

# Financial Performance Report Fiscal Year 2018

As of October 31, 2017



**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 4 (as of October 31, 2017).

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 October 31, 2017, 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>.

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**General Fund Summary**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	FY18 Adopted	FY18 Current Budget	FY18 Year-to-Date Actuals	FY18 % of Current Budget	FY17 Year-to-Date Actuals	Actuals FY18/FY17 Change	FY18/FY17 % Change
<b>Revenue</b>							
Property Taxes	\$ 534,621,331	\$ 534,621,331	\$ 14,634,640	2.7%	\$ 12,729,439	\$ 1,905,201	15.0%
Sales Taxes	275,307,632	275,307,632	44,802,060	16.3%	45,015,950	(213,890)	-0.5%
Transient Occupancy Taxes	121,054,914	121,054,914	35,688,440	29.5%	33,953,424	1,735,016	5.1%
Property Transfer Taxes	10,068,772	10,068,772	1,861,364	18.5%	1,727,354	134,010	7.8%
Licenses & Permits	21,663,270	21,663,270	4,368,154	20.2%	6,391,714	(2,023,560)	-31.7%
Fines & Forfeitures	31,851,640	31,851,640	7,806,383	24.5%	7,902,106	(95,723)	-1.2%
Interest & Dividends	671,348	671,348	(300,801)	-44.8%	(391,573)	90,772	23.2%
Franchises & Other Local Taxes	75,087,223	75,087,223	1,910,421	2.5%	1,841,199	69,222	3.8%
Rents & Concessions	57,771,342	57,771,342	14,731,310	25.5%	14,880,195	(148,885)	-1.0%
Revenues from Other Agencies	4,483,013	4,483,013	767,820	17.1%	948,083	(180,263)	-19.0%
Charges for Current Services	152,803,611	153,511,611	27,868,653	18.2%	24,745,447	3,123,206	12.6%
Other Revenue	4,575,137	4,575,137	956,858	20.9%	891,137	65,721	7.4%
Transfers	117,789,072	117,081,072	7,890,654	6.7%	12,351,601	(4,460,947)	-36.1%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 1,407,748,305</b>	<b>\$ 1,407,748,305</b>	<b>\$ 162,985,956</b>	<b>11.6%</b>	<b>\$ 162,986,076</b>	<b>\$ (120)</b>	<b>0.0%</b>
<b>Expenditures</b>							
Personnel Services	\$ 547,056,400	\$ 547,063,208	\$ 189,026,151	34.6%	\$ 183,913,664	\$ 5,112,487	2.8%
<b>Total PE</b>	<b>547,056,400</b>	<b>547,063,208</b>	<b>189,026,151</b>	<b>34.6%</b>	<b>183,913,664</b>	<b>5,112,487</b>	<b>2.8%</b>
Fringe Benefits	438,365,705	438,365,706	142,242,392	32.4%	124,461,125	17,781,267	14.3%
Supplies	34,716,269	34,520,534	15,329,875	44.4%	16,449,674	(1,119,799)	-6.8%
Contracts	244,578,538	246,727,544	79,348,803	32.2%	80,098,862	(750,059)	-0.9%
Information Technology	31,827,661	31,880,353	4,808,274	15.1%	4,305,949	502,325	11.7%
Energy & Utilities	43,397,602	43,402,302	12,824,959	29.5%	11,682,827	1,142,132	9.8%
Capital Expenditure	1,552,513	1,569,076	135,671	8.6%	117,791	17,880	15.2%
Debt	5,440,230	5,440,230	113,796	2.1%	113,796	-	0.0%
Other Expenditures	5,657,063	5,657,063	1,944,312	34.4%	1,896,414	47,898	2.5%
Transfers	81,231,677	79,197,642	34,566,700	43.6%	26,318,776	8,247,924	31.3%
<b>Total NPE</b>	<b>886,767,258</b>	<b>886,760,450</b>	<b>291,314,782</b>	<b>32.9%</b>	<b>265,445,214</b>	<b>25,869,568</b>	<b>9.7%</b>
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 1,433,823,658</b>	<b>\$ 1,433,823,658</b>	<b>\$ 480,340,933</b>	<b>33.5%</b>	<b>\$ 449,358,878</b>	<b>\$ 30,982,055</b>	<b>6.9%</b>
<b>General Fund Encumbrances</b>			<u>100,374,349</u>		<u>103,529,830</u>	<u>(3,155,481)</u>	
<b>Net Impact</b>	<b>\$ (26,075,353)</b>	<b>\$ (26,075,353)</b>	<b>\$ (417,729,326)</b>		<b>\$ (389,902,632)</b>	<b>\$ (27,826,694)</b>	

