

Financial Performance Report Fiscal Year 2016

As of April 30, 2016



**Finance Branch
Office of the City Comptroller**

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 10 (as of April 30, 2016).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of April 30, 2016, 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:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

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

General Fund Summary
As of Period 10, Ended April 30, 2016 (83% of Year Completed)
(Unaudited)

	FY16 Adopted Budget	FY16 Current Budget	FY16 Year-to-Date Actuals	FY16 % of Current Budget	FY15 Year-to-Date Actuals	Actuals FY16/FY15 Change	FY16/FY15 % Change
Revenue							
Property Taxes	\$ 470,068,579	\$ 470,068,579	\$ 352,842,236	75.1%	\$ 341,166,360	\$ 11,675,876	3.4%
Sales Taxes	285,770,943	285,770,943	146,229,147	51.2%	160,364,208	(14,135,061)	-8.8%
Transient Occupancy Taxes	102,163,864	102,163,864	78,432,582	76.8%	71,775,118	6,657,464	9.3%
Property Transfer Taxes	8,371,562	8,371,562	6,296,647	75.2%	5,219,857	1,076,790	20.6%
Licenses & Permits	24,095,425	24,095,425	21,052,334	87.4%	21,355,925	(303,591)	-1.4%
Fines & Forfeitures	29,684,478	29,684,478	22,830,165	76.9%	23,102,069	(271,904)	-1.2%
Interest & Dividends	462,262	462,262	439,426	95.1%	272,029	167,397	61.5%
Franchises & Other Local Taxes	80,769,945	80,769,945	44,658,117	55.3%	45,250,193	(592,076)	-1.3%
Rents & Concessions	45,775,617	45,775,617	39,953,575	87.3%	38,467,802	1,485,773	3.9%
Revenues from Other Agencies	6,873,792	6,873,792	6,078,359	88.4%	9,050,549	(2,972,190)	-32.8%
Charges for Current Services	129,942,634	126,942,634	85,574,805	67.4%	83,764,998	1,809,807	2.2%
Other Revenue	4,640,002	7,940,002	6,291,351	79.2%	3,861,375	2,429,976	62.9%
Transfers	93,632,574	96,265,026	28,689,930	29.8%	25,333,146	3,356,784	13.3%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,285,184,129	\$ 839,368,674	65.3%	\$ 828,983,629	\$ 10,385,045	1.3%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,443,227	\$ 428,841,138	82.1%	\$ 415,109,089	\$ 13,732,049	3.3%
Total PE	522,410,987	522,443,227	428,841,138	82.1%	415,109,089	13,732,049	3.3%
Fringe Benefits	356,276,518	356,276,518	291,867,678	81.9%	284,028,440	7,839,238	2.8%
Supplies	28,678,923	30,118,155	24,795,972	82.3%	22,825,451	1,970,521	8.6%
Contracts	220,344,656	219,772,799	166,690,553	75.8%	136,605,250	30,085,303	22.0%
Information Technology	26,840,832	27,738,856	14,108,971	50.9%	17,668,656	(3,559,685)	-20.1%
Energy & Utilities	47,096,343	44,220,023	29,989,353	67.8%	33,029,898	(3,040,545)	-9.2%
Capital Expenditure	5,817,232	4,185,035	1,304,976	31.2%	764,937	540,039	70.6%
Debt	3,676,997	3,676,997	2,128,846	57.9%	2,476,487	(347,641)	-14.0%
Other Expenditures	5,596,188	5,551,193	3,901,938	70.3%	4,316,144	(414,206)	-9.6%
Transfers	71,300,353	77,362,846	70,054,904	90.6%	55,126,271	14,928,633	27.1%
Total NPE	765,628,042	768,902,422	604,843,191	78.7%	556,841,534	48,001,657	8.6%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,291,345,649	\$ 1,033,684,329	80.0%	\$ 971,950,623	\$ 61,733,706	6.4%
General Fund Encumbrances			52,564,732		43,837,388	8,727,344	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (24,680,387)		\$ (186,804,382)	\$ (60,076,005)	

