



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED:

REPORT NO:

ATTENTION: Budget and Finance Committee
Meeting of July 25, 2007

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

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:

The attached schedules provide period-to-date totals for the expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2006 through June 1, 2007 (Periods 1 through 12). These reports reflect the fiscal status of departments by comparing actual expenditures and revenues to both annual and period budgets. The annual budgets presented include the original FY07 adopted budget, and the current FY07 revised budget, while the period budgets represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

FISCAL CONSIDERATIONS: N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

Sarah Mayen
Financial Operations Manager

Greg Levin, CPA
City Comptroller

Clay Schoen
Principal Accountant

Attachments:

Attachment A:

Charter Section 39 Period 12 Report on Budgeted Revenues and Expenditures
Schedule 1—General Fund Status of Revenue by Category
Schedule 2—General Fund Status of Revenue by Department
Schedule 3—General Fund Status of Expenditures
Schedule 4—Non-General Fund Status of Revenue
Schedule 5—Non-General Fund Status of Expenditures

Period 12
Charter Section 39 Report on Budgeted Revenues and Expenditures

Department of Finance
City Comptroller's Office
7/25/2007

Purpose and Scope

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

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

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

General Fund Summary

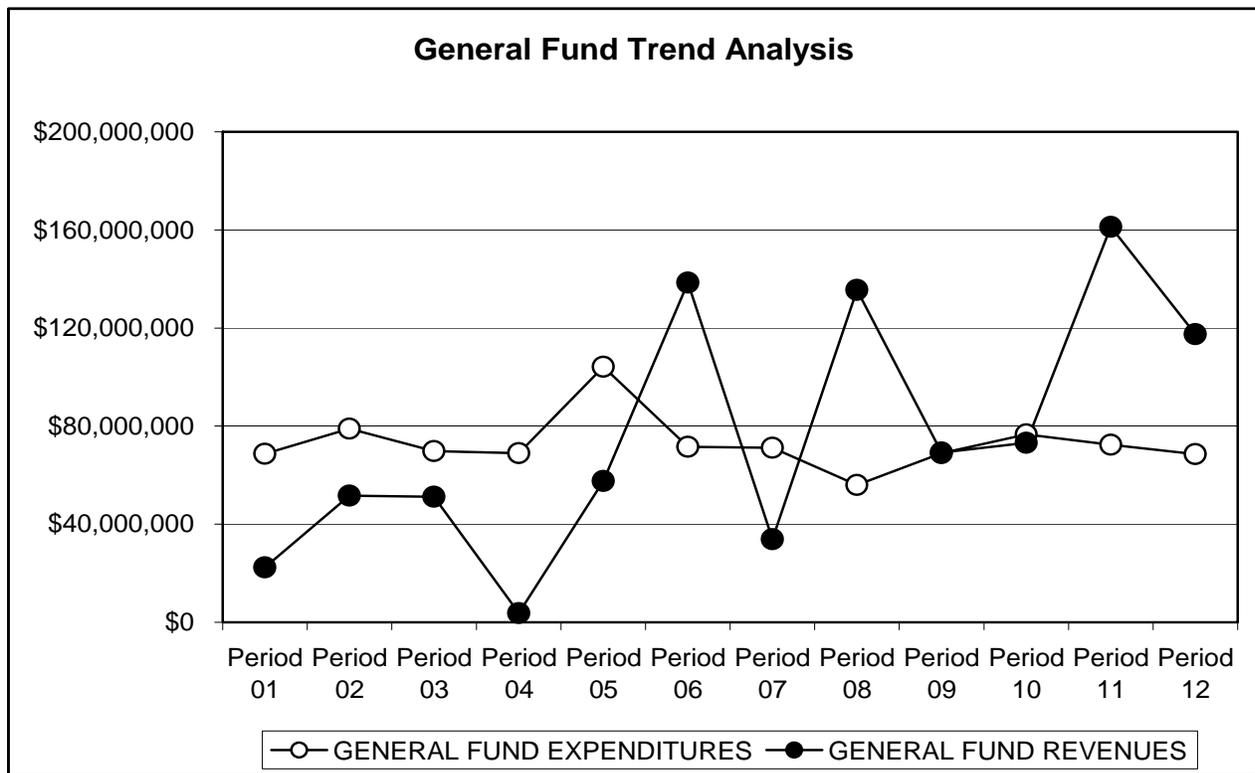
For the period ended June 1, 2007 (Period 12), the City realized total General Fund revenues of \$915.2 million. Through the monthly allocation of budgeted revenue estimates, the City anticipated receiving approximately \$924.7 million through the end of the period. The resulting unfavorable variance between anticipated and actual revenues as of period 12 was \$9.4 million. The majority of this variance is attributable to lower than anticipated receipts in Sales Tax (\$5.4 million), Property Transfer Taxes (\$4.3 million), Fines and Forfeitures (\$3.4 million), Revenue from Other Agencies (\$6.2 million), and Services and Transfers (\$4.6 million). This is offset by higher than anticipated receipts in Property Tax (\$10.4 million), and Transient Occupancy Tax (\$4.0 million).

For the same period, the General Fund incurred expenditures of approximately \$875.5 million. Through the monthly allocation of budgeted expenditures the City anticipated to expend approximately \$949.1 million through the end of the period. The resulting favorable variance

between anticipated and actual expenditures for Period 12 was \$73.5 million. This variance is primarily attributable to lower than anticipated personnel expenditures for the fiscal year.

