

Financial Performance Report Fiscal Year 2019

As of January 31, 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 7 (as of January 31, 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 January 31, 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>

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General Fund Summary
As of Period 7, Ended January 31, 2019 (58% 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	\$ 305,810,768	54.6%	\$ 310,314,453	\$ (4,503,685)	-1.5%
Sales Taxes	282,061,831	282,061,831	130,440,344	46.2%	116,043,336	14,397,008	12.4%
Transient Occupancy Taxes	128,368,696	128,368,696	66,432,453	51.8%	59,820,545	6,611,908	11.1%
Property Transfer Taxes	11,009,669	11,009,669	4,722,832	42.9%	4,901,369	(178,537)	-3.6%
Licenses & Permits	25,810,583	25,810,583	13,296,730	51.5%	10,178,448	3,118,282	30.6%
Fines & Forfeitures	31,363,846	31,363,846	14,133,137	45.1%	14,919,670	(786,533)	-5.3%
Interest & Dividends	650,000	650,000	639,024	98.3%	(51,120)	690,144	1350.0%
Franchises & Other Local Taxes	78,820,678	78,820,678	20,727,897	26.3%	22,136,571	(1,408,674)	-6.4%
Rents & Concessions	59,330,796	59,330,796	37,126,169	62.6%	26,381,160	10,745,009	40.7%
Revenues from Other Agencies	5,545,990	5,311,613	2,647,884	49.9%	2,769,051	(121,167)	-4.4%
Charges for Current Services	160,287,025	160,521,402	72,967,387	45.5%	71,742,024	1,225,363	1.7%
Other Revenue	3,058,083	3,058,083	2,089,822	68.3%	1,982,617	107,205	5.4%
Transfers	90,208,443	90,208,443	34,310,336	38.0%	28,174,434	6,135,902	21.8%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,436,540,860	\$ 705,344,783	49.1%	\$ 669,312,558	\$ 36,032,225	5.4%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 589,104,958	\$ 348,574,772	59.2%	\$ 329,098,669	\$ 19,476,103	5.9%
Total PE	589,097,578	589,104,958	348,574,772	59.2%	329,098,669	19,476,103	5.9%
Fringe Benefits	437,985,873	437,985,873	258,210,821	59.0%	248,560,551	9,650,270	3.9%
Supplies	30,233,172	30,252,443	18,420,241	60.9%	22,320,253	(3,900,012)	-17.5%
Contracts	240,658,394	231,633,628	139,868,626	60.4%	150,014,079	(10,145,453)	-6.8%
Information Technology	31,967,402	31,967,402	16,146,916	50.5%	13,523,474	2,623,442	19.4%
Energy & Utilities	49,316,269	49,316,269	31,989,016	64.9%	29,228,197	2,760,819	9.4%
Capital Expenditures	2,114,450	2,114,450	289,951	13.7%	4,804,055	(4,514,104)	-94.0%
Debt	9,574,905	18,979,943	2,994,130	15.8%	1,076,977	1,917,153	178.0%
Other Expenditures	5,359,190	5,359,190	1,921,054	35.8%	2,192,297	(271,243)	-12.4%
Transfers	62,919,930	62,513,007	25,036,256	40.0%	37,170,449	(12,134,193)	-32.6%
Total NPE	870,129,585	870,122,205	494,877,011	56.9%	508,890,332	(14,013,321)	-2.8%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,459,227,163	\$ 843,451,783	57.8%	\$ 837,989,001	\$ 5,462,782	0.7%
General Fund Encumbrances			87,992,593		103,543,863	(15,551,270)	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (226,099,593)		\$ (272,220,306)	\$ 46,120,713	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 7, Ended January 31, 2019 (58% 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	\$ 305,810,768	\$ 560,025,220	54.6%	\$ 310,314,453	\$ (4,503,685)	-1.5%
