

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2016

As of November 30, 2015



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, 2015).

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, 2015, 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 **un-audited** 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 (42% of Year Completed)

	FY16 Adopted Budget	FY16 Current Budget	FY16 Year-to-Date Actuals	FY16 % of Current Budget	FY15 Year-to-Date Actuals	Actuals FY16/FY15 Change	FY16/FY15 % Change
Revenue							
Property Taxes	\$ 470,068,579	\$ 470,068,579	\$ 21,357,723	4.5%	\$ 23,598,782	\$ (2,241,059)	-9.5%
Sales Taxes	285,770,943	285,770,943	50,746,376	17.8%	49,835,002	911,374	1.8%
Transient Occupancy Taxes	102,163,864	102,163,864	41,142,442	40.3%	36,529,053	4,613,389	12.6%
Property Transfer Taxes	8,371,562	8,371,562	3,043,516	36.4%	2,191,650	851,866	38.9%
Licenses & Permits	24,095,425	24,095,425	7,609,747	31.6%	7,601,692	8,055	0.1%
Fines & Forfeitures	29,684,478	29,684,478	10,087,087	34.0%	10,711,889	(624,802)	-5.8%
Interest & Dividends	462,262	462,262	(122,400)	-26.5%	(165,751)	43,351	-26.2%
Franchises & Other Local Taxes ²	80,769,945	80,769,945	20,787,979	25.7%	9,731,622	11,056,357	113.6%
Rents & Concessions	45,775,617	45,775,617	20,870,085	45.6%	18,603,927	2,266,158	12.2%
Revenues from Other Agencies	6,873,792	6,873,792	2,099,052	30.5%	4,970,437	(2,871,385)	-57.8%
Charges for Current Services	129,568,466	129,568,466	29,088,055	22.4%	29,386,402	(298,347)	-1.0%
Other Revenue	4,640,002	4,640,002	1,306,250	28.2%	2,137,307	(831,057)	-38.9%
Transfers	93,632,574	93,639,194	11,230,958	12.0%	11,017,212	213,746	1.9%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,281,884,129	\$ 219,246,870	17.1%	\$ 206,149,224	\$ 13,097,646	6.4%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,429,227	\$ 216,420,884	41.4%	\$ 210,559,505	\$ 5,861,379	2.8%
Total PE	522,410,987	522,429,227	216,420,884	41.4%	210,559,505	5,861,379	2.8%
Fringe Benefits	356,276,518	356,276,518	142,653,252	40.0%	138,913,272	3,739,980	2.7%
Supplies	28,678,923	29,196,126	13,164,095	45.1%	12,045,074	1,119,021	9.3%
Contracts	220,344,656	219,507,382	74,103,970	33.8%	68,026,324	6,077,646	8.9%
Information Technology	26,840,832	27,429,741	4,447,319	16.2%	5,943,799	(1,496,480)	-25.2%
Energy & Utilities	47,096,343	47,110,260	13,433,418	28.5%	15,924,649	(2,491,231)	-15.6%
Capital Expenditure	5,817,232	4,107,842	172,409	4.2%	308,796	(136,387)	-44.2%
Debt	3,676,997	3,676,997	583,899	15.9%	963,581	(379,682)	-39.4%
Other Expenditures	5,596,188	5,583,203	2,193,452	39.3%	2,025,174	168,278	8.3%
Transfers	71,300,353	72,728,353	48,818,838	67.1%	40,864,135	7,954,703	19.5%
Total NPE	765,628,042	765,616,422	299,570,652	39.1%	285,014,804	14,555,848	5.1%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,288,045,649	\$ 515,991,536	40.1%	\$ 495,574,309	\$ 20,417,227	4.1%
General Fund Encumbrances							
			92,450,836		71,542,027	20,908,809	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (389,195,502)		\$ (360,967,112)	\$ (28,228,390)	

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

² Timing Difference of quarterly SDG&E franchise fee and municipal surcharge.

