

Financial Performance Report Fiscal Year 2016

As of February 29, 2016



**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 29, 2016).

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 29, 2016, 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 29, 2016 (67% of Year Completed)
(Unaudited)

	FY16 Adopted Budget	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	\$ 257,447,170	54.8%	\$ 253,549,304	\$ 3,897,866	1.5%
Sales Taxes	285,770,943	285,770,943	110,641,141	38.7%	131,660,407	(21,019,266)	-16.0%
Transient Occupancy Taxes	102,163,864	102,163,864	61,224,032	59.9%	55,342,952	5,881,080	10.6%
Property Transfer Taxes	8,371,562	8,371,562	5,091,281	60.8%	4,124,476	966,805	23.4%
Licenses & Permits	24,095,425	24,095,425	16,155,578	67.0%	16,200,513	(44,935)	-0.3%
Fines & Forfeitures	29,684,478	29,684,478	15,277,307	51.5%	17,475,693	(2,198,386)	-12.6%
Interest & Dividends	462,262	462,262	163,227	35.3%	36,356	126,871	349.0%
Franchises & Other Local Taxes	80,769,945	80,769,945	41,003,762	50.8%	43,483,823	(2,480,061)	-5.7%
Rents & Concessions	45,775,617	45,775,617	29,687,554	64.9%	31,865,761	(2,178,207)	-6.8%
Revenues from Other Agencies	6,873,792	6,873,792	3,989,046	58.0%	7,293,346	(3,304,300)	-45.3%
Charges for Current Services	129,568,466	126,942,634	71,211,814	56.1%	70,397,482	814,332	1.2%
Other Revenue	4,640,002	4,640,002	5,642,412	121.6%	3,214,179	2,428,233	75.5%
Transfers	93,632,574	96,265,026	21,255,705	22.1%	18,108,081	3,147,624	17.4%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,281,884,129	\$ 638,790,029	49.8%	\$ 652,752,373	\$ (13,962,344)	-2.1%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,429,227	\$ 343,137,667	65.7%	\$ 332,293,518	\$ 10,844,149	3.3%
Total PE	522,410,987	522,429,227	343,137,667	65.7%	332,293,518	10,844,149	3.3%
Fringe Benefits	356,276,518	356,276,518	229,840,118	64.5%	226,008,839	3,831,279	1.7%
Supplies	28,678,923	29,807,912	20,210,798	67.8%	18,648,506	1,562,292	8.4%
Contracts	220,344,656	219,759,310	128,742,157	58.6%	103,539,963	25,202,194	24.3%
Information Technology	26,840,832	27,700,465	11,316,698	40.9%	13,299,670	(1,982,972)	-14.9%
Energy & Utilities	47,096,343	46,714,523	24,289,813	52.0%	28,643,877	(4,354,064)	-15.2%
Capital Expenditure	5,817,232	4,181,255	903,194	21.6%	414,965	488,229	117.7%
Debt	3,676,997	3,676,997	1,547,303	42.1%	1,015,551	531,752	52.4%
Other Expenditures	5,596,188	5,564,043	2,651,148	47.6%	2,987,478	(336,330)	-11.3%
Transfers	71,300,353	71,935,399	53,364,984	74.2%	48,126,726	5,238,258	10.9%
Total NPE	765,628,042	765,616,422	472,866,213	61.8%	442,685,575	30,180,638	6.8%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,288,045,649	\$ 816,003,880	63.4%	\$ 774,979,093	\$ 41,024,787	5.3%
General Fund Encumbrances			<u>72,361,789</u>		<u>56,943,682</u>	<u>15,418,107</u>	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (249,575,640)		\$ (179,170,402)	\$ (70,405,238)	

