

Financial Performance Report Fiscal Year 2019

As of April 30, 2019



**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 10 (as of April 30, 2019).

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 April 30, 2019, 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>

Table of Contents	<u>Page</u>
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	5
Schedule 2a - Citywide Program Expenditure Status Report	7
Schedule 2b - Council Districts Expenditure Status Report	8
Schedule 3 - Other Budgeted Funds Revenue Status Report	9
Schedule 4 - Other Budgeted Funds Expenditure Status Report	11

General Fund Summary
As of Period 10, Ended April 30, 2019 (83% 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	\$ 562,720,220	\$ 423,380,439	75.2%	\$ 403,902,519	\$ 19,477,920	4.8%
Sales Taxes	282,061,831	285,561,831	205,502,339	72.0%	182,346,110	23,156,229	12.7%
Transient Occupancy Taxes	128,368,696	128,368,696	96,661,497	75.3%	88,761,334	7,900,163	8.9%
Property Transfer Taxes	11,009,669	11,009,669	7,025,829	63.8%	7,180,691	(154,862)	-2.2%
Licenses & Permits	25,810,583	25,810,583	22,732,824	88.1%	17,329,558	5,403,266	31.2%
Fines & Forfeitures	31,363,846	31,363,846	21,199,079	67.6%	22,572,666	(1,373,587)	-6.1%
Interest & Dividends	650,000	650,000	1,794,674	276.1%	643,171	1,151,503	-179.0%
Franchises & Other Local Taxes	78,820,678	80,820,678	42,506,361	52.6%	42,774,846	(268,485)	-0.6%
Rents & Concessions	59,330,796	59,330,796	50,432,218	85.0%	44,603,567	5,828,651	13.1%
Revenues from Other Agencies	5,545,990	5,311,613	6,654,591	125.3%	7,787,698	(1,133,107)	-14.5%
Charges for Current Services	160,287,025	164,312,605	93,560,810	56.9%	90,452,689	3,108,121	3.4%
Other Revenue	3,058,083	3,058,083	2,950,079	96.5%	2,813,728	136,351	4.8%
Transfers	90,208,443	90,127,240	47,025,881	52.2%	61,878,412	(14,852,531)	-24.0%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,448,445,860	\$ 1,021,426,621	70.5%	\$ 973,046,989	\$ 48,379,632	5.0%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 592,814,958	\$ 489,783,239	82.6%	\$ 460,826,936	\$ 28,956,303	6.3%
Total PE	589,097,578	592,814,958	489,783,239	82.6%	460,826,936	28,956,303	6.3%
Fringe Benefits	437,985,873	442,135,873	371,380,616	84.0%	359,575,181	11,805,435	3.3%
Supplies	30,233,172	31,873,316	24,443,325	76.7%	27,843,810	(3,400,485)	-12.2%
Contracts	240,658,394	233,142,150	189,907,338	81.5%	198,775,429	(8,868,091)	-4.5%
Information Technology	31,967,402	32,759,624	22,415,773	68.4%	19,508,557	2,907,216	14.9%
Energy & Utilities	49,316,269	50,666,878	39,757,509	78.5%	37,245,577	2,511,932	6.7%
Capital Expenditures	2,114,450	1,673,986	401,688	24.0%	5,003,891	(4,602,203)	-92.0%
Debt	9,574,905	17,879,943	4,685,091	26.2%	2,619,218	2,065,873	78.9%
Other Expenditures	5,359,190	5,357,428	2,184,690	40.8%	2,587,664	(402,974)	-15.6%
Transfers	62,919,930	62,828,007	34,975,433	55.7%	43,525,670	(8,550,237)	-19.6%
Total NPE	870,129,585	878,317,205	690,151,463	78.6%	696,684,997	(6,533,534)	-0.9%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,471,132,163	\$ 1,179,934,702	80.2%	\$ 1,157,511,933	\$ 22,422,769	1.9%
General Fund Encumbrances			52,139,643		54,803,773	(2,664,130)	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (210,647,724)		\$ (239,268,717)	\$ 28,620,993	

