

# Financial Performance Report Fiscal Year 2017

As of February 28, 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 8 (as of February 28, 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 February 28, 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 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	<b>FY17 Adopted Budget</b>	<b>FY17 Current Budget</b>	<b>FY17 Year-to-Date Actuals</b>	<b>FY17 % of Current Budget</b>	<b>FY16 Year-to-Date Actuals</b>	<b>Actuals FY17/FY16 Change</b>	<b>FY17/FY16 % Change</b>
<b>Revenue</b>							
Property Taxes	\$ 501,965,689	\$ 501,965,689	\$ 283,887,156	56.6%	\$ 257,447,170	\$ 26,439,986	10.3%
Sales Taxes	272,798,685	272,798,685	139,326,465	51.1%	110,641,141	28,685,324	25.9%
Transient Occupancy Taxes	113,324,844	113,324,844	65,718,418	58.0%	61,224,032	4,494,386	7.3%
Property Transfer Taxes	9,570,508	9,570,508	4,966,063	51.9%	5,091,281	(125,218)	-2.5%
Licenses & Permits	23,884,896	23,884,896	16,517,645	69.2%	16,155,578	362,067	2.2%
Fines & Forfeitures	29,791,276	29,687,478	17,850,117	60.1%	15,277,307	2,572,810	16.8%
Interest & Dividends	588,851	588,851	138,689	23.6%	163,227	(6,4538)	15.0%
Franchises & Other Local Taxes	82,567,503	82,567,503	34,846,772	42.2%	41,003,762	(6,156,990)	-15.0%
Rents & Concessions	55,134,706	55,134,706	29,641,400	53.8%	29,687,554	(46,154)	-0.2%
Revenues from Other Agencies <sup>2</sup>	8,132,919	8,132,919	16,771,649	206.2%	3,989,046	12,782,603	320.4%
Charges for Current Services	136,522,695	142,818,569	73,626,150	51.6%	71,211,805	2,414,345	3.4%
Other Revenue	4,290,137	4,290,137	1,944,824	45.3%	5,642,412	(3,697,588)	-65.5%
Transfers	91,388,871	85,196,795	23,890,419	28.0%	21,255,705	2,634,714	12.4%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 1,329,961,580</b>	<b>\$ 1,329,961,580</b>	<b>\$ 709,125,767</b>	<b>53.3%</b>	<b>\$ 638,790,020</b>	<b>\$ 70,335,747</b>	<b>11.0%</b>
<b>Expenditures</b>							
Personnel Services	\$ 534,521,771	\$ 534,541,817	\$ 358,859,865	67.1%	\$ 343,137,667	\$ 15,722,198	4.6%
<b>Total PE</b>	<b>534,521,771</b>	<b>534,541,817</b>	<b>358,859,865</b>	<b>67.1%</b>	<b>343,137,667</b>	<b>15,722,198</b>	<b>4.6%</b>
Fringe Benefits	376,931,378	376,931,378	247,035,172	65.5%	229,840,118	17,195,054	7.5%
Supplies	35,875,490	36,914,583	25,891,919	70.1%	20,188,351	5,703,568	28.3%
Contracts	240,227,387	238,195,701	153,685,005	64.5%	128,743,155	24,941,850	19.4%
Information Technology	28,797,696	29,985,521	11,657,959	38.9%	11,316,698	341,261	3.0%
Energy & Utilities	46,892,421	46,895,921	28,076,946	59.9%	24,289,813	3,787,133	15.6%
Capital Expenditure	3,466,473	2,395,195	635,421	26.5%	903,194	(267,773)	-29.6%
Debt	4,594,433	4,080,665	770,695	18.9%	1,547,303	(776,608)	-50.2%
Other Expenditures	5,293,132	5,293,132	2,622,851	49.6%	2,651,147	(28,296)	-1.1%
Transfers	61,381,206	62,547,474	32,353,220	51.7%	53,364,984	(21,011,764)	-39.4%
<b>Total NPE</b>	<b>803,459,616</b>	<b>803,239,570</b>	<b>502,729,188</b>	<b>62.6%</b>	<b>472,844,763</b>	<b>29,884,425</b>	<b>6.3%</b>
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 1,337,981,387</b>	<b>\$ 1,337,781,387</b>	<b>\$ 861,589,053</b>	<b>64.4%</b>	<b>\$ 815,982,430</b>	<b>\$ 45,606,623</b>	<b>5.6%</b>
<b>General Fund Encumbrances</b>			78,991,455		72,361,790	6,629,665	
<b>Net Impact</b>	<b>\$ (8,019,807)</b>	<b>\$ (7,819,807)</b>	<b>\$ (231,454,741)</b>		<b>\$ (249,554,200)</b>	<b>\$ 18,099,459</b>	

