

Financial Performance Report Fiscal Year 2016

As of January 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 7 (as of January 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 January 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 7, Ended January 31, 2016 (58% 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	\$ 251,631,469	53.5%	\$ 245,246,193	\$ 6,385,276	2.6%
Sales Taxes	285,770,943	285,770,943	91,912,841	32.2%	113,565,107	(21,652,266)	-19.1%
Transient Occupancy Taxes	102,163,864	102,163,864	54,006,594	52.9%	48,457,788	5,548,806	11.5%
Property Transfer Taxes	8,371,562	8,371,562	4,325,922	51.7%	3,202,680	1,123,242	35.1%
Licenses & Permits	24,095,425	24,095,425	11,341,811	47.1%	12,182,348	(840,537)	-6.9%
Fines & Forfeitures	29,684,478	29,684,478	14,667,505	49.4%	15,384,002	(716,497)	-4.7%
Interest & Dividends	462,262	462,262	45,743	9.9%	(45,576)	91,319	-200.4%
Franchises & Other Local Taxes	80,769,945	80,769,945	22,701,424	28.1%	22,523,299	178,125	0.8%
Rents & Concessions	45,775,617	45,775,617	27,012,711	59.0%	25,787,673	1,225,038	4.8%
Revenues from Other Agencies	6,873,792	6,873,792	3,371,569	49.0%	6,695,443	(3,323,874)	-49.6%
Charges for Current Services	129,568,466	129,568,466	65,518,078	50.6%	65,140,870	377,208	0.6%
Other Revenue	4,640,002	4,640,002	5,335,502	115.0%	2,973,206	2,362,296	79.5%
Transfers	93,632,574	93,639,194	21,255,705	22.7%	18,108,081	3,147,624	17.4%
Total General Fund Revenue¹	\$ 1,281,877,509	\$ 1,281,884,129	\$ 573,126,874	44.7%	\$ 579,221,114	\$ (6,094,240)	-1.1%
Expenditures							
Personnel Services	\$ 522,410,987	\$ 522,429,227	\$ 302,551,780	57.9%	\$ 294,703,158	\$ 7,848,622	2.7%
Total PE	522,410,987	522,429,227	302,551,780	57.9%	294,703,158	7,848,622	2.7%
Fringe Benefits	356,276,518	356,276,518	201,155,212	56.5%	199,214,623	1,940,589	1.0%
Supplies	28,678,923	29,843,947	17,972,951	60.2%	16,667,587	1,305,364	7.8%
Contracts	220,344,656	219,381,752	116,861,460	53.3%	95,934,350	20,927,110	21.8%
Information Technology	26,840,832	27,578,988	8,653,729	31.4%	11,427,526	(2,773,797)	-24.3%
Energy & Utilities	47,096,343	47,127,023	22,816,338	48.4%	25,729,823	(2,913,485)	-11.3%
Capital Expenditure	5,817,232	4,175,255	726,535	17.4%	530,906	195,629	36.8%
Debt	3,676,997	3,676,997	1,525,042	41.5%	993,289	531,753	53.5%
Other Expenditures	5,596,188	5,564,043	2,572,928	46.2%	2,734,400	(161,472)	-5.9%
Transfers	71,300,353	71,991,899	49,577,907	68.9%	44,351,658	5,226,249	11.8%
Total NPE	765,628,042	765,616,422	421,862,102	55.1%	397,584,162	24,277,940	6.1%
Total General Fund Expenditures¹	\$ 1,288,039,029	\$ 1,288,045,649	\$ 724,413,882	56.2%	\$ 692,287,320	\$ 32,126,562	4.6%
General Fund Encumbrances			<u>80,891,803</u>		<u>62,254,731</u>	<u>18,637,072</u>	
Net Impact	\$ (6,161,520)	\$ (6,161,520)	\$ (232,178,811)		\$ (175,320,937)	\$ (56,857,874)	

