

Financial Performance Report Fiscal Year 2018

As of November 30, 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 5 (as of November 30, 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 November 30, 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 5, Ended November 30, 2017 (42% 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
Revenue							
Property Taxes	\$ 534,621,331	\$ 534,621,331	\$ 32,257,944	6.0%	\$ 22,485,208	\$ 9,772,736	43.5%
Sales Taxes	275,307,632	275,307,632	69,882,560	25.4%	69,172,850	709,710	1.0%
Transient Occupancy Taxes	121,054,914	121,054,914	45,415,075	37.5%	42,366,595	3,048,480	7.2%
Property Transfer Taxes	10,068,772	10,068,772	2,873,425	28.5%	2,478,832	394,593	15.9%
Licenses & Permits	21,663,270	21,663,270	5,260,968	24.3%	7,877,687	(2,616,719)	-33.2%
Fines & Forfeitures	31,851,640	31,851,640	10,421,751	32.7%	10,572,390	(150,639)	-1.4%
Interest & Dividends	671,348	671,348	(258,511)	-38.5%	(318,374)	59,863	18.8%
Franchises & Other Local Taxes	75,087,223	75,087,223	16,028,658	21.3%	18,157,462	(2,128,804)	-11.7%
Rents & Concessions	57,771,342	57,771,342	18,563,234	32.1%	20,156,922	(1,593,688)	-7.9%
Revenues from Other Agencies	4,483,013	4,483,013	1,144,464	25.5%	1,958,688	(814,224)	-41.6%
Charges for Current Services	152,803,611	153,715,611	35,832,485	23.3%	31,075,426	4,757,059	15.3%
Other Revenue	4,575,137	4,575,137	1,215,789	26.6%	1,142,635	73,154	6.4%
Transfers	117,789,072	116,877,072	7,890,654	6.8%	12,351,601	(4,460,947)	-36.1%
Total General Fund Revenue¹	\$ 1,407,748,305	\$ 1,407,748,305	\$ 246,528,496	17.5%	\$ 239,477,922	\$ 7,050,574	2.9%
Expenditures							
Personnel Services	\$ 547,056,400	\$ 547,063,208	\$ 234,779,777	42.9%	\$ 228,978,038	\$ 5,801,739	2.5%
Total PE	547,056,400	547,063,208	234,779,777	42.9%	228,978,038	5,801,739	2.5%
Fringe Benefits	438,365,705	438,365,706	177,794,768	40.6%	155,214,213	22,580,555	14.5%
Supplies	34,716,269	34,456,534	17,516,030	50.8%	18,838,977	(1,322,947)	-7.0%
Contracts	244,578,538	247,327,544	103,566,188	41.9%	92,804,829	10,761,359	11.6%
Information Technology	31,827,661	31,880,353	7,866,807	24.7%	7,131,673	735,134	10.3%
Energy & Utilities	43,397,602	43,402,302	16,444,371	37.9%	14,760,837	1,683,534	11.4%
Capital Expenditure	1,552,513	1,569,076	142,713	9.1%	283,613	(140,900)	-49.7%
Debt	5,440,230	5,440,230	960,036	17.6%	645,726	314,310	48.7%
Other Expenditures	5,657,063	5,657,063	2,018,063	35.7%	2,032,147	(14,084)	-0.7%
Transfers	81,231,677	78,661,642	36,861,994	46.9%	27,996,999	8,864,995	31.7%
Total NPE	886,767,258	886,760,450	363,170,970	41.0%	319,709,014	43,461,956	13.6%
Total General Fund Expenditures¹	\$ 1,433,823,658	\$ 1,433,823,658	\$ 597,950,747	41.7%	\$ 548,687,052	\$ 49,263,695	9.0%
General Fund Encumbrances			100,282,904		97,408,853	2,874,051	
Net Impact	\$ (26,075,353)	\$ (26,075,353)	\$ (451,705,155)		\$ (406,617,983)	\$ (45,087,172)	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 5, Ended November 30, 2017 (42% 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	\$ 32,257,944	\$ 534,621,331	6.0%	22,485,208	\$ 9,772,736	43.5%
Sales Taxes	69,882,560	275,307,632	25.4%	69,172,850	709,710	1.0%
Transient Occupancy Taxes	45,415,075	121,054,914	37.5%	42,366,595	3,048,480	7.2%
Property Transfer Taxes	2,873,425	10,068,772	28.5%	2,478,832	394,593	15.9%
Licenses & Permits						
Business Taxes	2,754,282	7,501,297	36.7%	2,889,461	(135,179)	-4.7%
Rental Unit Taxes	522,237	7,459,502	7.0%	598,327	(76,090)	-12.7%
Alarm Permit Fees	207,279	425,000	48.8%	1,190,398	(983,119)	-82.6%
Application Fees ²	2,299	-	100.0%	1,162,504	(1,160,205)	-99.8%
Other Licenses & Permits	1,774,871	6,277,471	28.3%	2,036,997	(262,126)	-12.9%
Total Licenses & Permits	5,260,968	21,663,270	24.3%	7,877,687	(2,616,719)	-33.2%
Fines & Forfeitures						
Parking Citations	7,639,668	22,142,605	34.5%	7,457,400	182,268	2.4%
Municipal Court	1,503,481	5,527,700	27.2%	1,670,674	(167,193)	-10.0%
Other Fines & Forfeitures	1,278,602	4,181,335	30.6%	1,444,316	(165,714)	-11.5%
Total Fines & Forfeitures	10,421,751	31,851,640	32.7%	10,572,390	(150,639)	-1.4%
Interest & Dividends	(258,511)	671,348	-38.5%	(318,374)	59,863	18.8%
Franchises						
SDG&E	10,808,717	44,531,915	24.3%	11,606,282	(797,565)	0.0%
CATV	4,011,095	15,999,308	25.1%	4,164,164	(153,069)	-3.7%
Refuse Collection	258,930	11,200,000	2.3%	1,561,680	(1,302,750)	-83.4%
Other Franchises	949,916	3,356,000	28.3%	825,336	124,580	15.1%
Total Franchises	16,028,658	75,087,223	21.3%	18,157,462	(2,128,804)	-11.7%
Rents & Concessions						
Mission Bay	10,691,811	31,157,218	34.3%	12,861,951	(2,170,140)	-16.9%
Pueblo Lands	2,508,457	6,447,852	38.9%	2,027,455	481,002	23.7%
Other Rents and Concessions	5,362,966	20,166,272	26.6%	5,267,516	95,450	1.8%
Total Rents & Concessions	18,563,234	57,771,342	32.1%	20,156,922	(1,593,688)	-7.9%
Revenue from Other Agencies	1,144,464	4,483,013	25.5%	1,958,688	(814,224)	-41.6%
Charges for Current Services	35,832,485	153,715,611	23.3%	31,075,426	4,757,059	15.3%
Other Revenue	1,215,789	4,575,137	26.6%	1,142,635	73,154	6.4%
Transfers	7,890,654	116,877,072	6.8%	12,351,601	(4,460,947)	-36.1%
Total General Fund Revenue¹	<u>\$ 246,528,496</u>	<u>\$ 1,407,748,305</u>	<u>17.5%</u>	<u>\$ 239,477,922</u>	<u>\$ 7,050,574</u>	<u>2.9%</u>

