

Financial Performance Report Fiscal Year 2018

As of March 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 9 (as of March 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 March 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>.

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General Fund Summary
As of Period 9, Ended March 31, 2018 (75% 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	\$ 319,795,051	59.8%	\$ 283,887,156	\$ 35,907,895	12.6%
Sales Taxes	275,307,632	275,307,632	165,518,910	60.1%	164,960,962	557,948	0.3%
Transient Occupancy Taxes	121,054,914	121,054,914	77,674,646	64.2%	74,411,824	3,262,822	4.4%
Property Transfer Taxes	10,068,772	10,068,772	5,825,045	57.9%	4,966,063	858,982	17.3%
Licenses & Permits	21,663,270	21,663,270	15,660,923	72.3%	19,356,470	(3,695,547)	-19.1%
Fines & Forfeitures	31,851,640	31,851,640	19,580,863	61.5%	20,289,297	(708,434)	-3.5%
Interest & Dividends	671,348	671,348	411,835	61.3%	228,840	182,995	-80.0%
Franchises & Other Local Taxes	75,087,223	75,087,223	41,595,885	55.4%	35,301,349	6,294,536	17.8%
Rents & Concessions	57,771,342	57,771,342	40,171,927	69.5%	35,570,735	4,601,192	12.9%
Revenues from Other Agencies	4,483,013	4,341,599	5,759,832	132.7%	17,646,241	(11,886,409)	-67.4%
Charges for Current Services	152,803,611	154,452,865	83,962,396	54.4%	81,199,059	2,763,337	3.4%
Other Revenue	4,575,137	4,575,137	2,575,165	56.3%	2,208,575	366,590	16.6%
Transfers	117,789,072	116,281,232	61,878,412	53.2%	32,011,390	29,867,022	93.3%
Total General Fund Revenue^{1,2}	\$ 1,407,748,305	\$ 1,407,748,305	\$ 840,410,890	59.7%	\$ 772,037,961	\$ 68,372,929	8.9%
Expenditures							
Personnel Services	\$ 547,056,400	\$ 547,063,209	\$ 416,089,868	76.1%	\$ 403,829,353	\$ 12,260,515	3.0%
Total PE	547,056,400	547,063,209	416,089,868	76.1%	403,829,353	12,260,515	3.0%
Fringe Benefits	438,365,705	438,365,705	322,392,971	73.5%	280,141,824	42,251,147	15.1%
Supplies	34,716,269	34,712,555	26,148,575	75.3%	28,489,717	(2,341,142)	-8.2%
Contracts	244,578,538	246,870,664	182,499,894	73.9%	173,432,731	9,067,163	5.2%
Information Technology	31,827,661	31,993,074	18,756,696	58.6%	15,363,460	3,393,236	22.1%
Energy & Utilities	43,397,602	43,425,918	33,400,063	76.9%	31,450,059	1,950,004	6.2%
Capital Expenditure	1,552,513	1,443,598	4,906,449	339.9%	766,166	4,140,283	540.4%
Debt	5,440,230	4,932,153	2,537,015	51.4%	2,171,365	365,650	16.8%
Other Expenditures	5,657,063	5,657,062	2,534,177	44.8%	3,291,138	(756,961)	-23.0%
Transfers	81,231,677	79,359,720	40,948,467	51.6%	33,284,854	7,663,613	23.0%
Total NPE	886,767,258	886,760,449	634,124,307	71.5%	568,391,314	65,732,993	11.6%
Total General Fund Expenditures^{1,2}	\$ 1,433,823,658	\$ 1,433,823,658	\$ 1,050,214,175	73.2%	\$ 972,220,667	\$ 77,993,508	8.0%
General Fund Encumbrances			63,172,587		68,872,814	(5,700,227)	
Net Impact	\$ (26,075,353)	\$ (26,075,353)	\$ (272,975,872)		\$ (269,055,520)	\$ (3,920,352)	

