

Financial Performance Report Fiscal Year 2019

As of September 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 3 (as of September 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 September 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 3, Ended September 30, 2018 (25% 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	\$ 8,576,016	1.5%	\$ 9,995,583	\$ (1,419,567)	-14.2%
Sales Taxes	282,061,831	282,061,831	23,478,200	8.3%	25,991,760	(2,513,560)	-9.7%
Transient Occupancy Taxes	128,368,696	128,368,696	27,529,670	21.4%	25,884,798	1,644,872	6.4%
Property Transfer Taxes	11,009,669	11,009,669	793,997	7.2%	959,448	(165,451)	-17.2%
Licenses & Permits	25,810,583	25,810,583	4,413,839	17.1%	3,367,666	1,046,173	31.1%
Fines & Forfeitures	31,363,846	31,363,846	3,271,730	10.4%	5,346,501	(2,074,771)	-38.8%
Interest & Dividends	650,000	650,000	194,255	29.9%	(361,549)	555,804	153.7%
Franchises & Other Local Taxes	78,820,678	78,820,678	313,203	0.4%	806,831	(493,628)	-61.2%
Rents & Concessions	59,330,796	59,330,796	13,075,153	22.0%	10,655,718	2,419,435	22.7%
Revenues from Other Agencies	5,545,990	5,545,990	1,228,507	22.2%	669,934	558,573	83.4%
Charges for Current Services	160,287,025	160,287,025	20,758,714	13.0%	21,350,551	(591,837)	-2.8%
Other Revenue	3,058,083	3,058,083	669,066	21.9%	746,689	(77,623)	-10.4%
Transfers	90,208,443	90,208,443	7,160,772	7.9%	7,890,654	(729,882)	-9.2%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,436,540,860	\$ 111,463,122	7.8%	\$ 113,304,584	\$ (1,841,462)	-1.6%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 589,104,958	\$ 151,432,930	25.7%	\$ 142,556,071	\$ 8,876,859	6.2%
Total PE	589,097,578	589,104,958	151,432,930	25.7%	142,556,071	8,876,859	6.2%
Fringe Benefits	437,985,873	437,985,873	111,256,671	25.4%	106,527,277	4,729,394	4.4%
Supplies	30,233,172	30,230,865	9,716,849	32.1%	13,326,748	(3,609,899)	-27.1%
Contracts	240,658,394	240,968,321	34,264,494	14.2%	64,781,376	(30,516,882)	-47.1%
Information Technology	31,967,402	31,967,402	3,255,519	10.2%	2,375,561	879,958	37.0%
Energy & Utilities	49,316,269	49,316,269	10,066,353	20.4%	8,718,671	1,347,682	15.5%
Capital Expenditures	2,114,450	2,114,450	90,297	4.3%	131,628	(41,331)	-31.4%
Debt	9,574,905	9,574,905	207,521	2.2%	113,796	93,725	82.4%
Other Expenditures	5,359,190	5,359,190	1,563,176	29.2%	1,855,048	(291,872)	-15.7%
Transfers	62,919,930	62,604,930	14,240,935	22.7%	9,393,137	4,847,798	51.6%
Total NPE	870,129,585	870,122,205	184,661,815	21.2%	207,223,242	(22,561,427)	-10.9%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,459,227,163	\$ 336,094,745	23.0%	\$ 349,779,313	\$ (13,684,568)	-3.9%
General Fund Encumbrances							
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (329,490,645)		\$ (340,018,592)	\$ 10,527,947	

¹ Includes adjustments made in future periods.