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 5, Ended November 30, 2017 (42% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	%	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 1,798,559	\$ 4,601,867	39.1%	\$ 1,771,440	\$ 27,119	1.5%
Chief Operating Officer						
Office of Chief Operating Officer	618,186	1,445,737	42.8%	459,109	159,077	34.6%
Communications	1,572,990	3,941,971	39.9%	1,324,767	248,223	18.7%
Public Safety						
Fire-Rescue	108,261,055	257,611,257	42.0%	100,444,763	7,816,292	7.8%
Police	193,389,302	469,048,414	41.2%	182,914,152	10,475,150	5.7%
Office of Homeland Security	1,071,966	2,604,719	41.2%	866,793	205,173	23.7%
Office of the Chief Financial Officer						
City Comptroller	4,922,741	12,275,241	40.1%	4,477,724	445,017	9.9%
City Treasurer	5,551,062	16,594,023	33.5%	5,159,740	391,322	7.6%
Citywide Program Expenditures	82,904,054	156,248,640	53.1%	60,112,465	22,791,589	37.9%
Debt Management	1,239,528	3,161,639	39.2%	1,051,035	188,493	17.9%
Financial Management	1,632,674	4,371,216	37.4%	1,628,097	4,577	0.3%
Office of the Chief Financial Officer	263,209	618,939	42.5%	205,634	57,575	28.0%
Performance & Analytics	1,272,569	2,811,650	45.3%	821,844	450,725	54.8%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	689,714	2,041,623	33.8%	679,709	10,005	1.5%
Infrastructure & Public Works						
Environmental Services	15,706,774	40,719,189	38.6%	15,504,295	202,479	1.3%
Public Utilities	1,344,818	2,495,029	53.9%	1,130,932	213,886	18.9%
Public Works	320,891	991,637	32.4%	260,537	60,354	23.2%
Public Works - Contracting	882,863	2,339,773	37.7%	749,813	133,050	17.7%
Public Works - General Services	7,892,434	20,032,795	39.4%	8,982,668	(1,090,234)	-12.1%
Transportation & Storm Water	4,6689,744	122,237,001	38.2%	48,498,341	(1,808,597)	-3.7%
Internal Operations						
Internal Operations	203,154	460,738	44.1%	183,800	19,354	10.5%
Department of Information Technology	3,977	482,500	0.8%	1,017	2,960	291.1%
Human Resources	2,210,770	5,598,569	39.5%	1,592,564	618,206	38.8%
Purchasing & Contracting	2,114,249	6,730,516	31.4%	2,090,542	23,707	1.1%
Real Estate Assets	2,342,400	7,996,671	29.3%	1,958,572	383,828	19.6%

