

Financial Performance Report Fiscal Year 2018

As of February 28, 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 8 (as of February 28, 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 February 28, 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 8, Ended February 28, 2018 (67% 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	\$ 319,795,051	59.8%	\$ 283,887,156	\$ 35,907,895	12.6%
Sales Taxes	275,307,632	275,307,632	142,574,936	51.8%	139,326,465	3,248,471	2.3%
Transient Occupancy Taxes	121,054,914	121,054,914	68,104,728	56.3%	65,718,418	2,386,310	3.6%
Property Transfer Taxes	10,068,772	10,068,772	5,825,045	57.9%	4,966,063	858,982	17.3%
Licenses & Permits	21,663,270	21,663,270	13,527,366	62.4%	16,517,645	(2,990,279)	-18.1%
Fines & Forfeitures	31,851,640	31,851,640	17,240,799	54.1%	17,850,117	(609,318)	-3.4%
Interest & Dividends	671,348	671,348	133,524	19.9%	138,689	(5,165)	3.7%
Franchises & Other Local Taxes	75,087,223	75,087,223	39,363,944	52.4%	34,846,772	4,517,172	13.0%
Rents & Concessions	57,771,342	57,771,342	29,561,909	51.2%	29,641,400	(79,491)	-0.3%
Revenues from Other Agencies	4,483,013	4,341,599	3,396,926	78.2%	16,771,649	(13,374,723)	-79.7%
Charges for Current Services	152,803,611	154,452,865	77,241,625	50.0%	73,626,150	3,615,475	4.9%
Other Revenue	4,575,137	4,575,137	2,304,993	50.4%	1,944,824	360,169	18.5%
Transfers	117,789,072	116,281,232	28,174,433	24.2%	23,890,419	4,284,014	17.9%
Total General Fund Revenue^{1,2}	\$ 1,407,748,305	\$ 1,407,748,305	\$ 747,245,279	53.1%	\$ 709,125,767	\$ 38,119,512	5.4%
Expenditures							
Personnel Services	\$ 547,056,400	\$ 547,063,209	\$ 370,214,629	67.7%	\$ 358,859,358	\$ 11,355,271	3.2%
Total PE	547,056,400	547,063,209	370,214,629	67.7%	358,859,358	11,355,271	3.2%
Fringe Benefits	438,365,705	438,365,705	283,569,790	64.7%	247,034,474	36,535,316	14.8%
Supplies	34,716,269	34,432,974	24,074,313	69.9%	25,884,272	(1,809,959)	-7.0%
Contracts	244,578,538	247,368,861	164,809,715	66.6%	153,646,591	11,163,124	7.3%
Information Technology	31,827,661	31,883,074	15,557,240	48.8%	11,657,904	3,899,336	33.4%
Energy & Utilities	43,397,602	43,407,302	31,217,995	71.9%	28,076,756	3,141,239	11.2%
Capital Expenditure	1,552,513	1,543,598	4,804,052	311.2%	657,510	4,146,542	630.6%
Debt	5,440,230	4,932,153	1,167,557	23.7%	770,695	396,862	51.5%
Other Expenditures	5,657,063	5,657,062	2,445,499	43.2%	2,622,851	(177,352)	-6.8%
Transfers	81,231,677	79,169,720	39,701,035	50.1%	32,353,220	7,347,815	22.7%
Total NPE	886,767,258	886,760,449	567,347,196	64.0%	502,704,273	64,642,923	12.9%
Total General Fund Expenditures^{1,2}	\$ 1,433,823,658	\$ 1,433,823,658	\$ 937,561,825	65.4%	\$ 861,563,631	\$ 75,998,194	8.8%
General Fund Encumbrances			<u>77,113,395</u>		<u>78,991,455</u>	<u>(1,878,060)</u>	
Net Impact	\$ (26,075,353)	\$ (26,075,353)	\$ (267,429,941)		\$ (231,429,319)	\$ (36,000,622)	