<sup>1</sup> Includes adjustments made in future periods

**General Fund Revenue Status Report**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	FY18 Year-to-Date Revenue	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
<b>Property Taxes</b>	\$ 14,634,640	\$ 534,621,331	2.7%	12,729,439	\$ 1,905,201	15.0%
<b>Sales Taxes</b>	44,802,060	275,307,632	16.3%	45,015,950	(213,890)	-0.5%
<b>Transient Occupancy Taxes</b>	35,688,440	121,054,914	29.5%	33,953,424	1,735,016	5.1%
<b>Property Transfer Taxes</b>	1,861,364	10,068,772	18.5%	1,727,354	134,010	7.8%
<b>Licenses &amp; Permits</b>						
Business Taxes	2,290,040	7,501,297	30.5%	2,247,295	42,745	1.9%
Rental Unit Taxes	469,574	7,459,502	6.3%	528,086	(58,512)	-11.1%
Alarm Permit Fees	175,537	425,000	41.3%	987,676	(812,139)	-82.2%
Application Fees <sup>2</sup>	801	-	100.0%	943,879	(943,078)	-99.9%
Other Licenses & Permits	1,432,202	6,277,471	22.8%	1,684,778	(252,576)	-15.0%
<b>Total Licenses &amp; Permits</b>	4,368,154	21,663,270	20.2%	6,391,714	(2,023,560)	-31.7%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	5,790,788	22,142,605	26.2%	5,558,551	232,237	4.2%
Municipal Court	1,066,982	5,527,700	19.3%	1,302,647	(235,665)	-18.1%
Other Fines & Forfeitures	948,613	4,181,335	22.7%	1,040,908	(92,295)	-8.9%
<b>Total Fines &amp; Forfeitures</b>	7,806,383	31,851,640	24.5%	7,902,106	(95,723)	-1.2%
<b>Interest &amp; Dividends</b>	(300,801)	671,348	-44.8%	(391,573)	90,772	23.2%
<b>Franchises</b>						
SDG&E	-	44,531,915	0.0%	-	-	0.0%
CATV	951,016	15,999,308	5.9%	1,149,121	(198,105)	-17.2%
Refuse Collection	258,930	11,200,000	2.3%	140,990	117,940	83.7%
Other Franchises	700,475	3,356,000	20.9%	551,088	149,387	27.1%
<b>Total Franchises</b>	1,910,421	75,087,223	2.5%	1,841,199	69,222	3.8%
<b>Rents &amp; Concessions</b>						
Mission Bay	8,472,509	31,157,218	27.2%	9,016,032	(543,523)	-6.0%
Pueblo Lands	1,785,181	6,447,852	27.7%	1,768,339	16,842	1.0%
Other Rents and Concessions	4,473,620	20,166,272	22.2%	4,095,824	377,796	9.2%
<b>Total Rents &amp; Concessions</b>	14,731,310	57,771,342	25.5%	14,880,195	(148,885)	-1.0%
<b>Revenue from Other Agencies</b>	767,820	4,483,013	17.1%	948,083	(180,263)	-19.0%
<b>Charges for Current Services</b>	27,868,653	153,511,611	18.2%	24,745,447	3,123,206	12.6%
<b>Other Revenue</b>	956,858	4,575,137	20.9%	891,137	65,721	7.4%
<b>Transfers</b>	7,890,654	117,081,072	6.7%	12,351,601	(4,460,947)	-36.1%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 162,985,956</b>	<b>\$ 1,407,748,305</b>	<b>11.6%</b>	<b>\$ 162,986,076</b>	<b>\$ (120)</b>	<b>0.0%</b>

