

Financial Performance Report Fiscal Year 2016

As of May 31, 2016



**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 11 (as of May 31, 2016).

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 May 31, 2016, 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 11, Ended May 31, 2016 (92% of Year Completed)
(Unaudited)

	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	\$ 452,437,086	96.2%	\$ 435,096,304	\$ 17,340,782	4.0%
Sales Taxes	285,770,943	285,770,943	176,997,279	61.9%	208,596,984	(31,599,705)	-15.1%
Transient Occupancy Taxes	102,163,864	102,163,864	87,663,002	85.8%	80,327,730	7,335,272	9.1%
Property Transfer Taxes	8,371,562	8,371,562	7,570,817	90.4%	6,014,467	1,556,350	25.9%
Licenses & Permits	24,095,425	24,095,425	22,937,690	95.2%	23,012,582	(74,892)	-0.3%
Fines & Forfeitures	29,684,478	29,684,478	25,603,858	86.3%	25,164,431	439,427	1.7%
Interest & Dividends	462,262	462,262	691,095	149.5%	445,073	246,022	55.3%
Franchises & Other Local Taxes	80,769,945	80,769,945	62,459,505	77.3%	62,742,774	(283,269)	-0.5%
Rents & Concessions	45,775,617	45,775,617	43,846,435	95.8%	42,699,002	1,147,433	2.7%
Revenues from Other Agencies	6,873,792	6,873,792	6,260,747	91.1%	9,293,805	(3,033,058)	-32.6%
Charges for Current Services	129,568,466	126,942,634	93,355,578	73.5%	89,112,184	4,243,394	4.8%
Other Revenue	4,640,002	7,940,002	6,673,372	84.0%	4,161,583	2,511,789	60.4%
Transfers	93,632,574	96,265,026	28,689,930	29.8%	25,333,146	3,356,784	13.3%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,285,184,129	\$ 1,015,186,394	79.0%	\$ 1,012,000,065	\$ 3,186,329	0.3%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,451,256	\$ 472,849,797	90.5%	\$ 456,109,187	\$ 16,740,610	3.7%
Total PE	522,410,987	522,451,256	472,849,797	90.5%	456,109,187	16,740,610	3.7%
Fringe Benefits	356,276,518	356,276,518	323,335,515	90.8%	312,379,330	10,956,185	3.5%
Supplies	28,678,923	30,141,382	27,501,246	91.2%	25,170,690	2,330,556	9.3%
Contracts	220,344,656	219,723,077	195,563,679	89.0%	151,575,855	43,987,824	29.0%
Information Technology	26,840,832	27,764,013	17,362,000	62.5%	18,948,920	(1,586,920)	-8.4%
Energy & Utilities	47,096,343	44,220,023	32,763,322	74.1%	35,870,342	(3,107,020)	-8.7%
Capital Expenditure	5,817,232	4,313,344	1,701,972	39.5%	969,303	732,669	75.6%
Debt	3,676,997	3,676,997	2,660,775	72.4%	3,008,416	(347,641)	-11.6%
Other Expenditures	5,596,188	5,551,193	4,560,665	82.2%	4,428,616	132,049	3.0%
Transfers	71,300,353	77,227,846	61,357,321	79.4%	60,762,104	595,217	1.0%
Total NPE	765,628,042	768,894,393	666,806,495	86.7%	613,113,576	53,692,919	8.8%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,291,345,649	\$ 1,139,656,292	88.3%	\$ 1,069,222,763	\$ 70,433,529	6.6%
General Fund Encumbrances			<u>38,144,865</u>		<u>35,476,652</u>	<u>2,668,213</u>	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (162,614,763)		\$ (92,699,350)	\$ (69,915,413)	