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

General Fund Revenue Status Report
As of Period 10, Ended April 30, 2016 (83% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Property Taxes	\$ 352,842,236	\$ 470,068,579	75.1%	\$ 341,166,360	\$ 11,675,876	3.4%
Sales Taxes	14,622,914	285,770,943	51.2%	160,364,208	(14,135,061)	-8.8%
Transient Occupancy Taxes	78,432,582	102,163,864	76.8%	71,775,118	6,657,464	9.3%
Property Transfer Taxes	6,296,647	8,371,562	75.2%	5,219,857	1,076,790	20.6%
Licenses & Permits						
Business Taxes	6,211,242	7,577,368	82.0%	6,281,712	(70,470)	-1.1%
Rental Unit Taxes	6,730,046	7,271,794	92.6%	6,744,968	(14,922)	-0.2%
Alarm Permit Fees	2,217,390	2,876,016	77.1%	2,370,562	(153,172)	-6.5%
Application Fees	2,163,423	2,310,000	93.7%	2,231,671	(68,248)	-3.1%
Other Licenses & Permits	3,730,233	4,060,247	91.9%	3,727,012	3,221	0.1%
Total Licenses & Permits	21,052,334	24,095,425	87.4%	21,355,925	(303,591)	-1.4%
Fines & Forfeitures						
Parking Citations	15,868,958	19,899,278	79.7%	15,076,620	792,338	5.3%
Municipal Court	3,861,061	6,157,700	62.7%	4,747,986	(886,925)	-18.7%
Other Fines & Forfeitures	3,100,146	3,627,500	85.5%	3,277,463	(177,317)	-5.4%
Total Fines & Forfeitures	22,830,165	29,684,478	76.9%	23,102,069	(271,904)	-1.2%
Interest & Dividends	439,426	462,262	95.1%	272,029	167,397	61.5%
Franchises						
SDG&E	24,290,934	48,453,842	50.1%	25,252,208	(961,274)	-3.8%
CATV	10,476,448	18,640,103	56.2%	10,868,326	(391,878)	-3.6%
Refuse Collection	5,942,356	9,600,000	61.9%	5,284,145	658,211	12.5%
Other Franchises	3,948,379	4,076,000	96.9%	3,845,514	102,865	2.7%
Total Franchises	44,658,117	80,769,945	55.3%	45,250,193	(592,076)	-1.3%
Rents & Concessions						
Mission Bay	21,939,537	28,657,723	76.6%	21,891,650	47,887	0.2%
Pueblo Lands	4,644,105	5,530,383	84.0%	4,579,873	64,232	1.4%
Other Rents and Concessions	13,369,933	11,587,511	115.4%	11,996,279	1,373,654	11.5%
Total Rents & Concessions	39,953,575	45,775,617	87.3%	38,467,802	1,485,773	3.9%
Revenue from Other Agencies	6,078,359	6,873,792	88.4%	9,050,549	(2,972,190)	-32.8%
Charges for Current Services	85,574,805	126,942,634	67.4%	83,764,998	1,809,807	2.2%
Other Revenue	6,291,351	7,940,002	79.2%	3,861,375	2,429,976	62.9%
Transfers	28,689,930	96,265,026	29.8%	25,333,146	3,356,784	13.3%
Total General Fund Revenue¹	\$ 839,368,674	\$ 1,285,184,129	65.3%	\$ 828,983,629	\$ 10,385,045	1.3%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

