

Financial Performance Report

Fiscal Year 2021

As of September 30, 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 3 (as of September 30, 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 September 30, 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 3, Ended September 30, 2020 (25% Completed)
(Unaudited)

	FY21 Adopted Budget	FY21 Current Budget	FY21 Year-to-Date Actuals¹	FY21 % of Current Budget	FY20 Year-to-Date Actuals	Actuals FY21/FY20 Change	FY21/FY20 % Change
Revenue							
Property Taxes	\$ 630,628,270	\$ 630,628,270	\$ 14,366,394	2.3%	\$ 9,400,229	\$ 4,966,165	52.8%
Sales Taxes	274,432,582	274,432,582	25,753,805	9.4%	23,984,535	1,769,270	7.4%
Transient Occupancy Taxes	90,483,905	90,483,905	11,354,732	12.5%	27,874,317	(16,519,585)	-59.3%
Property Transfer Taxes	11,322,183	11,322,183	1,791,413	15.8%	1,132,648	658,765	58.2%
Licenses & Permits	40,672,227	40,672,227	7,664,509	18.8%	8,164,597	(500,088)	-6.1%
Fines & Forfeitures	29,698,174	29,698,174	2,397,368	8.1%	4,846,789	(2,449,421)	-50.5%
Interest & Dividends	3,497,168	3,497,168	128,442	3.7%	148,112	(19,670)	13.3%
Franchises & Other Local Taxes	69,337,522	69,337,522	380,179	0.5%	433,366	(53,187)	-12.3%
Rents & Concessions	60,960,167	60,960,167	6,719,102	11.0%	14,565,526	(7,846,424)	-53.9%
Revenues from Other Agencies	152,655,620	152,655,620	333,187	0.2%	1,368,648	(1,035,461)	-75.7%
Charges for Current Services	149,465,270	149,465,270	15,344,157	10.3%	22,476,493	(7,132,336)	-31.7%
Other Revenue	3,200,083	3,200,083	2,551,878	79.7%	738,047	1,813,831	245.8%
Transfers	104,583,630	104,583,630	84,723,483	81.0%	10,787,787	73,935,696	685.4%
Total General Fund Revenue	\$ 1,620,936,801	\$ 1,620,936,801	\$ 173,508,649	10.7%	\$ 125,921,094	\$ 47,587,555	37.8%
Expenditures							
Personnel Services	\$ 647,941,345	\$ 647,941,345	\$ 167,804,863	25.9%	\$ 161,802,653	\$ 6,002,210	3.7%
Total PE	647,941,345	647,941,345	167,804,863	25.9%	161,802,653	6,002,210	3.7%
Fringe Benefits	491,872,563	491,872,563	120,110,935	24.4%	116,741,420	3,369,515	2.9%
Supplies	30,342,102	30,334,039	9,354,872	30.8%	9,259,935	94,937	1.0%
Contracts	281,414,763	283,378,626	45,741,254	16.1%	32,655,982	13,085,272	40.1%
Information Technology	47,174,558	47,174,558	1,872,496	4.0%	3,203,017	(1,330,521)	-41.5%
Energy & Utilities	51,474,175	51,474,175	9,995,911	19.4%	10,728,694	(732,783)	-6.8%
Capital Expenditures	1,486,504	1,530,704	122,106	8.0%	43,676	78,430	179.6%
Debt	21,753,516	21,753,516	5,513,570	25.3%	3,969,091	1,544,479	38.9%
Other Expenditures	6,207,541	6,207,541	387,980	6.3%	1,432,355	(1,044,375)	-72.9%
Transfers	41,269,734	39,269,734	427,107	1.1%	613,136	(186,029)	-30.3%
Total NPE	972,995,456	972,995,456	193,526,231	19.9%	178,647,306	14,878,925	8.3%
Total General Fund Expenditures	\$ 1,620,936,801	\$ 1,620,936,801	\$ 361,331,094	22.3%	\$ 340,449,959	\$ 20,881,135	6.1%
General Fund Encumbrances			98,206,209		74,547,809	23,658,400	
Net Impact	\$ -	\$ -	\$ (286,028,654)		\$ (289,076,674)	\$ 3,048,020	

¹ Includes adjustments made in future periods.