General Fund Revenue Status Report
As of Period 5, Ended November 30, 2015 (42% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Property Taxes	\$ 21,357,723	\$ 470,068,579	4.5%	\$ 23,598,782	\$ (2,241,059)	-9.5%
Sales Taxes	50,746,376	285,770,943	17.8%	49,835,002	911,374	1.8%
Transient Occupancy Taxes	41,142,442	102,163,864	40.3%	36,529,053	4,613,389	12.6%
Property Transfer Taxes	3,043,516	8,371,562	36.4%	2,191,650	851,866	38.9%
Licenses & Permits						
Business Taxes	2,983,463	7,577,368	39.4%	2,973,931	9,532	0.3%
Rental Unit Taxes	563,269	7,271,794	7.7%	557,228	6,041	1.1%
Alarm Permit Fees	1,019,490	2,876,016	35.4%	1,189,593	(170,103)	-14.3%
Application Fees	1,089,301	2,310,000	47.2%	1,112,307	(23,006)	-2.1%
Other Licenses & Permits	1,954,224	4,060,247	48.1%	1,768,633	185,591	10.5%
Total Licenses & Permits	<u>7,609,747</u>	<u>24,095,425</u>	<u>31.6%</u>	<u>7,601,692</u>	<u>8,055</u>	<u>0.1%</u>
Fines & Forfeitures						
Parking Citations	7,186,134	19,899,278	36.1%	7,556,384	(370,250)	-4.9%
Municipal Court	1,747,104	6,157,700	28.4%	1,934,360	(187,256)	-9.7%
Other Fines & Forfeitures	1,153,849	3,627,500	31.8%	1,221,145	(67,296)	-5.5%
Total Fines & Forfeitures	<u>10,087,087</u>	<u>29,684,478</u>	<u>34.0%</u>	<u>10,711,889</u>	<u>(624,802)</u>	<u>-5.8%</u>
Interest & Dividends	(122,400)	462,262	-26.5%	(165,751)	43,351	-26.2%
Franchises						
SDG&E ²	11,106,368	48,453,842	22.9%	(120,204)	11,226,572	-9339.6%
CATV	4,605,111	18,640,103	24.7%	4,880,106	(274,995)	-5.6%
Refuse Collection	2,744,085	9,600,000	28.6%	2,711,454	32,631	1.2%
Other Franchises	2,332,415	4,076,000	57.2%	2,260,266	72,149	3.2%
Total Franchises	<u>20,787,979</u>	<u>80,769,945</u>	<u>25.7%</u>	<u>9,731,622</u>	<u>11,056,357</u>	<u>113.6%</u>
Rents & Concessions						
Mission Bay	12,874,066	28,657,723	44.9%	11,860,638	1,013,428	8.5%
Pueblo Lands	2,181,515	5,530,383	39.4%	2,222,494	(40,979)	-1.8%
Other Rents and Concessions	5,814,504	11,587,511	50.2%	4,520,795	1,293,709	28.6%
Total Rents & Concessions	<u>20,870,085</u>	<u>45,775,617</u>	<u>45.6%</u>	<u>18,603,927</u>	<u>2,266,158</u>	<u>12.2%</u>
Revenue from Other Agencies	2,099,052	6,873,792	30.5%	4,970,437	(2,871,385)	-57.8%
Charges for Current Services	29,088,055	129,568,466	22.4%	29,386,402	(298,347)	-1.0%
Other Revenue	1,306,250	4,640,002	28.2%	2,137,307	(831,057)	-38.9%
Transfers	11,230,958	93,639,194	12.0%	11,017,212	213,746	1.9%
Total General Fund Revenue¹	<u>\$ 219,246,870</u>	<u>\$ 1,281,884,129</u>	<u>17.1%</u>	<u>\$ 206,149,224</u>	<u>\$ 13,097,646</u>	<u>6.4%</u>

