## FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2008

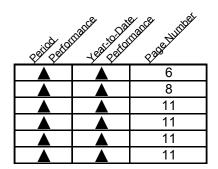
### PERIOD 12



Department of Finance City Comptroller's Office As of 05/30/08

# *Performance at a Glance*

General Fund Revenues General Fund Expenditures Water Department Revenues Water Department Expenses Sewer Funds Revenue Sewer Funds Expenses



#### **Purpose and Scope**

This report is designed to provide city management with the financial information necessary to assess the current financial position of the City of San Diego. Information is also provided to assist in the evaluation of departmental performance. However, we note that the analysis of budgetary performance and the review of the achievement of departmental objectives are traditionally the role of the Financial Management division of the Department of Finance.

The General Fund is the primary focus of this report, although other budgeted funds are also included. However, it does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, fiduciary funds, capital project funds, or component units.

The attached statements were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting. Financial information contained in this report is unaudited, and should not be used as the sole basis of investment decisions. Likewise, this report is not a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). The CAFR, as well as other financial reports, can be accessed via the internet at: http://www.sandiego.gov/comptroller/reports/index.shtml.

In both the body of this report and its supporting schedules, the primary analysis tool is a comparison of current year's activities against the previous year's activities. This provides a variance of two definite values, rather than between one definite value and an estimate. Comparisons against departmental estimates, also referred to as Period-to-Date Budgets, continue to be important, and we include them in the supporting schedules for the General Fund as an informational item. In the General Fund Revenue and General Fund Expenditure sections of this report we also include a summary table of the top five variances between departmental period-to-date estimates and actual balances.

The focus of this report is the financial activity through Period 12 of Fiscal Year 2008 (ended May 30, 2008). Unless stated otherwise, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of Period 12 of Fiscal Year 2007 (ended June 1, 2007).

#### **GENERAL FUND SUMMARY**

General Fund revenues totaled \$927.9 million through Period 12 of Fiscal Year 2008 (92.0% of year completed). This is a \$12.6 million (1.4%) increase from the same point last year. This change is primarily due to increases in property tax receipts.

When compared to the Fiscal Year 2008 Period-to-Date Budget, actual revenues are \$52.0 million less than anticipated. The variance is mostly due to lower than anticipated receipts in the General Fund Sales Taxes, Transient Occupancy Taxes, and Services and Transfers categories.

Expenditures totaled \$970.3 million year-to-date, which marks an increase of \$94.7 million (10.8%) from last year. At this point, General Fund expenditures exceed revenues by \$42.4 million; once the \$52.9 million of encumbered commitments are taken into account, this difference grows to \$95.3 million. This relationship is illustrated on the following table.

|                    | General Fund S  | atus Summary     |                    |
|--------------------|-----------------|------------------|--------------------|
|                    | Adopted         | Revised          | FY08 YTD           |
|                    | Budget          | Budget           | <br>Actuals        |
| Total Revenues     | \$1,108,990,952 | \$ 1,116,626,118 | \$<br>927,871,549  |
| Total Expenditures | 1,108,990,952   | 1,133,758,639    | <br>970,305,050    |
|                    | \$ -            | \$ (17,132,521)  | \$<br>(42,433,501) |
| Total Encumbrances |                 |                  | 52,872,614         |
| Net Impact         |                 |                  | \$<br>(95,306,115) |

After supplemental appropriations, the General Fund expenditure budget exceeds the revenue budget by \$17.1 million. This is due to the creation of an appropriated reserve and other actions that were funded by unallocated reserves. Throughout the fiscal year several increases in expenditure appropriations were funded by reserves, rather than by additional revenues or offsetting reductions in other appropriations. Budget revisions are detailed in the General Fund Budget Reconciliation section of this report (see page 6).

#### IMPACT TO GENERAL FUND EQUITY

The remaining Financial Performance Report will also include the following table to help illustrate the trends typically experienced during year-end. The balances shown in this table are year-to-date balances as of that period, and **not** that individual period's activity.

Variances between current year expenditures and revenues usually account for the most significant changes in equity balances. The table below illustrates the impact on General Fund equity by these activities if the year were to close at the end of that period. For example, as of period 12 the General Fund equity would be reduced by \$95.3 million. However, it should be kept in mind that many large transactions typically occur in Period 13 as part of closing the fiscal year.

| Analysis of General Fund Equity Net Impact        |  |   |  |                            |  |  |  |  |  |  |  |
|---|--|---|--|----------------------------|--|--|--|--|--|--|--|
| FY2007  | YTD as of P10  | YTD as of P11   | YTD as of P12  | YTD as of P13              |  |  |  |  |  |  |  |
| Revenues  | \$ 636,579,563   | \$ 797,772,752  | \$ 915,245,998   | \$ 1,053,715,184           |  |  |  |  |  |  |  |
| Expenditures & Encumbrances                       | 771,248,708  | 842,932,719   | 917,937,001  | 1,011,136,128              |  |  |  |  |  |  |  |
| Net Impact  | \$ (134,669,145)   | \$ (45,159,967)                                       | \$ (2,691,003)   | \$ 42,579,056              |  |  |  |  |  |  |  |
| FY2008<br>Revenues<br>Expenditures & Encumbrances | <b>YTD as of P10</b><br><b>\$</b> 641,010,593<br>859,650,826 | <b>YTD as of P11</b><br>\$ 766,089,214<br>942,783,012 | <b>YTD as of P12</b><br><b>\$</b> 927,871,549<br>1,023,177,662 | YTD as of P13<br>\$ -<br>- |  |  |  |  |  |  |  |
| Net Impact  | \$ (218,640,233)   | \$ (176,693,798)                                      | \$ (95,306,113)  | \$-                        |  |  |  |  |  |  |  |

By examining year-to-date performance through Period 12 of both fiscal years, we see that expenditures and encumbrances exceed revenues by \$92.6 million more in 2008 than that in 2007. This is due to expenditures increase by 10.8% and revenue increase by 1.4% compare to last year. In order for General Fund equity to be unchanged by current year activity, revenues will need to exceed expenditures in the remaining period by \$95.3 million.

In Period 13 of last year \$45.3 million of revenue was received in excess of expenditures. This year appears to be following a similar pattern. For comprehensive projections of General Fund year-end results, please refer to Financial Management's Year-End Budget Monitoring and Adjustment Report.

|                                 |                   | Ge | eneral Fund       | l Sı | ımmary (92°                     | % of Year Cor          | nple | eted)               |    |                                |    |                        |                              |
|---------------------------------|-------------------|----|-------------------|------|---------------------------------|------------------------|------|---------------------|----|--------------------------------|----|------------------------|------------------------------|
|                                 | Adopted<br>Budget |    | Revised<br>Budget | ١    | FY08<br>/ear-to-Date<br>Actuals | % of Revised<br>Budget | F    | FY08/FY07<br>Change | Y  | FY07<br>ear-to-Date<br>Actuals | F١ | /07 Year-End<br>Totals | % of FY07 Year-<br>End Total |
| <u>Revenues</u>                 |                   |    |                   |      |                                 |                        |      |                     |    |                                |    |                        |                              |
| Property Tax s                  | 385,688,853       | \$ | 385,688,853       | \$   | 376,314,740                     | 98%                    | \$   | 22,483,919          | \$ | 353,830,821                    | \$ | 360,400,407            | 98%                          |
| Safety Sales Tax                | 8,401,528         |    | 8,401,528         |      | 6,402,006                       | 76%                    |      | (202,957)           |    | 6,604,963                      |    | 7,940,313              | 83%                          |
| Sales Tax                       | 239,485,958       |    | 239,485,958       |      | 184,901,768                     | 77%                    |      | 1,010,275           |    | 183,891,493                    |    | 225,444,115            | 82%                          |
| General Fund TOT                | 85,184,936        |    | 85,184,936        |      | 63,389,167                      | 74%                    |      | (461,598)           |    | 63,850,765                     |    | 80,702,830             | 79%                          |
| Property Transfer Taxes         | 7,570,860         |    | 7,570,860         |      | 6,042,589                       | 80%                    |      | (1,592,798)         |    | 7,635,387                      |    | 9,307,713              | 82%                          |
| Licenses and Permits            | 34,456,484        |    | 34,456,484        |      | 30,773,822                      | 89%                    |      | 1,942,149           |    | 28,831,673                     |    | 31,478,210             | 92%                          |
| Fines and Forfeitures           | 34,769,264        |    | 34,769,264        |      | 25,066,140                      | 72%                    |      | (4,836,503)         |    | 29,902,643                     |    | 36,452,196             | 82%                          |
| Interest & Dividends            | 10,437,122        |    | 10,437,122        |      | 10,230,017                      | 98%                    |      | 2,462,249           |    | 7,767,768                      |    | 10,151,700             | 77%                          |
| Franchises                      | 69,585,776        |    | 69,585,776        |      | 48,454,460                      | 70%                    |      | (373,560)           |    | 48,828,020                     |    | 64,633,832             | 76%                          |
| Rents & Concessions             | 38,405,313        |    | 38,405,313        |      | 28,169,644                      | 73%                    |      | (778,216)           |    | 28,947,860                     |    | 35,270,989             | 82%                          |
| Motor Vehicle License Fees      | 7,938,333         |    | 7,938,333         |      | 5,297,142                       | 67%                    |      | (2,382,481)         |    | 7,679,623                      |    | 8,101,184              | 95%                          |
| Revenues From Other Agencies    | 7,203,056         |    | 12,957,056        |      | 6,891,415                       | 53%                    |      | (4,199,654)         |    | 11,091,069                     |    | 11,644,797             | 95%                          |
| Charges for Current Services    | 28,850,177        |    | 30,731,343        |      | 31,681,813                      | 103%                   |      | 1,644,153           |    | 30,037,660                     |    | 32,308,468             | 93%                          |
| Services and Transfers          | 148,794,445       |    | 148,794,445       |      | 101,484,440                     | 68%                    |      | (2,612,631)         |    | 104,097,071                    |    | 136,863,100            | 76%                          |
| Miscellaneous Revenues          | 2,218,847         |    | 2,218,847         |      | 2,772,386                       | 125%                   |      | 523,206             |    | 2,249,180                      |    | 3,015,330              | 75%                          |
| Total General Fund Revenue      | 5 1,108,990,952   | \$ | 1,116,626,118     | \$   | 927,871,549                     | 83%                    | \$   | 12,625,553          | \$ | 915,245,996                    | \$ | 1,053,715,184          | 87%                          |
| Expenditures                    |                   |    |                   |      |                                 |                        |      |                     |    |                                |    |                        |                              |
| Personnel Services              | 499,182,982       | \$ | 499,364,001       | \$   | 446,386,186                     | 89%                    | \$   | 22,164,422          | \$ | 424,221,764                    | \$ | 461,185,650            | 92%                          |
| Total PE                        | 499,182,982       |    | 499,364,001       |      | 446,386,186                     | 89%                    |      | 22,164,422          |    | 424,221,764                    |    | 461,185,650            | 92%                          |
| Fringe Benefits                 | 271,654,326       |    | 271,999,787       |      | 255,454,051                     | 94%                    |      | 21,794,801          |    | 233,659,250                    |    | 254,201,849            | 92%                          |
| Supplies / Services             | 264,551,178       |    | 289,216,975       |      | 209,068,495                     | 72%                    |      | 51,600,455          |    | 157,468,040                    |    | 195,462,306            | 81%                          |
| Data Processing                 | 37,185,579        |    | 38,360,389        |      | 32,254,006                      | 84%                    |      | 8,833,410           |    | 23,420,596                     |    | 29,628,588             | 79%                          |
| Energy                          | 25,655,302        |    | 25,604,985        |      | 22,060,149                      | 86%                    |      | (2,302,765)         |    | 24,362,914                     |    | 29,427,907             | 83%                          |
| Outlay                          | 10,761,585        |    | 9,212,502         |      | 5,082,163                       | 55%                    |      | (7,346,265)         |    | 12,428,428                     |    | 13,195,795             | 94%                          |
| Total NPE                       | 609,807,970       |    | 634,394,638       |      | 523,918,864                     | 83%                    |      | 72,579,636          |    | 451,339,228                    |    | 521,916,445            | 86%                          |
| Total General Fund Expenditures |                   | \$ | 1,133,758,639     | \$   | 970,305,050                     | 86%                    | \$   | 94,744,058          | \$ | 875,560,992                    | \$ | 983,102,095            | 89%                          |
| General Fund Encumbrances       |                   |    |                   |      | 52,872,614                      |                        |      | 10,496,607          |    | 42,376,007                     |    | 28,034,033             |                              |
| Net Impact                      | -                 | \$ | (17,132,521)      | \$   | (95,306,115)                    |                        | \$   | (92,615,112)        | \$ | (2,691,003)                    | \$ | 42,579,056             |                              |
|                                 | -                 |    | (17,102,021)      | Ψ    | (00,000,110)                    |                        | Ψ    | (**,***,***)        | Ψ  | (2,001,000)                    | Ψ  | 42,010,000             |                              |

#### Conoral Fund Summary (0.29/ of Voor Completed)

#### GENERAL FUND BUDGET RECONCILIATION

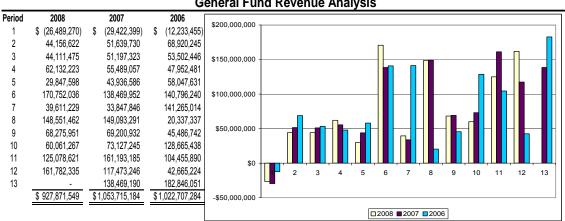
Several actions affected the Adopted Budget; this activity is detailed in the table presented below. Of the \$24.7 million of appropriation increases, \$17.1 million was funded from the General Fund unallocated reserves and \$7.6 million was funded by revenues.

