

# 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

	<i>Period Performance</i>	<i>Year-to-Date Performance</i>	<i>Page Number</i>
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## ***Purpose and Scope***

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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).

## **The General Fund**

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### **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.

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

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**

<b>FY2007</b>	<b>YTD as of P10</b>	<b>YTD as of P11</b>	<b>YTD as of P12</b>	<b>YTD as of P13</b>
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
<b>Net Impact</b>	<b>\$ (134,669,145)</b>	<b>\$ (45,159,967)</b>	<b>\$ (2,691,003)</b>	<b>\$ 42,579,056</b>
<b>FY2008</b>	<b>YTD as of P10</b>	<b>YTD as of P11</b>	<b>YTD as of P12</b>	<b>YTD as of P13</b>
Revenues	\$ 641,010,593	\$ 766,089,214	\$ 927,871,549	\$ -
Expenditures & Encumbrances	859,650,826	942,783,012	1,023,177,662	-
<b>Net Impact</b>	<b>\$ (218,640,233)</b>	<b>\$ (176,693,798)</b>	<b>\$ (95,306,113)</b>	<b>\$ -</b>

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.

### General Fund Summary (92% of Year Completed)

	Adopted Budget	Revised Budget	FY08 Year-to-Date Actuals	% of Revised Budget	FY08/FY07 Change	FY07 Year-to-Date Actuals	FY07 Year-End Totals	% of FY07 Year- End Total
<b>Revenues</b>								
Property Tax	\$ 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%
<b>Total General Fund Revenue</b>	<b>\$ 1,108,990,952</b>	<b>\$ 1,116,626,118</b>	<b>\$ 927,871,549</b>	<b>83%</b>	<b>\$ 12,625,553</b>	<b>\$ 915,245,996</b>	<b>\$ 1,053,715,184</b>	<b>87%</b>
<b>Expenditures</b>								
Personnel Services	\$ 499,182,982	\$ 499,364,001	\$ 446,386,186	89%	\$ 22,164,422	\$ 424,221,764	\$ 461,185,650	92%
<b>Total PE</b>	<b>499,182,982</b>	<b>499,364,001</b>	<b>446,386,186</b>	<b>89%</b>	<b>22,164,422</b>	<b>424,221,764</b>	<b>461,185,650</b>	<b>92%</b>
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%
<b>Total NPE</b>	<b>609,807,970</b>	<b>634,394,638</b>	<b>523,918,864</b>	<b>83%</b>	<b>72,579,636</b>	<b>451,339,228</b>	<b>521,916,445</b>	<b>86%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,108,990,952</b>	<b>\$ 1,133,758,639</b>	<b>\$ 970,305,050</b>	<b>86%</b>	<b>\$ 94,744,058</b>	<b>\$ 875,560,992</b>	<b>\$ 983,102,095</b>	<b>89%</b>
<b>General Fund Encumbrances</b>			52,872,614		10,496,607	42,376,007	28,034,033	
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ (17,132,521)</b>	<b>\$ (95,306,115)</b>		<b>\$ (92,615,112)</b>	<b>\$ (2,691,003)</b>	<b>\$ 42,579,056</b>	

## 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 Reconciliation

Estimated Revenue		
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		<b>\$ 1,116,626,118</b>

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		<b>\$ 1,133,758,639</b>

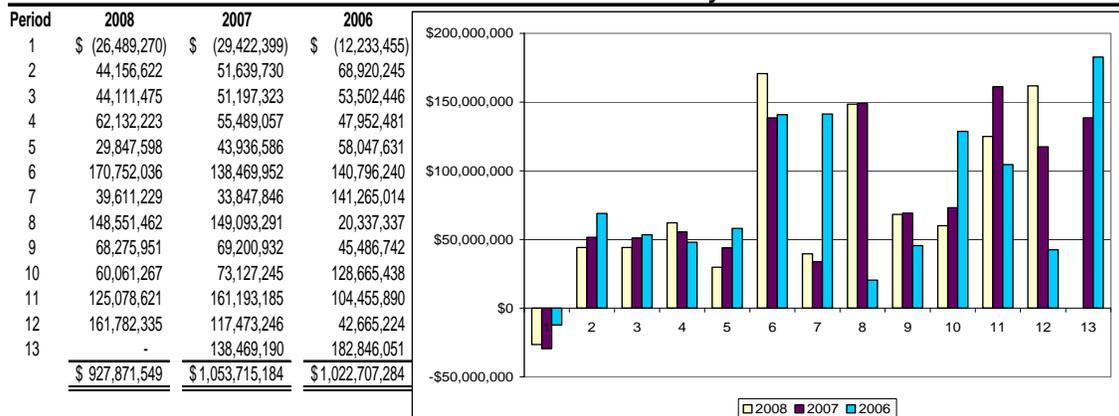
Expenditure Appropriation increases were funded by:

Excess Revenue	\$ 7,635,166
General Fund Reserves	\$ 17,132,521

## 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 period-to-date estimates. It contains the categories with the five largest variances, as well as the General Fund total.

<b>General Fund Revenue Period-to-Date Variance Analysis</b>				
	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%
<b>Total General Fund Revenues</b>	<b>\$ 979,868,360</b>	<b>\$ 927,871,549</b>	<b>\$ (51,996,811)</b>	<b>-5%</b>

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.

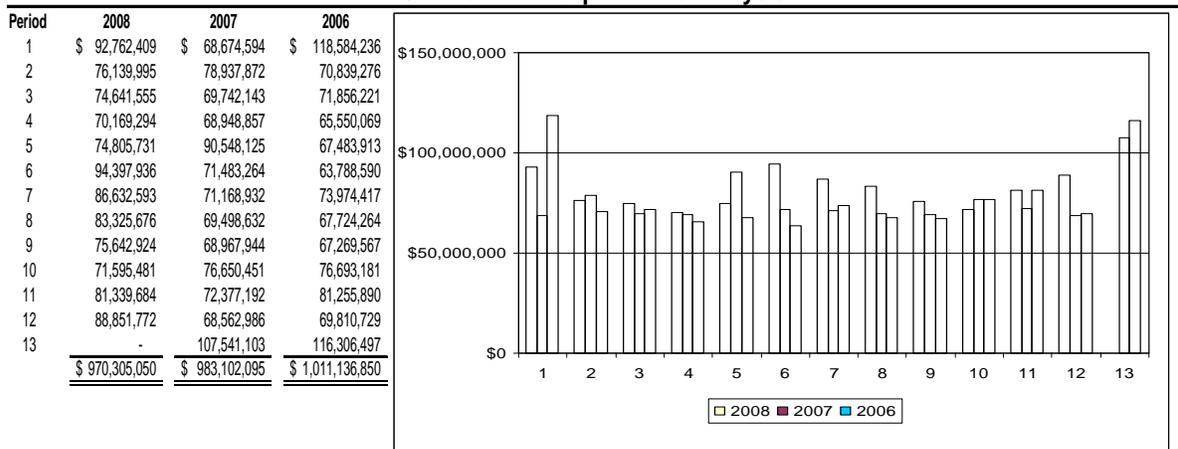
- *Fringe Benefits* expenditures are up \$21.8 million from last year, primarily due to an increase of \$13.3 million in the General Fund's budgeted Other Post Employment Benefits (OPEB) transfer in Fiscal Year 2008.
- *Supplies / Services* expenditures are up \$51.6 million from last year, primarily 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.

### General Fund Expenditures by Category

Category	Revised Budget	FY08 YTD Actuals	FY07 YTD Actuals	Change	%
Personnel Services	\$ 499,364,001	\$ 446,386,186	\$ 424,221,764	\$ 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%
<b>Total Expenditures</b>	<b>\$ 1,133,758,639</b>	<b>\$ 970,305,050</b>	<b>\$ 875,560,992</b>	<b>\$ 94,744,058</b>	<b>11%</b>

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 year-to-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.