General Fund Revenue Status Report
As of Period 3, Ended September 30, 2020 (25% Completed)
(Unaudited)

	FY21 Year-to-Date Revenue ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Year-to-Date Revenue ¹	FY21/FY20 Change	FY21/FY20 % Change
Property Taxes	\$ 14,366,394	\$ 630,628,270	2.3%	\$ 9,400,229	\$ 4,966,165	52.8%
Sales Taxes	25,753,805	274,432,582	9.4%	23,984,535	1,769,270	7.4%
Transient Occupancy Taxes	11,354,732	90,483,905	12.5%	27,874,317	(16,519,585)	-59.3%
Property Transfer Taxes	1,791,413	11,322,183	15.8%	1,132,648	658,765	58.2%
Licenses & Permits						
Business Taxes	5,769,878	27,022,908	21.4%	4,751,796	1,018,082	21.4%
Rental Unit Taxes	453,681	7,284,502	6.2%	465,467	(11,786)	-2.5%
Alarm Permit Fees	114,725	579,852	19.8%	136,646	(21,921)	-16.0%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	1,325,675	5,784,965	22.9%	2,810,688	(1,485,013)	-52.8%
Total Licenses & Permits	7,664,509	40,672,227	18.8%	8,164,597	(500,088)	-6.1%
Fines & Forfeitures						
Parking Citations	1,447,250	21,683,081	6.7%	3,441,890	(1,994,640)	-58.0%
Municipal Court	426,999	4,210,758	10.1%	636,098	(209,099)	-32.9%
Other Fines & Forfeitures	521,993	3,804,335	13.7%	768,801	(246,808)	-32.1%
Negligent Impound	1,126	-	100.0%	-	1,126	100.0%
Total Fines & Forfeitures	2,397,368	29,698,174	8.1%	4,846,789	(2,449,421)	-50.5%
Interest & Dividends	128,442	3,497,168	3.7%	148,112	(19,670)	-13.3%
Franchises						
SDG&E	-	41,299,986	0.0%	-	-	0.0%
CATV	-	13,010,097	0.0%	(7,838)	7,838	-100.0%
Refuse Collection	1,941	12,825,000	0.0%	203,254	(201,313)	-99.0%
Other Franchises	378,238	2,202,439	17.2%	237,950	140,288	59.0%
Total Franchises	380,179	69,337,522	0.5%	433,366	(53,187)	-12.3%
Rents & Concessions						
Mission Bay	2,714,504	30,227,028	9.0%	9,469,094	(6,754,590)	-71.3%
Pueblo Lands	1,122,500	6,479,246	17.3%	1,312,129	(189,629)	-14.5%
Other Rents and Concessions	2,882,098	24,253,893	11.9%	3,784,303	(902,205)	-23.8%
Total Rents & Concessions	6,719,102	60,960,167	11.0%	14,565,526	(7,846,424)	-53.9%
Revenue from Other Agencies	333,187	152,655,620	0.2%	1,368,648	(1,035,461)	-75.7%
Charges for Current Services	15,344,157	149,465,270	10.3%	22,476,493	(7,132,336)	-31.7%
Other Revenue	2,551,878	3,200,083	79.7%	738,047	1,813,831	245.8%
Transfers	84,723,483	104,583,630	81.0%	10,787,787	73,935,696	685.4%
Total General Fund Revenue¹	\$ 173,508,649	\$ 1,620,936,801	10.7%	\$ 125,921,094	\$ 47,587,555	37.8%

¹ Includes adjustments made in future periods.

