

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of September 2021



November 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 3 (as of September 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 September 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 3, Ended September, 2021 (25% 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	\$ 9,949,387	1.5%	\$ 14,366,394	\$ (4,417,007)	-30.7%
Sales Taxes	320,822,549	320,822,549	26,842,391	8.4%	25,753,805	1,088,586	4.2%
Transient Occupancy Taxes	95,455,607	95,455,607	27,097,115	28.4%	11,354,732	15,742,383	138.6%
Property Transfer Tax	11,242,281	11,242,281	1,555,226	13.8%	1,791,413	(236,187)	-13.2%
Licenses & Permits	43,549,139	43,549,139	8,634,197	19.8%	7,664,509	969,688	12.7%
Fines & Forfeitures	27,509,301	27,509,301	5,096,876	18.5%	2,397,367	2,699,508	112.6%
Interest & Dividends	3,408,893	3,408,893	(5,052)	-0.1%	128,441	(133,493)	-103.9%
Franchises	79,999,015	79,999,015	601,374	0.8%	380,179	221,194	58.2%
Rents & Concessions	58,853,204	58,853,204	15,211,602	25.8%	6,719,102	8,492,500	126.4%
Revenues from Other Agencies	7,818,082	7,818,082	1,017,466	13.0%	333,187	684,279	205.4%
Charges for Current Services	156,771,169	156,771,169	18,751,028	12.0%	15,344,157	3,406,871	22.2%
Other Revenue	2,802,111	2,802,111	11,426,631	407.8%	2,551,878	8,874,753	347.8%
Transfers	263,069,782	263,069,782	10,718,937	4.1%	84,723,483	(74,004,546)	-87.3%
Total General Fund Revenue	\$ 1,743,548,431	\$ 1,743,548,431	\$ 136,897,178	7.9%	\$ 173,508,649	\$ (36,611,470)	-21.1%
Expenditures							
Personnel Services	\$ 680,856,051	\$ 680,818,397	\$ 177,524,050	26.1%	\$ 167,804,864	\$ 9,719,187	5.8%
Total PE	\$ 680,856,051	\$ 680,818,397	\$ 177,524,050	26.1%	\$ 167,804,864	\$ 9,719,187	5.8%
Fringe Benefits	533,375,609	533,358,455	122,486,666	23.0%	120,110,935	2,375,732	2.0%
Supplies	32,438,617	32,409,106	9,220,118	28.4%	9,354,872	(134,754)	-1.4%
Contracts	269,480,610	269,672,005	46,469,496	17.2%	45,741,254	728,242	1.6%
Information Technology	61,289,115	61,294,615	3,043,884	5.0%	1,872,496	1,171,389	62.6%
Energy & Utilities	50,804,840	50,804,840	7,378,744	14.5%	9,995,911	(2,617,167)	-26.2%
Capital Expenditures	1,714,913	1,746,910	103,994	6.0%	122,106	(18,112)	-14.8%
Debt	16,960,587	16,960,587	4,422,695	26.1%	5,513,570	(1,090,875)	-19.8%
Other Expenditures	5,526,252	5,525,222	1,496,236	27.1%	387,980	1,108,256	285.6%
Transfers	91,101,837	91,101,837	2,215,119	2.4%	427,107	1,788,012	418.6%
Total NPE	\$ 1,062,692,380	\$ 1,062,873,576	\$ 196,836,954	18.5%	\$ 193,526,230	\$ 3,310,723	1.7%
Total General Fund Expenditures	\$ 1,743,548,431	\$ 1,743,691,973	\$ 374,361,004	21.5%	\$ 361,331,094	\$ 13,029,910	3.6%
General Fund Encumbrances			79,033,397		98,206,209	(19,172,812)	
Net Impact	\$ -	\$ (143,542)	\$ (316,497,222)		\$ (286,028,654)	\$ (30,468,568)	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Property Taxes	\$ 9,949,387	\$ 672,247,298	1.5%	\$ 14,366,394	\$ (4,417,007)	-30.7%
Sales Taxes	26,842,391	320,822,549	8.4%	25,753,805	1,088,586	4.2%
Transient Occupancy Taxes	27,097,115	95,455,607	28.4%	11,354,732	15,742,383	138.6%
Property Transfer Tax	1,555,226	11,242,281	13.8%	1,791,413	(236,187)	-13.2%
Licenses & Permits						
Business Taxes	5,781,209	30,835,060	18.7%	5,769,878	11,331	0.2%
Rental Unit Taxes	529,061	7,284,502	7.3%	453,681	75,379	16.6%
Alarm Permit Fees	124,517	579,852	21.5%	114,725	9,792	8.5%
Application Fees	-	-	100.0%	550	(550)	-100.0%
Other Licenses and Permits	2,199,411	4,849,725	45.4%	1,325,675	873,736	65.9%
Total Licenses & Permits	8,634,197	43,549,139	19.8%	7,664,509	969,688	12.7%
Fines & Forfeitures						
Parking Citations	3,868,218	20,490,647	18.9%	1,447,250	2,420,967	167.3%
Municipal Court	553,597	3,158,069	17.5%	426,998	126,598	29.6%
Other Fines & Forfeitures	669,436	3,810,585	17.6%	521,993	147,444	28.2%
Negligent Impound	5,625	50,000	11.3%	1,126	4,499	399.6%
Total Fines & Forfeitures	5,096,876	27,509,301	18.5%	2,397,367	2,699,508	112.6%
Interest & Dividends	(5,052)	3,408,893	-0.1%	128,441	(133,493)	-103.9%
Franchises						
SDG&E	-	51,651,778	0.0%	(0)	0	-100.0%
CATV	57,789	13,245,712	0.4%	-	57,789	100.0%
Refuse Collection	113,643	12,825,000	0.9%	1,941	111,702	5754.1%
Other Franchises	429,941	2,276,525	18.9%	378,238	51,703	13.7%
Total Franchises	601,374	79,999,015	0.8%	380,179	221,195	58.2%