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

General Fund Revenue Status Report
As of Period 11, Ended May 31, 2016 (92% 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	\$ 452,437,086	\$ 470,068,579	96.2%	\$ 435,096,304	\$ 17,340,782	4.0%
Sales Taxes	176,997,279	285,770,943	61.9%	208,596,984	(31,599,705)	-15.1%
Transient Occupancy Taxes	87,663,002	102,163,864	85.8%	80,327,730	7,335,272	9.1%
Property Transfer Taxes	7,570,817	8,371,562	90.4%	6,014,467	1,556,350	25.9%
Licenses & Permits						
Business Taxes	6,804,218	7,577,368	89.8%	6,847,814	(43,596)	-0.6%
Rental Unit Taxes	7,114,832	7,271,794	97.8%	7,096,745	18,087	0.3%
Alarm Permit Fees	2,522,668	2,876,016	87.7%	2,567,827	(45,159)	-1.8%
Application Fees	2,426,079	2,310,000	105.0%	2,455,258	(29,179)	-1.2%
Other Licenses & Permits	4,069,893	4,060,247	100.2%	4,044,938	24,955	0.6%
Total Licenses & Permits	22,937,690	24,095,425	95.2%	23,012,582	(74,892)	-0.3%
Fines & Forfeitures						
Parking Citations	17,758,658	19,899,278	89.2%	16,804,543	954,115	5.7%
Municipal Court	4,302,036	6,157,700	69.9%	4,747,986	(445,950)	-9.4%
Other Fines & Forfeitures	3,543,164	3,627,500	97.7%	3,611,902	(68,738)	-1.9%
Total Fines & Forfeitures	25,603,858	29,684,478	86.3%	25,164,431	439,427	1.7%
Interest & Dividends	691,095	462,262	149.5%	445,073	246,022	55.3%
Franchises						
SDG&E	35,897,216	48,453,842	74.1%	36,361,626	(464,410)	-1.3%
CATV	13,696,961	18,640,103	73.5%	14,043,182	(346,221)	-2.5%
Refuse Collection	8,087,115	9,600,000	84.2%	7,618,238	4,68,877	6.2%
Other Franchises	4,778,213	4,076,000	117.2%	4,719,728	58,485	1.2%
Total Franchises	62,459,505	80,769,945	77.3%	62,742,774	(283,269)	-0.5%
Rents & Concessions						
Mission Bay	24,260,650	28,657,723	84.7%	24,203,441	57,209	0.2%
Pueblo Lands	5,276,105	5,530,383	95.4%	5,322,025	(45,920)	-0.9%
Other Rents and Concessions	14,309,680	11,587,511	123.5%	13,173,536	1,136,144	8.6%
Total Rents & Concessions	43,846,435	45,775,617	95.8%	42,699,002	1,147,433	2.7%
Revenue from Other Agencies	6,260,747	6,873,792	91.1%	9,293,805	(3,033,058)	-32.6%
Charges for Current Services	93,355,578	126,942,634	73.5%	89,112,184	4,243,394	4.8%
Other Revenue	6,673,372	7,940,002	84.0%	4,161,583	2,511,789	60.4%
Transfers	28,689,930	96,265,026	29.8%	25,333,146	3,356,784	13.3%
Total General Fund Revenue¹	\$ 1,015,186,394	\$ 1,285,184,129	79.0%	\$ 1,012,000,065	\$ 3,186,329	0.3%

