

Financial Performance Report Fiscal Year 2018

As of January 31, 2018



**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 7 (as of January 31, 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 January 31, 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:

<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 7, Ended January 31, 2018 (58% Completed)
(Unaudited)

	<u>FY18 Adopted Budget</u>	<u>FY18 Current Budget</u>	<u>FY18 Year-to-Date Actuals</u>	<u>FY18 % of Current Budget</u>	<u>FY17 Year-to-Date Actuals</u>	<u>Actuals FY18/FY17 Change</u>	<u>FY18/FY17 % Change</u>
Revenue							
Property Taxes	\$ 534,621,331	\$ 534,621,331	\$ 310,314,453	58.0%	\$ 271,289,592	\$ 39,024,861	14.4%
Sales Taxes	275,307,632	275,307,632	116,043,336	42.2%	114,391,765	1,651,571	1.4%
Transient Occupancy Taxes	121,054,914	121,054,914	59,820,545	49.4%	58,041,496	1,779,049	3.1%
Property Transfer Taxes	10,068,772	10,068,772	4,901,369	48.7%	4,162,113	739,256	17.8%
Licenses & Permits	21,663,270	21,663,270	10,178,448	47.0%	12,621,669	(2,443,221)	-19.4%
Fines & Forfeitures	31,851,640	31,851,640	14,919,670	46.8%	15,599,464	(679,794)	-4.4%
Interest & Dividends	671,348	671,348	(51,120)	-7.6%	(65,653)	14,533	22.1%
Franchises & Other Local Taxes	75,087,223	75,087,223	22,136,571	29.5%	21,569,351	567,220	2.6%
Rents & Concessions	57,771,342	57,771,342	26,381,160	45.7%	26,731,078	(349,918)	-1.3%
Revenues from Other Agencies	4,483,013	4,483,013	2,769,051	61.8%	3,307,060	(538,009)	-16.3%
Charges for Current Services	152,803,611	154,311,451	71,494,459	46.3%	66,401,496	5,092,963	7.7%
Other Revenue	4,575,137	4,575,137	1,982,617	43.3%	1,759,492	223,125	12.7%
Transfers	117,789,072	116,281,232	28,174,433	24.2%	23,889,619	4,284,814	17.9%
Total General Fund Revenue¹	\$ 1,407,748,305	\$ 1,407,748,305	\$ 669,064,992	47.5%	\$ 619,698,542	\$ 49,366,450	8.0%
Expenditures							
Personnel Services	\$ 547,056,400	\$ 547,063,209	\$ 329,002,342	60.1%	\$ 319,067,852	\$ 9,934,490	3.1%
Total PE	547,056,400	547,063,209	329,002,342	60.1%	319,067,852	9,934,490	3.1%
Fringe Benefits	438,365,705	438,365,705	248,506,772	56.7%	217,603,231	30,903,541	14.2%
Supplies	34,716,269	34,416,306	22,320,253	64.9%	24,153,145	(1,832,892)	-7.6%
Contracts	244,578,538	247,388,251	150,014,079	60.6%	141,726,187	8,287,892	5.8%
Information Technology	31,827,661	31,880,352	13,523,474	42.4%	11,097,833	2,425,641	21.9%
Energy & Utilities	43,397,602	43,407,302	29,228,197	67.3%	26,177,127	3,051,070	11.7%
Capital Expenditure	1,552,513	1,543,598	4,804,055	311.2%	505,934	4,298,121	849.5%
Debt	5,440,230	5,440,230	1,076,977	19.8%	748,434	328,543	43.9%
Other Expenditures	5,657,063	5,657,063	2,192,296	38.8%	2,504,808	(312,512)	-12.5%
Transfers	81,231,677	78,661,642	37,170,450	47.3%	28,563,586	8,606,864	30.1%
