

Financial Performance Report Fiscal Year 2016

As of December 31, 2015



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 6 (as of December 31, 2015).

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 December 31, 2015, 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 **un-audited** 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 (50% of Year Completed)

	FY16 Adopted	FY16 Current Budget	FY16 Year-to-Date Actuals	FY16 % of Current Budget	FY15 Year-to-Date Actuals	Actuals FY16/FY15 Change	FY16/FY15 % Change
Revenue							
Property Taxes	\$ 470,068,579	\$ 470,068,579	\$ 135,196,366	28.8%	\$ 128,087,740	\$ 7,108,626	5.5%
Sales Taxes	285,770,943	285,770,943	68,567,909	24.0%	67,927,932	639,977	0.9%
Transient Occupancy Taxes	102,163,864	102,163,864	48,430,314	47.4%	43,423,905	5,006,409	11.5%
Property Transfer Taxes	8,371,562	8,371,562	3,698,904	44.2%	2,726,721	972,183	35.7%
Licenses & Permits	24,095,425	24,095,425	9,304,908	38.6%	9,320,653	(15,745)	-0.2%
Fines & Forfeitures	29,684,478	29,684,478	12,323,005	41.5%	13,250,473	(927,468)	-7.0%
Interest & Dividends	462,262	462,262	(34,627)	-7.5%	(108,375)	73,748	-68.0%
Franchises & Other Local Taxes	80,769,945	80,769,945	20,907,791	25.9%	19,446,119	1,461,672	7.5%
Rents & Concessions	45,775,617	45,775,617	23,508,037	51.4%	22,578,022	930,015	4.1%
Revenues from Other Agencies	6,873,792	6,873,792	3,290,524	47.9%	5,800,539	(2,510,015)	-43.3%
Charges for Current Services	129,568,466	129,568,466	35,753,301	27.6%	34,693,164	1,060,137	3.1%
Other Revenue	4,640,002	4,640,002	1,624,126	35.0%	2,450,455	(826,329)	-33.7%
Transfers	93,632,574	93,639,194	18,796,892	20.1%	18,108,081	688,811	3.8%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,281,884,129	\$ 381,367,450	29.8%	\$ 367,705,429	\$ 13,662,021	3.7%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,429,227	\$ 259,550,367	49.7%	\$ 252,890,292	\$ 6,660,075	2.6%
Total PE	522,410,987	522,429,227	259,550,367	49.7%	252,890,292	6,660,075	2.6%
Fringe Benefits	356,276,518	356,276,518	171,792,485	48.2%	169,274,602	2,517,883	1.5%
Supplies	28,678,923	29,828,214	15,941,771	53.4%	14,602,172	1,339,599	9.2%
Contracts	220,344,656	219,006,279	88,745,279	40.5%	76,429,096	12,316,183	16.1%
Information Technology	26,840,832	27,362,211	7,622,500	27.9%	8,676,568	(1,054,068)	-12.1%
Energy & Utilities	47,096,343	47,127,023	20,238,468	42.9%	23,790,721	(3,552,253)	-14.9%
Capital Expenditure	5,817,232	4,175,255	225,766	5.4%	418,408	(192,642)	-46.0%
Debt	3,676,997	3,676,997	1,455,588	39.6%	647,658	807,930	124.7%
Other Expenditures	5,596,188	5,564,043	2,287,339	41.1%	2,205,897	81,442	3.7%
Transfers	71,300,353	72,599,882	48,821,247	67.2%	41,797,833	7,023,414	16.8%
Total NPE	765,628,042	765,616,422	357,130,443	46.6%	337,842,955	19,287,488	5.7%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,288,045,649	\$ 616,680,810	47.9%	\$ 590,733,247	\$ 25,947,563	4.4%
General Fund Encumbrances			<u>88,774,588</u>		<u>64,080,981</u>	<u>24,693,607</u>	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (324,087,948)		\$ (287,108,799)	\$ (36,979,149)	

