

# Financial Performance Report Fiscal Year 2018

As of September 30, 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 3 (as of September 30, 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 September 30, 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>.

<b>Table of Contents</b>	<b><u>Page #</u></b>
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	5
Schedule 2a - Citywide Program Expenditure Status Report	7
Schedule 2b - Council Districts Expenditure Status Report	8
Schedule 3 - Other Budgeted Funds Revenue Status Report	9
Schedule 4 - Other Budgeted Funds Expenditure Status Report	11

**General Fund Summary**  
**As of Period 3, Ended September 30, 2017 (25% Completed)**  
**(Unaudited)**

	FY18 Adopted	FY18 Current Budget	FY18 Year-to-Date Actuals	FY18 % of Current Budget	FY17 Year-to-Date Actuals	Actuals FY18/FY17 Change	FY18/FY17 % Change
<b>Revenue</b>							
Property Taxes	\$ 534,621,331	\$ 534,621,331	\$ 9,995,583	1.9%	\$ 8,104,621	\$ 1,890,962	23.3%
Sales Taxes	275,307,632	275,307,632	25,991,760	9.4%	27,049,650	(1,057,890)	-3.9%
Transient Occupancy Taxes	121,054,914	121,054,914	25,884,798	21.4%	24,233,988	1,650,810	6.8%
Property Transfer Taxes	10,068,772	10,068,772	959,448	9.5%	900,676	58,772	6.5%
Licenses & Permits	21,663,270	21,663,270	3,367,666	15.5%	4,943,938	(1,576,272)	-31.9%
Fines & Forfeitures	31,851,640	31,851,640	5,346,501	16.8%	5,335,042	11,459	0.2%
Interest & Dividends	671,348	671,348	(361,549)	-53.9%	(458,250)	96,701	21.1%
Franchises & Other Local Taxes	75,087,223	75,087,223	806,831	1.1%	532,894	273,937	51.4%
Rents & Concessions	57,771,342	57,771,342	10,655,718	18.4%	12,606,002	(1,950,284)	-15.5%
Revenues from Other Agencies	4,483,013	4,483,013	669,934	14.9%	78,881	591,053	749.3%
Charges for Current Services	152,803,611	152,803,611	21,350,552	14.0%	18,344,750	3,005,802	16.4%
Other Revenue	4,575,137	4,575,137	746,688	16.3%	592,212	154,476	26.1%
Transfers	117,789,072	117,789,072	7,890,654	6.7%	7,351,601	539,053	7.3%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 1,407,748,305</b>	<b>\$ 1,407,748,305</b>	<b>\$ 113,304,584</b>	<b>8.0%</b>	<b>\$ 109,616,005</b>	<b>\$ 3,688,579</b>	<b>3.4%</b>
<b>Expenditures</b>							
Personnel Services	\$ 547,056,400	\$ 547,063,208	\$ 142,556,071	26.1%	\$ 139,889,537	\$ 2,666,534	1.9%
<b>Total PE</b>	<b>547,056,400</b>	<b>547,063,208</b>	<b>142,556,071</b>	<b>26.1%</b>	<b>139,889,537</b>	<b>2,666,534</b>	<b>1.9%</b>
Fringe Benefits	438,365,705	438,365,706	106,527,277	24.3%	93,558,025	12,969,252	13.9%
Supplies	34,716,269	34,711,326	13,326,748	38.4%	14,384,732	(1,057,984)	-7.4%
Contracts	244,578,538	246,433,601	64,781,690	26.3%	60,928,684	3,853,006	6.3%
Information Technology	31,827,661	31,955,353	2,375,561	7.4%	2,645,016	(269,455)	-10.2%
Energy & Utilities	43,397,602	43,397,602	8,718,671	20.1%	8,962,624	(243,953)	-2.7%
Capital Expenditure	1,552,513	1,589,076	131,628	8.3%	117,791	13,837	11.7%
Debt	5,440,230	5,440,230	113,796	2.1%	113,796	-	0.0%
Other Expenditures	5,657,063	5,657,063	1,855,049	32.8%	1,839,326	15,723	0.9%
Transfers	81,231,677	79,210,493	9,393,137	11.9%	6,098,418	3,294,719	54.0%
<b>Total NPE</b>	<b>886,767,258</b>	<b>886,760,450</b>	<b>207,223,557</b>	<b>23.4%</b>	<b>188,648,412</b>	<b>18,575,145</b>	<b>9.8%</b>
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 1,433,823,658</b>	<b>\$ 1,433,823,658</b>	<b>\$ 349,779,628</b>	<b>24.4%</b>	<b>\$ 328,537,949</b>	<b>\$ 21,241,679</b>	<b>6.5%</b>
<b>General Fund Encumbrances</b>			103,543,863		113,962,320	(10,418,457)	
<b>Net Impact</b>	<b>\$ (26,075,353)</b>	<b>\$ (26,075,353)</b>	<b>\$ (340,018,907)</b>		<b>\$ (332,884,264)</b>	<b>\$ (7,134,643)</b>	