General Fund Revenue Status Report
As of Period 3, Ended September 30, 2018 (25% 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
Property Taxes	\$ 8,576,016	\$ 560,025,220	1.5%	9,995,583	\$ (1,419,567)	-14.2%
Sales Taxes	23,478,200	282,061,831	8.3%	25,991,760	(2,513,560)	-9.7%
Transient Occupancy Taxes	27,529,670	128,368,696	21.4%	25,884,798	1,644,872	6.4%
Property Transfer Taxes	793,997	11,009,669	7.2%	959,448	(165,451)	-17.2%
Licenses & Permits						
Business Taxes	2,670,145	13,486,297	19.8%	1,740,065	930,080	53.5%
Rental Unit Taxes	433,799	7,459,502	5.8%	404,858	28,941	7.1%
Alarm Permit Fees	186,334	540,000	34.5%	121,167	65,167	53.8%
Application Fees ²	-	-	100.0%	825	(825)	-100.0%
Other Licenses & Permits	1,123,561	4,324,784	26.0%	1,100,751	22,810	2.1%
Total Licenses & Permits	4,413,839	25,810,583	17.1%	3,367,666	1,046,173	31.1%
Fines & Forfeitures						
Parking Citations	1,835,133	22,362,006	8.2%	3,947,591	(2,112,458)	-53.5%
Municipal Court	740,649	4,812,505	15.4%	719,527	21,122	2.9%
Other Fines & Forfeitures	695,948	4,189,335	16.6%	679,383	16,565	2.4%
Total Fines & Forfeitures	3,271,730	31,363,846	10.4%	5,346,501	(2,074,771)	-38.8%
Interest & Dividends	194,255	650,000	29.9%	(361,549)	555,804	153.7%
Franchises						
SDG&E	-	47,711,759	0.0%	-	-	-
CATV	15,656	15,641,491	0.1%	-	15,656	-
Refuse Collection	34,140	12,700,000	0.3%	247,815	(213,675)	-86.2%
Other Franchises	263,407	2,767,428	9.5%	559,016	(295,609)	-52.9%
Total Franchises	313,203	78,820,678	0.4%	806,831	(493,628)	-61.2%
Rents & Concessions						
Mission Bay	8,355,278	30,140,940	27.7%	6,014,693	2,340,585	38.9%
Pueblo Lands	1,307,798	6,887,451	19.0%	1,272,171	35,627	2.8%
Other Rents and Concessions	3,412,077	22,302,405	15.3%	3,368,854	43,223	1.3%
Total Rents & Concessions	13,075,153	59,330,796	22.0%	10,655,718	2,419,435	22.7%
Revenue from Other Agencies	1,228,507	5,545,990	22.2%	669,934	558,573	83.4%
Charges for Current Services	20,758,714	160,287,025	13.0%	21,350,551	(591,837)	-2.8%
Other Revenue	669,066	3,058,083	21.9%	746,689	(77,623)	-10.4%
Transfers	7,160,772	90,208,443	7.9%	7,890,654	(729,882)	-9.2%
Total General Fund Revenue	\$ 111,463,122	\$ 1,436,540,860	7.8%	\$ 113,304,584	\$ (1,841,462)	-1.6%

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 3, Ended September 30, 2018 (25% 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	\$ 983,509	\$ 3,755,067	26.2%	\$ 1,071,298	\$ (87,789)	-8.2%
Performance & Analytics	567,797	3,872,363	14.7%	606,382	(38,585)	-6.4%
Office of Boards & Commissions ⁵	310,406	1,370,892	22.6%	-	310,406	100.0%
Government Affairs ¹	205,261	797,505	25.7%	-	205,261	100.0%
Chief Operating Officer						
Office of the Chief Operating Officer	288,291	1,248,226	23.1%	353,934	(65,643)	-18.5%
Communications	1,112,043	4,691,777	23.7%	911,235	200,808	22.0%
Public Safety						
Fire-Rescue	67,252,508	269,732,985	24.9%	65,356,403	1,896,105	2.9%
Police	119,089,469	473,822,363	25.1%	116,263,852	2,825,617	2.4%
Office of Homeland Security	615,714	2,818,319	21.8%	544,593	71,121	13.1%
Office of the Chief Financial Officer						
City Treasurer	3,330,264	17,552,082	19.0%	3,190,684	139,580	4.4%
Citywide Program Expenditures	24,464,204	125,700,764	19.5%	47,315,158	(22,850,954)	-48.3%
Debt Management	631,227	3,103,919	20.3%	735,248	(104,021)	-14.1%
Department of Finance ²	3,925,585	16,562,858	23.7%	3,922,248	3,337	0.1%
Office of the Chief Financial Officer	146,877	607,165	24.2%	131,977	14,900	11.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	169,921	640,620	26.5%	417,556	(247,635)	-59.3%
Infrastructure & Public Works						
Environmental Services	7,843,407	44,619,080	17.6%	8,127,708	(284,301)	-3.5%
Public Utilities	1,197,257	2,606,490	45.9%	1,028,934	168,323	16.4%
Public Works	129,929	653,514	19.9%	161,636	(31,707)	-19.6%
Public Works - Contracting ⁴	-	-	-	519,507	(519,507)	-100.0%
Public Works - General Services	5,727,676	26,211,805	21.9%	4,511,341	1,216,335	27.0%
Transportation & Storm Water	22,264,758	126,140,220	17.7%	24,481,793	(2,217,035)	-9.1%
Internal Operations						
Internal Operations	78,070	473,465	16.5%	125,526	(47,456)	-37.8%
Department of Information Technology	-	1,139,200	0.0%	3,977	(3,977)	-100.0%
Human Resources	1,294,426	4,996,915	25.9%	1,331,329	(36,903)	-2.8%
Purchasing & Contracting	5,227,514	17,096,098	30.6%	1,252,478	3,975,036	317.4%
Real Estate Assets	1,450,713	7,962,132	18.2%	1,256,803	193,910	15.4%