Total NPE	886,767,258	886,760,449	508,836,553	57.4%	453,080,285	55,756,268	12.3%
Total General Fund Expenditures¹	\$ 1,433,823,658	\$ 1,433,823,658	\$ 837,838,895	58.4%	\$ 772,148,137	\$ 65,690,758	8.5%
General Fund Encumbrances			<u>84,903,765</u>		<u>87,891,014</u>	<u>(2,987,249)</u>	
Net Impact	\$ (26,075,353)	\$ (26,075,353)	\$ (253,677,668)		\$ (240,340,609)	\$ (13,337,059)	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 7, Ended January 31, 2018 (58% 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
Property Taxes	\$ 310,314,453	\$ 534,621,331	58.0%	271,289,592	\$ 39,024,861	14.4%
Sales Taxes	116,043,336	275,307,632	42.2%	114,391,765	1,651,571	1.4%
Transient Occupancy Taxes	59,820,545	121,054,914	49.4%	58,041,496	1,779,049	3.1%
Property Transfer Taxes	4,901,369	10,068,772	48.7%	4,162,113	739,256	17.8%
Licenses & Permits						
Business Taxes	4,186,034	7,501,297	55.8%	4,429,788	(243,754)	-5.5%
Rental Unit Taxes	3,221,435	7,459,502	43.2%	2,244,347	977,088	43.5%
Alarm Permit Fees	281,112	425,000	66.1%	1,658,964	(1,377,852)	-83.1%
Application Fees ²	5,515	-	100.0%	1,572,529	(1,567,014)	-99.6%
Other Licenses & Permits	2,484,352	6,277,471	39.6%	2,716,041	(231,689)	-8.5%
Total Licenses & Permits	10,178,448	21,663,270	47.0%	12,621,669	(2,443,221)	-19.4%
Fines & Forfeitures						
Parking Citations	10,917,177	22,142,605	49.3%	11,043,204	(126,027)	-1.1%
Municipal Court	2,176,429	5,527,700	39.4%	2,405,497	(229,068)	-9.5%
Other Fines & Forfeitures	1,826,064	4,181,335	43.7%	2,150,763	(324,699)	-15.1%
Total Fines & Forfeitures	14,919,670	31,851,640	46.8%	15,599,464	(679,794)	-4.4%
Interest & Dividends	(51,120)	671,348	-7.6%	(65,653)	14,533	22.1%
Franchises						
SDG&E	10,808,717	44,531,915	24.3%	11,606,282	(797,565)	-6.9%
CATV	4,891,628	15,999,308	30.6%	5,288,365	(396,737)	-7.5%
Refuse Collection	4,553,787	11,200,000	40.7%	3,017,609	1,536,178	50.9%
Other Franchises	1,882,439	3,356,000	56.1%	1,657,095	225,344	13.6%
Total Franchises	22,136,571	75,087,223	29.5%	21,569,351	567,220	2.6%
Rents & Concessions						
Mission Bay	15,377,797	31,157,218	49.4%	16,256,977	(879,180)	-5.4%
Pueblo Lands	3,370,704	6,447,852	52.3%	3,238,452	132,252	4.1%
Other Rents and Concessions	7,632,659	20,166,272	37.8%	7,235,649	397,010	5.5%
Total Rents & Concessions	26,381,160	57,771,342	45.7%	26,731,078	(349,918)	-1.3%
Revenue from Other Agencies	2,769,051	4,483,013	61.8%	3,307,060	(538,009)	-16.3%
Charges for Current Services	71,494,459	154,311,451	46.3%	66,401,496	5,092,963	7.7%
Other Revenue	1,982,617	4,575,137	43.3%	1,759,492	223,125	12.7%
Transfers	28,174,433	116,281,232	24.2%	23,889,619	4,284,814	17.9%
Total General Fund Revenue¹	\$ 669,064,992	\$ 1,407,748,305	47.5%	\$ 619,698,542	\$ 49,366,450	8.0%

