

Financial Performance Report

Fiscal Year 2020

As of December 31, 2019



Department of Finance

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for Period 6 (as of December 31, 2019).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of December 31, 2019, 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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General Fund Summary
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20 Adopted Budget	FY20 Current Budget	FY20 Year-to-Date Actuals ¹	FY20 % of Current Budget	FY19 Year-to-Date Actuals	Actuals FY20/FY19 Change	FY20/FY19 % Change
Revenue							
Property Taxes	\$ 601,925,242	\$ 601,925,242	\$ 166,429,227	27.6%	\$ 156,157,505	\$ 10,271,722	6.6%
Sales Taxes	297,858,391	297,858,391	101,751,514	34.2%	106,433,504	(4,681,990)	-4.4%
Transient Occupancy Taxes	136,880,341	136,880,341	58,123,118	42.5%	58,393,481	(270,363)	-0.5%
Property Transfer Taxes	10,257,563	10,257,563	4,007,800	39.1%	3,884,105	123,695	3.2%
Licenses & Permits	34,679,512	34,679,512	15,901,233	45.9%	9,722,758	6,178,475	63.5%
Fines & Forfeitures	31,116,979	31,116,979	12,540,843	40.3%	12,063,570	477,273	4.0%
Interest & Dividends	3,040,254	3,040,254	258,451	8.5%	396,492	(138,041)	34.8%
Franchises & Other Local Taxes	82,026,603	82,026,603	20,137,077	24.5%	19,564,340	572,737	2.9%
Rents & Concessions	61,395,593	61,395,593	36,932,122	60.2%	33,191,034	3,741,088	11.3%
Revenues from Other Agencies	6,444,316	6,044,316	2,899,629	48.0%	2,418,921	480,708	19.9%
Charges for Current Services	176,371,747	176,771,747	67,005,379	37.9%	66,163,880	841,499	1.3%
Other Revenue	3,155,083	3,155,083	1,478,040	46.8%	1,421,405	56,635	4.0%
Transfers	104,074,874	104,074,874	33,091,751	31.8%	32,475,154	616,597	1.9%
Total General Fund Revenue	\$ 1,549,226,498	\$ 1,549,226,498	\$ 520,556,184	33.6%	\$ 502,286,149	\$ 18,270,035	3.6%
Expenditures							
Personnel Services	\$ 645,083,533	\$ 645,089,133	\$ 320,866,758	49.7%	\$ 298,316,846	\$ 22,549,912	7.6%
Total PE	645,083,533	645,089,133	320,866,758	49.7%	298,316,846	22,549,912	7.6%
Fringe Benefits	466,832,928	466,832,928	229,862,060	49.2%	218,827,493	11,034,567	5.0%
Supplies	27,297,110	27,306,048	15,353,932	56.2%	16,237,084	(883,152)	-5.4%
Contracts	246,944,205	246,664,167	107,081,562	43.4%	125,893,787	(18,812,225)	-14.9%
Information Technology	39,073,334	39,023,334	19,242,154	49.3%	14,485,586	4,756,568	32.8%
Energy & Utilities	51,520,422	51,520,422	28,622,095	55.6%	29,109,439	(487,344)	-1.7%
Capital Expenditures	1,704,750	1,704,750	80,762	4.7%	185,897	(105,135)	-56.6%
Debt	20,064,773	20,064,773	11,396,235	56.8%	2,028,145	9,368,090	461.9%
Other Expenditures	6,261,771	6,262,271	1,817,427	29.0%	1,815,673	1,754	0.1%
Transfers	85,201,863	85,516,863	14,799,268	17.3%	24,871,439	(10,072,171)	-40.5%
Total NPE	944,901,156	944,895,556	428,255,495	45.3%	433,454,543	(5,199,048)	-1.2%
Total General Fund Expenditures	\$ 1,589,984,689	\$ 1,589,984,689	\$ 749,122,253	47.1%	\$ 731,771,389	\$ 17,350,864	2.4%
General Fund Encumbrances			79,858,686		91,509,452	(11,650,766)	
Net Impact	\$ (40,758,191)	\$ (40,758,191)	\$ (308,424,755)		\$ (320,994,692)	\$ 12,569,937	

¹ Includes adjustments made in future periods.