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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	\$ 8,949,566	\$ 27,824,033	32.2%	\$ 2,714,504	\$ 6,235,061	229.7%
Pueblo Lands	1,660,905	5,642,964	29.4%	1,122,500	538,405	48.0%
Other Rents and Concessions	4,601,131	25,386,207	18.1%	2,882,097	1,719,034	59.6%
Total Rents & Concessions	15,211,602	58,853,204	25.8%	6,719,102	8,492,500	126.4%
Revenue from Other Agencies	1,017,466	7,818,082	13.0%	333,187	684,279	205.4%
Charges for Current Services	18,751,028	156,771,169	12.0%	15,344,157	3,406,871	22.2%
Other Revenue	11,426,631	2,802,111	407.8%	2,551,878	8,874,753	347.8%
Transfers	10,718,937	263,069,782	4.1%	84,723,483	(74,004,546)	-87.3%
Total General Fund Revenue	\$ 136,897,178	\$ 1,743,548,431	7.9%	\$ 173,508,649	\$ (36,611,470)	-21.1%

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
City Attorney	\$ 16,116,715	\$ 68,799,335	23.4%	\$ 15,330,698	\$ 786,017	5.1%
City Auditor	922,334	4,350,115	21.2%	831,921	90,414	10.9%
City Clerk	1,178,921	6,754,384	17.5%	1,314,646	(135,725)	-10.3%
City Council - District 1	301,047	1,546,749	19.5%	298,782	2,265	0.8%
City Council - District 2	294,091	1,525,974	19.3%	250,058	44,033	17.6%
City Council - District 3	293,003	1,348,067	21.7%	272,939	20,064	7.4%
City Council - District 4	334,957	1,681,458	19.9%	286,548	48,409	16.9%
City Council - District 5	268,353	1,400,956	19.2%	233,981	34,373	14.7%
City Council - District 6	258,063	1,468,253	17.6%	245,526	12,537	5.1%
City Council - District 7	304,558	1,466,796	20.8%	285,808	18,750	6.6%
City Council - District 8	385,609	1,957,388	19.7%	334,684	50,925	15.2%
City Council - District 9	277,509	1,267,450	21.9%	346,845	(69,336)	-20.0%
City Treasurer	3,681,163	18,978,821	19.4%	3,713,836	(32,672)	-0.9%
Citywide Program Expenditures	11,845,147	150,260,793	7.9%	15,523,422	(3,678,274)	-23.7%
Commission on Police Practices ²	77,269	1,327,134	5.8%	-	77,269	100.0%
Communications	1,209,362	5,442,687	22.2%	1,109,240	100,122	9.0%
Compliance ²	412,766	2,345,084	17.6%	-	412,766	100.0%
Council Administration	659,051	2,921,606	22.6%	597,235	61,816	10.4%
Debt Management	498,361	2,414,975	20.6%	501,641	(3,280)	-0.7%
Department of Finance	4,660,535	20,307,420	22.9%	4,277,701	382,834	8.9%
Department of Information Technology	80,290	994,975	8.1%	29,709	50,582	170.3%
Development Services	1,956,274	9,092,254	21.5%	1,858,831	97,443	5.2%
Economic Development	12,850,910	22,530,434	57.0%	11,338,839	1,512,071	13.3%
