

Financial Performance Report Fiscal Year 2019

As of December 31, 2018



**Finance Branch
Department of Finance**

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, 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 December 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:

<https://www.sandiego.gov/finance/financialrpts>

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General Fund Summary
As of Period 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19 Adopted Budget	FY19 Current Budget	FY19 Year-to-Date Actuals¹	FY19 % of Current Budget	FY18 Year-to-Date Actuals	Actuals FY19/FY18 Change	FY19/FY18 % Change
Revenue							
Property Taxes	\$ 560,025,220	\$ 560,025,220	\$ 156,157,505	27.9%	\$ 151,086,211	\$ 5,071,294	3.4%
Sales Taxes	282,061,831	282,061,831	106,433,504	37.7%	96,441,036	9,992,468	10.4%
Transient Occupancy Taxes	128,368,696	128,368,696	58,393,481	45.5%	53,626,612	4,766,869	8.9%
Property Transfer Taxes	11,009,669	11,009,669	3,884,105	35.3%	4,079,930	(195,825)	-4.8%
Licenses & Permits	25,810,583	25,810,583	9,722,758	37.7%	6,883,853	2,838,905	41.2%
Fines & Forfeitures	31,363,846	31,363,846	12,063,570	38.5%	12,760,855	(697,285)	-5.5%
Interest & Dividends	650,000	650,000	396,492	61.0%	(184,543)	581,035	314.9%
Franchises & Other Local Taxes	78,820,678	78,820,678	19,564,340	24.8%	17,686,429	1,877,911	10.6%
Rents & Concessions	59,330,796	59,330,796	33,191,034	55.9%	22,189,789	11,001,245	49.6%
Revenues from Other Agencies	5,311,613	5,311,613	2,418,921	45.5%	2,418,495	426	0.0%
Charges for Current Services	160,521,402	160,521,402	66,163,879	41.2%	64,560,178	1,603,701	2.5%
Other Revenue	3,058,083	3,058,083	1,421,403	46.5%	1,374,885	46,518	3.4%
Transfers	90,208,443	90,208,443	32,475,154	36.0%	28,174,300	4,300,854	15.3%
Total General Fund Revenue	\$ 1,436,540,860	\$ 1,436,540,860	\$ 502,286,146	35.0%	\$ 461,098,030	\$ 41,188,116	8.9%
Expenditures							
Personnel Services	\$ 589,097,578	\$ 589,104,958	\$ 298,316,846	50.6%	\$ 281,918,722	\$ 16,398,124	5.8%
Total PE	589,097,578	589,104,958	298,316,846	50.6%	281,918,722	16,398,124	5.8%
Fringe Benefits	437,985,873	437,985,873	218,827,493	50.0%	210,234,259	8,593,234	4.1%
Supplies	30,233,172	30,236,443	16,237,084	53.7%	19,768,214	(3,531,130)	-17.9%
Contracts	240,658,394	231,649,628	125,893,787	54.3%	137,435,535	(11,541,748)	-8.4%
Information Technology	31,967,402	31,967,402	14,485,586	45.3%	11,259,470	3,226,116	28.7%
Energy & Utilities	49,316,269	49,316,269	29,109,439	59.0%	26,062,397	3,047,042	11.7%
Capital Expenditures	2,114,450	2,114,450	185,897	8.8%	244,212	(58,315)	-23.9%
Debt	9,574,905	18,979,943	2,028,145	10.7%	1,007,523	1,020,622	101.3%
Other Expenditures	5,359,190	5,359,189	1,815,673	33.9%	2,132,614	(316,941)	-14.9%
Transfers	62,919,930	62,513,008	24,871,438	39.8%	36,916,023	(12,044,585)	-32.6%
Total NPE	870,129,585	870,122,205	433,454,542	49.8%	445,060,247	(11,605,705)	-2.6%
Total General Fund Expenditures	\$ 1,459,227,163	\$ 1,459,227,163	\$ 731,771,388	50.1%	\$ 726,978,969	\$ 4,792,419	0.7%
General Fund Encumbrances			<u>91,509,440</u>		<u>103,543,863</u>	<u>(12,034,423)</u>	
Net Impact	\$ (22,686,303)	\$ (22,686,303)	\$ (320,994,682)		\$ (369,424,802)	\$ 48,430,120	