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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	92,882	371,319	25.0%	241,128	(148,246)	-61.5%
Development Services	1,623,235	8,126,998	20.0%	1,804,753	(181,518)	-10.1%
Planning	1,893,648	9,907,301	19.1%	1,997,115	(103,467)	-5.2%
Economic Development	2,057,574	13,252,755	15.5%	2,084,175	(26,601)	-1.3%
Library	12,162,432	55,855,152	21.8%	12,107,792	54,640	0.5%
Parks & Recreation	27,943,671	116,397,924	24.0%	27,093,068	850,603	3.1%
Neighborhood Services ⁵	294,426	947,000	31.1%	-	294,426	100.0%
Non-Mayoral						
City Attorney	13,607,552	58,674,764	23.2%	12,872,761	734,791	5.7%
City Auditor	873,050	4,095,240	21.3%	902,900	(29,850)	-3.3%
City Clerk	1,280,366	5,875,171	21.8%	1,308,071	(27,705)	-2.1%
Council Administration	626,691	2,676,672	23.4%	564,124	62,567	11.1%
City Council - District 1	277,487	1,398,861	19.8%	237,155	40,332	17.0%
City Council - District 2	260,391	1,473,305	17.7%	293,972	(33,581)	-11.4%
City Council - District 3	235,815	1,320,551	17.9%	255,877	(20,062)	-7.8%
City Council - District 4	272,222	1,378,487	19.7%	259,856	12,366	4.8%
City Council - District 5	213,123	1,398,152	15.2%	236,059	(22,936)	-9.7%
City Council - District 6	272,730	1,321,370	20.6%	278,477	(5,747)	-2.1%
City Council - District 7	252,771	1,198,279	21.1%	266,970	(14,199)	-5.3%
City Council - District 8	303,502	1,507,515	20.1%	302,371	1,131	0.4%
City Council - District 9	334,384	1,385,667	24.1%	282,536	51,848	18.4%
Ethics Commission	270,282	1,283,510	21.1%	258,206	12,076	4.7%
Office of the IBA	483,482	2,129,649	22.7%	492,605	(9,123)	-1.9%
Personnel	2,156,203	9,075,697	23.8%	2,017,742	138,461	6.9%
Total General Fund Expenditures	\$ 336,094,745	\$ 1,459,227,163	23.0%	\$ 349,779,313	\$ (13,684,568)	-3.9%

