

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of May 31, 2015



Finance Branch
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 11 (as of May 31, 2015).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of May 31, 2015, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **un-audited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

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

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General Fund Summary (92% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	\$ 445,428,691	\$ 446,628,691	\$ 435,096,304	97.4%	\$ 447,604,275	\$ (12,507,971)	-2.8%
Sales Taxes	257,106,087	258,106,087	208,596,984	80.8%	199,846,745	8,750,239	4.4%
Transient Occupancy Taxes	92,332,290	93,732,290	80,327,730	85.7%	73,440,203	6,887,527	9.4%
Property Transfer Taxes	9,176,035	9,176,035	6,014,467	65.5%	6,195,844	(181,377)	-2.9%
Licenses & Permits	24,459,857	25,309,857	23,012,582	90.9%	23,950,490	(937,908)	-3.9%
Fines & Forfeitures	28,929,178	28,929,178	25,164,431	87.0%	23,469,578	1,694,853	7.2%
Interest & Dividends	1,414,251	1,414,251	445,073	31.5%	338,986	106,087	31.3%
Franchises	72,043,949	77,443,949	62,742,774	81.0%	55,293,187	7,449,587	13.5%
Rents & Concessions	45,911,742	45,911,742	42,699,002	93.0%	38,091,099	4,607,903	12.1%
Revenues from Other Agencies	9,494,782	11,989,782	9,293,805	77.5%	7,514,910	1,778,895	23.7%
Charges for Current Services	120,671,341	118,765,686	89,162,184	75.1%	65,115,422	24,046,762	36.9%
Other Revenue	4,449,046	4,809,046	4,111,583	85.5%	4,913,041	(801,458)	-16.3%
Transfers	77,133,211	79,073,866	25,333,146	32.0%	47,127,994	(21,794,848)	-46.2%
Total General Fund Revenue	\$ 1,188,550,460	\$ 1,201,290,460	\$ 1,012,000,065	84.2%	\$ 992,901,774	\$ 19,098,291	1.9%
Adjustment for Comparison ¹					59,020,201		
					\$ 1,051,921,975		
Expenditures							
Personnel Services	\$ 493,402,034	\$ 504,888,842	\$ 456,109,187	90.3%	\$ 441,260,189	\$ 14,848,998	3.4%
Total PE	493,402,034	504,888,842	456,109,187	90.3%	441,260,189	14,848,998	3.4%
Fringe Benefits	339,899,132	347,159,783	312,379,330	90.0%	312,837,296	(457,966)	-0.1%
Supplies	27,035,505	26,416,117	25,170,690	95.3%	23,607,299	1,563,391	6.6%
Contracts	173,706,365	167,677,000	137,165,313	81.8%	152,129,934	(14,964,621)	-9.8%
Information Technology	25,922,400	28,077,055	18,582,364	66.2%	20,344,085	(1,761,721)	-8.7%
Energy & Utilities	40,471,533	38,325,286	30,532,709	79.7%	32,618,557	(2,085,848)	-6.4%
Capital Expenditure	3,355,837	1,564,214	969,303	62.0%	906,489	62,814	6.9%
Debt	4,087,184	4,087,184	3,008,416	73.6%	4,226,701	(1,218,285)	-28.8%
Other Expenditures	5,381,576	5,375,763	4,428,616	82.4%	3,813,770	614,846	16.1%
Transfers	89,160,870	91,591,192	80,876,835	88.3%	54,695,781	26,181,054	47.9%
Total NPE	709,020,402	710,273,594	613,113,576	86.3%	605,179,912	7,933,664	1.3%
Total General Fund Expenditures	\$ 1,202,422,436	\$ 1,215,162,436	\$ 1,069,222,763	88.0%	\$ 1,046,440,101	\$ 22,782,662	2.2%
Adjustment for Comparison ¹					58,555,248		
					\$ 1,104,995,349		
General Fund Encumbrances			35,443,556		34,262,115	1,181,441	
Net Impact	\$ (13,871,976)	\$ (13,871,976)	\$ (92,666,254)		\$ (87,800,442)	\$ (4,865,812)	