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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
Neighborhood Services						
Neighborhood Services	393,537	1,055,177	37.3%	380,781	12,756	3.3%
Development Services	2,858,917	7,883,880	36.3%	2,981,453	(122,536)	-4.1%
Planning	3,365,120	10,099,339	33.3%	3,673,337	(308,217)	-8.4%
Economic Development	4,561,371	13,394,702	34.1%	4,124,933	436,438	10.6%
Library	21,440,604	54,196,358	39.6%	19,892,928	1,547,676	7.8%
Park & Recreation	45,172,020	109,506,998	41.3%	42,321,049	2,850,971	6.7%
Non-Mayoral						
City Attorney	21,786,812	54,278,909	40.1%	20,147,373	1,639,439	8.1%
City Auditor	1,554,885	3,989,063	39.0%	1,331,871	223,014	16.7%
City Clerk	2,203,416	5,684,824	38.8%	1,916,793	286,623	15.0%
Council Administration	956,390	2,628,315	36.4%	952,856	3,534	0.4%
City Council - District 1	406,829	1,197,438	34.0%	455,960	(49,131)	-10.8%
City Council - District 2	496,582	1,416,008	35.1%	432,686	63,896	14.8%
City Council - District 3	428,558	1,140,447	37.6%	440,545	(11,987)	-2.7%
City Council - District 4	427,367	1,309,125	32.6%	368,627	58,740	15.9%
City Council - District 5	380,255	1,208,517	31.5%	396,682	(16,427)	-4.1%
City Council - District 6	443,336	1,151,582	38.5%	401,913	41,423	10.3%
City Council - District 7	449,186	1,217,429	36.9%	412,068	37,118	9.0%
City Council - District 8	507,498	1,423,194	35.7%	416,772	90,726	21.8%
City Council - District 9	406,640	1,545,015	26.3%	378,980	27,660	7.3%
Ethics Commission	444,786	1,229,147	36.2%	374,969	69,817	18.6%
Office of the IBA	833,196	2,152,935	38.7%	748,669	84,527	11.3%
Personnel	3,533,759	8,653,902	40.8%	3,265,454	268,305	8.2%
Total General Fund Expenditures¹	\$ 597,950,747	\$ 1,433,823,658	41.7%	\$ 548,687,052	\$ 49,263,695	9.0%

