

Financial Performance Report Fiscal Year 2018

As of May 31, 2018



**Finance Branch
Office of the City Comptroller**

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 11 (as of May 31, 2018).

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 May 31, 2018, 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:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

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General Fund Summary
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18 Adopted Budget	FY18 Current Budget	FY18 Year-to-Date Actuals	FY18 % of Current Budget	FY17 Year-to-Date Actuals	Actuals FY18/FY17 Change	FY18/FY17 % Change
Revenue							
Property Taxes	\$ 534,621,331	\$ 534,621,331	\$ 519,185,905	97.1%	\$ 487,138,156	\$ 32,047,749	6.6%
Sales Taxes	275,307,632	275,307,632	208,713,612	75.8%	202,960,262	5,753,350	2.8%
Transient Occupancy Taxes	121,054,914	121,054,914	99,105,252	81.9%	95,306,253	3,798,999	4.0%
Property Transfer Taxes	10,068,772	10,068,772	8,751,221	86.9%	7,607,685	1,143,536	15.0%
Licenses & Permits	21,663,270	21,663,270	19,386,418	89.5%	22,662,792	(3,276,374)	-14.5%
Fines & Forfeitures	31,851,640	31,851,640	23,406,566	73.5%	25,686,313	(2,279,747)	-8.9%
Interest & Dividends	671,348	671,348	1,022,492	152.3%	811,539	210,953	-26.0%
Franchises & Other Local Taxes	75,087,223	75,087,223	60,989,040	81.2%	54,421,948	6,567,092	12.1%
Rents & Concessions	57,771,342	57,771,342	48,530,438	84.0%	50,480,358	(1,949,920)	-3.9%
Revenues from Other Agencies	4,483,013	4,341,599	8,344,671	192.2%	20,546,576	(12,201,905)	-59.4%
Charges for Current Services	152,803,611	154,452,865	99,648,257	64.5%	95,799,150	3,849,107	4.0%
Other Revenue	4,575,137	4,575,137	3,033,392	66.3%	2,908,489	124,903	4.3%
Transfers	117,789,072	116,281,232	61,930,464	53.3%	32,065,667	29,864,797	93.1%
Total General Fund Revenue^{1,2}	\$ 1,407,748,305	\$ 1,407,748,305	\$ 1,162,047,728	82.5%	\$ 1,098,395,188	\$ 63,652,540	5.8%
Expenditures							
Personnel Services	\$ 547,056,400	\$ 547,063,209	\$ 507,574,943	92.8%	\$ 491,476,829	\$ 16,098,114	3.3%
Total PE	547,056,400	547,063,209	507,574,943	92.8%	491,476,829	16,098,114	3.3%
Fringe Benefits	438,365,705	438,365,705	398,811,755	91.0%	342,136,690	56,675,065	16.6%
Supplies	34,716,269	34,804,668	29,906,209	85.9%	33,008,930	(3,102,721)	-9.4%
Contracts	244,578,538	246,719,619	214,169,801	86.8%	210,976,047	3,193,754	1.5%
Information Technology	31,827,661	32,043,006	22,694,785	70.8%	19,624,509	3,070,276	15.6%
Energy & Utilities	43,397,602	43,425,918	40,198,214	92.6%	37,837,972	2,360,242	6.2%
Capital Expenditure	1,552,513	1,449,098	729,049	50.3%	1,046,524	(317,475)	-30.3%
Debt	5,440,230	4,932,153	3,465,457	70.3%	2,716,613	748,844	27.6%
Other Expenditures	5,657,063	5,657,062	3,278,495	58.0%	4,395,444	(1,116,949)	-25.4%
Transfers	81,231,677	79,363,220	41,924,832	52.8%	41,887,048	37,784	0.1%
Total NPE	886,767,258	886,760,449	755,178,597	85.2%	693,629,777	61,548,820	8.9%
Total General Fund Expenditures^{1,2}	\$ 1,433,823,658	\$ 1,433,823,658	\$ 1,262,753,540	88.1%	\$ 1,185,106,606	\$ 77,646,934	6.6%
General Fund Encumbrances			<u>42,309,685</u>		<u>41,456,218</u>	<u>853,467</u>	
Net Impact	\$ (26,075,353)	\$ (26,075,353)	\$ (143,015,497)		\$ (128,167,636)	\$ (14,847,861)	