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

² Timing difference of quarterly SDG&E franchise fee and municipal surcharge

General Fund Expenditure Status Report
As of Period 5, Ended November 30, 2015 (42% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	%	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 1,745,064	\$ 4,305,649	40.5%	\$ 1,578,411	\$ 166,653	10.6%
Performance & Analytics	630,289	1,968,094	32.0%	449,976	180,313	40.1%
Chief Operating Officer						
Office of Chief Operating Officer	399,334	1,043,163	38.3%	382,070	17,264	4.5%
Communications	1,337,551	3,563,052	37.5%	310,054	1,027,497	331.4%
Public Safety						
Fire-Rescue	96,066,632	229,261,465	41.9%	92,329,041	3,737,591	4.0%
Police	176,108,012	435,535,299	40.4%	170,265,583	5,842,429	3.4%
Office of Homeland Security	767,939	2,333,408	32.9%	816,056	(48,117)	-5.9%
Office of the Chief Financial Officer						
City Comptroller	4,460,458	11,111,938	40.1%	4,339,154	121,304	2.8%
City Treasurer	5,140,380	16,259,232	31.6%	5,192,745	(52,365)	-1.0%
Citywide Program Expenditures	46,572,113	89,609,808	52.0%	50,810,038	(4,237,925)	-8.3%
Debt Management	985,115	2,758,828	35.7%	1,008,964	(23,849)	-2.4%
Financial Management	1,489,848	4,394,566	33.9%	1,588,981	(99,133)	-6.2%
Office of the Chief Financial Officer	201,966	580,839	34.8%	200,483	1,483	0.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	697,498	1,805,479	38.6%	441,973	255,525	57.8%
Infrastructure & Public Works						
Environmental Services	14,229,148	36,631,631	38.8%	14,205,092	24,056	0.2%
Public Utilities	1,133,764	2,549,736	44.5%	993,833	139,931	14.1%
Public Works	234,940	1,105,896	21.2%	425,468	(190,528)	-44.8%
Public Works - Contracting	733,302	2,158,822	34.0%	802,711	(69,409)	-8.6%
Public Works - General Services	11,895,082	26,507,783	44.9%	7,126,125	4,768,957	66.9%
Transportation & Storm Water	47,950,536	130,662,333	36.7%	37,957,840	9,992,696	26.3%
Internal Operations						
Internal Operations	163,065	396,361	41.1%	160,474	2,591	1.6%
Department of Information Technology	2,240	500,000	0.4%	28,125	(25,885)	-92.0%
Human Resources	1,269,200	3,268,272	38.8%	1,153,886	115,314	10.0%
Purchasing & Contracting	2,032,668	7,612,535	26.7%	2,042,302	(9,634)	-0.5%
Real Estate Assets	1,835,485	6,181,599	29.7%	1,552,464	283,021	18.2%

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Schedule 2 (cont.)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Neighborhood Services						
Neighborhood Services	374,706	857,024	43.7%	300,393	74,313	24.7%
Development Services	2,351,884	6,991,059	33.6%	2,577,507	(225,623)	-8.8%
Planning	3,451,049	10,323,118	33.4%	2,911,737	539,312	18.5%
Economic Development	3,198,881	13,823,681	23.1%	4,618,070	(1,419,189)	-30.7%
Library	18,262,855	49,324,289	37.0%	17,634,833	628,022	3.6%
Park & Recreation	39,920,990	105,646,861	37.8%	41,755,370	(1,834,380)	-4.4%
Non-Mayoral						
City Attorney	18,495,457	46,709,688	39.6%	18,217,319	278,138	1.5%
City Auditor	1,207,743	3,717,660	32.5%	1,243,277	(35,534)	-2.9%
City Clerk	1,938,869	5,397,361	35.9%	1,998,309	(59,440)	-3.0%
Council Administration	821,333	2,059,166	39.9%	664,447	156,886	23.6%
City Council - District 1	389,753	1,142,665	34.1%	341,455	48,298	14.1%
City Council - District 2	421,024	1,180,951	35.7%	511,805	(90,781)	-17.7%
City Council - District 3	481,720	1,278,780	37.7%	462,193	19,527	4.2%
City Council - District 4	345,059	1,118,204	30.9%	404,824	(59,765)	-14.8%
City Council - District 5	372,417	1,267,904	29.4%	348,339	24,078	6.9%
City Council - District 6	371,456	1,232,304	30.1%	347,094	24,362	7.0%
City Council - District 7	412,212	1,205,692	34.2%	430,905	(18,693)	-4.3%
City Council - District 8	405,954	1,185,008	34.3%	423,218	(17,264)	-4.1%
City Council - District 9	409,192	1,163,357	35.2%	376,035	33,157	8.8%
Ethics Commission	394,392	1,047,777	37.6%	334,421	59,971	17.9%
Office of the IBA	740,899	1,833,176	40.4%	705,872	35,027	5.0%
Personnel	3,142,062	7,434,136	42.3%	2,805,037	337,025	12.0%
Total General Fund Expenditures¹	\$ 515,991,536	\$ 1,288,045,649	40.1%	\$ 495,574,309	\$ 20,417,227	4.1%

