

# Financial Performance Report Fiscal Year 2018

As of December 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 6 (as of December 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 December 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>.

<b>Table of Contents</b>	<b><u>Page #</u></b>
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 6, Ended December 31, 2017 (50% Completed)**  
**(Unaudited)**

	FY18 Adopted Budget	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	\$ 151,086,211	28.3%	\$ 140,365,689	\$ 10,720,522	7.6%
Sales Taxes	275,307,632	275,307,632	96,441,036	35.0%	95,690,765	750,271	0.8%
Transient Occupancy Taxes	121,054,914	121,054,914	53,626,612	44.3%	50,530,363	3,096,249	6.1%
Property Transfer Taxes	10,068,772	10,068,772	4,079,930	40.5%	3,279,352	800,578	24.4%
Licenses & Permits	21,663,270	21,663,270	6,883,853	31.8%	9,675,643	(2,791,790)	-28.9%
Fines & Forfeitures	31,851,640	31,851,640	12,760,855	40.1%	13,218,830	(457,975)	-3.5%
Interest & Dividends	671,348	671,348	(184,543)	-27.5%	(226,987)	42,444	18.7%
Franchises & Other Local Taxes	75,087,223	75,087,223	17,686,429	23.6%	20,284,640	(2,598,211)	-12.8%
Rents & Concessions	57,771,342	57,771,342	22,189,789	38.4%	23,731,335	(1,541,546)	-6.5%
Revenues from Other Agencies	4,483,013	4,483,013	2,418,495	53.9%	2,558,464	(139,969)	-5.5%
Charges for Current Services	152,803,611	154,311,451	64,459,845	41.8%	60,720,336	3,739,509	6.2%
Other Revenue	4,575,137	4,575,137	1,374,884	30.1%	1,372,124	2,760	0.2%
Transfers	117,789,072	116,281,232	28,174,303	24.2%	22,665,147	5,509,156	24.3%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 1,407,748,305</b>	<b>\$ 1,407,748,305</b>	<b>\$ 460,997,699</b>	<b>32.7%</b>	<b>\$ 443,865,701</b>	<b>\$ 17,131,998</b>	<b>3.9%</b>
<b>Expenditures</b>							
Personnel Services	\$ 547,056,400	\$ 547,063,208	\$ 281,880,090	51.5%	\$ 273,548,879	\$ 8,331,211	3.0%
<b>Total PE</b>	<b>547,056,400</b>	<b>547,063,208</b>	<b>281,880,090</b>	<b>51.5%</b>	<b>273,548,879</b>	<b>8,331,211</b>	<b>3.0%</b>
Fringe Benefits	438,365,705	438,365,706	210,211,819	48.0%	185,813,174	24,398,645	13.1%
Supplies	34,716,269	34,460,424	19,768,214	57.4%	21,401,395	(1,633,181)	-7.6%
Contracts	244,578,538	247,349,633	137,435,535	55.6%	125,355,719	12,079,816	9.6%
Information Technology	31,827,661	31,880,352	11,259,470	35.3%	8,459,146	2,800,324	33.1%
Energy & Utilities	43,397,602	43,402,302	26,062,397	60.0%	23,745,873	2,316,524	9.8%
Capital Expenditure	1,552,513	1,543,098	244,212	15.8%	343,659	(99,447)	-28.9%
Debt	5,440,230	5,440,230	1,007,523	18.5%	678,980	328,543	48.4%
Other Expenditures	5,657,063	5,657,063	2,132,614	37.7%	2,266,742	(134,128)	-5.9%
Transfers	81,231,677	78,661,642	36,916,023	46.9%	28,846,606	8,069,417	28.0%
<b>Total NPE</b>	<b>886,767,258</b>	<b>886,760,450</b>	<b>445,037,807</b>	<b>50.2%</b>	<b>396,911,294</b>	<b>48,126,513</b>	<b>12.1%</b>
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 1,433,823,658</b>	<b>\$ 1,433,823,658</b>	<b>\$ 726,917,897</b>	<b>50.7%</b>	<b>\$ 670,460,173</b>	<b>\$ 56,457,724</b>	<b>8.4%</b>
<b>General Fund Encumbrances</b>			88,289,205		93,147,795	(4,858,590)	
<b>Net Impact</b>	<b>\$ (26,075,353)</b>	<b>\$ (26,075,353)</b>	<b>\$ (354,209,403)</b>		<b>\$ (319,742,267)</b>	<b>\$ (34,467,136)</b>	