General Fund Expenditure Status Report
As of Period 10, Ended April 30, 2016 (83% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Mayor						
Office of the Mayor	\$ 3,484,835	\$ 4,305,649	80.9%	\$ 3,381,653	\$ 103,182	3.1%
Performance & Analytics	1,487,577	1,968,094	75.6%	1,007,406	480,171	47.7%
Chief Operating Officer						
Office of Chief Operating Officer	843,457	1,043,163	80.9%	770,627	72,830	9.5%
Communications	2,774,024	3,563,052	77.9%	1,074,725	1,699,299	158.1%
Public Safety						
Fire-Rescue	190,622,999	229,277,249	83.1%	186,215,530	4,407,469	2.4%
Police	355,087,338	435,588,441	81.5%	345,029,571	10,057,767	2.9%
Office of Homeland Security	1,742,848	2,335,708	74.6%	1,691,899	50,949	3.0%
Office of the Chief Financial Officer						
City Comptroller	9,205,118	11,111,938	82.8%	9,104,979	100,139	1.1%
City Treasurer	11,843,944	16,259,232	72.8%	11,614,868	229,076	2.0%
Citywide Program Expenditures	78,611,610	95,409,808	82.4%	69,081,983	9,529,627	13.8%
Debt Management	2,027,924	2,758,828	73.5%	2,071,743	(43,819)	-2.1%
Financial Management	3,223,006	4,394,566	73.3%	3,271,270	(48,264)	-1.5%
Office of the Chief Financial Officer	412,908	580,839	71.1%	416,675	(3,767)	-0.9%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,381,675	1,805,645	76.5%	879,005	502,670	57.2%
Infrastructure & Public Works						
Environmental Services	28,318,193	36,635,346	77.3%	27,136,754	1,181,439	4.4%
Public Utilities	1,716,928	2,549,736	67.3%	1,786,027	(69,099)	-3.9%
Public Works	595,072	1,105,896	53.8%	922,926	(327,854)	-35.5%
Public Works - Contracting	1,554,729	2,158,822	72.0%	1,576,779	(22,050)	-1.4%
Public Works - General Services	21,140,558	26,507,783	79.8%	14,236,442	6,904,116	48.5%
Transportation & Storm Water	101,666,774	130,662,333	77.8%	78,855,924	22,810,850	28.9%
Internal Operations						
Internal Operations	330,629	396,361	83.4%	331,287	(658)	-0.2%
Department of Information Technology	83,533	500,000	16.7%	47,525	36,008	75.8%
Human Resources	2,656,503	3,268,272	81.3%	2,548,010	108,493	4.3%
Purchasing & Contracting	4,408,890	7,612,535	57.9%	4,299,232	109,658	2.6%
Real Estate Assets	3,877,422	6,181,599	62.7%	3,428,581	448,841	13.1%

Continued on Next Page

Schedule 2 (cont.)

	<u>FY16 Year-to-Date Expenditure</u>	<u>FY16 Current Budget</u>	<u>% Consumed</u>	<u>FY15 Year-to-Date Expenditure</u>	<u>FY16/FY15 Change</u>	<u>FY16/FY15 % Change</u>
Neighborhood Services						
Neighborhood Services	739,581	857,024	86.3%	660,923	78,658	11.9%
Development Services	5,099,329	6,991,059	72.9%	5,447,512	(348,183)	-6.4%
Planning	7,477,601	10,323,118	72.4%	6,339,177	1,138,424	18.0%
Economic Development	8,236,336	13,817,381	59.6%	9,279,096	(1,042,760)	-11.2%
Library	38,598,238	49,340,258	78.2%	37,709,797	888,441	2.4%
Park & Recreation	80,996,088	103,169,887	78.5%	79,844,182	1,151,906	1.4%
Non-Mayoral						
City Attorney	38,718,072	46,709,688	82.9%	37,748,589	969,483	2.6%
City Auditor	2,679,903	3,717,660	72.1%	2,493,749	186,154	7.5%
City Clerk	4,248,640	5,397,361	78.7%	4,271,963	(23,323)	-0.5%
Council Administration	1,743,308	2,059,166	84.7%	1,500,475	242,833	16.2%
City Council - District 1	827,008	1,140,665	72.5%	757,392	69,616	9.2%
City Council - District 2	822,401	1,158,900	71.0%	1,037,306	(214,905)	-20.7%
City Council - District 3	946,390	1,277,780	74.1%	980,777	(34,387)	-3.5%
City Council - District 4	705,005	1,099,044	64.1%	810,628	(105,623)	-13.0%
City Council - District 5	804,974	1,239,504	64.9%	848,919	(43,945)	-5.2%
City Council - District 6	763,075	1,210,918	63.0%	709,816	53,259	7.5%
City Council - District 7	825,289	1,201,672	68.7%	876,177	(50,888)	-5.8%
City Council - District 8	836,332	1,178,707	71.0%	881,427	(45,095)	-5.1%
City Council - District 9	830,605	1,159,873	71.6%	820,848	9,757	1.2%
Ethics Commission	904,104	1,047,777	86.3%	754,491	149,613	19.8%
Office of the IBA	1,495,293	1,833,176	81.6%	1,475,022	20,271	1.4%
Personnel	6,288,263	7,434,136	84.6%	5,920,936	367,327	6.2%
Total General Fund Expenditures¹	\$ 1,033,684,329	\$ 1,291,345,649	80.0%	\$ 971,950,623	\$ 61,733,706	6.4%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