¹ Includes adjustments made in future periods

² Numbers subject to change due to IAM implementation

General Fund Revenue Status Report
As of Period 9, Ended March 31, 2018 (75% 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	\$ 319,795,051	\$ 534,621,331	59.8%	283,887,156	\$ 35,907,895	12.6%
Sales Taxes	165,518,910	275,307,632	60.1%	164,960,962	557,948	0.3%
Transient Occupancy Taxes	77,674,646	121,054,914	64.2%	74,411,824	3,262,822	4.4%
Property Transfer Taxes	5,825,045	10,068,772	57.9%	4,966,063	858,982	17.3%
Licenses & Permits						
Business Taxes	5,858,842	7,501,297	78.1%	5,565,191	293,651	5.3%
Rental Unit Taxes	6,364,078	7,459,502	85.3%	6,363,081	997	0.0%
Alarm Permit Fees	338,699	425,000	79.7%	2,056,386	(1,717,687)	-83.5%
Application Fees ²	6,721	-	100.0%	1,997,050	(1,990,329)	-99.7%
Other Licenses & Permits	3,092,583	6,277,471	49.3%	3,374,762	(282,179)	-8.4%
Total Licenses & Permits	15,660,923	21,663,270	72.3%	19,356,470	(3,695,547)	-19.1%
Fines & Forfeitures						
Parking Citations	14,257,623	22,142,605	64.4%	14,368,685	(111,062)	-0.8%
Municipal Court	2,854,799	5,527,700	51.6%	3,076,585	(221,786)	-7.2%
Other Fines & Forfeitures	2,468,441	4,181,335	59.0%	2,844,027	(375,586)	-13.2%
Total Fines & Forfeitures	19,580,863	31,851,640	61.5%	20,289,297	(708,434)	-3.5%
Interest & Dividends	411,835	671,348	61.3%	228,840	182,995	-80.0%
Franchises						
SDG&E	24,704,661	44,531,915	55.5%	20,022,306	4,682,355	23.4%
CATV	7,970,174	15,999,308	49.8%	7,050,074	920,100	13.1%
Refuse Collection	6,675,468	11,200,000	59.6%	5,659,066	1,016,402	18.0%
Other Franchises	2,245,582	3,356,000	66.9%	2,569,903	(324,321)	-12.6%
Total Franchises	41,595,885	75,087,223	55.4%	35,301,349	6,294,536	17.8%
Rents & Concessions						
Mission Bay	18,702,030	31,157,218	60.0%	19,412,698	(710,668)	-3.7%
Pueblo Lands	4,612,980	6,447,852	71.5%	4,269,152	343,828	8.1%
Other Rents and Concessions	16,856,917	20,166,272	83.6%	11,888,885	4,968,032	41.8%
Total Rents & Concessions	40,171,927	57,771,342	69.5%	35,570,735	4,601,192	12.9%
Revenue from Other Agencies	5,759,832	4,341,599	132.7%	17,646,241	(11,886,409)	-67.4%
Charges for Current Services³	83,962,396	154,452,865	54.4%	81,199,059	2,763,337	3.4%
Other Revenue	2,575,165	4,575,137	56.3%	2,208,575	366,590	16.6%
Transfers	61,878,412	116,281,232	53.2%	32,011,390	29,867,022	93.3%
Total General Fund Revenue¹	\$ 840,410,890	\$ 1,407,748,305	59.7%	\$ 772,037,961	\$ 68,372,929	8.9%

¹ Includes adjustments made in future periods

² Application Fees post to the General Plan Maintenance Fund beginning in Fiscal Year 2018