¹Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

General Fund Revenue Status Report
As of Period 6, Ended December 31, 2015 (50% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Property Taxes	\$ 135,196,366	\$ 470,068,579	28.8%	\$ 128,087,740	\$ 7,108,626	5.5%
Sales Taxes	68,567,909	285,770,943	24.0%	67,927,932	639,977	0.9%
Transient Occupancy Taxes	48,430,314	102,163,864	47.4%	43,423,905	5,006,409	11.5%
Property Transfer Taxes	3,698,904	8,371,562	44.2%	2,726,721	972,183	35.7%
Licenses & Permits						
Business Taxes	3,842,993	7,577,368	50.7%	3,849,535	(6,542)	-0.2%
Rental Unit Taxes	661,748	7,271,794	9.1%	641,116	20,632	3.2%
Alarm Permit Fees	1,240,710	2,876,016	43.1%	1,404,618	(163,908)	-11.7%
Application Fees	1,293,966	2,310,000	56.0%	1,320,879	(26,913)	-2.0%
Other Licenses & Permits	2,265,491	4,060,247	55.8%	2,104,505	160,986	7.6%
Total Licenses & Permits	9,304,908	24,095,425	38.6%	9,320,653	(15,745)	-0.2%
Fines & Forfeitures						
Parking Citations	8,795,137	19,899,278	44.2%	9,023,376	(228,239)	-2.5%
Municipal Court	2,114,837	6,157,700	34.3%	2,289,137	(174,300)	-7.6%
Other Fines & Forfeitures	1,413,031	3,627,500	39.0%	1,937,960	(524,929)	-27.1%
Total Fines & Forfeitures	12,323,005	29,684,478	41.5%	13,250,473	(927,468)	-7.0%
Interest & Dividends	(34,627)	462,262	-7.5%	(108,375)	73,748	-68.0%
Franchises						
SDG&E	11,106,368	48,453,842	22.9%	9,394,467	1,711,901	18.2%
CATV	4,605,111	18,640,103	24.7%	4,880,106	(274,995)	-5.6%
Refuse Collection	2,766,963	9,600,000	28.8%	2,722,802	44,161	1.6%
Other Franchises	2,429,349	4,076,000	59.6%	2,448,744	(19,395)	-0.8%
Total Franchises	20,907,791	80,769,945	25.9%	19,446,119	1,461,672	7.5%
Rents & Concessions						
Mission Bay	14,337,404	28,657,723	50.0%	14,338,816	(1,412)	0.0%
Pueblo Lands	2,670,887	5,530,383	48.3%	2,694,735	(23,848)	-0.9%
Other Rents and Concessions	6,499,746	11,587,511	56.1%	5,544,471	955,275	17.2%
Total Rents & Concessions	23,508,037	45,775,617	51.4%	22,578,022	930,015	4.1%
Revenue from Other Agencies	3,290,524	6,873,792	47.9%	5,800,539	(2,510,015)	-43.3%
Charges for Current Services	35,753,301	129,568,466	27.6%	34,693,164	1,060,137	3.1%
Other Revenue	1,624,126	4,640,002	35.0%	2,450,455	(826,329)	-33.7%
Transfers	18,796,892	93,639,194	20.1%	18,108,081	688,811	3.8%
Total General Fund Revenue¹	\$ 381,367,450	\$ 1,281,884,129	29.8%	\$ 367,705,429	\$ 13,662,021	3.7%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

