



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED: September 16, 2009 REPORT NO:
ATTENTION: Budget and Finance Committee
SUBJECT: City Comptroller's Year-End Financial Performance Report (Charter Section 39 Report) For Period 13, Fiscal Year 2009

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:

The attached report provides unaudited totals for expenditures and revenues of the General Fund and other budgeted funds for Fiscal Year 2009. In addition, it contains reconciliations of budget adjustments and other actions requested as part of the Department of Finance's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869).

FISCAL CONSIDERATIONS: N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

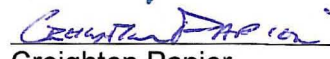
COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A


Kenton C. Whitfield
City Comptroller


Clay Schoen
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Attachment:
City Comptroller's Year-End Financial Performance Report (Charter Section 39 Report) for Period 13, Fiscal Year 2009

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**FISCAL YEAR 2009
YEAR-END
FINANCIAL PERFORMANCE REPORT**



Department of Finance
Office of the City Comptroller
As of June 30, 2009

Purpose, Scope, and Content

This report is intended to serve as a summary of the financial activity for the City of San Diego during Fiscal Year 2009. The General Fund is the primary focus of this report, but other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, fiduciary funds, or capital project funds.

Another goal of this report is to achieve the monthly reporting objective set forth by the City’s electorate in Charter Sections 39 and 89 which states that the Chief Financial Officer “shall submit to the City Manager and to the Council at least monthly a summary statement of revenues and expenses for the preceding accounting period, detailed as to appropriations and funds in such a manner as to show the exact financial condition of the City and of each Department, Division and office thereof.” This report also provides additional analysis on selected topics. However, we note that the analysis of budgetary variances and the review of the achievement of departmental objectives within appropriation limits is provided in the quarterly reports prepared by the Financial Management Department.

The attached schedules contain **unaudited** information, were not prepared in accordance with Generally Accepted Accounting Principles for external financial reporting purposes and should not be relied upon for making investment decisions. This report contains the most current information available; various adjustments may be made during the preparation of the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2009. Likewise, this report is not a replacement for the City of San Diego’s Comprehensive Annual Financial Report. For additional information about the City’s financial reporting, please visit the internet at <http://www.sandiego.gov/comptroller/reports/index.shtml>.

The focus of this report is the financial activity through Period 13, the final period of Fiscal Year 2009 (ended June 30, 2009). Unless stated otherwise, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of the end of Fiscal Year 2008 (ended June 30, 2008).

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General Fund

SUMMARY

Fiscal Year 2009 has been a challenging year for the City of San Diego and has been marked by economic uncertainty stemming from a global recession that has been referred to as the most significant since the Great Depression. The effects of the economic environment have had a significant impact on General Fund operations with two of the top three revenue sources, Sales Tax and Transient Occupancy Tax, dropping by approximately 9.6% and 11.4%, respectively, in comparison to last year. Realizing the severity of this situation, the Mayor and Council proactively implemented budget adjustments in the first half of the fiscal year, thus reducing expenditures to balance declining revenues. As a result, actual General Fund expenditures and encumbrances were approximately \$56.9 million less than originally projected in the Adopted Budget which helped to mitigate the \$70.1 million revenue shortfall, resulting in an equity impact to the General Fund of \$13.2 million.

In light of the fact that General Fund expenditures and encumbrances exceeded revenue in Fiscal Year 2009, the equity impact to the General Fund resulting from current year operations improved by approximately \$12.3 million (48.1%) in comparison to last year and is largely due to budget reductions and conservative spending. The following table compares the General Fund equity impact for the last four periods of Fiscal Years 2008 and 2009. The balances shown in this table are year-to-date balances as of the period specified, and **not** the individual period's activity.

Analysis of General Fund Equity Net Impact

	YTD as of P10	YTD as of P11	YTD as of P12	YTD as of P13
FY2008				
Revenues	\$ 641,004,414	\$ 766,082,079	\$ 927,863,791	\$ 1,091,500,015
Expenditures & Encumbrances	859,661,088	942,795,490	1,023,186,830	1,117,012,906 *
Net Impact	\$ (218,656,674)	\$ (176,713,411)	\$ (95,323,039)	\$ (25,512,891)
FY2009				
Revenues	\$ 676,614,785	\$ 806,590,938	\$ 961,753,713	\$ 1,123,307,668
Expenditures & Encumbrances	875,810,154	951,516,510	1,026,455,908	1,136,538,009
Net Impact	\$ (199,195,369)	\$ (144,925,572)	\$ (64,702,195)	\$ (13,230,341)

* The \$55.0 million transfer to the Emergency Reserve in Fiscal Year 2008 is excluded from this comparison.

Historically, the City receives a majority of its revenue in the last half of the fiscal year; however, expenditures related to the services provided to the public expense fairly evenly throughout the year. This timing variance between revenues and expenditures usually results in decreases in General Fund equity through the first half of the fiscal year and is countered by increases in General Fund equity through the second half. In Fiscal Year 2008, General Fund year-end expenditures and encumbrances exceeded revenue by approximately \$25.5 million. The same pattern occurred in Fiscal Year

2009; however, General Fund year-end expenditures and encumbrances exceeded revenue by \$13.2 million.

In comparison to the Revised Budget, the City's General Fund revenue is 2.7%, or approximately \$31.0 million lower than anticipated and is \$15.6 million (1.4%) lower than projected in Financial Management's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869). Despite these decreases, total General Fund revenue is approximately \$31.8 million (2.9%) higher when compared to the prior year, roughly one-third of which is due to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009.

The City's General Fund expenditures and encumbrances, on the other hand, are less than the Revised Budget by 2.8%, or approximately \$32.8 million. However, actual expenditures and encumbrances are up by approximately \$19.5 million (1.7%) in comparison to Fiscal Year 2008. Additionally, total General Fund expenditures and encumbrances are approximately \$1.3 million (0.1%) higher than projected in Financial Management's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869). The table below illustrates the General Fund status summary.

General Fund Status Summary				
	Adopted Budget	Revised Budget	FY09 Actuals	Variance
Revenues	\$ 1,193,432,471	\$ 1,154,279,704	\$ 1,123,307,668	\$ (30,972,036)
Expenditures & Encumbrances	1,193,432,471	1,169,355,113	1,136,538,009	32,817,104
	<u>\$ -</u>	<u>\$ (15,075,409)</u>	<u>\$ (13,230,341)</u>	<u>\$ 1,845,068</u>

Comparing total activity in Fiscal Year 2009, General Fund revenues exceeded expenditures by approximately \$14.2 million. However, once the \$27.4 million of encumbered commitments are taken into account, total expenditures and commitments exceed revenues by 1.2%, or approximately \$13.2 million. This variance is primarily a result of lower than anticipated revenues as well as higher than anticipated terminal leave expenditures in Fiscal Year 2009.

FISCAL YEAR 2010 OUTLOOK

The economic environment on a local, State, and national level continued to decline further than was previously forecasted during Fiscal Year 2009 due to a protracted and expanding decline in consumer spending, increasing unemployment rates, and other economic drivers signaling a continued economic slump. This trend created a variance between expected revenues for Fiscal Year 2009 and actual revenue received in major and departmental revenues for the General Fund. The variance between projected versus actual revenue receipts in Fiscal Year 2009 contributed to the net negative impact of \$13.2 million between actual revenues and expenditures. The variance between the final compiled Fiscal Year 2009 projection and actual receipts in the three major General Fund revenue sources is as follows:

Variance for 3 Major General Fund Revenues - Projections vs. Actuals				
Revenue Category	FY09 Year-End Projection	FY09 Year-End Actuals	Variance	% Variance
Property Tax	\$ 395,640,205	\$ 398,743,287	\$ 3,103,082	0.8%
Sales Tax	213,182,656	206,053,023	(7,129,633)	-3.3%
Transient Occupancy Tax	78,580,804	74,165,454	(4,415,350)	-5.6%
	<u>\$ 687,403,665</u>	<u>\$ 678,961,764</u>	<u>\$ (8,441,901)</u>	<u>-1.2%</u>

The fourth quarter forecasts for Fiscal Year 2009 projected a decline in sales tax of 9% as compared to the prior year's comparable quarter, where the actual result for the fourth quarter was a 15% decline. The fact that annual sales tax revenue dropped by 9.6% implies the continuation of a downward trend into Fiscal Year 2010. Additionally, transient occupancy tax was forecasted to decline 5.3% in the final quarter of Fiscal Year 2009 as compared to the fourth quarter of the prior year, where the actual result for the fourth quarter was a 16.5% decline. The fact that annual transient occupancy tax revenue dropped by 11.4% also implies the continuation of a downward trend into Fiscal Year 2010. These variances from projected results in the fourth quarter affected projections for major General Fund revenues for the first quarter of Fiscal Year 2010, which in turn will impact the overall projected revenue growth for the General Fund in Fiscal Year 2010. On the positive side, actual property tax receipts in Fiscal Year 2009 exceeded the Year End forecasted results by 0.8 percent as compared to projections.

Based on the lower than expected revenues in sales and transient occupancy tax in Fiscal Year 2009, and the continued revenue decline in some of the City's major revenues into the first quarter of Fiscal Year 2010, the budgeted major General Fund revenues are currently under review to reflect updated economic assumptions and trends. The decline in sales and transient occupancy tax experienced in Fiscal Year 2009 and the more negative growth rates in the first quarter of Fiscal Year 2010 may result in revised annual growth rates for these major revenues. At this time, based on expected results from the first quarter, the General Fund may experience a \$10 - \$15 million revenue shortfall this fiscal year.

Further details on these updated forecasts will be provided in the first quarter of Fiscal Year 2010.

General Fund Summary (100% of Year Completed)