¹ Includes adjustments made in future periods

Citywide Program Expenditure Status Report
As of Period 5, Ended November 30, 2017 (42% Completed)
(Unaudited)

	FY18	FY18	%	FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget		Expenditure		
Citywide Program Expenditures						
Animal Services	\$ 5,347,304	\$ 10,503,418	50.9%	4,798,017	\$ 549,287	11.4%
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	10,374,066	21,422,563	48.4%	5,514,619	4,859,447	88.1%
Deferred Capital Debt Service	10,222,813	17,513,391	58.4%	11,591,662	(1,368,849)	-11.8%
Engineering and Capital Projects	113,750	250,000	45.5%	45,320	68,430	151.0%
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%	607,881	(323,310)	-53.2%
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	116,132	4,497,492	2.6%	79,934	36,198	45.3%
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	699,842	3,045,000	23.0%	329,045	370,797	112.7%
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%
Total Citywide Program Expenditures¹	\$ 82,904,054	\$ 156,248,640	53.1%	\$ 60,112,465	\$ 22,791,589	37.9%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 5, Ended November 30, 2017 (42% Completed)
(Unaudited)

	FY18	FY18	FY18	FY18	%	FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Adopted	Current	Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 406,829	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	34.7%	\$ 455,960	\$ (49,131)	-10.8%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
Total Council District 1	406,829	1,198,814	1,197,438	(1,376)	34.0%	455,960	(49,131)	-10.8%
Council District 2	498,959	1,313,370	1,313,370	-	38.0%	429,314	69,645	16.2%
District 2 CPPS	(2,377)	104,638	102,638	(2,000)	-2.3%	3,372	(5,749)	-170.5%
Total Council District 2	496,582	1,418,008	1,416,008	(2,000)	35.1%	432,686	63,896	14.8%
Council District 3	433,558	1,115,779	1,115,779	-	38.9%	440,678	(7,120)	-1.6%
District 3 CPPS	(5,000)	25,000	24,668	(332)	-20.0%	(132)	(4,868)	-3687.9%
Total Council District 3	428,558	1,140,779	1,140,447	(332)	37.6%	440,546	(11,988)	-2.7%
Council District 4	439,448	1,213,816	1,213,816	-	36.2%	368,627	70,821	19.2%
District 4 CPPS	(12,081)	101,509	95,309	(6,200)	-11.9%	-	(12,081)	-100.0%
Total Council District 4	427,367	1,315,325	1,309,125	(6,200)	32.6%	368,627	58,740	15.9%
Council District 5	385,404	1,126,344	1,126,344	-	34.2%	396,682	(11,278)	-2.8%
District 5 CPPS	(5,149)	82,173	82,173	-	-6.3%	-	(5,149)	-100.0%
Total Council District 5	380,255	1,208,517	1,208,517	-	31.5%	396,682	(16,427)	-4.1%
Council District 6	446,781	1,108,471	1,108,471	-	40.3%	398,412	48,369	12.1%
District 6 CPPS	(3,445)	46,820	43,111	(3,709)	-7.4%	3,501	(6,946)	-198.4%
Total Council District 6	443,336	1,155,291	1,151,582	(3,709)	38.5%	401,913	41,423	10.3%
Council District 7	458,362	1,148,487	1,148,487	-	39.9%	404,070	54,292	13.4%
District 7 CPPS	(9,176)	76,101	68,942	(7,159)	-12.1%	7,997	(17,173)	-214.7%
Total Council District 7	449,186	1,224,588	1,217,429	(7,159)	36.9%	412,067	37,119	9.0%
Council District 8	507,553	1,369,081	1,369,081	-	37.1%	428,572	78,981	18.4%
District 8 CPPS	(55)	54,113	54,113	-	-0.1%	(11,800)	11,745	99.5%
Total Council District 8	507,498	1,423,194	1,423,194	-	35.7%	416,772	90,726	21.8%
Council District 9	474,247	1,296,467	1,296,467	-	36.6%	380,140	94,107	24.8%
District 9 CPPS	(67,607)	248,548	248,548	-	-27.2%	(1,160)	(66,447)	-5728.2%
Total Council District 9	406,640	1,545,015	1,545,015	-	26.3%	378,980	27,660	7.3%
Total Council Districts	\$ 3,946,251	\$ 11,629,531	\$ 11,608,755	\$ (20,776)	33.9%	\$ 3,704,233	\$ 242,018	6.5%