| General Fund Budget                                 | Reconcination |                   |  |  |  |  |  |  |  |  |
|---|---------------|-------------------|--|--|--|--|--|--|--|--|
| Estimated Rev                                       | enue          |                   |  |  |  |  |  |  |  |  |
| Action  | Authority     | Amount            |  |  |  |  |  |  |  |  |
| FY2008 Adopted Budget                               | O-19652       | \$ 1,108,990,952  |  |  |  |  |  |  |  |  |
| Wildfire Debris Removal                             | O-19711       | 3,000,000         |  |  |  |  |  |  |  |  |
| Chula Vista Fire Dispatch Services                  | O-19722       | 489,666           |  |  |  |  |  |  |  |  |
| Mid-Year Adjustments                                | O-19725       | 4,145,500         |  |  |  |  |  |  |  |  |
| Final FY2008 Revised Budget                         |               | \$ 1,116,626,118  |  |  |  |  |  |  |  |  |
|   |               |                   |  |  |  |  |  |  |  |  |
| Expenditure Appropriations                          |               |                   |  |  |  |  |  |  |  |  |
| Action  | Authority     | Amount            |  |  |  |  |  |  |  |  |
| FY2008 Adopted Budget                               | O-19652       | \$ 1,108,990,952  |  |  |  |  |  |  |  |  |
| Retention of Macias Gini & O'Connell, LLP           | O-19660       | 688,000           |  |  |  |  |  |  |  |  |
| Arbitration settlement with the San Diego Chargers  | O-19672       | 1,980,340         |  |  |  |  |  |  |  |  |
| Establishment of Appropriated Reserve               | O-19679       | 7,000,000         |  |  |  |  |  |  |  |  |
| Wildfire Debris Removal                             | O-19711       | 3,000,000         |  |  |  |  |  |  |  |  |
| Mid-Year Adjustments                                | O-19725       | 6,317,500         |  |  |  |  |  |  |  |  |
| Transfer to Public Liability                        | O-19751       | 4,500,000         |  |  |  |  |  |  |  |  |
| Grantville Redevelopment Project Area               | R-303550      | 792,181           |  |  |  |  |  |  |  |  |
| Chula Vista Fire Dispatch Services                  | O-19722       | 489,666           |  |  |  |  |  |  |  |  |
| Final FY2008 Revised Budget                         |               | \$ 1,133,758,639  |  |  |  |  |  |  |  |  |
| Expenditure Appropriation increases were funded by: |               |                   |  |  |  |  |  |  |  |  |
| Excess Revenue                                      |               | \$ 7,635,166      |  |  |  |  |  |  |  |  |
| General Fund Reserves                               |               | \$ 17,132,521     |  |  |  |  |  |  |  |  |
|   |               | $\psi$ 17,152,521 |  |  |  |  |  |  |  |  |

#### General Fund Budget Reconciliation

#### GENERAL FUND REVENUES

General Fund revenues totaled \$927.9 million, which is \$12.6 million (1.4%) higher than this point last year and is \$52.0 million less than estimated in the Period-to-Date Budget. The following discussion addresses individual revenue categories that contribute to this shortfall.



#### **General Fund Revenue Analysis**

Revenue categories with either significant year-to-year changes or variances when compared to Period-to-Date Budgets are:

- *Property Tax* revenue totaled \$376.3 million, which is up \$22.5 million from this point last year, mainly due to increases in assessed property valuation.
- Sales Tax revenue totaled \$184.9 million, and is \$9.9 million below the Period-to-Date Budget. This variance is associated with the slowdown in the general economy.
- *Transient Occupancy Tax* revenue totaled \$63.4 million, and is \$8.0 million lower than estimated in the Period-to-Date Budget. This is also due to the slowdown in the general economy.
- Charges for Current Services revenue totaled \$31.7 million, and is \$6.5 million higher than anticipated in the Period-to-Date Budget, mainly due to increases in services provided by San Diego Fire-Rescue and the Police Department.
- *Fines and Forfeitures* revenue totaled \$25.1 million, which is down \$4.8 million from last year. The decline from last year is partially due to a large litigation award (\$2.9 million) received last year and partially due to the decrease in parking citation receipts (\$1.2 million).
- Interest and Dividends revenue totaled \$10.2 million, which is a \$2.5 million increase from this point last year. The increase is mainly attributable to the result of a larger investment pool and better investment returns.
- *Rents & Concession* revenue totaled \$28.2 million and is \$7.3 million lower than anticipated in the Period-to-Date Budget. The shortfall is due to the effect of the slowdown in the general economy on performance-based leases from major hotels and theme parks.
- *Revenues from Other Agencies* is down \$4.2 million from last year. This is primarily due to payments which are normally received in the *Relief from Booking Fees* account, which will not be collected this year. However, there will likely be an offsetting reduction in expenditures.
- Revenue from *Services and Transfers* totaled \$101.5 million, which is \$17.1 million lower than the Period-to-Date Budget. This variance is primarily due to shortfalls in service revenues throughout General Fund departments, as well as timing differences related to transfers from the Transnet Fund and the Transient Occupancy Tax Fund.

The following table shows how the actual receipt of revenue compares to periodto-date estimates. It contains the categories with the five largest variances, as well as the General Fund total.

| General Fund                 | d Re | evenue Period | d-to- | Date Varianc | e Ar | nalysis      |      |
|------------------------------|------|---------------|-------|--------------|------|--------------|------|
|                              |      | PTD           |       | FY08 YTD     |      |              |      |
|                              |      | Budget        |       | Actuals      |      | Variance     | %    |
| Services & Transfers         | \$   | 118,622,981   | \$    | 101,484,440  | \$   | (17,138,541) | -14% |
| General Fund Sales Taxes     |      | 194,752,708   |       | 184,901,768  |      | (9,850,940)  | -5%  |
| General Fund TOT             |      | 71,378,839    |       | 63,389,167   |      | (7,989,672)  | -11% |
| Rents & Concessions          |      | 35,427,926    |       | 28,169,644   |      | (7,258,282)  | -20% |
| Charges for Current Services |      | 25,202,943    |       | 31,681,813   |      | 6,478,870    | 26%  |
| Remaining Revenue Categories |      | 534,482,963   |       | 518,244,717  |      | (16,238,246) | -3%  |
| Total General Fund Revenues  | \$   | 979,868,360   | \$    | 927,871,549  | \$   | (51,996,811) | -5%  |

Additional details of General Fund revenues can be found on Schedule 1-General Fund Revenue Status Report (page 16).

#### GENERAL FUND EXPENDITURES

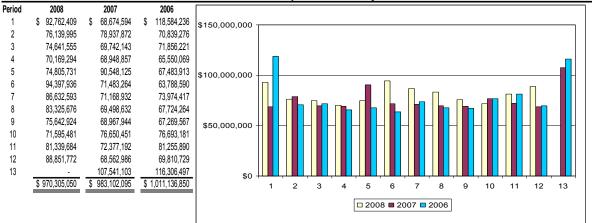
General Fund expenditures totaled \$970.3 million; this is a \$94.7 million (10.8%) increase from last year. Despite this increase, the General Fund has expended \$50.9 million less than estimated in the Period-to-Date Budget. The discussion below addresses the expenditure categories with significant changes from last year and individual departments that contribute to these totals.

- *Fringe Benefits* expenditures are up \$21.8 million from last year, primarily due to an increase of \$13.3 million in the General Fund's budgeted Other Post Employment Benefits (OPEB) transfer in Fiscal Year 2008.
- Supplies / Services expenditures are up \$51.6 million from last year, primarily in the Police Department, San Diego Fire and Rescue, and Environmental Services departments. This is a combination of unanticipated wildfire related costs, as well as equipment maintenance costs, which applied to Outlay in previous fiscal years. In addition, the variance is due to increases in transfers for Capital Improvement Projects and to the Public Liability Fund, as well as 2008 Elections.
- Data Processing charges are up \$8.8 million from this period last year, mostly from increased expenditures in hardware, "Central IT Support" costs, and a larger Wireless Communications transfer.
- *Outlay* expenditures are down \$7.3 million from last year, primarily in the Police Department and San Diego Fire and Rescue. This change is mainly due to equipment maintenance costs, which are now applied in the Supplies / Services category.

|                     | Ochiciania        | iiu | <br>(penaltares)    | Ny | outegory            |                  |      |
|---------------------|-------------------|-----|---------------------|----|---------------------|------------------|------|
| Category            | Revised<br>Budget |     | FY08 YTD<br>Actuals |    | FY07 YTD<br>Actuals | Change           | %    |
| Personnel Services  | \$ 499,364,001    |     | \$<br>446,386,186   | 5  | 6 424,221,764       | \$<br>22,164,422 | 5%   |
| Fringe Benefits     | 271,999,787       |     | 255,454,051         |    | 233,659,250         | 21,794,801       | 9%   |
| Supplies / Services | 289,216,975       |     | 209,068,495         |    | 157,468,040         | 51,600,455       | 33%  |
| Data Processing     | 38,360,389        |     | 32,254,006          |    | 23,420,596          | 8,833,410        | 38%  |
| Energy              | 25,604,985        |     | 22,060,149          |    | 24,362,914          | (2,302,765)      | -9%  |
| Outlay              | 9,212,502         |     | 5,082,163           |    | 12,428,428          | (7,346,265)      | -59% |
| Total Expenditures  | \$ 1,133,758,639  | _   | \$<br>970,305,050   | S  | 875,560,992         | \$<br>94,744,058 | 11%  |
|                     |                   |     |                     |    |                     |                  |      |

#### General Fund Expenditures by Category

The exhibit below demonstrates the regularity in which expenditures occur throughout the course of the year.



General Fund Expenditure Analysis

The following discussion addresses the departments with either significant yearto-year changes or variances when compared to Period-to-Date Budgets. Two departments are excluded from this analysis. The Appropriated Reserve is excluded because it was not created until Fiscal Year 2008, and thus there was no prior period activity available for a comparative analysis. Also excluded is Tax and Revenue Anticipation Notes, which yields a large year-to-year change due to a change in the Note Purchase Agreement that dictates the timing of interest payments. Neither department is an operating department and each has unique management controls, and therefore do not require the same type of oversight as other General Fund departments.

- *Citywide Program* expenditures are \$6.2 million higher than its Period-to-Date Budget. This is due to higher than anticipated in the Period-to-Date Budget for transfers to the Public Liability Fund.
- Office of the Chief Information Officer expenditures have increased \$18.4 million from last year due to increased centralization of data processing costs and the timing differences related to information technology transfers. However, the department is consistent with its Period-to-Date Budget.

- *Park and Recreation* expenditures are \$3.2 million below its Period-to-Date Budget. This variance is mostly due to the timing difference of transactions in the department's Supplies/Services category.
- Police Department expenditures have increased \$23.8 million from last year. This increase is largely due to the combination of Other Post Employment Benefits (OPEB) contribution, filling of vacancies, overtime pay due to wildfires, as well as salary increases. The department is \$10.7 million below its Period-to-Date Budget. However, this variance is mainly due to the timing difference of transactions in the Supplies/Services category.
- San Diego Fire and Rescue expenditures have increased \$13.9 million from last year, and are \$7.4 million higher than its Period-to-Date Budget. The majority of the increase is due to the October 2007 wildfires, as well as equipment related costs.
- *Environmental Services* expenditures are up \$11.0 million from last year. The majority of this increase is related to the debris removal associated with the October 2007 wildfires.
- General Services expenditures have increased \$13.1 million from last year due to higher transfers for Capital Improvement Projects. However, this is \$30.4 million lower than its Period-to-Date Budget primarily due to the timing difference of transactions for contractual services.