<sup>1</sup> Includes adjustments made in future periods

<sup>2</sup> Application Fees post to the General Plan Maintenance Fund beginning in Fiscal Year 2018

**General Fund Expenditure Status Report**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	FY18 Year-to-Date Expenditure	FY18 Current Budget	%	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
<b>Mayor</b>						
Office of the Mayor	\$ 1,411,582	\$ 4,601,867	30.7%	\$ 1,406,559	\$ 5,023	0.4%
<b>Chief Operating Officer</b>						
Office of Chief Operating Officer	470,796	1,445,737	32.6%	364,365	106,431	29.2%
Communications	1,236,368	3,941,971	31.4%	1,054,869	181,499	17.2%
<b>Public Safety</b>						
Fire-Rescue	87,146,345	257,611,257	33.8%	80,660,107	6,486,238	8.0%
Police	154,249,776	469,048,414	32.9%	147,816,192	6,433,584	4.4%
Office of Homeland Security	787,411	2,604,719	30.2%	667,805	119,606	17.9%
<b>Office of the Chief Financial Officer</b>						
City Comptroller	3,909,880	12,275,241	31.9%	3,569,247	340,633	9.5%
City Treasurer	4,317,836	16,594,023	26.0%	3,930,579	387,257	9.9%
Citywide Program Expenditures	74,032,237	156,248,640	47.4%	57,441,219	16,591,018	28.9%
Debt Management	987,658	3,161,639	31.2%	841,134	146,524	17.4%
Financial Management	1,308,443	4,371,216	29.9%	1,307,671	772	0.1%
Office of the Chief Financial Officer	227,955	618,939	36.8%	162,109	65,846	40.6%
Performance & Analytics	1,084,550	2,811,650	38.6%	579,778	504,772	87.1%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	551,121	2,041,623	27.0%	563,722	(12,601)	-2.2%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	11,329,155	40,719,189	27.8%	12,464,140	(1,134,985)	-9.1%
Public Utilities	1,201,025	2,495,029	48.1%	951,965	249,060	26.2%
Public Works	238,911	991,637	24.1%	204,965	33,946	16.6%
Public Works - Contracting	700,283	2,339,773	29.9%	582,542	117,741	20.2%
Public Works - General Services	6,168,052	20,032,795	30.8%	7,291,717	(1,123,665)	-15.4%
Transportation & Storm Water	34,325,315	122,237,001	28.1%	39,047,333	(4,722,018)	-12.1%
<b>Internal Operations</b>						
Internal Operations	164,148	460,738	35.6%	148,791	15,357	10.3%
Department of Information Technology	3,977	482,500	0.8%	1,027	2,950	287.2%
Human Resources	1,778,974	5,598,569	31.8%	1,268,136	510,838	40.3%
Purchasing & Contracting	1,708,128	6,730,516	25.4%	1,641,955	66,173	4.0%
Real Estate Assets	1,851,554	7,996,671	23.2%	1,410,999	440,555	31.2%

