

# **FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015**

As of June 30, 2015



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 12 (as of June 30, 2015).

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 June 30, 2015, 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 **un-audited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

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**General Fund Summary (100% of Year Completed)**

	<b>FY15 Adopted Budget</b>	<b>FY15 Current Budget</b>	<b>FY15 Year-to-Date Actuals</b>	<b>FY15 % of Current Budget</b>	<b>FY14 Year-to-Date Actuals</b>	<b>Actuals FY15/FY14 Change</b>	<b>FY15/FY14 % Change</b>
<b>Revenue</b>							
Property Taxes	\$ 445,428,691	\$ 446,628,691	\$ 449,244,199	100.6%	\$ 460,591,935	\$ (11,347,736)	-2.5%
Sales Taxes	257,106,087	258,106,087	256,507,125	99.4%	245,931,659	10,575,466	4.3%
Transient Occupancy Taxes	92,332,290	93,732,290	98,138,223	104.7%	89,672,734	8,465,489	9.4%
Property Transfer Taxes	9,176,035	9,176,035	8,664,086	94.4%	8,309,107	354,979	4.3%
Licenses & Permits	24,459,857	25,309,857	24,732,017	97.7%	26,257,293	(1,525,276)	-5.8%
Fines & Forfeitures	28,929,178	28,929,178	30,193,850	104.4%	30,326,522	(132,672)	-0.4%
Interest & Dividends	1,414,251	1,414,251	588,851	41.6%	313,068	275,783	88.1%
Franchises & Other Local Taxes	72,043,949	77,443,949	81,250,596	104.9%	71,953,269	9,297,327	12.9%
Rents & Concessions	45,911,742	45,911,742	50,731,497	110.5%	48,638,821	2,092,676	4.3%
Revenues from Other Agencies	9,494,782	14,089,782	12,040,310	85.5%	8,421,633	3,618,677	43.0%
Charges for Current Services	120,671,341	118,715,686	111,066,448	93.6%	109,127,997	1,938,451	1.8%
Other Revenue	4,449,046	4,859,046	11,549,245	237.7%	7,760,895	3,788,350	48.8%
Transfers	77,133,211	79,073,866	86,518,053	109.4%	104,720,986	(18,202,933)	-17.4%
<b>Total General Fund Revenue</b>	<b>\$ 1,188,550,460</b>	<b>\$ 1,203,390,460</b>	<b>\$ 1,221,224,500</b>	<b>101.5%</b>	<b>\$ 1,212,025,919</b>	<b>\$ 9,198,581</b>	<b>0.8%</b>
Adjustment for Comparison <sup>1</sup>					<b>64,360,491</b>		
					<b>\$ 1,276,386,410</b>		
<b>Expenditures</b>							
Personnel Services	\$ 493,402,034	\$ 504,888,841	\$ 498,441,259	98.7%	\$ 480,851,903	\$ 17,589,356	3.7%
<b>Total PE</b>	<b>493,402,034</b>	<b>504,888,841</b>	<b>498,441,259</b>	<b>98.7%</b>	<b>480,851,903</b>	<b>17,589,356</b>	<b>3.7%</b>
Fringe Benefits	339,899,132	343,837,742	345,903,826	100.6%	350,702,246	(4,798,420)	-1.4%
Supplies	27,035,505	28,764,245	29,072,805	101.1%	27,758,311	1,314,494	4.7%
Contracts	173,706,365	170,186,451	163,518,636	96.1%	179,960,986	(16,442,350)	-9.1%
Information Technology	25,922,400	26,135,668	24,987,180	95.6%	26,380,759	(1,393,579)	-5.3%
Energy & Utilities	40,471,533	36,759,285	35,873,884	97.6%	38,042,263	(2,168,379)	-5.7%
Capital Expenditure	3,355,837	2,987,668	2,937,296	98.3%	2,257,825	679,471	30.1%
Debt	4,087,184	3,568,184	3,278,416	91.9%	3,977,334	(698,918)	-17.6%
Other Expenditures	5,381,576	5,642,212	4,787,060	84.8%	4,612,821	174,239	3.8%
Transfers	89,160,870	94,492,140	94,492,097	100.0%	68,100,604	26,391,493	38.8%
<b>Total NPE</b>	<b>709,020,402</b>	<b>712,373,595</b>	<b>704,851,200</b>	<b>98.9%</b>	<b>701,793,149</b>	<b>3,058,051</b>	<b>0.4%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,202,422,436</b>	<b>\$ 1,217,262,436</b>	<b>\$ 1,203,292,459</b>	<b>98.9%</b>	<b>\$ 1,182,645,052</b>	<b>\$ 20,647,407</b>	<b>1.7%</b>
Adjustment for Comparison <sup>1</sup>					68,880,998		
					<b>\$ 1,251,526,050</b>		
<b>Net Impact</b>	<b>\$ (13,871,976)</b>	<b>\$ (13,871,976)</b>	<b>\$ 17,932,041</b>		<b>\$ 29,380,867</b>	<b>\$ (11,448,826)</b>	