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

**General Fund Revenue Status Report**  
**As of Period 6, Ended December 31, 2017 (50% 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>	\$ 151,086,211	\$ 534,621,331	28.3%	140,365,689	\$ 10,720,522	7.6%
<b>Sales Taxes</b>	96,441,036	275,307,632	35.0%	95,690,765	750,271	0.8%
<b>Transient Occupancy Taxes</b>	53,626,612	121,054,914	44.3%	50,530,363	3,096,249	6.1%
<b>Property Transfer Taxes</b>	4,079,930	10,068,772	40.5%	3,279,352	800,578	24.4%
<b>Licenses &amp; Permits</b>						
Business Taxes	3,457,138	7,501,297	46.1%	3,745,741	(288,603)	-7.7%
Rental Unit Taxes	1,055,344	7,459,502	14.1%	670,792	384,552	57.3%
Alarm Permit Fees	234,576	425,000	55.2%	1,424,910	(1,190,334)	-83.5%
Application Fees <sup>2</sup>	2,963	-	100.0%	1,424,304	(1,421,341)	-99.8%
Other Licenses & Permits	2,133,832	6,277,471	34.0%	2,409,896	(276,064)	-11.5%
<b>Total Licenses &amp; Permits</b>	6,883,853	21,663,270	31.8%	9,675,643	(2,791,790)	-28.9%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	9,351,680	22,142,605	42.2%	9,236,422	115,258	1.2%
Municipal Court	1,788,920	5,527,700	32.4%	2,080,187	(291,267)	-14.0%
Other Fines & Forfeitures	1,620,255	4,181,335	38.7%	1,902,221	(281,966)	-14.8%
<b>Total Fines &amp; Forfeitures</b>	12,760,855	31,851,640	40.1%	13,218,830	(457,975)	-3.5%
<b>Interest &amp; Dividends</b>	(184,543)	671,348	-27.5%	(226,987)	42,444	18.7%
<b>Franchises</b>						
SDG&E	10,808,717	44,531,915	24.3%	11,606,282	(797,565)	-6.9%
CATV	4,011,095	15,999,308	25.1%	4,164,164	(153,069)	-3.7%
Refuse Collection	1,439,754	11,200,000	12.9%	3,006,494	(1,566,740)	-52.1%
Other Franchises	1,426,863	3,356,000	42.5%	1,507,700	(80,837)	-5.4%
<b>Total Franchises</b>	17,686,429	75,087,223	23.6%	20,284,640	(2,598,211)	-12.8%
<b>Rents &amp; Concessions</b>						
Mission Bay	12,557,466	31,157,218	40.3%	14,709,804	(2,152,338)	-14.6%
Pueblo Lands	2,926,197	6,447,852	45.4%	2,756,553	169,644	6.2%
Other Rents and Concessions	6,706,126	20,166,272	33.3%	6,264,978	441,148	7.0%
<b>Total Rents &amp; Concessions</b>	22,189,789	57,771,342	38.4%	23,731,335	(1,541,546)	-6.5%
<b>Revenue from Other Agencies</b>	2,418,495	4,483,013	53.9%	2,558,464	(139,969)	-5.5%
<b>Charges for Current Services</b>	64,459,845	154,311,451	41.8%	60,720,336	3,739,509	6.2%
<b>Other Revenue</b>	1,374,884	4,575,137	30.1%	1,372,124	2,760	0.2%
<b>Transfers</b>	28,174,303	116,281,232	24.2%	22,665,147	5,509,156	24.3%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 460,997,699</b>	<b>\$ 1,407,748,305</b>	<b>32.7%</b>	<b>\$ 443,865,701</b>	<b>\$ 17,131,998</b>	<b>3.9%</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 6, Ended December 31, 2017 (50% 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	\$ 2,223,983	\$ 4,601,867	48.3%	\$ 2,191,224	\$ 32,759	1.5%
<b>Chief Operating Officer</b>						
Office of Chief Operating Officer	777,144	1,445,737	53.8%	557,678	219,466	39.4%
Communications	1,954,475	3,941,971	49.6%	1,653,679	300,796	18.2%
<b>Public Safety</b>						
Fire-Rescue	136,122,868	257,611,257	52.8%	123,914,969	12,207,899	9.9%
Police	239,747,742	469,048,414	51.1%	227,841,035	11,906,707	5.2%
Office of Homeland Security	1,376,555	2,604,719	52.8%	1,219,767	156,788	12.9%
<b>Office of the Chief Financial Officer</b>						
City Comptroller	6,004,483	12,275,241	48.9%	5,575,328	429,155	7.7%
City Treasurer	7,303,123	16,594,023	44.0%	7,121,561	181,562	2.5%
Citywide Program Expenditures	88,013,770	156,248,640	56.3%	61,126,906	26,886,864	44.0%
Debt Management	1,507,492	3,161,639	47.7%	1,307,749	199,743	15.3%
Financial Management	1,979,228	4,371,216	45.3%	2,003,705	(24,477)	-1.2%
Office of the Chief Financial Officer	310,257	618,939	50.1%	250,250	60,007	24.0%
Performance & Analytics	1,463,822	2,811,650	52.1%	1,060,689	403,133	38.0%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	840,664	2,041,623	41.2%	821,446	19,218	2.3%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	19,238,318	40,719,189	47.2%	19,868,028	(629,710)	-3.2%
Public Utilities	1,483,778	2,495,029	59.5%	1,258,128	225,650	17.9%
Public Works	438,948	991,637	44.3%	334,535	104,413	31.2%
Public Works - Contracting	1,080,489	2,339,773	46.2%	941,228	139,261	14.8%
Public Works - General Services	9,606,094	20,032,795	48.0%	10,832,236	(1,226,142)	-11.3%
Transportation & Storm Water	57,932,915	122,237,001	47.4%	60,738,395	(2,805,480)	-4.6%
<b>Internal Operations</b>						
Internal Operations	241,554	460,738	52.4%	221,654	19,900	9.0%
Department of Information Technology	31,328	482,500	6.5%	46,876	(15,548)	-33.2%
Human Resources	2,639,490	5,598,569	47.1%	2,020,108	619,382	30.7%
Purchasing & Contracting	2,743,148	6,730,516	40.8%	2,684,708	58,440	2.2%
Real Estate Assets	2,734,770	7,996,671	34.2%	2,449,850	284,920	11.6%