¹ Includes adjustments made in future periods

General Fund Revenue Status Report
As of Period 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19 Year-to-Date Revenue	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Property Taxes	\$ 156,157,505	\$ 560,025,220	27.9%	\$ 151,086,211	\$ 5,071,294	3.4%
Sales Taxes	106,433,504	282,061,831	37.7%	96,441,036	9,992,468	10.4%
Transient Occupancy Taxes	58,393,481	128,368,696	45.5%	53,626,612	4,766,869	8.9%
Property Transfer Taxes	3,884,105	11,009,669	35.3%	4,079,930	(195,825)	-4.8%
Licenses & Permits						
Business Taxes	6,565,860	13,486,297	48.7%	3,457,138	3,108,722	89.9%
Rental Unit Taxes	674,340	7,459,502	9.0%	1,055,344	(381,004)	-36.1%
Alarm Permit Fees	317,652	540,000	58.8%	234,576	83,076	35.4%
Application Fees ²	-	-	100.0%	2,963	(2,963)	-100.0%
Other Licenses & Permits	2,164,906	4,324,784	50.1%	2,133,832	31,074	1.5%
Total Licenses & Permits	9,722,758	25,810,583	37.7%	6,883,853	2,838,905	41.2%
Fines & Forfeitures						
Parking Citations	8,555,354	22,362,006	38.3%	9,351,680	(796,326)	-8.5%
Municipal Court	1,771,010	4,812,505	36.8%	1,788,920	(17,910)	-1.0%
Other Fines & Forfeitures	1,737,206	4,189,335	41.5%	1,620,255	116,951	7.2%
Total Fines & Forfeitures	12,063,570	31,363,846	38.5%	12,760,855	(697,285)	-5.5%
Interest & Dividends	396,492	650,000	61.0%	(184,543)	581,035	314.9%
Franchises						
SDG&E	11,580,524	47,711,759	24.3%	10,808,717	771,807	7.1%
CATV	3,788,674	15,641,491	24.2%	4,011,095	(222,421)	-5.5%
Refuse Collection	3,253,012	12,700,000	25.6%	1,439,754	1,813,258	125.9%
Other Franchises	942,130	2,767,428	34.0%	1,426,863	(484,733)	-34.0%
Total Franchises	19,564,340	78,820,678	24.8%	17,686,429	1,877,911	10.6%
Rents & Concessions						
Mission Bay	15,103,040	30,140,940	50.1%	12,557,466	2,545,574	20.3%
Pueblo Lands	3,071,840	6,887,451	44.6%	2,926,197	145,643	5.0%
Other Rents and Concessions	15,016,154	22,302,405	67.3%	6,706,126	8,310,028	123.9%
Total Rents & Concessions	33,191,034	59,330,796	55.9%	22,189,789	11,001,245	49.6%
Revenue from Other Agencies	2,418,921	5,311,613	45.5%	2,418,495	426	0.0%
Charges for Current Services	66,163,879	160,521,402	41.2%	64,560,178	1,603,701	2.5%
Other Revenue	1,421,403	3,058,083	46.5%	1,374,885	46,518	3.4%
Transfers	32,475,154	90,208,443	36.0%	28,174,300	4,300,854	15.3%
Total General Fund Revenue¹	<u>\$ 502,286,146</u>	<u>\$ 1,436,540,860</u>	<u>35.0%</u>	<u>\$ 461,098,030</u>	<u>\$ 41,188,116</u>	<u>8.9%</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 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 1,942,628	\$ 3,755,067	51.7%	\$ 2,223,983	\$ (281,355)	-12.7%
Performance & Analytics	1,938,067	3,872,363	50.0%	1,463,822	474,245	32.4%
Office of Boards & Commissions ⁵	656,522	1,370,892	47.9%	-	656,522	100.0%
Government Affairs ¹	426,749	797,505	53.5%	-	426,749	100.0%
Chief Operating Officer						
Office of the Chief Operating Officer	605,558	1,248,226	48.5%	777,144	(171,586)	-22.1%
Communications	2,241,096	4,691,777	47.8%	1,954,475	286,621	14.7%
Public Safety						
Fire-Rescue	138,945,786	269,737,985	51.5%	136,122,867	2,822,919	2.1%
Police	249,147,668	473,825,363	52.6%	239,747,741	9,399,927	3.9%
Office of Homeland Security	1,414,081	2,818,319	50.2%	1,376,555	37,526	2.7%
Office of the Chief Financial Officer						
City Treasurer	7,911,281	17,552,082	45.1%	7,303,123	608,158	8.3%
Citywide Program Expenditures	67,884,542	125,700,764	54.0%	88,013,770	(20,129,228)	-22.9%
Debt Management	1,327,580	3,103,919	42.8%	1,507,492	(179,912)	-11.9%
Department of Finance ²	8,232,519	16,562,858	49.7%	7,983,711	248,808	3.1%
Office of the Chief Financial Officer	289,097	607,165	47.6%	310,257	(21,160)	-6.8%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	447,370	640,620	69.8%	840,664	(393,294)	-46.8%
Infrastructure & Public Works						
Environmental Services	20,547,918	44,619,080	46.1%	19,238,318	1,309,600	6.8%
Public Utilities	1,767,861	2,606,490	67.8%	1,483,778	284,083	19.1%
Public Works	242,686	653,514	37.1%	438,948	(196,262)	-44.7%
Public Works - Contracting ⁴	-	-	-	1,080,489	(1,080,489)	-100.0%
Public Works - General Services	12,397,656	26,211,805	47.3%	9,667,167	2,730,489	28.2%
Transportation & Storm Water	54,852,741	126,140,798	43.5%	57,932,915	(3,080,174)	-5.3%
Internal Operations						
Internal Operations	93,355	473,465	19.7%	241,554	(148,199)	-61.4%
Department of Information Technology	4,880	1,139,200	0.4%	31,328	(26,448)	-84.4%
Human Resources	2,566,201	4,996,915	51.4%	2,639,490	(73,289)	-2.8%
Purchasing & Contracting	9,455,813	17,096,098	55.3%	2,743,148	6,712,665	244.7%
Real Estate Assets	3,064,227	7,962,132	38.5%	2,734,770	329,457	12.0%

