

Financial Performance Report Fiscal Year 2017

As of May 31, 2017



**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, 2017).

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, 2017, 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, 2017 (92% Completed)
(Unaudited)

	FY17 Adopted	FY17 Current Budget	FY17 Year-to-Date Actuals	FY17 % of Current Budget	FY16 Year-to-Date Actuals	Actuals FY17/FY16 Change	FY17/FY16 % Change
Revenue							
Property Taxes	\$ 501,965,689	\$ 501,965,689	\$ 487,138,156	97.0%	\$ 452,437,086	\$ 34,701,070	7.7%
Sales Taxes	272,798,685	272,798,685	202,960,262	74.4%	176,997,279	25,962,983	14.7%
Transient Occupancy Taxes	113,324,844	113,324,844	95,306,253	84.1%	87,663,002	7,643,251	8.7%
Property Transfer Taxes	9,570,508	9,570,508	7,607,685	79.5%	7,570,817	36,868	0.5%
Licenses & Permits	23,884,896	23,884,896	22,662,792	94.9%	22,937,690	(274,898)	-1.2%
Fines & Forfeitures	29,791,276	29,687,478	25,686,313	86.5%	25,603,858	82,455	0.3%
Interest & Dividends	588,851	588,851	811,539	137.8%	691,095	120,444	17.4%
Franchises & Other Local Taxes	82,567,503	82,567,503	54,421,948	65.9%	62,459,505	(8,037,557)	-12.9%
Rents & Concessions	55,134,706	55,134,706	50,480,358	91.6%	43,846,435	6,633,923	15.1%
Revenues from Other Agencies	8,132,919	8,132,919	20,546,576	252.6%	6,260,747	14,285,829	228.2%
Charges for Current Services	136,522,695	143,526,569	95,799,149	66.7%	93,355,578	2,443,571	2.6%
Other Revenue	4,290,137	4,290,137	2,908,490	67.8%	6,673,372	(3,764,882)	56.4%
Transfers	91,388,871	84,488,795	32,065,667	38.0%	28,689,930	3,375,737	11.8%
Total General Fund Revenue¹	\$ 1,329,961,580	\$ 1,329,961,580	\$ 1,098,395,188	82.6%	\$ 1,015,186,394	\$ 83,208,794	8.2%
Expenditures							
Personnel Services	\$ 534,521,771	\$ 534,541,817	\$ 491,476,829	91.9%	\$ 472,849,798	\$ 18,627,031	3.9%
Total PE	534,521,771	534,541,817	491,476,829	91.9%	472,849,798	18,627,031	3.9%
Fringe Benefits	376,931,378	376,931,378	342,136,690	90.8%	323,335,515	18,801,175	5.8%
Supplies	35,875,490	36,986,393	33,015,607	89.3%	27,491,702	5,523,905	20.1%
Contracts	240,227,387	238,184,227	211,014,480	88.6%	195,540,444	15,474,036	7.9%
Information Technology	28,797,696	30,242,784	19,624,568	64.9%	17,362,000	2,262,568	13.0%
Energy & Utilities	46,892,421	47,004,525	37,838,163	80.5%	32,762,297	5,075,866	15.5%
Capital Expenditure	3,466,473	2,398,359	1,024,435	42.7%	1,701,972	(677,537)	-39.8%
Debt	4,594,433	4,080,665	2,716,613	66.6%	2,660,775	55,838	2.1%
Other Expenditures	5,293,132	5,270,265	4,395,443	83.4%	4,560,664	(165,221)	-3.6%
Transfers	61,381,206	62,340,974	41,887,048	67.2%	61,357,321	(19,470,273)	-31.7%
Total NPE	803,459,616	803,439,570	693,653,047	86.3%	666,772,690	26,880,357	4.0%
Total General Fund Expenditures¹	\$ 1,337,981,387	\$ 1,337,981,387	\$ 1,185,129,876	88.6%	\$ 1,139,622,488	\$ 45,507,388	4.0%
General Fund Encumbrances			41,456,217		38,144,865	3,311,352	
Net Impact	\$ (8,019,807)	\$ (8,019,807)	\$ (128,190,905)		\$ (162,580,959)	\$ 34,390,054	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 11, Ended May 31, 2017 (92% Completed)
(Unaudited)