Environmental Services	7,488,442	58,761,446	12.7%	7,351,137	137,305	1.9%
Ethics Commission	265,301	1,292,674	20.5%	326,747	(61,445)	-18.8%
Facilities	5,133,847	23,649,598	21.7%	5,138,533	(4,686)	-0.1%
Fire-Rescue	80,178,649	308,695,006	26.0%	75,221,094	4,957,556	6.6%
General Services	-	-	100.0%	123,700	(123,700)	-100.0%
Government Affairs	308,306	1,352,474	22.8%	277,093	31,213	11.3%
Homelessness Strategies	362,349	18,071,824	2.0%	4,417,363	(4,055,014)	-91.8%
Human Resources	1,250,704	7,000,648	17.9%	1,437,741	(187,038)	-13.0%
Internal Operations	-	-	100.0%	41	(41)	-100.0%
Library	12,211,581	60,741,326	20.1%	12,297,122	(85,541)	-0.7%

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Financial Performance Report – Period Ended September 2021

Schedule 2 (cont.)						
	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Mobility	\$ 486,376	\$ 3,255,096	14.9%	\$ 440,508	\$ 45,868	10.4%
Neighborhood Services	-	-	100.0%	135,198	(135,198)	-100.0%
Office of Boards & Commissions	185,989	786,462	23.6%	221,781	(35,792)	-16.1%
Office of Homeland Security	543,449	3,409,414	15.9%	599,674	(56,225)	-9.4%
Office of Race & Equity	31,106	788,532	3.9%	-	31,106	100.0%
Office of Sustainability	151,249	2,060,106	7.3%	152,784	(1,535)	-1.0%
Office of the Assistant Chief Operating Officer	-	-	100.0%	144,262	(144,262)	-100.0%
Office of the Chief Financial Officer	-	-	100.0%	163,185	(163,185)	-100.0%
Office of the Chief Operating Officer	704,647	4,154,067	17.0%	297,594	407,054	136.8%
Office of the IBA	546,718	2,569,144	21.3%	545,524	1,194	0.2%
Office of the Mayor	745,872	3,383,222	22.0%	829,465	(83,594)	-10.1%
Parks & Recreation	27,689,734	133,859,293	20.7%	28,006,817	(317,083)	-1.1%
Performance & Analytics	961,465	4,834,257	19.9%	572,436	389,029	68.0%
Personnel	2,405,359	10,612,912	22.7%	2,206,467	198,892	9.0%
Planning	1,785,609	9,120,153	19.6%	1,946,682	(161,073)	-8.3%
Police	140,612,957	593,292,386	23.7%	131,308,069	9,304,888	7.1%
Public Utilities	1,191,689	2,396,709	49.7%	1,083,726	107,963	10.0%
Public Works	-	-	100.0%	70,738	(70,738)	-100.0%
Purchasing & Contracting	4,304,175	19,264,024	22.3%	3,333,288	970,888	29.1%
Real Estate Assets	1,148,419	5,937,492	19.3%	1,090,052	58,366	5.4%
Smart and Sustainable Communities	-	-	100.0%	278,261	(278,261)	-100.0%
Stormwater	8,777,543	51,557,489	17.0%	7,304,466	1,473,077	20.2%
Transportation	16,023,179	82,663,111	19.4%	15,026,658	996,522	6.6%
Total General Fund Expenditures	\$ 374,361,004	\$ 1,743,691,973	21.5%	\$ 361,331,094	\$ 13,029,910	3.6%