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 7, Ended January 31, 2018 (58% Completed)

(Unaudited)

	<u>FY18 Year-to-Date Expenditure</u>	<u>FY18 Current Budget</u>	<u>% Consumed</u>	<u>FY17 Year-to-Date Expenditure</u>	<u>FY18/FY17 Change</u>	<u>FY18/FY17 % Change</u>
Mayor						
Office of the Mayor	\$ 2,573,698	\$ 4,601,867	55.9%	\$ 2,551,702	\$ 21,996	0.9%
Chief Operating Officer						
Office of Chief Operating Officer	917,843	1,445,737	63.5%	658,130	259,713	39.5%
Communications	2,301,418	3,941,971	58.4%	1,918,576	382,842	20.0%
Public Safety						
Fire-Rescue	161,975,298	257,611,257	62.9%	143,681,654	18,293,644	12.7%
Police	278,628,361	469,048,914	59.4%	263,833,615	14,794,746	5.6%
Office of Homeland Security	1,599,363	2,604,719	61.4%	1,405,598	193,765	13.8%
Office of the Chief Financial Officer						
City Comptroller	7,049,568	12,275,241	57.4%	6,511,421	538,147	8.3%
City Treasurer	8,581,609	16,594,023	51.7%	8,428,192	153,417	1.8%
Citywide Program Expenditures	90,357,199	156,248,640	57.8%	66,162,006	24,195,193	36.6%
Debt Management	1,778,771	3,161,639	56.3%	1,550,470	228,301	14.7%
Financial Management	2,332,801	4,371,216	53.4%	2,332,058	743	0.0%
Office of the Chief Financial Officer	361,226	618,939	58.4%	292,581	68,645	23.5%
Performance & Analytics	1,651,868	2,811,650	58.8%	1,295,405	356,463	27.5%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,000,397	2,041,623	49.0%	946,261	54,136	5.7%
Infrastructure & Public Works						
Environmental Services	21,832,404	40,719,189	53.6%	22,986,680	(1,154,276)	-5.0%
Public Utilities	1,606,500	2,495,029	64.4%	1,372,830	233,670	17.0%
Public Works	552,022	991,637	55.7%	405,428	146,594	36.2%
Public Works - Contracting	1,265,424	2,339,773	54.1%	1,093,627	171,797	15.7%
Public Works - General Services	11,162,671	20,032,795	55.7%	12,601,159	(1,438,488)	-11.4%
Transportation & Storm Water	67,980,465	122,237,001	55.6%	70,818,439	(2,837,974)	-4.0%
Internal Operations						
Internal Operations	282,662	460,738	61.3%	257,088	25,574	9.9%
Department of Information Technology	34,140	482,500	7.1%	47,281	(13,141)	-27.8%
Human Resources	3,084,356	5,598,569	55.1%	2,357,168	727,188	30.9%
Purchasing & Contracting	3,174,989	6,730,516	47.2%	3,133,701	41,288	1.3%
Real Estate Assets	3,205,080	7,996,671	40.1%	2,888,264	316,816	11.0%

Continued on Next Page

Schedule 2 (cont.)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Neighborhood Services						
Neighborhood Services	586,284	1,055,177	55.6%	552,223	34,061	6.2%
Development Services	4,093,007	7,883,880	51.9%	4,241,992	(148,985)	-3.5%
Planning	4,820,483	10,099,339	47.7%	5,205,073	(384,590)	-7.4%
Economic Development	6,244,344	13,394,702	46.6%	5,697,539	546,805	9.6%
Library	31,201,381	54,196,358	57.6%	29,539,543	1,661,838	5.6%
Park & Recreation	64,812,183	109,506,998	59.2%	59,832,772	4,979,411	8.3%
Non-Mayoral						
City Attorney	31,256,101	54,278,909	57.6%	29,133,634	2,122,467	7.3%
City Auditor	2,243,202	3,989,063	56.2%	2,119,834	123,368	5.8%
City Clerk	3,283,683	5,684,824	57.8%	2,947,509	336,174	11.4%
Council Administration	1,384,779	2,628,315	52.7%	1,347,116	37,663	2.8%
City Council - District 1	601,557	1,197,438	50.2%	647,796	(46,239)	-7.1%
City Council - District 2	711,248	1,416,008	50.2%	637,565	73,683	11.6%
City Council - District 3	607,508	1,140,447	53.3%	639,748	(32,240)	-5.0%
City Council - District 4	621,487	1,309,125	47.5%	565,519	55,968	9.9%
City Council - District 5	545,080	1,208,517	45.1%	578,043	(32,963)	-5.7%
City Council - District 6	575,142	1,151,582	49.9%	583,679	(8,537)	-1.5%
City Council - District 7	664,136	1,217,429	54.6%	604,336	59,800	9.9%
City Council - District 8	727,998	1,422,694	51.2%	622,763	105,235	16.9%
City Council - District 9	624,847	1,545,015	40.4%	607,913	16,934	2.8%
Ethics Commission	649,488	1,229,147	52.8%	560,115	89,373	16.0%
Office of the IBA	1,177,873	2,152,935	54.7%	1,082,686	95,187	8.8%
Personnel	5,116,951	8,653,902	59.1%	4,871,405	245,546	5.0%
Total General Fund Expenditures¹	\$ 837,838,895	\$ 1,433,823,658	58.4%	\$ 772,148,137	\$ 65,690,758	8.5%

