

# Financial Performance Report

**Fiscal Year 2020**

As of October 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 4 (as of October 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 October 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>

<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 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	<b>FY20 Adopted Budget</b>	<b>FY20 Current Budget</b>	<b>FY20 Year-to-Date Actuals<sup>1</sup></b>	<b>FY20 % of Current Budget</b>	<b>FY19 Year-to-Date Actuals</b>	<b>Actuals FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
<b>Revenue</b>							
Property Taxes	\$ 601,925,242	\$ 601,925,242	\$ 14,909,150	2.5%	\$ 30,670,470	\$ (15,761,320)	-51.4%
Sales Taxes	297,858,391	297,858,391	51,197,489	17.2%	56,072,534	(4,875,045)	-8.7%
Transient Occupancy Taxes	136,880,341	136,880,341	38,807,424	28.4%	38,131,385	676,039	1.8%
Property Transfer Taxes	10,257,563	10,257,563	2,213,234	21.6%	2,702,937	(489,703)	-18.1%
Licenses & Permits	34,679,512	34,679,512	10,756,553	31.0%	6,197,718	4,558,835	73.6%
Fines & Forfeitures	31,116,979	31,116,979	7,057,870	22.7%	7,520,097	(462,227)	-6.1%
Interest & Dividends	3,040,254	3,040,254	163,835	5.4%	254,741	(90,906)	35.7%
Franchises & Other Local Taxes	82,026,603	82,026,603	1,424,044	1.7%	1,296,992	127,052	9.8%
Rents & Concessions	61,395,593	61,395,593	19,012,468	31.0%	17,606,210	1,406,258	8.0%
Revenues from Other Agencies	6,444,316	6,444,316	2,098,178	32.6%	1,276,078	822,100	64.4%
Charges for Current Services	176,371,747	176,371,747	31,336,295	17.8%	28,513,293	2,823,002	9.9%
Other Revenue	3,155,083	3,155,083	1,036,444	32.8%	941,586	94,858	10.1%
Transfers	104,074,874	104,074,874	14,673,347	14.1%	18,983,625	(4,310,278)	-22.7%
<b>Total General Fund Revenue</b>	<b>\$ 1,549,226,498</b>	<b>\$ 1,549,226,498</b>	<b>\$ 194,686,331</b>	<b>12.6%</b>	<b>\$ 210,167,666</b>	<b>\$ (15,481,335)</b>	<b>-7.4%</b>
<b>Expenditures</b>							
Personnel Services	\$ 645,083,533	\$ 645,089,133	\$ 215,038,447	33.3%	\$ 200,901,438	\$ 14,137,009	7.0%
<b>Total PE</b>	<b>645,083,533</b>	<b>645,089,133</b>	<b>215,038,447</b>	<b>33.3%</b>	<b>200,901,438</b>	<b>14,137,009</b>	<b>7.0%</b>
Fringe Benefits	466,832,928	466,832,928	156,635,956	33.6%	149,228,342	7,407,614	5.0%
Supplies	27,297,110	27,300,067	11,012,921	40.3%	12,052,821	(1,039,900)	-8.6%
Contracts	246,944,205	246,420,148	62,541,061	25.4%	80,242,390	(17,701,329)	-22.1%
Information Technology	39,073,334	39,273,334	8,048,766	20.5%	5,320,271	2,728,495	51.3%
Energy & Utilities	51,520,422	51,520,422	14,020,437	27.2%	14,615,103	(594,666)	-4.1%
Capital Expenditures	1,704,750	1,704,750	52,171	3.1%	157,859	(105,688)	-67.0%
Debt	20,064,773	20,064,773	7,096,946	35.4%	289,723	6,807,223	2349.6%
Other Expenditures	6,261,771	6,262,271	1,532,613	24.5%	1,655,230	(122,617)	-7.4%
Transfers	85,201,863	85,516,863	12,311,484	14.4%	14,276,175	(1,964,691)	-13.8%
<b>Total NPE</b>	<b>944,901,156</b>	<b>944,895,556</b>	<b>273,252,355</b>	<b>28.9%</b>	<b>277,837,914</b>	<b>(4,585,559)</b>	<b>-1.7%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,589,984,689</b>	<b>\$ 1,589,984,689</b>	<b>\$ 488,290,802</b>	<b>30.7%</b>	<b>\$ 478,739,352</b>	<b>\$ 9,551,450</b>	<b>2.0%</b>
<b>General Fund Encumbrances</b>			74,003,204		107,504,852	(33,501,648)	
<b>Net Impact</b>	<b>\$ (40,758,191)</b>	<b>\$ (40,758,191)</b>	<b>\$ (367,607,675)</b>		<b>\$ (376,076,538)</b>	<b>\$ 8,468,863</b>	