General Fund Revenue Status Report
As of Period 10, Ended April 30, 2019 (83% 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	\$ 423,380,439	\$ 562,720,220	75.2%	\$ 403,902,519	\$ 19,477,920	4.8%
Sales Taxes	205,502,339	285,561,831	72.0%	182,346,110	23,156,229	12.7%
Transient Occupancy Taxes	96,661,497	128,368,696	75.3%	88,761,334	7,900,163	8.9%
Property Transfer Taxes	7,025,829	11,009,669	63.8%	7,180,691	(154,862)	-2.2%
Licenses & Permits						
Business Taxes	12,065,749	13,486,297	89.5%	6,884,016	5,181,733	75.3%
Rental Unit Taxes	6,623,993	7,459,502	88.8%	6,617,097	6,896	0.1%
Alarm Permit Fees	4,931,157	5,400,000	91.3%	377,919	115,238	30.5%
Application Fees ²	170	-	100.0%	5,621	(5,451)	-97.0%
Other Licenses & Permits	3,549,755	4,324,784	82.1%	3,444,905	104,850	3.0%
Total Licenses & Permits	22,732,824	25,810,583	88.1%	17,329,558	5,403,266	31.2%
Fines & Forfeitures						
Parking Citations	15,040,005	22,362,006	67.3%	16,308,151	(1,268,146)	-7.8%
Municipal Court	3,106,394	4,812,505	64.5%	3,417,902	(311,508)	-9.1%
Other Fines & Forfeitures	3,052,680	4,189,335	72.9%	2,846,613	206,067	7.2%
Total Fines & Forfeitures	21,199,079	31,363,846	67.6%	22,572,666	(1,373,587)	-6.1%
Interest & Dividends	1,794,674	650,000	276.1%	643,171	1,151,503	-179.0%
Franchises						
SDG&E	25,610,072	47,711,759	53.7%	24,704,661	905,411	3.7%
CATV	8,470,713	15,641,491	54.2%	8,866,731	(396,018)	-4.5%
Refuse Collection	6,410,594	12,700,000	50.5%	6,686,583	(275,989)	-4.1%
Other Franchises	2,014,982	4,767,428	42.3%	2,516,871	(501,889)	-19.9%
Total Franchises	42,506,361	80,820,678	52.6%	42,774,846	(268,485)	-0.6%
Rents & Concessions						
Mission Bay	22,797,325	30,140,940	75.6%	21,187,477	1,609,848	7.6%
Pueblo Lands	5,430,517	6,887,451	78.8%	5,272,425	158,092	3.0%
Other Rents and Concessions	22,204,376	22,302,405	99.6%	18,143,665	4,060,711	22.4%
Total Rents & Concessions	50,432,218	59,330,796	85.0%	44,603,567	5,828,651	13.1%
Revenue from Other Agencies	6,654,591	5,311,613	125.3%	7,787,698	(1,133,107)	-14.5%
Charges for Current Services	93,560,810	164,312,605	56.9%	90,452,689	3,108,121	3.4%
Other Revenue	2,950,079	3,058,083	96.5%	2,813,728	136,351	4.8%
Transfers	47,025,881	90,127,240	52.2%	61,878,412	(14,852,531)	-24.0%
Total General Fund Revenue¹	<u>\$ 1,021,426,621</u>	<u>\$ 1,448,445,860</u>	<u>70.5%</u>	<u>\$ 973,046,989</u>	<u>\$ 48,379,632</u>	<u>5.0%</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 10, Ended April 30, 2019 (83% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Mayor							
Office of the Mayor	\$ 3,213,695	\$ 3,825,067	84.0%		\$ 3,562,759	\$ (349,064)	-9.8%
Performance & Analytics	2,904,112	3,767,363	77.1%		2,160,293	743,819	34.4%
Office of Boards & Commissions ⁵	1,146,357	1,370,892	83.6%		-	1,146,357	100.0%
Government Affairs ¹	623,042	797,505	78.1%		-	623,042	100.0%
Chief Operating Officer							
Office of the Chief Operating Officer	1,011,208	1,248,226	81.0%		1,358,035	(346,827)	-25.5%
Communications	3,694,050	4,691,777	78.7%		3,271,324	422,726	12.9%
Public Safety							
Fire-Rescue	226,963,360	271,257,985	83.7%		227,209,167	(245,807)	-0.1%
Police	409,543,040	486,787,899	84.1%		389,138,616	20,404,424	5.2%
Office of Homeland Security	2,249,160	2,908,319	77.3%		2,275,714	(26,554)	-1.2%
Office of the Chief Financial Officer							
City Treasurer	13,265,314	17,552,082	75.6%		12,173,927	1,091,387	9.0%
Citywide Program Expenditures	88,384,615	126,700,764	69.8%		104,896,781	(16,512,166)	-15.7%
Debt Management	2,219,387	2,928,919	75.8%		2,460,493	(241,106)	-9.8%
Department of Finance ²	13,799,295	16,872,858	81.8%		13,193,626	605,669	4.6%
Office of the Chief Financial Officer	487,103	607,165	80.2%		496,874	(9,771)	-2.0%
Office of the Assistant COO							
Office of the Assistant Chief Operating Officer	749,647	833,085	90.0%		1,372,103	(622,456)	-45.4%
Infrastructure & Public Works							
Environmental Services	34,701,233	44,619,080	77.8%		31,776,708	2,924,525	9.2%
Public Utilities	2,531,883	2,606,490	97.1%		2,200,219	331,664	15.1%
Public Works	344,651	653,514	52.7%		760,665	(416,014)	-54.7%
Public Works - Contracting ⁴	-	-	-		1,704,005	(1,704,005)	-100.0%
Public Works - General Services	20,444,153	25,916,805	78.9%		15,818,612	4,625,541	29.2%
Transportation & Storm Water	93,922,230	124,824,098	75.2%		96,804,614	(2,882,384)	-3.0%
Internal Operations							
Internal Operations	199,342	281,000	70.9%		398,536	(199,194)	-50.0%
Department of Information Technology	178,130	1,139,200	15.6%		57,898	120,232	207.7%
Human Resources	4,125,491	4,996,915	82.6%		4,393,496	(268,005)	-6.1%
Purchasing & Contracting	13,755,178	17,196,098	80.0%		4,564,122	9,191,056	201.4%
Real Estate Assets	4,852,681	6,962,132	69.7%		5,036,323	(183,642)	-3.6%

