

# FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2008

PERIOD 8



Department of Finance  
City Comptroller's Office  
02/08/08

## ***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>See Page Number</i>
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General Fund Expenditures	▲	▲	7
Water Department Revenues	▼	▲	10
Water Department Expenses	▼	▲	10
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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, is 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, 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/auditor/reports/index.shtml>.

In both the body of this report and its supporting schedules the primary analysis tool is a comparison of current year activity against the previous year's activity. 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 financial activity through Period 8 of Fiscal Year 2008 (ended February 8, 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 8 of Fiscal Year 2007 (ended February 9, 2007).

## The General Fund

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### GENERAL FUND SUMMARY

General Fund revenues totaled \$512.7 million through Period 8 of Fiscal Year 2008. This is an \$18.4 million (3.7%) increase from the same point last year. The majority of this growth is attributable to Property Tax receipts, which are up \$31.8 million from last year. However, several revenue accounts continue to raise concerns, most notably Sales Tax. Year-to-date returns in this category are \$16.9 million below what was received through this point last year. Additional information can be found in the General Fund Revenue section of this report.

It is important to note that these are not projected year-end results, and regular period-to-period variability may account for some of the year-to-year change observed through Period 8. Also relevant is the timing of the clean-up distribution for the quarter ended December 31, 2007. This payment, which contains the peak holiday sales season, should be received in March and discussed in our Period 10 Financial Performance Report. It will be an important gauge of the strength of Sales Tax performance, and help tune projected year-end results.

Expenditures totaled \$652.9 million for the same period. This marks an increase of \$63.9 million (10.8%) from last year's total of \$589.0 million. Unlike the uneven receipts of revenue, expenditures follow a predictable pattern. Fifty-eight percent of the General Fund's revised budget has been expended through 61% of the fiscal year. At this point last year, 60% of the Fiscal Year 2007 year-end total had been expended.

As of Period 8, General Fund expenditures exceed revenues by \$140.2 million; once the \$52.2 million of encumbered commitments are taken into account, this difference grows to \$192.4 million. This relationship is illustrated on the following table.

	<b>General Fund Status Summary</b>		
	Adopted	Revised	FY08
	Budget	Budget	Actuals
Total Revenues	<u>\$ 1,111,439,952</u>	<u>\$ 1,111,439,952</u>	<u>\$ 512,673,375</u>
Total Expenditures	<u>1,111,439,952</u>	<u>1,121,108,292</u>	<u>652,875,191</u>
	<u>\$ -</u>	<u>\$ (9,668,340)</u>	<u>\$ (140,201,816)</u>
Total Encumbrances			<u>52,156,029</u>
Net Impact			<u><u>\$ (192,357,845)</u></u>

After revisions, the General Fund expenditure budget exceeds the revenue budget by \$9.7 million. This is due to the creation of an appropriated reserve and other actions that were funded by unallocated reserves. Increases in expenditure appropriations from these sources did not include an offsetting increase in the revenue budget. Budget revisions are detailed in the General Fund Budget Reconciliation section of this report (see page 5).

## General Fund Summary

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>FY08 Actuals</u>	<u>% of Revised Budget</u>	<u>FY08/FY07 Change</u>	<u>FY07 Actuals</u>	<u>FY07 Year-End Totals</u>	<u>% of FY07 Year- End Total</u>
<b>Revenues</b>								
Property Tax	\$ 385,688,853	\$ 385,688,853	\$ 207,264,483	54%	\$ 31,763,627	\$ 175,500,856	\$ 360,400,407	49%
Safety Sales Tax	8,401,528	8,401,528	3,963,989	47%	(117,065)	4,081,054	7,940,313	51%
Sales Tax	239,485,958	239,485,958	100,805,468	42%	(16,879,133)	117,684,601	225,841,450	52%
General Fund TOT	85,184,936	85,184,936	41,658,997	49%	2,500,079	39,158,918	80,702,830	49%
Property Transfer Taxes	7,570,860	7,570,860	3,951,321	52%	586,610	3,364,711	9,307,713	36%
Licenses and Permits	34,456,484	34,456,484	17,584,921	51%	1,576,654	16,008,267	31,478,210	51%
Fines and Forfeitures	34,769,264	34,769,264	10,022,749	29%	(8,480,303)	18,503,052	36,452,196	51%
Interest & Dividends	10,437,122	10,437,122	5,679,194	54%	2,298,142	3,381,052	10,151,728	33%
Franchises	69,585,776	69,585,776	18,311,826	26%	563,933	17,747,893	64,633,832	27%
Rents & Concessions	38,405,313	38,405,313	19,568,356	51%	119,902	19,448,454	35,270,989	55%
Motor Vehicle License Fees	7,938,333	7,938,333	3,317,052	42%	(2,422,212)	5,739,264	8,101,184	71%
Revenues From Other Agencies	7,203,056	7,203,056	2,583,142	36%	(5,890,598)	8,473,740	11,644,797	73%
Charges for Current Services	28,850,177	28,850,177	20,123,269	70%	2,036,372	18,086,897	32,308,468	56%
Services and Transfers	151,243,445	151,243,445	56,219,855	37%	10,797,649	45,422,206	136,285,341	33%
Miscellaneous Revenues	2,218,847	2,218,847	1,618,753	73%	(31,668)	1,650,421	3,036,190	54%
<b>Total General Fund Revenue</b>	<b>\$ 1,111,439,952</b>	<b>\$ 1,111,439,952</b>	<b>\$ 512,673,375</b>	<b>46%</b>	<b>\$ 18,421,989</b>	<b>\$ 494,251,386</b>	<b>\$ 1,053,555,648</b>	<b>47%</b>
<b>Expenditures</b>								
Personnel Services	\$ 499,182,982	\$ 499,191,888	\$ 297,967,751	60%	\$ 12,023,825	\$ 285,943,926	\$ 461,185,650	62%
<b>Total PE</b>	<b>499,182,982</b>	<b>499,191,888</b>	<b>297,967,751</b>	<b>60%</b>	<b>12,023,825</b>	<b>285,943,926</b>	<b>461,185,650</b>	<b>62%</b>
Fringe Benefits	271,654,326	271,645,420	176,197,942	65%	25,068,601	151,129,341	254,201,849	59%
Supplies / Services	267,000,178	276,164,814	133,453,389	48%	23,519,905	109,933,484	195,052,910	56%
Data Processing	37,185,579	38,115,633	26,926,005	71%	8,701,753	18,224,252	29,328,720	62%
Energy	25,655,302	25,791,406	14,957,662	58%	(1,260,369)	16,218,031	29,427,907	55%
Outlay	10,761,585	10,199,131	3,372,442	33%	(4,180,943)	7,553,385	13,195,795	57%
<b>Total NPE</b>	<b>612,256,970</b>	<b>621,916,404</b>	<b>354,907,440</b>	<b>57%</b>	<b>51,848,947</b>	<b>303,058,493</b>	<b>521,207,181</b>	<b>58%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,111,439,952</b>	<b>\$ 1,121,108,292</b>	<b>\$ 652,875,191</b>	<b>58%</b>	<b>\$ 63,872,772</b>	<b>\$ 589,002,419</b>	<b>\$ 982,392,831</b>	<b>60%</b>
<b>General Fund Encumbrances</b>			52,156,029		23,814,635	28,341,394	28,603,296	
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ (9,668,340)</b>	<b>\$ (192,357,845)</b>		<b>\$ (69,265,418)</b>	<b>\$ (123,092,427)</b>	<b>\$ 42,559,521</b>	

## GENERAL FUND BUDGET RECONCILIATION

Three actions affected the Adopted Budget; this activity is detailed in the table presented below. All three actions, totaling \$9.7 million, were funded from General Fund unallocated reserves.