<sup>1</sup> Includes adjustments made in future periods

<sup>2</sup> Includes Chargers' early termination payment

**General Fund Revenue Status Report**  
**As of Period 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	FY17 Year-to-Date Revenue	FY17 Current Budget	FY17 % of Current Budget	FY16 Year-to-Date Revenue	FY17/FY16 Change	FY17/FY16 % Change
<b>Property Taxes</b>	\$ 283,887,156	\$ 501,965,689	56.6%	257,447,170	\$ 26,439,986	10.3%
<b>Sales Taxes</b>	139,326,465	272,798,685	51.1%	110,641,141	28,685,324	25.9%
<b>Transient Occupancy Taxes</b>	65,718,418	113,324,844	58.0%	61,224,032	4,494,386	7.3%
<b>Property Transfer Taxes</b>	4,966,063	9,570,508	51.9%	5,091,281	(125,218)	-2.5%
<b>Licenses &amp; Permits</b>						
Business Taxes	5,000,168	7,577,368	66.0%	5,038,839	(38,671)	-0.8%
Rental Unit Taxes	4,861,865	7,271,794	66.9%	4,785,200	76,665	1.6%
Alarm Permit Fees	1,845,969	2,876,016	64.2%	1,699,768	146,201	8.6%
Application Fees	1,765,093	2,310,000	76.4%	1,684,346	80,747	4.8%
Other Licenses & Permits	3,044,550	3,849,718	79.1%	2,947,425	97,125	3.3%
<b>Total Licenses &amp; Permits</b>	16,517,645	23,884,896	69.2%	16,155,578	362,067	2.2%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	12,692,810	19,899,278	63.8%	10,478,046	2,214,764	21.1%
Municipal Court	2,748,494	6,157,700	44.6%	2,913,107	(164,613)	-5.7%
Other Fines & Forfeitures	2,408,813	3,630,500	66.3%	1,886,154	522,659	27.7%
<b>Total Fines &amp; Forfeitures</b>	17,850,117	29,687,478	60.1%	15,277,307	2,572,810	16.8%
<b>Interest &amp; Dividends</b>	138,689	588,851	23.6%	163,227	(24,538)	-15.0%
<b>Franchises</b>						
SDG&E	20,022,306	49,216,596	40.7%	24,290,934	(4,268,628)	-17.6%
CATV	7,050,074	18,654,907	37.8%	9,172,962	(2,122,888)	-23.1%
Refuse Collection	5,494,046	10,450,000	52.6%	4,069,840	1,424,206	35.0%
Other Franchises	2,280,346	4,246,000	53.7%	3,470,026	(1,189,680)	-34.3%
<b>Total Franchises</b>	34,846,772	82,567,503	42.2%	41,003,762	(6,156,990)	-15.0%
<b>Rents &amp; Concessions</b>						
Mission Bay	17,793,646	30,951,876	57.5%	17,731,575	62,071	0.4%
Pueblo Lands	3,723,842	6,075,944	61.3%	3,542,923	180,919	5.1%
Other Rents and Concessions	8,123,912	18,106,886	44.9%	8,413,056	(289,144)	-3.4%
<b>Total Rents &amp; Concessions</b>	29,641,400	55,134,706	53.8%	29,687,554	(46,154)	-0.2%
<b>Revenue from Other Agencies<sup>2</sup></b>	16,771,649	8,132,919	206.2%	3,989,046	12,782,603	320.4%
<b>Charges for Current Services</b>	73,626,150	142,818,569	51.6%	71,211,805	2,414,345	3.4%
<b>Other Revenue</b>	1,944,824	4,290,137	45.3%	5,642,412	(3,697,588)	-65.5%
<b>Transfers</b>	23,890,419	85,196,795	28.0%	21,255,705	2,634,714	12.4%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 709,125,767</b>	<b>\$ 1,329,961,580</b>	<b>53.3%</b>	<b>\$ 638,790,020</b>	<b>\$ 70,335,747</b>	<b>11.0%</b>

