

Financial Performance Report

Fiscal Year 2020

As of February 29, 2020



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 8 (as of February 29, 2020).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of February 29, 2020, 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>

<u>Table of Contents Page</u>	<u>Page</u>
General Fund Summary	3
Schedule 1 – General Fund Revenue Status Report	4
Schedule 2 – General Fund Expenditure Status Report	5
Schedule 2a – Citywide Program Expenditure Status Report	7
Schedule 2b – Council Districts Expenditure Status Report	8
Schedule 3 – Other Budgeted Funds Revenue Status Report	9
Schedule 4 – Other Budgeted Funds Expenditure Status Report	11

General Fund Summary
As of Period 8, Ended February 29, 2020 (67% Completed)
(Unaudited)

	FY20 Adopted Budget	FY20 Current Budget	FY20 Year-to-Date Actuals¹	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	\$ 331,848,629	55.1%	\$ 316,697,952	\$ 15,150,677	4.8%
Sales Taxes	297,858,391	297,858,391	161,853,361	54.3%	158,674,625	3,178,736	2.0%
Transient Occupancy Taxes	136,880,341	136,880,341	75,516,282	55.2%	75,481,372	34,910	0.0%
Property Transfer Taxes	10,257,563	10,257,563	6,815,966	66.4%	5,779,954	1,036,012	17.9%
Licenses & Permits	34,679,512	34,679,512	25,808,708	74.4%	17,502,203	8,306,505	47.5%
Fines & Forfeitures	31,116,979	31,116,979	17,411,906	56.0%	16,361,826	1,050,080	6.4%
Interest & Dividends	3,040,254	3,040,254	1,044,451	34.4%	1,063,599	(19,148)	1.8%
Franchises & Other Local Taxes	82,026,603	82,026,603	36,737,515	44.8%	41,446,704	(4,709,189)	-11.4%
Rents & Concessions	61,395,593	61,395,593	44,090,628	71.8%	40,236,344	3,854,284	9.6%
Revenues from Other Agencies	6,444,316	6,044,316	4,673,334	77.3%	3,514,815	1,158,519	33.0%
Charges for Current Services	176,371,747	176,771,747	80,358,841	45.5%	78,943,446	1,415,395	1.8%
Other Revenue	3,155,083	3,155,083	2,039,212	64.6%	2,255,051	(215,839)	-9.6%
Transfers	104,074,874	104,074,874	36,977,310	35.5%	36,145,517	831,793	2.3%
Total General Fund Revenue	\$ 1,549,226,498	\$ 1,549,226,498	\$ 825,176,143	53.3%	\$ 794,103,408	\$ 31,072,735	3.9%
Expenditures							
Personnel Services	\$ 645,083,533	\$ 645,089,133	\$ 425,879,258	66.0%	\$ 392,814,843	\$ 33,064,415	8.4%
Total PE	645,083,533	645,089,133	425,879,258	66.0%	392,814,843	33,064,415	8.4%
Fringe Benefits	466,832,928	466,832,928	307,277,540	65.8%	293,904,398	13,373,142	4.6%
Supplies	27,297,110	27,299,048	19,282,434	70.6%	20,494,344	(1,211,910)	-5.9%
Contracts	246,944,205	247,525,654	154,400,295	62.4%	154,395,940	4,355	0.0%
Information Technology	39,073,334	37,918,104	21,212,684	55.9%	18,906,361	2,306,323	12.2%
Energy & Utilities	51,520,422	51,565,135	34,664,978	67.2%	34,221,617	443,361	1.3%
Capital Expenditures	1,704,750	1,704,750	312,732	18.3%	332,962	(20,230)	-6.1%
Debt	20,064,773	20,270,803	14,929,658	73.7%	3,191,402	11,738,256	367.8%
Other Expenditures	6,261,771	6,262,271	2,082,106	33.2%	1,985,007	97,099	4.9%
Transfers	85,201,863	85,516,863	15,170,846	17.7%	25,365,376	(10,194,530)	-40.2%
Total NPE	944,901,156	944,895,556	569,333,273	60.3%	552,797,407	16,535,866	3.0%
Total General Fund Expenditures	\$ 1,589,984,689	\$ 1,589,984,689	\$ 995,212,531	62.6%	\$ 945,612,250	\$ 49,600,281	5.2%
General Fund Encumbrances			69,748,170		80,903,043	(11,154,873)	
Net Impact	\$ (40,758,191)	\$ (40,758,191)	\$ (239,784,558)		\$ (232,411,885)	\$ (7,372,673)	

¹ Includes adjustments made in future periods.