<b>General Fund Expenditure Period-to-Date Variance Analysis</b>				
	PTD Budget	FY08 YTD 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	<u>\$ 1,020,840,268</u>	<u>\$ 970,305,050</u>	<u>\$ 50,535,218</u>	<u>5%</u>

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

## Other Budgeted Funds

### 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.

<b>Water Department Analysis</b>						
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>FY08 YTD Actuals</u>	<u>FY07 YTD Actuals</u>	<u>FY08/FY07 Change</u>	<u>% Change</u>
<b>Revenues</b>						
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%
	<u>462,174,462</u>	<u>462,174,462</u>	<u>343,807,214</u>	<u>332,325,230</u>	<u>11,481,984</u>	<u>3%</u>
<b>Expenses</b>						
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	-	-	-	-
	<u>535,916,421</u>	<u>602,248,807</u>	<u>366,277,668</u>	<u>312,882,274</u>	<u>53,395,394</u>	<u>17%</u>
<b>Net Impact</b>	<u><u>\$ (73,741,959)</u></u>	<u><u>\$ (140,074,345)</u></u>	<u><u>\$ (22,470,454)</u></u>	<u><u>\$ 19,442,956</u></u>	<u><u>\$ (41,913,410)</u></u>	<u><u>-216%</u></u>

### 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.

<b>Sewer Funds Analysis</b>						
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>FY08 YTD Actuals</u>	<u>FY07 YTD Actuals</u>	<u>FY08/FY07 Change</u>	<u>% Change</u>
<b>Revenues</b>						
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%
	<u>354,030,423</u>	<u>354,030,423</u>	<u>358,497,969</u>	<u>309,451,482</u>	<u>49,046,487</u>	<u>16%</u>
<b>Expenses</b>						
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	-	-	-	-
	<u>497,981,460</u>	<u>538,513,633</u>	<u>332,415,308</u>	<u>337,053,469</u>	<u>(4,638,161)</u>	<u>-1%</u>
<b>Net Impact</b>	<u><u>\$ (143,951,037)</u></u>	<u><u>\$ (184,483,210)</u></u>	<u><u>\$ 26,082,661</u></u>	<u><u>\$ (27,601,987)</u></u>	<u><u>\$ 53,684,648</u></u>	<u><u>-194%</u></u>

## 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.

	FY08	FY07	Change	% 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%
<b>Total CIP</b>	<b>\$ 188,045,894</b>	<b>\$ 185,204,306</b>	<b>\$ 2,841,588</b>	<b>1.5%</b>

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	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
30TH ST PH II TRANSMISSION UUD (370280)	\$ 9,106,560	\$ 8,785,652	\$ 7,894,289
ANNUAL ALLOC. UNDER-GROUNDING CITY UTIL.-50 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 UTILTY DISTRICT(37028)	17,384,562	17,383,413	2,935,824
DEL MAR HEIGHTS PIPELINE RELOCATION - FBA FUNDED / WATER CAPITALIZ	4,350,000	3,851,315	2,012,349

### Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date 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	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
CALTRANS/SR- 905 OTAY MESA TS (AA 409330) WO 141340	\$ 3,904,918	\$ 3,704,918	\$ 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	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
SCRIPPS LAKE DRIVE - 54" STORM DRAIN REPLACEMENT	\$ 350,000	\$ 293,293	\$ 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	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT	\$ 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	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date 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	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
TORREY PINES GOLF COURSE CLUBHOUSE REPLACEMENT - PHI	\$ 4,500,000	\$ 3,493,996	\$ 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

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#### CENTRAL STORES INTERNAL SERVICE FUND