Continued on Next Page

## Schedule 2 (cont.)

	<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>Neighborhood Services</b>						
Neighborhood Services	487,607	1,055,177	46.2%	474,127	13,480	2.8%
Development Services	3,507,041	7,883,880	44.5%	3,698,613	(191,572)	-5.2%
Planning	4,123,854	10,099,339	40.8%	4,499,366	(375,512)	-8.3%
Economic Development	5,383,939	13,394,702	40.2%	5,079,217	304,722	6.0%
Library	27,210,815	54,196,358	50.2%	25,799,327	1,411,488	5.5%
Park & Recreation	55,160,179	109,506,998	50.4%	52,183,301	2,976,878	5.7%
<b>Non-Mayoral</b>						
City Attorney	26,525,223	54,278,909	48.9%	25,041,047	1,484,176	5.9%
City Auditor	1,935,445	3,989,063	48.5%	1,816,463	118,982	6.6%
City Clerk	2,822,678	5,684,824	49.7%	2,476,886	345,792	14.0%
Council Administration	1,186,116	2,628,315	45.1%	1,162,877	23,239	2.0%
City Council - District 1	506,782	1,197,438	42.3%	574,494	(67,712)	-11.8%
City Council - District 2	611,345	1,416,008	43.2%	547,421	63,924	11.7%
City Council - District 3	525,088	1,140,447	46.0%	558,751	(33,663)	-6.0%
City Council - District 4	527,730	1,309,125	40.3%	477,867	49,863	10.4%
City Council - District 5	467,689	1,208,517	38.7%	494,883	(27,194)	-5.5%
City Council - District 6	494,435	1,151,582	42.9%	502,624	(8,189)	-1.6%
City Council - District 7	555,401	1,217,429	45.6%	518,160	37,241	7.2%
City Council - District 8	621,134	1,423,194	43.6%	529,245	91,889	17.4%
City Council - District 9	512,724	1,545,015	33.2%	538,690	(25,966)	-4.8%
Ethics Commission	551,516	1,229,147	44.9%	465,232	86,284	18.5%
Office of the IBA	1,012,272	2,152,935	47.0%	927,381	84,891	9.2%
Personnel	4,392,446	8,653,902	50.8%	4,052,469	339,977	8.4%
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 726,917,897</b>	<b>\$ 1,433,823,658</b>	<b>50.7%</b>	<b>\$ 670,460,173</b>	<b>\$ 56,457,724</b>	<b>8.4%</b>

