



THE CITY OF SAN DIEGO  
**REPORT TO THE CITY COUNCIL**

DATE ISSUED:

REPORT NO:

ATTENTION: Budget and Finance Committee  
Meeting of July 11, 2007

SUBJECT: Charter Section 39 Report: Period Eleven of Fiscal Year 2007

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:

The attached schedules provide period to date totals for the expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2006 through May 4, 2007 (Periods 1 through 11). These reports reflect the fiscal status of departments by comparing actual expenditures and revenues to both annual and period budgets. The annual budgets presented include the original FY07 adopted budget, and the current FY07 revised budget, while the period budgets represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

This report is submitted as an informational item only. Questions related to this report will be addressed with the presentation of the Charter Section 39 Report for Period 12.

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

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Sarah Mayen  
Financial Operations Manager

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Greg Levin, CPA  
City Comptroller

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Clay Schoen  
Principal Accountant

Attachments:

Attachment A:

Charter Section 39 Period 11 Report on Budgeted Revenues and Expenditures  
Schedule 1—General Fund Status of Revenue by Category  
Schedule 2—General Fund Status of Revenue by Department  
Schedule 3—General Fund Status of Expenditures  
Schedule 4—Non-General Fund Status of Revenue  
Schedule 5—Non-General Fund Status of Expenditures

Period 11  
Charter Section 39 Report on Budgeted Revenues and Expenditures

Department of Finance  
Auditor & Comptroller's Office  
7/11/2007

## ***Purpose and Scope***

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This report is designed to achieve the monthly reporting objective set forth by the City's electorate in Charter Sections 39 and 89 which requires the Auditor & Comptroller to provide schedules of City's revenues and expenditures detailed as to appropriations. This report also provides additional narrative analysis on selected topics. However, we note that the analysis of budgetary variances and the review of the achievement of departmental objectives, within appropriations limits is traditionally the role of the Financial Management division of the Department of Finance. Accordingly, we offer the following analysis of significant variances but recommend that the Budget and Finance Committee also consider the viewpoints of other officials and responsible department managers prior to making any conclusions on departmental performance.

This is the first year in which departments were requested to prepare period-to-date budgets. These budgets are estimates of the expected spending and revenue patterns within the year. These estimates were the basis for quantifying departmental performance at the end of each period, as presented in this report. As is the case with many new initiatives, the process requires continuous improvement through the incorporation of lessons learned from actual practice. Accordingly, many of the variances presented relate to shortcomings in the estimates of current year revenue and expenditure cycles. It is anticipated that deficiencies will be addressed in the subsequent year when the period-to-date are evaluated for accuracy at the conclusion of FY 2007.

The attached schedules contain **unaudited** information on actual departmental performance against appropriations. The timeframe reported on is from July 1, 2006 to May 4, 2007. These schedules were prepared using a budgetary basis of accounting (excluding encumbrances) and therefore do not contain the impacts of any revenue or expenditure accruals. The attached statements were not prepared in accordance with Generally Accepted Accounting Principals for external financial reporting and should not be relied upon for making investment decisions. The scope of this report is limited only to budgeted funds within the City's financial reporting entity and therefore does not contain the operating results of numerous special revenue funds, debt service funds, or fiduciary funds; the results of component units; or capital project funds.

## ***General Fund Summary***

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For the period ended May 4, 2007 (Period 11), the City realized total General Fund revenues of \$797.8 million. Through the monthly allocation of budgeted revenue estimates, the City anticipated receiving approximately \$787.8 million through the end of the period. The resulting variance between anticipated and actual revenues as of period 11 was \$10.0 million. The majority of this variance is attributable to higher than anticipated receipts in Property Tax (\$22.2 million), Transient Occupancy Tax (\$6.2 million), and Franchise revenue (\$3.3 million). This is offset by lower than anticipated revenues in the majority of the remaining revenue categories.

For the same period, the General Fund incurred expenditures of approximately \$807.0 million. Through the monthly allocation of budgeted expenditures the City anticipated to expend approximately \$870.6 million through the end of the period. The resulting variance between anticipated and actual expenditures for Period 11 was \$63.6 million. The favorable variance of

\$63.6 million is primarily attributable to less than expected personnel expenditures for the fiscal year.

| <b>General Fund</b>             |                            |                   |                         |
|---------------------------------|----------------------------|-------------------|-------------------------|
|                                 | Original<br>Adopted Budget | Revised<br>Budget | Year-to-Date<br>Actuals |
| Total General Fund Revenues     | \$ 1,023,333,098           | \$ 1,039,562,846  | \$ 797,772,748          |
| Total General Fund Expenditures | 1,023,333,098              | 1,047,267,787     | 806,980,608             |
| Net Impact                      | \$ -                       | \$ (7,704,941)    | \$ (9,207,860)          |

The table above shows the performance of the General Fund at the fund level. As of Period 11, expenditures exceeded revenues by \$9.2 million. This is largely due to the timing of major revenue streams such as franchise fees. These revenues were received in Period 12, and will be reflected in the reported balances in the Charter Section 39 Report for Period 12.

General Fund expenditure budget revisions exceeded revenue budget revisions by \$7.7 million. The additional appropriations were funded by undesignated, unreserved fund balance. To date the City Council has appropriated approximately \$11.7 million from undesignated, unreserved fund balance in the General Fund. These transactions are detailed in the following table. The effect of the appropriation of undesignated, unreserved fund balance is to increase total expenditure appropriations by an amount without an offsetting revenue appropriation. This has the effect of showing the General Fund's revised budget as out of balance for the purposes of monthly reporting. The City Council has also taken action to de-appropriate \$4.1 million in transfers from the General Fund to the Transient Occupancy Tax fund; this action decreased general fund expenditure appropriations by approximately \$4.1 million while not adjusting the revenue appropriations for the General Fund. The resulting effect of these and other actions is to show the General Fund Revised Budget out of balance.

#### **Summary of Appropriations from General Fund Reserves as of Period 11**

| <b>Action</b>                                                                                   | <b>Authority</b> | <b>Amount</b>       |
|-------------------------------------------------------------------------------------------------|------------------|---------------------|
| Taylor Street Slope Reconstruction                                                              | R-301630         | \$ 1,226,848        |
| Lobbying contracts for Sacramento, California and Washington D.C                                | O-19533          | 221,000             |
| Macias, Gini, & O'Connell for audit services                                                    | O-19564          | 1,009,129           |
| Latham Watkins and Levine Steinberg legal services                                              | R-301605         | 2,000,000           |
| Former and Current City official's investigation costs                                          | R-302293         | 534,825             |
| Reimbursement to Water Department for reservoir concession costs                                | O-19572          | 1,498,250           |
| Mid-Year Budget Adjustments                                                                     | O-19604          | 3,547,944           |
| Outside Counsel Services for Otay Acquisition, National Enterprise,<br>and Border Business Park | R-302168         | 200,000             |
| SEC Oversight Consultant                                                                        | O-19571          | 1,417,400           |
|                                                                                                 |                  | <u>11,655,396</u>   |
| Mid-Year Budget Adjustments- De-appropriation of TOT Transfer                                   | O-19604          | (4,112,000)         |
|                                                                                                 |                  | <u>\$ 7,543,396</u> |

## ***Summary of Other Significant Funds***

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### **Sewer Funds:**

For the period ended May 4, 2007, Sewer Funds realized total revenues of \$286.2 million. Through the monthly allocation of budgeted revenue estimates, the Sewer Funds anticipated receiving approximately \$269.6 million through the end of the period. The resulting favorable variance between anticipated and actual revenues for Period 11 was \$16.6 million.

For the same period, the Sewer Funds incurred expenses of approximately \$189.4 million. Through the monthly allocation of budgeted expenses the City anticipated to expend approximately \$304.9 million through the end of the period. The resulting favorable variance between anticipated and actual expenses for period 11 was \$115.5 million. As the table below indicates, revenues have exceeded expenses by \$96.8 million through Period 11. This amount is primarily comprised of \$26.1 million in CIP related expenses excluded from expense totals and \$55.2 million in debt service payments made in Period 12.

The Sewer Funds' adopted appropriations (\$374.4 million) exceed the adopted revenue budget (\$338.6 million) by \$35.9 million. The Sewer Funds are required to include in its annual budget a contingency reserve to enhance its bond creditworthiness profile. This year's contingency reserve was budgeted at \$39.3 million which is the primary cause of the difference between revenue and expense budgets.

|                | <b>Sewer Funds</b>         |                   |                         |
|----------------|----------------------------|-------------------|-------------------------|
|                | Original<br>Adopted Budget | Revised<br>Budget | Year-to-Date<br>Actuals |
| Total Revenues | \$ 338,564,516             | \$ 338,564,516    | \$ 286,205,980          |
| Total Expenses | 374,430,740                | 374,078,447       | 189,433,395             |
| Net Impact     | \$ (35,866,224)            | \$ (35,513,931)   | \$ 96,772,585           |

### **Water Department Fund:**

For the period ended May 4, 2007, the Water Department Fund realized total revenues of \$307.6 million. Through the monthly allocation of budgeted revenue estimates, the Water Department Fund anticipated receiving approximately \$305.5 million through the end of the period. The resulting favorable variance between anticipated and actual revenues for Period 11 was \$2.1 million.