<sup>1</sup> Includes adjustments made in future periods

<sup>2</sup> Includes Chargers' early termination payment

**General Fund Expenditure Status Report**  
**As of Period 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	FY17 Year-to-Date Expenditure	FY17 Current Budget	%	FY16 Year-to-Date Expenditure	FY17/FY16 Change	FY17/FY16 % Change
			Consumed			
<b>Mayor</b>						
Office of the Mayor	\$ 2,869,739	\$ 4,471,120	64.2%	\$ 2,775,441	\$ 94,298	3.4%
<b>Chief Operating Officer</b>						
Office of Chief Operating Officer	743,968	1,089,482	68.3%	664,235	79,733	12.0%
Communications	2,187,742	3,872,945	56.5%	2,235,125	(47,383)	-2.1%
<b>Public Safety</b>						
Fire-Rescue	160,713,153	236,802,310	67.9%	152,573,025	8,140,128	5.3%
Police	294,435,021	438,841,017	67.1%	283,146,093	11,288,928	4.0%
Office of Homeland Security	1,558,691	2,691,122	57.9%	1,387,851	170,840	12.3%
<b>Office of the Chief Financial Officer</b>						
City Comptroller	7,355,757	11,451,570	64.2%	7,306,976	48,781	0.7%
City Treasurer	9,404,966	16,252,880	57.9%	8,772,111	632,855	7.2%
Citywide Program Expenditures	71,642,415	109,701,751	65.3%	56,977,856	14,664,559	25.7%
Debt Management	1,766,358	3,163,539	55.8%	1,618,839	147,519	9.1%
Financial Management	2,638,480	4,344,165	60.7%	2,505,045	133,435	5.3%
Office of the Chief Financial Officer	344,742	587,064	58.7%	326,254	18,488	5.7%
Performance & Analytics	1,481,557	2,934,639	50.5%	1,112,526	369,031	33.2%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	1,069,926	1,945,935	55.0%	1,133,828	(63,902)	-5.6%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	25,041,710	39,892,063	62.8%	22,643,291	2,398,419	10.6%
Public Utilities	1,471,527	2,577,246	57.1%	1,422,747	48,780	3.4%
Public Works	459,036	993,599	46.2%	422,000	37,036	8.8%
Public Works - Contracting	1,234,935	2,302,721	53.6%	1,200,394	34,541	2.9%
Public Works - General Services	14,124,554	24,137,017	58.5%	18,213,453	(4,088,899)	-22.4%
Transportation & Storm Water	79,233,308	131,430,013	60.3%	80,157,103	(923,795)	-1.2%
<b>Internal Operations</b>						
Internal Operations	291,140	418,119	69.6%	262,156	28,984	11.1%
Department of Information Technology	47,281	500,000	9.5%	18,461	28,820	156.1%
Human Resources	2,637,517	3,884,667	67.9%	2,051,170	586,347	28.6%
Purchasing & Contracting	3,531,138	6,573,616	53.7%	3,492,672	38,466	1.1%
Real Estate Assets	3,252,318	8,034,505	40.5%	3,060,329	191,989	6.3%