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

**General Fund Revenue Status Report**  
**As of Period 3, Ended September 30, 2017 (25% 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
<b>Property Taxes</b>	\$ 9,995,583	\$ 534,621,331	1.9%	8,104,621	\$ 1,890,962	23.3%
<b>Sales Taxes</b>	25,991,760	275,307,632	9.4%	27,049,650	(1,057,890)	-3.9%
<b>Transient Occupancy Taxes</b>	25,884,798	121,054,914	21.4%	24,233,988	1,650,810	6.8%
<b>Property Transfer Taxes</b>	959,448	10,068,772	9.5%	900,676	58,772	6.5%
<b>Licenses &amp; Permits</b>						
Business Taxes	1,740,065	7,501,297	23.2%	1,680,372	59,693	3.6%
Rental Unit Taxes	404,858	7,459,502	5.4%	445,705	(40,847)	-9.2%
Alarm Permit Fees	121,167	425,000	28.5%	758,981	(637,814)	-84.0%
Application Fees	825	-	100.0%	725,534	(724,709)	-99.9%
Other Licenses & Permits	1,100,751	6,277,471	17.5%	1,333,346	(232,595)	-17.4%
<b>Total Licenses &amp; Permits</b>	3,367,666	21,663,270	15.5%	4,943,938	(1,576,272)	-31.9%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	3,947,591	22,142,605	17.8%	3,700,590	247,001	6.7%
Municipal Court	719,527	5,527,700	13.0%	889,717	(170,190)	-19.1%
Other Fines & Forfeitures	679,383	4,181,335	16.2%	744,735	(65,352)	-8.8%
<b>Total Fines &amp; Forfeitures</b>	5,346,501	31,851,640	16.8%	5,335,042	11,459	0.2%
<b>Interest &amp; Dividends</b>	(361,549)	671,348	-53.9%	(458,250)	96,701	21.1%
<b>Franchises</b>						
SDG&E	-	44,531,915	0.0%	-	-	0.0%
CATV	-	15,999,308	0.0%	45,191	(45,191)	-100.0%
Refuse Collection	247,815	11,200,000	2.2%	118,761	129,054	108.7%
Other Franchises	559,016	3,356,000	16.7%	368,942	190,074	51.5%
<b>Total Franchises</b>	806,831	75,087,223	1.1%	532,894	273,937	51.4%
<b>Rents &amp; Concessions</b>						
Mission Bay	6,014,693	31,157,218	19.3%	8,120,243	(2,105,550)	-25.9%
Pueblo Lands	1,272,171	6,447,852	19.7%	1,232,877	39,294	3.2%
Other Rents and Concessions	3,368,854	20,166,272	16.7%	3,252,882	115,972	3.6%
<b>Total Rents &amp; Concessions</b>	10,655,718	57,771,342	18.4%	12,606,002	(1,950,284)	-15.5%
<b>Revenue from Other Agencies</b>	669,934	4,483,013	14.9%	78,881	591,053	749.3%
<b>Charges for Current Services</b>	21,350,552	152,803,611	14.0%	18,344,750	3,005,802	16.4%
<b>Other Revenue</b>	746,688	4,575,137	16.3%	592,212	154,476	26.1%
<b>Transfers</b>	7,890,654	117,789,072	6.7%	7,351,601	539,053	7.3%
<b>Total General Fund Revenue<sup>1</sup></b>	<b>\$ 113,304,584</b>	<b>\$ 1,407,748,305</b>	<b>8.0%</b>	<b>\$ 109,616,005</b>	<b>\$ 3,688,579</b>	<b>3.4%</b>