General Fund			
	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total General Fund Revenues	\$ 1,023,333,098	\$ 1,039,563,183	\$ 915,245,994
Total General Fund Expenditures	1,023,333,098	1,047,265,787	875,543,599
Net Impact	\$ -	\$ (7,702,604)	\$ 39,702,395

The table above shows the performance of the General Fund at the fund level. General Fund expenditure budget revisions exceeded revenue budget revisions by \$7.7 million. The additional appropriations were funded by undesignated, unreserved fund balance. As of Period 12, total revenues exceeded total expenditures by \$39.7 million. Trends in expenditures and revenue receipts are illustrated in the graph below. Several large revenue streams, such as Property Tax, are received in irregularly timed distributions, resulting in an uneven trend line. Differences in total revenues compared to total expenditures vary along with the receipt of these revenues.



To date the City Council has appropriated approximately \$11.7 million from undesignated, unreserved fund balance in the General Fund. These transactions are detailed in the following table. The effect of the appropriation of undesignated, unreserved fund balance is to increase total expenditure appropriations by an amount without an offsetting revenue appropriation. This

has the effect of showing the General Fund's revised budget as out of balance for the purposes of monthly reporting. The City Council has also taken action to de-appropriate \$4.1 million in transfers from the General Fund to the Transient Occupancy Tax fund; this action decreased general fund expenditure appropriations by approximately \$4.1 million while not adjusting the revenue appropriations for the General Fund. The resulting effect of these and other actions is to show the General Fund Revised Budget out of balance.

Summary of Appropriations from General Fund Reserves as of Period 12

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

Summary of Other Significant Funds

Sewer Funds:

For the period ended June 1, 2007, Sewer Funds realized total revenues of \$311.9 million. Through the monthly allocation of budgeted revenue estimates, the Sewer Funds anticipated receiving approximately \$305.7 million through the end of the period. The resulting favorable variance between anticipated and actual revenues for Period 12 was \$6.2 million.

For the same period, the Sewer Funds incurred expenses of approximately \$257.0 million. Through the monthly allocation of budgeted expenses the City anticipated to expend approximately \$333.8 million through the end of the period. The resulting favorable variance between anticipated and actual expenses for Period 12 was \$76.8 million. As the table below indicates, revenues have exceeded expenses by \$54.9 million through Period 12.

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

Sewer Funds			
	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total Revenues	\$ 338,564,516	\$ 338,564,516	\$ 311,896,999
Total Expenses	374,430,740	374,078,447	256,984,989
Net Impact	\$ (35,866,224)	\$ (35,513,931)	\$ 54,912,010

Water Department Fund:

For the period ended June 1, 2007, the Water Department Fund realized total revenues of \$332.3 million. Through the monthly allocation of budgeted revenue estimates, the Water Department Fund anticipated receiving approximately \$348.6 million through the end of the period. The resulting unfavorable variance between anticipated and actual revenues for Period 12 was \$16.3 million.

For the same period, the Water Department Fund incurred expenses of approximately \$239.1 million. Through the monthly allocation of budgeted expenses the City anticipated to expend approximately \$302.1 million through the end of the period. The resulting favorable variance between anticipated and actual expenses for period 12 was \$63.0 million. As the table below indicates, revenues have exceeded expenses by \$93.2 million through Period 12.

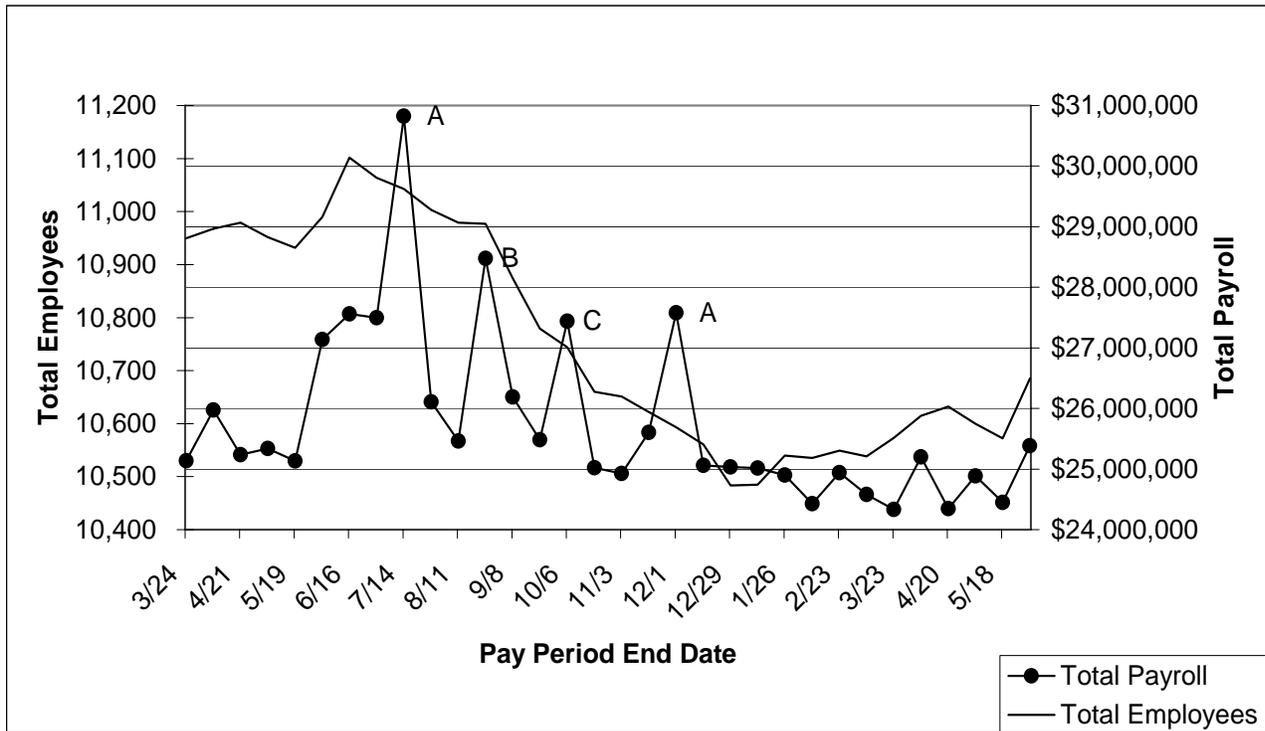
The Water Department Fund's adopted revenue budget (\$359.8 million) exceeds the adopted appropriations (\$328.5 million) by approximately \$31.3 million. This difference is primarily due to the inclusion of \$37.3 million in the adopted revenue budget for CIP related bond proceeds. This is partially offset by \$5.2 million of contingency reserves included in the adopted appropriations.