General Fund Expenditure Status Report
As of Period 6, Ended December 31, 2015 (50% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Mayor						
Office of the Mayor	\$ 2,109,165	\$ 4,305,649	49.0%	\$ 1,998,800	\$ 110,365	5.5%
Performance & Analytics	798,458	1,968,094	40.6%	571,742	226,716	39.7%
Chief Operating Officer						
Office of Chief Operating Officer	491,993	1,043,163	47.2%	460,658	31,335	6.8%
Communications	1,634,839	3,563,052	45.9%	392,845	1,241,994	316.2%
Public Safety						
Fire-Rescue	115,462,458	229,268,765	50.4%	111,716,812	3,745,646	3.4%
Police	213,311,912	435,540,691	49.0%	206,450,549	6,861,363	3.3%
Office of Homeland Security	1,004,878	2,333,408	43.1%	1,063,398	(58,520)	-5.5%
Office of the Chief Financial Officer						
City Comptroller	5,430,118	11,111,938	48.9%	5,316,343	113,775	2.1%
City Treasurer	6,291,372	16,259,232	38.7%	6,302,134	(10,762)	-0.2%
Citywide Program Expenditures	47,711,387	89,609,808	53.2%	51,844,064	(4,132,677)	-8.0%
Debt Management	1,203,664	2,758,828	43.6%	1,236,844	(33,180)	-2.7%
Financial Management	1,852,430	4,394,566	42.2%	1,948,551	(96,121)	-4.9%
Office of the Chief Financial Officer	246,791	580,839	42.5%	234,278	12,513	5.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	849,923	1,805,479	47.1%	544,382	305,541	56.1%
Infrastructure & Public Works						
Environmental Services	16,945,293	36,631,631	46.3%	16,074,852	870,441	5.4%
Public Utilities	1,187,426	2,549,736	46.6%	1,219,239	(31,813)	-2.6%
Public Works	284,711	1,105,896	25.7%	528,516	(243,805)	-46.1%
Public Works - Contracting	886,660	2,158,822	41.1%	967,427	(80,767)	-8.3%
Public Works - General Services	13,293,625	26,507,783	50.1%	8,866,811	4,426,814	49.9%
Transportation & Storm Water	59,007,572	130,662,333	45.2%	46,747,806	12,259,766	26.2%
Internal Operations						
Internal Operations	197,178	396,361	49.7%	196,169	1,009	0.5%
Department of Information Technology	2,418	500,000	0.5%	37,898	(35,480)	-93.6%
Human Resources	1,517,436	3,268,272	46.4%	1,415,792	101,644	7.2%
Purchasing & Contracting	2,611,683	7,612,535	34.3%	2,493,707	117,976	4.7%
Real Estate Assets	2,256,464	6,181,599	36.5%	1,961,902	294,562	15.0%

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	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Neighborhood Services						
Neighborhood Services	448,497	857,024	52.3%	366,686	81,811	22.3%
Development Services	2,888,364	6,991,059	41.3%	3,168,333	(279,969)	-8.8%
Planning	4,273,506	10,323,118	41.4%	3,547,951	725,555	20.4%
Economic Development	4,381,329	13,823,681	31.7%	5,749,015	(1,367,686)	-23.8%
Library	22,989,077	49,324,289	46.6%	22,381,439	607,638	2.7%
Park & Recreation	47,846,484	105,655,516	45.3%	48,795,053	(948,569)	-1.9%
Non-Mayoral						
City Attorney	22,693,412	46,709,688	48.6%	22,274,862	418,550	1.9%
City Auditor	1,536,254	3,717,660	41.3%	1,369,549	166,705	12.2%
City Clerk	2,376,394	5,397,361	44.0%	2,438,668	(62,274)	-2.6%
Council Administration	1,015,247	2,059,166	49.3%	831,755	183,492	22.1%
City Council - District 1	496,037	1,142,665	43.4%	419,764	76,273	18.2%
City Council - District 2	503,822	1,174,066	42.9%	716,538	(212,716)	-29.7%
City Council - District 3	585,519	1,278,780	45.8%	555,130	30,389	5.5%
City Council - District 4	419,529	1,113,004	37.7%	492,080	(72,551)	-14.7%
City Council - District 5	455,790	1,265,804	36.0%	380,042	75,748	19.9%
City Council - District 6	450,421	1,226,912	36.7%	435,644	14,777	3.4%
City Council - District 7	497,513	1,203,922	41.3%	511,998	(14,485)	-2.8%
City Council - District 8	503,308	1,185,008	42.5%	507,297	(3,989)	-0.8%
City Council - District 9	494,121	1,163,357	42.5%	442,980	51,141	11.5%
Ethics Commission	501,862	1,047,777	47.9%	417,317	84,545	20.3%
Office of the IBA	898,377	1,833,176	49.0%	873,182	25,195	2.9%
Personnel	3,836,093	7,434,136	51.6%	3,466,445	369,648	10.7%
Total General Fund Expenditures¹	\$ 616,680,810	\$ 1,288,045,649	47.9%	\$ 590,733,247	\$ 25,947,563	4.4%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