Schedule 2 (cont.)

	FY19 Year-to-Date Expenditure¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Neighborhood Services						
Smart and Sustainable Communities ³	351,496	371,319	94.7%	820,077	(468,581)	-57.1%
Development Services	6,302,188	8,126,998	77.5%	5,955,349	346,839	5.8%
Planning	7,299,645	9,957,301	73.3%	6,935,371	364,274	5.3%
Economic Development	8,526,843	13,252,755	64.3%	9,160,998	(634,155)	-6.9%
Library	44,672,095	55,709,556	80.2%	43,509,632	1,162,463	2.7%
Parks & Recreation	91,610,623	116,466,304	78.7%	92,002,417	(391,794)	-0.4%
Neighborhood Services ⁵	993,995	1,197,000	83.0%	-	993,995	100.0%
Non-Mayoral						
City Attorney	46,939,669	57,739,764	81.3%	44,334,598	2,605,071	5.9%
City Auditor	3,029,958	3,850,240	78.7%	3,232,876	(202,918)	-6.3%
City Clerk	4,705,854	5,875,171	80.1%	4,538,226	167,628	3.7%
Council Administration	2,064,891	2,670,567	77.3%	1,966,899	97,992	5.0%
City Council - District 1	965,656	1,392,381	69.4%	878,035	87,621	10.0%
City Council - District 2	919,579	1,453,305	63.3%	992,771	(73,192)	-7.4%
City Council - District 3	834,345	1,320,551	63.2%	879,040	(44,695)	-5.1%
City Council - District 4	912,141	1,384,592	65.9%	881,461	30,680	3.5%
City Council - District 5	757,176	1,250,152	60.6%	751,367	5,809	0.8%
City Council - District 6	907,402	1,296,266	70.0%	803,589	103,813	12.9%
City Council - District 7	883,831	1,190,779	74.2%	941,128	(57,297)	-6.1%
City Council - District 8	1,034,488	1,497,401	69.1%	1,019,200	15,288	1.5%
City Council - District 9	1,134,949	1,385,667	81.9%	949,115	185,834	19.6%
Ethics Commission	867,327	1,193,510	72.7%	922,906	(55,579)	-6.0%
Office of the IBA	1,644,496	2,129,649	77.2%	1,641,403	3,093	0.2%
Personnel	7,267,698	9,075,697	80.1%	7,310,565	(42,867)	-0.6%
Total General Fund Expenditures	\$ 1,179,934,702	\$ 1,471,132,163	80.2%	\$ 1,157,511,933	\$ 22,422,769	1.9%