¹ Includes adjustments made in future periods

² Numbers subject to change due to IAM implementation

General Fund Revenue Status Report
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18 Year-to-Date Revenue	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
Property Taxes	\$ 519,185,905	\$ 534,621,331	97.1%	487,138,156	\$ 32,047,749	6.6%
Sales Taxes	208,713,612	275,307,632	75.8%	202,960,262	5,753,350	2.8%
Transient Occupancy Taxes	99,105,252	121,054,914	81.9%	95,306,253	3,798,999	4.0%
Property Transfer Taxes	8,751,221	10,068,772	86.9%	7,607,685	1,143,536	15.0%
Licenses & Permits						
Business Taxes	8,235,010	7,501,297	109.8%	6,648,508	1,586,502	23.9%
Rental Unit Taxes	6,970,489	7,459,502	93.4%	7,051,048	(80,559)	-1.1%
Alarm Permit Fees	419,676	425,000	98.7%	2,449,539	(2,029,863)	-82.9%
Application Fees ²	5,726	-	100.0%	2,431,079	(2,425,353)	-99.8%
Other Licenses & Permits	3,755,517	6,277,471	59.8%	4,082,618	(327,101)	-8.0%
Total Licenses & Permits	19,386,418	21,663,270	89.5%	22,662,792	(3,276,374)	-14.5%
Fines & Forfeitures						
Parking Citations	16,308,151	22,142,605	73.7%	18,330,371	(2,022,220)	-11.0%
Municipal Court	4,024,506	5,527,700	72.8%	3,979,591	44,915	1.1%
Other Fines & Forfeitures	3,073,909	4,181,335	73.5%	3,376,351	(302,442)	-9.0%
Total Fines & Forfeitures	23,406,566	31,851,640	73.5%	25,686,313	(2,279,747)	-8.9%
Interest & Dividends	1,022,492	671,348	152.3%	811,539	210,953	-26.0%
Franchises						
SDG&E	36,285,185	44,531,915	81.5%	30,831,023	5,454,162	17.7%
CATV	12,177,827	15,999,308	76.1%	11,651,014	526,813	4.5%
Refuse Collection	9,761,510	11,200,000	87.2%	8,418,405	1,343,105	16.0%
Other Franchises	2,764,518	3,356,000	82.4%	3,521,506	(756,988)	-21.5%
Total Franchises	60,989,040	75,087,223	81.2%	54,421,948	6,567,092	12.1%
Rents & Concessions						
Mission Bay	23,552,521	31,157,218	75.6%	23,825,981	(273,460)	-1.1%
Pueblo Lands	5,922,329	6,447,852	91.8%	5,562,262	360,067	6.5%
Other Rents and Concessions	19,055,588	20,166,272	94.5%	21,092,115	(2,036,527)	-9.7%
Total Rents & Concessions	48,530,438	57,771,342	84.0%	50,480,358	(1,949,920)	-3.9%
Revenue from Other Agencies	8,344,671	4,341,599	192.2%	20,546,576	(12,201,905)	-59.4%
Charges for Current Services³	99,648,257	154,452,865	64.5%	95,799,150	3,849,107	4.0%
Other Revenue	3,033,392	4,575,137	66.3%	2,908,489	124,903	4.3%
Transfers	61,930,464	116,281,232	53.3%	32,065,667	29,864,797	93.1%
Total General Fund Revenue¹	\$ 1,162,047,728	\$ 1,407,748,305	82.5%	\$ 1,098,395,188	\$ 63,652,540	5.8%

