

The City of
SAN DIEGO

FISCAL YEAR 2022
Financial Performance Report
As of April 2022



May 2022

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 10 (as of April 2022).

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 April 2022, 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. 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 10, Ended April, 2022 (83% Completed) | | | | | | | | |
| (Unaudited) | | | | | | | | |
| | FY22 | FY22 | FY22 | FY22 % of | FY21 | FY22/FY21 | FY22/FY21 | |
| | Adopted Budget | Current Budget | Actuals ¹ | Current Budget | Actuals ¹ | Actuals Change | % Change | |
| Revenue | | | | | | | | |
| Property Taxes | \$ 672,247,298 | \$ 672,247,298 | \$ 522,334,244 | 77.7% | \$ 469,088,448 | \$ 53,245,797 | 11.4% | |
| Sales Taxes | 320,822,549 | 323,018,412 | 242,876,623 | 75.2% | 189,867,462 | 53,009,161 | 27.9% | |
| Transient Occupancy Taxes | 95,455,607 | 95,455,607 | 93,506,485 | 98.0% | 40,901,389 | 52,605,096 | 128.6% | |
| Property Transfer Tax | 11,242,281 | 11,242,281 | 13,393,126 | 119.1% | 8,319,055 | 5,074,071 | 61.0% | |
| Licenses & Permits | 43,549,139 | 43,789,292 | 35,363,332 | 80.8% | 35,544,656 | (181,323) | -0.5% | |
| Fines & Forfeitures | 27,509,301 | 27,509,301 | 22,145,280 | 80.5% | 16,733,325 | 5,411,955 | 32.3% | |
| Interest & Dividends | 3,408,893 | 3,408,893 | 178,497 | 5.2% | 1,158,449 | (979,952) | -84.6% | |
| Franchises | 79,999,015 | 87,874,015 | 52,336,886 | 59.6% | 41,008,014 | 11,328,872 | 27.6% | |
| Rents & Concessions | 58,853,204 | 65,090,140 | 55,861,847 | 85.8% | 39,681,075 | 16,180,772 | 40.8% | |
| Revenues from Other Agencies | 7,818,082 | 7,818,082 | 6,938,667 | 88.8% | 7,116,782 | (178,114) | -2.5% | |
| Charges for Current Services | 156,771,169 | 168,619,248 | 95,798,273 | 56.8% | 82,049,986 | 13,748,287 | 16.8% | |
| Other Revenue | 2,802,111 | 2,802,111 | 5,565,875 | 198.6% | 5,189,846 | 376,029 | 7.2% | |
| Transfers | 263,069,782 | 255,194,782 | 141,464,878 | 55.4% | 199,793,998 | (58,329,120) | -29.2% | |
| Total General Fund Revenue | \$ 1,743,548,431 | \$ 1,764,069,462 | \$ 1,287,764,014 | 73.0% | \$ 1,136,452,484 | \$ 151,311,530 | 13.3% | |
| Expenditures | | | | | | | | |
| Personnel Services | \$ 680,856,051 | \$ 681,065,091 | \$ 571,605,427 | 83.9% | \$ 543,537,378 | \$ 28,068,049 | 5.2% | |
| Total PE | \$ 680,856,051 | \$ 681,065,091 | \$ 571,605,427 | 83.9% | \$ 543,537,378 | \$ 28,068,049 | 5.2% | |
| Fringe Benefits | 533,375,609 | 533,358,455 | 427,339,953 | 80.1% | 396,781,415 | 30,558,538 | 7.7% | |
| Supplies | 32,438,617 | 32,398,829 | 23,051,344 | 71.1% | 23,714,075 | (662,731) | -2.8% | |
| Contracts | 269,480,610 | 297,301,259 | 227,037,931 | 76.4% | 231,846,871 | (4,808,940) | -2.1% | |
| Information Technology | 61,289,115 | 61,294,615 | 9,654,421 | 15.8% | 18,386,049 | (8,731,628) | -47.5% | |
| Energy & Utilities | 50,804,840 | 50,803,840 | 39,135,206 | 77.0% | 40,138,087 | (1,002,881) | -2.5% | |
| Capital Expenditures | 1,714,913 | 1,768,054 | 1,203,569 | 68.1% | 498,516 | 705,054 | 141.4% | |
| Debt | 16,960,587 | 16,452,510 | 12,582,047 | 76.5% | 13,685,292 | (1,103,246) | -8.1% | |
| Other Expenditures | 5,526,252 | 5,525,222 | 2,750,460 | 49.8% | 3,070,466 | (320,006) | -10.4% | |
| Transfers | 91,101,837 | 84,245,130 | 34,262,857 | 40.7% | 22,717,886 | 11,544,971 | 50.8% | |
| Total NPE | \$ 1,062,692,380 | \$ 1,083,147,913 | \$ 777,017,788 | 71.7% | \$ 750,838,657 | \$ 26,179,131 | 3.5% | |
| Total General Fund Expenditures | \$ 1,743,548,431 | \$ 1,764,213,004 | \$ 1,348,623,216 | 76.4% | \$ 1,294,376,035 | \$ 54,247,180 | 4.2% | |
| General Fund Encumbrances | | | 55,505,737 | | 40,371,208 | 15,134,529 | | |
| Net Impact | \$ - | \$ (143,542) | \$ (116,364,939) | | \$ (198,294,759) | \$ 81,929,821 | | |

