

Financial Performance Report Fiscal Year 2019

As of March 31, 2019



**Finance Branch
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 9 (as of March 31, 2019).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 31, 2019, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **unaudited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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General Fund Summary
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19 Adopted Budget	FY19 Current Budget	FY19 Year-to-Date Actuals¹	FY19 % of Current Budget	FY18 Year-to-Date Actuals	Actuals FY19/FY18 Change	FY19/FY18 % Change
Revenue							
Property Taxes	\$ 560,025,220	\$ 562,720,220	\$ 317,041,530	56.3%	\$ 319,795,051	\$ (2,753,521)	-0.9%
Sales Taxes	282,061,831	285,561,831	181,578,224	63.6%	165,518,910	16,059,314	9.7%
Transient Occupancy Taxes	128,368,696	128,368,696	85,236,142	66.4%	77,674,646	7,561,496	9.7%
Property Transfer Taxes	11,009,669	11,009,669	5,779,954	52.5%	5,825,045	(45,091)	-0.8%
Licenses & Permits	25,810,583	25,810,583	20,657,285	80.0%	15,660,923	4,996,362	31.9%
Fines & Forfeitures	31,363,846	31,363,846	18,408,858	58.7%	19,580,863	(1,172,005)	-6.0%
Interest & Dividends	650,000	650,000	1,383,964	212.9%	411,835	972,129	-236.0%
Franchises & Other Local Taxes	78,820,678	80,820,678	41,618,363	51.5%	41,595,885	22,478	0.1%
Rents & Concessions	59,330,796	59,330,796	46,271,532	78.0%	40,171,927	6,099,605	15.2%
Revenues from Other Agencies	5,545,990	5,311,613	4,907,237	92.4%	5,759,832	(852,595)	-14.8%
Charges for Current Services	160,287,025	164,312,605	85,607,781	52.1%	83,962,396	1,645,385	2.0%
Other Revenue	3,058,083	3,058,083	2,496,736	81.6%	2,575,164	(78,428)	-3.0%
Transfers	90,208,443	90,127,240	45,190,700	50.1%	61,878,412	(16,687,712)	-27.0%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,448,445,860	\$ 856,178,306	59.1%	\$ 840,410,889	\$ 15,767,417	1.9%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 592,814,958	\$ 440,832,676	74.4%	\$ 416,089,868	\$ 24,742,808	5.9%
Total PE	589,097,578	592,814,958	440,832,676	74.4%	416,089,868	24,742,808	5.9%
Fringe Benefits	437,985,873	442,135,873	332,639,186	75.2%	322,392,971	10,246,215	3.2%
Supplies	30,233,172	31,915,816	22,389,884	70.2%	26,148,575	(3,758,691)	-14.4%
Contracts	240,658,394	232,659,186	166,452,951	71.5%	182,499,894	(16,046,943)	-8.8%
Information Technology	31,967,402	32,759,624	21,107,698	64.4%	18,756,696	2,351,002	12.5%
Energy & Utilities	49,316,269	50,666,878	36,768,050	72.6%	33,400,063	3,367,987	10.1%
Capital Expenditures	2,114,450	2,114,450	344,149	16.3%	4,906,449	(4,562,300)	-93.0%
Debt	9,574,905	17,879,943	4,528,899	25.3%	2,537,015	1,991,884	78.5%
Other Expenditures	5,359,190	5,357,428	2,130,129	39.8%	2,534,177	(404,048)	-15.9%
