

Financial Performance Report Fiscal Year 2019

As of October 31, 2018



**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 4 (as of October 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 October 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:

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

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General Fund Summary
As of Period 4, Ended October 31, 2018 (33% 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	\$ 560,025,220	\$ 30,670,470	5.5%	\$ 14,634,640	\$ 16,035,830	109.6%
Sales Taxes	282,061,831	282,061,831	56,072,534	19.9%	44,802,060	11,270,474	25.2%
Transient Occupancy Taxes	128,368,696	128,368,696	38,131,385	29.7%	35,688,440	2,442,945	6.8%
Property Transfer Taxes	11,009,669	11,009,669	2,702,937	24.6%	1,861,364	841,573	45.2%
Licenses & Permits	25,810,583	25,810,583	6,197,718	24.0%	4,368,154	1,829,564	41.9%
Fines & Forfeitures	31,363,846	31,363,846	7,520,097	24.0%	7,806,383	(286,286)	-3.7%
Interest & Dividends	650,000	650,000	254,741	39.2%	(300,801)	555,542	184.7%
Franchises & Other Local Taxes	78,820,678	78,820,678	1,296,992	1.6%	1,910,421	(613,429)	-32.1%
Rents & Concessions	59,330,796	59,330,796	17,606,210	29.7%	14,731,310	2,874,900	19.5%
Revenues from Other Agencies	5,545,990	5,545,990	1,276,078	23.0%	767,820	508,258	66.2%
Charges for Current Services	160,287,025	160,287,025	28,513,293	17.8%	27,868,653	644,640	2.3%
Other Revenue	3,058,083	3,058,083	941,586	30.8%	956,858	(15,272)	-1.6%
Transfers	90,208,443	90,208,443	18,983,625	21.0%	7,890,654	11,092,971	140.6%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,436,540,860	\$ 210,167,666	14.6%	\$ 162,985,956	\$ 47,181,710	28.9%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 589,104,958	\$ 200,901,438	34.1%	\$ 189,026,151	\$ 11,875,287	6.3%
Total PE	589,097,578	589,104,958	200,901,438	34.1%	189,026,151	11,875,287	6.3%
Fringe Benefits	437,985,873	437,985,873	149,228,342	34.1%	142,242,392	6,985,950	4.9%
Supplies	30,233,172	30,230,865	12,052,821	39.9%	15,329,875	(3,277,054)	-21.4%
Contracts	240,658,394	240,968,321	80,242,490	33.3%	79,348,803	893,687	1.1%
Information Technology	31,967,402	31,967,402	5,320,271	16.6%	4,808,274	511,997	10.6%
Energy & Utilities	49,316,269	49,316,269	14,615,103	29.6%	12,824,959	1,790,144	14.0%
Capital Expenditures	2,114,450	2,114,450	157,859	7.5%	135,671	22,188	16.4%
Debt	9,574,905	9,574,905	289,722	3.0%	113,796	175,926	154.6%
Other Expenditures	5,359,190	5,359,190	1,655,230	30.9%	1,944,311	(289,081)	-14.9%
Transfers	62,919,930	62,604,930	14,276,175	22.8%	34,566,700	(20,290,525)	-58.7%
Total NPE	870,129,585	870,122,205	277,838,013	31.9%	291,314,781	(13,476,768)	-4.6%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,459,227,163	\$ 478,739,451	32.8%	\$ 480,340,932	\$ (1,601,481)	-0.3%
General Fund Encumbrances			107,504,841		103,543,863	3,960,978	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (376,076,626)		\$ (420,898,839)	\$ 44,822,213	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 4, Ended October 31, 2018 (33% 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	\$ 30,670,470	\$ 560,025,220	5.5%	\$ 14,634,640	\$ 16,035,830	109.6%
Sales Taxes	56,072,534	282,061,831	19.9%	44,802,060	11,270,474	25.2%
Transient Occupancy Taxes	38,131,385	128,368,696	29.7%	35,688,440	2,442,945	6.8%
Property Transfer Taxes	2,702,937	11,009,669	24.6%	1,861,364	841,573	45.2%
Licenses & Permits						
Business Taxes	3,984,182	13,486,297	29.5%	2,290,040	1,694,142	74.0%
Rental Unit Taxes	508,224	7,459,502	6.8%	469,574	38,650	8.2%
Alarm Permit Fees	236,343	540,000	43.8%	175,537	60,806	34.6%
Application Fees ²	-	-	100.0%	801	(801)	-100.0%
Other Licenses & Permits	1,468,969	4,324,784	34.0%	1,432,202	36,767	2.6%
Total Licenses & Permits	6,197,718	25,810,583	24.0%	4,368,154	1,829,564	41.9%
Fines & Forfeitures						
Parking Citations	5,357,488	22,362,006	24.0%	5,790,788	(433,300)	-7.5%
Municipal Court	1,081,766	4,812,505	22.5%	1,066,982	14,784	1.4%
Other Fines & Forfeitures	1,080,843	4,189,335	25.8%	948,613	132,230	13.9%
Total Fines & Forfeitures	7,520,097	31,363,846	24.0%	7,806,383	(286,286)	-3.7%
Interest & Dividends	254,741	650,000	39.2%	(300,801)	555,542	184.7%
Franchises						
SDG&E	-	47,711,759	0.0%	-	-	0.0%
CATV	815,689	15,641,491	5.2%	951,016	(135,327)	-14.2%
Refuse Collection	45,254	12,700,000	0.4%	258,930	(213,676)	-82.5%
Other Franchises	436,049	2,767,428	15.8%	700,475	(264,426)	-37.7%
Total Franchises	1,296,992	78,820,678	1.6%	1,910,421	(613,429)	-32.1%
Rents & Concessions						
Mission Bay	10,760,481	30,140,940	35.7%	8,472,509	2,287,972	27.0%
Pueblo Lands	2,004,837	6,887,451	29.1%	1,785,181	219,656	12.3%
Other Rents and Concessions	4,840,892	22,302,405	21.7%	4,473,620	367,272	8.2%
Total Rents & Concessions	17,606,210	59,330,796	29.7%	14,731,310	2,874,900	19.5%
Revenue from Other Agencies	1,276,078	5,545,990	23.0%	767,820	508,258	66.2%
Charges for Current Services	28,513,293	160,287,025	17.8%	27,868,653	644,640	2.3%
Other Revenue	941,586	3,058,083	30.8%	956,858	(15,272)	-1.6%
Transfers	18,983,625	90,208,443	21.0%	7,890,654	11,092,971	140.6%
Total General Fund Revenue¹	<u>\$ 210,167,666</u>	<u>\$ 1,436,540,860</u>	<u>14.6%</u>	<u>\$ 162,985,956</u>	<u>\$ 47,181,710</u>	<u>28.9%</u>

