

Financial Performance Report Fiscal Year 2019

As of May 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 11 (as of May 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 May 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 11, Ended May 31, 2019 (92% Completed)
(Unaudited)

	FY19 Adopted	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	\$ 548,114,374	97.4%	\$ 519,185,905	\$ 28,928,469	5.6%
Sales Taxes	282,061,831	285,561,831	230,473,811	80.7%	208,713,612	21,760,199	10.4%
Transient Occupancy Taxes	128,368,696	128,368,696	107,961,953	84.1%	99,105,252	8,856,701	8.9%
Property Transfer Taxes	11,009,669	11,009,669	8,550,173	77.7%	8,751,221	(201,048)	-2.3%
Licenses & Permits	25,810,583	25,810,583	25,154,873	97.5%	19,386,418	5,768,455	29.8%
Fines & Forfeitures	31,363,846	31,363,846	23,887,978	76.2%	23,406,566	481,412	2.1%
Interest & Dividends	650,000	650,000	2,168,544	333.6%	1,022,492	1,146,052	-112.1%
Franchises & Other Local Taxes	78,820,678	80,820,678	61,184,468	75.7%	60,989,040	195,428	0.3%
Rents & Concessions	59,330,796	59,330,796	54,967,352	92.6%	48,530,438	6,436,914	13.3%
Revenues from Other Agencies	5,545,990	5,311,613	7,055,735	132.8%	8,344,671	(1,288,936)	-15.4%
Charges for Current Services	160,287,025	164,312,605	101,944,547	62.0%	99,648,257	2,296,290	2.3%
Other Revenue	3,058,083	3,058,083	3,305,510	108.1%	3,033,392	272,118	9.0%
Transfers	90,208,443	90,127,240	49,179,062	54.6%	61,930,464	(12,751,402)	-20.6%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,448,445,860	\$ 1,223,948,380	84.5%	\$ 1,162,047,728	\$ 61,900,652	5.3%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 592,814,958	\$ 540,185,298	91.1%	\$ 507,574,943	\$ 32,610,355	6.4%
Total PE	589,097,578	592,814,958	540,185,298	91.1%	507,574,943	32,610,355	6.4%
Fringe Benefits	437,985,873	442,135,873	408,518,657	92.4%	398,811,756	9,706,901	2.4%
Supplies	30,233,172	31,902,179	27,110,729	85.0%	29,906,209	(2,795,480)	-9.3%
Contracts	240,658,394	233,110,287	198,162,104	85.0%	214,169,801	(16,007,697)	-7.5%
Information Technology	31,967,402	32,762,624	24,527,562	74.9%	22,694,785	1,832,777	8.1%
Energy & Utilities	49,316,269	50,666,878	43,215,406	85.3%	40,198,214	3,017,192	7.5%
Capital Expenditures	2,114,450	1,673,986	551,388	32.9%	729,049	(177,661)	-24.4%
Debt	9,574,905	17,879,943	15,671,675	87.6%	3,465,457	12,206,218	352.2%
Other Expenditures	5,359,190	5,357,428	3,158,725	59.0%	3,278,494	(119,769)	-3.7%
Transfers	62,919,930	62,828,007	35,179,701	56.0%	41,924,832	(6,745,131)	-16.1%
Total NPE	870,129,585	878,317,205	756,095,947	86.1%	755,178,597	917,350	0.1%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,471,132,163	\$ 1,296,281,245	88.1%	\$ 1,262,753,540	\$ 33,527,705	2.7%
General Fund Encumbrances			39,756,656		42,309,685	(2,553,029)	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (112,089,521)		\$ (143,015,497)	\$ 30,925,976	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 11, Ended May 31, 2019 (92% 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	\$ 548,114,374	\$ 562,720,220	97.4%	\$ 519,185,905	\$ 28,928,469	5.6%
Sales Taxes	230,473,811	285,561,831	80.7%	208,713,612	21,760,199	10.4%
