THE CITY OF SAN DIEGO

REPORT TO THE CITY COUNCIL

DATE ISSUED: June 10, 2009 REPORT NO:

ATTENTION: Budget and Finance Committee

SUBJECT: Financial Performance Report (Charter Section 39 Report)
Period 11 Fiscal Year 2009

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:
The attached report provides year-to-date totals for expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2008 through May 1, 2009 (Periods 1 through 11). The budgets presented include the original FY09 adopted budget, the current FY09 revised budget, and period-to-date budgets which represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

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

Tracy McCraner
Interim City Comptroller

Mary Lewis
Chief Financial Officer

Clay Schoen
Financial Operations Manager

Creighton Papier
Principal Accountant

Attachment:
Financial Performance Report (Charter Section 39 Report) Period 11 Fiscal Year 2009

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FINANCIAL PERFORMANCE REPORT
FISCAL YEAR 2009

Period 11
As of May 1, 2009

Department of Finance
Office of the City Comptroller

Performance at a Glance

	Period Performance	Year-to-Date Performance	Page Number
General Fund Revenues	▲	▲	6
General Fund Expenditures	▲	▲	7
Water Department Revenues	▲	▲	10
Water Department Expenses	▲	▲	10
Sewer Funds Revenue	▼	▼	11
Sewer Funds Expenses	▼	▼	11

* Indicators in the above table represent a quantitative increase/decrease in comparison to the prior fiscal year and are not a measure of favorability.

Purpose, Scope, and Content

This report is intended to serve as a summary of the financial activity for the City of San Diego through Period 11 of Fiscal Year 2009. The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The following report, including the attached supporting schedules, provides a comparative analysis of the activities between the current and previous fiscal year. This type of analysis results in a variance between two definite values rather than between one definite value and an estimate. Nevertheless, comparisons to the Period-to-Date Budget continue to be important and are therefore included in the supporting schedules of the General Fund as an informational item. The General Fund Revenue and Expenditure sections of this report also include summary tables showing the top five variances between Period-to-Date estimates and actual balances.

Additionally, the attached schedules contain **un-audited** information, were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes, and should not be relied upon for making investment decisions. Likewise, this report is not a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). For additional information about the City's financial reporting, please visit the internet at: http://www.sandiego.gov/comptroller/reports/index.shtml.

This report was prepared as of Period 11 of Fiscal Year 2009 (ended May 1, 2009). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of Period 11 of Fiscal Year 2008 (ended May 2, 2008).

This report includes the following components: Page #

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General Fund

SUMMARY

As of the conclusion of Period 11, Fiscal Year 2009 (84.0% of the year completed), General Fund revenues totaled $806.6 million which represents a $40.5 million (5.3%) increase from the same point last year and is primarily due to increases in the Services & Transfers, Property Tax, and Charges for Current Services categories. Additionally, actual revenues are $31.1 million (3.7%) lower than the Fiscal Year 2009 Period-to-Date Budget which is mainly due to lower than anticipated Services & Transfers, Transient Occupancy Tax, and Property Tax revenues.

General Fund expenditures totaled $924.7 million as of Period 11 which marks an increase of $43.3 million (4.9%) from the same point last year. However, actual expenditures are $32.5 million (3.4%) lower than the Fiscal Year 2009 Period-to-Date Budget.

As of period 11, year-to-date General Fund expenditures exceed revenues by approximately $118.1 million; however, once the $26.8 million of encumbered commitments are taken into account, this difference grows to approximately $144.9 million. This relationship is illustrated in the following table.

General Fund Status Summary

	Adopted Budget	Revised Budget	FY09 YTD Actuals
Revenues	$ 1,193,432,471	$ 1,156,861,437	$ 806,590,938
Expenditures	1,193,432,471	1,166,861,437	924,736,903
	$ -	$ (10,000,000)	(118,145,965)
Encumbrances			26,779,607
Net Impact			**$ (144,925,572)**

The pattern of expenditures exceeding revenue is typical during the first three quarters of the fiscal year. This negative equity position is reversed, however, by revenue generated in excess of expenditures which has historically occurred in Periods 6, 8, 11, 12, and 13 (i.e. revenue exceeded expenditures by approximately $43.5 million in Period 11). Realizing that this concept is consistent with the operating activity in previous years, the current deficit impact to General Fund equity is not indicative of projected year-end performance. For projected year-end results, please refer to Financial Management's Year-End Budget Monitoring Report[1].

As of Period 11, the General Fund expenditure budget exceeds the revenue budget by approximately $10.0 million, the variance being due to the creation of an appropriated reserve. Budget revisions are detailed in the General Fund Budget Reconciliation section of this report.

[1] The budget adjustments outlined in Financial Management's Year-End Budget Monitoring Report will be reflected in the Year-End Financial Performance Report.

General Fund Summary (84% of Year Completed)

	Adopted Budget	Revised Budget	FY09 Year-to-Date Actuals	% of Revised Budget	FY09/FY08 Change	FY08 Year-to-Date Actuals	FY08 Year-End Totals	% of FY08 Year-End Total
Revenue								
Property Taxes	$ 411,141,755	$ 396,620,386	$ 308,514,611	77.8%	$ 9,240,474	$ 299,274,137	$ 384,305,135	77.9%
Safety Sales Taxes	8,114,255	7,394,461	5,383,273	72.8%	(489,594)	5,872,867	7,710,311	76.2%
General Fund Sales Taxes	222,081,552	216,223,907	132,711,040	61.4%	(7,901,674)	140,612,714	227,868,377	61.7%
General Fund TOT	90,628,826	82,189,398	53,648,962	65.3%	(3,437,054)	57,086,016	83,730,159	68.2%
Property Transfer Taxes	8,901,320	6,452,301	3,180,113	49.3%	(2,046,308)	5,226,421	7,009,705	74.6%
Licenses & Permits	32,687,145	32,687,145	26,757,564	81.9%	(2,027,097)	28,784,661	33,828,221	85.1%
Fines & Forfeitures	34,215,008	34,215,008	25,003,577	73.1%	5,784,288	19,219,289	31,069,783	61.9%
Interest & Dividends	10,448,317	8,779,338	8,178,925	93.2%	(1,128,006)	9,306,931	13,092,599	71.1%
Franchises	69,636,238	68,365,147	34,952,020	51.1%	269,711	34,682,309	64,464,158	53.8%
Rents & Concessions	42,752,944	42,752,944	31,117,286	72.8%	4,409,460	26,707,826	36,802,224	72.6%
Motor Vehicle License Fees	6,875,220	6,029,889	2,916,659	48.4%	(1,997,163)	4,913,822	5,841,234	84.1%
Revenues From Other Agencies	15,801,363	15,786,787	4,446,932	28.2%	(1,854,829)	6,301,761	12,692,102	49.7%
Charges for Current Services	36,462,142	36,394,134	35,902,037	98.6%	7,769,241	28,132,796	35,655,171	78.9%
Services & Transfers	201,097,189	200,381,395	131,023,221	65.4%	33,539,027	97,484,194	143,967,005	67.7%
Miscellaneous Revenues	2,589,197	2,589,197	2,854,718	110.3%	378,383	2,476,335	3,463,829	71.5%
Total General Fund Revenue	**$ 1,193,432,471**	**$ 1,156,861,437**	**$ 806,590,938**	**69.7%**	**$ 40,508,859**	**$ 766,082,079**	**$ 1,091,500,013**	**70.2%**
Expenditures								
Personnel Services	$ 541,702,137	$ 530,879,832	$ 436,774,385	82.3%	$ 27,915,276	$ 408,859,109	$ 487,327,848	83.9%
Total PE	541,702,137	530,879,832	436,774,385	82.3%	27,915,276	408,859,109	487,327,848	83.9%
Fringe Benefits	283,970,410	284,371,328	241,127,540	84.8%	4,401,206	236,726,334	275,067,182	86.1%
Supplies / Services	293,519,797	278,614,825	189,752,475	68.1%	8,810,148	180,942,327	250,414,793 *	72.3%
Data Processing	36,781,869	38,089,177	31,863,013	83.7%	1,520,295	30,342,718	35,174,301	86.3%
Energy	27,649,538	28,132,205	21,084,158	74.9%	900,215	20,183,943	26,738,059	75.5%
Outlay	9,808,720	6,774,070	4,135,332	61.0%	(275,996)	4,411,328	6,803,196	64.8%
Total NPE	651,730,334	635,981,605	487,962,518	76.7%	15,355,868	472,606,650	594,197,531	79.5%
Total General Fund Expenditures	**$ 1,193,432,471**	**$ 1,166,861,437**	**$ 924,736,903**	**79.2%**	**$ 43,271,144**	**$ 881,465,759**	**$ 1,081,525,379**	**81.5%**
General Fund Encumbrances			26,779,607		(34,550,124)	61,329,731	35,487,525	
Net Impact	**$ -**	**$ (10,000,000)**	**$ (144,925,572)**		**$ 31,787,839**	**$ (176,713,411)**	**$ (25,512,891)**	

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

GENERAL FUND BUDGET RECONCILIATION

Three actions have affected the Fiscal Year 2009 Adopted Budget as of Period 11 and are detailed in the table presented below. Net appropriations have been reduced by approximately $26.6 million which consists of a $10.0 million appropriation increase that was funded from the General Fund unallocated reserves to establish an appropriated reserve and $36.6 million of appropriation decreases which were offset by estimated revenue reductions.

