

Financial Performance Report Fiscal Year 2019

As of November 30, 2018



**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 5 (as of November 30, 2018).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of November 30, 2018, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **unaudited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<https://www.sandiego.gov/finance/financialrpts>

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General Fund Summary
As of Period 5, Ended November 30, 2018 (42% Completed)
(Unaudited)

	FY19 Adopted	FY19 Current Budget	FY19 Year-to-Date Actuals ¹	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	\$ 30,864,837	5.5%	\$ 32,257,944	\$ (1,393,107)	-4.3%
Sales Taxes	282,061,831	282,061,831	82,013,248	29.1%	69,882,560	12,130,688	17.4%
Transient Occupancy Taxes	128,368,696	128,368,696	49,109,257	38.3%	45,415,075	3,694,182	8.1%
Property Transfer Taxes	11,009,669	11,009,669	2,702,937	24.6%	2,873,425	(170,488)	-5.9%
Licenses & Permits	25,810,583	25,810,583	7,730,282	30.0%	5,260,968	2,469,314	46.9%
Fines & Forfeitures	31,363,846	31,363,846	9,871,818	31.5%	10,421,751	(549,933)	-5.3%
Interest & Dividends	650,000	650,000	271,433	41.8%	(258,511)	529,944	205.0%
Franchises & Other Local Taxes	78,820,678	78,820,678	17,869,485	22.7%	16,028,658	1,840,827	11.5%
Rents & Concessions	59,330,796	59,330,796	22,084,565	37.2%	18,563,234	3,521,331	19.0%
Revenues from Other Agencies	5,311,613	5,311,613	1,530,950	28.8%	1,144,464	386,486	33.8%
Charges for Current Services	160,521,402	160,521,402	35,468,973	22.1%	35,832,485	(363,512)	-1.0%
Other Revenue	3,058,083	3,058,083	1,190,833	38.9%	1,215,789	(24,956)	-2.1%
Transfers	90,208,443	90,208,443	20,818,806	23.1%	7,890,654	12,928,152	163.8%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,436,540,860	\$ 281,527,424	19.6%	\$ 246,528,496	\$ 34,998,928	14.2%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 589,104,958	\$ 250,480,942	42.5%	\$ 234,779,777	\$ 15,701,165	6.7%
Total PE	589,097,578	589,104,958	250,480,942	42.5%	234,779,777	15,701,165	6.7%
Fringe Benefits	437,985,873	437,985,873	182,007,355	41.6%	177,794,768	4,212,587	2.4%
Supplies	30,233,172	30,236,443	14,353,111	47.5%	17,516,030	(3,162,919)	-18.1%
Contracts	240,658,394	231,649,628	94,429,693	40.8%	103,566,188	(9,136,495)	-8.8%
Information Technology	31,967,402	31,967,402	7,542,498	23.6%	7,866,807	(324,309)	-4.1%
Energy & Utilities	49,316,269	49,316,269	18,172,644	36.8%	16,444,371	1,728,273	10.5%
Capital Expenditures	2,114,450	2,114,450	184,024	8.7%	142,713	41,311	28.9%
Debt	9,574,905	19,488,020	1,225,988	6.3%	960,036	265,952	27.7%
Other Expenditures	5,359,190	5,359,190	1,753,970	32.7%	2,018,063	(264,093)	-13.1%
Transfers	62,919,930	62,004,930	17,179,183	27.7%	36,861,994	(19,682,811)	-53.4%
Total NPE	870,129,585	870,122,205	336,848,466	38.7%	363,170,970	(26,322,504)	-7.2%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,459,227,163	\$ 587,329,408	40.2%	\$ 597,950,747	\$ (10,621,339)	-1.8%