<sup>1</sup>Adjustment made for comparison reflects those programs that have moved out of the general fund for FY2015

**General Fund Revenue Status Report**  
**As of Period 12, Ended June 30, 2015 (100% Completed)**  
**(Unaudited)**

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
<b>Property Taxes</b>	\$ 449,244,199	\$ 446,628,691	100.6%	\$ 460,591,935	\$ (11,347,736)	-2.5%
<b>Sales Taxes</b>	256,507,125	258,106,087	99.4%	245,931,659	10,575,466	4.3%
<b>Transient Occupancy Taxes</b>	98,138,223	93,732,290	104.7%	89,672,734	8,465,489	9.4%
<b>Property Transfer Taxes</b>	8,664,086	9,176,035	94.4%	8,309,107	354,979	4.3%
<b>Licenses &amp; Permits<sup>1</sup></b>						
Business Taxes	7,663,266	7,477,368	102.5%	7,620,960	42,306	0.6%
Rental Unit Taxes	7,327,724	7,271,794	100.8%	7,496,899	(169,175)	-2.3%
Alarm Permit Fees	2,825,138	2,876,016	98.2%	3,086,404	(261,266)	-8.5%
Application Fees	2,705,044	2,310,000	117.1%	2,605,447	99,597	3.8%
Other Licenses & Permits	4,210,845	5,374,679	78.3%	5,447,583	(1,236,738)	-22.7%
<b>Total Licenses &amp; Permits</b>	<u>24,732,017</u>	<u>25,309,857</u>	<u>97.7%</u>	<u>26,257,293</u>	<u>(1,525,276)</u>	<u>-5.8%</u>
<b>Fines &amp; Forfeitures</b>						
Parking Citations	20,190,724	19,723,478	102.4%	20,548,939	(358,215)	-1.7%
Municipal Court	5,741,001	6,157,700	93.2%	6,306,375	(565,374)	-9.0%
Other Fines & Forfeitures	4,262,125	3,048,000	139.8%	3,471,208	790,917	22.8%
<b>Total Fines &amp; Forfeitures</b>	<u>30,193,850</u>	<u>28,929,178</u>	<u>104.4%</u>	<u>30,326,522</u>	<u>(132,672)</u>	<u>-0.4%</u>
<b>Interest &amp; Dividends</b>	588,851	1,414,251	41.6%	313,068	275,783	88.1%
<b>Franchises &amp; Other Local Taxes</b>						
SDG&E	47,441,813	45,414,617	104.5%	39,615,555	7,826,258	19.8%
CATV	18,781,149	18,093,332	103.8%	17,577,640	1,203,509	6.8%
Refuse Collection	10,147,652	9,500,000	106.8%	10,123,217	24,435	0.2%
Other Franchises	4,879,982	4,436,000	110.0%	4,636,857	243,125	5.2%
<b>Total Franchises &amp; Other Local Taxes</b>	<u>81,250,596</u>	<u>77,443,949</u>	<u>104.9%</u>	<u>71,953,269</u>	<u>9,297,327</u>	<u>12.9%</u>
<b>Rents &amp; Concessions</b>						
Mission Bay	29,525,879	30,045,411	98.3%	29,760,441	(234,562)	-0.8%
Pueblo Lands	6,271,588	4,866,395	128.9%	5,365,182	906,406	16.9%
Other Rents and Concessions	14,934,030	10,999,936	135.8%	13,513,198	1,420,832	10.5%
<b>Total Rents &amp; Concessions</b>	<u>50,731,497</u>	<u>45,911,742</u>	<u>110.5%</u>	<u>48,638,821</u>	<u>2,092,676</u>	<u>4.3%</u>
<b>Revenue from Other Agencies</b>	12,040,310	14,089,782	85.5%	8,421,633	3,618,677	43.0%
<b>Charges for Current Services<sup>2</sup></b>	111,066,448	118,715,686	93.6%	109,127,997	1,938,451	1.8%
<b>Other Revenue</b>	11,549,245	4,859,046	237.7%	7,760,895	3,788,350	48.8%
<b>Transfers</b>	86,518,053	79,073,866	109.4%	104,720,986	(18,202,933)	-17.4%
<b>Total General Fund Revenue</b>	<u>\$ 1,221,224,500</u>	<u>\$ 1,203,390,460</u>	<u>101.5%</u>	<u>\$ 1,212,025,919</u>	<u>\$ 9,198,581</u>	<u>0.8%</u>
<b>Adjustment for Comparison<sup>1,2</sup></b>				<u>64,360,491</u>		
				<u>\$ 1,276,386,410</u>		