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

General Fund Revenue Status Report
As of Period 7, Ended January 31, 2016 (58% 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	\$ 251,631,469	\$ 470,068,579	53.5%	\$ 245,246,193	\$ 6,385,276	2.6%
Sales Taxes	91,912,841	285,770,943	32.2%	113,565,107	(21,652,266)	-19.1%
Transient Occupancy Taxes	54,006,594	102,163,864	52.9%	48,457,788	5,548,806	11.5%
Property Transfer Taxes	4,325,922	8,371,562	51.7%	3,202,680	1,123,242	35.1%
Licenses & Permits						
Business Taxes	4,493,012	7,577,368	59.3%	4,534,888	(41,876)	-0.9%
Rental Unit Taxes	1,344,790	7,271,794	18.5%	1,770,222	(425,432)	-24.0%
Alarm Permit Fees	1,445,281	2,876,016	50.3%	1,669,812	(224,531)	-13.4%
Application Fees	1,481,036	2,310,000	64.1%	1,529,538	(48,502)	-3.2%
Other Licenses & Permits	2,577,692	4,060,247	63.5%	2,677,888	(100,196)	-3.7%
Total Licenses & Permits	11,341,811	24,095,425	47.1%	12,182,348	(840,537)	-6.9%
Fines & Forfeitures						
Parking Citations	10,478,046	19,899,278	52.7%	10,528,167	(50,121)	-0.5%
Municipal Court	2,497,950	6,157,700	40.6%	2,718,087	(220,137)	-8.1%
Other Fines & Forfeitures	1,691,509	3,627,500	46.6%	2,137,748	(446,239)	-20.9%
Total Fines & Forfeitures	14,667,505	29,684,478	49.4%	15,384,002	(716,497)	-4.7%
Interest & Dividends	45,743	462,262	9.9%	(45,576)	91,319	-200.4%
Franchises						
SDG&E	11,106,368	48,453,842	22.9%	9,394,467	1,711,901	18.2%
CATV	6,029,142	18,640,103	32.3%	6,279,209	(250,067)	-4.0%
Refuse Collection	2,927,551	9,600,000	30.5%	4,256,536	(1,328,985)	-31.2%
Other Franchises	2,638,363	4,076,000	64.7%	2,593,087	45,276	1.7%
Total Franchises	22,701,424	80,769,945	28.1%	22,523,299	178,125	0.8%
Rents & Concessions						
Mission Bay	16,285,725	28,657,723	56.8%	16,248,324	37,401	0.2%
Pueblo Lands	3,095,005	5,530,383	56.0%	3,156,010	(61,005)	-1.9%
Other Rents and Concessions	7,631,981	11,587,511	65.9%	6,383,339	1,248,642	19.6%
Total Rents & Concessions	27,012,711	45,775,617	59.0%	25,787,673	1,225,038	4.8%
Revenue from Other Agencies	3,371,569	6,873,792	49.0%	6,695,443	(3,323,874)	-49.6%
Charges for Current Services	65,518,078	129,568,466	50.6%	65,140,870	377,208	0.6%
Other Revenue	5,335,502	4,640,002	115.0%	2,973,206	2,362,296	79.5%
Transfers	21,255,705	93,639,194	22.7%	18,108,081	3,147,624	17.4%
Total General Fund Revenue¹	<u>\$ 573,126,874</u>	<u>\$ 1,281,884,129</u>	<u>44.7%</u>	<u>\$ 579,221,114</u>	<u>\$ (6,094,240)</u>	<u>-1.1%</u>