General Fund Encumbrances			101,353,048		103,543,863	(2,190,815)	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (407,155,032)		\$ (454,966,114)	\$ 47,811,082	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 5, Ended November 30, 2018 (42% 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	\$ 30,864,837	\$ 560,025,220	5.5%	\$ 32,257,944	\$ (1,393,107)	-4.3%
Sales Taxes	82,013,248	282,061,831	29.1%	69,882,560	12,130,688	17.4%
Transient Occupancy Taxes	49,109,257	128,368,696	38.3%	45,415,075	3,694,182	8.1%
Property Transfer Taxes	2,702,937	11,009,669	24.6%	2,873,425	(170,488)	-5.9%
Licenses & Permits						
Business Taxes	5,078,006	13,486,297	37.7%	2,754,282	2,323,724	84.4%
Rental Unit Taxes	595,234	7,459,502	8.0%	522,237	72,997	14.0%
Alarm Permit Fees	272,281	540,000	50.4%	207,279	65,002	31.4%
Application Fees ²	-	-	100.0%	2,299	(2,299)	-100.0%
Other Licenses & Permits	1,784,761	4,324,784	41.3%	1,774,871	9,890	0.6%
Total Licenses & Permits	7,730,282	25,810,583	30.0%	5,260,968	2,469,314	46.9%
Fines & Forfeitures						
Parking Citations	6,955,729	22,362,006	31.1%	7,639,668	(683,939)	-9.0%
Municipal Court	1,447,461	4,812,505	30.1%	1,503,481	(56,020)	-3.7%
Other Fines & Forfeitures	1,468,628	4,189,335	35.1%	1,278,602	190,026	14.9%
Total Fines & Forfeitures	9,871,818	31,363,846	31.5%	10,421,751	(549,933)	-5.3%
Interest & Dividends	271,433	650,000	41.8%	(258,511)	529,944	205.0%
Franchises						
SDG&E	11,580,524	47,711,759	24.3%	10,808,717	771,807	0.0%
CATV	2,404,376	15,641,491	15.4%	4,011,095	(1,606,719)	-40.1%
Refuse Collection	3,241,897	12,700,000	25.5%	258,930	2,982,967	1152.0%
Other Franchises	642,688	2,767,428	23.2%	949,916	(307,228)	-32.3%
Total Franchises	17,869,485	78,820,678	22.7%	16,028,658	1,840,827	11.5%
Rents & Concessions						
Mission Bay	13,202,025	30,140,940	43.8%	10,691,811	2,510,214	23.5%
Pueblo Lands	2,565,144	6,887,451	37.2%	2,508,457	56,687	2.3%
Other Rents and Concessions	6,317,396	22,302,405	28.3%	5,362,966	954,430	17.8%
Total Rents & Concessions	22,084,565	59,330,796	37.2%	18,563,234	3,521,331	19.0%
Revenue from Other Agencies	1,530,950	5,311,613	28.8%	1,144,464	386,486	33.8%
Charges for Current Services	35,468,973	160,521,402	22.1%	35,832,485	(363,512)	-1.0%
Other Revenue	1,190,833	3,058,083	38.9%	1,215,789	(24,956)	-2.1%
Transfers	20,818,806	90,208,443	23.1%	7,890,654	12,928,152	163.8%
Total General Fund Revenue¹	<u>\$ 281,527,424</u>	<u>\$ 1,436,540,860</u>	<u>19.6%</u>	<u>\$ 246,528,496</u>	<u>\$ 34,998,928</u>	<u>14.2%</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 5, Ended November 30, 2018 (42% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 1,631,400	\$ 3,755,067	43.4%	\$ 1,798,559	\$ (167,159)	-9.3%
Performance & Analytics	1,590,714	3,872,363	41.1%	1,272,569	318,145	25.0%
Office of Boards & Commissions ⁵	544,942	1,370,892	39.8%	-	544,942	100.0%
Government Affairs ¹	352,455	797,505	44.2%	-	352,455	100.0%
Chief Operating Officer						
Office of the Chief Operating Officer	496,466	1,248,226	39.8%	618,186	(121,720)	-19.7%
Communications	1,813,032	4,691,777	38.6%	1,572,990	240,042	15.3%
Public Safety						
Fire-Rescue	112,349,820	269,737,985	41.7%	108,261,055	4,088,765	3.8%