For the same period, the Water Department Fund incurred expenses of approximately \$223.0 million. Through the monthly allocation of budgeted expenses the City anticipated to expend approximately \$276.8 million through the end of the period. The resulting favorable variance between anticipated and actual expenses for period 11 was \$53.8 million. As the table on the following page indicates, revenues have exceeded expenses by \$84.6 million through Period 11. This amount is comprised of approximately \$29.9 million in CIP related expenses excluded from expense totals, \$30.7 million in CIP related bond proceeds, and approximately \$17.0 million of water purchases in arrears.

The Water Department Fund's adopted revenue budget (\$359.8 million) exceeds the adopted appropriations (\$328.5 million) by approximately \$31.3 million. This difference is primarily due to

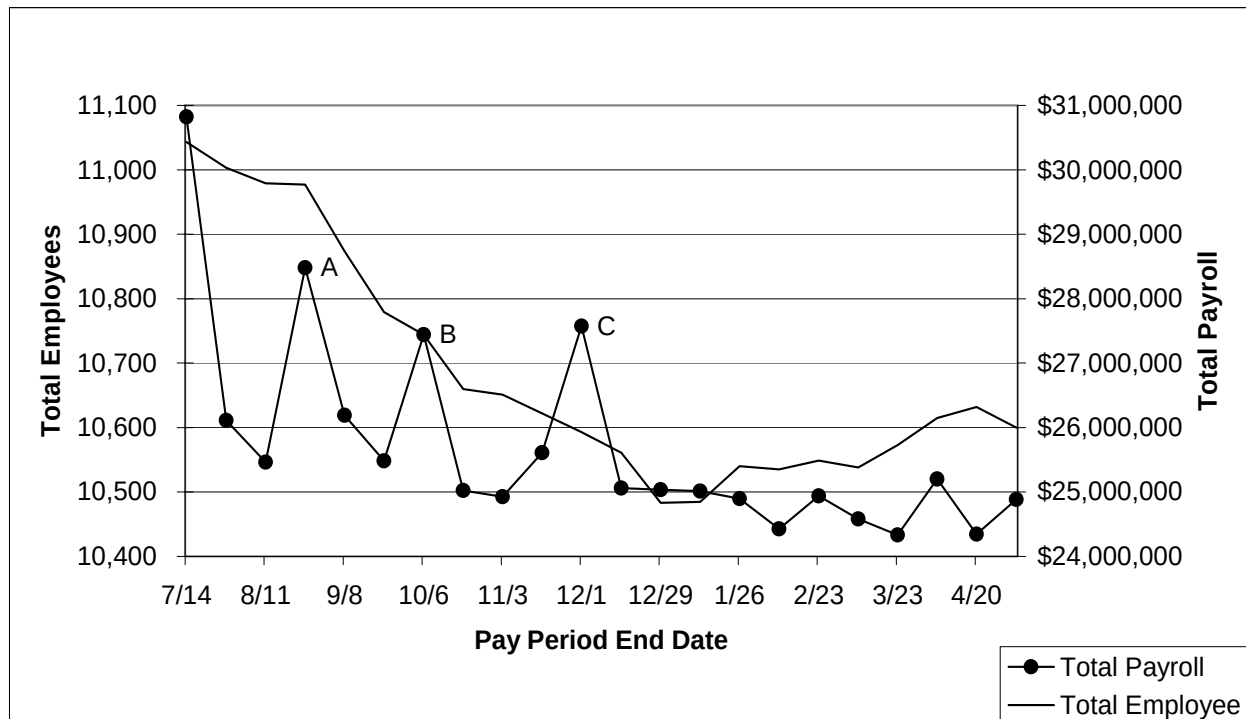
the inclusion of \$37.3 million in the adopted revenue budget for CIP related bond proceeds. This is partially offset by \$5.2 million of contingency reserves included in the adopted appropriations.

| <b>Water Department Fund</b> |                            |                   |                         |
|------------------------------|----------------------------|-------------------|-------------------------|
|                              | Original<br>Adopted Budget | Revised<br>Budget | Year-to-Date<br>Actuals |
| Total Revenues               | \$ 359,825,406             | \$ 361,323,656    | \$ 307,590,729          |
| Total Expenses               | 328,503,930                | 328,241,181       | 222,962,257             |
| Net Impact                   | \$ 31,321,476              | \$ 33,082,475     | \$ 84,628,472           |

## Summary of Payroll Activity

One of the significant functions of the Auditor & Comptroller's Office is the distribution of the City of San Diego's bi-weekly payroll. The graph below represents the trend of total number of employees and total dollar amount of bi-weekly pay over the past six months. While non-recurring activity, such as larger terminal payouts and the cashing out of accumulated annual leave, may distort individual distributions, the trends described below is a reasonable indicator of City staffing levels and payroll obligations. Following the graph is an assortment of relevant payroll statistics including accrued balances owed to employees.

**Payroll Trend Analysis**



- A) This spike in payroll related expenditures represents the payment of annual uniform allowances.
- B) This spike in payroll related expenditures is from Bid-to-Goal expenses for Sewer Funds.
- C) This spike in payroll related expenditures is from the cash pay out of unused flexible benefits.

**Summary of Significant Statistics as of PPE 05/04/2007**

|                        |    |            |
|------------------------|----|------------|
| Total Payroll          | \$ | 24,884,041 |
| Accrued Comp Time      | \$ | 4,721,244  |
| Accrued Annual Leave   | \$ | 82,260,353 |
| Accrued Old Sick Leave | \$ | 788,285    |
| Total Employees        |    | 10,600     |

## ***Identification of Significant Variances***

### **Park and Recreation** (Schedule 3—General Fund Status of Expenditures)

The Park and Recreation Department has expenditures as of Period 11 of \$67.0 million. This is less than the anticipated expenditures of \$72.9 million; the result is a favorable expenditure variance of \$5.9 million. This variance is primarily due to \$2.8 million in savings in personnel and fringe expenditures and \$2.5 million in Supplies and Services expenditures. Savings as of Period 11 are partially offset by \$2.5 million in encumbrances primarily in Supplies and Services.

|                                   | Original<br>Adopted Budget | Revised<br>Budget | Period-to-Date<br>Budget | Period-to-Date<br>Expenditures | (Over)/Under<br>Period-to-Date<br>Budget | Variance  |
|-----------------------------------|----------------------------|-------------------|--------------------------|--------------------------------|------------------------------------------|-----------|
| Park and Recreation               |                            |                   |                          |                                |                                          |           |
| <b>Personnel Services</b>         | 35,235,046                 | 34,591,341        | 29,460,320               | 26,928,128                     | 2,532,192                                | 9%        |
| <b>Non-Personnel Expenditures</b> |                            |                   |                          |                                |                                          |           |
| Fringe Benefits                   | 18,169,456                 | 18,169,456        | 15,376,441               | 15,062,810                     | 313,631                                  | 2%        |
| Supplies/Serv/Other NP            | 19,100,105                 | 23,074,096        | 18,710,073               | 16,232,852                     | 2,477,221                                | 13%       |
| Data Processing                   | 526,925                    | 526,925           | 463,503                  | 437,371                        | 26,132                                   | 6%        |
| Energy Resources/Utility          | 8,348,199                  | 8,348,199         | 6,805,262                | 7,018,817                      | (213,555)                                | -3%       |
| Outlay                            | 2,760,628                  | 2,100,962         | 2,053,955                | 1,315,158                      | 738,797                                  | 36%       |
| <b>Total NPE</b>                  | <u>48,905,313</u>          | <u>52,219,638</u> | <u>43,409,234</u>        | <u>40,067,008</u>              | <u>3,342,226</u>                         | <u>8%</u> |
| <b>Departmental Total</b>         | <u>84,140,359</u>          | <u>86,810,979</u> | <u>72,869,554</u>        | <u>66,995,136</u>              | <u>5,874,418</u>                         | <u>8%</u> |

### **Police Department** (Schedule 3—General Fund Status of Expenditures)

The Police Department has expenditures as of Period 11 of \$299.2 million. This is less than the anticipated expenditures of \$308.6 million; the result is a favorable expenditure variance of \$9.4 million. This is largely due to salary savings of \$9.2 million.