The following table shows how actual expenditures compare to Period-to-Date estimates. It contains the departments with the five largest variances.

| General Fund                    | Expenditure Period- | to-Date Variance | Analysis      |      |
|---------------------------------|---------------------|------------------|---------------|------|
|                                 | PTD                 | FY08 YTD         |               |      |
|                                 | Budget              | Actuals          | Variance      | %    |
| General Services                | \$ 101,915,584      | \$ 71,521,167    | \$ 30,394,417 | 30%  |
| Police                          | 358,989,527         | 348,297,543      | 10,691,984    | 3%   |
| San Diego Fire-Rescue           | 165,547,467         | 172,945,873      | (7,398,406)   | -4%  |
| Citywide Program                | 35,102,894          | 41,324,137       | (6,221,243)   | -18% |
| Park and Recreation             | 78,722,034          | 75,559,607       | 3,162,427     | 4%   |
| Remaining Departments           | 280,562,762         | 260,656,723      | 19,906,039    | 7%   |
| Total General Fund Expenditures | \$ 1,020,840,268    | \$ 970,305,050   | \$ 50,535,218 | 5%   |

Additional details of General Fund expenditure can be found on Schedule 2-General Fund Expenditure Status Report (page 17)

#### WATER DEPARTMENT

Water Department revenues totaled \$343.8 million, which is an \$11.5 million increase from last year. For the same period, Water Department expenses and encumbrances totaled \$366.3 million. This is an increase of \$53.4 million from last year. As the table below indicates, year-to-date expenses and encumbrances exceed revenues by \$22.5 million.

| Water Department Analysis |                 |                  |    |              |                |                 |        |  |  |  |  |
|---------------------------|-----------------|------------------|----|--------------|----------------|-----------------|--------|--|--|--|--|
|                           | Adopted         | Revised          |    | FY08 YTD     | FY07 YTD       | FY08/FY07       | %      |  |  |  |  |
|                           | Budget          | Budget           |    | Actuals      | Actuals        | Change          | Change |  |  |  |  |
| Revenues                  |                 |                  |    |              |                |                 |        |  |  |  |  |
| Operating Revenue         | \$ 333,176,831  | \$ 333,176,831   | \$ | 311,473,853  | \$ 288,827,797 | \$ 22,646,056   | 8%     |  |  |  |  |
| CIP Revenue               | 128,997,631     | 128,997,631      |    | 32,333,361   | 43,497,433     | (11,164,072)    | -26%   |  |  |  |  |
|                           | 462,174,462     | 462,174,462      |    | 343,807,214  | 332,325,230    | 11,481,984      | 3%     |  |  |  |  |
| Expenses                  |                 |                  |    |              |                |                 |        |  |  |  |  |
| Operating Expenses        | 337,030,029     | 337,146,408      |    | 256,815,926  | 239,125,543    | 17,690,383      | 7%     |  |  |  |  |
| Operating Encumbrances    | -               | -                |    | 7,634,979    | 7,515,254      | 119,725         | 2%     |  |  |  |  |
| CIP Expenses              | 178,950,290     | 245,166,297      |    | 38,844,010   | 33,735,841     | 5,108,169       | 15%    |  |  |  |  |
| CIP Encumbrances          | -               | -                |    | 62,982,753   | 32,505,636     | 30,477,117      | 94%    |  |  |  |  |
| Contingency Reserve       | 19,936,102      | 19,936,102       |    | -            | -              | -               | -      |  |  |  |  |
| <b>.</b> .                | 535,916,421     | 602,248,807      |    | 366,277,668  | 312,882,274    | 53,395,394      | 17%    |  |  |  |  |
| Net Impact                | \$ (73,741,959) | \$ (140,074,345) | \$ | (22,470,454) | \$ 19,442,956  | \$ (41,913,410) | -216%  |  |  |  |  |

#### **SEWER FUNDS**

Sewer Funds realized revenues totaling \$358.5 million. This marks an increase of \$49.0 million from last fiscal year. Sewer expenses and encumbrances totaled \$332.4 million, down \$4.6 million from last year. The table below indicates revenues exceed expenses and encumbrances by \$26.1 million.

|                        | Sewer Funds Analysis |                  |    |             |                 |               |        |  |  |  |  |  |  |
|------------------------|----------------------|------------------|----|-------------|-----------------|---------------|--------|--|--|--|--|--|--|
|                        | Adopted              | Revised          |    | FY08 YTD    | FY07 YTD        | FY08/FY07     | %      |  |  |  |  |  |  |
|                        | Budget               | Budget           |    | Actuals     | Actuals         | Change        | Change |  |  |  |  |  |  |
| Revenues               |                      |                  | _  |             |                 |               |        |  |  |  |  |  |  |
| Operating Revenue      | \$ 338,234,349       | \$ 338,234,349   | \$ | 312,104,067 | \$ 294,843,786  | \$ 17,260,281 | 6%     |  |  |  |  |  |  |
| CIP Revenue            | 15,796,074           | 15,796,074       |    | 46,393,902  | 14,607,696      | 31,786,206    | 218%   |  |  |  |  |  |  |
|                        | 354,030,423          | 354,030,423      |    | 358,497,969 | 309,451,482     | 49,046,487    | 16%    |  |  |  |  |  |  |
| Expenses               |                      |                  |    |             |                 |               |        |  |  |  |  |  |  |
| Operating Expenses     | 338,113,675          | 338,113,675      |    | 262,986,947 | 256,984,989     | 6,001,958     | 2%     |  |  |  |  |  |  |
| Operating Encumbrances | -                    | -                |    | 17,502,896  | 25,413,866      | (7,910,970)   | -31%   |  |  |  |  |  |  |
| CIP Expenses           | 128,213,878          | 168,746,051      |    | 25,532,991  | 28,525,439      | (2,992,448)   | -10%   |  |  |  |  |  |  |
| CIP Encumbrances       | -                    | -                |    | 26,392,474  | 26,129,175      | 263,299       | 1%     |  |  |  |  |  |  |
| Contingency Reserve    | 31,653,907           | 31,653,907       |    | -           | -               | -             | -      |  |  |  |  |  |  |
| 5,                     | 497,981,460          | 538,513,633      |    | 332,415,308 | 337,053,469     | (4,638,161)   | -1%    |  |  |  |  |  |  |
| Net Impact             | \$ (143,951,037)     | \$ (184,483,210) | \$ | 26,082,661  | \$ (27,601,987) | \$ 53,684,648 | -194%  |  |  |  |  |  |  |

### **Capital Improvement Projects**

Year-to-date Capital Improvement Project (CIP) expenditures totaled \$188.0 million. This marks an increase of 1.5% from last year's expenditures of \$185.2 million. These expenditures are incurred in support of a variety of asset categories illustrated by the following chart and table.

| Y                    | ear-to-Date CIP E | Expenditures by Ca | ategory        |          |
|----------------------|-------------------|--------------------|----------------|----------|
|                      | FY08              | FY08 FY07          |                | % Change |
| Buildings and Lands  | \$ 52,428,844     | \$ 61,383,094      | \$ (8,954,250) | -14.6%   |
| Parks                | 17,143,300        | 13,084,246         | 4,059,054      | 31.0%    |
| Sewer                | 25,671,400        | 28,723,165         | (3,051,765)    | -10.6%   |
| Storm Drains         | 2,027,333         | 2,678,497          | (651,164)      | -24.3%   |
| Streets and Highways | 42,209,726        | 41,064,461         | 1,145,265      | 2.8%     |
| Water                | 38,710,549        | 33,564,548         | 5,146,001      | 15.3%    |
| Other Categories     | 9,854,742         | 4,706,295          | 5,148,447      | 109.4%   |
| Total CIP            | \$ 188,045,894    | \$ 185,204,306     | \$ 2,841,588   | 1.5%     |

The following tables present the top five projects in each of these categories based on Year-to-Date expenditures. Also included are Project-to-Date budgets and expenditures.

#### Buildings and Lands

| Project  | Pr | roject-to-Date Project-to-Date<br>Budget Expenditures |    | <br>Year-to-Date<br>Expenditures |                 |
|--|----|---|----|----------------------------------|-----------------|
| 30TH ST PH II TRANSMISSION UUD (370280)                              | \$ | 9,106,560   | \$ | 8,785,652                        | \$<br>7,894,289 |
| ANNUAL ALLOC. UNDER-GROUNDING CITY UTIL50 JO 106090 G.T.#2254        |    | 15,381,575  |    | 7,108,327                        | 7,093,144       |
| FIRE STATION #47 - PACIFIC HIGHLANDS RANCH                           |    | 8,749,500   |    | 6,353,077                        | 3,432,931       |
| DISTRICT 3 BLOCK 3-FF; DISTRICT 3 UNDERGROUND UTILLTY DISTRICT(37028 |    | 17,384,562  |    | 17,383,413                       | 2,935,824       |
| DEL MAR HEIGHTS PIPELINE RELOCATION - FBA FUNDED / WATER CAPITALIZE  |    | 4,350,000   |    | 3,851,315                        | 2,012,349       |

#### Parks

|   | Pr | oject-to-Date | Project-to-Date |            | Ye           | ear-to-Date |
|---|----|---------------|-----------------|------------|--------------|-------------|
| Project   |    | Budget        | Ex              | penditures | Expenditures |             |
| BLACK MOUNTAIN RANCH COMMUNITY PARK ACQUISITION/DEVELOPM              | \$ | 10,220,450    | \$              | 5,900,000  | \$           | 2,950,000   |
| FUTURE THURGOOD MARSHALL MIDDLE SCHOOL JOINT USE AGREEMENT            |    | 2,059,000     |                 | 2,034,874  |              | 2,034,874   |
| BALBOA PARK HISTORICAL - MUSEUM OF ART FACADE ORNAMENTATION (AA       |    | 2,727,202     |                 | 2,165,455  |              | 1,799,858   |
| BALBOA PARK HISTORICAL - CALIFORNIA TOWER (AA 218550)                 |    | 2,322,386     |                 | 1,708,669  |              | 1,567,459   |
| PARK DE LA CRUZ/38TH ST DEVELOPMENT - JO 119404 JO 622250/521233/8212 |    | 2,062,166     |                 | 1,861,413  |              | 1,147,347   |

#### Sewer

| Project  | P  | roject-to-Date<br>Budget | Project-to-Date<br>Expenditures | ear-to-Date<br>penditures |
|--|----|--------------------------|---------------------------------|---------------------------|
| CALTRANS/SR- 905 OTAY MESA TS (AA 409330) WO 141340      | \$ | 3,904,918                | \$ 3,704,918                    | \$<br>3,704,918           |
| PIPELINE REHAB - PH C-1 (AA 460500) JO #179290           |    | 13,331,186               | 10,857,045                      | 3,577,838                 |
| MIRAMAR ROAD TS (CONVERTED TO STANDALONE FY04) WO 177040 |    | 5,150,567                | 3,026,451                       | 2,110,000                 |
| PIPELINE REHAB PHASE D-1 (AA 460500) WO 140420           |    | 4,899,202                | 1,642,304                       | 1,405,744                 |
| SWR PS#18, PH II (AA 461060) WO 140320                   |    | 2,754,387                | 1,363,894                       | 1,256,441                 |

#### Storm Drains

| Project   |    |         | ect-to-Date<br>enditures | <br>ar-to-Date<br>penditures |               |
|---|----|---------|--------------------------|------------------------------|---------------|
| SCRIPPS LAKE DRIVE - 54" STORM DRAIN REPLACEMENT                    | \$ | 350,000 | \$                       | 293,293                      | \$<br>262,896 |
| ADAMS AVE AND 42ND ST STORM DRAIN (AA 130050)                       |    | 332,000 |                          | 297,405                      | 235,630       |
| ROWENA STREET PIPELINE REPAIR (AA 130050)                           |    | 435,000 |                          | 439,377                      | 225,856       |
| STATE ST @ 2695/2705 REPLACE DANAGE 12' CMP STORM DRAIN (AA 130050) |    | 420,000 |                          | 312,038                      | 200,531       |
| FONTAINE STREET STORM DRAIN REPAIR (AA 130050)                      |    | 500,000 |                          | 301,572                      | 189,076       |

#### Streets and Highways

|  | Project-to-Date | Project-to-Date | Year-to-Date |
|--|-----------------|-----------------|--------------|
| Project  | Budget          | Expenditures    | Expenditures |
| SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT | \$<br>7,500,000 | \$ 5,554,365    | \$ 5,554,365 |
| ASPHALT OVERLAY GROUP II- FY07 (AA 590010)     | 5,287,238       | 5,009,832       | 4,990,066    |
| ASPHALT OVERLAY GROUP III -FY07 (AA 590010)    | 4,038,348       | 3,254,081       | 3,254,081    |
| BIRD ROCK COASTAL TRAFFIC FLOW IMPROVEMENT     | 5,534,039       | 4,020,525       | 2,950,435    |
| GENESEE AVENUE-I-5 TO REGENTS ROAD JO 119617   | 6,866,780       | 4,406,499       | 2,912,483    |

#### Water

|  | Project-to-Date | Project-to-Date | Year-to-Date  |
|--|-----------------|-----------------|---------------|
| Project  | Budget          | Expenditures    | Expenditures  |
| MIRAMAR WTP FLOC & SEDIMENTATION BASIN (732840) CONTRACT B 18877 | \$ 24,359,633   | \$ 11,409,411   | \$ 11,177,834 |
| MIRAMAR WTR TREATMNT PLNT UPGRADE/EXPANSION 182480/186720/187850 | 136,256,320     | 117,270,289     | 5,081,906     |
| RANCHO BERNARDO RESERVOIR REHABILITATION JO 185690/700           | 9,101,771       | 3,111,937       | 2,299,192     |
| GROUP 530- WATER MAIN REPLACEMENT JO 183320                      | 2,206,970       | 1,756,038       | 1,631,268     |
| BARRET RESERVOIR OUTLET TOWER UPGRADE JO 186150/186160           | 3,988,193       | 2,249,986       | 1,610,623     |

#### Other Categories

| Project   | Pı | roject-to-Date<br>Budget | <br>ject-to-Date<br>penditures | <br>ar-to-Date<br>penditures |
|---|----|--------------------------|--------------------------------|------------------------------|
| TORREY PINES GOLF COURSE CLUBHOUSE REPLACEMENT - PHI            | \$ | 4,500,000                | \$<br>3,493,996                | \$<br>2,819,783              |
| SOUTH CHOLLAS LANDFILL IMPROVEMENTS                             |    | 3,611,702                | 3,236,916                      | 2,138,076                    |
| TORREY PINES GOLF COURSE SOUTH COURSE IMPROVEMENTS              |    | 2,955,000                | 2,785,972                      | 1,234,869                    |
| BROWN FIELD AIRPORT AIR FIELD ELECTRICAL SYSTEM UPGRADE-PHASE I |    | 1,735,381                | 1,426,478                      | 1,025,465                    |
| TORREY PINES GOLF COURSE EXISTING CLUBHOUSE MAINTENANCE         |    | 650,000                  | 411,726                        | 408,340                      |

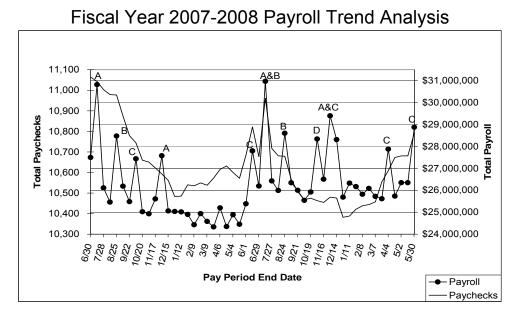
#### Additional Items of Interest

#### CENTRAL STORES INTERNAL SERVICE FUND

Central Stores revenues totaled \$27.3 million as of Period 12, which exceeds its annual budget of \$23.9 million by \$3.4 million. Expenditures totaled \$27.9 million exceeding the annual budget of \$23.8 million by \$4.1 million. Per Financial Management's Year-End Report (O-19760), excess revenue will be appropriated to mitigate these additional expenditures.