Transfers	62,919,930	62,828,007	34,925,516	55.6%	40,948,467	(6,022,951)	-14.7%
Total NPE	870,129,585	878,317,205	621,286,462	70.7%	634,124,307	(12,837,845)	-2.0%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,471,132,163	\$ 1,062,119,138	72.2%	\$ 1,050,214,175	\$ 11,904,963	1.1%
General Fund Encumbrances			<u>63,360,746</u>		<u>63,172,588</u>	<u>188,158</u>	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (269,301,578)		\$ (272,975,874)	\$ 3,674,296	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19 Year-to-Date Revenue	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Property Taxes	\$ 317,041,530	\$ 562,720,220	56.3%	\$ 319,795,051	\$ (2,753,521)	-0.9%
Sales Taxes	181,578,224	285,561,831	63.6%	165,518,910	16,059,314	9.7%
Transient Occupancy Taxes	85,236,142	128,368,696	66.4%	77,674,646	7,561,496	9.7%
Property Transfer Taxes	5,779,954	11,009,669	52.5%	5,825,045	(45,091)	-0.8%
Licenses & Permits						
Business Taxes	10,649,564	13,486,297	79.0%	5,858,842	4,790,722	81.8%
Rental Unit Taxes	6,339,528	7,459,502	85.0%	6,364,078	(24,550)	-0.4%
Alarm Permit Fees	443,529	540,000	82.1%	338,699	104,830	31.0%
Application Fees ²	170	-	100.0%	6,721	(6,551)	-97.5%
Other Licenses & Permits	3,224,494	4,324,784	74.6%	3,092,583	131,911	4.3%
Total Licenses & Permits	20,657,285	25,810,583	80.0%	15,660,923	4,996,362	31.9%
Fines & Forfeitures						
Parking Citations	13,047,567	22,362,006	58.3%	14,257,623	(1,210,056)	-8.5%
Municipal Court	2,710,130	4,812,505	56.3%	2,854,799	(144,669)	-5.1%
Other Fines & Forfeitures	2,651,161	4,189,335	63.3%	2,468,441	182,720	7.4%
Total Fines & Forfeitures	18,408,858	31,363,846	58.7%	19,580,863	(1,172,005)	-6.0%
Interest & Dividends	1,383,964	650,000	212.9%	411,835	972,129	-236.0%
Franchises						
SDG&E	25,610,072	47,711,759	53.7%	24,704,661	905,411	3.7%
CATV	7,643,076	15,641,491	48.9%	7,970,174	(327,098)	-4.1%
Refuse Collection	6,399,479	12,700,000	50.4%	6,675,468	(275,989)	-4.1%
Other Franchises	1,965,736	4,767,428	41.2%	2,245,582	(279,846)	-12.5%
Total Franchises	41,618,363	80,820,678	51.5%	41,595,885	22,478	0.1%
Rents & Concessions						
Mission Bay	20,374,116	30,140,940	67.6%	18,702,030	1,672,086	8.9%
Pueblo Lands	4,875,355	6,887,451	70.8%	4,612,980	262,375	5.7%
Other Rents and Concessions	21,022,061	22,302,405	94.3%	16,856,917	4,165,144	24.7%
Total Rents & Concessions	46,271,532	59,330,796	78.0%	40,171,927	6,099,605	15.2%
Revenue from Other Agencies	4,907,237	5,311,613	92.4%	5,759,832	(852,595)	-14.8%
Charges for Current Services	85,607,781	164,312,605	52.1%	83,962,396	1,645,385	2.0%
Other Revenue	2,496,736	3,058,083	81.6%	2,575,164	(78,428)	-3.0%
Transfers	45,190,700	90,127,240	50.1%	61,878,412	(16,687,712)	-27.0%
Total General Fund Revenue¹	\$ 856,178,306	\$ 1,448,445,860	59.1%	\$ 840,410,889	\$ 15,767,417	1.9%