|                                   | Original<br>Adopted Budget | Revised<br>Budget  | Period-to-Date<br>Budget | Period-to-Date<br>Expenditures | (Over)/Under<br>Period-to-Date<br>Budget | Variance  |
|-----------------------------------|----------------------------|--------------------|--------------------------|--------------------------------|------------------------------------------|-----------|
| Police Department                 |                            |                    |                          |                                |                                          |           |
| <b>Personnel Services</b>         | 206,401,136                | 206,036,557        | 173,800,654              | 164,570,873                    | 9,229,781                                | 5%        |
| <b>Non-Personnel Expenditures</b> |                            |                    |                          |                                |                                          |           |
| Fringe Benefits                   | 107,377,319                | 110,087,892        | 92,856,300               | 93,319,042                     | (462,742)                                | -         |
| Supplies/Serv/Other NP            | 28,404,245                 | 28,135,846         | 23,724,337               | 24,648,641                     | (924,304)                                | -4%       |
| Data Processing                   | 6,754,240                  | 8,621,232          | 7,276,333                | 5,621,377                      | 1,654,956                                | 23%       |
| Energy Resources/Utility          | 5,522,473                  | 6,905,785          | 5,827,619                | 5,466,452                      | 361,167                                  | 6%        |
| Outlay                            | 5,675,312                  | 6,064,080          | 5,114,814                | 5,556,856                      | (442,042)                                | -9%       |
| <b>Total NPE</b>                  | <u>153,733,589</u>         | <u>159,814,835</u> | <u>134,799,403</u>       | <u>134,612,368</u>             | <u>187,035</u>                           | <u>-</u>  |
| <b>Departmental Total</b>         | <u>360,134,725</u>         | <u>365,851,392</u> | <u>308,600,057</u>       | <u>299,183,241</u>             | <u>9,416,816</u>                         | <u>3%</u> |



Parking Citations (Schedule 1—General Fund Status of Revenue by Category)

The Parking Citation revenue category has received \$13.1 million as of Period 11. This is less than the anticipated amount of \$16.4 million; the result is an unfavorable variance of \$3.3 million. Period-to-date budgets do not account for processing times which often delay the recognition of revenue. Projections indicate year-end revenues in this category to be approximately \$18.0 million, resulting in an unfavorable variance of approximately \$1.5 million. The primary driver of decreased citation collection is departmental vacancies.

## ***Explanation of Schedules***

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### **General Fund Revenue by Category:** (Schedule 1)

The General Fund Revenue by Category schedule provides a “big picture overview” of General Fund revenue trends by category. Revenues are categorized in accordance with the funding source and legal restrictions on the use of revenues. For example, while the funding source for the public safety sales tax is the same as the City’s core sale tax allotment we have determined to show the two separately because of the legal restrictions put in place by Proposition 172. This enables the reviewer of the report to understand variances as it relates to categorical revenues restricted to a specific purpose. Accordingly, we have also provided enhanced detail on funding sources like Licenses and Permits which have multiple underlying sources. This is to enable the reader to identify variances which may be caused by more than one operational trend.

### **General Fund Departmental Revenue Status:** (Schedule 2)

The General Fund Revenue by Department schedule details major general fund revenues followed by program specific revenues that are attributable to a specific department. In this schedule major general fund revenues are shown to enable the reviewer to correlate the bottom line of this revenue schedule to the previously discussed General Fund by Revenue Category (Schedule 1). For the purposes of this schedule, program specific revenues are defined as revenues earned by a department as compensation for providing a specific service. Common types of program specific revenues include revenues from permits, fines, service level agreements and other fee for service arrangements.

### **General Fund Expenditure Status Report:** (Schedule 3)

The General Fund Expenditure Status Report details General Fund expenditures by department. This schedule is organized to display departments by business unit so as to enable the Council to better determine the responsible Deputy Chief Operating Officer.

### **Other Budgeted Funds Revenue and Expenditure Status Reports:** (Schedules 4 & 5)

The Other Budgeted Funds Revenue Status Report and Expenditure Status Report details revenues and expenditures recorded by Business Center and fund. The funds reported in this schedule were established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Examples of special regulations, restrictions or limitations include council policies, municipal code and external legislation in addition to determinations made by previous city management. Each fund is a separate accounting entity with a set of self balancing accounts that records the funds asset, liability and equity balances.

# City of San Diego

## Auditor & Comptroller

### General Fund

Fiscal Year 2007 Revenue Status Report by Category (Unaudited)  
For the Period Ending May 4, 2007

|                                                 | Original<br>Adopted Budget | Revised<br>Budget       | Period-to-Date<br>Budget | Period-to-Date<br>Revenue | Over/(Under)<br>Period-to-Date<br>Budget | Variance  |
|-------------------------------------------------|----------------------------|-------------------------|--------------------------|---------------------------|------------------------------------------|-----------|
| <b>Property Taxes</b>                           | \$ 344,196,284             | \$ 354,720,284          | \$ 294,813,996           | \$ 317,051,739            | \$ 22,237,743                            | 8%        |
| <b>Safety Sales Taxes</b>                       | 8,193,840                  | 8,193,840               | 6,161,748                | 6,081,643                 | (80,105)                                 | -1%       |
| <b>General Fund Sales Taxes</b>                 | 234,876,334                | 234,876,334             | 145,945,982              | 141,209,127               | (4,736,855)                              | -3%       |
| <b>General Fund TOT<sup>1</sup></b>             | 72,862,596                 | 72,862,596              | 53,684,967               | 59,848,147                | 6,163,180                                | 11%       |
| <b>Property Transfer Taxes</b>                  | 14,872,876                 | 14,872,876              | 11,004,028               | 5,555,531                 | (5,448,497)                              | -50%      |
| <b>Licenses &amp; Permits</b>                   |                            |                         |                          |                           |                                          |           |
| Business Taxes                                  | 7,312,000                  | 7,312,000               | 6,166,989                | 5,812,509                 | (354,480)                                | -6%       |
| Rental Unit Taxes                               | 6,730,000                  | 6,730,000               | 5,676,126                | 6,413,657                 | 737,531                                  | 13%       |
| Parking Meters                                  | 6,504,315                  | 6,504,315               | 5,485,782                | 5,356,547                 | (129,235)                                | -2%       |
| Refuse Collector Business Taxes                 | 1,700,000                  | 1,700,000               | 1,462,683                | 1,682,450                 | 219,767                                  | 15%       |
| Other Misc Licenses & Permits                   | 8,561,164                  | 8,561,164               | 7,149,215                | 7,751,210                 | 601,995                                  | 8%        |
| <b>Total Licenses &amp; Permits</b>             | 30,807,479                 | 30,807,479              | 25,940,795               | 27,016,373                | 1,075,578                                | 4%        |
| <b>Fines &amp; Forfeitures</b>                  |                            |                         |                          |                           |                                          |           |
| Parking Citations                               | 19,453,901                 | 19,453,901              | 16,410,021               | 13,118,222                | (3,291,799)                              | -20%      |
| Municipal Court                                 | 7,613,809                  | 7,613,809               | 6,424,267                | 6,218,892                 | (205,375)                                | -3%       |
| Negligent Impound                               | 2,850,000                  | 2,850,000               | 2,403,709                | 2,426,968                 | 23,259                                   | 1%        |
| Other Misc Fines & Forfeitures                  | 4,630,256                  | 6,032,341               | 5,551,601                | 5,407,607                 | (143,994)                                | -3%       |
| <b>Total Fines &amp; Forfeitures</b>            | 34,547,966                 | 35,950,051              | 30,789,598               | 27,171,689                | (3,617,909)                              | -12%      |
| <b>Interest &amp; Dividends</b>                 | 3,130,000                  | 7,130,000               | 4,219,780                | 6,389,630                 | 2,169,850                                | 51%       |
| <b>Franchises</b>                               |                            |                         |                          |                           |                                          |           |
| SDG&E                                           | 38,089,183                 | 38,089,183              | 19,044,592               | 20,429,308                | 1,384,716                                | 7%        |
| CATV                                            | 15,844,750                 | 15,844,750              | 7,844,936                | 7,781,413                 | (63,523)                                 | -1%       |
| Refuse Collection                               | 10,600,000                 | 10,600,000              | 5,149,258                | 7,128,545                 | 1,979,287                                | 38%       |
| Other Franchises                                | 249,079                    | 249,079                 | 249,079                  | 280,683                   | 31,604                                   | 13%       |
| <b>Total Franchises</b>                         | 64,783,012                 | 64,783,012              | 32,287,865               | 35,619,949                | 3,332,083                                | 10%       |
| <b>Rents and Concessions</b>                    |                            |                         |                          |                           |                                          |           |
| Mission Bay                                     | 24,390,379                 | 24,390,379              | 20,638,013               | 20,075,713                | (562,300)                                | -3%       |
| Pueblo Lands                                    | 3,331,758                  | 3,331,758               | 2,819,179                | 2,717,416                 | (101,763)                                | -4%       |
| Other Rents and Concessions                     | 3,799,061                  | 3,799,061               | 3,212,666                | 3,535,569                 | 322,903                                  | 10%       |
| <b>Total Rents and Concessions</b>              | 31,521,198                 | 31,521,198              | 26,669,858               | 26,328,698                | (341,160)                                | -1%       |
| <b>Motor Vehicle License Fees</b>               | 9,255,341                  | 9,255,341               | 7,722,715                | 7,002,396                 | (720,319)                                | -9%       |
| <b>Revenues from Other Agencies</b>             | 17,621,283                 | 17,620,858              | 17,122,325               | 10,945,055                | (6,177,270)                              | -36%      |
| <b>Charges for Current Services<sup>3</sup></b> | 34,869,261                 | 32,360,304              | 28,297,671               | 27,576,890                | (720,781)                                | -3%       |
| <b>Services and Transfers<sup>2</sup></b>       | 119,180,103                | 121,993,148             | 101,301,075              | 97,810,899                | (3,490,176)                              | -3%       |
| <b>Miscellaneous Revenues<sup>2</sup></b>       | 2,615,525                  | 2,615,525               | 1,776,043                | 2,164,982                 | 388,939                                  | 22%       |
| <b>Total General Fund Revenues</b>              | <u>\$ 1,023,333,098</u>    | <u>\$ 1,039,562,846</u> | <u>\$ 787,738,446</u>    | <u>\$ 797,772,748</u>     | <u>\$ 10,034,302</u>                     | <u>1%</u> |