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

**General Fund Expenditure Status Report**  
**As of Period 3, Ended September 30, 2017 (25% Completed)**  
**(Unaudited)**

	<b>FY18</b>	<b>FY18</b>	<b>%</b>	<b>FY17</b>	<b>FY18/FY17</b>	<b>FY18/FY17</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>Mayor</b>						
Office of the Mayor	\$ 1,071,298	\$ 4,601,867	23.3%	\$ 1,031,115	\$ 40,183	3.9%
<b>Chief Operating Officer</b>						
Office of Chief Operating Officer	353,934	1,445,737	24.5%	268,477	85,457	31.8%
Communications	911,235	3,941,971	23.1%	814,801	96,434	11.8%
<b>Public Safety</b>						
Fire-Rescue	65,356,717	257,611,257	25.4%	61,776,726	3,579,991	5.8%
Police	116,263,853	469,048,214	24.8%	113,312,958	2,950,895	2.6%
Office of Homeland Security	544,593	2,604,719	20.9%	501,947	42,646	8.5%
<b>Office of the Chief Financial Officer</b>						
City Comptroller	2,945,072	12,275,241	24.0%	2,712,525	232,547	8.6%
City Treasurer	3,190,684	16,594,023	19.2%	2,813,065	377,619	13.4%
Citywide Program Expenditures	47,315,158	156,248,640	30.3%	41,871,112	5,444,046	13.0%
Debt Management	735,248	3,161,639	23.3%	622,520	112,728	18.1%
Financial Management	977,176	4,371,216	22.4%	997,750	(20,574)	-2.1%
Office of the Chief Financial Officer	131,977	618,939	21.3%	122,925	9,052	7.4%
Performance & Analytics	606,382	2,811,650	21.6%	401,651	204,731	51.0%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	417,556	2,041,623	20.5%	428,771	(11,215)	-2.6%
<b>Infrastructure &amp; Public Works</b>						
Environmental Services	8,127,708	40,719,189	20.0%	8,488,137	(360,429)	-4.2%
Public Utilities	1,028,934	2,495,029	41.2%	728,446	300,488	41.3%
Public Works	161,636	991,637	16.3%	156,401	5,235	3.3%
Public Works - Contracting	519,507	2,339,773	22.2%	445,180	74,327	16.7%
Public Works - General Services	4,511,341	20,032,795	22.5%	4,078,352	432,989	10.6%
Transportation & Storm Water	24,481,793	122,235,293	20.0%	22,664,650	1,817,143	8.0%
<b>Internal Operations</b>						
Internal Operations	125,526	460,738	27.2%	102,497	23,029	22.5%
Department of Information Technology	3,977	482,500	0.8%	1,027	2,950	287.2%
Human Resources	1,331,329	5,598,569	23.8%	899,168	432,161	48.1%
Purchasing & Contracting	1,252,478	6,730,516	18.6%	1,251,979	499	0.0%
Real Estate Assets	1,256,803	7,996,671	15.7%	1,061,883	194,920	18.4%