	FY17 Year-to-Date Revenue	FY17 Current Budget	FY17 % of Current Budget	FY16 Year-to-Date Revenue	FY17/FY16 Change	FY17/FY16 % Change
Property Taxes	\$ 487,138,156	\$ 501,965,689	97.0%	452,437,086	\$ 34,701,070	7.7%
Sales Taxes	202,960,262	272,798,685	74.4%	176,997,279	25,962,983	14.7%
Transient Occupancy Taxes	95,306,253	113,324,844	84.1%	87,663,002	7,643,251	8.7%
Property Transfer Taxes	7,607,685	9,570,508	79.5%	7,570,817	36,868	0.5%
Licenses & Permits						
Business Taxes	6,648,508	7,577,368	87.7%	6,804,218	(155,710)	-2.3%
Rental Unit Taxes	7,051,048	7,271,794	97.0%	7,114,832	(63,784)	-0.9%
Alarm Permit Fees	2,449,539	2,876,016	85.2%	2,522,668	(73,129)	-2.9%
Application Fees	2,431,079	2,310,000	105.2%	2,426,079	5,000	0.2%
Other Licenses & Permits	4,082,618	3,849,718	106.0%	4,069,893	12,725	0.3%
Total Licenses & Permits	22,662,792	23,884,896	94.9%	22,937,690	(274,898)	-1.2%
Fines & Forfeitures						
Parking Citations	18,330,371	19,899,278	92.1%	17,758,658	571,713	3.2%
Municipal Court	3,979,591	6,157,700	64.6%	4,302,036	(322,445)	-7.5%
Other Fines & Forfeitures	3,376,351	3,630,500	93.0%	3,543,164	(166,813)	-4.7%
Total Fines & Forfeitures	25,686,313	29,687,478	86.5%	25,603,858	82,455	0.3%
Interest & Dividends	811,539	588,851	137.8%	691,095	120,444	17.4%
Franchises						
SDG&E	30,831,023	49,216,596	62.6%	35,897,216	(5,066,193)	-14.1%
CATV	11,651,014	18,654,907	62.5%	13,696,961	(2,045,947)	-14.9%
Refuse Collection	8,418,405	10,450,000	80.6%	8,087,115	331,290	4.1%
Other Franchises	3,521,506	4,246,000	82.9%	4,778,213	(1,256,707)	-26.3%
Total Franchises	54,421,948	82,567,503	65.9%	62,459,505	(8,037,557)	-12.9%
Rents & Concessions						
Mission Bay	23,825,981	30,951,876	77.0%	24,260,650	(434,669)	-1.8%
Pueblo Lands	5,562,262	6,075,944	91.5%	5,276,105	286,157	5.4%
Other Rents and Concessions	21,092,115	18,106,886	116.5%	14,309,680	6,782,435	47.4%
Total Rents & Concessions	50,480,358	55,134,706	91.6%	43,846,435	6,633,923	15.1%
Revenue from Other Agencies	20,546,576	8,132,919	252.6%	6,260,747	14,285,829	228.2%
Charges for Current Services	95,799,149	143,526,569	66.7%	93,355,578	2,443,571	2.6%
Other Revenue	2,908,490	4,290,137	67.8%	6,673,372	(3,764,882)	-56.4%
Transfers	32,065,667	84,488,795	38.0%	28,689,930	3,375,737	11.8%
Total General Fund Revenue¹	<u>\$ 1,098,395,188</u>	<u>\$ 1,329,961,580</u>	<u>82.6%</u>	<u>\$ 1,015,186,394</u>	<u>\$ 83,208,794</u>	<u>8.2%</u>

