

Financial Performance Report

Fiscal Year 2020

As of September 30, 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 3 (as of September 30, 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 September 30, 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 3, Ended September 30, 2019 (25% 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	\$ 9,400,229	1.6%	\$ 8,576,016	\$ 824,213	9.6%
Sales Taxes	297,858,391	297,858,391	23,984,535	8.1%	23,478,200	506,335	2.2%
Transient Occupancy Taxes	136,880,341	136,880,341	27,874,317	20.4%	27,529,670	344,647	1.3%
Property Transfer Taxes	10,257,563	10,257,563	1,132,648	11.0%	793,997	338,651	42.7%
Licenses & Permits	34,679,512	34,679,512	8,164,597	23.5%	4,413,839	3,750,758	85.0%
Fines & Forfeitures	31,116,979	31,116,979	4,846,789	15.6%	3,271,730	1,575,059	48.1%
Interest & Dividends	3,040,254	3,040,254	148,112	4.9%	194,255	(46,143)	23.8%
Franchises & Other Local Taxes	82,026,603	82,026,603	433,366	0.5%	313,203	120,163	38.4%
Rents & Concessions	61,395,593	61,395,593	14,565,526	23.7%	13,075,153	1,490,373	11.4%
Revenues from Other Agencies	6,444,316	6,444,316	1,368,647	21.2%	1,228,507	140,140	11.4%
Charges for Current Services	176,371,747	176,371,747	22,476,493	12.7%	20,758,714	1,717,779	8.3%
Other Revenue	3,155,083	3,155,083	738,047	23.4%	669,066	68,981	10.3%
Transfers	104,074,874	104,074,874	10,787,788	10.4%	7,160,772	3,627,016	50.7%
Total General Fund Revenue	\$ 1,549,226,498	\$ 1,549,226,498	\$ 125,921,094	8.1%	\$ 111,463,122	\$ 14,457,972	13.0%
Expenditures							
Personnel Services	\$ 645,083,533	\$ 645,089,133	\$ 161,802,653	25.1%	\$ 151,432,930	\$ 10,369,723	6.8%
Total PE	645,083,533	645,089,133	161,802,653	25.1%	151,432,930	10,369,723	6.8%
Fringe Benefits	466,832,928	466,832,928	116,741,420	25.0%	111,256,671	5,484,749	4.9%
Supplies	27,297,110	27,297,953	9,259,961	33.9%	9,716,849	(456,888)	-4.7%
Contracts	246,944,205	246,622,762	32,655,982	13.2%	34,264,495	(1,608,513)	-4.7%
Information Technology	39,073,334	39,073,334	3,203,017	8.2%	3,255,519	(52,502)	-1.6%
Energy & Utilities	51,520,422	51,520,422	10,728,694	20.8%	10,066,353	662,341	6.6%
Capital Expenditures	1,704,750	1,704,750	43,676	2.6%	90,297	(46,621)	-51.6%
Debt	20,064,773	20,064,773	3,969,091	19.8%	207,521	3,761,570	1812.6%
Other Expenditures	6,261,771	6,261,771	1,432,354	22.9%	1,563,175	(130,821)	-8.4%
Transfers	85,201,863	85,516,863	613,136	0.7%	14,240,935	(13,627,799)	-95.7%
Total NPE	944,901,156	944,895,556	178,647,331	18.9%	184,661,815	(6,014,484)	-3.3%
Total General Fund Expenditures	\$ 1,589,984,689	\$ 1,589,984,689	\$ 340,449,984	21.4%	\$ 336,094,745	\$ 4,355,239	1.3%
General Fund Encumbrances			74,547,809		104,859,033	(30,311,224)	
Net Impact	\$ (40,758,191)	\$ (40,758,191)	\$ (289,076,699)		\$ (329,490,656)	\$ 40,413,957	

¹ Includes adjustments made in future periods.