<sup>1</sup> Total City Transient Occupancy Tax budget for Fiscal Year 2007 is \$139 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup> Actuals revised to reflect revenue deposited into Streets Fund which is no longer in use due to the FY2007 budget restructuring.

<sup>3</sup> Actuals revised to reflect revenue deposited into Diversity Fund and Special Training Fund, which is no longer in use due to the FY2007 budget restructuring.

# City of San Diego

## Auditor & Comptroller

### General Fund

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)  
For the Period Ending May 4, 2007

|                                            | Original<br>Adopted Budget | Revised<br>Budget  | Period-to-Date<br>Budget | Period-to-Date<br>Revenue | Over/(Under)<br>Period-to-Date<br>Budget | Variance  |
|--------------------------------------------|----------------------------|--------------------|--------------------------|---------------------------|------------------------------------------|-----------|
| <b>Major General Fund Revenues</b>         |                            |                    |                          |                           |                                          |           |
| <b>Charges for Current Services</b>        | \$ -                       | \$ -               | \$ -                     | \$ 3,434                  | \$ 3,434                                 | 100%      |
| <b>Fines and Forfeitures</b>               | 6,400                      | 6,400              | 5,415                    | 22,196                    | 16,781                                   | 310%      |
| <b>Franchises</b>                          |                            |                    |                          |                           |                                          |           |
| San Diego Gas and Electric                 | 38,089,183                 | 38,089,183         | 19,044,592               | 20,429,308                | 1,384,716                                | 7%        |
| Cable Television                           | 15,844,750                 | 15,844,750         | 7,844,936                | 7,781,413                 | (63,523)                                 | -1%       |
| Refuse Collection                          | 10,600,000                 | 10,600,000         | 5,149,258                | 7,128,545                 | 1,979,287                                | 38%       |
| Other Franchises                           | 95,000                     | 95,000             | 95,000                   | 280,683                   | 185,683                                  | 195%      |
| <b>Interest and Dividends</b>              | 3,130,000                  | 7,130,000          | 4,219,780                | 6,389,630                 | 2,169,850                                | 51%       |
| <b>Licenses and Permits</b>                |                            |                    |                          |                           |                                          |           |
| Refuse Collector Business Taxes            | 1,700,000                  | 1,700,000          | 1,462,683                | 1,682,450                 | 219,767                                  | 15%       |
| Other Licenses and Permits                 | -                          | -                  | -                        | 5,028                     | 5,028                                    | 100%      |
| <b>Motor Vehicle License Fees</b>          | 9,255,341                  | 9,255,341          | 7,722,715                | 7,002,396                 | (720,319)                                | -9%       |
| <b>Property Taxes</b>                      | 344,196,284                | 354,720,284        | 294,813,996              | 317,051,739               | 22,237,743                               | 8%        |
| <b>Property Transfer Taxes</b>             | 14,872,876                 | 14,872,876         | 11,004,028               | 5,555,531                 | (5,448,497)                              | -50%      |
| <b>Rents and Concessions</b>               | -                          | -                  | -                        | 1,201                     | 1,201                                    | 100%      |
| <b>Revenues from Other Agencies</b>        | 14,556,713                 | 14,556,713         | 14,556,713               | 7,343,978                 | (7,212,735)                              | -50%      |
| <b>Safety Sales Taxes</b>                  | 8,193,840                  | 8,193,840          | 6,161,748                | 6,081,643                 | (80,105)                                 | -1%       |
| <b>Sales Taxes</b>                         | 234,876,334                | 234,876,334        | 145,945,982              | 141,209,127               | (4,736,855)                              | -3%       |
| <b>Services and Transfers</b>              | 17,075,650                 | 17,075,650         | 15,655,650               | 31,365,150                | 15,709,500                               | 100%      |
| <b>Transient Occupancy Tax<sup>1</sup></b> | 72,862,596                 | 72,862,596         | 53,684,967               | 59,848,147                | 6,163,180                                | 11%       |
| <b>Miscellaneous</b>                       | 365,428                    | 365,428            | 106,133                  | 80,705                    | (25,428)                                 | -24%      |
| <b>Total Major General Fund Revenues</b>   | <b>785,720,395</b>         | <b>800,244,395</b> | <b>587,473,596</b>       | <b>619,262,304</b>        | <b>31,788,708</b>                        | <b>5%</b> |
| <b>Business and Support Services</b>       |                            |                    |                          |                           |                                          |           |
| Business and Grant Administration          | 41,516                     | 41,516             | 31,137                   | -                         | (31,137)                                 | -100%     |
| Business Office                            | -                          | -                  | -                        | 154                       | 154                                      | 100%      |
| Citywide Program Expenditures              | -                          | -                  | -                        | 100                       | 100                                      | 100%      |
| Human Resources <sup>3</sup>               | 3,530,090                  | 3,530,090          | 2,977,301                | 11,268                    | (2,966,033)                              | -100%     |
| Office of the Chief Information Officer    | -                          | -                  | -                        | 640                       | 640                                      | 100%      |
| Personnel                                  | 641,776                    | 2,776              | -                        | 8,124                     | 8,124                                    | 100%      |
| Purchasing and Contracting                 | 3,329,174                  | 3,166,145          | 2,686,075                | 1,105,407                 | (1,580,668)                              | -59%      |
| <b>Community and Legislative Services</b>  |                            |                    |                          |                           |                                          |           |
| Community and Legislative Services         | 1,030,488                  | 849,488            | 783,892                  | 1,271                     | (782,621)                                | -100%     |
| <b>Department of Finance</b>               |                            |                    |                          |                           |                                          |           |
| City Auditor and Comptroller               | 3,022,039                  | 2,722,552          | 2,407,366                | 1,815,000                 | (592,366)                                | -25%      |
| City Treasurer                             | 17,079,000                 | 24,208,315         | 20,417,452               | 20,664,501                | 247,049                                  | 1%        |
| Debt Management                            | 836,000                    | 836,000            | 707,385                  | 463,208                   | (244,177)                                | -35%      |
| Department of Finance                      | -                          | -                  | -                        | -                         | -                                        | -         |
| Financial Management                       | 998,524                    | 873,524            | 752,908                  | 129,085                   | (623,823)                                | -83%      |
| <b>Land Use and Economic Development</b>   |                            |                    |                          |                           |                                          |           |
| City Planning and Community Investment     | 3,035,606                  | 3,035,606          | 2,723,083                | 3,006,021                 | 282,938                                  | 10%       |
| Community and Economic Development         | 3,376,741                  | 3,376,741          | 2,822,315                | 2,879,065                 | 56,750                                   | 2%        |
| Neighborhood Code Compliance               | 1,621,088                  | 1,621,088          | 1,371,690                | 1,485,840                 | 114,150                                  | 8%        |
| Real Estate Assets                         | 32,469,606                 | 32,469,606         | 27,474,257               | 26,603,011                | (871,246)                                | -3%       |
| Land Use and Economic Development          | -                          | 102,678            | -                        | -                         | -                                        | -         |
| <b>Neighborhood and Customer Services</b>  |                            |                    |                          |                           |                                          |           |
| Customer Services                          | 212,037                    | 212,037            | 179,416                  | 436,056                   | 256,640                                  | 143%      |
| Neighborhood and Customer Services         | -                          | 10,683             | -                        | -                         | -                                        | -         |
| Library                                    | 1,834,801                  | 1,834,801          | 1,552,524                | 1,515,959                 | (36,565)                                 | -2%       |
| Park and Recreation                        | 18,762,167                 | 18,762,167         | 10,028,044               | 7,560,863                 | (2,467,181)                              | -25%      |
| Special Projects                           | 856,525                    | 286,525            | 439,751                  | 295,406                   | (144,345)                                | -33%      |