¹Includes adjustments made in future periods

General Fund Expenditure Status Report
As of Period 11, Ended May 31, 2017 (92% Completed)
(Unaudited)

	FY17 Year-to-Date Expenditure	FY17 Current Budget	%	Consumed	FY16 Year-to-Date Expenditure	FY17/FY16 Change	FY17/FY16 % Change
Mayor							
Office of the Mayor	\$ 3,963,680	\$ 4,471,120	88.7%		\$ 3,812,389	\$ 151,291	4.0%
Chief Operating Officer							
Office of Chief Operating Officer	1,032,291	1,089,482	94.8%		945,577	86,714	9.2%
Communications	3,079,754	3,872,945	79.5%		3,046,140	33,614	1.1%
Public Safety							
Fire-Rescue	220,563,907	236,809,309	93.1%		210,590,172	9,973,735	4.7%
Police	399,920,137	438,901,428	91.1%		390,368,428	9,551,709	2.4%
Office of Homeland Security	2,228,421	2,691,122	82.8%		1,911,368	317,053	16.6%
Office of the Chief Financial Officer							
City Comptroller	10,164,955	11,451,570	88.8%		10,150,850	14,105	0.1%
City Treasurer	13,084,805	16,252,880	80.5%		13,112,864	(28,059)	-0.2%
Citywide Program Expenditures	92,373,787	109,701,751	84.2%		87,587,304	4,786,483	5.5%
Debt Management	2,484,875	3,163,539	78.5%		2,216,341	268,534	12.1%
Financial Management	3,629,358	4,344,165	83.5%		3,591,535	37,823	1.1%
Office of the Chief Financial Officer	470,506	587,064	80.1%		456,783	13,723	3.0%
Performance & Analytics	2,187,233	2,934,639	74.5%		1,621,519	565,714	34.9%
Office of the Assistant COO							
Office of the Assistant Chief Operating Officer	1,497,609	1,945,935	77.0%		1,494,061	3,548	0.2%
Infrastructure & Public Works							
Environmental Services	34,116,902	39,892,063	85.5%		31,241,405	2,875,497	9.2%
Public Utilities	2,071,665	2,577,246	80.4%		1,823,239	248,426	13.6%
Public Works	621,792	993,599	62.6%		708,107	(86,315)	-12.2%
Public Works - Contracting	1,697,654	2,302,721	73.7%		1,708,859	(11,205)	-0.7%
Public Works - General Services	19,818,684	24,144,217	82.1%		22,788,658	(2,969,974)	-13.0%
Transportation & Storm Water	114,802,035	131,430,179	87.3%		112,385,201	2,416,834	2.2%
Internal Operations							
Internal Operations	400,146	418,119	95.7%		364,545	35,601	9.8%
Department of Information Technology	70,222	500,000	14.0%		175,563	(105,341)	-60.0%
Human Resources	3,665,610	3,884,667	94.4%		2,935,077	730,533	24.9%
Purchasing & Contracting	5,054,556	6,573,616	76.9%		5,072,939	(18,383)	-0.4%
Real Estate Assets	4,548,292	8,034,505	56.6%		4,357,404	190,888	4.4%