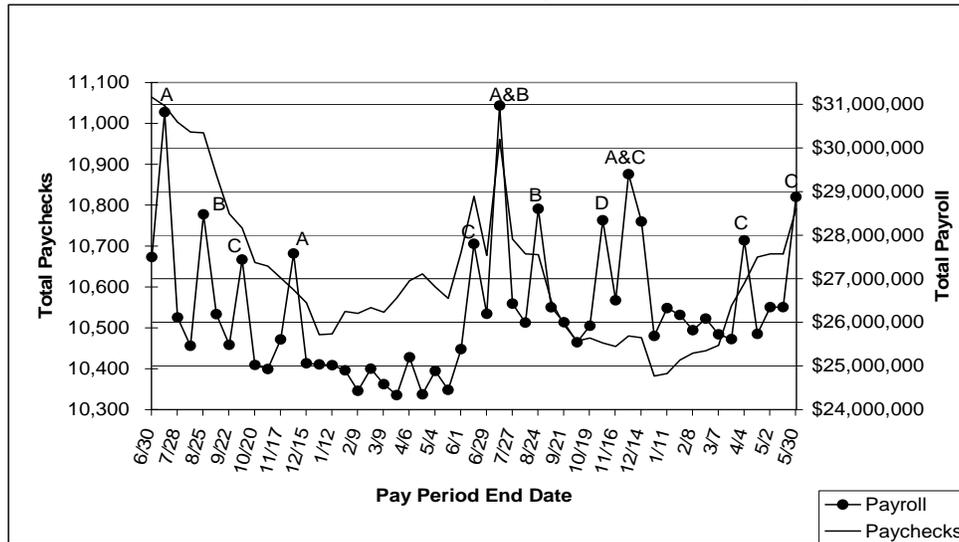
Central Stores revenues totaled \$27.3 million as of Period 12, which exceeds its annual budget of \$23.9 million by \$3.4 million. Expenditures totaled \$27.9 million exceeding the annual budget of \$23.8 million by \$4.1 million. Per Financial Management's Year-End Report (O-19760), excess revenue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

### Fiscal Year 2007-2008 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.
- 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

	<u>PPE 05/02/08</u>	<u>PPE 05/30/08</u>	<u>Increase / (Decrease)</u>
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.

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

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

	Period-to-Date Budget	Revised Budget	FY08 YTD Actuals	FY07 YTD Actuals	FY08/FY07 Change	% Change
<b>Business and Support Services</b>						
Appropriated Reserve <sup>1</sup>	\$ 5,723,088	\$ 6,434,500	\$ 3,650,203	\$ -	\$ 3,650,203	100%
Business and Support Services	2,187,989	2,383,091	2,137,013	1,479,461	657,552	44%
Citywide Program Expenditures	35,443,970	52,531,202	41,324,137	32,957,147	8,366,990	25%
Labor Relations	737,485	809,621	739,197	1,257,782	(518,585)	-41%
Office of the Chief Information Officer <sup>1</sup>	28,221,444	29,063,056	27,125,629	8,756,693	18,368,936	210%
Personnel	6,121,897	6,620,002	5,338,224	5,607,155	(268,931)	-5%
Purchasing and Contracting	5,197,418	5,613,499	4,736,229	4,342,983	393,246	9%
<b>Community and Legislative Services</b>						
Community and Legislative Services	4,049,068	4,380,533	3,775,587	3,558,396	217,191	6%
<b>Department of Finance</b>						
City Auditor and Comptroller	11,457,153	11,511,090	9,593,794	12,395,151	(2,801,357)	-23%
City Treasurer	13,131,843	14,441,916	10,439,176	10,287,208	151,968	1%
Debt Management <sup>3</sup>	2,529,688	2,730,401	2,120,092	1,137,486	982,606	86%
Office of the Chief Financial Officer <sup>1</sup>	974,946	1,067,349	667,612	213,311	454,301	213%
Financial Management	3,815,477	4,117,777	2,509,203	3,007,600	(498,397)	-17%
<b>Land Use and Economic Development</b>						
City Planning and Community Investment	13,508,451	17,508,516	12,338,432	13,404,893	(1,066,461)	-8%
Development Services	6,207,101	6,703,916	6,492,002	5,305,330	1,186,672	22%
Real Estate Assets	3,938,814	4,261,462	3,398,823	3,073,872	324,951	11%
Land Use and Economic Development <sup>1</sup>	645,922	698,999	600,536	208,949	391,587	187%
<b>Neighborhood and Customer Services</b>						
Customer Services	2,330,942	2,523,132	2,070,717	1,727,550	343,167	20%
Library	34,732,437	37,630,664	33,466,039	32,772,657	693,382	2%
Park and Recreation	78,722,034	87,520,141	75,559,607	73,081,145	2,478,462	3%
Special Events	459,549	497,980	464,580	652,549	(187,969)	-29%
<b>Office of Ethics and Integrity</b>						
Office of Ethics and Integrity <sup>1,3</sup>	2,234,334	2,400,537	1,573,333	885,235	688,098	78%
<b>Public Safety and Homeland Security</b>						
Family Justice Center	496,733	537,358	480,369	575,654	(95,285)	-17%
Office of Homeland Security <sup>1</sup>	1,664,882	2,256,742	1,519,282	1,015,554	503,728	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	469,858	734,332	156%
San Diego Fire-Rescue	165,547,467	183,434,264	172,945,873	159,080,475	13,865,398	9%
<b>Public Works</b>						
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	71,521,167	58,425,895	13,095,272	22%
Public Works	789,585	854,530	572,160	404,416	167,744	41%
<b>Other</b>						
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%
<b>Non-Mayoral</b>						
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	913,872	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 4	913,860	990,000	874,819	860,336	14,483	2%
City Council - District 5	913,861	990,000	726,575	772,471	(45,896)	-6%
City Council - District 6	913,836	990,000	800,263	787,199	13,064	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%
<b>Total General Fund Expenditures</b>	<b>\$ 1,021,220,116</b>	<b>\$ 1,133,758,639</b>	<b>\$ 970,305,050</b>	<b>\$ 875,560,992</b>	<b>\$ 94,744,058</b>	<b>11%</b>