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

General Fund Expenditure Status Report
As of Period 7, Ended January 31, 2016 (58% Completed)
(Unaudited)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Mayor						
Office of the Mayor	\$ 2,464,370	\$ 4,305,649	57.2%	\$ 2,349,629	\$ 114,741	4.9%
Performance & Analytics	959,501	1,968,094	48.8%	694,235	265,266	38.2%
Chief Operating Officer						
Office of Chief Operating Officer	580,507	1,043,163	55.6%	541,740	38,767	7.2%
Communications	1,961,108	3,563,052	55.0%	474,549	1,486,559	313.3%
Public Safety						
Fire-Rescue	135,203,467	229,268,765	59.0%	131,693,956	3,509,511	2.7%
Police	250,848,045	435,556,691	57.6%	246,121,279	4,726,766	1.9%
Office of Homeland Security	1,221,408	2,333,408	52.3%	1,212,790	8,618	0.7%
Office of the Chief Financial Officer						
City Comptroller	6,429,118	11,111,938	57.9%	6,351,097	78,021	1.2%
City Treasurer	7,557,055	16,259,232	46.5%	7,814,942	(257,887)	-3.3%
Citywide Program Expenditures	51,977,758	89,609,808	58.0%	52,968,289	(990,531)	-1.9%
Debt Management	1,425,463	2,758,828	51.7%	1,462,744	(37,281)	-2.5%
Financial Management	2,199,647	4,394,566	50.1%	2,306,185	(106,538)	-4.6%
Office of the Chief Financial Officer	288,046	580,839	49.6%	293,388	(5,342)	-1.8%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	1,004,357	1,805,479	55.6%	635,191	369,166	58.1%
Infrastructure & Public Works						
Environmental Services	20,788,824	36,631,631	56.8%	20,001,846	786,978	3.9%
Public Utilities	1,302,332	2,549,736	51.1%	1,334,297	(31,965)	-2.4%
Public Works	327,247	1,105,896	29.6%	651,570	(324,323)	-49.8%
Public Works - Contracting	1,055,361	2,158,822	48.9%	1,132,834	(77,473)	-6.8%
Public Works - General Services	16,279,592	26,507,783	61.4%	10,534,730	5,744,862	54.5%
Transportation & Storm Water	71,976,095	130,662,333	55.1%	54,767,568	17,208,527	31.4%
Internal Operations						
Internal Operations	230,500	396,361	58.2%	232,192	(1,692)	-0.7%
Department of Information Technology	18,517	500,000	3.7%	46,732	(28,215)	-60.4%
Human Resources	1,812,927	3,268,272	55.5%	1,821,762	(8,835)	-0.5%
Purchasing & Contracting	3,087,516	7,612,535	40.6%	2,988,406	99,110	3.3%
Real Estate Assets	2,689,308	6,181,599	43.5%	2,313,814	375,494	16.2%

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Schedule 2 (cont.)

	FY16 Year-to-Date Expenditure	FY16 Current Budget	% Consumed	FY15 Year-to-Date Expenditure	FY16/FY15 Change	FY16/FY15 % Change
Neighborhood Services						
Neighborhood Services	521,790	857,024	60.9%	451,215	70,575	15.6%
Development Services	3,471,081	6,991,059	49.7%	3,861,976	(390,895)	-10.1%
Planning	5,069,983	10,323,118	49.1%	4,156,224	913,759	22.0%
Economic Development	4,807,354	13,823,681	34.8%	6,548,102	(1,740,748)	-26.6%
Library	27,154,337	49,324,289	55.1%	26,786,837	367,500	1.4%
Park & Recreation	55,878,144	105,655,516	52.9%	56,625,554	(747,410)	-1.3%
Non-Mayoral						
City Attorney	26,774,498	46,709,688	57.3%	26,556,079	218,419	0.8%
City Auditor	1,803,699	3,717,660	48.5%	1,686,875	116,824	6.9%
City Clerk	2,839,114	5,397,361	52.6%	2,916,126	(77,012)	-2.6%
Council Administration	1,203,519	2,059,166	58.4%	1,017,036	186,483	18.3%
City Council - District 1	581,980	1,140,665	51.0%	512,969	69,011	13.5%
City Council - District 2	573,762	1,169,066	49.1%	791,824	(218,062)	-27.5%
City Council - District 3	687,150	1,277,780	53.8%	668,655	18,495	2.8%
City Council - District 4	496,364	1,111,004	44.7%	582,757	(86,393)	-14.8%
City Council - District 5	554,640	1,263,804	43.9%	465,013	89,627	19.3%
City Council - District 6	534,478	1,224,912	43.6%	498,803	35,675	7.2%
City Council - District 7	591,545	1,201,922	49.2%	613,084	(21,539)	-3.5%
City Council - District 8	596,408	1,185,008	50.3%	609,513	(13,105)	-2.2%
City Council - District 9	585,973	1,163,357	50.4%	535,077	50,896	9.5%
Ethics Commission	596,335	1,047,777	56.9%	505,161	91,174	18.0%
Office of the IBA	1,059,226	1,833,176	57.8%	1,022,920	36,306	3.5%
Personnel	4,344,433	7,434,136	58.4%	4,129,755	214,678	5.2%
Total General Fund Expenditures¹	\$ 724,413,882	\$ 1,288,045,649	56.2%	\$ 692,287,320	\$ 32,126,562	4.6%