Police	198,978,183	473,825,363	42.0%	193,389,302	5,588,881	2.9%
Office of Homeland Security	995,873	2,818,319	35.3%	1,071,966	(76,093)	-7.1%
Office of the Chief Financial Officer						
City Treasurer	5,889,065	17,552,082	33.6%	5,551,062	338,003	6.1%
Citywide Program Expenditures	58,989,977	125,700,764	46.9%	82,904,054	(23,914,077)	-28.8%
Debt Management	1,070,795	3,103,919	34.5%	1,239,528	(168,733)	-13.6%
Department of Finance ²	6,646,095	16,562,858	40.1%	6,555,415	90,680	1.4%
Office of the Chief Financial Officer	241,358	607,165	39.8%	263,209	(21,851)	-8.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	342,068	640,620	53.4%	689,714	(347,646)	-50.4%
Infrastructure & Public Works						
Environmental Services	16,448,457	44,619,080	36.9%	15,706,774	741,683	4.7%
Public Utilities	1,604,451	2,606,490	61.6%	1,344,818	259,633	19.3%
Public Works	203,052	653,514	31.1%	320,891	(117,839)	-36.7%
Public Works - Contracting ⁴	-	-	-	882,863	(882,863)	-100.0%
Public Works - General Services	9,790,264	26,211,805	37.4%	7,892,434	1,897,830	24.0%
Transportation & Storm Water	41,589,526	126,140,798	33.0%	46,689,744	(5,100,218)	-10.9%
Internal Operations						
Internal Operations	85,529	473,465	18.1%	203,154	(117,625)	-57.9%
Department of Information Technology	4,880	1,139,200	0.4%	3,977	903	22.7%
Human Resources	2,088,835	4,996,915	41.8%	2,210,770	(121,935)	-5.5%
Purchasing & Contracting	6,108,798	17,096,098	35.7%	2,114,249	3,994,549	188.9%
Real Estate Assets	2,344,074	7,962,132	29.4%	2,342,400	1,674	0.1%

	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	179,681	371,319	48.4%	393,537	(213,856)	-54.3%
Development Services	2,738,487	8,126,998	33.7%	2,858,917	(120,430)	-4.2%
Planning	3,371,102	9,907,301	34.0%	3,365,120	5,982	0.2%
Economic Development	3,636,464	13,252,755	27.4%	4,561,371	(924,907)	-20.3%
Library	21,268,919	55,855,152	38.1%	21,440,604	(171,685)	-0.8%
Parks & Recreation	4,688,376	116,397,924	40.3%	45,172,020	1,711,745	3.8%
Neighborhood Services ⁵	518,653	947,000	54.8%	-	518,653	100.0%
Non-Mayoral						
City Attorney	22,997,837	58,674,764	39.2%	21,786,812	1,211,025	5.6%
City Auditor	1,447,802	4,095,240	35.4%	1,554,885	(107,083)	-6.9%
City Clerk	2,184,982	5,875,171	37.2%	2,203,416	(18,434)	-0.8%
Council Administration	1,063,453	2,676,672	39.7%	956,390	107,063	11.2%
City Council - District 1	465,661	1,398,861	33.3%	406,829	58,832	14.5%
City Council - District 2	434,733	1,465,305	29.7%	496,582	(61,849)	-12.5%
City Council - District 3	396,148	1,320,551	30.0%	428,558	(32,410)	-7.6%
City Council - District 4	458,724	1,378,487	33.3%	427,367	31,357	7.3%
City Council - District 5	364,573	1,398,152	26.1%	380,255	(15,682)	-4.1%
City Council - District 6	437,314	1,321,370	33.1%	443,336	(6,022)	-1.4%
City Council - District 7	415,494	1,198,279	34.7%	449,186	(33,692)	-7.5%
City Council - District 8	494,163	1,506,937	32.8%	507,498	(13,335)	-2.6%
City Council - District 9	554,433	1,385,667	40.0%	406,640	147,793	36.3%
Ethics Commission	435,314	1,283,510	33.9%	444,786	(9,472)	-2.1%