¹ Includes adjustments made in future periods

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

³ Numbers subject to change due to IAM implementation

General Fund Expenditure Status Report
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	%	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 3,956,509	\$ 4,601,867	86.0%	\$ 3,963,680	\$ (7,171)	-0.2%
Performance & Analytics	2,347,447	2,811,650	83.5%	2,187,233	160,214	7.3%
Chief Operating Officer						
Office of Chief Operating Officer	1,489,269	1,445,737	103.0%	1,032,291	456,978	44.3%
Communications	3,612,121	3,941,971	91.6%	3,079,754	532,367	17.3%
Public Safety						
Fire-Rescue	245,549,394	257,626,044	95.3%	220,563,905	24,985,489	11.3%
Police	431,751,668	469,065,212	92.0%	399,919,938	31,831,730	8.0%
Office of Homeland Security	2,519,107	2,604,719	96.7%	2,228,422	290,685	13.0%
Office of the Chief Financial Officer						
City Comptroller	10,919,584	12,275,241	89.0%	10,164,955	754,629	7.4%
City Treasurer	13,843,571	16,594,023	83.4%	13,084,803	758,768	5.8%
Citywide Program Expenditures	101,295,933	156,248,640	64.8%	92,373,787	8,922,146	9.7%
Debt Management	2,686,744	3,161,639	85.0%	2,484,875	201,869	8.1%
Financial Management	3,663,694	4,371,216	83.8%	3,629,358	34,336	0.9%
Office of the Chief Financial Officer	546,085	618,939	88.2%	470,506	75,579	16.1%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,518,898	2,041,623	74.4%	1,497,609	21,289	1.4%
Infrastructure & Public Works						
Environmental Services	35,296,983	40,719,189	86.7%	34,108,777	1,188,206	3.5%
Public Utilities	2,416,586	2,495,029	96.9%	2,071,665	344,921	16.6%
Public Works	836,895	991,637	84.4%	621,792	215,103	34.6%
Public Works - Contracting	1,873,007	2,339,773	80.1%	1,697,654	175,353	10.3%
Public Works - General Services	17,469,147	20,051,853	87.1%	19,818,683	(2,349,536)	-11.9%
Transportation & Storm Water	107,187,042	122,237,001	87.7%	114,802,033	(7,614,991)	-6.6%
Internal Operations						
Internal Operations	440,936	460,738	95.7%	400,146	40,790	10.2%
Department of Information Technology	216,947	482,500	45.0%	70,222	146,725	208.9%
Human Resources	4,874,854	5,598,569	87.1%	3,665,610	1,209,244	33.0%
Purchasing & Contracting	5,266,230	6,730,516	78.2%	5,054,556	211,674	4.2%
Real Estate Assets	5,779,292	7,996,671	72.3%	4,548,292	1,231,000	27.1%

	FY18 Year-to-Date Expenditure	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Neighborhood Services						
Neighborhood Services	902,560	1,055,177	85.5%	876,361	26,199	3.0%
Development Services	6,581,499	7,883,880	83.5%	6,547,715	33,784	0.5%
Planning	7,985,532	10,099,339	79.1%	8,279,832	(294,300)	-3.6%
Economic Development	10,574,816	13,394,702	78.9%	11,157,614	(582,798)	-5.2%
Library	47,825,333	54,209,743	88.2%	45,827,336	1,997,997	4.4%
Parks & Recreation	101,705,771	109,628,249	92.8%	94,739,394	6,966,377	7.4%
Non-Mayoral						
City Attorney	49,129,790	54,278,909	90.5%	45,531,892	3,597,898	7.9%
City Auditor	3,550,567	3,989,063	89.0%	3,292,089	258,478	7.9%
City Clerk	4,987,666	5,684,824	87.7%	4,572,287	415,379	9.1%
Council Administration	2,177,405	2,628,315	82.8%	2,073,575	103,830	5.0%
City Council - District 1	983,566	1,197,438	82.1%	944,948	38,618	4.1%
City Council - District 2	1,127,329	1,400,508	80.5%	997,640	129,689	13.0%
City Council - District 3	940,188	1,123,796	83.7%	973,743	(33,555)	-3.4%
City Council - District 4	994,598	1,308,825	76.0%	902,150	92,448	10.2%
City Council - District 5	838,708	1,189,459	70.5%	893,463	(54,755)	-6.1%
City Council - District 6	896,020	1,139,719	78.6%	891,650	4,370	0.5%
City Council - District 7	1,058,124	1,217,429	86.9%	960,427	97,697	10.2%
City Council - District 8	1,124,405	1,397,312	80.5%	1,002,426	121,979	12.2%
City Council - District 9	1,085,278	1,448,990	74.9%	946,429	138,849	14.7%
Ethics Commission	1,020,071	1,229,147	83.0%	879,116	140,955	16.0%
Office of the IBA	1,822,909	2,152,935	84.7%	1,711,698	111,211	6.5%
Personnel	8,083,462	8,653,902	93.4%	7,564,275	519,187	6.9%
Total General Fund Expenditures^{1,2}	\$ 1,262,753,540	\$ 1,433,823,658	88.1%	\$ 1,185,106,606	\$ 77,646,934	6.6%