¹ Includes adjustments made in future periods

² Numbers subject to change due to IAM implementation

General Fund Revenue Status Report
As of Period 8, Ended February 28, 2018 (67% 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	\$ 319,795,051	\$ 534,621,331	59.8%	283,887,156	\$ 35,907,895	12.6%
Sales Taxes	142,574,936	275,307,632	51.8%	139,326,465	3,248,471	2.3%
Transient Occupancy Taxes	68,104,728	121,054,914	56.3%	65,718,418	2,386,310	3.6%
Property Transfer Taxes	5,825,045	10,068,772	57.9%	4,966,063	858,982	17.3%
Licenses & Permits						
Business Taxes	4,995,120	7,501,297	66.6%	5,000,168	(5,048)	-0.1%
Rental Unit Taxes	5,470,553	7,459,502	73.3%	4,861,865	608,688	12.5%
Alarm Permit Fees	305,662	425,000	71.9%	1,845,969	(1,540,307)	-83.4%
Application Fees ²	6,721	-	100.0%	1,765,093	(1,758,372)	-99.6%
Other Licenses & Permits	2,749,310	6,277,471	43.8%	3,044,550	(295,240)	-9.7%
Total Licenses & Permits	13,527,366	21,663,270	62.4%	16,517,645	(2,990,279)	-18.1%
Fines & Forfeitures						
Parking Citations	12,613,386	22,142,605	57.0%	12,692,810	(79,424)	-0.6%
Municipal Court	2,520,986	5,527,700	45.6%	2,748,494	(227,508)	-8.3%
Other Fines & Forfeitures	2,106,427	4,181,335	50.4%	2,408,813	(302,386)	-12.6%
Total Fines & Forfeitures	17,240,799	31,851,640	54.1%	17,850,117	(609,318)	-3.4%
Interest & Dividends	133,524	671,348	19.9%	138,689	(5,165)	3.7%
Franchises						
SDG&E	24,704,661	44,531,915	55.5%	20,022,306	4,682,355	23.4%
CATV	7,970,174	15,999,308	49.8%	7,050,074	920,100	13.1%
Refuse Collection	4,553,787	11,200,000	40.7%	5,494,046	(940,259)	-17.1%
Other Franchises	2,135,322	3,356,000	63.6%	2,280,346	(145,024)	-6.4%
Total Franchises	39,363,944	75,087,223	52.4%	34,846,772	4,517,172	13.0%
Rents & Concessions						
Mission Bay	16,959,548	31,157,218	54.4%	17,793,646	(834,098)	-4.7%
Pueblo Lands	4,005,111	6,447,852	62.1%	3,723,842	281,269	7.6%
Other Rents and Concessions	8,597,250	20,166,272	42.6%	8,123,912	473,338	5.8%
Total Rents & Concessions	29,561,909	57,771,342	51.2%	29,641,400	(79,491)	-0.3%
Revenue from Other Agencies	3,396,926	4,341,599	78.2%	16,771,649	(13,374,723)	-79.7%
Charges for Current Services³	77,241,625	154,452,865	50.0%	73,626,150	3,615,475	4.9%
Other Revenue	2,304,993	4,575,137	50.4%	1,944,824	360,169	18.5%
Transfers	28,174,433	116,281,232	24.2%	23,890,419	4,284,014	17.9%
Total General Fund Revenue¹	\$ 747,245,279	\$ 1,407,748,305	53.1%	\$ 709,125,767	\$ 38,119,512	5.4%