<sup>1</sup> In FY2015, parking meter revenue is reported in a special fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

<sup>2</sup> In FY2015, charges for current services of Engineering and Capital Projects is reported in an internal service fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

**General Fund Expenditure Status Report**  
**As of Period 12, Ended June 30, 2015 (100% Completed)**  
**(Unaudited)**

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
<b>Mayor</b>						
Office of the Mayor	\$ 4,141,293	\$ 4,283,226	96.7%	\$ 3,366,336	\$ 774,957	23.0%
Performance & Analytics <sup>1</sup>	1,290,145	1,334,068	96.7%	-	1,290,145	100.0%
<b>Chief Operating Officer</b>						
Office of Chief Operating Officer	928,878	937,695	99.1%	1,264,862	(335,984)	-26.6%
Communications	1,597,527	2,566,106	62.3%	622,209	975,318	156.8%
<b>Public Safety</b>						
Fire-Rescue	227,076,866	227,591,087	99.8%	225,061,524	2,015,342	0.9%
Police	424,969,418	427,387,025	99.4%	432,906,340	(7,936,922)	-1.8%
Office of Homeland Security	2,042,339	2,199,513	92.9%	1,819,475	222,864	12.2%
<b>Office of the Chief Financial Officer</b>						
City Comptroller	11,039,437	11,042,288	100.0%	10,717,684	321,753	3.0%
City Treasurer <sup>3</sup>	14,790,744	14,903,411	99.2%	13,948,505	842,239	6.0%
Citywide Program Expenditures	86,447,937	87,699,233	98.6%	90,931,471	(4,483,534)	-4.9%
Debt Management	2,523,633	2,525,332	99.9%	2,341,288	182,345	7.8%
Financial Management	3,951,573	4,065,264	97.2%	3,876,208	75,365	1.9%
Office of the Chief Financial Officer	499,628	500,891	99.7%	801,729	(302,101)	-37.7%
<b>Office of the Assistant COO</b>						
Office of the Assistant Chief Operating Officer	1,080,563	1,105,613	97.7%	1,570,014	(489,451)	-31.2%
<b>Infrastructure &amp; Public Works<sup>4</sup></b>						
Environmental Services	33,873,375	33,875,934	100.0%	35,644,330	(1,770,955)	-5.0%
Public Utilities	2,117,584	2,158,200	98.1%	2,352,577	(234,993)	-10.0%
Public Works	1,066,036	1,101,238	96.8%	425,857	640,179	150.3%
Public Works - Contracting	1,892,822	2,135,671	88.6%	2,138,821	(245,999)	-11.5%
Public Works - General Services	17,482,566	17,595,892	99.4%	15,833,602	1,648,964	10.4%
Transportation & Storm Water	103,754,352	106,896,238	97.1%	88,993,090	14,761,262	16.6%
<b>Internal Operations</b>						
Internal Operations <sup>1</sup>	413,650	413,651	100.0%	-	413,650	100.0%
Department of Information Technology	416,273	417,000	99.8%	2,343,639	(1,927,366)	-82.2%
Human Resources	3,077,522	3,133,300	98.2%	2,972,310	105,212	3.5%
Purchasing & Contracting	5,443,909	5,640,097	96.5%	4,073,636	1,370,273	33.6%
Real Estate Assets	4,232,044	4,248,718	99.6%	4,151,312	80,732	1.9%

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Schedule 2 (cont.)