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 4, Ended October 31, 2018 (33% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Mayor						
Office of the Mayor	\$ 1,320,809	\$ 3,755,067	35.2%	\$ 1,411,582	\$ (90,773)	-6.4%
Performance & Analytics	1,315,833	3,872,363	34.0%	1,084,550	231,283	21.3%
Office of Boards & Commissions ⁵	435,531	1,370,892	31.8%	-	435,531	100.0%
Government Affairs ¹	279,256	797,505	35.0%	-	279,256	100.0%
Chief Operating Officer						
Office of the Chief Operating Officer	398,794	1,248,226	31.9%	470,796	(72,002)	-15.3%
Communications	1,468,266	4,691,777	31.3%	1,236,368	231,898	18.8%
Public Safety						
Fire-Rescue	90,424,384	269,732,985	33.5%	87,146,346	3,278,038	3.8%
Police	159,733,250	473,822,363	33.7%	154,249,775	5,483,475	3.6%
Office of Homeland Security	805,040	2,818,319	28.6%	787,411	17,629	2.2%
Office of the Chief Financial Officer						
City Treasurer	4,573,592	17,552,082	26.1%	4,317,836	255,756	5.9%
Citywide Program Expenditures	54,265,524	125,700,764	43.2%	74,032,237	(19,766,713)	-26.7%
Debt Management	854,323	3,103,919	27.5%	987,658	(133,335)	-13.5%
Department of Finance ²	5,333,479	16,562,858	32.2%	5,218,323	115,156	2.2%
Office of the Chief Financial Officer	196,858	607,165	32.4%	227,955	(31,097)	-13.6%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	281,687	640,620	44.0%	551,121	(269,434)	-48.9%
Infrastructure & Public Works						
Environmental Services	12,000,090	44,619,080	26.9%	11,329,155	670,935	5.9%
Public Utilities	1,428,002	2,606,490	54.8%	1,201,025	226,977	18.9%
Public Works	161,092	653,514	24.7%	238,911	(77,819)	-32.6%
Public Works - Contracting ⁴	-	-	-	700,283	(700,283)	-100.0%
Public Works - General Services	7,925,627	26,211,805	30.2%	6,168,052	1,757,575	28.5%
Transportation & Storm Water	33,025,092	126,140,220	26.2%	34,325,315	(1,300,223)	-3.8%
Internal Operations						
Internal Operations	81,576	473,465	17.2%	164,148	(82,572)	-50.3%
Department of Information Technology	-	1,139,200	0.0%	3,977	(3,977)	-100.0%
Human Resources	1,731,178	4,996,915	34.6%	1,778,974	(47,796)	-2.7%
Purchasing & Contracting	5,711,803	17,096,098	33.4%	1,708,128	4,003,675	234.4%
Real Estate Assets	1,960,097	7,962,132	24.6%	1,851,554	108,543	5.9%