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 8, Ended February 28, 2018 (67% 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	\$ 2,898,511	\$ 4,601,867	63.0%	\$ 2,869,739	\$ 28,772	1.0%
Chief Operating Officer						
Office of Chief Operating Officer	1,124,016	1,445,737	77.7%	743,968	380,048	51.1%
Communications	2,607,375	3,941,971	66.1%	2,187,742	419,633	19.2%
Public Safety						
Fire-Rescue	181,017,914	257,611,257	70.3%	160,711,946	20,305,968	12.6%
Police	313,517,581	469,057,714	66.8%	294,434,822	19,082,759	6.5%
Office of Homeland Security	1,808,355	2,604,719	69.4%	1,558,692	249,663	16.0%
Office of the Chief Financial Officer						
City Comptroller	7,940,881	12,275,241	64.7%	7,355,756	585,125	8.0%
City Treasurer	9,659,226	16,594,023	58.2%	9,404,964	254,262	2.7%
Citywide Program Expenditures	94,909,821	156,248,640	60.7%	71,642,415	23,267,406	32.5%
Debt Management	2,021,070	3,161,639	63.9%	1,766,358	254,712	14.4%
Financial Management	2,615,100	4,371,216	59.8%	2,638,480	(23,380)	-0.9%
Office of the Chief Financial Officer	405,460	618,939	65.5%	344,742	60,718	17.6%
Performance & Analytics	1,816,913	2,811,650	64.6%	1,481,557	335,356	22.6%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,117,535	2,041,623	54.7%	1,069,926	47,609	4.4%
Infrastructure & Public Works						
Environmental Services	25,926,729	40,719,189	63.7%	25,033,589	893,140	3.6%
Public Utilities	1,760,348	2,495,029	70.6%	1,471,527	288,821	19.6%
Public Works	602,531	991,637	60.8%	459,036	143,495	31.3%
Public Works - Contracting	1,410,965	2,339,773	60.3%	1,234,935	176,030	14.3%
Public Works - General Services	12,526,572	20,032,795	62.5%	14,124,554	(1,597,982)	-11.3%
Transportation & Storm Water	77,188,864	122,237,001	63.1%	79,233,307	(2,044,443)	-2.6%
Internal Operations						
Internal Operations	319,354	460,738	69.3%	291,140	28,214	9.7%
Department of Information Technology	34,096	482,500	7.1%	47,281	(13,185)	-27.9%
Human Resources	3,472,128	5,598,569	62.0%	2,637,517	834,611	31.6%
Purchasing & Contracting	3,596,536	6,730,516	53.4%	3,531,137	65,399	1.9%
Real Estate Assets	3,853,787	7,996,671	48.2%	3,252,318	601,469	18.5%

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	FY18 Year-to-Date Expenditure	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Neighborhood Services						
Neighborhood Services	659,835	1,055,177	62.5%	625,605	34,230	5.5%
Development Services	4,614,274	7,883,880	58.5%	4,920,062	(305,788)	-6.2%
Planning	5,484,084	10,099,339	54.3%	5,865,150	(381,066)	-6.5%
Economic Development	7,223,789	13,394,702	53.9%	7,010,543	213,246	3.0%
Library	34,981,862	54,206,430	64.5%	33,147,466	1,834,396	5.5%
Park & Recreation	72,914,834	109,525,241	66.6%	66,808,687	6,106,147	9.1%
Non-Mayoral						
City Attorney	35,458,671	54,278,909	65.3%	32,893,855	2,564,816	7.8%
City Auditor	2,574,454	3,989,063	64.5%	2,372,636	201,818	8.5%
City Clerk	3,656,757	5,684,824	64.3%	3,326,528	330,229	9.9%
Council Administration	1,557,531	2,628,315	59.3%	1,519,701	37,830	2.5%
City Council - District 1	687,339	1,197,438	57.4%	715,999	(28,660)	-4.0%
City Council - District 2	798,433	1,406,708	56.8%	722,582	75,851	10.5%
City Council - District 3	681,430	1,129,596	60.3%	721,871	(40,441)	-5.6%
City Council - District 4	702,874	1,309,125	53.7%	643,252	59,622	9.3%
City Council - District 5	613,739	1,208,517	50.8%	653,826	(40,087)	-6.1%
City Council - District 6	647,443	1,147,832	56.4%	650,622	(3,179)	-0.5%
City Council - District 7	755,647	1,217,429	62.1%	687,377	68,270	9.9%
City Council - District 8	824,221	1,416,405	58.2%	703,741	120,480	17.1%
City Council - District 9	725,350	1,538,090	47.2%	681,727	43,623	6.4%
Ethics Commission	738,201	1,229,147	60.1%	631,111	107,090	17.0%
Office of the IBA	1,312,133	2,152,935	60.9%	1,225,136	86,997	7.1%
Personnel	5,797,256	8,653,902	67.0%	5,508,706	288,550	5.2%
Total General Fund Expenditures^{1,2}	\$ 937,561,825	\$ 1,433,823,658	65.4%	\$ 861,563,631	\$ 75,998,194	8.8%