### General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
FY2008 Adopted Budget	O-19652	\$ 1,111,439,952
Final FY2008 Revised Budget		<u>\$ 1,111,439,952</u>

Expenditure Appropriations		
Action	Authority	Amount
FY2008 Adopted Budget	O-19652	\$ 1,111,439,952
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
Final FY2008 Revised Budget		<u>\$ 1,121,108,292</u>

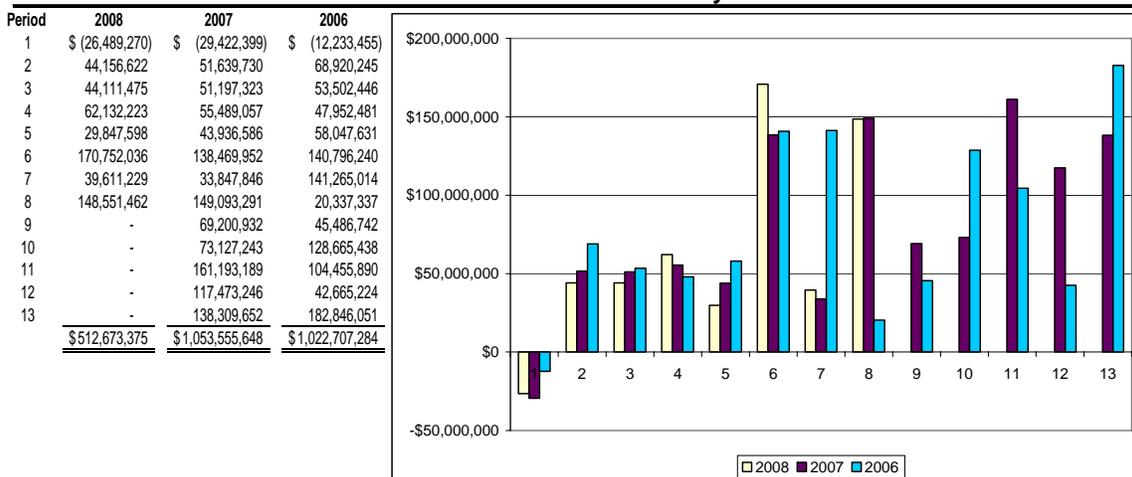
Expenditure Appropriation increases were funded by:

Excess Revenue	\$	-
General Fund Reserves	\$	9,668,340

## GENERAL FUND REVENUES

General Fund revenues totaled \$512.7 million, which is an \$18.4 million (3.7%) increase from last year. This total is \$58.9 million less than estimated by the Period-to-Date Budget. The discussion below 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 is up \$31.8 million from this point last year. Performance in this category is strong and consistent with amounts estimated in the Period-to-Date Budget.
- *Sales Tax* revenue has decreased \$16.9 million (14.3%) from this point last year, and is \$4.3 million lower than the Period-to-Date Budget. This revenue category is very responsive to swings in the economy. Because of this sensitivity, the divisions of the Department of Finance will continue to closely monitor these revenues and report on this category's condition.
- *Transient Occupancy Tax* revenue is up \$2.5 million from last year, but is \$7.7 million lower than the Period-to-Date Budget. This is primarily due to timing differences in the posting of receipts.
- *Fines and Forfeitures* revenue is down \$8.5 million from last year, and is \$10.1 million below the Period-to-Date Budget. This shortfall is primarily driven by Parking Citations, which alone is \$8.9 million of the Period-to-Date Budget variance. The implementation of new information systems has delayed the posting of receipts, and has contributed to this temporary variance. In Period 9, the majority of this variance was resolved with the posting of \$8.3 million of Parking Citation receipts.
- *Revenues from Other Agencies* is down \$5.9 million from last year. This is primarily due to payments normally received in the *Relief from Booking Fees* account, which are not expected to be collected. However, it is likely there will be an offsetting reduction in expenditures. The Financial Management department is working with the County of San Diego to determine the disposition of this matter.
- Revenue from *Services and Transfers* has increased \$10.8 million from last year, but is \$29.2 million lower than the Period-to-Date Budget. The majority of this difference continues to be timing differences related to transfers.

The table on the following page 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.

**General Fund Revenue Period-to-Date Variance Analysis**

	PTD Budget	FY08 Actuals	Variance	%
Services & Transfers	\$ 85,464,253	\$ 56,219,855	\$ (29,244,398)	-34%
Fines & Forfeitures	20,104,634	10,022,749	(10,081,885)	-50%
General Fund TOT	49,368,819	41,658,997	(7,709,822)	-16%
Revenue from Other Agency	8,266,856	2,583,142	(5,683,714)	-69%
General Fund Sales Taxes	105,068,574	100,805,468	(4,263,106)	-4%
Remaining Revenue Categories	303,265,871	301,383,164	(1,882,707)	-1%
<b>Total General Fund Revenues</b>	<b>\$ 571,539,007</b>	<b>\$ 512,673,375</b>	<b>\$ (58,865,632)</b>	<b>-10%</b>

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

**GENERAL FUND EXPENDITURES**

General Fund expenditures totaled \$652.9 million; this is a \$63.9 million (10.8%) increase from last year. Despite this increase, the General Fund has expended \$38.4 million less than estimated in the Period-to-Date Budget. The discussion below addresses individual departments that contribute to these totals and the expenditure categories with significant changes from last year.

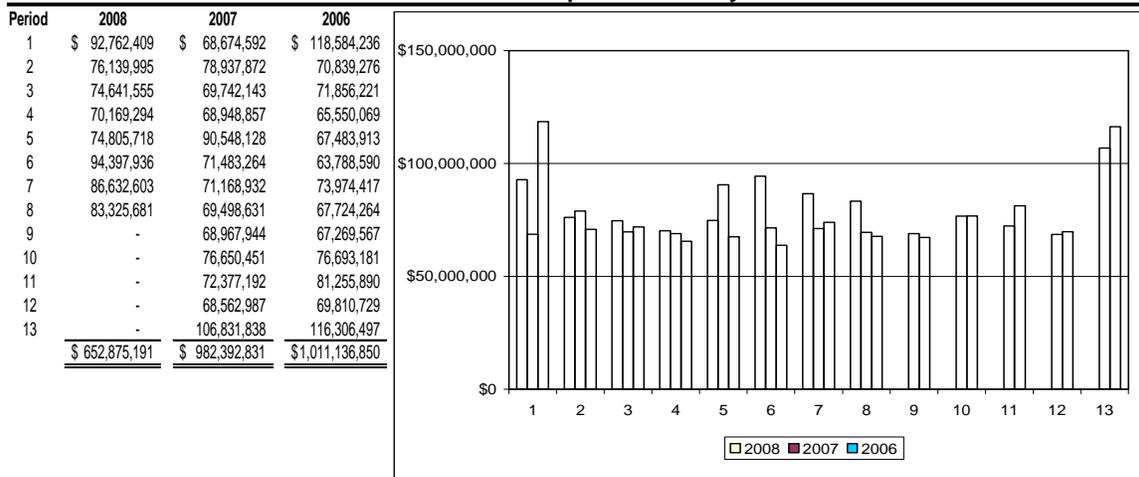
- *Fringe Benefits* has increased \$25.1 million from last year primarily due to the budgeted transfer for Other Post Employment Benefits (OPEB) (General Fund portion was \$16.6 million of the \$25.0 million total transfer). This transfer occurred in Period 6 this year, but was not transacted until Period 10 last year. This one-time transfer will also affect “fringe rates,” and the timing of this transaction should be considered when evaluating this expenditure category.
- *Supplies / Services* expenditures are up \$23.5 million, primarily in San Diego Fire and Rescue. This is a combination of unanticipated wildfire related costs, as well as equipment maintenance costs, which applied to *Outlay* in previous fiscal years.
- *Data Processing* charges are up \$8.7 million, which is primarily the result of the timing differences of transactions between fiscal years.
- *Outlay* expenditures are down \$4.2 million from last year, primarily in the Police Department and San Diego Fire and Rescue. This change is primarily due to equipment maintenance costs, which now apply in the *Supplies / Services* category.