Transient Occupancy Taxes	107,961,953	128,368,696	84.1%	99,105,252	8,856,701	8.9%
Property Transfer Taxes	8,550,173	11,009,669	77.7%	8,751,221	(201,048)	-2.3%
Licenses & Permits						
Business Taxes	13,721,605	13,486,297	101.7%	8,235,010	5,486,595	66.6%
Rental Unit Taxes	6,991,485	7,459,502	93.7%	6,970,489	20,996	0.3%
Alarm Permit Fees	531,092	540,000	98.4%	419,676	111,416	26.5%
Application Fees ²	170	-	100.0%	5,726	(5,556)	-97.0%
Other Licenses & Permits	3,910,521	4,324,784	90.4%	3,755,517	155,004	4.1%
Total Licenses & Permits	25,154,873	25,810,583	97.5%	19,386,418	5,768,455	29.8%
Fines & Forfeitures						
Parking Citations	17,015,391	22,362,006	76.1%	16,308,151	707,240	4.3%
Municipal Court	3,455,184	4,812,505	71.8%	4,024,506	(569,322)	-14.1%
Other Fines & Forfeitures	3,417,403	4,189,335	81.6%	3,073,909	343,494	11.2%
Total Fines & Forfeitures	23,887,978	31,363,846	76.2%	23,406,566	481,412	2.1%
Interest & Dividends	2,168,544	650,000	333.6%	1,022,492	1,146,052	-112.1%
Franchises						
SDG&E	37,802,852	47,711,759	79.2%	36,285,185	1,517,667	4.2%
CATV	11,353,694	15,641,491	72.6%	12,177,827	(824,133)	-6.8%
Refuse Collection	9,537,753	12,700,000	75.1%	9,761,510	(223,757)	-2.3%
Other Franchises	2,490,169	4,767,428	52.2%	2,764,518	(274,349)	-9.9%
Total Franchises	61,184,468	80,820,678	75.7%	60,989,040	195,428	0.3%
Rents & Concessions						
Mission Bay	25,367,918	30,140,940	84.2%	23,552,521	1,815,397	7.7%
Pueblo Lands	6,076,750	6,887,451	88.2%	5,922,329	154,421	2.6%
Other Rents and Concessions	23,522,684	22,302,405	105.5%	19,055,588	4,467,096	23.4%
Total Rents & Concessions	54,967,352	59,330,796	92.6%	48,530,438	6,436,914	13.3%
Revenue from Other Agencies	7,055,735	5,311,613	132.8%	8,344,671	(1,288,936)	-15.4%
Charges for Current Services	101,944,547	164,312,605	62.0%	99,648,257	2,296,290	2.3%
Other Revenue	3,305,510	3,058,083	108.1%	3,033,392	272,118	9.0%
Transfers	49,179,062	90,127,240	54.6%	61,930,464	(12,751,402)	-20.6%
Total General Fund Revenue¹	<u>\$ 1,223,948,380</u>	<u>\$ 1,448,445,860</u>	<u>84.5%</u>	<u>\$ 1,162,047,728</u>	<u>\$ 61,900,652</u>	<u>5.3%</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 11, Ended May 31, 2019 (92% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Mayor						
Office of the Mayor	\$ 3,551,515	\$ 3,825,067	92.8%	\$ 3,956,509	\$ (404,994)	-10.2%
Performance & Analytics	3,357,330	3,767,363	89.1%	2,347,447	1,009,883	43.0%
Office of Boards & Commissions ⁵	1,270,506	1,370,892	92.7%	-	1,270,506	100.0%
Government Affairs ¹	683,116	797,505	85.7%	-	683,116	100.0%
Chief Operating Officer						
Office of the Chief Operating Officer	1,117,905	1,248,226	89.6%	1,489,269	(371,364)	-24.9%
Communications	4,096,945	4,691,777	87.3%	3,612,121	484,824	13.4%
Public Safety						
Fire-Rescue	249,522,539	271,257,985	92.0%	245,549,395	3,973,144	1.6%
Police	449,957,615	486,793,376	92.4%	431,751,669	18,205,946	4.2%
Office of Homeland Security	2,472,932	2,908,319	85.0%	2,519,106	(46,174)	-1.8%
Office of the Chief Financial Officer						
City Treasurer	14,474,755	17,552,082	82.5%	13,843,571	631,184	4.6%
Citywide Program Expenditures	94,958,360	126,700,764	74.9%	101,295,933	(6,337,573)	-6.3%