Schedule 2 (cont.)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Neighborhood Services						
Smart and Sustainable Communities ³	\$ 120,538	\$ 371,319	32.5%	\$ 316,692	\$ (196,154)	-61.9%
Development Services	2,162,871	8,126,998	26.6%	2,309,175	(146,304)	-6.3%
Planning	2,544,954	9,907,301	25.7%	2,658,915	(113,961)	-4.3%
Economic Development	2,963,399	13,252,755	22.4%	2,895,413	67,986	2.3%
Library	16,930,905	55,855,152	30.3%	16,811,362	119,543	0.7%
Parks & Recreation	38,295,960	116,397,924	32.9%	36,158,484	2,137,476	5.9%
Neighborhood Services ⁵	402,159	947,000	42.5%	-	402,159	100.0%
Non-Mayoral						
City Attorney	18,554,343	58,674,764	31.6%	17,275,226	1,279,117	7.4%
City Auditor	1,191,746	4,095,240	29.1%	1,212,303	(20,557)	-1.7%
City Clerk	1,790,235	5,875,171	30.5%	1,760,259	29,976	1.7%
Council Administration	868,449	2,676,672	32.4%	746,738	121,711	16.3%
City Council - District 1	380,007	1,398,861	27.2%	322,000	58,007	18.0%
City Council - District 2	349,267	1,473,305	23.7%	400,919	(51,652)	-12.9%
City Council - District 3	319,013	1,320,551	24.2%	344,859	(25,846)	-7.5%
City Council - District 4	362,169	1,378,487	26.3%	350,484	11,685	3.3%
City Council - District 5	303,508	1,398,152	21.7%	310,698	(7,190)	-2.3%
City Council - District 6	363,173	1,321,370	27.5%	376,081	(12,908)	-3.4%
City Council - District 7	335,228	1,198,279	28.0%	369,365	(34,137)	-9.2%
City Council - District 8	399,396	1,507,515	26.5%	402,122	(2,726)	-0.7%
City Council - District 9	451,553	1,385,667	32.6%	380,534	71,019	18.7%
Ethics Commission	353,439	1,283,510	27.5%	348,293	5,146	1.5%
Office of the IBA	639,474	2,129,649	30.0%	663,861	(24,387)	-3.7%
Personnel	2,946,482	9,075,697	32.5%	2,735,670	210,812	7.7%
Total General Fund Expenditures	\$ 478,739,451	\$ 1,459,227,163	32.8%	\$ 480,340,933	\$ (1,601,482)	-0.3%