Citywide Program Expenditure Status Report
As of Period 6, Ended December 31, 2015 (50% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Consumed	Expenditure		
Citywide Program Expenditures						
Assessments To Public Property	\$ -	\$ 732,096	0.0%	\$ 415	\$ (415)	-100.0%
Citywide Elections	-	4,173,583	0.0%	124,481	(124,481)	-100.0%
Corporate Master Leases Rent	6,000,305	10,440,662	57.5%	3,461,017	2,539,288	73.4%
Deferred Capital Debt Service	11,583,990	20,970,026	55.2%	6,295,006	5,288,984	84.0%
Engineering and Capital Projects	35,527	250,000	14.2%	367,275	(331,748)	-90.3%
Animal Services	4,543,490	8,956,214	50.7%	-	4,543,490	100.0%
Insurance	1,492,804	2,382,769	62.6%	1,631,509	(138,705)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	579,687	735,000	78.9%	583,024	(3,337)	-0.6%
Preservation of Benefits	54,044	1,500,000	3.6%	-	54,044	100.0%
Property Tax Administration	91,191	4,209,630	2.2%	97,229	(6,038)	-6.2%
Public Liability Claims Xfer-Claims Fund	18,600,000	18,600,000	100.0%	14,506,208	4,093,792	28.2%
Public Liab Claims Xfer-Reserves	-	-	0.0%	12,800,000	(12,800,000)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	614,049	3,385,000	18.1%	679,779	(65,730)	-9.7%
Supplemental COLA Benefit	1,599,656	1,710,782	93.5%	1,569,308	30,348	1.9%
Transfer to Capital Improvement Program	865,000	865,000	100.0%	-	865,000	100.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	69,500	459,179	15.1%	139,000	(69,500)	100.0%
Total Citywide Program Expenditures	\$ 47,711,387	\$ 89,609,808	53.2%	\$ 51,844,064	\$ (4,132,677)	-8.0%

Council Districts Expenditure Status Report
As of Period 6, Ended December 31, 2015 (50% Completed)
(Unaudited)

	FY16	FY16	FY16	%		FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Adopted	Current	Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 479,894	\$ 1,065,841	\$ 1,065,841	\$ -	45.0%	\$ 419,796	\$ 60,098	14.3%
District 1 CPPS	16,143	78,653	76,824	(1,829)	20.5%	(32)	16,175	100.0%
Total Council District 1	496,037	1,144,494	1,142,665	(1,829)	43.4%	419,764	76,273	18.2%
Council District 2	510,649	1,096,968	1,096,968	-	46.6%	641,814	(131,165)	-20.4%
District 2 CPPS	(6,827)	90,149	77,098	(13,051)	-7.6%	74,724	(81,551)	-109.1%
Total Council District 2	503,822	1,187,117	1,174,066	(13,051)	42.9%	716,538	(212,716)	-29.7%
Council District 3	588,968	1,226,435	1,226,435	-	48.0%	555,460	33,508	6.0%
District 3 CPPS	(3,449)	76,851	52,345	(24,506)	-4.5%	(330)	(3,119)	945.2%
Total Council District 3	585,519	1,303,286	1,278,780	(24,506)	45.8%	555,130	30,389	5.5%
Council District 4	418,168	1,065,776	1,065,776	-	39.2%	496,863	(78,695)	-15.8%
District 4 CPPS	1,361	63,581	47,228	(16,353)	2.1%	(4,783)	6,144	-128.5%
Total Council District 4	419,529	1,129,357	1,113,004	(16,353)	37.7%	492,080	(72,551)	-14.7%
Council District 5	465,788	1,065,628	1,065,628	-	43.7%	408,542	57,246	14.0%
District 5 CPPS	(9,998)	202,276	200,176	(2,100)	-4.9%	(28,500)	18,502	-64.9%
Total Council District 5	455,790	1,267,904	1,265,804	(2,100)	36.0%	380,042	75,748	19.9%
Council District 6	453,958	1,065,761	1,065,761	-	42.6%	440,900	13,058	3.0%
District 6 CPPS	(3,537)	196,954	161,151	(35,803)	-1.8%	(5,256)	1,719	100.0%
Total Council District 6	450,421	1,262,715	1,226,912	(35,803)	36.7%	435,644	14,777	3.4%
Council District 7	496,013	1,131,197	1,131,197	-	43.8%	514,498	(18,485)	-3.6%
District 7 CPPS	1,500	90,725	72,725	(18,000)	1.7%	(2,500)	4,000	-160.0%
Total Council District 7	497,513	1,221,922	1,203,922	(18,000)	41.3%	511,998	(14,485)	-2.8%
Council District 8	508,896	1,117,617	1,117,617	-	45.5%	513,510	(4,614)	-0.9%
District 8 CPPS	(5,588)	67,391	67,391	-	-8.3%	(6,213)	625	100.0%
Total Council District 8	503,308	1,185,008	1,185,008	-	42.5%	507,297	(3,989)	-0.8%
Council District 9	473,746	1,065,774	1,065,774	-	44.5%	454,632	19,114	4.2%
District 9 CPPS	20,375	108,720	97,583	(11,137)	18.7%	(11,652)	32,027	100.0%
Total Council District 9	494,121	1,174,494	1,163,357	(11,137)	42.5%	442,980	51,141	11.5%
Total Council Districts	\$ 4,406,060	\$ 10,876,297	\$ 10,753,518	\$ (122,779)	40.5%	\$ 4,461,473	\$ (55,413)	-1.2%