### General Fund Expenditures by Category

Category	Revised Budget	FY08 Actuals	FY07 Actuals	FY08/FY07 Change	%
Personnel Services	\$ 499,191,888	\$ 297,967,751	\$ 285,943,926	\$ 12,023,825	4%
Fringe Benefits	271,645,420	176,197,942	151,129,341	25,068,601	17%
Supplies / Services	276,164,814	133,453,389	109,933,484	23,519,905	21%
Data Processing	38,115,633	26,926,005	18,224,252	8,701,753	48%
Energy	25,791,406	14,957,662	16,218,031	(1,260,369)	-8%
Outlay	10,199,131	3,372,442	7,553,385	(4,180,943)	-55%
<b>Total Expenditures</b>	<b>\$ 1,121,108,292</b>	<b>\$ 652,875,191</b>	<b>\$ 589,002,419</b>	<b>\$ 63,872,772</b>	<b>11%</b>

The exhibit below demonstrates the regularity in which expenditures occur through 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 yields a meaningless 100% year-to-year change. Also excluded is Tax and Revenue Anticipation Notes, which yields a large year-to-year changes due to a change in the note 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 \$2.2 million below the amount estimated in the Period-to-Date Budget. This variance is related to election costs, which are currently encumbered to be expended later in the year.
- *Office of the Chief Information Officer* expenditures have increased \$16.6 million higher than last year due to increased centralization of data processing costs, and the timing of information technology related transfers.

- *Park and Recreation* expenditures are up \$1.8 million from last year, largely due to restructuring involving Reservoir Concessions.
- The *Police Department* expenditures have increased \$20.3 million from last year. This increase is largely due to the combination of the OPEB contribution, filling of vacancies, salary increases, as well as timing differences of transactions. Despite this increase, the department is \$1.3 million below its Period-to-Date Budget.
- *San Diego Fire and Rescue* expenditures have increased \$12.1 million from last year, and are \$7.1 million higher than the Period-to-Date Budget. This increase is largely the result of unanticipated wildfire costs.
- *Engineering and Capital Projects* expenditures are up \$1.6 million from last year, but are \$2.1 million below the Period-to-Date Budget. This is largely due to the combination of unexpended encumbered commitments, as well as general savings in the *Supplies / Services* category.
- *Environmental Services* expenditures are up \$3.2 million from last year. The majority of this increase is related to debris removal associated with the October, 2007 wildfires.
- The *General Services* department expenditures increased \$2.1 million from last year. However, this is \$27.5 million lower than the Period-to-Date Budget. This is primarily due to timing differences related to contracts for projects which have been reprioritized due to other operating issues.

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	FY08		
	Budget	Actuals	Variance	%
General Services	\$ 65,870,215	\$ 38,393,316	\$ 27,476,899	42%
San Diego Fire-Rescue	110,484,626	117,543,504	(7,058,878)	-6%
Park and Recreation	53,024,975	49,849,666	3,175,309	6%
Citywide Program Expenditures	30,903,957	28,706,267	2,197,690	7%
Engineering and Capital Projects	22,458,778	20,355,536	2,103,242	9%
Remaining Departments	408,529,916	398,026,902	10,503,014	3%
Total General Fund Expenditures	<u>\$ 691,272,467</u>	<u>\$ 652,875,191</u>	<u>\$ 38,397,276</u>	<u>6%</u>

Additional details of General Fund expenditure can be found on Schedule 2- General Fund Expenditure Status Report.

## Other Budgeted Funds

### WATER DEPARTMENT

Water Department revenues totaled \$235.6 million, which is an \$8.7 million decrease from last year. For the same period, Water Department expenses and encumbrances totaled \$263.1 million. This is an increase of \$33.8 million from last year. As the table below indicates, year-to-date expenses and encumbrances exceed revenue by \$27.6 million.

Water Department Analysis						
	Adopted Budget	Revised Budget	FY08 Actuals	FY07 Actuals	FY08/FY07 Change	% Change
<b>Revenues</b>						
Operating Revenue	\$333,176,831	\$ 333,176,831	\$ 216,909,822	\$ 224,916,562	\$ (8,006,740)	-4%
CIP Revenue	128,997,631	128,997,631	18,676,673	19,336,888	(660,215)	-3%
	<u>462,174,462</u>	<u>462,174,462</u>	<u>235,586,495</u>	<u>244,253,450</u>	<u>(8,666,955)</u>	<u>-4%</u>
<b>Expenses</b>						
Operating Expenses	337,030,029	337,149,275	172,127,963	164,754,060	7,373,903	4%
Operating Encumbrances	-	-	11,383,693	6,742,683	4,641,010	69%
CIP Expenses	178,950,290	246,748,789	21,790,980	23,775,452	(1,984,472)	-8%
CIP Encumbrances	-	-	57,839,003	34,056,753	23,782,250	70%
Contingency Reserve	19,936,102	19,936,102	-	-	-	-
	<u>535,916,421</u>	<u>603,834,166</u>	<u>263,141,639</u>	<u>229,328,948</u>	<u>33,812,691</u>	<u>15%</u>
<b>Net Impact</b>	<b><u>\$ (73,741,959)</u></b>	<b><u>\$ (141,659,704)</u></b>	<b><u>\$ (27,555,144)</u></b>	<b><u>\$ 14,924,502</u></b>	<b><u>\$ (42,479,646)</u></b>	<b><u>-285%</u></b>

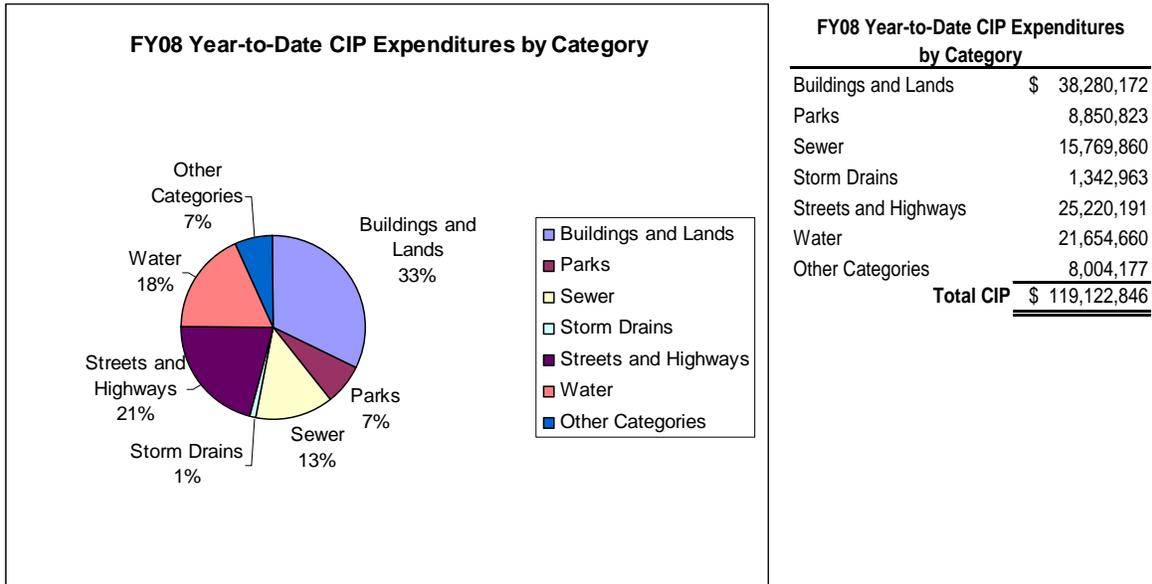
### SEWER FUNDS

Sewer Funds realized revenues totaling \$245.9 million. This marks an increase of \$44.7 million from last fiscal year. Expenses total \$215.8 million, up \$4.5 million from last year. The table below indicates revenues exceed expenses and encumbrances by \$30.1 million.