Debt Management	2,422,279	2,928,919	82.7%	2,686,744	(264,465)	-9.8%
Department of Finance ²	15,338,743	16,872,858	90.9%	14,583,276	755,467	5.2%
Office of the Chief Financial Officer	530,104	607,165	87.3%	546,085	(15,981)	-2.9%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	840,057	833,085	100.8%	1,518,898	(678,841)	-44.7%
Infrastructure & Public Works						
Environmental Services	37,857,468	44,619,080	84.8%	35,296,984	2,560,484	7.3%
Public Utilities	2,751,028	2,606,490	105.5%	2,416,586	334,442	13.8%
Public Works	373,675	653,514	57.2%	836,895	(463,220)	-55.3%
Public Works - Contracting ⁴	-	-	-	1,873,007	(1,873,007)	-100.0%
Public Works - General Services	22,505,663	25,916,805	86.8%	17,469,147	5,036,516	28.8%
Transportation & Storm Water	105,274,233	124,825,234	84.3%	107,187,043	(1,912,810)	-1.8%
Internal Operations						
Internal Operations	238,746	281,000	85.0%	440,936	(202,190)	-45.9%
Department of Information Technology	178,130	1,139,200	15.6%	216,947	(38,817)	-17.9%
Human Resources	4,536,373	4,996,915	90.8%	4,874,854	(338,481)	-6.9%
Purchasing & Contracting	14,166,751	17,196,098	82.4%	5,266,230	8,900,521	169.0%
Real Estate Assets	5,246,174	6,962,132	75.4%	5,779,292	(533,118)	-9.2%

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Neighborhood Services						
Smart and Sustainable Communities ³	379,951	371,319	102.3%	902,559	(522,608)	-57.9%
Development Services	6,895,425	8,126,998	84.8%	6,581,499	313,926	4.8%
Planning	8,067,250	9,957,301	81.0%	7,985,532	81,718	1.0%
Economic Development	9,543,810	13,252,755	72.0%	10,574,816	(1,031,006)	-9.7%
Library	48,866,671	55,709,556	87.7%	47,825,333	1,041,338	2.2%
Parks & Recreation	101,113,745	116,491,554	86.8%	101,705,771	(592,026)	-0.6%
Neighborhood Services ⁵	1,090,562	1,197,000	91.1%	-	1,090,562	100.0%
Non-Mayoral						
City Attorney	51,745,665	57,739,764	89.6%	49,129,790	2,615,875	5.3%
City Auditor	3,308,566	3,850,240	85.9%	3,550,567	(242,001)	-6.8%
City Clerk	5,157,958	5,875,171	87.8%	4,987,666	170,292	3.4%
Council Administration	2,259,969	2,670,567	84.6%	2,177,405	82,564	3.8%
City Council - District 1	1,069,122	1,392,381	76.8%	983,566	85,556	8.7%
City Council - District 2	1,016,881	1,453,305	70.0%	1,127,329	(110,448)	-9.8%
City Council - District 3	931,089	1,320,551	70.5%	940,188	(9,099)	-1.0%
City Council - District 4	1,016,549	1,384,592	73.4%	994,598	21,951	2.2%
City Council - District 5	836,433	1,246,928	67.1%	838,707	(2,274)	-0.3%
City Council - District 6	999,552	1,296,266	77.1%	896,021	103,531	11.6%
City Council - District 7	982,919	1,190,779	82.5%	1,058,124	(75,205)	-7.1%
City Council - District 8	1,161,581	1,468,762	79.1%	1,124,405	37,176	3.3%
City Council - District 9	1,245,606	1,385,667	89.9%	1,085,278	160,328	14.8%
Ethics Commission	952,820	1,193,510	79.8%	1,020,071	(67,251)	-6.6%
Office of the IBA	1,823,588	2,129,649	85.6%	1,822,909	679	0.0%
Personnel	8,092,591	9,075,697	89.2%	8,083,462	9,129	0.1%
Total General Fund Expenditures	\$ 1,296,281,245	\$ 1,471,132,163	88.1%	\$ 1,262,753,540	\$ 33,527,705	2.7%

