

Financial Performance Report Fiscal Year 2018

As of April 30, 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 10 (as of April 30, 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 April 30, 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 10, Ended April 30, 2018 (83% 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	\$ 403,902,519	75.5%	\$ 377,283,954	\$ 26,618,565	7.1%
Sales Taxes	275,307,632	275,307,632	182,346,110	66.2%	181,323,562	1,022,548	0.6%
Transient Occupancy Taxes	121,054,914	121,054,914	88,761,334	73.3%	84,851,820	3,909,514	4.6%
Property Transfer Taxes	10,068,772	10,068,772	7,180,691	71.3%	6,222,541	958,150	15.4%
Licenses & Permits	21,663,270	21,663,270	17,329,559	80.0%	20,974,784	(3,645,225)	-17.4%
Fines & Forfeitures	31,851,640	31,851,640	22,572,666	70.9%	23,125,046	(552,380)	-2.4%
Interest & Dividends	671,348	671,348	643,171	95.8%	492,230	150,941	-30.7%
Franchises & Other Local Taxes	75,087,223	75,087,223	42,774,846	57.0%	37,505,733	5,269,113	14.0%
Rents & Concessions	57,771,342	57,771,342	44,603,567	77.2%	45,811,065	(1,207,498)	-2.6%
Revenues from Other Agencies	4,483,013	4,341,599	7,787,698	179.4%	5,439,818	2,347,880	43.2%
Charges for Current Services	152,803,611	154,452,865	90,452,688	58.6%	88,015,866	2,436,822	2.8%
Other Revenue	4,575,137	4,575,137	2,813,728	61.5%	2,673,116	140,612	5.3%
Transfers	117,789,072	116,281,232	61,878,412	53.2%	32,011,673	29,866,739	93.3%
Total General Fund Revenue^{1,2}	\$ 1,407,748,305	\$ 1,407,748,305	\$ 973,046,989	69.1%	\$ 905,731,208	\$ 67,315,781	7.4%
Expenditures							
Personnel Services	\$ 547,056,400	\$ 547,063,209	\$ 460,826,936	84.2%	\$ 446,129,326	\$ 14,697,610	3.3%
Total PE	547,056,400	547,063,209	460,826,936	84.2%	446,129,326	14,697,610	3.3%
Fringe Benefits	438,365,705	438,365,705	359,575,181	82.0%	310,148,262	49,426,919	15.9%
Supplies	34,716,269	34,732,713	27,843,810	80.2%	30,674,549	(2,830,739)	-9.2%
Contracts	244,578,538	246,800,574	198,775,429	80.5%	191,857,436	6,917,993	3.6%
Information Technology	31,827,661	32,043,006	19,508,557	60.9%	17,210,359	2,298,198	13.4%
Energy & Utilities	43,397,602	43,425,918	37,245,577	85.8%	33,790,748	3,454,829	10.2%
Capital Expenditure	1,552,513	1,443,598	5,003,891	346.6%	941,965	4,061,926	431.2%
Debt	5,440,230	4,932,153	2,619,217	53.1%	2,171,365	447,852	20.6%
Other Expenditures	5,657,063	5,657,062	2,587,665	45.7%	4,328,825	(1,741,160)	-40.2%
Transfers	81,231,677	79,359,720	43,525,670	54.8%	38,773,663	4,752,007	12.3%
Total NPE	886,767,258	886,760,449	696,684,997	78.6%	629,897,172	66,787,825	10.6%
Total General Fund Expenditures^{1,2}	\$ 1,433,823,658	\$ 1,433,823,658	\$ 1,157,511,933	80.7%	\$ 1,076,026,498	\$ 81,485,435	7.6%
General Fund Encumbrances			<u>54,803,773</u>		<u>56,009,812</u>	<u>(1,206,039)</u>	
Net Impact	\$ (26,075,353)	\$ (26,075,353)	\$ (239,268,717)		\$ (226,305,102)	\$ (12,963,615)	