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	<b>FY17 Year-to-Date Expenditure</b>	<b>FY17 Current Budget</b>	<b>% Consumed</b>	<b>FY16 Year-to-Date Expenditure</b>	<b>FY17/FY16 Change</b>	<b>FY17/FY16 % Change</b>
<b>Neighborhood Services</b>						
Neighborhood Services	625,605	1,010,800	61.9%	593,646	31,959	5.4%
Development Services	4,920,062	7,286,410	67.5%	3,967,100	952,962	24.0%
Planning	5,865,152	10,533,102	55.7%	5,879,335	(14,183)	-0.2%
Economic Development	7,010,543	15,011,914	46.7%	5,989,794	1,020,749	17.0%
Library	33,148,061	51,676,126	64.1%	30,826,432	2,321,629	7.5%
Park & Recreation	66,823,978	108,401,737	61.6%	63,319,909	3,504,069	5.5%
<b>Non-Mayoral</b>						
City Attorney	32,893,856	49,829,116	66.0%	30,532,826	2,361,030	7.7%
City Auditor	2,372,636	3,882,383	61.1%	2,082,926	289,710	13.9%
City Clerk	3,326,529	5,674,036	58.6%	3,233,600	92,929	2.9%
Council Administration	1,519,701	2,546,320	59.7%	1,386,492	133,209	9.6%
City Council - District 1	715,999	1,348,802	53.1%	659,694	56,305	8.5%
City Council - District 2	722,582	1,282,814	56.3%	648,967	73,615	11.3%
City Council - District 3	721,871	1,446,842	49.9%	766,365	(44,494)	-5.8%
City Council - District 4	643,252	1,314,777	48.9%	560,783	82,469	14.7%
City Council - District 5	653,826	1,191,255	54.9%	633,565	20,261	3.2%
City Council - District 6	650,622	1,146,719	56.7%	609,279	41,343	6.8%
City Council - District 7	687,377	1,192,922	57.6%	668,903	18,474	2.8%
City Council - District 8	703,741	1,251,468	56.2%	671,688	32,053	4.8%
City Council - District 9	681,727	1,343,383	50.7%	662,586	19,141	2.9%
Ethics Commission	631,111	1,187,443	53.1%	690,028	(58,917)	-8.5%
Office of the IBA	1,225,136	1,974,855	62.0%	1,196,477	28,659	2.4%
Personnel	5,508,707	8,355,058	65.9%	4,923,054	585,653	11.9%
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 861,589,053</b>	<b>\$ 1,337,781,387</b>	<b>64.4%</b>	<b>\$ 815,982,430</b>	<b>\$ 45,606,623</b>	<b>5.6%</b>

<sup>1</sup> Includes adjustments made in future periods

**Citywide Program Expenditure Status Report**  
**As of Period 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	<b>FY17</b>	<b>FY17</b>	<b>%</b>	<b>FY16</b>	<b>FY17/FY16</b>	<b>FY17/FY16</b>
	<b>Year-to-Date</b>	<b>Current</b>	<b>Consumed</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>
	<b>Expenditure</b>	<b>Budget</b>		<b>Expenditure</b>		
<b>Citywide Program Expenditures</b>						
Animal Services	\$ 7,173,880	\$ 9,503,450	75.5%	6,782,544	\$ 391,336	5.8%
Assessments To Public Property	172,945	634,684	27.2%	155,348	17,597	11.3%
Citywide Elections	4,421,446	4,173,583	105.9%	18,826	4,402,620	23385.8%
Corporate Master Leases Rent	9,855,123	12,287,669	80.2%	7,822,225	2,032,898	26.0%
Deferred Capital Debt Service	15,181,296	20,958,853	72.4%	15,248,736	(67,440)	-0.4%
Engineering and Capital Projects	69,166	250,000	27.7%	60,406	8,760	14.5%
General Fund Reserve	-	7,600,000	0.0%	-	-	0.0%
Insurance	1,564,447	2,094,644	74.7%	1,492,804	71,643	4.8%
Memberships	717,456	735,000	97.6%	687,472	29,984	4.4%
PL Claims Trans-Ins	10,800,000	10,800,000	100.0%	-	10,800,000	100.0%
Preservation of Benefits	44,411	1,500,000	3.0%	54,044	(9,633)	-17.8%
Property Tax Administration	242,765	4,430,636	5.5%	183,199	59,566	32.5%
Public Liability Claims Xfer-Claims Fund	14,400,000	14,400,000	100.0%	18,600,000	(4,200,000)	-22.6%
Public Liab Claims Xfer-Reserves	2,800,000	2,800,000	100.0%	-	2,800,000	100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,047,317	2,945,000	35.6%	1,286,453	(239,136)	-18.6%
Supplemental COLA Benefit	1,464,039	1,595,033	91.8%	1,599,656	(135,617)	-8.5%
Transfer to Capital Improvement Program	-	-	0.0%	1,265,000	(1,265,000)	-100.0%
Transfer to Park Improvement Funds	(33,020)	10,951,876	-0.3%	-	(33,020)	-100.0%
Transportation Subsidy	139,000	459,179	30.3%	139,000	-	0.0%
<b>Total Citywide Program Expenditures<sup>1</sup></b>	<b>\$ 71,642,415</b>	<b>\$ 109,701,751</b>	<b>65.3%</b>	<b>\$ 56,977,857</b>	<b>\$ 14,664,558</b>	<b>25.7%</b>