Additionally, the budget adjustments outlined in Financial Management's Year-End Budget Monitoring Report will be included in the Year-End Financial Performance Report.

General Fund Budget Reconciliation

Estimated Revenue

Action	Authority	Amount
FY2009 Adopted Budget	**O-19774**	**$ 1,193,432,471**
Fiscal Year 2009 First Quarter Appropriation Adjustments	O-19822	(36,778,159)
Restructured Departments Appropriation Adjustments	O-19832	207,125
Final FY2009 Revised Budget		**$ 1,156,861,437**

Expenditure Appropriations

Action	Authority	Amount
FY2009 Adopted Budget	**O-19774**	**$ 1,193,432,471**
Establishment of Appropriated Reserve	O-19774	10,000,000
Fiscal Year 2009 First Quarter Appropriation Adjustments	O-19822	(36,778,159)
Restructured Departments Appropriation Adjustments	O-19832	207,125
Final FY2009 Revised Budget		**$ 1,166,861,437**

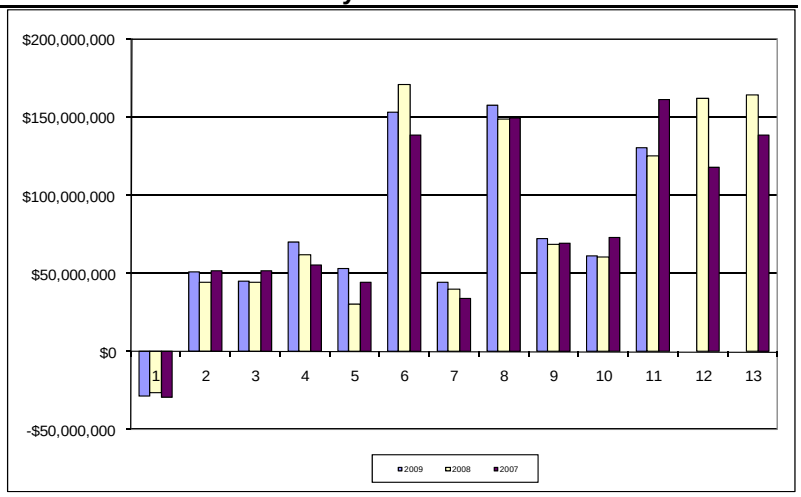
Expenditure Appropriation decreases were offset by:	
Estimated Revenue Reduction	$ (36,571,034)
General Fund Reserves	$ 10,000,000

GENERAL FUND REVENUE

General Fund revenues totaled $806.6 million which is $40.5 million (5.3%) higher than this point last year and is $31.1 million (3.7%) lower than estimated in the Period-to-Date Budget. The following table illustrates the historical trend of the City's revenue as well as a comparison to the revenue generated as of Period 11 of Fiscal Year 2009.

General Fund Revenue Analysis

Period	2009	2008	2007
1	$ (29,024,051)	$ (26,489,270)	$ (29,422,399)
2	50,862,210	44,156,622	51,639,730
3	44,749,550	44,111,475	51,197,323
4	70,025,854	62,132,223	55,489,057
5	52,665,143	29,847,598	43,936,586
6	153,038,552	170,752,036	138,469,952
7	43,795,580	39,611,229	33,847,846
8	157,431,364	148,551,462	149,093,291
9	71,915,023	68,275,951	69,200,932
10	61,155,560	60,061,267	73,127,245
11	129,976,153	125,078,621	161,193,185
12	-	161,782,335	117,473,246
13	-	163,628,464	138,469,190
	$ 806,590,938	$1,091,500,013	$1,053,715,184



The following is a discussion of revenue categories with either significant year-to-year changes or variances when compared to the Period-to-Date Budget.

- *Property Taxes* revenue totaled $308.5 million which is up $9.2 million from this point last year and is primarily due to an increase in assessed property value in the local area. However, revenue in this category is $5.3 million lower than the Period-to-Date Budget due to a timing difference in property tax receipts.

- *General Fund Sales Taxes* revenue totaled $132.7 million which is down $7.9 million from this point last year and is primarily due to the economic downturn.

- *General Fund Transient Occupancy Taxes* revenue totaled $53.6 million which is $7.2 million lower than the Period-to-Date Budget and is primarily due to the slowdown in the tourism industry.

- *Fines & Forfeitures* revenue totaled $25.0 million which is up $5.8 million from this point last year and is primarily due to timing differences in the posting of parking citation receipts as well as to an increase in civil litigation awards. However, revenue in this category is $4.2 million lower than the Period-to-Date Budget and is mainly due to lower than anticipated parking citation receipts.

- *Charges for Current Services* revenue totaled $35.9 million which is up $7.8 million compared to this point last year and is $5.9 million higher than the Period-to-Date Budget. These variances are partially due to reimbursements from the State of California and the California Office of Emergency Services for fire

services related to the October 2007 Wildfires, partially due to increased services provided by San Diego Fire-Rescue and Engineering and Capital Projects departments, and partially due to reimbursement from the Environmental Growth Fund.

- *Services & Transfers* revenue totaled $131.0 million which is $33.5 million higher than this point last year. This variance is primarily due to an increase of services provided by the Engineering and Capital Projects department as well as to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009. However, this revenue category is $8.4 million lower than the Period-to-Date Budget due to lower than anticipated services provided by the General Fund.

The following table compares actual revenues to the corresponding amounts reported in the Period-to-Date Budget and identifies the categories with the five largest variances.

General Fund Revenue Period-to-Date Variance Analysis

	PTD Budget	FY09 YTD Actuals	Variance	%
Services & Transfers	$ 139,394,628	$ 131,023,221	$ (8,371,407)	-6.0%
General Fund TOT	60,809,382	53,648,962	(7,160,420)	-11.8%
Charges for Current Services	30,051,063	35,902,037	5,850,974	19.5%
Property Taxes	313,860,703	308,514,611	(5,346,092)	-1.7%
Fines & Forfeitures	29,209,427	25,003,577	(4,205,850)	-14.4%
All Other Revenue Categories	264,372,480	252,498,530	(11,873,950)	-4.5%
Total General Fund Revenues	**$ 837,697,683**	**$ 806,590,938**	**$ (31,106,745)**	**-3.7%**

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

GENERAL FUND EXPENDITURES

General Fund expenditures totaled $924.7 million which is a $43.3 million (4.9%) increase from last year. Despite this increase, the General Fund has expended $32.5 million (3.4%) less than estimated in the Period-to-Date Budget. The discussion below addresses the expenditure categories with significant changes from last year and the individual departments that contribute to these totals.

- *Personnel* expenditures are up $27.9 million from this point last year which is primarily due to the filling of vacancies and increases in labor services in the Police and San Diego Fire-Rescue departments, as well as to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009.

- *Fringe* expenditures are up $4.4 million from this point last year which is primarily due to an increase in general retirement and flexible benefit plan expenditures as a result of the increase in personnel expenditures.

- *Supplies/Services* expenditures are up $8.8 million from this point last year which is mainly due to increased transfers to the Public Liability Fund in Fiscal Year 2009.