Office of the IBA	791,003	2,129,649	37.1%	833,196	(42,193)	-5.1%
Personnel	3,590,594	9,075,697	39.6%	3,533,759	56,835	1.6%
Total General Fund Expenditures	\$ 587,329,408	\$ 1,459,227,163	40.2%	\$ 597,950,747	\$ (10,621,339)	-1.8%

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 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 5, Ended November 30, 2018 (42% 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							
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	10,656,968	19,783,387	53.9%		10,374,066	282,902	2.7%
Deferred Capital Debt Service	12,779,793	19,759,020	64.7%		10,222,813	2,556,980	25.0%
Engineering and Capital Projects	45,303	250,000	18.1%		113,750	(68,447)	-60.2%
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	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	98,700	4,593,620	2.1%		116,132	(17,432)	-15.0%
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	1,186,561	5,657,000	21.0%		699,842	486,719	69.5%
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	0.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%		-	-	0.0%
Transportation Subsidy	-	459,102	0.0%		69,500	(69,500)	0.0%
Transfer to Infrastructure Fund	-	17,090,909	0.0%		17,826,547	(17,826,547)	0.0%
Total Citywide Program Expenditures	\$ 58,989,977	\$ 125,700,764	46.9%		\$ 82,904,054	\$ (23,914,077)	-28.8%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 5, Ended November 30, 2018 (42% 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	Expenditure		
				Consumed			
Council District 1	\$ 465,661	\$ 1,318,104	\$ 1,318,104	\$ -	\$ 406,829	\$ 58,832	14.5%
District 1 CPPS	-	80,757	80,757	-	-	-	-
Total Council District 1	465,661	1,398,861	1,398,861	-	406,829	58,832	14.5%
Council District 2	432,733	1,353,957	1,353,957	-	498,959	(66,226)	-13.3%
District 2 CPPS	2,000	119,348	111,348	-	(2,377)	4,377	-184.1%
Total Council District 2	434,733	1,473,305	1,465,305	-	496,582	(61,849)	-12.5%
Council District 3	396,148	1,233,247	1,233,247	-	433,558	(37,410)	-8.6%
District 3 CPPS	-	87,304	87,304	-	(5,000)	5,000	-100.0%
Total Council District 3	396,148	1,320,551	1,320,551	-	428,558	(32,410)	-7.6%
Council District 4	452,619	1,256,943	1,256,943	-	439,448	13,171	3.0%
District 4 CPPS	6,105	128,924	121,544	(7,380)	(12,081)	18,186	-150.5%
Total Council District 4	458,724	1,385,867	1,378,487	(7,380)	427,367	31,357	7.3%
Council District 5	364,573	1,181,283	1,181,283	-	385,404	(20,831)	-5.4%
District 5 CPPS	-	216,869	216,869	-	(5,149)	5,149	-100.0%
Total Council District 5	364,573	1,398,152	1,398,152	-	380,255	(15,682)	-4.1%
Council District 6	427,170	1,185,548	1,185,548	-	446,781	(19,611)	-4.4%
District 6 CPPS	10,144	135,822	135,822	-	(3,445)	13,589	-394.5%
Total Council District 6	437,314	1,321,370	1,321,370	-	443,336	(6,022)	-1.4%
Council District 7	415,494	1,169,850	1,169,850	-	458,362	(42,868)	-9.4%
District 7 CPPS	-	28,429	28,429	-	(9,176)	9,176	-100.0%
Total Council District 7	415,494	1,198,279	1,198,279	-	449,186	(33,692)	-7.5%
Council District 8	494,163	1,367,215	1,367,215	-	507,553	(13,390)	-2.6%
District 8 CPPS	-	140,300	139,722	(578)	(55)	55	-100.0%