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

**General Fund Revenue Status Report**  
**As of Period 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Revenue <sup>1</sup>	FY20 Current Budget	FY20 % of Current Budget	FY19 Year-to-Date Revenue <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
<b>Property Taxes</b>	\$ 14,909,150	\$ 601,925,242	2.5%	\$ 30,670,470	\$ (15,761,320)	-51.4%
<b>Sales Taxes</b>	51,197,489	297,858,391	17.2%	56,072,534	(4,875,045)	-8.7%
<b>Transient Occupancy Taxes</b>	38,807,424	136,880,341	28.4%	38,131,385	676,039	1.8%
<b>Property Transfer Taxes</b>	2,213,234	10,257,563	21.6%	2,702,937	(489,703)	-18.1%
<b>Licenses &amp; Permits</b>						
Business Taxes	6,782,725	19,965,206	34.0%	3,984,182	2,798,543	70.2%
Rental Unit Taxes	550,438	7,284,502	7.6%	508,224	42,214	8.3%
Alarm Permit Fees	189,485	540,000	35.1%	236,343	(46,858)	-19.8%
Other Licenses & Permits	3,233,905	6,889,804	46.9%	1,468,969	1,764,936	120.1%
<b>Total Licenses &amp; Permits</b>	10,756,553	34,679,512	31.0%	6,197,718	4,558,835	73.6%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	5,087,880	22,132,006	23.0%	5,357,488	(269,608)	-5.0%
Municipal Court	916,623	4,713,638	19.4%	1,081,766	(165,143)	-15.3%
Other Fines & Forfeitures	1,053,367	4,271,335	24.7%	1,080,843	(27,476)	-2.5%
<b>Total Fines &amp; Forfeitures</b>	7,057,870	31,116,979	22.7%	7,520,097	(462,227)	-6.1%
<b>Interest &amp; Dividends</b>	163,835	3,040,254	5.4%	254,741	(90,906)	35.7%
<b>Franchises</b>						
SDG&E	-	51,112,134	0.0%	-	-	-
CATV	773,916	14,821,560	5.2%	815,689	(41,773)	-5.1%
Refuse Collection	203,254	13,500,000	1.5%	45,254	158,000	349.1%
Other Franchises	446,874	2,592,909	17.2%	436,049	10,825	2.5%
<b>Total Franchises</b>	1,424,044	82,026,603	1.7%	1,296,992	127,052	9.8%
<b>Rents &amp; Concessions</b>						
Mission Bay	11,886,378	31,761,997	37.4%	10,760,481	1,125,897	10.5%
Pueblo Lands	1,925,646	7,550,703	25.5%	2,004,837	(79,191)	-3.9%
Other Rents and Concessions	5,200,444	22,082,893	23.5%	4,840,892	359,552	7.4%
<b>Total Rents &amp; Concessions</b>	19,012,468	61,395,593	31.0%	17,606,210	1,406,258	8.0%
<b>Revenue from Other Agencies</b>	2,098,178	6,444,316	32.6%	1,276,078	822,100	64.4%
<b>Charges for Current Services</b>	31,336,295	176,371,747	17.8%	28,513,293	2,823,002	9.9%
<b>Other Revenue</b>	1,036,444	3,155,083	32.8%	941,586	94,858	10.1%
<b>Transfers</b>	14,673,347	104,074,874	14.1%	18,983,625	(4,310,278)	-22.7%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 194,686,331</b>	<b>\$ 1,549,226,498</b>	<b>12.6%</b>	<b>\$ 210,167,666</b>	<b>\$ (15,481,335)</b>	<b>-7.4%</b>