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## Schedule 2 (cont.)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
<b>Neighborhood Services</b>						
Neighborhood Services	316,692	1,055,177	30.0%	305,811	10,881	3.6%
Development Services	2,309,175	7,883,880	29.3%	2,425,680	(116,505)	-4.8%
Planning	2,658,915	10,099,339	26.3%	2,885,738	(226,823)	-7.9%
Economic Development	2,895,413	13,394,702	21.6%	2,593,805	301,608	11.6%
Library	16,811,362	54,196,358	31.0%	16,031,718	779,644	4.9%
Park & Recreation	36,158,484	109,505,948	33.0%	34,075,407	2,083,077	6.1%
<b>Non-Mayoral</b>						
City Attorney	17,275,226	54,278,909	31.8%	15,995,788	1,279,438	8.0%
City Auditor	1,212,303	3,989,063	30.4%	1,037,640	174,663	16.8%
City Clerk	1,760,259	5,684,824	31.0%	1,506,019	254,240	16.9%
Council Administration	746,738	2,628,315	28.4%	748,935	(2,197)	-0.3%
City Council - District 1	322,000	1,197,438	26.9%	362,370	(40,370)	-11.1%
City Council - District 2	400,919	1,416,008	28.3%	342,115	58,804	17.2%
City Council - District 3	344,859	1,140,447	30.2%	355,195	(10,336)	-2.9%
City Council - District 4	350,484	1,309,125	26.8%	283,613	66,871	23.6%
City Council - District 5	310,698	1,208,517	25.7%	323,913	(13,215)	-4.1%
City Council - District 6	376,081	1,152,632	32.6%	320,303	55,778	17.4%
City Council - District 7	369,365	1,217,429	30.3%	324,541	44,824	13.8%
City Council - District 8	402,122	1,423,194	28.3%	328,841	73,281	22.3%
City Council - District 9	380,534	1,545,015	24.6%	298,013	82,521	27.7%
Ethics Commission	348,293	1,229,147	28.3%	289,254	59,039	20.4%
Office of the IBA	663,861	2,152,935	30.8%	591,182	72,679	12.3%
Personnel	2,735,670	8,653,902	31.6%	2,554,071	181,599	7.1%
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 480,340,933</b>	<b>\$ 1,433,823,658</b>	<b>33.5%</b>	<b>\$ 449,358,878</b>	<b>\$ 30,982,055</b>	<b>6.9%</b>

<sup>1</sup> Includes adjustments made in future periods

**Citywide Program Expenditure Status Report**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	<b>FY18</b>	<b>FY18</b>	<b>%</b>	<b>FY17</b>	<b>FY18/FY17</b>	<b>FY18/FY17</b>
	<b>Year-to-Date</b>	<b>Current</b>	<b>Consumed</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>
	<b>Expenditure</b>	<b>Budget</b>		<b>Expenditure</b>		
<b>Citywide Program Expenditures</b>						
Animal Services	\$ -	\$ 10,503,418	0.0%	4,798,016	\$ (4,798,016)	-100.0%
Assessments To Public Property	-	673,467	0.0%	-	-	0.0%
Citywide Elections	413,481	6,500,000	6.4%	4,421,446	(4,007,965)	-90.6%
Corporate Master Leases Rent	8,744,533	21,422,563	40.8%	4,623,085	4,121,448	89.1%
Deferred Capital Debt Service	10,222,813	17,513,391	58.4%	11,590,417	(1,367,604)	-11.8%
Engineering and Capital Projects	98,238	250,000	39.3%	25,529	72,709	284.8%
General Fund Reserve	-	17,356,375	0.0%	-	-	0.0%
Insurance	1,646,786	1,896,097	86.9%	1,564,447	82,339	5.3%
Memberships	284,571	735,000	38.7%	563,026	(278,455)	-49.5%
PL Claims Trans-Ins	12,400,000	12,400,000	100.0%	10,800,000	1,600,000	14.8%
Preservation of Benefits	126,510	1,500,000	8.4%	44,411	82,099	184.9%
Property Tax Administration	90,782	4,497,492	2.0%	54,023	36,759	68.0%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000	100.0%	14,400,000	2,700,000	18.8%
Public Liab Claims Xfer-Reserves	3,127,665	3,127,665	100.0%	2,800,000	327,665	11.7%
Public Use Leases	-	1,582,144	0.0%	-	-	0.0%
Special Consulting Services	497,368	3,045,000	16.3%	223,280	274,088	122.8%
Supplemental COLA Benefit	1,452,943	1,489,219	97.6%	1,464,039	(11,096)	-0.8%
Transfer to Capital Improvement Program	-	5,213,942	0.0%	-	-	0.0%
Transfer to Park Improvement Funds	-	11,157,218	0.0%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	69,500	(69,500)	-100.0%
Transfer to Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
<b>Total Citywide Program Expenditures<sup>1</sup></b>	<b>\$ 74,032,237</b>	<b>\$ 156,248,640</b>	<b>47.4%</b>	<b>\$ 57,441,219</b>	<b>\$ 16,591,018</b>	<b>28.9%</b>