Sewer Funds Analysis						
	Adopted Budget	Revised Budget	FY08 Actuals	FY07 Actuals	FY08/FY07 Change	% Change
<b>Revenues</b>						
Operating Revenue	\$ 338,234,349	\$ 338,234,349	\$ 207,357,823	\$ 193,783,927	\$ 13,573,896	7%
CIP Revenue	15,796,074	15,796,074	38,567,061	7,442,491	31,124,570	418%
	<u>354,030,423</u>	<u>354,030,423</u>	<u>245,924,884</u>	<u>201,226,418</u>	<u>44,698,466</u>	<u>22%</u>
<b>Expenses</b>						
Operating Expenses	338,113,675	338,113,675	142,599,652	134,580,919	8,018,733	6%
Operating Encumbrances	-	-	25,395,506	29,702,426	(4,306,920)	-15%
CIP Expenses	128,213,878	169,085,311	15,664,037	17,586,271	(1,922,234)	-11%
CIP Encumbrances	-	-	32,188,956	29,465,777	2,723,179	9%
Contingency Reserve	31,653,907	31,653,907	-	-	-	-
	<u>497,981,460</u>	<u>538,852,893</u>	<u>215,848,151</u>	<u>211,335,393</u>	<u>4,512,758</u>	<u>2%</u>
<b>Net Impact</b>	<b><u>\$ (143,951,037)</u></b>	<b><u>\$ (184,822,470)</u></b>	<b><u>\$ 30,076,733</u></b>	<b><u>\$ (10,108,975)</u></b>	<b><u>\$ 40,185,708</u></b>	<b><u>398%</u></b>

## Capital Improvement Projects

Year-to-date Capital Improvement Project (CIP) expenditures total \$119.1 million. At this point last year, these expenditures totaled \$116.8 million, which marks an increase of 2.0%. These expenditures are incurred in support of a variety of asset categories, illustrated by the following chart and table.



The following tables present the top five projects in each of these categories based on year-to-date expenditures. Also included are those project's 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 UNDERGROUND UTILITY DISTRICT	\$ 9,106,560	\$ 8,784,783	\$ 7,893,421
FIRE STATION #47 - PACIFIC HIGHLANDS RANCH	11,009,046	5,991,307	3,071,161
DISTRICT 3 BLOCK 3-FF; DISTRICT 3 UNDERGROUND UTILITY DISTRICT	17,382,501	17,382,141	2,934,552
OCEANVIEW BLVD FROM I-15 TO 42ND UNDERGROUND UTILITY DISTRICT	4,130,463	4,123,671	1,889,252
MEAD AVENUE FROM I-805 TO NEW JERSEY ST. UNDERGROUND UTILITY DISTRICT	7,299,681	7,278,629	1,765,985

### Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
FUTURE THURGOOD MARSHALL MIDDLE SCHOOL JOINT USE AGREEMENT	\$ 2,059,000	\$ 1,576,478	\$ 1,576,478
BALBOA PARK HISTORICAL - MUSEUM OF ART FACADE ORNAMENTATION	2,731,058	1,616,446	1,250,850
BALBOA PARK HISTORICAL - CALIFORNIA TOWER	2,280,027	1,052,600	911,390
NOBEL ATHLETIC AREA - DEVELOPMENT	12,974,506	12,827,996	786,915
DEL MAR MESA NEIGHBORHOOD PARK ACQUISITION	3,400,000	1,335,139	698,228

### Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPELINE REHAB - PH C-1	\$ 13,111,186	\$ 10,802,112	\$ 3,522,905
MIRAMAR ROAD TRUNK SEWER	5,150,567	2,870,945	1,954,494
SEWER REPLACEMENT GROUP JOB 741	3,538,947	3,476,033	797,849
PUMP STATION 63 REPLACEMENT	1,278,672	1,202,463	726,188
PS UPGRADES GROUP III FORCEMAINS	760,000	753,320	714,352

### Storm Drains

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
SCRIPPS LAKE DRIVE - 54" STORM DRAIN REPLACEMENT	\$ 350,000	\$ 261,178	\$ 230,780
ROWENA STREET PIPELINE REPAIR	435,000	426,483	212,962
ADAMS AVE AND 42ND ST STORM DRAIN	332,000	227,123	165,348
STATE ST @ 2695/2705 REPLACE DAMAGED 12' CMP STORM DRAIN	420,000	261,913	150,406
BEACH AREA LOW FLOW STORM DRAIN DIVERSION	6,468,247	5,791,095	92,380

### Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ASPHALT OVERLAY GROUP II	\$ 5,048,423	\$ 4,995,075	\$ 4,975,309
SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT	7,500,000	2,872,328	2,872,328
GENESEE AVENUE-I-5 TO REGENTS ROAD	6,866,780	3,526,099	2,032,083
CARMEL MOUNTAIN ROAD I-5 INTERCHANGE	17,129,105	17,244,990	1,750,280
CARMEL VALLEY RD - 300' E /O PORTOFINO DR. TO DEL MAR CITY	8,849,641	8,395,839	1,518,022

### Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MIRAMAR WTR TREATMNT PLANT UPGRADE/EXPANSION	\$ 140,367,123	\$ 117,533,644	\$ 5,345,260
MIRAMAR WTP FLOC & SEDIMENTATION BASIN	26,550,000	4,140,987	3,909,410
BARRET RESERVOIR OUTLET TOWER UPGRADE	3,988,193	2,145,286	1,505,924
WATER DEPT SECURITY UPGRADE -TANK/STANDPIPE RESERVOIR	3,199,243	1,850,932	658,657
OTAY WATER TREATMNT PLANT UPGRADE - PH. II	1,785,023	1,798,127	624,446

### Other Categories

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
TORREY PINES GOLF COURSE CLUBHOUSE REPLACEMENT - P H I	\$ 4,500,000	\$ 3,160,909	\$ 2,486,696
SOUTH CHOLLAS LANDFILL IMPROVEMENTS	3,611,702	3,077,955	1,979,116
TORREY PINES GOLF COURSE SOUTH COURSE IMPROVEMENTS	2,955,000	2,416,609	865,506
BROWN FIELD AIRPORT AIRFIELD ELECTRICAL SYSTEM DESIGN	3,097,102	894,604	493,591
TORREY PINES GOLF COURSE EXISTING CLUBHOUSE MAINTENANCE	650,000	392,764	389,378