¹ Includes adjustments made in future periods

² Application Fees post to the General Plan Maintenance Fund beginning in Fiscal Year 2018

General Fund Expenditure Status Report
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 2,945,472	\$ 3,825,067	77.0%	\$ 3,258,140	\$ (312,668)	-9.6%
Performance & Analytics	2,613,581	3,767,363	69.4%	1,982,787	630,794	31.8%
Office of Boards & Commissions ⁵	1,015,356	1,370,892	74.1%	-	1,015,356	100.0%
Government Affairs ¹	572,492	797,505	71.8%	-	572,492	100.0%
Chief Operating Officer						
Office of the Chief Operating Officer	905,736	1,248,226	72.6%	1,230,677	(324,941)	-26.4%
Communications	3,316,748	4,691,777	70.7%	2,958,380	358,368	12.1%
Public Safety						
Fire-Rescue	204,546,924	271,257,985	75.4%	204,514,200	32,724	0.0%
Police	368,551,417	486,778,363	75.7%	352,254,416	16,297,001	4.6%
Office of Homeland Security	2,042,253	2,908,319	70.2%	2,081,318	(39,065)	-1.9%
Office of the Chief Financial Officer						
City Treasurer	11,885,779	17,552,082	67.7%	11,000,770	885,009	8.0%
Citywide Program Expenditures	82,355,232	126,700,764	65.0%	98,323,948	(15,968,716)	-16.2%
Debt Management	2,009,269	2,928,919	68.6%	2,250,198	(240,929)	-10.7%
Department of Finance ²	12,336,976	16,872,858	73.1%	11,924,248	412,728	3.5%
Office of the Chief Financial Officer	426,660	607,165	70.3%	452,341	(25,681)	-5.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	660,547	833,085	79.3%	1,250,811	(590,264)	-47.2%
Infrastructure & Public Works						
Environmental Services	30,265,831	44,619,080	67.8%	29,383,941	881,890	3.0%
Public Utilities	2,319,242	2,606,490	89.0%	1,948,594	370,648	19.0%
Public Works	320,114	653,514	49.0%	723,964	(403,850)	-55.8%
Public Works - Contracting ⁴	-	-	-	1,564,367	(1,564,367)	-100.0%
Public Works - General Services	18,457,374	25,916,805	71.2%	14,247,662	4,209,712	29.5%
Transportation & Storm Water	84,348,007	124,816,598	67.6%	87,525,911	(3,177,904)	-3.6%
Internal Operations						
Internal Operations	160,530	281,000	57.1%	360,225	(199,695)	-55.4%
Department of Information Technology	177,648	1,139,200	15.6%	57,898	119,750	206.8%
Human Resources	3,725,691	4,996,915	74.6%	3,909,544	(183,853)	-4.7%
Purchasing & Contracting	10,629,303	17,196,098	61.8%	4,114,628	6,514,675	158.3%
Real Estate Assets	4,503,247	6,962,132	64.7%	4,436,300	66,947	1.5%

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Schedule 2 (cont.)

	FY19 Year-to-Date Expenditure¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Neighborhood Services						
Smart and Sustainable Communities ³	308,962	371,319	83.2%	741,013	(432,051)	-58.3%
Development Services	5,717,406	8,126,998	70.4%	5,406,610	310,796	5.7%
Planning	6,503,534	9,957,301	65.3%	6,189,674	313,860	5.1%
Economic Development	7,456,305	13,252,755	56.3%	8,290,384	(834,079)	-10.1%
Library	40,075,749	55,709,556	71.9%	39,413,269	662,480	1.7%
Parks & Recreation	82,848,836	116,466,304	71.1%	83,358,521	(509,685)	-0.6%
Neighborhood Services ⁵	900,767	1,197,000	75.3%	-	900,767	100.0%
Non-Mayoral						
City Attorney	42,098,865	57,739,764	72.9%	40,096,068	2,002,797	5.0%
City Auditor	2,725,801	3,850,240	70.8%	2,884,056	(158,255)	-5.5%
City Clerk	4,249,393	5,875,171	72.3%	4,116,000	133,393	3.2%
Council Administration	1,862,627	2,670,567	69.7%	1,769,587	93,040	5.3%
City Council - District 1	865,599	1,392,381	62.2%	787,627	77,972	9.9%
City Council - District 2	833,751	1,453,305	57.4%	904,062	(70,311)	-7.8%
City Council - District 3	749,750	1,320,551	56.8%	778,358	(28,608)	-3.7%
City Council - District 4	815,844	1,384,592	58.9%	797,016	18,828	2.4%
City Council - District 5	683,007	1,250,152	54.6%	690,568	(7,561)	-1.1%
City Council - District 6	796,571	1,296,266	61.5%	733,110	63,461	8.7%
City Council - District 7	785,876	1,198,279	65.6%	852,272	(66,396)	-7.8%
City Council - District 8	931,411	1,506,937	61.8%	925,996	5,415	0.6%
City Council - District 9	1,023,373	1,385,667	73.9%	841,198	182,175	21.7%
Ethics Commission	783,420	1,193,510	65.6%	833,404	(49,984)	-6.0%
Office of the IBA	1,469,001	2,129,649	69.0%	1,471,349	(2,348)	-0.2%
Personnel	6,541,861	9,075,697	72.1%	6,578,765	(36,904)	-0.6%
Total General Fund Expenditures	\$ 1,062,119,138	\$ 1,471,132,163	72.2%	\$ 1,050,214,175	\$ 11,904,963	1.1%

¹ Includes adjustments made in future periods.

² The Financial Management Department and the Office of the City Comptroller were merged in FY19 to create the Department of Finance.