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

General Fund Revenue Status Report
As of Period 11, Ended May 31, 2015 (92% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 435,096,304	\$ 446,628,691	97.4%	\$ 447,604,275	\$ (12,507,971)	-2.8%
Sales Taxes	208,596,984	258,106,087	80.8%	199,846,745	8,750,239	4.4%
Transient Occupancy Taxes	80,327,730	93,732,290	85.7%	73,440,203	6,887,527	9.4%
Property Transfer Taxes	6,014,467	9,176,035	65.5%	6,195,844	(181,377)	-2.9%
Licenses & Permits¹						
Business Taxes	6,847,814	7,477,368	91.6%	6,832,172	15,642	0.2%
Rental Unit Taxes	7,096,745	7,271,794	97.6%	7,227,774	(131,029)	-1.8%
Alarm Permit Fees	2,567,827	2,876,016	89.3%	2,734,282	(166,455)	-6.1%
Application Fees	2,455,258	2,310,000	106.3%	2,300,306	154,952	6.7%
Other Licenses & Permits	4,044,938	5,374,679	75.3%	4,855,956	(811,018)	-16.7%
Total Licenses & Permits	<u>23,012,582</u>	<u>25,309,857</u>	<u>90.9%</u>	<u>23,950,490</u>	<u>(937,908)</u>	<u>-3.9%</u>
Fines & Forfeitures						
Parking Citations	16,804,543	19,723,478	85.2%	15,283,141	1,521,402	10.0%
Municipal Court	4,747,986	6,157,700	77.1%	5,088,269	(340,283)	-6.7%
Other Fines & Forfeitures	3,611,902	3,048,000	118.5%	3,098,168	513,734	16.6%
Total Fines & Forfeitures	<u>25,164,431</u>	<u>28,929,178</u>	<u>87.0%</u>	<u>23,469,578</u>	<u>1,694,853</u>	<u>7.2%</u>
Interest & Dividends	445,073	1,414,251	31.5%	338,986	106,087	31.3%
Franchises						
SDG&E	36,361,626	45,414,617	80.1%	29,965,025	6,396,601	21.3%
CATV	14,043,182	18,093,332	77.6%	13,112,182	931,000	7.1%
Refuse Collection	7,618,238	9,500,000	80.2%	7,783,451	(165,213)	-2.1%
Other Franchises	4,719,728	4,436,000	106.4%	4,432,529	287,199	6.5%
Total Franchises	<u>62,742,774</u>	<u>77,443,949</u>	<u>81.0%</u>	<u>55,293,187</u>	<u>7,449,587</u>	<u>13.5%</u>
Rents & Concessions						
Mission Bay	24,203,441	30,045,411	80.6%	24,088,836	114,605	0.5%
Pueblo Lands	5,322,025	4,866,395	109.4%	4,704,367	617,658	13.1%
Other Rents and Concessions	13,173,536	10,999,936	119.8%	9,297,896	3,875,640	41.7%
Total Rents & Concessions	<u>42,699,002</u>	<u>45,911,742</u>	<u>93.0%</u>	<u>38,091,099</u>	<u>4,607,903</u>	<u>12.1%</u>
Revenue from Other Agencies	9,293,805	11,989,782	77.5%	7,514,910	1,778,895	23.7%
Charges for Current Services²	89,162,184	118,765,686	75.1%	65,115,422	24,046,762	36.9%
Other Revenue	4,111,583	4,809,046	85.5%	4,913,041	(801,458)	-16.3%
Transfers	25,333,146	79,073,866	32.0%	47,127,994	(21,794,848)	-46.2%
Total General Fund Revenue	<u>\$ 1,012,000,065</u>	<u>\$ 1,201,290,460</u>	<u>84.2%</u>	<u>\$ 992,901,774</u>	<u>\$ 19,098,291</u>	<u>1.9%</u>
Adjustment for Comparison^{1,2}				<u>59,020,201</u>		
				<u>\$ 1,051,921,975</u>		