General Fund Revenue Status Report
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20 Year-to-Date Revenue ¹	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue ¹	FY20/FY19 Change	FY20/FY19 % Change
Property Taxes	\$ 166,429,227	\$ 601,925,242	27.6%	\$ 156,157,505	\$ 10,271,722	6.6%
Sales Taxes	101,751,514	297,858,391	34.2%	106,433,504	(4,681,990)	-4.4%
Transient Occupancy Taxes	58,123,118	136,880,341	42.5%	58,393,481	(270,363)	-0.5%
Property Transfer Taxes	4,007,800	10,257,563	39.1%	3,884,105	123,695	3.2%
Licenses & Permits						
Business Taxes	11,047,382	19,965,206	55.3%	6,565,860	4,481,522	68.3%
Rental Unit Taxes	691,631	7,284,502	9.5%	674,340	17,291	2.6%
Alarm Permit Fees	297,267	540,000	55.0%	317,652	(20,385)	-6.4%
Other Licenses & Permits	3,864,953	6,889,804	56.1%	2,164,906	1,700,047	78.5%
Total Licenses & Permits	15,901,233	34,679,512	45.9%	9,722,758	6,178,475	63.5%
Fines & Forfeitures						
Parking Citations	8,558,227	22,132,006	38.7%	8,555,354	2,873	0.0%
Municipal Court	1,507,603	4,713,638	32.0%	1,771,010	(263,407)	-14.9%
Other Fines & Forfeitures	2,475,013	4,271,335	57.9%	1,737,206	737,807	42.5%
Total Fines & Forfeitures	12,540,843	31,116,979	40.3%	12,063,570	477,273	4.0%
Interest & Dividends	258,451	3,040,254	8.5%	396,492	(138,041)	34.8%
Franchises						
SDG&E	12,192,780	51,112,134	23.9%	11,580,524	612,256	5.3%
CATV	3,582,464	14,821,560	24.2%	3,788,674	(206,210)	-5.4%
Refuse Collection	3,684,486	13,500,000	27.3%	3,253,012	431,474	13.3%
Other Franchises	677,347	2,592,909	26.1%	942,130	(264,783)	-28.1%
Total Franchises	20,137,077	82,026,603	24.5%	19,564,340	572,737	2.9%
Rents & Concessions						
Mission Bay	16,501,586	31,761,997	52.0%	15,103,040	1,398,546	9.3%
Pueblo Lands	3,036,630	7,550,703	40.2%	3,071,840	(35,210)	-1.1%
Other Rents and Concessions	17,393,906	22,082,893	78.8%	15,016,154	2,377,752	15.8%
Total Rents & Concessions	36,932,122	61,395,593	60.2%	33,191,034	3,741,088	11.3%
Revenue from Other Agencies	2,899,629	6,044,316	48.0%	2,418,921	480,708	19.9%
Charges for Current Services	67,005,379	176,771,747	37.9%	66,163,880	841,499	1.3%
Other Revenue	1,478,040	3,155,083	46.8%	1,421,405	56,635	4.0%
Transfers	33,091,751	104,074,874	31.8%	32,475,154	616,597	1.9%
Total General Fund Revenue:	\$ 520,556,184	\$ 1,549,226,498	33.6%	\$ 502,286,149	\$ 18,270,035	3.6%

¹Includes adjustments made in future periods.