# City of San Diego Auditor & Comptroller

## General Fund

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)  
For the Period Ending May 4, 2007

|                                               | Original<br>Adopted Budget | Revised<br>Budget       | Period-to-Date<br>Budget | Period-to-Date<br>Revenue | Over/(Under)<br>Period-to-Date<br>Budget | Variance  |
|-----------------------------------------------|----------------------------|-------------------------|--------------------------|---------------------------|------------------------------------------|-----------|
| <b>Office of Ethics and Integrity</b>         |                            |                         |                          |                           |                                          |           |
| Office of Ethics and Integrity                | 484,101                    | 484,101                 | 409,624                  | 1,192                     | (408,432)                                | -100%     |
| <b>Public Safety and Homeland Security</b>    |                            |                         |                          |                           |                                          |           |
| Family Justice Center                         | -                          | -                       | -                        | -                         | -                                        | -         |
| Office of Homeland Security                   | 886,666                    | 886,666                 | 750,256                  | 565,612                   | (184,644)                                | -25%      |
| Police                                        | 24,645,141                 | 43,199,042              | 36,434,357               | 37,013,019                | 578,662                                  | 2%        |
| Public Safety                                 | 131,109                    | 131,980                 | 111,374                  | 140,107                   | 28,733                                   | 26%       |
| San Diego Fire-Rescue                         | 14,742,682                 | 14,742,682              | 11,656,175               | 12,809,372                | 1,153,197                                | 10%       |
| <b>Public Works</b>                           |                            |                         |                          |                           |                                          |           |
| Engineering and Capital Projects              | 27,570,973                 | 27,437,817              | 23,766,039               | 23,942,713                | 176,674                                  | -         |
| Environmental Services                        | 354,079                    | 354,079                 | 323,310                  | 112,240                   | (211,070)                                | -65%      |
| General Services <sup>2</sup>                 | 67,511,615                 | 47,866,243              | 40,485,604               | 30,141,816                | (10,343,788)                             | -26%      |
| Storm Water Pollution Prevention <sup>4</sup> | 471,984                    | 471,984                 | 344,379                  | 202,252                   | (142,127)                                | -41%      |
| Total General Services                        | 67,983,599                 | 48,338,227              | 40,829,983               | 30,344,068                | (10,485,915)                             | -26%      |
| Public Works                                  | -                          | 197,344                 | 98,672                   | -                         | (98,672)                                 | -100%     |
| <b>Other</b>                                  |                            |                         |                          |                           |                                          |           |
| Chief Operating Officer                       | 80,000                     | 80,000                  | 67,694                   | 92,953                    | 25,259                                   | 37%       |
| Mayor                                         | -                          | -                       | -                        | -                         | -                                        | -         |
| <b>Non-Mayoral</b>                            |                            |                         |                          |                           |                                          |           |
| City Attorney                                 | 8,014,550                  | 5,481,550               | 8,426,703                | 5,408,323                 | (3,018,380)                              | -36%      |
| City Clerk                                    | 42,625                     | 42,625                  | 36,067                   | 55,666                    | 19,599                                   | 54%       |
| City Council - District 1                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 2                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 3                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 4                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 5                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 6                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 7                     | -                          | -                       | -                        | -                         | -                                        | -         |
| City Council - District 8                     | -                          | -                       | -                        | -                         | -                                        | -         |
| Council Administration                        | -                          | -                       | -                        | -                         | -                                        | -         |
| Ethics Commission                             | -                          | -                       | -                        | 44,200                    | 44,200                                   | 100%      |
| <b>Total General Fund Revenues</b>            | <b>\$ 1,023,333,098</b>    | <b>\$ 1,039,562,846</b> | <b>\$ 787,738,446</b>    | <b>\$ 797,772,748</b>     | <b>\$ 10,034,302</b>                     | <b>1%</b> |

<sup>1</sup> Total City Transient Occupancy Tax budget for Fiscal Year 2007 is \$139 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup> Actuals revised to reflect revenue deposited into Streets Fund which is no longer in use due to the FY2007 budget restructuring.

<sup>3</sup> Actuals revised to reflect revenue deposited into Diversity Fund and Special Training Fund, which is no longer in use due to the FY2007 budget restructuring.

<sup>4</sup> Stormwater Department was transferred from MWWWD to General Services as directed by Mid-year Report (O-19604).