¹ Includes adjustments made in future periods

² Numbers subject to change due to IAM implementation

General Fund Revenue Status Report
As of Period 10, Ended April 30, 2018 (83% 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	\$ 4,03,902,519	\$ 534,621,331	75.5%	377,283,954	\$ 26,618,565	7.1%
Sales Taxes	182,346,110	275,307,632	66.2%	181,323,562	1,022,548	0.6%
Transient Occupancy Taxes	88,761,334	121,054,914	73.3%	84,851,820	3,909,514	4.6%
Property Transfer Taxes	7,180,691	10,068,772	71.3%	6,222,541	958,150	15.4%
Licenses & Permits						
Business Taxes	6,884,017	7,501,297	91.8%	6,098,358	785,659	12.9%
Rental Unit Taxes	6,617,097	7,459,502	88.7%	6,679,488	(62,391)	-0.9%
Alarm Permit Fees	377,919	425,000	88.9%	2,260,509	(1,882,590)	-83.3%
Application Fees ²	5,621	-	100.0%	2,218,923	(2,213,302)	-99.7%
Other Licenses & Permits	3,444,905	6,277,471	54.9%	3,717,506	(272,601)	-7.3%
Total Licenses & Permits	17,329,559	21,663,270	80.0%	20,974,784	(3,645,225)	-17.4%
Fines & Forfeitures						
Parking Citations	16,308,151	22,142,605	73.7%	16,486,468	(178,317)	-1.1%
Municipal Court	3,417,902	5,527,700	61.8%	3,549,408	(131,506)	-3.7%
Other Fines & Forfeitures	2,846,613	4,181,335	68.1%	3,089,170	(242,557)	-7.9%
Total Fines & Forfeitures	22,572,666	31,851,640	70.9%	23,125,046	(552,380)	-2.4%
Interest & Dividends	643,171	671,348	95.8%	492,230	150,941	-30.7%
Franchises						
SDG&E	24,704,661	44,531,915	55.5%	20,022,306	4,682,355	23.4%
CATV	8,866,731	15,999,308	55.4%	8,961,962	(95,231)	-1.1%
Refuse Collection	6,686,583	11,200,000	59.7%	5,670,181	1,016,402	17.9%
Other Franchises	2,516,871	3,356,000	75.0%	2,851,284	(334,413)	-11.7%
Total Franchises	42,774,846	75,087,223	57.0%	37,505,733	5,269,113	14.0%
Rents & Concessions						
Mission Bay	21,187,477	31,157,218	68.0%	20,983,393	204,084	1.0%
Pueblo Lands	5,272,425	6,447,852	81.8%	4,862,963	409,462	8.4%
Other Rents and Concessions	18,143,665	20,166,272	90.0%	19,964,709	(1,821,044)	-9.1%
Total Rents & Concessions	44,603,567	57,771,342	77.2%	45,811,065	(1,207,498)	-2.6%
Revenue from Other Agencies	7,787,698	4,341,599	179.4%	5,439,818	2,347,880	43.2%
Charges for Current Services³	90,452,688	154,452,865	58.6%	88,015,866	2,436,822	2.8%
Other Revenue	2,813,728	4,575,137	61.5%	2,673,116	140,612	5.3%
Transfers	61,878,412	116,281,232	53.2%	32,011,673	29,866,739	93.3%
Total General Fund Revenue¹	<u>\$ 973,046,989</u>	<u>\$ 1,407,748,305</u>	<u>69.1%</u>	<u>\$ 905,731,208</u>	<u>\$ 67,315,781</u>	<u>7.4%</u>

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 10, Ended April 30, 2018 (83% Completed)
(Unaudited)