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

General Fund Revenue Status Report
As of Period 8, Ended February 29, 2016 (67% 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	\$ 257,447,170	\$ 470,068,579	54.8%	\$ 253,549,304	\$ 3,897,866	1.5%
Sales Taxes	110,641,141	285,770,943	38.7%	131,660,407	(21,019,266)	-16.0%
Transient Occupancy Taxes	61,224,032	102,163,864	59.9%	55,342,952	5,881,080	10.6%
Property Transfer Taxes	5,091,281	8,371,562	60.8%	4,124,476	966,805	23.4%
Licenses & Permits						
Business Taxes	5,038,839	7,577,368	66.5%	5,100,457	(61,618)	-1.2%
Rental Unit Taxes	4,785,200	7,271,794	65.8%	4,525,936	259,264	5.7%
Alarm Permit Fees	1,699,768	2,876,016	59.1%	1,891,656	(191,888)	-10.1%
Application Fees	1,684,346	2,310,000	72.9%	1,749,820	(65,474)	-3.7%
Other Licenses & Permits	2,947,425	4,060,247	72.6%	2,932,644	14,781	0.5%
Total Licenses & Permits	16,155,578	24,095,425	67.0%	16,200,513	(44,935)	-0.3%
Fines & Forfeitures						
Parking Citations	10,478,046	19,899,278	52.7%	11,859,330	(1,381,284)	-11.6%
Municipal Court	2,913,107	6,157,700	47.3%	3,235,842	(322,735)	-10.0%
Other Fines & Forfeitures	1,886,154	3,627,500	52.0%	2,380,521	(494,367)	-20.8%
Total Fines & Forfeitures	15,277,307	29,684,478	51.5%	17,475,693	(2,198,386)	-12.6%
Interest & Dividends	163,227	462,262	35.3%	36,356	126,871	349.0%
Franchises						
SDG&E	24,290,934	48,453,842	50.1%	25,252,208	(961,274)	-3.8%
CATV	9,172,962	18,640,103	49.2%	9,469,907	(296,945)	-3.1%
Refuse Collection	4,069,840	9,600,000	42.4%	5,190,561	(1,120,721)	-21.6%
Other Franchises	3,470,026	4,076,000	85.1%	3,571,147	(101,121)	-2.8%
Total Franchises	41,003,762	80,769,945	50.8%	43,483,823	(2,480,061)	-5.7%
Rents & Concessions						
Mission Bay	17,731,575	28,657,723	61.9%	17,706,226	25,349	0.1%
Pueblo Lands	3,542,923	5,530,383	64.1%	3,765,787	(222,864)	-5.9%
Other Rents and Concessions	8,413,056	11,587,511	72.6%	10,393,748	(1,980,692)	-19.1%
Total Rents & Concessions	29,687,554	45,775,617	64.9%	31,865,761	(2,178,207)	-6.8%
Revenue from Other Agencies	3,989,046	6,873,792	58.0%	7,293,346	(3,304,300)	-45.3%
Charges for Current Services	71,211,814	126,942,634	56.1%	70,397,482	814,332	1.2%
Other Revenue	5,642,412	4,640,002	121.6%	3,214,179	2,428,233	75.5%
Transfers	21,255,705	96,265,026	22.1%	18,108,081	3,147,624	17.4%
Total General Fund Revenue¹	\$ 638,790,029	\$ 1,281,884,129	49.8%	\$ 652,752,373	\$ (13,962,344)	-2.1%