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 10, Ended April 30, 2019 (83% 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						
Animal Services	\$ -	\$ -	-	\$ 7,973,159	\$ (7,973,159)	-100.0%
Assessments To Public Property	-	851,560	0.0%	178,232	(178,232)	0.0%
Citywide Elections	49	1,781,321	0.0%	486,358	(486,309)	-100.0%
Corporate Master Leases Rent	19,510,686	19,783,387	98.6%	18,599,984	910,702	4.9%
Deferred Capital Debt Service	20,156,212	19,759,020	102.0%	15,507,899	4,648,313	30.0%
Engineering and Capital Projects	70,284	250,000	28.1%	183,394	(113,110)	-61.7%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,235	2,406,578	61.3%	1,646,785	(170,550)	-10.4%
Memberships	654,198	735,000	89.0%	284,571	369,627	129.9%
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	4,059,582	5,593,620	72.6%	3,931,959	127,623	3.2%
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	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	3,277,908	5,657,000	57.9%	2,419,131	858,777	35.5%
Supplemental COLA Benefit	1,345,158	1,525,497	88.2%	1,452,943	(107,785)	-7.4%
Transfer to Capital Improvement Program	1,168,000	5,417,600	21.6%	-	1,168,000	100.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	69,500	(69,500)	-100.0%
Transfer to Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
Total Citywide Program Expenditures	\$ 88,384,615	\$ 126,700,764	69.8%	\$ 104,896,781	\$ (16,512,166)	-15.7%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 10, Ended April 30, 2019 (83% Completed)
(Unaudited)

	FY19	FY19	FY19			FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 965,656	\$ 1,318,104	\$ 1,318,104	\$ -	73.3%	\$ 878,035	\$ 87,621	10.0%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-	-
Total Council District 1	965,656	1,398,861	1,392,381	(6,480)	69.4%	878,035	87,621	10.0%
Council District 2	917,579	1,353,957	1,353,957	-	67.8%	987,148	(69,569)	-7.0%
District 2 CPPS	2,000	119,348	99,348	(20,000)	1.7%	5,623	(3,623)	-64.4%
Total Council District 2	919,579	1,473,305	1,453,305	(20,000)	63.3%	992,771	(73,192)	-7.4%
Council District 3	834,345	1,233,247	1,233,247	-	67.7%	884,040	(49,695)	-5.6%
District 3 CPPS	-	87,304	87,304	-	-	(5,000)	5,000	-100.0%
Total Council District 3	834,345	1,320,551	1,320,551	-	63.2%	879,040	(44,695)	-5.1%
Council District 4	906,046	1,256,943	1,256,943	-	72.1%	891,042	15,004	1.7%
District 4 CPPS	6,095	128,924	127,649	(1,275)	4.7%	(9,581)	15,676	-163.6%
Total Council District 4	912,141	1,385,867	1,384,592	(1,275)	65.9%	881,461	30,680	3.5%
Council District 5	757,176	1,181,283	1,181,283	-	64.1%	755,016	2,160	0.3%
District 5 CPPS	-	216,869	68,869	(148,000)	-	(3,649)	3,649	-100.0%
Total Council District 5	757,176	1,398,152	1,250,152	(148,000)	60.6%	751,367	5,809	0.8%
Council District 6	897,258	1,185,548	1,185,548	-	75.7%	795,786	101,472	12.8%
District 6 CPPS	10,144	135,822	110,718	(25,104)	7.5%	7,803	2,341	30.0%
Total Council District 6	907,402	1,321,370	1,296,266	(25,104)	70.0%	803,589	103,813	12.9%
Council District 7	883,831	1,169,850	1,169,850	-	75.6%	945,804	(61,973)	-6.6%
District 7 CPPS	-	28,429	20,929	(7,500)	-	(4,676)	4,676	-100.0%
Total Council District 7	883,831	1,198,279	1,190,779	(7,500)	74.2%	941,128	(57,297)	-6.1%
Council District 8	1,034,488	1,367,215	1,367,215	-	75.7%	1,019,255	15,233	1.5%
District 8 CPPS	-	140,300	130,186	(10,114)	-	(55)	55	-100.0%
Total Council District 8	1,034,488	1,507,515	1,497,401	(10,114)	69.1%	1,019,200	15,288	1.5%
Council District 9	1,134,949	1,342,850	1,342,257	(593)	84.5%	1,011,722	123,227	12.2%
District 9 CPPS	-	43,410	43,410	-	-	(62,607)	62,607	-100.0%
Total Council District 9	1,134,949	1,386,260	1,385,667	(593)	81.9%	949,115	185,834	19.6%
Total Council Districts	\$ 8,349,567	\$ 12,390,160	\$ 12,171,094	\$ (219,066)	67.4%	\$ 8,095,706	\$ 253,861	3.1%