# City of San Diego Auditor & Comptroller

## General Fund Fiscal Year 2007 Expenditure Status Report (Unaudited) For the Period Ending May 4, 2007

|                                               | Original<br>Adopted Budget | Revised<br>Budget | Period-to-Date<br>Budget | Period-to-Date<br>Expenditures | (Over)/Under<br>Period-to-Date<br>Budget | Variance    |
|-----------------------------------------------|----------------------------|-------------------|--------------------------|--------------------------------|------------------------------------------|-------------|
| <b>Business and Support Services</b>          |                            |                   |                          |                                |                                          |             |
| Business and Grant Administration             | \$ 946,237                 | \$ 727,300        | \$ 680,629               | \$ 714,540                     | \$ (33,911)                              | -5%         |
| Business Office                               | 1,068,414                  | 1,066,739         | 903,153                  | 658,297                        | 244,856                                  | 27%         |
| <b>Citywide Program Expenditures</b>          |                            |                   |                          |                                |                                          |             |
| Assessments to Public Property                | 480,837                    | 480,837           | 373,984                  | 166,402                        | 207,582                                  | 56%         |
| Deferred Maintenance                          | 12,788,412                 | 12,788,412        | 9,826,508                | 4,820,480                      | 5,006,028                                | 51%         |
| Elections                                     | 731,636                    | 731,636           | 636,692                  | 508,503                        | 128,189                                  | 20%         |
| Employee Personal Prop Claims                 | -                          | 5,000             | -                        | 3,295                          | (3,295)                                  | -100%       |
| Health <sup>3</sup>                           | 16,273                     | 40,262            | 40,262                   | 40,262                         | -                                        | -           |
| Insurance                                     | 2,028,000                  | 2,028,000         | 1,700,773                | 1,078,885                      | 621,888                                  | 37%         |
| Memberships                                   | 705,268                    | 650,000           | 644,483                  | 569,850                        | 74,633                                   | 12%         |
| Office Space                                  | 6,983,769                  | 6,983,769         | 5,905,575                | 6,172,256                      | (266,681)                                | -5%         |
| Public Liability Claims                       | 10,000,000                 | 19,279,550        | 17,979,550               | 17,979,550                     | -                                        | -           |
| Reserve Contribution                          | 7,200,097                  | 7,200,097         | -                        | -                              | -                                        | -           |
| Special Consulting                            | 440,062                    | 466,341           | 380,442                  | 586,562                        | (206,120)                                | -54%        |
| Special Promotional Programs                  | 4,731,181                  | 619,181           | -                        | -                              | -                                        | -           |
| Transportation Subsidy                        | 278,077                    | 278,077           | 208,558                  | 208,500                        | 58                                       | -           |
| Salary Reserve                                | -                          | 3,679,000         | -                        | -                              | -                                        | -           |
| Miscellaneous                                 | -                          | -                 | -                        | 11,732                         | (11,732)                                 | -100%       |
| <b>Total Citywide Program Expenditures</b>    | <b>46,383,612</b>          | <b>55,230,162</b> | <b>37,696,827</b>        | <b>32,146,277</b>              | <b>5,550,550</b>                         | <b>15%</b>  |
| Human Resources <sup>2,5</sup>                | 4,519,030                  | 1,557,605         | 2,343,082                | 1,124,723                      | 1,218,359                                | 52%         |
| Office of the Chief Information Officer       | 12,594,392                 | 12,594,392        | 11,455,158               | 8,402,892                      | 3,052,266                                | 27%         |
| Personnel                                     | 6,991,385                  | 6,991,385         | 5,915,787                | 5,164,513                      | 751,274                                  | 13%         |
| Purchasing and Contracting <sup>5</sup>       | 6,057,017                  | 6,359,117         | 5,470,921                | 3,982,467                      | 1,488,454                                | 27%         |
| <b>Community and Legislative Services</b>     |                            |                   |                          |                                |                                          |             |
| Community and Legislative Services            | 3,804,389                  | 4,478,322         | 3,489,156                | 3,128,732                      | 360,424                                  | 10%         |
| <b>Department of Finance</b>                  |                            |                   |                          |                                |                                          |             |
| City Auditor and Comptroller                  | 13,259,804                 | 13,636,967        | 12,531,640               | 11,503,983                     | 1,027,657                                | 8%          |
| City Treasurer                                | 10,089,069                 | 13,929,417        | 10,916,468               | 9,071,429                      | 1,845,039                                | 17%         |
| Debt Management                               | 1,775,697                  | 1,775,656         | 1,496,597                | 1,027,411                      | 469,186                                  | 31%         |
| Department of Finance                         | 201,356                    | 370,979           | 265,335                  | 192,860                        | 72,475                                   | 27%         |
| Financial Management                          | 4,052,574                  | 3,809,569         | 3,256,976                | 2,801,718                      | 455,258                                  | 14%         |
| <b>Land Use and Economic Development</b>      |                            |                   |                          |                                |                                          |             |
| City Planning and Community Investment        | 6,846,724                  | 7,041,172         | 5,880,876                | 5,483,283                      | 397,593                                  | 7%          |
| Community and Economic Development            | 10,948,786                 | 11,221,727        | 7,683,406                | 6,976,641                      | 706,765                                  | 9%          |
| Neighborhood Code Compliance                  | 6,708,037                  | 6,702,177         | 5,889,872                | 4,894,870                      | 995,002                                  | 17%         |
| Real Estate Assets                            | 4,786,795                  | 4,783,360         | 4,122,966                | 2,818,254                      | 1,304,712                                | 32%         |
| Land Use and Economic Development             | -                          | 127,058           | 108,890                  | 180,977                        | (72,087)                                 | -66%        |
| <b>Neighborhood and Customer Services</b>     |                            |                   |                          |                                |                                          |             |
| Customer Services                             | 2,060,780                  | 1,854,820         | 1,664,425                | 1,719,447                      | (55,022)                                 | -3%         |
| Neighborhood and Customer Services            | -                          | 254,117           | -                        | 282,793                        | (282,793)                                | -100%       |
| Library                                       | 38,743,686                 | 38,665,727        | 32,832,800               | 30,175,014                     | 2,657,786                                | 8%          |
| Park and Recreation                           | 84,140,359                 | 86,810,979        | 72,869,554               | 66,995,136                     | 5,874,418                                | 8%          |
| Special Projects                              | 1,142,888                  | 666,252           | 728,747                  | 782,618                        | (53,871)                                 | -7%         |
| <b>Office of Ethics and Integrity</b>         |                            |                   |                          |                                |                                          |             |
| Office of Ethics and Integrity                | 1,194,683                  | 1,194,611         | 1,010,849                | 820,953                        | 189,896                                  | 19%         |
| <b>Public Safety and Homeland Security</b>    |                            |                   |                          |                                |                                          |             |
| Family Justice Center                         | 670,728                    | 670,534           | 564,253                  | 496,662                        | 67,591                                   | 12%         |
| Office of Homeland Security                   | 1,562,766                  | 1,562,609         | 1,357,704                | 938,039                        | 419,665                                  | 31%         |
| Police                                        | 360,134,725                | 365,851,392       | 308,600,057              | 299,183,241                    | 9,416,816                                | 3%          |
| Public Safety                                 | 2,227,970                  | 2,334,807         | 1,336,035                | 440,210                        | 895,825                                  | 67%         |
| San Diego Fire-Rescue                         | 169,509,660                | 173,025,795       | 142,039,455              | 145,616,366                    | (3,576,911)                              | -3%         |
| <b>Public Works</b>                           |                            |                   |                          |                                |                                          |             |
| Engineering and Capital Projects              | 35,241,744                 | 35,079,318        | 29,648,008               | 25,652,155                     | 3,995,853                                | 13%         |
| Environmental Services                        | 38,222,681                 | 38,217,424        | 32,646,440               | 30,852,078                     | 1,794,362                                | 5%          |
| General Services <sup>1</sup>                 | 76,266,775                 | 73,046,610        | 61,495,002               | 51,156,323                     | 10,338,679                               | 17%         |
| Storm Water Pollution Prevention <sup>4</sup> | 13,561,608                 | 13,560,493        | 12,718,501               | 2,432,926                      | 10,285,575                               | 81%         |
| <b>Total General Services</b>                 | <b>89,828,383</b>          | <b>86,607,103</b> | <b>74,213,503</b>        | <b>53,589,249</b>              | <b>20,624,254</b>                        | <b>28%</b>  |
| <b>Public Works</b>                           | <b>190,520</b>             | <b>444,637</b>    | <b>288,247</b>           | <b>361,063</b>                 | <b>(72,816)</b>                          | <b>-25%</b> |

# City of San Diego

## Auditor & Comptroller

### General Fund

Fiscal Year 2007 Expenditure Status Report (Unaudited)  
For the Period Ending May 4, 2007

|                                        | Original<br>Adopted Budget | Revised<br>Budget       | Period-to-Date<br>Budget | Period-to-Date<br>Expenditures | (Over)/Under<br>Period-to-Date<br>Budget | Variance  |
|----------------------------------------|----------------------------|-------------------------|--------------------------|--------------------------------|------------------------------------------|-----------|
| <b>Other</b>                           |                            |                         |                          |                                |                                          |           |
| Chief Operating Officer                | 2,982,629                  | 2,980,116               | 2,491,115                | 2,497,404                      | (6,289)                                  | -         |
| Mayor                                  | 228,658                    | 242,522                 | 200,365                  | 189,086                        | 11,279                                   | 6%        |
| Tax and Revenue Anticipation Notes     | 2,130,000                  | 6,130,000               | 3,595,213                | 4,543,659                      | (948,446)                                | -26%      |
| <b>Non-Mayoral</b>                     |                            |                         |                          |                                |                                          |           |
| City Attorney                          | 36,205,158                 | 36,388,158              | 30,921,737               | 29,519,282                     | 1,402,455                                | 5%        |
| City Clerk                             | 4,124,544                  | 4,124,544               | 3,534,699                | 3,256,816                      | 277,883                                  | 8%        |
| City Council - District 1              | 990,000                    | 990,000                 | 837,692                  | 798,001                        | 39,691                                   | 5%        |
| City Council - District 2              | 990,000                    | 990,000                 | 837,692                  | 721,673                        | 116,019                                  | 14%       |
| City Council - District 3              | 990,000                    | 990,000                 | 837,692                  | 811,444                        | 26,248                                   | 3%        |
| City Council - District 4              | 990,000                    | 990,000                 | 837,692                  | 782,918                        | 54,774                                   | 7%        |
| City Council - District 5              | 990,000                    | 990,000                 | 837,692                  | 704,538                        | 133,154                                  | 16%       |
| City Council - District 6              | 990,000                    | 990,000                 | 837,692                  | 720,667                        | 117,025                                  | 14%       |
| City Council - District 7              | 990,000                    | 990,000                 | 837,692                  | 746,652                        | 91,040                                   | 11%       |
| City Council - District 8              | 990,000                    | 990,000                 | 837,692                  | 825,341                        | 12,351                                   | 1%        |
| Council Administration                 | 2,828,833                  | 2,828,833               | 2,393,628                | 2,152,204                      | 241,424                                  | 10%       |
| Ethics Commission                      | 1,008,385                  | 1,008,385               | 853,864                  | 515,915                        | 337,949                                  | 40%       |
| <b>Miscellaneous</b>                   | -                          | -                       | -                        | 16,117                         | (16,117)                                 | -100%     |
| <b>Total General Fund Expenditures</b> | <u>1,023,333,098</u>       | <u>\$ 1,047,265,787</u> | <u>\$ 870,599,973</u>    | <u>\$ 806,980,608</u>          | <u>\$ 63,619,365</u>                     | <u>7%</u> |

<sup>1</sup> Actuals revised to reflect expenditures charged to Streets Fund which is no longer in use due to the FY2007 budget restructuring.

<sup>2</sup> Actuals revised to reflect expenditures charged to Diversity and Special Training Funds which is no longer in use due to the FY2007 budget restructuring.

<sup>3</sup> Expenditures in this Citywide Program are for un-allocable public health costs such as beach monitoring and vector control.

<sup>4</sup> Stormwater Department was transferred from MWWd to General Services as directed by Mid-Year Report (O-19604).

