012	1,346,258	48.9%	265,594	392,418	147.8%
Insurance	1,857,953	2,743,144	67.7%	1,656,906	201,047	12.1%
Memberships	1,073,505	985,076	109.0%	984,181	89,324	9.1%
PL Claims Trans - Ins	14,300,000	14,300,000	100.0%	10,900,000	3,400,000	31.2%
Preservation of Benefits	-	1,500,000	0.0%	-	-	0.0%
Property Tax Administration	4,221,282	4,593,620	91.9%	4,127,569	93,713	2.3%
Public Liability Claims Xfer - Claims Fund	14,470,535	15,076,396	96.0%	17,574,324	(3,103,789)	-17.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Redistricting Commission	40,898	198,411	20.6%	-	40,898	100.0%
Special Consulting Services	1,816,820	4,789,612	37.9%	4,892,744	(3,075,924)	-62.9%
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%	1,700,000	(1,700,000)	-100.0%
Transfer to Park Improvement Funds	-	10,227,028	0.0%	-	-	0.0%
Transportation Subsidy	23,167	227,998	10.2%	295,234	(272,067)	-92.2%
Transfer to Infrastructure Fund	357,856	5,663,897	6.3%	268,517	89,339	33.3%
<b>Total Citywide Program Expenditures</b>	<b>\$ 77,106,450</b>	<b>\$ 100,934,479</b>	<b>76.4%</b>	<b>\$ 85,141,400</b>	<b>\$ (8,034,950)</b>	<b>-9.4%</b>

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

**Other Budgeted Funds Revenue Status Report**  
**As of Period 11, Ended May 2021 (92% Completed)**  
*(Unaudited)*

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/20 % Change
Airports Fund	\$ 5,433,760	\$ 4,881,882	111.3%	\$ 5,654,550	\$ (220,790)	-3.9%
Automated Refuse Container Fund	1,648,203	1,385,000	119.0%	1,248,717	399,486	32.0%
Central Stores Internal Service Fund	6,992,523	4,824,266	144.9%	6,755,660	236,863	3.5%
Concourse and Parking Garages Operating Fund	1,506,336	3,754,059	40.1%	2,882,433	(1,376,097)	-47.7%
Convention Center Complex Funds	13,573,533	13,659,915	99.4%	12,525,509	1,048,024	8.4%
Development Services Fund	79,066,102	85,433,510	92.5%	78,925,672	140,430	0.2%
Energy Conservation Program Fund	4,598,867	4,550,084	101.1%	4,263,136	335,731	7.9%
Engineering and Capital Projects	105,002,897	115,732,090	90.7%	101,673,593	3,329,304	3.3%
Environmental Growth Fund 1/3	4,078,643	4,597,887	88.7%	4,043,209	35,434	0.9%
Environmental Growth Fund 2/3	8,179,583	9,202,775	88.9%	8,079,569	100,014	1.2%
Facilities Financing Fund	2,226,069	3,135,998	71.0%	2,355,705	(129,636)	-5.5%
Fire/Emergency Medical Services Fund	10,083,129	12,654,751	79.7%	9,449,008	634,121	6.7%
Fire and Lifeguard Facilities Fund	1,384,387	1,383,570	100.1%	1,386,955	(2,568)	-0.2%
Fleet Operations	112,013,152	129,301,214	86.6%	95,592,963	16,420,189	17.2%
Gas Tax Fund	20,666,133	34,100,416	60.6%	24,673,329	(4,007,196)	-16.2%
General Plan Maintenance Fund	3,300,919	3,300,000	100.0%	3,787,392	(486,473)	-12.8%
GIS Fund	4,393,801	4,391,238	100.1%	3,711,674	682,127	18.4%
Golf Course Fund	26,156,565	20,870,347	125.3%	19,521,047	6,635,518	34.0%
Information Technology Fund	33,045,895	80,287,896	41.2%	39,756,904	(6,711,009)	-16.9%
Infrastructure Fund	1,450,666	5,663,897	25.6%	268,517	1,182,149	440.3%
Junior Lifeguard Program Fund	845,518	615,150	137.4%	664,944	180,574	27.2%
Los Penasquitos Canyon Preserve Fund	193,651	186,000	104.1%	185,710	7,941	4.3%
Maintenance Assessment District (MAD) Funds	27,128,900	27,338,166	99.2%	26,062,006	1,066,894	4.1%
Mission Bay/Balboa Park Improvement Fund	1,737,746	1,765,505	98.4%	1,698,136	39,610	2.3%
Mission Bay Improvement Fund	562,838	6,647,568	8.5%	783,292	(220,454)	-28.1%
New Convention Facility Fund	-	-	0.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,807,708	27,747,955	100.2%	25,214,394	2,593,314	10.3%
Parking Meter Operations	5,387,400	11,297,852	47.7%	8,543,858	(3,156,458)	-36.9%
PETCO Park Fund	12,354,686	14,853,160	83.2%	14,117,605	(1,762,919)	-12.5%
Prop 42 Replacement - Transportation Relief Fund	21,193	-	100.0%	67,846	(46,653)	-68.8%
Public Art Fund	368,659	-	100.0%	1,658,668	(1,290,009)	-77.8%
Public Safety Needs & Debt Service Fund	8,284,624	8,200,931	101.0%	8,473,750	(189,126)	-2.2%
Publishing Services Internal Fund	1,132,738	1,640,551	69.0%	1,413,993	(281,255)	-19.9%