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November 30, 2017 (42% 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	\$ 1,688,831	\$ 5,371,548	31.4%	\$ 1,671,165	\$ 17,666	1.1%
Automated Refuse Container Fund	527,782	900,000	58.6%	489,743	38,039	7.8%
Central Stores Internal Service Fund	3,139,132	9,943,246	31.6%	2,924,553	214,579	7.3%
Concourse and Parking Garages Operating Fund	1,459,655	4,181,430	34.9%	1,471,200	(11,545)	-0.8%
Convention Center Complex Funds	9,613,460	13,003,993	73.9%	9,759,526	(146,067)	-1.5%
Development Services Fund	31,223,661	61,982,205	50.4%	30,432,703	790,958	2.6%
Energy Conservation Program Fund	3,127,342	3,235,275	96.7%	236,486	2,890,856	1222.4%
Engineering and Capital Projects	32,900,194	95,314,239	34.5%	31,728,053	1,172,141	3.7%
Environmental Growth Fund 1/3	1,221,438	4,956,991	24.6%	1,302,504	(81,066)	-6.2%
Environmental Growth Fund 2/3	2,407,578	9,920,981	24.3%	2,577,255	(169,677)	6.6%
Facilities Financing Fund	875,816	2,908,283	30.1%	955,529	(79,713)	-8.3%
Fire/Emergency Medical Services Fund	3,094,313	12,344,106	25.1%	6,108,979	(3,014,666)	-49.3%
Fire and Lifeguard Facilities Fund	(474)	1,383,570	0.0%	(532)	58	10.9%
Fleet Services Funds	44,912,422	85,190,239	52.7%	32,039,399	12,873,023	40.2%
Gas Tax Fund	12,711,498	30,727,282	41.4%	9,170,772	3,540,726	38.6%
General Plan Maintenance Fund ¹	1,028,125	2,650,000	38.8%	-	1,028,125	100.0%
GIS Fund	108,997	2,283,550	4.8%	28,108	80,889	287.8%
Golf Course Fund	9,150,934	20,470,347	44.7%	6,616,714	2,534,220	38.3%
Information Technology Fund	92,521	11,202,127	0.8%	77,453	15,068	19.5%
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	18,570	186,000	10.0%	16,691	1,879	11.3%
Maintenance Assessment District (MAD) Funds	1,207,903	23,989,750	5.0%	469,233	738,670	157.4%
Mission Bay/Balboa Park Improvement Fund	626,166	2,029,225	30.9%	917,739	(291,573)	-31.8%
Mission Bay Improvement Fund	130,999	7,252,192	1.8%	78,143	52,856	67.6%
New Convention Facility Fund	3,028,800	3,436,000	88.1%	3,031,350	(2,550)	-0.1%
OneSD Support Fund	386,323	25,990,774	1.5%	248,061	138,262	55.7%
Parking Meter Operations	4,782,987	10,767,852	44.4%	4,509,109	273,878	6.1%
PETCO Park Fund	5,408,862	16,618,304	32.5%	5,467,162	(58,300)	-1.1%
Prop 42 Replacement - Transportation Relief Fund	54,408	-	100.0%	2,051,020	(1,996,612)	-97.3%
Public Art Fund	1,127,558	795,426	141.8%	644,160	483,398	75.0%
Public Safety Needs & Debt Service Fund	2,394,941	9,203,815	26.0%	2,259,573	135,368	6.0%
Publishing Services Internal Fund	1,321,474	3,660,657	36.1%	1,327,064	(5,590)	-0.4%

