



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED: May 13, 2009 REPORT NO:
ATTENTION: Budget and Finance Committee
SUBJECT: Financial Performance Report (Charter Section 39 Report)
Period 10 Fiscal Year 2009

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:

The attached report provides year-to-date totals for expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2008 through April 3, 2009 (Periods 1 through 10). The budgets presented include the original FY09 adopted budget, the current FY09 revised budget, and period-to-date budgets which represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

FISCAL CONSIDERATIONS: N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

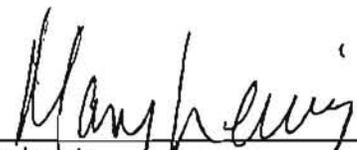
KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A



Tracy McCraher
Interim City Comptroller



Clay Schoen
Financial Operations Manager



Mary Lewis
Chief Financial Officer



Creighton Papier
Principal Accountant

Attachment:
Financial Performance Report (Charter Section 39 Report) Period 10 Fiscal Year 2009

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FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2009

Period 10
As of April 3, 2009



Department of Finance
Office of the City Comptroller

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>
General Fund Revenues	▲	▲	6
General Fund Expenditures	▲	▲	7
Water Department Revenues	▲	▲	10
Water Department Expenses	▲	▲	10
Sewer Funds Revenue	▼	▼	11
Sewer Funds Expenses	▼	▼	11

* Indicators in the above table represent a quantitative increase/decrease in comparison to the prior fiscal year and are not a measure of favorability.

Purpose, Scope, and Content

This report is intended to serve as a summary of the financial activity for the City of San Diego through Period 10 of Fiscal Year 2009. The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The following report, including the attached supporting schedules, provides a comparative analysis of the activities between the current and previous fiscal year. This type of analysis results in a variance between two definite values rather than between one definite value and an estimate. Nevertheless, comparisons to the Period-to-Date Budget continue to be important and are therefore included in the supporting schedules of the General Fund as an informational item. The General Fund Revenue and Expenditure sections of this report also include summary tables showing the top five variances between Period-to-Date estimates and actual balances.

Additionally, the attached schedules contain **un-audited** information, were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes, and should not be relied upon for making investment decisions. Likewise, this report is not a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). For additional information about the City’s financial reporting, please visit the internet at: <http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of Period 10 of Fiscal Year 2009 (ended April 3, 2009). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of Period 10 of Fiscal Year 2008 (ended April 4, 2008).

This report includes the following components:	<u>Page #</u>
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General Fund

SUMMARY

As of the conclusion of Period 10, Fiscal Year 2009 (76.0% of the year completed), General Fund revenues totaled \$676.6 million which represents a \$35.6 million (5.6%) increase from the same point last year and is primarily due to increases in the Services & Transfers, Property Taxes, and Charges for Current Services categories. Additionally, actual revenues are \$29.8 million (4.2%) lower than the Fiscal Year 2009 Period-to-Date Budget which is mostly due to lower than anticipated Services & Transfers, Fines & Forfeitures, and Transient Occupancy Tax revenues.

General Fund expenditures totaled \$838.3 million as of Period 10 which marks an increase of \$38.1 million (4.8%) from the same point last year. However, actual expenditures are \$42.3 million (4.8%) lower than the Fiscal Year 2009 Period-to-Date Budget.

As of the conclusion of this reporting period, year-to-date General Fund expenditures exceed revenues by approximately \$161.6 million; however, once the \$37.6 million of encumbered commitments are taken into account, this difference grows to approximately \$199.2 million. This relationship is illustrated in the following table.

General Fund Status Summary			
	Adopted Budget	Revised Budget	FY09 YTD Actuals
Revenues	\$ 1,193,432,471	\$ 1,156,861,437	\$ 676,614,785
Expenditures	1,193,432,471	1,166,861,437	838,253,291
	<u>\$ -</u>	<u>\$ (10,000,000)</u>	(161,638,506)
Encumbrances			37,556,863
Net Impact			<u>\$ (199,195,369)</u>

The pattern of expenditures exceeding revenue is typical during the first three quarters of the fiscal year. This negative equity position is reversed, however, by revenue generated in excess of expenditures which has historically occurred in Periods 6, 8, 11, 12, and 13. Realizing that this concept is consistent with the operating activity in previous years, the current deficit impact to General Fund equity is not indicative of projected year-end performance. For projected year-end results, please refer to Financial Management's Year-End Budget Monitoring Report¹.

As of Period 10, the General Fund expenditure budget exceeds the revenue budget by approximately \$10.0 million, the variance being due to the creation of an appropriated reserve. Budget revisions are detailed in the General Fund Budget Reconciliation section of this report.

¹ The budget adjustments outlined in Financial Management's Year-End Budget Monitoring Report will be reflected in the Year-End Financial Performance Report.

General Fund Summary (76% of Year Completed)

			FY09		FY08		% of	
	Adopted Budget	Revised Budget	Year-to-Date Actuals	% of Revised Budget	FY09/FY08 Change	Year-to-Date Actuals	FY08 Year-End Totals	FY08 Year-End Total
Revenue								
Property Taxes	\$ 411,141,755	\$ 396,620,386	\$ 228,692,162	57.7%	\$ 11,026,282	\$ 217,665,880	\$ 384,305,135	56.6%
Safety Sales Taxes	8,114,255	7,394,461	4,906,453	66.4%	(437,029)	5,343,482	7,710,311	69.3%
General Fund Sales Taxes	222,081,552	216,223,907	122,891,930	56.8%	(6,676,349)	129,568,279	227,868,377	56.9%
General Fund TOT	90,628,826	82,189,398	49,184,634	59.8%	(2,814,439)	51,999,073	83,730,159	62.1%
Property Transfer Taxes	8,901,320	6,452,301	2,925,102	45.3%	(1,934,243)	4,859,345	7,009,705	69.3%
Licenses & Permits	32,687,145	32,687,145	24,806,153	75.9%	(1,104,022)	25,910,175	33,828,221	76.6%
Fines & Forfeitures	34,215,008	34,215,008	19,546,933	57.1%	(17,922)	19,564,855	31,069,783	63.0%
Interest & Dividends	10,448,317	8,779,338	7,616,294	86.8%	(504,106)	8,120,400	13,092,599	62.0%
Franchises	69,636,238	68,365,147	33,136,241	48.5%	629,910	32,506,331	64,464,158	50.4%
Rents & Concessions	42,752,944	42,752,944	28,366,747	66.4%	4,991,537	23,375,210	36,802,224	63.5%
Motor Vehicle License Fees	6,875,220	6,029,889	2,462,043	40.8%	(1,956,486)	4,418,529	5,841,234	75.6%
Revenues From Other Agencies	15,801,363	15,786,787	4,196,944	26.6%	(1,939,744)	6,136,688	12,692,102	48.4%
Charges for Current Services	36,462,142	36,394,134	31,832,254	87.5%	6,477,655	25,354,599	35,655,171	71.1%
Services & Transfers	201,097,189	200,381,395	113,346,185	56.6%	29,479,700	83,866,485	143,967,005	58.3%
Miscellaneous Revenues	2,589,197	2,589,197	2,704,710	104.5%	389,627	2,315,083	3,463,829	66.8%
Total General Fund Revenue	\$ 1,193,432,471	\$ 1,156,861,437	\$ 676,614,785	58.5%	\$ 35,610,371	\$ 641,004,414	\$ 1,091,500,013	58.7%
Expenditures								
Personnel Services	\$ 541,702,137	\$ 530,879,832	\$ 397,843,482	74.9%	\$ 25,740,080	\$ 372,103,402	\$ 487,327,848	76.4%
Total PE	541,702,137	530,879,832	397,843,482	74.9%	25,740,080	372,103,402	487,327,848	76.4%
Fringe Benefits	283,970,410	284,371,328	220,874,299	77.7%	4,171,917	216,702,382	275,067,182	78.8%
Supplies / Services	293,519,797	278,947,342	165,247,160	59.2%	5,443,674	159,803,486	250,414,793 *	63.8%
Data Processing	36,781,869	37,697,677	31,071,680	82.4%	1,875,932	29,195,748	35,174,301	83.0%
Energy	27,649,538	27,880,895	19,331,214	69.3%	1,120,803	18,210,411	26,738,059	68.1%
Outlay	9,808,720	7,084,363	3,885,456	54.8%	(222,966)	4,108,422	6,803,196	60.4%
Total NPE	651,730,334	635,981,605	440,409,809	69.2%	12,389,360	428,020,449	594,197,531	72.0%
Total General Fund Expenditures	\$ 1,193,432,471	\$ 1,166,861,437	\$ 838,253,291	71.8%	\$ 38,129,440	\$ 800,123,851	\$ 1,081,525,379	74.0%
General Fund Encumbrances			37,556,863		(21,980,374)	59,537,237	35,487,525	
Net Impact	\$ -	\$ (10,000,000)	\$ (199,195,369)		\$ 19,461,305	\$ (218,656,674)	\$ (25,512,891)	

* This amount does not include the \$55.0 million transfer to the Emergency Reserve.