¹ Includes adjustments made in future periods

² New Department in Fiscal Year 2022

Citywide Program Expenditure Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	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%	-	-	100.0%
Corporate Master Leases Rent	6,917,787	22,374,907	30.9%	5,182,156	1,735,632	33.5%
Deferred Capital Debt Service	79,070	26,111,309	0.3%	102,710	(23,641)	-23.0%
Engineering and Capital Projects	108,178	761,462	14.2%	100,391	7,787	7.8%
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	942,979	1,064,062	88.6%	914,580	28,399	3.1%
PL Claims Trans-Ins	-	17,673,924	0.0%	7,150,000	(7,150,000)	-100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	100.0%
Property Tax Administration	60,556	4,553,075	1.3%	50,672	9,884	19.5%
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%	-	-	100.0%
Redistricting Commission	41,709	396,059	10.5%	-	41,709	100.0%
Special Consulting Services	126,820	2,149,522	5.9%	676,128	(549,308)	-81.2%
Supplemental COLA Benefit	1,128,564	1,536,000	73.5%	-	1,128,564	100.0%
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%	-	-	100.0%
Transfer to Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Total Citywide Program Expenditures	\$ 11,845,147	\$ 150,260,793	7.9%	\$ 15,523,422	\$ (3,678,274)	-23.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report As of Period 12, Ended June 2021 (100% Completed) (Unaudited)									
	FY22	FY22	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21	
	Actuals ¹	Adopted Budget	Current Budget	Budget Change	Current Budget	Actuals ¹	Actuals Change	% Change	
Council District 1	\$ 301,047	\$ 1,446,749	\$ 1,446,749	\$ -	20.8%	\$ 298,782	\$ 2,265	0.8%	
District 1 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 1	301,047	1,546,749	1,546,749	-	19.5%	298,782	2,265	0.8%	
Council District 2	291,738	1,425,974	1,425,974	-	20.5%	250,058	41,680	16.7%	
District 2 CPPS	2,353	100,000	100,000	-	2.4%	-	2,353	100.0%	
Total Council District 2	294,091	1,525,974	1,525,974	-	19.3%	250,058	44,033	17.6%	
Council District 3	293,003	1,248,067	1,248,067	-	23.5%	272,939	20,064	7.4%	
District 3 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 3	293,003	1,348,067	1,348,067	-	21.7%	272,939	20,064	7.4%	
Council District 4	334,957	1,581,458	1,581,458	-	21.2%	286,548	48,409	16.9%	
District 4 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 4	334,957	1,681,458	1,681,458	-	19.9%	286,548	48,409	16.9%	
Council District 5	268,353	1,300,956	1,300,956	-	20.6%	233,981	34,373	14.7%	
District 5 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 5	268,353	1,400,956	1,400,956	-	19.2%	233,981	34,373	14.7%	
Council District 6	255,710	1,368,733	1,368,733	-	18.7%	245,526	10,184	4.1%	
District 6 CPPS	2,353	100,000	99,520	(480)	2.4%	-	2,353	100.0%	
Total Council District 6	258,063	1,468,733	1,468,253	(480)	17.6%	245,526	12,537	5.1%	
Council District 7	304,558	1,366,796	1,366,796	-	22.3%	285,808	18,750	6.6%	
District 7 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 7	304,558	1,466,796	1,466,796	-	20.8%	285,808	18,750	6.6%	
Council District 8	385,609	1,857,388	1,857,388	-	20.8%	334,684	50,925	15.2%	
District 8 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 8	385,609	1,957,388	1,957,388	-	19.7%	334,684	50,925	15.2%	
Council District 9	277,509	1,167,450	1,167,450	-	23.8%	346,845	(69,336)	-20.0%	
District 9 CPPS	-	100,000	100,000	-	0.0%	-	-	100.0%	
Total Council District 9	277,509	1,267,450	1,267,450	-	21.9%	346,845	(69,336)	-20.0%	
Total Council Districts	\$ 2,717,190	\$ 13,663,571	\$ 13,663,091	\$ (480)	19.9%	\$ 2,555,171	\$ 162,019	6.3%	