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 11, Ended May 31, 2019 (92% 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	\$ -	\$ -	-	\$ 10,599,013	\$ (10,599,013)	-100.0%
Assessments To Public Property	869,313	851,560	102.1%	819,321	49,992	0.0%
Citywide Elections	2,958,767	1,781,321	166.1%	486,358	2,472,409	508.4%
Corporate Master Leases Rent	21,221,425	19,783,387	107.3%	20,364,132	857,293	4.2%
Deferred Capital Debt Service	20,157,407	19,759,020	102.0%	15,507,899	4,649,508	30.0%
Engineering and Capital Projects	85,156	250,000	34.1%	185,635	(100,479)	-54.1%
General Fund Reserve	-	554,424	0.0%	-	-	0.0%
Insurance	1,476,236	2,406,578	61.3%	1,646,786	(170,550)	-10.4%
Memberships	809,135	735,000	110.1%	319,178	489,957	153.5%
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	4,189,890	5,593,620	74.9%	4,045,078	144,812	3.6%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	9,800,000	7,300,000	74.5%
Public Liab Claims Xfer-Reserves	-	-	-	1,127,665	(1,127,665)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	3,620,691	5,657,000	64.0%	2,560,907	1,059,784	41.4%
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	306,817	459,102	66.8%	445,817	(139,000)	-100.0%
Transfer to Infrastructure Fund	7,168,125	17,090,909	41.9%	17,826,547	(10,658,422)	-59.8%
Total Citywide Program Expenditures	\$ 94,958,360	\$ 126,700,764	74.9%	\$ 101,295,933	\$ (6,337,573)	-6.3%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 11, Ended May 31, 2019 (92% Completed)
(Unaudited)

	FY19	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	\$ 1,069,122	\$ 1,318,104	\$ 1,318,104	\$ -	81.1%	\$ 983,566	\$ 85,556	8.7%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-	-
Total Council District 1	1,069,122	1,398,861	1,392,381	(6,480)	76.8%	983,566	85,556	8.7%
Council District 2	1,002,881	1,353,957	1,353,957	-	74.1%	1,088,706	(85,825)	-7.9%
District 2 CPPS	14,000	119,348	99,348	(20,000)	11.7%	38,623	(24,623)	-63.8%
Total Council District 2	1,016,881	1,473,305	1,453,305	(20,000)	70.0%	1,127,329	(110,448)	-9.8%
Council District 3	926,589	1,233,247	1,233,247	-	75.1%	945,188	(18,599)	-2.0%
District 3 CPPS	4,500	87,304	87,304	-	5.2%	(5,000)	9,500	-190.0%
Total Council District 3	931,089	1,320,551	1,320,551	-	70.5%	940,188	(9,099)	-1.0%
Council District 4	1,001,454	1,256,943	1,256,943	-	79.7%	989,158	12,296	1.2%
District 4 CPPS	15,095	128,924	127,649	(1,275)	11.7%	5,440	9,655	177.5%
Total Council District 4	1,016,549	1,385,867	1,384,592	(1,275)	73.4%	994,598	21,951	2.2%
Council District 5	834,788	1,181,283	1,181,283	-	70.7%	840,856	(6,068)	-0.7%
District 5 CPPS	1,645	216,869	65,645	(151,224)	0.8%	(2,149)	3,794	-176.5%
Total Council District 5	836,433	1,398,152	1,246,928	(151,224)	67.1%	838,707	(2,274)	-0.3%
Council District 6	984,908	1,185,548	1,185,548	-	83.1%	875,718	109,190	12.5%
District 6 CPPS	14,644	135,822	110,718	(25,104)	10.8%	20,303	(5,659)	-27.9%
Total Council District 6	999,552	1,321,370	1,296,266	(25,104)	77.1%	896,021	103,531	11.6%
Council District 7	972,490	1,169,850	1,169,850	-	83.1%	1,062,800	(90,310)	-8.5%
District 7 CPPS	10,429	28,429	20,929	(7,500)	36.7%	(4,676)	15,105	-323.0%
Total Council District 7	982,919	1,198,279	1,190,779	(7,500)	82.5%	1,058,124	(75,205)	-7.1%