Continued on Next Page

## Schedule 2 (cont.)

	<b>FY18 Year-to-Date Expenditure</b>	<b>FY18 Current Budget</b>	<b>% Consumed</b>	<b>FY17 Year-to-Date Expenditure</b>	<b>FY18/FY17 Change</b>	<b>FY18/FY17 % Change</b>
<b>Neighborhood Services</b>						
Neighborhood Services	241,128	1,055,177	22.9%	233,965	7,163	3.1%
Development Services	1,804,753	7,883,880	22.9%	1,930,770	(126,017)	-6.5%
Planning	1,997,115	10,099,339	19.8%	2,016,133	(19,018)	-0.9%
Economic Development	2,084,175	13,394,702	15.6%	1,104,282	979,893	88.7%
Library	12,107,792	54,196,358	22.3%	11,473,475	634,317	5.5%
Park & Recreation	27,093,068	109,505,948	24.7%	24,926,090	2,166,978	8.7%
<b>Non-Mayoral</b>						
City Attorney	12,872,761	54,278,909	23.7%	12,092,514	780,247	6.5%
City Auditor	902,900	3,989,063	22.6%	766,744	136,156	17.8%
City Clerk	1,308,071	5,684,824	23.0%	1,115,539	192,532	17.3%
Council Administration	564,124	2,628,315	21.5%	559,307	4,817	0.9%
City Council - District 1	237,155	1,198,814	19.8%	274,307	(37,152)	-13.5%
City Council - District 2	293,972	1,416,008	20.8%	258,988	34,984	13.5%
City Council - District 3	255,877	1,140,779	22.4%	263,316	(7,439)	-2.8%
City Council - District 4	259,856	1,309,125	19.8%	211,700	48,156	22.7%
City Council - District 5	236,059	1,208,517	19.5%	251,858	(15,799)	-6.3%
City Council - District 6	278,477	1,152,832	24.2%	225,923	52,554	23.3%
City Council - District 7	266,970	1,217,429	21.9%	245,440	21,530	8.8%
City Council - District 8	302,371	1,423,194	21.2%	252,246	50,125	19.9%
City Council - District 9	282,536	1,545,015	18.3%	226,962	55,574	24.5%
Ethics Commission	258,206	1,229,147	21.0%	211,651	46,555	22.0%
Office of the IBA	492,605	2,152,935	22.9%	448,582	44,023	9.8%
Personnel	2,017,742	8,653,902	23.3%	1,894,094	123,648	6.5%
<b>Total General Fund Expenditures<sup>1</sup></b>	<b>\$ 349,779,628</b>	<b>\$ 1,433,823,658</b>	<b>24.4%</b>	<b>\$ 328,537,949</b>	<b>\$ 21,241,679</b>	<b>6.5%</b>

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

**Citywide Program Expenditure Status Report**  
**As of Period 3, Ended September 30, 2017 (25% Completed)**  
**(Unaudited)**

	<b>FY18</b>	<b>FY18</b>	<b>%</b>	<b>FY17</b>	<b>FY18/FY17</b>	<b>FY18/FY17</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	\$ -	\$ 10,503,418	0.0%	2,422,154	\$ (2,422,154)	-100.0%
Assessments To Public Property	-	673,467	0.0%	-	-	0.0%
Citywide Elections	<b>413,481</b>	6,500,000	6.4%	344,677	68,804	20.0%
Corporate Master Leases Rent	<b>6,997,648</b>	21,422,563	32.7%	3,712,738	3,284,910	88.5%
Deferred Capital Debt Service	<b>3,584,038</b>	17,513,391	20.5%	3,609,238	(25,200)	-0.7%
Engineering and Capital Projects	<b>90,442</b>	250,000	36.2%	11,364	79,078	695.9%
General Fund Reserve	-	17,356,375	0.0%	-	-	0.0%
Insurance	<b>1,646,786</b>	1,896,097	86.9%	1,564,447	82,339	5.3%
Memberships	<b>274,570</b>	735,000	37.4%	563,026	(288,456)	-51.2%
PL Claims Trans-Ins	<b>12,400,000</b>	12,400,000	100.0%	10,800,000	1,600,000	14.8%
Preservation of Benefits	<b>126,510</b>	1,500,000	8.4%	44,411	82,099	184.9%
Property Tax Administration	<b>67,542</b>	4,497,492	1.5%	26,929	40,613	150.8%
Public Liability Claims Xfer-Claims Fund	<b>17,100,000</b>	17,100,000	100.0%	14,400,000	2,700,000	18.8%
Public Liab Claims Xfer-Reserves	<b>3,127,665</b>	3,127,665	100.0%	2,800,000	327,665	11.7%
Public Use Leases	-	1,582,144	0.0%	-	-	0.0%
Special Consulting Services	<b>33,533</b>	3,045,000	1.1%	108,087	(74,554)	-69.0%
Supplemental COLA Benefit	<b>1,452,943</b>	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%	-	-	0.0%
Transportation Subsidy	-	459,102	0.0%	-	-	0.0%
Transfer to Infrastructure Fund	-	17,826,547	0.0%	-	-	0.0%
<b>Total Citywide Program Expenditures<sup>1</sup></b>	<b>\$ 47,315,158</b>	<b>\$ 156,248,640</b>	<b>30.3%</b>	<b>\$ 41,871,110</b>	<b>\$ 5,444,048</b>	<b>13.0%</b>

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

**Council Districts Expenditure Status Report**  
**As of Period 3, Ended September 30, 2017 (25% Completed)**  
**(Unaudited)**