¹Includes adjustments made in future periods

²Numbers subject to change due to IAM implementation

Citywide Program Expenditure Status Report
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	%	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Citywide Program Expenditures						
Animal Services	\$ 10,599,013	\$ 10,503,418	100.9%	9,549,743	\$ 1,049,270	11.0%
Assessments To Public Property	819,321	673,467	121.7%	719,754	99,567	13.8%
Citywide Elections	486,358	6,500,000	7.5%	4,556,784	(4,070,426)	-89.3%
Corporate Master Leases Rent	20,364,132	21,422,563	95.1%	16,419,056	3,945,076	24.0%
Deferred Capital Debt Service	15,507,899	17,513,391	88.5%	20,679,605	(5,171,706)	-25.0%
Engineering and Capital Projects	185,635	250,000	74.3%	92,468	93,167	100.8%
General Fund Reserve	-	17,356,375	0.0%	-	-	0.0%
Insurance	1,646,786	1,896,097	86.9%	1,582,162	64,624	4.1%
Memberships	319,178	735,000	43.4%	752,063	(432,885)	-57.6%
PL Claims Trans-Ins	12,400,000	12,400,000	100.0%	10,800,000	1,600,000	14.8%
Preservation of Benefits	126,510	1,500,000	8.4%	1,044,411	(917,901)	-87.9%
Property Tax Administration	4,045,078	4,497,492	89.9%	4,046,970	(1,892)	0.0%
Public Liability Claims Xfer-Claims Fund	9,800,000	17,100,000	57.3%	14,400,000	(4,600,000)	-31.9%
Public Liab Claims Xfer-Reserves	1,127,665	3,127,665	36.1%	2,800,000	(1,672,335)	-59.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	2,560,907	3,045,000	84.1%	1,709,108	851,799	49.8%
Supplemental COLA Benefit	1,452,943	1,489,219	97.6%	1,464,039	(11,096)	-0.8%
Transfer to Capital Improvement Program	-	5,213,942	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	11,157,218	0.0%	(33,020)	33,020	0.0%
Transportation Subsidy	445,817	459,102	97.1%	208,500	237,317	113.8%
Transfer to Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Total Citywide Program Expenditures¹	\$ 101,295,933	\$ 156,248,640	64.8%	\$ 92,373,787	\$ 8,922,146	9.7%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18	FY18	FY18	FY18	%	FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Adopted	Current	Budget	Change	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 983,566	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	83.8%	\$ 944,948	\$ 38,618	4.1%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
Total Council District 1	983,566	1,198,814	1,197,438	(1,376)	82.1%	944,948	38,618	4.1%
Council District 2	1,088,706	1,313,370	1,313,370	-	82.9%	994,268	94,438	9.5%
District 2 CPPS	38,623	104,638	87,138	(17,500)	36.9%	3,372	35,251	1045.4%
Total Council District 2	1,127,329	1,418,008	1,400,508	(17,500)	80.5%	997,640	129,689	13.0%
Council District 3	945,188	1,115,779	1,115,779	-	84.7%	964,425	(19,237)	-2.0%
District 3 CPPS	(5,000)	25,000	8,017	(16,983)	-20.0%	9,318	(14,318)	153.7%
Total Council District 3	940,188	1,140,779	1,123,796	(16,983)	83.7%	973,743	(33,555)	-3.4%
Council District 4	989,158	1,213,816	1,213,816	-	81.5%	902,150	87,008	9.6%
District 4 CPPS	5,440	101,509	95,009	(6,500)	5.4%	-	5,440	-100.0%
Total Council District 4	994,598	1,315,325	1,308,825	(6,500)	76.0%	902,150	92,448	10.2%
Council District 5	840,857	1,126,344	1,126,344	-	74.7%	893,463	(52,606)	-5.9%
District 5 CPPS	(2,149)	82,173	63,115	(19,058)	-2.6%	-	(2,149)	-100.0%
Total Council District 5	838,708	1,208,517	1,189,459	(19,058)	70.5%	893,463	(54,755)	-6.1%
Council District 6	875,717	1,108,471	1,108,471	-	79.0%	873,149	2,568	0.3%
District 6 CPPS	20,303	46,820	31,248	(15,572)	43.4%	18,501	1,802	9.7%
Total Council District 6	896,020	1,155,291	1,139,719	(15,572)	78.6%	891,650	4,370	0.5%
Council District 7	1,062,800	1,148,487	1,148,487	-	92.5%	937,645	125,155	13.3%
District 7 CPPS	(4,676)	76,101	68,942	(7,159)	-6.1%	22,782	(27,458)	-120.5%
Total Council District 7	1,058,124	1,224,588	1,217,429	(7,159)	86.9%	960,427	97,697	10.2%
Council District 8	1,124,460	1,369,081	1,369,081	-	82.1%	1,001,200	123,260	12.3%
District 8 CPPS	(55)	54,113	28,231	(25,882)	-0.1%	1,226	(1,281)	104.5%
Total Council District 8	1,124,405	1,423,194	1,397,312	(25,882)	80.5%	1,002,426	121,979	12.2%
Council District 9	1,132,885	1,296,467	1,296,467	-	87.4%	947,589	185,296	19.6%
District 9 CPPS	(47,607)	248,548	152,523	(96,025)	-19.2%	(1,160)	(46,447)	-4004.1%
Total Council District 9	1,085,278	1,545,015	1,448,990	(96,025)	74.9%	946,429	138,849	14.7%
Total Council Districts	\$ 9,048,216	\$ 11,629,531	\$ 11,423,476	\$ (206,055)	77.8%	\$ 8,512,876	\$ 535,340	6.3%