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 10, Ended April, 2022 (83% Completed)
(Unaudited)

| | FY22 Actuals ¹ | FY22 Current Budget | FY22 % of Current Budget | FY21 Actuals ¹ | FY22/FY21 Actuals Change | FY22/FY21 % Change |
|--------------------------------------|------------------------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|
| Property Taxes | \$ 522,334,244 | \$ 672,247,298 | 77.7% | \$ 469,088,448 | \$ 53,245,797 | 11.4% |
| Sales Taxes | 242,876,623 | 323,018,412 | 75.2% | 189,867,462 | 53,009,161 | 27.9% |
| Transient Occupancy Taxes | 93,506,485 | 95,455,607 | 98.0% | 40,901,389 | 52,605,096 | 128.6% |
| Property Transfer Tax | 13,393,126 | 11,242,281 | 119.1% | 8,319,055 | 5,074,071 | 61.0% |
| Licenses & Permits | | | | | | |
| Business Taxes | 22,979,148 | 30,835,060 | 74.5% | 23,917,901 | (938,753) | -3.9% |
| Rental Unit Taxes | 6,590,103 | 7,284,502 | 90.5% | 7,250,318 | (660,214) | -9.1% |
| Alarm Permit Fees | 423,235 | 579,852 | 73.0% | 401,461 | 21,774 | 5.4% |
| Application Fees | - | - | 100.0% | 550 | (550) | -100.0% |
| Other Licenses and Permits | 5,370,846 | 5,089,878 | 105.5% | 3,974,426 | 1,396,420 | 35.1% |
| Total Licenses & Permits | 35,363,332 | 43,789,292 | 80.8% | 35,544,656 | (181,323) | -0.5% |
| Fines & Forfeitures | | | | | | |
| Parking Citations | 16,943,805 | 20,490,647 | 82.7% | 11,236,879 | 5,706,926 | 50.8% |
| Municipal Court | 2,357,610 | 3,158,069 | 74.7% | 1,940,505 | 417,105 | 21.5% |
| Other Fines & Forfeitures | 2,830,740 | 3,810,585 | 74.3% | 3,528,193 | (697,453) | -19.8% |
| Negligent Impound | 13,125 | 50,000 | 26.3% | 27,749 | (14,624) | -52.7% |
| Total Fines & Forfeitures | 22,145,280 | 27,509,301 | 80.5% | 16,733,325 | 5,411,955 | 32.3% |
| Interest & Dividends | 178,497 | 3,408,893 | 5.2% | 1,158,449 | (979,952) | -84.6% |
| Franchises | | | | | | |
| SDG&E | 29,037,806 | 51,651,778 | 56.2% | 25,313,239 | 3,724,567 | 14.7% |
| CATV | 6,898,100 | 13,245,712 | 52.1% | 7,606,423 | (708,323) | -9.3% |
| Refuse Collection | 6,749,347 | 12,825,000 | 52.6% | 6,332,834 | 416,513 | 6.6% |
| Other Franchises | 9,651,634 | 10,151,525 | 95.1% | 1,755,519 | 7,896,115 | 449.8% |
| Total Franchises | 52,336,886 | 87,874,015 | 59.6% | 41,008,014 | 11,328,872 | 27.6% |

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| Schedule 1 (cont.) | | | | | | |
|--------------------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|-----------------------------|-----------------------|
| | FY22 Actuals | FY22 Current Budget | FY22 % of Current Budget | FY21 Actuals | FY22/FY21 Actuals Change | FY22/FY21 % Change |
| Rents & Concessions | | | | | | |
| Mission Bay | \$ 25,361,236 | \$ 31,640,941 | 80.2% | \$ 13,963,337 | \$ 11,397,899 | 81.6% |
| Pueblo Lands | 6,629,101 | 7,201,167 | 92.1% | 2,986,962 | 3,642,139 | 121.9% |
| Other Rents and Concessions | 23,871,509 | 26,248,032 | 90.9% | 22,730,776 | 1,140,734 | 5.0% |
| Total Rents & Concessions | 55,861,847 | 65,090,140 | 85.8% | 39,681,075 | 16,180,772 | 40.8% |
| Revenue from Other Agencies | 6,938,667 | 7,818,082 | 88.8% | 7,116,782 | (178,114) | -2.5% |
| Charges for Current Services | 95,798,273 | 168,619,248 | 56.8% | 82,049,986 | 13,748,287 | 16.8% |
| Other Revenue | 5,565,875 | 2,802,111 | 198.6% | 5,189,846 | 376,029 | 7.2% |
| Transfers | 141,464,878 | 255,194,782 | 55.4% | 199,793,998 | (58,329,120) | -29.2% |
| Total General Fund Revenue | \$ 1,287,764,014 | \$ 1,764,069,462 | 73.0% | \$ 1,136,452,484 | \$ 151,311,530 | 13.3% |