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

General Fund Expenditure Status Report
As of Period 11, Ended May 31, 2016 (92% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	%	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Mayor						
Office of the Mayor	\$ 3,812,389	\$ 4,305,649	88.5%	\$ 3,723,621	\$ 88,768	2.4%
Performance & Analytics	1,621,519	1,968,094	82.4%	1,152,951	468,568	40.6%
Chief Operating Officer						
Office of Chief Operating Officer	945,577	1,043,163	90.6%	848,033	97,544	11.5%
Communications	3,046,140	3,563,052	85.5%	1,317,507	1,728,633	131.2%
Public Safety						
Fire-Rescue	210,591,675	229,304,249	91.8%	205,323,118	5,268,557	2.6%
Police	390,374,373	435,598,579	89.6%	383,286,467	7,087,906	1.8%
Office of Homeland Security	1,911,368	2,335,708	81.8%	1,826,621	84,747	4.6%
Office of the Chief Financial Officer						
City Comptroller	10,150,850	11,111,938	91.4%	10,024,957	125,893	1.3%
City Treasurer	13,113,085	16,259,232	80.7%	12,775,473	337,612	2.6%
Citywide Program Expenditures	87,587,304	95,409,808	91.8%	69,462,553	18,124,751	26.1%
Debt Management	2,216,341	2,758,828	80.3%	2,276,411	(60,070)	-2.6%
Financial Management	3,591,535	4,394,566	81.7%	3,574,463	17,072	0.5%
Office of the Chief Financial Officer	456,783	580,839	78.6%	455,500	1,283	0.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,494,061	1,805,645	82.7%	968,889	525,172	54.2%
Infrastructure & Public Works						
Environmental Services	31,241,405	36,635,346	85.3%	30,573,168	668,237	2.2%
Public Utilities	1,823,239	2,549,736	71.5%	1,930,563	(107,324)	-5.6%
Public Works	708,107	1,105,896	64.0%	988,907	(280,800)	-28.4%
Public Works - Contracting	1,708,859	2,158,822	79.2%	1,714,733	(5,874)	-0.3%
Public Works - General Services	22,789,079	26,507,783	86.0%	15,480,086	7,308,993	47.2%
Transportation & Storm Water	112,407,686	130,662,333	86.0%	88,613,209	23,794,477	26.9%
Internal Operations						
Internal Operations	364,545	396,361	92.0%	383,748	(19,203)	-5.0%
Department of Information Technology	175,563	500,000	35.1%	47,899	127,664	266.5%
Human Resources	2,935,077	3,268,272	89.8%	2,774,651	160,426	5.8%
Purchasing & Contracting	5,072,939	7,612,535	66.6%	4,699,976	372,963	7.9%
Real Estate Assets	4,357,404	6,181,599	70.5%	3,754,527	602,877	16.1%

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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	812,571	857,024	94.8%	727,719	84,852	11.7%
Development Services	5,639,197	6,991,059	80.7%	5,981,540	(342,343)	-5.7%
Planning	8,464,554	10,323,118	82.0%	7,051,921	1,412,633	20.0%
Economic Development	8,858,902	13,817,381	64.1%	10,135,809	(1,276,907)	-12.6%
Library	42,302,634	49,356,434	85.7%	41,816,663	485,971	1.2%
Park & Recreation	89,029,489	103,194,093	86.3%	87,716,968	1,312,521	1.5%
Non-Mayoral						
City Attorney	42,757,999	46,709,688	91.5%	41,346,376	1,411,623	3.4%
City Auditor	2,950,766	3,717,660	79.4%	2,754,974	195,792	7.1%
City Clerk	4,660,432	5,397,361	86.3%	4,675,392	(14,960)	-0.3%
Council Administration	1,927,575	2,059,166	93.6%	1,662,218	265,357	16.0%
City Council - District 1	910,278	1,113,665	81.7%	825,133	85,145	10.3%
City Council - District 2	903,025	1,156,812	78.1%	1,134,775	(231,750)	-20.4%
City Council - District 3	1,050,282	1,277,780	82.2%	1,083,139	(32,857)	-3.0%
City Council - District 4	779,576	1,095,205	71.2%	880,242	(100,666)	-11.4%
City Council - District 5	905,626	1,236,814	73.2%	914,094	(8,468)	-0.9%
City Council - District 6	836,170	1,202,871	69.5%	774,784	61,386	7.9%
City Council - District 7	908,149	1,173,816	77.4%	960,979	(52,830)	-5.5%
City Council - District 8	918,239	1,172,707	78.3%	964,588	(46,349)	-4.8%
City Council - District 9	937,352	1,159,873	80.8%	911,068	26,284	2.9%
Ethics Commission	989,619	1,047,777	94.4%	828,705	160,914	19.4%
Office of the IBA	1,646,942	1,833,176	89.8%	1,623,160	23,782	1.5%
Personnel	6,970,012	7,434,136	93.8%	6,474,485	495,527	7.7%
Total General Fund Expenditures¹	\$ 1,139,656,292	\$ 1,291,345,649	88.3%	\$ 1,069,222,763	\$ 70,433,529	6.6%