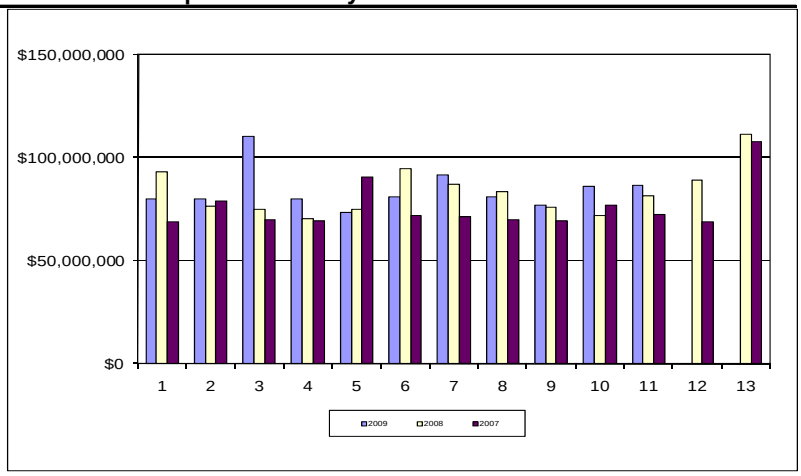
General Fund Expenditures by Category

	Revised Budget	FY09 YTD Actuals	FY08 YTD Actuals	YTD Change	%
Personnel Services	$ 530,879,832	$ 436,774,385	$ 408,859,109	$ 27,915,276	6.8%
Fringe Benefits	284,371,328	241,127,540	236,726,334	4,401,206	1.9%
Supplies / Services	278,614,825	189,752,475	180,942,327	8,810,148	4.9%
Data Processing	38,089,177	31,863,013	30,342,718	1,520,295	5.0%
Energy	28,132,205	21,084,158	20,183,943	900,215	4.5%
Outlay	6,774,070	4,135,332	4,411,328	(275,996)	-6.3%
Total General Fund Expenditures	**$ 1,166,861,437**	**$ 924,736,903**	**$ 881,465,759**	**$ 43,271,144**	**4.9%**

The following exhibit illustrates the historical trend of the City's expenditures as well as a comparison to the expenditures incurred as of Period 11 of Fiscal Year 2009.

General Fund Expenditure Analysis

Period	2009	2008	2007
1	$ 79,825,381	$ 92,760,967	$ 68,674,594
2	79,913,140	76,139,676	78,937,872
3	109,882,371	74,641,555	69,742,143
4	79,631,137	70,169,092	68,948,857
5	73,016,597	74,810,805	90,548,125
6	80,915,534	94,399,516	71,483,264
7	91,453,861	86,638,280	71,168,932
8	81,018,984	83,325,676	69,498,632
9	76,729,865	75,642,809	68,967,944
10	85,866,421	71,595,481	76,650,451
11	86,483,612	81,341,899	72,377,192
12	-	88,848,465	68,562,986
13	-	111,211,158	107,550,399
	$ 924,736,903	$ 1,081,525,379	$ 983,111,391



The following discussion addresses the departments with either significant year-to-year changes or variances when compared to the Period-to-Date Budget.

- *Environmental Services* expenditures totaled $31.7 million which is $10.1 million lower than this point last year and is primarily due to a decrease in contractual services.

- *Park & Recreation* expenditures totaled $67.6 million which is $3.5 million lower than the Period-to-Date Budget and is primarily due to lower than anticipated Supplies/Services and Outlay expenditures.

- *Citywide Program* expenditures totaled $46.3 million which is $12.8 million higher than this point last year and is primarily due to increased transfers to the Public Liability Claims Fund.

- *Police Department* expenditures totaled $334.5 million which is $11.4 million higher than this point last year and is primarily due to increased Personnel expenditures.

- *San Diego Fire-Rescue* expenditures totaled $163.6 million which is $5.8 million higher than the Period-to-Date Budget. This variance is primarily due to an increase in Personnel expenditures as a result of the deployment of the Fire-Rescue strike team to battle the wildfires in various parts of California as well as to staff being utilized for paramedic duty on ambulances.

- *Engineering and Capital Projects* expenditures totaled $48.3 million which is $20.7 million higher than this point last year and is primarily due to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009. However, this department is $6.0 million lower than the Period-to-Date Budget which is mainly due to lower than anticipated Personnel and Supplies/Services expenditures.

- *General Services* expenditures totaled $46.7 million which is $6.6 million lower than the Period-to-Date Budget and is primarily due to timing differences of Supplies/Services expenditures in the Streets Division.

- *Storm Water* expenditures totaled $18.5 million which is $15.1 million higher than this point last year and is mainly due to increased personnel costs and a more timely execution of contracts. However, this department is $16.9 million below the Period-to-Date Budget which is primarily attributable to lower than anticipated Supplies/Services expenditures. In addition, approximately $6.4 million of this variance is currently encumbered and is anticipated to be consumed by expenditures related to Fiscal Year 2009 contracts.

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

General Fund Expenditure Period-to-Date Variance Analysis

	PTD Budget	FY09 YTD Actuals	Variance	%
Storm Water	$ 35,319,609	$ 18,465,103	$ 16,854,506	47.7%
General Services	53,368,307	46,724,708	6,643,599	12.4%
Engineering and Capital Projects	54,280,722	48,260,861	6,019,861	11.1%
San Diego Fire-Rescue	157,824,109	163,621,205	(5,797,096)	-3.7%
Park and Recreation	71,155,352	67,636,991	3,518,361	4.9%
All Other Departments	585,314,381	580,028,035	5,286,346	0.9%
Total General Fund Expenditures	**$ 957,262,480**	**$ 924,736,903**	**$ 32,525,577**	**3.4%**

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

WATER DEPARTMENT

Water Department revenue totaled $384.6 million which is a $69.7 million (22.1%) increase from last year and is primarily a result of increases in water rates and additional funding received in support of CIP contracts. However, revenue in the department is $34.8 million (8.3%) below the Period-to-Date Budget which is primarily due to timing differences of recording reimbursement revenue from CIP related bonds.

Water Department expenses totaled $345.2 million which is a $77.7 million (29.1%) increase from last year and is primarily due to increases in CIP expenditures related to the Miramar, Alvarado, and Otay Water Treatment Plant projects. Additionally, Water Department expenses are $62.5 million (15.3%) below the Period-to-Date Budget which is primarily due to delays in the Automated Meter Reading and Records Management System projects.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by $64.2 million and CIP expenses exceed CIP revenue by $24.7 million. In aggregate, year-to-date revenue exceeds expenses by $39.4 million. However, once the $113.0 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately $73.6 million.

Water Fund Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	$ 333,750,999	$ 297,900,501	$ -	$ 297,900,501
Expenses	335,808,205	233,709,396	8,736,573	242,445,969
	(2,057,206)	64,191,105	(8,736,573)	55,454,532
Capital Improvement Project				
Revenue	176,659,017	86,709,153	-	86,709,153
Expenses	353,313,453	111,450,864	104,267,021	215,717,885
	(176,654,436)	(24,741,711)	(104,267,021)	(129,008,732)
Contingency Reserve	19,936,102	-	-	-
Net Impact	$ (198,647,744)	$ 39,449,394	$ (113,003,594)	$ (73,554,200)

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

SEWER FUNDS

Sewer Funds revenue totaled $323.9 million which marks a decrease of $6.4 million (1.9%) from last fiscal year and is primarily due to a decrease in large scale commercial building permits and residential permit activity as well as to a decrease in CIP bond receipts. Additionally, revenue in the department is $68.7 million (17.5%) below the Period-to-Date Budget which is primarily due to lower than anticipated bond proceeds received resulting from the decrease of permit activity as discussed above.

Sewer expenses totaled $208.2 million which is up $0.8 million (0.4%) from last year. However, Sewer expenses are $161.5 million (43.7%) below the Period-to-Date Budget which is primarily due to timing differences of CIP transactions.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by $117.6 million and CIP expenses exceed CIP revenue by $1.9 million. In aggregate, year-to-date revenue exceeds expenses by $115.7 million. However, once the $97.4 million of encumbered commitments are taken into account, year-to-date revenues exceed expenses and encumbrances by $18.3 million.