General Fund Revenue Status Report
As of Period 8, Ended February 29, 2020 (67% 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	\$ 331,848,629	\$ 601,925,242	55.1%	\$ 316,697,952	\$ 15,150,677	4.8%
Sales Taxes	161,853,361	297,858,391	54.3%	158,674,625	3,178,736	2.0%
Transient Occupancy Taxes	75,516,282	136,880,341	55.2%	75,481,372	34,910	0.0%
Property Transfer Taxes	6,815,966	10,257,563	66.4%	5,779,954	1,036,012	17.9%
Licenses & Permits						
Business Taxes	15,134,672	19,965,206	75.8%	9,255,816	5,878,856	63.5%
Rental Unit Taxes	4,954,258	7,284,502	68.0%	4,962,723	(8,465)	-0.2%
Alarm Permit Fees	382,687	540,000	70.9%	398,215	(15,528)	-3.9%
Other Licenses & Permits	5,337,091	6,889,804	77.5%	2,885,449	2,451,642	85.0%
Total Licenses & Permits	25,808,708	34,679,512	74.4%	17,502,203	8,306,505	47.5%
Fines & Forfeitures						
Parking Citations	12,133,319	22,132,006	54.8%	11,596,726	536,593	4.6%
Municipal Court	2,091,110	4,713,638	44.4%	2,509,259	(418,149)	-16.7%
Other Fines & Forfeitures	3,187,477	4,271,335	74.6%	2,255,841	931,636	41.3%
Total Fines & Forfeitures	17,411,906	31,116,979	56.0%	16,361,826	1,050,080	6.4%
Interest & Dividends	1,044,451	3,040,254	34.4%	1,063,599	(19,148)	-1.8%
Franchises						
SDG&E	23,752,427	51,112,134	46.5%	25,610,072	(1,857,645)	-7.3%
CATV	7,159,601	14,821,560	48.3%	7,643,076	(483,475)	-6.3%
Refuse Collection	4,745,101	13,500,000	35.1%	6,388,364	(1,643,263)	-25.7%
Other Franchises	1,080,386	2,592,909	41.7%	1,805,192	(724,806)	-40.2%
Total Franchises	36,737,515	82,026,603	44.8%	41,446,704	(4,709,189)	-11.4%
Rents & Concessions						
Mission Bay	20,397,800	31,761,997	64.2%	18,771,330	1,626,470	8.7%
Pueblo Lands	4,207,863	7,550,703	55.7%	4,261,062	(53,199)	-1.2%
Other Rents and Concessions	19,484,965	22,082,893	88.2%	17,203,952	2,281,013	13.3%
Total Rents & Concessions	44,090,628	61,395,593	71.8%	40,236,344	3,854,284	9.6%
Revenue from Other Agencies	4,673,334	6,044,316	77.3%	3,514,815	1,158,519	33.0%
Charges for Current Services	80,358,841	176,771,747	45.5%	78,943,446	1,415,395	1.8%
Other Revenue	2,039,212	3,155,083	64.6%	2,255,051	(215,839)	-9.6%
Transfers	36,977,310	104,074,874	35.5%	36,145,517	831,793	2.3%
Total General Fund Revenue¹	\$ 825,176,143	\$ 1,549,226,498	53.3%	\$ 794,103,408	\$ 31,072,735	3.9%

¹Includes adjustments made in future periods.