³ Numbers subject to change due to IAM implementation

General Fund Expenditure Status Report
As of Period 9, Ended March 31, 2018 (75% 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	\$ 3,258,140	\$ 4,601,867	70.8%	\$ 3,252,445	\$ 5,695	0.2%
Performance & Analytics	1,982,787	2,811,650	70.5%	1,709,302	273,485	16.0%
Chief Operating Officer						
Office of Chief Operating Officer	1,230,677	1,445,737	85.1%	850,826	379,851	44.6%
Communications	2,958,380	3,941,971	75.0%	2,497,339	461,041	18.5%
Public Safety						
Fire-Rescue	204,514,200	257,611,257	79.4%	180,564,895	23,949,305	13.3%
Police	352,254,416	469,058,714	75.1%	331,630,334	20,624,082	6.2%
Office of Homeland Security	2,081,318	2,604,719	79.9%	1,785,078	296,240	16.6%
Office of the Chief Financial Officer						
City Comptroller	8,958,409	12,275,241	73.0%	8,349,447	608,962	7.3%
City Treasurer	11,000,770	16,594,023	66.3%	10,619,375	381,395	3.6%
Citywide Program Expenditures	98,323,948	156,248,640	62.9%	75,547,115	22,776,833	30.1%
Debt Management	2,250,198	3,161,639	71.2%	2,027,500	222,698	11.0%
Financial Management	2,965,839	4,371,216	67.8%	2,998,530	(32,691)	-1.1%
Office of the Chief Financial Officer	452,341	618,939	73.1%	387,527	64,814	16.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,250,811	2,041,623	61.3%	1,200,697	50,114	4.2%
Infrastructure & Public Works						
Environmental Services	29,383,941	40,719,189	72.2%	28,894,984	488,957	1.7%
Public Utilities	1,948,594	2,495,029	78.1%	1,663,984	284,610	17.1%
Public Works	723,964	991,637	73.0%	516,487	207,477	40.2%
Public Works - Contracting	1,564,367	2,339,773	66.9%	1,387,369	176,998	12.8%
Public Works - General Services	14,247,662	20,032,795	71.1%	16,052,276	(1,804,614)	-11.2%
Transportation & Storm Water	87,525,911	122,237,001	71.6%	92,844,802	(5,318,891)	-5.7%
Internal Operations						
Internal Operations	360,225	460,738	78.2%	329,599	30,626	9.3%
Department of Information Technology	57,898	482,500	12.0%	47,542	10,356	21.8%
Human Resources	3,909,544	5,598,569	69.8%	3,026,137	883,407	29.2%
Purchasing & Contracting	4,114,628	6,730,516	61.1%	4,034,351	80,277	2.0%
Real Estate Assets	4,436,300	7,996,671	55.5%	3,702,678	733,622	19.8%

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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	741,013	1,055,177	70.2%	715,679	25,334	3.5%
Development Services	5,406,610	7,883,880	68.6%	5,484,476	(77,866)	-1.4%
Planning	6,189,674	10,099,339	61.3%	6,855,246	(665,572)	-9.7%
Economic Development	8,290,384	13,394,702	61.9%	7,689,076	601,308	7.8%
Library	39,413,269	54,208,181	72.7%	37,490,200	1,923,069	5.1%
Park & Recreation	83,358,521	109,535,141	76.1%	77,209,256	6,149,265	8.0%
Non-Mayoral						
City Attorney	40,096,068	54,278,909	73.9%	37,373,381	2,722,687	7.3%
City Auditor	2,884,056	3,989,063	72.3%	2,676,542	207,514	7.8%
City Clerk	4,116,000	5,684,824	72.4%	3,747,139	368,861	9.8%
Council Administration	1,769,587	2,628,315	67.3%	1,714,516	55,071	3.2%
City Council - District 1	787,627	1,197,438	65.8%	796,116	(8,489)	-1.1%
City Council - District 2	904,062	1,400,508	64.6%	819,624	84,438	10.3%
City Council - District 3	778,358	1,128,596	69.0%	811,322	(32,964)	-4.1%
City Council - District 4	797,016	1,309,125	60.9%	731,836	65,180	8.9%
City Council - District 5	690,568	1,208,517	57.1%	740,542	(49,974)	-6.7%
City Council - District 6	733,110	1,142,381	64.2%	731,047	2,063	0.3%
City Council - District 7	852,272	1,217,429	70.0%	780,690	71,582	9.2%
City Council - District 8	925,996	1,416,405	65.4%	804,014	121,982	15.2%
City Council - District 9	841,198	1,538,090	54.7%	775,540	65,658	8.5%
Ethics Commission	833,404	1,229,147	67.8%	718,338	115,066	16.0%
Office of the IBA	1,471,349	2,152,935	68.3%	1,393,936	77,413	5.6%
Personnel	6,578,765	8,653,902	76.0%	6,241,532	337,233	5.4%
Total General Fund Expenditures^{1,2}	\$ 1,050,214,175	\$ 1,433,823,658	73.2%	\$ 972,220,667	\$ 77,993,508	8.0%