	<u>FY15 Year-to-Date Expenditure</u>	<u>FY15 Current Budget</u>	<u>% Consumed</u>	<u>FY14 Year-to-Date Expenditure</u>	<u>FY15/FY14 Change</u>	<u>FY15/FY14 % Change</u>
<b>Neighborhood Services</b>						
Neighborhood Services <sup>1</sup>	804,644	829,272	97.0%	-	804,644	100.0%
Development Services Planning <sup>1</sup>	6,686,441	7,021,236	95.2%	13,002,969	(6,316,528)	-48.6%
	8,020,203	9,209,036	87.1%	-	8,020,203	100.0%
<b>Total City Planning and Development<sup>2</sup></b>	<b>15,511,288</b>	<b>17,059,544</b>	<b>90.9%</b>	<b>13,002,969</b>	<b>2,508,319</b>	<b>19.3%</b>
Economic Development	11,814,804	12,456,849	94.8%	11,517,827	296,977	2.6%
Library	46,013,709	46,014,668	100.0%	43,734,514	2,279,195	5.2%
Park & Recreation	97,938,814	98,183,658	99.8%	92,406,218	5,532,596	6.0%
<b>Non-Mayoral</b>						
City Attorney	45,574,207	45,717,949	99.7%	44,762,207	812,000	1.8%
City Auditor	3,173,768	3,494,256	90.8%	3,515,231	(341,463)	-9.7%
City Clerk	5,227,732	5,347,879	97.8%	4,919,724	308,008	6.3%
Council Administration	1,851,392	2,125,610	87.1%	1,635,380	216,012	13.2%
City Council - District 1	958,092	1,048,823	91.3%	970,894	(12,802)	-1.3%
City Council - District 2	1,301,456	1,365,476	95.3%	955,323	346,133	36.2%
City Council - District 3	1,381,403	1,459,675	94.6%	957,783	423,620	44.2%
City Council - District 4	964,068	1,034,271	93.2%	1,237,778	(273,710)	-22.1%
City Council - District 5	1,086,009	1,279,624	84.9%	936,285	149,724	16.0%
City Council - District 6	922,605	1,126,417	81.9%	1,025,395	(102,790)	-10.0%
City Council - District 7	1,123,790	1,199,275	93.7%	1,077,279	46,511	4.3%
City Council - District 8	1,183,403	1,251,661	94.5%	1,025,209	158,194	15.4%
City Council - District 9	1,132,093	1,247,518	90.7%	956,836	175,257	18.3%
Ethics Commission	943,065	1,025,037	92.0%	921,572	21,493	2.3%
Office of the IBA	1,791,311	1,816,464	98.6%	1,745,997	45,314	2.6%
Personnel	7,249,336	7,251,091	100.0%	7,183,812	65,524	0.9%
<b>Total General Fund Expenditures</b>	<b>\$ 1,203,292,459</b>	<b>\$ 1,217,262,436</b>	<b>98.9%</b>	<b>\$ 1,182,645,052</b>	<b>\$ 20,647,407</b>	<b>1.7%</b>
<b>Adjustment for Comparison<sup>3,4</sup></b>				68,880,998		
				<b>\$1,251,526,050</b>		

<sup>1</sup> New Departments in FY2015

<sup>2</sup> Total City Planning and Development has been added for comparison purpose.

<sup>3</sup> Parking Meter Operations of City Treasurer's has moved to special budgeted fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

<sup>4</sup> Engineering and Capital Projects of Public Works has moved to an internal service fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

**Citywide Program Expenditure Status Report**  
**As of Period 12, Ended June 30, 2015 (100% Completed)**  
**(Unaudited)**

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
<b>Citywide Program Expenditures</b>						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 608,806	\$ (31,470)	-5.2%
Business Cooperation Program	238,180	350,000	68.1%	246,324	(8,144)	-3.3%
Citywide Elections	489,684	200,000	244.8%	8,690,925	(8,201,241)	-94.4%
Corporate Master Leases Rent	6,327,605	6,926,673	91.4%	8,882,739	(2,555,134)	-28.8%
Deferred Capital Debt Service	11,993,257	12,549,106	95.6%	10,723,545	1,269,712	11.8%
Employee Personal Prop Claims	-	5,000	0.0%	-	-	0.0%
Engineering and Capital Projects <sup>1</sup>	392,893	1,121,367	35.0%	-	392,893	100.0%
Insurance	2,120,779	2,206,891	96.1%	1,668,275	452,504	27.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	721,418	730,000	98.8%	732,315	(10,897)	-1.5%
Preservation of Benefits	1,224,330	1,700,000	72.0%	1,283,209	(58,879)	-4.6%
Property Tax Administration	3,969,661	3,823,303	103.8%	3,851,304	118,357	3.1%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	28,106,208	(13,600,000)	-48.4%
Public Liab Claims Xfer-Reserves	19,043,000	16,010,127	118.9%	3,301,700	15,741,300	476.8%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	0.0%
Special Consulting Services	1,367,274	2,970,000	46.0%	1,395,112	(27,838)	-2.0%
Successor Agency	-	-	0.0%	2,329,040	(2,329,040)	-100.0%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Capital Improvement Program	2,332,210	2,350,000	99.2%	700,000	1,632,210	233.2%
Transfer to Park Improvement Funds	9,525,879	10,045,411	94.8%	6,760,441	2,765,438	40.9%
TRANS Interest Expense Transfer Fund	-	-	0.0%	1,750	(1,750)	-100.0%
Transportation Subsidy	459,102	459,179	100.0%	659,102	(200,000)	-30.3%
<b>Total Citywide Program Expenditures</b>	<b>\$ 86,447,937</b>	<b>\$ 87,699,233</b>	<b>98.6%</b>	<b>\$ 90,931,471</b>	<b>\$ (4,483,534)</b>	<b>-4.9%</b>