General Fund Expenditure Status Report
As of Period 8, Ended February 29, 2020 (67% 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	\$ 2,532,643	\$ 4,100,118	61.8%	\$ 2,586,129	\$ (53,486)	-2.1%
Performance & Analytics	2,240,769	4,661,541	48.1%	2,403,532	(162,763)	-6.8%
Office of Boards & Commissions	510,457	793,016	64.4%	896,074	(385,617)	-43.0%
Government Affairs	713,496	1,253,756	56.9%	525,139	188,357	35.9%
Chief Operating Officer						
Office of the Chief Operating Officer	840,837	1,260,557	66.7%	815,630	25,207	3.1%
Communications	3,015,030	4,964,179	60.7%	2,970,541	44,489	1.5%
Public Safety						
Fire-Rescue	194,935,509	284,914,725	68.4%	182,931,163	12,004,346	6.6%
Police	355,868,056	539,276,035	66.0%	327,825,835	28,042,221	8.6%
Office of Homeland Security	1,666,311	3,080,300	54.1%	1,838,880	(172,569)	-9.4%
Office of the Chief Financial Officer						
City Treasurer	10,671,854	18,294,845	58.3%	10,693,060	(21,206)	-0.2%
Citywide Program Expenditures	62,827,763	153,233,189	41.0%	73,079,549	(10,251,786)	-14.0%
Debt Management	1,632,285	2,932,336	55.7%	1,799,205	(166,920)	-9.3%
Department of Finance	11,917,697	19,743,271	60.4%	10,934,309	983,388	9.0%
Office of the Chief Financial Officer	387,041	606,371	63.8%	381,342	5,699	1.5%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	647,665	1,065,364	60.8%	604,492	43,173	7.1%
Infrastructure & Public Works						
Environmental Services	30,229,421	48,133,005	62.8%	28,033,196	2,196,225	7.8%
Public Utilities	2,181,860	2,712,536	80.4%	2,115,249	66,611	3.1%
Public Works	261,067	561,299	46.5%	296,802	(35,735)	-12.0%
Transportation & Storm Water	75,896,672	125,929,523	60.3%	73,250,545	2,646,127	3.6%
Internal Operations						
Internal Operations	305,575	481,022	63.5%	118,309	187,266	158.3%
Department of Information Technology	248,362	267,172	93.0%	12,989	235,373	1812.1%
Human Resources	3,536,483	5,853,406	60.4%	3,350,699	185,784	5.5%
Purchasing & Contracting	12,024,739	20,150,112	59.7%	10,251,266	1,773,473	17.3%
Real Estate Assets	3,299,028	6,342,319	52.0%	4,058,854	(759,826)	-18.7%
Facilities ²	16,621,157	24,531,875	67.8%	16,484,464	136,693	0.8%

Continued on Next Page

	FY20 Year-to-Date Expenditure¹	FY20 Current Budget	% Consumed	FY19 Year-to-Date Expenditure¹	FY20/FY19 Change	FY20/FY19 % Change
Neighborhood Services						
Smart and Sustainable Communities	476,409	1,978,255	24.1%	281,240	195,169	69.4%
Development Services	4,958,058	8,046,497	61.6%	4,916,908	41,150	0.8%
Planning	6,056,661	9,976,245	60.7%	5,760,150	296,511	5.1%
Office of Sustainability ³	394,829	1,089,467	36.2%	-	394,829	-
Economic Development	5,697,706	13,710,133	41.6%	6,639,520	(941,814)	-14.2%
Library	36,986,047	56,415,423	65.6%	35,938,659	1,047,388	2.9%
Parks & Recreation	80,451,795	122,269,114	65.8%	73,020,657	7,431,138	10.2%
Neighborhood Services	1,300,792	1,933,692	67.3%	811,774	489,018	60.2%
Non-Mayoral						
City Attorney	40,647,131	60,303,573	67.4%	37,523,875	3,123,256	8.3%
City Auditor	2,264,765	4,016,417	56.4%	2,459,564	(194,799)	-7.9%
City Clerk	3,934,405	5,991,511	65.7%	3,784,007	150,398	4.0%
Council Administration	1,681,175	3,024,483	55.6%	1,684,285	(3,110)	-0.2%
City Council - District 1	792,617	1,536,944	51.6%	769,717	22,900	3.0%
City Council - District 2	737,996	1,418,776	52.0%	749,715	(11,719)	-1.6%
City Council - District 3	740,987	1,371,889	54.0%	657,899	83,088	12.6%
City Council - District 4	798,017	1,356,550	58.8%	724,209	73,808	10.2%
City Council - District 5	685,683	1,407,368	48.7%	605,826	79,857	13.2%
City Council - District 6	737,229	1,381,858	53.4%	711,843	25,386	3.6%
City Council - District 7	775,269	1,365,722	56.8%	697,567	77,702	11.1%
City Council - District 8	922,784	1,572,012	58.7%	831,550	91,234	11.0%
City Council - District 9	903,233	1,473,149	61.3%	919,019	(15,786)	-1.7%
Ethics Commission	727,550	1,298,098	56.0%	704,029	23,521	3.3%
Office of the IBA	1,385,641	2,189,081	63.3%	1,305,839	79,802	6.1%
Personnel	6,143,795	9,716,560	63.2%	5,857,145	286,650	4.9%
Total General Fund Expenditures	\$ 995,212,351	\$ 1,589,984,689	62.6%	\$ 945,612,250	\$ 49,600,101	5.2%