	<b>FY18</b>	<b>FY18</b>	<b>FY18</b>	<b>FY18</b>	<b>%</b>	<b>FY17</b>	<b>FY18/FY17</b>	<b>FY18/FY17</b>
	<b>Year-to-Date</b>	<b>Adopted</b>	<b>Current</b>	<b>Budget</b>	<b>%</b>	<b>Year-to-Date</b>	<b>Change</b>	<b>% Change</b>
	<b>Expenditure</b>	<b>Budget</b>	<b>Budget</b>	<b>Change</b>	<b>Consumed</b>	<b>Expenditure</b>		
Council District 1	\$ 237,155	\$ 1,173,814	\$ 1,173,814	\$ -	20.2%	\$ 274,307	\$ (37,152)	-13.5%
District 1 CPPS	-	25,000	25,000	-	-	-	-	-
<b>Total Council District 1</b>	<b>237,155</b>	<b>1,198,814</b>	<b>1,198,814</b>	<b>-</b>	<b>19.8%</b>	<b>274,307</b>	<b>(37,152)</b>	<b>-13.5%</b>
Council District 2	293,827	1,313,370	1,313,370	-	22.4%	255,616	38,211	14.9%
District 2 CPPS	145	104,638	102,638	(2,000)	0.1%	3,372	(3,227)	-95.7%
<b>Total Council District 2</b>	<b>293,972</b>	<b>1,418,008</b>	<b>1,416,008</b>	<b>(2,000)</b>	<b>20.8%</b>	<b>258,988</b>	<b>34,984</b>	<b>13.5%</b>
Council District 3	255,877	1,115,779	1,115,779	-	22.9%	263,448	(7,571)	-2.9%
District 3 CPPS	-	25,000	25,000	-	-	(132)	132	100.0%
<b>Total Council District 3</b>	<b>255,877</b>	<b>1,140,779</b>	<b>1,140,779</b>	<b>-</b>	<b>22.4%</b>	<b>263,316</b>	<b>(7,439)</b>	<b>-2.8%</b>
Council District 4	259,856	1,213,816	1,213,816	-	21.4%	211,701	48,155	22.7%
District 4 CPPS	-	101,509	95,309	(6,200)	-	-	-	-
<b>Total Council District 4</b>	<b>259,856</b>	<b>1,315,325</b>	<b>1,309,125</b>	<b>(6,200)</b>	<b>19.8%</b>	<b>211,701</b>	<b>48,155</b>	<b>22.7%</b>
Council District 5	236,059	1,126,344	1,126,344	-	21.0%	251,858	(15,799)	-6.3%
District 5 CPPS	-	82,173	82,173	-	-	-	-	-
<b>Total Council District 5</b>	<b>236,059</b>	<b>1,208,517</b>	<b>1,208,517</b>	<b>-</b>	<b>19.5%</b>	<b>251,858</b>	<b>(15,799)</b>	<b>-6.3%</b>
Council District 6	278,482	1,108,471	1,108,471	-	25.1%	238,422	40,060	16.8%
District 6 CPPS	(5)	46,820	44,361	(2,459)	0.0%	(12,499)	12,494	100.0%
<b>Total Council District 6</b>	<b>278,477</b>	<b>1,155,291</b>	<b>1,152,832</b>	<b>(2,459)</b>	<b>24.2%</b>	<b>225,923</b>	<b>52,554</b>	<b>23.3%</b>
Council District 7	266,970	1,148,487	1,148,487	-	23.2%	237,443	29,527	12.4%
District 7 CPPS	-	76,101	68,942	(7,159)	-	7,997	(7,997)	-100.0%
<b>Total Council District 7</b>	<b>266,970</b>	<b>1,224,588</b>	<b>1,217,429</b>	<b>(7,159)</b>	<b>21.9%</b>	<b>245,440</b>	<b>21,530</b>	<b>8.8%</b>
Council District 8	302,371	1,369,081	1,369,081	-	22.1%	264,046	38,325	14.5%
District 8 CPPS	-	54,113	54,113	-	-	(11,800)	11,800	100.0%
<b>Total Council District 8</b>	<b>302,371</b>	<b>1,423,194</b>	<b>1,423,194</b>	<b>-</b>	<b>21.2%</b>	<b>252,246</b>	<b>50,125</b>	<b>19.9%</b>
Council District 9	282,536	1,296,467	1,296,467	-	21.8%	228,122	54,414	23.9%
District 9 CPPS	-	248,548	248,548	-	-	(1,160)	1,160	100.0%
<b>Total Council District 9</b>	<b>282,536</b>	<b>1,545,015</b>	<b>1,545,015</b>	<b>-</b>	<b>18.3%</b>	<b>226,962</b>	<b>55,574</b>	<b>24.5%</b>
<b>Total Council Districts</b>	<b>\$ 2,413,273</b>	<b>\$ 11,629,531</b>	<b>\$ 11,611,713</b>	<b>\$ (17,818)</b>	<b>20.8%</b>	<b>\$ 2,210,741</b>	<b>\$ 202,532</b>	<b>9.2%</b>