¹ Includes adjustments made in future periods

² Numbers subject to change due to IAM implementation

Citywide Program Expenditure Status Report
As of Period 9, Ended March 31, 2018 (75% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	%	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	178,232	673,467	26.5%	719,754	(541,522)	-75.2%
Citywide Elections	413,481	6,500,000	6.4%	4,421,446	(4,007,965)	-90.6%
Corporate Master Leases Rent	18,586,877	21,422,563	86.8%	12,830,492	5,756,385	44.9%
Deferred Capital Debt Service	12,681,530	17,513,391	72.4%	15,181,296	(2,499,766)	-16.5%
Engineering and Capital Projects	180,746	250,000	72.3%	80,397	100,349	124.8%
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%	752,063	(467,492)	-62.2%
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	323,414	4,497,492	7.2%	242,765	80,649	33.2%
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	2,369,844	3,045,000	77.8%	1,314,502	1,055,342	80.3%
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%	208,500	(139,000)	-66.7%
Transfer to Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Total Citywide Program Expenditures¹	\$ 98,323,948	\$ 156,248,640	62.9%	\$ 75,547,115	\$ 22,776,833	30.1%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 9, Ended March 31, 2018 (75% Completed)
(Unaudited)

	FY18		FY18		%	FY17		
	Year-to-Date Expenditure	Adopted Budget	Current Budget	FY18 Budget Change		Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Council District 1	\$ 787,627	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	67.1%	\$ 796,116	\$ (8,489)	-1.1%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
Total Council District 1	787,627	1,198,814	1,197,438	(1,376)	65.8%	796,116	(8,489)	-1.1%
Council District 2	898,439	1,313,370	1,313,370	-	68.4%	816,252	82,187	10.1%
District 2 CPPS	5,623	104,638	87,138	(17,500)	5.4%	3,372	2,251	66.8%
Total Council District 2	904,062	1,418,008	1,400,508	(17,500)	64.6%	819,624	84,438	10.3%
Council District 3	783,358	1,115,779	1,115,779	-	70.2%	802,004	(18,646)	-2.3%
District 3 CPPS	(5,000)	25,000	12,817	(12,183)	-20.0%	9,318	(14,318)	153.7%
Total Council District 3	778,358	1,140,779	1,128,596	(12,183)	69.0%	811,322	(32,964)	-4.1%
Council District 4	806,597	1,213,816	1,213,816	-	66.5%	731,836	74,761	10.2%
District 4 CPPS	(9,581)	101,509	95,309	(6,200)	-9.4%	-	(9,581)	-100.0%
Total Council District 4	797,016	1,315,325	1,309,125	(6,200)	60.9%	731,836	65,180	8.9%
Council District 5	695,717	1,126,344	1,126,344	-	61.8%	740,542	(44,825)	-6.1%
District 5 CPPS	(5,149)	82,173	82,173	-	-6.3%	-	(5,149)	-100.0%
Total Council District 5	690,568	1,208,517	1,208,517	-	57.1%	740,542	(49,974)	-6.7%
Council District 6	729,307	1,108,471	1,108,471	-	65.8%	724,546	4,761	0.7%
District 6 CPPS	3,803	46,820	33,910	(12,910)	8.1%	6,501	(2,698)	-41.5%
Total Council District 6	733,110	1,155,291	1,142,381	(12,910)	64.2%	731,047	2,063	0.3%
Council District 7	858,448	1,148,487	1,148,487	-	74.7%	767,693	90,755	11.8%
District 7 CPPS	(6,176)	76,101	68,942	(7,159)	-8.1%	12,997	(19,173)	-147.5%
Total Council District 7	852,272	1,224,588	1,217,429	(7,159)	70.0%	780,690	71,582	9.2%
Council District 8	926,051	1,369,081	1,369,081	-	67.6%	815,814	110,237	13.5%
District 8 CPPS	(55)	54,113	47,324	(6,789)	-0.1%	(11,800)	11,745	99.5%
Total Council District 8	925,996	1,423,194	1,416,405	(6,789)	65.4%	804,014	121,982	15.2%
Council District 9	908,805	1,296,467	1,296,467	-	70.1%	776,700	132,105	17.0%
District 9 CPPS	(67,607)	248,548	241,623	(6,925)	-27.2%	(1,160)	(66,447)	-5728.2%
Total Council District 9	841,198	1,545,015	1,538,090	(6,925)	54.7%	775,540	65,658	8.5%
Total Council Districts	\$ 7,310,207	\$ 11,629,531	\$ 11,558,489	\$ (71,042)	62.9%	\$ 6,990,731	\$ 319,476	4.6%

