

The City of
SAN DIEGO

FISCAL YEAR 2021
Financial Performance Report
As of January 31, 2021



February 2021

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 7 (as of January 31, 2021).

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 January 31, 2021, 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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Financial Performance Report – Period Ended January 31, 2021

General Fund Summary
As of Period 7, Ended January 31, 2021 (58% Completed)
(Unaudited)

	FY21 Adopted Budget	FY21 Current Budget	FY21 Actuals ¹	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Revenue							
Property Taxes	\$ 630,628,270	\$ 630,628,270	\$ 338,642,732	53.7%	\$ 321,895,918	\$ 16,746,814	5.2%
Sales Taxes	274,432,582	274,432,582	121,834,548	44.4%	125,283,919	(3,449,371)	-2.8%
Transient Occupancy Taxes	90,483,905	90,483,905	28,697,979	31.7%	65,836,365	(37,138,386)	-56.4%
Property Transfer Taxes	11,322,183	11,322,183	6,645,749	58.7%	6,114,729	531,020	8.7%
Licenses & Permits	40,672,227	40,672,227	21,971,071	54.0%	20,523,889	1,447,182	7.1%
Fines & Forfeitures	29,698,174	29,698,174	10,486,162	35.3%	14,854,636	(4,368,474)	-29.4%
Interest & Dividends	3,497,168	3,497,168	409,462	11.7%	443,573	(34,111)	7.7%
Franchises & Other Local Taxes	69,337,522	69,337,522	20,139,410	29.0%	21,072,689	(933,279)	-4.4%
Rents & Concessions	60,960,167	60,960,167	27,940,605	45.8%	40,686,048	(12,745,443)	-31.3%
Revenues from Other Agencies	152,655,620	110,468,486	1,127,916	1.0%	3,375,830	(2,247,914)	-66.6%
Charges for Current Services	149,465,270	149,465,270	63,981,873	42.8%	73,889,528	(9,907,655)	-13.4%
Other Revenue	3,200,083	3,200,083	3,906,310	122.1%	1,790,948	2,115,362	118.1%
Transfers	104,583,630	146,770,764	175,261,377	119.4%	35,034,530	140,226,847	400.3%
Total General Fund Revenue	\$ 1,620,936,801	\$ 1,620,936,801	\$ 821,045,194	50.7%	\$ 730,802,602	\$ 90,242,592	12.3%
Expenditures							
Personnel Services	\$ 647,941,345	\$ 647,941,345	\$ 387,330,953	59.8%	\$ 376,032,303	\$ 11,298,650	3.0%
Total PE	\$ 647,941,345	\$ 647,941,345	\$ 387,330,953	59.8%	\$ 376,032,303	\$ 11,298,650	3.0%
Fringe Benefits	491,872,563	491,872,563	276,559,000	56.2%	269,881,017	6,677,983	2.5%
Supplies	30,342,102	30,320,939	19,051,707	62.8%	17,268,620	1,783,087	10.3%
Contracts	281,414,763	283,378,626	159,272,233	56.2%	127,930,413	31,341,820	24.5%
Information Technology	47,174,558	47,187,658	16,521,020	35.0%	20,858,003	(4,336,983)	-20.8%
Energy & Utilities	51,474,175	51,474,175	31,674,011	61.5%	32,089,491	(415,480)	-1.3%
Capital Expenditures	1,486,504	1,530,704	278,701	18.2%	152,834	125,867	82.4%
Debt	21,753,516	21,245,439	11,126,408	52.4%	13,859,646	(2,733,238)	-19.7%
Other Expenditures	6,207,541	6,207,541	1,919,544	30.9%	1,995,219	(75,675)	-3.8%
Transfers	41,269,734	39,777,811	19,321,465	48.6%	15,014,294	4,307,171	28.7%
Total NPE	\$ 972,995,456	\$ 972,995,456	\$ 535,724,089	55.1%	\$ 499,049,537	\$ 36,674,552	7.3%
Total General Fund Expenditures	\$ 1,620,936,801	\$ 1,620,936,801	\$ 923,055,042	56.9%	\$ 875,081,840	\$ 47,973,202	5.5%
General Fund Encumbrances			66,736,980		74,675,978	(7,938,998)	
Net Impact	\$ -	\$ -	\$ (168,746,828)		\$ (218,955,216)	\$ 50,208,388	

¹Includes adjustments made in future periods.