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

General Fund Expenditure Status Report
As of Period 8, Ended February 29, 2016 (67% 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	\$ 2,775,441	\$ 4,305,649		64.5%	\$ 2,667,180	\$ 108,261	4.1%
Performance & Analytics	1,112,526	1,968,094		56.5%	798,428	314,098	39.3%
Chief Operating Officer							
Office of Chief Operating Officer	664,235	1,043,163		63.7%	610,894	53,341	8.7%
Communications	2,235,125	3,563,052		62.7%	549,534	1,685,591	306.7%
Public Safety							
Fire-Rescue	152,575,701	229,277,249		66.5%	148,465,542	4,110,159	2.8%
Police	283,156,100	435,559,891		65.0%	277,440,028	5,716,072	2.1%
Office of Homeland Security	1,387,851	2,333,408		59.5%	1,355,827	32,024	2.4%
Office of the Chief Financial Officer							
City Comptroller	7,306,976	11,111,938		65.8%	7,180,098	126,878	1.8%
City Treasurer	8,772,170	16,259,232		54.0%	8,916,785	(144,615)	-1.6%
Citywide Program Expenditures	56,977,856	89,609,808		63.6%	56,913,007	64,849	0.1%
Debt Management	1,618,839	2,758,828		58.7%	1,648,404	(29,565)	-1.8%
Financial Management	2,505,045	4,394,566		57.0%	2,606,982	(101,937)	-3.9%
Office of the Chief Financial Officer	326,254	580,839		56.2%	329,771	(3,517)	-1.1%
Office of the Assistant COO							
Office of the Assistant Chief Operating Officer	1,133,828	1,805,645		62.8%	703,949	429,879	61.1%
Infrastructure & Public Works							
Environmental Services	22,643,291	36,631,631		61.8%	21,773,183	870,108	4.0%
Public Utilities	1,422,747	2,549,736		55.8%	1,454,688	(31,941)	-2.2%
Public Works	422,000	1,105,896		38.2%	756,962	(334,962)	-44.3%
Public Works - Contracting	1,200,394	2,158,822		55.6%	1,282,055	(81,661)	-6.4%
Public Works - General Services	18,216,607	26,507,783		68.7%	11,513,611	6,702,996	58.2%
Transportation & Storm Water	80,155,509	130,662,333		61.3%	60,561,862	19,593,647	32.4%
Internal Operations							
Internal Operations	262,156	396,361		66.1%	263,018	(862)	-0.3%
Department of Information Technology	18,461	500,000		3.7%	46,767	(28,306)	-60.5%
Human Resources	2,051,170	3,268,272		62.8%	2,053,088	(1,918)	-0.1%
Purchasing & Contracting	3,492,672	7,612,535		45.9%	3,393,548	99,124	2.9%
Real Estate Assets	3,060,329	6,181,599		49.5%	2,696,277	364,052	13.5%

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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	593,646	857,024	69.3%	514,296	79,350	15.4%
Development Services	3,967,122	6,991,059	56.7%	4,283,882	(316,760)	-7.4%
Planning	5,879,335	10,323,118	57.0%	4,788,356	1,090,979	22.8%
Economic Development	5,989,794	13,823,681	43.3%	7,266,559	(1,276,765)	-17.6%
Library	30,831,627	49,325,289	62.5%	30,012,616	819,011	2.7%
Park & Recreation	63,321,634	105,656,516	59.9%	63,328,250	(6,616)	0.0%
Non-Mayoral						
City Attorney	30,532,826	46,709,688	65.4%	29,986,904	545,922	1.8%
City Auditor	2,082,926	3,717,660	56.0%	1,965,234	117,692	6.0%
City Clerk	3,233,600	5,397,361	59.9%	3,312,468	(78,868)	-2.4%
Council Administration	1,386,507	2,059,166	67.3%	1,169,531	216,976	18.6%
City Council - District 1	659,694	1,140,665	57.8%	588,378	71,316	12.1%
City Council - District 2	648,967	1,162,900	55.8%	861,779	(212,812)	-24.7%
City Council - District 3	766,556	1,277,780	60.0%	764,897	1,659	0.2%
City Council - District 4	560,783	1,108,604	50.6%	656,441	(95,658)	-14.6%
City Council - District 5	633,565	1,263,804	50.1%	538,123	95,442	17.7%
City Council - District 6	609,279	1,224,912	49.7%	564,606	44,673	7.9%
City Council - District 7	668,903	1,201,922	55.7%	691,625	(22,722)	-3.3%
City Council - District 8	671,688	1,183,208	56.8%	691,361	(19,673)	-2.8%
City Council - District 9	662,586	1,159,873	57.1%	616,058	46,528	7.6%
Ethics Commission	690,028	1,047,777	65.9%	576,001	114,027	19.8%
Office of the IBA	1,196,477	1,833,176	65.3%	1,163,410	33,067	2.8%
Personnel	4,923,054	7,434,136	66.2%	4,656,830	266,224	5.7%
Total General Fund Expenditures	\$ 816,003,880	\$ 1,288,045,649	63.4%	\$ 774,979,093	\$ 41,024,787	5.3%