	FY18 Year-to-Date Expenditure	FY18 Current Budget	%	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Mayor						
Office of the Mayor	\$ 3,562,759	\$ 4,601,867	77.4%	\$ 3,598,593	\$ (35,834)	-1.0%
Performance & Analytics	2,160,293	2,811,650	76.8%	1,970,668	189,625	9.6%
Chief Operating Officer						
Office of Chief Operating Officer	1,358,035	1,445,737	93.9%	936,120	421,915	45.1%
Communications	3,271,324	3,941,971	83.0%	2,762,655	508,669	18.4%
Public Safety						
Fire-Rescue	227,209,167	257,612,357	88.2%	199,452,052	27,757,115	13.9%
Police	389,138,616	469,058,714	83.0%	364,186,855	24,951,761	6.9%
Office of Homeland Security	2,275,714	2,604,719	87.4%	1,975,309	300,405	15.2%
Office of the Chief Financial Officer						
City Comptroller	9,880,136	12,275,241	80.5%	9,173,203	706,933	7.7%
City Treasurer	12,173,927	16,594,023	73.4%	11,855,498	318,429	2.7%
Citywide Program Expenditures	104,896,781	156,248,640	67.1%	87,775,464	17,121,317	19.5%
Debt Management	2,460,493	3,161,639	77.8%	2,241,635	218,858	9.8%
Financial Management	3,313,490	4,371,216	75.8%	3,314,677	(1,187)	0.0%
Office of the Chief Financial Officer	496,874	618,939	80.3%	426,179	70,695	16.6%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,372,103	2,041,623	67.2%	1,337,542	34,561	2.6%
Infrastructure & Public Works						
Environmental Services	31,776,708	40,719,189	78.0%	31,799,076	(22,368)	-0.1%
Public Utilities	2,200,219	2,495,029	88.2%	1,834,297	365,922	19.9%
Public Works	760,665	991,637	76.7%	567,203	193,462	34.1%
Public Works - Contracting	1,704,005	2,339,773	72.8%	1,531,945	172,060	11.2%
Public Works - General Services	15,818,612	20,051,853	78.9%	17,773,473	(1,954,861)	-11.0%
Transportation & Storm Water	96,804,614	122,237,001	79.2%	102,131,995	(5,327,381)	-5.2%
Internal Operations						
Internal Operations	398,536	460,738	86.5%	362,516	36,020	9.9%
Department of Information Technology	57,898	482,500	12.0%	58,198	(300)	-0.5%
Human Resources	4,393,496	5,598,569	78.5%	3,333,331	1,060,165	31.8%
Purchasing & Contracting	4,564,122	6,730,516	67.8%	4,445,445	118,677	2.7%
Real Estate Assets	5,036,323	7,996,671	63.0%	4,104,916	931,407	22.7%

	FY18 Year-to-Date Expenditure	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditure	FY18/FY17 Change	FY18/FY17 % Change
Neighborhood Services						
Neighborhood Services	820,077	1,055,177	77.7%	789,074	31,003	3.9%
Development Services	5,955,349	7,883,880	75.5%	5,975,945	(20,596)	-0.3%
Planning	6,935,371	10,099,339	68.7%	7,442,583	(507,212)	-6.8%
Economic Development	9,160,998	13,394,702	68.4%	8,783,174	377,824	4.3%
Library	43,509,632	54,208,181	80.3%	41,585,182	1,924,450	4.6%
Park & Recreation	92,002,417	109,535,141	84.0%	85,446,747	6,555,670	7.7%
Non-Mayoral						
City Attorney	44,334,598	54,278,909	81.7%	41,179,611	3,154,987	7.7%
City Auditor	3,232,876	3,989,063	81.0%	2,952,122	280,754	9.5%
City Clerk	4,538,226	5,684,824	79.8%	4,163,657	374,569	9.0%
Council Administration	1,966,899	2,628,315	74.8%	1,881,235	85,664	4.6%
City Council - District 1	878,035	1,197,438	73.3%	863,766	14,269	1.7%
City Council - District 2	992,771	1,400,508	70.9%	904,358	88,413	9.8%
City Council - District 3	879,040	1,128,596	77.9%	886,698	(7,658)	-0.9%
City Council - District 4	881,461	1,309,125	67.3%	807,686	73,775	9.1%
City Council - District 5	751,367	1,189,459	63.2%	807,845	(56,478)	-7.0%
City Council - District 6	803,589	1,141,281	70.4%	800,468	3,121	0.4%
City Council - District 7	941,128	1,217,429	77.3%	861,700	79,428	9.2%
City Council - District 8	1,019,200	1,416,405	72.0%	887,879	131,321	14.8%
City Council - District 9	949,115	1,538,090	61.7%	854,888	94,227	11.0%
Ethics Commission	922,906	1,229,147	75.1%	796,126	126,780	15.9%
Office of the IBA	1,641,403	2,152,935	76.2%	1,541,239	100,164	6.5%
Personnel	7,310,565	8,653,902	84.5%	6,865,670	444,895	6.5%
Total General Fund Expenditures^{1,2}	\$ 1,157,511,933	\$ 1,433,823,658	80.7%	\$ 1,076,026,498	\$ 81,485,435	7.6%