Financial Performance Report – Period Ended January 31, 2021

Schedule 1

General Fund Revenue Status Report
As of Period 7, Ended January 31, 2021 (58% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Property Taxes	\$ 338,642,732	\$ 630,628,270	53.7%	\$ 321,895,918	\$ 16,746,814	5.2%
Sales Taxes	121,834,548	274,432,582	44.4%	125,283,919	(3,449,371)	-2.8%
Transient Occupancy Taxes	28,697,979	90,483,905	31.7%	65,836,365	(37,138,386)	-56.4%
Property Transfer Taxes	6,645,749	11,322,183	58.7%	6,114,729	531,020	8.7%
Licenses & Permits						
Business Taxes	16,104,241	27,022,908	59.6%	13,263,265	2,840,976	21.4%
Rental Unit Taxes	2,531,164	7,284,502	34.7%	2,368,843	162,321	6.9%
Alarm Permit Fees	279,279	579,852	48.2%	342,351	(63,072)	-18.4%
Application Fees	550	-	100.0%	-	550	100.0%
Other Licenses & Permits	3,055,837	5,784,965	52.8%	4,549,430	(1,493,593)	-32.8%
Total Licenses & Permits	21,971,071	40,672,227	54.0%	20,523,889	1,447,182	7.1%
Fines & Forfeitures						
Parking Citations	6,665,220	21,683,081	30.7%	10,272,048	(3,606,828)	-35.1%
Municipal Court	1,213,540	4,210,758	28.8%	1,794,724	(581,184)	-32.4%
Other Fines & Forfeitures	2,590,214	3,804,335	68.1%	2,787,864	(197,650)	-7.1%
Negligent Impound	17,188	-	100.0%	-	17,188	100.0%
Total Fines & Forfeitures	10,486,162	29,698,174	35.3%	14,854,636	(4,368,474)	-29.4%
Interest & Dividends	409,462	3,497,168	11.7%	443,573	(34,111)	-7.7%
Franchises						
SDG&E	13,147,855	41,299,986	31.8%	12,192,780	955,075	7.8%
CATV	4,084,380	13,010,097	31.4%	4,352,015	(267,635)	-6.1%
Refuse Collection	1,946,621	12,825,000	15.2%	3,684,486	(1,737,865)	-47.2%
Other Franchises	960,554	2,202,439	43.6%	843,408	117,146	13.9%
Total Franchises	20,139,410	69,337,522	29.0%	21,072,689	(933,279)	-4.4%
Rents & Concessions						
Mission Bay	9,483,731	30,227,028	31.4%	18,591,057	(9,107,326)	-49.0%
Pueblo Lands	2,178,896	6,479,246	33.6%	3,534,326	(1,355,430)	-38.4%
Other Rents and Concessions	16,277,978	24,253,893	67.1%	18,560,665	(2,282,687)	-12.3%
Total Rents & Concessions	27,940,605	60,960,167	45.8%	40,686,048	(12,745,443)	-31.3%
Revenue from Other Agencies	1,127,916	110,468,486	1.0%	3,375,830	(2,247,914)	-66.6%
Charges for Current Services	63,981,873	149,465,270	42.8%	73,889,528	(9,907,655)	-13.4%
Other Revenue	3,906,310	3,200,083	122.1%	1,790,948	2,115,362	118.1%
Transfers	175,261,377	146,770,764	119.4%	35,034,530	140,226,847	400.3%
Total General Fund Revenue¹	\$ 821,045,194	\$ 1,620,936,801	50.7%	\$ 730,802,602	\$ 90,242,592	12.3%

¹ Includes adjustments made in future periods.