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 8, Ended February 29, 2020 (67% 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	177,618	905,690	19.6%	-	177,618	-
Citywide Elections	-	2,210,985	0.0%	-	-	-
Corporate Master Leases Rent	16,417,137	23,448,865	70.0%	16,101,887	315,250	2.0%
Deferred Capital Debt Service	11,807,148	18,480,838	63.9%	12,802,448	(995,300)	-7.8%
Engineering and Capital Projects	215,850	250,000	86.3%	64,171	151,679	236.4%
General Fund Reserve	-	11,900,000	0.0%	-	-	-
Insurance	1,656,906	2,347,435	70.6%	1,476,236	180,670	12.2%
Memberships	835,289	969,817	86.1%	651,918	183,371	28.1%
Pension Pmt Stab Res	-	4,334,238	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	247,519	4,593,620	5.4%	271,847	(24,328)	-8.9%
Public Liability Claims Xfer-Claims Fund	14,500,000	14,500,000	100.0%	17,100,000	(2,600,000)	-15.2%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	2,885,933	7,168,477	40.3%	2,531,581	354,352	14.0%
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%	-	-	-
Transportation Subsidy	260,484	459,102	56.7%	-	260,484	-
Transfer to Infrastructure Fund	134,259	24,073,271	0.6%	7,084,063	(6,949,804)	-98.1%
Total Citywide Program Expenditures	\$ 62,827,763	\$ 153,233,189	41.0%	\$ 73,079,549	\$ (10,251,786)	-14.0%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 8, Ended February 29, 2020 (67% Completed)
(Unaudited)

	FY20	FY20	FY20	%	FY19	FY20/FY19	FY20/FY19	
	Year-to-Date	Adopted	Current	Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 792,617	\$ 1,389,789	\$ 1,389,789	\$ -	57.0%	\$ 769,717	\$ 22,900	3.0%
District 1 CPPS	-	148,136	147,155	(981)	0.0%	-	-	-
Total Council District 1	792,617	1,537,925	1,536,944	(981)	51.5%	769,717	22,900	3.0%
Council District 2	719,698	1,164,408	1,164,408	-	61.8%	747,715	(28,017)	-3.7%
District 2 CPPS	18,298	271,168	254,368	(16,800)	6.7%	2,000	16,298	814.9%
Total Council District 2	737,996	1,435,576	1,418,776	(16,800)	51.4%	749,715	(11,719)	-1.6%
Council District 3	740,987	1,155,666	1,155,666	-	64.1%	657,899	83,088	12.6%
District 3 CPPS	-	216,829	216,223	(606)	0.0%	-	-	-
Total Council District 3	740,987	1,372,495	1,371,889	(606)	54.0%	657,899	83,088	12.6%
Council District 4	792,635	1,204,933	1,204,933	-	65.8%	718,114	74,521	10.4%
District 4 CPPS	5,382	160,917	151,617	(9,300)	3.3%	6,095	(713)	-11.7%
Total Council District 4	798,017	1,365,850	1,356,550	(9,300)	58.4%	724,209	73,808	10.2%
Council District 5	687,790	1,140,185	1,140,185	-	60.3%	605,826	81,964	13.5%
District 5 CPPS	(2,107)	267,183	267,183	-	-0.8%	-	(2,107)	-
Total Council District 5	685,683	1,407,368	1,407,368	-	48.7%	605,826	79,857	13.2%
Council District 6	732,685	1,261,176	1,261,176	-	58.1%	701,699	30,986	4.4%
District 6 CPPS	4,544	120,682	120,682	-	3.8%	10,144	(5,600)	-55.2%
Total Council District 6	737,229	1,381,858	1,381,858	-	53.4%	711,843	25,386	3.6%
Council District 7	775,269	1,221,464	1,221,464	-	63.5%	697,567	77,702	11.1%
District 7 CPPS	-	157,345	144,258	(13,087)	0.0%	-	-	-
Total Council District 7	775,269	1,378,809	1,365,722	(13,087)	56.2%	697,567	77,702	11.1%
Council District 8	922,792	1,432,415	1,432,415	-	64.4%	831,550	91,242	11.0%
District 8 CPPS	(8)	148,872	139,597	(9,275)	0.0%	-	(8)	-
Total Council District 8	922,784	1,581,287	1,572,012	(9,275)	58.4%	831,550	91,234	11.0%
Council District 9	903,233	1,472,478	1,472,478	-	61.3%	919,019	(15,786)	-1.7%
District 9 CPPS	-	671	671	-	0.0%	-	-	-
Total Council District 9	903,233	1,473,149	1,473,149	-	61.3%	919,019	(15,786)	-1.7%
Total Council Districts	\$ 7,093,815	\$ 12,934,317	\$ 12,884,268	\$ (50,049)	54.8%	\$ 6,667,345	\$ 426,470	6.4%