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 4, Ended October 31, 2018 (33% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ -	\$ 851,560	0.0%	\$ -	\$ -	0.0%
Citywide Elections	-	1,781,321	0.0%	413,481	(413,481)	-100.0%
Corporate Master Leases Rent	8,932,854	19,783,387	45.2%	8,744,533	188,321	2.2%
Deferred Capital Debt Service	12,778,548	19,759,020	64.7%	10,222,813	2,555,735	25.0%
Engineering and Capital Projects	41,654	250,000	16.7%	98,238	(56,584)	-57.6%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,236	2,406,578	61.3%	1,646,786	(170,550)	-10.4%
Memberships	641,018	735,000	87.2%	284,571	356,447	125.3%
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	98,700	4,593,620	2.1%	90,782	7,918	8.7%
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	0.0%	-	-	0.0%
Special Consulting Services	2,296,418	5,657,000	40.6%	497,368	1,799,050	361.7%
Supplemental COLA Benefit	-	1,525,497	0.0%	1,452,943	(1,452,943)	-100.0%
Transfer to Capital Improvement Program	-	5,417,600	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	-	-	0.0%
Transfer to Infrastructure Fund	-	17,090,909	0.0%	17,826,547	(17,826,547)	0.0%
Total Citywide Program Expenditures	\$ 54,265,524	\$ 125,700,764	43.2%	\$ 74,032,237	\$ (19,766,713)	-26.7%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 4, Ended October 31, 2018 (33% Completed)
(Unaudited)

	FY19	FY19	FY19	%	FY18	FY19/FY18	FY19/FY18	
	Year-to-Date	Adopted	Current	Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 380,007	\$ 1,318,104	\$ 1,318,104	\$ -	28.8%	\$ 322,000	\$ 58,007	18.0%
District 1 CPPS	-	80,757	80,757	-	-	-	-	-
Total Council District 1	380,007	1,398,861	1,398,861	-	27.2%	322,000	58,007	18.0%
Council District 2	347,267	1,353,957	1,353,957	-	25.6%	400,774	(53,507)	-13.4%
District 2 CPPS	2,000	119,348	119,348	-	1.7%	145	1,855	1279.3%
Total Council District 2	349,267	1,473,305	1,473,305	-	23.7%	400,919	(51,652)	-12.9%
Council District 3	319,013	1,233,247	1,233,247	-	25.9%	344,859	(25,846)	-7.5%
District 3 CPPS	-	87,304	87,304	-	-	-	-	-
Total Council District 3	319,013	1,320,551	1,320,551	-	24.2%	344,859	(25,846)	-7.5%
Council District 4	356,064	1,256,943	1,256,943	-	28.3%	350,484	5,580	1.6%
District 4 CPPS	6,105	128,924	121,544	(7,380)	4.7%	-	6,105	-
Total Council District 4	362,169	1,385,867	1,378,487	(7,380)	26.3%	350,484	11,685	3.3%
Council District 5	303,508	1,181,283	1,181,283	-	25.7%	310,698	(7,190)	-2.3%
District 5 CPPS	-	216,869	216,869	-	-	-	-	-
Total Council District 5	303,508	1,398,152	1,398,152	-	21.7%	310,698	(7,190)	-2.3%
Council District 6	353,029	1,185,548	1,185,548	-	29.8%	376,086	(23,057)	-6.1%
District 6 CPPS	10,144	135,822	135,822	-	7.5%	(5)	10,149	-202980.0%
Total Council District 6	363,173	1,321,370	1,321,370	-	27.5%	376,081	(12,908)	-3.4%
Council District 7	335,228	1,169,850	1,169,850	-	28.7%	369,365	(34,137)	-9.2%
District 7 CPPS	-	28,429	28,429	-	-	-	-	-
Total Council District 7	335,228	1,198,279	1,198,279	-	28.0%	369,365	(34,137)	-9.2%
Council District 8	399,396	1,367,215	1,367,215	-	29.2%	402,122	(2,726)	-0.7%
District 8 CPPS	-	140,300	140,300	-	-	-	-	-
Total Council District 8	399,396	1,507,515	1,507,515	-	26.5%	402,122	(2,726)	-0.7%
Council District 9	451,553	1,342,850	1,342,850	-	33.6%	380,534	71,019	18.7%
District 9 CPPS	-	43,410	42,817	(593)	-	-	-	-
Total Council District 9	451,553	1,386,260	1,385,667	(593)	32.6%	380,534	71,019	18.7%
Total Council Districts	\$ 3,263,314	\$ 12,390,160	\$ 12,382,187	\$ (7,973)	26.3%	\$ 3,257,062	\$ 6,252	0.2%