<sup>5</sup> Period-to-date budgets are reported as submitted by department.

# City of San Diego Auditor & Comptroller

## Other Budgeted Funds Fiscal Year 2007 Revenue Status Report (Unaudited) For the Period Ending May 4, 2007

|                                            | Original<br>Adopted Budget | Revised<br>Budget | Period-to-Date<br>Budget | Period-to-Date<br>Revenue | Over/(Under)<br>Period-to-Date<br>Budget | Variance |
|--------------------------------------------|----------------------------|-------------------|--------------------------|---------------------------|------------------------------------------|----------|
| <b>Business and Support Services</b>       |                            |                   |                          |                           |                                          |          |
| Information Technology Fund                | \$ 10,202,940              | \$ 10,202,940     | \$ 8,633,257             | \$ 9,378,581              | \$ 745,324                               | 9%       |
| Risk Management Administration Fund        | 12,138,162                 | 12,138,162        | 10,270,752               | 10,151,585                | (119,167)                                | -1%      |
| <b>Department of Finance</b>               |                            |                   |                          |                           |                                          |          |
| Central Stores Internal Service Fund       | 19,297,359                 | 25,697,359        | 21,773,335               | 22,631,468                | 858,133                                  | 4%       |
| Special Districts Fund                     | 912,279                    | 912,279           | 557,344                  | 522,943                   | (34,401)                                 | -6%      |
| <b>Land Use and Economic Development</b>   |                            |                   |                          |                           |                                          |          |
| City Airport Fund                          | 4,101,195                  | 4,101,195         | 3,470,242                | 4,747,530                 | 1,277,288                                | 37%      |
| Development Services Enterprise Fund       | 62,540,157                 | 62,540,157        | 52,918,593               | 41,522,904                | (11,395,689)                             | -22%     |
| Facilities Financing Fund                  | 2,291,978                  | 2,291,978         | 1,948,742                | 1,793,066                 | (155,676)                                | -8%      |
| Municipal Parking Garages Fund             | 3,187,248                  | 3,187,248         | 2,696,902                | 2,668,955                 | (27,947)                                 | -1%      |
| PETCO Park Fund                            | 20,670,999                 | 20,670,999        | 5,980,874                | 10,701,840                | 4,720,966                                | 79%      |
| QUALCOMM Stadium Operating Fund            | 15,681,009                 | 15,681,009        | 9,561,160                | 11,944,290                | 2,383,130                                | 25%      |
| Redevelopment Fund                         | 3,196,637                  | 3,196,637         | 2,704,847                | 1,586,986                 | (1,117,861)                              | -41%     |
| Solid Waste Local Enforcement Agency Fund  | 846,028                    | 846,028           | 715,869                  | 611,399                   | (104,470)                                | -15%     |
| <b>Neighborhood and Customer Services</b>  |                            |                   |                          |                           |                                          |          |
| Environmental Growth Fund 1/3              | 3,868,801                  | 3,868,801         | 1,951,460                | 2,351,576                 | 400,116                                  | 21%      |
| Environmental Growth Fund 2/3              | 7,684,103                  | 7,684,103         | 3,860,571                | 4,686,424                 | 825,853                                  | 21%      |
| Golf Course Enterprise Fund                | 12,167,000                 | 12,167,000        | 10,707,633               | 13,613,860                | 2,906,227                                | 27%      |
| Library Grants Fund                        | 514,346                    | 514,346           | 514,346                  | 757,480                   | 243,134                                  | 47%      |
| Los Penasquitos Canyon Preserve Fund       | 176,000                    | 176,000           | 146,327                  | 133,677                   | (12,650)                                 | -9%      |
| Open Space Park Facilities Fund            | 491,800                    | 491,800           | 477,654                  | 10,538                    | (467,116)                                | -98%     |
| Public Art Fund                            | 30,000                     | 30,000            | 25,385                   | 30,000                    | 4,615                                    | 18%      |
| <b>Public Safety and Homeland Security</b> |                            |                   |                          |                           |                                          |          |
| Emergency Medical Services Fund            | 8,138,153                  | 8,138,153         | 6,535,510                | 5,146,182                 | (1,389,328)                              | -21%     |
| Fire and Lifeguard Facilities Fund         | 1,629,458                  | 1,629,458         | 1,629,458                | 1,638,658                 | 9,200                                    | 1%       |
| Police Decentralization Fund               | 9,060,507                  | 9,060,507         | 7,641,691                | 9,060,507                 | 1,418,816                                | 19%      |
| Seized and Forfeited Assets Funds          | 2,540,000                  | 2,540,000         | 2,142,253                | 3,378,483                 | 1,236,230                                | 58%      |
| Unlicensed Driver Vehicle Impound Fees     | 1,200,000                  | 1,200,000         | 1,012,088                | 980,328                   | (31,760)                                 | -3%      |
| <b>Public Works</b>                        |                            |                   |                          |                           |                                          |          |
| E&CP-Water/Wastewater Fund                 | 25,429,887                 | 25,490,431        | 17,308,865               | 14,994,719                | (2,314,146)                              | -13%     |
| Energy Conservation Program Fund           | 2,010,985                  | 2,010,985         | 1,948,877                | 2,156,317                 | 207,440                                  | 11%      |
| Equipment Operating Fund                   | 28,795,587                 | 28,795,587        | 24,365,497               | 24,033,536                | (331,961)                                | -1%      |
| Equipment Replacement Fund                 | 21,060,429                 | 22,561,127        | 19,086,062               | 20,005,513                | 919,451                                  | 5%       |
| Publishing Services Internal Fund          | 4,749,298                  | 4,749,298.00      | 4,018,638                | 3,172,588                 | (846,050)                                | -21%     |
| Recycling Fund                             | 19,511,503                 | 19,511,503        | 14,900,034               | 18,070,681                | 3,170,647                                | 21%      |
| Refuse Disposal Funds                      | 37,303,649                 | 37,303,649        | 32,076,278               | 33,906,975                | 1,830,697                                | 6%       |
| Sewer Funds                                | 338,564,516                | 338,564,516       | 269,634,135              | 286,205,980               | 16,571,845                               | 6%       |
| Utilities Undergrounding Program Fund      | 42,347,124                 | 1,625,765         | 371,061                  | 692,517                   | 321,456                                  | 87%      |
| Water Department Fund                      | 359,825,406                | 361,323,656       | 305,508,179              | 307,590,729               | 2,082,550                                | 1%       |
| <b>Other</b>                               |                            |                   |                          |                           |                                          |          |
| AB 2928 - Transportation Relief Fund       | 5,000,000                  | 8,475,809         | 7,931,520                | 11,653,624                | 3,722,104                                | 47%      |
| Balboa Park/Mission Bay Park Imprv Funds   | 6,948,990                  | 6,948,990         | 5,860,824                | 6,948,990                 | 1,088,166                                | 19%      |
| Bond Interest and Redemption Fund          | 2,408,931                  | 2,408,931         | 2,311,032                | 2,000,044                 | (310,988)                                | -13%     |
| Convention Center Complex Funds            | 14,148,836                 | 14,148,836        | 8,992,421                | 8,581,794                 | (410,627)                                | -5%      |
| Gas Tax Fund                               | 24,117,687                 | 24,117,687        | 17,439,882               | 18,412,275                | 972,393                                  | 6%       |
| Mission Bay Improvements Fund              | 1,097,595                  | 1,097,595         | -                        | 12,107                    | 12,107                                   | 100%     |
| Regional Park Improvements Fund            | 1,097,595                  | 1,097,595         | -                        | 7,890                     | 7,890                                    | 100%     |
| Storm Drain Fund                           | 6,046,746                  | 6,046,746         | 4,319,100                | 4,345,864                 | 26,764                                   | 1%       |
| TOT - Convention Center Fund               | 4,339,198                  | 4,339,198         | 4,339,198                | 4,316,523                 | (22,675)                                 | -1%      |
| Transient Occupancy Tax Fund               | 71,082,902                 | 71,082,902        | 48,899,936               | 54,778,771                | 5,878,835                                | 12%      |
| TransNet (1/2% Sales Tax) Fund             | 42,327,539                 | 42,327,539        | 27,822,799               | 26,130,371                | (1,692,428)                              | -6%      |
| Trolley Extension Reserve Fund             | 4,079,172                  | 4,079,172         | 1,019,793                | 1,113,396                 | 93,603                                   | 9%       |
| Zoological Exhibits Fund                   | 7,676,765                  | 8,423,463         | 8,057,429                | 7,295,948                 | (761,481)                                | -9%      |