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March 31, 2018 (75% Completed)
(Unaudited)

	FY18 Year-to-Date Revenue ²	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
Airports Fund	\$ 3,902,243	\$ 5,371,548	72.6%	\$ 3,589,767	\$ 312,476	8.7%
Automated Refuse Container Fund	920,802	900,000	102.3%	828,353	92,449	11.2%
Central Stores Internal Service Fund	7,038,185	9,943,246	70.8%	6,909,642	128,543	1.9%
Concourse and Parking Garages Operating Fund	2,983,059	4,181,430	71.3%	2,765,035	218,024	7.9%
Convention Center Complex Funds	13,061,713	13,003,993	100.4%	13,453,874	(392,162)	-2.9%
Development Services Fund	54,297,905	63,284,626	85.8%	50,965,146	3,332,759	6.5%
Energy Conservation Program Fund	3,211,305	3,235,275	99.3%	3,114,561	96,744	3.1%
Engineering and Capital Projects	57,879,621	95,314,239	60.7%	56,697,867	1,181,754	2.1%
Environmental Growth Fund 1/3	2,790,155	4,956,991	56.3%	2,254,030	536,125	23.8%
Environmental Growth Fund 2/3	5,525,833	9,920,981	55.7%	4,471,646	1,054,187	23.6%
Facilities Financing Fund	1,595,417	2,908,283	54.9%	1,546,953	48,464	3.1%
Fire/Emergency Medical Services Fund	8,961,757	12,344,106	72.6%	9,341,860	(380,103)	-4.1%
Fire and Lifeguard Facilities Fund	1,386,390	1,383,570	100.2%	1,387,559	(1,169)	-0.1%
Fleet Services Funds	71,863,700	86,590,239	83.0%	60,250,273	11,613,427	19.3%
Gas Tax Fund	18,483,252	30,727,282	60.2%	16,480,996	2,002,256	12.1%
General Plan Maintenance Fund ¹	1,843,417	2,650,000	69.6%	-	1,843,417	100.0%
GIS Fund	2,253,880	2,283,550	98.7%	1,575,846	678,034	43.0%
Golf Course Fund	16,197,331	20,470,347	79.1%	11,706,440	4,490,891	38.4%
Information Technology Fund	11,379,163	11,202,127	101.6%	10,570,442	808,721	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%	464,603	(437,310)	-94.1%
Los Penasquitos Canyon Preserve Fund	149,233	186,000	80.2%	178,840	(29,607)	-16.6%
Maintenance Assessment District (MAD) Funds	18,109,822	23,989,750	75.5%	17,481,869	627,953	3.6%
Mission Bay/Balboa Park Improvement Fund	1,252,332	2,029,225	61.7%	1,353,037	(100,705)	-7.4%
Mission Bay Improvement Fund	269,491	7,252,192	3.7%	159,304	110,187	69.2%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	26,270,117	25,990,774	101.1%	26,808,620	(538,503)	-2.0%
Parking Meter Operations	8,473,894	10,767,852	78.7%	8,150,102	323,792	4.0%
PETCO Park Fund	15,358,007	16,618,304	92.4%	14,545,240	812,767	5.6%
Prop 42 Replacement - Transportation Relief Fund	106,208	-	100.0%	2,807,719	(2,701,511)	-96.2%
Public Art Fund	1,902,687	795,426	239.2%	645,089	1,257,598	194.9%
Public Safety Needs & Debt Service Fund	5,463,388	9,203,815	59.4%	5,148,749	314,639	6.1%
Publishing Services Internal Fund	2,444,476	3,660,657	66.8%	2,385,442	59,034	2.5%