Total Council District 8	494,163	1,507,515	1,506,937	(578)	507,498	(13,335)	-2.6%
Council District 9	554,433	1,342,850	1,342,850	-	474,247	80,186	16.9%
District 9 CPPS	-	43,410	42,817	(593)	(67,607)	67,607	(1)
Total Council District 9	554,433	1,386,260	1,385,667	(593)	406,640	147,793	36.3%
Total Council Districts	\$ 4,021,243	\$ 12,390,160	\$ 12,373,609	\$ (8,551)	\$ 3,946,251	\$ 74,992	1.9%

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November 30, 2018 (42% 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	\$ 2,259,798	\$ 4,934,289	45.8%	\$ 1,688,831	\$ 570,967	33.8%
Automated Refuse Container Fund	495,858	1,000,000	49.6%	527,782	(31,924)	-6.0%
Central Stores Internal Service Fund	2,890,782	7,533,914	38.4%	3,139,132	(248,350)	-7.9%
Concourse and Parking Garages Operating Fund	1,739,293	3,993,726	43.6%	1,459,655	279,638	19.2%
Convention Center Complex Funds	2,557,132	13,003,993	19.7%	9,613,460	(7,056,328)	-73.4%
Development Services Fund	33,243,493	64,479,323	51.6%	31,223,661	2,019,832	6.5%
Energy Conservation Program Fund	4,076,492	4,442,544	91.8%	3,127,342	949,150	30.4%
Engineering and Capital Projects	38,447,257	102,237,944	37.6%	32,900,194	5,547,063	16.9%
Environmental Growth Fund 1/3	1,316,881	5,310,441	24.8%	1,221,438	95,443	7.8%
Environmental Growth Fund 2/3	2,591,314	10,627,882	24.4%	2,407,578	183,736	7.6%
Facilities Financing Fund	1,149,079	3,071,961	37.4%	875,816	273,263	31.2%
Fire/Emergency Medical Services Fund	5,877,342	12,359,004	47.6%	3,094,313	2,783,029	89.9%
Fire and Lifeguard Facilities Fund	(619)	1,383,570	0.0%	(474)	(145)	30.6%
Fleet Services Funds	34,493,355	85,414,356	40.4%	44,912,422	(10,419,067)	-23.2%
Gas Tax Fund	7,560,529	32,854,099	23.0%	12,711,498	(5,150,969)	-40.5%
General Plan Maintenance Fund	1,101,603	2,650,000	41.6%	1,028,125	73,478	7.1%
GIS Fund	8,723	2,581,074	0.3%	108,997	(100,274)	-92.0%
Golf Course Fund	10,668,396	20,475,022	52.1%	9,150,934	1,517,462	16.6%
Information Technology Fund	358,350	13,188,511	2.7%	92,521	265,829	287.3%
Infrastructure Fund	-	17,090,909	0.0%	17,826,547	(17,826,547)	-100.0%
Junior Lifeguard Program Fund	24,941	615,150	4.1%	27,161	(2,220)	-8.2%
Los Penasquitos Canyon Preserve Fund	118,825	266,776	44.5%	18,570	100,255	539.9%
Maintenance Assessment District (MAD) Funds	886,157	24,351,085	3.6%	1,207,903	(321,746)	-26.6%
Mission Bay/Balboa Park Improvement Fund	1,494,685	1,883,684	79.3%	626,166	868,519	138.7%
Mission Bay Improvement Fund	188,859	6,591,611	2.9%	130,999	57,860	44.2%
New Convention Facility Fund	1,777,521	2,133,025	83.3%	3,028,800	(1,251,279)	-41.3%
OneSD Support Fund	1,760	27,824,407	0.0%	386,323	(384,563)	-99.5%
Parking Meter Operations	4,805,673	11,017,852	43.6%	4,782,987	22,686	0.5%
PETCO Park Fund	9,606,676	17,017,688	56.5%	5,408,862	4,197,814	77.6%
Prop 42 Replacement - Transportation Relief Fund	35,434	-	100.0%	54,408	(18,974)	-34.9%
Public Art Fund	55,643	578,410	9.6%	1,127,558	(1,071,915)	-95.1%
Public Safety Needs & Debt Service Fund	2,579,881	9,738,827	26.5%	2,394,941	184,940	7.7%