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February 29, 2020 (67% Completed)
(Unaudited)

	FY20 Year-to-Date Revenue¹	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue¹	FY20/FY19 Change	FY20/FY19 % Change
Airports Fund	\$ 4,678,314	\$ 4,881,882	95.8%	\$ 4,107,803	\$ 570,511	13.9%
Automated Refuse Container Fund	986,177	1,000,000	98.6%	784,434	201,743	25.7%
Central Stores Internal Service Fund	4,935,162	7,633,347	64.7%	5,863,952	(928,790)	-15.8%
Concourse and Parking Garages Operating Fund	2,344,824	4,244,226	55.2%	2,709,548	(364,724)	-13.5%
Convention Center Complex Funds	2,131,848	12,498,305	17.1%	2,695,928	(564,081)	-20.9%
Development Services Fund	63,512,324	78,351,692	81.1%	50,384,614	13,127,710	26.1%
Energy Conservation Program Fund	4,148,974	4,180,739	99.2%	4,196,933	(47,959)	-1.1%
Engineering and Capital Projects	71,724,143	115,836,658	61.9%	60,795,936	10,928,207	18.0%
Environmental Growth Fund 1/3	2,689,631	5,688,126	47.3%	2,907,142	(217,511)	-7.5%
Environmental Growth Fund 2/3	5,360,398	11,383,252	47.1%	5,746,862	(386,464)	-6.7%
Facilities Financing Fund	1,699,439	3,100,248	54.8%	1,777,208	(77,769)	-4.4%
Fire/Emergency Medical Services Fund	9,154,600	12,344,106	74.2%	8,939,379	215,221	2.4%
Fire and Lifeguard Facilities Fund	1,384,791	1,383,570	100.1%	1,386,253	(1,462)	-0.1%
Fleet Services Funds	69,502,148	130,780,375	53.1%	59,661,983	9,840,165	16.5%
Gas Tax Fund	17,106,642	37,356,140	45.8%	11,949,389	5,157,253	43.2%
General Plan Maintenance Fund	2,932,961	3,961,000	74.0%	1,701,763	1,231,198	72.3%
GIS Fund	3,646,606	3,767,988	96.8%	2,396,263	1,250,343	52.2%
Golf Course Fund	16,267,626	20,470,347	79.5%	15,624,759	642,867	4.1%
Information Technology Fund	35,365,615	60,326,593	58.6%	11,969,244	23,396,371	195.5%
Infrastructure Fund	134,259	24,073,271	0.6%	7,084,063	(6,949,804)	-98.1%
Junior Lifeguard Program Fund	33,944	615,150	5.5%	25,263	8,681	34.4%
Los Penasquitos Canyon Preserve Fund	176,916	186,000	95.1%	227,846	(50,930)	-22.4%
Maintenance Assessment District (MAD) Funds	18,279,559	26,073,219	70.1%	9,671,073	8,608,486	89.0%
Mission Bay/Balboa Park Improvement Fund	1,505,811	1,855,453	81.2%	1,634,384	(128,573)	-7.9%
Mission Bay Improvement Fund	569,030	7,645,298	7.4%	393,411	175,619	44.6%
New Convention Facility Fund	2,126,840	2,126,840	100.0%	2,133,025	(6,185)	-0.3%
OneSD Support Fund	25,161,074	25,124,081	100.1%	27,864,912	(2,703,838)	-9.7%
Parking Meter Operations	7,857,466	11,297,852	69.5%	7,652,397	205,069	2.7%
PETCO Park Fund	10,596,466	16,232,066	65.3%	12,735,748	(2,139,282)	-16.8%
Prop 42 Replacement - Transportation Relief Fund	50,587	-	-	69,659	(19,072)	-27.4%
Public Art Fund	1,658,502	555,771	298.4%	685,881	972,621	141.8%
Public Safety Needs & Debt Service Fund	5,945,226	10,104,026	58.8%	5,801,337	143,889	2.5%
Publishing Services Internal Fund	1,036,139	2,498,676	41.5%	741,145	294,994	39.8%