Citywide Program Expenditure Status Report
As of Period 10, Ended April 30, 2016 (83% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget		Expenditure		
Citywide Program Expenditures						
Animal Services	\$ 6,782,544	\$ 8,956,214	75.7%	-	\$ 6,782,544	100.0%
Assessments To Public Property	155,348	732,096	21.2%	577,336	(421,988)	-73.1%
Business Cooperation Program	-	-	0.0%	181,435	(181,435)	-100.0%
Citywide Elections	18,826	4,173,583	0.5%	124,481	(105,655)	-84.9%
Corporate Master Leases Rent	9,857,671	10,440,662	94.4%	5,751,586	4,106,085	71.4%
Deferred Capital Debt Service	20,966,040	20,973,772	100.0%	11,992,062	8,973,978	74.8%
Engineering and Capital Projects	81,404	250,000	32.6%	389,397	(307,993)	-79.1%
Insurance	1,492,803	2,382,768	62.6%	1,631,510	(138,707)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	687,471	735,000	93.5%	721,418	(33,947)	-4.7%
Preservation of Benefits	1,054,044	1,500,000	70.3%	1,000,000	54,044	5.4%
Property Tax Administration	3,868,026	4,209,630	91.9%	3,814,538	53,488	1.4%
Public Liability Claims Xfer-Claims Fund	21,700,000	18,600,000	116.7%	14,506,208	7,193,792	49.6%
Public Liab Claims Xfer-Reserves	5,800,000	5,800,000	100.0%	15,600,000	(9,800,000)	-62.8%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,492,133	2,981,255	50.1%	1,174,391	317,742	27.1%
Supplemental COLA Benefit	1,599,656	1,710,782	93.5%	1,569,308	30,348	1.9%
Transfer to Capital Improvement Program	1,265,000	1,265,000	100.0%	250,000	1,015,000	406.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	208,500	459,179	45.4%	208,500	-	0.0%
Total Citywide Program Expenditures	\$ 78,611,610	\$ 95,409,808	82.4%	\$ 69,081,983	\$ 9,529,627	13.8%

Council Districts Expenditure Status Report
As of Period 10, Ended April 30, 2016 (83% Completed)
(Unaudited)

	FY16	FY16	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 808,865	\$ 1,065,841	\$ 1,065,841	\$ -	75.9%	\$ 757,368	\$ 51,497	6.8%
District 1 CPPS	18,143	78,653	74,824	(3,829)	23.1%	24	18,119	75495.8%
Total Council District 1	827,008	1,144,494	1,140,665	(3,829)	72.5%	757,392	69,616	9.2%
Council District 2	829,228	1,096,968	1,096,802	(166)	75.6%	957,745	(128,517)	-13.4%
District 2 CPPS	(6,827)	90,149	62,098	(28,051)	-7.6%	79,561	(86,388)	-108.6%
Total Council District 2	822,401	1,187,117	1,158,900	(28,217)	71.0%	1,037,306	(214,905)	-20.7%
Council District 3	948,339	1,226,435	1,226,435	-	77.3%	976,107	(27,768)	-2.8%
District 3 CPPS	(1,949)	76,851	51,345	(25,506)	-2.5%	4,670	(6,619)	-141.7%
Total Council District 3	946,390	1,303,286	1,277,780	(25,506)	74.1%	980,777	(34,387)	-3.5%
Council District 4	703,644	1,065,776	1,065,776	-	66.0%	812,773	(109,129)	-13.4%
District 4 CPPS	1,361	63,581	33,268	(30,313)	2.1%	(2,145)	3,506	-163.4%
Total Council District 4	705,005	1,129,357	1,099,044	(30,313)	64.1%	810,628	(105,623)	-13.0%
Council District 5	781,772	1,065,628	1,065,628	-	73.4%	704,761	77,011	10.9%
District 5 CPPS	23,202	202,276	173,876	(28,400)	11.5%	144,158	(120,956)	-83.9%
Total Council District 5	804,974	1,267,904	1,239,504	(28,400)	64.9%	848,919	(43,945)	-5.2%
Council District 6	756,115	1,065,761	1,065,761	-	70.9%	715,072	41,043	5.7%
District 6 CPPS	6,960	196,954	145,157	(51,797)	3.5%	(5,256)	12,216	-232.4%
Total Council District 6	763,075	1,262,715	1,210,918	(51,797)	63.0%	709,816	53,259	7.5%
Council District 7	822,109	1,131,197	1,131,197	-	72.7%	878,677	(56,568)	-6.4%
District 7 CPPS	3,180	90,725	70,475	(20,250)	3.5%	(2,500)	5,680	-227.2%
Total Council District 7	825,289	1,221,922	1,201,672	(20,250)	68.7%	876,177	(50,888)	-5.8%
Council District 8	841,920	1,117,617	1,117,617	-	75.3%	882,640	(40,720)	-4.6%
District 8 CPPS	(5,588)	67,391	61,090	(6,301)	-8.3%	(1,213)	(4,375)	360.7%
Total Council District 8	836,332	1,185,008	1,178,707	(6,301)	71.0%	881,427	(45,095)	-5.1%
Council District 9	808,079	1,065,774	1,065,774	-	75.8%	781,680	26,399	3.4%
District 9 CPPS	22,526	108,720	94,099	(14,621)	20.7%	39,168	(16,642)	-42.5%
Total Council District 9	830,605	1,174,494	1,159,873	(14,621)	71.6%	820,848	9,757	1.2%
Total Council Districts	\$ 7,361,079	\$ 10,876,297	\$ 10,667,063	\$ (209,234)	67.7%	\$ 7,723,290	\$ (362,211)	-4.7%