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	FY17 Year-to-Date Expenditure	FY17 Current Budget	% Consumed	FY16 Year-to-Date Expenditure	FY17/FY16 Change	FY17/FY16 % Change
Neighborhood Services						
Neighborhood Services	876,361	1,010,800	86.7%	812,571	63,790	7.9%
Development Services	6,547,715	7,486,410	87.5%	5,638,232	909,483	16.1%
Planning	8,279,834	10,533,102	78.6%	8,463,494	(183,660)	-2.2%
Economic Development	11,157,614	15,011,914	74.3%	8,858,902	2,298,712	25.9%
Library	45,827,373	51,730,776	88.6%	42,302,039	3,525,334	8.3%
Park & Recreation	94,754,292	108,521,515	87.3%	89,029,070	5,725,222	6.4%
Non-Mayoral						
City Attorney	45,531,893	49,829,116	91.4%	42,757,999	2,773,894	6.5%
City Auditor	3,292,090	3,882,383	84.8%	2,950,766	341,324	11.6%
City Clerk	4,572,288	5,674,036	80.6%	4,660,432	(88,144)	-1.9%
Council Administration	2,073,575	2,461,194	84.3%	1,927,575	146,000	7.6%
City Council - District 1	944,948	1,366,002	69.2%	910,278	34,670	3.8%
City Council - District 2	997,640	1,279,814	78.0%	903,025	94,615	10.5%
City Council - District 3	973,743	1,458,317	66.8%	1,050,092	(76,349)	-7.3%
City Council - District 4	902,150	1,207,160	74.7%	779,576	122,574	15.7%
City Council - District 5	893,463	1,155,980	77.3%	905,626	(12,163)	-1.3%
City Council - District 6	891,650	1,121,928	79.5%	836,170	55,480	6.6%
City Council - District 7	960,427	1,169,817	82.1%	908,149	52,278	5.8%
City Council - District 8	1,002,426	1,211,797	82.7%	918,239	84,187	9.2%
City Council - District 9	946,429	1,384,089	68.4%	937,352	9,077	1.0%
Ethics Commission	879,116	1,187,443	74.0%	989,619	(110,503)	-11.2%
Office of the IBA	1,711,698	1,974,855	86.7%	1,646,942	64,756	3.9%
Personnel	7,564,275	8,355,058	90.5%	6,970,012	594,263	8.5%
Total General Fund Expenditures¹	\$ 1,185,129,876	\$ 1,337,981,387	88.6%	\$ 1,139,622,488	\$ 45,507,388	4.0%

¹ Includes adjustments made in future periods

Citywide Program Expenditure Status Report
As of Period 11, Ended May 31, 2017 (92% Completed)
(Unaudited)

	FY17 Year-to-Date Expenditure	FY17 Current Budget	%	FY16 Year-to-Date Expenditure	FY17/FY16 Change	FY17/FY16 % Change
Citywide Program Expenditures						
Animal Services	\$ 9,549,743	\$ 9,503,450	100.5%	9,021,597	\$ 528,146	5.9%
Assessments To Public Property	719,754	634,684	113.4%	680,665	39,089	5.7%
Citywide Elections	4,556,784	4,173,583	109.2%	5,218,826	(662,042)	-12.7%
Corporate Master Leases Rent	16,419,056	12,287,669	133.6%	10,547,775	5,871,281	55.7%
Deferred Capital Debt Service	20,679,605	20,958,853	98.7%	20,975,235	(295,630)	-1.4%
Engineering and Capital Projects	92,468	250,000	37.0%	87,595	4,873	5.6%
General Fund Reserve	-	7,600,000	0.0%	-	-	0.0%
Insurance	1,582,162	2,094,644	75.5%	1,492,804	89,358	6.0%
Memberships	752,063	735,000	102.3%	722,079	29,984	4.2%
PL Claims Trans-Ins	10,800,000	10,800,000	100.0%	-	10,800,000	100.0%
Preservation of Benefits	1,044,411	1,500,000	69.6%	1,054,044	(9,633)	-0.9%
Property Tax Administration	4,046,970	4,430,636	91.3%	3,937,810	109,160	2.8%
Public Liability Claims Xfer-Claims Fund	14,400,000	14,400,000	100.0%	21,700,000	(7,300,000)	-33.6%
Public Liab Claims Xfer-Reserves	2,800,000	2,800,000	100.0%	5,800,000	(3,000,000)	-51.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,709,108	2,945,000	58.0%	1,693,574	15,534	0.9%
Supplemental COLA Benefit	1,464,039	1,595,033	91.8%	1,599,656	(135,617)	-8.5%
Transfer to Capital Improvement Program	-	-	0.0%	1,265,000	(1,265,000)	-100.0%
Transfer to Park Improvement Funds	(33,020)	10,951,876	-0.3%	-	(33,020)	-100.0%
Transportation Subsidy	208,500	459,179	45.4%	208,500	-	0.0%
Total Citywide Program Expenditures¹	\$ 92,373,787	\$ 109,701,751	84.2%	\$ 87,587,304	\$ 4,786,483	5.5%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 11, Ended May 31, 2017 (92% Completed)
(Unaudited)