Citywide Program Expenditure Status Report
As of Period 8, Ended February 29, 2016 (67% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	%	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	\$ 155,348	\$ 732,096	21.2%	\$ 577,336	\$ (421,988)	-73.1%
Business Cooperation Program	-	-	0.0%	13,108	(13,108)	-100.0%
Citywide Elections	18,826	4,173,583	0.5%	124,481	(105,655)	-84.9%
Corporate Master Leases Rent	7,822,225	10,440,662	74.9%	4,313,003	3,509,222	81.4%
Deferred Capital Debt Service	15,248,736	20,973,772	72.7%	9,523,534	5,725,202	60.1%
Engineering and Capital Projects	60,406	250,000	24.2%	378,996	(318,590)	-84.1%
Animal Services	6,782,544	8,956,214	75.7%	-	6,782,544	100.0%
Insurance	1,492,803	2,382,768	62.6%	1,631,508	(138,705)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	687,472	735,000	93.5%	686,811	661	0.1%
Preservation of Benefits	54,044	1,500,000	3.6%	-	54,044	100.0%
Property Tax Administration	183,199	4,209,630	4.4%	189,305	(6,106)	-3.2%
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	1,286,453	2,981,255	43.2%	870,596	415,857	47.8%
Supplemental COLA Benefit	1,599,656	1,710,782	93.5%	1,569,308	30,348	1.9%
Transfer to Capital Improvement Program	1,265,000	1,265,000	100.0%	-	1,265,000	100.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	139,000	459,179	30.3%	139,000	-	0.0%
Total Citywide Program Expenditures	\$ 56,977,856	\$ 89,609,808	63.6%	\$ 56,913,007	\$ 64,849	0.1%

Council Districts Expenditure Status Report
As of Period 8, Ended February 29, 2016 (67% Completed)
(Unaudited)

	FY16	FY16	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 643,551	\$ 1,065,841	\$ 1,065,841	\$ -	60.4%	\$ 588,410	\$ 55,141	9.4%
District 1 CPPS	16,143	78,653	74,824	(3,829)	20.5%	(32)	16,175	-50546.9%
Total Council District 1	659,694	1,144,494	1,140,665	(3,829)	57.8%	588,378	71,316	12.1%
Council District 2	655,794	1,096,968	1,096,802	(166)	59.8%	787,055	(131,261)	-16.7%
District 2 CPPS	(6,827)	90,149	66,098	(24,051)	-7.6%	74,724	(81,551)	-109.1%
Total Council District 2	648,967	1,187,117	1,162,900	(24,217)	55.8%	861,779	(212,812)	-24.7%
Council District 3	770,005	1,226,435	1,226,435	-	62.8%	765,227	4,778	0.6%
District 3 CPPS	(3,449)	76,851	51,345	(25,506)	-4.5%	(330)	(3,119)	945.2%
Total Council District 3	766,556	1,303,286	1,277,780	(25,506)	60.0%	764,897	1,659	0.2%
Council District 4	559,422	1,065,776	1,065,776	-	52.5%	661,086	(101,664)	-15.4%
District 4 CPPS	1,361	63,581	42,828	(20,753)	2.1%	(4,645)	6,006	-129.3%
Total Council District 4	560,783	1,129,357	1,108,604	(20,753)	50.6%	656,441	(95,658)	-14.6%
Council District 5	627,363	1,065,628	1,065,628	-	58.9%	561,623	65,740	11.7%
District 5 CPPS	6,202	202,276	198,176	(4,100)	3.1%	(23,500)	29,702	-126.4%
Total Council District 5	633,565	1,267,904	1,263,804	(4,100)	50.1%	538,123	95,442	17.7%
Council District 6	612,816	1,065,761	1,065,761	-	57.5%	569,862	42,954	7.5%
District 6 CPPS	(3,537)	196,954	159,151	(37,803)	-1.8%	(5,256)	1,719	-32.7%
Total Council District 6	609,279	1,262,715	1,224,912	(37,803)	49.7%	564,606	44,673	7.9%
Council District 7	667,403	1,131,197	1,131,197	-	59.0%	694,125	(26,722)	-3.8%
District 7 CPPS	1,500	90,725	70,725	(20,000)	1.7%	(2,500)	4,000	-160.0%
Total Council District 7	668,903	1,221,922	1,201,922	(20,000)	55.7%	691,625	(22,722)	-3.3%
Council District 8	677,276	1,117,617	1,117,617	-	60.6%	697,574	(20,298)	-2.9%
District 8 CPPS	(5,588)	67,391	65,591	(1,800)	-8.3%	(6,213)	625	-10.1%
Total Council District 8	671,688	1,185,008	1,183,208	(1,800)	56.8%	691,361	(19,673)	-2.8%
Council District 9	642,211	1,065,774	1,065,774	-	60.3%	619,970	22,241	3.6%
District 9 CPPS	20,375	108,720	94,099	(14,621)	18.7%	(3,912)	24,287	-620.8%
Total Council District 9	662,586	1,174,494	1,159,873	(14,621)	57.1%	616,058	46,528	7.6%
Total Council Districts	\$ 5,882,021	\$ 10,876,297	\$10,723,668	\$ (152,629)	54.1%	\$ 5,973,268	\$ (91,247)	-1.5%