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 1,617,408	\$ 6,848,553	23.6%	\$ 1,284,136	\$ 333,273	26.0%
Automated Refuse Container Fund	463,791	1,400,000	33.1%	529,010	(65,219)	-12.3%
Capital Outlay - Misc Revenue	-	-	100.0%	42,557,318	(42,557,318)	-100.0%
Central Stores Internal Service Fund	1,257,733	7,478,415	16.8%	1,524,363	(266,630)	-17.5%
Climate Equity Fund ²	(6)	6,965,178	0.0%	-	(6)	-100.0%
Community Equity Fund ²	5,407	-	100.0%	-	5,407	100.0%
Concourse and Parking Garages Operating Fund	267,999	2,981,406	9.0%	444,707	(176,708)	-39.7%
Convention Center Complex Funds	309,479	23,523,874	1.3%	276,861	32,618	11.8%
Development Services Fund	34,386,721	90,559,027	38.0%	25,619,990	8,766,731	34.2%
Energy Conservation Program Fund	83,757	4,507,573	1.9%	250,613	(166,856)	-66.6%
Engineering and Capital Projects	27,280,958	129,691,734	21.0%	29,898,908	(2,617,950)	-8.8%
Environmental Growth Fund 1/3	8,843	5,525,864	0.2%	6,384	2,459	38.5%
Environmental Growth Fund 2/3	17,182	11,058,728	0.2%	10,660	6,522	61.2%
Facilities Financing Fund	688,821	3,338,497	20.6%	624,933	63,888	10.2%
Fire/Emergency Medical Services Fund	3,058,198	11,160,856	27.4%	3,215,178	(156,980)	-4.9%
Fire and Lifeguard Facilities Fund	38	1,393,219	0.0%	76	(38)	-50.2%
Fleet Operations	29,630,517	128,301,214	23.1%	12,848,650	16,781,867	130.6%
Gas Tax Fund	3,151,627	35,701,827	8.8%	2,873,143	278,485	9.7%
General Plan Maintenance Fund	893,461	3,400,000	26.3%	910,774	(17,313)	-1.9%
GIS Fund	125,639	4,894,107	2.6%	61,636	64,003	103.8%
Golf Course Fund	7,764,666	20,870,347	37.2%	7,883,531	(118,865)	-1.5%
Information Technology Fund	187,980	84,301,733	0.2%	53,891	134,089	248.8%
Infrastructure Fund	-	10,000,000	0.0%	-	-	100.0%
Junior Lifeguard Program Fund	12,500	615,150	2.0%	41,075	(28,575)	-69.6%
Los Penasquitos Canyon Preserve Fund	7,509	261,360	2.9%	9,598	(2,089)	-21.8%
Low-Moderate Income Housing Asset Fund	3,036,434	22,016,608	13.8%	950,948	2,085,486	219.3%
Maintenance Assessment District (MAD) Funds	393,066	27,650,214	1.4%	297,544	95,522	32.1%
Mission Bay/Balboa Park Improvement Fund	108,102	1,848,686	5.8%	83,268	24,834	29.8%
Mission Bay Improvement Fund	61,682	7,905,994	0.8%	99,350	(37,668)	-37.9%
OneSD Support Fund	6,212	25,413,789	0.0%	5,603	610	10.9%
Parking Meter Operations	2,301,506	11,297,852	20.4%	958,725	1,342,781	140.1%

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Financial Performance Report – Period Ended September 2021