General Fund Expenditure Status Report
As of Period 3, Ended September 30, 2020 (25% Completed)
(Unaudited)

	FY21 Year-to-Date Expenditure ¹	FY21 Current Budget	%	FY20 Year-to-Date Expenditure ¹	FY21/FY20 Change	FY21/FY20 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 829,465	\$ 3,499,146	23.7%	\$ 946,076	\$ (116,611)	-12.3%
Performance & Analytics	572,436	4,266,392	13.4%	605,303	(32,867)	-5.4%
Office of Boards & Commissions	221,781	908,143	24.4%	181,573	40,208	22.1%
Government Affairs	277,093	1,258,554	22.0%	230,324	46,769	20.3%
Chief Operating Officer						
Office of the Chief Operating Officer	297,594	1,187,016	25.1%	309,539	(11,945)	-3.9%
Communications	1,109,240	4,706,918	23.6%	1,135,810	(26,570)	-2.3%
Public Safety						
Fire-Rescue	75,221,094	287,448,191	26.2%	74,264,515	956,579	1.3%
Police	131,308,069	568,243,558	23.1%	130,391,289	916,780	0.7%
Office of Homeland Security	599,674	2,655,950	22.6%	473,471	126,203	26.7%
Office of the Chief Financial Officer						
City Treasurer	3,713,836	17,279,042	21.5%	3,553,551	160,285	4.5%
Citywide Program Expenditures	15,523,421	99,872,110	15.5%	8,422,763	7,100,658	84.3%
Debt Management	501,641	2,115,919	23.7%	632,911	(131,270)	-20.7%
Department of Finance	4,277,701	18,690,295	22.9%	4,373,079	(95,378)	-2.2%
Office of the Chief Financial Officer	163,185	609,441	26.8%	147,756	15,429	10.4%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	144,262	629,809	22.9%	219,314	(75,052)	-34.2%
Infrastructure & Public Works						
Environmental Services	7,351,137	50,232,232	14.6%	9,246,332	(1,895,195)	-20.5%
Public Utilities	1,083,726	2,727,387	39.7%	1,298,642	(214,916)	-16.5%
Public Works	70,738	442,523	16.0%	102,873	(32,135)	-31.2%
Transportation ⁴	15,026,658	75,269,849	20.0%	23,875,106	(8,848,448)	-37.1%
Storm Water ³	7,304,466	47,521,439	15.4%	-	7,304,466	100.0%
Internal Operations						
Internal Operations	41	-	100.0%	106,462	(106,421)	-100.0%
Department of Information Technology	29,709	751,030	4.0%	(1)	29,710	-2971000.0%
Human Resources	1,437,741	5,671,707	25.3%	1,191,888	245,853	20.6%
Purchasing & Contracting	3,333,288	18,340,297	18.2%	1,198,118	2,135,170	178.2%
Real Estate Assets	1,090,052	4,398,424	24.8%	951,246	138,806	14.6%
Facilities ²	5,138,533	22,225,513	23.1%	6,020,515	(881,982)	-14.6%

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Schedule 2 (cont.)