¹ Includes adjustments made in future periods

Citywide Program Expenditure Status Report
As of Period 7, Ended January 31, 2018 (58% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Citywide Program Expenditures						
Animal Services	\$ 7,973,158	\$ 10,503,418	75.9%	7,173,879	\$ 799,279	11.1%
Assessments To Public Property	-	673,467	0.0%	172,945	(172,945)	0.0%
Citywide Elections	413,481	6,500,000	6.4%	4,421,446	(4,007,965)	-90.6%
Corporate Master Leases Rent	13,861,911	21,422,563	64.7%	8,399,210	5,462,701	65.0%
Deferred Capital Debt Service	10,224,058	17,513,391	58.4%	11,591,662	(1,367,604)	-11.8%
Engineering and Capital Projects	141,603	250,000	56.6%	56,341	85,262	151.3%
General Fund Reserve	-	17,356,375	0.0%	-	-	0.0%
Insurance	1,646,786	1,896,097	86.9%	1,564,448	82,338	5.3%
Memberships	284,571	735,000	38.7%	716,606	(432,035)	-60.3%
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	285,649	4,497,492	6.4%	197,623	88,026	44.5%
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	1,840,673	3,045,000	60.4%	740,772	1,099,901	148.5%
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%	(33,020)	33,020	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%
Total Citywide Program Expenditures¹	\$ 90,357,199	\$ 156,248,640	57.8%	\$ 66,162,006	\$ 24,195,193	36.6%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 7, Ended January 31, 2018 (58% Completed)
(Unaudited)

	FY18	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	\$ 601,557	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	51.2%	\$ 647,796	\$ (46,239)	-7.1%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
Total Council District 1	601,557	1,198,814	1,197,438	(1,376)	50.2%	647,796	(46,239)	-7.1%
Council District 2	713,625	1,313,370	1,313,370	-	54.3%	634,193	79,432	12.5%
District 2 CPPS	(2,377)	104,638	102,638	(2,000)	-2.3%	3,372	(5,749)	-170.5%
Total Council District 2	711,248	1,418,008	1,416,008	(2,000)	50.2%	637,565	73,683	11.6%
Council District 3	612,508	1,115,779	1,115,779	-	54.9%	639,880	(27,372)	-4.3%
District 3 CPPS	(5,000)	25,000	24,668	(332)	-20.0%	(132)	(4,868)	-3687.9%
Total Council District 3	607,508	1,140,779	1,140,447	(332)	53.3%	639,748	(32,240)	-5.0%
Council District 4	633,568	1,213,816	1,213,816	-	52.2%	565,519	68,049	12.0%
District 4 CPPS	(12,081)	101,509	95,309	(6,200)	-11.9%	-	(12,081)	-100.0%
Total Council District 4	621,487	1,315,325	1,309,125	(6,200)	47.5%	565,519	55,968	9.9%
Council District 5	550,229	1,126,344	1,126,344	-	48.9%	578,043	(27,814)	-4.8%
District 5 CPPS	(5,149)	82,173	82,173	-	-6.3%	-	(5,149)	-100.0%
Total Council District 5	545,080	1,208,517	1,208,517	-	45.1%	578,043	(32,963)	-5.7%
Council District 6	578,587	1,108,471	1,108,471	-	52.2%	580,178	(1,591)	-0.3%
District 6 CPPS	(3,445)	46,820	43,111	(3,709)	-7.4%	3,501	(6,946)	-198.4%
Total Council District 6	575,142	1,155,291	1,151,582	(3,709)	49.9%	583,679	(8,537)	-1.5%
Council District 7	673,312	1,148,487	1,148,487	-	58.6%	596,339	76,973	12.9%
District 7 CPPS	(9,176)	76,101	68,942	(7,159)	-12.1%	7,997	(17,173)	-214.7%
Total Council District 7	664,136	1,224,588	1,217,429	(7,159)	54.6%	604,336	59,800	9.9%
Council District 8	728,053	1,369,081	1,369,081	-	53.2%	634,563	93,490	14.7%
District 8 CPPS	(55)	54,113	53,613	(500)	-0.1%	(11,800)	11,745	99.5%
Total Council District 8	727,998	1,423,194	1,422,694	(500)	51.2%	622,763	105,235	16.9%
Council District 9	692,454	1,296,467	1,296,467	-	53.4%	609,073	83,381	13.7%
District 9 CPPS	(67,607)	248,548	248,548	-	-27.2%	(1,160)	(66,447)	-5728.2%
Total Council District 9	624,847	1,545,015	1,545,015	-	40.4%	607,913	16,934	2.8%
Total Council Districts	\$ 5,679,003	\$ 11,629,531	\$ 11,608,255	\$ (21,276)	48.8%	\$ 5,487,362	\$ 191,641	3.5%