	FY19 Year-to-Date Expenditure¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Neighborhood Services						
Smart and Sustainable Communities ³	226,869	371,319	61.1%	487,607	(260,738)	-53.5%
Development Services	3,693,293	8,126,998	45.4%	3,507,041	186,252	5.3%
Planning	4,280,658	9,907,301	43.2%	4,123,854	156,804	3.8%
Economic Development	4,625,143	13,252,755	34.9%	5,383,939	(758,796)	-14.1%
Library	27,777,173	55,855,152	49.7%	27,210,815	566,358	2.1%
Parks & Recreation	56,913,012	116,404,404	48.9%	55,160,179	1,752,833	3.2%
Neighborhood Services ⁵	628,436	947,000	66.4%	-	628,436	100.0%
Non-Mayoral						
City Attorney	28,239,827	58,674,764	48.1%	26,525,223	1,714,604	6.5%
City Auditor	1,814,455	4,095,240	44.3%	1,935,445	(120,990)	-6.3%
City Clerk	2,819,044	5,875,171	48.0%	2,822,678	(3,634)	-0.1%
Council Administration	1,299,546	2,676,672	48.6%	1,186,116	113,430	9.6%
City Council - District 1	576,789	1,392,381	41.4%	506,782	70,007	13.8%
City Council - District 2	588,058	1,465,305	40.1%	611,345	(23,287)	-3.8%
City Council - District 3	496,150	1,320,551	37.6%	525,088	(28,938)	-5.5%
City Council - District 4	555,350	1,378,487	40.3%	527,730	27,620	5.2%
City Council - District 5	458,895	1,398,152	32.8%	467,689	(8,794)	-1.9%
City Council - District 6	536,148	1,321,370	40.6%	494,435	41,713	8.4%
City Council - District 7	522,277	1,198,279	43.6%	555,401	(33,124)	-6.0%
City Council - District 8	645,488	1,506,937	42.8%	621,134	24,354	3.9%
City Council - District 9	688,711	1,385,667	49.7%	512,724	175,987	34.3%
Ethics Commission	537,099	1,283,510	41.8%	551,516	(14,417)	-2.6%
Office of the IBA	966,368	2,129,649	45.4%	1,012,272	(45,904)	-4.5%
Personnel	4,478,717	9,075,697	49.3%	4,392,447	86,270	2.0%
Total General Fund Expenditures	\$ 731,771,388	\$ 1,459,227,163	50.1%	\$ 726,978,969	\$ 4,792,419	0.7%