General Fund Expenditure Status Report
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20 Year-to-Date Expenditure ¹	FY20 Current Budget	%	FY19 Year-to-Date Expenditure ¹	FY20/FY19 Change	FY20/FY19 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 1,938,158	\$ 4,100,118	47.3%	\$ 1,942,628	\$ (4,470)	-0.2%
Performance & Analytics	1,764,892	4,661,541	37.9%	1,938,067	(173,175)	-8.9%
Office of Boards & Commissions	388,386	793,016	49.0%	656,522	(268,136)	-40.8%
Government Affairs	506,905	1,253,756	40.4%	426,749	80,156	18.8%
Chief Operating Officer						
Office of the Chief Operating Officer	630,668	1,260,557	50.0%	605,558	25,110	4.1%
Communications	2,310,188	4,964,179	46.5%	2,241,096	69,092	3.1%
Public Safety						
Fire-Rescue	148,487,990	284,905,725	52.1%	138,945,786	9,542,204	6.9%
Police	268,175,249	539,268,235	49.7%	249,147,668	19,027,581	7.6%
Office of Homeland Security	750,455	3,080,300	24.4%	1,414,081	(663,626)	-46.9%
Office of the Chief Financial Officer						
City Treasurer	8,023,168	18,294,845	43.9%	7,911,281	111,887	1.4%
Citywide Program Expenditures	47,174,925	153,233,189	30.8%	67,884,542	(20,709,617)	-30.5%
Debt Management	1,252,249	2,932,336	42.7%	1,327,580	(75,331)	-5.7%
Department of Finance	9,065,358	19,743,271	45.9%	8,232,519	832,839	10.1%
Office of the Chief Financial Officer	293,907	606,371	48.5%	289,097	4,810	1.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	485,117	1,065,364	45.5%	447,370	37,747	8.4%
Infrastructure & Public Works						
Environmental Services	22,202,096	48,133,005	46.1%	20,547,918	1,654,178	8.1%
Public Utilities	1,871,467	2,712,536	69.0%	1,767,861	103,606	5.9%
Public Works	199,580	561,299	35.6%	242,686	(43,106)	-17.8%
Transportation & Storm Water	55,339,980	125,929,523	43.9%	54,852,741	487,239	0.9%
Internal Operations						
Internal Operations	229,027	481,022	47.6%	93,355	135,672	145.3%
Department of Information Technology	237,383	267,172	88.9%	4,880	232,503	4764.4%
Human Resources	2,643,676	5,853,406	45.2%	2,566,201	77,475	3.0%
Purchasing & Contracting	10,108,849	20,150,112	50.2%	9,455,813	653,036	6.9%
Real Estate Assets	2,385,053	6,342,319	37.6%	3,064,227	(679,174)	-22.2%
Facilities ²	12,568,954	24,531,875	51.2%	12,397,656	171,298	1.4%

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Schedule 2 (cont.)