¹ Includes adjustments made in future periods

General Fund Department Expenditure Status Report
As of Period 10, Ended April, 2022 (83% Completed)
(Unaudited)

| | FY22 | FY22 | FY22 % of | FY21 | FY22/FY21 | FY22/FY21 |
|---|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|------------------|
| | Actuals¹ | Current Budget | Current Budget | Actuals¹ | Actuals Change | % Change |
| City Attorney | \$ 55,378,578 | \$ 68,799,335 | 80.5% | \$ 51,799,389 | \$ 3,579,189 | 6.9% |
| City Auditor | 3,453,593 | 4,350,115 | 79.4% | 3,090,815 | 362,778 | 11.7% |
| City Clerk | 4,396,992 | 6,754,384 | 65.1% | 4,612,515 | (215,523) | -4.7% |
| City Council - District 1 | 1,022,966 | 1,542,519 | 66.3% | 1,017,343 | 5,623 | 0.6% |
| City Council - District 2 | 1,122,071 | 1,525,974 | 73.5% | 897,350 | 224,722 | 25.0% |
| City Council - District 3 | 1,027,437 | 1,348,067 | 76.2% | 941,371 | 86,067 | 9.1% |
| City Council - District 4 | 1,141,801 | 1,678,458 | 68.0% | 1,023,098 | 118,704 | 11.6% |
| City Council - District 5 | 911,173 | 1,394,956 | 65.3% | 845,265 | 65,908 | 7.8% |
| City Council - District 6 | 826,063 | 1,465,253 | 56.4% | 818,234 | 7,829 | 1.0% |
| City Council - District 7 | 1,062,743 | 1,466,796 | 72.5% | 967,384 | 95,359 | 9.9% |
| City Council - District 8 | 1,216,190 | 1,952,388 | 62.3% | 1,104,950 | 111,239 | 10.1% |
| City Council - District 9 | 915,935 | 1,267,450 | 72.3% | 1,046,799 | (130,864) | -12.5% |
| City Treasurer | 12,909,256 | 18,978,821 | 68.0% | 12,673,301 | 235,955 | 1.9% |
| Citywide Program Expenditures | 108,815,935 | 160,527,037 | 67.8% | 74,610,643 | 34,205,292 | 45.8% |
| Commission on Police Practices ² | 354,057 | 1,327,134 | 26.7% | - | 354,057 | 100.0% |
| Communications | 4,072,641 | 5,442,687 | 74.8% | 3,748,782 | 323,859 | 8.6% |
| Compliance ² | 1,670,831 | 2,345,084 | 71.2% | - | 1,670,831 | 100.0% |
| Council Administration | 2,248,509 | 2,921,606 | 77.0% | 2,052,241 | 196,268 | 9.6% |
| Debt Management | 1,764,974 | 2,414,975 | 73.1% | 1,694,925 | 70,048 | 4.1% |
| Department of Finance | 15,745,620 | 20,307,420 | 77.5% | 14,752,438 | 993,182 | 6.7% |
| Department of Information Technology | 507,173 | 994,975 | 51.0% | 297,842 | 209,332 | 70.3% |
| Development Services | 6,659,410 | 9,092,254 | 73.2% | 6,304,836 | 354,573 | 5.6% |
| Department of Real Estate and Airport Management ³ | 3,936,216 | 5,947,098 | 66.2% | 3,782,856 | 153,360 | 4.1% |
| Economic Development | 18,731,527 | 22,030,434 | 85.0% | 19,868,372 | (1,136,845) | -5.7% |
| Environmental Services | 38,303,328 | 59,257,446 | 64.6% | 36,570,501 | 1,732,827 | 4.7% |
| Ethics Commission | 942,884 | 1,292,674 | 72.9% | 1,106,940 | (164,056) | -14.8% |
| Facilities | 17,966,574 | 23,649,598 | 76.0% | 17,396,742 | 569,832 | 3.3% |
| Fire-Rescue | 264,279,729 | 311,122,598 | 84.9% | 250,747,961 | 13,531,768 | 5.4% |
| General Services | 654 | - | 100.0% | 421,646 | (420,992) | -99.8% |
| Government Affairs | 966,189 | 1,352,474 | 71.4% | 923,632 | 42,557 | 4.6% |
| Homelessness Strategies & Solutions ⁴ | 2,246,990 | 18,071,824 | 12.4% | 42,666,590 | (40,419,599) | -94.7% |
| Human Resources | 5,145,897 | 7,247,342 | 71.0% | 4,572,142 | 573,755 | 12.5% |
| Internal Operations | 179 | - | 100.0% | 132 | 47 | 35.4% |