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

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

General Fund Expenditure Status Report
As of Period 11, Ended May 31, 2015 (92% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 3,723,621	\$ 4,283,226	86.9%	\$ 3,012,871	\$ 710,750	23.6%
Performance & Analytics	1,152,951	1,439,068	80.1%	44,603	1,108,348	2484.9%
Chief Operating Officer						
Office of Chief Operating Officer	848,033	974,695	87.0%	1,060,410	(212,377)	-20.0%
Communications	1,317,507	3,446,106	38.2%	563,357	754,150	133.9%
Public Safety						
Fire-Rescue	205,323,118	227,591,087	90.2%	204,035,070	1,288,048	0.6%
Police	383,286,467	426,906,852	89.8%	386,212,947	(2,926,480)	-0.8%
Office of Homeland Security	1,826,621	2,199,513	83.0%	1,643,159	183,462	11.2%
Office of the Chief Financial Officer						
City Comptroller	10,024,957	10,919,616	91.8%	9,716,529	308,428	3.2%
City Treasurer ³	12,775,473	15,631,411	81.7%	12,274,665	500,808	4.1%
Citywide Program Expenditures	69,462,553	85,459,071	81.3%	75,899,833	(6,437,280)	-8.5%
Debt Management	2,276,411	2,525,112	90.2%	2,112,191	164,220	7.8%
Financial Management	3,574,463	4,239,264	84.3%	3,505,923	68,540	2.0%
Office of the Chief Financial Officer	455,500	566,891	80.4%	719,412	(263,912)	-36.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	968,889	1,121,613	86.4%	1,297,380	(328,491)	-25.3%
Infrastructure & Public Works⁴						
Environmental Services	30,573,168	35,288,674	86.6%	32,320,886	(1,747,718)	-5.4%
Public Utilities	1,930,563	2,365,200	81.6%	2,101,657	(171,094)	-8.1%
Public Works	988,907	1,664,238	59.4%	382,193	606,714	158.7%
Public Works - Contracting	1,714,733	2,135,671	80.3%	1,935,972	(221,239)	-11.4%
Public Works - General Services	15,480,086	17,799,167	87.0%	14,169,418	1,310,668	9.2%
Transportation & Storm Water	88,613,209	103,351,934	85.7%	74,823,749	13,789,460	18.4%
Internal Operations						
Internal Operations ¹	383,748	388,217	98.8%	-	383,748	100.0%
Department of Information Technology	47,899	500,000	9.6%	1,679,785	(1,631,886)	-97.1%
Human Resources	2,774,651	3,133,300	88.6%	2,710,449	64,202	2.4%
Purchasing & Contracting	4,699,976	6,300,097	74.6%	3,581,127	1,118,849	31.2%
Real Estate Assets	3,754,527	4,774,718	78.6%	3,805,752	(51,225)	-1.3%

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Schedule 2 (cont.)

	<u>FY15 Year-to-Date Expenditure</u>	<u>FY15 Current Budget</u>	<u>% Consumed</u>	<u>FY14 Year-to-Date Expenditure</u>	<u>FY15/FY14 Change</u>	<u>FY15/FY14 % Change</u>
Neighborhood Services						
Neighborhood Services ¹	727,719	972,272	74.8%	-	727,719	100.0%
Development Services	5,982,229	7,021,236	85.2%	11,641,494	(5,659,265)	-48.6%
Planning ¹	7,051,232	9,336,527	75.5%	-	7,051,232	100.0%
Total City Planning and Development²	13,761,180	17,330,035	79.4%	11,641,494	2,119,686	18.2%
Economic Development	10,135,809	12,926,849	78.4%	9,210,850	924,959	10.0%
Library	41,816,663	45,733,668	91.4%	38,596,005	3,220,658	8.3%
Park & Recreation	87,716,968	95,984,658	91.4%	81,112,051	6,604,917	8.1%
Non-Mayoral						
City Attorney	41,346,376	46,093,026	89.7%	40,594,971	751,405	1.9%
City Auditor	2,754,974	3,642,256	75.6%	2,916,167	(161,193)	-5.5%
City Clerk	4,675,392	5,347,879	87.4%	4,419,910	255,482	5.8%
Council Administration	1,662,218	2,125,610	78.2%	1,480,186	182,032	12.3%
City Council - District 1	825,133	1,048,823	78.7%	859,226	(34,093)	-4.0%
City Council - District 2	1,134,775	1,365,476	83.1%	810,405	324,370	40.0%
City Council - District 3	1,083,139	1,459,675	74.2%	780,767	302,372	38.7%
City Council - District 4	880,242	1,034,271	85.1%	1,024,933	(144,691)	-14.1%
City Council - District 5	914,094	1,279,624	71.4%	705,679	208,415	29.5%
City Council - District 6	774,784	1,126,417	68.8%	821,526	(46,742)	-5.7%
City Council - District 7	960,979	1,185,275	81.1%	972,502	(11,523)	-1.2%
City Council - District 8	964,588	1,268,043	76.1%	888,107	76,481	8.6%
City Council - District 9	911,068	1,247,518	73.0%	834,222	76,846	9.2%
Ethics Commission	828,705	1,025,037	80.8%	821,510	7,195	0.9%
Office of the IBA	1,623,160	1,816,464	89.4%	1,576,484	46,676	3.0%
Personnel	6,474,485	7,117,091	91.0%	6,763,768	(289,283)	-4.3%
Total General Fund Expenditures	\$ 1,069,222,763	\$ 1,215,162,436	88.0%	\$ 1,046,440,101	\$ 22,782,662	2.2%
Adjustment for Comparison^{3,4}				58,555,248		
				\$1,104,995,349		