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

Citywide Program Expenditure Status Report
As of Period 7, Ended January 31, 2016 (58% 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						
Assessments To Public Property	\$ 155,348	\$ 732,096	21.2%	\$ 418,821	\$ (263,473)	-62.9%
Citywide Elections	-	4,173,583	0.0%	124,481	(124,481)	-100.0%
Corporate Master Leases Rent	6,969,429	10,440,662	66.8%	3,856,166	3,113,263	80.7%
Deferred Capital Debt Service	11,585,040	20,973,772	55.2%	6,295,006	5,290,034	84.0%
Engineering and Capital Projects	45,126	250,000	18.1%	371,182	(326,056)	-87.8%
Animal Services	6,782,544	8,956,214	75.7%	-	6,782,544	100.0%
Insurance	1,492,804	2,382,768	62.6%	1,631,510	(138,706)	-8.5%
McGuigan Settlement	-	-	0.0%	8,007,669	(8,007,669)	-100.0%
Memberships	579,687	735,000	78.9%	685,911	(106,224)	-15.5%
Preservation of Benefits	54,044	1,500,000	3.6%	-	54,044	100.0%
Property Tax Administration	160,543	4,209,630	3.8%	160,510	33	0.0%
Public Liability Claims Xfer-Claims Fund	18,600,000	18,600,000	100.0%	14,506,208	4,093,792	28.2%
Public Liab Claims Xfer-Reserves	-	-	0.0%	12,800,000	(12,800,000)	-100.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	967,393	2,981,255	32.4%	807,265	160,128	19.8%
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%	-	1,265,000	100.0%
Transfer to Park Improvement Funds	-	8,657,723	0.0%	-	-	0.0%
Transportation Subsidy	139,000	459,179	30.3%	139,000	-	0.0%
Total Citywide Program Expenditures	\$ 51,977,758	\$ 89,609,808	58.0%	\$ 52,968,289	\$ (990,531)	-1.9%

Council Districts Expenditure Status Report
As of Period 7, Ended January 31, 2016 (58% Completed)
(Unaudited)

	FY16	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15	
	Year-to-Date	Adopted	Current	Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 565,837	\$ 1,065,841	\$ 1,065,841	\$ -	53.1%	\$ 513,001	\$ 52,836	10.3%
District 1 CPPS	16,143	78,653	74,824	(3,829)	20.5%	(32)	16,175	-50546.9%
Total Council District 1	581,980	1,144,494	1,140,665	(3,829)	51.0%	512,969	69,011	13.5%
Council District 2	580,589	1,096,968	1,096,968	-	52.9%	717,100	(136,511)	-19.0%
District 2 CPPS	(6,827)	90,149	72,098	(18,051)	-7.6%	74,724	(81,551)	-109.1%
Total Council District 2	573,762	1,187,117	1,169,066	(18,051)	49.1%	791,824	(218,062)	-27.5%
Council District 3	690,599	1,226,435	1,226,435	-	56.3%	668,985	21,614	3.2%
District 3 CPPS	(3,449)	76,851	51,345	(25,506)	-4.5%	(330)	(3,119)	945.2%
Total Council District 3	687,150	1,303,286	1,277,780	(25,506)	53.8%	668,655	18,495	2.8%
Council District 4	495,003	1,065,776	1,065,776	-	46.4%	587,471	(92,468)	-15.7%
District 4 CPPS	1,361	63,581	45,228	(18,353)	2.1%	(4,714)	6,075	-128.9%
Total Council District 4	496,364	1,129,357	1,111,004	(18,353)	44.7%	582,757	(86,393)	-14.8%
Council District 5	548,438	1,065,628	1,065,628	-	51.5%	493,513	54,925	11.1%
District 5 CPPS	6,202	202,276	198,176	(4,100)	3.1%	(28,500)	34,702	-121.8%
Total Council District 5	554,640	1,267,904	1,263,804	(4,100)	43.9%	465,013	89,627	19.3%
Council District 6	538,015	1,065,761	1,065,761	-	50.5%	504,059	33,956	6.7%
District 6 CPPS	(3,537)	196,954	159,151	(37,803)	-1.8%	(5,256)	1,719	-32.7%
Total Council District 6	534,478	1,262,715	1,224,912	(37,803)	43.6%	498,803	35,675	7.2%
Council District 7	590,045	1,131,197	1,131,197	-	52.2%	615,584	(25,539)	-4.1%
District 7 CPPS	1,500	90,725	70,725	(20,000)	1.7%	(2,500)	4,000	-160.0%
Total Council District 7	591,545	1,221,922	1,201,922	(20,000)	49.2%	613,084	(21,539)	-3.5%
Council District 8	601,996	1,117,617	1,117,617	-	53.9%	615,726	(13,730)	-2.2%
District 8 CPPS	(5,588)	67,391	67,391	-	-8.3%	(6,213)	625	-10.1%
Total Council District 8	596,408	1,185,008	1,185,008	-	50.3%	609,513	(13,105)	-2.2%
Council District 9	565,598	1,065,774	1,065,774	-	53.1%	544,729	20,869	3.8%
District 9 CPPS	20,375	108,720	97,583	(11,137)	18.7%	(9,652)	30,027	-311.1%
Total Council District 9	585,973	1,174,494	1,163,357	(11,137)	50.4%	535,077	50,896	9.5%
Total Council Districts	\$ 5,202,300	\$ 10,876,297	\$10,737,518	\$ (138,779)	47.8%	\$ 5,277,695	\$ (75,395)	-1.4%