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December 31, 2015 (50% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Airports Fund	\$ 2,374,348	\$ 4,881,882	48.6%	\$ 2,274,215	\$ 100,133	4.4%
Automated Refuse Container Fund	489,458	700,000	69.9%	393,113	96,345	24.5%
Central Stores Internal Service Fund	5,189,815	13,307,156	39.0%	4,907,743	282,072	5.7%
Concourse and Parking Garages Operating Fund	2,150,715	3,774,659	57.0%	1,592,076	558,639	35.1%
Convention Center Complex Funds	9,603,372	13,207,993	72.7%	10,008,078	(404,706)	-4.0%
Development Services Fund	31,546,560	52,063,381	60.6%	27,048,624	4,497,936	16.6%
Energy Conservation Program Fund	2,056,773	2,252,875	91.3%	2,277,472	(220,699)	-9.7%
Engineering and Capital Projects	33,251,044	75,734,886	43.9%	30,510,729	2,740,315	9.0%
Environmental Growth Fund 1/3	1,244,374	5,392,760	23.1%	1,052,887	191,487	18.2%
Environmental Growth Fund 2/3	2,465,190	10,792,521	22.8%	2,093,377	371,813	17.8%
Facilities Financing Fund	1,114,940	2,185,240	51.0%	773,459	341,481	44.1%
Fire/Emergency Medical Services Fund	6,293,184	11,572,242	54.4%	5,744,728	548,456	9.5%
Fire and Lifeguard Facilities Fund	1,380,405	1,380,370	100.0%	1,380,281	124	0.0%
Fleet Services Funds	37,414,628	73,492,639	50.9%	35,753,995	1,660,633	4.6%
Gas Tax Fund	10,872,688	22,804,978	47.7%	10,906,724	(34,036)	-0.3%
GIS Fund	40,920	1,743,644	2.3%	48,968	(8,048)	-16.4%
Golf Course Fund	9,584,347	18,260,747	52.5%	9,610,616	(26,269)	-0.3%
Information Technology Fund	(2,962)	12,723,508	0.0%	6,280	(9,242)	-147.2%
Junior Lifeguard Program Fund	5,796	595,591	1.0%	-	5,796	100.0%
Los Penasquitos Canyon Preserve Fund	20,303	186,000	10.9%	19,530	773	4.0%
Maintenance Assessment District (MAD) Funds	2,919,515	23,092,894	12.6%	4,589,359	(1,669,844)	-36.4%
Mission Bay/Balboa Park Improvement Fund	1,106,064	2,125,000	52.1%	1,020,181	85,883	8.4%
Mission Bay Improvement Fund	49,299	6,157,723	0.8%	25,682	23,617	92.0%
New Convention Facility Fund	3,402,603	3,405,000	99.9%	3,399,901	2,702	0.1%
OneSD Support Fund	37,324	26,525,692	0.1%	(584)	37,908	-6491.1%
Parking Meter Operations	5,413,867	10,197,852	53.1%	4,697,954	715,913	15.2%
PETCO Park Fund	6,305,081	15,207,773	41.5%	6,474,984	(169,903)	-2.6%
Prop 42 Replacement - Transportation Relief Fund	3,903,968	6,233,477	62.6%	6,582,922	(2,678,954)	-40.7%
Public Art Fund	154,643	154,643	100.0%	327,956	(173,313)	-52.8%
Public Safety Needs & Debt Service Fund	3,666,032	9,159,111	40.0%	3,665,717	315	0.0%
Publishing Services Internal Fund	1,569,612	3,221,261	48.7%	1,737,371	(167,759)	-9.7%
QUALCOMM Stadium Operating Fund	10,819,264	17,957,446	60.2%	8,367,731	2,451,533	29.3%