**Other Budgeted Funds Revenue Status Report**  
**As of Period 3, Ended September 30, 2017 (25% 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
Airports Fund	\$ 635,919	\$ 5,371,548	11.8%	\$ 996,297	\$ (360,378)	-36.2%
Automated Refuse Container Fund	331,558	900,000	36.8%	309,543	22,015	7.1%
Central Stores Internal Service Fund	2,000,708	9,943,246	20.1%	1,928,050	72,658	3.8%
Concourse and Parking Garages Operating Fund	881,321	4,181,430	21.1%	899,469	(18,148)	-2.0%
Convention Center Complex Funds	1,871	13,003,993	0.0%	9,744,480	(9,742,609)	-100.0%
Development Services Fund	20,066,935	61,982,205	32.4%	20,118,310	(51,375)	-0.3%
Energy Conservation Program Fund	3,073,671	3,235,275	95.0%	121,026	2,952,645	2439.7%
Engineering and Capital Projects	19,297,324	95,314,239	20.2%	19,244,746	52,578	0.3%
Environmental Growth Fund 1/3	6,210	4,956,991	0.1%	2,232	3,978	178.2%
Environmental Growth Fund 2/3	(9,960)	9,920,981	-0.1%	(16,167)	6,207	38.4%
Facilities Financing Fund	530,890	2,908,283	18.3%	566,609	(35,719)	-6.3%
Fire/Emergency Medical Services Fund	2,776,721	12,344,106	22.5%	2,925,565	(148,844)	-5.1%
Fire and Lifeguard Facilities Fund	285	1,383,570	0.0%	90	195	216.7%
Fleet Services Funds	26,461,208	85,190,239	31.1%	19,323,066	7,138,142	36.9%
Gas Tax Fund	4,517,388	30,727,282	14.7%	5,512,300	(994,912)	-18.0%
General Plan Maintenance Fund	612,243	2,650,000	23.1%	-	612,243	100.0%
GIS Fund	54,135	2,283,550	2.4%	28,106	26,029	92.6%
Golf Course Fund	5,961,989	20,470,347	29.1%	4,251,808	1,710,181	40.2%
Information Technology Fund	60,897	11,202,127	0.5%	42,707	18,190	42.6%
Infrastructure Fund	-	17,826,547	0.0%	-	-	0.0%
Junior Lifeguard Program Fund	27,161	609,877	4.5%	9,129	18,032	197.5%
Los Penasquitos Canyon Preserve Fund	11,313	186,000	6.1%	10,514	799	7.6%
Maintenance Assessment District (MAD) Funds	357,982	23,989,750	1.5%	54,386	303,597	558.2%
Mission Bay/Balboa Park Improvement Fund	-	2,029,225	0.0%	303,300	(303,300)	-100.0%
Mission Bay Improvement Fund	58,397	7,252,192	0.8%	27,853	30,544	109.7%
New Convention Facility Fund	-	3,436,000	0.0%	2,222,048	(2,222,048)	-100.0%
OneSD Support Fund	234,321	25,990,774	0.9%	155,301	79,020	50.9%
Parking Meter Operations	2,930,393	10,767,852	27.2%	2,756,765	173,628	6.3%
PETCO Park Fund	579,421	16,618,304	3.5%	3,175,638	(2,596,217)	-81.8%
Prop 42 Replacement - Transportation Relief Fund	21,572	-	100.0%	1,314,238	(1,292,666)	-98.4%
Public Art Fund	767	795,426	0.1%	47,288	(46,521)	-98.4%
Public Safety Needs & Debt Service Fund	1,675,255	9,203,815	18.2%	1,551,109	124,146	8.0%
Publishing Services Internal Fund	709,824	3,660,657	19.4%	690,794	19,030	2.8%