## Additional Items of Interest

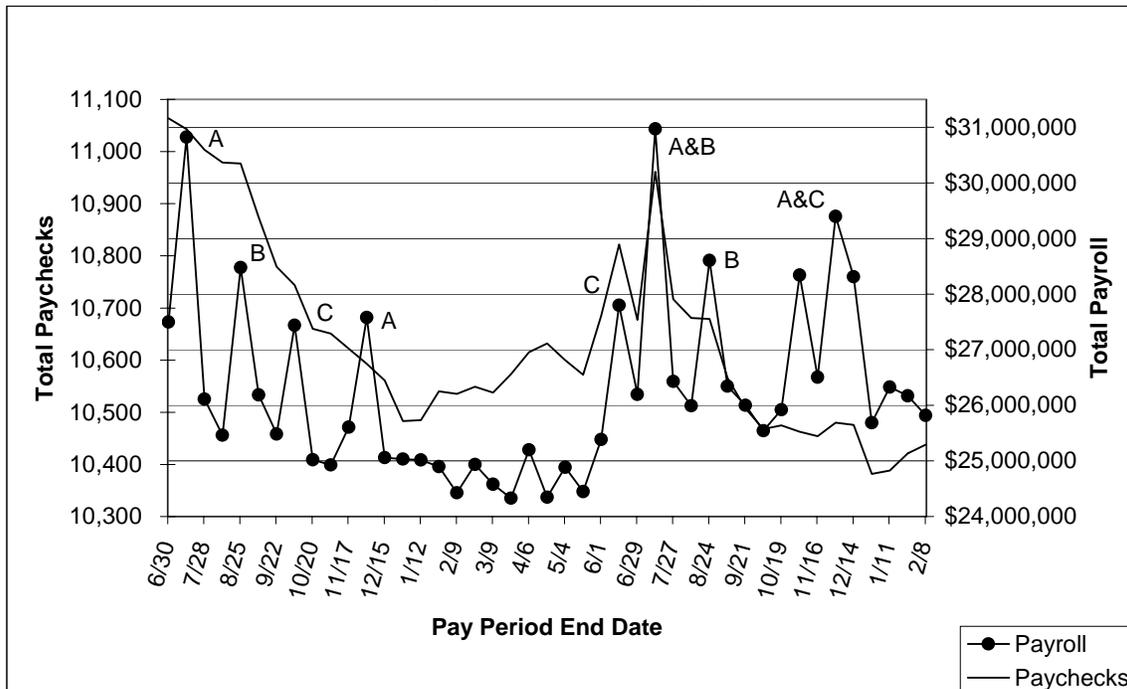
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### SUMMARY OF PAYROLL ACTIVITY

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. It should be noted that 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 larger Terminal Leave payouts and the cashing out of accumulated Annual Leave, may distort individual distributions. The trends described on the following page are a reasonable indicator of City staffing levels and payroll obligations.

## 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.

The following table shows the changes of selected payroll related statistics from Period 7 to Period 8 of Fiscal Year 2008.

<b>Summary of Significant Payroll Statistics</b>			
	<b>PPE 01/11/08</b>	<b>PPE 02/08/08</b>	<b>Increase / (Decrease)</b>
Total Payroll	\$ 26,328,391	\$ 25,819,381	\$ (509,010)
Accrued Comp Time	\$ 5,323,800	\$ 5,547,618	\$ 223,818
Accrued Annual Leave	\$ 82,732,504	\$ 84,339,392	\$ 1,606,888
Accrued Old Sick Leave	\$ 635,268	\$ 634,044	\$ (1,224)
Total Paychecks Issued	10,388	10,438	50

### 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 means of monitoring these high volume processes. The table on the following page highlights some of these statistics for Period 8 of Fiscal Year 2008. It should be noted that the information presented is only the processing activity experienced during the reporting period and is not in any way representative of account balances.

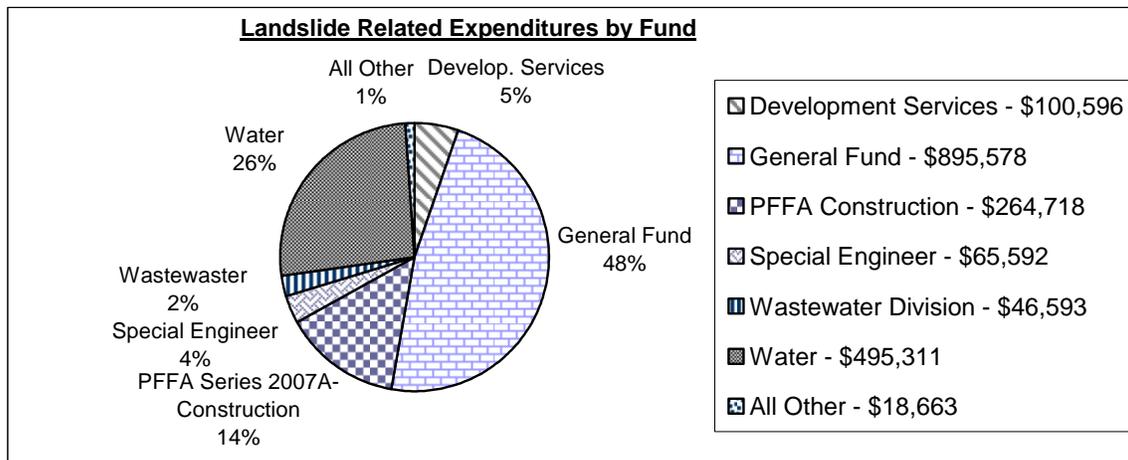
**Summary of Significant Period 8 Processing Statistics**

Accounts Payable	
Dollar Amount	\$ 54,995,201
Invoices Processed	6,063
Accounts Receivable	
Dollar Amount	\$ 22,578,855
Invoices Processed	2,728
Other Processing	
Direct Payments (DP) Approved	2,264
Purchase Orders (PO) Approved	710

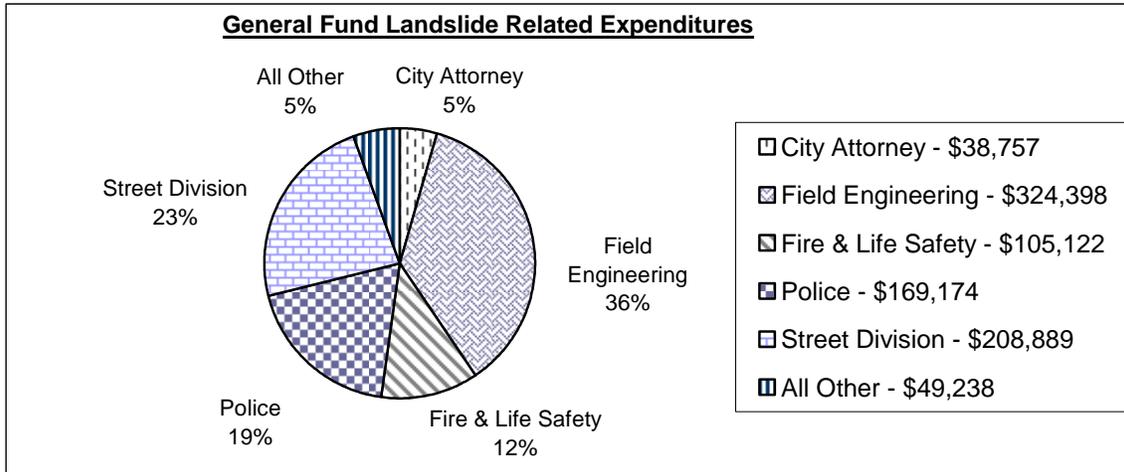
**MT. SOLEDAD LANDSLIDE**

On Wednesday, October 3, 2007 a landslide occurred on Mt. Soledad prompting the closure of Soledad Mountain Road between Desert View Drive and Palomino Circle. A Preliminary Damage Assessment Summary was filed on October 5, 2007 with the Federal Emergency Management Agency which originally estimated total costs of \$26.0 million.