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April 30, 2016 (83% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Airports Fund	\$ 3,737,359	\$ 4,881,882	76.6%	\$ 3,710,460	\$ 26,899	0.7%
Automated Refuse Container Fund	871,656	1,000,000	87.2%	673,733	197,923	29.4%
Central Stores Internal Service Fund	7,615,644	13,307,156	57.2%	9,203,790	(1,588,146)	-17.3%
Concourse and Parking Garages Operating Fund	3,631,178	3,774,659	96.2%	2,639,688	991,490	37.6%
Convention Center Complex Funds	13,233,045	13,207,993	100.2%	13,784,822	(551,777)	-4.0%
Development Services Fund	49,326,160	52,063,381	94.7%	45,899,640	3,426,520	7.5%
Energy Conservation Program Fund	2,090,860	2,252,875	92.8%	2,374,807	(283,947)	-12.0%
Engineering and Capital Projects	55,915,333	75,734,886	73.8%	50,057,993	5,857,340	11.7%
Environmental Growth Fund 1/3	2,719,153	5,392,760	50.4%	2,820,478	(101,325)	-3.6%
Environmental Growth Fund 2/3	5,426,497	10,792,521	50.3%	5,631,687	(205,190)	-3.6%
Facilities Financing Fund	1,723,050	2,185,240	78.8%	1,397,749	325,301	23.3%
Fire/Emergency Medical Services Fund	11,660,203	11,572,242	100.8%	8,703,763	2,956,440	34.0%
Fire and Lifeguard Facilities Fund	1,381,848	1,380,370	100.1%	1,381,407	441	0.0%
Fleet Services Funds	62,695,040	73,492,639	85.3%	59,378,371	3,316,669	5.6%
Gas Tax Fund	16,321,263	22,804,978	71.6%	19,583,317	(3,262,054)	-16.7%
GIS Fund	1,569,711	1,743,644	90.0%	1,677,509	(107,798)	-6.4%
Golf Course Fund	15,092,589	18,260,747	82.7%	16,202,147	(1,109,558)	-6.8%
Information Technology Fund	12,728,962	12,723,508	100.0%	8,685,671	4,043,291	46.6%
Junior Lifeguard Program Fund	611,003	595,591	102.6%	504,831	106,172	21.0%
Los Penasquitos Canyon Preserve Fund	182,771	186,000	98.3%	32,654	150,117	459.7%
Maintenance Assessment District (MAD) Funds	17,692,800	23,092,894	76.6%	18,349,539	(656,740)	-3.6%
Mission Bay/Balboa Park Improvement Fund	1,556,828	2,125,000	73.3%	1,435,944	120,884	8.4%
Mission Bay Improvement Fund	86,013	6,157,723	1.4%	44,303	41,710	94.1%
New Convention Facility Fund	3,402,615	3,405,000	99.9%	3,399,914	2,701	0.1%
OneSD Support Fund	26,623,707	26,525,692	100.4%	19,937,930	6,685,777	33.5%
Parking Meter Operations	8,950,753	10,197,852	87.8%	8,084,346	866,407	10.7%
PETCO Park Fund	16,066,595	15,207,773	105.6%	15,559,751	506,844	3.3%
Prop 42 Replacement - Transportation Relief Fund	5,581,647	6,233,477	89.5%	11,805,148	(6,223,501)	-52.7%
Public Art Fund	342,876	154,643	221.7%	440,181	(97,305)	-22.1%
Public Safety Needs & Debt Service Fund	6,645,660	9,159,111	72.6%	6,682,288	(36,628)	-0.5%
Publishing Services Internal Fund	2,678,941	3,221,261	83.2%	2,819,937	(140,996)	-5.0%
QUALCOMM Stadium Operating Fund	15,382,287	17,957,446	85.7%	13,593,879	1,788,408	13.2%