#### SUMMARY OF PAYROLL ACTIVITY

One of the significant functions of the City Comptroller's Office is the distribution of the City of San Diego's bi-weekly payroll. The graph on the following page represents the trend of total number of paychecks issued and total dollar amount of bi-weekly pay over the past several months. The number of paychecks issued is not the same measure as Full Time Equivalent (FTE) employees. The number used in this analysis includes many part-time and recently terminated employees. Non-recurring activity, such as Terminal Leave payouts and the cashing out of accumulated Annual Leave, may distort individual distributions. The trends described below are a reasonable indicator of City staffing levels and payroll obligations.



A) These spikes in payroll related expenditures are from the cash pay out of unused flexible benefits.

- B) This spike in payroll related expenditures represents the payment of annual uniform allowances.
- C) This spike in payroll related expenditures is from Bid-to-Goal expenses.
- D) This spike in payroll related expenditures is due to the October Wildfires.

The following table shows the changes of selected payroll related statistics from Period 11 to Period 12 of Fiscal Year 2008.

| Summary of Significant Payroll Statistics |               |               |              |  |  |  |  |  |  |
|---|---------------|---------------|--------------|--|--|--|--|--|--|
|   |               |               | Increase /   |  |  |  |  |  |  |
|   | PPE 05/02/08  | PPE 05/30/08  | (Decrease)   |  |  |  |  |  |  |
| Total Payroll                             | \$ 26,346,804 | \$ 28,873,976 | \$ 2,527,172 |  |  |  |  |  |  |
| Accrued Comp Time                         | \$ 5,319,823  | \$ 5,432,954  | \$ 113,131   |  |  |  |  |  |  |
| Accrued Annual Leave                      | \$ 85,651,791 | \$ 86,797,162 | \$ 1,145,371 |  |  |  |  |  |  |
| Accrued Old Sick Leave                    | \$ 523,029    | \$ 521,449    | \$ (1,580)   |  |  |  |  |  |  |
| Total Paychecks Issued                    | 10,681        | 10,791        | 110          |  |  |  |  |  |  |

#### SUMMARY OF PROCESSING ACTIVITY

The City Comptroller's Office also processes many documents related to Accounts Payable and Accounts Receivable. Several statistics are maintained as a mean of monitoring these high volume processes. The following table highlights some of these statistics for Period 12 of Fiscal Year 2008. It should be noted that the information presented is only the processing activity experienced during the reporting period and is not in any way representative of account balances.

| Summary of Significant Period 12 Process | sing | Statistics |
|--|------|------------|
| Accounts Payable                         |      |            |
| Dollar Amount                            | \$   | 47,626,899 |
| Invoices Processed                       |      | 6,588      |
| Accounts Receivable                      |      |            |
| Dollar Amount                            | \$   | 9,260,215  |
| Invoices Processed                       |      | 1,922      |
| Other Processing                         |      |            |
| Direct Payments (DP) Approved            |      | 2,450      |
| Purchase Orders (PO) Approved            |      | 968        |

#### General Fund Revenue Status Report (Schedule 1) For the Period Ending May 30, 2008 (Unaudited)

|   | Period-to-Date<br>Budget   | Revised<br>Budget  | FY08 YTD<br>Actuals   | FY07 YTD<br>Actuals   | FY08/FY07<br>Change   | %<br>_Change                          |
|---|--|--|---|---|---|---------------------------------------|
| Property Taxes  | \$ 378,683,658   | \$ 385,688,853   | \$ 376,314,740  | \$ 353,830,821  | \$ 22,483,919   | 6%                                    |
| Safety Sales Taxes  | 6,988,615  | 8,401,528  | 6,402,006   | 6,604,963   | (202,957)   | -3%                                   |
| General Fund Sales Taxes  | 194,752,708  | 239,485,958  | 184,901,768   | 183,891,493   | 1,010,275   | -                                     |
| General Fund TOT  | 71,378,839   | 85,184,936   | 63,389,167  | 63,850,765  | (461,598)   | -1%                                   |
| Property Transfer Taxes   | 6,210,597  | 7,570,860  | 6,042,589   | 7,635,387   | (1,592,798)   | -21%                                  |
| Licenses & Permits<br>Business Taxes<br>Rental Unit Taxes<br>Parking Meters<br>Refuse Collector Business Taxes<br>Other Misc Licenses & Permits<br>Total Licenses & Permits | 11,660,206<br>6,472,520<br>5,749,600<br>1,812,511<br>5,840,414<br>31,535,251 | 13,183,041<br>6,775,000<br>6,420,000<br>2,000,000<br>6,078,443<br>34,456,484 | 8,147,156<br>6,906,412<br>6,247,614<br>1,880,353<br>7,592,287<br>30,773,822 | 6,266,065<br>6,525,705<br>5,965,759<br>1,849,270<br>8,224,874<br>28,831,673 | 1,881,091<br>380,707<br>281,855<br>31,083<br>(632,587)<br>1,942,149 | 30%<br>6%<br>5%<br>2%<br>-8%<br>7%    |
| Fines & Forfeitures<br>Parking Citations<br>Municipal Court<br>Negligent Impound<br>Other Misc Fines & Forfeitures<br>Total Fines & Forfeitures                             | 17,923,932<br>7,028,124<br>2,630,772<br>2,831,414<br>30,414,242              | 19,417,599<br>7,613,809<br>2,850,000<br>4,887,856<br>34,769,264              | 13,386,029<br>7,170,180<br>2,383,673<br>2,126,258<br>25,066,140             | 14,562,744<br>7,002,194<br>2,624,312<br>5,713,393<br>29,902,643             | (1,176,715)<br>167,986<br>(240,639)<br>(3,587,135)<br>(4,836,503)   | -8%<br>2%<br>-9%<br>-63%<br>-16%      |
| Interest & Dividends  | 6,113,066  | 10,437,122   | 10,230,017  | 7,767,768   | 2,462,249   | 32%                                   |
| Franchises<br>SDG&E<br>CATV<br>Refuse Collection<br>Other Franchises<br>Total Franchises  | 32,217,542<br>12,458,949<br>7,575,000<br>259,079<br>52,510,570               | 42,423,682<br>16,803,015<br>10,100,000<br>259,079<br>69,585,776              | 29,117,010<br>12,027,608<br>6,837,761<br>472,081<br>48,454,460              | 29,827,943<br>11,592,009<br>7,127,385<br>280,683<br>48,828,020              | (710,933)<br>435,599<br>(289,624)<br>191,398<br>(373,560)           | -2%<br>4%<br>-4%<br><u>68%</u><br>-1% |
| Rents and Concessions<br>Mission Bay<br>Pueblo Lands<br>Other Rents and Concessions<br>Total Rents and Concessions  | 27,692,304<br>3,669,228<br>4,066,394<br>35,427,926                           | 30,000,000<br>3,975,000<br><u>4,430,313</u><br>38,405,313                    | 20,990,762<br>3,067,801<br><u>4,111,081</u><br>28,169,644                   | 22,123,417<br>3,006,021<br><u>3,818,422</u><br>28,947,860                   | (1,132,655)<br>61,780<br><u>292,659</u><br>(778,216)                | -5%<br>2%<br><u>8%</u><br>-3%         |
| Motor Vehicle License Fees  | 7,483,691  | 7,938,333  | 5,297,142   | 7,679,623   | (2,382,481)   | -31%                                  |
| Revenues from Other Agencies  | 12,591,174   | 12,957,056   | 6,891,415   | 11,091,069  | (4,199,654)   | -38%                                  |
| Charges for Current Services  | 25,202,943   | 30,731,343   | 31,681,813  | 30,037,660  | 1,644,153   | 5%                                    |
| Services and Transfers  | 118,622,981  | 148,794,445  | 101,484,440   | 104,097,071   | (2,612,631)   | -                                     |
| Miscellaneous Revenues  | 1,952,099  | 2,218,847  | 2,772,386   | 2,249,180   | 523,206   | 23%                                   |
| Total General Fund Revenues   | \$ 979,868,360   | \$ 1,116,626,118   | \$ 927,871,549  | \$ 915,245,996  | \$ 12,625,553   | 1%                                    |