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

**General Fund Expenditure Status Report**  
**As of Period 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Expenditure <sup>1</sup>	FY20 Current Budget	%	FY19 Year-to-Date Expenditure <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
			Consumed			
<b>Mayor</b>						
Office of the Mayor	\$ 1,262,590	\$ 4,100,118	30.8%	\$ 1,320,809	\$ (58,219)	-4.4%
Performance & Analytics	885,187	4,661,541	19.0%	1,315,833	(430,646)	-32.7%
Office of Boards & Commissions	248,130	793,016	31.3%	435,531	(187,401)	-43.0%
Government Affairs	328,553	1,253,756	26.2%	279,256	49,297	17.7%
<b>Chief Operating Officer</b>						
Office of the Chief Operating Officer	418,247	1,260,557	33.2%	398,794	19,453	4.9%
Communications	1,512,655	4,964,179	30.5%	1,468,266	44,389	3.0%
<b>Public Safety</b>						
Fire-Rescue	97,970,892	284,905,725	34.4%	90,424,385	7,546,507	8.3%
Police	174,420,509	539,267,254	32.3%	159,733,151	14,687,358	9.2%
Office of Homeland Security	698,109	3,080,300	22.7%	805,040	(106,931)	-13.3%
<b>Office of the Chief Financial Officer</b>						
City Treasurer	5,025,661	18,294,845	27.5%	4,573,592	452,069	9.9%
Citywide Program Expenditures	37,928,427	153,233,189	24.8%	54,265,524	(16,337,097)	-30.1%
Debt Management	837,644	2,932,336	28.6%	854,323	(16,679)	-2.0%
Department of Finance	5,943,851	19,743,271	30.1%	5,333,479	610,372	11.4%
Office of the Chief Financial Officer	197,598	606,371	32.6%	196,858	740	0.4%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	308,628	1,065,364	29.0%	281,687	26,941	9.6%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	12,765,963	48,133,005	26.5%	12,000,090	765,873	6.4%
Public Utilities	1,548,410	2,712,536	57.1%	1,428,002	120,408	8.4%
Public Works	135,205	561,299	24.1%	161,092	(25,887)	-16.1%
Transportation & Storm Water	32,978,147	125,929,523	26.2%	33,025,092	(46,945)	-0.1%
<b>Internal Operations</b>						
Internal Operations	151,086	481,022	31.4%	81,576	69,510	85.2%
Department of Information Technology	-	267,172	0.0%	-	-	0.0%
Human Resources	1,694,509	5,853,406	28.9%	1,731,178	(36,669)	-2.1%
Purchasing & Contracting	4,404,983	20,150,112	21.9%	5,711,803	(1,306,820)	-22.9%
Real Estate Assets	1,470,726	6,342,319	23.2%	1,960,097	(489,371)	-25.0%
Facilities <sup>2</sup>	8,325,720	24,531,875	33.9%	7,925,627	400,093	5.0%

Continued on Next Page

	<b>FY20 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>% Consumed</b>	<b>FY19 Year-to-Date Expenditure<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
<b>Neighborhood Services</b>						
Smart and Sustainable Communities	153,833	1,978,255	7.8%	120,538	33,295	27.6%
Development Services	2,411,543	8,046,497	30.0%	2,162,871	248,672	11.5%
Planning	2,868,290	9,976,245	28.8%	2,544,954	323,336	12.7%
Office of Sustainability <sup>3</sup>	168,176	1,089,467	15.4%	-	168,176	100.0%
Economic Development	2,650,592	13,710,133	19.3%	2,963,399	(312,807)	-10.6%
Library	17,046,811	56,408,923	30.2%	16,930,904	115,907	0.7%
Parks & Recreation	39,355,667	122,254,114	32.2%	38,295,960	1,059,707	2.8%
Neighborhood Services	626,879	1,933,692	32.4%	402,159	224,720	55.9%
<b>Non-Mayoral</b>						
City Attorney	20,220,275	60,303,573	33.5%	18,554,343	1,665,932	9.0%
City Auditor	1,108,152	4,016,417	27.6%	1,191,746	(83,594)	-7.0%
City Clerk	1,879,516	5,991,511	31.4%	1,790,235	89,281	5.0%
Council Administration	808,524	3,024,483	26.7%	868,449	(59,925)	-6.9%
City Council - District 1	418,667	1,537,925	27.2%	380,007	38,660	10.2%
City Council - District 2	365,090	1,435,576	25.4%	349,267	15,823	4.5%
City Council - District 3	366,873	1,371,889	26.7%	319,013	47,860	15.0%
City Council - District 4	396,737	1,361,550	29.1%	362,169	34,568	9.5%
City Council - District 5	354,090	1,407,368	25.2%	303,508	50,582	16.7%
City Council - District 6	369,782	1,381,858	26.8%	363,173	6,609	1.8%
City Council - District 7	379,425	1,375,722	27.6%	335,228	44,197	13.2%
City Council - District 8	453,943	1,578,512	28.8%	399,396	54,547	13.7%
City Council - District 9	451,726	1,473,149	30.7%	451,553	173	0.0%
Ethics Commission	352,292	1,298,098	27.1%	353,439	(1,147)	-0.3%
Office of the IBA	694,436	2,189,081	31.7%	639,474	54,962	8.6%
Personnel	2,928,053	9,716,560	30.1%	2,946,482	(18,429)	-0.6%
<b>Total General Fund Expenditures</b>	<b>\$ 488,290,802</b>	<b>\$ 1,589,984,689</b>	<b>30.7%</b>	<b>\$ 478,739,352</b>	<b>\$ 9,551,450</b>	<b>2.0%</b>