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	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	\$ 5,040,888	\$ 22,237,651	22.7%	\$ 5,990,795	\$ (949,907)	-15.9%
Refuse Disposal Fund	14,265,122	30,712,190	46.4%	12,817,846	1,447,276	11.3%
Regional Park Improvements Fund	56,421	3,905,026	1.4%	33,249	23,172	69.7%
Risk Management Fund	3,889,000	10,529,309	36.9%	4,583,132	(694,132)	-15.1%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	196,876	1,200,000	16.4%	388,912	(192,036)	-49.4%
Solid Waste Local Enforcement Agency Fund	457,270	786,417	58.1%	456,859	411	0.1%
Stadium Operations Fund	9,022,116	13,844,638	65.2%	11,241,469	(2,219,353)	-19.7%
State COPS	1,296,535	2,140,000	60.6%	1,112,474	184,061	16.5%
Storm Drain Fund	2,074,274	5,700,000	36.4%	2,040,703	33,571	1.6%
Successor Agency Admin & Project Fund	261,437	2,654,407	9.8%	-	261,437	100.0%
Transient Occupancy Tax Fund	40,718,480	114,374,588	35.6%	38,132,659	2,585,821	6.8%
TransNet Extension Funds	10,342,537	32,473,000	31.8%	16,619,122	(6,276,585)	-37.8%
Trolley Extension Reserve Fund	254,360	1,058,250	24.0%	252,854	1,506	0.6%
Underground Surcharge Fund	14,979,685	60,564,328	24.7%	16,291,636	(1,311,951)	-8.1%
Wastewater Department Funds	157,126,367	391,779,388	40.1%	151,078,953	6,047,414	4.0%
Water Department Funds	243,325,118	728,070,035	33.4%	206,090,604	37,234,514	18.1%
Wireless Communication Technology Fund	154,767	8,900,590	1.7%	121,043	33,724	27.9%
Zoological Exhibits Maintenance Fund	1,030,849	13,187,804	7.8%	697,261	333,588	47.8%