<sup>1</sup> New program in Fiscal Year 2015.

**Council Districts Expenditure Status Report**  
**As of Period 12, Ended June 30, 2015 (100% Completed)**  
**(Unaudited)**

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	\$ 904,068	\$ 992,681	\$ 993,923	\$ 1,242	91.1%	\$ 904,899	\$ (831)	-0.1%
District 1 CPPS	54,024	122,527	54,900	(67,627)	44.1%	65,995	(11,971)	-18.1%
<b>Total Council District 1</b>	<b>958,092</b>	1,115,208	1,048,823	(66,385)	91.3%	970,894	(12,802)	-1.3%
Council District 2	1,136,239	1,194,251	1,195,822	1,571	95.1%	900,739	235,500	26.1%
District 2 CPPS	165,217	249,704	169,654	(80,050)	66.2%	54,584	110,633	202.7%
<b>Total Council District 2</b>	<b>1,301,456</b>	1,443,955	1,365,476	(78,479)	95.3%	955,323	346,133	36.2%
Council District 3	1,193,763	1,264,259	1,265,861	1,602	94.4%	889,689	304,074	34.2%
District 3 CPPS	187,640	233,180	193,814	(39,366)	80.5%	68,094	119,546	175.6%
<b>Total Council District 3</b>	<b>1,381,403</b>	1,497,439	1,459,675	(37,764)	94.6%	957,783	423,620	44.2%
Council District 4	962,791	1,032,409	1,030,381	(2,028)	93.3%	1,095,700	(132,909)	-12.1%
District 4 CPPS	1,277	3,680	3,890	210	34.7%	142,078	(140,801)	-99.1%
<b>Total Council District 4</b>	<b>964,068</b>	1,036,089	1,034,271	(1,818)	93.2%	1,237,778	(273,710)	-22.1%
Council District 5	848,092	1,034,295	1,035,708	1,413	82.0%	761,732	86,360	11.3%
District 5 CPPS	237,917	360,026	243,916	(116,110)	66.1%	174,553	63,364	36.3%
<b>Total Council District 5</b>	<b>1,086,009</b>	1,394,321	1,279,624	(114,697)	84.9%	936,285	149,724	16.0%
Council District 6	859,236	1,056,158	1,057,600	1,442	81.4%	908,101	(48,865)	-5.4%
District 6 CPPS	63,369	170,309	68,817	(101,492)	37.2%	117,294	(53,925)	-46.0%
<b>Total Council District 6</b>	<b>922,605</b>	1,226,467	1,126,417	(100,050)	81.9%	1,025,395	(102,790)	-10.0%
Council District 7	1,062,804	1,112,712	1,133,289	20,577	95.5%	998,165	64,639	6.5%
District 7 CPPS	60,986	105,737	65,986	(39,751)	57.7%	79,114	(18,128)	-22.9%
<b>Total Council District 7</b>	<b>1,123,790</b>	1,218,449	1,199,275	(19,174)	93.7%	1,077,279	46,511	4.3%
Council District 8	1,074,563	1,109,450	1,134,027	24,577	96.9%	961,465	113,098	11.8%
District 8 CPPS	108,840	183,687	117,634	(66,053)	59.3%	63,744	45,096	70.7%
<b>Total Council District 8</b>	<b>1,183,403</b>	1,293,137	1,251,661	(41,476)	94.5%	1,025,209	158,194	15.4%
Council District 9	950,939	1,063,375	1,064,713	1,338	89.4%	860,174	90,765	10.6%
District 9 CPPS	181,154	242,152	182,805	(59,347)	74.8%	96,662	84,492	87.4%
<b>Total Council District 9</b>	<b>1,132,093</b>	1,305,527	1,247,518	(58,009)	90.7%	956,836	175,257	18.3%
<b>Total Council Districts</b>	<b>\$ 10,052,919</b>	<b>\$ 11,530,592</b>	<b>\$ 11,012,740</b>	<b>\$ (517,852)</b>	<b>87.2%</b>	<b>\$ 9,142,782</b>	<b>\$ 910,137</b>	<b>10.0%</b>