¹ New Departments in FY2015

² Total City Planning and Development has been added for comparison purpose.

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

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

Citywide Program Expenditure Status Report
As of Period 11, Ended May 31, 2015 (92% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 420,928	\$ 156,408	37.2%
Business Cooperation Program	181,435	350,000	51.8%	20,355	161,080	791.4%
Citywide Elections	124,481	200,000	62.2%	8,690,925	(8,566,444)	-98.6%
Corporate Master Leases Rent	5,997,797	7,196,638	83.3%	8,878,990	(2,881,193)	-32.4%
Deferred Capital Debt Service	11,992,062	12,549,106	95.6%	10,722,350	1,269,712	11.8%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	390,896	1,121,367	34.9%	-	390,896	100.0%
Insurance	1,631,508	2,206,891	73.9%	1,132,529	498,979	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	721,418	730,000	98.8%	732,315	(10,897)	-1.5%
Preservation of Benefits	1,000,000	1,700,000	58.8%	1,000,000	-	-
Property Tax Administration	3,881,069	3,823,303	101.5%	3,748,253	132,816	3.5%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	24,606,208	(10,100,000)	-41.0%
Public Liab Claims Xfer-Reserves	15,600,000	15,600,000	100.0%	3,301,700	12,298,300	372.5%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	1,240,722	2,970,000	41.8%	1,246,104	(5,382)	-0.4%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Capital Improvement Program	250,000	250,000	100.0%	-	250,000	100.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	208,500	459,179	45.4%	408,500	(200,000)	-49.0%
Total Citywide Program Expenditures	\$ 69,462,553	\$ 85,459,071	81.3%	\$ 75,899,833	\$ (6,437,280)	-8.5%

¹ New program in Fiscal Year 2015.

Council Districts Expenditure Status Report
As of Period 11, Ended May 31, 2015 (92% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	\$ 825,109	\$ 992,681	\$ 993,923	\$ 1,242	83.1%	\$ 823,144	\$ 1,965	0.2%
District 1 CPPS	24	122,527	54,900	(67,627)	0.0%	36,082	(36,058)	-99.9%
Total Council District 1	825,133	1,115,208	1,048,823	(66,385)	78.7%	859,226	(34,093)	-4.0%
Council District 2	1,037,599	1,194,251	1,195,822	1,571	86.9%	798,321	239,278	30.0%
District 2 CPPS	97,176	249,704	169,654	(80,050)	38.9%	12,084	85,092	704.2%
Total Council District 2	1,134,775	1,443,955	1,365,476	(78,479)	83.1%	810,405	324,370	40.0%
Council District 3	1,073,469	1,264,259	1,265,861	1,602	84.9%	783,588	289,881	37.0%
District 3 CPPS	9,670	233,180	193,814	(39,366)	4.1%	(2,821)	12,491	-442.8%
Total Council District 3	1,083,139	1,497,439	1,459,675	(37,764)	74.2%	780,767	302,372	38.7%
Council District 4	879,465	1,032,409	1,030,381	(2,028)	85.2%	994,828	(115,363)	-11.6%
District 4 CPPS	777	3,680	3,890	210	21.1%	30,105	(29,328)	-97.4%
Total Council District 4	880,242	1,036,089	1,034,271	(1,818)	85.1%	1,024,933	(144,691)	-14.1%
Council District 5	769,936	1,034,295	1,035,708	1,413	74.4%	688,159	81,777	11.9%
District 5 CPPS	144,158	360,026	243,916	(116,110)	40.0%	17,520	126,638	722.8%
Total Council District 5	914,094	1,394,321	1,279,624	(114,697)	71.4%	705,679	208,415	29.5%
Council District 6	780,040	1,056,158	1,057,600	1,442	73.9%	822,532	(42,492)	-5.2%
District 6 CPPS	(5,256)	170,309	68,817	(101,492)	-3.1%	(1,006)	(4,250)	422.5%
Total Council District 6	774,784	1,226,467	1,126,417	(100,050)	68.8%	821,526	(46,742)	-5.7%
Council District 7	961,479	1,112,712	1,119,289	6,577	86.4%	913,388	48,091	5.3%
District 7 CPPS	(500)	105,737	65,986	(39,751)	-0.5%	59,114	(59,614)	-100.8%
Total Council District 7	960,979	1,218,449	1,185,275	(33,174)	81.1%	972,502	(11,523)	-1.2%
Council District 8	965,801	1,109,450	1,134,027	24,577	87.1%	870,663	95,138	10.9%
District 8 CPPS	(1,213)	183,687	134,016	(49,671)	-0.7%	17,444	(18,657)	-107.0%
Total Council District 8	964,588	1,293,137	1,268,043	(25,094)	76.1%	888,107	76,481	8.6%
Council District 9	859,484	1,063,375	1,064,713	1,338	80.8%	775,395	84,089	10.8%
District 9 CPPS	51,584	242,152	182,805	(59,347)	21.3%	58,827	(7,243)	-12.3%
Total Council District 9	911,068	1,305,527	1,247,518	(58,009)	73.0%	834,222	76,846	9.2%
Total Council Districts	\$ 8,448,802	\$ 11,530,592	\$ 11,015,122	\$ (515,470)	73.3%	\$ 7,697,367	\$ 751,435	9.8%