Sales Taxes	130,440,344	282,061,831	46.2%	116,043,336	14,397,008	12.4%
Transient Occupancy Taxes	66,432,453	128,368,696	51.8%	59,820,545	6,611,908	11.1%
Property Transfer Taxes	4,722,832	11,009,669	42.9%	4,901,369	(178,537)	-3.6%
Licenses & Permits						
Business Taxes	8,025,047	13,486,297	59.5%	4,186,034	3,839,013	91.7%
Rental Unit Taxes	2,329,862	7,459,502	31.2%	3,221,435	(891,573)	-27.7%
Alarm Permit Fees	362,354	540,000	67.1%	281,112	81,242	28.9%
Application Fees ²	-	-	100.0%	5,515	(5,515)	-100.0%
Other Licenses & Permits	2,579,467	4,324,784	59.6%	2,484,352	95,115	3.8%
Total Licenses & Permits	13,296,730	25,810,583	51.5%	10,178,448	3,118,282	30.6%
Fines & Forfeitures						
Parking Citations	10,017,183	22,362,006	44.8%	10,917,177	(899,994)	-8.2%
Municipal Court	2,124,429	4,812,505	44.1%	2,176,429	(52,000)	-2.4%
Other Fines & Forfeitures	1,991,525	4,189,335	47.5%	1,826,064	165,461	9.1%
Total Fines & Forfeitures	14,133,137	31,363,846	45.1%	14,919,670	(786,533)	-5.3%
Interest & Dividends	639,024	650,000	98.3%	(51,120)	690,144	1350.0%
Franchises						
SDG&E	11,580,524	47,711,759	24.3%	10,808,717	771,807	7.1%
CATV	4,607,943	15,641,491	29.5%	4,891,628	(283,685)	-5.8%
Refuse Collection	3,275,819	12,700,000	25.8%	4,553,787	(1,277,968)	-28.1%
Other Franchises	1,263,611	2,767,428	45.7%	1,882,439	(618,828)	-32.9%
Total Franchises	20,727,897	78,820,678	26.3%	22,136,571	(1,408,674)	-6.4%
Rents & Concessions						
Mission Bay	17,246,313	30,140,940	57.2%	15,377,797	1,868,516	12.2%
Pueblo Lands	3,573,904	6,887,451	51.9%	3,370,704	203,200	6.0%
Other Rents and Concessions	16,305,952	22,302,405	73.1%	7,632,659	8,673,293	113.6%
Total Rents & Concessions	37,126,169	59,330,796	62.6%	26,381,160	10,745,009	40.7%
Revenue from Other Agencies	2,647,884	5,311,613	49.9%	2,769,051	(121,167)	-4.4%
Charges for Current Services	72,967,387	160,521,402	45.5%	71,742,024	1,225,363	1.7%
Other Revenue	2,089,822	3,058,083	68.3%	1,982,617	107,205	5.4%
Transfers	34,310,336	90,208,443	38.0%	28,174,434	6,135,902	21.8%
Total General Fund Revenue¹	\$ 705,344,783	\$ 1,436,540,860	49.1%	\$ 669,312,558	\$ 36,032,225	5.4%

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 7, Ended January 31, 2019 (58% 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	\$ 2,272,070	\$ 3,755,067	60.5%		\$ 2,573,698	\$ (301,628)	-11.7%
Performance & Analytics	2,210,555	3,872,363	57.1%		1,651,868	558,687	33.8%
Office of Boards & Commissions ⁵	782,688	1,370,892	57.1%		-	782,688	100.0%
Government Affairs ¹	479,456	797,505	60.1%		-	479,456	100.0%
Chief Operating Officer							
Office of the Chief Operating Officer	710,687	1,248,226	56.9%		917,843	(207,156)	-22.6%
Communications	2,626,228	4,691,777	56.0%		2,301,418	324,810	14.1%
Public Safety							
Fire-Rescue	162,281,022	269,737,985	60.2%		161,975,298	305,724	0.2%
Police	289,339,957	473,825,363	61.1%		278,628,360	10,711,597	3.8%
Office of Homeland Security	1,641,685	2,818,319	58.3%		1,599,363	42,322	2.6%