	FY20 Year-to-Date Expenditure ¹	FY20 Current Budget	% Consumed	FY19 Year-to-Date Expenditure ¹	FY20/FY19 Change	FY20/FY19 % Change
Neighborhood Services						
Smart and Sustainable Communities	285,003	1,978,255	14.4%	226,870	58,133	25.6%
Development Services	3,712,013	8,046,497	46.1%	3,693,293	18,720	0.5%
Planning	4,468,685	9,976,245	44.8%	4,280,658	188,027	4.4%
Office of Sustainability ³	293,788	1,089,467	27.0%	-	293,788	100.0%
Economic Development	4,372,961	13,710,133	31.9%	4,625,143	(252,182)	-5.5%
Library	28,286,739	56,408,923	50.1%	27,777,173	509,566	1.8%
Parks & Recreation	59,519,888	122,259,114	48.7%	56,913,012	2,606,876	4.6%
Neighborhood Services	977,146	1,933,692	50.5%	628,436	348,710	55.5%
Non-Mayoral						
City Attorney	30,704,186	60,303,573	50.9%	28,239,827	2,464,359	8.7%
City Auditor	1,673,773	4,016,417	41.7%	1,814,455	(140,682)	-7.8%
City Clerk	3,018,399	5,991,511	50.4%	2,819,044	199,355	7.1%
Council Administration	1,279,410	3,024,483	42.3%	1,299,546	(20,136)	-1.5%
City Council - District 1	612,393	1,536,944	39.8%	576,789	35,604	6.2%
City Council - District 2	550,840	1,435,576	38.4%	588,058	(37,218)	-6.3%
City Council - District 3	564,248	1,371,889	41.1%	496,150	68,098	13.7%
City Council - District 4	603,392	1,361,550	44.3%	555,350	48,042	8.7%
City Council - District 5	523,333	1,407,368	37.2%	458,895	64,438	14.0%
City Council - District 6	563,533	1,381,858	40.8%	536,148	27,385	5.1%
City Council - District 7	584,739	1,375,722	42.5%	522,277	62,462	12.0%
City Council - District 8	697,124	1,573,512	44.3%	645,488	51,636	8.0%
City Council - District 9	683,740	1,473,149	46.4%	688,711	(4,971)	-0.7%
Ethics Commission	552,331	1,298,098	42.5%	537,099	15,232	2.8%
Office of the IBA	1,045,025	2,189,081	47.7%	966,368	78,657	8.1%
Personnel	4,515,884	9,716,560	46.5%	4,478,717	37,167	0.8%
Total General Fund Expenditures	\$ 749,122,253	\$ 1,589,984,689	47.1%	\$ 731,771,389	\$ 17,350,864	2.4%

¹ Includes adjustments made in future periods.

² Formerly Public Works - General Services.

³ New department in FY20.