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January 31, 2018 (58% 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	\$ 3,135,370	\$ 5,371,548	58.4%	\$ 2,967,642	\$ 167,728	5.7%
Automated Refuse Container Fund	753,666	900,000	83.7%	640,475	113,191	17.7%
Central Stores Internal Service Fund	5,869,521	9,943,246	59.0%	5,460,996	408,525	7.5%
Concourse and Parking Garages Operating Fund	2,223,406	4,181,430	53.2%	2,066,444	156,962	7.6%
Convention Center Complex Funds	9,628,750	13,003,993	74.0%	9,772,617	(143,868)	-1.5%
Development Services Fund	42,623,259	61,982,205	68.8%	41,203,357	1,419,902	3.4%
Energy Conservation Program Fund	3,166,881	3,235,275	97.9%	3,079,833	87,048	2.8%
Engineering and Capital Projects	44,605,306	95,314,239	46.8%	43,319,136	1,286,170	3.0%
Environmental Growth Fund 1/3	1,230,890	4,956,991	24.8%	1,310,155	(79,265)	-6.1%
Environmental Growth Fund 2/3	2,416,920	9,920,981	24.4%	2,587,362	(170,442)	-6.6%
Facilities Financing Fund	1,248,593	2,908,283	42.9%	1,217,391	31,202	2.6%
Fire/Emergency Medical Services Fund	3,398,940	12,344,106	27.5%	6,409,430	(3,010,490)	-47.0%
Fire and Lifeguard Facilities Fund	1,384,477	1,383,570	100.1%	1,383,864	613	0.0%
Fleet Services Funds	57,690,019	85,190,239	67.7%	45,831,178	11,858,842	25.9%
Gas Tax Fund	16,861,573	30,727,282	54.9%	12,865,048	3,996,525	31.1%
General Plan Maintenance Fund ¹	1,420,230	2,650,000	53.6%	-	1,420,230	100.0%
GIS Fund	2,196,831	2,283,550	96.2%	1,537,462	659,369	42.9%
Golf Course Fund	12,063,805	20,470,347	58.9%	8,736,384	3,327,421	38.1%
Information Technology Fund	11,339,116	11,202,127	101.2%	10,530,347	808,769	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%	-	27,293	100.0%
Los Penasquitos Canyon Preserve Fund	27,134	186,000	14.6%	22,825	4,309	18.9%
Maintenance Assessment District (MAD) Funds	10,385,828	23,989,750	43.3%	9,407,740	978,087	10.4%
Mission Bay/Balboa Park Improvement Fund	1,043,610	2,029,225	51.4%	1,216,763	(173,153)	-14.2%
Mission Bay Improvement Fund	194,540	7,252,192	2.7%	123,605	70,935	57.4%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	26,113,932	25,990,774	100.5%	26,691,223	(577,291)	-2.2%
Parking Meter Operations	6,609,162	10,767,852	61.4%	6,355,492	253,670	4.0%
PETCO Park Fund	13,069,537	16,618,304	78.6%	13,472,111	(402,574)	-3.0%
Prop 42 Replacement - Transportation Relief Fund	79,390	-	100.0%	2,561,176	(2,481,786)	-96.9%
Public Art Fund	1,827,558	795,426	229.8%	644,160	1,183,398	183.7%
Public Safety Needs & Debt Service Fund	4,723,952	9,203,815	51.3%	4,472,842	251,110	5.6%
Publishing Services Internal Fund	1,995,969	3,660,657	54.5%	1,923,688	72,281	3.8%