Publishing Services Internal Fund	189,632	2,498,676	7.6%	1,321,474	(1,131,842)	-85.6%

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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	\$ 6,392,000	\$ 22,343,726	28.6%	\$ 5,040,888	\$ 1,351,112	26.8%
Refuse Disposal Fund	15,007,153	31,866,974	47.1%	14,265,122	742,031	5.2%
Regional Park Improvements Fund	82,035	3,549,329	2.3%	56,421	25,614	45.4%
Risk Management Fund	4,447,998	11,130,932	40.0%	3,889,000	558,998	14.4%
Road Maintenance & Rehabilitation	6,633,748	23,353,385	28.4%	-	6,633,748	100.0%
Seized and Forfeited Assets Funds	21,158,456	1,200,000	1763.2%	196,876	20,961,581	10647.1%
Solid Waste Local Enforcement Agency Fund	468,300	786,417	59.5%	457,270	11,030	2.4%
Stadium Operations Fund	7,414,724	10,619,263	69.8%	9,022,116	(1,607,392)	-17.8%
State COPS	1,511,696	2,140,000	70.6%	1,296,535	215,161	16.6%
Storm Drain Fund	2,154,426	5,700,000	37.8%	2,074,274	80,152	3.9%
Successor Agency Admin & Project Fund	320,873	2,023,757	15.9%	261,437	59,436	22.7%
Transient Occupancy Tax Fund	44,029,010	120,723,415	36.5%	40,718,480	3,310,530	8.1%
TOT - Major Events Revolving FD	212,500	450,000	100.0%	-	212,500	100.0%
TransNet ARRA Exchange Fund	-	-	-	267,324	(267,324)	-100.0%
TransNet Extension Funds	15,245,643	33,388,000	45.7%	10,342,537	4,903,106	47.4%
Trolley Extension Reserve Fund	968,725	1,064,000	91.0%	254,360	714,365	280.8%
Underground Surcharge Fund	11,240,016	66,374,970	16.9%	14,979,685	(3,739,669)	-25.0%
Wastewater Department Funds	156,140,788	449,180,767	34.8%	157,126,367	(985,579)	-0.6%
Water Department Funds	266,013,887	708,692,928	37.5%	243,325,119	22,688,768	9.3%
Wireless Communication Technology Fund	89,732	10,115,149	0.9%	154,768	(65,036)	-42.0%
Zoological Exhibits Maintenance Fund	978,893	13,768,168	7.1%	1,030,849	(51,956)	-5.0%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November 30, 2018 (42% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditures ¹	FY19 Current Budget	%	%	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 1,881,589	\$ 5,438,025	34.6%		\$ 1,706,534	\$ 175,055	10.3%
Automated Refuse Container Fund	500,560	1,300,000	38.5%		348,639	151,921	43.6%
Central Stores Internal Service Fund	3,771,517	7,532,994	50.1%		4,432,907	(661,390)	-14.9%
Concourse and Parking Garages Operating Fund	531,200	3,802,506	14.0%		922,374	(391,174)	-42.4%
Convention Center Complex Funds	2,611,888	13,401,050	19.5%		2,496,841	115,047	4.6%
Development Services Fund	27,024,758	72,445,170	37.3%		25,817,661	1,207,097	4.7%
Energy Conservation Program Fund	1,427,772	4,941,166	28.9%		1,243,863	183,909	14.8%
Engineering and Capital Projects	38,221,604	102,237,944	37.4%		34,818,732	3,402,872	9.8%
Environmental Growth Fund 1/3	1,451,592	4,854,402	29.9%		1,416,075	35,517	2.5%
Environmental Growth Fund 2/3	-	10,203,909	0.0%		1,580	(1,580)	-100.0%
Facilities Financing Fund	886,331	3,071,961	28.9%		998,384	(112,053)	-11.2%
Fire/Emergency Medical Services Fund	1,597,509	12,580,310	12.7%		2,001,301	(403,792)	-20.2%
Fire and Lifeguard Facilities Fund	695,173	1,389,181	50.0%		693,565	1,608	0.2%