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

**Citywide Program Expenditure Status Report**  
**As of Period 6, Ended December 31, 2017 (50% 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>Change</b>	<b>% Change</b>
<b>Citywide Program Expenditures</b>						
Animal Services	\$ 7,973,158	\$ 10,503,418	75.9%	4,798,017	\$ 3,175,141	66.2%
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	12,124,680	21,422,563	56.6%	6,429,525	5,695,155	88.6%
Deferred Capital Debt Service	10,224,058	17,513,391	58.4%	11,591,662	(1,367,604)	-11.8%
Engineering and Capital Projects	126,124	250,000	50.4%	47,659	78,465	164.6%
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%	610,071	(325,500)	-53.4%
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	160,887	4,497,492	3.6%	110,883	50,004	45.1%
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	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,374,716	3,045,000	45.1%	393,102	981,614	249.7%
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	69,500	459,102	15.1%	69,500	-	0.0%
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>\$ 88,013,770</b>	<b>\$ 156,248,640</b>	<b>56.3%</b>	<b>\$ 61,126,906</b>	<b>\$ 26,886,864</b>	<b>44.0%</b>

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

**Council Districts Expenditure Status Report**  
**As of Period 6, Ended December 31, 2017 (50% 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	\$ 506,782	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	43.2%	\$ 574,494	\$ (67,712)	-11.8%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
<b>Total Council District 1</b>	<b>506,782</b>	<b>1,198,814</b>	<b>1,197,438</b>	<b>(1,376)</b>	<b>42.3%</b>	<b>574,494</b>	<b>(67,712)</b>	<b>-11.8%</b>
Council District 2	613,722	1,313,370	1,313,370	-	46.7%	544,049	69,673	12.8%
District 2 CPPS	(2,377)	104,638	102,638	(2,000)	-2.3%	3,372	(5,749)	-170.5%
<b>Total Council District 2</b>	<b>611,345</b>	<b>1,418,008</b>	<b>1,416,008</b>	<b>(2,000)</b>	<b>43.2%</b>	<b>547,421</b>	<b>63,924</b>	<b>11.7%</b>
Council District 3	530,088	1,115,779	1,115,779	-	47.5%	558,883	(28,795)	-5.2%
District 3 CPPS	(5,000)	25,000	24,668	(332)	-20.0%	(132)	(4,868)	-3687.9%
<b>Total Council District 3</b>	<b>525,088</b>	<b>1,140,779</b>	<b>1,140,447</b>	<b>(332)</b>	<b>46.0%</b>	<b>558,751</b>	<b>(33,663)</b>	<b>-6.0%</b>
Council District 4	539,811	1,213,816	1,213,816	-	44.5%	477,867	61,944	13.0%
District 4 CPPS	(12,081)	101,509	95,309	(6,200)	-11.9%	-	(12,081)	-100.0%
<b>Total Council District 4</b>	<b>527,730</b>	<b>1,315,325</b>	<b>1,309,125</b>	<b>(6,200)</b>	<b>40.3%</b>	<b>477,867</b>	<b>49,863</b>	<b>10.4%</b>
Council District 5	472,838	1,126,344	1,126,344	-	42.0%	494,883	(22,045)	-4.5%
District 5 CPPS	(5,149)	82,173	82,173	-	-6.3%	-	(5,149)	-100.0%
<b>Total Council District 5</b>	<b>467,689</b>	<b>1,208,517</b>	<b>1,208,517</b>	<b>-</b>	<b>38.7%</b>	<b>494,883</b>	<b>(27,194)</b>	<b>-5.5%</b>
Council District 6	497,880	1,108,471	1,108,471	-	44.9%	499,123	(1,243)	-0.2%
District 6 CPPS	(3,445)	46,820	43,111	(3,709)	-7.4%	3,501	(6,946)	-198.4%
<b>Total Council District 6</b>	<b>494,435</b>	<b>1,155,291</b>	<b>1,151,582</b>	<b>(3,709)</b>	<b>42.9%</b>	<b>502,624</b>	<b>(8,189)</b>	<b>-1.6%</b>
Council District 7	564,577	1,148,487	1,148,487	-	49.2%	510,163	54,414	10.7%
District 7 CPPS	(9,176)	76,101	68,942	(7,159)	-12.1%	7,997	(17,173)	-214.7%
<b>Total Council District 7</b>	<b>555,401</b>	<b>1,224,588</b>	<b>1,217,429</b>	<b>(7,159)</b>	<b>45.6%</b>	<b>518,160</b>	<b>37,241</b>	<b>7.2%</b>
Council District 8	621,189	1,369,081	1,369,081	-	45.4%	541,045	80,144	14.8%
District 8 CPPS	(55)	54,113	54,113	-	-0.1%	(11,800)	11,745	99.5%
<b>Total Council District 8</b>	<b>621,134</b>	<b>1,423,194</b>	<b>1,423,194</b>	<b>-</b>	<b>43.6%</b>	<b>529,245</b>	<b>91,889</b>	<b>17.4%</b>
Council District 9	580,331	1,296,467	1,296,467	-	44.8%	539,850	40,481	7.5%
District 9 CPPS	(67,607)	248,548	248,548	-	-27.2%	(1,160)	(66,447)	-5728.2%
<b>Total Council District 9</b>	<b>512,724</b>	<b>1,545,015</b>	<b>1,545,015</b>	<b>-</b>	<b>33.2%</b>	<b>538,690</b>	<b>(25,966)</b>	<b>-4.8%</b>
<b>Total Council Districts</b>	<b>\$ 4,822,328</b>	<b>\$ 11,629,531</b>	<b>\$ 11,608,755</b>	<b>\$ (20,776)</b>	<b>41.5%</b>	<b>\$ 4,742,135</b>	<b>\$ 80,193</b>	<b>1.7%</b>