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 3, Ended September 30, 2018 (25% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
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	7,299,701	19,783,387	36.9%	6,997,647	302,054	4.3%
Deferred Capital Debt Service	12,778,548	19,759,020	64.7%	3,584,038	9,194,510	256.5%
Engineering and Capital Projects	24,808	250,000	9.9%	90,442	(65,634)	-72.6%
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	636,398	735,000	86.6%	274,571	361,827	131.8%
PL Claims Trans-Ins	-	10,900,000	0.0%	12,400,000	(12,400,000)	-100.0%
Preservation of Benefits	96	1,500,000	0.0%	126,510	(126,414)	-99.9%
Property Tax Administration	48,482	4,593,620	1.1%	67,542	(19,060)	-28.2%
Public Liability Claims Xfer-Claims Fund	-	17,100,000	0.0%	17,100,000	(17,100,000)	-100.0%
Public Liab Claims Xfer-Reserves	-	-	-	3,127,665	(3,127,665)	-100.0%
Public Use Leases	-	1,582,144	0.0%	-	-	0.0%
Special Consulting Services	2,199,935	5,657,000	38.9%	33,533	2,166,402	6460.5%
Supplemental COLA Benefit	-	1,525,497	0.0%	1,452,943	(1,452,943)	-100.0%
Transfer to Capital Improvement Program	-	5,417,600	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	10,140,940	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	-	-	0.0%
Transfer to Infrastructure Fund	-	17,090,909	0.0%	-	-	0.0%
Total Citywide Program Expenditures	\$ 24,464,204	\$ 125,700,764	19.5%	\$ 47,315,158	\$ (22,850,954)	-48.3%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 3, Ended September 30, 2018 (25% 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	\$ 277,487	\$ 1,318,104	\$ 1,318,104	\$ -	21.1%	\$ 237,155	\$ 40,332	17.0%
District 1 CPPS	-	80,757	80,757	-	-	-	-	-
Total Council District 1	277,487	1,398,861	1,398,861	-	19.8%	237,155	40,332	17.0%
Council District 2	258,391	1,353,957	1,353,957	-	19.1%	293,827	(35,436)	-12.1%
District 2 CPPS	2,000	119,348	119,348	-	1.7%	145	1,855	1279.3%
Total Council District 2	260,391	1,473,305	1,473,305	-	17.7%	293,972	(33,581)	-11.4%
Council District 3	235,815	1,233,247	1,233,247	-	19.1%	255,877	(20,062)	-7.8%
District 3 CPPS	-	87,304	87,304	-	-	-	-	-
Total Council District 3	235,815	1,320,551	1,320,551	-	17.9%	255,877	(20,062)	-7.8%
Council District 4	266,117	1,256,943	1,256,943	-	21.2%	259,856	6,261	2.4%
District 4 CPPS	6,105	128,924	121,544	(7,380)	4.7%	-	6,105	-
Total Council District 4	272,222	1,385,867	1,378,487	(7,380)	19.7%	259,856	12,366	4.8%
Council District 5	213,123	1,181,283	1,181,283	-	18.0%	236,059	(22,936)	-9.7%
District 5 CPPS	-	216,869	216,869	-	-	-	-	-
Total Council District 5	213,123	1,398,152	1,398,152	-	15.2%	236,059	(22,936)	-9.7%
Council District 6	262,586	1,185,548	1,185,548	-	22.1%	278,482	(15,896)	-5.7%
District 6 CPPS	10,144	135,822	135,822	-	7.5%	(5)	10,149	-202980.0%
Total Council District 6	272,730	1,321,370	1,321,370	-	20.6%	278,477	(5,747)	-2.1%
Council District 7	252,771	1,169,850	1,169,850	-	21.6%	266,970	(14,199)	-5.3%
District 7 CPPS	-	28,429	28,429	-	-	-	-	-
Total Council District 7	252,771	1,198,279	1,198,279	-	21.1%	266,970	(14,199)	-5.3%
Council District 8	303,502	1,367,215	1,367,215	-	22.2%	302,371	1,131	0.4%
District 8 CPPS	-	140,300	140,300	-	-	-	-	-
Total Council District 8	303,502	1,507,515	1,507,515	-	20.1%	302,371	1,131	0.4%
Council District 9	334,384	1,342,850	1,342,850	-	24.9%	282,536	51,848	18.4%
District 9 CPPS	-	43,410	42,817	(593)	-	-	-	-
Total Council District 9	334,384	1,386,260	1,385,667	(593)	24.1%	282,536	51,848	18.4%
Total Council Districts	\$ 2,422,425	\$ 12,390,160	\$ 12,382,187	\$ (7,973)	19.6%	\$ 2,413,273	\$ 9,152	0.4%