	FY09 Adopted Budget	FY09 Revised Budget	FY09 Actuals	FY09 % of Revised Budget	FY09/FY08 Change	FY08 Revised Budget	FY08 Actuals	FY08 % of Revised Budget
Revenue								
Property Taxes	\$ 411,141,755	\$ 396,620,386	\$ 398,743,287	100.5%	\$ 14,438,152	\$ 385,688,853	\$ 384,305,135	99.6%
Safety Sales Taxes	8,114,255	7,394,461	6,864,621	92.8%	(845,690)	8,401,528	7,710,311	91.8%
General Fund Sales Taxes	222,081,552	216,223,907	206,053,023	95.3%	(21,815,354)	238,256,907	227,868,377	95.6%
General Fund TOT	90,628,826	82,189,398	74,165,454	90.2%	(9,564,705)	85,184,936	83,730,159	98.3%
Property Transfer Taxes	8,901,320	6,452,301	4,592,037	71.2%	(2,417,668)	7,570,860	7,009,705	92.6%
Licenses & Permits	32,687,145	32,240,145	31,268,162	97.0%	(2,560,060)	34,005,408	33,828,222	99.5%
Fines & Forfeitures	34,215,008	34,215,008	32,449,674	94.8%	1,379,891	32,217,471	31,069,783	96.4%
Interest & Dividends	10,448,317	8,779,338	9,270,862	105.6%	(3,821,737)	10,584,244	13,092,599	123.7%
Franchises	69,636,238	68,365,147	65,096,596	95.2%	632,438	69,585,776	64,464,158	92.6%
Rents & Concessions	42,752,944	42,752,944	40,436,616	94.6%	3,634,391	38,405,313	36,802,225	95.8%
Motor Vehicle License Fees	6,875,220	6,029,889	4,555,917	75.6%	(1,285,317)	7,938,333	5,841,234	73.6%
Revenues From Other Agencies	15,801,363	15,786,787	8,560,995	54.2%	(4,131,107)	13,457,056	12,692,102	94.3%
Charges for Current Services	36,462,142	40,644,134	47,827,678	117.7%	12,172,507	32,226,118	35,655,171	110.6%
Services & Transfers	201,097,189	193,822,662	189,362,045	97.7%	45,395,040	146,861,015	143,967,005	98.0%
Miscellaneous Revenues	2,589,197	2,763,197	4,060,701	147.0%	596,872	2,318,847	3,463,829	149.4%
Total General Fund Revenue	\$ 1,193,432,471	\$ 1,154,279,704	\$ 1,123,307,668	97.3%	\$ 31,807,653	\$ 1,112,702,665	\$ 1,091,500,015	98.1%
Expenditures								
Personnel Services	\$ 541,702,137	\$ 538,514,013	\$ 526,748,050	97.8%	\$ 39,420,202	\$ 499,660,342	\$ 487,327,848	97.5%
Total PE	541,702,137	538,514,013	526,748,050	97.8%	39,420,202	499,660,342	487,327,848	97.5%
Fringe Benefits	283,970,410	286,652,861	281,243,976	98.1%	6,176,794	273,263,597	275,067,182	100.7%
Supplies / Services	293,519,797	274,228,958	235,044,524	85.7%	(15,370,270)	349,226,357	250,414,794 *	71.7%
Data Processing	36,781,869	37,458,732	34,713,166	92.7%	(461,135)	37,651,197	35,174,301	93.4%
Energy	27,649,538	27,843,091	27,712,003	99.5%	973,943	25,569,069	26,738,060	104.6%
Outlay	9,808,720	4,657,458	3,674,610	78.9%	(3,128,586)	8,750,331	6,803,196	77.7%
Total NPE	651,730,334	630,841,100	582,388,279	92.3%	(11,809,254)	694,460,551	594,197,533	85.6%
Total General Fund Expenditures	\$ 1,193,432,471	\$ 1,169,355,113	\$ 1,109,136,329	94.9%	\$ 27,610,948	\$ 1,194,120,893	\$ 1,081,525,381	90.6%
General Fund Encumbrances			27,401,680		(8,085,845)		35,487,525	
Net Impact	\$ -	\$ (15,075,409)	\$ (13,230,341)		\$ 12,282,550		\$ (25,512,891)	

* This amount does not include the \$55.0 million transfer to the Emergency Reserve.

GENERAL FUND BUDGET RECONCILIATION

The General Fund's Fiscal Year 2009 Adopted Budget for both revenue and expenditures was \$1,193.4 million. Several Council actions in Fiscal Year 2009 revised the Adopted Budget and are detailed in the table presented below. Net appropriations have been reduced by approximately \$24.1 million which is the net result of:

1. a \$15.1 million appropriation increase that was funded from the General Fund unallocated reserves, as well as
2. a net appropriation decrease of \$39.2 million which was primarily offset by estimated revenue reductions as outlined in the First Quarter Appropriation Adjustments (\$36.8 million) and the Year-End Budget Adjustments (\$2.6 million).

Additionally, the budget adjustments outlined in Financial Management's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869) are included in the section of General Fund Year-End Budget Adjustment Report Reconciliation of this report.

General Fund Budget Reconciliation

Action	Estimated Revenue Authority	Amount
FY2009 Adopted Budget	O-19774	\$ 1,193,432,471
Fiscal Year 2009 First Quarter Appropriation Adjustments	O-19822	(36,778,159)
Restructured Departments Appropriation Adjustments	O-19832	207,125
Council District 2 Infrastructure Fund Transfer	O-19774	7,515
Council District 4 Infrastructure Fund Transfer	O-19774	15,752
Year-End Budget Adjustments*	O-19869	(2,605,000)
Final FY2009 Revised Budget		\$ 1,154,279,704

Action	Expenditure Appropriations Authority	Amount
FY2009 Adopted Budget	O-19774	\$ 1,193,432,471
Establishment of Appropriated Reserve	O-19774	10,000,000
Fiscal Year 2009 First Quarter Appropriation Adjustments	O-19822	(36,778,159)
Restructured Departments Appropriation Adjustments	O-19832	207,125
Council District 2 Infrastructure Fund Transfer	O-19774	7,515
Council District 4 Infrastructure Fund Transfer	O-19774	15,752
Parking Meter District Transfer	O-19774	1,097,004
Year-End Budget Adjustments*	O-19869	1,373,405
Final FY2009 Revised Budget		\$ 1,169,355,113

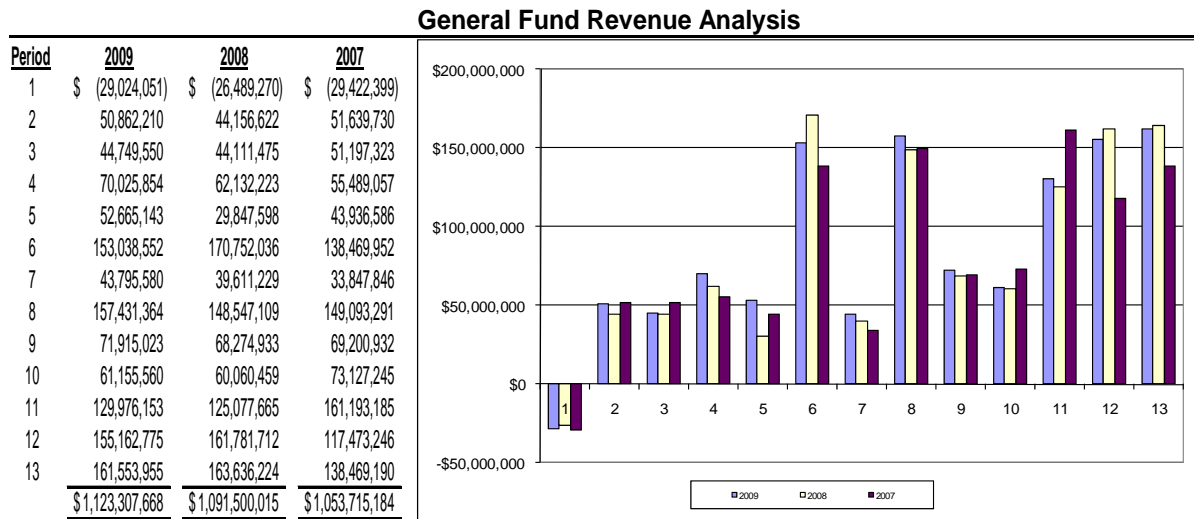
Expenditure Appropriation decreases were offset by:

Estimated Revenue Reduction (net)	\$ (39,152,767)
General Fund Reserves	\$ 15,075,409

* For additional detail, refer to the Reconciliation of General Fund Year-End Budget Adjustments on page 13.

GENERAL FUND REVENUES

General Fund revenues totaled \$1,123.3 million which is \$31.8 million (2.9%) higher than Fiscal Year 2008 and \$31.0 million (2.7%) lower than anticipated in the Fiscal Year 2009 Revised Budget. The following table illustrates the historical trend of the City's revenue over the past three years.



The following is a discussion of revenue categories with either significant year-to-year changes or variances in comparison to the Revised Budget.

- *Property Taxes* revenue totaled \$398.7 million which is up \$14.4 million from last year and is primarily due to an increase in total City-wide assessed valuation.
- *General Fund Sales Taxes* revenue totaled \$206.1 million which is down \$21.8 million from last year and is \$10.2 million below the Revised Budget. These variances are primarily due to the economic downturn.
- *General Fund Transient Occupancy Tax* revenue totaled \$74.2 million which is down \$9.6 million from last year and is \$8.0 million below the Revised Budget. These variances are primarily due to the slowdown in the tourism industry.
- *Revenue from Other Agencies* totaled \$8.6 million which is \$7.2 million below the Revised Budget and is mainly due to Prop 1B receipts that were budgeted in this category but were recorded as Services & Transfers revenue.
- *Charges for Current Services* revenue totaled \$47.8 million which is up \$12.2 million compared to last year and is \$7.2 million higher than the Revised Budget. These variances were the result of the following: reimbursements from the State of California and the California Office of Emergency Services for fire services related to the October 2007 wildfires; increased services provided by San Diego Fire-Rescue and Engineering and Capital Projects departments; and reimbursement from the Environmental Growth Fund.

- *Services & Transfers* revenue totaled \$189.4 million which is \$45.4 million higher than last year. This variance is the result of the following: the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009; increased services provided by the General Fund departments; and increased transfers from other funds. However, this revenue category is \$4.5 million below the Revised Budget which is primarily due to lower than anticipated transfers from the Transient Occupancy Tax fund resulting from the slowdown in the tourism industry.

The following table compares actual revenues to the corresponding amounts reported in the Revised Budget for the categories with the five largest variances.

Category	Adopted Budget	Revised Budget	FY09 Revenue	Variance	%
General Fund Sales Taxes	\$ 222,081,552	\$ 216,223,907	\$ 206,053,023	\$ (10,170,884)	-4.7%
General Fund TOT	90,628,826	82,189,398	74,165,454	(8,023,944)	-9.8%
Revenue from Other Agencies	15,801,363	15,786,787	8,560,995	(7,225,792)	-45.8%
Charges for Current Services	36,462,142	40,644,134	47,827,678	7,183,544	17.7%
Services & Transfers	201,097,189	193,822,662	189,362,045	(4,460,617)	-2.3%
Remaining Revenue Categories	627,361,399	605,612,816	597,338,473	(8,274,343)	-1.4%
Total General Fund Revenues	\$ 1,193,432,471	\$ 1,154,279,704	\$ 1,123,307,668	\$ (30,972,036)	-2.7%

The following table compares actual revenues to amounts projected in Financial Management's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869).

Category	Year-End Projection	FY09 Revenue	Variance	%
Property Taxes	\$ 395,640,205	\$ 398,743,287	\$ 3,103,082	0.8%
Safety Sales Taxes	7,107,679	6,864,621	(243,058)	-3.4%
General Fund Sales Taxes	213,182,656	206,053,023	(7,129,633)	-3.3%
General Fund TOT	78,580,804	74,165,454	(4,415,350)	-5.6%
Property Transfer Taxes	5,253,532	4,592,037	(661,495)	-12.6%
Licenses & Permits	32,233,140	31,268,162	(964,978)	-3.0%
Fines & Forfeitures	31,086,660	32,449,674	1,363,014	4.4%
Interest & Dividends	8,295,884	9,270,862	974,978	11.8%
Franchises	66,340,988	65,096,596	(1,244,392)	-1.9%
Rents & Concessions	42,184,918	40,436,616	(1,748,302)	-4.1%
Motor Vehicle License Fees	4,265,725	4,555,917	290,192	6.8%
Revenue from Other Agencies	17,694,129	8,560,995	(9,133,134)	-51.6%
Charges for Current Services	40,120,790	47,827,678	7,706,888	19.2%
Services & Transfers	193,541,646	189,362,045	(4,179,601)	-2.2%
Miscellaneous Revenue	3,416,020	4,060,701	644,681	18.9%
Total General Fund Revenues	\$ 1,138,944,776	\$ 1,123,307,668	\$ (15,637,108)	-1.4%

Additional details of General Fund revenues can be found on the schedules accompanying this report.

GENERAL FUND EXPENDITURES

General Fund expenditures and encumbrances totaled \$1,136.5 million which is a \$19.5 million (1.7%) increase from Fiscal Year 2008 and \$32.8 million (2.8%) lower than the Revised Budget. The discussion below addresses the expenditure categories with significant changes from Fiscal Year 2008 as well as the individual departments that contribute to these variances.