Continued on Next Page

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 14,871,328	\$ 20,637,651	72.1%	\$ 14,150,865	\$ 720,463	5.1%
Refuse Disposal Fund	26,855,586	30,638,650	87.7%	24,558,684	2,296,902	9.4%
Regional Park Improvements Fund	45,205	2,500,000	1.8%	33,565	11,640	34.7%
Risk Management Fund ¹	8,734,372	10,558,878	82.7%	948,104	7,786,268	821.2%
Seized and Forfeited Assets Funds	1,748,128	1,200,000	145.7%	306,109	1,442,019	471.1%
Solid Waste Local Enforcement Agency Fund	600,659	786,417	76.4%	639,191	(38,532)	-6.0%
State COPS ²	6,184,776	4,609,706	134.2%	-	6,184,776	100.0%
Storm Drain Fund	4,020,324	5,700,000	70.5%	4,394,841	(374,517)	-8.5%
Transient Occupancy Tax Fund	70,513,366	92,951,240	75.9%	64,619,422	5,893,944	9.1%
TransNet Extension Funds	45,092,808	32,007,000	140.9%	20,007,557	25,085,250	125.4%
Trolley Extension Reserve Fund	253,622	1,071,728	23.7%	253,768	(146)	-0.1%
Underground Surcharge Fund	34,729,045	63,388,541	54.8%	34,862,317	(133,272)	-0.4%
Wastewater Department Funds	310,366,051	403,337,222	76.9%	325,722,735	(15,356,684)	-4.7%
Water Department Funds	321,609,735	501,763,491	64.1%	359,161,175	(37,551,440)	-10.5%
Wireless Communication Technology Fund	6,513,988	6,622,249	98.4%	8,248,264	(1,734,276)	-21.0%
Zoological Exhibits Maintenance Fund	9,946,863	11,777,761	84.5%	9,436,394	510,469	5.4%

¹ Contributions collected during the year are being transferred to the fund monthly in Fiscal Year 2016. In Fiscal Year 2015, the transfer was only made at year end.

² New fund in Fiscal Year 2016.