	FY21 Year-to-Date Expenditure¹	FY21 Current Budget	% Consumed	FY20 Year-to-Date Expenditure¹	FY21/FY20 Change	FY21/FY20 % Change
Neighborhood Services						
Smart and Sustainable Communities	\$ 278,261	\$ 2,725,322	10.2%	\$ 100,883	\$ 177,378	175.8%
Development Services	1,858,831	7,954,432	23.4%	1,774,571	84,260	4.7%
Planning	1,946,682	7,845,478	24.8%	2,095,839	(149,157)	-7.1%
Office of Sustainability	152,784	832,903	18.3%	104,350	48,434	46.4%
Economic Development	11,338,839	21,386,344	53.0%	1,953,629	9,385,210	480.4%
Library	12,297,122	59,665,414	20.6%	12,217,021	80,101	0.7%
Parks & Recreation	28,006,817	121,960,039	23.0%	29,013,199	(1,006,382)	-3.5%
Neighborhood Services	135,198	590,141	22.9%	461,591	(326,393)	-70.7%
Mobility ³	440,508	2,950,936	14.9%	-	440,508	100.0%
Homelessness Strategies ³	4,417,363	49,135,899	9.0%	-	4,417,363	100.0%
General Services						
General Services ³	123,700	483,686	25.6%	-	123,700	100.0%
Non-Mayoral						
City Attorney	15,330,698	62,403,590	24.6%	14,711,931	618,767	4.2%
City Auditor	831,920	3,973,489	20.9%	717,303	114,617	16.0%
City Clerk	1,314,646	6,392,867	20.6%	1,355,520	(40,874)	-3.0%
Council Administration	597,235	2,814,361	21.2%	601,458	(4,223)	-0.7%
City Council - District 1	298,782	1,399,428	21.4%	303,471	(4,689)	-1.5%
City Council - District 2	250,058	1,260,207	19.8%	264,443	(14,385)	-5.4%
City Council - District 3	272,939	1,157,065	23.6%	271,665	1,274	0.5%
City Council - District 4	286,548	1,383,495	20.7%	284,342	2,206	0.8%
City Council - District 5	233,981	1,165,207	20.1%	256,983	(23,002)	-9.0%
City Council - District 6	245,526	1,233,462	19.9%	257,648	(12,122)	-4.7%
City Council - District 7	285,808	1,275,368	22.4%	264,172	21,636	8.2%
City Council - District 8	334,684	1,447,808	23.1%	321,735	12,949	4.0%
City Council - District 9	346,845	1,523,331	22.8%	327,130	19,715	6.0%
Ethics Commission	326,747	1,366,334	23.9%	261,010	65,737	25.2%
Office of the IBA	545,524	2,221,881	24.6%	514,647	30,877	6.0%
Personnel	2,206,467	9,612,677	23.0%	2,136,963	69,504	3.3%
Office of Race & Equity ³	-	3,824,752	0.0%	-	-	0.0%
Total General Fund Expenditures	\$ 361,331,094	\$ 1,620,936,801	22.3%	\$ 340,449,959	\$ 20,881,135	6.1%

¹ Includes adjustments made in future periods.

² Formerly Public Works - General Services.

³ New General Fund Budgeted Department in FY21.

⁴ Formerly Transportation & Storm Water



Citywide Program Expenditure Status Report
As of Period 3, Ended September 30, 2020 (25% Completed)
(Unaudited)

	FY21 Year-to-Date Expenditure ¹	FY21 Current Budget	%	FY20 Year-to-Date Expenditure ¹	FY21/FY20 Change	FY21/FY20 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	94,693	1,038,562	9.1%	-	94,693	100.0%
Citywide Elections	-	3,968,747	0.0%	-	-	0.0%
Corporate Master Leases Rent	5,182,156	23,811,964	21.8%	4,464,349	717,807	16.1%
Deferred Capital Debt Service	102,710	7,164,523	1.4%	3,450	99,260	2877.1%
Engineering and Capital Projects	100,391	1,346,258	7.5%	93,619	6,772	7.2%
General Fund Reserve	-	-	0.0%	-	-	0.0%
Insurance	1,857,953	2,743,144	67.7%	1,656,907	201,046	12.1%
Memberships	914,580	985,076	92.8%	534,647	379,933	71.1%
Pension Pmt Stab Res	-	-	0.0%	-	-	0.0%
PL Claims Trans-Ins	7,150,000	14,300,000	50.0%	-	7,150,000	100.0%
Preservation of Benefits	-	1,500,000	0.0%	-	-	0.0%
Property Tax Administration	50,672	4,593,620	1.1%	30,935	19,737	63.8%
Public Liability Claims Xfer-Claims Fund	(605,862)	15,076,396	-4.0%	-	(605,862)	-100.0%
Public Use Leases	-	1,582,144	0.0%	-	-	0.0%
Special Consulting Services	676,128	3,306,643	20.4%	431,380	244,748	56.7%
Supplemental COLA Benefit	-	1,289,110	0.0%	1,207,476	(1,207,476)	-100.0%
Transfer to Capital Improvement Program	-	1,047,000	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	10,227,028	0.0%	-	-	0.0%
Transportation Subsidy	-	227,998	0.0%	-	-	0.0%
Transfer to Infrastructure Fund	-	5,663,897	0.0%	-	-	0.0%
Total Citywide Program Expenditures	\$ 15,523,421	\$ 99,872,110	15.5%	\$ 8,422,763	\$ 7,100,658	84.3%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 3, Ended September 30, 2020 (25% Completed)
(Unaudited)