# City of San Diego

## Auditor & Comptroller

### Other Budgeted Funds

Fiscal Year 2007 Expenditure Status Report (Unaudited)  
For the Period Ending May 4, 2007

|                                                    | Original<br>Adopted Budget | Revised<br>Budget | Period-to-Date<br>Budget | Period-to-Date<br>Expense/<br>Expenditure | (Over)/Under<br>Period-to-Date<br>Budget | Variance |
|----------------------------------------------------|----------------------------|-------------------|--------------------------|-------------------------------------------|------------------------------------------|----------|
| <b>Business and Support Services</b>               |                            |                   |                          |                                           |                                          |          |
| Information Technology Fund                        | \$ 9,903,308               | \$ 10,132,752     | \$ 8,572,187             | \$ 7,628,430                              | \$ 943,757                               | 11%      |
| Risk Management Administration Fund                | 9,968,285                  | 13,062,848        | 9,981,984                | 6,476,523                                 | 3,505,461                                | 35%      |
| <b>Department of Finance</b>                       |                            |                   |                          |                                           |                                          |          |
| Central Stores Internal Service Fund               | 18,697,055                 | 25,697,055        | 15,826,714               | 22,663,360                                | (6,836,646)                              | -43%     |
| Special Districts Fund                             | 874,126                    | 874,126           | 746,461                  | 566,140                                   | 180,321                                  | 24%      |
| <b>Land Use and Economic Development</b>           |                            |                   |                          |                                           |                                          |          |
| City Airport Fund                                  | 3,140,032                  | 3,140,032         | 2,656,950                | 1,982,789                                 | 674,161                                  | 25%      |
| Development Services Enterprise Fund               | 61,329,364                 | 61,209,050        | 51,894,080               | 45,946,160                                | 5,947,920                                | 11%      |
| Facilities Financing Fund                          | 2,574,898                  | 2,574,898         | 2,209,268                | 1,937,090                                 | 272,178                                  | 12%      |
| Municipal Parking Garages Fund                     | 2,817,033                  | 2,817,033         | 2,375,904                | 1,416,541                                 | 959,363                                  | 40%      |
| PETCO Park Fund                                    | 21,346,751                 | 21,346,751        | 20,940,976               | 16,328,925                                | 4,612,051                                | 22%      |
| QUALCOMM Stadium Operating Fund                    | 15,993,008                 | 15,999,008        | 13,983,314               | 12,237,212                                | 1,746,102                                | 12%      |
| Redevelopment Fund                                 | 3,191,965                  | 3,191,965         | 2,700,893                | 2,442,682                                 | 258,211                                  | 10%      |
| Solid Waste Local Enforcement Agency Fund          | 900,574                    | 900,574           | 762,025                  | 508,030                                   | 253,995                                  | 33%      |
| <b>Neighborhood and Customer Services</b>          |                            |                   |                          |                                           |                                          |          |
| Environmental Growth Fund 1/3                      | 4,153,319                  | 4,153,319         | 2,123,547                | 1,755,969                                 | 367,578                                  | 17%      |
| Environmental Growth Fund 2/3                      | 10,317,191                 | 12,817,191        | 1,811,752                | 720,239                                   | 1,091,513                                | 60%      |
| Golf Course Enterprise Fund                        | 11,690,024                 | 11,690,024        | 10,097,604               | 10,164,884                                | (67,280)                                 | -1%      |
| Library Grants Fund                                | 681,048                    | 681,048           | 576,184                  | 460,732                                   | 115,452                                  | 20%      |
| Los Penasquitos Canyon Preserve Fund               | 213,866                    | 213,866           | 180,964                  | 161,376                                   | 19,588                                   | 11%      |
| Open Space Park Facilities Fund                    | 438,300                    | 438,300           | 438,300                  | 438,300                                   | -                                        | -        |
| Public Art Fund                                    | 30,000                     | 30,000            | 25,302                   | 19,879                                    | 5,423                                    | 21%      |
| <b>Public Safety and Homeland Security</b>         |                            |                   |                          |                                           |                                          |          |
| Emergency Medical Services Fund                    | 8,400,188                  | 8,400,188         | 7,063,087                | 5,448,502                                 | 1,614,585                                | 23%      |
| Fire and Lifeguard Facilities Fund                 | 1,703,135                  | 1,703,135         | 1,689,957                | 1,638,155                                 | 51,802                                   | 3%       |
| Police Decentralization Fund                       | 9,110,663                  | 9,110,663         | 7,683,993                | 2,764,346                                 | 4,919,647                                | 64%      |
| Seized and Forfeited Assets Funds                  | 3,088,282                  | 3,088,282         | 2,604,677                | 2,039,351                                 | 565,326                                  | 22%      |
| Unlicensed Driver Vehicle Impound Fees             | 1,387,904                  | 1,387,904         | 1,170,567                | 782,031                                   | 388,536                                  | 33%      |
| <b>Public Works</b>                                |                            |                   |                          |                                           |                                          |          |
| E&CP-Water/Wastewater Fund                         | 25,429,887                 | 25,490,431        | 15,775,713               | 16,807,774                                | (1,032,061)                              | -7%      |
| Energy Conservation Program Fund                   | 2,010,985                  | 2,010,985         | 1,639,917                | 1,095,706                                 | 544,211                                  | 33%      |
| Equipment Operating Fund                           | 28,281,481                 | 28,281,481        | 23,930,484               | 24,165,868                                | (235,384)                                | -1%      |
| Equipment Replacement Fund                         | 23,406,065                 | 24,906,764        | 21,337,721               | 10,090,403                                | 11,247,318                               | 53%      |
| Publishing Services Internal Fund                  | 4,355,101                  | 4,355,101         | 3,665,456                | 3,557,967                                 | 107,489                                  | 3%       |
| Recycling Fund                                     | 24,452,777                 | 24,452,777        | 20,549,499               | 18,397,924                                | 2,151,575                                | 10%      |
| Refuse Disposal Funds                              | 36,466,880                 | 36,351,560        | 28,119,021               | 22,048,818                                | 6,070,203                                | 22%      |
| Sewer Funds <sup>1</sup>                           | 374,430,740                | 374,078,447       | 304,897,951              | 189,433,395                               | 115,464,556                              | 38%      |
| Utilities Undergrounding Program Fund <sup>1</sup> | 1,536,964                  | 3,536,964         | 3,182,373                | 3,040,658                                 | 141,715                                  | 4%       |
| Water Department Fund <sup>1</sup>                 | 328,503,930                | 328,241,181       | 276,840,776              | 222,962,257                               | 53,878,519                               | 19%      |
| <b>Other</b>                                       |                            |                   |                          |                                           |                                          |          |
| AB 2928 - Transportation Relief Fund               | 5,000,000                  | 18,817,704        | 3,927,144                | 11,866,331                                | (7,939,187)                              | -202%    |
| Balboa Park/Mission Bay Park Imprv Funds           | 6,948,990                  | 6,948,990         | 5,860,824                | 6,829,190                                 | (968,366)                                | -17%     |
| Bond Interest and Redemption Fund                  | 2,329,935                  | 2,329,935         | 2,329,935                | 2,330,577                                 | (642)                                    | -        |
| Convention Center Complex Funds                    | 14,357,394                 | 14,357,394        | 14,114,733               | 13,694,241                                | 420,492                                  | 3%       |
| Gas Tax Fund                                       | 24,117,687                 | 24,117,687        | 20,341,016               | 19,369,876                                | 971,140                                  | 5%       |
| Mission Bay Improvements Fund                      | 1,097,595                  | 1,195,190         | -                        | 7,991                                     | (7,991)                                  | -100%    |
| Regional Park Improvements Fund                    | 1,097,595                  | 2,195,190         | -                        | 10,370                                    | (10,370)                                 | -100%    |
| Storm Drain Fund                                   | 6,046,746                  | 6,046,746         | 5,099,865                | 4,678,407                                 | 421,458                                  | 8%       |
| TOT - Convention Center Fund                       | 9,393,644                  | 9,393,644         | 8,210,984                | 4,339,198                                 | 3,871,786                                | 47%      |
| Transient Occupancy Tax Fund                       | 71,092,554                 | 71,092,554        | 49,825,593               | 47,599,428                                | 2,226,165                                | 4%       |
| TransNet (1/2% Sales Tax) Fund                     | 57,600,099                 | 78,148,241        | 65,910,742               | 13,866,016                                | 52,044,726                               | 79%      |
| Trolley Extension Reserve Fund                     | 4,113,932                  | 4,113,932         | 3,216,919                | 470,741                                   | 2,746,178                                | 85%      |
| Zoological Exhibits Fund                           | 7,676,765                  | 8,423,463         | 3,838,382                | 4,700,000                                 | (861,618)                                | -22%     |

<sup>1</sup> Capital Improvements Program expenditures have been excluded.