¹ Includes adjustments made in future periods.

² The Financial Management Department and the Office of the City Comptroller were merged in FY19 to create the Department of Finance.

³ Formerly Neighborhood Services, renamed to Smart and Sustainable Communities in FY19.

⁴ Public Works - Contracting was moved from the General Fund to the Engineering & Capital Projects fund in FY19.

⁵ Department was created in FY19.

Citywide Program Expenditure Status Report
As of Period 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditure ¹	FY19 Current Budget	%	Consumed	FY18 Year-to-Date Expenditure	FY19/FY18 Change	FY19/FY18 % Change
Citywide Program Expenditures							
Assessments To Public Property	\$ -	\$ 851,560		0.0%	\$ -	\$ -	0.0%
Citywide Elections	-	1,781,321		0.0%	413,481	(413,481)	-100.0%
Corporate Master Leases Rent	12,290,969	19,783,387		62.1%	12,124,680	166,289	1.4%
Deferred Capital Debt Service	12,779,793	19,759,020		64.7%	10,224,058	2,555,735	25.0%
Engineering and Capital Projects	50,618	250,000		20.2%	126,124	(75,506)	-59.9%
General Fund Reserve	-	554,424		0.0%	-	-	0.0%
Insurance	1,476,236	2,406,578		61.3%	1,646,785	(170,549)	-10.4%
Memberships	651,018	735,000		88.6%	284,571	366,447	128.8%
Pension Pmt Stab Res	-	3,612,662		0.0%	-	-	0.0%
PL Claims Trans-Ins	10,900,000	10,900,000		100.0%	12,400,000	(1,500,000)	-12.1%
Preservation of Benefits	96	1,500,000		0.0%	126,510	(126,414)	-99.9%
Property Tax Administration	155,394	4,593,620		3.4%	160,887	(5,493)	-3.4%
Public Liability Claims Xfer-Claims Fund	17,100,000	17,100,000		100.0%	17,100,000	-	0.0%
Public Liab Claims Xfer-Reserves	-	-		-	3,127,665	(3,127,665)	-100.0%
Public Use Leases	1,582,144	1,582,144		100.0%	1,582,144	-	0.0%
Special Consulting Services	1,385,116	5,657,000		24.5%	1,374,716	10,400	0.8%
Supplemental COLA Benefit	1,345,158	1,525,497		88.2%	1,452,943	(107,785)	-7.4%
Transfer to Capital Improvement Program	1,168,000	5,417,600		21.6%	-	1,168,000	100.0%
Transfer to Park Improvement Funds	-	10,140,940		0.0%	-	-	0.0%
Transportation Subsidy	-	459,102		0.0%	69,500	(69,500)	-100.0%
Transfer to Infrastructure Fund	7,000,000	17,090,909		41.0%	17,826,547	(10,826,547)	-60.7%
Total Citywide Program Expenditures	\$ 67,884,542	\$ 125,700,764		54.0%	\$ 88,013,770	\$ (20,129,228)	-22.9%

¹ Includes adjustments made in future periods.