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

Citywide Program Expenditure Status Report
As of Period 11, Ended May 31, 2016 (92% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget		Expenditure		
Citywide Program Expenditures						
Animal Services	\$ 9,021,597	\$ 8,956,214	100.7%	-	\$ 9,021,597	100.0%
Assessments To Public Property	680,665	732,096	93.0%	577,336	103,329	17.9%
Business Cooperation Program	-	-	0.0%	181,435	(181,435)	-100.0%
Citywide Elections	5,218,826	4,173,583	125.0%	124,481	5,094,345	4092.5%
Corporate Master Leases Rent	10,547,775	10,440,662	101.0%	5,997,797	4,549,978	75.9%
Deferred Capital Debt Service	20,975,235	20,973,772	100.0%	11,992,062	8,983,173	74.9%
Engineering and Capital Projects	87,595	250,000	35.0%	390,896	(303,301)	-77.6%
Insurance	1,492,804	2,382,768	62.6%	1,631,508	(138,704)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	722,079	735,000	98.2%	721,418	661	0.1%
Preservation of Benefits	1,054,044	1,500,000	70.3%	1,000,000	54,044	5.4%
Property Tax Administration	3,937,810	4,209,630	93.5%	3,881,069	56,741	1.5%
Public Liability Claims Xfer-Claims Fund	21,700,000	18,600,000	116.7%	14,506,208	7,193,792	49.6%
Public Liab Claims Xfer-Reserves	5,800,000	5,800,000	100.0%	15,600,000	(9,800,000)	-62.8%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,693,574	2,981,255	56.8%	1,240,722	452,852	36.5%
Supplemental COLA Benefit	1,599,656	1,710,782	93.5%	1,569,308	30,348	1.9%
Transfer to Capital Improvement Program	1,265,000	1,265,000	100.0%	250,000	1,015,000	406.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	208,500	459,179	45.4%	208,500	-	0.0%
Total Citywide Program Expenditures	\$ 87,587,304	\$ 95,409,808	91.8%	\$ 69,462,553	\$ 18,124,751	26.1%

Council Districts Expenditure Status Report
As of Period 11, Ended May 31, 2016 (92% Completed)
(Unaudited)

	FY16	FY16	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Adopted	Current	Budget	%	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change	Consumed	Expenditure		
Council District 1	\$ 892,135	\$ 1,065,841	\$ 1,065,841	\$ -	83.7%	\$ 825,109	\$ 67,026	8.1%
District 1 CPPS	18,143	78,653	47,824	(30,829)	23.1%	24	18,119	75495.8%
Total Council District 1	910,278	1,144,494	1,113,665	(30,829)	81.7%	825,133	85,145	10.3%
Council District 2	906,916	1,096,968	1,096,802	(166)	82.7%	1,037,599	(130,683)	-12.6%
District 2 CPPS	(3,891)	90,149	60,010	(30,139)	-4.3%	97,176	(101,067)	-104.0%
Total Council District 2	903,025	1,187,117	1,156,812	(30,305)	78.1%	1,134,775	(231,750)	-20.4%
Council District 3	1,037,231	1,226,435	1,226,435	-	84.6%	1,073,469	(36,238)	-3.4%
District 3 CPPS	13,051	76,851	51,345	(25,506)	17.0%	9,670	3,381	35.0%
Total Council District 3	1,050,282	1,303,286	1,277,780	(25,506)	82.2%	1,083,139	(32,857)	-3.0%
Council District 4	778,215	1,065,776	1,065,776	-	73.0%	879,465	(101,250)	-11.5%
District 4 CPPS	1,361	63,581	29,429	(34,152)	2.1%	777	584	75.2%
Total Council District 4	779,576	1,129,357	1,095,205	(34,152)	71.2%	880,242	(100,666)	-11.4%
Council District 5	859,405	1,065,628	1,065,628	-	80.6%	769,936	89,469	11.6%
District 5 CPPS	46,221	202,276	171,186	(31,090)	22.9%	144,158	(97,937)	-67.9%
Total Council District 5	905,626	1,267,904	1,236,814	(31,090)	73.2%	914,094	(8,468)	-0.9%
Council District 6	827,262	1,065,761	1,065,761	-	77.6%	780,040	47,222	6.1%
District 6 CPPS	8,908	196,954	137,110	(59,844)	4.5%	(5,256)	14,164	-269.5%
Total Council District 6	836,170	1,262,715	1,202,871	(59,844)	69.5%	774,784	61,386	7.9%
Council District 7	904,969	1,131,197	1,131,197	-	80.0%	961,479	(56,510)	-5.9%
District 7 CPPS	3,180	90,725	42,619	(48,106)	3.5%	(500)	3,680	-736.0%
Total Council District 7	908,149	1,221,922	1,173,816	(48,106)	77.4%	960,979	(52,830)	-5.5%
Council District 8	921,827	1,117,617	1,117,617	-	82.5%	965,801	(43,974)	-4.6%
District 8 CPPS	(3,588)	67,391	55,090	(12,301)	-5.3%	(1,213)	(2,375)	195.8%
Total Council District 8	918,239	1,185,008	1,172,707	(12,301)	78.3%	964,588	(46,349)	-4.8%
Council District 9	885,326	1,065,774	1,065,774	-	83.1%	859,484	25,842	3.0%
District 9 CPPS	52,026	108,720	94,099	(14,621)	47.9%	51,584	442	0.9%
Total Council District 9	937,352	1,174,494	1,159,873	(14,621)	80.8%	911,068	26,284	2.9%
Total Council Districts	\$ 8,148,697	\$ 10,876,297	\$ 10,589,544	\$ (286,753)	74.9%	\$ 8,448,802	\$ (300,105)	-3.6%