**Other Budgeted Funds Revenue Status Report**  
**As of Period 6, Ended December 31, 2017 (50% 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
Airports Fund	\$ 2,643,720	\$ 5,371,548	49.2%	\$ 2,547,529	\$ 96,191	3.8%
Automated Refuse Container Fund	606,435	900,000	67.4%	566,157	40,278	7.1%
Central Stores Internal Service Fund	5,062,407	9,943,246	50.9%	4,889,654	172,753	3.5%
Concourse and Parking Garages Operating Fund	1,817,215	4,181,430	43.5%	1,766,643	50,572	2.9%
Convention Center Complex Funds	9,620,999	13,003,993	74.0%	9,765,543	(144,544)	-1.5%
Development Services Fund	36,694,502	61,982,205	59.2%	37,331,595	(637,093)	-1.7%
Energy Conservation Program Fund	3,149,297	3,235,275	97.3%	3,041,191	108,106	3.6%
Engineering and Capital Projects	38,222,566	95,314,239	40.1%	36,994,153	1,228,413	3.3%
Environmental Growth Fund 1/3	1,226,169	4,956,991	24.7%	1,306,084	(79,915)	-6.1%
Environmental Growth Fund 2/3	2,412,164	9,920,981	24.3%	2,581,904	(169,740)	-6.6%
Facilities Financing Fund	1,048,337	2,908,283	36.0%	1,077,824	(29,487)	-2.7%
Fire/Emergency Medical Services Fund	3,343,930	12,344,106	27.1%	6,242,893	(2,898,963)	-46.4%
Fire and Lifeguard Facilities Fund	1,383,655	1,383,570	100.0%	1,383,112	543	0.0%
Fleet Services Funds	51,317,471	85,190,239	60.2%	39,398,499	11,918,972	30.3%
Gas Tax Fund	12,735,052	30,727,282	41.4%	11,176,157	1,558,895	13.9%
General Plan Maintenance Fund <sup>1</sup>	1,210,898	2,650,000	45.7%	-	1,210,898	100.0%
GIS Fund	2,196,329	2,283,550	96.2%	1,536,578	659,751	42.9%
Golf Course Fund	10,759,167	20,470,347	52.6%	7,807,606	2,951,561	37.8%
Information Technology Fund	11,320,096	11,202,127	101.1%	10,508,570	811,526	7.7%
Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Junior Lifeguard Program Fund	27,293	609,877	4.5%	31,031	(3,738)	-12.0%
Los Penasquitos Canyon Preserve Fund	23,481	186,000	12.6%	19,839	3,642	18.4%
Maintenance Assessment District (MAD) Funds	3,079,893	23,989,750	12.8%	2,598,301	481,591	18.5%
Mission Bay/Balboa Park Improvement Fund	834,888	2,029,225	41.1%	1,054,013	(219,125)	-20.8%
Mission Bay Improvement Fund	162,210	7,252,192	2.2%	99,042	63,168	63.8%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	26,043,809	25,990,774	100.2%	26,625,636	(581,827)	-2.2%
Parking Meter Operations	5,694,433	10,767,852	52.9%	5,458,009	236,424	4.3%
PETCO Park Fund	5,914,387	16,618,304	35.6%	6,344,805	(430,418)	-6.8%
Prop 42 Replacement - Transportation Relief Fund	67,074	-	100.0%	2,394,803	(2,327,729)	-97.2%
Public Art Fund	1,127,558	795,426	141.8%	644,160	483,398	75.0%
Public Safety Needs & Debt Service Fund	4,011,407	9,203,815	43.6%	3,791,362	220,045	5.8%
Publishing Services Internal Fund	1,723,390	3,660,657	47.1%	1,633,643	89,747	5.5%