³ Formerly Neighborhood Services, renamed to Smart and Sustainable Communities in FY19.

⁴ Public Works - Contracting was moved from the General Fund to the Engineering & Capital Projects fund in FY19.

⁵ Department was created in FY19.

Citywide Program Expenditure Status Report
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19	FY19	%	FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditure¹	Budget		Expenditure		
Citywide Program Expenditures						
Assessments To Public Property	\$ -	\$ 851,560	0.0%	\$ 178,232	\$ (178,232)	0.0%
Citywide Elections	49	1,781,321	0.0%	413,481	(413,432)	-100.0%
Corporate Master Leases Rent	17,804,385	19,783,387	90.0%	18,586,877	(782,492)	-4.2%
Deferred Capital Debt Service	20,084,364	19,759,020	101.6%	12,681,530	7,402,834	58.4%
Engineering and Capital Projects	67,218	250,000	26.9%	180,746	(113,528)	-62.8%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,235	2,406,578	61.3%	1,646,785	(170,550)	-10.4%
Memberships	654,198	735,000	89.0%	284,571	369,627	129.9%
Pension Pmt Stab Res	-	3,612,662	0.0%	-	-	0.0%
PL Claims Trans-Ins	10,900,000	10,900,000	100.0%	12,400,000	(1,500,000)	-12.1%
Preservation of Benefits	96	1,500,000	0.0%	126,510	(126,414)	-99.9%
Property Tax Administration	271,847	5,593,620	4.9%	323,414	(51,567)	-15.9%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	17,100,000	-	0.0%
Public Liab Claims Xfer-Reserves	-	-	-	3,127,665	(3,127,665)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	2,817,475	5,657,000	49.8%	2,369,844	447,631	18.9%
Supplemental COLA Benefit	1,345,158	1,525,497	88.2%	1,452,943	(107,785)	-7.4%
Transfer to Capital Improvement Program	1,168,000	5,417,600	21.6%	-	1,168,000	100.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	69,500	(69,500)	-100.0%
Transfer to Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
Total Citywide Program Expenditures	\$ 82,355,232	\$ 126,700,764	65.0%	\$ 98,323,948	\$ (15,968,716)	-16.2%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19	FY19	FY19			FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 865,599	\$ 1,318,104	\$ 1,318,104	\$ -	65.7%	\$ 787,627	\$ 77,972	9.9%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-	-
Total Council District 1	865,599	1,398,861	1,392,381	(6,480)	62.2%	787,627	77,972	9.9%
Council District 2	831,751	1,353,957	1,353,957	-	61.4%	898,439	(66,688)	-7.4%
District 2 CPPS	2,000	119,348	99,348	(20,000)	1.7%	5,623	(3,623)	-64.4%
Total Council District 2	833,751	1,473,305	1,453,305	(20,000)	57.4%	904,062	(70,311)	-7.8%
Council District 3	749,750	1,233,247	1,233,247	-	60.8%	783,358	(33,608)	-4.3%
District 3 CPPS	-	87,304	87,304	-	-	(5,000)	5,000	-100.0%
Total Council District 3	749,750	1,320,551	1,320,551	-	56.8%	778,358	(28,608)	-3.7%
Council District 4	809,749	1,256,943	1,256,943	-	64.4%	806,598	3,151	0.4%
District 4 CPPS	6,095	128,924	127,649	(1,275)	4.7%	(9,582)	15,677	-163.6%
Total Council District 4	815,844	1,385,867	1,384,592	(1,275)	58.9%	797,016	18,828	2.4%
Council District 5	683,007	1,181,283	1,181,283	-	57.8%	695,717	(12,710)	-1.8%
District 5 CPPS	-	216,869	68,869	(148,000)	-	(5,149)	5,149	-100.0%
Total Council District 5	683,007	1,398,152	1,250,152	(148,000)	54.6%	690,568	(7,561)	-1.1%
Council District 6	786,427	1,185,548	1,185,548	-	66.3%	729,307	57,120	7.8%
District 6 CPPS	10,144	135,822	110,718	(25,104)	7.5%	3,803	6,341	166.7%
Total Council District 6	796,571	1,321,370	1,296,266	(25,104)	61.5%	733,110	63,461	8.7%
Council District 7	785,876	1,169,850	1,169,850	-	67.2%	858,448	(72,572)	-8.5%
District 7 CPPS	-	28,429	28,429	-	-	(6,176)	6,176	-100.0%
Total Council District 7	785,876	1,198,279	1,198,279	-	65.6%	852,272	(66,396)	-7.8%
Council District 8	931,411	1,367,215	1,367,215	-	68.1%	926,051	5,360	0.6%
District 8 CPPS	-	140,300	139,722	(578)	-	(55)	55	-100.0%
Total Council District 8	931,411	1,507,515	1,506,937	(578)	61.8%	925,996	5,415	0.6%
Council District 9	1,023,373	1,342,850	1,342,257	(593)	76.2%	908,805	114,568	12.6%
District 9 CPPS	-	43,410	43,410	-	-	(67,607)	67,607	-100.0%
Total Council District 9	1,023,373	1,386,260	1,385,667	(593)	73.9%	841,198	182,175	21.7%
Total Council Districts	\$ 7,485,182	\$ 12,390,160	\$ 12,188,130	\$ (202,030)	60.4%	\$ 7,310,207	\$ 174,975	2.4%