Council Districts Expenditure Status Report
As of Period 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19	FY19	FY19	FY19	%	FY18	FY19/FY18	FY19/FY18
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 576,789	\$ 1,318,104	\$ 1,318,104	\$ -	43.8%	\$ 506,782	\$ 70,007	13.8%
District 1 CPPS	-	80,757	74,277	(6,480)	-	-	-	-
Total Council District 1	576,789	1,398,861	1,392,381	(6,480)	41.4%	506,782	70,007	13.8%
Council District 2	586,058	1,353,957	1,353,957	-	43.3%	613,722	(27,664)	-4.5%
District 2 CPPS	2,000	119,348	111,348	(8,000)	1.7%	(2,377)	4,377	-184.1%
Total Council District 2	588,058	1,473,305	1,465,305	(8,000)	40.1%	611,345	(23,287)	-3.8%
Council District 3	496,150	1,233,247	1,233,247	-	40.2%	530,088	(33,938)	-6.4%
District 3 CPPS	-	87,304	87,304	-	-	(5,000)	5,000	-100.0%
Total Council District 3	496,150	1,320,551	1,320,551	-	37.6%	525,088	(28,938)	-5.5%
Council District 4	549,255	1,256,943	1,256,943	-	43.7%	539,811	9,444	1.7%
District 4 CPPS	6,095	128,924	121,544	(7,380)	4.7%	(12,081)	18,176	-150.5%
Total Council District 4	555,350	1,385,867	1,378,487	(7,380)	40.3%	527,730	27,620	5.2%
Council District 5	458,895	1,181,283	1,181,283	-	38.8%	472,838	(13,943)	-2.9%
District 5 CPPS	-	216,869	216,869	-	-	(5,149)	5,149	-100.0%
Total Council District 5	458,895	1,398,152	1,398,152	-	32.8%	467,689	(8,794)	-1.9%
Council District 6	526,004	1,185,548	1,185,548	-	44.4%	497,880	28,124	5.6%
District 6 CPPS	10,144	135,822	135,822	-	7.5%	(3,445)	13,589	-394.5%
Total Council District 6	536,148	1,321,370	1,321,370	-	40.6%	494,435	41,713	8.4%
Council District 7	522,277	1,169,850	1,169,850	-	44.6%	564,577	(42,300)	-7.5%
District 7 CPPS	-	28,429	28,429	-	-	(9,176)	9,176	-100.0%
Total Council District 7	522,277	1,198,279	1,198,279	-	43.6%	555,401	(33,124)	-6.0%
Council District 8	645,488	1,367,215	1,367,215	-	47.2%	621,189	24,299	3.9%
District 8 CPPS	-	140,300	139,722	(578)	-	(55)	55	-100.0%
Total Council District 8	645,488	1,507,515	1,506,937	(578)	42.8%	621,134	24,354	3.9%
Council District 9	688,711	1,342,850	1,342,850	-	51.3%	580,331	108,380	18.7%
District 9 CPPS	-	43,410	42,817	(593)	-	(67,607)	67,607	-100.0%
Total Council District 9	688,711	1,386,260	1,385,667	(593)	49.7%	512,724	175,987	34.3%
Total Council Districts	\$ 5,067,866	\$ 12,390,160	\$ 12,367,129	\$ (23,031)	40.9%	\$ 4,822,328	\$ 245,538	5.1%