Continued on Next Page

	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	\$ 12,115,962	\$ 23,631,760	51.3%	\$ 12,642,416	\$ (526,454)	-4.2%
Refuse Disposal Fund	24,784,468	32,994,373	75.1%	23,167,559	1,616,909	7.0%
Regional Park Improvements Fund	209,282	4,116,699	5.1%	168,376	40,906	24.3%
Risk Management Fund	8,013,969	13,200,293	60.7%	6,907,273	1,106,696	16.0%
Road Maintenance & Rehabilitation	13,708,014	23,500,757	58.3%	10,791,403	2,916,611	27.0%
Seized and Forfeited Assets Funds	951,722	1,200,000	79.3%	21,621,586	(20,669,863)	-95.6%
Solid Waste Local Enforcement Agency Fund	581,867	786,417	74.0%	591,009	(9,142)	-1.5%
Stadium Operations Fund	5,142,408	7,050,373	72.9%	9,567,867	(4,425,459)	-46.3%
State COPS	2,608,544	2,140,000	121.9%	2,102,440	506,104	24.1%
Storm Drain Fund	3,368,203	5,700,000	59.1%	3,411,747	(43,544)	-1.3%
Successor Agency Admin & Project Fund	799,434	1,934,326	41.3%	762,710	36,724	4.8%
Transient Occupancy Tax Fund	67,790,382	127,448,322	53.2%	67,825,279	(34,897)	-0.1%
TOT - Major Events Revolving FD	237,314	100,000	237.3%	374,129	(136,815)	-36.6%
TransNet Extension Funds	23,816,323	35,268,000	67.5%	28,939,223	(5,122,900)	-17.7%
Trolley Extension Reserve Fund	848,980	925,799	91.7%	969,508	(120,528)	-12.4%
Underground Surcharge Fund	28,636,418	65,195,970	43.9%	32,591,649	(3,955,231)	-12.1%
Wastewater Department Funds	271,684,606	610,912,622	44.5%	262,127,501	9,557,105	3.6%
Water Department Funds	423,465,155	1,010,243,291	41.9%	411,270,507	12,194,649	3.0%
Wireless Communication Technology Fund	9,128,185	9,129,456	100.0%	9,773,435	(645,250)	-6.6%
Zoological Exhibits Maintenance Fund	8,350,230	14,814,168	56.4%	8,168,569	181,661	2.2%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 8, Ended February 29, 2020 (67% Completed)
(Unaudited)