The chart below illustrates Mt. Soledad related expenditures by fund. As of February 8, 2008 expenditures totaled \$1.9 million. The majority of which was incurred by the General Fund.



The chart on the following page breaks down the General Fund landslide related costs through Period 8 by department.



**WILDFIRES**

On Sunday, October 21, 2007 the County of San Diego was besieged by numerous wildfires. Many City entities will be involved in restoring the City to its pre-fire state. The Office of Homeland Security originally estimated total fire related costs at \$31.2 million. However, these costs are now estimated to total \$22.8 million.

The table below breaks this estimate down by responsible department, and also summarizes expenditures through February 8, 2008.

<b>Summary of Wildfire Costs</b>		
<b>Responsible Department</b>	<b>Estimated Costs</b>	<b>Expenditures (As of 02/08/08)</b>
Environment Services	\$ 10,511,500	\$ 1,929,460
Fire Rescue Department	3,488,000	3,914,640
Police	2,636,165	3,788,233
Engineering & Capital Projects	1,550,000	187,891
Water Department	3,251,829	408,650
Sewer Department	303,492	329,107
Office of Homeland Security	274,286	304,954
General Services Department	206,483	636,494
Park & Recreation Department	79,216	312,856
Office of Chief Information Officer	32,534	26,742
Various	500,000	724,985
<b>Total</b>	<b>\$ 22,833,505</b>	<b>\$ 12,564,012</b>

**General Fund Revenue Status Report (Schedule 1)**  
**For the Period Ending February 8, 2008**  
**(Unaudited)**

	Period-to-Date Budget	Revised Budget	FY08 YTD Actuals	FY07 YTD Actuals	FY08/FY07 Change	% Change
<b>Property Taxes</b>	\$ 208,513,488	\$ 385,688,853	\$ 207,264,483	\$ 175,500,856	\$ 31,763,627	18%
<b>Safety Sales Taxes</b>	4,318,104	8,401,528	3,963,989	4,081,054	(117,065)	-3%
<b>General Fund Sales Taxes</b>	105,068,574	239,485,958	100,805,468	117,684,601	(16,879,133)	-14%
<b>General Fund TOT</b>	49,368,819	85,184,936	41,658,997	39,158,918	2,500,079	6%
<b>Property Transfer Taxes</b>	2,736,843	7,570,860	3,951,321	3,364,711	586,610	17%
<b>Licenses &amp; Permits</b>						
Business Taxes	7,843,690	13,183,041	5,378,362	4,312,312	1,066,050	25%
Rental Unit Taxes	731,195	6,775,000	1,794,326	967,518	826,808	85%
Parking Meters	3,747,343	6,420,000	4,017,535	3,888,226	129,309	3%
Refuse Collector Business Taxes	1,216,481	2,000,000	1,213,624	1,241,152	(27,528)	-2%
Other Misc Licenses & Permits	3,828,499	6,078,443	5,181,074	5,599,059	(417,985)	-7%
<b>Total Licenses &amp; Permits</b>	17,367,208	34,456,484	17,584,921	16,008,267	1,576,654	10%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	11,949,288	19,417,599	3,004,287	7,434,310	(4,430,023)	-60%
Municipal Court	4,685,416	7,613,809	4,300,446	4,778,277	(477,831)	-10%
Negligent Impound	1,753,848	2,850,000	1,479,619	1,740,198	(260,579)	-15%
Other Misc Fines & Forfeitures	1,716,082	4,887,856	1,238,397	4,550,267	(3,311,870)	-73%
<b>Total Fines &amp; Forfeitures</b>	20,104,634	34,769,264	10,022,749	18,503,052	(8,480,303)	-46%
<b>Interest &amp; Dividends</b>	4,558,059	10,437,122	5,679,194	3,381,052	2,298,142	68%
<b>Franchises</b>						
SDG&E	9,406,582	42,423,682	9,409,958	8,653,194	756,764	9%
CATV	4,198,626	16,803,015	4,052,155	3,982,813	69,342	2%
Refuse Collection	5,050,000	10,100,000	4,599,115	4,845,993	(246,878)	-5%
Other Franchises	232,829	259,079	250,598	265,893	(15,295)	-6%
<b>Total Franchises</b>	18,888,037	69,585,776	18,311,826	17,747,893	563,933	3%
<b>Rents and Concessions</b>						
Mission Bay	18,461,536	30,000,000	14,894,791	15,349,421	(454,630)	-3%
Pueblo Lands	2,446,152	3,975,000	2,115,191	1,849,480	265,711	14%
Other Rents and Concessions	2,658,780	4,430,313	2,558,374	2,249,553	308,821	14%
<b>Total Rents and Concessions</b>	23,566,468	38,405,313	19,568,356	19,448,454	119,902	1%
<b>Motor Vehicle License Fees</b>	5,391,071	7,938,333	3,317,052	5,739,264	(2,422,212)	-42%
<b>Revenues from Other Agencies</b>	8,266,856	7,203,056	2,583,142	8,473,740	(5,890,598)	-70%
<b>Charges for Current Services</b>	16,610,079	28,850,177	20,123,269	18,086,897	2,036,372	11%
<b>Services and Transfers</b>	85,464,253	151,243,445	56,219,855	45,422,206	10,797,649	24%
<b>Miscellaneous Revenues</b>	1,316,514	2,218,847	1,618,753	1,650,421	(31,668)	-2%
<b>Total General Fund Revenues</b>	<u>\$ 571,539,007</u>	<u>\$ 1,111,439,952</u>	<u>\$ 512,673,375</u>	<u>\$ 494,251,386</u>	<u>\$ 18,421,989</u>	<u>4%</u>