Water Department Fund			
	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total Revenues	\$ 359,825,406	\$ 378,323,656	332,325,230
Total Expenses	328,503,930	328,241,181	239,125,542
Net Impact	\$ 31,321,476	\$ 50,082,475	\$ 93,199,688

Summary of Payroll Activity

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

Payroll Trend Analysis



- A) 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 for Sewer Funds.

Summary of Significant Statistics as of PPE 06/01/2007

Total Payroll	\$	25,386,515
Accrued Comp Time	\$	4,792,060
Accrued Annual Leave	\$	83,124,578
Accrued Old Sick Leave	\$	789,283
Total Employees		10,685

Identification of Significant Variances

Summary of Significant Variances

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under	Variance
					Period-to-Date Budget	
General Services	\$ 89,828,383	\$ 86,687,103	\$ 80,277,896	\$ 59,320,262	\$ 20,957,634	26%
Police	360,134,725	365,851,392	336,744,557	323,890,309	12,854,248	4%
Citywide Program Expenditures	46,383,612	55,230,162	40,152,497	32,957,148	7,195,349	18%
Park and Recreation	84,140,359	86,810,979	79,496,812	73,081,145	6,415,667	8%
San Diego Fire-Rescue	169,509,660	173,025,795	155,557,715	159,080,475	(3,522,760)	-2%
Total Combined Variance	\$ 749,996,739	\$ 767,605,431	\$ 692,229,477	\$ 648,329,339	\$ 43,900,138	6%

The presentation of those variances identified as significant has changed for Period 12. The chart above lists the budgetary units with the largest variances. These units represent 73% of the total Fiscal Year 2007 General Fund Adopted Budget. When compared against the total General Fund favorable variance of \$73.5 million, the top five units combined variance of \$43.9 million is 60% of the General Fund total.

General Services (Schedule 3—General Fund Status of Expenditures)

The combined departments within General Services have a favorable expenditure variance of \$21.0 million. This variance can be attributed to large, unexecuted contracts in the Streets Division (\$12.9 million) and the Stormwater Division (\$8.5 million). Once the encumbrances for these contracts are taken into account, General Services has a 1% unfavorable expenditure variance compared to anticipated expenditure levels.

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

The Police Department has expenditures as of Period 12 of \$323.9 million. This is less than the anticipated expenditures of \$336.7 million; the result is a favorable expenditure variance of \$12.9 million. This is largely due to salary savings resulting from vacancies of \$10.3 million.

Citywide Program Expenditures (Schedule 3—General Fund Status of Expenditures)

Total Citywide Programs had expenditures as of Period 12 totaling \$33.0 million. This is less than the anticipated expenditures of \$40.2 million. The resulting \$7.2 million favorable variance is largely attributable to the Deferred Maintenance program which had a favorable variance of \$6.6 million. This variance represents projects in various stages of execution, as well as encumbrances totaling \$4.9 million.

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

The Park and Recreation Department has expenditures as of Period 12 of \$73.1 million. This is less than the anticipated expenditures of \$79.5 million; the result is a favorable expenditure variance of \$6.4 million. This variance is primarily due to \$3.1 million in savings in personnel and fringe expenditures and \$2.7 million is Supplies and Services expenditures. Savings as of Period 12 are partially offset by \$2.5 million in encumbrances primarily in the Supplies and Services category.

San Diego Fire – Rescue (Schedule 3—General Fund Status of Expenditures)

San Diego Fire - Rescue has expenditures as of Period 12 of \$159.1 million. This is more than the anticipated expenditures of \$155.6 million; this results in an unfavorable variance of \$3.5 million. This unfavorable variance is largely attributable to higher than anticipated fringe costs. This issue has been previously addressed in the Department of Finance's Mid-Year Report, and an adjustment detailed in the Year-End Budget Adjustment Report is included in Period 13 results.

Explanation of Schedules

General Fund Revenue by Category: (Schedule 1)

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

General Fund Departmental Revenue Status: (Schedule 2)

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

General Fund Expenditure Status Report: (Schedule 3)