Council District 8	1,141,829	1,367,215	1,367,215	-	83.5%	1,124,460	17,369	1.5%
District 8 CPPS	19,752	140,300	101,547	(38,753)	14.1%	(55)	19,807	-36012.7%
Total Council District 8	1,161,581	1,507,515	1,468,762	(38,753)	79.1%	1,124,405	37,176	3.3%
Council District 9	1,245,606	1,342,850	1,342,257	(593)	92.8%	1,132,885	112,721	9.9%
District 9 CPPS	-	43,410	43,410	-	-	(47,607)	47,607	-100.0%
Total Council District 9	1,245,606	1,386,260	1,385,667	(593)	89.9%	1,085,278	160,328	14.8%
Total Council Districts	\$ 9,259,732	\$ 12,390,160	\$ 12,139,231	\$ (250,929)	74.7%	\$ 9,048,216	\$ 211,516	2.3%

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May 31, 2019 (92% 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	\$ 5,375,202	\$ 4,934,289	108.9%	\$ 4,719,812	\$ 655,390	13.9%
Automated Refuse Container Fund	1,124,129	1,000,000	112.4%	1,108,538	15,591	1.4%
Central Stores Internal Service Fund	7,959,817	7,852,814	101.4%	8,433,571	(473,754)	-5.6%
Concourse and Parking Garages Operating Fund	3,848,769	3,993,726	96.4%	3,612,031	236,738	6.6%
Convention Center Complex Funds	12,981,152	13,003,993	99.8%	13,067,771	(86,619)	-0.7%
Development Services Fund	69,496,638	64,479,323	107.8%	65,313,773	4,182,865	6.4%
Energy Conservation Program Fund	4,450,166	4,442,544	100.2%	3,266,240	1,183,926	36.2%
Engineering and Capital Projects	85,687,331	102,237,944	83.8%	71,726,308	13,961,023	19.5%
Environmental Growth Fund 1/3	4,287,223	5,310,441	80.7%	4,093,059	194,164	4.7%
Environmental Growth Fund 2/3	8,502,484	10,627,882	80.0%	8,118,900	383,584	4.7%
Facilities Financing Fund	2,442,544	3,071,961	79.5%	2,083,145	359,399	17.3%
Fire/Emergency Medical Services Fund	9,346,449	12,359,004	75.6%	11,929,509	(2,583,060)	-21.7%
Fire and Lifeguard Facilities Fund	1,388,493	1,383,570	100.4%	1,386,970	1,523	0.1%
Fleet Services Funds	99,200,135	89,258,962	111.1%	83,319,541	15,880,594	19.1%
Gas Tax Fund	22,374,690	32,854,099	68.1%	27,116,774	(4,742,084)	-17.5%
General Plan Maintenance Fund	2,387,127	2,650,000	90.1%	2,270,817	116,310	5.1%
GIS Fund	2,398,657	2,581,074	92.9%	2,296,081	102,576	4.5%
Golf Course Fund	21,883,410	20,475,022	106.9%	21,195,225	688,185	3.2%
Information Technology Fund	12,540,416	13,188,511	95.1%	11,414,429	1,125,987	9.9%
Infrastructure Fund	7,168,125	17,090,909	41.9%	17,826,547	(10,658,422)	-59.8%
Junior Lifeguard Program Fund	561,386	615,150	91.3%	558,766	2,620	0.5%
Los Penasquitos Canyon Preserve Fund	238,346	266,776	89.3%	156,703	81,643	52.1%
Maintenance Assessment District (MAD) Funds	24,060,676	24,351,085	98.8%	23,977,563	83,113	0.3%
Mission Bay/Balboa Park Improvement Fund	1,837,118	1,883,684	97.5%	1,461,054	376,064	25.7%
Mission Bay Improvement Fund	551,668	6,591,611	8.4%	335,131	216,537	64.6%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,926,478	27,824,407	100.4%	26,273,567	1,652,911	6.3%
Parking Meter Operations	10,742,985	11,017,852	97.5%	10,445,740	297,245	2.8%
PETCO Park Fund	16,254,856	17,017,688	95.5%	15,416,355	838,501	5.4%
Prop 42 Replacement - Transportation Relief Fund	92,019	-	100.0%	129,368	(37,349)	-28.9%
Public Art Fund	832,106	578,410	143.9%	1,999,176	(1,167,070)	-58.4%