Other Budgeted Funds Revenue Status Report
As of Period 7, Ended January 31, 2016 (58% 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	\$ 2,736,141	\$ 4,881,882	56.0%	\$ 2,582,689	\$ 153,452	5.9%
Automated Refuse Container Fund	573,294	700,000	81.9%	472,477	100,817	21.3%
Central Stores Internal Service Fund	5,860,429	13,307,156	44.0%	5,795,200	65,229	1.1%
Concourse and Parking Garages Operating Fund	2,542,739	3,774,659	67.4%	1,802,429	740,310	41.1%
Convention Center Complex Funds	9,606,452	13,207,993	72.7%	10,010,899	(404,447)	-4.0%
Development Services Fund	35,181,520	52,063,381	67.6%	31,271,431	3,910,089	12.5%
Energy Conservation Program Fund	2,056,010	2,252,875	91.3%	2,251,252	(195,242)	-8.7%
Engineering and Capital Projects	37,970,265	75,734,886	50.1%	34,567,433	3,402,832	9.8%
Environmental Growth Fund 1/3	1,245,588	5,392,760	23.1%	1,053,418	192,170	18.2%
Environmental Growth Fund 2/3	2,479,697	10,792,521	23.0%	2,094,903	384,794	18.4%
Facilities Financing Fund	1,238,454	2,185,240	56.7%	900,893	337,561	37.5%
Fire/Emergency Medical Services Fund	6,382,641	11,572,242	55.2%	5,843,118	539,523	9.2%
Fire and Lifeguard Facilities Fund	1,380,753	1,380,370	100.0%	1,380,603	150	0.0%
Fleet Services Funds	42,636,332	73,492,639	58.0%	42,392,114	244,218	0.6%
Gas Tax Fund	10,884,182	22,804,978	47.7%	14,150,573	(3,266,391)	-23.1%
GIS Fund	40,654	1,743,644	2.3%	48,937	(8,283)	-16.9%
Golf Course Fund	10,634,563	18,260,747	58.2%	10,922,829	(288,266)	-2.6%
Information Technology Fund	(4,064)	12,723,508	0.0%	8,014	(12,078)	-150.7%
Junior Lifeguard Program Fund	5,821	595,591	1.0%	2,000	3,821	191.1%
Los Penasquitos Canyon Preserve Fund	23,560	186,000	12.7%	22,828	732	3.2%
Maintenance Assessment District (MAD) Funds	9,229,380	23,092,894	40.0%	10,663,505	(1,434,125)	-13.4%
Mission Bay/Balboa Park Improvement Fund	1,276,851	2,125,000	60.1%	1,177,707	99,144	8.4%
Mission Bay Improvement Fund	56,632	6,157,723	0.9%	30,161	26,471	87.8%
New Convention Facility Fund	3,402,605	3,405,000	99.9%	3,399,904	2,701	0.1%
OneSD Support Fund	26,565,331	26,525,692	100.1%	19,922,527	6,642,804	33.3%
Parking Meter Operations	6,222,940	10,197,852	61.0%	5,476,563	746,377	13.6%
PETCO Park Fund	14,870,628	15,207,773	97.8%	14,413,549	457,079	3.2%
Prop 42 Replacement - Transportation Relief Fund	3,917,784	6,233,477	62.9%	8,417,715	(4,499,931)	-53.5%
Public Art Fund	154,643	154,643	100.0%	327,956	(173,313)	-52.8%
Public Safety Needs & Debt Service Fund	4,398,671	9,159,111	48.0%	4,459,911	(61,240)	-1.4%
Publishing Services Internal Fund	1,810,504	3,221,261	56.2%	2,016,815	(206,311)	-10.2%
QUALCOMM Stadium Operating Fund	13,899,669	17,957,446	77.4%	10,249,649	3,650,020	35.6%