<sup>1</sup> Includes adjustments made in future periods

**Council Districts Expenditure Status Report**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	FY18	FY18	FY18			FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 322,000	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	27.4%	\$ 362,370	\$ (40,370)	-11.1%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
<b>Total Council District 1</b>	<b>322,000</b>	<b>1,198,814</b>	<b>1,197,438</b>	<b>(1,376)</b>	<b>26.9%</b>	<b>362,370</b>	<b>(40,370)</b>	<b>-11.1%</b>
Council District 2	400,774	1,313,370	1,313,370	-	30.5%	338,743	62,031	18.3%
District 2 CPPS	145	104,638	102,638	(2,000)	0.1%	3,372	(3,227)	-95.7%
<b>Total Council District 2</b>	<b>400,919</b>	<b>1,418,008</b>	<b>1,416,008</b>	<b>(2,000)</b>	<b>28.3%</b>	<b>342,115</b>	<b>58,804</b>	<b>17.2%</b>
Council District 3	344,859	1,115,779	1,115,779	-	30.9%	355,327	(10,468)	-2.9%
District 3 CPPS	-	25,000	24,668	(332)	-	(132)	132	100.0%
<b>Total Council District 3</b>	<b>344,859</b>	<b>1,140,779</b>	<b>1,140,447</b>	<b>(332)</b>	<b>30.2%</b>	<b>355,195</b>	<b>(10,336)</b>	<b>-2.9%</b>
Council District 4	350,484	1,213,816	1,213,816	-	28.9%	283,613	66,871	23.6%
District 4 CPPS	-	101,509	95,309	(6,200)	-	-	-	-
<b>Total Council District 4</b>	<b>350,484</b>	<b>1,315,325</b>	<b>1,309,125</b>	<b>(6,200)</b>	<b>26.8%</b>	<b>283,613</b>	<b>66,871</b>	<b>23.6%</b>
Council District 5	310,698	1,126,344	1,126,344	-	27.6%	323,913	(13,215)	-4.1%
District 5 CPPS	-	82,173	82,173	-	-	-	-	-
<b>Total Council District 5</b>	<b>310,698</b>	<b>1,208,517</b>	<b>1,208,517</b>	<b>-</b>	<b>25.7%</b>	<b>323,913</b>	<b>(13,215)</b>	<b>-4.1%</b>
Council District 6	376,086	1,108,471	1,108,471	-	33.9%	316,802	59,284	18.7%
District 6 CPPS	(5)	46,820	44,161	(2,659)	0.0%	3,501	(3,506)	-100.1%
<b>Total Council District 6</b>	<b>376,081</b>	<b>1,155,291</b>	<b>1,152,632</b>	<b>(2,659)</b>	<b>32.6%</b>	<b>320,303</b>	<b>55,778</b>	<b>17.4%</b>
Council District 7	369,365	1,148,487	1,148,487	-	32.2%	316,544	52,821	16.7%
District 7 CPPS	-	76,101	68,942	(7,159)	-	7,997	(7,997)	-100.0%
<b>Total Council District 7</b>	<b>369,365</b>	<b>1,224,588</b>	<b>1,217,429</b>	<b>(7,159)</b>	<b>30.3%</b>	<b>324,541</b>	<b>44,824</b>	<b>13.8%</b>
Council District 8	402,122	1,369,081	1,369,081	-	29.4%	340,641	61,481	18.0%
District 8 CPPS	-	54,113	54,113	-	-	(11,800)	11,800	100.0%
<b>Total Council District 8</b>	<b>402,122</b>	<b>1,423,194</b>	<b>1,423,194</b>	<b>-</b>	<b>28.3%</b>	<b>328,841</b>	<b>73,281</b>	<b>22.3%</b>
Council District 9	380,534	1,296,467	1,296,467	-	29.4%	299,173	81,361	27.2%
District 9 CPPS	-	248,548	248,548	-	-	(1,160)	1,160	100.0%
<b>Total Council District 9</b>	<b>380,534</b>	<b>1,545,015</b>	<b>1,545,015</b>	<b>-</b>	<b>24.6%</b>	<b>298,013</b>	<b>82,521</b>	<b>27.7%</b>
<b>Total Council Districts</b>	<b>\$ 3,257,062</b>	<b>\$ 11,629,531</b>	<b>\$ 11,609,805</b>	<b>\$ (19,726)</b>	<b>28.0%</b>	<b>\$ 2,938,904</b>	<b>\$ 318,158</b>	<b>10.8%</b>