# General Fund Expenditure Status Report (Schedule 2) For the Period Ending May 30, 2008 (Unaudited)

| Bunches and Support Services         5   |  |                  | 1                |                |                |               |             |
|--|--|------------------|------------------|----------------|----------------|---------------|-------------|
| Appropriate Research         5         5         5         3.000.201         5         -         5         3.000.201         0         1.77.013         1.77.013         1.77.014         0.77.013         0.77.014         0.77.014         0.77.014         0.77.014         0.77.014         0.77.014         0.77.015         0.77.011         0.77.015         0.77.011         0.77.015         0.77.011         0.77.015         0.77.011         0.77.015         0.77.011         0.77.011         0.77   |  |                  |                  |                |                |               | %<br>Change |
| Biomesia and Support Sorvices         2,177,198         2,233,201         2,137,713         1,477,461         677,652         4,478,461           Convoit Fright Francisco         2,233,201         2,233,201         2,234,147         3,237,712         8,184,800         27           Lator Francisco         2,77,726         6,112,007         2,233,201         2,233,201         2,233,201         1,237,728         6,113,000         29         2,336,221         4,500,503         1,237,728         6,113,000         29         2,336,221         4,500,503         1,237,728         6,113,000         29,327,828         2,300,700         1,237,728         4,340,503         2,775,527         2,598,396         217,191         0           Community and Lagination Sorvices         4,040,058         4,430,053         3,775,567         2,598,396         217,191         0           Community and Lagination Sorvices         4,040,058         4,430,053         3,775,567         2,598,396         217,191         0           Community and Lagination Sorvices         4,040,058         4,280,053         3,775,567         2,598,396         217,191         0           Community and Lagination Sorvices         4,040,058         4,775,057         4,310,070,000         4,310,070,000         4,310,070,000         4,310,070,000<   |  |                  |                  |                |                |               |             |
| Chycke Program Expenditions         33.44.370         52.531.322         41.324.137         32.827.147         8.386.900         25.33           Labor Relations         737.485         899.821         73.9147         1.257.756.85         18.386.380         21.01           Labor Relations         6.212.444         29.033.056         27.156.85         6.576.655         18.386.380         21.01           Community and Legislative Services         4.040.08         4.738.229         6.077.058         18.386.380         21.01           Community and Legislative Services         4.040.08         4.738.229         4.132.41.17         1.2395.161         (2.801.307)         22.00           Coll Auditor and Comproling         11.467.133         11.41.177.77         2.00.027         1.137.448         182.200         18.13.18.98         1           Coll Auditor and Comproling         1.14.67.133         11.41.7777         2.00.020         1.337.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.448         12.137.428         12.137.448         12.137.4  |  |                  |                  |                |                |               | 100%        |
| Labor Relations 737.465 90.621 713.167 1.257.762 (915.685) 4-41<br>Protocol Infer of the University of Contracting 0.127.762 (915.685) 4-41<br>Protocol Infer of the University of Contracting 0.127.765 (262.931) 5-<br>Protocol Infer of the University of Contracting 0.117.167 (262.931) 5-<br>Community of Contracting 0.118.167 (262.931) 5-<br>Contracting 0.118 (263.931)  |  |                  |                  |                |                |               | 44%         |
| Office of the Chef Information Officer <sup>1</sup> 28.221,444         29.063,066         27.128,262         6.576,693         15.386,893         210           Personel         6.121,897         6.632,002         5.338,224         6.697,156         (68.8391)         5.           Community and Legislative Services         4.049,068         4.380,533         3.775,587         3.558,396         2117,191         6           Department of Finance         11.4157,153         11.417,163         11.417,164         14.437,163         11.417,164         14.437,163         14.447,163         14.447,163         14.447,163         14.447,163         14.447,163         14.447,164         0.490,176         10.2367,151         (2.401,1377)         2.259,068         2.100,401         10.2367,151         40.82,006         0.86         0.66         0.66         0.66         0.66         0.66,712         2.131,1         44.54,01         2.13         44.54,01         2.13         44.54,01         2.13         44.54,01         2.15         0.86,253         3.07,600         1.66,72         2.25         1.340,483         (1.666,461)         -9           Chr framming and Community Immetment         13.504,411         7.75,655,16         1.238,412         1.340,483         (1.666,41)         -9         2.330,422         2.   |  |                  |                  |                |                |               | 25%         |
| Personal<br>Purchasing<br>Durbanesing and Legislative Services<br>Community and Legislative Services<br>Commun   |  |                  |                  |                |                |               | -41%        |
| Purchassing and Contracting         5,197,418         6,613,469         4,736,229         4,342,983         393,246         9           Community and Legislative Services         Community and Legislative Services         4,040,068         4,360,533         3,775,567         3,556,396         217,191         6           Department of Finance         City Audits and Computation         11,467,153         11,511,000         9,563,764         12,355,151         (2,201,327)         22           City Finance         2,839,684         2,230,401         2,120,002         1,174,66         862,698         86           Colty Gammagement         3,816,477         4,117,777         2,000,003         3,007,000         (480,999)         -17           Land Use and Economic Development         City Financian and Community Investment         13,308,461         17,056,516         12,338,432         13,404,893         (1,066,461)         -0           Land Use and Economic Development 1         3,408,417         4,373,206,41         3,408,403         32,777,550         3,43,167         24,312           Land Use and Economic Development 1         9,452,427         3,273,506,41         3,406,403         32,777,550         3,43,167         24,312         24,04,500         90,728,405,22         32,74,57,500         3,43,167         32,30,8  |  | - 1 1            |                  |                | - 1 1          |               | 210%        |
| Community and Legislative Services Community and Computed Integrative Community and Community Investment Computed Community Investment Computed Community Investment Computed Community Investment Community Comm   |  |                  |                  |                |                |               | -5%         |
| Community and Lagistative Services         4,049,068         4,380,533         3,775,587         3,588,396         217,191         6           Department of Financi<br>Con Audits and Comproteir         11,457,153         11,417,163         11,417,163         12,238,161         (2208,1537)         223           Det Mutangement <sup>2</sup> 2,522,688         2,720,401         2,123,011         445,301         213,311         445,301         213,311         445,431         213,311         445,431         213,311         445,431         213,311         445,431         213,311         445,431         245,308,330         (106,441)         77,788,516         12,334,432         13,404,893         (106,441)         77,788,516         12,334,432         13,404,893         (106,441)         76,782,222         269,909         200,536         200,909         30,778,727         324,661         11         11,86,77         22         200,917         12,72,567         683,332         3,073,872         344,867         23,938,914         4,381,424         3,398,014         75,958         30,938,90         27,72,567         693,332         2         200,124         77,958         33,928,914         77,958,91         93,328,72         344,467         3,986,141         77,958,91         33,428,913         3,93,91,46         4,279,428 <td>Purchasing and Contracting</td> <td>5,197,418</td> <td>5,613,499</td> <td>4,736,229</td> <td>4,342,983</td> <td>393,246</td> <td>9%</td>   | Purchasing and Contracting                         | 5,197,418        | 5,613,499        | 4,736,229      | 4,342,983      | 393,246       | 9%          |
| Department of Finance         11,457,158         11,457,158         11,457,158         11,457,158         11,457,158         11,457,158         11,457,158         12,236,151         (2,201,357)         2.3           Chy Audior and Composition         274,366         10,273,248         12,338,154         14,441,516         0.1,438,178         10,287,248         13,138,48         14,441,516         0.1,438,178         10,287,248         13,138,48         14,441,516         0.1,438,178         10,287,248         13,138,48         14,441,516         0.1,438,178         10,287,248         13,146,403         12,138         14,441,516         0.1,438,178         11,231,138         14,441,516         0.1,438,178         11,231,138         14,441,516         0.1,438,178         11,231,138         14,441,516         11,231,516         12,338,432         13,404,468         (1,066,461)         -8         11,86,727         22         2,303,312         2,070,717         1,186,727         22         2,303,312         2,070,717         1,127,7,50         343,167         20         11,86,727         22         37,230,664         33,46,609         32,272,677         63,332         2         2,273,132         2,070,717         1,727,50         343,167         20         1,666,417         40         34,462,43         32,460,266         27   | Community and Legislative Services                 |                  |                  |                |                |               |             |
| City Audror and Comptroler         11,457,163         11,511,000         9.593,744         12,305,161         (2,201,377)         22,323,08           City Treasure         13,318,447         14,441,916         (10,439,176         (10,287,208         1151,686         1           Office of the Coff Financial Officer <sup>1</sup> 2,523,688         12,733,410         424,301         213,311         444,401         213         444,403         14,441,916         (10,439,176         10,238,176         10,238,176         10,238,176         11,337,468         484,200         213,311         444,442,338,827         3,340,483         (14,441,916         10,301,916         64,202,02         5,500,530         11,986,672         222         688,999         30,073,872         344,691         11         24,231,432         3,404,693         (10,66,441)         4,917,717         1,272,550         3,43,167         20           Neighborhood and Customer Services         2,330,944         4,281,482         3,346,6707         7,2051,165         2,472,452         2         98,999         31,480,707         1,272,550         3,43,167         20           Library         2,330,944         2,320,132         2,070,717         1,272,550         3,43,167         20         2,772,570         3,43,167         20         2,772,5   | Community and Legislative Services                 | 4,049,068        | 4,380,533        | 3,775,587      | 3,558,396      | 217,191       | 6%          |
| Chy Treasurer         13,131,843         14,441,916         10,281,776         10,287,208         11,37,268         11,37,363         198,266         68           Office of the Chief Financial Minogenet         373,494         1,067,349         667,012         213,311         484,301         213           Land Use and Economic Development         3,131,443         1,177,780,516         1,233,412         144,483,01         213           Chy Faming and Community investment         13,060,451         17,508,516         12,338,412         1,404,893         11,966,72         22,334,12         1,070,717         1,237,428         11,966,72         22,334,12         2,070,717         1,277,550         343,167         20,331,87         197         20           Relightan Assets         3,338,41         4,241,42         3,386,223         2,073,377         1,77,550         343,167         20           Park and Recreation         78,722,034         37,360,644         33,466,09         77,301,145         2,478,462         32         2,478,462         32         2,478,462         32         2,478,462         33,476,09         32,778,657         663,256         (16,7,969)         -29         07         061,373,373         86,225         666,2549         (16,95,285)         17,77,550         343,477,453<   | Department of Finance                              |                  |                  |                |                |               |             |
| Debt Management <sup>1</sup> 2,252,888         2,730,401         2,130,002         1,137,486         982,806         86           Office of the Francial Office <sup>1</sup> 674,946         1,067,349         607,612         213,311         443,921         213           Land Use and Economic Development         1,308,451         1,308,451         1,308,451         1,009,461         9           Development         0,208,451         1,208,451         1,208,451         1,009,461         9           Land Use and Economic Development <sup>1</sup> 0,208,451         1,208,451         2,308,422         3,308,422         3,308,422         3,308,422         3,308,422         2,309,323         3,307,372         3,349,691         117           Land Use and Economic Development <sup>1</sup> 645,922         668,999         600,536         208,449         3,481,677         20           Disport         3,472,475         7,73,064         3,346,030         3,772,477         80,332,22         2070,717         1,727,560         3,43,167         20           Disport         7,93,233         87,76,362         3,272,477         80,332,22         2,332         2,070,717         1,727,560         3,43,167         20           Office of Enics and Integrity         0,79,203         47,960   | City Auditor and Comptroller                       | 11,457,153       | 11,511,090       | 9,593,794      | 12,395,151     | (2,801,357)   | -23%        |
| Office of the Clief Financial Office <sup>1</sup> 974,946         1,067,349         067,012         213,311         444,301         213           Land Use and Economic Development         3,315,477         4,117,777         2,509,203         3,007,600         (468,337)         -17           Land Use and Economic Development         13,208,451         17,208,516         12,338,432         13,404,493         (1,068,451)         -6           Development services         2,007,101         4,203,212         2,007,017         1,727,550         343,167         20           Customer Services         2,330,442         2,523,132         2,007,017         1,727,550         343,167         20           Customer Services         2,330,442         2,523,132         2,070,717         1,727,550         343,167         20           Office of Ethics and Integrity         34,732,437         37,530,664         33,466,038         32,772,457         683,382         2           Office of Ethics and Integrity         0         457,564         (65,289)         115,73,333         885,235         688,096         78           Public Safety and Homeland Security         1,664,882         2,256,742         1,571,564         (60,328)         1,77           Office of Ethics and Integrity         1,664,733 </td <td></td> <td>13,131,843</td> <td>14,441,916</td> <td>10,439,176</td> <td>10,287,208</td> <td>151,968</td> <td>1%</td>   |  | 13,131,843       | 14,441,916       | 10,439,176     | 10,287,208     | 151,968       | 1%          |
| Financial Management         3.815,477         4.117,777         2.509,203         3.007,600         (498,387)         1.72           Lad Use and Economic Development   | Debt Management <sup>3</sup>                       | 2,529,688        | 2,730,401        | 2,120,092      | 1,137,486      | 982,606       | 86%         |
| Land Use and Economic Development<br>City Planning and Community Investment<br>Development Services<br>Real Estate Assets<br>Each Assets<br>Estate Asse | Office of the Chief Financial Officer <sup>1</sup> | 974,946          | 1,067,349        | 667,612        | 213,311        | 454,301       | 213%        |
| City Planning and Community Investment         13,508,451         17,508,616         12,338,422         13,404,803         (1,066,471)         -2           Beel Estate Assets         3,938,814         4,261,462         3,398,823         3,073,372         324,981         11           Land Use and Economic Development <sup>1</sup> 645,922         685,999         600,536         20,8494         321,587         187           Neighborhood and Customer Services         2,30,942         2,222,132         2,070,717         1,727,560         943,167         20           Library         34,732,437         37,630,664         3,3460,09         327,72667         603,382         2           Special Events         497,900         465,580         685,099         73,081,145         2,472,462         3           Office of Ethics and Integrity         2         2,234,334         2,400,537         1,573,333         885,235         685,098         76           Office of Ethics and Integrity         1,664,882         2,256,742         1,519,292         1,015,554         600,728         55           Police         350,028,293         330,728,695         348,297,543         324,502,566         2,379,497         73,323         155           San Diego Fire Assoue         165,547,467<   | Financial Management                               | 3,815,477        | 4,117,777        | 2,509,203      | 3,007,600      | (498,397)     | -17%        |
| Development Services         6.207,101         6.703,916         6.492,002         5.305,330         1,186,672         22           Real Estate Assets         3.938,814         4.281,462         3.398,233         3.03727         3.24,951         11           Land Use and Economic Development <sup>1</sup> 645,922         698,999         600,536         208,949         391,587         187           Neighborhood and Customer Services         2.330,042         2.523,132         2.070,717         1.727,550         943,167         200           Library         34,732,437         37,630,684         33,468,039         32,772,657         693,382         2           Park and Recreation         76,720,141         75,559,607         7.031,145         2.2473,482         3           Special Events         499,730         2.254,732         1,573,333         885,235         668,098         78           Parking Micro of Inomatiand Security         1.864,873         537,358         400,399         575,654         (95,256)         17           Parking Micro of Inomatiand Security         1.864,873         300,726,665         344,207,473         159,080,475         13,846,963         17,82,769         575,654         (96,262)         17         7         7         7         7<  |  |                  |                  |                |                |               |             |
| Real Estate Assets         3.388,814         4.261,462         3.388,823         3.073,872         3.24,951         11           Land Use and Economic Development <sup>1</sup> 645,922         698,999         600,536         208,949         391         11           Neighborhood and Customer Services         2,330,442         2,223,132         2,070,717         1,727,550         543,167         20           Library         34,722,437         37,530,664         33,468,039         32,722,657         693,352         2           Special Events         499,549         497,900         496,530         652,5249         (179,496)         29           Office of Ethics and Integrity         2,224,334         2,400,537         1,573,333         885,235         688,098         78           Office of Ethics and Integrity         1,664,882         2,256,742         1,518,282         1,015,564         690,786         507,7864         (192,285)         17           Public Safery <sup>1</sup> 1,537,160         305,028,290         390,728,685         324,602,566         23,794,977         7         73,338         490,349         576,654         (192,285)         17         915,936         13,285,398         99         575,654         (192,285,732         156,353,388         324,02,563 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-8%</td>  |  |                  |                  |                |                |               | -8%         |
| Land Use and Economic Development <sup>1</sup> 645.522         698.999         600.536         208.049         391.687         187           Neighborhood and Customer Services         2.330.442         2.523.132         2.070.717         1.727.550         343.167         20           Dara Ma Recreation         787.220.44         78.380.644         33.466.039         32.772.657         693.382         2.2         3         35.801.44         77.559.007         73.081.145         74.782.437         37.830.644         33.466.039         32.772.657         693.382         2.473.482         3         35.801.667         686.098         78         446.580         765.545         668.098         78         668.098         78         469.530         755.554         698.098         78         9         507.555         555.554         503.728         507.728 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>22%</td></td<>   |  |                  |                  |                |                |               | 22%         |
| Neighborhood and Customer Services         2.330,942         2.523,132         2.070,717         1,727,550         343,167         20           Library         34,732,437         37,6330,664         33,466.039         32,727,657         693,382         2           Park and Recreation         78,722,034         87,520,141         75,559,607         73,081,145         2,478,462         3           Special Events         459,980         464,560         652,549         (187,969)         -29           Office of Ethics and Integrity         2         2,243,34         2,400,537         1,573,333         885,235         688,098         76           Public Safety and Homeland Security         1,664,862         2,256,742         1,519,282         1,015,554         603,728         50           Public Safety and Homeland Security         1,637,160         30,633,186         1,204,190         489,868         744,332         156           San Diego Fire-Rescue         165,874,47         183,342,44         172,845,873         19,908,475         13,863,284         9           Public Works         20,906         75,854         1,046,230         7         1,343,244         172,945,074         1,043,512         33           General Services         10,1915,654         <  |  |                  |                  |                |                |               | 11%         |
| Customer Services         2.33,042         2.833,132         2.070,717         1,727,550         343,167         20           Library         34,732,437         37,836,664         33,466,039         32,772,657         693,382         2         3           Park and Recreation         76,722,034         87,820,141         75,556,607         73,081,145         2,478,462         3           Special Events         459,549         497,980         464,580         652,259         (187,969)         2.29           Office of Ethics and Integrity         2         2,234,334         2,400,537         1,573,333         885,235         688,098         76           Public Safety and Homeland Security         1,684,882         2,256,742         1,519,282         1015,554         503,728         50           Public Safety 1         1,557,150         3,053,186         1,204,190         469,856         73,432         156           San Diego Fire-Rescue         165,547,467         13,434,264         172,945,873         33,449,553         1,643,812         33           General Services         41,332,84         24,112,445         29,841,834         27,095,404         1,846,230         7           Public Works         78,558         54,52,59         35,424,428<   | Land Use and Economic Development                  | 645,922          | 698,999          | 600,536        | 208,949        | 391,587       | 187%        |
| Library 34,732,437<br>Park and Recreation 76,722,057<br>Special Events 47,959<br>Office of Ethics and Integrity<br>Office of Ethics and Integrity<br>Doffice of Ethics and Integrity<br>Public Safey and Homeland Security<br>Family Justice Center 96,733<br>Special Events 50,657<br>Public Safey and Homeland Security<br>Family Justice Center 96,733<br>Special Events 50,657<br>Public Safey and Homeland Security<br>Family Justice Center 96,733<br>Special Events 10,967,958<br>Public Safey and Homeland Security<br>Family Justice Center 96,733<br>Special Events 10,967,958<br>Public Safey 10,152,742<br>Family Justice Center 96,733<br>Special Events 10,967,958<br>Public Safey 10,152,742<br>Public Safey 10,152,743<br>Special Events 10,152,745<br>San Diego Fire-Rescue 165,547,467<br>Family Justice Center 96,285,91<br>Public Safey 10,152,742<br>Public Safey 10,152,744<br>San Diego Fire-Rescue 165,547,467<br>Family Justice Center 91<br>Public Safey 10,152,744<br>Family Justice Center 91<br>Public Safey 10,152,744<br>San Diego Fire-Rescue 165,547,467<br>Family Justice Center 91<br>Public Safey 10,152,84<br>Family Justice Center 91<br>Public Safey 10,152,84<br>Family Justice Center 91<br>Public Safey 10,191,554<br>Family Justice Center 91<br>Family Justice 91<br>Family Justice 90,000<br>Family Justice 91<br>Family Justice 90   |  |                  |                  |                |                |               |             |
| Park and Recreation         78,722.034         87,520,141         75,550,607         73,081,145         2,478,462         3.3           Special Events         497,980         466,580         652,549         (187,969)         -29           Office of Ethics and Integrity  |  |                  |                  |                |                | , .           | 20%         |
| Special Events         459,549         497,980         464,580         652,549         (187,969)         -29           Office of Ethics and Integrity  |  |                  |                  |                |                |               | 2%          |
| Office of Ethics and Integrity<br>Office of Ethics and Integrity <sup>1,3</sup> 2,234,334         2,400,537         1,573,333         885,235         698,098         78           Public Safety and Homeland Security<br>Family Justice Center         496,733         537,358         480,369         575,654         (95,285)         -17           Office of Ethics and Integrity         1,664,882         2,266,742         1,519,282         1,015,554         503,728         500           Police         359,028,299         390,728,695         348,297,543         324,602,566         23,749,4977         7           San Diego Fire-Rescue         165,547,467         183,434,284         172,945,873         159,080,475         13,865,398         9           Public Works         Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Public Works         789,585         854,530         572,160         404,416         167,744         41  |  |                  |                  |                |                |               | 3%          |