<sup>1</sup> Includes adjustments made in future periods.  
<sup>2</sup> Formerly Public Works - General Services.  
<sup>3</sup> New department in FY20.



**Citywide Program Expenditure Status Report**  
**As of Period 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	FY20 Year-to-Date Expenditure <sup>1</sup>	FY20 Current Budget	%	Consumed	FY19 Year-to-Date Expenditure <sup>1</sup>	FY20/FY19 Change	FY20/FY19 % Change
<b>Citywide Program Expenditures</b>							
Assessments To Public Property	-	905,690	0.0%		-	-	0.0%
Citywide Elections	-	2,210,985	0.0%		-	-	0.0%
Corporate Master Leases Rent	<b>5,738,041</b>	23,448,865	24.5%		8,932,854	(3,194,813)	-35.8%
Deferred Capital Debt Service	<b>11,712,375</b>	18,480,838	63.4%		12,778,548	(1,066,173)	-8.3%
Engineering and Capital Projects	<b>132,504</b>	250,000	53.0%		41,654	90,850	218.1%
General Fund Reserve	-	11,900,000	0.0%		-	-	0.0%
Insurance	<b>1,656,907</b>	2,347,435	70.6%		1,476,236	180,671	12.2%
Memberships	<b>818,269</b>	969,817	84.4%		641,018	177,251	27.7%
Pension Pmt Stab Res	-	4,334,238	0.0%		-	-	0.0%
PL Claims Trans-Ins	<b>10,900,000</b>	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	<b>76,648</b>	4,593,620	1.7%		98,700	(22,052)	-22.3%
Public Liability Claims Xfer-Claims Fund	<b>5,000,000</b>	14,500,000	34.5%		17,100,000	(12,100,000)	-70.8%
Public Use Leases	-	1,582,144	0.0%		-	-	0.0%
Special Consulting Services	<b>628,291</b>	7,168,477	8.8%		2,296,418	(1,668,127)	-72.6%
Supplemental COLA Benefit	<b>1,207,476</b>	1,289,110	93.7%		-	1,207,476	0.0%
Transfer to Capital Improvement Program	-	10,557,600	0.0%		-	-	0.0%
Transfer to Park Improvement Funds	-	11,761,997	0.0%		-	-	0.0%
Transportation Subsidy	<b>57,916</b>	459,102	12.6%		-	57,916	0.0%
Transfer to Infrastructure Fund	-	24,073,271	0.0%		-	-	0.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 37,928,427</b>	<b>\$ 153,233,189</b>	<b>24.8%</b>		<b>\$ 54,265,524</b>	<b>\$ (16,337,097)</b>	<b>-30.1%</b>