GENERAL FUND BUDGET RECONCILIATION

Three actions have affected the Fiscal Year 2009 Adopted Budget as of Period 10 and are detailed in the table presented below. Net appropriations have been reduced by approximately \$26.6 million which consists of a \$10.0 million appropriation increase that was funded from the General Fund unallocated reserves to establish an appropriated reserve and \$36.6 million of appropriation decreases which were offset by estimated revenue reductions.

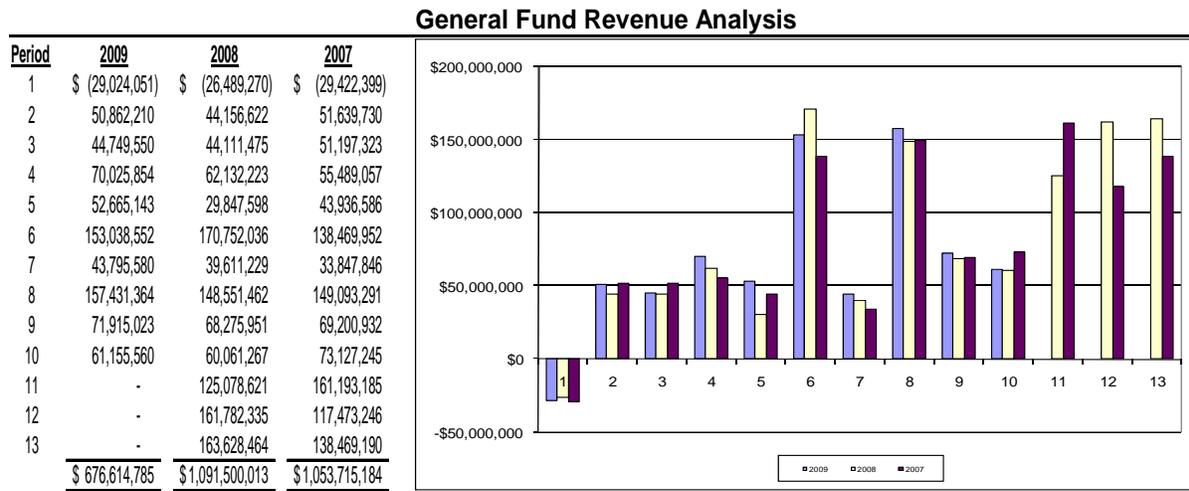
Additionally, the budget adjustments outlined in Financial Management's Year-End Budget Monitoring Report will be included in the Year-End Financial Performance Report.

General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
FY2009 Adopted Budget	O-19774	\$ 1,193,432,471
Fiscal Year 2009 First Quarter Appropriation Adjustments	O-19822	(36,778,159)
Restructured Departments Appropriation Adjustments	O-19832	207,125
Final FY2009 Revised Budget		<u>\$ 1,156,861,437</u>
Expenditure Appropriations		
Action	Authority	Amount
FY2009 Adopted Budget	O-19774	\$ 1,193,432,471
Establishment of Appropriated Reserve	O-19774	10,000,000
Fiscal Year 2009 First Quarter Appropriation Adjustments	O-19822	(36,778,159)
Restructured Departments Appropriation Adjustments	O-19832	207,125
Final FY2009 Revised Budget		<u>\$ 1,166,861,437</u>
Expenditure Appropriation decreases were offset by:		
Estimated Revenue Reduction		\$ (36,571,034)
General Fund Reserves		\$ 10,000,000

GENERAL FUND REVENUE

General Fund revenues totaled \$676.6 million which is \$35.6 million (5.6%) higher than this point last year and is \$29.8 million (4.2%) lower than estimated in the Period-to-Date Budget. The following table illustrates the historical trend of the City's revenue as well as a comparison to the revenue generated during the first ten periods of Fiscal Year 2009.



The following is a discussion of revenue categories with either significant year-to-year changes or variances when compared to the Period-to-Date Budget.

- *Property Taxes* revenue totaled \$228.7 million which is up \$11.0 million from this point last year and is primarily due to an increase in assessed property value in the local area. In addition, revenue in this category is \$6.4 million higher than the Period-to-Date Budget due to a portion of property tax receipts being received earlier than expected.
- *General Fund Sales Taxes* revenue totaled \$122.9 million which is down \$6.7 million from this point last year and is primarily due to the economic downturn.
- *General Fund Transient Occupancy Taxes* revenue totaled \$49.2 million which is down \$2.8 million from this point last year and is \$5.8 million lower than the Period-to-Date Budget. These variances are primarily due to the slowdown in the tourism industry.
- *Fines & Forfeitures* revenue totaled \$19.5 million which is \$7.2 million lower than the Period-to-Date Budget and is mainly due to Parking Citation receipts being posted later than expected.
- *Rents & Concessions* revenue totaled \$28.4 million which is \$5.0 million higher than this point last year. This variance is partially due to the increase in rental revenue related to Mission Bay Park and Pueblo Lands and partially due to revenue which was previously recognized in the Stadium Fund.

- *Charges for Current Services* revenue totaled \$31.8 million which is up \$6.5 million compared to this point last year and is \$4.6 million higher than the Period-to-Date Budget. These variances are partially due to reimbursements from the State of California and the California Office of Emergency Services for fire services related to the October 2007 Wildfires, partially due to increased services provided by San Diego Fire-Rescue and Engineering and Capital Projects departments, and partially due to reimbursement from the Environment Growth Fund.
- *Services & Transfers* revenue totaled \$113.3 million which is \$29.5 million higher than this point last year. This variance is primarily due to an increase of services provided by General Services and Engineering and Capital Projects departments as well as to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009. However, this revenue category is \$18.8 million below the Period-to-Date Budget due to lower than anticipated services provided by the General Fund.

The following table compares actual revenues to the corresponding amounts reported in the Period-to-Date Budget and identifies the categories with the five largest variances.

General Fund Revenue Period-to-Date Variance Analysis

	PTD Budget	FY09 YTD Actuals	Variance	%
Services & Transfers	\$ 132,104,133	\$ 113,346,185	\$ (18,757,948)	-14.2%
Fines & Forfeitures	26,778,780	19,546,933	(7,231,847)	-27.0%
Property Taxes	222,309,547	228,692,162	6,382,615	2.9%
General Fund TOT	54,956,955	49,184,634	(5,772,321)	-10.5%
Charges for Current Services	27,246,348	31,832,254	4,585,906	16.8%
All Other Revenue Categories	243,011,338	234,012,617	(8,998,721)	-3.7%
Total General Fund Revenues	\$ 706,407,101	\$ 676,614,785	\$ (29,792,316)	-4.2%

Additional details of General Fund revenues can be found on the schedules accompanying this report.

GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$838.3 million which is a \$38.1 million (4.8%) increase from last year. Despite this increase, the General Fund has expended \$42.3 million (4.8%) less than estimated in the Period-to-Date Budget. The discussion below addresses the expenditure categories with significant changes from last year and the individual departments that contribute to these totals.

- *Personnel* expenditures are up \$25.7 million from this point last year which is primarily due to the filling of vacancies and increases in labor services in the Police and San Diego Fire-Rescue departments, as well as to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009.