<sup>1</sup> Includes adjustments made in future periods

**Council Districts Expenditure Status Report**  
**As of Period 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	FY17		FY17		%	FY16		FY17/FY16	FY17/FY16
	Year-to-Date Expenditure	Adopted Budget	Current Budget	Budget Change		Year-to-Date Expenditure	FY17/FY16 Change		
Council District 1	\$ 715,999	\$ 1,321,543	\$ 1,321,543	\$ -	54.2%	\$ 643,551	\$ 72,448	11.3%	
District 1 CPPS	-	90,076	27,259	(62,817)	-	16,143	(16,143)	-100.0%	
<b>Total Council District 1</b>	<b>715,999</b>	<b>1,411,619</b>	<b>1,348,802</b>	<b>(62,817)</b>	<b>53.1%</b>	<b>659,694</b>	<b>56,305</b>	<b>8.5%</b>	
Council District 2	719,210	1,199,287	1,199,287	-	60.0%	655,794	63,416	9.7%	
District 2 CPPS	3,372	97,190	83,527	(13,663)	3.5%	(6,827)	10,199	149.4%	
<b>Total Council District 2</b>	<b>722,582</b>	<b>1,296,477</b>	<b>1,282,814</b>	<b>(13,663)</b>	<b>56.3%</b>	<b>648,967</b>	<b>73,615</b>	<b>11.3%</b>	
Council District 3	712,553	1,364,599	1,364,599	-	52.2%	769,814	(57,261)	-7.4%	
District 3 CPPS	9,318	111,823	82,243	(29,580)	8.3%	(3,449)	12,767	370.2%	
<b>Total Council District 3</b>	<b>721,871</b>	<b>1,476,422</b>	<b>1,446,842</b>	<b>(29,580)</b>	<b>49.9%</b>	<b>766,365</b>	<b>(44,494)</b>	<b>-5.8%</b>	
Council District 4	643,252	1,108,914	1,108,914	-	58.0%	559,422	83,830	15.0%	
District 4 CPPS	-	224,011	205,863	(18,148)	-	1,361	(1,361)	-100.0%	
<b>Total Council District 4</b>	<b>643,252</b>	<b>1,332,925</b>	<b>1,314,777</b>	<b>(18,148)</b>	<b>48.9%</b>	<b>560,783</b>	<b>82,469</b>	<b>14.7%</b>	
Council District 5	653,826	1,066,014	1,066,014	-	61.3%	627,363	26,463	4.2%	
District 5 CPPS	-	125,241	125,241	-	-	6,202	(6,202)	-100.0%	
<b>Total Council District 5</b>	<b>653,826</b>	<b>1,191,255</b>	<b>1,191,255</b>	<b>-</b>	<b>54.9%</b>	<b>633,565</b>	<b>20,261</b>	<b>3.2%</b>	
Council District 6	647,121	1,016,037	1,016,037	-	63.7%	612,816	34,305	5.6%	
District 6 CPPS	3,501	149,677	130,682	(18,995)	2.3%	(3,537)	7,038	199.0%	
<b>Total Council District 6</b>	<b>650,622</b>	<b>1,165,714</b>	<b>1,146,719</b>	<b>(18,995)</b>	<b>56.7%</b>	<b>609,279</b>	<b>41,343</b>	<b>6.8%</b>	
Council District 7	674,380	1,085,461	1,085,461	-	62.1%	667,403	6,977	1.0%	
District 7 CPPS	12,997	150,473	107,461	(43,012)	8.6%	1,500	11,497	766.5%	
<b>Total Council District 7</b>	<b>687,377</b>	<b>1,235,934</b>	<b>1,192,922</b>	<b>(43,012)</b>	<b>57.6%</b>	<b>668,903</b>	<b>18,474</b>	<b>2.8%</b>	
Council District 8	715,541	1,165,397	1,165,397	-	61.4%	677,276	38,265	5.6%	
District 8 CPPS	(11,800)	96,471	86,071	(10,400)	-12.2%	(5,588)	(6,212)	-111.2%	
<b>Total Council District 8</b>	<b>703,741</b>	<b>1,261,868</b>	<b>1,251,468</b>	<b>(10,400)</b>	<b>56.2%</b>	<b>671,688</b>	<b>32,053</b>	<b>4.8%</b>	
Council District 9	682,887	1,255,883	1,255,883	-	54.4%	642,211	40,676	6.3%	
District 9 CPPS	(1,160)	94,171	87,500	(6,671)	-1.2%	20,375	(21,535)	-105.7%	
<b>Total Council District 9</b>	<b>681,727</b>	<b>1,350,054</b>	<b>1,343,383</b>	<b>(6,671)</b>	<b>50.7%</b>	<b>662,586</b>	<b>19,141</b>	<b>2.9%</b>	
<b>Total Council Districts</b>	<b>\$ 6,180,997</b>	<b>\$ 11,722,268</b>	<b>\$ 11,518,982</b>	<b>\$ (203,286)</b>	<b>52.7%</b>	<b>\$ 5,881,830</b>	<b>\$ 299,167</b>	<b>5.1%</b>	