Other Budgeted Funds Revenue Status Report
As of Period 3, Ended September 30, 2018 (25% 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	\$ 1,451,987	\$ 4,934,289	29.4%	\$ 635,919	\$ 816,068	128.3%
Automated Refuse Container Fund	309,552	1,000,000	31.0%	331,558	(22,006)	-6.6%
Central Stores Internal Service Fund	1,591,951	7,533,914	21.1%	2,000,708	(408,757)	-20.4%
Concourse and Parking Garages Operating Fund	1,002,019	3,993,726	25.1%	881,321	120,698	13.7%
Convention Center Complex Funds	2,632	13,003,993	0.0%	1,871	761	40.7%
Development Services Fund	20,540,461	64,479,323	31.9%	20,066,935	473,526	2.4%
Energy Conservation Program Fund	77,080	4,442,544	1.7%	3,073,671	(2,996,591)	-97.5%
Engineering and Capital Projects	23,243,860	102,237,944	22.7%	19,297,324	3,946,536	20.5%
Environmental Growth Fund 1/3	15,852	5,310,441	0.3%	6,210	9,642	155.3%
Environmental Growth Fund 2/3	10,448	10,627,882	0.1%	(9,960)	20,408	-204.9%
Facilities Financing Fund	677,806	3,071,961	22.1%	530,890	146,916	27.7%
Fire/Emergency Medical Services Fund	333,921	12,359,004	2.7%	2,776,721	(2,442,800)	-88.0%
Fire and Lifeguard Facilities Fund	438	1,383,570	0.0%	285	153	53.7%
Fleet Services Funds	13,837,524	85,414,356	16.2%	26,461,208	(12,623,684)	-47.7%
Gas Tax Fund	30,987	32,854,099	0.1%	4,517,388	(4,486,401)	-99.3%
General Plan Maintenance Fund	633,925	2,650,000	23.9%	612,243	21,682	3.5%
GIS Fund	8,616	2,581,074	0.3%	54,135	(45,519)	-84.1%
Golf Course Fund	6,909,112	20,475,022	33.7%	5,961,989	947,123	15.9%
Information Technology Fund	44,054	13,188,511	0.3%	60,897	(16,843)	-27.7%
Infrastructure Fund	-	17,090,909	0.0%	-	-	-
Junior Lifeguard Program Fund	5,253	615,150	0.9%	27,161	(21,908)	-80.7%
Los Penasquitos Canyon Preserve Fund	11,596	266,776	4.3%	11,313	283	2.5%
Maintenance Assessment District (MAD) Funds	156,212	24,351,085	0.6%	357,982	(201,770)	-56.4%
Mission Bay/Balboa Park Improvement Fund	-	1,883,684	0.0%	-	-	-
Mission Bay Improvement Fund	84,997	6,591,611	1.3%	58,397	26,600	45.6%
New Convention Facility Fund	-	2,133,025	0.0%	-	-	-
OneSD Support Fund	2,792	27,824,407	0.0%	234,321	(231,529)	-98.8%
Parking Meter Operations	2,888,893	11,017,852	26.2%	2,930,393	(41,500)	-1.4%
PETCO Park Fund	393,480	17,017,688	2.3%	579,421	(185,941)	-32.1%
Prop 42 Replacement - Transportation Relief Fund	16,712	-	100.0%	21,572	(4,860)	-22.5%
Public Art Fund	55,643	578,410	9.6%	767	54,876	7154.6%
Public Safety Needs & Debt Service Fund	1,776,747	9,738,827	18.2%	1,675,255	101,492	6.1%
Publishing Services Internal Fund	159,620	2,498,676	6.4%	709,824	(550,204)	-77.5%

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Schedule 3 (cont.)