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

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

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

City of San Diego Auditor & Comptroller

General Fund

Fiscal Year 2007 Revenue Status Report by Category (Unaudited)
For the Period Ending June 1, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Property Taxes	\$ 344,196,284	\$ 354,720,284	\$ 343,382,702	\$ 353,830,821	\$ 10,448,119	3%
Safety Sales Taxes	8,193,840	8,193,840	6,741,860	6,604,963	(136,897)	-2%
General Fund Sales Taxes	234,876,334	234,876,334	189,324,193	183,891,493	(5,432,700)	-3%
General Fund TOT¹	72,862,596	72,862,596	59,892,251	63,850,765	3,958,514	7%
Property Transfer Taxes	14,872,876	14,872,876	11,905,785	7,635,387	(4,270,398)	-36%
Licenses & Permits						
Business Taxes	7,312,000	7,312,000	6,729,451	6,266,065	(463,386)	-7%
Rental Unit Taxes	6,730,000	6,730,000	6,193,819	6,525,705	331,886	5%
Parking Meters	6,504,315	6,504,315	5,986,114	5,965,759	(20,355)	-
Refuse Collector Business Taxes	1,700,000	1,700,000	1,581,342	1,849,270	267,928	17%
Other Misc Licenses & Permits	8,561,164	8,561,164	7,837,214	8,224,874	387,660	5%
Total Licenses & Permits	30,807,479	30,807,479	28,327,940	28,831,673	503,733	2%
Fines & Forfeitures						
Parking Citations	19,453,901	19,453,901	17,906,475	14,562,744	(3,343,731)	-19%
Municipal Court	7,613,809	7,613,809	7,009,945	7,002,194	(7,751)	-
Negligent Impound	2,850,000	2,850,000	2,622,940	2,624,312	1,372	-
Other Misc Fines & Forfeitures	4,630,256	6,032,341	5,792,173	5,713,393	(78,780)	-1%
Total Fines & Forfeitures	34,547,966	35,950,051	33,331,533	29,902,643	(3,428,890)	-10%
Interest & Dividends	3,130,000	7,130,337	6,741,896	7,767,768	1,025,872	15%
Franchises						
SDG&E	38,089,183	38,089,183	28,566,887	29,827,943	1,261,056	4%
CATV	15,844,750	15,844,750	11,768,461	11,592,009	(176,452)	-1%
Refuse Collection	10,600,000	10,600,000	7,874,630	7,127,385	(747,245)	-9%
Other Franchises	249,079	249,079	249,079	280,683	31,604	13%
Total Franchises	64,783,012	64,783,012	48,459,057	48,828,020	368,963	1%
Rents and Concessions						
Mission Bay	24,390,379	24,390,379	22,514,196	22,123,417	(390,779)	-2%
Pueblo Lands	3,331,758	3,331,758	3,075,468	3,006,021	(69,447)	-2%
Other Rents and Concessions	3,799,061	3,799,061	3,514,236	3,818,422	304,186	9%
Total Rents and Concessions	31,521,198	31,521,198	29,103,900	28,947,860	(156,040)	-1%
Motor Vehicle License Fees	9,255,341	9,255,341	8,677,286	7,679,623	(997,663)	-11%
Revenues from Other Agencies	17,621,283	17,620,858	17,274,018	11,091,069	(6,182,949)	-36%
Charges for Current Services³	34,869,261	32,360,304	30,816,023	30,037,660	(778,363)	-3%
Services and Transfers²	119,180,103	121,993,148	108,743,225	104,097,071	(4,646,154)	-4%
Miscellaneous Revenues²	2,615,525	2,615,525	1,948,955	2,249,180	300,225	15%
Total General Fund Revenues	<u>\$ 1,023,333,098</u>	<u>\$ 1,039,563,183</u>	<u>\$ 924,670,624</u>	<u>\$ 915,245,996</u>	<u>\$ (9,424,628)</u>	<u>-1%</u>

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

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

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

City of San Diego Auditor & Comptroller

General Fund

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)
For the Period Ending June 1, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Major General Fund Revenues						
Charges for Current Services	\$ -	\$ -	\$ -	\$ 3,493	\$ 3,493	100%
Fines and Forfeitures	6,400	6,400	5,907	24,614	18,707	317%
Franchises						
San Diego Gas and Electric	38,089,183	38,089,183	28,566,887	29,827,943	1,261,056	4%
Cable Television	15,844,750	15,844,750	11,768,461	11,592,009	(176,452)	-1%
Refuse Collection	10,600,000	10,600,000	7,874,630	7,127,385	(747,245)	-9%
Other Franchises	95,000	95,000	95,000	280,683	185,683	195%
Interest and Dividends	3,130,000	7,130,337	6,741,896	7,767,768	1,025,872	15%
Licenses and Permits						
Refuse Collector Business Taxes	1,700,000	1,700,000	1,581,342	1,849,270	267,928	17%
Other Licenses and Permits	-	-	-	7,537	7,537	100%
Motor Vehicle License Fees	9,255,341	9,255,341	8,677,286	7,679,623	(997,663)	-11%
Property Taxes	344,196,284	354,720,284	343,382,702	353,830,821	10,448,119	3%
Property Transfer Taxes	14,872,876	14,872,876	11,905,785	7,635,387	(4,270,398)	-36%
Rents and Concessions	-	-	-	1,301	1,301	100%
Revenues from Other Agencies	14,556,713	14,556,713	14,556,713	7,370,912	(7,185,801)	-49%
Safety Sales Taxes	8,193,840	8,193,840	6,741,860	6,604,963	(136,897)	-2%
Sales Taxes	234,876,334	234,876,334	189,324,193	183,891,493	(5,432,700)	-3%
Services and Transfers	17,075,650	17,075,650	15,655,650	38,322,928	22,667,278	145%
Transient Occupancy Tax¹	72,862,596	72,862,596	59,892,251	63,850,765	3,958,514	7%
Miscellaneous	365,428	365,428	115,782	84,242	(31,540)	-27%
Total Major General Fund Revenues	785,720,395	800,244,732	706,886,345	727,753,137	20,866,792	3%
Business and Support Services						
Business and Grant Administration	41,516	41,516	41,516	-	(41,516)	-100%
Business Office	-	-	-	(9)	(9)	100%
Citywide Program Expenditures	-	-	-	100	100	100%
Human Resources ³	3,530,090	3,530,090	3,248,847	11,335	(3,237,512)	-100%
Office of the Chief Information Officer	-	-	-	640	640	100%
Personnel	641,776	2,776	-	8,124	8,124	100%
Purchasing and Contracting	3,329,174	3,166,145	2,925,987	1,249,204	(1,676,783)	-57%
Community and Legislative Services						
Community and Legislative Services	1,030,488	849,488	816,690	1,671	(815,019)	-100%
Department of Finance						
City Auditor and Comptroller	3,022,039	2,722,552	2,564,959	1,962,390	(602,569)	-23%
City Treasurer	17,079,000	24,208,315	22,279,631	21,582,037	(697,594)	-3%
Debt Management	836,000	836,000	771,692	486,835	(284,857)	-37%
Department of Finance	-	-	-	-	-	-
Financial Management	998,524	873,524	766,190	133,396	(632,794)	-83%
Land Use and Economic Development						
City Planning and Community Investment	3,035,606	3,035,606	2,879,344	3,300,320	420,976	15%
Community and Economic Development	3,376,741	3,376,741	3,027,885	3,039,606	11,721	-
Neighborhood Code Compliance	1,621,088	1,621,088	1,496,389	1,625,779	129,390	9%
Real Estate Assets	32,469,606	32,469,606	29,971,936	29,223,233	(748,703)	-2%
Land Use and Economic Development	-	102,678	-	-	-	-
Neighborhood and Customer Services						
Customer Services	212,037	212,037	195,726	539,211	343,485	175%
Neighborhood and Customer Services	-	10,683	-	-	-	-
Library	1,834,801	1,834,801	1,693,662	1,686,275	(7,387)	-
Park and Recreation	18,762,167	18,762,167	10,865,218	8,051,328	(2,813,890)	-26%
Special Projects	856,525	286,525	363,137	299,416	(63,721)	-18%