	FY17	FY17	FY17	FY17	%	FY16	FY17/FY16	FY17/FY16
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 944,948	\$ 1,321,543	\$ 1,338,743	\$ 17,200	71.5%	\$ 892,135	\$ 52,813	5.9%
District 1 CPPS	-	90,076	27,259	(62,817)	-	18,143	(18,143)	-100.0%
Total Council District 1	944,948	1,411,619	1,366,002	(45,617)	69.2%	910,278	34,670	3.8%
Council District 2	994,268	1,199,287	1,199,287	-	82.9%	906,916	87,352	9.6%
District 2 CPPS	3,372	97,190	80,527	(16,663)	3.5%	(3,891)	7,263	186.7%
Total Council District 2	997,640	1,296,477	1,279,814	(16,663)	78.0%	903,025	94,615	10.5%
Council District 3	964,425	1,364,599	1,391,819	27,220	70.7%	1,037,041	(72,616)	-7.0%
District 3 CPPS	9,318	111,823	66,498	(45,325)	8.3%	13,051	(3,733)	-28.6%
Total Council District 3	973,743	1,476,422	1,458,317	(18,105)	66.8%	1,050,092	(76,349)	-7.3%
Council District 4	902,150	1,108,914	1,108,914	-	81.4%	778,215	123,935	15.9%
District 4 CPPS	-	224,011	98,246	(125,765)	-	1,361	(1,361)	-100.0%
Total Council District 4	902,150	1,332,925	1,207,160	(125,765)	74.7%	779,576	122,574	15.7%
Council District 5	893,463	1,066,014	1,066,014	-	83.8%	859,405	34,058	4.0%
District 5 CPPS	-	125,241	89,966	(35,275)	-	46,221	(46,221)	-100.0%
Total Council District 5	893,463	1,191,255	1,155,980	(35,275)	77.3%	905,626	(12,163)	-1.3%
Council District 6	873,149	1,016,037	1,016,037	-	85.9%	827,262	45,887	5.5%
District 6 CPPS	18,501	149,677	105,891	(43,786)	12.4%	8,908	9,593	107.7%
Total Council District 6	891,650	1,165,714	1,121,928	(43,786)	79.5%	836,170	55,480	6.6%
Council District 7	937,645	1,085,461	1,085,461	-	86.4%	904,969	32,676	3.6%
District 7 CPPS	22,782	150,473	84,356	(66,117)	15.1%	3,180	19,602	616.4%
Total Council District 7	960,427	1,235,934	1,169,817	(66,117)	82.1%	908,149	52,278	5.8%
Council District 8	1,001,200	1,165,397	1,165,397	-	85.9%	921,827	79,373	8.6%
District 8 CPPS	1,226	96,471	46,400	(50,071)	1.3%	(3,588)	4,814	134.2%
Total Council District 8	1,002,426	1,261,868	1,211,797	(50,071)	82.7%	918,239	84,187	9.2%
Council District 9	947,589	1,255,883	1,296,589	40,706	75.5%	885,326	62,263	7.0%
District 9 CPPS	(1,160)	94,171	87,500	(6,671)	-1.2%	52,026	(53,186)	-102.2%
Total Council District 9	946,429	1,350,054	1,384,089	34,035	68.4%	937,352	9,077	1.0%
Total Council Districts	\$ 8,512,876	\$ 11,722,268	\$ 11,354,904	\$ (367,364)	72.6%	\$ 8,148,507	\$ 364,369	4.5%

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May 31, 2017 (92% Completed)
(Unaudited)