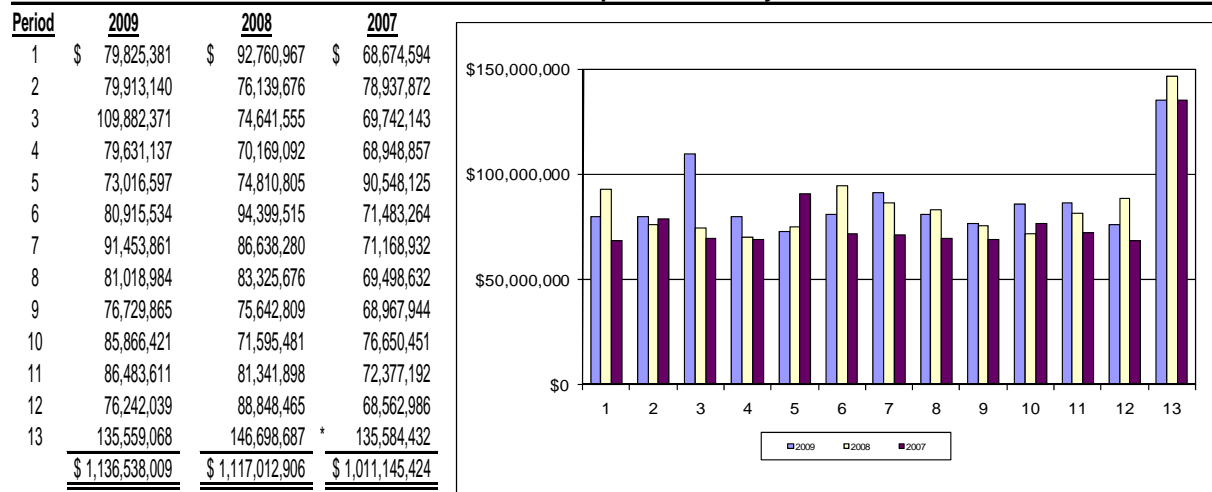
- *Personnel* expenditures are up \$39.4 million from Fiscal Year 2008. This variance is primarily due to a \$20.5 million increase in labor services in the Police and San Diego Fire-Rescue departments as well as to a \$14.7 million increase related to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009.
- *Fringe Benefits* expenditures are up \$6.2 million from Fiscal Year 2008 and is primarily due to an increase in general retirement and flexible benefit plan expenditures resulting from the increase in Personnel expenditures.
- *Supplies / Services* expenditures and encumbrances are down \$22.8 million from last year which is mainly due to one-time expenditures in Fiscal Year 2008 related to the Wildfires debris removal project that were not incurred in Fiscal Year 2009 as well as to a decrease in contractual services in the Streets Division.
- *Outlay* expenditures and encumbrances are down \$3.6 million from Fiscal Year 2008 which is primarily due to a decrease in master lease expenditures in the Police Department as well as to a decrease in equipment outlay expenditures in the Park and Recreation and San Diego Fire-Rescue departments.

General Fund Expenditures and Encumbrances By Category

Category	Adopted Budget	Revised Budget	FY09 Actuals	FY08 Actuals	Year-to-Year Change
Personnel Services	\$ 541,702,137	\$ 538,514,013	\$ 526,748,050	\$ 487,327,848	\$ 39,420,202
Fringe Benefits	283,970,410	286,652,861	281,243,976	275,067,182	6,176,794
Supplies / Services	293,519,797	274,228,958	259,451,114	282,241,885	(22,790,771)
Data Processing	36,781,869	37,458,732	37,029,001	37,574,719	(545,718)
Energy	27,649,538	27,843,091	27,864,391	26,987,006	877,385
Outlay	9,808,720	4,657,458	4,201,477	7,814,266	(3,612,789)
Total Expenditures and Encumbrances	\$ 1,193,432,471	\$ 1,169,355,113	\$ 1,136,538,009	\$ 1,117,012,906	\$ 19,525,103

The following exhibit illustrates the detail of expenditures and encumbrances over the past three years.

General Fund Expenditure Analysis



*This amount does not include the \$55.0 million transfer to the Emergency Reserve.

The following discussion addresses the departments with significant year-to-year changes and variances in comparison to the Revised Budget. The Appropriated Reserve is excluded from this analysis because it was created for unanticipated budgetary needs in other General Fund departments and as a result does not have operating activities available for a comparative analysis.

- *Environmental Services* expenditures and encumbrances totaled \$37.3 million which is \$10.6 million lower than this point last year and is primarily due to expenditures in Fiscal Year 2008 related to the Wildfires debris removal project which was not incurred in Fiscal Year 2009.
- *Park and Recreation* expenditures and encumbrances totaled \$85.3 million which is \$1.5 million lower than the Revised Budget and is primarily due to conservative spending.
- *Citywide Program* expenditures and encumbrances totaled \$54.8 million which is \$3.6 million lower than the Revised Budget and is primarily due to lower than anticipated allocations from the General Fund Fringe Benefits Reserve due to lower than anticipated Fringe expenditures. This reserve is used to compensate departments for fringe expenditures in excess of the Revised Budget.
- *Police Department* expenditures and encumbrances totaled \$397.2 million which is \$12.7 million higher than Fiscal Year 2008 and is primarily due to increased Personnel expenditures. Despite this increase, the department is \$5.6 million below the final Revised Budget which is due to lower than anticipated Personnel expenditures resulting from vacancies.

- *Engineering and Capital Projects* expenditures and encumbrances totaled \$59.0 million which is \$25.7 million higher than Fiscal Year 2008 and is primarily due to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009. Despite this increase, the department is \$2.7 million below the Revised Budget which is mainly due to position vacancies.
- *General Services* expenditures and encumbrances totaled \$63.4 million which is \$22.8 million lower than Fiscal Year 2008 and is mainly due to the transfer of Storm Drain and Street Sweeping functions from the Streets Division to the Storm Water department.
- *Storm Water* expenditures and encumbrances totaled \$37.6 million which is \$16.6 million higher than Fiscal Year 2008 and is mainly due to the inclusion of the Storm Drain and Street Sweeping functions. In previous years, these functions were included in the General Services department. Despite this increase, this department is \$4.8 million below the Revised Budget which is mainly due to vacancies and delays in contractual expenditures.

The following table compares actual expenditures and encumbrances to the corresponding amounts reported in the Revised Budget and identifies the departments with the five largest variances.

General Fund Expenditure Budget Variance Analysis

Department	Adopted Budget	Revised Budget	Expenditures and Encumbrances	Variance	%
Police	\$ 411,314,527	\$ 402,821,708	\$ 397,206,243	\$ 5,615,465	1.4%
Storm Water	48,820,336	42,328,892	37,561,207	4,767,685	11.3%
Citywide Program Expenditures	65,272,482	58,410,358	54,820,286	3,590,072	6.1%
Engineering and Capital Projects	65,159,933	61,703,437	59,019,141	2,684,296	4.4%
Park and Recreation	88,333,436	86,764,013	85,288,989	1,475,024	1.7%
Remaining Departments	514,531,757	517,326,705	502,642,143	14,684,562	2.8%
Total Expenditures and Encumbrances	\$ 1,193,432,471	\$ 1,169,355,113	\$ 1,136,538,009	\$ 32,817,104	2.8%

Additional details of General Fund expenditures and encumbrances can be found in the schedules accompanying this report.

RECONCILIATION OF GENERAL FUND YEAR-END BUDGET ADJUSTMENTS

Financial Management’s Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869) and related actions approved by the City Council authorized a number of specific adjustments based on estimates as well as additional adjustments authorized to be used for “unforeseen needs”. The primary set of adjustments includes an estimated \$2.6 million decrease to both General Fund expenditure appropriations and General Fund revenue budget. The actual expenditure and revenue appropriation modifications are detailed in the following tables.

Summary of General Fund Year-End Budget Adjustments

Expenditure Appropriations			
Department	Estimated Adjustment	Actual Adjustment	Over/ (Under) Estimate
San Diego Fire-Rescue*	\$ 4,250,000	\$ 8,011,529	\$ 3,761,529
City Auditor	1,000,000	1,000,000	-
City Attorney	256,000	382,306	126,306
Development Services	174,000	201,737	27,737
Customer Services	109,000	69,274	(39,726)
Council District 7	90,408	90,408	-
Community Services	85,000	80,000	(5,000)
Council District 3	64,572	64,572	-
Human Resources	47,000	110,000	63,000
Council District 5	38,824	38,824	-
Council District 1	33,849	33,849	-
Real Estate Assets	17,000	17,000	-
Council District 8	13,369	13,369	-
City Planning and Development	13,000	-	(13,000)
Ethics Commission	6,016	7,204	1,188
Office of the IBA	4,716	9,949	5,233
Administration	-	14,657	14,657
Council District 4	-	2,293	2,293
Public Safety	(123,583)	(123,583)	-
Citywide Program Expenditures	(74,406)	(74,406)	-
Council Administration	(177,348)	(162,111)	15,237
Office of Ethics and Integrity	(130,417)	(111,466)	18,951
City Treasurer	(447,000)	(447,000)	-
Personnel	(480,000)	(480,000)	-
Storm Water	(492,000)	(492,000)	-
Environmental Services	(595,000)	(595,000)	-
City Comptroller	(741,000)	(741,000)	-
Police	(2,300,000)	(2,300,000)	-
Engineering and Capital Projects	(3,247,000)	(3,247,000)	-
Total General Fund Appropriation Adjustments	\$ (2,605,000)	\$ 1,373,405	\$ 3,978,405

Estimated Revenue***			
Department	Estimated Adjustment	Actual Adjustment	Over/ (Under) Estimate
San Diego Fire-Rescue	\$ 4,250,000	\$ 4,250,000	\$ -
Development Services	174,000	174,000	-
City Treasurer	(447,000)	(447,000)	-
Major General Fund Revenues	(1,035,000)	(1,035,000)	-
Police	(2,300,000)	(2,300,000)	-
Engineering and Capital Projects	(3,247,000)	(3,247,000)	-
Total General Fund Revenue Adjustments	\$ (2,605,000)	\$ (2,605,000)	\$ -

* San Diego Fire-Rescue Department's Revised Budget includes a \$1.6 million increase from the Appropriated Reserve per R-305150, but is not included in the Year-End Budget Adjustments Table.

** Financial Management did not specify adjustment on the Year-End Budget Monitoring Report.

*** Schedules prepared by Financial Management Department categorize revenue by City department.

However, the attached schedules prepared by the Office of the City Comptroller categorize revenue by revenue category.

Financial Management’s Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869) and related actions approved by the City Council includes a request to transfer the available budgetary savings in the Council District offices to the Infrastructure Improvement Fund. The actual amounts transferred are detailed in the following table.

Department	Savings Transferred
City Council - District 1	\$ 67,764
City Council - District 2	137,269
City Council - District 3	48,668
City Council - District 5	125,753
City Council - District 6	93,974
City Council - District 7	39,713
City Council - District 8	51,214
Total General Fund Carryovers	\$ 564,355

Other Budgeted Funds

As customary for the City Comptroller's Financial Performance Report, a discussion is included for both Water and Sewer Funds of the City of San Diego. Major internal service funds are also discussed in this section. For additional information, please refer to the schedules accompanying this report.

WATER DEPARTMENT

Water Department revenue totaled \$488.7 million which is a \$101.8 million (26.3%) increase from last year and is primarily a result of increases in water rates and additional funding received in support of CIP contracts. However, revenue in the department is \$21.7 million (4.3%) below the Revised Budget which is primarily due to lower than anticipated reimbursement revenue from CIP related bonds.