	FY20	FY20	%	FY19	FY20/FY19	FY20/FY19
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures¹	Budget		Expenditures¹		
Airports Fund	\$ 3,757,622	\$ 6,001,481	62.6%	\$ 3,363,964	\$ 393,658	11.7%
Automated Refuse Container Fund	640,729	1,333,324	48.1%	741,070	(100,341)	-13.5%
Central Stores Internal Service Fund	5,654,843	7,489,187	75.5%	6,096,334	(441,491)	-7.2%
Concourse and Parking Garages Operating Fund	1,929,456	4,321,921	44.6%	1,451,857	477,599	32.9%
Convention Center Complex Funds	2,676,967	13,879,301	19.3%	3,042,699	(365,731)	-12.0%
Development Services Fund	52,036,012	81,726,481	63.7%	50,695,128	1,340,884	2.6%
Energy Conservation Program Fund	2,918,879	4,668,804	62.5%	2,686,923	231,956	8.6%
Engineering and Capital Projects	71,434,664	115,708,740	61.7%	63,796,605	7,638,059	12.0%
Environmental Growth Fund 1/3	2,081,117	5,254,180	39.6%	1,868,949	212,168	11.4%
Environmental Growth Fund 2/3	-	10,903,909	0.0%	-	-	-
Facilities Financing Fund	1,975,268	3,099,854	63.7%	1,865,937	109,331	5.9%
Fire/Emergency Medical Services Fund	3,419,783	12,170,687	28.1%	3,477,255	(57,472)	-1.7%
Fire and Lifeguard Facilities Fund	699,562	1,391,981	50.3%	697,552	2,010	0.3%
Fleet Services Funds	56,755,391	178,576,423	31.8%	91,142,337	(34,386,946)	-37.7%
Gas Tax Fund	23,434,637	48,389,085	48.4%	12,052,503	11,382,134	94.4%
General Plan Maintenance Fund	1,170,424	4,365,000	26.8%	1,601,663	(431,239)	-26.9%
GIS Fund	2,757,602	3,793,850	72.7%	1,742,720	1,014,882	58.2%
Golf Course Fund	11,275,677	19,911,781	56.6%	11,023,925	251,752	2.3%
Information Technology Fund	37,624,462	61,891,341	60.8%	8,193,141	29,431,321	359.2%
Infrastructure Fund	1,948,917	16,548,721	11.8%	1,273,757	675,160	53.0%
Junior Lifeguard Program Fund	315,124	618,842	50.9%	406,574	(91,450)	-22.5%
Los Penasquitos Canyon Preserve Fund	160,177	236,757	67.7%	154,085	6,092	4.0%
Maintenance Assessment District (MAD) Funds	16,361,880	42,314,409	38.7%	12,419,244	3,942,635	31.7%
Mission Bay/ Balboa Park Improvement Fund	1,758,710	1,885,751	93.3%	1,535,565	223,145	14.5%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	2,133,025	-	0.0%
OneSD Support Fund	15,810,643	27,129,825	58.3%	13,995,055	1,815,588	13.0%
Parking Meter Operations	2,967,524	10,857,870	27.3%	2,977,554	(10,030)	-0.3%
PETCO Park Fund	15,284,776	17,337,201	88.2%	15,669,846	(385,070)	-2.5%
Prop 42 Replacement - Transportation Relief Fund	53,512	411,139	13.0%	330,190	(276,678)	-83.8%
Public Art Fund	90,563	2,560,926	3.5%	58,838	31,725	53.9%
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	1,323,690	2,205,276	60.0%	1,443,345	(119,655)	-8.3%

Continued on Next Page

Schedule 4 (cont.)

	FY20 Year-to-Date Expenditures¹	FY20 Current Budget	% Consumed	FY19 Year-to-Date Expenditures¹	FY20/FY19 Change	FY20/FY19 % Change
Recycling Fund	\$ 17,800,672	\$ 27,059,886	65.8%	\$ 15,325,925	\$ 2,474,747	16.1%
Refuse Disposal Fund	21,761,210	39,213,129	55.5%	21,715,033	46,177	0.2%
Risk Management Fund	8,031,168	13,116,151	61.2%	7,533,390	497,778	6.6%
Road Maintenance & Rehabilitation	6,848,687	24,349,212	28.1%	5,585,690	1,262,997	22.6%
Seized and Forfeited Assets Funds	6,170,828	11,349,112	54.4%	1,027,195	5,143,633	500.7%
Solid Waste Local Enforcement Agency Fund	643,136	1,009,689	63.7%	603,633	39,503	6.5%
Stadium Operations Fund	10,368,897	14,350,466	72.3%	10,767,722	(398,825)	-3.7%
State COPS	1,846,048	2,140,000	86.3%	352,551	1,493,497	423.6%
Storm Drain Fund	2,856,577	5,700,000	50.1%	2,856,759	(182)	0.0%
Successor Agency Admin & Project Fund	799,434	1,934,326	41.3%	762,710	36,724	4.8%
Transient Occupancy Tax Fund	37,614,080	128,752,350	29.2%	43,585,843	(5,971,763)	-13.7%
TOT - Special Events	434,327	531,132	81.8%	322,336	111,991	34.7%
TransNet Extension Funds	7,808,268	14,678,606	53.2%	7,558,431	249,838	3.3%
Trolley Extension Reserve Fund	992,149	1,068,375	92.9%	970,418	21,731	2.2%
Underground Surcharge Fund	63,804,703	102,322,016	62.4%	24,925,759	38,878,944	156.0%
Wastewater Department Funds	174,575,993	374,454,750	46.6%	175,875,591	(1,299,598)	-0.7%
Water Department Funds	329,923,384	570,513,458	57.8%	339,853,814	(9,930,429)	-2.9%
Wireless Communication Technology Fund	6,983,868	10,105,542	69.1%	6,035,301	948,567	15.7%
Zoological Exhibits Maintenance Fund	5,626,008	14,814,168	38.0%	4,925,968	700,040	14.2%

¹ Includes adjustments made in future periods.