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| Schedule 2 (cont.) | | | | | | | |
|---|------------------------------|-------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|--|
| | FY22 Actuals ¹ | FY22 Current Budget | FY22 % of Current Budget | FY21 Actuals ¹ | FY22/FY21 Actuals Change | FY22/FY21 % Change | |
| Library | \$ 46,472,219 | \$ 61,450,090 | 75.6% | \$ 43,769,193 | \$ 2,703,027 | 6.2% | |
| Mobility | 2,283,837 | 3,255,096 | 70.2% | 1,607,559 | 676,279 | 42.1% | |
| Neighborhood Services | (3,409) | - | -100.0% | 359,630 | (363,039) | -100.9% | |
| Office of Boards & Commissions | 615,252 | 786,462 | 78.2% | 767,252 | (152,000) | -19.8% | |
| Office of Emergency Services ⁵ | 2,071,265 | 3,509,414 | 59.0% | 2,108,357 | (37,092) | -1.8% | |
| Office of Race & Equity | 181,796 | 788,532 | 23.1% | 10,613 | 171,183 | 1613.0% | |
| Office of Sustainability | 595,768 | 2,060,106 | 28.9% | 511,658 | 84,110 | 16.4% | |
| Office of the Assistant Chief Operating Officer | 1,640 | - | 100.0% | 324,086 | (322,446) | -99.5% | |
| Office of the Chief Financial Officer | 812 | - | 100.0% | 429,369 | (428,557) | -99.8% | |
| Office of the Chief Operating Officer | 2,574,872 | 4,154,067 | 62.0% | 948,777 | 1,626,095 | 171.4% | |
| Office of the IBA | 1,812,276 | 2,569,144 | 70.5% | 1,854,090 | (41,814) | -2.3% | |
| Office of the Mayor | 2,553,700 | 3,383,222 | 75.5% | 2,679,050 | (125,350) | -4.7% | |
| Parks & Recreation | 99,594,016 | 133,870,695 | 74.4% | 94,966,439 | 4,627,577 | 4.9% | |
| Performance & Analytics | 3,424,259 | 4,834,257 | 70.8% | 3,139,916 | 284,342 | 9.1% | |
| Personnel | 8,439,079 | 10,612,912 | 79.5% | 7,609,430 | 829,649 | 10.9% | |
| Planning | 6,237,933 | 9,120,153 | 68.4% | 6,399,882 | (161,948) | -2.5% | |
| Police | 475,290,457 | 598,226,663 | 79.4% | 453,865,113 | 21,425,343 | 4.7% | |
| Public Utilities | 2,498,287 | 2,726,709 | 91.6% | 2,438,992 | 59,295 | 2.4% | |
| Public Works | 2,674 | - | 100.0% | 152,097 | (149,423) | -98.2% | |
| Purchasing & Contracting | 13,839,621 | 19,264,024 | 71.8% | 14,722,254 | (882,633) | -6.0% | |
| Smart and Sustainable Communities | (382) | - | -100.0% | 1,297,578 | (1,297,961) | -100.0% | |
| Stormwater | 38,929,988 | 53,069,172 | 73.4% | 34,618,014 | 4,311,973 | 12.5% | |
| Transportation | 61,463,142 | 82,663,111 | 74.4% | 57,439,652 | 4,023,490 | 7.0% | |
| Total General Fund Expenditures | \$ 1,348,623,216 | \$ 1,764,213,004 | 76.4% | \$ 1,294,376,035 | \$ 54,247,180 | 4.2% | |

¹ Includes adjustments made in future periods

² New Department in Fiscal Year 2022

³ Titled as Real Estate Assets in prior reports and fiscal years

⁴ Titled as Homelessness Strategies in prior reports and fiscal years

⁵ Titled as Office of Homeland Security in prior reports and fiscal years

Citywide Program Expenditure Status Report
As of Period 10, Ended April, 2022 (83% Completed)
(Unaudited)

| | FY22 Actuals¹ | FY22 Current Budget | FY22 % of Current Budget | FY21 Actuals¹ | FY22/FY21 Actuals Change | FY22/FY21 % Change |
|--|-------------------------------------|--------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Citywide Program Expenditures | | | | | | |
| Assessments To Public Property | \$ 936,521 | \$ 1,113,455 | 84.1% | \$ 1,079,355 | \$ (142,834) | -13.2% |
| Citywide Elections | - | 2,287,305 | 0.0% | 6,686,276 | (6,686,276) | -100.0% |
| Corporate Master Leases Rent | 19,960,836 | 22,365,301 | 89.2% | 19,941,778 | 19,058 | 0.1% |
| Deferred Capital Debt Service | 25,530,119 | 26,111,309 | 97.8% | 5,727,224 | 19,802,894 | 345.8% |
| Engineering and Capital Projects | 101,121 | 761,462 | 13.3% | 626,630 | (525,509) | -83.9% |
| General Fund Reserve | - | 569,450 | 0.0% | - | - | 100.0% |
| Insurance | 2,439,104 | 3,311,363 | 73.7% | 1,857,953 | 581,151 | 31.3% |
| Memberships | 1,063,546 | 1,064,062 | 100.0% | 1,073,505 | (9,959) | -0.9% |
| PL Claims Trans-Ins | 17,673,924 | 17,673,924 | 100.0% | 14,300,000 | 3,373,924 | 23.6% |
| Preservation of Benefits | - | 1,500,000 | 0.0% | - | - | 100.0% |
| Property Tax Administration | 4,459,652 | 4,553,075 | 97.9% | 4,157,103 | 302,549 | 7.3% |
| Public Liability Claims Xfer-Claims Fund | 32,160,289 | 30,913,982 | 104.0% | 14,470,534 | 17,689,755 | 122.2% |
| Public Use Leases | 1,582,144 | 1,652,144 | 95.8% | 1,582,144 | - | 0.0% |
| Redistricting Commission | 243,993 | 396,059 | 61.6% | 27,999 | 215,994 | 771.4% |
| Special Consulting Services | 1,087,290 | 2,149,522 | 50.6% | 1,692,927 | (605,637) | -35.8% |
| Supplemental COLA Benefit | 1,128,564 | 1,536,000 | 73.5% | 1,185,121 | (56,557) | -4.8% |
| Transfer to Capital Improvement Program | 222,467 | 20,927,983 | 1.1% | - | 222,467 | 100.0% |
| Transfer to Park Improvement Funds | - | 11,640,941 | 0.0% | - | - | 100.0% |
| Transportation Subsidy | - | (300) | 0.0% | 23,167 | (23,167) | -100.0% |
| Transfer to Infrastructure Fund | 226,367 | 10,000,000 | 2.3% | 178,928 | 47,439 | 26.5% |
| Total Citywide Program Expenditures | \$ 108,815,935 | \$ 160,527,037 | 67.8% | \$ 74,610,643 | \$ 34,205,292 | 45.8% |