	FY21	FY21	FY21	%	FY20	FY21/FY20	FY21/FY20	
	Year-to-Date	Adopted	Current	Budget	Year-to-Date	Change	% Change	
	Expenditure	Budget	Budget	Change	Expenditure			
				%				
				Consumed				
Council District 1	\$ 298,782	\$ 1,399,428	\$ 1,399,428	\$ -	21.4%	\$ 303,471	\$ (4,689)	-1.5%
District 1 CPPS	-	-	-	-	0.0%	-	-	-
Total Council District 1	298,782	1,399,428	1,399,428	-	21.4%	303,471	(4,689)	-1.5%
Council District 2	250,058	1,260,207	1,260,207	-	19.8%	262,220	(12,162)	-4.6%
District 2 CPPS	-	-	-	-	0.0%	2,223	(2,223)	-100.0%
Total Council District 2	250,058	1,260,207	1,260,207	-	19.8%	264,443	(14,385)	-5.4%
Council District 3	272,939	1,157,065	1,157,065	-	23.6%	271,665	1,274	0.5%
District 3 CPPS	-	-	-	-	0.0%	-	-	-
Total Council District 3	272,939	1,157,065	1,157,065	-	23.6%	271,665	1,274	0.5%
Council District 4	286,548	1,383,495	1,383,495	-	20.7%	284,214	2,334	0.8%
District 4 CPPS	-	-	-	-	0.0%	128	(128)	-100.0%
Total Council District 4	286,548	1,383,495	1,383,495	-	20.7%	284,342	2,206	0.8%
Council District 5	233,981	1,165,207	1,165,207	-	20.1%	259,090	(25,109)	-9.7%
District 5 CPPS	-	-	-	-	0.0%	(2,107)	2,107	-100.0%
Total Council District 5	233,981	1,165,207	1,165,207	-	20.1%	256,983	(23,002)	-9.0%
Council District 6	245,526	1,233,462	1,233,462	-	19.9%	253,104	(7,578)	-3.0%
District 6 CPPS	-	-	-	-	0.0%	4,544	(4,544)	-100.0%
Total Council District 6	245,526	1,233,462	1,233,462	-	19.9%	257,648	(12,122)	-4.7%
Council District 7	285,808	1,275,368	1,275,368	-	22.4%	264,172	21,636	8.2%
District 7 CPPS	-	-	-	-	0.0%	-	-	-
Total Council District 7	285,808	1,275,368	1,275,368	-	22.4%	264,172	21,636	8.2%
Council District 8	334,684	1,447,808	1,447,808	-	23.1%	321,998	12,686	3.9%
District 8 CPPS	-	-	-	-	0.0%	(263)	263	-100.0%
Total Council District 8	334,684	1,447,808	1,447,808	-	23.1%	321,735	12,949	4.0%
Council District 9	346,845	1,523,331	1,523,331	-	22.8%	327,130	19,715	6.0%
District 9 CPPS	-	-	-	-	0.0%	-	-	-
Total Council District 9	346,845	1,523,331	1,523,331	-	22.8%	327,130	19,715	6.0%
Total Council Districts	\$ 2,555,171	\$ 11,845,371	\$ 11,845,371	\$ -	21.6%	\$ 2,551,589	\$ 3,582	0.1%

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September 30, 2020 (25% Completed)
(Unaudited)