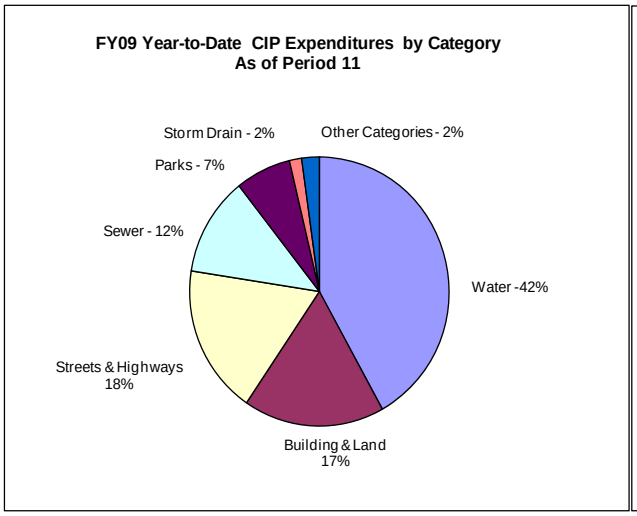
Sewer Department Summary

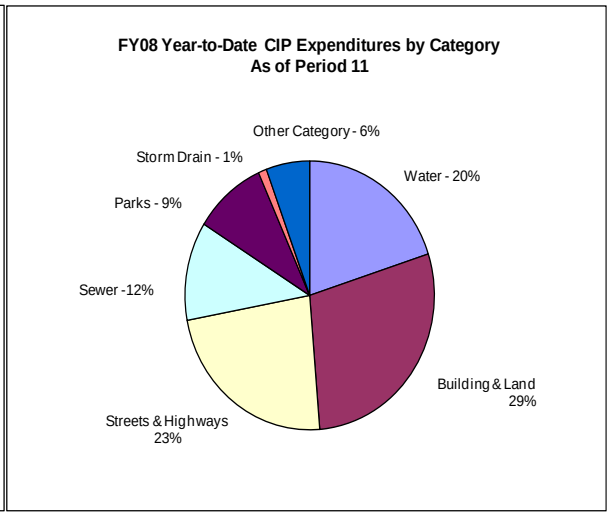
	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	$ 365,868,000	$ 294,450,870	$ -	$ 294,450,870
Expenses	362,179,817	176,827,124	23,051,642	199,878,766
	3,688,183	117,623,746	(23,051,642)	94,572,104
Capital Improvement Project				
Revenue	118,200,000	29,467,786	-	29,467,786
Expenses	221,700,902	31,403,079	74,383,822	105,786,901
	(103,500,902)	(1,935,293)	(74,383,822)	(76,319,115)
Contingency Reserve	32,320,233	-	-	-
Net Impact	$ (132,132,952)	$ 115,688,453	$ (97,435,464)	$ 18,252,989

Additional details of Sewer Fund revenues and expenses can be found on the schedules accompanying this report.

Capital Improvement Projects

Year-to-date Capital Improvement Project (CIP) expenditures totaled $263.5 million which is an increase of $94.6 million (56.0%) from last year's expenditures of $168.9 million. A significant amount of this variance is due to additional funding received by the Water Department which enabled additional construction contracts for two water treatment plants as well as for water main replacement projects. The following charts compare, by category, the expenditures incurred as of Period 11 of Fiscal Year 2009 and Fiscal Year 2008.





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

Building and Land

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ANNUAL ALLOC. UNDER-GROUNDING CITY UTIL.-50 JO 106090 G.T.#2254	$ 56,990,238	$ 43,024,790	$ 29,132,656
LOGAN HEIGHTS BRANCH LIBRARY	10,319,403	7,843,230	4,708,358

Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MIRAMAR WTP FLOC & SEDIMENTATION BASIN (732840) CONTRACT B 188770	$ 58,706,618	$ 47,627,769	$ 25,145,469
ALVARADO WTP-OZONE IMPROVEMENTS (PH IV) SUB OF CIP 732613 WO 189030	40,589,302	18,559,704	17,061,089
OTAY WATER TREATMNT PLNT UPGRADE - PHASE I JO 182490/186300	21,578,962	13,953,563	8,697,729
OTAY WATER TREATMNT PLNT UPGRADE - PH. II (SUB OF CIP732850)JO188460/188950	14,621,913	8,040,527	6,059,881
OTAY SECOND PIPELINE-CAST IRON REPLACEMENT PHASE (732860 SUB) WO187030	11,743,052	8,240,865	5,865,949
MIRAMAR WTP CONTRACT C	21,698,663	6,873,000	5,512,078
GROUNDWATER SERVICES	4,570,783	4,570,783	4,570,783
OTAY SECOND PIPELINE	6,445,356	4,635,846	3,861,198
DESIGN/BUILD 554 - WATER	3,447,000	3,057,412	2,730,548
RANCHO BERNARDO RESERVOIR	9,101,771	8,678,263	2,595,892
RANCHO PENASQUITOS WTR	11,836,864	3,628,163	2,333,761

Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPLINE REHAB PHASE F-1 (AA 46-050.0) IN-HOUSE ENG (179750)	$ 5,160,957	$ 2,989,722	$ 2,839,487
SEWER & WATER GJ 796 (AA440010) WO 178740	4,063,202	2,913,928	2,599,315

Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ASPHALT OVERLAY GROUP II-FY08 (AA590010)	$ 9,968,829	$ 6,987,128	$ 6,987,128
SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT	17,919,583	12,518,538	5,348,655
SEISMIC RETRO. - BRIDGE NO. HARBOR DR. OVER NAVY ESTUARY (AA530370) HBRR	17,584,481	6,287,137	4,956,500
DESERT VIEW DRIVE ALLEY (AA 528050)	9,000,000	4,925,448	4,925,448
ASPHALT OVERLAY GROUP I -FY08 (AA590010)	6,157,113	4,792,596	4,792,596
BAYSHORE BIKEWAY	4,658,775	3,593,199	2,233,922

Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
CARMEL VALLEY COMMUNITY PARK SOUTH - NEIGHBORHOOD PARK	$ 9,977,841	$ 8,228,716	$ 5,050,970
CARMEL VALLEY COMMUNITY PARK SOUTH RECREATION BUILDING	5,800,000	4,581,826	3,478,366

Storm Drains

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
RUFFIN ROAD (@ 4141) STORM DRAIN EMERGENCY REPAIR (AA 130050)	$ 2,711,073	$ 2,206,158	$ 2,158,886

Other

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
WEST MIRAMAR LANDFILL LINER MODULE E	$ 9,350,715	$ 3,085,013	$ 3,078,021

Schedule 1

General Fund Revenue Status Report

For Period 11, Ended May 1, 2009 (84% Completed)