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 10, Ended April, 2022 (83% Completed)
(Unaudited)

| | FY22 Actuals ¹ | FY22 Adopted Budget | FY22 Current Budget | FY22 Budget Change | FY22 % of Current Budget | FY21 Actuals ¹ | FY22/FY21 Actuals Change | FY22/FY21 % Change |
|---------------------------------|------------------------------|------------------------|------------------------|-----------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|
| Council District 1 | \$ 1,022,966 | \$ 1,446,749 | \$ 1,446,749 | \$ - | 70.7% | \$ 1,017,468 | \$ 5,498 | 0.5% |
| District 1 CPPS | - | 100,000 | 95,770 | (4,230) | 0.0% | (125) | 125 | -100.0% |
| Total Council District 1 | 1,022,966 | 1,546,749 | 1,542,519 | (4,230) | 66.3% | 1,017,343 | 5,623 | 0.6% |
| Council District 2 | 1,119,718 | 1,425,974 | 1,425,974 | - | 78.5% | 901,739 | 217,979 | 24.2% |
| District 2 CPPS | 2,353 | 100,000 | 100,000 | - | 2.4% | (4,389) | 6,742 | -153.6% |
| Total Council District 2 | 1,122,071 | 1,525,974 | 1,525,974 | - | 73.5% | 897,350 | 224,722 | 25.0% |
| Council District 3 | 1,027,437 | 1,248,067 | 1,248,067 | - | 82.3% | 942,111 | 85,327 | 9.1% |
| District 3 CPPS | - | 100,000 | 100,000 | - | 0.0% | (740) | 740 | -100.0% |
| Total Council District 3 | 1,027,437 | 1,348,067 | 1,348,067 | - | 76.2% | 941,371 | 86,067 | 9.1% |
| Council District 4 | 1,141,801 | 1,581,458 | 1,581,458 | - | 72.2% | 1,027,250 | 114,552 | 11.2% |
| District 4 CPPS | - | 100,000 | 97,000 | (3,000) | 0.0% | (4,152) | 4,152 | -100.0% |
| Total Council District 4 | 1,141,801 | 1,681,458 | 1,678,458 | (3,000) | 68.0% | 1,023,098 | 118,704 | 11.6% |
| Council District 5 | 911,173 | 1,300,956 | 1,300,956 | - | 70.0% | 845,324 | 65,849 | 7.8% |
| District 5 CPPS | - | 100,000 | 94,000 | (6,000) | 0.0% | (59) | 59 | -100.0% |
| Total Council District 5 | 911,173 | 1,400,956 | 1,394,956 | (6,000) | 65.3% | 845,265 | 65,908 | 7.8% |
| Council District 6 | 815,710 | 1,368,733 | 1,368,733 | - | 59.6% | 820,779 | (5,069) | -0.6% |
| District 6 CPPS | 10,353 | 100,000 | 96,520 | (3,480) | 10.7% | (2,545) | 12,898 | -506.9% |
| Total Council District 6 | 826,063 | 1,468,733 | 1,465,253 | (3,480) | 56.4% | 818,234 | 7,829 | 1.0% |
| Council District 7 | 1,062,743 | 1,366,796 | 1,366,796 | - | 77.8% | 968,571 | 94,171 | 9.7% |
| District 7 CPPS | - | 100,000 | 100,000 | - | 0.0% | (1,187) | 1,187 | -100.0% |
| Total Council District 7 | 1,062,743 | 1,466,796 | 1,466,796 | - | 72.5% | 967,384 | 95,359 | 9.9% |
| Council District 8 | 1,216,190 | 1,857,388 | 1,857,388 | - | 65.5% | 1,110,798 | 105,391 | 9.5% |
| District 8 CPPS | - | 100,000 | 95,000 | (5,000) | 0.0% | (5,848) | 5,848 | -100.0% |
| Total Council District 8 | 1,216,190 | 1,957,388 | 1,952,388 | (5,000) | 62.3% | 1,104,950 | 111,239 | 10.1% |
| Council District 9 | 915,935 | 1,167,450 | 1,167,450 | - | 78.5% | 1,046,799 | (130,864) | -12.5% |
| District 9 CPPS | - | 100,000 | 100,000 | - | 0.0% | - | - | 100.0% |
| Total Council District 9 | 915,935 | 1,267,450 | 1,267,450 | - | 72.3% | 1,046,799 | (130,864) | -12.5% |
| Total Council Districts | \$ 9,246,379 | \$ 13,663,571 | \$ 13,641,860 | \$ (21,711) | 67.8% | \$ 8,661,794 | \$ 584,585 | 6.7% |

¹ Includes adjustments made in future periods.

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April, 2022 (83% Completed)
(Unaudited)