City of San Diego Auditor & Comptroller

General Fund

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)
For the Period Ending June 1, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Office of Ethics and Integrity						
Office of Ethics and Integrity	484,101	484,101	446,862	1,192	(445,670)	-100%
Public Safety and Homeland Security						
Family Justice Center	-	-	-	-	-	-
Office of Homeland Security	886,666	886,666	818,461	600,695	(217,766)	-27%
Police	24,645,141	43,199,042	39,757,360	42,232,367	2,475,007	6%
Public Safety	131,109	131,980	121,678	153,718	32,040	26%
San Diego Fire-Rescue	14,742,682	14,742,682	12,730,866	13,658,177	927,311	7%
Public Works						
Engineering and Capital Projects	27,570,973	27,437,817	25,921,623	26,178,965	257,342	1%
Environmental Services	354,079	354,079	338,694	117,360	(221,334)	-65%
General Services ²	67,511,615	47,866,243	44,167,623	25,231,827	(18,935,796)	-43%
Storm Water Pollution Prevention ⁴	471,984	471,984	384,818	217,214	(167,604)	-44%
Total General Services	<u>67,983,599</u>	<u>48,338,227</u>	<u>44,552,441</u>	<u>25,449,041</u>	<u>(19,103,400)</u>	<u>-43%</u>
Public Works	-	197,344	148,008	-	(148,008)	-100%
Other						
Chief Operating Officer	80,000	80,000	73,848	97,840	23,992	32%
Mayor	-	-	-	-	-	-
Non-Mayoral						
City Attorney	8,014,550	5,481,550	8,926,283	5,697,804	(3,228,479)	-36%
City Clerk	42,625	42,625	39,346	59,611	20,265	52%
City Council - District 1	-	-	-	-	-	-
City Council - District 2	-	-	-	-	-	-
City Council - District 3	-	-	-	-	-	-
City Council - District 4	-	-	-	-	-	-
City Council - District 5	-	-	-	-	-	-
City Council - District 6	-	-	-	-	-	-
City Council - District 7	-	-	-	-	-	-
City Council - District 8	-	-	-	-	-	-
Council Administration	-	-	-	-	-	-
Ethics Commission	-	-	-	45,200	45,200	100%
Total General Fund Revenues	<u>\$ 1,023,333,098</u>	<u>\$ 1,039,563,183</u>	<u>\$ 924,670,624</u>	<u>\$ 915,245,996</u>	<u>\$ (9,424,628)</u>	<u>-1%</u>