(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Revenue	FY09/FY08 Change	% Change
Property Taxes	**$ 308,514,611**	$ 396,620,386	77.8%	$ 313,860,703	$ (5,346,092)	-1.7%	$ 299,274,137	$ 9,240,474	3.1%
Safety Sales Taxes	**5,383,273**	7,394,461	72.8%	6,338,341	(955,068)	-15.1%	5,872,867	(489,594)	-8.3%
General Fund Sales Taxes	**132,711,040**	216,223,907	61.4%	134,462,242	(1,751,202)	-1.3%	140,612,714	(7,901,674)	-5.6%
General Fund TOT	**53,648,962**	82,189,398	65.3%	60,809,382	(7,160,420)	-11.8%	57,086,016	(3,437,054)	-6.0%
Property Transfer Taxes	**3,180,113**	6,452,301	49.3%	5,993,751	(2,813,638)	-46.9%	5,226,421	(2,046,308)	-39.2%
Licenses & Permits									
Business Taxes	**7,429,460**	11,035,935	67.3%	8,773,542	(1,344,082)	-15.3%	7,399,483	29,977	0.4%
Rental Unit Taxes	**6,603,522**	6,775,000	97.5%	6,395,621	207,901	3.3%	6,757,443	(153,921)	-2.3%
Parking Meters	**5,664,654**	6,900,000	82.1%	5,610,390	54,264	1.0%	5,696,276	(31,622)	-0.6%
Refuse Collector Business Taxes	**737,532**	1,800,000	41.0%	1,556,605	(819,073)	-52.6%	1,785,566	(1,048,034)	-58.7%
Other Misc Licenses & Permits	**6,322,396**	6,176,210	102.4%	5,210,359	1,112,037	21.3%	7,145,893	(823,497)	-11.5%
Total Licenses & Permits	**26,757,564**	32,687,145	81.9%	27,546,517	(788,953)	-2.9%	28,784,661	(2,027,097)	-7.0%
Fines & Forfeitures									
Parking Citations	**11,790,476**	19,417,599	60.7%	16,430,271	(4,639,795)	-28.2%	8,665,780	3,124,696	36.1%
Municipal Court	**6,242,571**	7,613,809	82.0%	6,595,339	(352,768)	-5.3%	6,425,299	(182,728)	-2.8%
Negligent Impound	**2,804,567**	2,850,000	98.4%	2,411,541	393,026	16.3%	2,144,867	659,700	30.8%
Other Misc Fines & Forfeitures	**4,165,963**	4,333,600	96.1%	3,772,276	393,687	10.4%	1,983,343	2,182,620	110.0%
Total Fines & Forfeitures	**25,003,577**	34,215,008	73.1%	29,209,427	(4,205,850)	-14.4%	19,219,289	5,784,288	30.1%
Interest & Dividends	**8,178,925**	8,779,338	93.2%	7,578,525	600,400	7.9%	9,306,931	(1,128,006)	-12.1%
Franchises									
SDG&E	**20,517,016**	41,378,483	49.6%	21,565,670	(1,048,654)	-4.9%	19,531,968	985,048	5.0%
CATV	**8,362,274**	17,627,585	47.4%	8,636,440	(274,166)	-3.2%	8,017,991	344,283	4.3%
Refuse Collection	**5,775,534**	9,100,000	63.5%	6,812,480	(1,036,946)	-15.2%	6,754,994	(979,460)	-14.5%
Other Franchises	**297,196**	259,079	114.7%	260,572	36,624	14.1%	377,356	(80,160)	-21.2%
Total Franchises	**34,952,020**	68,365,147	51.1%	37,275,162	(2,323,142)	-6.2%	34,682,309	269,711	0.8%
Rents & Concessions									
Mission Bay	**19,961,605**	29,867,209	66.8%	21,272,355	(1,310,750)	-6.2%	19,813,680	147,925	0.7%
Pueblo Lands	**3,905,872**	5,544,964	70.4%	4,691,896	(786,024)	-16.8%	3,029,136	876,736	28.9%
Other Rents and Concessions	**7,249,809**	7,340,771	98.8%	5,759,347	1,490,462	25.9%	3,865,010	3,384,799	87.6%
Total Rents & Concessions	**31,117,286**	42,752,944	72.8%	31,723,598	(606,312)	-1.9%	26,707,826	4,409,460	16.5%
Motor Vehicle License Fees	**2,916,659**	6,029,889	48.4%	5,183,205	(2,266,546)	-43.7%	4,913,822	(1,997,163)	-40.6%
Revenues from Other Agencies	**4,446,932**	15,786,787	28.2%	6,277,378	(1,830,446)	-29.2%	6,301,761	(1,854,829)	-29.4%
Charges for Current Services	**35,902,037**	36,394,134	98.6%	30,051,063	5,850,974	19.5%	28,132,796	7,769,241	27.6%
Services & Transfers	**131,023,221**	200,381,395	65.4%	139,394,628	(8,371,407)	-6.0%	97,484,194	33,539,027	34.4%
Miscellaneous Revenue	**2,854,718**	2,589,197	110.3%	1,993,761	860,957	43.2%	2,476,335	378,383	15.3%
Total General Fund Revenue	**$ 806,590,938**	**$ 1,156,861,437**	**69.7%**	**$ 837,697,683**	**$ (31,106,745)**	**-3.7%**	**$ 766,082,079**	**$ 40,508,859**	**5.3%**

Schedule 2

General Fund Expenditure Status Report

For Period 11, Ended May 1, 2009 (84% Completed)

(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Expenditure	FY09/FY08 Change	% Change
City Planning and Development									
City Planning and Community Investment	**$ 10,347,096**	$ 16,771,870	61.7%	$ 12,556,388	$ 2,209,292	17.6%	$ 11,212,560	$ (865,464)	-7.7%
City Planning and Development	**277,989**	267,048	104.1%	267,048	(10,941)	-4.1%	553,528	(275,539)	-49.8%
Development Services	**5,462,453**	6,327,916	86.3%	5,372,538	(89,915)	-1.7%	6,081,564	(619,111)	-10.2%
Real Estate Assets	**3,153,257**	3,822,627	82.5%	3,223,456	70,199	2.2%	3,105,569	47,688	1.5%
Community and Legislative Services									
Community and Legislative Services	**3,369,296**	3,983,006	84.6%	3,396,947	27,651	0.8%	3,472,635	(103,339)	-3.0%
Economic Growth Services [1]	**374,753**	633,382	59.2%	422,232	47,479	11.2%	-	374,753	100.0%
Community Services									
Community Services [1]	**254,344**	177,624	143.2%	177,624	(76,720)	-43.2%	-	254,344	100.0%
Customer Services	**1,311,556**	1,189,794	110.2%	1,189,794	(121,762)	-10.2%	1,889,800	(578,244)	-30.6%
Environmental Services	**31,730,111**	38,994,116	81.4%	32,900,303	1,170,192	3.6%	41,840,073	(10,109,962)	-24.2%
Library	**29,959,715**	36,710,701	81.6%	30,933,654	973,939	3.1%	30,575,374	(615,659)	-2.0%
Park and Recreation	**67,636,991**	86,815,764	77.9%	71,155,352	3,518,361	4.9%	68,889,653	(1,252,662)	-1.8%
Office of the Chief Financial Officer									
Office of the Chief Financial Officer	**817,833**	955,392	85.6%	571,944	(245,889)	-43.0%	615,267	202,566	32.9%
City Comptroller	**9,258,718**	12,097,492	76.5%	9,984,541	725,823	7.3%	8,788,321	470,397	5.4%
City Treasurer	**10,188,213**	14,164,860	71.9%	11,908,794	1,720,581	14.4%	9,483,900	704,313	7.4%
Citywide Program Expenditures	**46,257,499**	58,484,764	79.1%	43,508,656	(2,748,843)	-6.3%	33,507,008	12,750,491	38.1%
Debt Management	**1,877,204**	2,753,916	68.2%	2,305,803	428,599	18.6%	1,950,583	(73,379)	-3.8%
Financial Management	**3,581,384**	3,886,220	92.2%	3,209,821	(371,563)	-11.6%	2,261,573	1,319,811	58.4%
Purchasing and Contracting	**3,262,859**	4,304,168	75.8%	3,531,345	268,486	7.6%	4,333,339	(1,070,480)	-24.7%
Office of Ethics and Integrity									
Office of Ethics and Integrity	**909,287**	1,022,588	88.9%	1,066,084	156,797	14.7%	1,446,088	(536,801)	-37.1%
Office of the Mayor and COO									
Appropriated Reserve	**-**	10,000,000	-	-	-	-	3,650,203	(3,650,203)	-100.0%
Office of the Mayor and COO	**631,539**	775,950	81.4%	656,535	24,996	3.8%	467,368	164,171	35.1%
City Auditor [1]	**1,313,140**	1,677,628	78.3%	1,414,399	101,259	7.2%	-	1,313,140	100.0%
Administration [1]	**1,500,735**	3,367,198	44.6%	1,666,535	165,800	9.9%	771	1,499,964	194547.9%
Business Office	**1,017,079**	1,482,172	68.6%	1,532,619	515,540	33.6%	1,939,741	(922,662)	-47.6%
Human Resources [1]	**1,219,750**	1,698,656	71.8%	1,310,756	91,006	6.9%	677,825	541,925	80.0%
Office of the Chief Information Officer	**23,942,795**	24,826,754	96.4%	23,063,661	(879,134)	-3.8%	26,802,181	(2,859,386)	-10.7%
Office of the Assistant Chief Operating Officer [1]	**46,838**	180,753	25.9%	120,501	73,663	61.1%	-	46,838	100.0%
Other									
Tax and Revenue Anticipation Notes	**2,911,480**	3,094,061	94.1%	416,288	(2,495,192)	-599.4%	604,578	2,306,902	381.6%
Public Safety and Homeland Security									
Office of Homeland Security	**1,127,196**	1,520,107	74.2%	1,317,918	190,722	14.5%	1,337,676	(210,480)	-15.7%
Police	**334,507,755**	405,114,193	82.6%	335,776,530	1,268,775	0.4%	323,081,501	11,426,254	3.5%
Public Safety	**568,757**	720,903	78.9%	1,211,731	642,974	53.1%	1,096,091	(527,334)	-48.1%
San Diego Fire-Rescue	**163,621,205**	188,411,827	86.8%	157,824,109	(5,797,096)	-3.7%	159,256,537	4,364,668	2.7%
Public Works									
Engineering and Capital Projects [1]	**48,260,861**	64,950,437	74.3%	54,280,722	6,019,861	11.1%	27,526,074	20,734,787	75.3%
General Services	**46,724,708**	63,260,284	73.9%	53,368,307	6,643,599	12.4%	51,043,122	(4,318,414)	-8.5%
Storm Water [1]	**18,465,103**	43,146,521	42.8%	35,319,609	16,854,506	47.7%	3,363,052	15,102,051	449.1%
Public Works [1]	**218,159**	324,388	67.3%	274,428	56,269	20.5%	537,847	(319,688)	-59.4%
Non-Mayoral									
City Attorney	**31,050,137**	36,391,174	85.3%	30,770,589	(279,548)	-0.9%	31,337,903	(287,766)	-0.9%
City Clerk	**3,542,039**	4,360,450	81.2%	3,725,277	183,238	4.9%	3,648,004	(105,965)	-2.9%
City Council - District 1	**767,011**	940,500	81.6%	804,846	37,835	4.7%	718,489	48,522	6.8%
City Council - District 2	**610,008**	940,500	64.9%	802,239	192,231	24.0%	754,990	(144,982)	-19.2%
City Council - District 3	**816,432**	940,500	86.8%	812,620	(3,812)	-0.5%	794,422	22,010	2.8%
City Council - District 4	**849,628**	990,000	85.8%	837,661	(11,967)	-1.4%	795,599	54,029	6.8%
City Council - District 5	**700,317**	940,500	74.5%	807,350	107,033	13.3%	672,742	27,575	4.1%
City Council - District 6	**753,668**	990,000	76.1%	837,650	83,982	10.0%	734,322	19,346	2.6%
City Council - District 7	**846,794**	940,500	90.0%	826,291	(20,503)	-2.5%	779,598	67,196	8.6%
City Council - District 8	**809,780**	990,000	81.8%	837,628	27,848	3.3%	783,371	26,409	3.4%
Council Administration	**1,411,692**	1,876,400	75.2%	1,629,060	217,368	13.3%	1,420,848	(9,156)	-0.6%
Ethics Commission	**809,124**	948,427	85.3%	803,053	(6,071)	-0.8%	663,663	145,461	21.9%
Office of the IBA	**1,252,580**	1,466,204	85.4%	1,266,470	13,890	1.1%	1,141,295	111,285	9.8%
Personnel	**4,394,428**	6,231,202	70.5%	5,264,774	870,346	16.5%	4,953,964	(559,536)	-11.3%
Miscellaneous [2]	**15,607**	-	100.0%	-	(15,607)	-100.0%	875,147	(859,540)	-98.2%
Total General Fund Expenditures	**$ 924,736,903**	**$ 1,166,861,437**	**79.2%**	**$ 957,262,480**	**$ 32,525,577**	**3.4%**	**$ 881,465,759**	**$ 43,271,144**	**4.9%**