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19 Year-to-Date Revenue ¹	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 4,456,723	\$ 4,934,289	90.3%	\$ 3,902,243	\$ 554,480	14.2%
Automated Refuse Container Fund	877,964	1,000,000	87.8%	920,802	(42,838)	-4.7%
Central Stores Internal Service Fund	6,829,515	7,533,914	90.7%	7,038,185	(208,670)	-3.0%
Concourse and Parking Garages Operating Fund	3,204,463	3,993,726	80.2%	2,983,059	221,404	7.4%
Convention Center Complex Funds	2,741,791	13,003,993	21.1%	13,061,713	(10,319,921)	-79.0%
Development Services Fund	56,542,075	64,479,323	87.7%	54,297,905	2,244,170	4.1%
Energy Conservation Program Fund	4,282,368	4,442,544	96.4%	3,211,305	1,071,063	33.4%
Engineering and Capital Projects	69,334,956	102,237,944	67.8%	57,879,621	11,455,335	19.8%
Environmental Growth Fund 1/3	2,918,686	5,310,441	55.0%	2,790,155	128,531	4.6%
Environmental Growth Fund 2/3	5,765,747	10,627,882	54.3%	5,525,833	239,914	4.3%
Facilities Financing Fund	1,993,143	3,071,961	64.9%	1,595,417	397,726	24.9%
Fire/Emergency Medical Services Fund	9,116,370	12,359,004	73.8%	8,961,757	154,613	1.7%
Fire and Lifeguard Facilities Fund	1,387,630	1,383,570	100.3%	1,386,390	1,240	0.1%
Fleet Services Funds	81,920,701	88,214,356	92.9%	71,863,700	10,057,001	14.0%
Gas Tax Fund	15,474,729	32,854,099	47.1%	18,483,252	(3,008,523)	-16.3%
General Plan Maintenance Fund	1,931,145	2,650,000	72.9%	1,843,417	87,728	4.8%
GIS Fund	2,397,296	2,581,074	92.9%	2,253,880	143,416	6.4%
Golf Course Fund	17,726,149	20,475,022	86.6%	16,197,331	1,528,818	9.4%
Information Technology Fund	11,993,013	13,188,511	90.9%	11,379,163	613,850	5.4%
Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
Junior Lifeguard Program Fund	523,898	615,150	85.2%	27,293	496,605	1819.5%
Los Penasquitos Canyon Preserve Fund	231,443	266,776	86.8%	149,233	82,210	55.1%
Maintenance Assessment District (MAD) Funds	17,019,743	24,351,085	69.9%	18,109,822	(1,090,080)	-6.0%
Mission Bay/Balboa Park Improvement Fund	1,680,951	1,883,684	89.2%	1,252,332	428,619	34.2%
Mission Bay Improvement Fund	451,593	6,591,611	6.9%	269,491	182,102	67.6%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,889,687	27,824,407	100.2%	26,270,117	1,619,570	6.2%
Parking Meter Operations	8,668,311	11,017,852	78.7%	8,473,894	194,417	2.3%
PETCO Park Fund	13,280,950	17,017,688	78.0%	15,358,007	(2,077,057)	-13.5%
Prop 42 Replacement - Transportation Relief Fund	78,473	-	100.0%	106,208	(27,735)	-26.1%
Public Art Fund	731,525	578,410	126.5%	1,902,687	(1,171,162)	-61.6%
Public Safety Needs & Debt Service Fund	5,805,177	9,738,827	59.6%	5,463,388	341,789	6.3%
Publishing Services Internal Fund	1,033,280	2,498,676	41.4%	2,444,476	(1,411,196)	-57.7%