| | FY22 | FY22 | FY22 % of | FY21 | FY22/FY21 | FY22/FY21 |
|--|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|------------------|
| | Actuals¹ | Current Budget | Current Budget | Actuals¹ | Actuals Change | % Change |
| Airports Fund | \$ 6,012,517 | \$ 6,848,553 | 87.8% | \$ 4,959,756 | \$ 1,052,761 | 21.2% |
| Automated Refuse Container Fund | 1,303,302 | 1,400,000 | 93.1% | 1,527,390 | (224,088) | -14.7% |
| Capital Outlay - Misc Revenue | 358,204 | - | 100.0% | 43,098,118 | (42,739,914) | -99.2% |
| Central Stores Internal Service Fund | 5,379,735 | 7,478,415 | 71.9% | 6,394,872 | (1,015,137) | -15.9% |
| Climate Equity Fund ² | (234) | 6,965,178 | 0.0% | - | (234) | -100.0% |
| Community Equity Fund ² | 18,089 | - | 100.0% | - | 18,089 | 100.0% |
| Concourse and Parking Garages Operating Fund | 1,442,774 | 2,981,406 | 48.4% | 1,421,263 | 21,511 | 1.5% |
| Convention Center Complex Funds | 13,126,867 | 23,523,874 | 55.8% | 8,487,325 | 4,639,542 | 54.7% |
| Development Services Fund | 91,869,116 | 90,559,027 | 101.4% | 72,192,732 | 19,676,384 | 27.3% |
| Energy Conservation Program Fund | 5,100,096 | 5,057,573 | 100.8% | 4,597,057 | 503,038 | 10.9% |
| Engineering and Capital Projects | 94,361,554 | 129,691,734 | 72.8% | 95,713,708 | (1,352,154) | -1.4% |
| Environmental Growth Fund 1/3 | 4,122,613 | 5,525,864 | 74.6% | 2,729,923 | 1,392,690 | 51.0% |
| Environmental Growth Fund 2/3 | 8,247,861 | 11,058,728 | 74.6% | 5,477,147 | 2,770,714 | 50.6% |
| Facilities Financing Fund | 2,231,668 | 3,338,497 | 66.8% | 2,007,333 | 224,336 | 11.2% |
| Fire/Emergency Medical Services Fund | 10,304,442 | 11,160,856 | 92.3% | 9,968,091 | 336,351 | 3.4% |
| Fire and Lifeguard Facilities Fund | 1,392,549 | 1,393,219 | 100.0% | 1,384,356 | 8,193 | 0.6% |
| Fleet Operations | 98,034,793 | 130,469,186 | 75.1% | 104,861,459 | (6,826,666) | -6.5% |
| Gas Tax Fund | 18,706,274 | 35,701,827 | 52.4% | 20,642,616 | (1,936,342) | -9.4% |
| General Plan Maintenance Fund | 2,893,303 | 3,400,000 | 85.1% | 2,962,063 | (68,759) | -2.3% |
| GIS Fund | 4,543,750 | 4,894,107 | 92.8% | 4,355,655 | 188,096 | 4.3% |
| Golf Course Fund | 25,505,201 | 20,870,347 | 122.2% | 23,981,292 | 1,523,909 | 6.4% |
| Information Technology Fund | 11,197,682 | 84,301,733 | 13.3% | 33,058,988 | (21,861,306) | -66.1% |
| Infrastructure Fund | 226,432 | 10,000,000 | 2.3% | 1,271,738 | (1,045,306) | -82.2% |
| Junior Lifeguard Program Fund | 815,580 | 615,150 | 132.6% | 845,518 | (29,938) | -3.5% |
| Los Penasquitos Canyon Preserve Fund | 118,677 | 261,360 | 45.4% | 190,031 | (71,354) | -37.5% |
| Low-Moderate Income Housing Asset Fund | 5,794,004 | 22,016,608 | 26.3% | 14,310,667 | (8,516,664) | -59.5% |
| Maintenance Assessment District (MAD) Funds | 26,477,172 | 27,650,214 | 95.8% | 22,506,643 | 3,970,529 | 17.6% |
| Mission Bay/Balboa Park Improvement Fund | 1,776,620 | 1,848,686 | 96.1% | 1,709,990 | 66,630 | 3.9% |
| Mission Bay Improvement Fund | 195,522 | 7,905,994 | 2.5% | 513,329 | (317,807) | -61.9% |
| OneSD Support Fund | 25,424,649 | 25,413,789 | 100.0% | 27,789,083 | (2,364,433) | -8.5% |
| Parking Meter Operations | 7,265,444 | 11,297,852 | 64.3% | 4,666,524 | 2,598,920 | 55.7% |