Schedule 3 (cont.)						
	FY22	FY22	FY22 % of	FY21	FY22/FY21	FY22/FY21
	Actuals ¹	Current Budget	Current Budget	Actuals ¹	Actuals Change	% Change
PETCO Park Fund	\$ 1,959,201	\$ 17,223,542	11.4%	\$ 736,146	\$ 1,223,055	166.1%
Prop 42 Replacement - Transportation Relief Fund	-	-	100.0%	5,599	(5,599)	-100.0%
Public Art Fund	238,804	-	100.0%	139,795	99,009	70.8%
Public Safety Needs & Debt Service Fund	2,129,444	10,213,816	20.8%	1,670,873	458,570	27.4%
Publishing Services Internal Fund	302,275	1,640,551	18.4%	166,134	136,141	81.9%
Recycling Fund	1,280,406	25,450,760	5.0%	212,261	1,068,145	503.2%
Refuse Disposal Fund	6,536,051	36,754,373	17.8%	4,459,381	2,076,671	46.6%
Refuse Disposal - Miramar Clousure	59,043	50,000	118.1%	83,011	(23,968)	-28.9%
Regional Park Improvements Fund	18,002	4,257,074	0.4%	37,550	(19,548)	-52.1%
Risk Management Fund	2,445,748	12,084,323	20.2%	2,467,719	(21,971)	-0.9%
Road Maintenance & Rehabilitation	2,470,218	27,764,640	8.9%	2,237,902	232,316	10.4%
Seized and Forfeited Assets Funds	124,340	1,200,000	10.4%	50,801	73,539	144.8%
Solid Waste Local Enforcement Agency Fund	157,753	786,417	20.1%	268,606	(110,852)	-41.3%
Stadium Operations Fund	1,574	-	100.0%	207,010	(205,436)	-99.2%
State COPS	9,062	3,000,000	0.3%	19,016	(9,954)	-52.3%
Storm Drain Fund	1,011,658	5,700,000	17.7%	1,286,931	(275,273)	-21.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%
Successor Agency Property Management	445,072	818,639	54.4%	135,350	309,722	228.8%
Transient Occupancy Tax Fund	24,141,990	87,712,705	27.5%	9,378,578	14,763,412	157.4%
TOT - Major Events Revolving FD	19,519	-	100.0%	(8,800)	28,319	-321.8%
TransNet Extension Funds	9,828,111	36,538,000	26.9%	2,771,209	7,056,901	254.7%
Trolley Extension Reserve Fund	258	1,061,375	0.0%	369	(112)	-30.2%
Underground Surcharge Fund	310,458	68,792,378	0.5%	495,353	(184,895)	-37.3%
Wastewater Department Funds	76,023,079	609,658,780	12.5%	88,184,104	(12,161,026)	-13.8%
Water Department Funds	108,213,710	1,021,299,317	10.6%	135,467,019	(27,253,309)	-20.1%
Wireless Communication Technology Fund	39,962	9,182,740	0.4%	154,370	(114,408)	-74.1%
Zoological Exhibits Maintenance Fund	364,307	16,942,907	2.2%	461,218	(96,911)	-21.0%

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September, 2021 (25% Completed)
(Unaudited)

	FY22 Actuals ¹	FY22 Current Budget	FY22 % of Current Budget	FY21 Actuals ¹	FY22/FY21 Actuals Change	FY22/FY21 % Change
Airports Fund	\$ 1,844,458	\$ 8,891,137	20.7%	\$ 1,232,291	\$ 612,167	49.7%
Automated Refuse Container Fund	219,020	1,747,904	12.5%	223,740	(4,719)	-2.1%
Capital Outlay - Misc Revenue	-	4,046,336	0.0%	(832,964)	832,964	-100.0%
Central Stores Internal Service Fund	1,673,562	7,375,189	22.7%	1,887,767	(214,206)	-11.3%
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	424,528	2,986,908	14.2%	512,561	(88,033)	-17.2%
Convention Center Complex Funds	950,950	23,523,874	4.0%	632,986	317,964	50.2%
Development Services Fund	19,215,212	93,395,333	20.6%	18,666,396	548,816	2.9%
Energy Conservation Program Fund	927,661	5,202,097	17.8%	957,767	(30,105)	-3.1%
Engineering and Capital Projects	28,044,423	129,691,734	21.6%	26,471,098	1,573,324	5.9%
Environmental Growth Fund 1/3	539,497	5,525,864	9.8%	876,297	(336,799)	-38.4%
Environmental Growth Fund 2/3	-	11,673,046	0.0%	-	-	100.0%
Facilities Financing Fund	564,637	3,387,023	16.7%	511,116	53,521	10.5%
Fire/Emergency Medical Services Fund	1,209,688	12,571,378	9.6%	1,233,388	(23,700)	-1.9%
Fire and Lifeguard Facilities Fund	1,580	1,398,431	0.1%	1,678	(98)	-5.8%
Fleet Operations	24,159,653	210,613,903	11.5%	27,774,761	(3,615,108)	-13.0%
Gas Tax Fund	8,626,764	42,634,762	20.2%	8,348,955	277,809	3.3%
General Plan Maintenance Fund	743,568	4,166,000	17.8%	595,343	148,225	24.9%
GIS Fund	1,500,926	5,375,105	27.9%	1,690,639	(189,712)	-11.2%
Golf Course Fund	4,405,346	20,830,312	21.1%	3,767,550	637,796	16.9%
Information Technology Fund	11,167,987	85,284,249	13.1%	12,754,394	(1,586,406)	-12.4%
Infrastructure Fund	1,275,351	10,408,839	12.3%	(20,756)	1,296,107	-6244.4%
Junior Lifeguard Program Fund	564,339	641,657	88.0%	257,188	307,151	119.4%
Los Penasquitos Canyon Preserve Fund	66,494	277,975	23.9%	61,184	5,310	8.7%
Low-Moderate Income Housing Asset Fund	1,553,733	57,566,080	2.7%	1,306,082	247,650	19.0%
Maintenance Assessment District (MAD) Funds	3,966,471	34,720,089	11.4%	4,401,948	(435,477)	-9.9%
Mission Bay/Balboa Park Improvement Fund	9,701	1,871,280	0.5%	103	9,599	9364.9%
OneSD Support Fund	4,103,294	28,127,196	14.6%	1,988,963	2,114,331	106.3%
Parking Meter Operations	888,881	10,807,988	8.2%	563,289	325,592	57.8%