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	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/20 % Change
Recycling Fund	\$ 16,307,413	\$ 25,391,760	64.2%	\$ 16,964,807	\$ (657,394)	-3.9%
Refuse Disposal Fund	25,594,393	36,789,373	69.6%	30,654,079	(5,059,686)	-16.5%
Regional Park Improvements Fund	192,959	3,579,460	5.4%	277,793	(84,834)	-30.5%
Risk Management Fund	10,138,816	11,000,000	92.2%	11,577,977	(1,439,161)	-12.4%
Road Maintenance & Rehabilitation	20,141,408	26,830,119	75.1%	19,341,613	799,795	4.1%
Seized and Forfeited Assets Funds	208,559	1,200,000	17.4%	1,213,953	(1,005,394)	-82.8%
Solid Waste Local Enforcement Agency Fund	723,615	786,417	92.0%	680,340	43,275	6.4%
Stadium Operations Fund	228,448	117,961	193.7%	6,309,222	(6,080,774)	-96.4%
State COPS	3,251,237	2,140,000	151.9%	3,494,815	(243,578)	-7.0%
Storm Drain Fund	4,866,169	5,700,000	85.4%	4,594,007	272,162	5.9%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	42,386,806	81,232,714	52.2%	81,388,061	(39,001,255)	-47.9%
TOT - Major Events Revolving FD	20,500	-	100.0%	258,614	(238,114)	-92.1%
TransNet Extension Funds	29,622,058	32,384,000	91.5%	33,696,498	(4,074,439)	-12.1%
Trolley Extension Reserve Fund	1,064,592	1,064,500	100.0%	923,022	141,570	15.3%
Underground Surcharge Fund	41,960,887	55,612,716	75.5%	45,734,902	(3,774,015)	-8.3%
Wastewater Department Funds	352,496,368	410,298,397	85.9%	376,838,258	(24,341,890)	-6.5%
Water Department Funds	650,892,468	834,023,316	78.0%	614,499,447	36,393,022	5.9%
Wireless Communication Technology Fund	10,285,208	9,664,915	106.4%	10,553,000	(267,792)	-2.5%
Zoological Exhibits Maintenance Fund	15,883,017	15,647,842	101.5%	14,277,002	1,606,015	11.2%
Low-Moderate Income Housing Asset Fund <sup>2</sup>	14,598,842	2,977,097	490.4%	3,691,497	10,907,345	295.5%
Successor Agency Property Management <sup>2</sup>	805,535	1,034,365	77.9%	1,200,648	(395,113)	-32.9%
Capital Outlay - Misc Revenue <sup>2</sup>	43,380,118	53,255,600	81.5%	2,777,992	40,602,126	1461.6%
Refuse Disposal - Miramar Clousure <sup>2</sup>	492,032	50,000	984.1%	614,044	(122,012)	-19.9%