Citywide Program Expenditure Status Report
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20 Year-to-Date Expenditure ¹	FY20 Current Budget	%	FY19 Year-to-Date Expenditure ¹	FY20/FY19 Change	FY20/FY19 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	-	905,690	0.0%	-	-	0.0%
Citywide Elections	-	2,210,985	0.0%	-	-	0.0%
Corporate Master Leases Rent	11,962,443	23,448,865	51.0%	12,290,969	(328,526)	-2.7%
Deferred Capital Debt Service	11,730,059	18,480,838	63.5%	12,779,793	(1,049,734)	-8.2%
Engineering and Capital Projects	177,963	250,000	71.2%	50,618	127,345	251.6%
General Fund Reserve	-	11,900,000	0.0%	-	-	0.0%
Insurance	1,656,907	2,347,435	70.6%	1,476,236	180,671	12.2%
Memberships	824,389	969,817	85.0%	651,018	173,371	26.6%
Pension Pmt Stab Res	-	4,334,238	0.0%	-	-	0.0%
PL Claims Trans-Ins	10,900,000	10,900,000	100.0%	10,900,000	-	0.0%
Preservation of Benefits	-	1,500,000	0.0%	96	(96)	-100.0%
Property Tax Administration	148,484	4,593,620	3.2%	155,394	(6,910)	-4.4%
Public Liability Claims Xfer-Claims Fund	5,000,000	14,500,000	34.5%	17,100,000	(12,100,000)	-70.8%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,892,394	7,168,477	26.4%	1,385,116	507,278	36.6%
Supplemental COLA Benefit	1,207,476	1,289,110	93.7%	1,345,158	(137,682)	-10.2%
Transfer to Capital Improvement Program	-	10,557,600	0.0%	1,168,000	(1,168,000)	-100.0%
Transfer to Park Improvement Funds	-	11,761,997	0.0%	-	-	0.0%
Transportation Subsidy	92,666	459,102	20.2%	-	92,666	0.0%
Transfer to Infrastructure Fund	-	24,073,271	0.0%	7,000,000	(7,000,000)	-100.0%
Total Citywide Program Expenditures	\$ 47,174,925	\$ 153,233,189	30.8%	\$ 67,884,542	\$ (20,709,617)	-30.5%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20	FY20	FY20		FY19	FY20/FY19	FY20/FY19
	Year-to-Date	Adopted	Current	Budget	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Expenditure		
				%			
				Consumed			
Council District 1	\$ 612,393	\$ 1,389,789	\$ 1,389,789	\$ -	\$ 576,789	\$ 35,604	6.2%
District 1 CPPS	-	148,136	147,155	(981)	-	-	-
Total Council District 1	612,393	1,537,925	1,536,944	(981)	576,789	35,604	6.2%
Council District 2	548,616	1,164,408	1,164,408	-	586,058	(37,442)	-6.4%
District 2 CPPS	2,224	271,168	271,168	-	2,000	224	11.2%
Total Council District 2	550,840	1,435,576	1,435,576	-	588,058	(37,218)	-6.3%
Council District 3	564,248	1,155,666	1,155,666	-	496,150	68,098	13.7%
District 3 CPPS	-	216,829	216,223	(606)	-	-	-
Total Council District 3	564,248	1,372,495	1,371,889	(606)	496,150	68,098	13.7%
Council District 4	603,137	1,204,933	1,204,933	-	549,255	53,882	9.8%
District 4 CPPS	255	160,917	156,617	(4,300)	6,095	(5,840)	-95.8%
Total Council District 4	603,392	1,365,850	1,361,550	(4,300)	555,350	48,042	8.7%
Council District 5	525,440	1,140,185	1,140,185	-	458,895	66,545	14.5%
District 5 CPPS	(2,107)	267,183	267,183	-	-	(2,107)	-
Total Council District 5	523,333	1,407,368	1,407,368	-	458,895	64,438	14.0%
Council District 6	558,989	1,261,176	1,261,176	-	526,004	32,985	6.3%
District 6 CPPS	4,544	120,682	120,682	-	10,144	(5,600)	-55.2%
Total Council District 6	563,533	1,381,858	1,381,858	-	536,148	27,385	5.1%
Council District 7	584,739	1,221,464	1,221,464	-	522,277	62,462	12.0%
District 7 CPPS	-	157,345	154,258	(3,087)	-	-	-
Total Council District 7	584,739	1,378,809	1,375,722	(3,087)	522,277	62,462	12.0%
Council District 8	697,260	1,432,415	1,432,415	-	645,488	51,772	8.0%
District 8 CPPS	(136)	148,872	141,097	(7,775)	-	(136)	-
Total Council District 8	697,124	1,581,287	1,573,512	(7,775)	645,488	51,636	8.0%
Council District 9	683,740	1,472,478	1,472,478	-	688,711	(4,971)	-0.7%
District 9 CPPS	-	671	671	-	-	-	-
Total Council District 9	683,740	1,473,149	1,473,149	-	688,711	(4,971)	-0.7%
Total Council Districts	\$ 5,383,342	\$ 12,934,317	\$ 12,917,568	\$ (16,749)	\$ 5,067,866	\$ 315,476	6.2%