	FY21 Year-to-Date Revenue¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Year-to-Date Revenue¹	FY21/FY20 Change	FY21/FY20 % Change
Airports Fund	\$ 1,284,136	\$ 4,881,882	26.3%	\$ 1,263,438	\$ 20,698	1.6%
Automated Refuse Container Fund	529,009	1,200,000	44.1%	406,146	122,863	30.3%
Central Stores Internal Service Fund	1,524,363	4,824,266	31.6%	1,439,391	84,972	5.9%
Concourse and Parking Garages Operating Fund	444,707	3,754,059	11.8%	768,309	(323,602)	-42.1%
Convention Center Complex Funds	276,861	13,659,915	2.0%	4,027	272,834	6774.6%
Development Services Fund	25,619,990	85,433,510	30.0%	27,933,876	(2,313,886)	-8.3%
Energy Conservation Program Fund	250,613	4,550,084	5.5%	275,656	(25,043)	-9.1%
Engineering and Capital Projects	29,898,908	115,732,090	25.8%	27,640,987	2,257,921	8.2%
Environmental Growth Fund 1/3	6,384	4,597,887	0.1%	13,547	(7,163)	-52.9%
Environmental Growth Fund 2/3	10,660	9,202,775	0.1%	12,837	(2,177)	-17.0%
Facilities Financing Fund	624,933	3,135,998	19.9%	691,884	(66,951)	-9.7%
Fire/Emergency Medical Services Fund	3,215,178	12,654,751	25.4%	2,914,537	300,641	10.3%
Fire and Lifeguard Facilities Fund	76	1,383,570	0.0%	163	(87)	-53.4%
Fleet Operations	12,848,650	129,301,214	9.9%	22,795,103	(9,946,453)	-43.6%
Gas Tax Fund	2,873,143	34,100,416	8.4%	51,750	2,821,393	5452.0%
General Plan Maintenance Fund	910,774	3,300,000	27.6%	1,092,567	(181,793)	-16.6%
GIS Fund	61,636	4,391,238	1.4%	16,899	44,737	264.7%
Golf Course Fund	7,883,531	20,870,347	37.8%	6,864,546	1,018,985	14.8%
Information Technology Fund	53,891	80,287,896	0.1%	39,756	14,135	35.6%
Infrastructure Fund	-	5,663,897	0.0%	-	-	0.0%
Junior Lifeguard Program Fund	41,075	615,150	6.7%	33,944	7,131	21.0%
Los Penasquitos Canyon Preserve Fund	9,598	186,000	5.2%	10,413	(815)	-7.8%
Maintenance Assessment District (MAD) Funds	297,544	27,062,324	1.1%	289,367	8,176	2.8%
Mission Bay/Balboa Park Improvement Fund	83,268	1,765,505	4.7%	-	83,268	0.0%
Mission Bay Improvement Fund	99,350	6,647,568	1.5%	121,564	(22,214)	-18.3%
New Convention Facility Fund	-	-	0.0%	-	-	0.0%
OneSD Support Fund	5,603	27,747,955	0.0%	4,168	1,435	34.4%
Parking Meter Operations	958,725	11,297,852	8.5%	2,984,466	(2,025,741)	-67.9%
PETCO Park Fund	736,146	14,853,160	5.0%	238,538	497,608	208.6%
Prop 42 Replacement - Transportation Relief Fund	5,599	-	100.0%	11,317	(5,718)	-50.5%
Public Art Fund	139,795	-	100.0%	207,509	(67,714)	-32.6%
Public Safety Needs & Debt Service Fund	1,670,873	8,200,931	20.4%	1,738,506	(67,633)	-3.9%
Publishing Services Internal Fund	166,134	1,640,551	10.1%	323,703	(157,569)	-48.7%