Water Department expenses and encumbrances totaled \$542.8 million which is \$107.5 million (24.7%) increase from last year and is primarily due to increases in CIP expenditures related to the Miramar, Alvarado, and Otay Water Treatment Plant projects. Additionally, Water Department expenses and encumbrances are \$159.2 million (22.7%) below the Revised Budget which is primarily due to delays in the Automated Meter Reading and Records Management System projects.

As the following table indicates, year-end operating revenue exceeds operating expenses by \$63.3 million and CIP expenses exceed CIP revenue by \$28.3 million. In aggregate, year-end revenue exceeds expenses by \$35.0 million. However, once the \$89.2 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$54.1 million.

Water Fund Summary

	Revised Budget	FY09 Actuals	FY09 Encumbrances	FY09 Actuals w/ Encumbrances
Operations				
Revenue	\$ 333,750,999	\$ 369,196,109	\$ -	\$ 369,196,109
Expenses	335,808,206	305,873,723	8,985,248	314,858,971
	<u>(2,057,207)</u>	<u>63,322,386</u>	<u>(8,985,248)</u>	<u>54,337,138</u>
Capital Improvement Project				
Revenue	176,659,017	119,471,024	-	119,471,024
Expenses	346,234,313	147,774,607	80,177,762	227,952,369
	<u>(169,575,296)</u>	<u>(28,303,583)</u>	<u>(80,177,762)</u>	<u>(108,481,345)</u>
Contingency Reserve	19,936,102	-	-	-
Net Impact	<u>\$ (191,568,605)</u>	<u>\$ 35,018,803</u>	<u>\$ (89,163,010)</u>	<u>\$ (54,144,207)</u>

Additional details of Water Department revenues, expenses, and encumbrances can be found on the schedules accompanying this report.

SEWER FUNDS

Sewer Funds revenue totaled \$394.0 million which marks a decrease of \$24.4 million (5.8%) from last fiscal year and is partially due to a reduction in services provided by the department, partially due to a decrease in large scale commercial building permits and residential permit activity, and partially due to a decrease in CIP bond receipts. Additionally, revenue in the department is \$90.0 million (18.6%) below the Revised Budget which is primarily due to lower than anticipated bond proceeds received resulting from the decrease of permit activity as discussed above.

Sewer expenses and encumbrances totaled \$415.9 million which is up \$45.4 million (12.2%) from last year and is primarily due to an increase in CIP expenditures. However, Sewer expenses and encumbrances are \$206.7 million (33.2%) below the Revised Budget which is primarily due to lower than anticipated CIP expenditures and encumbrances.

As the following table indicates, year-end operating revenue exceeds operating expenses by \$71.9 million and CIP expenses exceed CIP revenue by \$3.9 million. In aggregate, year-end revenue exceeds expenses by \$68.1 million. However, once the \$90.0 million of encumbered commitments are taken into account, year-end expenses and encumbrances exceed revenue by \$21.9 million.

Sewer Department Summary

	Revised Budget	FY09 Actuals	FY09 Encumbrances	FY09 Actuals w/ Encumbrances
Operations				
Revenue	\$ 365,868,000	\$ 349,169,439	\$ -	\$ 349,169,439
Expenses	369,179,817	277,224,187	18,317,201	295,541,388
	<u>(3,311,817)</u>	<u>71,945,252</u>	<u>(18,317,201)</u>	<u>53,628,051</u>
Capital Improvement Project				
Revenue	118,200,000	44,856,280	-	44,856,280
Expenses	221,093,651	48,708,048	71,688,632	120,396,680
	<u>(102,893,651)</u>	<u>(3,851,768)</u>	<u>(71,688,632)</u>	<u>(75,540,400)</u>
Contingency Reserve	32,320,233	-	-	-
Net Impact	<u>\$ (138,525,701)</u>	<u>\$ 68,093,484</u>	<u>\$ (90,005,833)</u>	<u>\$ (21,912,349)</u>

Additional details of Sewer Funds' revenues, expenses, and encumbrances can be found on the schedules accompanying this report.

CENTRAL STORES INTERNAL SERVICE FUND

Central Stores revenues totaled \$31.9 million in Fiscal Year 2009 which is \$767,224 less than Fiscal Year 2008 and is consistent with the Revised Budget. Central Stores expenditures totaled \$30.5 million in Fiscal Year 2009 which is \$4.5 million lower than Fiscal Year 2008. Expenditures are \$1.4 million lower than the Revised Budget and are primarily due to lower than anticipated Supplies/Services expenditures. Per Financial Management's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869) and related actions approved by the City Council, the department's Revised Budget was increased by \$4.0 million.

FLEET SERVICES FUND

Fleet Services revenues totaled \$53.4 million which is up \$3.4 million in comparison to Fiscal Year 2008 and is \$556,380 higher than the Revised Budget. Expenditures and encumbrances for the division totaled \$50.1 million which is \$774,252 less than Fiscal Year 2008 and is \$2.7 million below the Revised Budget of \$52.8 million.

PUBLISHING SERVICES INTERNAL FUND

Publishing Services revenues totaled \$5.3 million in Fiscal Year 2009 which is up \$5,764 in comparison to last year and is \$169,687 lower than the Revised Budget. Expenditures and encumbrances for the division totaled \$5.3 million which is down \$201,498 compared to Fiscal Year 2008 and is \$157,048 lower than the Revised Budget.

OTHER BUDGETED FUNDS YEAR-END BUDGET ADJUSTMENTS

Financial Management's Fiscal Year 2009 Year-End Budget Monitoring Report (O-19869) and related actions approved by the City Council also authorized budget adjustments to a few other budgeted funds based on estimates and for funds that required budgetary adjustments at the end of the fiscal year due to "unforeseen needs." Those adjustments are detailed in the table below. For additional information, please refer to the schedules accompanying this report.

Expenditure Appropriations

Fund	Estimated Adjustment	Actual Adjustment	Over/ (Under) Estimate
Central Stores Internal Service Fund	\$ 4,865,000	\$ 4,000,000	\$ (865,000)
Police Decentralized Fund	2,100,000	2,100,000	-
TransNet Extension Fund	(12,638,973)	(12,638,973)	-
Zoological Exhibits Fund	- *	1,823,163	1,823,163
Total Appropriation Adjustments	\$ (5,673,973)	\$ (4,715,810)	\$ 958,163

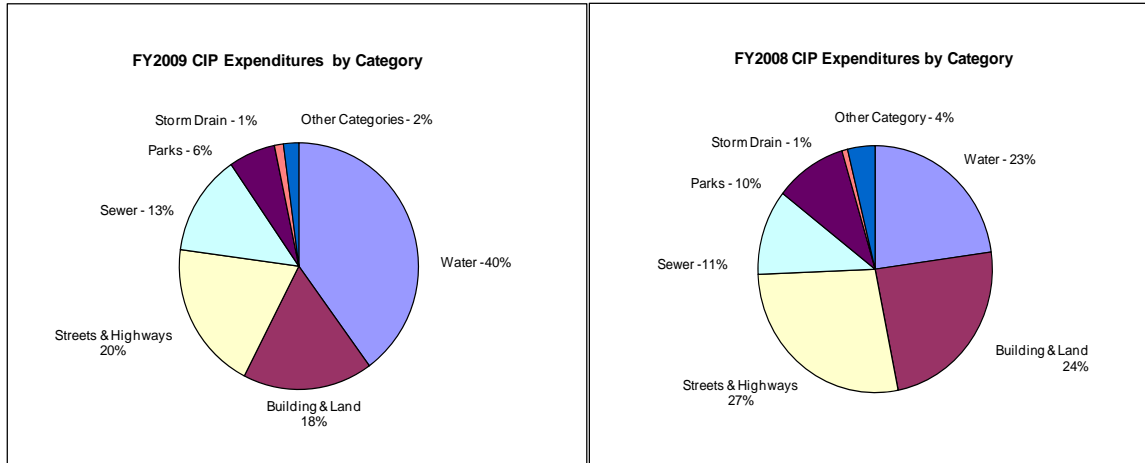
Estimated Revenue

Fund	Estimated Adjustment	Actual Adjustment	Over/ (Under) Estimate
Central Stores Internal Service Fund	\$ 4,865,000	\$ 4,000,000	\$ (865,000)
Police Decentralized Fund	2,100,000	2,100,000	-
TransNet Extension Fund	(12,638,973)	(12,638,973)	-
Total Revenue Adjustments	\$ (5,673,973)	\$ (6,538,973)	\$ (865,000)

* Financial Management did not specify an adjustment on the Year End Budget Monitoring Report.

Capital Improvement Projects

Fiscal Year 2009 Capital Improvement Project (CIP) expenditures totaled \$371.4 million which is an increase of \$98.9 million (36.3%) from last year's expenditures of \$272.5 million. A significant amount of this variance is due to additional funding received by the Water Department which enabled additional construction contracts for two water treatment plants as well as for water main replacement projects. The following charts compare, by category, the expenditures incurred in Fiscal Year 2009 and Fiscal Year 2008.



The following tables present the 25 largest projects currently within the City based on year-to-date expenditures. Also included are project-to-date budgets and expenditures.

Building and Land

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ANNUAL ALLOC. UNDER-GROUNDING CITY UTIL.-50 JO 106090 G.T.#2254	\$ 68,000,282	\$ 57,423,587	\$ 43,531,453
LOGAN HEIGHTS BRANCH LIBRARY	11,209,097	8,675,085	5,540,213

Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MIRAMAR WTP FLOC & SEDIMENTATION BASIN (732840) CONTRACT B 188770	\$ 59,589,666	\$ 51,801,150	\$ 29,318,849
ALVARADO WTP-OZONE IMPROVEMENTS (PH IV) SUB OF CIP 732613 WO 189030	44,196,835	27,463,339	25,964,724
OTAY WATER TREATMNT PLNT UPGRADE - PHASE I JO 182490/186300	21,877,735	17,120,621	11,864,788
MIRAMAR WTP CONTRACT C	21,698,663	13,145,395	11,784,474
OTAY SECOND PIPELINE-CAST IRON REPLACEMENT PHASE (732860 SUB) WO187030	11,915,539	10,490,684	8,115,768
OTAY WATER TREATMNT PLNT UPGRADE - PH. II (SUB OF CIP732850)JO188460/188950	14,893,625	9,269,731	7,289,085
OTAY SECOND PIPELINE	6,659,381	5,609,264	4,834,617
RANCHO PENASQUITOS WTR	12,263,849	5,746,568	4,452,166
GROUNDWATER SERVICES	4,570,783	4,570,783	4,570,783
DESIGN/BUILD 554 - WATER	5,145,759	3,722,049	3,395,185

Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPELINE REHAB PHASE F-1 (AA 46-050.0) IN-HOUSE ENG (179750)	\$ 10,260,957	\$ 4,367,950	\$ 4,217,714
SEWER & WATER GJ 796 (AA440010) WO 178740	4,063,202	4,140,593	3,825,980

Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
DEBT SERVICE FOR TRANSNET	\$ 31,650,885	\$ 31,650,885	\$ 4,170,475
DEBT SERVICE FOR COMMERCIAL	19,815,020	19,672,832	7,223,486
SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT	17,919,583	13,708,031	6,538,149
SEISMIC RETRO. - BRIDGE NO. HARBOR DR. OVER NAVY ESTUARY (AA530370) HBRR	17,584,481	9,258,479	7,927,842
ASPHALT OVERLAY GROUP II-FY08 (AA590010)	9,968,829	8,368,998	8,368,998
DESERT VIEW DRIVE ALLEY (AA 528050)	9,000,000	5,913,823	5,913,823
FIRST AVENUE BRIDGE OVER	13,367,953	5,544,323	3,713,682
ASPHALT OVERLAY GROUP I -FY08 (AA590010)	6,157,113	5,439,336	5,439,336

Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
CARMEL VALLEY COMMUNITY PARK SOUTH - NEIGHBORHOOD PARK	\$ 9,977,841	\$ 9,092,143	\$ 5,914,398
CARMEL VALLEY COMMUNITY PARK SOUTH RECREATION BUILDING	5,800,000	5,157,321	4,053,862

Other

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
WEST MIRAMAR LANDFILL LINER MODULE E	\$ 9,350,715	\$ 3,626,287	\$ 3,619,296

Additional Items of Interest

CLOSURE OF OBSOLETE/ INACTIVE FUNDS

At the conclusion of Fiscal Year 2009, the Office of the City Comptroller performed a fund analysis and as a result closed multiple funds that were considered obsolete or inactive per the 2009 Appropriation Ordinance (O-19774). Per this ordinance, "The City Comptroller is authorized and directed to close obsolete or inactive funds; residual balances of such funds shall be returned to their source or, if to the General Fund, to a General Fund Un-appropriated Reserve. The City Comptroller shall periodically report fund closures to the City Council and recommend the appropriation of any residual balances."