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May 31, 2016 (92% 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	\$ 4,062,560	\$ 4,881,882	83.2%	\$ 4,026,295	\$ 36,265	0.9%
Automated Refuse Container Fund	992,229	1,000,000	99.2%	741,478	250,751	33.8%
Central Stores Internal Service Fund	8,424,806	13,307,156	63.3%	9,940,608	(1,515,802)	-15.2%
Concourse and Parking Garages Operating Fund	3,984,527	3,774,659	105.6%	2,835,690	1,148,837	40.5%
Convention Center Complex Funds	13,234,300	13,207,993	100.2%	13,785,665	(551,365)	-4.0%
Development Services Fund	54,745,962	52,063,381	105.2%	50,418,072	4,327,890	8.6%
Energy Conservation Program Fund	2,155,948	2,252,875	95.7%	2,380,671	(224,723)	-9.4%
Engineering and Capital Projects	62,385,860	75,734,886	82.4%	55,282,742	7,103,118	12.8%
Environmental Growth Fund 1/3	4,013,975	5,392,760	74.4%	4,058,171	(44,196)	-1.1%
Environmental Growth Fund 2/3	8,017,325	10,792,521	74.3%	8,108,766	(91,441)	-1.1%
Facilities Financing Fund	1,902,044	2,185,240	87.0%	1,561,173	340,871	21.8%
Fire/Emergency Medical Services Fund	11,893,701	11,572,242	102.8%	11,435,744	457,957	4.0%
Fire and Lifeguard Facilities Fund	1,382,019	1,380,370	100.1%	1,381,515	504	0.0%
Fleet Services Funds	68,608,162	73,492,639	93.4%	66,315,268	2,292,894	3.5%
Gas Tax Fund	18,305,881	22,804,978	80.3%	19,595,319	(1,289,438)	-6.6%
GIS Fund	1,570,062	1,743,644	90.0%	1,704,687	(134,625)	-7.9%
Golf Course Fund	16,597,335	18,260,747	90.9%	18,141,366	(1,544,031)	-8.5%
Information Technology Fund	12,732,312	12,723,508	100.1%	8,687,787	4,044,525	46.6%
Junior Lifeguard Program Fund	611,003	595,591	102.6%	561,447	49,556	8.8%
Los Penasquitos Canyon Preserve Fund	185,837	186,000	99.9%	185,948	(111)	-0.1%
Maintenance Assessment District (MAD) Funds	23,009,220	23,092,894	99.6%	23,552,467	(543,247)	-2.3%
Mission Bay/Balboa Park Improvement Fund	1,556,828	2,125,000	73.3%	1,435,944	120,884	8.4%
Mission Bay Improvement Fund	101,067	6,157,723	1.6%	50,382	50,685	100.6%
New Convention Facility Fund	3,402,620	3,405,000	99.9%	3,399,918	2,702	0.1%
OneSD Support Fund	26,635,233	26,525,692	100.4%	19,943,236	6,691,997	33.6%
Parking Meter Operations	9,833,358	10,197,852	96.4%	8,948,921	884,437	9.9%
PETCO Park Fund	16,071,734	15,207,773	105.7%	15,770,321	301,413	1.9%
Prop 42 Replacement - Transportation Relief Fund	6,092,084	6,233,477	97.7%	11,823,724	(5,731,640)	-48.5%
Public Art Fund	438,964	299,643	146.5%	495,741	(56,777)	-11.5%
Public Safety Needs & Debt Service Fund	7,241,911	9,159,111	79.1%	7,294,550	(52,639)	-0.7%
Publishing Services Internal Fund	3,011,422	3,221,261	93.5%	3,205,836	(194,414)	-6.1%
QUALCOMM Stadium Operating Fund	15,969,863	17,957,446	88.9%	14,127,878	1,841,985	13.0%