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April 30, 2019 (83% Completed)
(Unaudited)

	FY19 Year-to-Date Revenue¹	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 4,891,723	\$ 4,934,289	99.1%	\$ 4,263,988	\$ 627,735	14.7%
Automated Refuse Container Fund	1,000,899	1,000,000	100.1%	1,018,376	(17,477)	-1.7%
Central Stores Internal Service Fund	7,437,355	7,533,914	98.7%	7,614,834	(177,479)	-2.3%
Concourse and Parking Garages Operating Fund	3,467,522	3,993,726	86.8%	3,264,755	202,767	6.2%
Convention Center Complex Funds	12,935,949	13,003,993	99.5%	13,065,729	(129,780)	-1.0%
Development Services Fund	63,045,300	64,479,323	97.8%	59,529,083	3,516,217	5.9%
Energy Conservation Program Fund	4,379,588	4,442,544	98.6%	3,235,946	1,143,642	35.3%
Engineering and Capital Projects	77,260,305	102,237,944	75.6%	64,266,849	12,993,456	20.2%
Environmental Growth Fund 1/3	2,926,052	5,310,441	55.1%	2,795,096	130,956	4.7%
Environmental Growth Fund 2/3	5,778,488	10,627,882	54.4%	5,532,740	245,748	4.4%
Facilities Financing Fund	2,193,333	3,071,961	71.4%	1,785,653	407,680	22.8%
Fire/Emergency Medical Services Fund	9,229,180	12,359,004	74.7%	8,997,542	231,638	2.6%
Fire and Lifeguard Facilities Fund	1,388,270	1,383,570	100.3%	1,386,736	1,534	0.1%
Fleet Services Funds	89,549,772	88,214,356	101.5%	77,846,125	11,703,647	15.0%
Gas Tax Fund	19,960,166	32,854,099	60.8%	22,383,081	(2,422,915)	-10.8%
General Plan Maintenance Fund	2,159,342	2,650,000	81.5%	2,059,507	99,835	4.8%
GIS Fund	2,398,103	2,581,074	92.9%	2,254,068	144,035	6.4%
Golf Course Fund	19,899,597	20,475,022	97.2%	18,338,378	1,561,219	8.5%
Information Technology Fund	12,522,014	13,188,511	94.9%	11,397,116	1,124,898	9.9%
Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
Junior Lifeguard Program Fund	561,386	615,150	91.3%	534,788	26,598	5.0%
Los Penasquitos Canyon Preserve Fund	234,813	266,776	88.0%	152,725	82,088	53.7%
Maintenance Assessment District (MAD) Funds	18,479,010	24,351,085	75.9%	18,797,666	(318,656)	-1.7%
Mission Bay/Balboa Park Improvement Fund	1,790,551	1,883,684	95.1%	1,461,054	329,497	22.6%
Mission Bay Improvement Fund	509,710	6,591,611	7.7%	297,545	212,165	71.3%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,912,618	27,824,407	100.3%	26,263,612	1,649,006	6.3%
Parking Meter Operations	9,708,576	11,017,852	88.1%	9,424,916	283,660	3.0%
PETCO Park Fund	15,481,228	17,017,688	91.0%	15,368,587	112,641	0.7%
Prop 42 Replacement - Transportation Relief Fund	86,865	-	100.0%	116,210	(29,345)	-25.3%
Public Art Fund	731,609	578,410	126.5%	1,953,573	(1,221,964)	-62.6%
Public Safety Needs & Debt Service Fund	7,688,148	9,738,827	78.9%	6,520,897	1,167,251	17.9%
Publishing Services Internal Fund	1,263,848	2,498,676	50.6%	2,679,802	(1,415,954)	-52.8%