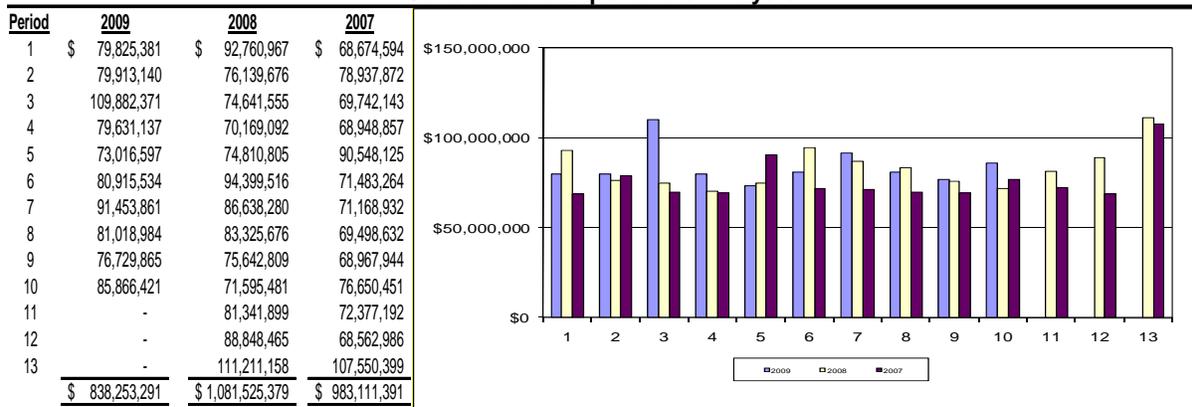
- *Fringe* expenditures are up \$4.2 million from this point last year which is primarily due to an increase in general retirement and flexible benefit plan expenditures as a result of personnel expenditure increase.
- *Supplies/Services* expenditures are up \$5.4 million from this point last year which is mainly due to increased transfers to the Public Liability Fund in Fiscal Year 2009.

General Fund Expenditures by Category

	<u>Revised Budget</u>	<u>FY09 YTD Actuals</u>	<u>FY08 YTD Actuals</u>	<u>YTD Change</u>	<u>%</u>
Personnel Services	\$ 530,879,832	\$ 397,843,482	\$ 372,103,402	\$ 25,740,080	6.9%
Fringe Benefits	284,371,328	220,874,299	216,702,382	4,171,917	1.9%
Supplies / Services	278,947,342	165,247,160	159,803,486	5,443,674	3.4%
Data Processing	37,697,677	31,071,680	29,195,748	1,875,932	6.4%
Energy	27,880,895	19,331,214	18,210,411	1,120,803	6.2%
Outlay	7,084,363	3,885,456	4,108,422	(222,966)	-5.4%
Total General Fund Expenditures	\$ 1,166,861,437	\$ 838,253,291	\$ 800,123,851	\$ 38,129,440	4.8%

The following exhibit illustrates the historical trend of the City’s expenditures as well as a comparison of the expenditures incurred during the first ten periods of Fiscal Year 2009.

General Fund Expenditure Analysis



The following discussion addresses the departments with either significant year-to-year changes or variances when compared to the Period-to-Date Budget.

- *Environmental Services* expenditures totaled \$29.0 million which is \$4.1 million lower than this point last year and is primarily due to a decrease in contractual services.
- *Citywide Program* expenditures totaled \$40.8 million which is \$10.1 million higher than this point last year and is primarily due to increased transfers to the Public Liability Claims Fund.

- *Police Department* expenditures totaled \$301.9 million which is \$5.6 million higher than this point last year and is primarily due to increased personnel expenditures. However, this department is \$5.4 million below the Period-to-Date Budget which is mainly due to lower than anticipated Personnel expenditures.
- *San Diego Fire-Rescue* expenditures totaled \$149.6 million which is \$5.7 million higher than the Period-to-Date Budget. This variance is primarily due to an increase in personnel expenditures as a result of the deployment of the Fire-Rescue strike team to battle the wildfires in various parts of California as well as to staff being utilized for paramedic duty on ambulances.
- *Engineering and Capital Projects* expenditures totaled \$43.7 million which is \$18.5 million higher than this point last year and is primarily due to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009. However, this department is \$5.6 million lower than the Period-to-Date Budget which is mainly due to lower than anticipated Personnel and Supplies/Services expenditures.
- *General Services* expenditures totaled \$42.3 million which is \$7.6 million lower than the Period-to-Date Budget and is primarily due to timing differences of Supplies/Services expenditures in the Streets Division.
- *Storm Water* expenditures totaled \$16.5 million which is \$13.6 million higher than this point last year and is mainly due to increased personnel costs and a more timely execution of contracts. However, this department is \$15.7 million below the Period-to-Date Budget which is due to a combination of timing differences and lower than anticipated expenditures in the Supplies/Services category.

The following table compares actual expenditures to the corresponding amounts reported in the Period-to-Date Budget and identifies the departments with the five largest variances.

General Fund Expenditure Period-to-Date Variance Analysis				
	PTD	FY09 YTD		
	Budget	Actuals	Variance	%
Storm Water	\$ 32,201,977	\$ 16,488,496	\$ 15,713,481	48.8%
General Services	49,878,296	42,296,759	7,581,537	15.2%
San Diego Fire-Rescue	143,915,888	149,568,566	(5,652,678)	-3.9%
Engineering and Capital Projects	49,345,681	43,710,148	5,635,533	11.4%
Police	307,353,096	301,931,818	5,421,278	1.8%
All Other Departments	297,865,186	284,257,504	13,607,682	4.6%
Total General Fund Expenditures	\$ 880,560,124	\$ 838,253,291	\$ 42,306,833	4.8%

Additional details of General Fund expenditures can be found on the schedules accompanying this report.

Other Budgeted Funds

WATER DEPARTMENT

Water Department revenue totaled \$364.0 million which is a \$72.8 million (25.0%) increase from last year and is primarily a result of increases in water rates and additional funding received in support of CIP contracts. However, revenue in the department is \$20.3 million (5.3%) below the Period-to-Date Budget which is primarily due to timing differences of recording reimbursement revenue from CIP related bonds.

Water Department expenses totaled \$310.5 million which is a \$66.6 million (27.3%) increase from last year and is primarily due to increases in CIP expenditures related to the Miramar, Alvarado, and Otay Water Treatment Plant projects. Additionally, Water Department expenses are \$73.2 million (19.1%) below the Period-to-Date Budget which is primarily due to delays in the Automated Meter Reading and Records Management System projects.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$60.4 million and CIP expenses exceed CIP revenue by \$7.0 million. In aggregate, year-to-date revenue exceeds expenses by \$53.4 million. However, once the \$133.9 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$80.5 million.

Water Fund Summary

	<u>Revised Budget</u>	<u>Year-to-Date Actuals</u>	<u>Year-to-Date Encumbrances</u>	<u>Year-to-Date Actuals w/ Encumbrances</u>
Operations				
Revenue	\$ 333,750,999	\$ 277,477,727	\$ -	\$ 277,477,727
Expenses	335,808,205	217,075,059	8,867,106	225,942,165
	<u>(2,057,206)</u>	<u>60,402,668</u>	<u>(8,867,106)</u>	<u>51,535,562</u>
Capital Improvement Project				
Revenue	176,659,017	86,475,418	-	86,475,418
Expenses	353,318,242	93,466,335	125,033,476	218,499,811
	<u>(176,659,225)</u>	<u>(6,990,917)</u>	<u>(125,033,476)</u>	<u>(132,024,393)</u>
Contingency Reserve	19,936,102	-	-	-
Net Impact	<u>\$ (198,652,533)</u>	<u>\$ 53,411,751</u>	<u>\$ (133,900,582)</u>	<u>\$ (80,488,831)</u>

Additional details of Water Department revenues and expenses can be found on the schedules accompanying this report.

SEWER FUNDS

Sewer Funds revenue totaled \$303.4 million which marks a decrease of \$2.8 million (0.9%) from last fiscal year and is primarily due to a decrease in large scale commercial building permits and residential permit activity as well as to a decrease in CIP bond receipts. Additionally, revenue in the department is \$57.3 million (15.9%) below the Period-to-Date Budget which is primarily due to lower than anticipated bond proceeds received resulting from the decrease of permit activity as discussed above.