[1] Year-to-year variances are a result of structural changes.
[2] Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2009.

Schedule 3

CityWide Program Expenditure Status Report

For Period 11, Ended May 1, 2009 (84% Completed)

(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Expenditure	FY09/FY08 Change	% Change
Citywide Program Expenditures									
Annual Audit [1]	**$ 564,195**	$ 1,000,000	56.4%	$ 675,000	$ 110,805	16.4%	$ 1,298,410	$ (734,215)	-56.5%
Assessments To Public Property	**199,486**	425,235	46.9%	275,000	75,514	27.5%	198,727	759	0.4%
Citywide Elections [1]	**724,874**	725,074	100.0%	2,519,405	1,794,531	71.2%	(48,618)	773,492	-1591.0%
Corporate Master Leases Rent	**8,755,232**	9,710,475	90.2%	7,873,325	(881,907)	-11.2%	5,799,337	2,955,895	51.0%
Employee Personal Prop Claims	**2,419**	5,000	48.4%	5,000	2,581	51.6%	4,266	(1,847)	-43.3%
Insurance	**1,214,046**	1,213,849	100.0%	1,360,849	146,803	10.8%	1,274,954	(60,908)	-4.8%
Memberships	**689,636**	689,636	100.0%	630,000	(59,636)	-9.5%	683,643	5,993	0.9%
Preservation of Benefits [1]	**1,110,078**	1,210,078	91.7%	1,100,000	(10,078)	-0.9%	-	1,110,078	100.0%
Property Tax Administration	**4,482,661**	4,473,643	100.2%	280,000	(4,202,661)	-1501.0%	2,580,992	1,901,669	73.7%
Public Liability Claims Fund	**28,000,000**	28,000,000	100.0%	28,000,000	-	-	19,980,339	8,019,661	40.1%
Special Consulting Services [1]	**306,372**	1,820,092	16.8%	582,000	275,628	47.4%	1,525,027	(1,218,655)	-79.9%
Transfer to Park Improvement Funds	**-**	4,933,605	-	-	-	-	-	-	-
Transportation Subsidy	**208,500**	278,077	75.0%	208,077	(423)	-0.2%	208,500	-	-
General Fund Fringe Benefits Reserve	**-**	4,000,000	-	-	-	-	-	-	-
Miscellaneous [2]	**-**	-	-	**-**	-	-	1,431	(1,431)	-100.0%
Total Citywide Program Expenditures	**$ 46,257,499**	**$ 58,484,764**	**79.1%**	**$ 43,508,656**	**$ (2,748,843)**	**-6.3%**	**$ 33,507,008**	**$ 12,750,491**	**38.1%**

[1] Year-to-year changes are a result of either structural changes or the timing differences of transactions.

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

Schedule 4

Other Budgeted Funds Revenue Status Report

For Period 11, Ended May 1, 2009 (84% Completed)