**Other Budgeted Funds Revenue Status Report**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	<b>FY18 Year-to-Date Revenue</b>	<b>FY18 Current Budget</b>	<b>FY18 % of Current Budget</b>	<b>FY17 Year-to-Date Revenue</b>	<b>FY18/FY17 Change</b>	<b>FY18/FY17 % Change</b>
Airports Fund	\$ 1,059,305	\$ 5,371,548	19.7%	\$ 1,350,463	\$ (291,158)	-21.6%
Automated Refuse Container Fund	429,354	900,000	47.7%	405,556	23,798	5.9%
Central Stores Internal Service Fund	2,650,188	9,943,246	26.7%	2,420,735	229,453	9.5%
Concourse and Parking Garages Operating Fund	1,205,636	4,181,430	28.8%	1,240,027	(34,391)	-2.8%
Convention Center Complex Funds	9,604,590	13,003,993	73.9%	9,751,414	(146,824)	-1.5%
Development Services Fund	26,692,401	61,982,205	43.1%	25,317,167	1,375,234	5.4%
Energy Conservation Program Fund	3,104,168	3,235,275	95.9%	161,790	2,942,378	1818.6%
Engineering and Capital Projects	26,332,535	95,314,239	27.6%	25,452,895	879,640	3.5%
Environmental Growth Fund 1/3	11,027	4,956,991	0.2%	5,443	5,584	102.6%
Environmental Growth Fund 2/3	(7,087)	9,920,981	-0.1%	(13,152)	6,065	46.1%
Facilities Financing Fund	693,027	2,908,283	23.8%	746,774	(53,747)	-7.2%
Fire/Emergency Medical Services Fund	2,997,175	12,344,106	24.3%	3,078,416	(81,241)	-2.6%
Fire and Lifeguard Facilities Fund	11	1,383,570	0.0%	(81)	92	113.6%
Fleet Services Funds	37,829,160	85,190,239	44.4%	25,761,016	12,068,144	46.8%
Gas Tax Fund	10,084,330	30,727,282	32.8%	5,532,745	4,551,585	82.3%
General Plan Maintenance Fund <sup>1</sup>	828,989	2,650,000	31.3%	-	828,989	100.0%
GIS Fund	53,068	2,283,550	2.3%	28,152	24,916	88.5%
Golf Course Fund	7,681,093	20,470,347	37.5%	5,474,605	2,206,488	40.3%
Information Technology Fund	78,185	11,202,127	0.7%	63,776	14,409	22.6%
Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Junior Lifeguard Program Fund	27,161	609,877	4.5%	31,031	(3,870)	-12.5%
Los Penasquitos Canyon Preserve Fund	14,841	186,000	8.0%	10,514	4,327	41.2%
Maintenance Assessment District (MAD) Funds	444,551	23,989,750	1.9%	99,127	345,424	348.5%
Mission Bay/Balboa Park Improvement Fund	626,166	2,029,225	30.9%	917,739	(291,573)	-31.8%
Mission Bay Improvement Fund	94,346	7,252,192	1.3%	49,957	44,389	88.9%
New Convention Facility Fund	2,021,600	3,436,000	58.8%	2,626,699	(605,099)	-23.0%
OneSD Support Fund	303,618	25,990,774	1.2%	211,213	92,405	43.7%
Parking Meter Operations	3,878,046	10,767,852	36.0%	3,678,576	199,470	5.4%
PETCO Park Fund	3,783,868	16,618,304	22.8%	3,391,548	392,320	11.6%
Prop 42 Replacement - Transportation Relief Fund	38,289	-	100.0%	1,332,254	(1,293,965)	-97.1%
Public Art Fund	662,865	795,426	83.3%	644,160	18,705	2.9%
Public Safety Needs & Debt Service Fund	2,391,756	9,203,815	26.0%	2,256,738	135,018	6.0%
Publishing Services Internal Fund	1,040,340	3,660,657	28.4%	1,059,266	(18,926)	-1.8%