Continued on Next Page

	<b>FY18 Year-to-Date Revenue</b>	<b>FY18 Current Budget</b>	<b>FY18 % of Current Budget</b>	<b>FY17 Year-to-Date Revenue</b>	<b>FY18/FY17 Change</b>	<b>FY18/FY17 % Change</b>
Recycling Fund	\$ 4,865,807	\$ 22,237,651	21.9%	\$ 3,218,802	\$ 1,647,005	51.2%
Refuse Disposal Fund	7,459,912	30,712,190	24.3%	7,701,765	(241,853)	-3.1%
Regional Park Improvements Fund	26,434	3,905,026	0.7%	10,769	15,665	145.5%
Risk Management Fund	2,331,481	10,529,309	22.1%	3,131,808	(800,327)	-25.6%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	189,372	1,200,000	15.8%	288,276	(98,904)	-34.3%
Solid Waste Local Enforcement Agency Fund	327,577	786,417	41.7%	359,456	(31,879)	-8.9%
Stadium Operations Fund	1,332,501	13,844,638	9.6%	6,297,587	(4,965,086)	-78.8%
State COPS	4,888	2,140,000	0.2%	43,455	(38,567)	-88.8%
Storm Drain Fund	1,117,672	5,700,000	19.6%	1,113,569	4,103	0.4%
Successor Agency Admin & Project Fund	84,702	2,654,407	3.2%	-	84,702	100.0%
Transient Occupancy Tax Fund	23,042,853	114,374,588	20.1%	21,664,445	1,378,408	6.4%
TransNet Extension Funds	5,861,113	32,473,000	18.0%	4,038,409	1,822,704	45.1%
Trolley Extension Reserve Fund	396	1,058,250	0.0%	573	(177)	-30.9%
Underground Surcharge Fund	184,211	60,564,328	0.3%	52,960	131,251	247.8%
Wastewater Department Funds	84,221,697	391,779,388	21.5%	84,326,937	(105,240)	-0.1%
Water Department Funds	118,970,936	728,070,035	16.3%	115,366,097	3,604,839	3.1%
Wireless Communication Technology Fund	60,874	8,900,590	0.7%	93,747	(32,873)	-35.1%
Zoological Exhibits Maintenance Fund	388,404	13,187,804	2.9%	327,472	60,932	18.6%

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 3, Ended September 30, 2017 (25% Completed)**  
**(Unaudited)**