Other Budgeted Funds Revenue Status Report
As of Period 11, Ended May 31, 2015 (92% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Airports Fund	\$ 4,026,295	\$ 4,778,882	84.3%	\$ 4,026,841	\$ (546)	0.0%
Automated Refuse Container Fund	741,478	700,000	105.9%	678,278	63,200	9.3%
Balboa Park/Mission Bay Improvement	1,435,944	2,135,000	67.3%	1,509,207	(73,263)	-4.9%
Central Stores Internal Service Fund	9,940,608	13,341,277	74.5%	10,578,313	(637,705)	-6.0%
Concourse and Parking Garages Operating Fund	2,835,690	2,953,422	96.0%	2,715,509	120,181	4.4%
Convention Center Complex Funds	13,785,665	13,760,993	100.2%	9,513,883	4,271,783	44.9%
Development Services Fund	50,418,073	48,391,352	104.2%	46,020,751	4,397,322	9.6%
Energy Conservation Program Fund	2,380,671	2,253,884	105.6%	2,390,312	(9,641)	-0.4%
Engineering and Capital Projects ¹	55,282,742	64,367,237	85.9%	51,107,154	4,175,588	8.2%
Environmental Growth Fund 1/3	4,058,171	4,455,069	91.1%	3,338,124	720,047	21.6%
Environmental Growth Fund 2/3	8,108,766	8,917,137	90.9%	6,680,459	1,428,307	21.4%
Facilities Financing Fund	1,561,173	2,275,110	68.6%	1,606,975	(45,802)	-2.9%
Fire/Emergency Medical Services Fund	11,435,744	11,552,358	99.0%	10,380,474	1,055,270	10.2%
Fire and Lifeguard Facilities Fund	1,381,515	1,379,719	100.1%	1,380,707	808	0.1%
Fleet Services Funds	66,315,268	77,525,786	85.5%	74,114,205	(7,798,937)	-10.5%
Gas Tax Fund	19,595,319	20,078,259	97.6%	18,805,928	789,391	4.2%
GIS Fund	1,704,687	1,801,061	94.6%	1,355,674	349,013	25.7%
Golf Course Fund	18,141,366	17,540,747	103.4%	17,863,791	277,575	1.6%
Information Technology Fund	8,687,787	8,673,318	100.2%	9,603,312	(915,525)	-9.5%
Junior Lifeguard Program Fund	561,447	595,779	94.2%	606,835	(45,388)	-7.5%
Los Penasquitos Canyon Preserve Fund	185,948	186,000	100.0%	145,093	40,855	28.2%
Maintenance Assessment District (MAD) Funds	23,443,609	21,848,480	107.3%	20,229,028	3,214,581	15.9%
Mission Bay Improvement Fund	50,382	7,534,058	0.7%	29,658	20,724	69.9%
New Convention Facility Fund	3,399,918	3,400,000	100.0%	3,281,827	118,091	3.6%
OneSD Support Fund	19,943,236	19,918,068	100.1%	21,083,295	(1,140,059)	-5.4%
Parking Meter Operations ²	8,948,920	9,111,535	98.2%	7,913,047	1,035,873	13.1%
PETCO Park Fund	15,770,321	15,723,720	100.3%	16,044,666	(274,345)	-1.7%
Police Decentralization Fund	3,749,765	3,749,765	100.0%	-	3,749,765	-
Prop 42 Replacement - Transportation Relief Fund	11,823,724	14,386,136	82.2%	16,702,080	(4,878,356)	-29.2%
Public Art Fund	495,741	108,709	456.0%	461,828	33,913	7.3%
Public Safety Needs & Debt Service Fund	7,294,550	8,707,775	83.8%	6,833,939	460,611	6.7%
Publishing Services Internal Fund	3,205,836	3,221,261	99.5%	2,959,165	246,671	8.3%
QUALCOMM Stadium Operating Fund	14,127,878	16,652,809	84.8%	13,823,057	304,821	2.2%