Continued on Next Page

	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	\$ 14,475,166	\$ 22,343,726	64.8%	\$ 17,466,959	\$ (2,991,793)	-17.1%
Refuse Disposal Fund	29,060,434	34,366,974	84.6%	27,703,433	1,357,001	4.9%
Regional Park Improvements Fund	216,853	3,549,329	6.1%	129,559	87,294	67.4%
Risk Management Fund	8,558,687	11,130,932	76.9%	8,319,069	239,618	2.9%
Road Maintenance & Rehabilitation	17,673,739	23,353,385	75.7%	2,887,999	14,785,740	512.0%
Seized and Forfeited Assets Funds	21,795,694	7,070,044	308.3%	437,193	21,358,501	4885.4%
Solid Waste Local Enforcement Agency Fund	653,799	786,417	83.1%	618,396	35,403	5.7%
Stadium Operations Fund	11,531,963	10,619,263	108.6%	14,642,714	(3,110,751)	-21.2%
State COPS	2,716,612	2,140,000	126.9%	2,584,460	132,152	5.1%
Storm Drain Fund	4,235,180	5,700,000	74.3%	4,373,117	(137,937)	-3.2%
Successor Agency Admin & Project Fund	984,527	2,023,757	48.6%	916,939	67,588	7.4%
Transient Occupancy Tax Fund	87,049,409	120,723,415	72.1%	79,985,781	7,063,628	8.8%
TOT - Major Events Revolving FD	500,829	450,000	111.3%	-	500,829	100.0%
TransNet ARRA Exchange Fund	60,069	-	-	393,332	(333,263)	-84.7%
TransNet Extension Funds	33,433,091	33,388,000	100.1%	25,811,782	7,621,309	29.5%
Trolley Extension Reserve Fund	1,066,380	1,064,000	100.2%	251,767	814,613	323.6%
Underground Surcharge Fund	33,228,893	66,374,970	50.1%	30,121,463	3,107,430	10.3%
Wastewater Department Funds	333,500,688	449,180,767	74.2%	320,776,511	12,724,177	4.0%
Water Department Funds	500,269,753	708,692,928	70.6%	523,233,080	(22,963,326)	-4.4%
Wireless Communication Technology Fund	10,003,271	10,115,149	98.9%	8,797,068	1,206,203	13.7%
Zoological Exhibits Maintenance Fund	11,677,015	13,768,168	84.8%	11,097,296	579,719	5.2%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April 30, 2019 (83% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditures ¹	FY19 Current Budget	%	%	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 4,062,082	\$ 5,438,025	74.7%		\$ 3,517,773	\$ 544,309	15.5%
Automated Refuse Container Fund	927,428	1,300,000	71.3%		524,011	403,417	77.0%
Central Stores Internal Service Fund	7,477,736	7,532,994	99.3%		8,470,251	(992,515)	-11.7%
Concourse and Parking Garages Operating Fund	1,933,251	3,802,506	50.8%		1,840,760	92,491	5.0%
Convention Center Complex Funds	13,472,600	13,401,050	100.5%		12,823,990	648,609	5.1%
Development Services Fund	60,550,193	72,445,170	83.6%		58,082,029	2,468,164	4.2%
Energy Conservation Program Fund	3,533,541	4,941,166	71.5%		2,716,081	817,460	30.1%
Engineering and Capital Projects	79,281,111	102,237,944	77.5%		71,543,164	7,737,947	10.8%
Environmental Growth Fund 1/3	2,370,451	4,854,402	48.8%		2,463,139	(92,688)	-3.8%
Environmental Growth Fund 2/3	-	10,203,909	0.0%		1,410	(1,410)	-100.0%
Facilities Financing Fund	2,172,241	3,071,961	70.7%		2,321,813	(149,572)	-6.4%
Fire/Emergency Medical Services Fund	4,335,499	12,580,310	34.5%		4,754,492	(418,993)	-8.8%
Fire and Lifeguard Facilities Fund	1,390,139	1,389,181	100.1%		1,388,439	1,700	0.1%
Fleet Services Funds	103,317,792	180,043,569	57.4%		78,380,508	24,937,284	31.8%
Gas Tax Fund	18,702,097	37,121,680	50.4%		22,797,005	(4,094,908)	-18.0%
General Plan Maintenance Fund	1,950,765	2,650,000	73.6%		1,110,170	840,595	75.7%
GIS Fund	2,059,622	2,643,379	77.9%		2,172,428	(112,806)	-5.2%
Golf Course Fund	15,667,068	18,856,067	83.1%		12,708,505	2,958,563	23.3%
Information Technology Fund	10,515,981	12,954,174	81.2%		8,726,093	1,789,888	20.5%
Infrastructure Fund	1,339,655	1,487,207	90.1%		2,822,136	(1,482,481)	-52.5%
Junior Lifeguard Program Fund	450,781	615,038	73.3%		444,447	6,334	1.4%
Los Penasquitos Canyon Preserve Fund	192,181	266,597	72.1%		214,815	(22,634)	-10.5%
Maintenance Assessment District (MAD) Funds	19,271,267	41,828,225	46.1%		19,760,194	(488,927)	-2.5%
Mission Bay/ Balboa Park Improvement Fund	1,713,270	1,878,475	91.2%		1,977,325	(264,055)	-13.4%
New Convention Facility Fund	2,133,025	2,133,025	100.0%		3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	19,430,282	28,225,091	68.8%		18,445,820	984,462	5.3%
Parking Meter Operations	3,815,084	10,597,640	36.0%		3,701,167	113,917	3.1%
PETCO Park Fund	16,156,297	18,001,837	89.7%		15,878,406	277,891	1.8%
Prop 42 Replacement - Transportation Relief Fund	346,878	788,714	44.0%		3,295,742	(2,948,864)	-89.5%
Public Art Fund	83,272	2,175,600	3.8%		179,997	(96,725)	-53.7%
Public Safety Needs & Debt Service Fund	4,043,966	9,738,827	41.5%		4,724,808	(680,842)	-14.4%
Publishing Services Internal Fund	1,981,219	2,498,422	79.3%		2,780,825	(799,606)	-28.8%