The following exhibit presents the list of funds that were closed in Fiscal Year 2009 as well as the residual balance of each fund, and the destination of the residual balance.

FY2009 Closure of Obsolete/ Inactive Funds

Fund #	Fund Title	Residual Balance	Balance Transferred to
10131	Police Equip Purch Donations	\$ 37,442	General Fund
10132	P.O.S.T. Canine Training	4,157	General Fund
10146	Forfeiture Appeals	28,510	General Fund
10353	Fire Dept Jnt Apptrentc Training	149	General Fund
10354	Storm Drain Training	-	-
10404	Office Space Project	207,478	General Fund
10514	TDM Public Awareness Education	24,795	General Fund
10523	Deferred Maintenance Fund	142,516	General Fund
10570	Vernal Pool Preservation	279,665	General Fund
10700	Mgmt, Maint, & Preserv. -Vernal	193,738	General Fund
10701	Black MtnRanch Mitigation	104,322	General Fund
18678	Enterprise Community Program	16,722	General Fund
18729	HIDTA State & Local '98	4,465	General Fund
18739	Nea-Local Arts/Pt Loma	73,696	General Fund
18774	6 to 6 21st CCLC	356,631	General Fund
18851	FY04 SHSGP	25,423	General Fund
18888	FY06 UASI	102,152	General Fund
19370	FY03 SPCL Needs Transitional H	44,110	General Fund
19378	EHAP-Cortez Hill Shelter	20,453	General Fund
19614	Family Shelter 04/05	4,865	General Fund
30331	OES Grant-CIP	161	General Fund
30332	"98" Fema Grant - Fed	16,590	General Fund
30340	C/O Fire Station #11 - St Grant	(256,528)	General Fund
38161	Vista Terrace Pk-Pool-Rzh	9,000	General Fund
38546	Taylor St Interconnect TSM	(6,103)	Capital Outlay-Sales Tax
38613	MTDB-Mid City Trans-04 (Gateway)	(39,415)	Prop A - (1/2 % Sales Tax)
38654	CMAQ-Ardath RD	26,454	General Fund
38656	P.B. Detection Improv -CMAQ	11,553	General Fund
38661	Taylor St Interconnect CMAQ	(22,637)	Capital Outlay-Sales Tax
38677	Linda Vista T/S CMAQ	(3,559)	Capital Outlay-Sales Tax
38681	So Bay T/S	(17,197)	Capital Outlay-Sales Tax
38681	So Bay T/S	20,569	Prop A - (1/2 % Sales Tax)
38685	CMAQ-CARML MTN SGNL INT P1	(24,927)	Capital Outlay-Sales Tax
38688	CMAQ-SY/OTAY Mesa SGNL INTER	(29,949)	Capital Outlay-Sales Tax
38697	Rancho Bernardo TS Inter CMAQ	(95,881)	Prop A - (1/2 % Sales Tax)
38729	Rigel Street Over Chollas	(19,175)	Prop A - (1/2 % Sales Tax)
38735	Morena Blvd Bridge Over Tecolo	(9,249)	Prop A - (1/2 % Sales Tax)
38804	SLTPP-Harvey RD Drian-ST	(8,702)	General Fund
38813	Imperial-I805 to 69th	23,252	General Fund
38815	SLTPP ST grant - cycle 5	69,878	General Fund
38816	SLTPP ST grant - cycle 6	4,230	General Fund
38818	SLTPP ST grant - cycle 8	6,346	General Fund
38819	SLTPP ST Grant-Cycle 9	(100)	General Fund
38954	Bicycle Safety Prog-State	2,820	General Fund
38974	STPF-MOD on Ash St at 2nd	3,564	General Fund
38977	Traffic Congestion Relief Plan	645,419	General Fund
60261	Farnum School Site/Taylor Libr	160,981	General Fund
60266	People Vs. Thrifty	31,980	CEPU Awards & Penalties Fund
60268	People Vs. Linens N Things	4,800	CEPU Awards & Penalties Fund
63014	Recycled Products Symposium	28,356	Recycle Enterprise Fund
63060	Kidsplace Trust Fund	13	General Fund
79770	Northern Village CFD #5	150	General Fund
91100	SDFELC Corporation	4,078	TOT-Mission Bay/Balboa Park
392012	Lusk-Comm. Rec. Ctr	95	Tierrasanta - DIF
392018	Lusk-Roadrunner Park	690	Tierrasanta - DIF
8711701	Code Enforcement Penatly Refund	133	Civil Penatly Enforcement Fund
Total Residual Balance		\$ 2,208,979	

General Fund Revenue Status Report
For The Fiscal Year Ended June 30, 2009
(Unaudited)

	FY09 Revenue	Adopted Budget	Revised Budget	Variance	% Variance	Projected Revenue *	Variance	% Variance	FY08 Revenue	FY09/FY08 Change	% Change
Property Taxes	\$ 398,743,287	\$ 411,141,755	\$ 396,620,386	\$ 2,122,901	0.5%	\$ 395,640,205	\$ 3,103,082	0.8%	\$ 384,305,135	\$ 14,438,152	3.8%
Safety Sales Taxes	6,864,621	8,114,255	7,394,461	(529,840)	-7.2%	7,107,679	(243,058)	-3.4%	7,710,311	(845,690)	-11.0%
General Fund Sales Taxes	206,053,023	222,081,552	216,223,907	(10,170,884)	-4.7%	213,182,656	(7,129,633)	-3.3%	227,868,377	(21,815,354)	-9.6%
General Fund TOT	74,165,454	90,628,826	82,189,398	(8,023,944)	-9.8%	78,580,804	(4,415,350)	-5.6%	83,730,159	(9,564,705)	-11.4%
Property Transfer Taxes	4,592,037	8,901,320	6,452,301	(1,860,264)	-28.8%	5,253,532	(661,495)	-12.6%	7,009,705	(2,417,668)	-34.5%
Licenses & Permits											
Business Taxes	9,195,797	11,035,935	10,588,935	(1,393,138)	-13.2%				9,493,872	(298,075)	-3.1%
Rental Unit Taxes	7,048,076	6,775,000	6,775,000	273,076	4.0%				7,228,279	(180,203)	-2.5%
Parking Meters	6,869,290	6,900,000	6,900,000	(30,710)	-0.4%				6,941,982	(72,692)	-1.0%
Refuse Collector Business Taxes	868,194	1,800,000	1,800,000	(931,806)	-51.8%				1,972,491	(1,104,297)	-56.0%
Other Misc Licenses & Permits	7,286,805	6,176,210	6,176,210	1,110,595	18.0%				8,191,598	(904,793)	-11.0%
Total Licenses & Permits	31,268,162	32,687,145	32,240,145	(971,983)	-3.0%	32,233,140	(964,978)	-3.0%	33,828,222	(2,560,060)	-7.6%
Fines & Forfeitures											
Parking Citations	15,898,173	19,417,599	19,417,599	(3,519,426)	-18.1%				16,558,210	(660,037)	-4.0%
Municipal Court	8,470,620	7,613,809	7,613,809	856,811	11.3%				9,423,790	(953,170)	-10.1%
Negligent Impound	3,261,985	2,850,000	2,850,000	411,985	14.5%				2,627,363	634,622	24.2%
Other Misc Fines & Forfeitures	4,818,896	4,333,600	4,333,600	485,296	11.2%				2,460,420	2,358,476	95.9%
Total Fines & Forfeitures	32,449,674	34,215,008	34,215,008	(1,765,334)	-5.2%	31,086,660	1,363,014	4.4%	31,069,783	1,379,891	4.4%
Interest & Dividends ¹	9,270,862	10,448,317	8,779,338	491,524	5.6%	8,295,884	974,978	11.8%	13,092,599	(3,821,737)	-29.2%
Franchises											
SDG&E	40,342,099	42,649,574	41,378,483	(1,036,384)	-2.5%				38,701,184	1,640,915	4.2%
CATV	16,859,871	17,627,585	17,627,585	(767,714)	-4.4%				16,267,681	592,190	3.6%
Refuse Collection	7,560,874	9,100,000	9,100,000	(1,539,126)	-16.9%				9,023,212	(1,462,338)	-16.2%
Other Franchises	333,752	259,079	259,079	74,673	28.8%				472,081	(138,329)	-29.3%
Total Franchises	65,096,596	69,636,238	68,365,147	(3,268,551)	-4.8%	66,340,988	(1,244,392)	-1.9%	64,464,158	632,438	1.0%
Rents & Concessions											
Mission Bay	27,948,073	29,867,209	29,867,209	(1,919,136)	-6.4%				27,806,077	141,996	0.5%
Pueblo Lands	4,763,142	5,544,964	5,544,964	(781,822)	-14.1%				3,896,030	867,112	22.3%
Other Rents and Concessions	7,725,401	7,340,771	7,340,771	384,630	5.2%				5,100,118	2,625,283	51.5%
Total Rents & Concessions	40,436,616	42,752,944	42,752,944	(2,316,328)	-5.4%	42,184,918	(1,748,302)	-4.1%	36,802,225	3,634,391	9.9%
Motor Vehicle License Fees	4,555,917	6,875,220	6,029,889	(1,473,972)	-24.4%	4,265,725	290,192	6.8%	5,841,234	(1,285,317)	-22.0%
Revenues from Other Agencies	8,560,995	15,801,363	15,786,787	(7,225,792)	-45.8%	17,694,129	(9,133,134)	-51.6%	12,692,102	(4,131,107)	-32.5%
Charges for Current Services	47,827,678	36,462,142	40,644,134	7,183,544	17.7%	40,120,790	7,706,888	19.2%	35,655,171	12,172,507	34.1%
Services & Transfers	189,362,045	201,097,189	193,822,662	(4,460,617)	-2.3%	193,541,646	(4,179,601)	-2.2%	143,967,005	45,395,040	31.5%
Miscellaneous Revenue	4,060,701	2,589,197	2,763,197	1,297,504	47.0%	3,416,020	644,681	18.9%	3,463,829	596,872	17.2%
Total General Fund Revenue	\$ 1,123,307,668	\$ 1,193,432,471	\$ 1,154,279,704	\$ (30,972,036)	-2.7%	\$ 1,138,944,776	\$ (15,637,108)	-1.4%	\$ 1,091,500,015	\$ 31,807,653	2.9%

* Amounts are presented in accordance to schedules in Financial Management's FY2009 Year-End Budget Monitoring Report (O-19869).

¹ This revenue category includes both Fund 100 and Fund 65013 while Financial Management's projected balance does not include Fund 65013.