**Other Budgeted Funds Revenue Status Report**  
**As of Period 12, Ended June 30, 2015 (100% Completed)**  
**(Unaudited)**

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Airports Fund	\$ 4,761,810	\$ 4,778,882	99.6%	\$ 4,821,531	\$ (59,721)	-1.2%
Automated Refuse Container Fund	852,264	700,000	121.8%	757,405	94,859	12.5%
Balboa Park/Mission Bay Improvement	1,960,000	2,135,000	91.8%	2,060,000	(100,000)	-4.9%
Central Stores Internal Service Fund	11,948,703	13,341,277	89.6%	11,213,669	735,034	6.6%
Concourse and Parking Garages Operating Fund	3,058,775	2,979,422	102.7%	3,013,172	45,603	1.5%
Convention Center Complex Funds	13,804,289	13,760,993	100.3%	14,015,018	(210,729)	-1.5%
Development Services Fund	51,998,564	48,989,352	106.1%	47,820,989	4,177,575	8.7%
Energy Conservation Program Fund	2,637,452	2,253,884	117.0%	2,433,690	203,762	8.4%
Engineering and Capital Projects <sup>1</sup>	60,697,412	64,367,237	94.3%	55,665,779	5,031,633	9.0%
Environmental Growth Fund 1/3	5,308,668	4,455,069	119.2%	4,431,107	877,561	19.8%
Environmental Growth Fund 2/3	10,590,595	8,917,137	118.8%	8,820,239	1,770,356	20.1%
Facilities Financing Fund	1,836,694	2,275,110	80.7%	1,817,753	18,941	1.0%
Fire/Emergency Medical Services Fund	11,414,342	11,552,358	98.8%	9,940,877	1,473,465	14.8%
Fire and Lifeguard Facilities Fund	1,381,939	1,379,719	100.2%	1,381,042	897	0.1%
Fleet Services Funds	74,513,304	77,525,786	96.1%	82,216,104	(7,702,800)	-9.4%
Gas Tax Fund	24,331,284	20,078,259	121.2%	23,965,807	365,477	1.5%
GIS Fund	1,713,557	1,801,061	95.1%	1,356,650	356,907	26.3%
Golf Course Fund	20,347,684	17,540,747	116.0%	19,949,901	397,783	2.0%
Information Technology Fund	8,696,914	8,673,318	100.3%	9,614,562	(917,648)	-9.5%
Junior Lifeguard Program Fund	561,447	595,779	94.2%	606,835	(45,388)	-7.5%
Los Penasquitos Canyon Preserve Fund	189,214	186,000	101.7%	320,575	(131,361)	-41.0%
Maintenance Assessment District (MAD) Funds	23,887,213	21,848,480	109.3%	20,778,440	3,108,773	15.0%
Mission Bay Improvement Fund	7,100,046	7,534,058	94.2%	4,302,753	2,797,293	65.0%
New Convention Facility Fund	3,399,935	3,400,000	100.0%	3,281,847	118,088	3.6%
OneSD Support Fund	19,957,898	19,918,068	100.2%	21,134,752	(1,176,854)	-5.6%
Parking Meter Operations <sup>2</sup>	9,896,813	9,111,535	108.6%	8,694,712	1,202,101	13.8%
PETCO Park Fund	16,699,303	15,723,720	106.2%	16,840,599	(141,296)	-0.8%
Police Decentralization Fund	3,749,765	3,749,765	100.0%	3,749,765	-	-
Prop 42 Replacement - Transportation Relief Fund	14,690,304	14,386,136	102.1%	18,690,006	(3,999,702)	-21.4%
Public Art Fund	534,741	108,709	491.9%	464,692	70,049	15.1%
Public Safety Needs & Debt Service Fund	8,811,651	8,802,775	100.1%	8,297,381	514,270	6.2%
Publishing Services Internal Fund	3,652,342	3,427,261	106.6%	3,437,642	214,700	6.2%
QUALCOMM Stadium Operating Fund	16,308,902	16,652,809	97.9%	17,115,488	(806,586)	-4.7%