General Fund Revenue Status Report
As of Period 3, Ended September 30, 2019 (25% 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	\$ 9,400,229	\$ 601,925,242	1.6%	\$ 8,576,016	\$ 824,213	9.6%
Sales Taxes	23,984,535	297,858,391	8.1%	23,478,200	506,335	2.2%
Transient Occupancy Taxes	27,874,317	136,880,341	20.4%	27,529,670	344,647	1.3%
Property Transfer Taxes	1,132,648	10,257,563	11.0%	793,997	338,651	42.7%
Licenses & Permits						
Business Taxes	4,751,796	19,965,206	23.8%	2,670,145	2,081,651	78.0%
Rental Unit Taxes	465,467	7,284,502	6.4%	433,799	31,668	7.3%
Alarm Permit Fees	136,646	540,000	25.3%	186,334	(49,688)	-26.7%
Other Licenses & Permits	2,810,688	6,889,804	40.8%	1,123,561	1,687,127	150.2%
Total Licenses & Permits	8,164,597	34,679,512	23.5%	4,413,839	3,750,758	85.0%
Fines & Forfeitures						
Parking Citations	3,441,890	22,132,006	15.6%	1,835,133	1,606,757	87.6%
Municipal Court	636,098	4,713,638	13.5%	740,649	(104,551)	-14.1%
Other Fines & Forfeitures	768,801	4,271,335	18.0%	695,948	72,853	10.5%
Total Fines & Forfeitures	4,846,789	31,116,979	15.6%	3,271,730	1,575,059	48.1%
Interest & Dividends	148,112	3,040,254	4.9%	194,255	(46,143)	23.8%
Franchises						
SDG&E	-	51,112,134	0.0%	-	-	-
CATV	(7,838)	14,821,560	-0.1%	15,656	(23,494)	-150.1%
Refuse Collection	203,254	13,500,000	1.5%	34,140	169,114	495.4%
Other Franchises	237,950	2,592,909	9.2%	263,407	(25,457)	-9.7%
Total Franchises	433,366	82,026,603	0.5%	313,203	120,163	38.4%
Rents & Concessions						
Mission Bay	9,469,094	31,761,997	29.8%	8,355,278	1,113,816	13.3%
Pueblo Lands	1,312,129	7,550,703	17.4%	1,307,798	4,331	0.3%
Other Rents and Concessions	3,784,303	22,082,893	17.1%	3,412,077	372,226	10.9%
Total Rents & Concessions	14,565,526	61,395,593	23.7%	13,075,153	1,490,373	11.4%
Revenue from Other Agencies	1,368,647	6,444,316	21.2%	1,228,507	140,140	11.4%
Charges for Current Services	22,476,493	176,371,747	12.7%	20,758,714	1,717,779	8.3%
Other Revenue	738,047	3,155,083	23.4%	669,066	68,981	10.3%
Transfers	10,787,788	104,074,874	10.4%	7,160,772	3,627,016	50.7%
Total General Fund Revenue¹	\$ 125,921,094	\$ 1,549,226,498	8.1%	\$ 111,463,122	\$ 14,457,972	13.0%

¹ Includes adjustments made in future periods.