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February 29, 2016 (67% 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	\$ 3,029,392	\$ 4,881,882	62.1%	\$ 2,880,408	\$ 148,984	5.2%
Automated Refuse Container Fund	671,248	700,000	95.9%	528,841	142,407	26.9%
Central Stores Internal Service Fund	6,419,917	13,307,156	48.2%	6,851,103	(431,186)	-6.3%
Concourse and Parking Garages Operating Fund	2,841,449	3,774,659	75.3%	2,076,864	764,585	36.8%
Convention Center Complex Funds	9,610,135	13,207,993	72.8%	10,013,251	(403,116)	-4.0%
Development Services Fund	39,922,590	52,063,381	76.7%	35,786,814	4,135,776	11.6%
Energy Conservation Program Fund	2,058,485	2,252,875	91.4%	2,372,799	(314,314)	-13.2%
Engineering and Capital Projects	43,561,389	75,734,886	57.5%	39,333,415	4,227,974	10.7%
Environmental Growth Fund 1/3	4,179,454	5,392,760	77.5%	2,818,339	1,361,115	48.3%
Environmental Growth Fund 2/3	3,952,287	10,792,521	36.6%	5,625,290	(1,673,003)	-29.7%
Facilities Financing Fund	1,414,762	2,185,240	64.7%	1,072,105	342,657	32.0%
Fire/Emergency Medical Services Fund	9,133,679	11,572,242	78.9%	8,425,480	708,199	8.4%
Fire and Lifeguard Facilities Fund	1,381,172	1,380,370	100.1%	1,380,876	296	0.0%
Fleet Services Funds	48,890,065	73,492,639	66.5%	47,689,270	1,200,794	2.5%
Gas Tax Fund	12,409,836	22,804,978	54.4%	14,160,769	(1,750,933)	-12.4%
GIS Fund	65,426	1,743,644	3.8%	71,206	(5,780)	-8.1%
Golf Course Fund	12,126,078	18,260,747	66.4%	12,436,576	(310,498)	-2.5%
Information Technology Fund	(5,821)	12,723,508	0.0%	7,490	(13,311)	-177.7%
Junior Lifeguard Program Fund	5,821	595,591	1.0%	2,000	3,821	191.1%
Los Penasquitos Canyon Preserve Fund	141,455	186,000	76.1%	26,100	115,355	442.0%
Maintenance Assessment District (MAD) Funds	10,715,737	23,092,894	46.4%	11,522,065	(806,328)	-7.0%
Mission Bay/Balboa Park Improvement Fund	1,419,855	2,125,000	66.8%	1,309,607	110,248	8.4%
Mission Bay Improvement Fund	65,476	6,157,723	1.1%	33,963	31,513	92.8%
New Convention Facility Fund	3,402,608	3,405,000	99.9%	3,399,907	2,701	0.1%
OneSD Support Fund	26,574,918	26,525,692	100.2%	19,927,157	6,647,761	33.4%
Parking Meter Operations	7,067,405	10,197,852	69.3%	6,271,680	795,725	12.7%
PETCO Park Fund	15,967,478	15,207,773	105.0%	15,557,407	410,071	2.6%
Prop 42 Replacement - Transportation Relief Fund	4,618,621	6,233,477	74.1%	8,428,599	(3,809,978)	-45.2%
Public Art Fund	222,365	154,643	143.8%	440,181	(217,816)	-49.5%
Public Safety Needs & Debt Service Fund	5,044,180	9,159,111	55.1%	5,120,060	(75,880)	-1.5%
Publishing Services Internal Fund	2,050,569	3,221,261	63.7%	2,251,046	(200,477)	-8.9%
QUALCOMM Stadium Operating Fund	13,838,169	17,957,446	77.1%	12,080,732	1,757,437	14.5%