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18 Year-to-Date Revenue ²	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
Airports Fund	\$ 4,719,812	\$ 5,371,548	87.9%	\$ 4,432,158	\$ 287,654	6.5%
Automated Refuse Container Fund	1,108,538	1,100,000	100.8%	1,008,365	100,173	9.9%
Central Stores Internal Service Fund	8,433,571	9,943,246	84.8%	8,290,841	142,730	1.7%
Concourse and Parking Garages Operating Fund	3,612,031	4,181,430	86.4%	3,295,918	316,113	9.6%
Convention Center Complex Funds	13,067,771	13,003,993	100.5%	13,460,803	(393,032)	-2.9%
Development Services Fund	65,313,773	63,284,626	103.2%	60,411,726	4,902,047	8.1%
Energy Conservation Program Fund	3,266,240	3,235,275	101.0%	3,146,240	120,000	3.8%
Engineering and Capital Projects	71,726,308	95,314,239	75.3%	69,718,545	2,007,763	2.9%
Environmental Growth Fund 1/3	4,093,059	4,956,991	82.6%	3,466,820	626,239	18.1%
Environmental Growth Fund 2/3	8,118,900	9,920,981	81.8%	6,893,538	1,225,362	17.8%
Facilities Financing Fund	2,083,145	2,908,283	71.6%	1,917,906	165,239	8.6%
Fire/Emergency Medical Services Fund	11,929,509	12,344,106	96.6%	12,334,256	(404,747)	-3.3%
Fire and Lifeguard Facilities Fund	1,386,970	1,383,570	100.2%	1,388,168	(1,198)	-0.1%
Fleet Services Funds	83,319,541	86,590,239	96.2%	77,773,102	5,546,440	7.1%
Gas Tax Fund	27,116,774	30,727,282	88.2%	20,504,168	6,612,606	32.3%
General Plan Maintenance Fund ¹	2,270,817	2,650,000	85.7%	-	2,270,817	100.0%
GIS Fund	2,296,081	2,283,550	100.5%	1,577,250	718,831	45.6%
Golf Course Fund	21,195,225	20,470,347	103.5%	16,154,601	5,040,624	31.2%
Information Technology Fund	11,414,429	11,202,127	101.9%	10,594,752	819,677	7.7%
Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Junior Lifeguard Program Fund	558,766	609,877	91.6%	502,125	56,641	11.3%
Los Peñasquitos Canyon Preserve Fund	156,703	186,000	84.2%	184,963	(28,260)	-15.3%
Maintenance Assessment District (MAD) Funds	23,977,563	23,989,750	99.9%	23,823,840	153,723	0.6%
Mission Bay/Balboa Park Improvement Fund	1,461,054	2,029,225	72.0%	1,483,564	(22,510)	-1.5%
Mission Bay Improvement Fund	335,131	7,252,192	4.6%	213,484	121,647	57.0%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	26,273,567	25,990,774	101.1%	26,905,956	(632,389)	-2.4%
Parking Meter Operations	10,445,740	10,767,852	97.0%	10,182,074	263,666	2.6%
PETCO Park Fund	15,416,355	16,618,304	92.8%	14,825,240	591,115	4.0%
Prop 42 Replacement - Transportation Relief Fund	129,368	-	100.0%	3,427,184	(3,297,816)	-96.2%
Public Art Fund	1,999,176	795,426	251.3%	656,140	1,343,036	204.7%
Public Safety Needs & Debt Service Fund	7,826,523	9,203,815	85.0%	7,443,250	383,273	5.1%
Publishing Services Internal Fund	3,120,364	3,660,657	85.2%	3,018,216	102,148	3.4%