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

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November 30, 2017 (42% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditures	FY18 Current Budget	%	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Airports Fund	\$ 1,706,534	\$ 5,722,739	29.8%	\$ 1,460,351	\$ 246,183	16.9%
Automated Refuse Container Fund	348,639	1,100,000	31.7%	417,457	(68,818)	-16.5%
Central Stores Internal Service Fund	4,432,907	10,120,970	43.8%	3,550,215	882,692	24.9%
Concourse and Parking Garages Operating Fund	922,374	5,101,218	18.1%	815,554	106,820	13.1%
Convention Center Complex Funds	2,496,841	13,396,450	18.6%	2,620,346	(123,505)	-4.7%
Development Services Fund	25,817,661	70,459,837	36.6%	23,401,282	2,416,379	10.3%
Energy Conservation Program Fund	1,243,863	3,879,906	32.1%	1,187,599	56,264	4.7%
Engineering and Capital Projects	34,818,732	95,307,769	36.5%	29,201,167	5,617,565	19.2%
Environmental Growth Fund 1/3	1,416,075	4,406,822	32.1%	1,331,428	84,647	6.4%
Environmental Growth Fund 2/3	1,580	10,303,909	0.0%	-	1,580	100.0%
Facilities Financing Fund	998,384	2,908,111	34.3%	968,355	30,029	3.1%
Fire/Emergency Medical Services Fund	2,001,301	12,319,815	16.2%	3,167,264	(1,165,963)	-36.8%
Fire and Lifeguard Facilities Fund	693,565	1,388,181	50.0%	693,448	117	0.0%
Fleet Services Funds	37,298,803	176,615,570	21.1%	31,829,693	5,469,110	17.2%
Gas Tax Fund	6,710,083	30,727,282	21.8%	5,653,019	1,057,064	18.7%
General Plan Maintenance Fund	960,032	2,650,000	36.2%	-	960,032	100.0%
GIS Fund	1,502,350	2,417,743	62.1%	582,559	919,791	157.9%
Golf Course Fund	5,716,638	18,229,824	31.4%	5,905,630	(188,992)	-3.2%
Information Technology Fund	3,971,404	12,080,430	32.9%	3,940,308	31,096	0.8%
Infrastructure Fund	1,239,603	6,440,002	19.2%	-	1,239,603	100.0%
Junior Lifeguard Program Fund	349,853	609,858	57.4%	394,293	(44,440)	-11.3%
Los Penasquitos Canyon Preserve Fund	104,724	262,146	39.9%	96,971	7,753	8.0%
Maintenance Assessment District (MAD) Funds	8,000,864	40,575,734	19.7%	6,599,588	1,401,275	21.2%
Mission Bay/ Balboa Park Improvement Fund	1,225,016	2,125,166	57.6%	1,456,436	(231,420)	-15.9%
New Convention Facility Fund	2,863,335	3,436,000	83.3%	2,863,335	-	0.0%
OneSD Support Fund	7,209,390	26,781,896	26.9%	6,970,425	238,965	3.4%
Parking Meter Operations	1,334,647	10,313,775	12.9%	1,193,603	141,044	11.8%
PETCO Park Fund	12,641,794	16,761,105	75.4%	11,944,623	697,171	5.8%
Prop 42 Replacement - Transportation Relief Fund	2,437,310	4,588,287	53.1%	3,906,192	(1,468,882)	-37.6%
Public Art Fund	10,393	1,808,166	0.6%	9,080	1,313	14.5%
Public Safety Needs & Debt Service Fund	-	9,203,815	0.0%	-	-	0.0%
Publishing Services Internal Fund	1,349,714	3,660,565	36.9%	1,271,585	78,129	6.1%

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	FY18 Year-to-Date Expenditures	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 7,459,914	\$ 25,510,649	29.2%	\$ 7,855,354	\$ (395,440)	-5.0%
Refuse Disposal Fund	12,457,885	35,917,863	34.7%	9,540,265	2,917,620	30.6%
Risk Management Fund	4,234,254	11,007,266	38.5%	3,687,129	547,125	14.8%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	214,808	1,739,562	12.3%	346,888	(132,080)	-38.1%
Solid Waste Local Enforcement Agency Fund	327,616	1,069,186	30.6%	279,503	48,113	17.2%
Stadium Operations Fund	6,487,020	23,861,280	27.2%	8,717,997	(2,230,977)	-25.6%
State COPS	1,650,222	2,140,000	77.1%	577,484	1,072,738	185.8%
Storm Drain Fund	1,608,848	5,700,000	28.2%	1,609,104	(256)	0.0%
Successor Agency Admin & Project Fund	261,437	2,654,407	9.8%	-	261,437	100.0%
Transient Occupancy Tax Fund	26,666,651	116,242,274	22.9%	27,805,691	(1,139,040)	-4.1%
TransNet Extension Funds	3,736,963	13,320,541	28.1%	3,943,084	(206,121)	-5.2%
Trolley Extension Reserve Fund	938,025	1,058,250	88.6%	923,680	14,345	1.6%
Underground Surcharge Fund	8,005,461	59,528,799	13.4%	4,227,121	3,778,340	89.4%
Wastewater Department Funds	92,164,034	352,243,002	26.2%	97,459,938	(5,295,904)	-5.4%
Water Department Funds	182,456,743	521,125,919	35.0%	177,295,972	5,160,771	2.9%
Wireless Communication Technology Fund	3,810,084	9,112,444	41.8%	3,320,717	489,367	14.7%
Zoological Exhibits Maintenance Fund	-	13,187,804	0.0%	-	-	0.0%