Schedule 2

General Fund Expenditure Status Report
As of Period 7, Ended January 31, 2021 (58% Completed)
(Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Mayor						
Office of the Mayor	\$ 1,934,332	\$ 3,499,146	55.3%	\$ 2,255,823	\$ (321,491)	-14.3%
Performance & Analytics	2,431,895	4,266,392	57.0%	2,075,675	356,220	17.2%
Office of Boards & Commissions	547,027	908,143	60.2%	455,970	91,057	20.0%
Government Affairs	637,339	1,258,554	50.6%	617,816	19,523	3.2%
Chief Operating Officer						
Office of the Chief Operating Officer	729,275	1,187,016	61.4%	745,690	(16,415)	-2.2%
Communications	2,659,205	4,706,918	56.5%	2,681,571	(22,366)	-0.8%
Public Safety						
Fire-Rescue	179,190,986	287,448,191	62.3%	173,713,990	5,476,996	3.2%
Police	320,830,761	568,243,558	56.5%	314,772,732	6,058,029	1.9%
Office of Homeland Security	1,573,217	2,655,950	59.2%	1,426,746	146,471	10.3%
Office of the Chief Financial Officer						
City Treasurer	9,134,731	17,279,042	52.9%	9,497,410	(362,679)	-3.8%
Citywide Program Expenditures	46,621,102	99,477,510	46.9%	50,281,002	(3,659,900)	-7.3%
Debt Management	1,202,343	2,115,919	56.8%	1,457,834	(255,491)	-17.5%
Department of Finance	10,346,174	18,690,295	55.4%	10,562,811	(216,637)	-2.1%
Office of the Chief Financial Officer	333,865	609,441	54.8%	343,260	(9,395)	-2.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	297,622	629,809	47.3%	571,047	(273,425)	-47.9%
Infrastructure & Public Works						
Environmental Services	24,173,606	50,232,232	48.1%	27,406,904	(3,233,298)	-11.8%
Public Utilities	1,880,527	2,727,387	68.9%	2,022,318	(141,791)	-7.0%
Public Works	150,063	442,523	33.9%	232,409	(82,346)	-35.4%
Transportation ⁴	40,605,577	74,867,133	54.2%	65,988,853	(25,383,276)	-38.5%
Storm Water ³	22,944,727	47,924,155	47.9%	-	22,944,727	100.0%
Internal Operations						
Internal Operations	132	-	100.0%	269,609	(269,477)	-100.0%
Department of Information Technology	273,302	751,030	36.4%	244,872	28,430	11.6%
Human Resources	3,287,140	5,671,707	58.0%	3,092,164	194,976	6.3%
Purchasing & Contracting	9,380,351	18,340,297	51.1%	10,564,803	(1,184,452)	-11.2%
Real Estate Assets	2,649,448	4,793,024	55.3%	2,901,432	(251,984)	-8.7%
Facilities ²	12,524,833	22,225,513	56.4%	14,740,083	(2,215,250)	-15.0%