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

**Council Districts Expenditure Status Report**  
**As of Period 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	FY20		FY20	FY20	%	FY19		
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	FY20/FY19	FY20/FY19
	Expenditure	Budget	Budget	Change	Consumed	Expenditure	Change	% Change
Council District 1	\$ 418,667	\$ 1,389,789	\$ 1,389,789	\$ -	30.1%	\$ 380,007	\$ 38,660	10.2%
District 1 CPPS	-	148,136	148,136	-	-	-	-	-
<b>Total Council District 1</b>	<b>418,667</b>	<b>1,537,925</b>	<b>1,537,925</b>	<b>-</b>	<b>27.2%</b>	<b>380,007</b>	<b>38,660</b>	<b>10.2%</b>
Council District 2	362,867	1,164,408	1,164,408	-	31.2%	347,267	15,600	4.5%
District 2 CPPS	2,223	271,168	271,168	-	0.8%	2,000	223	11.2%
<b>Total Council District 2</b>	<b>365,090</b>	<b>1,435,576</b>	<b>1,435,576</b>	<b>-</b>	<b>25.4%</b>	<b>349,267</b>	<b>15,823</b>	<b>4.5%</b>
Council District 3	366,873	1,155,666	1,155,666	-	31.7%	319,013	47,860	15.0%
District 3 CPPS	-	216,829	216,223	(606)	-	-	-	-
<b>Total Council District 3</b>	<b>366,873</b>	<b>1,372,495</b>	<b>1,371,889</b>	<b>(606)</b>	<b>26.7%</b>	<b>319,013</b>	<b>47,860</b>	<b>15.0%</b>
Council District 4	396,524	1,204,933	1,204,933	-	32.9%	356,064	40,460	11.4%
District 4 CPPS	213	160,917	156,617	(4,300)	0.1%	6,105	(5,892)	-96.5%
<b>Total Council District 4</b>	<b>396,737</b>	<b>1,365,850</b>	<b>1,361,550</b>	<b>(4,300)</b>	<b>29.1%</b>	<b>362,169</b>	<b>34,568</b>	<b>9.5%</b>
Council District 5	356,197	1,140,185	1,140,185	-	31.2%	303,508	52,689	17.4%
District 5 CPPS	(2,107)	267,183	267,183	-	-0.8%	-	(2,107)	-
<b>Total Council District 5</b>	<b>354,090</b>	<b>1,407,368</b>	<b>1,407,368</b>	<b>-</b>	<b>25.2%</b>	<b>303,508</b>	<b>50,582</b>	<b>16.7%</b>
Council District 6	365,238	1,261,176	1,261,176	-	29.0%	353,029	12,209	3.5%
District 6 CPPS	4,544	120,682	120,682	-	3.8%	10,144	(5,600)	-55.2%
<b>Total Council District 6</b>	<b>369,782</b>	<b>1,381,858</b>	<b>1,381,858</b>	<b>-</b>	<b>26.8%</b>	<b>363,173</b>	<b>6,609</b>	<b>1.8%</b>
Council District 7	379,425	1,221,464	1,221,464	-	31.1%	335,228	44,197	13.2%
District 7 CPPS	-	157,345	154,258	(3,087)	-	-	-	-
<b>Total Council District 7</b>	<b>379,425</b>	<b>1,378,809</b>	<b>1,375,722</b>	<b>(3,087)</b>	<b>27.6%</b>	<b>335,228</b>	<b>44,197</b>	<b>13.2%</b>
Council District 8	454,121	1,432,415	1,432,415	-	31.7%	399,396	54,725	13.7%
District 8 CPPS	(178)	148,872	146,097	(2,775)	-0.1%	-	(178)	-
<b>Total Council District 8</b>	<b>453,943</b>	<b>1,581,287</b>	<b>1,578,512</b>	<b>(2,775)</b>	<b>28.8%</b>	<b>399,396</b>	<b>54,547</b>	<b>13.7%</b>
Council District 9	451,726	1,472,478	1,472,478	-	30.7%	451,553	173	0.0%
District 9 CPPS	-	671	671	-	-	-	-	-
<b>Total Council District 9</b>	<b>451,726</b>	<b>1,473,149</b>	<b>1,473,149</b>	<b>-</b>	<b>30.7%</b>	<b>451,553</b>	<b>173</b>	<b>0.0%</b>
<b>Total Council Districts</b>	<b>\$ 3,556,333</b>	<b>\$ 12,934,317</b>	<b>\$ 12,923,549</b>	<b>\$ (10,768)</b>	<b>27.5%</b>	<b>\$ 3,263,314</b>	<b>\$ 293,019</b>	<b>9.0%</b>