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	<b>FY18 Year-to-Date Revenue</b>	<b>FY18 Current Budget</b>	<b>FY18 % of Current Budget</b>	<b>FY17 Year-to-Date Revenue</b>	<b>FY18/FY17 Change</b>	<b>FY18/FY17 % Change</b>
Recycling Fund	\$ 3,721,234	\$ 22,237,651	16.7%	\$ 4,196,527	\$ (475,293)	-11.3%
Refuse Disposal Fund	10,404,158	30,712,190	33.9%	10,392,371	11,787	0.1%
Regional Park Improvements Fund	41,371	3,905,026	1.1%	20,685	20,686	100.0%
Risk Management Fund	3,110,870	10,529,309	29.5%	3,912,880	(802,010)	-20.5%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	194,153	1,200,000	16.2%	332,420	(138,267)	-41.6%
Solid Waste Local Enforcement Agency Fund	350,235	786,417	44.5%	405,806	(55,571)	-13.7%
Stadium Operations Fund	7,347,505	13,844,638	53.1%	8,585,220	(1,237,715)	-14.4%
State COPS	853,396	2,140,000	39.9%	672,560	180,836	26.9%
Storm Drain Fund	1,517,214	5,700,000	26.6%	1,610,831	(93,617)	-5.8%
Successor Agency Admin & Project Fund	84,702	2,654,407	3.2%	-	84,702	100.0%
Transient Occupancy Tax Fund	31,880,145	114,374,588	27.9%	30,476,722	1,403,423	4.6%
TransNet Extension Funds	7,954,015	32,473,000	24.5%	13,044,365	(5,090,351)	-39.0%
Trolley Extension Reserve Fund	(121)	1,058,250	0.0%	242	(363)	-150.0%
Underground Surcharge Fund	329,737	60,564,328	0.5%	142,933	186,804	130.7%
Wastewater Department Funds	124,675,190	391,779,388	31.8%	126,504,969	(1,829,779)	-1.4%
Water Department Funds	179,857,250	728,070,035	24.7%	165,786,345	14,070,905	8.5%
Wireless Communication Technology Fund	78,241	8,900,590	0.9%	108,168	(29,927)	-27.7%
Zoological Exhibits Maintenance Fund	493,556	13,187,804	3.7%	433,536	60,020	13.8%

<sup>1</sup> The General Plan Maintenance Fund receives all Application Fee revenue beginning Fiscal Year 2018

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 4, Ended October 31, 2017 (33% Completed)**  
**(Unaudited)**