Office of the Chief Financial Officer							
City Treasurer	9,244,129	17,552,082	52.7%		8,581,609	662,520	7.7%
Citywide Program Expenditures	71,254,230	125,700,764	56.7%		90,357,199	(19,102,969)	-21.1%
Debt Management	1,568,180	3,103,919	50.5%		1,778,771	(210,591)	-11.8%
Department of Finance ²	9,662,268	16,562,858	58.3%		9,382,369	279,899	3.0%
Office of the Chief Financial Officer	338,711	607,165	55.8%		361,226	(22,515)	-6.2%
Office of the Assistant COO							
Office of the Assistant Chief Operating Officer	528,775	640,620	82.5%		1,000,397	(471,622)	-47.1%
Infrastructure & Public Works							
Environmental Services	24,429,646	44,619,080	54.8%		21,832,404	2,597,242	11.9%
Public Utilities	1,926,200	2,606,490	73.9%		1,606,500	319,700	19.9%
Public Works	274,471	653,514	42.0%		552,022	(277,551)	-50.3%
Public Works - Contracting ⁴	-	-	-		1,265,424	(1,265,424)	-100.0%
Public Works - General Services	14,642,953	26,211,805	55.9%		11,312,777	3,330,176	29.4%
Transportation & Storm Water	64,643,078	126,140,798	51.2%		67,980,465	(3,337,387)	-4.9%
Internal Operations							
Internal Operations	97,786	473,465	20.7%		282,662	(184,876)	-65.4%
Department of Information Technology	12,989	1,139,200	1.1%		34,140	(21,151)	-62.0%
Human Resources	2,967,459	4,996,915	59.4%		3,084,356	(116,897)	-3.8%
Purchasing & Contracting	9,903,732	17,096,098	57.9%		3,174,989	6,728,743	211.9%
Real Estate Assets	3,679,812	7,962,132	46.2%		3,205,080	474,732	14.8%

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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	254,950	371,319	68.7%	586,284	(331,334)	-56.5%
Development Services	4,343,517	8,126,998	53.4%	4,093,007	250,510	6.1%
Planning	5,052,335	9,907,301	51.0%	4,820,483	231,852	4.8%
Economic Development	5,534,240	13,252,755	41.8%	6,244,344	(710,104)	-11.4%
Library	31,966,525	55,855,152	57.2%	31,201,381	765,144	2.5%
Parks & Recreation	65,186,696	116,420,404	56.0%	64,812,183	374,513	0.6%
Neighborhood Services ⁵	726,990	947,000	76.8%	-	726,990	100.0%
Non-Mayoral						
City Attorney	33,120,381	58,674,764	56.4%	31,256,101	1,864,280	6.0%
City Auditor	2,078,693	4,095,240	50.8%	2,243,202	(164,509)	-7.3%
City Clerk	3,311,327	5,875,171	56.4%	3,283,683	27,644	0.8%
Council Administration	1,476,121	2,676,672	55.1%	1,384,779	91,342	6.6%
City Council - District 1	678,762	1,392,381	48.7%	601,557	77,205	12.8%
City Council - District 2	672,737	1,453,305	46.3%	711,248	(38,511)	-5.4%
City Council - District 3	579,756	1,320,551	43.9%	607,508	(27,752)	-4.6%
City Council - District 4	635,640	1,378,487	46.1%	621,487	14,153	2.3%
City Council - District 5	535,586	1,398,152	38.3%	545,080	(9,494)	-1.7%
City Council - District 6	628,980	1,317,370	47.7%	575,142	53,838	9.4%
City Council - District 7	616,033	1,198,279	51.4%	664,136	(48,103)	-7.2%
City Council - District 8	738,339	1,506,937	49.0%	727,998	10,341	1.4%
City Council - District 9	818,833	1,385,667	59.1%	624,847	193,986	31.0%
Ethics Commission	623,955	1,283,510	48.6%	649,488	(25,533)	-3.9%
Office of the IBA	1,135,260	2,129,649	53.3%	1,177,873	(42,613)	-3.6%