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20 Year-to-Date Revenue ¹	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue ¹	FY20/FY19 Change	FY20/FY19 % Change
Airports Fund	\$ 3,443,959	\$ 4,881,882	70.5%	\$ 3,263,248	\$ 180,711	5.5%
Automated Refuse Container Fund	708,841	1,000,000	70.9%	565,067	143,774	25.4%
Central Stores Internal Service Fund	4,085,672	7,633,347	53.5%	4,797,453	(711,781)	-14.8%
Concourse and Parking Garages Operating Fund	1,772,303	4,244,226	41.8%	2,107,126	(334,823)	-15.9%
Convention Center Complex Funds	2,127,622	12,498,305	17.0%	2,603,697	(476,075)	-18.3%
Development Services Fund	52,947,477	78,351,692	67.6%	38,811,077	14,136,400	36.4%
Energy Conservation Program Fund	4,066,207	4,180,739	97.3%	4,115,556	(49,349)	-1.2%
Engineering and Capital Projects	53,961,347	115,836,658	46.6%	45,032,860	8,928,487	19.8%
Environmental Growth Fund 1/3	1,385,523	5,688,126	24.4%	1,331,517	54,006	4.1%
Environmental Growth Fund 2/3	2,748,757	11,383,252	24.1%	2,609,921	138,836	5.3%
Facilities Financing Fund	1,275,703	3,100,248	41.1%	1,334,887	(59,184)	-4.4%
Fire/Emergency Medical Services Fund	6,206,762	12,344,106	50.3%	6,031,615	175,147	2.9%
Fire and Lifeguard Facilities Fund	1,381,570	1,383,570	99.9%	1,383,024	(1,454)	-0.1%
Fleet Services Funds	45,528,651	130,780,375	34.8%	41,565,129	3,963,523	9.5%
Gas Tax Fund	10,124,315	37,356,140	27.1%	7,591,791	2,532,524	33.4%
General Plan Maintenance Fund	2,376,031	3,961,000	60.0%	1,269,499	1,106,532	87.2%
GIS Fund	3,589,111	3,767,988	95.3%	2,393,037	1,196,074	50.0%
Golf Course Fund	12,407,644	20,470,347	60.6%	12,258,363	149,281	1.2%
Information Technology Fund	33,808,285	60,326,593	56.0%	11,918,063	21,890,222	183.7%
Infrastructure Fund	-	24,073,271	0.0%	7,000,000	(7,000,000)	-100.0%
Junior Lifeguard Program Fund	33,944	615,150	5.5%	24,941	9,003	36.1%
Los Penasquitos Canyon Preserve Fund	95,534	186,000	51.4%	122,559	(27,025)	-22.1%
Maintenance Assessment District (MAD) Funds	3,859,399	26,073,219	14.8%	4,525,930	(666,531)	-14.7%
Mission Bay/Balboa Park Improvement Fund	1,435,027	1,855,453	77.3%	1,541,252	(106,225)	-6.9%
Mission Bay Improvement Fund	393,269	7,645,298	5.1%	255,327	137,942	54.0%
New Convention Facility Fund	2,126,840	2,126,840	100.0%	2,133,025	(6,185)	-0.3%
OneSD Support Fund	25,103,718	25,124,081	99.9%	27,798,062	(2,694,344)	-9.7%
Parking Meter Operations	5,908,234	11,297,852	52.3%	5,703,748	204,486	3.6%
PETCO Park Fund	9,475,881	16,232,066	58.4%	10,236,243	(760,362)	-7.4%
Prop 42 Replacement - Transportation Relief Fund	35,411	-	100.0%	46,981	(11,570)	-24.6%
Public Art Fund	1,289,701	555,771	232.1%	685,548	604,153	88.1%
Public Safety Needs & Debt Service Fund	4,334,251	10,104,026	42.9%	3,332,255	1,001,996	30.1%
Publishing Services Internal Fund	706,862	2,498,676	28.3%	190,530	516,332	271.0%

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Schedule 3 (cont.)