Continued on Next Page

	FY18 Year-to-Date Revenue	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 10,542,976	\$ 22,237,651	47.4%	\$ 9,837,358	\$ 705,618	7.2%
Refuse Disposal Fund	19,059,141	30,712,190	62.1%	18,550,246	508,895	2.7%
Regional Park Improvements Fund	88,944	3,905,026	2.3%	20,330	68,614	337.5%
Risk Management Fund	5,879,366	10,529,309	55.8%	6,790,518	(911,152)	-13.4%
Road Maintenance & Rehabilitation	237,188	8,025,413	3.0%	-	237,188	100.0%
Seized and Forfeited Assets Funds	247,466	1,200,000	20.6%	479,739	(232,273)	-48.4%
Solid Waste Local Enforcement Agency Fund	495,523	786,417	63.0%	471,368	24,155	5.1%
Stadium Operations Fund	11,255,742	13,844,638	81.3%	16,508,522	(5,252,780)	-31.8%
State COPS	1,787,132	2,140,000	83.5%	1,317,933	469,199	35.6%
Storm Drain Fund	3,084,735	5,700,000	54.1%	2,938,591	146,144	5.0%
Successor Agency Admin & Project Fund	505,206	2,654,407	19.0%	-	505,206	100.0%
Transient Occupancy Tax Fund	53,848,290	114,374,588	47.1%	52,213,634	1,634,656	3.1%
TransNet Extension Funds	16,856,028	32,473,000	51.9%	22,183,023	(5,326,995)	-24.0%
Trolley Extension Reserve Fund	253,414	1,058,250	23.9%	252,058	1,356	0.5%
Underground Surcharge Fund	15,249,377	60,564,328	25.2%	16,492,677	(1,243,300)	-7.5%
Wastewater Department Funds	231,277,872	391,779,388	59.0%	217,214,647	14,063,225	6.5%
Water Department Funds	364,786,157	728,070,035	50.1%	317,345,237	47,440,920	14.9%
Wireless Communication Technology Fund	8,769,164	8,900,590	98.5%	8,216,936	552,228	6.7%
Zoological Exhibits Maintenance Fund	8,115,391	13,187,804	61.5%	6,881,361	1,234,030	17.9%

¹ The General Plan Maintenance Fund receives all Application Fee revenue beginning Fiscal Year 2018