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	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 7,373,759	\$ 20,637,651	35.7%	\$ 8,495,252	\$ (1,121,493)	-13.2%
Refuse Disposal Funds	15,689,841	30,638,650	51.2%	14,913,918	775,923	5.2%
Regional Park Improvements Fund	25,380	2,500,000	1.0%	19,129	6,251	32.7%
Risk Management Fund ¹	5,148,779	10,558,878	48.8%	274,283	4,874,496	1777.2%
Seized and Forfeited Assets Funds	1,364,921	1,200,000	113.7%	304,166	1,060,754	348.7%
Solid Waste Local Enforcement Agency Fund	470,890	786,417	59.9%	489,242	(18,352)	-3.8%
State COPS ²	5,532,601	4,609,706	120.0%	-	5,532,601	100.0%
Storm Drain Fund	2,323,456	5,700,000	40.8%	2,585,709	(262,253)	-10.1%
Transient Occupancy Tax Fund	43,292,280	92,951,240	46.6%	38,940,181	4,352,099	11.2%
TransNet Extension Fund	19,098,376	32,007,000	59.7%	7,812,704	11,285,673	144.5%
Trolley Extension Reserve Fund	254,663	1,071,728	23.8%	254,593	70	0.0%
Underground Surcharge Fund	15,043,368	63,388,541	23.7%	12,525,724	2,517,644	20.1%
Wastewater Department Fund	175,055,360	403,337,222	43.4%	172,587,935	2,467,425	1.4%
Water Department Fund	181,402,611	501,763,491	36.2%	212,421,855	(31,019,244)	-14.6%
Wireless Communication Technology Fund	6,231,349	6,622,249	94.1%	7,996,550	(1,765,201)	-22.1%
Zoological Exhibits Maintenance Fund	4,474,572	11,777,761	38.0%	4,235,876	238,696	5.6%

¹ Contributions collected during the year are being transferred to the fund monthly in Fiscal Year 2016. In Fiscal Year 2015, the transfer was only made at year end.

² New fund in Fiscal Year 2016.