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

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

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

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

City of San Diego Auditor & Comptroller

General Fund

Fiscal Year 2007 Expenditure Status Report (Unaudited)
For the Period Ending June 1, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Business and Support Services						
Business and Grant Administration	\$ 946,237	\$ 727,300	\$ 701,171	\$ 764,858	\$ (63,687)	-9%
Business Office	1,068,414	1,066,739	984,914	714,603	270,311	27%
Citywide Program Expenditures						
Assessments to Public Property	480,837	480,837	427,411	209,299	218,112	51%
Deferred Maintenance	12,788,412	12,788,412	11,464,259	4,820,480	6,643,779	58%
Elections	731,636	731,636	684,164	508,503	175,661	26%
Employee Personal Prop Claims	-	5,000	4,091	4,091	-	-
Health ³	16,273	40,262	40,262	40,262	-	-
Insurance	2,028,000	1,728,000	1,814,387	1,078,037	736,350	41%
Memberships	705,268	650,000	674,876	569,850	105,026	16%
Office Space	6,983,769	6,983,769	6,444,672	6,748,539	(303,867)	-5%
Public Liability Claims	10,000,000	19,279,550	17,979,550	17,979,550	-	-
Reserve Contribution	7,200,097	7,200,097	-	-	-	-
Special Consulting	440,062	766,341	410,267	715,395	(305,128)	-74%
Special Promotional Programs	4,731,181	619,181	-	-	-	-
Transportation Subsidy	278,077	278,077	208,558	208,500	58	-
Salary Reserve	-	3,679,000	-	-	-	-
Miscellaneous	-	-	-	74,642	(74,642)	-100%
Total Citywide Program Expenditures	46,383,612	55,230,162	40,152,497	32,957,148	7,195,349	18%
Human Resources ^{2,5}	4,519,030	1,557,605	1,950,344	1,257,782	692,562	36%
Office of the Chief Information Officer	12,594,392	12,594,392	12,024,775	8,756,693	3,268,082	27%
Personnel	6,991,385	6,991,385	6,453,586	5,607,155	846,431	13%
Purchasing and Contracting ⁵	6,057,017	6,359,117	5,896,814	4,342,983	1,553,831	26%
Community and Legislative Services						
Community and Legislative Services	3,804,389	4,478,322	3,874,838	3,558,396	316,442	8%
Department of Finance						
City Auditor and Comptroller	13,259,804	13,636,967	13,405,739	12,395,151	1,010,588	8%
City Treasurer	10,089,069	13,929,417	11,961,061	10,005,098	1,955,963	16%
Debt Management	1,775,697	1,775,656	1,632,627	1,137,486	495,141	30%
Department of Finance	201,356	370,979	318,231	213,311	104,920	33%
Financial Management	4,052,574	3,809,569	3,501,538	3,007,600	493,938	14%
Land Use and Economic Development						
City Planning and Community Investment	6,846,724	7,041,172	6,417,221	6,101,114	316,107	5%
Community and Economic Development	10,948,786	11,221,727	8,205,480	7,303,778	901,702	11%
Neighborhood Code Compliance	6,708,037	6,702,177	6,429,013	5,305,330	1,123,683	17%
Real Estate Assets	4,786,795	4,783,360	4,462,123	3,073,872	1,388,251	31%
Land Use and Economic Development	-	127,058	117,972	208,949	(90,977)	-77%
Neighborhood and Customer Services						
Customer Services	2,060,780	1,854,820	1,759,618	1,727,550	32,068	2%
Neighborhood and Customer Services	-	254,117	-	325,038	(325,038)	-100%
Library	38,743,686	38,665,727	35,746,879	32,772,657	2,974,222	8%
Park and Recreation	84,140,359	86,810,979	79,496,812	73,081,145	6,415,667	8%
Special Projects	1,142,888	666,252	697,503	652,549	44,954	6%
Office of Ethics and Integrity						
Office of Ethics and Integrity	1,194,683	1,194,611	1,102,730	885,235	217,495	20%
Public Safety and Homeland Security						
Family Justice Center	670,728	670,534	617,394	575,654	41,740	7%
Office of Homeland Security	1,562,766	1,562,609	1,466,227	1,015,554	450,673	31%
Police	360,134,725	365,851,392	336,744,557	323,890,309	12,854,248	4%
Public Safety	2,227,970	2,334,807	1,486,503	469,858	1,016,645	68%
San Diego Fire-Rescue	169,509,660	173,025,795	155,557,715	159,080,475	(3,522,760)	-2%
Public Works						
Engineering and Capital Projects	35,241,744	35,079,318	32,392,402	27,995,404	4,396,998	14%
Environmental Services	38,222,681	38,137,424	35,388,122	33,449,563	1,938,559	5%
General Services ¹	76,266,775	73,326,610	67,056,744	56,032,520	11,024,224	16%
Storm Water Pollution Prevention ⁴	13,561,608	13,360,493	13,221,152	3,287,742	9,933,410	75%
Total General Services	89,828,383	86,687,103	80,277,896	59,320,262	20,957,634	26%
Public Works	190,520	444,637	366,438	404,416	(37,978)	-10%

City of San Diego Auditor & Comptroller

General Fund

**Fiscal Year 2007 Expenditure Status Report (Unaudited)
For the Period Ending June 1, 2007**

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Other						
Chief Operating Officer	2,982,629	2,980,116	2,715,065	2,709,136	5,929	-
Mayor	228,658	242,522	221,414	209,252	12,162	5%
Tax and Revenue Anticipation Notes	2,130,000	6,130,000	6,120,000	4,543,659	1,576,341	26%
Non-Mayoral						
City Attorney	36,205,158	36,388,158	33,616,606	32,555,383	1,061,223	3%
City Clerk	4,124,544	4,124,544	3,856,049	3,547,267	308,782	8%
City Council - District 1	990,000	990,000	913,846	865,795	48,051	5%
City Council - District 2	990,000	990,000	913,846	787,321	126,525	14%
City Council - District 3	990,000	990,000	913,846	885,183	28,663	3%
City Council - District 4	990,000	990,000	913,846	860,336	53,510	6%
City Council - District 5	990,000	990,000	913,846	772,471	141,375	15%
City Council - District 6	990,000	990,000	913,846	787,199	126,647	14%
City Council - District 7	990,000	990,000	914,881	819,202	95,679	10%
City Council - District 8	990,000	990,000	913,846	901,935	11,911	1%
Council Administration	2,828,833	2,828,833	2,711,230	2,360,635	350,595	13%
Ethics Commission	1,008,385	1,008,385	931,124	569,379	361,745	39%
Miscellaneous	-	-	-	12,470	(12,470)	-100%
Total General Fund Expenditures	<u>1,023,333,098</u>	<u>\$ 1,047,265,787</u>	<u>\$ 949,074,031</u>	<u>\$ 875,543,599</u>	<u>\$ 73,530,432</u>	<u>8%</u>

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

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

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

⁴ Stormwater Department was transferred from MWWD to General Services as directed by Mid-Year Report (O-19604).

⁵ Period-to-date budgets are reported as submitted by department.