Other Budgeted Funds Revenue Status Report
As of Period 4, Ended October 31, 2018 (33% 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	\$ 1,857,057	\$ 4,934,289	37.6%	\$ 1,059,305	\$ 797,752	75.3%
Automated Refuse Container Fund	417,287	1,000,000	41.7%	429,354	(12,067)	-2.8%
Central Stores Internal Service Fund	2,349,730	7,533,914	31.2%	2,650,188	(300,458)	-11.3%
Concourse and Parking Garages Operating Fund	1,343,372	3,993,726	33.6%	1,205,636	137,736	11.4%
Convention Center Complex Funds	2,511,165	13,003,993	19.3%	9,604,590	(7,093,425)	-73.9%
Development Services Fund	27,061,739	64,479,323	42.0%	26,692,401	369,338	1.4%
Energy Conservation Program Fund	4,036,426	4,442,544	90.9%	3,104,168	932,258	30.0%
Engineering and Capital Projects	31,642,742	102,237,944	31.0%	26,332,535	5,310,207	20.2%
Environmental Growth Fund 1/3	23,291	5,310,441	0.4%	11,027	12,264	111.2%
Environmental Growth Fund 2/3	13,946	10,627,882	0.1%	(7,087)	21,033	-296.8%
Facilities Financing Fund	893,219	3,071,961	29.1%	693,027	200,192	28.9%
Fire/Emergency Medical Services Fund	3,039,973	12,359,004	24.6%	2,997,175	42,798	1.4%
Fire and Lifeguard Facilities Fund	36	1,383,570	0.0%	11	25	227.3%
Fleet Services Funds	27,507,083	85,414,356	32.2%	37,829,160	(10,322,077)	-27.3%
Gas Tax Fund	4,937,709	32,854,099	15.0%	10,084,330	(5,146,621)	-51.0%
General Plan Maintenance Fund	885,728	2,650,000	33.4%	828,989	56,739	6.8%
GIS Fund	8,686	2,581,074	0.3%	53,068	(44,382)	-83.6%
Golf Course Fund	8,843,859	20,475,022	43.2%	7,681,093	1,162,766	15.1%
Information Technology Fund	55,317	13,188,511	0.4%	78,185	(22,868)	-29.2%
Infrastructure Fund	-	17,090,909	0.0%	17,826,547	(17,826,547)	-100.0%
Junior Lifeguard Program Fund	24,941	615,150	4.1%	27,161	(2,220)	-8.2%
Los Penasquitos Canyon Preserve Fund	14,302	266,776	5.4%	14,841	(539)	-3.6%
Maintenance Assessment District (MAD) Funds	852,836	24,351,085	3.5%	444,551	408,285	91.8%
Mission Bay/Balboa Park Improvement Fund	1,448,119	1,883,684	76.9%	626,166	821,953	131.3%
Mission Bay Improvement Fund	137,939	6,591,611	2.1%	94,346	43,593	46.2%
New Convention Facility Fund	1,422,017	2,133,025	66.7%	2,021,600	(599,583)	-29.7%
OneSD Support Fund	2,546	27,824,407	0.0%	303,618	(301,072)	-99.2%
Parking Meter Operations	3,893,903	11,017,852	35.3%	3,878,046	15,857	0.4%
PETCO Park Fund	9,038,124	17,017,688	53.1%	3,783,868	5,254,256	138.9%
Public Art Fund	55,643	578,410	9.6%	662,865	(607,222)	-91.6%
Public Safety Needs & Debt Service Fund	2,575,510	9,738,827	26.4%	2,391,756	183,754	7.7%
Publishing Services Internal Fund	160,891	2,498,676	6.4%	1,040,340	(879,449)	-84.5%