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December 31, 2015 (50% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditures	FY16 Current Budget	%	Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Airports Fund	\$ 1,582,398	\$ 5,301,907		29.8%	\$ 1,407,595	\$ 174,803	12.4%
Automated Refuse Container Fund	433,138	800,000		54.1%	353,462	79,676	22.5%
Central Stores Internal Service Fund	4,198,259	13,307,156		31.5%	4,239,304	(41,045)	-1.0%
Concourse and Parking Garages Operating Fund	744,556	4,439,017		16.8%	763,415	(18,859)	-2.5%
Convention Center Complex Funds	3,011,911	13,803,450		21.8%	3,185,814	(173,903)	-5.5%
Development Services Fund	24,489,270	55,309,067		44.3%	22,786,708	1,702,562	7.5%
Energy Conservation Program Fund	981,720	2,622,983		37.4%	1,146,644	(164,924)	-14.4%
Engineering and Capital Projects	31,746,078	75,734,886		41.9%	30,778,982	967,096	3.1%
Environmental Growth Fund 1/3	1,177,506	3,942,458		29.9%	1,385,982	(208,476)	-15.0%
Environmental Growth Fund 2/3	220	10,456,488		0.0%	3,125	(2,905)	-93.0%
Facilities Financing Fund	982,139	2,185,240		44.9%	796,816	185,323	23.3%
Fire/Emergency Medical Services Fund	4,044,216	11,840,947		34.2%	4,055,019	(10,803)	-0.3%
Fire and Lifeguard Facilities Fund	690,034	1,426,582		48.4%	697,986	(7,952)	-1.1%
Fleet Services Funds	39,452,118	153,180,654		25.8%	31,988,646	7,463,472	23.3%
Gas Tax Fund	9,908,297	27,466,639		36.1%	9,758,584	149,713	1.5%
GIS Fund	1,224,459	2,062,574		59.4%	633,656	590,803	93.2%
Golf Course Fund	5,656,153	16,802,439		33.7%	6,307,065	(650,912)	-10.3%
Information Technology Fund	4,852,107	13,363,897		36.3%	3,717,191	1,134,916	30.5%
Junior Lifeguard Program Fund	408,344	595,591		68.6%	388,530	19,814	5.1%
Los Penasquitos Canyon Preserve Fund	111,077	226,846		49.0%	113,501	(2,424)	-2.1%
Maintenance Assessment District (MAD) Funds	7,276,853	36,001,704		20.2%	8,458,938	(1,182,085)	-14.0%
Mission Bay/ Balboa Park Improvement Fund	1,195,252	2,128,526		21.7%	1,252,639	(748,335)	-61.9%
New Convention Facility Fund	3,405,000	3,405,000		100.0%	3,405,000	-	0.0%
OneSD Support Fund	9,107,867	25,441,074		35.8%	7,774,110	1,333,757	17.2%
Parking Meter Operations	1,287,049	10,197,852		12.6%	835,309	451,740	54.1%
PETCO Park Fund	5,786,629	16,353,469		35.4%	5,508,481	278,148	5.0%
Police Decentralization Fund	-	2,003,262		0.0%	33,063	(33,063)	-100.0%
Prop 42 Replacement - Transportation Relief Fund	2,988,462	26,595,287		11.2%	2,233,504	754,958	33.8%
Public Art Fund	40,679	342,034		11.9%	57,691	(17,012)	-29.5%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111		15.1%	1,379,719	650	0.0%
Publishing Services Internal Fund	1,439,042	3,666,496		39.2%	1,554,194	(115,152)	-7.4%
QUALCOMM Stadium Operating Fund	9,745,920	19,347,918		50.4%	7,182,829	2,563,091	35.7%

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	FY16 Year-to-Date Expenditures	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 8,429,844	\$ 22,874,778	36.9%	\$ 8,765,931	\$ (336,087)	-3.8%
Refuse Disposal Funds	12,758,497	32,253,513	39.6%	12,786,386	(27,889)	-0.2%
Risk Management Fund	4,294,921	10,558,878	40.7%	4,872,811	(577,890)	-11.9%
Seized and Forfeited Assets Funds	209,606	1,809,671	11.6%	848,565	(638,960)	-75.3%
Solid Waste Local Enforcement Agency Fund	319,491	766,313	41.7%	368,366	(48,875)	-13.3%
State COPS ¹	3,980,727	4,609,706	86.4%	-	3,980,727	100.0%
Storm Drain Fund	2,846,271	5,700,000	49.9%	2,849,121	(2,850)	-0.1%
Transient Occupancy Tax Fund	27,662,003	97,443,953	28.4%	28,528,239	(866,236)	-3.0%
TransNet Extension Fund	6,290,503	13,177,479	47.7%	5,906,494	384,009	6.5%
Trolley Extension Reserve Fund	909,600	1,089,225	83.5%	897,945	11,655	1.3%
Underground Surcharge Fund	12,649,029	58,388,541	21.7%	5,603,406	7,045,623	125.7%
Wastewater Department Fund	102,854,159	366,869,239	28.0%	115,237,159	(12,382,999)	-10.7%
Water Department Fund	191,067,958	505,778,310	37.8%	217,056,526	(25,988,568)	-12.0%
Wireless Communication Technology Fund	3,754,721	8,149,464	46.1%	3,689,517	65,204	1.8%
Zoological Exhibits Maintenance Fund	5,085,760	11,777,761	43.2%	4,801,890	283,870	0.0%

¹ New fund in Fiscal Year 2016.