Continued on Next Page

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	\$ 19,336,021	\$ 25,806,446	74.9%	\$ 16,918,305	\$ 2,417,716	14.3%
Refuse Disposal Fund	27,387,680	36,181,987	75.7%	27,357,711	29,969	0.1%
Risk Management Fund	9,270,519	11,921,378	77.8%	9,179,073	91,446	1.0%
Road Maintenance & Rehabilitation	8,326,377	17,116,061	48.6%	56,330	8,270,047	100.0%
Seized and Forfeited Assets Funds	1,341,560	7,836,180	17.1%	830,393	511,166	61.6%
Solid Waste Local Enforcement Agency Fund	729,083	1,150,243	63.4%	857,551	(128,468)	-15.0%
Stadium Operations Fund	13,220,994	15,056,106	87.8%	21,871,631	(8,650,637)	-39.6%
State COPS	602,349	2,140,000	28.1%	2,097,590	(1,495,241)	-71.3%
Storm Drain Fund	4,232,240	5,700,000	74.2%	4,274,536	(42,296)	-1.0%
Successor Agency Admin & Project Fund	984,527	2,023,757	48.6%	916,939	67,588	7.4%
Transient Occupancy Tax Fund	64,663,099	123,259,020	52.5%	50,907,528	13,755,571	27.0%
TOT - Special Events	346,660	450,000	77.0%	-	346,660	100.0%
TransNet Extension Funds	10,960,126	13,684,938	80.1%	10,124,663	835,463	8.3%
Trolley Extension Reserve Fund	1,068,828	1,067,000	100.2%	1,060,422	8,406	0.8%
Underground Surcharge Fund	27,832,879	59,963,795	46.4%	19,647,373	8,185,506	41.7%
Wastewater Department Funds	230,740,300	362,438,404	63.7%	277,924,989	(47,184,689)	-17.0%
Water Department Funds	399,025,689	542,389,087	73.6%	369,009,478	30,016,211	8.1%
Wireless Communication Technology Fund	7,337,302	9,332,446	78.6%	7,661,148	(323,846)	-4.2%
Zoological Exhibits Maintenance Fund	4,925,968	13,768,168	35.8%	5,731,492	(805,524)	-14.1%

¹Includes adjustments made in future periods.