	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	\$ 2,131,409	\$ 22,343,726	9.5%	\$ 3,139,583	\$ (1,008,174)	-32.1%
Refuse Disposal Fund	7,773,169	31,866,974	24.4%	7,459,912	313,257	4.2%
Regional Park Improvements Fund	36,994	3,549,329	1.0%	26,434	10,560	39.9%
Risk Management Fund	1,624,930	11,130,932	14.6%	2,331,481	(706,551)	-30.3%
Road Maintenance & Rehabilitation	2,251,209	23,353,385	9.6%	-	2,251,209	100.0%
Seized and Forfeited Assets Funds	21,085,558	1,200,000	1757.1%	189,372	20,896,186	11034.5%
Solid Waste Local Enforcement Agency Fund	357,516	786,417	45.5%	327,577	29,939	9.1%
Stadium Operations Fund	1,095,192	10,619,263	10.3%	1,332,501	(237,309)	-17.8%
State COPS	9,561	2,140,000	0.4%	4,888	4,673	95.6%
Storm Drain Fund	1,107,857	5,700,000	19.4%	1,117,672	(9,815)	-0.9%
Successor Agency Admin & Project Fund	-	2,023,757	0.0%	84,702	(84,702)	-100.0%
Transient Occupancy Tax Fund	24,465,591	120,723,415	20.3%	23,042,853	1,422,738	6.2%
TOT - Major Events Revolving FD	139,600	-	100.0%	-	139,600	100.0%
TransNet ARRA Exchange Fund	-	-	-	78,683	(78,683)	-100.0%
TransNet Extension Funds	1,563,406	33,388,000	4.7%	5,861,113	(4,297,708)	-73.3%
Trolley Extension Reserve Fund	317	1,064,000	0.0%	396	(79)	-19.9%
Underground Surcharge Fund	377,272	66,374,970	0.6%	184,211	193,061	104.8%
Wastewater Department Funds	80,895,701	449,180,767	18.0%	84,221,697	(3,325,996)	-3.9%
Water Department Funds	122,406,199	708,692,928	17.3%	118,970,936	3,435,263	2.9%
Wireless Communication Technology Fund	52,483	10,115,149	0.5%	60,874	(8,391)	-13.8%
Zoological Exhibits Maintenance Fund	356,073	13,768,168	2.6%	388,405	(32,332)	-8.3%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 3, Ended September 30, 2018 (25% Completed)
(Unaudited)