City of San Diego Auditor & Comptroller

Other Budgeted Funds Fiscal Year 2007 Revenue Status Report (Unaudited) For the Period Ending June 1, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Business and Support Services						
Information Technology Fund	\$ 10,202,940	\$ 10,202,940	\$ 9,418,098	\$ 9,379,970	\$ (38,128)	-
Risk Management Administration Fund	12,138,162	12,138,162	11,204,457	10,887,959	(316,498)	-3%
Department of Finance						
Central Stores Internal Service Fund	19,297,359	25,697,359	23,726,545	25,462,049	1,735,504	7%
Special Districts Fund	912,279	912,279	582,816	546,521	(36,295)	-6%
Land Use and Economic Development						
City Airport Fund	4,101,195	4,101,195	3,785,718	5,045,885	1,260,167	33%
Development Services Enterprise Fund	62,540,157	62,540,157	57,729,374	45,811,987	(11,917,387)	-21%
Facilities Financing Fund	2,291,978	2,291,978	2,120,510	1,983,004	(137,506)	-6%
Municipal Parking Garages Fund	3,187,248	3,187,248	2,942,075	2,974,232	32,157	1%
PETCO Park Fund	20,670,999	20,670,999	6,150,874	15,650,615	9,499,741	154%
QUALCOMM Stadium Operating Fund	15,681,009	15,681,009	9,836,781	12,391,725	2,554,944	26%
Redevelopment Fund	3,196,637	3,196,637	2,950,742	1,742,284	(1,208,458)	-41%
Solid Waste Local Enforcement Agency Fund	846,028	846,028	780,948	697,427	(83,521)	-11%
Neighborhood and Customer Services						
Environmental Growth Fund 1/3	3,868,801	3,868,801	2,910,067	3,410,601	500,534	17%
Environmental Growth Fund 2/3	7,684,103	7,684,103	5,772,337	6,815,455	1,043,118	18%
Golf Course Enterprise Fund	12,167,000	12,567,000	11,617,538	15,002,901	3,385,363	29%
Library Grants Fund	514,346	514,346	514,346	759,287	244,941	48%
Los Penasquitos Canyon Preserve Fund	176,000	176,000	146,788	134,927	(11,861)	-8%
Open Space Park Facilities Fund	491,800	491,800	484,728	449,022	(35,706)	-7%
Public Art Fund	30,000	30,000	27,692	30,000	2,308	8%
Public Safety and Homeland Security						
Emergency Medical Services Fund	8,138,153	8,138,153	7,083,971	5,562,662	(1,521,309)	-21%
Fire and Lifeguard Facilities Fund	1,629,458	1,629,458	1,629,458	1,639,749	10,291	1%
Police Decentralization Fund	9,060,507	9,060,507	8,338,653	9,060,507	721,854	9%
Seized and Forfeited Assets Funds	2,540,000	2,540,000	2,337,637	3,760,570	1,422,933	61%
Unlicensed Driver Vehicle Impound Fees	1,200,000	1,200,000	1,104,396	1,036,369	(68,027)	-6%
Public Works						
E&CP-Water/Wastewater Fund	25,429,887	25,490,431	18,992,454	16,416,045	(2,576,409)	-14%
Energy Conservation Program Fund	2,010,985	2,010,985	1,979,931	2,131,812	151,881	8%
Equipment Operating Fund	28,795,587	28,795,587	26,580,542	26,270,157	(310,385)	-1%
Equipment Replacement Fund	21,060,429	22,777,361	21,020,540	22,201,307	1,180,767	6%
Publishing Services Internal Fund	4,749,298	4,749,298	4,383,968	3,580,307	(803,661)	-18%
Recycling Fund	19,511,503	19,511,503	17,210,348	18,945,738	1,735,390	10%
Refuse Disposal Funds	37,303,649	37,303,649	34,865,501	36,822,004	1,956,503	6%
Sewer Funds	338,564,516	338,564,516	305,739,412	311,896,999	6,157,587	2%
Utilities Undergrounding Program Fund	42,347,124	1,625,765	1,941,758	785,679	(1,156,079)	-60%
Water Department Fund	359,825,406	378,323,656	348,585,087	332,325,230	(16,259,857)	-5%
Other						
AB 2928 - Transportation Relief Fund	5,000,000	8,475,809	8,198,890	11,703,679	3,504,789	43%
Balboa Park/Mission Bay Park Imprv Funds	6,948,990	6,948,990	6,395,362	6,948,990	553,628	9%
Bond Interest and Redemption Fund	2,408,931	2,408,931	2,342,847	2,279,196	(63,651)	-3%
Convention Center Complex Funds	14,148,836	14,148,836	8,992,421	8,594,697	(397,724)	-4%
Gas Tax Fund	24,117,687	24,117,687	18,905,425	20,521,202	1,615,777	9%
Mission Bay Improvements Fund	1,097,595	1,097,595	-	13,600	13,600	100%
Regional Park Improvements Fund	1,097,595	1,097,595	-	8,882	8,882	100%
Storm Drain Fund	6,046,746	6,046,746	4,751,010	4,779,153	28,143	1%
TOT - Convention Center Fund	4,339,198	4,339,198	4,339,198	4,315,639	(23,559)	-1%
Transient Occupancy Tax Fund	71,082,902	71,082,902	54,551,614	61,314,327	6,762,713	12%
TransNet (1/2% Sales Tax) Fund	42,327,539	42,327,539	30,286,379	28,357,745	(1,928,634)	-6%
Trolley Extension Reserve Fund	4,079,172	4,079,172	1,019,793	1,125,790	105,997	10%
Zoological Exhibits Fund	7,676,765	8,423,463	8,195,042	8,319,009	123,967	2%