General Fund Expenditure Status Report
As of Period 3, Ended September 30, 2019 (100% 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	\$ 946,076	\$ 4,100,118	23.1%	\$ 983,509	\$ (37,433)	-3.8%
Performance & Analytics	605,303	4,661,541	13.0%	567,797	37,506	6.6%
Office of Boards & Commissions	181,573	793,016	22.9%	310,406	(128,833)	-41.5%
Government Affairs	230,324	1,253,756	18.4%	205,261	25,063	12.2%
Chief Operating Officer						
Office of the Chief Operating Officer	309,539	1,260,557	24.6%	288,291	21,248	7.4%
Communications	1,135,810	4,964,179	22.9%	1,112,043	23,767	2.1%
Public Safety						
Fire-Rescue	74,264,515	284,905,725	26.1%	67,252,507	7,012,008	10.4%
Police	130,391,289	539,265,704	24.2%	119,089,468	11,301,821	9.5%
Office of Homeland Security	473,471	3,080,300	15.4%	615,714	(142,243)	-23.1%
Office of the Chief Financial Officer						
City Treasurer	3,553,551	18,294,845	19.4%	3,330,264	223,287	6.7%
Citywide Program Expenditures	8,422,763	153,233,189	5.5%	24,464,204	(16,041,441)	-65.6%
Debt Management	632,911	2,932,336	21.6%	631,227	1,684	0.3%
Department of Finance	4,373,079	19,743,271	22.1%	3,925,585	447,494	11.4%
Office of the Chief Financial Officer	147,756	606,371	24.4%	146,877	879	0.6%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	219,314	1,065,364	20.6%	169,921	49,393	29.1%
Infrastructure & Public Works						
Environmental Services	9,246,332	48,133,005	19.2%	7,843,407	1,402,925	17.9%
Public Utilities	1,298,642	2,712,536	47.9%	1,197,257	101,385	8.5%
Public Works	102,873	561,299	18.3%	129,929	(27,056)	-20.8%
Transportation & Storm Water	23,875,106	125,964,523	19.0%	22,264,759	1,610,347	7.2%
Internal Operations						
Internal Operations	106,462	481,022	22.1%	78,070	28,392	36.4%
Department of Information Technology	-	267,172	0.0%	-	-	0.0%
Human Resources	1,191,888	5,853,406	20.4%	1,294,427	(102,539)	-7.9%
Purchasing & Contracting	1,198,118	20,150,112	5.9%	5,227,514	(4,029,396)	-77.1%
Real Estate Assets	951,246	6,342,319	15.0%	1,450,713	(499,467)	-34.4%
Facilities ²	6,020,515	24,531,875	24.5%	5,727,676	292,839	5.1%

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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	100,883	1,978,255	5.1%	92,882	8,001	8.6%
Development Services	1,774,571	8,046,497	22.1%	1,623,235	151,336	9.3%
Planning	2,095,865	9,976,245	21.0%	1,893,648	202,217	10.7%
Office of Sustainability ³	104,350	1,054,467	9.9%	-	104,350	100.0%
Economic Development	1,953,629	13,710,133	14.2%	2,057,574	(103,945)	-5.1%
Library	12,217,021	56,408,923	21.7%	12,162,432	54,589	0.4%
Parks & Recreation	29,013,199	122,254,114	23.7%	27,943,671	1,069,528	3.8%
Neighborhood Services	461,591	1,933,692	23.9%	294,426	167,165	100.0%
Non-Mayoral						
City Attorney	14,711,931	60,303,573	24.4%	13,607,552	1,104,379	8.1%
City Auditor	717,302	4,016,417	17.9%	873,050	(155,748)	-17.8%
City Clerk	1,355,520	5,991,511	22.6%	1,280,366	75,154	5.9%
Council Administration	601,458	3,024,483	19.9%	626,691	(25,233)	-4.0%
City Council - District 1	303,471	1,537,925	19.7%	277,487	25,984	9.4%
City Council - District 2	264,443	1,435,576	18.4%	260,391	4,052	1.6%
City Council - District 3	271,665	1,371,889	19.8%	235,815	35,850	15.2%
City Council - District 4	284,342	1,361,550	20.9%	272,222	12,120	4.5%
City Council - District 5	256,983	1,407,368	18.3%	213,122	43,861	20.6%
City Council - District 6	257,648	1,381,858	18.6%	272,731	(15,083)	-5.5%
City Council - District 7	264,172	1,377,272	19.2%	252,771	11,401	4.5%
City Council - District 8	321,735	1,578,512	20.4%	303,502	18,233	6.0%
City Council - District 9	327,130	1,473,149	22.2%	334,384	(7,254)	-2.2%
Ethics Commission	261,009	1,298,098	20.1%	270,282	(9,273)	-3.4%
Office of the IBA	514,647	2,189,081	23.5%	483,482	31,165	6.4%
Personnel	2,136,963	9,716,560	22.0%	2,156,203	(19,240)	-0.9%
Total General Fund Expenditures	\$ 340,449,984	\$ 1,589,984,689	21.4%	\$ 336,094,745	\$ 4,355,239	1.3%