Public Safety Needs & Debt Service Fund	8,349,110	9,738,827	85.7%	7,826,523	522,587	6.7%
Publishing Services Internal Fund	1,483,164	2,498,676	59.4%	3,120,364	(1,637,200)	-52.5%

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	FY19 Year-to-Date Revenue¹	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 19,589,018	\$ 22,343,726	87.7%	\$ 20,777,844	\$ (1,188,826)	-5.7%
Refuse Disposal Fund	31,247,193	34,366,974	90.9%	30,765,362	481,831	1.6%
Regional Park Improvements Fund	233,872	3,549,329	6.6%	144,574	89,298	61.8%
Risk Management Fund	9,926,561	11,130,932	89.2%	9,130,235	796,326	8.7%
Road Maintenance & Rehabilitation	19,546,166	23,353,385	83.7%	3,888,209	15,657,957	402.7%
Seized and Forfeited Assets Funds	21,959,931	7,070,044	310.6%	456,693	21,503,239	4708.5%
Solid Waste Local Enforcement Agency Fund	702,563	786,417	89.3%	670,975	31,588	4.7%
Stadium Operations Fund	14,391,946	10,619,263	135.5%	15,725,114	(1,333,168)	-8.5%
State COPS	2,724,158	2,140,000	127.3%	2,868,488	(144,330)	-5.0%
Storm Drain Fund	4,662,911	5,700,000	81.8%	4,870,193	(207,282)	-4.3%
Successor Agency Admin & Project Fund	1,310,568	2,023,757	64.8%	1,094,189	216,379	19.8%
Transient Occupancy Tax Fund	97,238,151	120,723,415	80.5%	89,330,514	7,907,637	8.9%
TOT - Major Events Revolving FD	520,729	450,000	115.7%	-	520,729	100.0%
TransNet ARRA Exchange Fund	60,069	-	-	439,252	(379,183)	-86.3%
TransNet Extension Funds	37,071,699	33,388,000	111.0%	30,003,706	7,067,993	23.6%
Trolley Extension Reserve Fund	1,066,545	1,064,000	100.2%	251,018	815,527	324.9%
Underground Surcharge Fund	50,213,258	66,374,970	75.7%	46,103,787	4,109,471	8.9%
Wastewater Department Funds	361,411,661	449,180,767	80.5%	349,326,530	12,085,131	3.5%
Water Department Funds	571,493,752	708,692,928	80.6%	608,126,697	(36,632,945)	-6.0%
Wireless Communication Technology Fund	10,229,613	10,115,149	101.1%	8,820,042	1,409,571	16.0%
Zoological Exhibits Maintenance Fund	13,923,717	13,768,168	101.1%	13,013,801	909,916	7.0%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May 31, 2019 (92% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditures ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
	Consumed					
Airports Fund	\$ 4,719,264	\$ 5,911,035	79.8%	\$ 3,942,953	\$ 776,311	19.7%
Automated Refuse Container Fund	1,075,185	1,300,000	82.7%	538,898	536,287	99.5%
Central Stores Internal Service Fund	8,170,684	7,851,894	104.1%	9,102,095	(931,411)	-10.2%
Concourse and Parking Garages Operating Fund	2,129,791	3,802,506	56.0%	2,053,810	75,981	3.7%
Convention Center Complex Funds	13,795,831	13,401,050	102.9%	12,886,492	909,339	7.1%
Development Services Fund	65,546,972	72,445,170	90.5%	63,251,501	2,295,471	3.6%
Energy Conservation Program Fund	3,867,916	4,941,166	78.3%	3,146,871	721,045	22.9%
Engineering and Capital Projects	87,443,246	102,237,944	85.5%	79,557,691	7,885,555	9.9%
Environmental Growth Fund 1/3	2,523,964	4,854,402	52.0%	2,716,712	(192,748)	-7.1%
Environmental Growth Fund 2/3	65,980	10,203,909	0.6%	1,930,655	(1,864,675)	-96.6%
Facilities Financing Fund	2,340,803	3,071,961	76.2%	2,524,669	(183,866)	-7.3%