	FY17 Year-to-Date Revenue	FY17 Current Budget	FY17 % of Current Budget	FY16 Year-to-Date Revenue	FY17/FY16 Change	FY17/FY16 % Change
Airports Fund	\$ 4,432,158	\$ 5,022,359	88.2%	\$ 4,062,560	\$ 369,598	9.1%
Automated Refuse Container Fund	1,008,365	900,000	112.0%	992,229	16,136	1.6%
Central Stores Internal Service Fund	8,290,841	13,363,176	62.0%	8,424,806	(133,965)	-1.6%
Concourse and Parking Garages Operating Fund	3,295,918	3,639,233	90.6%	3,984,527	(688,609)	-17.3%
Convention Center Complex Funds	13,460,803	13,407,993	100.4%	13,234,300	226,503	1.7%
Development Services Fund	60,411,726	57,304,677	105.4%	54,745,962	5,665,764	10.3%
Energy Conservation Program Fund	3,146,240	3,333,565	94.4%	2,155,948	990,292	45.9%
Engineering and Capital Projects	69,718,545	83,243,057	83.8%	62,385,860	7,332,685	11.8%
Environmental Growth Fund 1/3	3,466,820	5,500,676	63.0%	4,013,975	(547,155)	-13.6%
Environmental Growth Fund 2/3	6,893,538	11,008,352	62.6%	8,017,325	(1,123,787)	-14.0%
Facilities Financing Fund	1,917,906	2,408,887	79.6%	1,902,044	15,862	0.8%
Fire/Emergency Medical Services Fund	12,334,256	12,344,106	99.9%	11,893,701	440,555	3.7%
Fire and Lifeguard Facilities Fund	1,388,168	1,383,570	100.3%	1,382,019	6,149	0.4%
Fleet Services Funds	77,676,847	100,068,330	77.6%	68,608,162	9,068,685	13.2%
Gas Tax Fund	20,504,168	24,719,725	82.9%	18,305,881	2,198,287	12.0%
GIS Fund	1,577,250	1,643,241	96.0%	1,570,062	7,188	0.5%
Golf Course Fund	16,154,601	18,750,847	86.2%	16,597,335	(442,734)	-2.7%
Information Technology Fund	10,594,752	10,552,747	100.4%	12,732,312	(2,137,560)	-16.8%
Junior Lifeguard Program Fund	502,125	595,053	84.4%	611,003	(108,878)	-17.8%
Los Penasquitos Canyon Preserve Fund	184,963	186,000	99.4%	185,837	(874)	-0.5%
Maintenance Assessment District (MAD) Funds	23,823,840	23,174,508	102.8%	23,009,220	814,620	3.5%
Mission Bay/Balboa Park Improvement Fund	1,483,564	2,025,000	73.3%	1,556,828	(73,264)	-4.7%
Mission Bay Improvement Fund	213,484	8,213,907	2.6%	101,067	112,417	111.2%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,402,620	33,380	1.0%
OneSD Support Fund	26,905,956	27,192,944	98.9%	26,635,233	270,723	1.0%
Parking Meter Operations	10,182,074	10,767,852	94.6%	9,833,358	348,716	3.5%
PETCO Park Fund	14,825,240	15,457,773	95.9%	16,071,734	(1,246,494)	-7.8%
Prop 42 Replacement - Transportation Relief Fund	3,427,184	3,226,733	106.2%	6,092,084	(2,664,900)	-43.7%
Public Art Fund	656,140	669,289	98.0%	438,964	217,176	49.5%
Public Safety Needs & Debt Service Fund	7,443,250	9,166,621	81.2%	7,241,911	201,339	2.8%
Publishing Services Internal Fund	3,018,216	3,614,996	83.5%	3,011,422	6,794	0.2%
QUALCOMM Stadium Operating Fund ¹	31,057,001	19,823,595	156.7%	15,969,863	15,087,138	94.5%