<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)**

	Period-to-Date Budget	Revised Budget	FY08 YTD Actuals	FY07 YTD Actuals	FY08/FY07 Change	% Change
<b>Citywide Program Expenditures</b>						
Annual Audit <sup>1</sup>	\$ 665,230	\$ 1,369,805	\$ 1,298,410	\$ -	\$ 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%
<b>Total Citywide Program Expenditures</b>	<b>\$ 35,102,894</b>	<b>\$ 52,531,202</b>	<b>\$ 41,324,137</b>	<b>\$ 32,957,147</b>	<b>\$ 8,366,990</b>	<b>25%</b>

<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 Budget	FY08 YTD Actuals	FY07 YTD Actuals	FY08/FY07 Change	% Change
<b>Business and Support Services</b>					
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%
<b>Department of Finance</b>					
Central Stores Internal Service Fund	23,927,238	27,323,409	25,462,049	1,861,360	7%
<b>Land Use and Economic Development</b>					
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%
<b>Neighborhood and Customer Services</b>					
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%
<b>Public Safety and Homeland Security</b>					
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%
<b>Public Works</b>					
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%
<b>Other</b>					
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%

<sup>1</sup> Year-to-year changes are a result of either structural changes or the timing differences of transactions.

<sup>2</sup> Increased revenue is due to the improvement in investment returns.

<sup>3</sup> 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 Budget	FY08 YTD Actuals	FY07 YTD Actuals	FY08/FY07 Change	% Change
<b>Business and Support Services</b>					
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%
<b>Department of Finance</b>					
Central Stores Internal Service Fund	23,829,301	27,948,430	24,951,165	2,997,265	12%
<b>Land Use and Economic Development</b>					
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%
<b>Neighborhood and Customer Services</b>					
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%
<b>Public Safety and Homeland Security</b>					
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%
<b>Public Works</b>					
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 <sup>1</sup>	49,772,502	41,179,692	26,500,417	14,679,275	55%
Equipment Replacement Fund <sup>1</sup>	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	538,513,633	288,519,938	285,510,428	3,009,510	1%
Utilities Undergrounding Program Fund <sup>1</sup>	1,540,602	1,114,247	3,139,963	(2,025,716)	-65%
Water Department Fund	602,248,807	295,659,936	272,861,384	22,798,552	8%
<b>Other</b>					
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	27,098	-
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>	24,354,057	19,681,037	19,748,253	(67,216)	-
Mission Bay Improvements Fund <sup>1</sup>	4,432,118	363,084	7,991	355,093	4444%
Regional Park Improvements Fund <sup>1</sup>	4,817,953	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	-	-
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%

<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.