¹ Includes adjustments made in future periods

² Numbers subject to change due to IAM implementation

Citywide Program Expenditure Status Report
As of Period 8, Ended February 28, 2018 (67% 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	\$ 7,973,158	\$ 10,503,418	75.9%	7,173,879	\$ 799,279	11.1%
Assessments To Public Property	178,232	673,467	26.5%	172,945	5,287	3.1%
Citywide Elections	413,481	6,500,000	6.4%	4,421,446	(4,007,965)	-90.6%
Corporate Master Leases Rent	15,433,795	21,422,563	72.0%	9,855,123	5,578,672	56.6%
Deferred Capital Debt Service	12,681,530	17,513,391	72.4%	15,181,296	(2,499,766)	-16.5%
Engineering and Capital Projects	161,188	250,000	64.5%	69,166	92,022	133.0%
General Fund Reserve	-	17,356,375	0.0%	-	-	0.0%
Insurance	1,646,786	1,896,097	86.9%	1,564,448	82,338	5.3%
Memberships	284,571	735,000	38.7%	717,456	(432,885)	-60.3%
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%	44,411	82,099	184.9%
Property Tax Administration	323,414	4,497,492	7.2%	242,765	80,649	33.2%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	14,400,000	2,700,000	18.8%
Public Liab Claims Xfer-Reserves	3,127,665	3,127,665	100.0%	2,800,000	327,665	11.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	2,128,357	3,045,000	69.9%	1,047,317	1,081,040	103.2%
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	69,500	459,102	15.1%	139,000	(69,500)	-50.0%
Transfer to Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Total Citywide Program Expenditures¹	\$ 94,909,821	\$ 156,248,640	60.7%	\$ 71,642,415	\$ 23,267,406	32.5%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 8, Ended February 28, 2018 (67% Completed)
(Unaudited)

	FY18	FY18	FY18	FY18	%	FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 687,339	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	58.6%	\$ 715,999	\$ (28,660)	-4.0%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
Total Council District 1	687,339	1,198,814	1,197,438	(1,376)	57.4%	715,999	(28,660)	-4.0%
Council District 2	800,810	1,313,370	1,313,370	-	61.0%	719,210	81,600	11.3%
District 2 CPPS	(2,377)	104,638	93,338	(11,300)	-2.3%	3,372	(5,749)	-170.5%
Total Council District 2	798,433	1,418,008	1,406,708	(11,300)	56.8%	722,582	75,851	10.5%
Council District 3	686,430	1,115,779	1,115,779	-	61.5%	712,553	(26,123)	-3.7%
District 3 CPPS	(5,000)	25,000	13,817	(11,183)	-20.0%	9,318	(14,318)	153.7%
Total Council District 3	681,430	1,140,779	1,129,596	(11,183)	60.3%	721,871	(40,441)	-5.6%
Council District 4	714,955	1,213,816	1,213,816	-	58.9%	643,252	71,703	11.1%
District 4 CPPS	(12,081)	101,509	95,309	(6,200)	-11.9%	-	(12,081)	-100.0%
Total Council District 4	702,874	1,315,325	1,309,125	(6,200)	53.7%	643,252	59,622	9.3%
Council District 5	618,888	1,126,344	1,126,344	-	54.9%	653,826	(34,938)	-5.3%
District 5 CPPS	(5,149)	82,173	82,173	-	-6.3%	-	(5,149)	-100.0%
Total Council District 5	613,739	1,208,517	1,208,517	-	50.8%	653,826	(40,087)	-6.1%
Council District 6	650,888	1,108,471	1,108,471	-	58.7%	647,121	3,767	0.6%
District 6 CPPS	(3,445)	46,820	39,361	(7,459)	-7.4%	3,501	(6,946)	-198.4%
Total Council District 6	647,443	1,155,291	1,147,832	(7,459)	56.4%	650,622	(3,179)	-0.5%
Council District 7	761,823	1,148,487	1,148,487	-	66.3%	674,380	87,443	13.0%
District 7 CPPS	(6,176)	76,101	68,942	(7,159)	-8.1%	12,997	(19,173)	-147.5%
Total Council District 7	755,647	1,224,588	1,217,429	(7,159)	62.1%	687,377	68,270	9.9%
Council District 8	824,276	1,369,081	1,369,081	-	60.2%	715,541	108,735	15.2%
District 8 CPPS	(55)	54,113	47,324	(6,789)	-0.1%	(11,800)	11,745	99.5%
Total Council District 8	824,221	1,423,194	1,416,405	(6,789)	58.2%	703,741	120,480	17.1%
Council District 9	792,957	1,296,467	1,296,467	-	61.2%	682,887	110,070	16.1%
District 9 CPPS	(67,607)	248,548	241,623	(6,925)	-27.2%	(1,160)	(66,447)	-5728.2%
Total Council District 9	725,350	1,545,015	1,538,090	(6,925)	47.2%	681,727	43,623	6.4%
Total Council Districts	\$ 6,436,476	\$ 11,629,531	\$ 11,571,140	\$ (58,391)	55.3%	\$ 6,180,997	\$ 255,479	4.1%