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	FY18 Year-to-Date Revenue ²	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 20,777,844	\$ 22,237,651	93.4%	\$ 18,652,635	\$ 2,125,209	11.4%
Refuse Disposal Fund	30,765,362	30,712,190	100.2%	28,761,367	2,003,995	7.0%
Regional Park Improvements Fund	144,574	3,905,026	3.7%	58,928	85,646	145.3%
Risk Management Fund	9,130,235	10,529,309	86.7%	10,011,206	(880,971)	-8.8%
Road Maintenance & Rehabilitation	3,888,209	8,025,413	48.4%	-	3,888,209	100.0%
Seized and Forfeited Assets Funds	415,801	1,200,000	34.7%	649,010	(233,209)	-35.9%
Solid Waste Local Enforcement Agency Fund	670,975	786,417	85.3%	681,040	(10,065)	-1.5%
Stadium Operations Fund	15,725,114	13,844,638	113.6%	31,057,001	(15,331,887)	-49.4%
State COPS	2,868,488	2,140,000	134.0%	2,531,170	337,318	13.3%
Storm Drain Fund	4,870,193	5,700,000	85.4%	4,668,699	201,494	4.3%
Successor Agency Admin & Project Fund	1,094,189	2,654,407	41.2%	-	1,094,189	100.0%
Transient Occupancy Tax Fund	89,330,514	114,374,588	78.1%	85,964,295	3,366,219	3.9%
TransNet ARRA Exchange Fund	439,252	-	100.0%	579,153	(139,901)	-24.2%
TransNet Extension Funds	30,003,706	32,473,000	92.4%	34,699,769	(4,696,063)	-13.5%
Trolley Extension Reserve Fund	251,018	1,058,250	23.7%	250,266	752	0.3%
Underground Surcharge Fund	46,103,787	60,564,328	76.1%	41,309,683	4,794,104	11.6%
Wastewater Department Funds	349,326,530	391,779,388	89.2%	336,460,396	12,866,135	3.8%
Water Department Funds	608,126,697	728,070,035	83.5%	502,806,088	105,320,609	20.9%
Wireless Communication Technology Fund	8,820,042	8,900,590	99.1%	8,688,535	131,507	1.5%
Zoological Exhibits Maintenance Fund	13,013,801	13,187,804	98.7%	12,297,391	716,410	5.8%

¹ The General Plan Maintenance Fund receives all Application Fee revenue beginning Fiscal Year 2018