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19 Year-to-Date Revenue ¹	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Airports Fund	\$ 3,263,248	\$ 4,934,289	66.1%	\$ 2,643,720	\$ 619,528	23.4%
Automated Refuse Container Fund	565,067	1,000,000	56.5%	606,435	(41,368)	-6.8%
Central Stores Internal Service Fund	4,797,453	7,533,914	63.7%	5,062,407	(264,954)	-5.2%
Concourse and Parking Garages Operating Fund	2,107,126	3,993,726	52.8%	1,817,215	289,911	16.0%
Convention Center Complex Funds	2,603,697	13,003,993	20.0%	9,620,999	(7,017,302)	-72.9%
Development Services Fund	38,811,077	64,479,323	60.2%	36,694,502	2,116,575	5.8%
Energy Conservation Program Fund	4,115,556	4,442,544	92.6%	3,149,297	966,259	30.7%
Engineering and Capital Projects	45,032,860	102,237,944	44.0%	38,222,566	6,810,294	17.8%
Environmental Growth Fund 1/3	1,331,517	5,310,441	25.1%	1,226,169	105,348	8.6%
Environmental Growth Fund 2/3	2,609,921	10,627,882	24.6%	2,412,164	197,757	8.2%
Facilities Financing Fund	1,334,887	3,071,961	43.5%	1,048,337	286,550	27.3%
Fire/Emergency Medical Services Fund	6,031,615	12,359,004	48.8%	3,343,930	2,687,685	80.4%
Fire and Lifeguard Facilities Fund	1,383,024	1,383,570	100.0%	1,383,655	(631)	0.0%
Fleet Services Funds	41,565,129	85,414,356	48.7%	51,317,471	(9,752,342)	-19.0%
Gas Tax Fund	7,591,791	32,854,099	23.1%	12,735,052	(5,143,261)	-40.4%
General Plan Maintenance Fund	1,269,499	2,650,000	47.9%	1,210,898	58,601	4.8%
GIS Fund	2,393,037	2,581,074	92.7%	2,196,329	196,708	9.0%
Golf Course Fund	12,258,363	20,475,022	59.9%	10,759,167	1,499,196	13.9%
Information Technology Fund	11,918,063	13,188,511	90.4%	11,320,096	597,967	5.3%
Infrastructure Fund	7,000,000	17,090,909	41.0%	17,826,547	(10,826,547)	-60.7%
Junior Lifeguard Program Fund	24,941	615,150	4.1%	27,293	(2,352)	-8.6%
Los Penasquitos Canyon Preserve Fund	122,559	266,776	45.9%	23,481	99,078	421.9%
Maintenance Assessment District (MAD) Funds	4,525,930	24,351,085	18.6%	3,079,893	1,446,037	47.0%
Mission Bay/Balboa Park Improvement Fund	1,541,252	1,883,684	81.8%	834,888	706,364	84.6%
Mission Bay Improvement Fund	255,327	6,591,611	3.9%	162,210	93,117	57.4%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	27,798,062	27,824,407	99.9%	26,043,809	1,754,253	6.7%
Parking Meter Operations	5,703,748	11,017,852	51.8%	5,694,433	9,315	0.2%
PETCO Park Fund	10,236,243	17,017,688	60.2%	5,914,387	4,321,856	73.1%
Prop 42 Replacement - Transportation Relief Fund	46,981	-	100.0%	67,074	(20,093)	-30.0%
Public Art Fund	685,548	578,410	118.5%	1,127,558	(442,010)	-39.2%
Public Safety Needs & Debt Service Fund	3,332,255	9,738,827	34.2%	4,011,407	(679,152)	-16.9%
Publishing Services Internal Fund	190,530	2,498,676	7.6%	1,723,390	(1,532,860)	-88.9%