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	FY18 Year-to-Date Revenue ²	FY18 Current Budget	FY18 % of Current Budget	FY17 Year-to-Date Revenue	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 16,871,231	\$ 22,237,651	75.9%	\$ 14,798,503	\$ 2,072,728	14.0%
Refuse Disposal Fund	25,468,097	30,712,190	82.9%	23,727,494	1,740,603	7.3%
Regional Park Improvements Fund	118,458	3,905,026	3.0%	35,882	82,576	230.1%
Risk Management Fund	7,505,664	10,529,309	71.3%	8,398,797	(893,133)	-10.6%
Road Maintenance & Rehabilitation	1,838,116	8,025,413	22.9%	-	1,838,116	100.0%
Seized and Forfeited Assets Funds	397,395	1,200,000	33.1%	562,154	(164,759)	-29.3%
Solid Waste Local Enforcement Agency Fund	600,226	786,417	76.3%	561,165	39,061	7.0%
Stadium Operations Fund	13,454,100	13,844,638	97.2%	17,358,363	(3,904,263)	-22.5%
State COPS	2,329,072	2,140,000	108.8%	2,024,447	304,625	15.0%
Storm Drain Fund	3,905,882	5,700,000	68.5%	3,760,091	145,791	3.9%
Successor Agency Admin & Project Fund	662,925	2,654,407	25.0%	-	662,925	100.0%
Transient Occupancy Tax Fund	69,956,872	114,374,588	61.2%	67,048,939	2,907,933	4.3%
TransNet Extension Funds	23,028,153	32,473,000	70.9%	28,214,574	(5,186,421)	-18.4%
Trolley Extension Reserve Fund	252,282	1,058,250	23.8%	251,432	850	0.3%
Underground Surcharge Fund	29,989,091	60,564,328	49.5%	26,562,335	3,426,756	12.9%
Wastewater Department Funds	278,339,368	391,779,388	71.0%	269,797,748	8,541,619	3.2%
Water Department Funds	479,405,888	728,070,035	65.8%	404,140,937	75,264,951	18.6%
Wireless Communication Technology Fund	8,789,856	8,900,590	98.8%	8,467,673	322,183	3.8%
Zoological Exhibits Maintenance Fund	8,297,637	13,187,804	62.9%	7,267,036	1,030,601	14.2%