Personnel	5,217,360	9,075,697	57.5%	5,116,952	100,408	2.0%
Total General Fund Expenditures	\$ 843,451,783	\$ 1,459,227,163	57.8%	\$ 837,989,001	\$ 5,462,782	0.7%

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 7, Ended January 31, 2019 (58% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure¹	FY19 Current Budget	% Consumed	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	14,419,341	19,783,387	72.9%	13,861,911	557,430	4.0%
Deferred Capital Debt Service	12,802,448	19,759,020	64.8%	10,224,058	2,578,390	25.2%
Engineering and Capital Projects	57,096	250,000	22.8%	141,603	(84,507)	-59.7%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,236	2,406,578	61.3%	1,646,785	(170,549)	-10.4%
Memberships	651,018	735,000	88.6%	284,571	366,447	128.8%
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	245,960	4,593,620	5.4%	285,649	(39,689)	-13.9%
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	2,422,670	5,657,000	42.8%	1,840,673	581,997	31.6%
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	\$ 71,254,230	\$ 125,700,764	56.7%	\$ 90,357,199	\$ (19,102,969)	-21.1%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 7, Ended January 31, 2019 (58% Completed)
(Unaudited)

	FY19		FY19		%	FY18		
	Year-to-Date Expenditure	Adopted Budget	Current Budget	Budget Change		Consumed	Year-to-Date Expenditure	FY19/FY18 Change
Council District 1	\$ 678,762	\$ 1,318,104	\$ 1,318,104	\$ -	51.5%	\$ 601,557	\$ 77,205	12.8%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-	-
Total Council District 1	678,762	1,398,861	1,392,381	(6,480)	48.7%	601,557	77,205	12.8%
Council District 2	670,737	1,353,957	1,353,957	-	49.5%	713,625	(42,888)	-6.0%
District 2 CPPS	2,000	119,348	99,348	(20,000)	1.7%	(2,377)	4,377	-184.1%
Total Council District 2	672,737	1,473,305	1,453,305	(20,000)	46.3%	711,248	(38,511)	-5.4%
Council District 3	579,756	1,233,247	1,233,247	-	47.0%	612,508	(32,752)	-5.3%
District 3 CPPS	-	87,304	87,304	-	-	(5,000)	5,000	-100.0%
Total Council District 3	579,756	1,320,551	1,320,551	-	43.9%	607,508	(27,752)	-4.6%
Council District 4	629,545	1,256,943	1,256,943	-	50.1%	633,569	(4,024)	-0.6%
District 4 CPPS	6,095	128,924	121,544	(7,380)	4.7%	(12,081)	18,176	-150.5%
Total Council District 4	635,640	1,385,867	1,378,487	(7,380)	46.1%	621,488	14,152	2.3%
Council District 5	535,586	1,181,283	1,181,283	-	45.3%	550,229	(14,643)	-2.7%
District 5 CPPS	-	216,869	216,869	-	-	(5,149)	5,149	-100.0%
Total Council District 5	535,586	1,398,152	1,398,152	-	38.3%	545,080	(9,494)	-1.7%
Council District 6	618,836	1,185,548	1,185,548	-	52.2%	578,587	40,249	7.0%
District 6 CPPS	10,144	135,822	131,822	(4,000)	7.5%	(3,445)	13,589	-394.5%
Total Council District 6	628,980	1,321,370	1,317,370	(4,000)	47.7%	575,142	53,838	9.4%
Council District 7	616,033	1,169,850	1,169,850	-	52.7%	673,312	(57,279)	-8.5%
District 7 CPPS	-	28,429	28,429	-	-	(9,176)	9,176	-100.0%
Total Council District 7	616,033	1,198,279	1,198,279	-	51.4%	664,136	(48,103)	-7.2%
Council District 8	738,339	1,367,215	1,367,215	-	54.0%	728,053	10,286	1.4%