Sewer expenses totaled \$188.3 million which is down \$3.8 million (2.0%) from last year and is \$150.4 million (44.4%) below the Period-to-Date Budget. These variances are primarily due to timing differences of CIP transactions and a decrease in personnel expenses.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$113.2 million and CIP revenue exceeds CIP expenses by \$1.9 million. In aggregate, year-to-date revenue exceeds expenses by \$115.1 million. However, once the \$101.4 million of encumbered commitments are taken into account, year-to-date revenues exceed expenses and encumbrances by \$13.7 million.

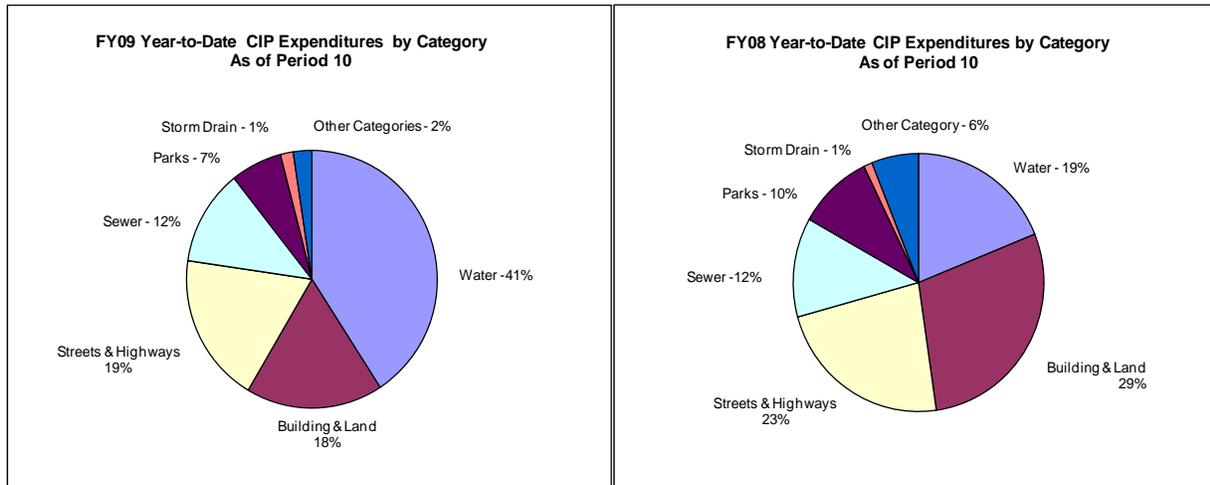
Sewer Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	\$ 365,868,000	\$ 274,275,380	\$ -	\$ 274,275,380
Expenses	362,179,817	161,034,622	25,057,130	186,091,752
	<u>3,688,183</u>	<u>113,240,758</u>	<u>(25,057,130)</u>	<u>88,183,628</u>
Capital Improvement Project				
Revenue	118,200,000	29,172,424	-	29,172,424
Expenses	221,766,646	27,266,554	76,366,969	103,633,523
	<u>(103,566,646)</u>	<u>1,905,870</u>	<u>(76,366,969)</u>	<u>(74,461,099)</u>
Contingency Reserve	32,320,233	-	-	-
Net Impact	<u>\$ (132,198,696)</u>	<u>\$ 115,146,628</u>	<u>\$ (101,424,099)</u>	<u>\$ 13,722,529</u>

Additional details of Sewer Fund revenues and expenses can be found on the schedules accompanying this report.

Capital Improvement Projects

Year-to-date Capital Improvement Project (CIP) expenditures totaled \$226.4 million which is an increase of \$75.4 million (50.0%) from last year's expenditures of \$151.0 million. A significant amount of this variance is due to additional funding received by the Water Department which enabled additional construction contracts for two water treatment plants as well as for water main replacement projects. The following charts compare, by category, the expenditures incurred as of Period 10 of Fiscal Year 2009 and Fiscal Year 2008.



The following tables present the 25 largest projects currently within the City 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
ANNUAL ALLOC. UNDER- GROUNDING CITY UTIL.-50 JO 106090 G.T.#2254	\$ 56,990,238	\$ 39,889,999	\$ 25,997,865
LOGAN HEIGHTS BRANCH LIBRARY	10,319,403	6,816,359	3,681,487

Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MIRAMAR WTP FLOC & SEDIMENTATION BASIN (732840) CONTRACT B 188770	\$ 58,706,618	\$ 43,784,324	\$ 21,302,023
ALVARADO WTP-OZONE IMPROVEMENTS (PH IV) SUB OF CIP 732613 WO 189030	40,589,302	15,544,064	14,045,448
OTAY WATER TREATMENT PLANT UPGRADE - PHASE I JO 182490/186300	21,578,962	12,501,872	7,246,039
OTAY WATER TREATMENT PLANT UPGRADE - PH. II (SUB OF CIP732850)JO188460/188950	14,568,425	7,025,959	5,045,313
OTAY SECOND PIPELINE-CAST IRON REPLACEMENT PHASE (732860 SUB) WO187030	11,743,052	6,936,494	4,561,577
MIRAMAR WTP CONTRACT C	21,698,663	5,204,413	3,843,491
OTAY SECOND PIPELINE	6,445,356	3,471,057	2,696,409
RANCHO BERNARDO RESERVOIR	9,101,771	8,672,738	2,590,367
DESIGN/BUILD 554 - WATER	3,447,000	2,714,131	2,387,267
RANCHO PENASQUITOS WTR	11,836,864	2,909,942	1,615,540

Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPELINE REHAB PHASE F-1 (AA 46-050.0) IN-HOUSE ENG (179750)	\$ 5,160,957	\$ 2,707,240	\$ 2,557,005
SEWER & WATER GJ 796 (AA440010) WO 178740	4,063,202	2,791,222	2,476,609
PALM AVENUE ACCEL SEWER PROJECT(AA462060) WO 177770	3,288,623	2,633,899	1,912,963

Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ASPHALT OVERLAY GROUP II -FY08 (AA590010)	\$ 9,968,829	\$ 6,522,487	\$ 6,522,487
SOLEDAD MOUNTAIN ROAD EME RGENCY REPAIR PROJECT	17,919,583	12,472,203	5,302,320
DESERT VIEW DRIVE ALLEY (AA 528050)	9,000,000	4,724,679	4,724,679
SEISMIC RETRO. - BRIDGE NO. HARBOR DR. OVER NAVY ESTUARY (AA530370) HBRR	17,584,481	5,796,936	4,466,300
ASPHALT OVERLAY GROUP I -FY08 (AA590010)	6,157,113	3,823,651	3,823,651
BAYSHORE BIKEWAY	4,658,775	3,570,806	2,211,529

Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
CARMEL VALLEY COMMUNITY PARK SOUTH - NEIGHBORHOOD PARK	\$ 9,977,841	\$ 7,660,186	\$ 4,482,440
CARMEL VALLEY COMMUNITY PARK SOUTH RECREATION BUIL DING	5,800,000	4,174,952	3,071,493

Storm Drains

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
RUFFIN ROAD (@ 4141) STORM DRAIN EMERGENCY REPAIR (AA 130050)	\$ 2,711,073	\$ 2,169,543	\$ 2,122,272

Other

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
WEST MIRAMAR LANDFILL LINER MODULE E	\$ 9,350,715	\$ 3,084,221	\$ 3,077,230