**General Fund Expenditure Status Report (Schedule 2)**  
**For the Period Ending February 8, 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>	\$ 4,307,696	\$ 7,000,000	\$ 3,650,203	\$ -	\$ 3,650,203	100%
Business and Support Services	1,482,304	2,383,091	1,378,171	1,014,686	363,485	36%
Citywide Program Expenditures	30,903,957	50,480,202	28,706,267	28,377,034	329,233	1%
Labor Relations <sup>1</sup>	500,519	809,621	495,880	1,859,870	(1,363,990)	-73%
Office of the Chief Information Officer <sup>1</sup>	23,360,676	29,063,056	23,580,595	6,960,833	16,619,762	239%
Personnel	4,128,739	6,620,002	3,703,254	3,731,517	(28,263)	-1%
Purchasing and Contracting	3,435,229	5,613,499	3,021,291	2,440,028	581,263	24%
<b>Community and Legislative Services</b>						
Community and Legislative Services	2,722,956	4,380,533	2,523,877	2,100,754	423,123	20%
<b>Department of Finance</b>						
City Auditor and Comptroller	7,718,905	11,511,090	6,469,108	6,871,072	(401,964)	-6%
City Treasurer	8,723,320	14,441,916	6,974,768	6,157,474	817,294	13%
Debt Management <sup>3</sup>	1,699,302	2,730,401	1,450,539	717,910	732,629	102%
Office of the Chief Financial Officer <sup>1</sup>	646,287	1,067,349	455,309	135,853	319,456	235%
Financial Management	2,060,764	4,117,777	1,614,565	1,299,788	314,777	24%
<b>Land Use and Economic Development</b>						
City Planning and Community Investment	9,638,561	16,716,335	8,688,234	9,584,296	(896,062)	-9%
Development Services	4,181,646	6,703,916	4,375,106	3,434,382	940,724	27%
Real Estate Assets	2,656,308	4,261,462	2,172,086	2,067,763	104,323	5%
Land Use and Economic Development <sup>1</sup>	433,786	698,999	412,669	96,874	315,795	326%
<b>Neighborhood and Customer Services</b>						
Customer Services	1,570,050	2,523,132	1,334,939	1,219,379	115,560	9%
Library	23,768,613	37,630,664	22,424,426	21,858,834	565,592	3%
Park and Recreation	53,024,975	87,520,141	49,849,666	48,060,932	1,788,734	4%
Special Events <sup>1</sup>	308,732	497,980	318,293	589,299	(271,006)	-46%
<b>Office of Ethics and Integrity</b>						
Office of Ethics and Integrity <sup>1,3</sup>	1,527,225	2,400,537	1,030,096	571,456	458,640	80%
<b>Public Safety and Homeland Security</b>						
Family Justice Center	334,131	537,358	308,623	365,578	(56,955)	-16%
Office of Homeland Security	1,190,922	1,781,242	1,027,587	738,635	288,952	39%
Police	241,438,588	392,336,695	240,102,023	219,766,580	20,335,443	9%
Public Safety <sup>1</sup>	1,030,312	3,053,186	781,009	273,694	507,315	185%
San Diego Fire-Rescue	110,484,626	179,943,098	117,543,504	105,433,959	12,109,545	11%
<b>Public Works</b>						
Engineering and Capital Projects	22,458,778	35,424,428	20,355,536	18,708,480	1,647,056	9%
Environmental Services	24,976,472	40,793,354	26,225,524	23,009,573	3,215,951	14%
General Services	65,870,215	108,049,461	38,393,316	36,334,929	2,058,387	6%
Public Works <sup>1</sup>	529,973	854,530	431,309	233,636	197,673	85%
<b>Other</b>						
Mayor	386,450	627,891	323,269	141,111	182,158	129%
Tax and Revenue Anticipation Notes <sup>1</sup>	561,000	5,109,000	604,578	3,003,446	(2,398,868)	-80%
<b>Non-Mayoral</b>						
City Attorney	23,025,632	36,911,174	22,863,766	21,303,951	1,559,815	7%
City Clerk	2,759,117	4,408,261	2,637,047	2,271,816	365,231	16%
City Council - District 1	609,176	990,000	518,822	578,588	(59,766)	-10%
City Council - District 2	609,152	990,000	543,015	510,260	32,755	6%
City Council - District 3	609,168	990,000	573,175	590,513	(17,338)	-3%
City Council - District 4	609,168	990,000	579,598	556,351	23,247	4%
City Council - District 5	609,176	990,000	497,162	506,524	(9,362)	-2%
City Council - District 6	609,152	990,000	531,629	523,514	8,115	2%
City Council - District 7	608,512	990,000	556,057	546,000	10,057	2%
City Council - District 8	609,152	990,000	546,848	595,572	(48,724)	-8%
Council Administration	1,139,301	1,849,471	999,560	1,505,421	(505,861)	-34%
Ethics Commission	604,743	1,021,106	475,070	356,785	118,285	33%
Office of the IBA <sup>1</sup>	809,001	1,316,334	815,302	-	815,302	100%
Miscellaneous <sup>2</sup>	-	-	12,520	1,997,469	(1,984,949)	-99%
<b>Total General Fund Expenditures</b>	<b>\$ 691,272,467</b>	<b>\$ 1,121,108,292</b>	<b>\$ 652,875,191</b>	<b>\$ 589,002,419</b>	<b>\$ 63,872,772</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 February 8, 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>	\$ 540,230	\$ 1,369,805	\$ 1,111,038	\$ -	\$ 1,111,038	100%
Assessments To Public Property	150,000	450,500	198,727	166,402	32,325	19%
Citywide Elections	8,650	2,700,000	504	310,954	(310,450)	-100%
Deferred Maintenance	-	5,000,000	-	4,560,839	(4,560,839)	-100%
Employee Personal Prop Claims	3,050	5,000	3,572	2,321	1,251	54%
Financial Services	-	-	99	33,306	(33,207)	-100%
Health	-	-	-	40,262	(40,262)	-100%
Insurance	1,425,073	1,340,000	1,270,270	1,076,136	194,134	18%
Memberships	533,982	685,000	681,678	569,850	111,828	20%
Outside Office Space	3,850,000	6,688,027	4,228,454	4,098,920	129,534	3%
Property Tax Administration <sup>1</sup>	1,650,000	3,027,643	428,025	-	428,025	100%
Public Liability Claims Fund <sup>1</sup>	18,000,000	19,980,340	19,980,340	12,327,325	7,653,015	62%
Special Consulting Services <sup>1</sup>	3,379,434	3,178,169	663,228	219,005	444,223	203%
TRANS Interest Expense Transfer	1,224,500	2,449,000	-	-	-	-
Transportation Subsidy	139,038	278,077	139,000	139,000	-	-
Miscellaneous <sup>2</sup>	-	3,328,641	1,332	4,832,714	(4,831,382)	-100%
<b>Total Citywide Program Expenditures</b>	<b>\$ 30,903,957</b>	<b>\$ 50,480,202</b>	<b>\$ 28,706,267</b>	<b>\$ 28,377,034</b>	<b>\$ 329,233</b>	<b>1%</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 February 8, 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>	\$ 17,142,500	\$ 69,648	\$ -	\$ 69,648	100%
Information Technology Fund	15,776,599	10,078,896	8,978,459	1,100,437	12%
Risk Management Administration Fund	9,073,934	5,483,096	7,359,113	(1,876,017)	-25%
<b>Department of Finance</b>					
Central Stores Internal Service Fund	23,927,238	16,785,911	16,648,378	137,533	1%
<b>Land Use and Economic Development</b>					
City Airport Fund	4,867,958	3,522,687	3,418,036	104,651	3%
Development Services Enterprise Fund	45,557,453	29,121,883	28,547,520	574,363	2%
Facilities Financing Fund	2,403,569	1,241,373	1,293,080	(51,707)	-4%
Municipal Parking Garages Fund	3,257,035	2,243,041	1,798,840	444,201	25%
PETCO Park Fund <sup>1</sup>	15,668,826	8,696,870	9,798,712	(1,101,842)	-11%
QUALCOMM Stadium Operating Fund	16,203,448	10,571,981	8,993,315	1,578,666	18%
Redevelopment Fund	3,661,696	1,275,052	1,146,718	128,334	11%
Solid Waste Local Enforcement Agency Fund	846,028	528,727	533,022	(4,295)	-1%
<b>Neighborhood and Customer Services</b>					
Environmental Growth Fund 1/3	4,767,242	1,091,806	1,013,993	77,813	8%
Environmental Growth Fund 2/3	9,480,985	2,191,392	1,991,292	200,100	10%
Golf Course Enterprise Fund	15,430,800	9,962,551	9,569,351	393,200	4%
Library Grants Fund <sup>2</sup>	753,000	3,457	(1,154)	4,611	-400%
Los Penasquitos Canyon Preserve Fund	176,000	74,924	73,677	1,247	2%
Open Space Park Facilities Fund <sup>2</sup>	490,525	17,097	9,982	7,115	71%
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	3,402,434	3,680,034	(277,600)	-8%
Fire and Lifeguard Facilities Fund <sup>3</sup>	1,621,208	566,834	367,452	199,382	54%
Police Decentralization Fund	7,897,799	7,860,507	9,060,507	(1,200,000)	-13%
Seized and Forfeited Assets Funds	800,000	1,404,655	1,014,108	390,547	39%
Unlicensed Driver Vehicle Impound Fees	1,200,000	362,231	642,262	(280,031)	-44%
<b>Public Works</b>					
E&CP-Water/Wastewater Fund	25,487,865	10,390,306	10,857,883	(467,577)	-4%
Energy Conservation Program Fund	2,244,984	2,220,365	2,023,681	196,684	10%
Equipment Operating Fund <sup>3</sup>	50,080,035	29,898,746	17,487,540	12,411,206	71%
Equipment Replacement Fund <sup>1</sup>	38,334,682	23,003,445	14,432,710	8,570,735	59%
Publishing Services Internal Fund	4,500,000	2,778,969	2,012,884	766,085	38%
Recycling Fund	21,000,700	14,399,468	13,527,201	872,267	6%
Refuse Disposal Funds	37,230,149	23,209,833	25,767,434	(2,557,601)	-10%
Sewer Funds	354,030,423	245,924,884	201,226,418	44,698,466	22%
Utilities Undergrounding Program Fund <sup>2</sup>	1,540,602	770,432	473,480	296,952	63%
Water Department Fund	462,174,462	235,586,495	219,680,562	15,905,933	7%
<b>Other</b>					
AB 2928 - Transportation Relief Fund <sup>1</sup>	-	87,036	11,458,156	(11,371,120)	-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	1,330,110	1,270,348	59,762	5%
Convention Center Complex Funds	14,309,385	2,541,591	2,525,430	16,161	1%
Gas Tax Fund	24,358,245	14,320,462	12,495,662	1,824,800	15%
Mission Bay Improvements Fund <sup>2</sup>	2,500,000	50,246	7,824	42,422	542%
Regional Park Improvements Fund <sup>2</sup>	2,500,000	39,980	5,093	34,887	685%
Storm Drain Fund	6,046,746	3,911,881	3,063,101	848,780	28%
TOT - Convention Center Fund	4,339,198	4,305,468	4,318,406	(12,938)	-
Transient Occupancy Tax Fund	77,553,848	39,901,151	40,145,596	(244,445)	-1%
TransNet (1/2% Sales Tax) Fund	36,593,000	18,300,337	18,804,546	(504,209)	-3%
Trolley Extension Reserve Fund	4,079,882	1,093,620	1,078,457	15,163	1%
Zoological Exhibits Fund	8,946,525	5,072,546	4,630,547	441,999	10%