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	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Neighborhood Services						
Smart and Sustainable Communities	\$ 926,758	\$ 2,725,322	34.0%	\$ 387,496	\$ 539,262	139.2%
Development Services	4,422,278	7,954,432	55.6%	4,363,958	58,320	1.3%
Planning	4,649,635	7,845,478	59.3%	5,264,622	(614,987)	-11.7%
Office of Sustainability	369,761	832,903	44.4%	342,455	27,306	8.0%
Economic Development	17,719,070	21,386,344	82.9%	5,010,607	12,708,463	253.6%
Library	32,144,116	59,665,414	53.9%	32,744,629	(600,513)	-1.8%
Parks & Recreation	67,185,978	121,960,039	55.1%	70,326,393	(3,140,415)	-4.5%
Neighborhood Services	270,503	559,382	48.4%	1,154,769	(884,266)	-76.6%
Mobility ³	1,146,246	2,981,695	38.4%	-	1,146,246	100.0%
Homelessness Strategies ³	40,585,988	49,135,899	82.6%	-	40,585,988	100.0%
General Services						
General Services ³	287,748	483,686	59.5%	-	287,748	100.0%
Non-Mayoral						
City Attorney	36,488,475	62,403,590	58.5%	36,050,139	438,336	1.2%
City Auditor	2,118,152	3,973,489	53.3%	1,946,982	171,170	8.8%
City Clerk	3,323,299	6,392,867	52.0%	3,520,845	(197,546)	-5.6%
Council Administration	1,385,978	2,814,361	49.2%	1,491,781	(105,803)	-7.1%
City Council - District 1	730,216	1,399,428	52.2%	708,975	21,241	3.0%
City Council - District 2	622,447	1,260,207	49.4%	657,858	(35,411)	-5.4%
City Council - District 3	697,617	1,157,065	60.3%	658,798	38,819	5.9%
City Council - District 4	700,131	1,383,495	50.6%	710,766	(10,635)	-1.5%
City Council - District 5	608,092	1,165,207	52.2%	605,432	2,660	0.4%
City Council - District 6	589,375	1,233,462	47.8%	658,727	(69,352)	-10.5%
City Council - District 7	696,231	1,275,368	54.6%	683,960	12,271	1.8%
City Council - District 8	791,108	1,447,808	54.6%	817,625	(26,517)	-3.2%
City Council - District 9	806,542	1,523,331	52.9%	799,135	7,407	0.9%
Ethics Commission	786,255	1,366,334	57.5%	644,861	141,394	21.9%
Office of the IBA	1,297,969	2,221,881	58.4%	1,227,492	70,477	5.7%
Personnel	5,365,494	9,612,677	55.8%	5,380,711	(15,217)	-0.3%
Office of Race & Equity ³	-	3,824,752	0.0%	-	-	0.0%
Total General Fund Expenditures	\$ 923,055,042	\$ 1,620,936,801	56.9%	\$ 875,081,840	\$ 47,973,202	5.5%

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 7, Ended January 31, 2021 (58% Completed)
 (Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Citywide Program Expenditures						
Assessments To Public Property	94,693	1,038,562	9.1%	177,618	(82,925)	-46.7%
Citywide Elections	6,686,276	3,770,336	177.3%	-	6,686,276	100.0%
Corporate Master Leases Rent	14,301,175	23,417,364	61.1%	13,691,922	609,253	4.4%
Deferred Capital Debt Service	3,895,956	7,164,523	54.4%	11,803,629	(7,907,673)	-67.0%
Engineering and Capital Projects	576,215	1,346,258	42.8%	207,191	369,024	178.1%
Insurance	1,857,953	2,743,144	67.7%	1,656,906	201,047	12.1%
Memberships	919,200	985,076	93.3%	834,389	84,811	10.2%
PL Claims Trans-Ins	14,300,000	14,300,000	100.0%	10,900,000	3,400,000	31.2%
Preservation of Benefits	-	1,500,000	0.0%	-	-	0.0%
Property Tax Administration	212,947	4,593,620	4.6%	223,806	(10,859)	-4.9%
Public Liability Claims Xfer-Claims Fund	(605,862)	15,076,396	-4.0%	5,000,000	(5,605,862)	-112.1%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Redistricting Commission	-	198,411	0.0%	-	-	0.0%
Special Consulting Services	1,413,189	3,306,643	42.7%	2,601,178	(1,187,989)	-45.7%
Supplemental COLA Benefit	1,185,121	1,289,110	91.9%	1,207,476	(22,355)	-1.9%
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	23,167	227,998	10.2%	260,484	(237,317)	-91.1%
Transfer to Infrastructure Fund	178,928	5,663,897	3.2%	134,259	44,669	33.3%
Total Citywide Program Expenditures	\$ 46,621,102	\$ 99,477,510	46.9%	\$ 50,281,002	\$ (3,659,900)	-7.3%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
 As of Period 7, Ended January 31, 2021 (58% Completed)
 (Unaudited)