Continued on Next Page

	<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	\$ 7,264,898	\$ 22,237,651	32.7%	\$ 8,547,181	\$ (1,282,283)	-15.0%
Refuse Disposal Fund	17,224,222	30,712,190	56.1%	16,172,599	1,051,623	6.5%
Regional Park Improvements Fund	75,876	3,905,026	1.9%	42,529	33,347	78.4%
Risk Management Fund	5,075,105	10,529,309	48.2%	5,996,814	(921,709)	-15.4%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	199,062	1,200,000	16.6%	439,093	(240,031)	-54.7%
Solid Waste Local Enforcement Agency Fund	479,584	786,417	61.0%	460,327	19,257	4.2%
Stadium Operations Fund	10,364,151	13,844,638	74.9%	12,707,321	(2,343,170)	-18.4%
State COPS	1,300,046	2,140,000	60.7%	1,315,669	(15,623)	-1.2%
Storm Drain Fund	2,622,565	5,700,000	46.0%	2,510,512	112,053	4.5%
Successor Agency Admin & Project Fund	261,437	2,654,407	9.8%	-	261,437	100.0%
Transient Occupancy Tax Fund	48,128,707	114,374,588	42.1%	45,400,760	2,727,947	6.0%
TransNet Extension Funds	15,110,373	32,473,000	46.5%	20,214,096	(5,103,722)	-25.2%
Trolley Extension Reserve Fund	253,896	1,058,250	24.0%	252,488	1,408	0.6%
Underground Surcharge Fund	15,114,560	60,564,328	25.0%	16,385,109	(1,270,549)	-7.8%
Wastewater Department Funds	185,391,676	391,779,388	47.3%	174,507,896	10,883,780	6.2%
Water Department Funds	314,763,448	728,070,035	43.2%	262,689,713	52,073,736	19.8%
Wireless Communication Technology Fund	8,554,767	8,900,590	96.1%	8,165,952	388,815	4.8%
Zoological Exhibits Maintenance Fund	4,977,771	13,187,804	37.7%	4,609,170	368,601	8.0%

<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 6, Ended December 31, 2017 (50% Completed)**  
**(Unaudited)**