Continued on Next Page

	FY21 Year-to-Date Revenue¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Year-to-Date Revenue¹	FY21/FY20 Change	FY21/FY20 % Change
Recycling Fund	\$ 212,261	\$ 25,391,760	0.8%	\$ 1,746,669	\$ (1,534,408)	-87.8%
Refuse Disposal Fund	4,459,381	36,789,373	12.1%	8,415,832	(3,956,451)	-47.0%
Regional Park Improvements Fund	37,550	3,579,460	1.0%	50,677	(13,127)	-25.9%
Risk Management Fund	2,467,719	11,000,000	22.4%	2,794,174	(326,455)	-11.7%
Road Maintenance & Rehabilitation	2,237,902	26,830,119	8.3%	2,275,932	(38,030)	-1.7%
Seized and Forfeited Assets Funds	50,801	1,200,000	4.2%	389,453	(338,651)	-87.0%
Solid Waste Local Enforcement Agency Fund	268,606	786,417	34.2%	297,784	(29,178)	-9.8%
Stadium Operations Fund	207,010	117,961	175.5%	1,294,452	(1,087,442)	-84.0%
State COPS	19,016	2,140,000	0.9%	19,055	(39)	-0.2%
Storm Drain Fund	1,286,931	5,700,000	22.6%	1,096,189	190,742	17.4%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	0.0%
Transient Occupancy Tax Fund	9,378,578	81,232,714	11.5%	24,864,298	(15,485,720)	-62.3%
TOT - Major Events Revolving FD	(8,800)	-	-100.0%	25,400	(34,200)	-134.6%
TransNet Extension Funds	2,771,209	32,384,000	8.6%	4,802,392	(2,031,182)	-42.3%
Trolley Extension Reserve Fund	369	1,064,500	0.0%	410	(41)	-10.0%
Underground Surcharge Fund	495,353	55,612,716	0.9%	556,362	(61,009)	-11.0%
Wastewater Department Funds	88,184,104	410,298,397	21.5%	74,134,768	14,049,336	19.0%
Water Department Funds	135,467,019	834,023,316	16.2%	105,546,944	29,920,075	28.3%
Wireless Communication Technology Fund	154,370	9,664,915	1.6%	99,347	55,023	55.4%
Zoological Exhibits Maintenance Fund	461,218	15,647,842	2.9%	385,349	75,869	19.7%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September 30, 2020 (25% Completed)
 (Unaudited)

	FY21 Year-to-Date Expenditures¹	FY21 Current Budget	% Consumed	FY20 Year-to-Date Expenditures¹	FY21/FY20 Change	FY21/FY20 % Change
Airports Fund	\$ 1,232,291	\$ 5,492,647	22.4%	\$ 1,348,887	\$ (116,596)	-8.6%
Automated Refuse Container Fund	223,740	1,537,573	14.6%	180,244	43,496	24.1%
Central Stores Internal Service Fund	1,887,767	4,747,802	39.8%	2,121,236	(233,469)	-11.0%
Concourse and Parking Garages Operating Fund	512,561	3,261,775	15.7%	368,434	144,127	39.1%
Convention Center Complex Funds	632,986	13,795,491	4.6%	333,247	299,738	89.9%
Development Services Fund	18,666,396	85,127,000	21.9%	16,974,701	1,691,695	10.0%
Energy Conservation Program Fund	957,767	4,986,028	19.2%	833,365	124,402	14.9%
Engineering and Capital Projects	26,471,098	116,315,707	22.8%	25,305,726	1,165,372	4.6%
Environmental Growth Fund 1/3	876,297	4,597,887	19.1%	912,940	(36,643)	-4.0%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	-
Facilities Financing Fund	508,542	3,134,050	16.2%	483,952	24,590	5.1%
Fire/Emergency Medical Services Fund	1,233,388	12,437,595	9.9%	768,854	464,534	60.4%
Fire and Lifeguard Facilities Fund	1,678	1,395,631	0.1%	2,002	(324)	-16.2%
Fleet Operations	27,774,761	212,377,648	13.1%	22,310,623	5,464,138	24.5%
Gas Tax Fund	8,348,955	42,921,117	19.5%	9,772,060	(1,423,105)	-14.6%
General Plan Maintenance Fund	595,343	3,779,000	15.8%	735,339	(139,996)	-19.0%
GIS Fund	1,690,639	4,389,649	38.5%	312,095	1,378,544	441.7%
Golf Course Fund	3,767,550	20,322,090	18.5%	4,102,649	(335,099)	-8.2%
Information Technology Fund	12,754,394	80,171,884	15.9%	10,040,183	2,714,211	27.0%
Infrastructure Fund	(20,756)	12,795,060	-0.2%	252,063	(272,819)	-108.2%
Junior Lifeguard Program Fund	257,188	625,054	41.1%	239,296	17,892	7.5%
Los Penasquitos Canyon Preserve Fund	61,184	251,161	24.4%	58,975	2,209	3.7%
Maintenance Assessment District (MAD) Funds	4,401,947	42,502,040	10.4%	4,672,187	(270,240)	-5.8%
Mission Bay/ Balboa Park Improvement Fund	103	1,887,430	0.0%	154,827	(154,724)	-99.9%
New Convention Facility Fund	-	-	0.0%	1,066,513	(1,066,513)	-100.0%
OneSD Support Fund	1,988,963	27,787,305	7.2%	2,853,540	(864,577)	-30.3%
Parking Meter Operations	563,289	10,757,254	5.2%	643,566	(80,277)	-12.5%
PETCO Park Fund	11,130,651	15,476,653	71.9%	12,251,849	(1,121,198)	-9.2%
Prop 42 Replacement - Transportation Relief Fund	40,249	314,092	12.8%	57,240	(16,991)	-29.7%
Public Art Fund	10,243	5,694,190	0.2%	16,027	(5,784)	-36.1%
Public Safety Needs & Debt Service Fund	-	8,200,931	0.0%	-	-	-
Publishing Services Internal Fund	397,367	1,349,236	29.5%	454,173	(56,806)	-12.5%