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

² Numbers subject to change due to IAM implementation

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 31, 2018 (75% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditures ¹	FY18 Current Budget	%	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
			Consumed			
Airports Fund	\$ 3,051,211	\$ 5,722,739	53.3%	\$ 2,763,390	\$ 287,821	10.4%
Automated Refuse Container Fund	510,430	1,100,000	46.4%	1,274,188	(763,758)	-59.9%
Central Stores Internal Service Fund	7,793,124	10,120,970	77.0%	6,904,317	888,807	12.9%
Concourse and Parking Garages Operating Fund	1,675,873	5,101,218	32.9%	1,560,582	115,291	7.4%
Convention Center Complex Funds	12,763,465	13,396,450	95.3%	2,639,445	10,124,020	383.6%
Development Services Fund	53,672,644	71,762,258	74.8%	44,910,876	8,761,768	19.5%
Energy Conservation Program Fund	2,451,096	3,879,906	63.2%	2,206,811	244,285	11.1%
Engineering and Capital Projects	64,857,520	95,307,769	68.1%	56,923,854	7,933,666	13.9%
Environmental Growth Fund 1/3	2,304,290	4,406,822	52.3%	6,319,211	(4,014,921)	-63.5%
Environmental Growth Fund 2/3	1,410	10,303,909	0.0%	-	1,410	100.0%
Facilities Financing Fund	2,140,732	2,908,111	73.6%	1,842,675	298,057	16.2%
Fire/Emergency Medical Services Fund	4,406,596	12,319,815	35.8%	5,895,787	(1,489,191)	-25.3%
Fire and Lifeguard Facilities Fund	698,464	1,388,181	50.3%	693,575	4,889	0.7%
Fleet Services Funds	72,128,245	178,015,568	40.5%	70,771,939	1,356,306	1.9%
Gas Tax Fund	21,901,648	30,727,282	71.3%	17,214,660	4,686,988	27.2%
General Plan Maintenance Fund	1,061,315	2,650,000	40.0%	-	1,061,315	100.0%
GIS Fund	2,153,231	2,417,743	89.1%	1,132,301	1,020,930	90.2%
Golf Course Fund	11,483,539	18,229,824	63.0%	11,213,648	269,891	2.4%
Information Technology Fund	8,140,981	12,080,430	67.4%	7,620,643	520,338	6.8%
Infrastructure Fund	1,651,701	6,440,002	25.6%	-	1,651,701	100.0%
Junior Lifeguard Program Fund	423,792	609,858	69.5%	462,519	(38,727)	-8.4%
Los Penasquitos Canyon Preserve Fund	191,503	262,146	73.1%	175,101	16,402	9.4%
Maintenance Assessment District (MAD) Funds	18,013,817	40,575,734	44.4%	16,361,071	1,652,746	10.1%
Mission Bay/ Balboa Park Improvement Fund	1,881,515	2,125,166	88.5%	2,019,003	(137,488)	-6.8%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	17,720,033	26,781,896	66.2%	15,561,446	2,158,587	13.9%
Parking Meter Operations	3,398,448	10,313,775	33.0%	2,682,918	715,530	26.7%
PETCO Park Fund	15,346,498	16,761,105	91.6%	14,846,405	500,093	3.4%
Prop 42 Replacement - Transportation Relief Fund	3,279,154	4,088,287	80.2%	6,868,992	(3,589,838)	-52.3%
Public Art Fund	143,461	1,808,166	7.9%	103,803	39,658	38.2%
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	2,534,389	3,660,565	69.2%	2,498,526	35,863	1.4%

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	FY18 Year-to-Date Expenditures¹	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 15,505,277	\$ 25,510,649	60.8%	\$ 14,800,824	\$ 704,453	4.8%
Refuse Disposal Fund	24,823,866	35,917,863	69.1%	21,102,633	3,721,233	17.6%
Risk Management Fund	8,390,181	11,007,266	76.2%	7,215,942	1,174,239	16.3%
Road Maintenance & Rehabilitation	229	8,025,413	0.0%	-	229	100.0%
Seized and Forfeited Assets Funds	797,670	1,739,562	45.9%	529,688	267,982	50.6%
Solid Waste Local Enforcement Agency Fund	788,561	1,069,186	73.8%	463,978	324,583	70.0%
Stadium Operations Fund	21,252,183	23,861,280	89.1%	16,390,920	4,861,263	29.7%
State COPS	2,088,940	2,892,000	72.2%	1,398,103	690,837	49.4%
Storm Drain Fund	4,269,829	5,700,000	74.9%	4,690,997	(421,168)	-9.0%
Successor Agency Admin & Project Fund	662,925	2,654,407	25.0%	-	662,925	100.0%
Transient Occupancy Tax Fund	48,818,992	116,242,274	42.0%	51,208,650	(2,389,658)	-4.7%
TransNet Extension Funds	9,737,625	13,320,541	73.1%	9,966,793	(229,168)	-2.3%
Trolley Extension Reserve Fund	943,871	1,058,250	89.2%	923,680	20,191	2.2%
Underground Surcharge Fund	16,368,901	59,528,799	27.5%	10,245,331	6,123,570	59.8%
Wastewater Department Funds	183,250,935	352,243,002	52.0%	180,821,930	2,429,005	1.3%
Water Department Funds	338,065,148	521,125,919	64.9%	328,284,839	9,780,309	3.0%
Wireless Communication Technology Fund	6,954,188	9,112,444	76.3%	6,053,582	900,606	14.9%
Zoological Exhibits Maintenance Fund	5,731,493	13,187,804	43.5%	4,678,422	1,053,071	22.5%

¹ Numbers subject to change due to IAM implementation