| Office of Ethics and Integrity <sup>1,3</sup> 2,234,334         2,400,537         1,573,333         885,235         688,098         78           Public Safety and Homeland Security         496,733         537,358         400,369         575,654         (95,285)         -17           Office of Homeland Security'         1,664,882         2,256,742         1,519,282         1,015,554         503,728         500,728         500,728         500,728         500,728         500,728         500,728         500,728         503,738         1,204,190         489,858         733,332         156           San Diego Fire-Rescue         155,547,467         183,434,264         172,945,873         159,080,475         13,865,398         9           Public Works         Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Christon of Marcina and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Public Works         8         78,9585         824,530         572,160         404,416         167,744         41           Other         Mayor         78,9587         627,891         522,301         209,255         313,049   | Special Events                                     | 459,549          | 497,980          | 464,580        | 652,549        | (187,969)     | -29%        |
| Public Safety and Homeland Security         496,733         537,358         480,369         575,654         (95,285)         -17           Office of Homeland Security <sup>1</sup> 1,664,882         2,266,742         1,519,282         1,015,554         503,728         500           Police         339,028,099         390,728,695         348,297,543         324,502,566         23,794,977         7           Public Safety <sup>1</sup> 1,537,150         3,053,186         1,204,190         449,858         734,332         156           San Diego Fire-Rescue         165,547,467         183,434,264         172,945,873         150,800,475         13,865,398         9           Public Works         Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,946,230         7           Environmental Services         101,915,584         108,049,461         71,521,167         58,425,895         13,095,272         22           Public Works         789,585         854,530         572,160         404,416         167,744         41           Offner          101,91,95,584         0627,891         522,301         209,252         313,049         1500           Tax and Revenue Anticipation Notes <sup>1</sup> 579,587<  |  |                  |                  |                |                |               |             |
| Family Justice Center       496,733       537,588       440,369       575,654       (69,285)       -1.7         Office of Homeland Security <sup>1</sup> 1,664,482       2,256,742       1,619,282       10.16,554       603,728       50         Police       359,028,299       390,726,695       348,297,543       324,502,566       23,794,977       7         Public Safety <sup>1</sup> 1,537,150       3,053,186       1,204,190       489,858       734,332       156         San Diego Fra-Rescue       165,547,467       18,343,264       172,945,873       159,004,475       18,846,339       97         Public Works       Engineering and Capital Projects       32,730,820       35,424,428       29,841,634       27,995,404       1,846,230       7         Environmental Services       101,915,584       108,049,461       71,521,167       58,425,895       13,095,272       22       22         Public Works       799,587       627,891       522,301       209,252       313,049       150         Tax and Revenue Anticipation Notes <sup>1</sup> 579,567       627,891       522,301       209,252       313,049       150         City Atomey       34,112,964       36,911,174       34,087,816       32,555,383       1,532,433       5  | Office of Ethics and Integrity <sup>1,3</sup>      | 2,234,334        | 2,400,537        | 1,573,333      | 885,235        | 688,098       | 78%         |
| Office of Homeland Security <sup>1</sup> 1,664,862         2,256,742         1,519,282         1,015,554         503,728         500           Police         359,028,299         390,726,695         348,207,543         324,502,566         23,744,977         7           Public Safety <sup>1</sup> 1,537,150         3,053,186         1,204,190         469,858         734,332         156           San Diego Fire-Rescue         165,547,467         183,43,264         172,945,873         159,080,475         13,865,388         9           Public Works           Engineering and Capital Projects         32,730,820         35,424,428         29,841,633         27,995,404         1,846,230         7           Environmental Services         44,538,264         48,719,354         44,443,375         33,449,563         11,043,812         33           General Services         101,915,584         108,049,461         71,521,167         58,425,895         13,095,272         22         22         313,049         160           Other         789,587         627,891         522,301         209,252         313,049         150           Mayor         34,112,964         36,911,174         34,637,816         32,555,383         1,532,433         5         5   |  | 100 700          | 507.050          | 100.000        | 575.054        | (05,005)      | 470/        |
| Police         359,028,299         390,766,695         348,287,543         324,502,566         23,74,977         7           Public Safety <sup>1</sup> 1,537,150         3,053,186         1,204,190         469,858         734,332         156           San Diego Fire-Rescue         165,547,467         183,434,264         172,945,873         150,800,475         13,865,388         9           Public Works          2         2,941,634         27,995,404         1,846,230         7           Environmental Services         40,538,264         48,719,354         44,439,375         33,449,563         11,043,812         33           General Services         101,915,544         108,049,461         71,521,167         54,25,695         13,095,272         22           Public Works         789,585         854,530         572,160         404,416         167,744         41           Other           621,000         5,109,000         604,578         4,543,659         (3,939,081)         -57           Mayor         579,587         627,891         522,301         209,252         313,049         -57           City Attorney         34,112,964         36,911,174         34,087,465         3,963,288         3,547,267  |  |                  |                  |                |                |               |             |
| Public Safely 1         1,537,150         3,637,160         1,207,160         469,858         724,332         156           San Diego Fire-Rescue         165,547,467         183,434,264         172,945,873         159,080,475         13,865,398         9           Public Works           Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Environmental Services         44,538,264         48,719,354         44,493,375         33,449,663         11,043,812         33           General Services         101,915,584         108,049,461         71,621,167         58,425,895         13,095,272         222           Public Works         789,585         854,530         572,160         404,416         167,744         41           Other           Mayor         579,587         627,891         522,301         209,252         313,049         150           Tax and Revenue Antricipation Notes <sup>1</sup> 621,000         5,109,000         604,578         4,543,659         (5,55,51)         10           City Attorney         34,112,964         36,911,174         34,087,816         32,555,383         1,532,433         5           City   |  |                  |                  |                |                |               |             |
| San Diego Fire-Rescue         165,547,467         183,434,264         172,945,873         159,080,475         13,865,398         9           Public Works         Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Environmental Services         44,538,264         48,719,354         44,443,375         33,449,563         11,043,812         33           General Services         101,915,584         108,049,461         71,521,167         58,425,895         13,095,272         222           Public Works         789,585         854,530         572,160         404,416         167,744         41           Other             200,252         313,049         150           Mayor         579,587         627,891         522,301         200,252         313,049         150           Tax and Revenue Anticipation Notes 1         621,000         5,109,000         604,578         4,533,264         3,547,267         416,6021         12           City Attorney         34,112,964         36,911,174         34,087,816         32,2555,383         1,532,433         5           City Council - District 1         913,887         990,000  |  |                  |                  |                |                |               |             |
| Public Works         20,841,634         27,995,404         1,846,230         7           Engineering and Capital Projects         32,730,820         35,424,428         29,841,634         27,995,404         1,846,230         7           Environmental Services         44,538,264         48,719,354         44,493,375         33,449,563         11,043,812         33           General Services         101,915,584         108,049,461         7,552,160         404,416         167,744         41           Other         7         789,585         627,891         522,301         209,252         313,049         150           Tax and Revenue Anticipation Notes 1         621,000         5,109,000         604,578         4,543,659         (3,939,081)         -87           City Atomey         34,112,964         36,911,174         34,087,816         32,555,383         1,52,433         5           City Clerik         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Clerik         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,887         990,000         780,640         885,755         (85,155)         10   |  |                  |                  |                |                |               | 9%          |
| Engineering and Capital Projects $32,790,820$ $35,424,428$ $29,841,634$ $27,995,404$ $1,846,230$ $7$ Environmental Services $44,538,264$ $48,719,354$ $44,493,375$ $33,449,563$ $11,043,812$ $33$ General Services $101,915,584$ $108,049,461$ $71,521,167$ $58,425,895$ $13,095,272$ $22$ Public Works $789,585$ $854,530$ $572,160$ $404,416$ $167,744$ $441$ Other $852,301$ $209,252$ $313,049$ $150$ Tax and Revenue Anticipation Notes $^1$ $579,587$ $627,891$ $522,301$ $209,252$ $313,049$ $150$ Non-Mayoral $C$ $C$ $627,891$ $522,301$ $209,252$ $313,049$ $150$ Citly Chorney $34,112,964$ $36,911,174$ $34,087,816$ $32,555,383$ $1,532,433$ $55$ Citly Clorneil - District 1 $913,872$ $990,000$ $780,640$ $865,795$ $(85,155)$ $-10$ Citly Council - District 2 $913,867$ $990,000$ $868,414$ $885,972$ $(17,558)$ $-2$ Citly Council - District 3 $913,860$ $990,000$ $874,819$ $860,336$ $144,83$ $2$ Citly Council - District 5 $913,861$ $990,000$ $874,819$ $860,336$ $144,83$ $2$ Citly Council - District 5 $913,861$ $990,000$ $874,819$ $860,336$ $144,83$ $2$ Citly Council - District 5 $913,861$ $990,000$ $874,819$ $860,336$ $144,83$ $2$   | San Diego File-Rescue                              | 105,547,407      | 103,434,204      | 172,945,675    | 159,080,475    | 13,003,390    | 970         |
| Environmental Services         44,538,264         48,719,354         44,433,375         33,449,563         11,043,812         33           General Services         101,915,584         108,049,461         71,521,167         58,425,895         13,095,272         22           Public Works         789,585         854,530         572,160         404,416         167,744         41           Other            33,049,653         1,043,812         33           Mayor         579,587         627,891         522,301         209,252         313,049         150           Tax and Revenue Anticipation Notes 1         621,000         5,109,000         604,578         4,543,659         (3,939,081)         -87           Non-Mayoral            4,084,387         34,087,816         32,555,383         1,532,433         15           City Attorney         34,112,964         36,911,174         34,087,816         32,555,383         1,532,433         15           City Council - District 1         913,872         990,000         818,884         796,660         22,224         33           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)  |  | 22 720 820       | 25 424 429       | 20 941 624     | 27.005.404     | 1 946 220     | 7%          |
| General Services         101,915,584         108,049,461         71,521,167         58,425,895         13,095,272         22           Public Works         789,585         854,530         572,160         404,416         167,744         41           Other           579,587         627,891         522,301         209,252         313,049         150           Tax and Revenue Anticipation Notes <sup>1</sup> 621,000         5,109,000         604,578         4,543,659         (3,939,081)         -87           Non-Mayoral           4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,872         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,847         990,000         818,84         796,660         22,224         3           City Council - District 3         913,860         990,000         818,841         885,972         (17,558)         -22           City Council - District 4         913,860         990,000         874,819         860,336         14,483         22           City Council - District 5         913,861         990,000         872  |  |                  |                  |                |                |               | 33%         |
| Public Works         789,585         854,530         572,160         404,416         167,744         41           Other  |  |                  |                  |                |                |               | 22%         |
| Other<br>Mayor<br>Tax and Revenue Anticipation Notes <sup>1</sup> 579,587<br>627,891         627,891<br>5,109,000         522,301<br>604,578         209,252<br>4,543,659         313,049<br>(3,939,081)         507           Non-Mayoral<br>City Attorney         34,112,964         36,911,174         34,087,816         32,555,383         1,532,433         5           City Clerk         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,847         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,847         990,000         818,884         796,6600         22,224         3           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -2           City Council - District 4         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,861         990,000         874,819         860,336         14,483         2           City Council - District 6         913,836         990,000         861,609         819,202         32,407         4           City Council - District 7         913,847         900,000  |  |                  |                  |                |                |               | 41%         |
| Mayor         579,587         627,891         522,301         209,252         313,049         150           Tax and Revenue Anticipation Notes <sup>1</sup> 621,000         5,109,000         604,578         4,543,659         (3,939,081)         -87           Non-Mayoral  | <b>C</b> //  |                  |                  |                |                |               |             |
| Tax and Revenue Anticipation Notes <sup>1</sup> 621,000         5,109,000         604,578         4,543,659         (3,939,081)         -87           Non-Mayoral<br>City Attorney         34,112,964         36,911,174         34,087,816         32,555,383         1,532,433         55           City Clerk         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,872         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,867         990,000         818,884         796,660         22,224         33           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -22           City Council - District 4         913,861         990,000         874,819         860,336         14,483         26           City Council - District 5         913,861         990,000         874,819         860,336         14,483         26           City Council - District 6         913,861         990,000         850,263         787,199         13,064         22           City Council - District 7         913,861         990,000         851,609         819,202  |  | 579 587          | 627 891          | 522 301        | 209 252        | 313 049       | 150%        |
| City Attorney         34,112,964         36,911,174         34,087,816         32,555,383         1,532,433         55           City Clerk         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,872         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,847         990,000         818,884         796,660         22,224         3           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -2           City Council - District 5         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,861         990,000         874,819         860,336         14,483         2           City Council - District 6         913,836         990,000         800,263         787,199         13,064         2           City Council - District 7         913,847         990,000         851,609         819,202         32,407         4           City Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -5<  |  |                  | - ,              |                | / -            |               | -87%        |
| City Attorney         34,112,964         36,911,174         34,087,816         32,555,383         1,532,433         55           City Clerk         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,872         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,872         990,000         818,884         796,660         22,224         3           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -2           City Council - District 4         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,861         990,000         874,819         860,336         14,483         2           City Council - District 6         913,836         990,000         800,263         787,199         13,064         2           City Council - District 7         913,847         990,000         852,459         901,935         (49,476)         -5           City Council - District 7         913,847         990,000         852,459         901,935         (49,476)   | Non-Mavoral  |                  |                  |                |                |               |             |
| City Clerk         4,084,387         4,408,745         3,963,288         3,547,267         416,021         12           City Council - District 1         913,872         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,872         990,000         818,884         796,660         22,224         3           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -2           City Council - District 4         913,860         990,000         874,819         860,336         14,443         2           City Council - District 5         913,861         990,000         874,819         860,336         14,443         2           City Council - District 5         913,861         990,000         876,819         800,263         787,199         13,064         2           City Council - District 6         913,836         990,000         852,459         901,935         (49,476)         -5           Council - District 7         913,847         990,000         852,459         901,935         (49,476)         -5           Council - District 8         913,843         990,000         852,459         901,935         (49,476) <td>-</td> <td>34.112.964</td> <td>36,911.174</td> <td>34.087.816</td> <td>32.555.383</td> <td>1.532.433</td> <td>5%</td>  | -  | 34.112.964       | 36,911.174       | 34.087.816     | 32.555.383     | 1.532.433     | 5%          |
| City Council - District 1         913,872         990,000         780,640         865,795         (85,155)         -10           City Council - District 2         913,847         990,000         818,884         796,660         22,224         33           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -22           City Council - District 4         913,860         990,000         864,414         885,972         (17,558)         -22           City Council - District 5         913,861         990,000         874,819         860,336         144,483         22           City Council - District 5         913,861         990,000         876,819         860,263         787,199         13,064         22           City Council - District 6         913,836         990,000         850,263         787,199         13,064         22           City Council - District 7         913,847         990,000         851,609         819,202         32,407         4           City Council - District 8         913,847         990,000         852,459         901,935         (49,476)         -5           Council Administration         1,707,074         1,888,988         1,551,131         2,360,635 <td></td> <td>4.084.387</td> <td>4,408,745</td> <td>3.963.288</td> <td></td> <td></td> <td>12%</td>  |  | 4.084.387        | 4,408,745        | 3.963.288      |                |               | 12%         |
| City Council - District 2         913,847         990,000         818,884         796,660         22,224         3           City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -2           City Council - District 3         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,861         990,000         874,819         860,336         14,483         2           City Council - District 5         913,836         990,000         874,819         860,336         14,483         2           City Council - District 6         913,836         990,000         800,263         787,199         13,064         2           City Council - District 7         913,836         990,000         852,459         901,935         (49,476)         -5           Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -5           Council - District 8         930,690         1,021,106         726,677         576,645         150,032         26   |  |                  |                  |                |                |               | -10%        |
| City Council - District 3         913,860         990,000         868,414         885,972         (17,558)         -2           City Council - District 4         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,860         990,000         874,819         860,336         14,483         2           City Council - District 5         913,861         990,000         874,819         860,336         14,483         2           City Council - District 6         913,836         990,000         820,263         787,199         13,064         2           City Council - District 7         913,847         990,000         851,609         819,202         32,407         4           City Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -5           Council Administration         1,707,074         1,888,988         1,551,131         2,360,635         (809,504)         -34           Ethics Commission         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         1  |  | 913,847          | 990,000          | 818,884        | 796,660        |               | 3%          |
| City Council - District 5         913,861         990,000         726,575         772,471         (45,896)         -66           City Council - District 6         913,836         990,000         800,263         787,199         13,064         22           City Council - District 7         913,847         990,000         851,609         819,202         32,407         4           City Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -55           Council - District 8         913,866         900,000         852,459         901,935         (49,476)         -55           Council - District 8         913,861         900,000         852,459         901,935         (49,476)         -55           Council - District 8         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         -         28,594         3,046,643         (3,018,049)         -99  | City Council - District 3                          | 913,860          | 990,000          | 868,414        | 885,972        | (17,558)      | -2%         |
| City Council - District 5         913,861         990,000         726,575         772,471         (45,896)         -66           City Council - District 6         913,836         990,000         800,263         787,199         13,064         22           City Council - District 7         913,847         990,000         851,609         819,202         32,407         4           City Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -55           Council - District 8         913,866         900,000         852,459         901,935         (49,476)         -55           Council - District 8         913,861         900,000         852,459         901,935         (49,476)         -55           Council - District 8         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         -         28,594         3,046,643         (3,018,049)         -99  |  |                  |                  |                |                |               | 2%          |
| City Council - District 7         913,947         990,000         851,609         819,202         32,407         4           City Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -5           Council Administration         1,707,074         1,888,988         1,551,131         2,360,635         (809,504)         -34           Ethics Commission         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         -         28,594         3,046,643         (3,018,049)         -99  | City Council - District 5                          | 913,861          | 990,000          | 726,575        | 772,471        | (45,896)      | -6%         |
| City Council - District 8         913,836         990,000         852,459         901,935         (49,476)         -55           Council Administration         1,707,074         1,888,988         1,551,131         2,360,635         (809,504)         -34           Ethics Commission         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         28,594         3,046,643         (3,018,049)         -99  | City Council - District 6                          | 913,836          | 990,000          | 800,263        | 787,199        | 13,064        | 2%          |
| Council Administration         1,707,074         1,888,988         1,551,131         2,360,635         (809,504)         -34           Ethics Commission         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         28,594         3,046,643         (3,018,049)         -99   | City Council - District 7                          | 913,947          | 990,000          | 851,609        | 819,202        | 32,407        | 4%          |
| Ethics Commission         930,690         1,021,106         726,677         576,645         150,032         26           Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         28,594         3,046,643         (3,018,049)         -99  | City Council - District 8                          | 913,836          | 990,000          | 852,459        | 901,935        | (49,476)      | -5%         |
| Office of the IBA <sup>1</sup> 1,253,661         1,366,333         1,251,244         -         1,251,244         100           Miscellaneous <sup>2</sup> -         28,594         3,046,643         (3,018,049)         -99   | Council Administration                             | 1,707,074        | 1,888,988        | 1,551,131      | 2,360,635      | (809,504)     | -34%        |
| Miscellaneous <sup>2</sup> - 28,594 3,046,643 (3,018,049) -99  |  | 930,690          |                  |                | 576,645        |               | 26%         |
|  |  | 1,253,661        | 1,366,333        | 1,251,244      | -              | 1,251,244     | 100%        |
| Total General Fund Expenditures         \$ 1,021,220,116         \$ 1,133,758,639         \$ 970,305,050         \$ 875,560,992         \$ 94,744,058         11   | Miscellaneous <sup>2</sup>                         | -                | -                | 28,594         | 3,046,643      | (3,018,049)   | -99%        |
|  | Total General Fund Expenditures                    | \$ 1,021,220,116 | \$ 1,133,758,639 | \$ 970,305,050 | \$ 875,560,992 | \$ 94,744,058 | 11%         |