General Fund Revenue Status Report
For Period 10, Ended April 3, 2009 (76% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Revenue	FY09/FY08 Change	% Change
Property Taxes	\$ 228,692,162	\$ 396,620,386	57.7%	\$ 222,309,547	\$ 6,382,615	2.9%	\$ 217,665,880	\$ 11,026,282	5.1%
Safety Sales Taxes	4,906,453	7,394,461	66.4%	5,933,470	(1,027,017)	-17.3%	5,343,482	(437,029)	-8.2%
General Fund Sales Taxes	122,891,930	216,223,907	56.8%	123,704,534	(812,604)	-0.7%	129,568,279	(6,676,349)	-5.2%
General Fund TOT	49,184,634	82,189,398	59.8%	54,956,955	(5,772,321)	-10.5%	51,999,073	(2,814,439)	-5.4%
Property Transfer Taxes	2,925,102	6,452,301	45.3%	5,840,490	(2,915,388)	-49.9%	4,859,345	(1,934,243)	-39.8%
Licenses & Permits									
Business Taxes	6,831,726	11,035,935	61.9%	7,967,218	(1,135,492)	-14.3%	6,696,717	135,009	2.0%
Rental Unit Taxes	6,359,555	6,775,000	93.9%	6,013,686	345,869	5.8%	6,455,793	(96,238)	-1.5%
Parking Meters	5,099,609	6,900,000	73.9%	5,143,260	(43,651)	-0.8%	5,139,115	(39,506)	-0.8%
Refuse Collector Business Taxes	682,329	1,800,000	37.9%	1,400,350	(718,021)	-51.3%	1,591,714	(909,385)	-57.1%
Other Misc Licenses & Permits	5,832,934	6,176,210	94.4%	4,660,674	1,172,260	25.2%	6,026,836	(193,902)	-3.2%
Total Licenses & Permits	24,806,153	32,687,145	75.9%	25,185,188	(379,035)	-1.5%	25,910,175	(1,104,022)	-4.3%
Fines & Forfeitures									
Parking Citations	8,019,574	19,417,599	41.3%	14,936,610	(6,917,036)	-46.3%	10,182,900	(2,163,326)	-21.2%
Municipal Court	5,529,652	7,613,809	72.6%	6,086,109	(556,457)	-9.1%	5,779,163	(249,511)	-4.3%
Negligent Impound	2,533,655	2,850,000	88.9%	2,192,310	341,345	15.6%	1,867,058	666,597	35.7%
Other Misc Fines & Forfeitures	3,464,052	4,333,600	79.9%	3,563,751	(99,699)	-2.8%	1,735,734	1,728,318	99.6%
Total Fines & Forfeitures	19,546,933	34,215,008	57.1%	26,778,780	(7,231,847)	-27.0%	19,564,855	(17,922)	-0.1%
Interest & Dividends	7,616,294	8,779,338	86.8%	7,117,203	499,091	7.0%	8,120,400	(504,106)	-6.2%
Franchises									
SDG&E	20,517,016	41,378,483	49.6%	21,565,670	(1,048,654)	-4.9%	19,531,968	985,048	5.0%
CATV	8,362,274	17,627,585	47.4%	8,636,440	(274,166)	-3.2%	8,017,991	344,283	4.3%
Refuse Collection	3,992,491	9,100,000	43.9%	4,643,827	(651,336)	-14.0%	4,604,640	(612,149)	-13.3%
Other Franchises	264,460	259,079	102.1%	246,955	17,505	7.1%	351,732	(87,272)	-24.8%
Total Franchises	33,136,241	68,365,147	48.5%	35,092,892	(1,956,651)	-5.6%	32,506,331	629,910	1.9%
Rents & Concessions									
Mission Bay	18,127,446	29,867,209	60.7%	18,584,306	(456,860)	-2.5%	17,348,771	778,675	4.5%
Pueblo Lands	3,618,495	5,544,964	65.3%	4,265,360	(646,865)	-15.2%	2,727,349	891,146	32.7%
Other Rents and Concessions	6,620,806	7,340,771	90.2%	5,235,801	1,385,005	26.5%	3,299,090	3,321,716	100.7%
Total Rents & Concessions	28,366,747	42,752,944	66.4%	28,085,467	281,280	1.0%	23,375,210	4,991,537	21.4%
Motor Vehicle License Fees	2,462,043	6,029,889	40.8%	4,567,767	(2,105,724)	-46.1%	4,418,529	(1,956,486)	-44.3%
Revenues from Other Agencies	4,196,944	15,786,787	26.6%	5,669,437	(1,472,493)	-26.0%	6,136,688	(1,939,744)	-31.6%
Charges for Current Services	31,832,254	36,394,134	87.5%	27,246,348	4,585,906	16.8%	25,354,599	6,477,655	25.5%
Services & Transfers	113,346,185	200,381,395	56.6%	132,104,133	(18,757,948)	-14.2%	83,866,485	29,479,700	35.2%
Miscellaneous Revenue	2,704,710	2,589,197	104.5%	1,814,890	889,820	49.0%	2,315,083	389,627	16.8%
Total General Fund Revenue	\$ 676,614,785	\$ 1,156,861,437	58.5%	\$ 706,407,101	\$ (29,792,316)	-4.2%	\$ 641,004,414	\$ 35,610,371	5.6%

General Fund Expenditure Status Report
For Period 10, Ended April 3, 2009 (76% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Expenditure	FY09/FY08 Change	% Change
City Planning and Development									
City Planning and Community Investment	\$ 9,438,626	\$ 16,771,870	56.3%	\$ 11,673,229	\$ 2,234,603	19.1%	\$ 10,309,423	\$ (870,797)	-8.4%
City Planning and Development	277,652	267,048	104.0%	267,048	(10,604)	-4.0%	506,586	(228,934)	-45.2%
Development Services	4,939,735	6,327,916	78.1%	4,897,940	(41,795)	-0.9%	5,490,694	(550,959)	-10.0%
Real Estate Assets	2,876,368	3,822,627	75.2%	2,936,611	60,243	2.1%	2,751,343	125,025	4.5%
Community and Legislative Services									
Community and Legislative Services	3,083,598	3,983,006	77.4%	3,104,014	20,416	0.7%	3,138,697	(55,099)	-1.8%
Economic Growth Services ¹	236,341	633,382	37.3%	316,674	80,333	25.4%	-	236,341	100.0%
Community Services									
Community Services ¹	247,771	177,624	139.5%	177,624	(70,147)	-39.5%	-	247,771	100.0%
Customer Services	1,301,661	1,189,794	109.4%	1,189,794	(111,867)	-9.4%	1,733,949	(432,288)	-24.9%
Environmental Services	29,010,246	38,994,116	74.4%	30,140,691	1,130,445	3.8%	33,099,517	(4,089,271)	-12.4%
Library	27,414,003	36,710,701	74.7%	28,101,048	687,045	2.4%	27,882,927	(468,924)	-1.7%
Park and Recreation	61,915,099	86,815,764	71.3%	64,657,054	2,741,955	4.2%	62,534,139	(619,040)	-1.0%
Office of the Chief Financial Officer									
Office of the Chief Financial Officer	773,398	955,392	81.0%	526,294	(247,104)	-47.0%	567,201	206,197	36.4%
City Comptroller	8,395,972	12,097,492	69.4%	9,075,230	679,258	7.5%	7,968,615	427,357	5.4%
City Treasurer	9,380,791	14,164,860	66.2%	10,937,522	1,556,731	14.2%	8,622,501	758,290	8.8%
Citywide Program Expenditures	40,820,607	58,484,764	69.8%	42,808,356	1,987,749	4.6%	30,743,501	10,077,106	32.8%
Debt Management	1,682,372	2,753,916	61.1%	2,108,091	425,719	20.2%	1,778,791	(96,419)	-5.4%
Financial Management	3,234,562	3,886,220	83.2%	2,932,217	(302,345)	-10.3%	2,053,626	1,180,936	57.5%
Purchasing and Contracting	2,982,454	4,304,168	69.3%	3,215,695	233,241	7.3%	3,940,188	(957,734)	-24.3%
Office of Ethics and Integrity									
Office of Ethics and Integrity	904,693	1,022,588	88.5%	1,066,084	161,391	15.1%	1,304,628	(399,935)	-30.7%
Office of the Mayor and COO									
Appropriated Reserve	-	10,000,000	-	-	-	-	3,650,203	(3,650,203)	-100.0%
Office of the Mayor and COO	572,382	775,950	73.8%	596,850	24,468	4.1%	415,434	156,948	37.8%
City Auditor ¹	1,185,815	1,677,628	70.7%	1,278,846	93,031	7.3%	-	1,185,815	100.0%
Administration ¹	1,327,897	3,367,198	39.4%	1,514,166	186,269	12.3%	771	1,327,126	172130.5%
Business Office	956,796	1,462,172	64.6%	1,452,525	495,729	34.1%	1,761,602	(804,806)	-45.7%
Human Resources ¹	1,062,066	1,698,656	62.5%	1,139,618	77,522	6.8%	614,557	447,539	72.8%
Office of the Chief Information Officer	22,567,297	24,826,754	90.9%	22,943,479	376,182	1.6%	23,913,006	(1,345,709)	-5.6%
Office of the Assistant Chief Operating Officer ¹	24,375	180,753	13.5%	90,375	66,000	73.0%	-	24,375	100.0%
Other									
Tax and Revenue Anticipation Notes	1,585,847	3,094,061	51.3%	407,442	(1,178,405)	-289.2%	604,578	981,269	162.3%
Public Safety and Homeland Security									
Office of Homeland Security	1,046,009	1,520,107	68.8%	1,214,758	168,749	13.9%	1,226,835	(180,826)	-14.7%
Police	301,931,818	405,114,193	74.5%	307,353,096	5,421,278	1.8%	296,299,148	5,632,670	1.9%
Public Safety	568,506	720,903	78.9%	1,211,731	643,225	53.1%	983,505	(414,999)	-42.2%
San Diego Fire-Rescue	149,568,566	188,411,827	79.4%	143,915,888	(5,652,678)	-3.9%	145,674,210	3,894,356	2.7%
Public Works									
Engineering and Capital Projects ¹	43,710,148	64,950,437	67.3%	49,345,681	5,635,533	11.4%	25,176,595	18,533,553	73.6%
General Services	42,296,759	63,260,284	66.9%	49,878,296	7,581,537	15.2%	46,369,864	(4,073,105)	-8.8%
Storm Water ¹	16,488,496	43,146,521	38.2%	32,201,977	15,713,481	48.8%	2,905,894	13,582,602	467.4%
Public Works ¹	198,316	324,388	61.1%	249,480	51,164	20.5%	501,251	(302,935)	-60.4%
Non-Mayoral									
City Attorney	28,174,453	36,391,174	77.4%	27,962,768	(211,685)	-0.8%	28,600,623	(426,170)	-1.5%
City Clerk	3,229,329	4,360,450	74.1%	3,495,031	175,702	5.2%	3,301,537	(72,208)	-2.2%
City Council - District 1	708,528	940,500	75.3%	737,039	28,511	3.9%	647,076	61,452	9.5%
City Council - District 2	550,424	940,500	58.5%	733,166	182,742	24.9%	686,123	(135,699)	-19.8%
City Council - District 3	757,110	940,500	80.5%	748,706	(8,404)	-1.1%	715,432	41,678	5.8%
City Council - District 4	778,771	990,000	78.7%	761,510	(17,261)	-2.3%	717,133	61,638	8.6%
City Council - District 5	645,984	940,500	68.7%	740,930	94,946	12.8%	613,687	32,297	5.3%
City Council - District 6	692,177	990,000	69.9%	761,500	69,323	9.1%	663,071	29,106	4.4%
City Council - District 7	787,158	940,500	83.7%	769,741	(17,417)	-2.3%	701,971	85,187	12.1%
City Council - District 8	747,974	990,000	75.6%	761,480	13,506	1.8%	700,960	47,014	6.7%
Council Administration	1,284,281	1,876,400	68.4%	1,505,431	221,150	14.7%	1,272,825	11,456	0.9%
Ethics Commission	734,764	948,427	77.5%	731,760	(3,004)	-0.4%	596,124	138,640	23.3%
Office of the IBA	1,146,371	1,466,204	78.2%	1,164,739	19,369	1.6%	1,031,684	114,687	11.1%
Personnel	3,994,217	6,231,202	64.1%	4,850,899	858,682	17.7%	4,554,871	(560,654)	-12.3%
Miscellaneous ²	14,678	-	100.0%	-	(14,678)	-100.0%	796,955	(782,277)	-98.2%
Total General Fund Expenditures	\$ 838,253,291	\$ 1,166,861,437	71.8%	\$ 880,560,124	\$ 42,306,833	4.8%	\$ 800,123,851	\$ 38,129,440	4.8%