City of San Diego

Auditor & Comptroller

Other Budgeted Funds

Fiscal Year 2007 Expenditure Status Report (Unaudited)
For the Period Ending June 1, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expense/ Expenditure	(Over)/Under Period-to-Date Budget	Variance
Business and Support Services						
Information Technology Fund	\$ 9,903,308	\$ 10,132,752	\$ 9,351,629	\$ 8,219,280	\$ 1,132,349	12%
Risk Management Administration Fund	9,968,285	13,062,848	11,522,416	7,139,545	4,382,871	38%
Department of Finance						
Central Stores Internal Service Fund	18,697,055	25,697,055	17,265,506	24,951,165	(7,685,659)	-45%
Special Districts Fund	874,126	874,126	815,843	617,577	198,266	24%
Land Use and Economic Development						
City Airport Fund	3,140,032	3,140,032	2,898,491	2,160,901	737,590	25%
Development Services Enterprise Fund	61,329,364	61,209,050	56,699,171	49,443,459	7,255,712	13%
Facilities Financing Fund	2,574,898	2,574,898	2,384,617	2,086,271	298,346	13%
Municipal Parking Garages Fund	2,817,033	2,817,033	2,592,599	1,565,935	1,026,664	40%
PETCO Park Fund	21,346,751	21,346,751	21,143,864	18,296,035	2,847,829	13%
QUALCOMM Stadium Operating Fund	15,993,008	15,999,008	14,532,179	12,575,821	1,956,358	13%
Redevelopment Fund	3,191,965	3,191,965	2,946,429	2,681,952	264,477	9%
Solid Waste Local Enforcement Agency Fund	900,574	900,574	831,300	540,048	291,252	35%
Neighborhood and Customer Services						
Environmental Growth Fund 1/3	4,153,319	4,153,319	2,256,938	1,904,001	352,937	16%
Environmental Growth Fund 2/3	10,317,191	12,817,191	2,156,972	1,159,041	997,931	46%
Golf Course Enterprise Fund	11,690,024	12,090,024	10,890,756	10,955,688	(64,932)	-1%
Library Grants Fund	681,048	681,048	628,565	503,960	124,605	20%
Los Penasquitos Canyon Preserve Fund	213,866	213,866	197,415	176,669	20,746	11%
Open Space Park Facilities Fund	438,300	438,300	438,300	438,300	-	-
Public Art Fund	30,000	30,000	27,610	21,977	5,633	20%
Public Safety and Homeland Security						
Emergency Medical Services Fund	8,400,188	8,400,188	7,731,616	5,957,657	1,773,959	23%
Fire and Lifeguard Facilities Fund	1,703,135	1,703,135	1,695,457	1,640,415	55,042	3%
Police Decentralization Fund	9,110,663	9,110,663	8,384,813	2,764,346	5,620,467	67%
Seized and Forfeited Assets Funds	3,088,282	3,088,282	2,842,238	2,298,281	543,957	19%
Unlicensed Driver Vehicle Impound Fees	1,387,904	1,387,904	1,277,329	863,538	413,791	32%
Public Works						
E&CP-Water/Wastewater Fund	25,429,887	25,490,431	17,214,400	18,097,001	(882,601)	-5%
Energy Conservation Program Fund	2,010,985	2,010,985	1,836,256	1,209,899	626,357	34%
Equipment Operating Fund	28,281,481	28,281,481	26,105,982	26,500,417	(394,435)	-2%
Equipment Replacement Fund	23,406,065	25,122,997	23,452,632	11,158,382	12,294,250	52%
Publishing Services Internal Fund	4,355,101	4,355,101	3,991,993	4,200,448	(208,455)	-5%
Recycling Fund	24,452,777	24,452,777	22,365,528	19,868,858	2,496,670	11%
Refuse Disposal Funds	36,466,880	36,351,560	30,961,538	23,656,480	7,305,058	24%
Sewer Funds ¹	374,430,740	374,078,447	333,763,805	256,984,989	76,778,816	23%
Utilities Undergrounding Program Fund ¹	1,536,964	3,536,964	3,351,775	3,139,963	211,812	6%
Water Department Fund ¹	328,503,930	328,241,181	302,090,098	239,125,542	62,964,556	21%
Other						
AB 2928 - Transportation Relief Fund	5,000,000	18,817,704	4,463,572	11,868,199	(7,404,627)	-166%
Balboa Park/Mission Bay Park Imprv Funds	6,948,990	6,948,990	6,395,362	6,845,765	(450,403)	-7%
Bond Interest and Redemption Fund	2,329,935	2,329,935	2,329,935	2,330,577	(642)	-
Convention Center Complex Funds	14,357,394	14,357,394	14,143,242	13,717,217	426,025	3%
Gas Tax Fund	24,117,687	24,117,687	22,196,223	19,748,253	2,447,970	11%
Mission Bay Improvements Fund	1,097,595	1,195,190	-	7,991	(7,991)	-100%
Regional Park Improvements Fund	1,097,595	2,195,190	-	85,208	(85,208)	-100%
Storm Drain Fund	6,046,746	6,046,746	5,565,000	4,682,740	882,260	16%
TOT - Convention Center Fund	9,393,644	9,393,644	8,802,784	4,339,198	4,463,586	51%
Transient Occupancy Tax Fund	71,092,554	71,092,554	51,006,181	53,073,077	(2,066,896)	-4%
TransNet (1/2% Sales Tax) Fund	58,942,099	78,143,867	72,058,926	14,403,947	57,654,979	80%
Trolley Extension Reserve Fund	4,113,932	4,113,932	3,219,188	3,677,201	(458,013)	-14%
Zoological Exhibits Fund	7,676,765	8,423,463	7,676,765	8,400,000	(723,235)	-9%

¹ Capital Improvements Program expenditures have been excluded.