¹ Includes adjustments made in future periods² Numbers subject to change due to IAM implementation

Citywide Program Expenditure Status Report
As of Period 10, Ended April 30, 2018 (83% 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	486,358	6,500,000	7.5%	4,421,446	(3,935,088)	-89.0%
Corporate Master Leases Rent	18,599,984	21,422,563	86.8%	14,686,241	3,913,743	26.6%
Deferred Capital Debt Service	15,507,899	17,513,391	88.5%	20,670,105	(5,162,206)	-25.0%
Engineering and Capital Projects	183,394	250,000	73.4%	86,265	97,129	112.6%
General Fund Reserve	-	17,356,375	0.0%	-	-	0.0%
Insurance	1,646,786	1,896,097	86.9%	1,582,162	64,624	4.1%
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%	1,044,411	(917,901)	-87.9%
Property Tax Administration	3,931,959	4,497,492	87.4%	3,908,048	23,911	0.6%
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	2,419,131	3,045,000	79.4%	1,509,427	909,704	60.3%
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	\$ 104,896,781	\$ 156,248,640	67.1%	\$ 87,775,464	\$ 17,121,317	19.5%

¹ Includes adjustments made in future periods

Council Districts Expenditure Status Report
As of Period 10, Ended April 30, 2018 (83% Completed)
(Unaudited)

	FY18	FY18	FY18			FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 878,035	\$ 1,173,814	\$ 1,172,438	\$ (1,376)	74.8%	\$ 863,766	\$ 14,269	1.7%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
Total Council District 1	878,035	1,198,814	1,197,438	(1,376)	73.3%	863,766	14,269	1.7%
Council District 2	987,148	1,313,370	1,313,370	-	75.2%	900,986	86,162	9.6%
District 2 CPPS	5,623	104,638	87,138	(17,500)	5.4%	3,372	2,251	66.8%
Total Council District 2	992,771	1,418,008	1,400,508	(17,500)	70.9%	904,358	88,413	9.8%
Council District 3	884,040	1,115,779	1,115,779	-	79.2%	877,380	6,660	0.8%
District 3 CPPS	(5,000)	25,000	12,817	(12,183)	-20.0%	9,318	(14,318)	153.7%
Total Council District 3	879,040	1,140,779	1,128,596	(12,183)	77.9%	886,698	(7,658)	-0.9%
Council District 4	891,042	1,213,816	1,213,816	-	73.4%	807,686	83,356	10.3%
District 4 CPPS	(9,581)	101,509	95,309	(6,200)	-9.4%	-	(9,581)	-100.0%
Total Council District 4	881,461	1,315,325	1,309,125	(6,200)	67.3%	807,686	73,775	9.1%
Council District 5	755,016	1,126,344	1,126,344	-	67.0%	807,845	(52,829)	-6.5%
District 5 CPPS	(3,649)	82,173	63,115	(19,058)	-4.4%	-	(3,649)	-100.0%
Total Council District 5	751,367	1,208,517	1,189,459	(19,058)	63.2%	807,845	(56,478)	-7.0%
Council District 6	795,786	1,108,471	1,108,471	-	71.8%	793,967	1,819	0.2%
District 6 CPPS	7,803	46,820	32,810	(14,010)	16.7%	6,501	1,302	20.0%
Total Council District 6	803,589	1,155,291	1,141,281	(14,010)	70.4%	800,468	3,121	0.4%
Council District 7	945,804	1,148,487	1,148,487	-	82.4%	848,703	97,101	11.4%
District 7 CPPS	(4,676)	76,101	68,942	(7,159)	-6.1%	12,997	(17,673)	-136.0%
Total Council District 7	941,128	1,224,588	1,217,429	(7,159)	77.3%	861,700	79,428	9.2%
Council District 8	1,019,255	1,369,081	1,369,081	-	74.4%	899,679	119,576	13.3%
District 8 CPPS	(55)	54,113	47,324	(6,789)	-0.1%	(11,800)	11,745	99.5%
Total Council District 8	1,019,200	1,423,194	1,416,405	(6,789)	72.0%	887,879	131,321	14.8%
Council District 9	1,011,722	1,296,467	1,296,467	-	78.0%	856,048	155,674	18.2%
District 9 CPPS	(62,607)	248,548	241,623	(6,925)	-25.2%	(1,160)	(61,447)	-5297.2%
Total Council District 9	949,115	1,545,015	1,538,090	(6,925)	61.7%	854,888	94,227	11.0%
Total Council Districts	\$ 8,095,706	\$ 11,629,531	\$ 11,538,331	\$ (91,200)	69.6%	\$ 7,675,288	\$ 420,418	5.5%