(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Revenue	FY09/FY08 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	**$ 30,937,197**	$ 49,537,998	62.5%	$ 40,433,719	$ (9,496,522)	-23.5%	$ 40,781,190	$ (9,843,993)	-24.1%
Facilities Financing Fund	**2,056,599**	2,655,287	77.5%	2,321,926	(265,327)	-11.4%	1,715,425	341,174	19.9%
Mission Bay Improvements Fund	**110,202**	2,466,802	4.5%	-	110,202	100.0%	88,368	21,834	24.7%
Municipal Parking Garages Fund	**2,733,391**	3,323,035	82.3%	2,793,555	(60,164)	-2.2%	3,067,221	(333,830)	-10.9%
PETCO Park Fund	**10,506,480**	15,500,447	67.8%	14,149,961	(3,643,481)	-25.7%	9,592,900	913,580	9.5%
QUALCOMM Stadium Operating Fund	**14,768,465**	17,088,498	86.4%	15,346,620	(578,155)	-3.8%	12,607,451	2,161,014	17.1%
Redevelopment Fund	**2,460,239**	3,338,616	73.7%	2,836,000	(375,761)	-13.2%	1,798,076	662,163	36.8%
Regional Park Improvements Fund [2]	**103,803**	2,466,803	4.2%	-	103,803	100.0%	68,649	35,154	51.2%
Solid Waste Local Enforcement Agency Fund	**529,519**	857,528	61.7%	736,309	(206,790)	-28.1%	652,369	(122,850)	-18.8%
Community and Legislative Services									
Public Art Fund	**5,886**	30,000	19.6%	25,388	(19,502)	-76.8%	-	5,886	100.0%
Transient Occupancy Tax Fund	**61,057,926**	89,354,186	68.3%	55,303,168	5,754,758	10.4%	59,456,061	1,601,865	2.7%
Community Services									
Automated Refuse Container Fund [1]	**494,548**	500,000	98.9%	423,082	71,466	16.9%	251,419	243,129	96.7%
Energy Conservation Program Fund	**1,810,638**	1,802,168	100.5%	1,722,168	88,470	5.1%	2,393,958	(583,320)	-24.4%
Environmental Growth Fund 1/3	**2,332,175**	4,792,342	48.7%	3,597,943	(1,265,768)	-35.2%	2,258,179	73,996	3.3%
Environmental Growth Fund 2/3	**4,691,117**	10,258,605	45.7%	7,152,843	(2,461,726)	-34.4%	4,564,429	126,688	2.8%
Golf Course Enterprise Fund	**13,639,323**	15,458,000	88.2%	12,313,968	1,325,355	10.8%	13,989,881	(350,558)	-2.5%
Los Penasquitos Canyon Preserve Fund [1]	**121,966**	176,000	69.3%	91,460	30,506	33.4%	78,674	43,292	55.0%
Open Space Park Facilities Fund [2]	**9,284**	488,100	1.9%	473,954	(464,670)	-98.0%	21,508	(12,224)	-56.8%
Recycling Fund	**17,034,683**	20,208,540	84.3%	16,510,325	524,358	3.2%	21,294,053	(4,259,370)	-20.0%
Refuse Disposal Funds	**29,503,894**	34,519,892	85.5%	29,464,935	38,959	0.1%	33,735,409	(4,231,515)	-12.5%
Office of the Chief Financial Officer									
Central Stores Internal Service Fund	**25,013,994**	23,773,316	105.2%	20,166,111	4,847,883	24.0%	24,092,950	921,044	3.8%
Risk Management Fund	**3,882,277**	6,599,088	58.8%	5,583,842	(1,701,565)	-30.5%	7,549,803	(3,667,526)	-48.6%
Office of the Mayor and COO									
Information Technology Fund	**12,897,307**	12,967,680	99.5%	10,284,438	2,612,869	25.4%	15,673,114	(2,775,807)	-17.7%
Public Utilities									
Metropolitan Wastewater Fund	**323,918,656**	484,068,000	66.9%	392,597,240	(68,678,584)	-17.5%	330,284,847	(6,366,191)	-1.9%
Water Department Fund	**384,609,654**	510,410,016	75.4%	419,367,933	(34,758,279)	-8.3%	314,916,495	69,693,159	22.1%
Public Works									
AB 2928 - Transportation Relief Fund	**7,795,081**	12,676,642	61.5%	10,726,386	(2,931,305)	-27.3%	107,586	7,687,495	7145.4%
City Airport Fund	**4,685,133**	4,550,218	103.0%	3,873,684	811,449	20.9%	4,858,019	(172,886)	-3.6%
Fleet Services Fund	**45,134,670**	52,795,829	85.5%	44,016,157	1,118,513	2.5%	41,696,332	3,438,338	8.2%
Fleet Services Replacement Fund	**29,828,943**	39,175,610	76.1%	32,690,244	(2,861,301)	-8.8%	31,045,532	(1,216,589)	-3.9%
Publishing Services Internal Fund	**4,059,955**	5,518,052	73.6%	3,574,760	485,195	13.6%	3,913,376	146,579	3.7%
Utilities Undergrounding Program Fund	**1,306,816**	-	100.0%	41,030,814	(39,723,998)	-96.8%	1,234,308	72,508	5.9%
Public Safety and Homeland Security									
Emergency Medical Services Fund	**3,567,904**	7,327,295	48.7%	4,594,618	(1,026,714)	-22.3%	3,889,807	(321,903)	-8.3%
Fire and Lifeguard Facilities Fund	**1,619,853**	1,621,208	99.9%	-	1,619,853	100.0%	1,633,063	(13,210)	-0.8%
Police Decentralization Fund	**6,712,161**	6,712,161	100.0%	2,000,000	4,712,161	235.6%	7,860,507	(1,148,346)	-14.6%
Seized and Forfeited Assets Funds	**1,318,826**	1,000,000	131.9%	769,230	549,596	71.4%	1,748,985	(430,159)	-24.6%
STOP- Serious Traffic Offenders Program	**767,385**	1,200,000	63.9%	925,762	(158,377)	-17.1%	677,920	89,465	13.2%
Other									
Balboa/Mission Bay Improvement	**6,959,297**	6,955,219	100.1%	6,955,219	4,078	0.1%	6,948,448	10,849	0.2%
Bond Interest and Redemption Fund	**2,053,172**	1,996,510	102.8%	1,404,562	648,610	46.2%	2,124,894	(71,722)	-3.4%
Convention Center Complex Funds	**9,421,509**	20,171,343	46.7%	14,960,517	(5,539,008)	-37.0%	8,623,312	798,197	9.3%
Enterprise Resource Planning (ERP)	**2,557,374**	9,389,730	27.2%	7,945,157	(5,387,783)	-67.8%	109,295	2,448,079	2239.9%
Gas Tax Fund	**18,531,698**	27,936,551	66.3%	22,053,394	(3,521,696)	-16.0%	18,110,452	421,246	2.3%
Storm Drain Fund	**4,811,193**	6,046,746	79.6%	5,116,474	(305,281)	-6.0%	5,037,127	(225,934)	-4.5%
TOT - Convention Center Fund	**4,324,494**	4,339,198	99.7%	4,339,198	(14,704)	-0.3%	4,301,848	22,646	0.5%
TransNet Extension Fund [1]	**20,317,791**	40,231,973	50.5%	22,220,644	(1,902,853)	-8.6%	98,139	20,219,652	20603.1%
Trolley Extension Reserve Fund [1]	**3,083,539**	4,008,096	76.9%	3,104,984	(21,445)	-0.7%	1,151,077	1,932,462	167.9%
Zoological Exhibits Fund	**8,632,611**	9,679,780	89.2%	8,455,236	177,375	2.1%	8,103,674	528,937	6.5%

[1] Year-to-year changes are a result of either structural changes or the timing differences of transactions.
[2] Year-to-year changes are due to interest earned resulting from changes in cash balances.

Other Budgeted Funds Expenditure Status Report

For Period 11, Ended May 1, 2009 (84% Completed)

(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Expenditure	FY09/FY08 Change	% Change
City Planning & Development									
Development Services Enterprise Fund	**$ 39,651,014**	$ 49,281,163	80.5%	$ 42,347,521	$ 2,696,507	6.4%	$ 44,193,612	$ (4,542,598)	-10.3%
Facilities Financing Fund	**1,934,116**	2,655,287	72.8%	2,321,923	387,807	16.7%	1,584,675	349,441	22.1%
Mission Bay Improvements Fund	**224,096**	6,228,619	3.6%	-	(224,096)	-100.0%	318,768	(94,672)	-29.7%
Municipal Parking Garages Fund	**3,375,007**	4,592,461	73.5%	4,149,964	774,957	18.7%	1,769,367	1,605,640	90.7%
PETCO Park Fund	**15,898,092**	17,668,821	90.0%	16,800,296	902,204	5.4%	15,720,242	177,850	1.1%
QUALCOMM Stadium Operating Fund	**14,808,673**	18,712,887	79.1%	15,888,724	1,080,051	6.8%	15,774,915	(966,242)	-6.1%
Redevelopment Fund	**2,781,628**	3,338,616	83.3%	2,835,742	54,114	1.9%	2,656,909	124,719	4.7%
Regional Park Improvements Fund	**614,494**	6,484,554	9.5%	1,122,836	508,342	45.3%	382,464	232,030	60.7%
Solid Waste Local Enforcement Agency Fund	**461,714**	934,850	49.4%	793,288	331,574	41.8%	362,696	99,018	27.3%
Community & Legislative Services									
Public Art Fund	**10,833**	30,000	36.1%	25,366	14,533	57.3%	23,740	(12,907)	-54.4%
Transient Occupancy Tax Fund	**52,076,914**	89,354,186	58.3%	66,047,646	13,970,732	21.2%	52,095,638	(18,724)	0.0%
Community Services									
Automated Refuse Container Fund	**216,657**	500,000	43.3%	423,082	206,425	48.8%	194,346	22,311	11.5%
Energy Conservation Program Fund	**1,371,840**	1,802,168	76.1%	1,450,453	78,613	5.4%	1,409,799	(37,959)	-2.7%
Environmental Growth Fund 1/3	**2,280,723**	5,489,127	41.5%	2,447,580	166,857	6.8%	1,980,341	300,382	15.2%
Environmental Growth Fund 2/3 [1]	**2,209,783**	14,902,183	14.8%	2,260,255	50,472	2.2%	(145,348)	2,355,131	-1620.3%
Golf Course Enterprise Fund	**10,860,895**	13,625,300	79.7%	11,966,883	1,105,988	9.2%	10,449,726	411,169	3.9%
Los Penasquitos Canyon Preserve Fund	**173,331**	227,838	76.1%	191,828	18,497	9.6%	177,756	(4,425)	-2.5%
Open Space Park Facilities Fund	**422,300**	1,162,022	36.3%	434,600	12,300	2.8%	413,513	8,787	2.1%
Recycling Fund	**16,750,163**	23,079,294	72.6%	17,918,256	1,168,093	6.5%	18,031,324	(1,281,161)	-7.1%
Refuse Disposal Funds	**20,383,830**	33,646,204	60.6%	25,124,310	4,740,480	18.9%	22,519,615	(2,135,785)	-9.5%
Office of the Chief Financial Officer									
Central Stores Internal Service Fund	**24,403,798**	23,773,316	102.7%	20,091,842	(4,311,956)	-21.5%	24,301,668	102,130	0.4%
Risk Management Fund	**6,927,082**	8,868,110	78.1%	7,500,480	573,398	7.6%	6,912,150	14,932	0.2%
Office of the Mayor and COO									
Information Technology Fund	**11,438,564**	15,155,819	75.5%	12,852,536	1,413,972	11.0%	10,939,304	499,260	4.6%
Public Utilities									
Metropolitan Wastewater Fund	**208,230,203**	616,200,952	33.8%	369,709,303	161,479,100	43.7%	207,454,004	776,199	0.4%
Water Department Fund	**345,160,260**	709,057,760	48.7%	407,707,673	62,547,413	15.3%	267,445,246	77,715,014	29.1%
Public Works									
AB 2928 - Transportation Relief Fund	**-**	12,676,642	-	10,726,386	10,726,386	100.0%	4,106,043	(4,106,043)	-100.0%
City Airport Fund	**3,094,965**	5,580,953	55.5%	4,436,798	1,341,833	30.2%	2,258,951	836,014	37.0%
Fleet Services Fund	**36,897,275**	52,795,829	69.9%	42,695,522	5,798,247	13.6%	38,062,191	(1,164,916)	-3.1%
Fleet Services Replacement Fund	**22,808,989**	145,768,562	15.6%	30,063,875	7,254,886	24.1%	17,613,322	5,195,667	29.5%
Publishing Services Internal Fund	**4,166,761**	5,444,986	76.5%	3,831,807	(334,954)	-8.7%	4,597,465	(430,704)	-9.4%
Utilities Undergrounding Program Fund	**881,016**	1,146,575	76.8%	966,745	85,729	8.9%	1,021,367	(140,351)	-13.7%
Public Safety and Homeland Security									
Emergency Medical Services Fund	**4,796,853**	7,105,288	67.5%	6,025,382	1,228,529	20.4%	5,089,368	(292,515)	-5.7%
Fire and Lifeguard Facilities Fund	**1,634,852**	1,657,420	98.6%	1,650,313	15,461	0.9%	1,637,137	(2,285)	-0.1%
Police Decentralization Fund [1]	**2,033,644**	7,092,333	28.7%	3,022,871	989,227	32.7%	1,076,669	956,975	88.9%
Seized and Forfeited Assets Funds	**1,725,478**	5,521,984	31.2%	3,198,862	1,473,384	46.1%	1,002,160	723,318	72.2%
STOP- Serious Traffic Offenders Program	**846,581**	1,200,000	70.5%	743,776	(102,805)	-13.8%	734,385	112,196	15.3%
Other									
Balboa/Mission Bay Improvement	**6,957,206**	7,047,774	98.7%	6,894,874	(62,332)	-0.9%	6,854,077	103,129	1.5%
Bond Interest and Redemption Fund	**2,332,272**	2,332,272	100.0%	2,332,272	-	-	2,329,590	2,682	0.1%
Convention Center Complex Funds	**13,831,190**	20,718,894	66.8%	19,249,585	5,418,395	28.1%	13,667,440	163,750	1.2%
Enterprise Resource Planning (ERP)	**2,809,785**	14,342,910	19.6%	9,408,417	6,598,632	70.1%	1,902,770	907,015	47.7%
Gas Tax Fund	**15,838,974**	24,403,398	64.9%	20,441,164	4,602,190	22.5%	19,466,071	(3,627,097)	-18.6%
Storm Drain Fund	**3,811,931**	6,046,746	63.0%	5,116,474	1,304,543	25.5%	4,349,228	(537,297)	-12.4%
TOT - Convention Center Fund	**4,122,238**	13,732,203	30.0%	3,671,624	(450,614)	-12.3%	4,339,198	(216,960)	-5.0%
TransNet Extension Fund [1]	**9,958,296**	40,231,973	24.8%	35,915,183	25,956,887	72.3%	-	9,958,296	100.0%
Trolley Extension Reserve Fund	**341,445**	4,108,096	8.3%	3,123,562	2,782,117	89.1%	397,137	(55,692)	-14.0%
Zoological Exhibits Fund	**4,000,000**	9,679,780	41.3%	5,000,000	1,000,000	20.0%	5,000,000	(1,000,000)	-20.0%