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	<b>FY15 Year-to-Date Revenue</b>	<b>FY15 Current Budget</b>	<b>FY15 % of Current Budget</b>	<b>FY14 Year-to-Date Revenue</b>	<b>FY15/FY14 Change</b>	<b>FY15/FY14 % Change</b>
Recycling Fund	\$ 21,191,281	\$ 18,427,651	115.0%	\$ 20,121,903	\$ 1,069,378	5.3%
Refuse Disposal Funds	31,627,701	29,136,434	108.6%	27,077,179	4,550,522	16.8%
Regional Park Improvements Fund	2,555,608	2,511,353	101.8%	2,538,998	16,610	0.7%
Risk Management Fund	9,408,318	9,314,487	101.0%	8,717,638	690,680	7.9%
Seized and Forfeited Assets Funds	813,835	1,200,000	67.8%	27,978,996	(27,165,161)	-97.1%
Solid Waste Local Enforcement Agency Fund	712,495	786,417	90.6%	723,088	(10,593)	-1.5%
Storm Drain Fund	5,772,552	5,700,000	101.3%	5,996,382	(223,830)	-3.7%
Transient Occupancy Tax Fund	88,650,534	84,088,446	105.4%	80,906,990	7,743,544	9.6%
TransNet Extension Fund	30,829,038	30,010,000	102.7%	26,723,182	4,105,856	15.4%
Trolley Extension Reserve Fund	1,084,393	1,071,728	101.2%	1,169,159	(84,766)	-7.3%
Underground Surcharge Fund	64,810,944	50,592,739	128.1%	50,990,056	13,820,888	27.1%
Wastewater Department Fund	415,813,389	421,631,100	98.6%	395,478,360	20,335,030	5.1%
Water Department Fund	479,271,541	478,268,700	100.2%	471,143,414	8,128,127	1.7%
Wireless Communication Technology Fund	8,487,213	7,436,710	114.1%	7,373,599	1,113,614	15.1%
Zoological Exhibits Maintenance Fund	11,237,611	10,746,000	104.6%	10,292,129	945,482	9.2%

<sup>1</sup> In FY2014, revenue of Engineering and Capital Projects was reported in the General Fund, prior year revenue has been added to this schedule for comparison purpose.

<sup>2</sup> In FY2014, parking meter revenue was reported in the General Fund, prior year revenue has been added to this schedule accordingly for comparison purpose.

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 12, Ended June 30, 2015 (100% Completed)**  
**(Unaudited)**