Fire/Emergency Medical Services Fund	4,734,882	12,580,310	37.6%	5,223,328	(488,446)	-9.4%
Fire and Lifeguard Facilities Fund	1,391,170	1,389,181	100.1%	1,388,477	2,693	0.2%
Fleet Services Funds	109,312,464	181,088,175	60.4%	83,848,444	25,464,021	30.4%
Gas Tax Fund	20,280,614	37,121,680	54.6%	22,498,727	(2,218,113)	-9.9%
General Plan Maintenance Fund	2,114,427	2,650,000	79.8%	1,205,791	908,636	75.4%
GIS Fund	2,075,387	2,643,379	78.5%	2,214,575	(139,188)	-6.3%
Golf Course Fund	16,721,296	18,856,067	88.7%	13,888,390	2,832,906	20.4%
Information Technology Fund	12,467,062	12,954,174	96.2%	9,853,224	2,613,838	26.5%
Infrastructure Fund	1,370,808	1,487,207	92.2%	4,578,776	(3,207,968)	-70.1%
Junior Lifeguard Program Fund	473,080	615,038	76.9%	463,424	9,656	2.1%
Los Penasquitos Canyon Preserve Fund	210,749	266,597	79.1%	237,323	(26,574)	-11.2%
Maintenance Assessment District (MAD) Funds	21,125,073	41,828,225	50.5%	21,961,258	(836,185)	-3.8%
Mission Bay/ Balboa Park Improvement Fund	1,747,672	1,878,475	93.0%	2,035,255	(287,583)	-14.1%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	23,622,730	28,225,091	83.7%	20,426,476	3,196,254	15.6%
Parking Meter Operations	4,077,487	10,597,640	38.5%	4,114,676	(37,189)	-0.9%
PETCO Park Fund	16,697,179	18,001,837	92.8%	16,253,481	443,698	2.7%
Prop 42 Replacement - Transportation Relief Fund	366,279	788,714	46.4%	3,299,978	(2,933,699)	-88.9%
Public Art Fund	90,151	2,175,600	4.1%	220,087	(129,936)	-59.0%
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	2,222,675	2,498,422	89.0%	3,031,286	(808,611)	-26.7%

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	FY19 Year-to-Date Expenditures¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 21,140,475	\$ 25,806,446	81.9%	\$ 18,534,061	\$ 2,606,414	14.1%
Refuse Disposal Fund	30,378,954	36,181,987	84.0%	29,749,064	629,890	2.1%
Risk Management Fund	10,229,120	11,921,378	85.8%	10,076,483	152,637	1.5%
Road Maintenance & Rehabilitation	10,928,439	17,116,061	63.8%	1,236,052	9,692,387	100.0%
Seized and Forfeited Assets Funds	1,423,251	7,836,180	18.2%	881,303	541,947	61.5%
Solid Waste Local Enforcement Agency Fund	797,424	1,150,243	69.3%	936,777	(139,353)	-14.9%
Stadium Operations Fund	13,639,002	15,056,106	90.6%	22,447,475	(8,808,473)	-39.2%
State COPS	669,470	2,140,000	31.3%	2,117,801	(1,448,331)	-68.4%
Storm Drain Fund	4,236,681	5,700,000	74.3%	4,279,601	(42,920)	-1.0%
Successor Agency Admin & Project Fund	1,310,568	2,023,757	64.8%	1,094,189	216,379	19.8%
Transient Occupancy Tax Fund	67,718,455	123,259,020	54.9%	52,870,829	14,847,626	28.1%
TOT - Special Events	353,482	450,000	78.6%	-	353,482	100.0%
TransNet Extension Funds	11,219,404	13,925,134	80.6%	10,527,055	692,349	6.6%
Trolley Extension Reserve Fund	1,069,090	1,067,000	100.2%	1,060,482	8,608	0.8%
Underground Surcharge Fund	29,701,870	59,963,795	49.5%	24,712,334	4,989,536	20.2%
Wastewater Department Funds	248,167,721	362,438,404	68.5%	295,301,125	(47,133,403)	-16.0%
Water Department Funds	430,735,396	542,389,087	79.4%	404,333,035	26,402,361	6.5%
Wireless Communication Technology Fund	8,063,316	9,332,446	86.4%	8,452,858	(389,542)	-4.6%
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.