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April 30, 2016 (83% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditures	FY16 Current Budget	%	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
			Consumed			
Airports Fund	\$ 2,997,305	\$ 5,301,907	56.5%	\$ 2,509,964	\$ 487,341	19.4%
Automated Refuse Container Fund	708,195	1,100,000	64.4%	521,300	186,895	35.9%
Central Stores Internal Service Fund	7,556,054	13,307,156	56.8%	8,965,220	(1,409,166)	-15.7%
Concourse and Parking Garages Operating Fund	1,480,438	4,439,017	33.4%	1,332,162	148,276	11.1%
Convention Center Complex Funds	13,022,683	13,803,450	94.3%	13,193,866	(171,182)	-1.3%
Development Services Fund	45,069,376	55,309,067	81.5%	42,075,040	2,994,336	7.1%
Energy Conservation Program Fund	1,831,652	2,622,983	69.8%	1,972,174	(140,522)	-7.1%
Engineering and Capital Projects	55,051,597	75,734,886	72.7%	52,038,224	3,013,373	5.8%
Environmental Growth Fund 1/3	2,038,041	3,942,458	51.7%	2,311,165	(273,124)	-11.8%
Environmental Growth Fund 2/3	-	10,456,488	0.0%	3,738	(3,738)	-100.0%
Facilities Financing Fund	1,725,707	2,185,240	79.0%	1,444,997	280,710	19.4%
Fire/Emergency Medical Services Fund	6,512,996	11,840,947	55.0%	6,955,766	(442,770)	-6.4%
Fire and Lifeguard Facilities Fund	1,381,888	1,426,582	96.9%	1,386,946	(5,058)	-0.4%
Fleet Services Funds	65,013,775	153,180,654	42.4%	50,047,228	14,966,547	29.9%
Gas Tax Fund	16,636,059	27,466,639	60.6%	15,957,923	678,136	4.2%
GIS Fund	1,603,025	2,062,574	77.7%	1,644,808	(41,783)	-2.5%
Golf Course Fund	12,954,196	16,802,439	77.1%	13,582,256	(628,060)	-4.6%
Information Technology Fund	8,848,358	13,363,897	66.2%	6,807,168	2,041,190	30.0%
Junior Lifeguard Program Fund	476,315	595,591	80.0%	454,828	21,487	4.7%
Los Penasquitos Canyon Preserve Fund	187,306	226,846	82.6%	188,363	(1,057)	-0.6%
Maintenance Assessment District (MAD) Funds	16,416,130	36,056,704	45.5%	17,571,041	(1,154,911)	-6.6%
Mission Bay/ Balboa Park Improvement Fund	1,887,719	2,128,526	88.7%	1,921,529	(33,810)	-1.8%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	15,108,355	25,441,074	59.4%	13,093,902	2,014,453	15.4%
Parking Meter Operations	2,622,087	10,197,852	25.7%	1,903,180	718,907	37.8%
PETCO Park Fund	16,895,456	16,353,469	103.3%	16,099,341	796,115	4.9%
Police Decentralization Fund	2,458,813	2,458,813	100.0%	3,656,036	(1,197,223)	-32.7%
Prop 42 Replacement - Transportation Relief Fund	10,405,953	26,595,287	39.1%	4,249,513	6,156,440	144.9%
Public Art Fund	96,152	342,034	28.1%	78,912	17,240	21.8%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111	15.1%	1,379,719	650	0.0%
Publishing Services Internal Fund	2,833,760	3,666,496	77.3%	2,681,074	152,686	5.7%
QUALCOMM Stadium Operating Fund	16,674,147	19,347,918	86.2%	13,203,700	3,470,447	26.3%

Continued on Next Page

	FY16 Year-to-Date Expenditures	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 15,828,377	\$ 22,874,778	69.2%	\$ 15,083,067	\$ 745,310	4.9%
Refuse Disposal Fund	23,521,995	32,253,513	72.9%	24,023,654	(501,659)	-2.1%
Risk Management Fund	7,362,171	10,558,878	69.7%	7,987,708	(625,537)	-7.8%
Seized and Forfeited Assets Funds	712,797	1,809,671	39.4%	879,711	(166,914)	-19.0%
Solid Waste Local Enforcement Agency Fund	550,127	766,313	71.8%	616,334	(66,207)	-10.7%
State COPS ¹	4,542,135	4,609,706	98.5%	-	4,542,135	100.0%
Storm Drain Fund	4,272,497	5,700,000	75.0%	4,276,468	(3,971)	-0.1%
Transient Occupancy Tax Fund	50,366,165	97,443,953	51.7%	48,338,255	2,027,910	4.2%
TransNet Extension Funds	10,237,824	13,177,479	77.7%	8,609,146	1,628,677	18.9%
Trolley Extension Reserve Fund	1,062,880	1,089,225	97.6%	1,062,443	437	0.0%
Underground Surcharge Fund	19,643,112	58,388,541	33.6%	24,830,394	(5,187,282)	-20.9%
Wastewater Department Funds	253,353,899	366,869,239	69.1%	195,667,111	57,686,788	29.5%
Water Department Funds	318,757,436	505,811,690	63.0%	329,215,358	(10,457,921)	-3.2%
Wireless Communication Technology Fund	6,359,164	8,149,464	78.0%	6,590,517	(231,353)	-3.5%
Zoological Exhibits Maintenance Fund	5,085,762	11,777,761	43.2%	4,801,888	283,874	5.9%

¹ New fund in Fiscal Year 2016.