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 3, Ended September 30, 2019 (25% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	Consumed	FY18 Year-to-Date Expenditure ¹	FY19/FY18 Change	FY19/FY18 % Change
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	4,464,349	23,448,865	19.0%		7,299,701	(2,835,352)	-38.8%
Deferred Capital Debt Service	3,449	18,480,838	0.0%		12,778,548	(12,775,099)	-100.0%
Engineering and Capital Projects	93,620	250,000	37.4%		24,808	68,812	277.4%
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	534,647	969,817	55.1%		636,398	(101,751)	-16.0%
Pension Pmt Stab Res	-	4,334,238	0.0%		-	-	0.0%
PL Claims Trans-Ins	-	10,900,000	0.0%		-	-	0.0%
Preservation of Benefits	-	1,500,000	0.0%		96	(96)	-100.0%
Property Tax Administration	30,935	4,593,620	0.7%		48,482	(17,547)	-36.2%
Public Liability Claims Xfer-Claims Fund	-	14,500,000	0.0%		-	-	0.0%
Public Use Leases	-	1,582,144	0.0%		-	-	0.0%
Special Consulting Services	431,380	7,168,477	6.0%		2,199,935	(1,768,555)	-80.4%
Supplemental COLA Benefit	1,207,476	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	-	459,102	0.0%		-	-	0.0%
Transfer to Infrastructure Fund	-	24,073,271	0.0%		-	-	0.0%
Total Citywide Program Expenditures	\$ 8,422,763	\$ 153,233,189	5.5%		\$ 24,464,204	\$ (16,041,441)	-65.6%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 3, Ended September 30, 2019 (25% Completed)
(Unaudited)

	FY19	FY19	FY19	FY19	%	FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Adopted	Current	Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 303,471	\$ 1,389,789	\$ 1,389,789	\$ -	21.8%	\$ 277,487	\$ 25,984	9.4%
District 1 CPPS	-	148,136	148,136	-	-	-	-	-
Total Council District 1	303,471	1,537,925	1,537,925	-	19.7%	277,487	25,984	9.4%
Council District 2	262,220	1,164,408	1,164,408	-	22.5%	258,391	3,829	1.5%
District 2 CPPS	2,223	271,168	271,168	-	0.8%	2,000	223	11.2%
Total Council District 2	264,443	1,435,576	1,435,576	-	18.4%	260,391	4,052	1.6%
Council District 3	271,665	1,155,666	1,155,666	-	23.5%	235,815	35,850	15.2%
District 3 CPPS	-	216,829	216,223	(606)	-	-	-	-
Total Council District 3	271,665	1,372,495	1,371,889	(606)	19.8%	235,815	35,850	15.2%
Council District 4	284,214	1,204,933	1,204,933	-	23.6%	266,117	18,097	6.8%
District 4 CPPS	128	160,917	156,617	(4,300)	0.1%	6,105	(5,977)	-97.9%
Total Council District 4	284,342	1,365,850	1,361,550	(4,300)	20.9%	272,222	12,120	4.5%
Council District 5	259,090	1,140,185	1,140,185	-	22.7%	213,122	45,968	21.6%
District 5 CPPS	(2,107)	267,183	267,183	-	-0.8%	-	(2,107)	-
Total Council District 5	256,983	1,407,368	1,407,368	-	18.3%	213,122	43,861	20.6%
Council District 6	253,104	1,261,176	1,261,176	-	20.1%	262,587	(9,483)	-3.6%
District 6 CPPS	4,544	120,682	120,682	-	3.8%	10,144	(5,600)	-55.2%
Total Council District 6	257,648	1,381,858	1,381,858	-	18.6%	272,731	(15,083)	-5.5%
Council District 7	264,172	1,221,464	1,221,464	-	21.6%	252,771	11,401	4.5%
District 7 CPPS	-	157,345	155,808	(1,537)	-	-	-	-
Total Council District 7	264,172	1,378,809	1,377,272	(1,537)	19.2%	252,771	11,401	4.5%
Council District 8	321,998	1,432,415	1,432,415	-	22.5%	303,502	18,496	6.1%
District 8 CPPS	(263)	148,872	146,097	(2,775)	-0.2%	-	(263)	-
Total Council District 8	321,735	1,581,287	1,578,512	(2,775)	20.4%	303,502	18,233	6.0%
Council District 9	327,130	1,472,478	1,472,478	-	22.2%	334,384	(7,254)	-2.2%
District 9 CPPS	-	671	671	-	-	-	-	-
Total Council District 9	327,130	1,473,149	1,473,149	-	22.2%	334,384	(7,254)	-2.2%
Total Council Districts	\$ 2,551,589	\$ 12,934,317	\$ 12,925,099	\$ (9,218)	19.7%	\$ 2,422,425	\$ 129,164	5.3%