² Numbers subject to change due to IAM implementation

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May 31, 2018 (92% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditures'	FY18 Current Budget	%	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Airports Fund	\$ 3,942,953	\$ 5,722,739	68.9%	\$ 3,348,915	\$ 594,038	17.7%
Automated Refuse Container Fund	538,898	1,300,000	41.5%	1,503,711	(964,813)	-64.2%
Central Stores Internal Service Fund	9,102,095	10,120,970	89.9%	8,296,217	805,878	9.7%
Concourse and Parking Garages Operating Fund	2,053,810	5,101,218	40.3%	1,893,183	160,627	8.5%
Convention Center Complex Funds	12,886,492	13,396,450	96.2%	12,538,911	347,581	2.8%
Development Services Fund	63,251,501	71,762,258	88.1%	56,535,492	6,716,009	11.9%
Energy Conservation Program Fund	3,146,871	3,879,906	81.1%	2,623,035	523,836	20.0%
Engineering and Capital Projects	79,557,691	95,307,769	83.5%	70,088,496	9,469,195	13.5%
Environmental Growth Fund 1/3	2,716,712	4,406,822	61.6%	6,691,121	(3,974,409)	-59.4%
Environmental Growth Fund 2/3	1,930,655	10,303,909	18.7%	-	1,930,655	100.0%
Facilities Financing Fund	2,524,669	2,908,111	86.8%	2,351,975	172,694	7.3%
Fire/Emergency Medical Services Fund	5,223,328	12,319,815	42.4%	7,081,940	(1,858,612)	-26.2%
Fire and Lifeguard Facilities Fund	1,388,477	1,388,181	100.0%	1,384,754	3,723	0.3%
Fleet Services Funds	83,848,444	178,015,568	47.1%	86,599,244	(2,750,801)	-3.2%
Gas Tax Fund	22,498,727	30,727,282	73.2%	19,180,305	3,318,422	17.3%
General Plan Maintenance Fund	1,205,791	2,650,000	45.5%	-	1,205,791	100.0%
GIS Fund	2,214,575	2,417,743	91.6%	1,212,461	1,002,114	82.7%
Golf Course Fund	13,888,390	18,229,824	76.2%	15,769,121	(1,880,731)	-11.9%
Information Technology Fund	9,853,224	12,080,430	81.6%	9,459,584	393,640	4.2%
Infrastructure Fund	4,578,776	6,440,002	71.1%	-	4,578,776	100.0%
Junior Lifeguard Program Fund	463,424	609,858	76.0%	499,651	(36,227)	-7.3%
Los Penasquitos Canyon Preserve Fund	237,323	262,146	90.5%	213,732	23,591	11.0%
Maintenance Assessment District (MAD) Funds	21,961,258	40,575,734	54.1%	19,639,970	2,321,288	11.8%
Mission Bay/ Balboa Park Improvement Fund	2,035,255	2,125,166	95.8%	2,215,804	(180,549)	-8.1%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	20,426,476	26,781,896	76.3%	21,699,092	(1,272,616)	-5.9%
Parking Meter Operations	4,114,676	10,313,775	39.9%	3,128,251	986,425	31.5%
PETCO Park Fund	16,253,481	16,761,105	97.0%	15,466,467	787,014	5.1%
Prop 42 Replacement - Transportation Relief Fund	3,299,978	4,088,287	80.7%	8,275,381	(4,975,403)	-60.1%
Public Art Fund	220,087	1,808,166	12.2%	169,742	50,345	29.7%
Public Safety Needs & Debt Service Fund	4,724,808	9,203,815	51.3%	4,515,516	209,292	4.6%
Publishing Services Internal Fund	3,031,286	3,660,565	82.8%	3,139,422	(108,136)	-3.4%

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Schedule 4 (cont.)

	FY18 Year-to-Date Expenditures¹	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 18,534,061	\$ 25,510,649	72.7%	\$ 17,827,649	\$ 706,412	4.0%
Refuse Disposal Fund	29,749,064	35,917,863	82.8%	25,905,862	3,843,202	14.8%
Risk Management Fund	10,076,483	11,007,266	91.5%	9,340,940	735,543	7.9%
Road Maintenance & Rehabilitation	1,236,052	8,025,413	15.4%	-	1,236,052	100.0%
Seized and Forfeited Assets Funds	881,303	1,839,562	47.9%	581,414	299,890	51.6%
Solid Waste Local Enforcement Agency Fund	936,777	1,069,186	87.6%	620,075	316,702	51.1%
Stadium Operations Fund	22,447,475	23,861,280	94.1%	17,903,393	4,544,082	25.4%
State COPS	2,117,801	2,892,000	73.2%	1,411,884	705,917	50.0%
Storm Drain Fund	4,279,601	5,700,000	75.1%	4,700,331	(420,730)	-9.0%
Successor Agency Admin & Project Fund	1,094,189	2,654,407	41.2%	-	1,094,189	100.0%
Transient Occupancy Tax Fund	52,870,829	116,242,274	45.5%	55,255,435	(2,384,606)	-4.3%
TransNet Extension Funds	10,527,054	13,320,541	79.0%	10,772,720	(245,666)	-2.3%
Trolley Extension Reserve Fund	1,060,482	1,058,250	100.2%	1,061,305	(823)	-0.1%
Underground Surcharge Fund	24,712,334	59,528,799	41.5%	15,226,216	9,486,118	62.3%
Wastewater Department Funds	295,301,125	352,243,002	83.8%	294,213,243	1,087,881	0.4%
Water Department Funds	404,333,035	521,125,919	77.6%	405,418,117	(1,085,082)	-0.3%
Wireless Communication Technology Fund	8,452,858	9,112,444	92.8%	7,686,117	766,741	10.0%
Zoological Exhibits Maintenance Fund	5,731,492	13,187,804	43.5%	4,678,421	1,053,071	22.5%

¹ Numbers subject to change due to IAM implementation