¹ Includes adjustments made in future periods due to Fiscal Year 2015 departmental restructures

Citywide Program Expenditure Status Report
As of Period 5, Ended November 30, 2015 (42% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	%	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	\$ -	\$ 732,096	0.0%	\$ 415	\$ (415)	-100.0%
Citywide Elections	-	4,173,583	0.0%	19,666	(19,666)	-100.0%
Corporate Master Leases Rent	5,000,629	10,440,662	47.9%	2,969,311	2,031,318	68.4%
Deferred Capital Debt Service	11,583,990	20,970,026	55.2%	6,295,006	5,288,984	84.0%
Engineering and Capital Projects	18,599	250,000	7.4%	351,101	(332,502)	-94.7%
Animal Services	4,543,490	8,956,214	50.7%	-	4,543,490	100.0%
Insurance	1,492,804	2,382,769	62.6%	1,631,509	(138,705)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	577,537	735,000	78.6%	580,874	(3,337)	-0.6%
Preservation of Benefits	54,044	1,500,000	3.6%	-	54,044	100.0%
Property Tax Administration	65,384	4,209,630	1.6%	64,800	584	0.9%
Public Liability Claims Xfer-Claims Fund	18,600,000	18,600,000	100.0%	14,506,208	4,093,792	28.2%
Public Liab Claims Xfer-Reserves	-	-	0.0%	12,800,000	(12,800,000)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	519,336	3,385,000	15.3%	432,027	87,309	20.2%
Supplemental COLA Benefit	1,599,656	1,710,782	93.5%	1,569,308	30,348	1.9%
Transfer to Capital Improvement Program	865,000	865,000	100.0%	-	865,000	100.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	69,500	459,179	15.1%	-	69,500	100.0%
Total Citywide Program Expenditures	\$ 46,572,113	\$ 89,609,808	52.0%	\$ 50,810,038	\$ (4,237,925)	-8.3%

Council Districts Expenditure Status Report
As of Period 5, Ended November 30, 2015 (42% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	Adopted Budget	FY16 Current Budget	FY16 Budget Change	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Council District 1	\$ 373,610	\$ 1,065,841	\$ 1,065,841	\$ -	35.1%	\$ 341,455	\$ 32,155	9.4%
District 1 CPPS	16,143	78,653	76,824	(1,829)	20.5%	-	16,143	100.0%
Total Council District 1	389,753	1,144,494	1,142,665	(1,829)	34.1%	341,455	48,298	14.1%
Council District 2	427,851	1,096,968	1,096,968	-	39.0%	491,105	(63,254)	-12.9%
District 2 CPPS	(6,827)	90,149	83,983	(6,166)	-7.6%	20,700	(27,527)	-133.0%
Total Council District 2	421,024	1,187,117	1,180,951	(6,166)	35.7%	511,805	(90,781)	-17.7%
Council District 3	485,169	1,226,435	1,226,435	-	39.6%	456,551	28,618	6.3%
District 3 CPPS	(3,449)	76,851	52,345	(24,506)	-4.5%	5,642	(9,091)	-161.1%
Total Council District 3	481,720	1,303,286	1,278,780	(24,506)	37.7%	462,193	19,527	4.2%
Council District 4	343,698	1,065,776	1,065,776	-	32.2%	404,563	(60,865)	-15.0%
District 4 CPPS	1,361	63,581	52,428	(11,153)	2.1%	261	1,100	421.5%
Total Council District 4	345,059	1,129,357	1,118,204	(11,153)	30.9%	404,824	(59,765)	-14.8%
Council District 5	382,415	1,065,628	1,065,628	-	35.9%	337,839	44,576	13.2%
District 5 CPPS	(9,998)	202,276	202,276	-	-4.9%	10,500	(20,498)	-195.2%
Total Council District 5	372,417	1,267,904	1,267,904	-	29.4%	348,339	24,078	6.9%
Council District 6	374,993	1,065,761	1,065,761	-	35.2%	347,094	27,899	8.0%
District 6 CPPS	(3,537)	196,954	166,543	(30,411)	-1.8%	-	(3,537)	100.0%
Total Council District 6	371,456	1,262,715	1,232,304	(30,411)	30.1%	347,094	24,362	7.0%
Council District 7	410,712	1,131,197	1,131,197	-	36.3%	428,405	(17,693)	-4.1%
District 7 CPPS	1,500	90,725	74,495	(16,230)	1.7%	2,500	(1,000)	-40.0%
Total Council District 7	412,212	1,221,922	1,205,692	(16,230)	34.2%	430,905	(18,693)	-4.3%
Council District 8	411,563	1,117,617	1,117,617	-	36.8%	423,218	(11,655)	-2.8%
District 8 CPPS	(5,609)	67,391	67,391	-	-8.3%	-	(5,609)	100.0%
Total Council District 8	405,954	1,185,008	1,185,008	-	34.3%	423,218	(17,264)	-4.1%
Council District 9	388,817	1,065,774	1,065,774	-	36.5%	376,035	12,782	3.4%
District 9 CPPS	20,375	108,720	97,583	(11,137)	18.7%	-	20,375	100.0%
Total Council District 9	409,192	1,174,494	1,163,357	(11,137)	35.2%	376,035	33,157	8.8%
Total Council Districts	\$ 3,608,787	\$ 10,876,297	\$ 10,774,865	\$ (101,432)	33.2%	\$ 3,645,868	\$ (37,081)	-1.0%