District 8 CPPS	-	140,300	139,722	(578)	-	(55)	55	-100.0%
Total Council District 8	738,339	1,507,515	1,506,937	(578)	49.0%	727,998	10,341	1.4%
Council District 9	818,833	1,342,850	1,342,850	-	61.0%	692,453	126,380	18.3%
District 9 CPPS	-	43,410	42,817	(593)	-	(67,607)	67,607	-100.0%
Total Council District 9	818,833	1,386,260	1,385,667	(593)	59.1%	624,846	193,987	31.0%
Total Council Districts	\$ 5,904,666	\$ 12,390,160	\$ 12,351,129	\$ (39,031)	47.7%	\$ 5,679,003	\$ 225,663	4.0%

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January 31, 2019 (58% 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	\$ 3,630,958	\$ 4,934,289	73.6%	\$ 3,135,370	\$ 495,588	15.8%
Automated Refuse Container Fund	707,634	1,000,000	70.8%	753,666	(46,032)	-6.1%
Central Stores Internal Service Fund	5,349,185	7,533,914	71.0%	5,869,521	(520,336)	-8.9%
Concourse and Parking Garages Operating Fund	2,435,463	3,993,726	61.0%	2,223,406	212,057	9.5%
Convention Center Complex Funds	2,649,682	13,003,993	20.4%	9,628,750	(6,979,068)	-72.5%
Development Services Fund	44,740,817	64,479,323	69.4%	42,623,259	2,117,558	5.0%
Energy Conservation Program Fund	4,162,882	4,442,544	93.7%	3,166,881	996,001	31.5%
Engineering and Capital Projects	53,172,992	102,237,944	52.0%	44,605,306	8,567,686	19.2%
Environmental Growth Fund 1/3	1,339,307	5,310,441	25.2%	1,230,890	108,417	8.8%
Environmental Growth Fund 2/3	2,618,101	10,627,882	24.6%	2,416,920	201,181	8.3%
Facilities Financing Fund	1,558,676	3,071,961	50.7%	1,248,593	310,083	24.8%
Fire/Emergency Medical Services Fund	6,137,983	12,359,004	49.7%	3,398,940	2,739,043	80.6%
Fire and Lifeguard Facilities Fund	1,384,460	1,383,570	100.1%	1,384,477	(17)	0.0%
Fleet Services Funds	48,486,011	85,414,356	56.8%	57,690,019	(9,204,008)	-16.0%
Gas Tax Fund	11,920,496	32,854,099	36.3%	16,861,573	(4,941,077)	-29.3%
General Plan Maintenance Fund	1,488,633	2,650,000	56.2%	1,420,230	68,403	4.8%
GIS Fund	2,394,499	2,581,074	92.8%	2,196,831	197,668	9.0%
Golf Course Fund	13,715,410	20,475,022	67.0%	12,063,805	1,651,605	13.7%
Information Technology Fund	11,941,084	13,188,511	90.5%	11,339,116	601,968	5.3%
Infrastructure Fund	7,084,063	17,090,909	41.4%	17,826,547	(10,742,484)	-60.3%
Junior Lifeguard Program Fund	25,263	615,150	4.1%	27,293	(2,030)	-7.4%
Los Penasquitos Canyon Preserve Fund	126,289	266,776	47.3%	27,134	99,155	365.4%
Maintenance Assessment District (MAD) Funds	9,223,878	24,351,085	37.9%	10,385,828	(1,161,949)	-11.2%
Mission Bay/Balboa Park Improvement Fund	1,587,818	1,883,684	84.3%	1,043,610	544,208	52.1%
Mission Bay Improvement Fund	316,781	6,591,611	4.8%	194,540	122,241	62.8%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,671,399	27,824,407	99.5%	26,113,932	1,557,467	6.0%
Parking Meter Operations	6,731,312	11,017,852	61.1%	6,609,162	122,150	1.8%
PETCO Park Fund	11,798,680	17,017,688	69.3%	13,069,537	(1,270,857)	-9.7%
Prop 42 Replacement - Transportation Relief Fund	57,299	-	100.0%	79,390	(22,091)	-27.8%
Public Art Fund	685,715	578,410	118.6%	1,827,558	(1,141,843)	-62.5%
Public Safety Needs & Debt Service Fund	5,041,735	9,738,827	51.8%	4,723,952	317,783	6.7%