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September 30, 2019 (25% 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	\$ 1,263,438	\$ 4,881,882	25.9%	\$ 1,451,987	\$ (188,549)	-13.0%
Automated Refuse Container Fund	406,146	1,000,000	40.6%	309,552	96,594	31.2%
Central Stores Internal Service Fund	1,439,391	7,633,347	18.9%	1,591,951	(152,560)	-9.6%
Concourse and Parking Garages Operating Fund	768,309	4,244,226	18.1%	1,002,019	(233,710)	-23.3%
Convention Center Complex Funds	4,027	12,498,305	0.0%	2,632	1,396	53.0%
Development Services Fund	27,933,876	78,351,692	35.7%	20,540,461	7,393,415	36.0%
Energy Conservation Program Fund	275,656	4,180,739	6.6%	77,080	198,576	257.6%
Engineering and Capital Projects	27,640,987	115,836,658	23.9%	23,243,860	4,397,127	18.9%
Environmental Growth Fund 1/3	13,547	5,688,126	0.2%	15,852	(2,305)	-14.5%
Environmental Growth Fund 2/3	12,837	11,383,252	0.1%	10,448	2,389	22.9%
Facilities Financing Fund	691,884	3,100,248	22.3%	677,806	14,078	2.1%
Fire/Emergency Medical Services Fund	2,914,537	12,344,106	23.6%	333,921	2,580,616	772.8%
Fire and Lifeguard Facilities Fund	163	1,383,570	0.0%	438	(275)	-62.8%
Fleet Services Funds	22,795,103	130,780,375	17.4%	13,837,524	8,957,579	64.7%
Gas Tax Fund	51,750	37,356,140	0.1%	30,987	20,763	67.0%
General Plan Maintenance Fund	1,092,567	3,961,000	27.6%	633,925	458,642	72.3%
GIS Fund	16,899	3,767,988	0.4%	8,616	8,283	96.1%
Golf Course Fund	6,864,546	20,470,347	33.5%	6,909,112	(44,566)	-0.6%
Information Technology Fund	39,756	60,326,593	0.1%	44,054	(4,298)	-9.8%
Infrastructure Fund	-	24,073,271	0.0%	-	-	0.0%
Junior Lifeguard Program Fund	33,944	615,150	5.5%	5,253	28,691	546.2%
Los Penasquitos Canyon Preserve Fund	10,413	186,000	5.6%	11,596	(1,183)	-10.2%
Maintenance Assessment District (MAD) Funds	289,367	25,803,632	1.1%	156,212	133,155	85.2%
Mission Bay/Balboa Park Improvement Fund	-	1,855,453	0.0%	-	-	0.0%
Mission Bay Improvement Fund	121,564	7,645,298	1.6%	84,997	36,567	43.0%
New Convention Facility Fund	-	2,126,840	0.0%	-	-	0.0%
OneSD Support Fund	4,168	25,124,081	0.0%	2,792	1,376	49.3%
Parking Meter Operations	2,984,466	11,297,852	26.4%	2,888,893	95,573	3.3%
PETCO Park Fund	238,538	16,232,066	1.5%	393,480	(154,942)	-39.4%
Prop 42 Replacement - Transportation Relief Fund	11,317	-	100.0%	16,712	(5,395)	-32.3%
Public Art Fund	207,509	555,771	37.3%	55,643	151,866	272.9%
Public Safety Needs & Debt Service Fund	1,738,506	10,104,026	17.2%	1,776,747	(38,241)	-2.2%
Publishing Services Internal Fund	323,703	2,498,676	13.0%	159,620	164,083	102.8%