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November 30, 2015 (42% Completed)
(Unaudited)

	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Airports Fund	\$ 1,514,723	\$ 4,881,882	31.0%	\$ 1,471,917	\$ 42,806	2.9%
Automated Refuse Container Fund	418,695	700,000	59.8%	323,059	95,636	29.6%
Central Stores Internal Service Fund	3,193,509	13,307,156	24.0%	3,149,092	44,417	1.4%
Concourse and Parking Garages Operating Fund	1,761,407	3,774,659	46.7%	1,222,758	538,649	44.1%
Convention Center Complex Funds	9,599,319	13,207,993	72.7%	10,004,542	(405,223)	-4.1%
Development Services Fund	26,605,763	52,063,381	51.1%	23,418,642	3,187,121	13.6%
Energy Conservation Program Fund	2,023,777	2,252,875	89.8%	2,241,585	(217,808)	-9.7%
Engineering and Capital Projects	27,378,652	75,734,886	36.2%	25,215,713	2,162,939	8.6%
Environmental Growth Fund 1/3 ¹	1,242,685	5,392,760	23.0%	(7,352)	1,250,037	-17002.7%
Environmental Growth Fund 2/3 ¹	2,474,357	10,792,521	22.9%	(20,471)	2,494,828	-12187.1%
Facilities Financing Fund	929,895	2,185,240	42.6%	637,851	292,044	45.8%
Fire/Emergency Medical Services Fund	6,227,445	11,572,242	53.8%	5,567,417	660,028	11.9%
Fire and Lifeguard Facilities Fund	1,379,948	1,380,370	100.0%	1,379,878	70	0.0%
Fleet Services Funds	28,871,982	73,492,639	39.3%	31,204,780	(2,332,798)	-7.5%
Gas Tax Fund	7,038,894	22,804,978	30.9%	7,372,278	(333,384)	-4.5%
GIS Fund	16,812	1,743,644	1.0%	48,960	(32,148)	-65.7%
Golf Course Fund	8,332,806	18,260,747	45.6%	8,168,107	164,699	2.0%
Information Technology Fund	(1,931)	12,723,508	0.0%	6,449	(8,380)	-129.9%
Junior Lifeguard Program Fund	5,796	595,591	1.0%	-	5,796	100.0%
Los Penasquitos Canyon Preserve Fund	17,195	186,000	9.2%	16,278	917	5.6%
Maintenance Assessment District (MAD) Funds	596,682	23,092,894	2.6%	2,310,925	(1,714,244)	-74.2%
Mission Bay/Balboa Park Improvement Fund	963,060	2,125,000	45.3%	888,281	74,779	8.4%
Mission Bay Improvement Fund	39,649	6,157,723	0.6%	20,074	19,575	97.5%
New Convention Facility Fund	3,001,578	3,405,000	88.2%	2,999,927	1,651	0.1%
OneSD Support Fund	37,744	26,525,692	0.1%	712	37,032	5201.1%
Parking Meter Operations	4,516,492	10,197,852	44.3%	3,879,194	637,298	16.4%
PETCO Park Fund	5,533,583	15,207,773	36.4%	6,155,727	(622,144)	-10.1%
Prop 42 Replacement - Transportation Relief Fund	2,948,973	6,233,477	47.3%	5,272,368	(2,323,395)	-44.1%
Public Art Fund	154,643	154,643	100.0%	272,088	(117,445)	-43.2%
Public Safety Needs & Debt Service Fund	2,845,118	9,159,111	31.1%	2,836,937	8,181	0.3%
Publishing Services Internal Fund	1,285,672	3,221,261	39.9%	1,402,313	(116,641)	-8.3%
QUALCOMM Stadium Operating Fund	9,411,105	17,957,446	52.4%	6,412,282	2,998,823	46.8%