Publishing Services Internal Fund	193,205	2,498,676	7.7%	1,995,969	(1,802,764)	-90.3%

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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	\$ 8,840,512	\$ 22,343,726	39.6%	\$ 10,542,976	\$ (1,702,464)	-16.1%
Refuse Disposal Fund	20,561,199	31,866,974	64.5%	19,059,141	1,502,058	7.9%
Regional Park Improvements Fund	136,608	3,549,329	3.8%	88,944	47,664	53.6%
Risk Management Fund	6,084,446	11,130,932	54.7%	5,879,366	205,080	3.5%
Road Maintenance & Rehabilitation	10,773,258	23,353,385	46.1%	237,188	10,536,070	4442.1%
Seized and Forfeited Assets Funds	21,295,980	4,070,044	523.2%	253,868	21,042,112	8288.6%
Solid Waste Local Enforcement Agency Fund	510,910	786,417	65.0%	495,523	15,387	3.1%
Stadium Operations Fund	9,112,454	10,619,263	85.8%	11,255,742	(2,143,288)	-19.0%
State COPS	1,848,256	2,140,000	86.4%	1,787,132	61,124	3.4%
Storm Drain Fund	3,025,491	5,700,000	53.1%	3,084,735	(59,244)	-1.9%
Successor Agency Admin & Project Fund	618,112	2,023,757	30.5%	505,206	112,906	22.3%
Transient Occupancy Tax Fund	59,578,925	120,723,415	49.4%	53,848,290	5,730,635	10.6%
TOT - Major Events Revolving FD	239,400	450,000	53.2%	-	239,400	100.0%
TransNet ARRA Exchange Fund	-	-	-	295,883	(295,883)	-100.0%
TransNet Extension Funds	23,793,847	33,388,000	71.3%	16,856,028	6,937,819	41.2%
Trolley Extension Reserve Fund	969,215	1,064,000	91.1%	253,414	715,801	282.5%
Underground Surcharge Fund	11,609,142	66,374,970	17.5%	15,249,377	(3,640,235)	-23.9%
Wastewater Department Funds	239,334,374	449,180,767	53.3%	231,277,872	8,056,503	3.5%
Water Department Funds	377,890,850	708,692,928	53.3%	364,786,157	13,104,693	3.6%
Wireless Communication Technology Fund	9,756,552	10,115,149	96.5%	8,769,163	987,389	11.3%
Zoological Exhibits Maintenance Fund	7,870,893	13,768,168	57.2%	8,115,392	(244,499)	-3.0%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January 31, 2019 (58% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditures ¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 2,928,593	\$ 5,438,025	53.9%	\$ 2,499,995	\$ 428,598	17.1%
Automated Refuse Container Fund	632,175	1,300,000	48.6%	498,398	133,777	26.8%
Central Stores Internal Service Fund	5,477,057	7,532,994	72.7%	6,201,482	(724,425)	-11.7%
Concourse and Parking Garages Operating Fund	947,519	3,802,506	24.9%	1,291,501	(343,982)	-26.6%
Convention Center Complex Funds	3,040,581	13,401,050	22.7%	2,646,083	394,498	14.9%
Development Services Fund	46,116,657	72,445,170	63.7%	39,494,713	6,621,944	16.8%
Energy Conservation Program Fund	2,413,471	4,941,166	48.8%	1,766,333	647,138	36.6%
Engineering and Capital Projects	56,543,086	102,237,944	55.3%	50,097,142	6,445,944	12.9%
Environmental Growth Fund 1/3	1,759,483	4,854,402	36.2%	1,800,092	(40,609)	-2.3%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	2,645	(2,645)	-100.0%
Facilities Financing Fund	1,714,612	3,071,961	55.8%	1,565,496	149,116	9.5%
Fire/Emergency Medical Services Fund	3,030,206	12,580,310	24.1%	3,420,122	(389,916)	-11.4%