**Other Budgeted Funds Revenue Status Report**  
**As of Period 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	FY17 Year-to-Date Revenue	FY17 Current Budget	FY17 % of Current Budget	FY16 Year-to-Date Revenue	FY17/FY16 Change	FY17/FY16 % Change
Airports Fund	\$ 3,386,516	\$ 5,022,359	67.4%	\$ 3,029,392	\$ 357,124	11.8%
Automated Refuse Container Fund	732,517	900,000	81.4%	671,248	61,269	9.1%
Central Stores Internal Service Fund	6,153,490	13,363,176	46.0%	6,419,917	(266,427)	-4.2%
Concourse and Parking Garages Operating Fund	2,298,288	3,639,233	63.2%	2,841,449	(543,161)	-19.1%
Convention Center Complex Funds	9,779,648	13,407,993	72.9%	9,610,135	169,513	1.8%
Development Services Fund	45,561,570	57,304,677	79.5%	39,922,557	5,639,013	14.1%
Energy Conservation Program Fund	3,097,329	3,333,565	92.9%	2,058,485	1,038,844	50.5%
Engineering and Capital Projects	49,376,893	83,243,057	59.3%	43,561,389	5,815,504	13.4%
Environmental Growth Fund 1/3	2,251,956	5,500,676	40.9%	4,179,454	(1,927,498)	-46.1%
Environmental Growth Fund 2/3	4,468,469	11,008,352	40.6%	3,952,287	516,182	13.1%
Facilities Financing Fund	1,362,007	2,408,887	56.5%	1,414,762	(52,755)	-3.7%
Fire/Emergency Medical Services Fund	9,186,655	12,344,106	74.4%	9,133,679	52,976	0.6%
Fire and Lifeguard Facilities Fund	1,384,611	1,383,570	100.1%	1,381,172	3,439	0.2%
Fleet Services Funds	52,049,140	80,068,330	65.0%	48,890,065	3,159,076	6.5%
Gas Tax Fund	12,880,258	24,719,725	52.1%	12,409,836	470,422	3.8%
GIS Fund	1,575,492	1,643,241	95.9%	65,426	1,510,066	2308.1%
Golf Course Fund	9,975,972	18,750,847	53.2%	12,126,078	(2,150,106)	-17.7%
Information Technology Fund	10,552,858	10,552,747	100.0%	(5,821)	10,558,679	181389.4%
Junior Lifeguard Program Fund	-	595,053	0.0%	5,821	(5,821)	-100.0%
Los Penasquitos Canyon Preserve Fund	175,971	186,000	94.6%	141,455	34,516	24.4%
Maintenance Assessment District (MAD) Funds	10,385,656	23,174,508	44.8%	10,715,737	(330,081)	-3.1%
Mission Bay/Balboa Park Improvement Fund	1,353,037	2,025,000	66.8%	1,419,855	(66,818)	-4.7%
Mission Bay Improvement Fund	147,990	8,213,907	1.8%	65,476	82,514	126.0%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,402,608	33,392	1.0%
OneSD Support Fund	26,752,484	27,192,944	98.4%	26,574,918	177,566	0.7%
Parking Meter Operations	7,183,010	10,767,852	66.7%	7,067,405	115,605	1.6%
PETCO Park Fund	14,503,381	15,457,773	93.8%	15,967,478	(1,464,097)	-9.2%
Prop 42 Replacement - Transportation Relief Fund	2,579,828	3,226,733	80.0%	4,618,621	(2,038,793)	-44.1%
Public Art Fund	644,916	669,289	96.4%	222,365	422,551	190.0%
Public Safety Needs & Debt Service Fund	5,148,229	9,166,621	56.2%	5,044,180	104,049	2.1%
Publishing Services Internal Fund	2,080,007	3,614,996	57.5%	2,050,569	29,438	1.4%
QUALCOMM Stadium Operating Fund	16,348,266	19,823,595	82.5%	13,838,169	2,510,097	18.1%