	FY15 Year-to-Date Expenditures	FY15 Current Budget	%	%	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Airports Fund	\$ 3,157,655	\$ 5,227,795	60.4%		\$ 3,109,347	\$ 48,308	1.6%
Automated Refuse Container Fund	684,209	800,000	85.5%		643,712	40,497	6.3%
Balboa Park/Mission Bay Improvement	2,031,385	2,130,700	95.3%		1,900,403	130,982	6.9%
Central Stores Internal Service Fund	12,011,946	13,341,277	90.0%		11,323,594	688,352	6.1%
Concourse and Parking Garages Operating Fund	3,058,775	3,091,418	98.9%		3,010,752	48,023	1.6%
Convention Center Complex Funds	13,471,452	13,980,650	96.4%		13,565,779	(94,327)	-0.7%
Development Services Fund	50,398,552	50,399,190	100.0%		46,895,076	3,503,476	7.5%
Energy Conservation Program Fund	2,371,534	2,845,182	83.4%		2,007,656	363,878	18.1%
Engineering and Capital Projects <sup>1</sup>	62,482,437	64,367,237	97.1%		63,384,999	(902,562)	-1.4%
Environmental Growth Fund 1/3	3,713,269	4,547,305	81.7%		3,657,350	55,919	1.5%
Environmental Growth Fund 2/3	8,869,966	8,869,966	100.0%		8,232,393	637,573	7.7%
Facilities Financing Fund	1,723,194	2,275,110	75.7%		1,813,697	(90,503)	-5.0%
Fire/Emergency Medical Services Fund	11,747,313	12,702,437	92.5%		11,421,097	326,216	2.9%
Fire and Lifeguard Facilities Fund	1,388,064	1,425,931	97.3%		1,399,719	(11,655)	-0.8%
Fleet Services Funds	65,133,493	110,391,808	59.0%		69,457,092	(4,323,599)	-6.2%
Gas Tax Fund	20,074,298	20,078,259	100.0%		20,728,271	(653,973)	-3.2%
GIS Fund	1,791,934	1,905,499	94.0%		1,306,816	485,118	37.1%
Golf Course Fund	16,020,961	16,653,723	96.2%		15,455,418	565,543	3.7%
Information Technology Fund	9,195,304	10,488,568	87.7%		9,347,012	(151,708)	-1.6%
Junior Lifeguard Program Fund	585,447	597,600	98.0%		575,623	9,824	1.7%
Los Penasquitos Canyon Preserve Fund	225,668	225,668	100.0%		221,607	4,061	1.8%
Maintenance Assessment District (MAD) Funds	22,050,321	34,802,005	63.4%		20,742,991	1,307,330	6.3%
New Convention Facility Fund	3,405,000	3,405,000	100.0%		3,405,000	-	0.0%
OneSD Support Fund	19,082,871	20,728,100	92.1%		19,438,201	(355,330)	-1.8%
Parking Meter Operations <sup>2</sup>	9,830,558	9,896,813	99.3%		5,495,998	4,334,560	78.9%
PETCO Park Fund	17,367,427	17,542,842	99.0%		17,052,414	315,013	1.8%
Police Decentralization Fund	4,509,556	5,120,000	88.1%		5,657,379	(1,147,823)	-20.3%
Prop 42 Replacement - Transportation Relief Fund	9,063,317	29,425,126	30.8%		3,413,161	5,650,156	165.5%
Public Art Fund	94,135	136,526	69.0%		104,725	(10,590)	-10.1%
Public Safety Needs & Debt Service Fund	8,802,584	8,802,775	100.0%		7,646,941	1,155,643	15.1%
Publishing Services Internal Fund	3,403,126	3,427,261	99.3%		3,292,680	110,446	3.4%
QUALCOMM Stadium Operating Fund	15,546,087	17,963,564	86.5%		16,467,691	(921,604)	-5.6%

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## Schedule 4 (cont.)

	<b>FY15 Year-to-Date Expenditures</b>	<b>FY15 Current Budget</b>	<b>% Consumed</b>	<b>FY14 Year-to-Date Expenditures</b>	<b>FY15/FY14 Change</b>	<b>FY15/FY14 % Change</b>
Recycling Fund	\$ 19,090,925	\$ 22,561,192	84.6%	\$ 20,748,779	\$ (1,657,854)	-8.0%
Refuse Disposal Funds	29,582,751	32,035,093	92.3%	30,909,040	(1,326,289)	-4.3%
Risk Management Fund	9,834,994	10,265,929	95.8%	9,550,371	284,623	3.0%
Seized and Forfeited Assets Funds	1,272,223	1,800,000	70.7%	27,515,452	(26,243,229)	-95.4%
Solid Waste Local Enforcement Agency Fund	742,545	754,953	98.4%	745,276	(2,731)	-0.4%
Storm Drain Fund	5,694,623	5,700,000	99.9%	5,696,410	(1,787)	0.0%
Transient Occupancy Tax Fund	91,221,312	91,737,581	99.4%	85,821,958	5,399,354	6.3%
TransNet Extension Fund	10,454,894	10,524,760	99.3%	10,247,563	207,332	2.0%
Trolley Extension Reserve Fund	1,062,441	1,086,200	97.8%	1,075,030	(12,589)	-1.2%
Underground Surcharge Fund	37,681,722	50,592,739	74.5%	30,387,253	7,294,469	24.0%
Wastewater Department Fund	320,395,490	361,046,273	88.7%	320,734,275	(338,785)	-0.1%
Water Department Fund	460,409,988	462,920,163	99.5%	440,290,019	20,119,969	4.6%
Wireless Communication Technology Fund	8,207,495	8,412,052	97.6%	7,943,738	263,757	3.3%
Zoological Exhibits Maintenance Fund	11,192,437	11,192,436	100.0%	10,184,025	1,008,412	9.9%

<sup>1</sup> Engineering and Capital Projects of Public Works was part of the General Fund in FY 2014, prior year expenditures have been added to this schedule accordingly for comparison purpose.

<sup>2</sup> Parking Meter Operations is a new Special Fund for FY2015, prior year expenditures have been added to this schedule for comparison purpose.