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April 30, 2018 (83% 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	\$ 4,263,988	\$ 5,371,548	79.4%	\$ 3,964,576	\$ 299,412	7.6%
Automated Refuse Container Fund	1,018,376	900,000	113.2%	914,443	103,933	11.4%
Central Stores Internal Service Fund	7,614,834	9,943,246	76.6%	7,518,485	96,349	1.3%
Concourse and Parking Garages Operating Fund	3,264,755	4,181,430	78.1%	2,996,894	267,861	8.9%
Convention Center Complex Funds	13,065,729	13,003,993	100.5%	13,458,617	(392,888)	-2.9%
Development Services Fund	59,529,083	63,284,626	94.1%	55,630,708	3,898,375	7.0%
Energy Conservation Program Fund	3,235,946	3,235,275	100.0%	3,132,690	103,256	3.3%
Engineering and Capital Projects	64,266,849	95,314,239	67.4%	62,333,640	1,933,209	3.1%
Environmental Growth Fund 1/3	2,795,096	4,956,991	56.4%	2,258,736	536,360	23.7%
Environmental Growth Fund 2/3	5,532,740	9,920,981	55.8%	4,479,078	1,053,662	23.5%
Facilities Financing Fund	1,785,653	2,908,283	61.4%	1,708,107	77,546	4.5%
Fire/Emergency Medical Services Fund	8,997,542	12,344,106	72.9%	9,441,901	(444,359)	-4.7%
Fire and Lifeguard Facilities Fund	1,386,736	1,383,570	100.2%	1,387,962	(1,226)	-0.1%
Fleet Services Funds	77,846,125	86,590,239	89.9%	69,055,481	8,790,644	12.7%
Gas Tax Fund	22,383,081	30,727,282	72.8%	16,491,217	5,891,864	35.7%
General Plan Maintenance Fund ¹	2,059,507	2,650,000	77.7%	-	2,059,507	100.0%
GIS Fund	2,254,068	2,283,550	98.7%	1,576,551	677,517	43.0%
Golf Course Fund	18,338,378	20,470,347	89.6%	13,916,966	4,421,412	31.8%
Information Technology Fund	11,397,116	11,202,127	101.7%	10,591,773	805,343	7.6%
Infrastructure Fund	17,826,547	17,826,547	100.0%	-	17,826,547	100.0%
Junior Lifeguard Program Fund	534,788	609,877	87.7%	466,412	68,376	14.7%
Los Penasquitos Canyon Preserve Fund	152,725	186,000	82.1%	181,991	(29,266)	-16.1%
Maintenance Assessment District (MAD) Funds	18,797,666	23,989,750	78.4%	18,384,022	413,645	2.3%
Mission Bay/Balboa Park Improvement Fund	1,461,054	2,029,225	72.0%	1,483,564	(22,510)	-1.5%
Mission Bay Improvement Fund	297,545	7,252,192	4.1%	185,783	111,762	60.2%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	26,263,612	25,990,774	101.0%	26,843,704	(580,092)	-2.2%
Parking Meter Operations	9,424,916	10,767,852	87.5%	9,061,372	363,544	4.0%
PETCO Park Fund	15,368,587	16,618,304	92.5%	14,812,208	556,379	3.8%
Prop 42 Replacement - Transportation Relief Fund	116,210	-	100.0%	2,827,065	(2,710,855)	-95.9%
Public Art Fund	1,953,573	795,426	245.6%	656,140	1,297,433	197.7%
Public Safety Needs & Debt Service Fund	6,520,897	9,203,815	70.8%	6,819,615	(298,718)	-4.4%
Publishing Services Internal Fund	2,679,802	3,660,657	73.2%	2,664,777	15,025	0.6%