**Other Budgeted Funds Revenue Status Report**  
**As of Period 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	<b>FY20 Year-to-Date Revenue<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>FY20 % of Current Budget</b>	<b>FY19 Year-to-Date Revenue<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Airports Fund	\$ 1,780,970	\$ 4,881,882	36.5%	\$ 1,857,057	\$ (76,087)	-4.1%
Automated Refuse Container Fund	528,095	1,000,000	52.8%	417,287	110,808	26.6%
Central Stores Internal Service Fund	2,010,551	7,633,347	26.3%	2,349,730	(339,179)	-14.4%
Concourse and Parking Garages Operating Fund	1,135,238	4,244,226	26.7%	1,343,372	(208,134)	-15.5%
Convention Center Complex Funds	2,123,088	12,498,305	17.0%	2,511,165	(388,077)	-15.5%
Development Services Fund	36,291,017	78,351,692	46.3%	27,061,739	9,229,278	34.1%
Energy Conservation Program Fund	316,173	4,180,739	7.6%	4,036,426	(3,720,253)	-92.2%
Engineering and Capital Projects	38,023,911	115,836,658	32.8%	31,642,742	6,381,169	20.2%
Environmental Growth Fund 1/3	18,771	5,688,126	0.3%	23,291	(4,520)	-19.4%
Environmental Growth Fund 2/3	18,331	11,383,252	0.2%	13,946	4,385	31.4%
Facilities Financing Fund	925,403	3,100,248	29.8%	893,219	32,184	3.6%
Fire/Emergency Medical Services Fund	3,205,758	12,344,106	26.0%	3,039,973	165,785	5.5%
Fire and Lifeguard Facilities Fund	(698)	1,383,570	-0.1%	36	(734)	-2038.9%
Fleet Services Funds	30,514,803	130,780,375	23.3%	27,507,083	3,007,720	10.9%
Gas Tax Fund	3,512,305	37,356,140	9.4%	4,937,709	(1,425,404)	-28.9%
General Plan Maintenance Fund	1,544,972	3,961,000	39.0%	885,728	659,244	74.4%
GIS Fund	16,395	3,767,988	0.4%	8,686	7,709	88.8%
Golf Course Fund	8,857,469	20,470,347	43.3%	8,843,859	13,610	0.2%
Information Technology Fund	8,125,185	60,326,593	13.5%	55,317	8,069,868	14588.4%
Infrastructure Fund	-	24,073,271	0.0%	-	-	0.0%
Junior Lifeguard Program Fund	33,944	615,150	5.5%	24,941	9,003	36.1%
Los Penasquitos Canyon Preserve Fund	88,814	186,000	47.7%	14,302	74,512	521.0%
Maintenance Assessment District (MAD) Funds	435,602	25,803,632	1.7%	852,836	(417,234)	-48.9%
Mission Bay/Balboa Park Improvement Fund	1,364,243	1,855,453	73.5%	1,448,119	(83,876)	-5.8%
Mission Bay Improvement Fund	203,670	7,645,298	2.7%	137,939	65,731	47.7%
New Convention Facility Fund	1,417,893	2,126,840	66.7%	1,422,017	(4,124)	-0.3%
OneSD Support Fund	1,222	25,124,081	0.0%	2,546	(1,324)	-52.0%
Parking Meter Operations	4,035,445	11,297,852	35.7%	3,893,903	141,542	3.6%
PETCO Park Fund	7,743,598	16,232,066	47.7%	9,038,124	(1,294,526)	-14.3%
Prop 42 Replacement - Transportation Relief Fund	18,532	-	100.0%	26,408	(7,876)	-29.8%
Public Art Fund	341,419	555,771	61.4%	55,643	285,776	513.6%
Public Safety Needs & Debt Service Fund	2,542,603	10,104,026	25.2%	2,575,510	(32,907)	-1.3%
Publishing Services Internal Fund	479,431	2,498,676	19.2%	160,891	318,540	198.0%