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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	\$ 8,775,080	\$ 20,637,651	42.5%	\$ 11,398,235	\$ (2,623,155)	-23.0%
Refuse Disposal Funds	19,681,335	30,638,650	64.2%	18,253,800	1,427,535	7.8%
Regional Park Improvements Fund	29,418	2,500,000	1.2%	22,623	6,795	30.0%
Risk Management Fund ¹	6,311,923	10,558,878	59.8%	282,713	6,029,210	2132.6%
Seized and Forfeited Assets Funds	1,372,045	1,200,000	114.3%	304,644	1,067,401	350.4%
Solid Waste Local Enforcement Agency Fund	482,621	786,417	61.4%	497,983	(15,362)	-3.1%
State COPS ²	5,533,192	4,609,706	120.0%	-	5,533,192	100.0%
Storm Drain Fund	2,730,703	5,700,000	47.9%	3,012,125	(281,422)	-9.3%
Transient Occupancy Tax Fund	48,332,917	92,951,240	52.0%	43,473,656	4,859,261	11.2%
TransNet Extension Funds	35,023,343	32,007,000	109.4%	11,426,629	23,596,714	206.5%
Trolley Extension Reserve Fund	254,469	1,071,728	23.7%	254,408	61	0.0%
Underground Surcharge Fund	15,076,306	63,388,541	23.8%	12,550,532	2,525,774	20.1%
Wastewater Department Funds	216,507,870	403,337,222	53.7%	225,203,457	(8,695,587)	-3.9%
Water Department Funds	214,611,397	501,763,491	42.8%	249,004,151	(34,392,754)	-13.8%
Wireless Communication Technology Fund	6,243,098	6,622,249	94.3%	8,006,085	(1,762,987)	-22.0%
Zoological Exhibits Maintenance Fund	6,571,315	11,777,761	55.8%	6,299,450	271,865	4.3%

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 7, Ended January 31, 2016 (58% Completed)
(Unaudited)