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	FY16 Year-to-Date Revenue	FY16 Current Budget	FY16 % of Current Budget	FY15 Year-to-Date Revenue	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 6,599,532	\$ 20,637,651	32.0%	\$ 7,559,808	\$ (960,276)	-12.7%
Refuse Disposal Funds	13,272,048	30,638,650	43.3%	13,561,255	(289,207)	-2.1%
Regional Park Improvements Fund	19,979	2,500,000	0.8%	14,743	5,236	35.5%
Risk Management Fund ²	4,254,109	10,558,878	40.3%	32,134	4,221,975	13138.7%
Seized and Forfeited Assets Funds	1,296,918	1,200,000	108.1%	303,535	993,383	327.3%
Solid Waste Local Enforcement Agency Fund	458,024	786,417	58.2%	460,386	(2,362)	-0.5%
State COPS ³	3,630,874	4,609,706	78.8%	-	3,630,874	100.0%
Storm Drain Fund	1,880,124	5,700,000	33.0%	2,108,370	(228,246)	-10.8%
Transient Occupancy Tax Fund	36,750,251	92,951,240	39.5%	32,666,855	4,083,396	12.5%
TransNet Extension Fund	16,479,596	32,007,000	51.5%	6,648,782	9,830,814	147.9%
Trolley Extension Reserve Fund	254,920	1,071,728	23.8%	254,824	96	0.0%
Underground Surcharge Fund ¹	14,997,361	63,388,541	23.7%	71,817	14,925,544	20782.7%
Wastewater Department Fund	148,954,660	403,337,222	36.9%	144,848,824	4,105,835	2.8%
Water Department Fund	146,512,368	501,763,491	29.2%	175,717,294	(29,204,926)	-16.6%
Wireless Communication Technology Fund	63,482	6,622,249	1.0%	247,224	(183,742)	-74.3%
Zoological Exhibits Maintenance Fund	658,039	11,777,761	5.6%	747,602	(89,563)	-12.0%

¹ Timing difference of quarterly SDG&E franchise fee and municipal surcharge.

² Contributions collected during the year are being transferred to the fund monthly in Fiscal Year 2016. In Fiscal Year 2015, the transfer was only made at year end.

³ New fund in Fiscal Year 2016.