<sup>1</sup> Year-to-year changes are a result of either structural changes or the timing differences of transactions.
 <sup>2</sup> Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2008.
 <sup>3</sup> Increase in Fiscal Year 2008 expenditures due to the filling of vacant positions.

### CityWide Program Expenditure Status Report (Schedule 3) For the Period Ending May 30, 2008

(Unaudited)

|  | Pe | eriod-to-Date<br>Budget | Revised<br>Budget |    | FY08 YTD<br>Actuals | <br>FY07 YTD<br>Actuals | <br>FY08/FY07<br>Change | %<br>Change |
|--|----|-------------------------|-------------------|----|---------------------|-------------------------|-------------------------|-------------|
| Citywide Program Expenditures            |    |                         |                   |    |                     |                         |                         |             |
| Annual Audit <sup>1</sup>                | \$ | 665,230                 | \$<br>1,369,805   | \$ | 1,298,410           | \$<br>-                 | \$<br>1,298,410         | 100%        |
| Assessments To Public Property           |    | 150,000                 | 450,500           |    | 198,727             | 209,299                 | (10,572)                | -5%         |
| Citywide Elections <sup>1</sup>          |    | 11,100                  | 2,700,000         |    | 2,495,606           | 508,503                 | 1,987,103               | 391%        |
| Deferred Maintenance                     |    | -                       | 5,000,000         |    | -                   | 4,820,480               | (4,820,480)             | -100%       |
| Employee Personal Prop Claims            |    | 4,500                   | 5,000             |    | 4,881               | 4,091                   | 790                     | 19%         |
| Financial Services                       |    | -                       | -                 |    | -                   | 73,134                  | (73,134)                | -100%       |
| Health                                   |    | -                       | -                 |    | -                   | 40,262                  | (40,262)                | -100%       |
| Insurance                                |    | 1,425,073               | 1,340,000         |    | 1,274,954           | 1,078,037               | 196,917                 | 18%         |
| Memberships                              |    | 610,000                 | 685,000           |    | 683,643             | 569,850                 | 113,793                 | 20%         |
| Outside Office Space                     |    | 5,950,000               | 6,688,027         |    | 6,394,456           | 6,730,215               | (335,759)               | -5%         |
| Property Tax Administration <sup>1</sup> |    | 2,750,000               | 3,027,643         |    | 2,755,947           | 58,675                  | 2,697,272               | 4597%       |
| Public Liability Claims Fund             |    | 18,000,000              | 24,480,340        |    | 24,480,340          | 17,979,550              | 6,500,790               | 36%         |
| Reserve Contribution                     |    | -                       | 3,328,641         |    | -                   | -                       | -                       | -           |
| Special Consulting Services <sup>1</sup> |    | 5,328,434               | 3,178,169         |    | 1,586,736           | 640,683                 | 946,053                 | 148%        |
| Transportation Subsidy                   |    | 208,557                 | 278,077           |    | 208,500             | 208,500                 | -                       | -           |
| Miscellaneous <sup>2</sup>               |    | -                       | -                 |    | (58,063)            | 35,868                  | (93,931)                | -262%       |
| Total Citywide Program Expenditures      | \$ | 35,102,894              | \$<br>52,531,202  | \$ | 41,324,137          | \$<br>32,957,147        | \$<br>8,366,990         | 25%         |

<sup>1</sup> Year-to-year changes are a result of either structural changes or the timing differences of transactions. <sup>2</sup> Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2008.