	FY20 Year-to-Date Revenue¹	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue1	FY20/FY19 Change	FY20/FY19 % Change
Recycling Fund	\$ 8,471,563	\$ 23,631,760	35.8%	\$ 7,745,175	\$ 726,388	9.4%
Refuse Disposal Fund	18,786,635	32,994,373	56.9%	17,662,891	1,123,744	6.4%
Regional Park Improvements Fund	150,531	4,116,699	3.7%	110,572	39,959	36.1%
Risk Management Fund	6,071,087	13,200,293	46.0%	4,449,644	1,621,443	36.4%
Road Maintenance & Rehabilitation	7,258,573	23,500,757	30.9%	8,734,728	(1,476,155)	-16.9%
Seized and Forfeited Assets Funds	539,082	1,200,000	44.9%	21,207,980	(20,668,898)	-97.5%
Solid Waste Local Enforcement Agency Fund	481,816	786,417	61.3%	482,984	(1,168)	-0.2%
Stadium Operations Fund	3,038,950	7,050,373	43.1%	8,353,806	(5,314,856)	-63.6%
State COPS	2,032,569	2,140,000	95.0%	1,805,316	227,253	12.6%
Storm Drain Fund	2,555,343	5,700,000	44.8%	2,609,314	(53,971)	-2.1%
Successor Agency Admin & Project Fund	408,289	1,934,326	21.1%	618,112	(209,823)	-33.9%
Transient Occupancy Tax Fund	52,028,080	127,448,322	40.8%	52,305,732	(277,652)	-0.5%
TOT - Major Events Revolving FD	132,400	-	100.0%	229,500	(97,100)	-42.3%
TransNet Extension Funds	20,883,931	35,268,000	59.2%	17,248,167	3,635,764	21.1%
Trolley Extension Reserve Fund	848,980	925,799	91.7%	968,979	(119,999)	-12.4%
Underground Surcharge Fund	13,504,061	65,195,970	20.7%	11,537,720	1,966,341	17.0%
Wastewater Department Funds	188,454,044	610,912,622	30.8%	194,790,497	(6,336,453)	-3.3%
Water Department Funds	289,444,702	1,010,243,291	28.7%	311,368,359	(21,923,657)	-7.0%
Wireless Communication Technology Fund	8,490,445	9,129,456	93.0%	9,728,414	(1,237,969)	-12.7%
Zoological Exhibits Maintenance Fund	5,399,649	14,814,168	36.4%	4,815,569	584,080	12.1%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December 31, 2019 (50% Completed)
(Unaudited)

	FY20 Year-to-Date Expenditures ¹	FY20 Current Budget	%	FY19 Year-to-Date Expenditures ¹	FY20/FY19 Change	FY20/FY19 % Change
			Consumed			
Airports Fund	\$ 2,817,996	\$ 6,001,481	47.0%	\$ 2,498,605	\$ 319,391	12.8%
Automated Refuse Container Fund	290,112	1,333,324	21.8%	612,223	(322,111)	-52.6%
Central Stores Internal Service Fund	4,454,744	7,489,187	59.5%	4,398,683	56,061	1.3%
Concourse and Parking Garages Operating Fund	1,324,736	4,321,921	30.7%	717,594	607,142	84.6%
Convention Center Complex Funds	2,676,967	13,879,301	19.3%	2,611,888	65,079	2.5%
Development Services Fund	41,378,054	81,726,481	50.6%	40,844,978	533,076	1.3%
Energy Conservation Program Fund	2,358,240	4,668,804	50.5%	2,135,807	222,433	10.4%
Engineering and Capital Projects	54,383,504	115,708,740	47.0%	48,212,206	6,171,298	12.8%
Environmental Growth Fund 1/3	1,483,968	5,254,180	28.2%	1,619,748	(135,780)	-8.4%
Environmental Growth Fund 2/3	-	10,903,909	0.0%	-	-	-
Facilities Financing Fund	1,622,124	3,099,854	52.3%	1,519,376	102,748	6.8%
Fire/Emergency Medical Services Fund	2,676,343	12,170,687	22.0%	2,528,747	147,596	5.8%
Fire and Lifeguard Facilities Fund	699,565	1,391,981	50.3%	695,173	4,392	0.6%
Fleet Services Funds	44,568,171	178,576,423	25.0%	55,301,808	(10,733,636)	-19.4%
Gas Tax Fund	20,270,532	48,389,085	41.9%	10,402,956	9,867,576	94.9%
General Plan Maintenance Fund	978,566	4,365,000	22.4%	1,392,806	(414,240)	-29.7%
GIS Fund	2,123,379	3,793,850	56.0%	1,642,180	481,199	29.3%
Golf Course Fund	9,184,164	19,911,781	46.1%	8,628,031	556,133	6.4%
Information Technology Fund	30,450,918	61,891,341	49.2%	6,501,321	23,949,597	368.4%
Infrastructure Fund	1,573,100	16,548,721	9.5%	1,269,377	303,723	23.9%
Junior Lifeguard Program Fund	292,049	618,842	47.2%	372,409	(80,360)	-21.6%
Los Penasquitos Canyon Preserve Fund	118,427	236,757	50.0%	115,455	2,972	2.6%
Maintenance Assessment District (MAD) Funds	9,459,237	42,314,409	22.4%	9,646,052	(186,814)	-1.9%
Mission Bay/ Balboa Park Improvement Fund	1,622,943	1,885,751	86.1%	1,465,287	157,656	10.8%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	2,133,025	-	0.0%
OneSD Support Fund	13,103,935	27,129,825	48.3%	11,059,221	2,044,714	18.5%
Parking Meter Operations	2,267,381	10,857,870	20.9%	2,518,450	(251,069)	-10.0%
PETCO Park Fund	12,577,078	17,337,201	72.5%	13,841,128	(1,264,050)	-9.1%
Prop 42 Replacement - Transportation Relief Fund	44,482	411,139	10.8%	316,541	(272,059)	-85.9%
Public Art Fund	45,954	2,560,926	1.8%	29,163	16,791	57.6%
Public Safety Needs & Debt Service Fund	5,128,627	10,104,026	50.8%	4,043,966	1,084,661	26.8%
Publishing Services Internal Fund	948,008	2,205,276	43.0%	1,001,928	(53,920)	-5.4%