Fleet Services Funds	46,130,169	177,034,569	26.1%		37,298,803	8,831,366	23.7%
Gas Tax Fund	6,316,007	37,121,680	17.0%		6,710,083	(394,076)	-5.9%
General Plan Maintenance Fund	1,242,208	2,650,000	46.9%		960,032	282,176	29.4%
GIS Fund	151,740	2,643,379	5.7%		1,502,350	(1,350,610)	-89.9%
Golf Course Fund	6,352,583	18,856,067	33.7%		5,716,638	635,945	11.1%
Information Technology Fund	4,301,008	12,954,174	33.2%		3,971,404	329,604	8.3%
Infrastructure Fund	1,231,633	1,487,207	82.8%		1,239,603	(7,970)	-0.6%
Junior Lifeguard Program Fund	353,152	615,038	57.4%		349,853	3,299	0.9%
Los Penasquitos Canyon Preserve Fund	95,461	266,597	35.8%		104,724	(9,263)	-8.8%
Maintenance Assessment District (MAD) Funds	7,845,257	41,863,225	18.7%		8,000,864	(155,606)	-1.9%
Mission Bay/ Balboa Park Improvement Fund	1,443,765	1,878,475	76.9%		1,225,016	218,749	17.9%
New Convention Facility Fund	1,777,521	2,133,025	83.3%		2,863,335	(1,085,814)	-37.9%
OneSD Support Fund	4,069,511	28,225,091	14.4%		7,209,390	(3,139,879)	-43.6%
Parking Meter Operations	1,483,192	10,597,640	14.0%		1,334,647	148,545	11.1%
PETCO Park Fund	13,649,917	17,261,837	79.1%		12,641,794	1,008,123	8.0%
Prop 42 Replacement - Transportation Relief Fund	156,806	788,714	19.9%		2,437,310	(2,280,504)	-93.6%
Public Art Fund	28,879	2,175,600	1.3%		10,393	18,486	177.9%
Public Safety Needs & Debt Service Fund	-	9,738,827	0.0%		-	-	-
Publishing Services Internal Fund	794,689	2,498,422	31.8%		1,349,714	(555,025)	-41.1%

	FY19 Year-to-Date Expenditures¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 8,873,844	\$ 25,806,446	34.4%	\$ 7,459,914	\$ 1,413,930	19.0%
Refuse Disposal Fund	11,764,330	33,681,987	34.9%	12,457,885	(693,555)	-5.6%
Risk Management Fund	4,206,093	11,921,378	35.3%	4,234,254	(28,161)	-0.7%
Road Maintenance & Rehabilitation	2,743,411	17,116,061	16.0%	-	2,743,411	100.0%
Seized and Forfeited Assets Funds	482,516	1,966,136	24.5%	214,808	267,708	124.6%
Solid Waste Local Enforcement Agency Fund	347,245	1,150,243	30.2%	327,616	19,629	6.0%
Stadium Operations Fund	8,149,049	15,056,106	54.1%	6,487,020	1,662,029	25.6%
State COPS	269,161	2,140,000	12.6%	1,650,222	(1,381,061)	-83.7%
Storm Drain Fund	1,434,976	5,700,000	25.2%	1,608,848	(173,872)	-10.8%
Successor Agency Admin & Project Fund	320,873	2,023,757	15.9%	261,437	59,436	22.7%
Transient Occupancy Tax Fund	29,725,639	123,259,020	24.1%	26,666,651	3,058,988	11.5%
TOT - Special Events	62,000	450,000	13.8%	-	62,000	100.0%
TransNet Extension Funds	4,172,246	13,654,194	30.6%	3,736,963	435,283	11.6%
Trolley Extension Reserve Fund	968,280	1,067,000	90.7%	938,025	30,255	3.2%
Underground Surcharge Fund	18,898,385	59,963,795	31.5%	8,005,461	10,892,924	136.1%
Wastewater Department Funds	95,328,649	362,635,752	26.3%	92,164,034	3,164,615	3.4%
Water Department Funds	192,539,577	542,646,439	35.5%	182,456,743	10,082,833	5.5%
Wireless Communication Technology Fund	3,836,750	9,332,446	41.1%	3,810,084	26,666	0.7%
Zoological Exhibits Maintenance Fund	-	13,768,168	0.0%	-	-	0.0%

¹Includes adjustments made in future periods.