¹ Year-to-year variances are a result of structural changes.

² Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2009.

CityWide Program Expenditure Status Report
For Period 10, Ended April 3, 2009 (76% Completed)
(Unaudited)

	Period-to-Date	Revised	%	Period-to-Date	Period-to-Date	%	FY08	FY09/FY08	% Change
	Expenditure	Budget	Consumed	Budget	Variance	Variance	Period-to-Date Expenditure	Change	
Citywide Program Expenditures									
Annual Audit	\$ 69,595	\$ 1,000,000	7.0%	\$ 675,000	\$ 605,405	89.7%	\$ 1,219,065	\$ (1,149,470)	-94.3%
Assessments To Public Property	199,486	425,235	46.9%	275,000	75,514	27.5%	198,727	759	0.4%
Citywide Elections ¹	724,874	2,689,850	26.9%	2,519,105	1,794,231	71.2%	(51,650)	776,524	-1503.4%
Corporate Master Leases Rent	8,004,746	9,197,475	87.0%	7,223,325	(781,421)	-10.8%	5,264,732	2,740,014	52.0%
Employee Personal Prop Claims	2,300	5,000	46.0%	5,000	2,700	54.0%	3,906	(1,606)	-41.1%
Insurance	1,211,960	1,215,879	99.7%	1,360,849	148,889	10.9%	1,272,589	(60,629)	-4.8%
Memberships	689,636	630,000	109.5%	630,000	(59,636)	-9.5%	683,643	5,993	0.9%
Preservation of Benefits ¹	1,110,078	1,100,000	100.9%	1,100,000	(10,078)	-0.9%	-	1,110,078	100.0%
Property Tax Administration	378,825	3,027,643	12.5%	280,000	(98,825)	-35.3%	480,441	(101,616)	-21.2%
Public Liability Claims Fund	28,000,000	28,000,000	100.0%	28,000,000	-	-	19,980,340	8,019,660	40.1%
Special Consulting Services ¹	220,607	1,982,000	11.1%	532,000	311,393	58.5%	1,481,777	(1,261,170)	-85.1%
Transfer to Park Improvement Funds	-	4,933,605	-	-	-	-	-	-	-
Transportation Subsidy	208,500	278,077	75.0%	208,077	(423)	-0.2%	208,500	-	-
General Fund Fringe Benefits Reserve	-	4,000,000	-	-	-	-	-	-	-
Miscellaneous ²	-	-	-	-	-	-	1,431	(1,431)	-100.0%
Total Citywide Program Expenditures	\$ 40,820,607	\$ 58,484,764	69.8%	\$ 42,808,356	\$ 1,987,749	4.6%	\$ 30,743,501	\$ 10,077,106	32.8%

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

² Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2009.