	FY21 Actuals	FY21 Adopted Budget	FY21 Current Budget	FY21 Budget Change	FY21 % of Current Budget	FY20 Actuals	FY21/FY20 Actuals Change	FY21/FY20 % Change
Council District 1	\$ 730,341	\$ 1,399,428	\$ 1,399,428	\$ -	52.2%	\$ 708,975	\$ 21,366	3.0%
District 1 CPPS	(125)	-	-	-	#N/A	-	(125)	-
Total Council District 1	730,216	1,399,428	1,399,428	-	52.2%	708,975	21,241	3.0%
Council District 2	626,836	1,260,207	1,260,207	-	49.7%	639,559	(12,723)	-2.0%
District 2 CPPS	(4,389)	-	-	-	#N/A	18,299	(22,688)	-124.0%
Total Council District 2	622,447	1,260,207	1,260,207	-	49.4%	657,858	(35,411)	-5.4%
Council District 3	698,357	1,157,065	1,157,065	-	60.4%	658,798	39,559	6.0%
District 3 CPPS	(740)	-	-	-	#N/A	-	(740)	-
Total Council District 3	697,617	1,157,065	1,157,065	-	60.3%	658,798	38,819	5.9%
Council District 4	704,283	1,383,495	1,383,495	-	50.9%	705,511	(1,228)	-0.2%
District 4 CPPS	(4,152)	-	-	-	#N/A	5,255	(9,407)	-179.0%
Total Council District 4	700,131	1,383,495	1,383,495	-	50.6%	710,766	(10,635)	-1.5%
Council District 5	608,151	1,165,207	1,165,207	-	52.2%	607,539	612	0.1%
District 5 CPPS	(59)	-	-	-	#N/A	(2,107)	2,048	-97.2%
Total Council District 5	608,092	1,165,207	1,165,207	-	52.2%	605,432	2,660	0.4%
Council District 6	592,663	1,233,462	1,233,462	-	48.0%	654,183	(61,520)	-9.4%
District 6 CPPS	(3,288)	-	-	-	#N/A	4,544	(7,832)	-172.4%
Total Council District 6	589,375	1,233,462	1,233,462	-	47.8%	658,727	(69,352)	-10.5%
Council District 7	697,418	1,275,368	1,275,368	-	54.7%	683,960	13,458	2.0%
District 7 CPPS	(1,187)	-	-	-	#N/A	-	(1,187)	-
Total Council District 7	696,231	1,275,368	1,275,368	-	54.6%	683,960	12,271	1.8%
Council District 8	796,956	1,447,808	1,447,808	-	55.0%	817,760	(20,804)	-2.5%
District 8 CPPS	(5,848)	-	-	-	#N/A	(135)	(5,713)	4231.9%
Total Council District 8	791,108	1,447,808	1,447,808	-	54.6%	817,625	(26,517)	-3.2%
Council District 9	806,542	1,523,331	1,523,331	-	52.9%	799,135	7,407	0.9%
District 9 CPPS	-	-	-	-	0.0%	-	-	-
Total Council District 9	806,542	1,523,331	1,523,331	-	52.9%	799,135	7,407	0.9%
Total Council Districts	\$ 6,241,759	\$ 11,845,371	\$ 11,845,371	\$ -	52.7%	\$ 6,301,276	\$ (59,517)	-0.9%