Continued on Next Page



	<b>FY20 Year-to-Date Revenue<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>FY20 % of Current Budget</b>	<b>FY19 Year-to-Date Revenue<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Recycling Fund	\$ 2,385,278	\$ 23,631,760	10.1%	\$ 2,888,170	\$ (502,892)	-17.4%
Refuse Disposal Fund	11,751,585	32,994,373	35.6%	11,005,014	746,571	6.8%
Regional Park Improvements Fund	82,869	4,116,699	2.0%	60,017	22,852	38.1%
Risk Management Fund	3,728,539	13,200,293	28.2%	3,239,177	489,362	15.1%
Road Maintenance & Rehabilitation	4,818,924	23,500,757	20.5%	4,452,795	366,129	8.2%
Seized and Forfeited Assets Funds	439,008	1,200,000	36.6%	21,128,036	(20,689,028)	-97.9%
Solid Waste Local Enforcement Agency Fund	407,892	786,417	51.9%	379,408	28,484	7.5%
Stadium Operations Fund	2,064,747	7,050,373	29.3%	6,612,801	(4,548,054)	-68.8%
State COPS	1,439,967	2,140,000	67.3%	1,064,852	375,115	35.2%
Storm Drain Fund	1,612,694	5,700,000	28.3%	1,664,886	(52,192)	-3.1%
Successor Agency Admin & Project Fund	408,289	1,934,326	21.1%	-	408,289	0.0%
Transient Occupancy Tax Fund	34,548,278	127,448,322	27.1%	34,018,718	529,560	1.6%
TOT - Major Events Revolving FD	67,400	-	100.0%	193,900	(126,500)	-65.2%
TransNet Extension Funds	7,042,380	35,268,000	20.0%	10,349,319	(3,306,939)	-32.0%
Trolley Extension Reserve Fund	848,978	925,799	91.7%	968,531	(119,553)	-12.3%
Underground Surcharge Fund	898,532	65,195,970	1.4%	(4,453,625)	5,352,157	-120.2%
Wastewater Department Funds	126,704,279	610,912,622	20.7%	128,229,183	(1,524,904)	-1.2%
Water Department Funds	164,042,465	1,010,243,291	16.2%	215,096,176	(51,053,711)	-23.7%
Wireless Communication Technology Fund	106,504	9,129,456	1.2%	83,069	23,435	28.2%
Zoological Exhibits Maintenance Fund	510,313	14,814,168	3.4%	978,893	(468,580)	-47.9%

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

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 4, Ended October 31, 2019 (33% Completed)**  
**(Unaudited)**

	<b>FY20 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>% Consumed</b>	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Airports Fund	\$ 1,795,707	\$ 6,001,481	29.9%	\$ 1,462,513	\$ 333,194	22.8%
Automated Refuse Container Fund	220,676	1,333,324	16.6%	313,206	(92,530)	-29.5%
Central Stores Internal Service Fund	2,881,222	7,489,187	38.5%	3,097,747	(216,525)	-7.0%
Concourse and Parking Garages Operating Fund	840,039	4,321,921	19.4%	457,846	382,193	83.5%
Convention Center Complex Funds	2,596,612	13,879,301	18.7%	2,611,872	(15,259)	-0.6%
Development Services Fund	22,948,463	81,726,481	28.1%	21,751,909	1,196,554	5.5%
Energy Conservation Program Fund	1,250,341	4,668,804	26.8%	1,083,101	167,240	15.4%
Engineering and Capital Projects	34,569,000	115,708,740	29.9%	30,595,366	3,973,634	13.0%
Environmental Growth Fund 1/3	1,175,986	5,254,180	22.4%	1,201,065	(25,079)	-2.1%
Environmental Growth Fund 2/3	-	10,903,909	0.0%	-	-	-
Facilities Financing Fund	675,379	3,099,854	21.8%	721,595	(46,216)	-6.4%
Fire/Emergency Medical Services Fund	1,665,944	12,170,687	13.7%	1,155,406	510,538	44.2%
Fire and Lifeguard Facilities Fund	699,536	1,391,981	50.3%	695,173	4,363	0.6%
Fleet Services Funds	29,386,088	178,576,423	16.5%	34,687,710	(5,301,621)	-15.3%
Gas Tax Fund	11,092,879	48,389,085	22.9%	5,733,181	5,359,698	93.5%
General Plan Maintenance Fund	871,178	4,365,000	20.0%	1,001,054	(129,876)	-13.0%
GIS Fund	449,231	3,793,850	11.8%	131,433	317,798	241.8%
Golf Course Fund	5,351,529	19,911,781	26.9%	5,030,237	321,292	6.4%
Information Technology Fund	16,780,193	61,891,341	27.1%	3,469,480	13,310,713	383.7%
Infrastructure Fund	836,158	16,548,721	5.1%	975,094	(138,936)	-14.2%
Junior Lifeguard Program Fund	259,724	618,842	42.0%	339,671	(79,947)	-23.5%
Los Penasquitos Canyon Preserve Fund	79,895	236,757	33.7%	77,845	2,050	2.6%
Maintenance Assessment District (MAD) Funds	6,222,528	42,545,157	14.6%	6,308,782	(86,254)	-1.4%
Mission Bay/ Balboa Park Improvement Fund	1,568,988	1,885,751	83.2%	1,405,506	163,482	11.6%
New Convention Facility Fund	1,422,017	2,133,025	66.7%	1,422,017	-	0.0%
OneSD Support Fund	5,852,085	27,129,825	21.6%	3,094,257	2,757,828	89.1%
Parking Meter Operations	1,216,490	10,857,870	11.2%	1,115,662	100,828	9.0%
PETCO Park Fund	12,387,357	17,337,201	71.4%	13,596,536	(1,209,179)	-8.9%
Prop 42 Replacement - Transportation Relief Fund	57,102	411,139	13.9%	154,443	(97,341)	-63.0%
Public Art Fund	27,758	2,560,926	1.1%	17,228	10,530	61.1%
Public Safety Needs & Debt Service Fund	-	10,104,026	0.0%	-	-	-
Publishing Services Internal Fund	626,631	2,205,276	28.4%	621,603	5,028	0.8%