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	FY19 Year-to-Date Revenue¹	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 13,540,012	\$ 22,343,726	60.6%	\$ 16,871,231	\$ (3,331,219)	-19.7%
Refuse Disposal Fund	24,964,930	34,366,974	72.6%	25,468,097	(503,167)	-2.0%
Regional Park Improvements Fund	192,483	3,549,329	5.4%	118,458	74,025	62.5%
Risk Management Fund	7,730,889	11,130,932	69.5%	7,505,664	225,225	3.0%
Road Maintenance & Rehabilitation	15,023,375	23,353,385	64.3%	1,838,116	13,185,259	717.3%
Seized and Forfeited Assets Funds	21,745,036	7,070,044	307.6%	435,271	21,309,765	4895.7%
Solid Waste Local Enforcement Agency Fund	607,589	786,417	77.3%	600,226	7,363	1.2%
Stadium Operations Fund	10,653,673	10,619,263	100.3%	13,454,100	(2,800,427)	-20.8%
State COPS	2,706,141	2,140,000	126.5%	2,329,072	377,069	16.2%
Storm Drain Fund	3,795,806	5,700,000	66.6%	3,905,882	(110,076)	-2.8%
Successor Agency Admin & Project Fund	762,710	2,023,757	37.7%	662,925	99,785	15.1%
Transient Occupancy Tax Fund	76,678,080	120,723,415	63.5%	69,956,872	6,721,208	9.6%
TOT - Major Events Revolving FD	493,829	450,000	109.7%	-	493,829	100.0%
TransNet ARRA Exchange Fund	-	-	-	367,126	(367,126)	-100.0%
TransNet Extension Funds	30,783,597	33,388,000	92.2%	23,028,153	7,755,444	33.7%
Trolley Extension Reserve Fund	969,731	1,064,000	91.1%	252,282	717,449	284.4%
Underground Surcharge Fund	32,935,721	66,374,970	49.6%	29,989,091	2,946,630	9.8%
Wastewater Department Funds	288,947,343	449,180,767	64.3%	278,339,368	10,607,975	3.8%
Water Department Funds	453,016,827	708,692,928	63.9%	479,405,888	(26,389,062)	-5.5%
Wireless Communication Technology Fund	9,960,667	10,115,149	98.5%	8,789,856	1,170,811	13.3%
Zoological Exhibits Maintenance Fund	8,168,569	13,768,168	59.3%	8,297,638	(129,069)	-1.6%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 31, 2019 (75% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditures ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
Airports Fund	\$ 3,705,811	\$ 5,438,025	68.1%	\$ 3,051,211	\$ 654,600	21.5%
Automated Refuse Container Fund	889,060	1,300,000	68.4%	510,430	378,630	74.2%
Central Stores Internal Service Fund	6,767,457	7,532,994	89.8%	7,793,124	(1,025,667)	-13.2%
Concourse and Parking Garages Operating Fund	1,702,935	3,802,506	44.8%	1,675,873	27,062	1.6%
Convention Center Complex Funds	13,236,151	13,401,050	98.8%	12,763,465	472,686	3.7%
Development Services Fund	55,519,350	72,445,170	76.6%	53,672,644	1,846,706	3.4%
Energy Conservation Program Fund	3,087,719	4,941,166	62.5%	2,451,096	636,623	26.0%
Engineering and Capital Projects	71,378,213	102,237,944	69.8%	64,857,520	6,520,693	10.1%
Environmental Growth Fund 1/3	2,204,152	4,854,402	45.4%	2,304,290	(100,138)	-4.3%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	1,410	(1,410)	-100.0%
Facilities Financing Fund	2,020,156	3,071,961	65.8%	2,140,732	(120,576)	-5.6%
Fire/Emergency Medical Services Fund	3,949,598	12,580,310	31.4%	4,406,596	(456,998)	-10.4%
Fire and Lifeguard Facilities Fund	1,389,400	1,389,181	100.0%	698,464	690,936	98.9%
Fleet Services Funds	97,789,080	180,043,569	54.3%	72,128,245	25,660,835	35.6%
Gas Tax Fund	17,667,344	37,121,680	47.6%	21,901,648	(4,234,304)	-19.3%
General Plan Maintenance Fund	1,764,501	2,650,000	66.6%	1,061,315	703,186	66.3%
GIS Fund	2,034,733	2,643,379	77.0%	2,153,231	(118,498)	-5.5%
Golf Course Fund	14,542,009	18,856,067	77.1%	11,483,539	3,058,470	26.6%
Information Technology Fund	9,800,137	12,954,174	75.7%	8,140,981	1,659,156	20.4%
Infrastructure Fund	1,308,494	1,487,207	88.0%	1,651,701	(343,207)	-20.8%
Junior Lifeguard Program Fund	430,757	615,038	70.0%	423,792	6,965	1.6%
Los Penasquitos Canyon Preserve Fund	172,139	266,597	64.6%	191,503	(19,364)	-10.1%
Maintenance Assessment District (MAD) Funds	17,472,351	41,828,225	41.8%	18,013,817	(541,466)	-3.0%
Mission Bay/ Balboa Park Improvement Fund	1,680,665	1,878,475	89.5%	1,881,515	(200,850)	-10.7%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	15,662,273	28,225,091	55.5%	17,720,033	(2,057,760)	-11.6%
Parking Meter Operations	3,282,126	10,597,640	31.0%	3,398,448	(116,322)	-3.4%
PETCO Park Fund	15,712,908	18,001,837	87.3%	15,346,498	366,410	2.4%
Prop 42 Replacement - Transportation Relief Fund	339,476	788,714	43.0%	3,279,154	(2,939,678)	-89.6%
Public Art Fund	69,814	2,175,600	3.2%	143,461	(73,647)	-51.3%
Public Safety Needs & Debt Service Fund	4,043,966	9,738,827	41.5%	4,724,808	(680,842)	-14.4%
Publishing Services Internal Fund	1,962,767	2,498,422	78.6%	2,534,389	(571,622)	-22.6%