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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	\$ 17,449,586	\$ 20,637,651	84.6%	\$ 16,709,374	\$ 740,212	4.4%
Refuse Disposal Fund	29,415,566	30,638,650	96.0%	27,893,656	1,521,910	5.5%
Regional Park Improvements Fund	53,181	2,500,000	2.1%	38,078	15,103	39.7%
Risk Management Fund ¹	9,558,186	10,558,878	90.5%	966,243	8,591,943	889.2%
Seized and Forfeited Assets Funds	1,760,287	1,200,000	146.7%	306,743	1,453,544	473.9%
Solid Waste Local Enforcement Agency Fund	661,611	786,417	84.1%	683,910	(22,299)	-3.3%
State COPS ²	6,599,314	4,609,706	143.2%	-	6,599,314	100.0%
Storm Drain Fund	4,468,313	5,700,000	78.4%	4,820,829	(352,516)	-7.3%
Transient Occupancy Tax Fund	78,889,416	92,951,240	84.9%	72,321,185	6,568,231	9.1%
TransNet Extension Funds	50,181,393	32,007,000	156.8%	22,872,057	27,309,336	119.4%
Trolley Extension Reserve Fund	253,102	1,071,728	23.6%	253,432	(330)	-0.1%
Underground Surcharge Fund	50,838,712	63,388,541	80.2%	49,774,532	1,064,180	2.1%
Wastewater Department Funds	338,367,311	403,337,222	83.9%	353,406,104	(15,038,793)	-4.3%
Water Department Funds	359,685,385	501,763,491	71.7%	395,720,652	(36,035,267)	-9.1%
Wireless Communication Technology Fund	6,522,644	6,622,249	98.5%	8,311,030	(1,788,386)	-21.5%
Zoological Exhibits Maintenance Fund	11,674,775	11,777,761	99.1%	11,045,216	629,559	5.7%

¹ 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.

² New fund in Fiscal Year 2016.