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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	\$ 2,888,170	\$ 22,343,726	12.9%	\$ 3,721,234	\$ (833,064)	-22.4%
Refuse Disposal Fund	11,005,014	31,866,974	34.5%	10,404,158	600,856	5.8%
Regional Park Improvements Fund	60,017	3,549,329	1.7%	41,371	18,646	45.1%
Risk Management Fund	3,239,177	11,130,932	29.1%	3,110,870	128,307	4.1%
Road Maintenance & Rehabilitation	4,452,795	23,353,385	19.1%	-	4,452,795	100.0%
Seized and Forfeited Assets Funds	21,128,036	1,200,000	1760.7%	194,153	20,933,883	10782.2%
Solid Waste Local Enforcement Agency Fund	379,408	786,417	48.2%	350,235	29,173	8.3%
Stadium Operations Fund	6,612,801	10,619,263	62.3%	7,347,505	(734,704)	-10.0%
State COPS	1,064,852	2,140,000	49.8%	853,396	211,456	24.8%
Storm Drain Fund	1,664,886	5,700,000	29.2%	1,517,214	147,672	9.7%
Successor Agency Admin & Project Fund	-	2,023,757	0.0%	84,702	(84,702)	-100.0%
Transient Occupancy Tax Fund	34,018,718	120,723,415	28.2%	31,880,145	2,138,573	6.7%
TOT - Major Events Revolving FD	193,900	450,000	100.0%	-	193,900	100.0%
TransNet Extension Funds	10,349,319	33,388,000	31.0%	7,954,015	2,395,304	30.1%
Trolley Extension Reserve Fund	968,531	1,064,000	91.0%	(121)	968,652	-800538.8%
Underground Surcharge Fund ²	(4,453,625)	66,374,970	-6.7%	329,737	(4,783,362)	-1450.7%
Wastewater Department Funds	128,229,183	449,180,767	28.5%	124,675,190	3,553,993	2.9%
Water Department Funds	215,096,176	708,692,928	30.4%	179,857,250	35,238,925	19.6%
Wireless Communication Technology Fund	83,069	10,115,149	0.8%	78,241	4,828	6.2%
Zoological Exhibits Maintenance Fund	978,893	13,768,168	7.1%	493,556	485,337	98.3%

¹ Includes adjustments made in future periods.

² This deficit will be cleared in period five with the receipt of first quarter Underground Surcharge revenue from SDG&E.

Other Budgeted Funds Expenditure Status Report
As of Period 4, Ended October 31, 2018 (33% Completed)
(Unaudited)