Other Budgeted Funds Expenditure Status Report
As of Period 7, Ended January 31, 2018 (58% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditures	FY18 Current Budget	%	Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Airports Fund	\$ 2,499,995	\$ 5,722,739	43.7%		\$ 2,162,346	\$ 337,649	15.6%
Automated Refuse Container Fund	498,398	1,100,000	45.3%		597,308	(98,910)	-16.6%
Central Stores Internal Service Fund	6,166,543	10,120,970	60.9%		5,263,396	903,147	17.2%
Concourse and Parking Garages Operating Fund	1,290,287	5,101,218	25.3%		1,210,612	79,675	6.6%
Convention Center Complex Funds	2,646,083	13,396,450	19.8%		2,623,153	22,930	0.9%
Development Services Fund	39,488,073	70,459,837	56.0%		36,207,736	3,280,337	9.1%
Energy Conservation Program Fund	1,766,333	3,879,906	45.5%		1,780,464	(14,131)	-0.8%
Engineering and Capital Projects	50,097,142	95,307,769	52.6%		43,359,380	6,737,762	15.5%
Environmental Growth Fund 1/3	1,800,092	4,406,822	40.8%		5,857,982	(4,057,890)	-69.3%
Environmental Growth Fund 2/3	2,645	10,303,909	0.0%		-	2,645	100.0%
Facilities Financing Fund	1,565,496	2,908,111	53.8%		1,454,603	110,893	7.6%
Fire/Emergency Medical Services Fund	3,420,122	12,319,815	27.8%		4,616,205	(1,196,083)	-25.9%
Fire and Lifeguard Facilities Fund	693,565	1,388,181	50.0%		693,575	(10)	0.0%
Fleet Services Funds	59,459,281	176,615,570	33.7%		56,756,753	2,702,528	4.8%
Gas Tax Fund	11,799,452	30,727,282	38.4%		9,868,032	1,931,420	19.6%
General Plan Maintenance Fund	951,594	2,650,000	35.9%		-	951,594	100.0%
GIS Fund	1,786,489	2,417,743	73.9%		867,923	918,566	105.8%
Golf Course Fund	9,623,843	18,229,824	52.8%		9,545,699	78,144	0.8%
Information Technology Fund	6,005,546	12,080,430	49.7%		6,051,788	(46,242)	-0.8%
Infrastructure Fund	1,325,775	6,440,002	20.6%		-	1,325,775	100.0%
Junior Lifeguard Program Fund	382,483	609,858	62.7%		426,682	(44,199)	-10.4%
Los Penasquitos Canyon Preserve Fund	150,033	262,146	57.2%		137,748	12,285	8.9%
Maintenance Assessment District (MAD) Funds	11,641,279	40,575,734	28.7%		10,041,471	1,599,808	15.9%
Mission Bay/ Balboa Park Improvement Fund	1,331,182	2,125,166	62.6%		1,488,849	(157,667)	-10.6%
New Convention Facility Fund	3,436,000	3,436,000	100.0%		3,436,000	-	0.0%
OneSD Support Fund	13,308,477	26,781,896	49.7%		13,030,115	278,362	2.1%
Parking Meter Operations	2,582,186	10,313,775	25.0%		2,161,994	420,192	19.4%
PETCO Park Fund	12,890,116	16,761,105	76.9%		12,249,155	640,961	5.2%
Prop 42 Replacement - Transportation Relief Fund	3,263,830	4,088,287	79.8%		5,124,538	(1,860,708)	-36.3%
Public Art Fund	103,877	1,808,166	5.7%		31,726	72,151	227.4%
Public Safety Needs & Debt Service Fund	4,724,808	9,203,815	51.3%		4,515,516	209,292	4.6%
Publishing Services Internal Fund	1,879,150	3,660,565	51.3%		1,980,767	(101,617)	-5.1%

Continued on Next Page

	FY18 Year-to-Date Expenditures	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 11,784,132	\$ 25,510,649	46.2%	\$ 12,014,649	\$ (230,517)	-1.9%
Refuse Disposal Fund	20,073,361	35,917,863	55.9%	17,093,694	2,979,667	17.4%
Risk Management Fund	6,228,631	11,007,266	56.6%	5,597,021	631,610	11.3%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	631,941	1,739,562	36.3%	521,809	110,132	21.1%
Solid Waste Local Enforcement Agency Fund	456,005	1,069,186	42.6%	373,822	82,183	22.0%
Stadium Operations Fund	9,117,176	23,861,280	38.2%	12,090,312	(2,973,136)	-24.6%
State COPS	1,945,431	2,140,000	90.9%	1,265,862	679,569	53.7%
Storm Drain Fund	2,852,533	5,700,000	50.0%	3,201,918	(349,385)	-10.9%
Successor Agency Admin & Project Fund	505,206	2,654,407	19.0%	-	505,206	100.0%
Transient Occupancy Tax Fund	39,341,737	116,242,274	33.8%	41,183,055	(1,841,318)	-4.5%
TransNet Extension Funds	6,725,147	13,320,541	50.5%	6,911,809	(186,662)	-2.7%
Trolley Extension Reserve Fund	938,280	1,058,250	88.7%	923,680	14,600	1.6%
Underground Surcharge Fund	13,393,666	59,528,799	22.5%	7,586,547	5,807,119	76.5%
Wastewater Department Funds	14,516,851	352,243,002	41.2%	14,816,612	(3,004,272)	-2.0%
Water Department Funds	277,756,889	521,125,919	53.3%	271,753,319	6,003,570	2.2%
Wireless Communication Technology Fund	5,796,591	9,112,444	63.6%	4,891,503	905,088	18.5%
Zoological Exhibits Maintenance Fund	5,731,492	13,187,804	43.5%	4,678,422	1,053,070	22.5%