	FY18 Year-to-Date Expenditures	FY18 Current Budget	%	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Airports Fund	\$ 2,216,506	\$ 5,722,739	38.7%	\$ 1,935,353	\$ 281,153	14.5%
Automated Refuse Container Fund	489,509	1,100,000	44.5%	452,292	37,217	8.2%
Central Stores Internal Service Fund	5,119,216	10,120,970	50.6%	4,446,600	672,616	15.1%
Concourse and Parking Garages Operating Fund	1,060,449	5,101,218	20.8%	1,039,854	20,595	2.0%
Convention Center Complex Funds	2,571,180	13,396,450	19.2%	2,620,987	(49,807)	-1.9%
Development Services Fund	34,181,255	70,459,837	48.5%	31,726,218	2,455,037	7.7%
Energy Conservation Program Fund	1,545,939	3,879,906	39.8%	1,470,030	75,909	5.2%
Engineering and Capital Projects	42,537,620	95,307,769	44.6%	36,439,559	6,098,061	16.7%
Environmental Growth Fund 1/3	1,636,588	4,406,822	37.1%	1,492,021	144,567	9.7%
Environmental Growth Fund 2/3	1,161	10,303,909	0.0%	-	1,161	100.0%
Facilities Financing Fund	1,351,673	2,908,111	46.5%	1,277,396	74,277	5.8%
Fire/Emergency Medical Services Fund	2,876,956	12,319,815	23.4%	3,906,140	(1,029,184)	-26.3%
Fire and Lifeguard Facilities Fund	693,565	1,388,181	50.0%	693,448	117	0.0%
Fleet Services Funds	52,722,960	176,615,570	29.9%	41,951,634	10,771,326	25.7%
Gas Tax Fund	10,427,185	30,727,282	33.9%	9,342,081	1,085,104	11.6%
General Plan Maintenance Fund	953,100	2,650,000	36.0%	-	953,100	100.0%
GIS Fund	1,767,499	2,417,743	73.1%	808,287	959,212	118.7%
Golf Course Fund	7,995,855	18,229,824	43.9%	8,117,544	(121,689)	-1.5%
Information Technology Fund	5,159,476	12,080,430	42.7%	5,064,742	94,734	1.9%
Infrastructure Fund	1,277,700	6,440,002	19.8%	-	1,277,700	100.0%
Junior Lifeguard Program Fund	366,734	609,858	60.1%	412,359	(45,625)	-11.1%
Los Penasquitos Canyon Preserve Fund	125,672	262,146	47.9%	116,293	9,379	8.1%
Maintenance Assessment District (MAD) Funds	9,844,654	40,575,734	24.3%	8,223,306	1,621,348	19.7%
Mission Bay/ Balboa Park Improvement Fund	1,304,104	2,125,166	61.4%	1,456,789	(152,685)	-10.5%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	12,563,367	26,781,896	46.9%	10,063,122	2,500,245	24.8%
Parking Meter Operations	2,346,163	10,313,775	22.7%	1,970,246	375,917	19.1%
PETCO Park Fund	12,801,905	16,761,105	76.4%	12,106,410	695,495	5.7%
Prop 42 Replacement - Transportation Relief Fund	2,624,837	4,588,287	57.2%	5,058,516	(2,433,679)	-48.1%
Public Art Fund	54,400	1,808,166	3.0%	20,452	33,948	166.0%
Public Safety Needs & Debt Service Fund	4,724,808	9,203,815	51.3%	4,515,516	209,292	0.0%
Publishing Services Internal Fund	1,658,246	3,660,565	45.3%	1,716,246	(58,000)	-3.4%

Continued on Next Page

	<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	\$ 10,147,083	\$ 25,510,649	39.8%	\$ 10,338,139	\$ (191,056)	-1.8%
Refuse Disposal Fund	17,357,306	35,917,863	48.3%	14,701,008	2,656,298	18.1%
Risk Management Fund	5,313,571	11,007,266	48.3%	4,727,280	586,291	12.4%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	505,946	1,739,562	29.1%	518,847	(12,901)	-2.5%
Solid Waste Local Enforcement Agency Fund	393,295	1,069,186	36.8%	328,167	65,128	19.8%
Stadium Operations Fund	8,063,756	23,861,280	33.8%	10,554,734	(2,490,978)	-23.6%
State COPS	1,932,302	2,140,000	90.3%	777,422	1,154,880	148.6%
Storm Drain Fund	2,847,723	5,700,000	50.0%	3,197,594	(349,871)	-10.9%
Successor Agency Admin & Project Fund	261,437	2,654,407	9.8%	-	261,437	100.0%
Transient Occupancy Tax Fund	29,916,782	116,242,274	25.7%	30,860,366	(943,584)	-3.1%
TransNet Extension Funds	6,377,333	13,320,541	47.9%	6,610,464	(233,131)	-3.5%
Trolley Extension Reserve Fund	938,280	1,058,250	88.7%	923,680	14,600	1.6%
Underground Surcharge Fund	8,960,226	59,528,799	15.1%	5,285,854	3,674,372	69.5%
Wastewater Department Funds	128,561,411	352,243,002	36.5%	130,487,583	(1,926,172)	-1.5%
Water Department Funds	231,343,057	521,125,919	44.4%	226,048,395	5,294,662	2.3%
Wireless Communication Technology Fund	5,026,981	9,112,444	55.2%	4,096,309	930,672	22.7%
Zoological Exhibits Maintenance Fund	-	13,187,804	0.0%	-	-	0.0%