Continued on Next Page

| Schedule 3 (cont.) | | | | | | | |
|--|------------------------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|--|
| | FY22 Actuals ¹ | FY22 Current Budget | FY22 % of Current Budget | FY21 Actuals ¹ | FY22/FY21 Actuals Change | FY22/FY21 % Change | |
| PETCO Park Fund | \$ 16,463,694 | \$ 17,223,542 | 95.6% | \$ 12,113,965 | \$ 4,349,729 | 35.9% | |
| Prop 42 Replacement - Transportation Relief Fund | - | - | 100.0% | 21,193 | (21,193) | -100.0% | |
| Public Art Fund | 631,547 | - | 100.0% | 368,659 | 262,888 | 71.3% | |
| Public Safety Needs & Debt Service Fund | 9,227,299 | 10,213,816 | 90.3% | 7,549,119 | 1,678,180 | 22.2% | |
| Publishing Services Internal Fund | 1,236,765 | 1,640,551 | 75.4% | 1,022,713 | 214,052 | 20.9% | |
| Recycling Fund | 17,634,357 | 25,450,760 | 69.3% | 15,955,035 | 1,679,322 | 10.5% | |
| Refuse Disposal Fund | 28,096,138 | 36,754,373 | 76.4% | 23,537,490 | 4,558,648 | 19.4% | |
| Refuse Disposal - Miramar Clousure | 197,516 | 50,000 | 395.0% | 446,336 | (248,820) | -55.7% | |
| Regional Park Improvements Fund | 53,266 | 4,257,074 | 1.3% | 178,577 | (125,311) | -70.2% | |
| Risk Management Fund | 9,114,582 | 12,084,323 | 75.4% | 10,142,780 | (1,028,198) | -10.1% | |
| Road Maintenance & Rehabilitation | 19,139,568 | 27,764,640 | 68.9% | 17,914,231 | 1,225,337 | 6.8% | |
| Seized and Forfeited Assets Funds | 396,243 | 1,200,000 | 33.0% | 199,353 | 196,889 | 98.8% | |
| Solid Waste Local Enforcement Agency Fund | 662,605 | 786,417 | 84.3% | 672,248 | (9,642) | -1.4% | |
| Stadium Operations Fund | 148,914 | - | 100.0% | 223,068 | (74,154) | -33.2% | |
| State COPS | 3,294,657 | 3,000,000 | 109.8% | 2,971,385 | 323,272 | 10.9% | |
| Storm Drain Fund | 4,199,087 | 5,700,000 | 73.7% | 4,438,851 | (239,764) | -5.4% | |
| Successor Agency Admin & Project Fund | 571,545 | 1,934,326 | 29.5% | 521,227 | 50,319 | 9.7% | |
| Successor Agency Property Management | 1,382,925 | 818,639 | 168.9% | 761,417 | 621,508 | 81.6% | |
| Transient Occupancy Tax Fund | 84,243,441 | 87,712,705 | 96.0% | 36,030,804 | 48,212,636 | 133.8% | |
| TOT - Major Events Revolving FD | 108,729 | - | 100.0% | 20,500 | 88,229 | 430.4% | |
| TransNet Extension Funds | 27,431,419 | 36,538,000 | 75.1% | 28,377,499 | (946,079) | -3.3% | |
| Trolley Extension Reserve Fund | 1,062,342 | 1,061,375 | 100.1% | 1,064,393 | (2,051) | -0.2% | |
| Underground Surcharge Fund | 33,060,906 | 68,792,378 | 48.1% | 25,703,203 | 7,357,703 | 28.6% | |
| Wastewater Department Funds | 331,313,093 | 609,658,780 | 54.3% | 329,017,193 | 2,295,900 | 0.7% | |
| Water Department Funds | 605,548,909 | 1,021,299,317 | 59.3% | 576,442,816 | 29,106,093 | 5.0% | |
| Wireless Communication Technology Fund | 8,623,020 | 9,182,740 | 93.9% | 10,240,972 | (1,617,952) | -15.8% | |
| Zoological Exhibits Maintenance Fund | 14,335,206 | 16,942,907 | 84.6% | 13,222,082 | 1,113,124 | 8.4% | |

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April, 2022 (83% Completed)
 (Unaudited)

| | FY22 | FY22 | FY22 % of | FY21 | FY22/FY21 | FY22/FY21 |
|--|----------------------------|-----------------------|-----------------------|----------------------------|-----------------------|------------------|
| | Actuals¹ | Current Budget | Current Budget | Actuals¹ | Actuals Change | % Change |
| Airports Fund | \$ 5,132,394 | \$ 8,491,137 | 60.4% | \$ 4,707,765 | \$ 424,629 | 9.0% |
| Automated Refuse Container Fund | 861,937 | 1,747,904 | 49.3% | 1,244,347 | (382,411) | -30.7% |
| Capital Outlay - Misc Revenue | 4,047,370 | 4,046,336 | 100.0% | 17,754,979 | (13,707,610) | -77.2% |
| Central Stores Internal Service Fund | 5,309,383 | 7,375,189 | 72.0% | 6,058,806 | (749,423) | -12.4% |
| Climate Equity Fund ² | - | - | 100.0% | - | - | 100.0% |
| Community Equity Fund ² | - | 3,000,000 | 0.0% | - | - | 100.0% |
| Concourse and Parking Garages Operating Fund | 1,698,589 | 2,986,908 | 56.9% | 1,539,708 | 158,881 | 10.3% |
| Convention Center Complex Funds | 12,187,510 | 23,523,874 | 51.8% | 12,998,050 | (810,540) | -6.2% |
| Development Services Fund | 71,428,430 | 93,395,333 | 76.5% | 67,369,956 | 4,058,474 | 6.0% |
| Energy Conservation Program Fund | 3,800,432 | 5,752,097 | 66.1% | 3,948,059 | (147,627) | -3.7% |
| Engineering and Capital Projects | 99,184,245 | 129,691,734 | 76.5% | 89,827,996 | 9,356,249 | 10.4% |
| Environmental Growth Fund 1/3 | 1,556,390 | 5,525,864 | 28.2% | 2,267,507 | (711,118) | -31.4% |
| Environmental Growth Fund 2/3 | 54,656 | 11,673,046 | 0.5% | - | 54,656 | 100.0% |
| Facilities Financing Fund | 2,511,806 | 3,387,023 | 74.2% | 2,296,682 | 215,124 | 9.4% |
| Fire/Emergency Medical Services Fund | 4,206,423 | 12,571,378 | 33.5% | 4,369,488 | (163,066) | -3.7% |
| Fire and Lifeguard Facilities Fund | 1,395,147 | 1,398,431 | 99.8% | 1,392,093 | 3,054 | 0.2% |
| Fleet Operations | 79,916,942 | 212,781,875 | 37.6% | 108,023,436 | (28,106,494) | -26.0% |
| Gas Tax Fund | 29,499,663 | 42,634,762 | 69.2% | 27,898,209 | 1,601,454 | 5.7% |
| General Plan Maintenance Fund | 3,067,641 | 4,166,000 | 73.6% | 2,142,101 | 925,540 | 43.2% |
| GIS Fund | 3,463,794 | 5,375,105 | 64.4% | 3,447,843 | 15,950 | 0.5% |
| Golf Course Fund | 17,023,007 | 20,830,312 | 81.7% | 16,602,888 | 420,120 | 2.5% |
| Information Technology Fund | 51,613,647 | 85,284,249 | 60.5% | 51,543,057 | 70,590 | 0.1% |
| Infrastructure Fund | 4,685,879 | 10,408,839 | 45.0% | 211,835 | 4,474,045 | 2112.0% |
| Junior Lifeguard Program Fund | 748,982 | 641,657 | 116.7% | 385,397 | 363,586 | 94.3% |
| Los Penasquitos Canyon Preserve Fund | 230,384 | 277,975 | 82.9% | 212,305 | 18,079 | 8.5% |
| Low-Moderate Income Housing Asset Fund | 3,578,319 | 57,566,080 | 6.2% | 6,449,633 | (2,871,314) | -44.5% |
| Maintenance Assessment District (MAD) Funds | 21,202,893 | 34,877,956 | 60.8% | 20,712,792 | 490,101 | 2.4% |
| Mission Bay/Balboa Park Improvement Fund | 1,750,802 | 1,871,280 | 93.6% | 1,482,089 | 268,712 | 18.1% |
| Mission Bay Improvement Fund | 114 | - | 100.0% | - | 114 | 100.0% |
| OneSD Support Fund | 16,377,788 | 28,127,196 | 58.2% | 16,147,926 | 229,863 | 1.4% |
| Parking Meter Operations | 4,087,673 | 10,807,988 | 37.8% | 3,251,937 | 835,735 | 25.7% |