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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	\$ 17,466,959	\$ 22,237,651	78.5%	\$ 15,737,554	\$ 1,729,405	11.0%
Refuse Disposal Fund	27,703,433	30,712,190	90.2%	26,754,387	949,046	3.5%
Regional Park Improvements Fund	129,559	3,905,026	3.3%	47,219	82,340	174.4%
Risk Management Fund	8,319,069	10,529,309	79.0%	9,204,860	(885,791)	-9.6%
Road Maintenance & Rehabilitation	2,887,999	8,025,413	36.0%	-	2,887,999	100.0%
Seized and Forfeited Assets Funds	399,286	1,200,000	33.3%	603,528	(204,243)	-33.8%
Solid Waste Local Enforcement Agency Fund	618,396	786,417	78.6%	614,884	3,512	0.6%
Stadium Operations Fund	14,642,714	13,844,638	105.8%	30,652,367	(16,009,653)	-52.2%
State COPS	2,584,460	2,140,000	120.8%	2,257,571	326,889	14.5%
Storm Drain Fund	4,373,117	5,700,000	76.7%	4,199,045	174,072	4.1%
Successor Agency Admin & Project Fund	916,939	2,654,407	34.5%	-	916,939	100.0%
Transient Occupancy Tax Fund	79,985,781	114,374,588	69.9%	76,495,803	3,489,978	4.6%
TransNet Extension Funds	25,811,782	32,473,000	79.5%	32,743,928	(6,932,146)	-21.2%
Trolley Extension Reserve Fund	251,767	1,058,250	23.8%	250,883	884	0.4%
Underground Surcharge Fund	30,121,463	60,564,328	49.7%	26,682,117	3,439,346	12.9%
Wastewater Department Funds	320,776,511	391,779,388	81.9%	309,960,238	10,816,273	3.5%
Water Department Funds	523,233,080	728,070,035	71.9%	452,243,195	70,989,884	15.7%
Wireless Communication Technology Fund	8,797,068	8,900,590	98.8%	8,486,225	310,843	3.7%
Zoological Exhibits Maintenance Fund	11,097,296	13,187,804	84.1%	10,392,810	704,486	6.8%

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 10, Ended April 30, 2018 (83% Completed)
(Unaudited)