Other Budgeted Funds Revenue Status Report
 As of Period 7, Ended January 31, 2021 (58% Completed)
 (Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/20 % Change
Airports Fund	\$ 3,627,410	\$ 4,881,882	74.3%	\$ 4,082,251	\$ (454,841)	-11.1%
Automated Refuse Container Fund	1,119,425	1,200,000	93.3%	835,454	283,971	34.0%
Central Stores Internal Service Fund	5,087,388	4,824,266	105.5%	4,511,191	576,197	12.8%
Concourse and Parking Garages Operating Fund	937,508	3,754,059	25.0%	2,047,472	(1,109,964)	-54.2%
Convention Center Complex Funds	2,628,050	13,659,915	19.2%	2,129,193	498,857	23.4%
Development Services Fund	51,917,973	85,433,510	60.8%	57,408,597	(5,490,624)	-9.6%
Energy Conservation Program Fund	4,540,486	4,550,084	99.8%	4,097,389	443,097	10.8%
Engineering and Capital Projects	66,917,857	115,732,090	57.8%	62,951,135	3,966,722	6.3%
Environmental Growth Fund 1/3	1,368,180	4,597,887	29.8%	1,394,977	(26,797)	-1.9%
Environmental Growth Fund 2/3	2,744,076	9,202,775	29.8%	2,768,191	(24,115)	-0.9%
Facilities Financing Fund	1,407,573	3,135,998	44.9%	1,481,492	(73,919)	-5.0%
Fire/Emergency Medical Services Fund	6,870,349	12,654,751	54.3%	6,352,842	517,507	8.1%
Fire and Lifeguard Facilities Fund	1,382,473	1,383,570	99.9%	1,382,774	(301)	0.0%
Fleet Operations	56,532,380	129,301,214	43.7%	61,212,164	(4,679,784)	-7.6%
Gas Tax Fund	11,678,447	34,100,416	34.2%	17,070,161	(5,391,714)	-31.6%
General Plan Maintenance Fund	2,083,885	3,300,000	63.1%	2,584,300	(500,415)	-19.4%
GIS Fund	4,296,908	4,391,238	97.9%	3,643,030	653,878	17.9%
Golf Course Fund	16,384,288	20,870,347	78.5%	13,913,358	2,470,930	17.8%
Information Technology Fund	33,045,962	80,287,896	41.2%	35,824,701	(2,778,739)	-7.8%
Infrastructure Fund	178,928	5,663,897	3.2%	134,258	44,670	33.3%
Junior Lifeguard Program Fund	81,906	615,150	13.3%	33,944	47,962	141.3%
Los Penasquitos Canyon Preserve Fund	104,556	186,000	56.2%	98,760	5,796	5.9%
Maintenance Assessment District (MAD) Funds	10,781,811	27,338,166	39.4%	14,947,444	(4,165,633)	-27.9%
Mission Bay/Balboa Park Improvement Fund	1,565,442	1,765,505	88.7%	1,470,419	95,023	6.5%
Mission Bay Improvement Fund	384,013	6,647,568	5.8%	459,365	(75,352)	-16.4%
New Convention Facility Fund	-	-	0.0%	2,126,840	(2,126,840)	-100.0%
OneSD Support Fund	27,729,281	27,747,955	99.9%	25,126,804	2,602,477	10.4%
Parking Meter Operations	2,695,338	11,297,852	23.9%	6,899,142	(4,203,804)	-60.9%
PETCO Park Fund	9,061,546	14,853,160	61.0%	9,772,348	(710,802)	-7.3%
Prop 42 Replacement - Transportation Relief Fund	17,799	-	100.0%	41,128	(23,329)	-56.7%
Public Art Fund	191,982	-	100.0%	1,433,012	(1,241,030)	-86.6%
Public Safety Needs & Debt Service Fund	5,005,175	8,200,931	61.0%	5,132,236	(127,061)	-2.5%
Publishing Services Internal Fund	654,668	1,640,551	39.9%	838,241	(183,573)	-21.9%