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Financial Performance Report – Period Ended September 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	\$ 12,350,606	\$ 17,221,884	71.7%	\$ 11,130,971	\$ 1,219,636	11.0%	
Prop 42 Replacement - Transportation Relief Fund	16,963	126,033	13.5%	40,249	(23,286)	-57.9%	
Public Art Fund	60,243	5,037,261	1.2%	10,243	50,000	488.1%	
Public Safety Needs & Debt Service Fund	-	10,822,456	0.0%	-	-	100.0%	
Publishing Services Internal Fund	446,914	1,765,259	25.3%	397,367	49,547	12.5%	
Recycling Fund	5,446,359	31,666,680	17.2%	4,824,989	621,370	12.9%	
Refuse Disposal Fund	7,241,934	42,536,861	17.0%	6,752,021	489,913	7.3%	
Risk Management Fund	2,590,856	12,724,137	20.4%	2,851,887	(261,030)	-9.2%	
Road Maintenance & Rehabilitation	296,669	38,257,950	0.8%	856,447	(559,779)	-65.4%	
Seized and Forfeited Assets Funds	58,124	2,051,422	2.8%	3,058,836	(3,000,712)	-98.1%	
Solid Waste Local Enforcement Agency Fund	168,268	1,000,250	16.8%	194,831	(26,563)	-13.6%	
Stadium Operations Fund	408	1,137,218	0.0%	910,517	(910,109)	-100.0%	
State COPS	529,567	5,825,070	9.1%	353,170	176,397	49.9%	
Storm Drain Fund	315,932	5,700,000	5.5%	1,425,259	(1,109,328)	-77.8%	
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	100.0%	
Successor Agency Property Management	(28,760)	1,222,873	-2.4%	45,691	(74,451)	-162.9%	
Transient Occupancy Tax Fund	3,770,516	87,708,110	4.3%	3,382,239	388,277	11.5%	
TOT - Major Events Revolving FD	11,000	196,668	5.6%	-	11,000	100.0%	
TransNet Extension Funds	3,820,358	16,620,297	23.0%	3,514,350	306,008	8.7%	
Trolley Extension Reserve Fund	-	1,064,375	0.0%	400	(400)	-100.0%	
Underground Surcharge Fund	(1,042,127)	93,117,658	-1.1%	(18,887,502)	17,845,375	-94.5%	
Wastewater Department Funds	50,783,501	387,660,237	13.1%	52,646,574	(1,863,073)	-3.5%	
Water Department Funds	137,717,017	608,741,099	22.6%	127,617,201	10,099,815	7.9%	
Wireless Communication Technology Fund	1,551,026	10,334,834	15.0%	3,271,179	(1,720,153)	-52.6%	
Zoological Exhibits Maintenance Fund	-	16,942,907	0.0%	-	-	100.0%	

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022