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	FY17 Year-to-Date Revenue	FY17 Current Budget	FY17 % of Current Budget	FY16 Year-to-Date Revenue	FY17/FY16 Change	FY17/FY16 % Change
Recycling Fund	\$ 18,652,635	\$ 21,217,651	87.9%	\$ 17,449,586	\$ 1,203,049	6.9%
Refuse Disposal Fund	28,761,367	31,289,624	91.9%	29,415,566	(654,199)	-2.2%
Regional Park Improvements Fund	58,928	2,737,969	2.2%	53,181	5,747	10.8%
Risk Management Fund	10,011,206	10,529,309	95.1%	9,558,186	453,020	4.7%
Seized and Forfeited Assets Funds	649,010	1,200,000	54.1%	1,760,287	(1,111,278)	-63.1%
Solid Waste Local Enforcement Agency Fund	681,040	786,417	86.6%	661,611	19,429	2.9%
State COPS	2,531,170	2,140,000	118.3%	6,599,314	(4,068,144)	-61.6%
Storm Drain Fund	4,668,699	5,700,000	81.9%	4,468,313	200,386	4.5%
Transient Occupancy Tax Fund	85,964,295	103,097,585	83.4%	78,889,416	7,074,879	9.0%
TransNet Extension Funds	34,699,769	32,297,000	107.4%	50,181,393	(15,481,624)	-30.9%
Trolley Extension Reserve Fund	250,266	1,063,650	23.5%	253,102	(2,836)	-1.1%
Underground Surcharge Fund	41,309,683	68,781,508	60.1%	50,838,712	(9,529,029)	-18.7%
Wastewater Department Funds	336,460,396	394,806,222	85.2%	338,367,311	(1,906,916)	-0.6%
Water Department Funds	502,806,088	602,144,391	83.5%	359,685,385	143,120,703	39.8%
Wireless Communication Technology Fund	8,688,535	8,667,773	100.2%	6,522,644	2,165,891	33.2%
Zoological Exhibits Maintenance Fund	12,297,390	12,581,204	97.7%	11,674,775	622,615	5.3%

¹ Includes Chargers' early termination payment

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May 31, 2017 (92% Completed)
(Unaudited)