	<b>FY18</b>	<b>FY18</b>	<b>%</b>	<b>FY17</b>	<b>FY18/FY17</b>	<b>FY18/FY17</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	\$ 870,186	\$ 5,722,739	15.2%	\$ 883,019	\$ (12,833)	-1.5%
Automated Refuse Container Fund	203,818	1,100,000	18.5%	173,624	30,194	17.4%
Central Stores Internal Service Fund	2,707,449	10,120,970	26.8%	2,314,440	393,009	17.0%
Concourse and Parking Garages Operating Fund	476,801	5,101,218	9.3%	431,677	45,124	10.5%
Convention Center Complex Funds	(178,702)	13,396,450	-1.3%	2,619,383	(2,798,085)	-106.8%
Development Services Fund	15,792,973	70,459,837	22.4%	14,775,822	1,017,151	6.9%
Energy Conservation Program Fund	776,078	3,879,906	20.0%	731,223	44,855	6.1%
Engineering and Capital Projects	20,190,326	95,307,769	21.2%	17,379,139	2,811,187	16.2%
Environmental Growth Fund 1/3	914,132	4,406,822	20.7%	879,454	34,678	3.9%
Environmental Growth Fund 2/3	-	10,303,909	0.0%	-	-	0.0%
Facilities Financing Fund	604,889	2,908,111	20.8%	604,791	98	0.0%
Fire/Emergency Medical Services Fund	1,186,859	12,319,815	9.6%	1,716,267	(529,408)	-30.8%
Fire and Lifeguard Facilities Fund	1,731	1,388,181	0.1%	464	1,267	273.1%
Fleet Services Funds	25,627,172	176,615,570	14.5%	14,579,151	11,048,021	75.8%
Gas Tax Fund	5,343,473	30,727,282	17.4%	4,600,645	742,828	16.1%
General Plan Maintenance Fund	559,523	2,650,000	21.1%	-	559,523	100.0%
GIS Fund	1,243,657	2,417,743	51.4%	331,237	912,420	275.5%
Golf Course Fund	3,431,831	18,229,824	18.8%	3,383,822	48,009	1.4%
Information Technology Fund	2,329,147	12,080,430	19.3%	2,595,353	(266,206)	-10.3%
Infrastructure Fund	729,691	6,440,002	11.3%	-	729,691	100.0%
Junior Lifeguard Program Fund	320,220	609,858	52.5%	371,622	(51,402)	-13.8%
Los Penasquitos Canyon Preserve Fund	62,827	262,146	24.0%	57,878	4,949	8.6%
Maintenance Assessment District (MAD) Funds	4,390,309	40,470,717	10.8%	3,575,572	814,737	22.8%
Mission Bay/ Balboa Park Improvement Fund	544,296	2,125,166	25.6%	559,703	(15,407)	-2.8%
New Convention Facility Fund	1,718,001	3,436,000	50.0%	1,718,001	-	0.0%
OneSD Support Fund	3,093,334	26,781,896	11.6%	3,197,004	(103,670)	-3.2%
Parking Meter Operations	572,260	10,313,775	5.5%	477,727	94,533	19.8%
PETCO Park Fund	12,584,651	16,761,105	75.1%	11,827,738	756,913	6.4%
Prop 42 Replacement - Transportation Relief Fund	1,401,958	4,588,287	30.6%	3,470,992	(2,069,034)	-59.6%
Public Art Fund	(14,430)	1,808,166	-0.8%	(9,803)	(4,627)	-47.2%
Public Safety Needs & Debt Service Fund	-	9,203,815	0.0%	-	-	0.0%
Publishing Services Internal Fund	702,880	3,660,565	19.2%	901,063	(198,183)	-22.0%

Continued on Next Page

	<b>FY18 Year-to-Date Expenditures</b>	<b>FY18 Current Budget</b>	<b>% Consumed</b>	<b>FY17 Year-to-Date Expenditures</b>	<b>FY18/FY17 Change</b>	<b>FY18/FY17 % Change</b>
Recycling Fund	\$ 4,258,908	\$ 25,510,649	16.7%	\$ 5,069,406	\$ (810,498)	-16.0%
Refuse Disposal Fund	6,743,209	35,917,863	18.8%	5,419,632	1,323,577	24.4%
Risk Management Fund	2,445,077	11,007,266	22.2%	2,145,938	299,139	13.9%
Road Maintenance & Rehabilitation	-	8,025,413	0.0%	-	-	0.0%
Seized and Forfeited Assets Funds	188,651	1,739,562	10.8%	291,653	(103,001)	-35.3%
Solid Waste Local Enforcement Agency Fund	196,155	1,069,186	18.3%	172,487	23,668	13.7%
Stadium Operations Fund	4,421,664	23,861,280	18.5%	5,368,577	(946,913)	-17.6%
State COPS	-	2,140,000	0.0%	(12,610)	12,610	100.0%
Storm Drain Fund	1,599,471	5,700,000	28.1%	1,599,391	80	0.0%
Successor Agency Admin & Project Fund	84,702	2,654,407	3.2%	-	84,702	100.0%
Transient Occupancy Tax Fund	1,091,939	116,242,274	0.9%	19,746,932	(18,654,993)	-94.5%
TransNet Extension Funds	3,111,406	13,320,541	23.4%	3,326,656	(215,250)	-6.5%
Trolley Extension Reserve Fund	400	1,058,250	0.0%	400	-	0.0%
Underground Surcharge Fund	1,733,810	59,528,799	2.9%	1,128,293	605,517	53.7%
Wastewater Department Funds	40,021,015	352,184,224	11.4%	45,232,342	(5,211,327)	-11.5%
Water Department Funds	110,426,724	521,125,919	21.2%	112,297,603	(1,870,879)	-1.7%
Wireless Communication Technology Fund	1,920,133	9,112,444	21.1%	1,795,682	124,451	6.9%
Zoological Exhibits Maintenance Fund	-	13,187,804	0.0%	-	-	0.0%