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Schedule 4 (cont.)

	FY20 Year-to-Date Expenditures ¹	FY20 Current Budget	% Consumed	FY19 Year-to-Date Expenditures ¹	FY20/FY19 Change	FY20/FY19 % Change
Recycling Fund	\$ 12,249,362	\$ 27,059,886	45.3%	\$ 11,767,671	\$ 481,691	4.1%
Refuse Disposal Fund	16,245,258	39,213,129	41.4%	16,500,593	(255,335)	-1.5%
Risk Management Fund	6,311,137	13,116,151	48.1%	5,840,725	470,412	8.1%
Road Maintenance & Rehabilitation	3,559,873	24,349,212	14.6%	3,556,349	3,524	100.0%
Seized and Forfeited Assets Funds	4,885,778	11,349,112	43.0%	879,085	4,006,692	455.8%
Solid Waste Local Enforcement Agency Fund	503,156	1,009,689	49.8%	473,836	29,320	6.2%
Stadium Operations Fund	8,794,527	14,350,466	61.3%	9,418,629	(624,102)	-6.6%
State COPS	1,517,013	2,140,000	70.9%	318,753	1,198,260	375.9%
Storm Drain Fund	2,848,193	5,700,000	50.0%	2,848,427	(234)	0.0%
Successor Agency Admin & Project Fund	408,289	1,934,326	21.1%	618,112	(209,823)	-33.9%
Transient Occupancy Tax Fund	28,635,829	128,752,350	22.2%	34,151,461	(5,515,632)	-16.2%
TOT - Special Events	307,060	431,132	71.2%	154,423	152,637	100.0%
TransNet Extension Funds	7,127,509	14,678,606	48.6%	6,919,160	208,349	3.0%
Trolley Extension Reserve Fund	992,149	1,068,375	92.9%	968,280	23,869	2.5%
Underground Surcharge Fund	60,389,216	102,322,016	59.0%	21,532,584	38,856,632	180.5%
Wastewater Department Funds	138,155,708	374,454,750	36.9%	141,190,806	(3,035,098)	-2.1%
Water Department Funds	268,492,435	570,513,458	47.1%	287,165,296	(18,672,860)	-6.5%
Wireless Communication Technology Fund	5,263,155	10,105,542	52.1%	4,707,453	555,702	11.8%
Zoological Exhibits Maintenance Fund	-	14,814,168	0.0%	-	-	0.0%

¹ Includes adjustments made in future periods.