	FY17 Year-to-Date Expenditures	FY17 Current Budget	% Consumed	FY16 Year-to-Date Expenditures	FY17/FY16 Change	FY17/FY16 % Change
Airports Fund	\$ 3,348,915	\$ 5,079,170	65.9%	\$ 3,281,397	\$ 67,518	2.1%
Automated Refuse Container Fund	1,503,711	1,700,000	88.5%	720,568	783,143	108.7%
Central Stores Internal Service Fund	8,296,217	13,363,423	62.1%	8,475,005	(178,788)	-2.1%
Concourse and Parking Garages Operating Fund	1,893,183	3,323,107	57.0%	1,563,399	329,784	21.1%
Convention Center Complex Funds	12,538,911	13,800,450	90.9%	13,144,537	(605,625)	-4.6%
Development Services Fund	56,535,492	59,687,224	94.7%	49,304,411	7,231,081	14.7%
Energy Conservation Program Fund	2,623,035	3,332,675	78.7%	1,976,316	646,719	32.7%
Engineering and Capital Projects	70,088,496	83,243,057	84.2%	61,006,893	9,081,603	14.9%
Environmental Growth Fund 1/3	6,691,121	8,665,144	77.2%	2,225,812	4,465,309	200.6%
Environmental Growth Fund 2/3	-	10,458,591	0.0%	-	-	0.0%
Facilities Financing Fund	2,351,975	2,408,887	97.6%	1,910,699	441,276	23.1%
Fire/Emergency Medical Services Fund	7,081,940	12,526,570	56.5%	7,063,883	18,057	0.3%
Fire and Lifeguard Facilities Fund	1,384,754	1,388,781	99.7%	1,382,192	2,562	0.2%
Fleet Services Funds	86,458,451	175,641,164	49.2%	71,903,930	14,554,521	20.2%
Gas Tax Fund	19,180,305	25,878,454	74.1%	21,664,550	(2,484,245)	-11.5%
GIS Fund	1,212,461	1,885,989	64.3%	1,648,617	(436,156)	-26.5%
Golf Course Fund	15,769,121	17,504,080	90.1%	14,070,308	1,698,813	12.1%
Information Technology Fund	9,459,584	11,751,450	80.5%	10,853,856	(1,394,272)	-12.8%
Junior Lifeguard Program Fund	499,651	595,076	84.0%	488,408	11,243	2.3%
Los Penasquitos Canyon Preserve Fund	213,732	234,172	91.3%	206,080	7,652	3.7%
Maintenance Assessment District (MAD) Funds	19,639,970	38,536,110	51.0%	17,891,904	1,748,066	9.8%
Mission Bay/ Balboa Park Improvement Fund	2,215,804	2,322,364	95.4%	1,915,734	300,070	15.7%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,405,000	31,000	0.9%
OneSD Support Fund	21,699,092	27,192,597	79.8%	19,782,754	1,916,338	9.7%
Parking Meter Operations	3,128,492	9,798,346	31.9%	2,872,840	255,652	8.9%
PETCO Park Fund	15,466,467	16,117,060	96.0%	17,350,907	(1,884,440)	-10.9%
Police Decentralization Fund	-	-	0.0%	2,458,813	(2,458,813)	-100.0%
Prop 42 Replacement - Transportation Relief Fund	8,275,381	16,085,284	51.4%	6,684,700	1,590,681	23.8%
Public Art Fund	169,742	764,777	22.2%	114,201	55,541	48.6%
Public Safety Needs & Debt Service Fund	4,515,516	9,166,621	49.3%	1,380,369	3,135,147	227.1%
Publishing Services Internal Fund	3,139,422	4,062,647	77.3%	2,733,402	406,020	14.9%
QUALCOMM Stadium Operating Fund	17,903,393	20,410,737	87.7%	17,396,576	506,817	2.9%

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	FY17 Year-to-Date Expenditures	FY17 Current Budget	% Consumed	FY16 Year-to-Date Expenditures	FY17/FY16 Change	FY17/FY16 % Change
Recycling Fund	\$ 17,828,921	\$ 23,722,733	75.2%	\$ 17,417,662	\$ 411,259	2.4%
Refuse Disposal Fund	25,905,862	28,335,060	91.4%	25,439,452	466,410	1.8%
Risk Management Fund	9,340,940	10,773,594	86.7%	8,153,050	1,187,890	14.6%
Seized and Forfeited Assets Funds	581,414	1,753,975	33.1%	739,906	(158,493)	-21.4%
Solid Waste Local Enforcement Agency Fund	620,075	810,179	76.5%	611,844	8,231	1.3%
State COPS	1,411,884	2,140,000	66.0%	4,542,135	(3,130,251)	-68.9%
Storm Drain Fund	4,700,331	6,400,000	73.4%	4,277,090	423,241	9.9%
Transient Occupancy Tax Fund	55,255,435	111,304,293	49.6%	52,671,714	2,583,721	4.9%
TOT - Special Events	788,856	-	100.0%	-	788,856	100.0%
TransNet Extension Funds	10,772,720	13,266,509	81.2%	10,584,975	187,745	1.8%
Trolley Extension Reserve Fund	1,061,305	1,063,650	99.8%	1,062,880	(1,575)	-0.1%
Underground Surcharge Fund	15,226,216	58,910,135	25.8%	20,996,511	(5,770,295)	-27.5%
Wastewater Department Funds	294,211,820	354,290,067	83.0%	279,558,554	14,653,265	5.2%
Water Department Funds	405,418,136	504,213,316	80.4%	346,028,637	59,389,499	17.2%
Wireless Communication Technology Fund	7,686,117	8,730,105	88.0%	6,933,839	752,278	10.8%
Zoological Exhibits Maintenance Fund	4,678,421	12,581,204	37.2%	5,085,761	(407,340)	-8.0%