Continued on Next Page

| Schedule 4 (cont.) | | | | | | | |
|--|------------------------------|------------------------|-----------------------------|------------------------------|-----------------------------|-----------------------|--|
| | FY22 Actuals ¹ | FY22 Current Budget | FY22 % of Current Budget | FY21 Actuals ¹ | FY22/FY21 Actuals Change | FY22/FY21 % Change | |
| PETCO Park Fund | \$ 16,049,996 | \$ 17,221,884 | 93.2% | \$ 14,519,933 | \$ 1,530,064 | 10.5% | |
| Prop 42 Replacement - Transportation Relief Fund | 168,645 | 126,033 | 133.8% | 169,862 | (1,217) | -0.7% | |
| Public Art Fund | 348,870 | 5,037,261 | 6.9% | 569,237 | (220,366) | -38.7% | |
| Public Safety Needs & Debt Service Fund | 6,046,977 | 10,822,456 | 55.9% | 4,793,979 | 1,252,999 | 26.1% | |
| Publishing Services Internal Fund | 1,380,263 | 1,765,259 | 78.2% | 1,454,996 | (74,733) | -5.1% | |
| Recycling Fund | 21,126,446 | 31,666,680 | 66.7% | 23,646,775 | (2,520,329) | -10.7% | |
| Refuse Disposal Fund | 30,797,466 | 42,536,861 | 72.4% | 27,809,457 | 2,988,009 | 10.7% | |
| Regional Park Improvements Fund | - | - | 100.0% | 8 | (8) | -100.0% | |
| Risk Management Fund | 9,700,857 | 12,724,137 | 76.2% | 10,230,753 | (529,896) | -5.2% | |
| Road Maintenance & Rehabilitation | 4,547,714 | 38,257,950 | 11.9% | 11,338,968 | (6,791,255) | -59.9% | |
| Seized and Forfeited Assets Funds | 527,590 | 2,051,422 | 25.7% | 6,525,384 | (5,997,795) | -91.9% | |
| Solid Waste Local Enforcement Agency Fund | 741,283 | 1,000,250 | 74.1% | 715,355 | 25,928 | 3.6% | |
| Stadium Operations Fund | 494 | 1,137,218 | 0.0% | 1,423,013 | (1,422,519) | -100.0% | |
| State COPS | 4,710,573 | 5,825,070 | 80.9% | 5,345,126 | (634,553) | -11.9% | |
| Storm Drain Fund | 2,988,262 | 5,700,000 | 52.4% | 2,866,290 | 121,971 | 4.3% | |
| Successor Agency Admin & Project Fund | 571,545 | 1,934,326 | 29.5% | 521,227 | 50,319 | 9.7% | |
| Successor Agency Property Management | 341,890 | 1,222,873 | 28.0% | 408,075 | (66,185) | -16.2% | |
| Transient Occupancy Tax Fund | 46,714,374 | 87,708,110 | 53.3% | 36,604,827 | 10,109,548 | 27.6% | |
| TOT - Major Events Revolving FD | 95,325 | 196,668 | 48.5% | 51,680 | 43,644 | 84.5% | |
| TransNet Extension Funds | 12,226,193 | 16,151,297 | 75.7% | 10,511,239 | 1,714,955 | 16.3% | |
| Trolley Extension Reserve Fund | 1,062,030 | 1,064,375 | 99.8% | 1,064,899 | (2,869) | -0.3% | |
| Underground Surcharge Fund | 7,183,295 | 93,117,658 | 7.7% | 44,616,128 | (37,432,833) | -83.9% | |
| Wastewater Department Funds | 302,095,129 | 387,660,237 | 77.9% | 296,800,257 | 5,294,873 | 1.8% | |
| Water Department Funds | 446,395,706 | 608,741,099 | 73.3% | 428,070,821 | 18,324,885 | 4.3% | |
| Wireless Communication Technology Fund | 8,151,481 | 10,334,834 | 78.9% | 8,579,761 | (428,279) | -5.0% | |
| Zoological Exhibits Maintenance Fund | 5,900,652 | 16,942,907 | 34.8% | 6,158,239 | (257,586) | -4.2% | |

¹ Includes adjustments made in future periods

² New Budgeted Fund in Fiscal Year 2022