<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.

**Other Budgeted Funds Expenditure Status Report (Schedule 5)**  
**For the Period Ending February 8, 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>	\$ 20,642,500	\$ 1,305,708	\$ -	\$ 1,305,708	100%
Information Technology Fund <sup>4</sup>	15,137,320	7,910,922	5,428,235	2,482,687	46%
Risk Management Administration Fund <sup>1,3</sup>	9,073,934	5,093,921	3,597,187	1,496,734	42%
<b>Department of Finance</b>					
Central Stores Internal Service Fund	23,829,301	16,466,039	16,410,261	55,778	-
<b>Land Use and Economic Development</b>					
City Airport Fund	4,664,304	1,530,132	1,333,155	196,977	15%
Development Services Enterprise Fund	53,047,886	30,301,051	32,486,380	(2,185,329)	-7%
Facilities Financing Fund	2,687,127	1,170,703	1,221,741	(51,038)	-4%
Municipal Parking Garages Fund	2,826,170	1,172,358	978,188	194,170	20%
PETCO Park Fund <sup>1</sup>	17,617,011	8,434,591	14,072,232	(5,637,641)	-40%
QUALCOMM Stadium Operating Fund	18,491,579	13,849,041	10,582,046	3,266,995	31%
Redevelopment Fund	3,661,696	1,917,548	1,681,377	236,171	14%
Solid Waste Local Enforcement Agency Fund	931,929	269,462	374,731	(105,269)	-28%
<b>Neighborhood and Customer Services</b>					
Environmental Growth Fund 1/3	5,068,068	1,471,723	1,326,516	145,207	11%
Environmental Growth Fund 2/3 <sup>2</sup>	11,103,895	(167,722)	290,134	(457,856)	-158%
Golf Course Enterprise Fund	12,846,992	6,316,142	5,990,201	325,941	5%
Library Grants Fund	731,373	366,312	324,899	41,413	13%
Los Penasquitos Canyon Preserve Fund	226,695	130,898	115,505	15,393	13%
Open Space Park Facilities Fund	437,025	413,513	438,300	(24,787)	-6%
Public Art Fund <sup>1</sup>	30,000	18,827	7,601	11,226	148%
<b>Public Safety and Homeland Security</b>					
Emergency Medical Services Fund	6,667,968	3,809,348	3,886,212	(76,864)	-2%
Fire and Lifeguard Facilities Fund	1,667,420	573,174	583,822	(10,648)	-2%
Police Decentralization Fund <sup>1</sup>	9,096,768	180,180	1,898,771	(1,718,591)	-91%
Seized and Forfeited Assets Funds	1,521,105	1,000,943	1,244,993	(244,050)	-20%
Unlicensed Driver Vehicle Impound Fees	1,327,904	515,001	537,879	(22,878)	-4%
<b>Public Works</b>					
E&CP-Water/Wastewater Fund	25,487,865	11,208,525	11,253,150	(44,625)	-
Energy Conservation Program Fund	2,244,984	1,044,986	786,058	258,928	33%
Equipment Operating Fund <sup>1</sup>	49,772,502	27,063,499	17,574,135	9,489,364	54%
Equipment Replacement Fund	52,023,069	9,973,685	7,438,003	2,535,682	34%
Publishing Services Internal Fund	4,193,823	3,469,601	2,549,595	920,006	36%
Recycling Fund	24,005,762	12,406,870	12,803,137	(396,267)	-3%
Refuse Disposal Funds	33,832,489	15,394,530	15,749,682	(355,152)	-2%
Sewer Funds	538,852,893	158,263,689	152,167,190	6,096,499	4%
Utilities Undergrounding Program Fund <sup>1</sup>	1,540,602	804,786	2,771,057	(1,966,271)	-71%
Water Department Fund	603,834,166	193,918,943	188,529,512	5,389,431	3%
<b>Other</b>					
AB 2928 - Transportation Relief Fund <sup>1</sup>	4,106,043	2,874,192	-	2,874,192	100%
Balboa Park/Mission Bay Park Imprv Funds	6,949,448	6,089,143	5,985,641	103,502	2%
Bond Interest and Redemption Fund	2,328,947	2,328,948	2,329,935	(987)	-
Convention Center Complex Funds	14,589,812	6,846,252	6,856,600	(10,348)	-
Gas Tax Fund <sup>1</sup>	24,354,057	13,597,893	8,947,063	4,650,830	52%
Mission Bay Improvements Fund <sup>1</sup>	4,432,118	1,457	-	1,457	100%
Regional Park Improvements Fund <sup>1</sup>	4,817,953	320,361	-	320,361	100%
Storm Drain Fund <sup>1</sup>	6,046,746	3,090,098	1,817,442	1,272,656	70%
TOT - Convention Center Fund	9,393,005	4,339,198	4,339,198	-	-
Transient Occupancy Tax Fund	77,553,848	40,005,743	36,915,548	3,090,195	8%
TransNet (1/2% Sales Tax) Fund <sup>1</sup>	67,290,059	18,109,044	12,445,029	5,664,015	46%
Trolley Extension Reserve Fund	4,110,150	394,458	468,070	(73,612)	-16%
Zoological Exhibits Fund	8,946,525	5,000,000	4,700,000	300,000	6%

<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> Increase in Fiscal Year 2008 expenditures due to the filling of vacant positions.

<sup>4</sup> Master Lease Payment is now budgeted to Information Technology Fund.