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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	\$ 11,928,807	\$ 20,637,651	57.8%	\$ 12,218,326	\$ (289,519)	-2.4%
Refuse Disposal Funds	21,447,617	30,638,650	70.0%	19,713,254	1,734,363	8.8%
Regional Park Improvements Fund	34,223	2,500,000	1.4%	25,585	8,638	33.8%
Risk Management Fund ¹	7,104,686	10,558,878	67.3%	795,863	6,308,823	792.7%
Seized and Forfeited Assets Funds	1,588,094	1,200,000	132.3%	305,036	1,283,058	420.6%
Solid Waste Local Enforcement Agency Fund	564,413	786,417	71.8%	577,078	(12,665)	-2.2%
State COPS ²	5,976,091	4,609,706	129.6%	-	5,976,091	100.0%
Storm Drain Fund	3,134,273	5,700,000	55.0%	3,426,865	(292,592)	-8.5%
Transient Occupancy Tax Fund	54,903,094	92,951,240	59.1%	49,710,032	5,193,062	10.4%
TransNet Extension Funds	39,364,785	32,007,000	123.0%	12,637,593	26,727,192	211.5%
Trolley Extension Reserve Fund	254,234	1,071,728	23.7%	254,252	(18)	0.0%
Underground Surcharge Fund	34,623,547	63,388,541	54.6%	34,799,590	(176,043)	-0.5%
Wastewater Department Funds	241,905,581	403,337,222	60.0%	250,263,790	(8,358,209)	-3.3%
Water Department Funds	246,860,067	501,763,491	49.2%	281,616,188	(34,756,121)	-12.3%
Wireless Communication Technology Fund	6,422,758	6,622,249	97.0%	8,019,695	(1,596,937)	-19.9%
Zoological Exhibits Maintenance Fund	6,744,119	11,777,761	57.3%	6,501,748	242,371	3.7%