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	FY19 Year-to-Date Expenditures¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 17,259,626	\$ 25,806,446	66.9%	\$ 15,505,277	\$ 1,754,349	11.3%
Refuse Disposal Fund	24,711,526	36,181,987	68.3%	24,823,866	(112,340)	-0.5%
Risk Management Fund	8,432,479	11,921,378	70.7%	8,390,181	42,298	0.5%
Road Maintenance & Rehabilitation	6,835,634	17,116,061	39.9%	229	6,835,405	100.0%
Seized and Forfeited Assets Funds	1,178,504	7,836,180	15.0%	797,670	380,834	47.7%
Solid Waste Local Enforcement Agency Fund	664,451	1,150,243	57.8%	788,561	(124,110)	-15.7%
Stadium Operations Fund	12,452,234	15,056,106	82.7%	21,252,183	(8,799,949)	-41.4%
State COPS	573,621	2,140,000	26.8%	2,088,940	(1,515,319)	-72.5%
Storm Drain Fund	4,227,757	5,700,000	74.2%	4,269,829	(42,072)	-1.0%
Successor Agency Admin & Project Fund	762,710	2,023,757	37.7%	662,925	99,785	15.1%
Transient Occupancy Tax Fund	47,301,510	123,259,020	38.4%	48,818,992	(1,517,482)	-3.1%
TOT - Special Events	340,838	450,000	75.7%	-	340,838	100.0%
TransNet Extension Funds	10,434,923	13,654,194	76.4%	9,737,626	697,297	7.2%
Trolley Extension Reserve Fund	1,068,045	1,067,000	100.1%	943,871	124,174	13.2%
Underground Surcharge Fund	25,924,831	59,963,795	43.2%	16,368,901	9,555,930	58.4%
Wastewater Department Funds	187,905,620	362,656,252	51.8%	183,250,935	4,654,686	2.5%
Water Department Funds	356,920,085	542,646,439	65.8%	338,065,148	18,854,937	5.6%
Wireless Communication Technology Fund	6,651,557	9,332,446	71.3%	6,954,188	(302,631)	-4.4%
Zoological Exhibits Maintenance Fund	4,925,968	13,768,168	35.8%	5,731,492	(805,524)	-14.1%

¹Includes adjustments made in future periods.