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	<b>FY17 Year-to-Date Revenue</b>	<b>FY17 Current Budget</b>	<b>FY17 % of Current Budget</b>	<b>FY16 Year-to-Date Revenue</b>	<b>FY17/FY16 Change</b>	<b>FY17/FY16 % Change</b>
Recycling Fund	\$ 13,565,439	\$ 21,217,651	63.9%	\$ 11,928,807	\$ 1,636,632	13.7%
Refuse Disposal Fund	19,987,374	31,289,624	63.9%	21,447,617	(1,460,243)	-6.8%
Regional Park Improvements Fund	30,973	2,737,969	1.1%	34,223	(3,250)	-9.5%
Risk Management Fund	7,593,030	10,529,309	72.1%	7,104,686	488,344	6.9%
Seized and Forfeited Assets Funds	531,951	1,200,000	44.3%	1,588,094	(1,056,144)	-66.5%
Solid Waste Local Enforcement Agency Fund	545,983	786,417	69.4%	564,413	(18,430)	-3.3%
State COPS	1,538,717	2,140,000	71.9%	5,976,091	(4,437,374)	-74.3%
Storm Drain Fund	3,317,686	5,700,000	58.2%	3,134,273	183,413	5.9%
Transient Occupancy Tax Fund	59,174,457	103,097,585	57.4%	54,903,094	4,271,363	7.8%
TransNet Extension Funds	24,655,596	32,297,000	76.3%	39,364,785	(14,709,189)	-37.4%
Trolley Extension Reserve Fund	251,631	1,063,650	23.7%	254,234	(2,603)	-1.0%
Underground Surcharge Fund	26,510,429	68,781,508	38.5%	34,623,547	(8,113,118)	-23.4%
Wastewater Department Funds	239,208,405	394,806,222	60.6%	241,905,581	(2,697,176)	-1.1%
Water Department Funds	365,120,425	602,144,391	60.6%	246,860,067	118,260,359	47.9%
Wireless Communication Technology Fund	8,450,852	8,667,773	97.5%	6,422,758	2,028,094	31.6%
Zoological Exhibits Maintenance Fund	7,267,036	12,581,204	57.8%	6,744,119	522,917	7.8%

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 8, Ended February 28, 2017 (67% Completed)**  
**(Unaudited)**