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	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	\$ 1,746,669	\$ 23,631,760	7.4%	\$ 2,131,409	\$ (384,740)	-18.1%
Refuse Disposal Fund	8,415,832	32,994,373	25.5%	7,773,169	642,663	8.3%
Regional Park Improvements Fund	50,677	4,116,699	1.2%	36,994	13,683	37.0%
Risk Management Fund	2,794,174	13,200,293	21.2%	1,624,930	1,169,244	72.0%
Road Maintenance & Rehabilitation	2,275,932	23,500,757	9.7%	2,251,209	24,723	1.1%
Seized and Forfeited Assets Funds	389,453	1,200,000	32.5%	21,085,558	(20,696,105)	-98.2%
Solid Waste Local Enforcement Agency Fund	297,784	786,417	37.9%	357,516	(59,732)	-16.7%
Stadium Operations Fund	1,294,452	7,050,373	18.4%	1,095,192	199,260	18.2%
State COPS	19,055	2,140,000	0.9%	9,561	9,494	99.3%
Storm Drain Fund	1,096,189	5,700,000	19.2%	1,107,857	(11,668)	-1.1%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	0.0%
Transient Occupancy Tax Fund	24,864,298	127,448,322	19.5%	24,465,591	398,707	1.6%
TOT - Major Events Revolving FD	25,400	-	100.0%	139,600	(114,200)	-81.8%
TransNet Extension Funds	4,802,392	35,268,000	13.6%	1,563,406	3,238,986	207.2%
Trolley Extension Reserve Fund	410	925,799	0.0%	317	93	29.3%
Underground Surcharge Fund	556,362	65,195,970	0.9%	377,272	179,090	47.5%
Wastewater Department Funds	76,207,355	610,912,622	12.5%	80,895,701	(4,688,347)	-5.8%
Water Department Funds	109,703,438	1,010,243,291	10.9%	122,406,199	(12,702,762)	-10.4%
Wireless Communication Technology Fund	99,347	9,129,456	1.1%	52,483	46,864	89.3%
Zoological Exhibits Maintenance Fund	385,349	14,814,168	2.6%	356,073	29,276	8.2%

¹ Includes adjustments made in future periods.



Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September 30, 2019 (25% Completed)
(Unaudited)