Continued on Next Page

Schedule 4 (cont.)

	<b>FY20 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20 Current Budget</b>	<b>% Consumed</b>	<b>FY19 Year-to-Date Expenditures<sup>1</sup></b>	<b>FY20/FY19 Change</b>	<b>FY20/FY19 % Change</b>
Recycling Fund	\$ 7,400,930	\$ 27,059,886	27.4%	\$ 6,524,581	\$ 876,349	13.4%
Refuse Disposal Fund	9,368,738	39,213,129	23.9%	9,379,770	(11,032)	-0.1%
Risk Management Fund	3,766,056	13,116,151	28.7%	3,438,800	327,256	9.5%
Road Maintenance & Rehabilitation	2,216,747	24,349,212	9.1%	1,565,197	651,550	100.0%
Seized and Forfeited Assets Funds	2,172,242	5,681,016	38.2%	429,884	1,742,358	405.3%
Solid Waste Local Enforcement Agency Fund	277,602	1,009,689	27.5%	278,369	(767)	-0.3%
Stadium Operations Fund	6,559,168	14,350,466	45.7%	7,162,562	(603,394)	-8.4%
State COPS	949,704	2,140,000	44.4%	262,769	686,935	261.4%
Storm Drain Fund	1,429,830	5,700,000	25.1%	1,429,993	(163)	0.0%
Successor Agency Admin & Project Fund	408,289	1,934,326	21.1%	-	408,289	0.0%
Transient Occupancy Tax Fund	19,046,400	128,752,350	14.8%	24,665,145	(5,618,745)	-22.8%
TOT - Special Events	23,912	431,132	5.5%	31,200	(7,288)	100.0%
TransNet Extension Funds	3,913,123	14,678,606	26.7%	3,888,667	24,455	0.6%
Trolley Extension Reserve Fund	992,149	1,068,375	92.9%	968,025	24,124	2.5%
Underground Surcharge Fund	23,944,979	102,322,016	23.4%	16,413,008	7,531,971	45.9%
Wastewater Department Funds	86,836,602	374,454,750	23.2%	92,961,159	(6,124,557)	-6.6%
Water Department Funds	159,367,062	570,513,458	27.9%	173,786,697	(14,419,635)	-8.3%
Wireless Communication Technology Fund	3,753,553	10,105,542	37.1%	3,318,749	434,804	13.1%
Zoological Exhibits Maintenance Fund	-	14,814,168	0.0%	-	-	0.0%

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