General Fund Expenditure Status Report
For the Fiscal Year Ended June 30, 2009
(Unaudited)

	FY09					FY08			FY09/FY08		
	Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	%	Projected Expenditures*	Variance	%	Expenditures and Encumbrances	Change	%
City Planning and Development											
City Planning and Community Investment	\$ 16,634,489	\$ 17,898,126	\$ 17,868,875	\$ 1,234,386	6.9%	\$ 16,280,062	\$ 354,427	2.2%	\$ 19,577,299	\$ (2,942,810)	-15.0%
City Planning and Development ¹	230,822	534,098	267,048	36,226	13.6%	279,869	(49,047)	-17.5%	658,363	(427,541)	-64.9%
Development Services	6,529,653	6,499,347	6,529,653	-	-	6,501,276	28,377	0.4%	7,134,505	(604,852)	-8.5%
Real Estate Assets	3,720,226	4,062,120	3,839,627	119,401	3.1%	3,838,839	(118,613)	-3.1%	3,766,964	(46,738)	-1.2%
Community and Legislative Services											
Community and Legislative Services	3,980,047	4,186,805	3,983,006	2,959	0.1%	3,981,963	(1,916)	-	4,215,004	(234,957)	-5.6%
Economic Growth Services ¹	619,686	-	633,382	13,696	2.2%	616,249	3,437	0.6%	-	619,686	100.0%
Community Services											
Community Services ¹	254,243	348,585	257,624	3,381	1.3%	261,677	(7,434)	-2.8%	-	254,243	100.0%
Customer Services	1,259,068	2,328,997	1,259,068	-	-	1,298,201	(39,133)	-3.0%	2,390,887	(1,131,819)	-47.3%
Environmental Services	37,251,569	40,511,321	38,399,116	1,147,547	3.0%	37,228,821	22,748	0.1%	47,892,131	(10,640,562)	-22.2%
Library	36,281,117	37,013,557	36,710,701	429,584	1.2%	36,106,607	174,510	0.5%	37,875,479	(1,594,362)	-4.2%
Park and Recreation	85,288,989	86,333,436	86,764,013	1,475,024	1.7%	85,740,363	(451,374)	-0.5%	87,361,308	(2,092,319)	-2.4%
Office of the Chief Financial Officer											
Office of the Chief Financial Officer	955,209	1,025,169	955,392	183	-	937,609	17,600	1.9%	763,885	191,324	25.0%
City Comptroller	11,356,237	12,097,492	11,356,492	255	-	10,993,095	363,142	3.3%	10,521,790	834,447	7.9%
City Treasurer	13,295,364	14,917,574	13,717,860	422,496	3.1%	13,292,127	3,237	-	12,690,841	604,523	4.8%
Citywide Program Expenditures	54,820,286	65,272,482	58,410,358	3,590,072	6.1%	57,878,643	(3,058,357)	-5.3%	47,576,176	7,244,110	15.2%
Debt Management	2,297,711	2,753,916	2,753,916	456,205	16.8%	2,401,404	(103,693)	-4.3%	2,347,759	(50,048)	-2.1%
Financial Management	3,874,180	4,271,664	3,886,220	12,040	0.3%	3,878,289	(4,109)	-0.1%	3,432,788	441,392	12.9%
Purchasing and Contracting	3,928,299	4,440,215	4,304,168	375,869	8.7%	4,113,808	(185,509)	-4.5%	5,263,397	(1,335,098)	-25.4%
Office of Ethics and Integrity											
Office of Ethics and Integrity ¹	911,122	2,087,168	911,122	-	-	901,183	9,939	1.1%	2,152,396	(1,241,274)	-57.7%
Office of the Mayor and COO											
Appropriated Reserve ^{3,4}	-	-	8,376,820	8,376,820	100.0%	-	-	-	2,898,874	(2,898,874)	-100.0%
Office of the Mayor and COO	768,658	775,950	775,950	7,292	0.9%	753,088	15,570	2.1%	603,844	164,814	27.3%
City Auditor ¹	2,349,626	1,677,628	2,677,628	328,002	12.2%	2,549,913	(200,287)	-7.9%	-	2,349,626	100.0%
Administration ¹	3,381,855	1,897,380	3,381,855	-	-	3,310,893	70,962	2.1%	-	3,381,855	100.0%
Business Office ¹	1,168,483	1,948,924	1,482,172	313,689	21.2%	1,236,206	(67,723)	-5.5%	2,361,168	(1,192,685)	-50.5%
Human Resources ¹	1,807,163	963,547	1,808,656	1,493	0.1%	1,745,547	61,616	3.5%	806,848	1,000,315	124.0%
Office of the Chief Information Officer	24,590,540	24,963,599	24,826,754	236,214	1.0%	24,824,131	(233,591)	-0.9%	27,773,693	(3,183,153)	-11.5%
Office of the Assistant Chief Operating Officer ¹	90,782	-	180,753	89,971	49.8%	68,808	21,974	31.9%	-	90,782	100.0%
Other											
Tax and Revenue Anticipation Notes ³	3,023,830	3,094,061	3,094,061	70,231	2.3%	-	3,023,830	100.0%	5,256,122	(2,232,292)	-42.5%
Public Safety and Homeland Security											
Office of Homeland Security	1,309,759	1,603,908	1,520,107	210,348	13.8%	1,305,434	4,325	0.3%	1,882,613	(572,854)	-30.4%
Police	397,206,243	411,314,527	402,821,708	5,615,465	1.4%	398,184,349	(978,106)	-0.2%	384,511,519	12,694,724	3.3%
Public Safety ¹	597,320	2,421,907	597,320	-	-	581,110	16,210	2.8%	2,927,705	(2,330,385)	-79.6%
San Diego Fire-Rescue	198,046,536	190,696,777	198,046,536	-	-	192,661,193	5,385,343	2.8%	190,647,912	7,398,624	3.9%
Public Works											
Engineering and Capital Projects ¹	59,019,141	65,159,933	61,703,437	2,684,296	4.4%	59,754,853	(735,712)	-1.2%	33,323,512	25,695,629	77.1%
General Services	63,360,664	69,324,877	63,637,664	277,000	0.4%	61,554,343	1,806,321	2.9%	86,153,181	(22,792,517)	-26.5%
Storm Water ¹	37,561,207	48,820,336	42,328,892	4,767,685	11.3%	41,359,833	(3,798,626)	-9.2%	20,965,197	16,596,010	79.2%
Public Works ¹	261,333	324,388	310,640	63,055	19.4%	310,640	(49,307)	-15.9%	612,805	(351,472)	-57.4%
Non-Mayoral											
City Attorney	36,773,480	36,391,174	36,773,480	-	-	36,647,050	126,430	0.3%	37,317,177	(543,697)	-1.5%
City Clerk	4,210,982	4,496,396	4,360,450	149,468	3.4%	4,263,123	(52,141)	-1.2%	4,408,745	(197,763)	-4.5%
City Council - District 1	974,349	990,000	990,000	-	-	940,500	33,849	3.6%	990,000	(15,651)	-1.6%
City Council - District 2	940,500	990,000	940,500	-	-	940,500	-	-	990,000	(49,500)	-5.0%
City Council - District 3	1,005,072	990,000	1,005,072	-	-	940,500	64,572	6.9%	990,000	15,072	1.5%
City Council - District 4	1,008,045	990,000	1,008,045	-	-	1,005,752	2,293	0.2%	990,000	18,045	1.8%
City Council - District 5	979,324	990,000	979,324	-	-	940,500	38,824	4.1%	990,000	(10,676)	-1.1%
City Council - District 6	990,000	990,000	990,000	-	-	990,000	-	-	990,000	-	-
City Council - District 7	1,030,908	990,000	1,030,908	-	-	940,500	90,408	9.6%	990,000	40,908	4.1%
City Council - District 8	1,003,369	990,000	1,003,369	-	-	990,000	13,369	1.4%	990,000	13,369	1.4%
Council Administration	1,714,289	1,975,158	1,714,289	-	-	1,926,705	(212,416)	-11.0%	1,831,744	(117,455)	-6.4%
Ethics Commission	955,631	1,006,299	955,631	-	-	954,443	1,188	0.1%	817,757	137,874	16.9%
Office of the IBA	1,476,153	1,615,215	1,476,153	-	-	1,470,920	5,233	0.4%	1,371,139	105,014	7.7%
Personnel	5,444,450	6,458,415	5,751,201	306,751	5.3%	5,563,512	(119,062)	-2.1%	5,964,443	(519,993)	-8.7%
Miscellaneous ^{2,3}	-	-	-	-	-	-	-	-	1,015,936	(1,015,936)	-100.0%
Total General Fund Expenditures and Encumbrances	\$ 1,136,538,009	\$ 1,193,432,471	\$ 1,169,355,113	\$ 32,817,104	2.8%	\$ 1,135,244,431	\$ 1,293,578	0.1%	\$ 1,117,012,906	\$ 19,525,103	1.7%

* Amounts are presented in accordance to schedules in Financial Management's FY2009 Year-End Budget Monitoring Report (O-19869).

¹ Year-to-year changes are a result of structural changes.

² Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2009.

³ Financial Management did not project on this expenditure item.

⁴ FY2008 balance does not include the \$55.0 million transfer to the Emergency Reserve.

CityWide Program Expenditure Status Report
For the Fiscal Year Ended June 30, 2009
(Unaudited)

	FY09				Projected			FY08			
	Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	Expenditures*	Variance	% Variance	Expenditures and Encumbrances	FY09/FY08 Change	% Change
Citywide Program Expenditures											
Annual Audit	\$ 1,258,226	\$ 1,000,000	\$ 1,248,254	\$ (9,972)	-0.8%	\$ 1,000,000	\$ 258,226	25.8%	\$ 2,625,773	\$ (1,367,547)	-52.1%
Assessments To Public Property	555,178	425,235	555,178	-	-	450,235	104,943	23.3%	554,544	634	0.1%
Citywide Elections	724,874	2,700,000	724,874	-	-	724,874	-	-	3,045,412	(2,320,538)	-76.2%
Corporate Master Leases Rent	9,449,254	9,023,325	9,449,254	-	-	9,343,325	105,929	1.1%	6,479,818	2,969,436	45.8%
Employee Personal Prop Claims	2,818	5,000	2,818	-	-	3,750	(932)	-24.9%	5,582	(2,764)	-49.5%
General Fund Reserve Contribution	-	-	-	-	-	2,512,103	(2,512,103)	-100.0%	-	-	-
Insurance	1,214,736	1,365,879	1,214,736	-	-	1,215,299	(563)	-	1,277,530	(62,794)	-4.9%
Leverage of Employee Pick-Up Savings ³	-	7,614,000	-	-	-	-	-	-	-	-	-
Memberships	689,636	630,000	689,636	-	-	689,636	-	-	683,643	5,993	0.9%
Preservation of Benefits ¹	1,210,078	1,100,000	1,210,078	-	-	1,110,078	100,000	9.0%	-	1,210,078	100.0%
Property Tax Administration	4,649,256	3,027,643	4,649,256	-	-	4,482,661	166,595	3.7%	2,928,592	1,720,664	58.8%
Public Liability Claims Fund	28,000,000	28,000,000	28,000,000	-	-	28,000,000	-	-	22,500,000	5,500,000	24.4%
Special Consulting Services	2,799,682	1,482,000	2,799,682	-	-	3,135,000	(335,318)	-10.7%	3,096,942	(297,260)	-9.6%
Transfer to Park Improvement Funds	3,974,026	4,933,605	4,233,635	259,609	6.1%	4,933,605	(959,579)	-19.4%	3,903,038	70,988	1.8%
Transportation Subsidy	278,077	278,077	278,077	-	-	278,077	-	-	278,000	77	-
General Fund Fringe Benefits Reserve ^{1,3}	-	-	3,340,435	3,340,435	100.0%	-	-	-	-	-	-
Reimbursement to Capital Outlay ³	14,445	-	14,445	-	-	-	14,445	100.0%	9,816	4,629	47.2%
Miscellaneous ^{2,3}	-	3,687,718	-	-	-	-	-	-	187,486	(187,486)	-100.0%
Total Citywide Program Expenditures and Encumbrances	\$ 54,820,286	\$ 65,272,482	\$ 58,410,358	\$ 3,590,072	6.1%	\$ 57,878,643	\$ (3,058,357)	-5.3%	\$ 47,576,176	\$ 7,244,110	15.2%

* Amounts are presented in accordance to schedules in Financial Management's FY2009 Year-End Budget Monitoring Report (O-19869).