[1] Year-to-year changes are a result of either structural changes or the timing differences of transactions.

APPENDICES

Financial information for the City's component units as of Period 11, Fiscal Year 2009 is included in the following appendices. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Centre City Development Corporation

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

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

CENTRE CITY DEVELOPMENT CORPORATION

As of the Period Ended 04/30/09

BALANCE SHEET

ASSETS	
Cash	$ 843,330
Other Short Term	642,536
Long Term	538,746
Total Assets	2,024,612
LIABILITIES	
Short Term	251,092
Long Term	1,773,520
Total Liabilities	2,024,612
TOTAL EQUITY	$ (0)

INCOME STATEMENT

	Annual Budget	YTD Actual
REVENUE		
Operating	$ 10,476,500	$ 6,646,020
Non-Operating	-	-
Total Revenue	10,476,500	6,646,020
EXPENSES		
Operating	10,476,500	6,646,020
Non-Operating	-	-
Total Expenses	10,476,500	6,646,020
TOTAL CHANGE IN EQUITY	$ -	$ -

- Year-to-Date Budget information is not available

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 04/30/09

BALANCE SHEET

ASSETS	
Cash	$ 2,588,492
Other Short Term	13,380,851
Long Term	12,570,190
Total Assets	28,539,533
LIABILITIES	
Short Term	15,248,669
Long Term	308,251
Total Liabilities	15,556,920
TOTAL EQUITY	$ 12,982,613

INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	$ 45,350,597	$ 37,734,745	$ 39,716,991	$ 1,982,246
Non-Operating	200,000	178,100	119,148	(58,952)
Total Revenue	45,550,597	37,912,845	39,836,139	1,923,294
EXPENSES				
Operating	46,537,597	35,189,944	38,772,917	3,582,973
Non-Operating	1,661,000	1,613,956	2,101,000	487,044
Total Expenses	48,198,597	36,803,900	40,873,917	4,070,017
TOTAL CHANGE IN EQUITY	$ (2,648,000)	$ 1,108,945	$ (1,037,778)	$ (2,146,723)

Note:

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

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 04/30/09

BALANCE SHEET

ASSETS	
Cash	$ 30,483
Other Short Term	343,864
Long Term	12,640
Total Assets	386,987
LIABILITIES	
Short Term	43,870
Long Term	294,270
Other Liabilities	81,629
Total Liabilities	419,769
TOTAL EQUITY	$ (32,782)

INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	$ 2,716,900	$ 2,264,083	$ 1,808,236	$ (455,848)
Non-Operating	-	-	-	-
Total Revenue	2,716,900	2,264,083	1,808,236	(455,848)
EXPENSES				
Operating	2,716,900	2,264,083	1,808,286	(455,798)
Non-Operating	-	-	-	-
Total Expenses	2,716,900	2,264,083	1,808,286	(455,798)
TOTAL CHANGE IN EQUITY	$ -	$ -	$ (50)	$ (50)

Appendix C

San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 4/30/09

BALANCE SHEET

ASSETS	
Cash	$ 407,783,204
Other Short Term	3,733,555,268
Long Term	351,817,126
Total Assets	4,493,155,598
LIABILITIES	
Short Term	919,426,875
Long Term	351,389,115
Total Liabilities	1,270,815,990
TOTAL EQUITY	$ 3,222,339,608

INCOME STATEMENT

	Annual Budget	YTD Actual
REVENUE		
Operating	$ -	$ -
Non-Operating	-	-
Total Revenue	-	-
EXPENSES		
Operating	41,368,095	25,936,418
Non-Operating		-
Total Expenses	41,368,095	25,936,418
TOTAL CHANGE IN EQUITY	$ (41,368,095)	$ (25,936,418)

-Year-to-Date Budget information is not available

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 4/30/2009

Draft - Interm Financials prepared on a Cash Basis

BALANCE SHEET

ASSETS	
Cash	$ 5,837,286
Other Short Term	101,910,593
Long Term	262,464,290
Total Assets	370,212,169
LIABILITIES	
Short Term	7,368,169
Long Term	28,739,338
Total Liabilities	36,107,507
TOTAL EQUITY	$ 334,104,662

INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	283,765,569	$ 236,471,308	$ 20,883,551	$ (215,587,757)
Non-Operating	2,131,255	$ 1,776,046	130,129,193	128,353,147
Total Revenue	285,896,824	238,247,354	151,012,744	(87,234,610)
EXPENSES				
Operating	283,765,569	236,471,308	146,302,213	(90,169,095)
Non-Operating	2,131,255	1,776,046	1,390,522	(385,524)
Total Expenses	285,896,824	238,247,354	147,692,735	(90,554,619)
TOTAL CHANGE IN EQUITY	$ -	$ -	$ 3,320,009	$ 3,320,009

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