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Schedule 3 (cont.)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Recycling Fund	\$ 16,709,374	\$ 18,427,651	90.7%	\$ 17,000,140	\$ (290,766)	-1.7%
Refuse Disposal Funds	27,893,656	29,136,434	95.7%	24,766,913	3,126,743	12.6%
Regional Park Improvements Fund	38,078	2,511,353	1.5%	27,084	10,994	40.6%
Risk Management Fund	966,243	9,314,487	10.4%	65,896	900,347	1366.3%
Seized and Forfeited Assets Funds	306,743	1,200,000	25.6%	1,497,400	(1,190,657)	-79.5%
Solid Waste Local Enforcement Agency Fund	683,910	786,417	87.0%	703,618	(19,708)	-2.8%
Storm Drain Fund	4,820,829	5,700,000	84.6%	4,990,266	(169,437)	-3.4%
Transient Occupancy Tax Fund	72,321,185	84,088,446	86.0%	66,175,078	6,146,107	9.3%
TransNet Extension Fund	22,872,057	30,010,000	76.2%	22,457,147	414,910	1.8%
Trolley Extension Reserve Fund	253,432	1,071,728	23.6%	276,944	(23,512)	-8.5%
Underground Surcharge Fund	49,774,532	50,592,739	98.4%	38,468,482	11,306,050	29.4%
Wastewater Department Fund	353,406,104	421,631,100	83.8%	364,608,249	(11,202,145)	-3.1%
Water Department Fund	395,720,652	478,268,700	82.7%	383,487,853	12,232,799	3.2%
Wireless Communication Technology Fund	8,311,030	7,436,710	111.8%	7,360,531	950,499	12.9%
Zoological Exhibits Maintenance Fund	11,045,216	10,746,000	102.8%	10,150,198	895,018	8.8%