¹ Year-to-year changes are a result of structural changes.

² Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2009.

³ Financial Management did not project on this expenditure item.

Other Budgeted Funds Revenue Status Report
For The Fiscal Year Ended June 30, 2009
(Unaudited)

	FY09 Revenue	Adopted Budget	Revised Budget	Variance	% Variance	Projected Revenue *	Variance	% Variance	FY08 Revenue	FY09/FY08 Change	% Change
City Planning and Development											
Development Services Enterprise Fund	\$ 39,340,730	\$ 49,537,998	\$ 49,537,998	\$ (10,197,268)	-20.6%	\$ 43,734,695	\$ (4,393,965)	-10.0%	\$ 47,206,736	\$ (7,866,006)	-16.7%
Facilities Financing Fund	2,356,133	2,655,287	2,655,287	(299,154)	-11.3%	2,390,848	(34,715)	-1.5%	1,989,619	366,514	18.4%
Mission Bay Improvements Fund ¹	2,119,446	2,466,802	2,466,802	(347,356)	-14.1%				2,057,453	61,993	3.0%
Municipal Parking Garages Fund	3,227,614	3,323,035	3,323,035	(95,421)	-2.9%	3,249,717	(22,103)	-0.7%	3,658,339	(430,725)	-11.8%
PETCO Park Fund	12,591,792	15,500,447	15,500,447	(2,908,655)	-18.8%	12,507,313	84,479	0.7%	17,631,608	(5,039,816)	-28.6%
QUALCOMM Stadium Operating Fund	18,142,174	17,088,498	17,088,498	1,053,676	6.2%	17,617,010	525,164	3.0%	19,186,767	(1,044,593)	-5.4%
Redevelopment Fund	3,212,134	3,338,616	3,338,616	(126,482)	-3.8%	3,338,616	(126,482)	-3.8%	3,743,833	(531,699)	-14.2%
Regional Park Improvements Fund ¹	2,110,258	2,466,803	2,466,803	(356,545)	-14.5%				2,035,665	74,583	3.7%
Solid Waste Local Enforcement Agency Fund	688,230	857,528	857,528	(169,298)	-19.7%	674,811	13,419	2.0%	603,027	85,203	14.1%
Community and Legislative Services											
Public Art Fund ¹	5,886	30,000	30,000	(24,114)	-80.4%				30,000	(24,114)	-80.4%
Transient Occupancy Tax Fund ¹	78,456,343	90,089,843	89,354,186	(10,897,843)	-12.2%				80,952,448	(2,496,105)	-3.1%
Community Services											
Automated Refuse Container Fund ¹	560,687	500,000	500,000	60,687	12.1%				327,222	233,465	71.3%
Energy Conservation Program Fund	1,914,470	1,802,168	1,802,168	112,302	6.2%	1,802,168	112,302	6.2%	2,496,060	(581,590)	-23.3%
Environmental Growth Fund 1/3 ¹	4,550,425	4,792,342	4,792,342	(241,917)	-5.0%				4,415,471	134,954	3.1%
Environmental Growth Fund 2/3 ¹	9,158,128	10,258,605	10,258,605	(1,100,477)	-10.7%				8,909,323	248,805	2.8%
Golf Course Enterprise Fund	16,907,188	15,458,000	15,458,000	1,449,188	9.4%	16,547,666	359,522	2.2%	16,138,182	769,006	4.8%
Los Penasquitos Canyon Preserve Fund	269,379	176,000	176,000	93,379	53.1%	219,000	50,379	23.0%	205,730	63,649	30.9%
Open Space Park Facilities Fund ¹	9,273	488,100	488,100	(478,827)	-98.1%				189,595	(180,322)	-95.1%
Recycling Fund	17,493,000	20,208,540	20,208,540	(2,715,540)	-13.4%	19,098,224	(1,605,224)	-8.4%	24,624,802	(7,131,802)	-29.0%
Refuse Disposal Funds	34,060,366	34,519,892	34,519,892	(459,526)	-1.3%	32,768,979	1,291,387	3.9%	40,066,425	(6,006,059)	-15.0%
Office of the Chief Financial Officer											
Central Stores Internal Service Fund	31,891,180	23,773,316	31,891,225	(45)	-	28,998,445	2,892,735	10.0%	32,658,404	(767,224)	-2.3%
Risk Management Fund	4,052,532	6,599,088	7,281,514	(3,228,982)	-44.3%	3,894,693	157,839	4.1%	8,980,028	(4,927,496)	-54.9%
Office of the Mayor and COO											
Information Technology Fund	13,253,250	13,216,491	13,247,334	5,916	-	12,816,545	436,705	3.4%	16,151,109	(2,897,859)	-17.9%
Public Utilities											
Metropolitan Wastewater Fund	394,025,719	484,068,000	484,068,000	(90,042,281)	-18.6%	382,273,072	11,752,647	3.1%	418,404,330	(24,378,611)	-5.8%
Water Department Fund	488,667,133	510,410,016	510,410,016	(21,742,883)	-4.3%	467,201,743	21,465,390	4.6%	386,898,521	101,768,612	26.3%
Public Works											
AB 2928 - Transportation Relief Fund ¹	10,568,504	12,676,642	12,676,642	(2,108,138)	-16.6%				108,621	10,459,883	9629.7%
City Airport Fund	5,377,517	4,550,218	4,550,218	827,299	18.2%	5,145,063	232,454	4.5%	6,469,400	(1,091,883)	-16.9%
Fleet Services Fund	53,352,209	52,795,829	52,795,829	556,380	1.1%	53,549,854	(197,645)	-0.4%	49,990,285	3,361,924	6.7%
Fleet Services Replacement Fund ¹	36,791,978	38,344,490	39,406,826	(2,614,848)	-6.6%				38,045,562	(1,253,584)	-3.3%
Publishing Services Internal Fund	5,348,365	4,618,052	5,518,052	(169,687)	-3.1%	5,510,451	(162,086)	-2.9%	5,342,601	5,764	0.1%
Utilities Undergrounding Program Fund	1,588,871	48,490,966	1,146,575	442,296	38.6%	49,311,957	(47,723,086)	-96.8%	1,561,834	27,037	1.7%
Public Safety and Homeland Security											
Emergency Medical Services Fund	7,611,092	7,327,295	7,327,295	283,797	3.9%	6,616,439	994,653	15.0%	7,214,158	396,934	5.5%
Fire and Lifeguard Facilities Fund ¹	1,621,227	1,621,208	1,621,208	19	-				1,635,317	(14,090)	-0.9%
Police Decentralization Fund ¹	6,219,490	6,712,161	8,812,161	(2,592,671)	-29.4%				5,499,966	719,524	13.1%
43 Seized and Forfeited Assets Funds ¹	1,486,996	1,000,000	1,000,000	486,996	48.7%				2,053,007	(566,011)	-27.6%
STOP- Serious Traffic Offenders Program ¹	975,569	1,200,000	1,200,000	(224,431)	-18.7%				951,784	23,785	2.5%
Other											
Balboa/Mission Bay Improvement ¹	6,959,297	6,955,219	6,955,219	4,078	0.1%				6,949,448	9,849	0.1%
Bond Interest and Redemption Fund ¹	2,369,542	2,104,103	1,996,510	373,032	18.7%				2,449,841	(80,299)	-3.3%
Convention Center Complex Funds ¹	20,008,663	20,313,553	20,171,343	(162,680)	-0.8%				14,470,807	5,537,856	38.3%
Enterprise Resource Planning (ERP) ¹	2,528,958	9,389,730	9,991,832	(7,462,874)	-74.7%				966,519	1,562,439	161.7%
Gas Tax Fund ¹	27,736,473	24,403,398	27,937,737	(201,264)	-0.7%				18,167,208	9,569,265	52.7%
Storm Drain Fund ¹	6,010,205	6,046,746	6,046,746	(36,541)	-0.6%				6,219,325	(209,120)	-3.4%
TOT - Convention Center Fund ¹	4,324,200	4,339,198	4,339,198	(14,998)	-0.3%				4,299,589	24,611	0.6%
TransNet Extension Fund ¹	20,165,805	40,231,973	27,056,600	(6,890,795)	-25.5%				129,785	20,036,020	15437.9%
Trolley Extension Reserve Fund ¹	4,124,311	4,008,096	4,008,096	116,215	2.9%				4,246,952	(122,641)	-2.9%
Zoological Exhibits Fund ¹	9,996,114	8,946,525	9,679,780	316,334	3.3%				9,277,303	718,811	7.7%

* Amounts are presented in accordance to schedules in Financial Management's FY2009 Year-End Budget Monitoring Report (O-19869).

¹ Financial Management did not project on this fund.

Other Budgeted Funds Expenditure Status Report
For the Fiscal Year Ended June 30, 2009
(Unaudited)