#### Other Budgeted Funds Revenue Status Report (Schedule 4)

For the Period Ending May 30, 2008 (Unaudited)

|  | Revised<br>Budget | FY08 YTD<br>Actuals | FY07 YTD<br>Actuals | FY08/FY07<br>Change | %<br>Change |
|--|-------------------|---------------------|---------------------|---------------------|-------------|
| Business and Support Services                      |                   |                     |                     |                     |             |
| Enterprise Resource Planning (ERP) <sup>1</sup>    | \$ 842,500        | \$ 115,468          | \$-                 | \$ 115,468          | 100%        |
| Information Technology Fund <sup>3</sup>           | 15,776,599        | 15,845,792          | 9,379,970           | 6,465,822           | 69%         |
| Risk Management Administration Fund                | 9,073,934         | 8,248,285           | 10,887,959          | (2,639,674)         | -24%        |
| Department of Finance                              |                   |                     |                     |                     |             |
| Central Stores Internal Service Fund               | 23,927,238        | 27,323,409          | 25,462,049          | 1,861,360           | 7%          |
| Land Use and Economic Development                  |                   |                     |                     |                     |             |
| City Airport Fund                                  | 4,867,958         | 5,064,391           | 5,045,885           | 18,506              | -           |
| Development Services Enterprise Fund               | 45,557,453        | 44,006,963          | 45,811,987          | (1,805,024)         | -4%         |
| Facilities Financing Fund                          | 2,403,569         | 1,841,825           | 1,983,004           | (141,179)           | -7%         |
| Municipal Parking Garages Fund                     | 3,257,035         | 3,298,554           | 2,974,232           | 324,322             | 11%         |
| PETCO Park Fund                                    | 15,668,826        | 13,138,002          | 15,650,615          | (2,512,613)         | -16%        |
| QUALCOMM Stadium Operating Fund                    | 16,203,448        | 13,216,026          | 12,391,725          | 824,301             | 7%          |
| Redevelopment Fund                                 | 3,661,696         | 1,972,550           | 1,742,284           | 230,266             | 13%         |
| Solid Waste Local Enforcement Agency Fund          | 846,028           | 663,549             | 697,427             | (33,878)            | -5%         |
| Neighborhood and Customer Services                 |                   |                     |                     |                     |             |
| Environmental Growth Fund 1/3                      | 4,767,242         | 3,334,652           | 3,410,601           | (75,949)            | -2%         |
| Environmental Growth Fund 2/3                      | 9,480,985         | 6,728,714           | 6,815,455           | (86,741)            | -1%         |
| Golf Course Enterprise Fund                        | 15,430,800        | 14,969,763          | 15,002,901          | (33,138)            | -           |
| Library Grants Fund                                | 753,000           | 512,510             | 759,287             | (246,777)           | -33%        |
| Los Penasquitos Canyon Preserve Fund               | 176,000           | 79,924              | 134,927             | (55,003)            | -41%        |
| Open Space Park Facilities Fund <sup>2</sup>       | 490,525           | 22,475              | 449,022             | (426,547)           | -95%        |
| Public Art Fund <sup>1</sup>                       | 30,000            | -                   | 30,000              | (30,000)            | -100%       |
| Public Safety and Homeland Security                |                   |                     |                     |                     |             |
| Emergency Medical Services Fund                    | 7,375,472         | 4,600,269           | 5,562,662           | (962,393)           | -17%        |
| Fire and Lifeguard Facilities Fund                 | 1,621,208         | 1,633,936           | 1,639,749           | (5,813)             | -           |
| Police Decentralization Fund                       | 7,897,799         | 4,957,954           | 9,060,507           | (4,102,553)         | -45%        |
| Seized and Forfeited Assets Funds <sup>4</sup>     | 800,000           | 1,787,424           | 3,760,570           | (1,973,146)         | -52%        |
| Unlicensed Driver Vehicle Impound Fees             | 1,200,000         | 801,675             | 1,036,369           | (234,694)           | -23%        |
| Public Works                                       |                   |                     |                     |                     |             |
| E&CP-Water/Wastewater Fund                         | 25,487,865        | 15,779,322          | 16,416,045          | (636,723)           | -4%         |
| Energy Conservation Program Fund                   | 2,244,984         | 2,443,365           | 2,131,812           | 311,553             | 15%         |
| Equipment Operating Fund <sup>3</sup>              | 50,080,035        | 45,332,997          | 26,270,157          | 19,062,840          | 73%         |
| Equipment Replacement Fund <sup>1</sup>            | 39,229,608        | 33,571,299          | 22,201,307          | 11,369,992          | 51%         |
| Publishing Services Internal Fund                  | 5,210,000         | 4,358,990           | 3,580,307           | 778,683             | 22%         |
| Recycling Fund                                     | 21,000,700        | 22,517,399          | 18,945,738          | 3,571,661           | 19%         |
| Refuse Disposal Funds                              | 37,230,149        | 36,564,189          | 36,822,004          | (257,815)           | -1%         |
| Sewer Funds  | 354,030,423       | 358,497,969         | 309,451,482         | 49,046,487          | 16%         |
| Utilities Undergrounding Program Fund <sup>2</sup> | 1,540,602         | 13,008,666          | 785,679             | 12,222,987          | 1556%       |
| Water Department Fund                              | 462,174,462       | 343,807,214         | 332,325,230         | 11,481,984          | 3%          |
| Other  |                   |                     |                     |                     |             |
| AB 2928 - Transportation Relief Fund <sup>1</sup>  | -                 | 107,954             | 11,703,679          | (11,595,725)        | -99%        |
| Balboa Park/Mission Bay Park Imprv Funds           | 6,949,448         | 6,948,448           | 6,948,990           | (542)               | -           |
| Bond Interest and Redemption Fund                  | 2,097,999         | 2,376,952           | 2,279,196           | 97,756              | 4%          |
| Convention Center Complex Funds                    | 14,309,385        | 8,635,101           | 8,594,697           | 40,404              | -           |
| Gas Tax Fund                                       | 24,358,245        | 18,136,740          | 20,521,202          | (2,384,462)         | -12%        |
| Mission Bay Improvements Fund <sup>2</sup>         | 2,500,000         | 94,526              | 13,600              | 80,926              | 595%        |
| Regional Park Improvements Fund <sup>2</sup>       | 2,500,000         | 74,663              | 8,882               | 65,781              | 741%        |
| Storm Drain Fund                                   | 6,046,746         | 5,487,277           | 4,779,153           | 708,124             | 15%         |
| TOT - Convention Center Fund                       | 4,339,198         | 4,300,981           | 4,315,639           | (14,658)            | -           |
| Transient Occupancy Tax Fund                       | 77,553,848        | 61,219,567          | 61,314,327          | (94,760)            | -           |
| TransNet (1/2% Sales Tax) Fund                     | 36,593,000        | 23,942,590          | 28,357,745          | (4,415,155)         | -16%        |
| Trolley Extension Reserve Fund <sup>3</sup>        | 4,079,882         | 4,223,615           | 1,125,790           | 3,097,825           | 275%        |
| Zoological Exhibits Fund                           | 8,946,525         | 9,047,888           | 8,319,009           | 728,879             | 9%          |

Year-to-year changes are a result of either structural changes or the timing differences of transactions.
 Increased revenue is due to the improvement in investment returns.
 Increase in budgeted transfers for Fiscal Year 2008.

<sup>4</sup> One time sale of old helicopters.

# Other Budgeted Funds Expenditure Status Report (Schedule 5) For the Period Ending May 30, 2008 (Unaudited)

|   | Revised<br>Budget        |                          | FY07 YTD<br>Actuals      | FY08/FY07<br>Change       | %<br>Change |
|---|--------------------------|--------------------------|--------------------------|---------------------------|-------------|
| Business and Support Services   |                          |                          |                          |                           |             |
| Enterprise Resource Planning (ERP) <sup>1</sup>                         | \$ 4,342,500             | \$ 1,984,103             | \$-                      | \$ 1,984,103              | 100%        |
| Information Technology Fund   | 15,137,320               | 11,790,590               | 8,219,280                | 3,571,310                 | 43%         |
| Risk Management Administration Fund                                     | 9,258,934                | 7,465,582                | 7,139,545                | 326,037                   | 5%          |
| Department of Finance   |                          |                          |                          |                           |             |
| Central Stores Internal Service Fund                                    | 23,829,301               | 27,948,430               | 24,951,165               | 2,997,265                 | 12%         |
| Land Use and Economic Development                                       |                          |                          |                          |                           |             |
| City Airport Fund   | 4,664,304                | 2,499,604                | 2,160,901                | 338,703                   | 16%         |
| Development Services Enterprise Fund                                    | 53,047,886               | 47,194,094               | 49,443,459               | (2,249,365)               | -5%         |
| Facilities Financing Fund   | 2,687,127                | 2,088,801                | 2,086,271                | 2,530                     | -           |
| Municipal Parking Garages Fund  | 2,826,170                | 1,975,522                | 1,565,935                | 409,587                   | 26%         |
| PETCO Park Fund   | 17,617,011               | 15,961,507               | 18,296,035               | (2,334,528)               | -13%        |
| QUALCOMM Stadium Operating Fund   | 18,491,579               | 16,293,659               | 12,575,821               | 3,717,838                 | 30%         |
| Redevelopment Fund  | 3,661,696                | 2,883,892                | 2,681,952                | 201,940                   | 8%          |
| Solid Waste Local Enforcement Agency Fund                               | 931,929                  | 392,553                  | 540,048                  | (147,495)                 | -27%        |
| Neighborhood and Customer Services                                      |                          |                          |                          |                           |             |
| Environmental Growth Fund 1/3   | 5,068,068                | 2,172,253                | 1,904,001                | 268,252                   | 14%         |
| Environmental Growth Fund 2/3 <sup>2</sup>                              | 11,103,895               | (123,584)                | 1,159,041                | (1,282,625)               | -111%       |
| Golf Course Enterprise Fund   | 12,966,992               | 11,238,498               | 10,955,688               | 282,810                   | 3%          |
| Library Grants Fund   | 731,373                  | 485,534                  | 503,960                  | (18,426)                  | -4%         |
| Los Penasquitos Canyon Preserve Fund                                    | 226,695                  | 193,065                  | 176,669                  | 16,396                    | 9%          |
| Open Space Park Facilities Fund   | 437,025                  | 413,513                  | 438,300                  | (24,787)                  | -6%         |
| Public Art Fund   | 30,000                   | 24,596                   | 21,977                   | 2,619                     | 12%         |
| Public Safety and Homeland Security                                     |                          |                          |                          |                           |             |
| Emergency Medical Services Fund   | 6,667,968                | 5,490,576                | 5,957,657                | (467,081)                 | -8%         |
| Fire and Lifeguard Facilities Fund                                      | 1,667,420                | 1,637,778                | 1,640,415                | (2,637)                   | -           |
| Police Decentralization Fund  | 9,096,768                | 3,729,708                | 2,764,346                | 965,362                   | 35%         |
| Seized and Forfeited Assets Funds                                       | 1,521,105                | 1,229,451                | 2,298,281                | (1,068,830)               | -47%        |
| Unlicensed Driver Vehicle Impound Fees                                  | 1,327,904                | 800,442                  | 863,538                  | (63,096)                  | -7%         |
| Public Works  |                          |                          |                          |                           |             |
| E&CP-Water/Wastewater Fund  | 25,487,865               | 18,369,129               | 18,097,001               | 272,128                   | 2%          |
| Energy Conservation Program Fund  | 2,244,984                | 1,527,219                | 1,209,899                | 317,320                   | 26%         |
| Equipment Operating Fund  | 49,772,502               | 41,179,692               | 26,500,417               | 14,679,275                | 55%         |
| Equipment Replacement Fund  | 52,917,995               | 19,155,022               | 11,158,382               | 7,996,640                 | 72%         |
| Publishing Services Internal Fund                                       | 5,210,000                | 4,825,929                | 4,200,448                | 625,481                   | 15%         |
| Recycling Fund  | 24,005,762               | 19,600,552               | 19,868,858               | (268,306)                 | -1%         |
| Refuse Disposal Funds   | 33,832,489               | 24,246,300               | 23,656,480               | 589,820                   | 2%          |
| Sewer Funds<br>Utilities Undergrounding Program Fund <sup>1</sup>       | 538,513,633              | 288,519,938              | 285,510,428              | 3,009,510                 | 1%<br>-65%  |
| Water Department Fund   | 1,540,602<br>602,248,807 | 1,114,247<br>295,659,936 | 3,139,963<br>272,861,384 | (2,025,716)<br>22,798,552 | -05%        |
| Other   |                          |                          |                          |                           |             |
| Other<br>AB 2928 - Transportation Relief Fund <sup>1</sup>              | 4,106,043                | 4,106,043                | 11,868,199               | (7,762,156)               | -65%        |
| Balboa Park/Mission Bay Park Imprv Funds                                | 6,949,448                | 6,872,863                | 6,845,765                | (7,762,156)<br>27,098     | -00%        |
| Bond Interest and Redemption Fund                                       | 2,328,947                | 2,329,590                | 2,330,577                | (987)                     | -           |
| Convention Center Complex Funds   | 14,589,812               | 13,669,097               | 13,717,217               | (48,120)                  | -           |
|   |                          |                          |                          |                           | -           |
| Gas Tax Fund <sup>1</sup><br>Mission Bay Improvements Fund <sup>1</sup> | 24,354,057<br>4,432,118  | 19,681,037<br>363,084    | 19,748,253<br>7,991      | (67,216)<br>355,093       | 4444%       |
| Regional Park Improvements Fund <sup>1</sup>                            | 4,432,118                | 385,523                  | 85,208                   | 300,315                   | 352%        |
| Storm Drain Fund  | 6,046,746                | 4,353,730                | 4,682,740                | (329,010)                 | -7%         |
| TOT - Convention Center Fund  | 9,393,005                | 4,339,198                | 4,339,198                | (323,010)                 | -770        |
| Transient Occupancy Tax Fund  | 77,553,848               | 58,771,806               | 53,073,077               | 5,698,729                 | - 11%       |
| TransNet (1/2% Sales Tax) Fund <sup>1</sup>                             | 67,290,059               | 27,459,862               | 14,403,947               | 13,055,915                | 91%         |
| Trolley Extension Reserve Fund  | 4,110,150                | 4,068,201                | 3,677,201                | 391,000                   | 11%         |
| Zoological Exhibits Fund  | 8,946,525                | 5,000,000                | 8,400,000                | (3,400,000)               | -40%        |
| Loological Exhibits I und   | 0,040,020                | 5,000,000                | 0,400,000                | (0,400,000)               | -40 /0      |

<sup>1</sup> Either a new budgeted fund or time difference on transaction recording.
 <sup>2</sup> Project over expended in Fiscal Year 2007, credited in Fiscal Year 2008.
 <sup>3</sup> Master Lease Payment is now budgeted to Information Technology Fund.