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February 28, 2018 (67% 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	\$ 3,519,345	\$ 5,371,548	65.5%	\$ 3,386,516	\$ 132,829	3.9%
Automated Refuse Container Fund	829,192	900,000	92.1%	732,517	96,675	13.2%
Central Stores Internal Service Fund	6,496,508	9,943,246	65.3%	6,153,490	343,018	5.6%
Concourse and Parking Garages Operating Fund	2,595,885	4,181,430	62.1%	2,298,288	297,597	12.9%
Convention Center Complex Funds	9,636,453	13,003,993	74.1%	9,779,648	(143,195)	-1.5%
Development Services Fund	47,932,459	63,284,626	75.7%	45,561,570	2,370,889	5.2%
Energy Conservation Program Fund	3,186,775	3,235,275	98.5%	3,097,329	89,446	2.9%
Engineering and Capital Projects	50,778,821	95,314,239	53.3%	49,376,893	1,401,928	2.8%
Environmental Growth Fund 1/3	2,782,434	4,956,991	56.1%	2,251,956	530,478	23.6%
Environmental Growth Fund 2/3	5,515,729	9,920,981	55.6%	4,468,469	1,047,260	23.4%
Facilities Financing Fund	1,394,551	2,908,283	48.0%	1,362,007	32,544	2.4%
Fire/Emergency Medical Services Fund	8,824,294	12,344,106	71.5%	9,186,655	(362,361)	-3.9%
Fire and Lifeguard Facilities Fund	1,385,296	1,383,570	100.1%	1,384,611	685	0.0%
Fleet Services Funds	64,855,360	86,590,239	74.9%	52,118,392	12,736,968	24.4%
Gas Tax Fund	16,874,246	30,727,282	54.9%	12,880,258	3,993,988	31.0%
General Plan Maintenance Fund ¹	1,635,503	2,650,000	61.7%	-	1,635,503	100.0%
GIS Fund	2,253,403	2,283,550	98.7%	1,575,492	677,911	43.0%
Golf Course Fund	14,107,369	20,470,347	68.9%	9,975,972	4,131,397	41.4%
Information Technology Fund	11,355,043	11,202,127	101.4%	10,552,858	802,185	7.6%
Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Junior Lifeguard Program Fund	27,293	609,877	4.5%	-	27,293	100.0%
Los Penasquitos Canyon Preserve Fund	142,134	186,000	76.4%	175,971	(33,837)	-19.2%
Maintenance Assessment District (MAD) Funds	11,007,505	23,989,750	45.9%	10,385,656	621,849	6.0%
Mission Bay/Balboa Park Improvement Fund	1,252,332	2,029,225	61.7%	1,353,037	(100,705)	-7.4%
Mission Bay Improvement Fund	226,747	7,252,192	3.1%	147,990	78,757	53.2%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	26,196,552	25,990,774	100.8%	26,752,484	(555,932)	-2.1%
Parking Meter Operations	7,487,589	10,767,852	69.5%	7,183,010	304,579	4.2%
PETCO Park Fund	14,918,579	16,618,304	89.8%	14,503,381	415,198	2.9%
Prop 42 Replacement - Transportation Relief Fund	91,086	-	100.0%	2,579,828	(2,488,742)	-96.5%
Public Art Fund	1,902,687	795,426	239.2%	644,916	1,257,771	195.0%
Public Safety Needs & Debt Service Fund	5,461,626	9,203,815	59.3%	5,148,229	313,397	6.1%
Publishing Services Internal Fund	2,207,471	3,660,657	60.3%	2,080,007	127,464	6.1%