Other Budgeted Funds Revenue Status Report
For Period 10, Ended April 3, 2009 (76% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Revenue	FY09/FY08 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 28,556,903	\$ 49,537,998	57.6%	\$ 36,454,927	\$ (7,898,024)	-21.7%	\$ 36,600,045	\$ (8,043,142)	-22.0%
Facilities Financing Fund	1,916,529	2,655,287	72.2%	1,514,870	401,659	26.5%	1,588,945	327,584	20.6%
Mission Bay Improvements Fund	102,047	2,466,802	4.1%	-	102,047	100.0%	76,087	25,960	34.1%
Municipal Parking Garages Fund	2,519,676	3,323,035	75.8%	2,533,887	(14,211)	-0.6%	2,828,639	(308,963)	-10.9%
PETCO Park Fund	10,491,784	15,500,447	67.7%	14,149,961	(3,658,177)	-25.9%	9,567,701	924,083	9.7%
QUALCOMM Stadium Operating Fund	14,508,394	17,088,498	84.9%	15,267,514	(759,120)	-5.0%	12,365,751	2,142,643	17.3%
Redevelopment Fund	2,227,687	3,338,616	66.7%	2,586,000	(358,313)	-13.9%	1,603,131	624,556	39.0%
Regional Park Improvements Fund ²	96,207	2,466,803	3.9%	-	96,207	100.0%	58,975	37,232	63.1%
Solid Waste Local Enforcement Agency Fund	492,182	857,528	57.4%	713,705	(221,523)	-31.0%	640,468	(148,286)	-23.2%
Community and Legislative Services									
Public Art Fund	-	30,000	-	23,080	(23,080)	-100.0%	-	-	-
Transient Occupancy Tax Fund	59,441,973	89,354,186	66.5%	50,154,335	9,287,638	18.5%	52,176,312	7,265,661	13.9%
Community Services									
Automated Refuse Container Fund ¹	436,170	500,000	87.2%	384,620	51,550	13.4%	211,073	225,097	106.6%
Energy Conservation Program Fund	1,745,612	1,802,168	96.9%	1,682,168	63,444	3.8%	2,333,362	(587,750)	-25.2%
Environmental Growth Fund 1/3	2,326,985	4,792,342	48.6%	3,593,162	(1,266,177)	-35.2%	2,241,686	85,299	3.8%
Environmental Growth Fund 2/3	4,676,250	10,258,605	45.6%	7,148,385	(2,472,135)	-34.6%	4,515,757	160,493	3.6%
Golf Course Enterprise Fund	12,217,176	15,458,000	79.0%	10,838,788	1,378,388	12.7%	12,495,990	(278,814)	-2.2%
Los Penasquitos Canyon Preserve Fund	103,274	176,000	58.7%	91,064	12,210	13.4%	77,424	25,850	33.4%
Open Space Park Facilities Fund ²	9,253	488,100	1.9%	466,880	(457,627)	-98.0%	19,988	(10,735)	-53.7%
Recycling Fund	14,632,328	20,208,540	72.4%	15,121,017	(488,689)	-3.2%	18,189,816	(3,557,488)	-19.6%
Refuse Disposal Funds	27,212,610	34,519,892	78.8%	26,937,642	274,968	1.0%	29,869,776	(2,657,166)	-8.9%
Office of the Chief Financial Officer									
Central Stores Internal Service Fund	23,004,376	23,773,316	96.8%	18,362,511	4,641,865	25.3%	22,111,263	893,113	4.0%
Risk Management Fund	3,870,405	6,599,088	58.7%	5,076,220	(1,205,815)	-23.8%	6,851,622	(2,981,217)	-43.5%
Office of the Mayor and COO									
Information Technology Fund	10,458,415	12,967,680	80.6%	10,280,938	177,477	1.7%	10,352,136	106,279	1.0%
Public Utilities									
Metropolitan Wastewater Fund	303,447,804	484,068,000	62.7%	360,718,230	(57,270,426)	-15.9%	306,239,812	(2,792,008)	-0.9%
Water Department Fund	363,953,145	510,410,016	71.3%	384,213,226	(20,260,081)	-5.3%	291,124,038	72,829,107	25.0%
Public Works									
AB 2928 - Transportation Relief Fund	4,925,181	12,676,642	38.9%	9,751,260	(4,826,079)	-49.5%	107,096	4,818,085	4498.8%
City Airport Fund	4,450,846	4,550,218	97.8%	3,554,088	896,758	25.2%	4,436,277	14,569	0.3%
Fleet Services Fund	40,926,664	52,795,829	77.5%	40,114,725	811,939	2.0%	37,782,648	3,144,016	8.3%
Fleet Services Replacement Fund	27,265,454	39,175,610	69.6%	29,990,421	(2,724,967)	-9.1%	28,770,245	(1,504,791)	-5.2%
Publishing Services Internal Fund	3,638,582	5,518,052	65.9%	3,181,754	456,828	14.4%	3,680,299	(41,717)	-1.1%
Utilities Undergrounding Program Fund	1,168,958	48,490,966	2.4%	37,300,740	(36,131,782)	-96.9%	1,037,427	131,531	12.7%
Public Safety and Homeland Security									
Emergency Medical Services Fund	3,566,266	7,327,295	48.7%	4,172,380	(606,114)	-14.5%	3,872,095	(305,829)	-7.9%
Fire and Lifeguard Facilities Fund	1,618,263	1,621,208	99.8%	-	1,618,263	100.0%	1,630,104	(11,841)	-0.7%
Police Decentralization Fund	6,712,161	6,712,161	100.0%	2,000,000	4,712,161	235.6%	7,860,507	(1,148,346)	-14.6%
Seized and Forfeited Assets Funds	1,198,200	1,000,000	119.8%	692,307	505,893	73.1%	1,677,789	(479,589)	-28.6%
STOP- Serious Traffic Offenders Program	767,275	1,200,000	63.9%	833,455	(66,180)	-7.9%	596,031	171,244	28.7%
Other									
Balboa/Mission Bay Improvement	6,190,208	6,955,219	89.0%	6,186,130	4,078	0.1%	6,948,448	(758,240)	-10.9%
Bond Interest and Redemption Fund	1,422,076	1,996,510	71.2%	1,113,973	308,103	27.7%	1,432,820	(10,744)	-0.7%
Convention Center Complex Funds	8,401,100	20,313,553	41.4%	14,943,699	(6,542,599)	-43.8%	8,586,308	(185,208)	-2.2%
Enterprise Resource Planning (ERP)	2,553,113	9,389,730	27.2%	7,222,870	(4,669,757)	-64.7%	97,154	2,455,959	2527.9%
Gas Tax Fund	18,510,230	27,936,551	66.3%	20,909,180	(2,398,950)	-11.5%	18,069,901	440,329	2.4%
Storm Drain Fund	4,434,779	6,046,746	73.3%	4,651,340	(216,561)	-4.7%	4,636,935	(202,156)	-4.4%
TOT - Convention Center Fund	4,324,322	4,339,198	99.7%	4,339,198	(14,876)	-0.3%	4,303,199	21,123	0.5%
TransNet Extension Fund ¹	18,328,100	40,231,973	45.6%	19,734,515	(1,406,415)	-7.1%	78,780	18,249,320	23164.9%
Trolley Extension Reserve Fund ¹	77,728	4,008,096	1.9%	3,097,284	(3,019,556)	-97.5%	1,131,446	(1,053,718)	-93.1%
Zoological Exhibits Fund	5,990,659	9,679,780	61.9%	5,664,712	325,947	5.8%	5,429,178	561,481	10.3%

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

² Year-to-Year changes are due to interest earned resulting from changes in cash balances.