	FY16	FY16	%	FY15	FY16/FY15	FY16/FY15
	Year-to-Date	Current	Consumed	Year-to-Date	Change	% Change
	Expenditures	Budget		Expenditures		
Airports Fund	\$ 2,109,948	\$ 5,301,907	39.8%	\$ 1,813,525	\$ 296,423	16.3%
Automated Refuse Container Fund	485,379	800,000	60.7%	406,023	79,356	19.5%
Central Stores Internal Service Fund	5,154,037	13,307,156	38.7%	5,267,285	(113,248)	-2.2%
Concourse and Parking Garages Operating Fund	971,881	4,439,017	21.9%	936,573	35,308	3.8%
Convention Center Complex Funds	3,074,354	13,803,450	22.3%	3,339,113	(264,759)	-7.9%
Development Services Fund	31,789,969	55,309,067	57.5%	29,632,936	2,157,033	7.3%
Energy Conservation Program Fund	1,262,220	2,622,983	48.1%	1,428,507	(166,287)	-11.6%
Engineering and Capital Projects	37,599,111	75,734,886	49.6%	36,395,245	1,203,866	3.3%
Environmental Growth Fund 1/3	1,312,450	3,942,458	33.3%	1,515,787	(203,337)	-13.4%
Environmental Growth Fund 2/3	302	10,456,488	0.0%	3,193	(2,891)	-90.5%
Facilities Financing Fund	1,229,190	2,185,240	56.2%	1,007,651	221,539	22.0%
Fire/Emergency Medical Services Fund	4,709,955	11,840,947	39.8%	4,862,800	(152,845)	-3.1%
Fire and Lifeguard Facilities Fund	690,253	1,426,582	48.4%	697,986	(7,733)	-1.1%
Fleet Services Funds	46,474,825	153,180,654	30.3%	36,262,718	10,212,107	28.2%
Gas Tax Fund	10,343,808	27,466,639	37.7%	10,051,820	291,988	2.9%
GIS Fund	1,256,999	2,062,574	60.9%	1,344,742	(87,743)	-6.5%
Golf Course Fund	7,703,689	16,802,439	45.8%	8,240,206	(536,517)	-6.5%
Information Technology Fund	5,747,189	13,363,897	43.0%	4,409,349	1,337,840	30.3%
Junior Lifeguard Program Fund	421,093	595,591	70.7%	402,234	18,859	4.7%
Los Penasquitos Canyon Preserve Fund	132,459	226,846	58.4%	133,652	(1,193)	-0.9%
Maintenance Assessment District (MAD) Funds	8,515,025	36,001,704	23.7%	9,644,540	(1,129,515)	-11.7%
Mission Bay/ Balboa Park Improvement Fund	1,219,764	2,128,526	57.3%	1,280,065	(748,335)	-61.9%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	10,478,332	25,441,074	41.2%	8,609,947	1,868,385	21.7%
Parking Meter Operations	1,835,858	10,197,852	18.0%	1,318,902	516,956	39.2%
PETCO Park Fund	16,230,350	16,353,469	99.2%	15,746,031	484,319	3.1%
Police Decentralization Fund	2,458,813	2,003,262	122.7%	33,063	2,425,750	7336.8%
Prop 42 Replacement - Transportation Relief Fund	3,197,191	26,595,287	12.0%	3,073,706	123,485	4.0%
Public Art Fund	48,778	342,034	14.3%	62,750	(13,972)	-22.3%
Public Safety Needs & Debt Service Fund	1,380,369	9,159,111	15.1%	1,379,719	650	0.0%
Publishing Services Internal Fund	1,900,812	3,666,496	51.8%	1,877,536	23,276	1.2%
QUALCOMM Stadium Operating Fund	11,199,348	19,347,918	57.9%	8,711,117	2,488,231	28.6%

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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	\$ 10,770,705	\$ 22,874,778	47.1%	\$ 11,006,452	\$ (235,747)	-2.1%
Refuse Disposal Funds	17,140,768	32,253,513	53.1%	16,343,332	797,436	4.9%
Risk Management Fund	5,062,191	10,558,878	47.9%	5,684,075	(621,884)	-10.9%
Seized and Forfeited Assets Funds	233,467	1,809,671	12.9%	853,048	(619,582)	-72.6%
Solid Waste Local Enforcement Agency Fund	380,491	766,313	49.7%	431,584	(51,093)	-11.8%
State COPS ¹	3,983,511	4,609,706	86.4%	-	3,983,511	100.0%
Storm Drain Fund	2,850,445	5,700,000	50.0%	2,853,488	(3,043)	-0.1%
Transient Occupancy Tax Fund	36,840,942	97,443,953	37.8%	38,157,172	(1,316,230)	-3.4%
TransNet Extension Funds	6,925,156	13,177,479	52.6%	6,130,809	794,347	13.0%
Trolley Extension Reserve Fund	909,855	1,089,225	83.5%	897,945	11,910	1.3%
Underground Surcharge Fund	15,566,121	58,388,541	26.7%	15,945,057	(378,936)	-2.4%
Wastewater Department Funds	129,174,863	366,869,239	35.2%	141,816,175	(12,641,312)	-8.9%
Water Department Funds	233,442,524	505,811,690	46.2%	259,785,129	(26,342,605)	-10.1%
Wireless Communication Technology Fund	4,542,345	8,149,464	55.7%	4,237,553	304,792	7.2%
Zoological Exhibits Maintenance Fund	5,085,761	11,777,761	43.2%	4,801,890	283,871	5.9%

¹ New fund in Fiscal Year 2016.