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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	\$ 13,534,526	\$ 22,237,651	60.9%	\$ 13,565,439	\$ (30,913)	-0.2%
Refuse Disposal Fund	22,760,991	30,712,190	74.1%	19,987,374	2,773,617	13.9%
Regional Park Improvements Fund	101,696	3,905,026	2.6%	30,973	70,723	228.3%
Risk Management Fund	6,690,975	10,529,309	63.5%	7,593,030	(902,055)	-11.9%
Road Maintenance & Rehabilitation	880,733	8,025,413	11.0%	-	880,733	100.0%
Seized and Forfeited Assets Funds	313,020	1,200,000	26.1%	531,951	(218,931)	-41.2%
Solid Waste Local Enforcement Agency Fund	575,125	786,417	73.1%	545,983	29,142	5.3%
Stadium Operations Fund	12,646,420	13,844,638	91.3%	16,348,266	(3,701,846)	-22.6%
State COPS	2,032,808	2,140,000	95.0%	1,538,717	494,091	32.1%
Storm Drain Fund	3,486,424	5,700,000	61.2%	3,317,686	168,738	5.1%
Successor Agency Admin & Project Fund	594,911	2,654,407	22.4%	-	594,911	100.0%
Transient Occupancy Tax Fund	61,219,718	114,374,588	53.5%	59,174,457	2,045,261	3.5%
TransNet Extension Funds	19,354,362	32,473,000	59.6%	24,655,596	(5,301,234)	-21.5%
Trolley Extension Reserve Fund	252,932	1,058,250	23.9%	251,631	1,301	0.5%
Underground Surcharge Fund	29,790,342	60,564,328	49.2%	26,510,429	3,279,913	12.4%
Wastewater Department Funds	253,293,081	391,779,388	64.7%	239,208,405	14,084,676	5.9%
Water Department Funds	403,087,913	728,070,035	55.4%	365,120,425	37,967,488	10.4%
Wireless Communication Technology Fund	8,803,130	8,900,590	98.9%	8,450,852	352,278	4.2%
Zoological Exhibits Maintenance Fund	8,297,639	13,187,804	62.9%	7,267,036	1,030,603	14.2%