Continued on Next Page



Schedule 4 (cont.)

	FY21 Year-to-Date Expenditures ¹	FY21 Current Budget	% Consumed	FY20 Year-to-Date Expenditures ¹	FY21/FY20 Change	FY21/FY20 % Change
Recycling Fund	\$ 4,824,989	\$ 30,930,806	15.6%	\$ 5,180,636	\$ (355,647)	-6.9%
Refuse Disposal Fund	6,752,021	40,278,345	16.8%	6,940,273	(188,252)	-2.7%
Risk Management Fund	2,851,839	12,239,724	23.3%	2,591,885	259,954	10.0%
Road Maintenance & Rehabilitation	856,447	23,613,048	3.6%	1,302,872	(446,425)	100.0%
Seized and Forfeited Assets Funds	3,058,836	10,625,698	28.8%	1,519,804	1,539,032	101.3%
Solid Waste Local Enforcement Agency Fund	194,831	899,166	21.7%	203,408	(8,577)	-4.2%
Stadium Operations Fund	910,517	1,932,410	47.1%	2,142,111	(1,231,594)	-57.5%
State COPS	353,170	6,946,712	5.1%	459,166	(105,996)	-23.1%
Storm Drain Fund	1,425,259	5,700,000	25.0%	1,424,432	827	0.1%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	-	-	0.0%
Transient Occupancy Tax Fund	3,382,239	81,166,162	4.2%	1,085,660	2,296,579	211.5%
TOT - Special Events	-	248,348	0.0%	17,530	(17,530)	100.0%
TransNet Extension Funds	3,514,350	14,191,439	24.8%	3,503,623	10,726	0.3%
Trolley Extension Reserve Fund	400	1,067,500	0.0%	400	-	0.0%
Underground Surcharge Fund	(18,887,502)	107,740,360	-17.5%	22,624,652	(41,512,154)	-183.5%
Wastewater Department Funds	52,646,574	371,201,659	14.2%	48,033,908	4,612,666	9.6%
Water Department Funds	127,617,201	578,061,071	22.1%	119,362,368	8,254,834	6.9%
Wireless Communication Technology Fund	3,271,179	9,943,002	32.9%	2,939,049	332,130	11.3%
Zoological Exhibits Maintenance Fund	-	15,647,842	0.0%	-	-	0.0%

¹ Includes adjustments made in future periods.