	FY20 Year-to-Date Expenditures¹	FY20 Current Budget	% Consumed	FY19 Year-to-Date Expenditures¹	FY20/FY19 Change	FY20/FY19 % Change
Airports Fund	\$ 1,348,887	\$ 6,001,481	22.5%	\$ 1,088,768	\$ 260,119	23.9%
Automated Refuse Container Fund	180,245	1,333,324	13.5%	275,515	(95,270)	-34.6%
Central Stores Internal Service Fund	2,121,236	7,489,187	28.3%	2,308,849	(187,613)	-8.1%
Concourse and Parking Garages Operating Fund	368,434	4,321,921	8.5%	283,157	85,277	30.1%
Convention Center Complex Funds	333,247	13,879,301	2.4%	238,138	95,109	39.9%
Development Services Fund	16,974,701	81,726,481	20.8%	16,477,687	497,014	3.0%
Energy Conservation Program Fund	833,365	4,668,804	17.8%	752,358	81,007	10.8%
Engineering and Capital Projects	25,305,726	115,708,740	21.9%	22,632,206	2,673,520	11.8%
Environmental Growth Fund 1/3	912,940	5,254,180	17.4%	960,388	(47,448)	-4.9%
Environmental Growth Fund 2/3	-	10,903,909	0.0%	-	-	-
Facilities Financing Fund	483,952	3,099,854	15.6%	517,237	(33,285)	-6.4%
Fire/Emergency Medical Services Fund	768,854	12,170,687	6.3%	882,765	(113,911)	-12.9%
Fire and Lifeguard Facilities Fund	2,002	1,391,981	0.1%	695,173	(693,171)	-99.7%
Fleet Services Funds	22,310,624	178,576,423	12.5%	23,569,537	(1,258,913)	-5.3%
Gas Tax Fund	9,772,060	48,389,085	20.2%	5,040,039	4,732,021	93.9%
General Plan Maintenance Fund	735,339	4,365,000	16.8%	760,962	(25,623)	-3.4%
GIS Fund	312,095	3,793,850	8.2%	106,495	205,600	193.1%
Golf Course Fund	4,102,649	19,911,781	20.6%	3,752,366	350,283	9.3%
Information Technology Fund	10,040,183	61,891,341	16.2%	2,549,228	7,490,955	293.9%
Infrastructure Fund	252,063	16,548,721	1.5%	1,005,032	(752,969)	-74.9%
Junior Lifeguard Program Fund	239,296	618,842	38.7%	322,839	(83,543)	-25.9%
Los Penasquitos Canyon Preserve Fund	58,975	236,757	24.9%	57,662	1,313	2.3%
Maintenance Assessment District (MAD) Funds	4,672,188	42,545,157	11.0%	4,379,730	292,459	6.7%
Mission Bay/ Balboa Park Improvement Fund	154,827	1,885,751	8.2%	1,345,453	(1,190,626)	-88.5%
New Convention Facility Fund	1,066,513	2,133,025	50.0%	1,066,513	-	0.0%
OneSD Support Fund	2,853,540	27,129,825	10.5%	2,488,919	364,621	14.6%
Parking Meter Operations	643,566	10,857,870	5.9%	676,250	(32,684)	-4.8%
PETCO Park Fund	12,251,849	17,337,201	70.7%	12,699,479	(447,630)	-3.5%
Prop 42 Replacement - Transportation Relief Fund	57,240	411,139	13.9%	154,194	(96,954)	-62.9%
Public Art Fund	16,027	2,560,926	0.6%	13,825	2,202	15.9%
Public Safety Needs & Debt Service Fund	-	10,104,026	0.0%	-	-	-
Publishing Services Internal Fund	454,173	2,205,276	20.6%	462,243	(8,070)	-1.7%

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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	\$ 5,180,637	\$ 27,059,886	19.1%	\$ 4,215,710	\$ 964,927	22.9%
Refuse Disposal Fund	6,940,273	39,213,129	17.7%	6,031,178	909,095	15.1%
Risk Management Fund	2,591,885	13,116,151	19.8%	2,430,730	161,155	6.6%
Road Maintenance & Rehabilitation	1,302,872	24,349,212	5.4%	1,549,825	(246,953)	100.0%
Seized and Forfeited Assets Funds	1,519,804	5,681,016	26.8%	349,213	1,170,591	335.2%
Solid Waste Local Enforcement Agency Fund	203,408	1,009,689	20.1%	204,503	(1,095)	-0.5%
Stadium Operations Fund	2,142,111	14,350,466	14.9%	5,823,176	(3,681,065)	-63.2%
State COPS	459,166	2,140,000	21.5%	113,215	345,951	305.6%
Storm Drain Fund	1,424,432	5,700,000	25.0%	1,424,657	(225)	0.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	0.0%
Transient Occupancy Tax Fund	1,085,660	128,752,350	0.8%	1,384,618	(298,958)	-21.6%
TOT - Special Events	17,530	431,132	4.1%	31,200	(13,670)	100.0%
TransNet Extension Funds	3,503,623	14,678,606	23.9%	3,547,221	(43,597)	-1.2%
Trolley Extension Reserve Fund	400	1,068,375	0.0%	968,025	(967,625)	-100.0%
Underground Surcharge Fund	22,624,652	102,322,016	22.1%	3,435,202	19,189,450	558.6%
Wastewater Department Funds	48,033,908	374,454,750	12.8%	53,663,714	(5,629,806)	-10.5%
Water Department Funds	119,362,368	570,305,118	20.9%	132,780,016	(13,417,648)	-10.1%
Wireless Communication Technology Fund	2,939,049	10,105,542	29.1%	2,164,347	774,702	35.8%
Zoological Exhibits Maintenance Fund	-	14,814,168	0.0%	-	-	0.0%

¹ Includes adjustments made in future periods.