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May 31, 2016 (92% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures	Budget		Expenditures		
Airports Fund	\$ 3,281,397	\$ 5,301,907	61.9%	\$ 2,753,398	\$ 527,999	19.2%
Automated Refuse Container Fund	720,568	1,100,000	65.5%	582,094	138,474	23.8%
Central Stores Internal Service Fund	8,475,005	13,307,156	63.7%	9,862,724	(1,387,719)	-14.1%
Concourse and Parking Garages Operating Fund	1,563,399	4,439,017	35.2%	1,467,798	95,601	6.5%
Convention Center Complex Funds	13,144,537	13,803,450	95.2%	13,275,563	(131,026)	-1.0%
Development Services Fund	49,304,411	55,309,067	89.1%	45,743,612	3,560,799	7.8%
Energy Conservation Program Fund	1,976,316	2,622,983	75.3%	2,201,587	(225,271)	-10.2%
Engineering and Capital Projects	61,008,733	75,734,886	80.6%	56,830,230	4,178,503	7.4%
Environmental Growth Fund 1/3	2,225,812	3,942,458	56.5%	2,574,846	(349,034)	-13.6%
Environmental Growth Fund 2/3	-	10,456,488	0.0%	4,198	(4,198)	-100.0%
Facilities Financing Fund	1,910,699	2,185,240	87.4%	1,580,675	330,024	20.9%
Fire/Emergency Medical Services Fund	7,063,883	11,840,947	59.7%	7,689,126	(625,243)	-8.1%
Fire and Lifeguard Facilities Fund	1,382,192	1,426,582	96.9%	1,387,738	(5,546)	-0.4%
Fleet Services Funds	72,010,361	153,180,654	47.0%	56,287,928	15,722,433	27.9%
Gas Tax Fund	21,664,550	27,466,639	78.9%	16,382,265	5,282,285	32.2%
GIS Fund	1,648,617	2,062,574	79.9%	1,662,348	(13,731)	-0.8%
Golf Course Fund	14,070,308	16,802,439	83.7%	14,517,060	(446,752)	-3.1%
Information Technology Fund	10,853,856	13,363,897	81.2%	7,481,594	3,372,262	45.1%
Junior Lifeguard Program Fund	488,408	595,591	82.0%	472,574	15,834	3.4%
Los Penasquitos Canyon Preserve Fund	206,080	226,846	90.8%	206,343	(263)	-0.1%
Maintenance Assessment District (MAD) Funds	17,891,904	36,098,347	49.6%	18,952,209	(1,060,305)	-5.6%
Mission Bay/ Balboa Park Improvement Fund	1,915,734	2,128,526	90.0%	1,965,031	(49,297)	-2.5%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	19,782,754	25,441,074	77.8%	16,208,649	3,574,105	22.1%
Parking Meter Operations	2,872,840	10,197,852	28.2%	2,099,195	773,645	36.9%
PETCO Park Fund	17,350,907	16,353,469	106.1%	16,369,546	981,361	6.0%
Police Decentralization Fund	2,458,813	2,458,813	100.0%	3,666,452	(1,207,639)	-32.9%
Prop 42 Replacement - Transportation Relief Fund	6,684,700	26,595,287	25.1%	5,888,064	796,636	13.5%
Public Art Fund	114,201	342,034	33.4%	80,793	33,408	41.4%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111	15.1%	1,379,719	650	0.0%
Publishing Services Internal Fund	2,934,657	3,666,496	80.0%	2,814,291	120,366	4.3%
QUALCOMM Stadium Operating Fund	17,396,909	19,347,918	89.9%	13,692,320	3,704,589	27.1%

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	FY16 Year-to-Date Expenditures	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditures	FY16/FY15 Change	FY16/FY15 % Change
Recycling Fund	\$ 17,417,662	\$ 22,874,778	76.1%	\$ 16,522,905	\$ 894,757	5.4%
Refuse Disposal Fund	25,439,476	32,253,513	78.9%	25,850,006	(410,530)	-1.6%
Risk Management Fund	8,153,050	10,558,878	77.2%	8,604,915	(451,865)	-5.3%
Seized and Forfeited Assets Funds	739,906	1,809,671	40.9%	882,298	(142,392)	-16.1%
Solid Waste Local Enforcement Agency Fund	611,843	766,313	79.8%	676,543	(64,700)	-9.6%
State COPS ¹	4,542,135	4,609,706	98.5%	-	4,542,135	100.0%
Storm Drain Fund	4,277,090	5,700,000	75.0%	4,280,820	(3,730)	-0.1%
Transient Occupancy Tax Fund	52,671,715	97,625,553	54.0%	49,850,088	2,821,627	5.7%
TransNet Extension Funds	10,584,975	13,177,479	80.3%	8,627,855	1,957,120	22.7%
Trolley Extension Reserve Fund	1,062,880	1,089,225	97.6%	1,062,443	437	0.0%
Underground Surcharge Fund	20,996,637	58,388,541	36.0%	25,048,481	(4,051,844)	-16.2%
Wastewater Department Funds	279,553,841	366,869,239	76.2%	285,592,028	(6,038,187)	-2.1%
Water Department Funds	346,015,512	505,811,690	68.4%	359,486,038	(13,470,527)	-3.7%
Wireless Communication Technology Fund	6,933,839	8,149,464	85.1%	7,496,709	(562,870)	-7.5%
Zoological Exhibits Maintenance Fund	5,085,761	11,777,761	43.2%	4,801,888	283,873	5.9%

¹ New fund in Fiscal Year 2016.