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November 30, 2015 (42% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditures	FY16 Current Budget	%	Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Airports Fund	\$ 1,273,222	\$ 5,301,907	24.0%		\$ 1,193,025	\$ 80,197	6.7%
Automated Refuse Container Fund	333,314	800,000	41.7%		223,929	109,385	48.8%
Central Stores Internal Service Fund	3,704,865	13,307,156	27.8%		3,525,558	179,307	5.1%
Concourse and Parking Garages Operating Fund	649,365	4,439,017	14.6%		529,926	119,439	22.5%
Convention Center Complex Funds	3,011,636	13,803,450	21.8%		3,185,030	(173,395)	-5.4%
Development Services Fund	20,064,610	55,309,067	36.3%		18,783,233	1,281,377	6.8%
Energy Conservation Program Fund	789,681	2,622,983	30.1%		949,612	(159,931)	-16.8%
Engineering and Capital Projects	25,606,047	75,734,886	33.8%		25,321,533	284,514	1.1%
Environmental Growth Fund 1/3	1,025,743	3,942,458	26.0%		1,168,278	(142,535)	-12.2%
Environmental Growth Fund 2/3	2,167	10,456,488	0.0%		2,999	(832)	-27.7%
Facilities Financing Fund	816,080	2,185,240	37.3%		650,594	165,486	25.4%
Fire/Emergency Medical Services Fund	3,325,912	11,840,947	28.1%		3,394,277	(68,365)	-2.0%
Fire and Lifeguard Facilities Fund	690,196	1,426,582	48.4%		697,986	(7,790)	-1.1%
Fleet Services Funds	31,879,903	153,180,654	20.8%		24,215,130	7,664,773	31.7%
Gas Tax Fund	5,689,146	27,466,639	20.7%		5,897,686	(208,540)	-3.5%
GIS Fund	1,162,397	2,062,574	56.4%		595,334	567,063	95.3%
Golf Course Fund	4,808,965	16,802,439	28.6%		5,334,368	(525,403)	-9.8%
Information Technology Fund	3,717,484	13,363,897	27.8%		2,750,003	967,481	35.2%
Junior Lifeguard Program Fund	396,052	595,591	66.5%		374,618	21,434	5.7%
Los Penasquitos Canyon Preserve Fund	93,137	226,846	41.1%		94,662	(1,525)	-1.6%
Maintenance Assessment District (MAD) Funds	5,844,285	36,001,704	16.2%		7,024,895	(1,180,610)	-16.8%
Mission Bay/ Balboa Park Improvement Fund	1,169,980	2,128,526	21.7%		1,242,699	(748,335)	-61.9%
New Convention Facility Fund	2,837,500	3,405,000	83.3%		2,837,500	-	0.0%
OneSD Support Fund	6,815,821	25,441,074	26.8%		6,925,274	(109,453)	-1.6%
Parking Meter Operations	1,047,302	10,197,852	10.3%		654,741	392,561	60.0%
PETCO Park Fund	5,743,172	16,353,469	35.1%		5,484,337	258,835	4.7%
Police Decentralization Fund	-	2,003,262	0.0%		49,864	(49,864)	-100.0%
Prop 42 Replacement - Transportation Relief Fund	1,704,247	26,595,287	6.4%		2,180,997	(476,750)	-21.9%
Public Art Fund	16,276	342,034	4.8%		40,909	(24,633)	-60.2%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111	15.1%		1,379,719	650	0.0%
Publishing Services Internal Fund	1,176,606	3,666,496	32.1%		1,282,171	(105,565)	-8.2%
QUALCOMM Stadium Operating Fund	8,260,062	19,347,918	42.7%		6,334,086	1,925,976	30.4%

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Schedule 4 (cont.)

	FY16 Year-to-Date Expenditures	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 6,610,127	\$ 22,874,778	28.9%	\$ 6,875,948	\$ (265,821)	-3.9%
Refuse Disposal Funds	10,610,731	32,253,513	32.9%	10,683,428	(72,697)	-0.7%
Risk Management Fund	3,496,211	10,558,878	33.1%	3,965,717	(469,506)	-11.8%
Seized and Forfeited Assets Funds	182,675	1,809,671	10.1%	780,065	(597,390)	-76.6%
Solid Waste Local Enforcement Agency Fund	253,045	766,313	33.0%	300,915	(47,870)	-15.9%
State COPS ¹	3,980,727	4,609,706	86.4%	-	3,980,727	100.0%
Storm Drain Fund	1,432,942	5,700,000	25.1%	1,435,450	(2,508)	-0.2%
Transient Occupancy Tax Fund	25,713,589	97,443,953	26.4%	25,990,478	(276,889)	-1.1%
TransNet Extension Fund	3,273,791	13,177,479	24.8%	3,320,310	(46,519)	-1.4%
Trolley Extension Reserve Fund	909,600	1,089,225	83.5%	897,944	11,656	1.3%
Underground Surcharge Fund	5,653,427	58,388,541	9.7%	5,363,439	289,988	5.4%
Wastewater Department Fund	85,170,383	366,869,239	23.2%	97,127,726	(11,957,343)	-12.3%
Water Department Fund	140,804,359	505,765,810	27.8%	166,843,127	(26,038,768)	-15.6%
Wireless Communication Technology Fund	3,052,740	8,149,464	37.5%	3,107,902	(55,162)	-1.8%
Zoological Exhibits Maintenance Fund	-	11,777,761	0.0%	-	-	0.0%

¹ New fund in Fiscal Year 2016.