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	FY19 Year-to-Date Revenue¹	FY19 Current Budget	FY19 % of Current Budget	FY18 Year-to-Date Revenue	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 7,745,175	\$ 22,343,726	34.7%	\$ 7,264,898	\$ 480,277	6.6%
Refuse Disposal Fund	17,662,891	31,866,974	55.4%	17,224,222	438,669	2.5%
Regional Park Improvements Fund	110,572	3,549,329	3.1%	75,876	34,696	45.7%
Risk Management Fund	4,449,644	11,130,932	40.0%	5,075,105	(625,461)	-12.3%
Road Maintenance & Rehabilitation	8,734,728	23,353,385	37.4%	-	8,734,728	100.0%
Seized and Forfeited Assets Funds	21,207,980	1,200,000	1767.3%	199,062	21,008,918	10554.0%
Solid Waste Local Enforcement Agency Fund	482,984	786,417	61.4%	479,584	3,400	0.7%
Stadium Operations Fund	8,353,806	10,619,263	78.7%	10,364,151	(2,010,345)	-19.4%
State COPS	1,805,316	2,140,000	84.4%	1,300,046	505,270	38.9%
Storm Drain Fund	2,609,314	5,700,000	45.8%	2,622,565	(13,251)	-0.5%
Successor Agency Admin & Project Fund	618,112	2,023,757	30.5%	261,437	356,675	136.4%
Transient Occupancy Tax Fund	52,305,732	120,723,415	43.3%	48,128,707	4,177,025	8.7%
TOT - Major Events Revolving FD	229,500	450,000	51.0%	-	229,500	100.0%
TransNet ARRA Exchange Fund	-	-	-	294,551	(294,551)	-100.0%
TransNet Extension Funds	17,248,167	33,388,000	51.7%	15,110,373	2,137,793	14.1%
Trolley Extension Reserve Fund	968,979	1,064,000	91.1%	253,896	715,083	281.6%
Underground Surcharge Fund	11,537,720	66,374,970	17.4%	15,114,560	(3,576,840)	-23.7%
Wastewater Department Funds	194,790,497	449,180,767	43.4%	185,391,676	9,398,821	5.1%
Water Department Funds	311,368,359	708,692,928	43.9%	314,763,449	(3,395,090)	-1.1%
Wireless Communication Technology Fund	9,728,413	10,115,149	96.2%	8,554,767	1,173,646	13.7%
Zoological Exhibits Maintenance Fund	4,815,568	13,768,168	35.0%	4,977,770	(162,202)	-3.3%

¹ Includes adjustments made in future periods.

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December 31, 2018 (50% Completed)
(Unaudited)

	FY19 Year-to-Date Expenditures ¹	FY19 Current Budget	%	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
			Consumed			
Airports Fund	\$ 2,498,605	\$ 5,438,025	45.9%	\$ 2,216,506	\$ 282,099	12.7%
Automated Refuse Container Fund	612,223	1,300,000	47.1%	489,509	122,714	25.1%
Central Stores Internal Service Fund	4,398,683	7,532,994	58.4%	5,127,955	(729,272)	-14.2%
Concourse and Parking Garages Operating Fund	717,594	3,802,506	18.9%	1,060,820	(343,226)	-32.4%
Convention Center Complex Funds	2,611,888	13,401,050	19.5%	2,571,180	40,708	1.6%
Development Services Fund	40,844,978	72,445,170	56.4%	34,183,743	6,661,235	19.5%
Energy Conservation Program Fund	2,135,807	4,941,166	43.2%	1,545,939	589,868	38.2%
Engineering and Capital Projects	48,212,206	102,237,944	47.2%	42,537,620	5,674,586	13.3%
Environmental Growth Fund 1/3	1,619,748	4,854,402	33.4%	1,636,588	(16,840)	-1.0%
Environmental Growth Fund 2/3	-	10,203,909	0.0%	1,161	(1,161)	-100.0%
Facilities Financing Fund	1,519,376	3,071,961	49.5%	1,351,673	167,703	12.4%
Fire/Emergency Medical Services Fund	2,528,747	12,580,310	20.1%	2,876,956	(348,209)	-12.1%
Fire and Lifeguard Facilities Fund	695,173	1,389,181	50.0%	693,565	1,608	0.2%
Fleet Services Funds	55,301,808	177,034,569	31.2%	52,727,480	2,574,327	4.9%
Gas Tax Fund	10,402,956	37,121,680	28.0%	10,427,185	(24,229)	-0.2%
General Plan Maintenance Fund	1,392,806	2,650,000	52.6%	953,100	439,706	46.1%
GIS Fund	1,642,180	2,643,379	62.1%	1,767,499	(125,319)	-7.1%
Golf Course Fund	8,628,031	18,856,067	45.8%	7,998,152	629,879	7.9%
Information Technology Fund	6,501,321	12,954,174	50.2%	5,159,476	1,341,845	26.0%
Infrastructure Fund	1,269,377	1,487,207	85.4%	1,277,700	(8,323)	-0.7%
Junior Lifeguard Program Fund	372,409	615,038	60.6%	366,734	5,675	1.5%
Los Penasquitos Canyon Preserve Fund	115,455	266,597	43.3%	125,672	(10,217)	-8.1%
Maintenance Assessment District (MAD) Funds	9,646,052	41,863,225	23.0%	9,844,654	(198,603)	-2.0%
Mission Bay/ Balboa Park Improvement Fund	1,465,287	1,878,475	78.0%	1,304,104	161,183	12.4%
New Convention Facility Fund	2,133,025	2,133,025	100.0%	3,436,000	(1,302,975)	-37.9%
OneSD Support Fund	11,059,221	28,225,091	39.2%	12,563,367	(1,504,146)	-12.0%
Parking Meter Operations	2,518,450	10,597,640	23.8%	2,346,163	172,287	7.3%
PETCO Park Fund	13,841,128	17,261,837	80.2%	12,801,905	1,039,223	8.1%
Prop 42 Replacement - Transportation Relief Fund	316,541	788,714	40.1%	2,624,837	(2,308,296)	-87.9%
Public Art Fund	29,163	2,175,600	1.3%	54,400	(25,237)	-46.4%
Public Safety Needs & Debt Service Fund	4,043,966	9,738,827	41.5%	4,724,808	(680,842)	-14.4%
Publishing Services Internal Fund	1,001,928	2,498,422	40.1%	1,658,834	(656,906)	-39.6%