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	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/20 % Change
Recycling Fund	\$ 5,397,406	\$ 25,391,760	21.3%	\$ 9,268,911	\$ (3,871,505)	-41.8%
Refuse Disposal Fund	15,328,351	36,789,373	41.7%	22,282,946	(6,954,595)	-31.2%
Regional Park Improvements Fund	137,906	3,579,460	3.9%	172,914	(35,008)	-20.2%
Risk Management Fund	7,239,809	11,000,000	65.8%	7,010,786	229,023	3.3%
Road Maintenance & Rehabilitation	11,668,331	26,830,119	43.5%	11,419,132	249,199	2.2%
Seized and Forfeited Assets Funds	158,461	1,200,000	13.2%	563,220	(404,759)	-71.9%
Solid Waste Local Enforcement Agency Fund	512,508	786,417	65.2%	497,512	14,996	3.0%
Stadium Operations Fund	218,380	117,961	185.1%	3,673,036	(3,454,656)	-94.1%
State COPS	2,346,038	2,140,000	109.6%	2,044,163	301,875	14.8%
Storm Drain Fund	3,164,706	5,700,000	55.5%	2,980,196	184,510	6.2%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	539,724	(539,724)	-100.0%
Transient Occupancy Tax Fund	24,898,701	81,232,714	30.7%	58,975,197	(34,076,496)	-57.8%
TOT - Major Events Revolving FD	20,500	-	100.0%	225,214	(204,714)	-90.9%
TransNet Extension Funds	18,449,974	32,384,000	57.0%	22,385,303	(3,935,329)	-17.6%
Trolley Extension Reserve Fund	1,013,385	1,064,500	95.2%	848,980	164,405	19.4%
Underground Surcharge Fund	9,694,193	55,612,716	17.4%	13,754,066	(4,059,873)	-29.5%
Wastewater Department Funds	232,778,858	410,298,397	56.7%	247,445,305	(14,666,447)	-5.9%
Water Department Funds	396,695,335	834,023,316	47.6%	384,105,326	12,590,009	3.3%
Wireless Communication Technology Fund	10,185,881	9,664,915	105.4%	8,524,185	1,661,696	19.5%
Zoological Exhibits Maintenance Fund	8,917,629	15,647,842	57.0%	8,207,635	709,994	8.7%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
 As of Period 7, Ended January 31, 2021 (58% Completed)
 (Unaudited)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Airports Fund	\$ 3,506,126	\$ 5,492,647	63.8%	\$ 3,326,799	\$ 179,327	5.4%
Automated Refuse Container Fund	869,942	1,537,573	56.6%	490,330	379,612	77.4%
Central Stores Internal Service Fund	4,445,821	4,747,802	93.6%	4,995,859	(550,038)	-11.0%
Concourse and Parking Garages Operating Fund	1,747,371	3,261,775	53.6%	1,655,431	91,940	5.6%
Convention Center Complex Funds	633,716	13,795,491	4.6%	2,676,967	(2,043,251)	-76.3%
Development Services Fund	50,451,198	85,127,000	59.3%	47,105,529	3,345,669	7.1%
Energy Conservation Program Fund	2,747,102	4,986,028	55.1%	2,668,972	78,130	2.9%
Engineering and Capital Projects	64,184,482	116,315,707	55.2%	63,559,874	624,608	1.0%
Environmental Growth Fund 1/3	1,622,793	4,597,887	35.3%	1,636,302	(13,509)	-0.8%
Environmental Growth Fund 2/3	-	9,202,775	0.0%	-	-	-
Facilities Financing Fund	1,694,171	3,134,050	54.1%	1,818,330	(124,159)	-6.8%
Fire/Emergency Medical Services Fund	2,990,582	12,437,595	24.0%	3,062,209	(71,627)	-2.3%
Fire and Lifeguard Facilities Fund	697,608	1,395,631	50.0%	699,562	(1,954)	-0.3%
Fleet Operations	69,444,940	212,377,648	32.7%	50,115,388	19,329,552	38.6%
Gas Tax Fund	17,657,900	42,921,117	41.1%	21,308,633	(3,650,733)	-17.1%
General Plan Maintenance Fund	1,438,207	3,779,000	38.1%	1,030,404	407,803	39.6%
GIS Fund	2,830,607	4,389,649	64.5%	2,466,672	363,935	14.8%
Golf Course Fund	10,112,148	20,322,090	49.8%	10,386,283	(274,135)	-2.6%
Information Technology Fund	39,489,596	80,171,884	49.3%	33,323,815	6,165,781	18.5%
Infrastructure Fund	107,738	12,795,060	0.8%	1,746,944	(1,639,206)	-93.8%
Junior Lifeguard Program Fund	320,563	625,054	51.3%	308,545	12,018	3.9%
Los Penasquitos Canyon Preserve Fund	150,375	251,161	59.9%	141,674	8,701	6.1%
Maintenance Assessment District (MAD) Funds	11,635,200	42,620,237	27.3%	14,641,513	(3,006,313)	-20.5%
Mission Bay/ Balboa Park Improvement Fund	1,374,969	1,887,430	72.8%	1,674,001	(299,032)	-17.9%
New Convention Facility Fund	-	-	0.0%	2,133,025	(2,133,025)	-100.0%
OneSD Support Fund	14,532,157	27,787,305	52.3%	15,051,162	(519,005)	-3.4%
Parking Meter Operations	2,142,965	10,757,254	19.9%	2,680,308	(537,343)	-20.0%
PETCO Park Fund	13,699,835	15,476,653	88.5%	14,703,166	(1,003,331)	-6.8%
Prop 42 Replacement - Transportation Relief Fund	117,128	314,092	37.3%	50,645	66,483	131.3%
Public Art Fund	42,736	5,694,190	0.8%	60,926	(18,190)	-29.9%
Public Safety Needs & Debt Service Fund	4,793,979	8,200,931	58.5%	5,128,627	(334,648)	-6.5%
Publishing Services Internal Fund	969,794	1,349,236	71.9%	1,145,224	(175,430)	-15.3%