Fire and Lifeguard Facilities Fund	695,623	1,389,181	50.1%	693,565	2,058	0.3%
Fleet Services Funds	66,399,608	177,034,569	37.5%	59,468,377	6,931,231	11.7%
Gas Tax Fund	11,389,803	37,121,680	30.7%	11,799,452	(409,649)	-3.5%
General Plan Maintenance Fund	1,539,466	2,650,000	58.1%	951,594	587,872	61.8%
GIS Fund	1,701,538	2,643,379	64.4%	1,786,489	(84,951)	-4.8%
Golf Course Fund	10,239,737	18,856,067	54.3%	9,629,573	610,164	6.3%
Information Technology Fund	7,611,012	12,954,174	58.8%	6,005,546	1,605,466	26.7%
Infrastructure Fund	1,273,757	1,487,207	85.6%	1,325,775	(52,018)	-3.9%
Junior Lifeguard Program Fund	388,852	615,038	63.2%	382,483	6,369	1.7%
Los Penasquitos Canyon Preserve Fund	136,967	266,597	51.4%	150,033	(13,066)	-8.7%
Maintenance Assessment District (MAD) Funds	11,452,424	41,863,225	27.4%	11,641,279	(188,856)	-1.6%
Mission Bay/ Balboa Park Improvement Fund	1,492,505	1,878,475	79.5%	1,331,182	161,323	12.1%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	11,915,924	28,225,091	42.2%	13,308,477	(1,392,553)	-10.5%
Parking Meter Operations	2,681,894	10,597,640	25.3%	2,582,186	99,708	3.9%
PETCO Park Fund	13,941,441	17,261,837	80.8%	12,890,116	1,051,325	8.2%
Prop 42 Replacement - Transportation Relief Fund	323,810	788,714	41.1%	3,263,830	(2,940,020)	-90.1%
Public Art Fund	41,269	2,175,600	1.9%	103,877	(62,608)	-60.3%
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	1,253,024	2,498,422	50.2%	1,880,637	(627,613)	-33.4%

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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	\$ 13,522,639	\$ 25,806,446	52.4%	\$ 11,784,132	\$ 1,738,507	14.8%
Refuse Disposal Fund	19,382,546	33,681,987	57.5%	20,076,778	(694,232)	-3.5%
Risk Management Fund	6,758,519	11,921,378	56.7%	6,228,631	529,888	8.5%
Road Maintenance & Rehabilitation	5,585,690	17,116,061	32.6%	-	5,585,690	100.0%
Seized and Forfeited Assets Funds	935,199	4,836,180	19.3%	631,941	303,258	48.0%
Solid Waste Local Enforcement Agency Fund	542,312	1,150,243	47.1%	456,005	86,307	18.9%
Stadium Operations Fund	10,029,435	15,056,106	66.6%	9,124,285	905,150	9.9%
State COPS	341,615	2,140,000	16.0%	1,945,431	(1,603,816)	-82.4%
Storm Drain Fund	2,852,724	5,700,000	50.0%	2,852,533	191	0.0%
Successor Agency Admin & Project Fund	618,112	2,023,757	30.5%	505,206	112,906	22.3%
Transient Occupancy Tax Fund	39,786,922	123,259,020	32.3%	39,341,737	445,185	1.1%
TOT - Special Events	310,983	450,000	69.1%	-	310,983	100.0%
TransNet Extension Funds	7,214,938	13,654,194	52.8%	6,725,147	489,791	7.3%
Trolley Extension Reserve Fund	968,731	1,067,000	90.8%	938,280	30,451	3.2%
Underground Surcharge Fund	23,025,631	59,963,795	38.4%	13,393,666	9,631,965	71.9%
Wastewater Department Funds	153,935,626	362,635,752	42.4%	145,174,442	8,761,184	6.0%
Water Department Funds	298,135,979	542,646,439	54.9%	277,764,595	20,371,384	7.3%
Wireless Communication Technology Fund	5,418,410	9,332,446	58.1%	5,802,385	(383,975)	-6.6%
Zoological Exhibits Maintenance Fund	4,925,968	13,768,168	35.8%	5,731,494	(805,526)	-14.1%

¹Includes adjustments made in future periods.