	FY09 Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	Projected Expenditures*	Variance	% Variance	FY08 Expenditures and Encumbrances	FY09/FY08 Change	% Change
City Planning & Development											
Development Services Enterprise Fund	\$ 45,987,858	\$ 49,281,163	\$ 49,281,163	\$ 3,293,305	6.7%	\$ 46,390,181	\$ (402,323)	-0.9%	\$ 50,955,447	\$ (4,967,589)	-9.7%
Facilities Financing Fund	2,217,094	2,655,287	2,655,287	438,193	16.5%	2,201,189	15,905	0.7%	2,292,934	(75,840)	-3.3%
Mission Bay Improvements Fund ¹	269,101	3,815,581	6,228,619	5,959,518	95.7%				694,565	(425,464)	-61.3%
Municipal Parking Garages Fund	4,787,161	4,592,461	4,787,086	(75)	-	3,926,942	860,219	21.9%	2,277,691	2,509,470	110.2%
PETCO Park Fund	17,129,349	17,668,821	17,668,821	539,472	3.1%	16,899,493	229,856	1.4%	16,978,990	150,359	0.9%
QUALCOMM Stadium Operating Fund	18,379,001	18,712,887	18,712,887	333,886	1.8%	18,654,456	(275,455)	-1.5%	22,811,503	(4,432,502)	-19.4%
Redevelopment Fund	3,220,003	3,338,616	3,338,616	118,613	3.6%	3,316,981	(96,978)	-2.9%	3,205,294	14,709	0.5%
Regional Park Improvements Fund ¹	2,439,970	4,527,553	6,484,554	4,044,584	62.4%				923,640	1,516,330	164.2%
Solid Waste Local Enforcement Agency Fund	586,245	934,850	934,850	348,605	37.3%	648,033	(61,788)	-9.5%	428,187	158,058	36.9%
Community & Legislative Services											
Public Art Fund ¹	20,641	30,000	30,000	9,359	31.2%				71,292	(50,651)	-71.0%
Transient Occupancy Tax Fund ¹	80,272,289	90,089,843	89,354,186	9,081,897	10.2%				82,459,237	(2,186,948)	-2.7%
Community Services											
Automated Refuse Container Fund ¹	451,249	500,000	500,000	48,751	9.8%				284,188	167,061	58.8%
Energy Conservation Program Fund	1,882,431	1,802,168	1,802,168	(80,263)	-4.5%	1,723,001	159,430	9.3%	1,997,132	(114,701)	-5.7%
Environmental Growth Fund 1/3	4,547,953	5,489,127	5,489,127	941,174	17.1%				4,737,185	(189,232)	-4.0%
Environmental Growth Fund 2/3 ¹	11,063,035	14,902,183	14,893,363	3,830,328	25.7%				9,140,868	1,922,167	21.0%
Golf Course Enterprise Fund	13,271,121	13,625,300	13,625,300	354,179	2.6%	13,236,284	34,837	0.3%	12,611,892	659,229	5.2%
Los Penasquitos Canyon Preserve Fund	203,259	327,838	327,838	24,579	10.8%	216,657	(13,398)	-6.2%	208,600	(5,241)	-2.6%
Open Space Park Facilities Fund ¹	436,173	1,162,022	1,162,022	725,849	62.5%				425,813	10,360	2.4%
Recycling Fund	20,570,683	23,079,294	23,079,294	2,508,611	10.9%	20,741,229	(170,546)	-0.8%	22,140,035	(1,569,352)	-7.1%
Refuse Disposal Funds	28,134,907	33,646,204	33,646,204	5,511,297	16.4%	27,616,954	517,953	1.9%	30,484,857	(2,349,950)	-7.7%
Office of the Chief Financial Officer											
Central Stores Internal Service Fund	41,721,779	23,773,316	31,891,225	(9,830,554)	-30.8%	28,637,864	13,083,915	45.7%	46,241,495	(4,519,716)	-9.8%
Risk Management Fund	8,497,215	8,868,110	9,550,536	1,053,321	11.0%	8,403,722	93,493	1.1%	8,402,496	94,719	1.1%
Office of the Mayor and COO											
Information Technology Fund	14,312,094	15,404,630	15,435,473	1,123,379	7.3%	14,500,431	(188,337)	-1.3%	13,186,680	1,125,414	8.5%
Public Utilities											
Metropolitan Wastewater Fund	415,938,068	530,916,803	622,593,701	206,655,633	33.2%	328,506,958	87,431,110	26.6%	370,582,431	45,355,637	12.2%
Water Department Fund	542,811,340	596,244,238	701,978,621	159,167,281	22.7%	521,460,843	21,350,497	4.1%	435,317,272	107,494,068	24.7%
Public Works											
AB 2928 - Transportation Relief Fund ¹	-	12,676,642	12,676,642	12,676,642	100.0%				4,226,968	(4,226,968)	-100.0%
City Airport Fund	4,964,389	5,580,953	5,580,953	616,564	11.0%	4,618,887	345,502	7.5%	3,645,805	1,318,584	36.2%
Fleet Services Fund	50,084,501	52,795,829	52,795,829	2,711,328	5.1%	45,997,572	4,086,929	8.9%	50,858,753	(774,252)	-1.5%
Fleet Services Replacement Fund ¹	43,577,438	67,318,296	145,967,844	102,390,406	70.1%				46,155,142	(2,577,704)	-5.6%
Publishing Services Internal Fund	5,287,938	4,544,986	5,444,986	157,048	2.9%	5,444,676	(156,738)	-2.9%	5,489,436	(201,498)	-3.7%
Utilities Undergrounding Program Fund	1,064,441	1,146,575	1,146,575	82,134	7.2%	988,494	75,947	7.7%	1,211,525	(147,084)	-12.1%
Public Safety and Homeland Security											
Emergency Medical Services Fund	6,476,814	7,105,288	7,692,201	1,215,387	15.8%	5,637,104	839,710	14.9%	6,284,890	191,924	3.1%
Fire and Lifeguard Facilities Fund ¹	1,640,641	1,657,420	1,657,420	16,779	1.0%				1,641,972	(1,331)	-0.1%
Police Decentralization Fund ¹	10,265,101	7,092,333	11,534,139	1,269,038	11.0%				6,978,079	3,287,022	47.1%
Seized and Forfeited Assets Funds ¹	3,651,439	5,521,984	5,521,984	1,870,545	33.9%				1,514,946	2,136,493	141.0%
STOP- Serious Traffic Offenders Program ¹	977,744	1,200,000	1,200,000	222,256	18.5%				1,183,065	(205,321)	-17.4%
Other											
Balboa/Mission Bay Improvement ¹	7,019,157	6,955,219	7,047,774	28,617	0.4%				6,940,605	78,552	1.1%
Bond Interest and Redemption Fund ¹	2,332,915	2,332,272	2,332,915	-	-				2,329,590	3,325	0.1%
Convention Center Complex Funds ¹	19,759,948	20,718,894	20,718,894	958,946	4.6%				13,856,608	5,903,340	42.6%
Enterprise Resource Planning (ERP) ¹	3,335,903	14,342,910	14,945,012	11,609,109	77.7%				760,553	2,575,350	338.6%
Gas Tax Fund ¹	24,404,584	24,403,398	24,404,584	-	-				20,840,498	3,564,086	17.1%
Storm Drain Fund ¹	5,546,592	6,046,746	6,046,746	500,154	8.3%				5,903,362	(356,770)	-6.0%
TOT - Convention Center Fund ¹	5,209,873	13,732,203	13,732,203	8,522,330	62.1%				5,338,483	(128,610)	-2.4%
TransNet Extension Fund ¹	14,202,372	40,231,973	27,056,600	12,854,228	47.5%				-	14,202,372	100.0%
Trolley Extension Reserve Fund ¹	1,251,730	4,108,096	4,108,096	2,856,366	69.5%				4,092,174	(2,840,444)	-69.4%
Zoological Exhibits Fund ¹	11,502,943	8,946,525	11,502,943	-	-				8,946,525	2,556,418	28.6%

* Amounts are presented in accordance to schedules in Financial Management's FY2009 Year-End Budget Monitoring Report (O-19869).

¹ Financial Management did not project on this fund.

APPENDICES

Fiscal Year 2009 financial information for the City's component units is included in the following appendices. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Centre City Development Corporation

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

CENTRE CITY DEVELOPMENT CORPORATION

As of the Period Ended 06/30/09

BALANCE SHEET

ASSETS

Cash	\$	850,829
Other Short Term		834,398
Long Term		571,158
Total Assets		<u>2,256,385</u>

LIABILITIES

Short Term		526,907
Long Term		1,729,478
Total Liabilities		<u>2,256,385</u>

TOTAL EQUITY	\$	<u><u>-</u></u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ 10,476,500	\$ 8,157,200
Non-Operating	-	-
Total Revenue	<u>10,476,500</u>	<u>8,157,200</u>
EXPENSES		
Operating	10,476,500	8,157,200
Non-Operating	-	-
Total Expenses	<u>10,476,500</u>	<u>8,157,200</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

- Year-to-Date Budget information is not available

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 06/30/09

UNAUDITED

BALANCE SHEET

ASSETS

Cash	\$ 1,098,299
Other Short Term	8,692,478
Long Term	<u>12,225,431</u>
Total Assets	<u>22,016,208</u>

LIABILITIES

Short Term	7,937,990
Long Term	<u>380,824</u>
Total Liabilities	<u>8,318,814</u>

TOTAL EQUITY	<u>\$ 13,697,394</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 45,350,597	\$ 45,350,597	\$ 48,126,391	\$ 2,775,794
Non-Operating	<u>200,000</u>	<u>200,000</u>	<u>124,073</u>	<u>(75,927)</u>
Total Revenue	<u>45,550,597</u>	<u>45,550,597</u>	<u>48,250,464</u>	<u>2,699,867</u>
EXPENSES				
Operating	46,537,597	46,537,597	46,285,059	252,538
Non-Operating	<u>1,661,000</u>	<u>1,661,000</u>	<u>2,288,402</u>	<u>(627,402)</u>
Total Expenses	<u>48,198,597</u>	<u>48,198,597</u>	<u>48,573,461</u>	<u>(374,864)</u>
TOTAL CHANGE IN EQUITY	<u>\$ (2,648,000)</u>	<u>\$ (2,648,000)</u>	<u>\$ (322,997)</u>	<u>\$ 2,325,003</u>

Note:

Non-Operating expenses represents the use of prior-year net assets for the OneSD Project.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 06/30/09

BALANCE SHEET

ASSETS

Cash	\$	187,784
Other Short Term		118,518
Long Term		12,640
Total Assets		<u>318,942</u>

LIABILITIES

Short Term		37,747
Long Term		294,270
Other Liabilities.....		81,629
Total Liabilities		<u>413,646</u>

TOTAL EQUITY	\$	<u>(94,704)</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 2,716,900	\$ 2,490,492	\$ 2,288,503	\$ (201,989)
Non-Operating	-	-	-	-
Total Revenue	<u>2,716,900</u>	<u>2,490,492</u>	<u>2,288,503</u>	<u>(201,989)</u>
EXPENSES				
Operating	2,716,900	2,490,492	2,288,553	(201,939)
Non-Operating	-	-	-	-
Total Expenses	<u>2,716,900</u>	<u>2,490,492</u>	<u>2,288,553</u>	<u>(201,939)</u>
TOTAL CHANGE IN EQUITY ..	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50)</u>	<u>\$ (50)</u>

San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 6/30/09

BALANCE SHEET

ASSETS

Cash	\$	376,160,596
Other Short Term		3,673,898,289
Long Term		361,930,101
Total Assets		<u>4,411,988,986</u>

LIABILITIES

Short Term		634,569,599
Long Term		361,386,403
Total Liabilities		<u>995,956,002</u>

TOTAL EQUITY	\$	<u>3,416,032,984</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ -	\$ -
Non-Operating	-	-
Total Revenue	<u>-</u>	<u>-</u>
EXPENSES		
Operating	41,368,095	34,169,039
Non-Operating	-	-
Total Expenses	<u>41,368,095</u>	<u>34,169,039</u>
TOTAL CHANGE IN EQUITY	<u>\$ (41,368,095)</u>	<u>\$ (34,169,039)</u>

-Year-to-Date Budget information is not available

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 6/30/2009

Draft - Interm Financials prepared on a Cash Basis

BALANCE SHEET

ASSETS

Cash	\$ 4,971,787
Other Short Term	117,065,235
Long Term	<u>266,758,886</u>
Total Assets	<u>388,795,908</u>

LIABILITIES

Short Term	10,536,802
Long Term	<u>29,104,070</u>
Total Liabilities	<u>39,640,872</u>

TOTAL EQUITY	<u>\$ 349,155,036</u>
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INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	\$ 283,765,569	\$ 283,765,569	\$ 25,605,064	\$ (258,160,506)
Non-Operating	<u>2,131,255</u>	<u>2,131,255</u>	<u>173,785,146</u>	<u>171,653,891</u>
Total Revenue	<u>285,896,824</u>	<u>285,896,824</u>	<u>199,390,210</u>	<u>(86,506,615)</u>
EXPENSES				
Operating	283,765,569	283,765,569	177,267,013	(106,498,557)
Non-Operating	<u>2,131,255</u>	<u>2,131,255</u>	<u>1,785,552</u>	<u>(345,703)</u>
Total Expenses	<u>285,896,824</u>	<u>285,896,824</u>	<u>179,052,565</u>	<u>(106,844,260)</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,337,645</u>	<u>\$ 20,337,645</u>

- restricted cash/pension contributions payable are eliminated
- office rent-internal svcs/office space usage charges are eliminated