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	FY19 Year-to-Date Expenditures¹	FY19 Current Budget	% Consumed	FY18 Year-to-Date Expenditures	FY19/FY18 Change	FY19/FY18 % Change
Recycling Fund	\$ 11,767,671	\$ 25,806,446	45.6%	\$ 10,147,083	\$ 1,620,588	16.0%
Refuse Disposal Fund	16,500,593	33,681,987	49.0%	17,358,024	(857,431)	-4.9%
Risk Management Fund	5,840,725	11,921,378	49.0%	5,313,571	527,154	9.9%
Road Maintenance & Rehabilitation	3,556,349	17,116,061	20.8%	-	3,556,349	100.0%
Seized and Forfeited Assets Funds	879,085	1,966,136	44.7%	505,946	373,140	73.8%
Solid Waste Local Enforcement Agency Fund	473,836	1,150,243	41.2%	393,295	80,541	20.5%
Stadium Operations Fund	9,418,629	15,056,106	62.6%	8,070,853	1,347,776	16.7%
State COPS	318,753	2,140,000	14.9%	1,932,302	(1,613,549)	-83.5%
Storm Drain Fund	2,848,427	5,700,000	50.0%	2,847,723	704	0.0%
Successor Agency Admin & Project Fund	618,112	2,023,757	30.5%	261,437	356,675	136.4%
Transient Occupancy Tax Fund	34,151,461	123,259,020	27.7%	29,916,782	4,234,679	14.2%
TOT - Special Events	154,423	450,000	34.3%	-	154,423	100.0%
TransNet Extension Funds	6,919,160	13,654,194	50.7%	6,377,333	541,827	8.5%
Trolley Extension Reserve Fund	968,280	1,067,000	90.7%	938,280	30,000	3.2%
Underground Surcharge Fund	21,532,584	59,963,795	35.9%	8,960,226	12,572,358	140.3%
Wastewater Department Funds	135,643,330	362,635,752	37.4%	128,567,940	7,075,390	5.5%
Water Department Funds	252,255,632	542,646,439	46.5%	231,346,249	20,909,383	9.0%
Wireless Communication Technology Fund	4,707,453	9,332,446	50.4%	5,029,020	(321,567)	-6.4%
Zoological Exhibits Maintenance Fund	-	13,768,168	0.0%	-	-	0.0%

¹Includes adjustments made in future periods.