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 8, Ended February 29, 2016 (67% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditures	FY16 Current Budget	%	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
			Consumed			
Airports Fund	\$ 2,425,476	\$ 5,301,907	45.7%	\$ 2,007,491	\$ 417,985	20.8%
Automated Refuse Container Fund	542,034	800,000	67.8%	424,969	117,065	27.5%
Central Stores Internal Service Fund	5,897,096	13,307,156	44.3%	6,616,288	(719,192)	-10.9%
Concourse and Parking Garages Operating Fund	1,181,567	4,439,017	26.6%	1,050,944	130,623	12.4%
Convention Center Complex Funds	3,199,249	13,803,450	23.2%	3,342,359	(143,110)	-4.3%
Development Services Fund	35,725,383	55,309,067	64.6%	33,878,205	1,847,178	5.5%
Energy Conservation Program Fund	1,451,893	2,622,983	55.4%	1,618,958	(167,065)	-10.3%
Engineering and Capital Projects	42,811,456	75,734,886	56.5%	41,159,407	1,652,049	4.0%
Environmental Growth Fund 1/3	1,422,448	3,942,458	36.1%	1,666,652	(244,204)	-14.7%
Environmental Growth Fund 2/3	-	10,456,488	0.0%	3,288	(3,288)	-100.0%
Facilities Financing Fund	1,383,726	2,185,240	63.3%	1,145,984	237,742	20.7%
Fire/Emergency Medical Services Fund	5,290,681	11,840,947	44.7%	5,534,491	(243,810)	-4.4%
Fire and Lifeguard Facilities Fund	690,253	1,426,582	48.4%	699,292	(9,039)	-1.3%
Fleet Services Funds	54,109,109	153,180,654	35.3%	40,074,616	14,034,493	35.0%
Gas Tax Fund	12,047,039	27,466,639	43.9%	10,438,629	1,608,410	15.4%
GIS Fund	1,511,979	2,062,574	73.3%	1,551,964	(39,985)	-2.6%
Golf Course Fund	8,551,516	16,802,439	50.9%	11,750,925	(3,199,409)	-27.2%
Information Technology Fund	6,715,645	13,363,897	50.3%	5,150,196	1,565,449	30.4%
Junior Lifeguard Program Fund	433,697	595,591	72.8%	415,880	17,817	4.3%
Los Penasquitos Canyon Preserve Fund	149,834	226,846	66.1%	150,470	(636)	-0.4%
Maintenance Assessment District (MAD) Funds	9,807,517	36,001,704	27.2%	11,064,269	(1,256,751)	-11.4%
Mission Bay/ Balboa Park Improvement Fund	1,693,110	2,128,526	79.5%	1,749,014	(55,904)	-3.2%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	11,875,226	25,441,074	46.7%	9,481,338	2,393,888	25.2%
Parking Meter Operations	2,010,248	10,197,852	19.7%	1,485,600	524,648	35.3%
PETCO Park Fund	16,340,119	16,353,469	99.9%	15,828,198	511,921	3.2%
Police Decentralization Fund	2,458,813	2,003,262	122.7%	43,479	2,415,334	5555.2%
Prop 42 Replacement - Transportation Relief Fund	5,811,004	26,595,287	21.8%	3,697,620	2,113,384	57.2%
Public Art Fund	59,017	342,034	17.3%	68,909	(9,892)	-14.4%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111	15.1%	1,379,719	650	0.0%
Publishing Services Internal Fund	2,122,906	3,666,496	57.9%	2,164,206	(41,300)	-1.9%
QUALCOMM Stadium Operating Fund	14,193,652	19,347,918	73.4%	11,958,215	2,235,437	18.7%

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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	\$ 11,984,111	\$ 22,874,778	52.4%	\$ 12,242,545	\$ (258,434)	-2.1%
Refuse Disposal Funds	19,198,872	32,253,513	59.5%	18,370,252	828,620	4.5%
Risk Management Fund	5,746,430	10,558,878	54.4%	6,271,610	(525,180)	-8.4%
Seized and Forfeited Assets Funds	255,004	1,809,671	14.1%	874,401	(619,398)	-70.8%
Solid Waste Local Enforcement Agency Fund	435,120	766,313	56.8%	488,417	(53,297)	-10.9%
State COPS ¹	3,983,511	4,609,706	86.4%	-	3,983,511	100.0%
Storm Drain Fund	2,854,608	5,700,000	50.1%	2,857,758	(3,150)	-0.1%
Transient Occupancy Tax Fund	39,741,380	97,443,953	40.8%	40,899,682	(1,158,302)	-2.8%
TransNet Extension Funds	7,227,027	13,177,479	54.8%	6,270,056	956,971	15.3%
Trolley Extension Reserve Fund	909,855	1,089,225	83.5%	898,243	11,612	1.3%
Underground Surcharge Fund	15,882,572	58,388,541	27.2%	20,040,033	(4,157,461)	-20.7%
Wastewater Department Funds	146,894,472	366,869,239	40.0%	158,685,060	(11,790,588)	-7.4%
Water Department Funds	259,098,722	505,811,690	51.2%	270,593,233	(11,494,511)	-4.2%
Wireless Communication Technology Fund	5,139,618	8,149,464	63.1%	4,843,845	295,773	6.1%
Zoological Exhibits Maintenance Fund	5,085,761	11,777,761	43.2%	4,801,889	283,872	5.9%

¹ New fund in Fiscal Year 2016.