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 8, Ended February 28, 2018 (67% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditures ¹	FY18 Current Budget	%	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Airports Fund	\$ 2,771,006	\$ 5,722,739	48.4%	\$ 2,474,438	\$ 296,568	12.0%
Automated Refuse Container Fund	498,292	1,100,000	45.3%	667,157	(168,865)	-25.3%
Central Stores Internal Service Fund	6,963,721	10,120,970	68.8%	5,985,712	978,009	16.3%
Concourse and Parking Garages Operating Fund	1,507,331	5,101,218	29.5%	1,355,611	151,720	11.2%
Convention Center Complex Funds	2,647,129	13,396,450	19.8%	2,631,104	16,025	0.6%
Development Services Fund	43,984,186	71,762,258	61.3%	40,223,090	3,761,096	9.4%
Energy Conservation Program Fund	1,966,395	3,879,906	50.7%	1,975,353	(8,958)	-0.5%
Engineering and Capital Projects	56,974,900	95,307,769	59.8%	49,068,301	7,906,599	16.1%
Environmental Growth Fund 1/3	1,877,674	4,406,822	42.6%	5,964,4805	(4,087,131)	-68.5%
Environmental Growth Fund 2/3	2,778	10,303,909	0.0%	-	2,778	100.0%
Facilities Financing Fund	1,733,224	2,908,111	59.6%	1,626,949	106,275	6.5%
Fire/Emergency Medical Services Fund	3,985,584	12,319,815	32.4%	5,196,686	(1,211,102)	-23.3%
Fire and Lifeguard Facilities Fund	693,565	1,388,181	50.0%	693,575	(10)	0.0%
Fleet Services Funds	64,734,441	178,015,568	36.4%	61,419,940	3,314,501	5.4%
Gas Tax Fund	14,666,337	30,727,282	47.7%	11,116,814	3,549,523	31.9%
General Plan Maintenance Fund	1,046,268	2,650,000	39.5%	-	1,046,268	100.0%
GIS Fund	1,804,928	2,417,743	74.7%	1,100,385	704,543	64.0%
Golf Course Fund	10,502,974	18,229,824	57.6%	10,329,729	173,245	1.7%
Information Technology Fund	6,634,221	12,080,430	54.9%	6,841,929	(207,708)	-3.0%
Infrastructure Fund	1,409,057	6,440,002	21.9%	-	1,409,057	100.0%
Junior Lifeguard Program Fund	401,432	609,858	65.8%	440,662	(39,230)	-8.9%
Los Penasquitos Canyon Preserve Fund	170,743	262,146	65.1%	155,908	14,835	9.5%
Maintenance Assessment District (MAD) Funds	12,830,708	40,575,734	31.6%	11,498,301	1,332,407	11.6%
Mission Bay/ Balboa Park Improvement Fund	1,843,254	2,125,166	86.7%	2,017,758	(174,504)	-8.6%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	14,312,269	26,781,896	53.4%	13,666,445	645,824	4.7%
Parking Meter Operations	3,101,267	10,313,775	30.1%	2,412,471	688,796	28.6%
PETCO Park Fund	15,327,368	16,761,105	91.4%	12,304,980	3,022,388	24.6%
Prop 42 Replacement - Transportation Relief Fund	3,264,488	4,088,287	79.8%	7,232,506	(3,968,018)	-54.9%
Public Art Fund	125,936	1,808,166	7.0%	63,238	62,698	99.1%
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	2,233,131	3,660,565	61.0%	2,204,608	28,523	1.3%

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	FY18 Year-to-Date Expenditures¹	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 13,906,792	\$ 25,510,649	54.5%	\$ 13,314,424	\$ 592,368	4.4%
Refuse Disposal Fund	22,747,090	35,917,863	63.3%	19,054,780	3,692,310	19.4%
Risk Management Fund	7,038,650	11,007,266	63.9%	6,354,136	684,514	10.8%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	842,405	1,739,562	48.4%	524,619	317,786	60.6%
Solid Waste Local Enforcement Agency Fund	508,634	1,069,186	47.6%	411,844	96,790	23.5%
Stadium Operations Fund	12,080,090	23,861,280	50.6%	14,305,034	(2,224,944)	-15.6%
State COPS	1,978,847	2,892,000	68.4%	1,275,306	703,541	55.2%
Storm Drain Fund	2,856,734	5,700,000	50.1%	3,205,852	(349,118)	-10.9%
Successor Agency Admin & Project Fund	594,911	2,654,407	22.4%	-	594,911	100.0%
Transient Occupancy Tax Fund	42,754,210	116,242,274	36.8%	45,459,562	(2,705,352)	-6.0%
TransNet Extension Funds	6,979,573	13,320,541	52.4%	7,191,176	(211,602)	-2.9%
Trolley Extension Reserve Fund	938,280	1,058,250	88.7%	923,680	14,600	1.6%
Underground Surcharge Fund	14,186,103	59,528,799	23.8%	9,074,686	5,111,417	56.3%
Wastewater Department Funds	162,947,745	352,243,002	46.3%	165,561,915	(2,614,171)	-1.6%
Water Department Funds	307,250,633	521,125,919	59.0%	298,078,180	9,172,453	3.1%
Wireless Communication Technology Fund	6,379,586	9,112,444	70.0%	5,449,555	930,031	17.1%
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