	FY19	FY19	%	FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures¹	Budget		Expenditures		
Airports Fund	\$ 1,462,713	\$ 5,438,025	26.9%	\$ 1,257,751	\$ 204,962	16.3%
Automated Refuse Container Fund	313,206	1,300,000	24.1%	262,855	50,351	19.2%
Central Stores Internal Service Fund	3,097,747	7,532,994	41.1%	3,522,966	(425,219)	-12.1%
Concourse and Parking Garages Operating Fund	457,846	3,802,506	12.0%	658,578	(200,732)	-30.5%
Convention Center Complex Funds	2,611,872	13,401,050	19.5%	2,496,135	115,737	4.6%
Development Services Fund	21,751,909	72,445,170	30.0%	20,517,817	1,234,092	6.0%
Energy Conservation Program Fund	1,083,101	4,941,166	21.9%	1,011,239	71,862	7.1%
Engineering and Capital Projects	30,595,366	102,237,944	29.9%	27,295,629	3,299,737	12.1%
Environmental Growth Fund 1/3	1,201,065	4,854,402	24.7%	1,179,667	21,398	1.8%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	348	(348)	-100.0%
Facilities Financing Fund	721,595	3,071,961	23.5%	796,760	(75,165)	-9.4%
Fire/Emergency Medical Services Fund	1,155,406	12,580,310	9.2%	1,610,225	(454,819)	-28.2%
Fire and Lifeguard Facilities Fund	695,173	1,389,181	50.0%	693,565	1,608	0.2%
Fleet Services Funds	34,687,710	177,034,569	19.6%	31,632,357	3,055,353	9.7%
Gas Tax Fund	5,733,181	37,121,680	15.4%	6,090,753	(357,572)	-5.9%
General Plan Maintenance Fund	1,001,054	2,650,000	37.8%	742,993	258,061	34.7%
GIS Fund	131,433	2,643,379	5.0%	1,264,833	(1,133,400)	-89.6%
Golf Course Fund	5,030,237	18,856,067	26.7%	4,594,969	435,268	9.5%
Information Technology Fund	3,469,480	12,954,174	26.8%	3,263,338	206,142	6.3%
Infrastructure Fund	975,094	1,487,207	65.6%	1,125,122	(150,028)	-13.3%
Junior Lifeguard Program Fund	339,671	615,038	55.2%	337,145	2,526	0.7%
Los Penasquitos Canyon Preserve Fund	77,845	266,597	29.2%	83,483	(5,638)	-6.8%
Maintenance Assessment District (MAD) Funds	6,308,782	41,863,225	15.1%	6,323,173	(14,391)	-0.2%
Mission Bay/ Balboa Park Improvement Fund	1,405,506	1,878,475	74.8%	1,224,955	180,551	14.7%
New Convention Facility Fund	1,422,017	2,133,025	66.7%	2,290,668	(868,651)	-37.9%
OneSD Support Fund	3,094,257	28,225,091	11.0%	5,131,852	(2,037,595)	-39.7%
Parking Meter Operations	1,115,662	10,597,640	10.5%	1,035,205	80,457	7.8%
PETCO Park Fund	13,596,536	18,000,825	75.5%	12,601,464	995,072	7.9%
Prop 42 Replacement - Transportation Relief Fund	154,443	788,714	19.6%	1,901,844	(1,747,401)	-91.9%
Public Art Fund	17,228	2,175,600	0.8%	(2,715)	19,943	-734.5%
Public Safety Needs & Debt Service Fund	-	9,738,827	0.0%	-	-	-
Publishing Services Internal Fund	621,603	2,498,422	24.9%	993,291	(371,688)	-37.4%

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Schedule 4 (cont.)

	FY19 Year-to-Date Expenditures¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 6,524,581	\$ 25,806,446	25.3%	\$ 5,746,350	\$ 778,231	13.5%
Refuse Disposal Fund	9,379,770	33,681,987	27.8%	9,513,886	(134,116)	-1.4%
Risk Management Fund	3,438,800	11,921,378	28.8%	3,335,642	103,158	3.1%
Road Maintenance & Rehabilitation	1,565,197	17,116,061	9.1%	-	1,565,197	100.0%
Seized and Forfeited Assets Funds	429,884	1,966,136	21.9%	214,275	215,609	100.6%
Solid Waste Local Enforcement Agency Fund	278,369	1,150,243	24.2%	262,620	15,749	6.0%
Stadium Operations Fund	7,162,562	15,056,106	47.6%	5,690,219	1,472,343	25.9%
State COPS	262,769	2,140,000	12.3%	49,092	213,677	435.3%
Storm Drain Fund	1,429,993	5,700,000	25.1%	1,603,526	(173,533)	-10.8%
Successor Agency Admin & Project Fund	-	2,023,757	0.0%	84,702	(84,702)	-100.0%
Transient Occupancy Tax Fund	24,665,145	123,259,020	20.0%	21,481,437	3,183,708	14.8%
TOT - Special Events	31,200	450,000	6.9%	-	31,200	100.0%
TransNet Extension Funds	3,888,667	13,651,954	28.5%	3,433,909	454,758	13.2%
Trolley Extension Reserve Fund	968,025	1,067,000	90.7%	938,025	30,000	3.2%
Underground Surcharge Fund	16,413,008	59,963,795	27.4%	3,717,322	12,695,686	341.5%
Wastewater Department Funds	87,413,682	362,597,698	24.1%	75,717,090	11,696,593	15.4%
Water Department Funds	159,987,441	542,646,439	29.5%	144,951,867	15,035,574	10.4%
Wireless Communication Technology Fund	3,318,749	9,332,446	35.6%	2,626,782	691,967	26.3%
Zoological Exhibits Maintenance Fund	-	13,768,168	0.0%	-	-	0.0%

¹Includes adjustments made in future periods.