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

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

Other Budgeted Funds Expenditure Status Report
As of Period 11, Ended May 31, 2015 (92% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	%	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Airports Fund	\$ 2,753,398	\$ 5,227,795	52.7%	\$ 2,599,553	\$ 153,845	5.9%
Automated Refuse Container Fund	582,094	800,000	72.8%	521,850	60,244	11.5%
Balboa Park/Mission Bay Improvement	1,965,031	2,130,700	92.2%	1,859,857	105,174	5.7%
Central Stores Internal Service Fund	9,874,376	13,341,277	74.0%	10,903,153	(1,028,777)	-9.4%
Concourse and Parking Garages Operating Fund	1,467,798	2,949,263	49.8%	1,483,382	(15,584)	-1.1%
Convention Center Complex Funds	13,275,563	13,980,650	95.0%	12,677,415	598,149	4.7%
Development Services Fund	45,743,611	49,801,190	91.9%	39,549,508	6,194,103	15.7%
Energy Conservation Program Fund	2,201,587	2,845,182	77.4%	1,802,645	398,942	22.1%
Engineering and Capital Projects ¹	56,830,230	64,367,237	88.3%	57,138,602	(308,372)	-0.5%
Environmental Growth Fund 1/3	2,574,846	4,547,305	56.6%	2,390,187	184,659	7.7%
Environmental Growth Fund 2/3	4,198	8,869,966	0.0%	2,002	2,196	109.7%
Facilities Financing Fund	1,580,675	2,275,110	69.5%	1,607,916	(27,241)	-1.7%
Fire/Emergency Medical Services Fund	7,689,126	12,702,437	60.5%	6,457,676	1,231,450	19.1%
Fire and Lifeguard Facilities Fund	1,387,738	1,425,931	97.3%	1,402,626	(14,888)	-1.1%
Fleet Services Funds	56,287,928	110,391,808	51.0%	61,297,196	(5,009,268)	-8.2%
Gas Tax Fund	16,382,265	20,078,259	81.6%	16,980,154	(597,889)	-3.5%
GIS Fund	1,662,348	1,905,499	87.2%	1,224,806	437,542	35.7%
Golf Course Fund	14,517,060	16,653,723	87.2%	10,770,101	3,746,959	34.8%
Information Technology Fund	7,481,594	10,488,568	71.3%	8,152,173	(670,579)	-8.2%
Junior Lifeguard Program Fund	472,574	595,779	79.3%	428,197	44,377	10.4%
Los Penasquitos Canyon Preserve Fund	206,343	221,661	93.1%	201,126	5,217	2.6%
Maintenance Assessment District (MAD) Funds	18,952,209	34,798,528	54.5%	17,925,644	1,026,565	5.7%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	16,208,649	20,728,100	78.2%	16,360,497	(151,848)	-0.9%
Parking Meter Operations ²	2,099,195	9,111,535	23.0%	1,416,646	682,549	48.2%
PETCO Park Fund	16,369,546	17,542,842	93.3%	16,159,937	209,609	1.3%
Police Decentralization Fund	3,666,452	5,120,000	71.6%	2,318,290	1,348,162	58.2%
Prop 42 Replacement - Transportation Relief Fund	5,888,064	29,120,958	20.2%	7,469,587	(1,581,523)	-21.2%
Public Art Fund	80,793	136,526	59.2%	103,274	(22,481)	-21.8%
Public Safety Needs & Debt Service Fund	1,379,719	8,707,775	15.8%	3,495,432	(2,115,713)	-60.5%
Publishing Services Internal Fund	2,814,291	3,221,261	87.4%	2,870,379	(56,088)	-2.0%
QUALCOMM Stadium Operating Fund	13,692,320	17,963,564	76.2%	14,121,828	(429,508)	-3.0%

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Schedule 4 (cont.)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Recycling Fund	\$ 16,522,905	\$ 22,561,192	73.2%	\$ 17,873,151	\$ (1,350,246)	-7.6%
Refuse Disposal Funds	25,850,006	32,035,093	80.7%	24,829,244	1,020,762	4.1%
Risk Management Fund	8,604,915	10,265,929	83.8%	8,621,750	(16,835)	-0.2%
Seized and Forfeited Assets Funds	882,298	1,800,000	49.0%	786,546	95,752	12.2%
Solid Waste Local Enforcement Agency Fund	676,543	754,953	89.6%	679,613	(3,070)	-0.5%
Storm Drain Fund	4,280,820	5,700,000	75.1%	4,281,986	(1,166)	0.0%
Transient Occupancy Tax Fund	49,850,088	91,737,581	54.3%	45,995,794	3,854,294	8.4%
TransNet Extension Fund	8,627,855	10,480,670	82.3%	8,381,004	246,851	2.9%
Trolley Extension Reserve Fund	1,062,443	1,086,200	97.8%	1,074,606	(12,163)	-1.1%
Underground Surcharge Fund	25,048,481	50,592,739	49.5%	22,100,412	2,948,069	13.3%
Wastewater Department Fund	285,592,028	346,008,909	82.5%	269,521,971	16,070,058	6.0%
Water Department Fund	359,486,038	462,888,574	77.7%	335,831,726	23,654,312	7.0%
Wireless Communication Technology Fund	7,496,709	8,412,052	89.1%	7,301,156	195,553	2.7%
Zoological Exhibits Maintenance Fund	4,801,888	10,746,000	44.7%	4,011,799	790,089	19.7%

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

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