	<b>FY17</b>	<b>FY17</b>	<b>%</b>	<b>FY16</b>	<b>FY17/FY16</b>	<b>FY17/FY16</b>
	<b>Year-to-Date</b>	<b>Current</b>	<b>Consumed</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>
	<b>Expenditures</b>	<b>Budget</b>		<b>Expenditures</b>		
Airports Fund	\$ 2,474,438	\$ 5,079,170	48.7%	\$ 2,425,476	\$ 48,962	2.0%
Automated Refuse Container Fund	667,157	1,700,000	39.2%	542,034	125,123	23.1%
Central Stores Internal Service Fund	5,985,712	13,363,423	44.8%	5,897,096	88,616	1.5%
Concourse and Parking Garages Operating Fund	1,355,611	3,323,107	40.8%	1,181,567	174,044	14.7%
Convention Center Complex Funds	2,631,105	13,800,450	19.1%	3,199,249	(568,144)	-17.8%
Development Services Fund	40,223,090	59,687,224	67.4%	35,725,383	4,497,707	12.6%
Energy Conservation Program Fund	1,975,353	3,332,675	59.3%	1,451,893	523,460	36.1%
Engineering and Capital Projects	49,068,301	83,243,057	58.9%	42,793,094	6,275,207	14.7%
Environmental Growth Fund 1/3	5,964,805	4,399,521	135.6%	1,422,448	4,542,357	319.3%
Environmental Growth Fund 2/3	-	10,458,591	0.0%	-	-	0.0%
Facilities Financing Fund	1,626,949	2,408,887	67.5%	1,383,808	243,141	17.6%
Fire/Emergency Medical Services Fund	5,196,686	12,526,570	41.5%	5,290,681	(93,995)	-1.8%
Fire and Lifeguard Facilities Fund	693,575	1,388,781	49.9%	690,253	3,322	0.5%
Fleet Services Funds	61,272,926	155,641,164	39.4%	54,111,079	7,161,847	13.2%
Gas Tax Fund	11,116,814	25,878,454	43.0%	12,047,039	(930,225)	-7.7%
GIS Fund	1,100,385	1,885,989	58.3%	1,511,979	(411,594)	-27.2%
Golf Course Fund	10,329,729	17,504,080	59.0%	8,551,516	1,778,213	20.8%
Information Technology Fund	6,841,929	11,751,450	58.2%	6,714,963	126,966	1.9%
Junior Lifeguard Program Fund	440,662	595,076	74.1%	433,697	6,965	1.6%
Los Penasquitos Canyon Preserve Fund	155,908	234,172	66.6%	149,834	6,074	4.1%
Maintenance Assessment District (MAD) Funds	11,498,301	37,678,876	30.5%	9,807,517	1,690,784	17.2%
Mission Bay/ Balboa Park Improvement Fund	2,017,758	2,322,364	86.9%	1,693,110	324,648	19.2%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,405,000	31,000	0.9%
OneSD Support Fund	13,666,445	27,192,597	50.3%	11,875,226	1,791,219	15.1%
Parking Meter Operations	2,412,471	9,798,346	24.6%	2,010,248	402,223	20.0%
PETCO Park Fund	12,304,980	16,117,060	76.3%	16,340,119	(4,035,139)	-24.7%
Police Decentralization Fund	-	-	0.0%	2,458,813	(2,458,813)	-100.0%
Prop 42 Replacement - Transportation Relief Fund	7,232,506	16,085,284	45.0%	5,811,004	1,421,502	24.5%
Public Art Fund	63,238	715,265	8.8%	59,017	4,221	7.2%
Public Safety Needs & Debt Service Fund	4,515,516	9,166,621	49.3%	1,380,369	3,135,147	227.1%
Publishing Services Internal Fund	2,204,608	3,932,647	56.1%	2,122,323	82,285	3.9%
QUALCOMM Stadium Operating Fund	14,305,034	20,410,737	70.1%	14,193,651	111,383	0.8%

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	<b>FY17 Year-to-Date Expenditures</b>	<b>FY17 Current Budget</b>	<b>% Consumed</b>	<b>FY16 Year-to-Date Expenditures</b>	<b>FY17/FY16 Change</b>	<b>FY17/FY16 % Change</b>
Recycling Fund	\$ 13,315,693	\$ 23,722,733	56.1%	\$ 11,984,112	\$ 1,331,581	11.1%
Refuse Disposal Fund	19,054,780	28,335,060	67.2%	19,198,670	(143,890)	-0.7%
Risk Management Fund	6,354,136	10,773,594	59.0%	5,746,430	607,706	10.6%
Seized and Forfeited Assets Funds	524,619	1,753,975	29.9%	255,004	269,615	105.7%
Solid Waste Local Enforcement Agency Fund	411,844	810,179	50.8%	435,121	(23,277)	-5.3%
State COPS	1,275,306	2,140,000	59.6%	3,983,511	(2,708,205)	-68.0%
Storm Drain Fund	3,205,852	6,400,000	50.1%	2,854,608	351,244	12.3%
Transient Occupancy Tax Fund	45,459,562	111,304,293	40.8%	39,741,380	5,718,182	14.4%
TransNet Extension Funds	7,191,176	13,266,509	54.2%	7,227,027	(35,852)	-0.5%
Trolley Extension Reserve Fund	923,680	1,063,650	86.8%	909,855	13,825	1.5%
Underground Surcharge Fund	9,074,686	58,910,135	15.4%	15,882,549	(6,807,863)	-42.9%
Wastewater Department Funds	165,560,492	354,241,284	46.7%	146,891,300	18,669,192	12.7%
Water Department Funds	298,078,190	504,210,392	59.1%	259,104,893	38,973,297	15.0%
Wireless Communication Technology Fund	5,449,556	8,730,105	62.4%	5,139,617	309,939	6.0%
Zoological Exhibits Maintenance Fund	4,678,421	12,581,204	37.2%	5,085,761	(407,340)	-8.0%