	FY18 Year-to-Date Expenditures	FY18 Current Budget	%	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Airports Fund	\$ 1,257,751	\$ 5,722,739	22.0%	\$ 1,181,102	\$ 76,649	6.5%
Automated Refuse Container Fund	262,855	1,100,000	23.9%	288,174	(25,319)	-8.8%
Central Stores Internal Service Fund	3,522,966	10,120,970	34.8%	2,986,071	536,895	18.0%
Concourse and Parking Garages Operating Fund	658,578	5,101,218	12.9%	632,785	25,793	4.1%
Convention Center Complex Funds	2,496,135	13,396,450	18.6%	2,620,616	(124,482)	-4.8%
Development Services Fund	20,517,817	70,459,837	29.1%	18,999,615	1,518,202	8.0%
Energy Conservation Program Fund	1,011,239	3,879,906	26.1%	969,265	41,974	4.3%
Engineering and Capital Projects	27,295,629	95,307,769	28.6%	23,050,718	4,244,911	18.4%
Environmental Growth Fund 1/3	1,179,667	4,406,822	26.8%	1,119,000	60,667	5.4%
Environmental Growth Fund 2/3	348	10,303,909	0.0%	-	348	100.0%
Facilities Financing Fund	796,760	2,908,111	27.4%	782,327	14,433	1.8%
Fire/Emergency Medical Services Fund	1,610,225	12,319,815	13.1%	2,444,730	(834,505)	-34.1%
Fire and Lifeguard Facilities Fund	693,565	1,388,181	50.0%	693,448	117	0.0%
Fleet Services Funds	31,632,357	176,615,570	17.9%	25,676,797	5,955,560	23.2%
Gas Tax Fund	6,090,753	30,727,282	19.8%	5,165,660	925,093	17.9%
General Plan Maintenance Fund	742,993	2,650,000	28.0%	-	742,993	100.0%
GIS Fund	1,264,833	2,417,743	52.3%	566,180	698,653	123.4%
Golf Course Fund	4,594,969	18,229,824	25.2%	4,744,157	(149,188)	-3.1%
Information Technology Fund	3,263,338	12,080,430	27.0%	3,223,940	39,398	1.2%
Infrastructure Fund	1,125,122	6,440,002	17.5%	-	1,125,122	100.0%
Junior Lifeguard Program Fund	337,145	609,858	55.3%	382,569	(45,424)	-11.9%
Los Penasquitos Canyon Preserve Fund	83,483	262,146	31.8%	77,089	6,394	8.3%
Maintenance Assessment District (MAD) Funds	6,323,173	40,470,717	15.6%	5,105,043	1,218,130	23.9%
Mission Bay/ Balboa Park Improvement Fund	1,224,955	2,125,166	57.6%	1,391,067	(166,112)	-11.9%
New Convention Facility Fund	2,290,668	3,436,000	66.7%	2,290,668	-	0.0%
OneSD Support Fund	5,131,852	26,781,896	19.2%	5,378,126	(246,274)	-4.6%
Parking Meter Operations	1,035,205	10,313,775	10.0%	1,004,816	30,389	3.0%
PETCO Park Fund	12,601,464	16,761,105	75.2%	11,910,115	691,349	5.8%
Prop 42 Replacement - Transportation Relief Fund	1,901,844	4,588,287	41.4%	3,534,069	(1,632,225)	-46.2%
Public Art Fund	(2,715)	1,808,166	-0.2%	3,185	(5,900)	-185.2%
Public Safety Needs & Debt Service Fund	-	9,203,815	0.0%	-	-	0.0%
Publishing Services Internal Fund	993,291	3,660,565	27.1%	1,049,455	(56,164)	-5.4%

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	<b>FY18 Year-to-Date Expenditures</b>	<b>FY18 Current Budget</b>	<b>% Consumed</b>	<b>FY17 Year-to-Date Expenditures</b>	<b>FY18/FY17 Change</b>	<b>FY18/FY17 % Change</b>
Recycling Fund	\$ 5,746,350	\$ 25,510,649	22.5%	\$ 6,370,755	\$ (624,405)	-9.8%
Refuse Disposal Fund	9,513,886	35,917,863	26.5%	7,752,644	1,761,242	22.7%
Risk Management Fund	3,335,642	11,007,266	30.3%	2,907,416	428,226	14.7%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	214,275	1,739,562	12.3%	294,539	(80,264)	-27.3%
Solid Waste Local Enforcement Agency Fund	262,620	1,069,186	24.6%	227,020	35,600	15.7%
Stadium Operations Fund	5,690,219	23,861,280	23.8%	6,513,407	(823,188)	-12.6%
State COPS	49,092	2,140,000	2.3%	422,508	(373,416)	-88.4%
Storm Drain Fund	1,603,526	5,700,000	28.1%	1,604,562	(1,036)	-0.1%
Successor Agency Admin & Project Fund	84,702	2,654,407	3.2%	-	84,702	100.0%
Transient Occupancy Tax Fund	21,481,437	116,242,274	18.5%	23,316,822	(1,835,385)	-7.9%
TransNet Extension Funds	3,433,909	13,320,541	25.8%	3,610,733	(176,824)	-4.9%
Trolley Extension Reserve Fund	938,025	1,058,250	88.6%	923,425	14,600	1.6%
Underground Surcharge Fund	3,717,322	59,528,799	6.2%	1,557,221	2,160,101	138.7%
Wastewater Department Funds	75,717,090	352,243,002	21.5%	60,187,289	15,529,801	25.8%
Water Department Funds	144,951,867	521,125,919	27.8%	144,980,755	(28,889)	0.0%
Wireless Communication Technology Fund	2,626,782	9,112,444	28.8%	2,751,026	(124,244)	-4.5%
Zoological Exhibits Maintenance Fund	-	13,187,804	0.0%	-	-	0.0%