	FY19	FY19	%	FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures¹	Budget		Expenditures		
Airports Fund	\$ 1,088,768	\$ 5,438,025	20.0%	\$ 870,186	\$ 218,582	25.1%
Automated Refuse Container Fund	275,515	1,300,000	21.2%	203,818	71,697	35.2%
Central Stores Internal Service Fund	2,308,849	7,532,994	30.6%	2,707,449	(398,600)	-14.7%
Concourse and Parking Garages Operating Fund	283,157	3,802,506	7.4%	476,801	(193,644)	-40.6%
Convention Center Complex Funds	238,138	13,401,050	1.8%	(178,702)	416,840	-233.3%
Development Services Fund	16,477,687	72,445,170	22.7%	15,792,973	684,714	4.3%
Energy Conservation Program Fund	752,358	4,941,166	15.2%	776,078	(23,720)	-3.1%
Engineering and Capital Projects	22,632,221	102,237,944	22.1%	20,190,326	2,441,895	12.1%
Environmental Growth Fund 1/3	960,388	4,854,402	19.8%	914,132	46,256	5.1%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	-	-	-
Facilities Financing Fund	517,237	3,071,961	16.8%	604,889	(87,652)	-14.5%
Fire/Emergency Medical Services Fund	882,765	12,580,310	7.0%	1,186,859	(304,094)	-25.6%
Fire and Lifeguard Facilities Fund	695,173	1,389,181	50.0%	1,731	693,442	40060.2%
Fleet Services Funds	23,569,537	177,034,569	13.3%	25,627,172	(2,057,635)	-8.0%
Gas Tax Fund	5,040,039	37,121,680	13.6%	5,343,473	(303,434)	-5.7%
General Plan Maintenance Fund	760,962	2,650,000	28.7%	559,523	201,439	100.0%
GIS Fund	106,495	2,643,379	4.0%	1,243,657	(1,137,162)	-91.4%
Golf Course Fund	3,752,366	18,856,067	19.9%	3,431,831	320,535	9.3%
Information Technology Fund	2,549,228	12,954,174	19.7%	2,329,147	220,081	9.4%
Infrastructure Fund	1,005,032	1,487,207	67.6%	729,691	275,341	100.0%
Junior Lifeguard Program Fund	322,839	615,038	52.5%	320,220	2,619	0.8%
Los Penasquitos Canyon Preserve Fund	57,662	266,597	21.6%	62,827	(5,165)	-8.2%
Maintenance Assessment District (MAD) Funds	4,379,730	41,863,225	10.5%	4,390,309	(10,579)	-0.2%
Mission Bay/ Balboa Park Improvement Fund	1,345,453	1,878,475	71.6%	544,296	801,157	147.2%
New Convention Facility Fund	1,066,513	2,133,025	50.0%	1,718,001	(651,488)	-37.9%
OneSD Support Fund	2,488,919	28,225,091	8.8%	3,093,334	(604,415)	-19.5%
Parking Meter Operations	676,250	10,597,640	6.4%	572,260	103,990	18.2%
PETCO Park Fund	12,699,500	17,261,837	73.6%	12,584,651	114,849	0.9%
Prop 42 Replacement - Transportation Relief Fund	154,194	788,714	19.6%	1,401,958	(1,247,764)	-89.0%
Public Art Fund	13,825	2,175,600	0.6%	(14,430)	28,255	-195.8%
Public Safety Needs & Debt Service Fund	-	9,738,827	0.0%	-	-	-
Publishing Services Internal Fund	462,243	2,498,422	18.5%	702,880	(240,637)	-34.2%

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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	\$ 4,215,710	\$ 25,806,446	16.3%	\$ 4,258,908	\$ (43,198)	-1.0%
Refuse Disposal Fund	6,031,178	33,681,987	17.9%	6,743,209	(712,031)	-10.6%
Risk Management Fund	2,430,730	11,921,378	20.4%	2,445,077	(14,347)	-0.6%
Road Maintenance & Rehabilitation	1,549,825	17,116,061	9.1%	-	1,549,825	100.0%
Seized and Forfeited Assets Funds	349,213	1,966,136	17.8%	188,651	160,561	85.1%
Solid Waste Local Enforcement Agency Fund	204,503	1,150,243	17.8%	196,155	8,348	4.3%
Stadium Operations Fund	5,823,176	15,056,106	38.7%	4,421,664	1,401,512	31.7%
State COPS	113,215	2,140,000	5.3%	-	113,215	100.0%
Storm Drain Fund	1,424,657	5,700,000	25.0%	1,599,471	(174,814)	-10.9%
Successor Agency Admin & Project Fund	-	2,023,757	0.0%	84,702	(84,702)	-100.0%
Transient Occupancy Tax Fund	1,384,618	123,259,020	1.1%	1,091,939	292,679	26.8%
TOT - Special Events	31,200	241,431	12.9%	-	31,200	100.0%
TransNet Extension Funds	3,547,221	13,651,954	26.0%	3,111,406	435,815	14.0%
Trolley Extension Reserve Fund	968,026	1,067,000	90.7%	400	967,626	241906.5%
Underground Surcharge Fund	3,435,203	59,963,795	5.7%	1,733,810	1,701,393	98.1%
Wastewater Department Funds	4,816,237	362,597,698	13.3%	40,021,015	8,095,222	20.2%
Water Department Funds	118,980,760	542,646,439	21.9%	110,426,725	8,554,035	7.7%
Wireless Communication Technology Fund	2,164,348	9,332,446	23.2%	1,920,134	244,214	12.7%
Zoological Exhibits Maintenance Fund	1	13,768,168	0.0%	1	-	0.0%

¹Includes adjustments made in future periods.