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Financial Performance Report – Period Ended January 31, 2021

Schedule 4 (cont.)

	FY21 Actuals ¹	FY21 Current Budget	FY21 % of Current Budget	FY20 Actuals ¹	FY21/FY20 Actuals Change	FY21/FY20 % Change
Recycling Fund	\$ 16,585,540	\$ 30,930,806	53.6%	\$ 15,019,992	\$ 1,565,548	10.4%
Refuse Disposal Fund	19,403,437	40,278,345	48.2%	19,273,203	130,234	0.7%
Risk Management Fund	7,566,548	12,239,724	61.8%	7,224,605	341,943	4.7%
Road Maintenance & Rehabilitation	9,096,424	23,613,048	38.5%	5,108,668	3,987,756	100.0%
Seized and Forfeited Assets Funds	4,920,935	10,625,698	46.3%	5,774,163	(853,228)	-14.8%
Solid Waste Local Enforcement Agency Fund	519,618	899,166	57.8%	578,329	(58,711)	-10.2%
Stadium Operations Fund	1,237,982	1,932,410	64.1%	9,546,060	(8,308,078)	-87.0%
State COPS	4,479,207	6,946,712	64.5%	1,766,763	2,712,444	153.5%
Storm Drain Fund	2,853,242	5,700,000	50.1%	2,852,590	652	0.0%
Successor Agency Admin & Project Fund	-	1,934,326	0.0%	539,724	(539,724)	-100.0%
Transient Occupancy Tax Fund	25,244,079	81,166,162	31.1%	33,565,113	(8,321,034)	-24.8%
TOT - Special Events	46,679	248,348	18.8%	434,327	(387,648)	100.0%
TransNet Extension Funds	7,170,305	14,196,159	50.5%	7,470,732	(300,427)	-4.0%
Trolley Extension Reserve Fund	1,014,399	1,067,500	95.0%	992,149	22,250	2.2%
Underground Surcharge Fund	(11,509,451)	107,740,360	-10.7%	61,716,120	(73,225,571)	-118.6%
Wastewater Department Funds	163,568,387	371,201,659	44.1%	156,991,504	6,576,883	4.2%
Water Department Funds	332,542,743	578,061,071	57.5%	303,490,934	29,051,809	9.6%
Wireless Communication Technology Fund	6,744,272	11,518,002	58.6%	6,362,120	382,152	6.0%
Zoological Exhibits Maintenance Fund	6,158,238	15,647,842	39.4%	5,626,008	532,230	9.5%

¹ Includes adjustments made in future periods.