	FY18	FY18	%	FY17	FY18/FY17	FY18/FY17
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures¹	Budget		Expenditures		
Airports Fund	\$ 3,517,773	\$ 5,722,739	61.5%	\$ 3,015,599	\$ 502,174	16.7%
Automated Refuse Container Fund	524,011	1,100,000	47.6%	1,404,496	(880,485)	-62.7%
Central Stores Internal Service Fund	8,470,251	10,120,970	83.7%	7,625,223	845,028	11.1%
Concourse and Parking Garages Operating Fund	1,840,760	5,101,218	36.1%	1,729,652	111,108	6.4%
Convention Center Complex Funds	12,823,990	13,396,450	95.7%	12,530,528	293,463	2.3%
Development Services Fund	58,082,029	71,762,258	80.9%	51,849,036	6,232,993	12.0%
Energy Conservation Program Fund	2,716,081	3,879,906	70.0%	2,436,852	279,229	11.5%
Engineering and Capital Projects	71,543,164	95,307,769	75.1%	62,871,681	8,671,483	13.8%
Environmental Growth Fund 1/3	2,463,139	4,406,822	55.9%	6,473,387	(4,010,248)	-61.9%
Environmental Growth Fund 2/3	1,410	10,303,909	0.0%	-	1,410	100.0%
Facilities Financing Fund	2,321,813	2,908,111	79.8%	2,165,591	156,222	7.2%
Fire/Emergency Medical Services Fund	4,754,492	12,319,815	38.6%	6,437,965	(1,683,473)	-26.1%
Fire and Lifeguard Facilities Fund	1,388,439	1,388,181	100.0%	1,384,401	4,038	0.3%
Fleet Services Funds	78,380,508	178,015,568	44.0%	76,455,824	1,924,684	2.5%
Gas Tax Fund	22,797,005	30,727,282	74.2%	17,780,798	5,016,207	28.2%
General Plan Maintenance Fund	1,110,170	2,650,000	41.9%	-	1,110,170	100.0%
GIS Fund	2,172,428	2,417,743	89.9%	1,178,469	993,959	84.3%
Golf Course Fund	12,708,505	18,229,824	69.7%	14,793,356	(2,084,851)	-14.1%
Information Technology Fund	8,726,093	12,080,430	72.2%	8,534,677	191,416	2.2%
Infrastructure Fund	2,822,136	6,440,002	43.8%	-	2,822,136	100.0%
Junior Lifeguard Program Fund	444,447	609,858	72.9%	481,037	(36,590)	-7.6%
Los Penasquitos Canyon Preserve Fund	214,815	262,146	81.9%	194,605	20,210	10.4%
Maintenance Assessment District (MAD) Funds	19,760,194	40,575,734	48.7%	17,950,459	1,809,735	10.1%
Mission Bay/ Balboa Park Improvement Fund	1,977,325	2,125,166	93.0%	2,188,947	(211,622)	-9.7%
New Convention Facility Fund	3,436,000	3,436,000	100.0%	3,436,000	-	0.0%
OneSD Support Fund	18,445,820	26,781,896	68.9%	19,405,049	(959,229)	-4.9%
Parking Meter Operations	3,701,167	10,313,775	35.9%	2,910,389	790,778	27.2%
PETCO Park Fund	15,878,407	16,761,105	94.7%	15,054,252	824,155	5.5%
Prop 42 Replacement - Transportation Relief Fund	3,295,742	4,088,287	80.6%	7,444,030	(4,148,288)	-55.7%
Public Art Fund	179,997	1,808,166	10.0%	110,600	69,397	62.7%
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	2,780,825	3,660,565	76.0%	2,864,129	(83,304)	-2.9%

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Schedule 4 (cont.)

	FY18 Year-to-Date Expenditures¹	FY18 Current Budget	% Consumed	FY17 Year-to-Date Expenditures	FY18/FY17 Change	FY18/FY17 % Change
Recycling Fund	\$ 16,918,305	\$ 25,510,649	66.3%	\$ 16,422,844	\$ 495,461	3.0%
Refuse Disposal Fund	27,357,711	35,917,863	76.2%	23,513,681	3,844,030	16.3%
Risk Management Fund	9,179,073	11,007,266	83.4%	8,436,600	742,473	8.8%
Road Maintenance & Rehabilitation	56,330	8,025,413	0.7%	-	56,330	100.0%
Seized and Forfeited Assets Funds	830,393	1,739,562	47.7%	552,567	277,827	50.3%
Solid Waste Local Enforcement Agency Fund	857,551	1,069,186	80.2%	563,852	293,699	52.1%
Stadium Operations Fund	21,871,631	23,861,280	91.7%	17,025,456	4,846,175	28.5%
State COPS	2,097,590	2,892,000	72.5%	1,408,309	689,281	48.9%
Storm Drain Fund	4,274,536	5,700,000	75.0%	4,695,506	(420,970)	-9.0%
Successor Agency Admin & Project Fund	916,939	2,654,407	34.5%	-	916,939	100.0%
Transient Occupancy Tax Fund	50,907,528	116,242,274	43.8%	53,052,632	(2,145,104)	-4.0%
TransNet Extension Funds	10,124,662	13,320,541	76.0%	10,275,958	(151,296)	-1.5%
Trolley Extension Reserve Fund	1,060,422	1,058,250	100.2%	1,061,305	(883)	-0.1%
Underground Surcharge Fund	19,647,373	59,528,799	33.0%	12,319,375	7,327,998	59.5%
Wastewater Department Funds	277,924,989	352,243,002	78.9%	275,878,205	2,046,784	0.7%
Water Department Funds	369,009,478	521,125,919	70.8%	370,203,178	(1,193,700)	-0.3%
Wireless Communication Technology Fund	7,661,148	9,112,444	84.1%	7,099,175	561,973	7.9%
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