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

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

Other Budgeted Funds Expenditure Status Report  
 As of Period 11, Ended May 2021 (92% Completed)  
 (Unaudited)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	\$ 5,162,051	\$ 7,012,647	73.6%	\$ 4,760,393	\$ 401,658	8.4%
Automated Refuse Container Fund	1,362,054	1,722,573	79.1%	995,290	366,764	36.8%
Central Stores Internal Service Fund	6,806,642	4,747,802	143.4%	7,291,514	(484,872)	-6.6%
Concourse and Parking Garages Operating Fund	1,722,202	3,261,775	52.8%	2,530,702	(808,500)	-31.9%
Convention Center Complex Funds	12,998,106	13,795,491	94.2%	13,062,807	(64,701)	-0.5%
Development Services Fund	72,724,810	85,127,000	85.4%	67,855,740	4,869,070	7.2%
Energy Conservation Program Fund	4,232,652	4,986,028	84.9%	3,908,407	324,245	8.3%
Engineering and Capital Projects	98,511,626	116,315,707	84.7%	96,906,646	1,604,980	1.7%
Environmental Growth Fund 1/3	2,439,929	4,597,887	53.1%	2,340,981	98,948	4.2%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	0.0%
Facilities Financing Fund	2,509,915	3,134,050	80.1%	2,475,845	34,070	1.4%
Fire/Emergency Medical Services Fund	4,651,212	12,437,595	37.4%	4,667,161	(15,949)	-0.3%
Fire and Lifeguard Facilities Fund	1,392,397	1,395,631	99.8%	1,390,295	2,102	0.2%
Fleet Operations	119,166,667	212,377,648	56.1%	91,886,709	27,279,958	29.7%
Gas Tax Fund	28,652,683	42,921,117	66.8%	32,651,489	(3,998,806)	-12.2%
General Plan Maintenance Fund	2,352,973	3,779,000	62.3%	2,052,961	300,012	14.6%
GIS Fund	3,569,234	4,389,649	81.3%	3,126,433	442,801	14.2%
Golf Course Fund	17,908,480	20,322,090	88.1%	17,468,503	439,977	2.5%
Information Technology Fund	58,296,586	80,171,884	72.7%	50,847,951	7,448,635	14.6%
Infrastructure Fund	374,959	12,795,060	2.9%	3,519,022	(3,144,063)	-89.3%
Junior Lifeguard Program Fund	408,109	625,054	65.3%	372,784	35,325	9.5%
Los Penasquitos Canyon Preserve Fund	232,070	251,161	92.4%	215,468	16,602	7.7%
Maintenance Assessment District (MAD) Funds	22,539,539	42,620,237	52.9%	21,464,608	1,074,931	5.0%
Mission Bay/ Balboa Park Improvement Fund	1,495,689	1,887,430	79.2%	1,850,789	(355,100)	-19.2%
New Convention Facility Fund	-	-	0.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	17,209,996	27,787,305	61.9%	21,378,399	(4,168,403)	-19.5%
Parking Meter Operations	3,506,731	10,757,254	32.6%	3,742,806	(236,075)	-6.3%
PETCO Park Fund	15,105,126	15,476,653	97.6%	15,403,036	(297,910)	-1.9%
Prop 42 Replacement - Transportation Relief Fund	182,042	314,092	58.0%	95,113	86,929	91.4%
Public Art Fund	610,596	5,694,190	10.7%	171,764	438,832	255.5%
Public Safety Needs & Debt Service Fund	4,793,979	8,200,931	58.5%	5,128,627	(334,648)	-6.5%
Publishing Services Internal Fund	1,549,326	1,349,236	114.8%	1,751,819	(202,493)	-11.6%

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Schedule 4 (cont.)

	FY21 Actuals <sup>1</sup>	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals <sup>1</sup>	FY21/FY20 Actuals Change	FY21/FY20 % Change
Recycling Fund	\$ 25,573,703	\$ 30,930,806	82.7%	\$ 23,434,968	\$ 2,138,735	9.1%
Refuse Disposal Fund	30,614,641	40,278,345	76.0%	29,654,780	959,861	3.2%
Risk Management Fund	11,138,907	12,239,724	91.0%	10,757,451	381,456	3.5%
Road Maintenance & Rehabilitation	11,376,410	23,613,048	48.2%	9,236,996	2,139,414	23.2%
Seized and Forfeited Assets Funds	7,093,402	10,625,698	66.8%	7,720,124	(626,722)	-8.1%
Solid Waste Local Enforcement Agency Fund	766,750	899,166	85.3%	858,240	(91,490)	-10.7%
Stadium Operations Fund	1,432,068	1,932,410	74.1%	12,090,264	(10,658,196)	-88.2%
State COPS	5,531,555	6,946,712	79.6%	2,485,330	3,046,225	122.6%
Storm Drain Fund	2,870,824	5,700,000	50.4%	4,145,909	(1,275,085)	-30.8%
Successor Agency Admin & Project Fund	521,227	1,934,326	26.9%	799,434	(278,207)	-34.8%
Transient Occupancy Tax Fund	42,793,664	81,166,162	52.7%	60,576,031	(17,782,367)	-29.4%
TOT - Special Events	51,680	248,348	20.8%	441,498	(389,818)	-88.3%
TransNet Extension Funds	10,770,716	13,931,415	77.3%	14,359,168	(3,588,452)	-25.0%
Trolley Extension Reserve Fund	1,065,154	1,067,500	99.8%	1,066,149	(995)	-0.1%
Underground Surcharge Fund	46,367,697	107,740,360	43.0%	69,431,102	(23,063,405)	-33.2%
Wastewater Department Funds	310,981,449	371,201,659	83.8%	306,395,679	4,585,770	1.5%
Water Department Funds	441,720,900	578,061,071	76.4%	424,753,085	16,967,815	4.0%
Wireless Communication Technology Fund	9,560,698	11,518,002	83.0%	8,999,018	561,680	6.2%
Zoological Exhibits Maintenance Fund	6,158,239	15,647,842	39.4%	5,626,008	532,231	9.5%
Low-Moderate Income Housing Asset Fund <sup>2</sup>	7,588,361	42,101,314	18.0%	11,822,901	(4,234,540)	-35.8%
Successor Agency Property Management <sup>2</sup>	420,000	410,307	102.4%	176,701	243,299	137.7%
Capital Outlay - Misc Revenue <sup>2</sup>	17,754,979	18,587,949	95.5%	3,722,300	14,032,679	377.0%

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

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