Other Budgeted Funds Expenditure Status Report
For Period 10, Ended April 3, 2009 (76% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY08 Period-to-Date Expenditure	FY09/FY08 Change	% Change
City Planning & Development									
Development Services Enterprise Fund	\$ 36,460,723	\$ 49,281,163	74.0%	\$ 39,010,754	\$ 2,550,031	6.5%	\$ 39,805,095	\$ (3,344,372)	-8.4%
Facilities Financing Fund	1,789,312	2,655,287	67.4%	1,514,865	(274,447)	-18.1%	1,446,599	342,713	23.7%
Mission Bay Improvements Fund	219,926	6,228,619	3.5%	-	(219,926)	-100.0%	472,722	(252,796)	-53.5%
Municipal Parking Garages Fund	3,236,667	4,592,461	70.5%	3,927,579	690,912	17.6%	1,638,517	1,598,150	97.5%
PETCO Park Fund	15,699,502	17,668,821	88.9%	16,366,378	666,876	4.1%	16,174,020	(474,518)	-2.9%
QUALCOMM Stadium Operating Fund	14,397,461	18,712,887	76.9%	15,404,503	1,007,042	6.5%	15,301,320	(903,859)	-5.9%
Redevelopment Fund	2,531,843	3,338,616	75.8%	2,586,737	54,894	2.1%	2,410,535	121,308	5.0%
Regional Park Improvements Fund	496,964	6,484,554	7.7%	1,020,760	523,796	51.3%	360,125	136,839	38.0%
Solid Waste Local Enforcement Agency Fund	411,700	934,850	44.0%	723,180	311,480	43.1%	330,616	81,084	24.5%
Community & Legislative Services									
Public Art Fund	7,577	30,000	25.3%	23,060	15,483	67.1%	21,997	(14,420)	-65.6%
Transient Occupancy Tax Fund	44,829,433	89,354,186	50.2%	60,549,834	15,720,401	26.0%	49,038,754	(4,209,321)	-8.6%
Community Services									
Automated Refuse Container Fund	191,522	500,000	38.3%	384,620	193,098	50.2%	194,191	(2,669)	-1.4%
Energy Conservation Program Fund	1,235,745	1,802,168	68.6%	1,343,126	107,381	8.0%	1,241,395	(5,650)	-0.5%
Environmental Growth Fund 1/3	2,076,532	5,489,127	37.8%	2,211,459	134,927	6.1%	1,837,370	239,162	13.0%
Environmental Growth Fund 2/3 ¹	2,013,287	14,902,183	13.5%	1,990,991	(22,296)	-1.1%	(151,806)	2,165,093	-1426.2%
Golf Course Enterprise Fund	10,145,672	13,625,300	74.5%	11,169,956	1,024,284	9.2%	9,726,682	418,990	4.3%
Los Peñasquitos Canyon Preserve Fund	158,333	227,838	69.5%	173,835	15,502	8.9%	162,171	(3,838)	-2.4%
Open Space Park Facilities Fund	422,300	1,162,022	36.3%	434,600	12,300	2.8%	413,513	8,787	2.1%
Recycling Fund	15,110,662	23,079,294	65.5%	16,331,318	1,220,656	7.5%	16,300,495	(1,189,833)	-7.3%
Refuse Disposal Funds	18,735,779	33,646,204	55.7%	22,543,367	3,807,588	16.9%	19,641,863	(906,084)	-4.6%
Office of the Chief Financial Officer									
Central Stores Internal Service Fund	22,269,168	23,773,316	93.7%	18,275,153	(3,994,015)	-21.9%	22,378,445	(109,277)	-0.5%
Risk Management Fund	6,349,340	8,868,110	71.6%	6,917,930	568,590	8.2%	6,224,038	125,302	2.0%
Office of the Mayor and COO									
Information Technology Fund	10,383,416	15,155,819	68.5%	11,668,188	1,284,772	11.0%	9,936,310	447,106	4.5%
Public Utilities									
Metropolitan Wastewater Fund	188,301,176	616,266,696	30.6%	338,695,064	150,393,888	44.4%	192,058,735	(3,757,559)	-2.0%
Water Department Fund	310,541,394	709,062,549	43.8%	383,728,418	73,187,024	19.1%	243,980,338	66,561,056	27.3%
Public Works									
AB 2928 - Transportation Relief Fund	-	12,676,642	-	9,751,260	9,751,260	100.0%	4,106,043	(4,106,043)	-100.0%
City Airport Fund	2,867,133	5,580,953	51.4%	4,065,279	1,198,146	29.5%	2,064,190	802,943	38.9%
Fleet Services Fund	33,282,608	52,795,829	63.0%	38,668,734	5,386,126	13.9%	34,761,017	(1,478,409)	-4.3%
Fleet Services Replacement Fund	21,661,199	145,438,232	14.9%	27,215,196	5,553,997	20.4%	15,705,628	5,955,571	37.9%
Publishing Services Internal Fund	3,787,446	5,444,986	69.6%	3,507,384	(280,062)	-8.0%	4,232,226	(444,780)	-10.5%
Utilities Undergrounding Program Fund	751,027	1,146,575	65.5%	882,517	131,490	14.9%	920,885	(169,858)	-18.4%
Public Safety and Homeland Security									
Emergency Medical Services Fund	4,330,940	7,105,288	61.0%	5,477,736	1,146,796	20.9%	4,651,750	(320,810)	-6.9%
Fire and Lifeguard Facilities Fund	1,632,203	1,657,420	98.5%	1,646,758	14,555	0.9%	1,635,499	(3,296)	-0.2%
Police Decentralization Fund ¹	2,033,644	7,092,333	28.7%	3,022,871	989,227	32.7%	180,180	1,853,464	1028.7%
Seized and Forfeited Assets Funds	1,696,962	5,521,984	30.7%	2,938,651	1,241,689	42.3%	850,140	846,822	99.6%
STOP- Serious Traffic Offenders Program	781,257	1,200,000	65.1%	676,160	(105,097)	-15.5%	663,797	117,460	17.7%
Other									
Balboa/Mission Bay Improvement	6,265,832	6,955,219	90.1%	6,291,722	25,890	0.4%	6,147,826	118,006	1.9%
Bond Interest and Redemption Fund	2,332,272	2,332,272	100.0%	2,332,272	-	-	2,329,590	2,682	0.1%
Convention Center Complex Funds	13,830,092	20,718,894	66.8%	18,635,032	4,804,940	25.8%	13,666,762	163,330	1.2%
Enterprise Resource Planning (ERP)	2,679,785	14,342,910	18.7%	8,554,294	5,874,509	68.7%	1,842,228	837,557	45.5%
Gas Tax Fund	15,749,016	24,403,398	64.5%	14,365,820	(1,383,196)	-9.6%	14,382,347	1,366,669	9.5%
Storm Drain Fund	3,808,166	6,046,746	63.0%	4,651,340	843,174	18.1%	3,097,348	710,818	22.9%
TOT - Convention Center Fund	4,122,238	13,732,203	30.0%	3,337,840	(784,398)	-23.5%	4,339,198	(216,960)	-5.0%
TransNet Extension Fund ¹	9,585,564	70,004,968	13.7%	31,616,869	22,031,305	69.7%	-	9,585,564	100.0%
Trolley Extension Reserve Fund	340,461	4,108,096	8.3%	3,121,173	2,780,712	89.1%	396,618	(56,157)	-14.2%
Zoological Exhibits Fund	4,000,000	9,679,780	41.3%	5,000,000	1,000,000	20.0%	5,000,000	(1,000,000)	-20.0%

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

APPENDICES

Financial information for the City's component units as of Period 10, Fiscal Year 2009 is included in the following appendices. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Centre City Development Corporation

Appendix B: San Diego Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

Appendix F: San Diego Convention Center Corporation (not available)

CENTRE CITY DEVELOPMENT CORPORATION

As of the Period Ended 04/30/09

BALANCE SHEET

ASSETS

Cash	\$ 843,330
Other Short Term	642,536
Long Term	538,746
Total Assets	<u>2,024,612</u>

LIABILITIES

Short Term	251,092
Long Term	1,773,520
Total Liabilities	<u>2,024,612</u>

TOTAL EQUITY	<u>\$ (0)</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ 10,476,500	\$ 6,646,020
Non-Operating	-	-
Total Revenue	<u>10,476,500</u>	<u>6,646,020</u>
EXPENSES		
Operating	10,476,500	6,646,020
Non-Operating	-	-
Total Expenses	<u>10,476,500</u>	<u>6,646,020</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>

- Year-to-Date Budget information is not available

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 04/30/09

BALANCE SHEET

ASSETS

Cash	\$ 2,588,492
Other Short Term	13,380,851
Long Term	<u>12,570,190</u>
Total Assets	<u>28,539,533</u>

LIABILITIES

Short Term	15,248,669
Long Term	<u>308,251</u>
Total Liabilities	<u>15,556,920</u>

TOTAL EQUITY	<u><u>\$ 12,982,613</u></u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 45,350,597	\$ 37,734,745	\$ 39,716,991	\$ 1,982,246
Non-Operating	<u>200,000</u>	<u>178,100</u>	<u>119,148</u>	<u>(58,952)</u>
Total Revenue	<u>45,550,597</u>	<u>37,912,845</u>	<u>39,836,139</u>	<u>1,923,294</u>
EXPENSES				
Operating	46,537,597	35,189,944	38,772,917	3,582,973
Non-Operating	<u>1,661,000</u>	<u>1,613,956</u>	<u>2,101,000</u>	<u>487,044</u>
Total Expenses	<u>48,198,597</u>	<u>36,803,900</u>	<u>40,873,917</u>	<u>4,070,017</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ (2,648,000)</u></u>	<u><u>\$ 1,108,945</u></u>	<u><u>\$ (1,037,778)</u></u>	<u><u>\$ (2,146,723)</u></u>

Note:

Non-Operating expenses represents the use of prior-year net assets for the OneSD Project.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 04/30/09

BALANCE SHEET

ASSETS

Cash	\$	30,483
Other Short Term		343,864
Long Term		12,640
Total Assets		<u>386,987</u>

LIABILITIES

Short Term		43,870
Long Term		294,270
Other Liabilities.....		81,629
Total Liabilities		<u>419,769</u>

TOTAL EQUITY	\$	<u>(32,782)</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 2,716,900	\$ 2,264,083	\$ 1,808,236	\$ (455,848)
Non-Operating	-	-	-	-
Total Revenue	<u>2,716,900</u>	<u>2,264,083</u>	<u>1,808,236</u>	<u>(455,848)</u>
EXPENSES				
Operating	2,716,900	2,264,083	1,808,286	(455,798)
Non-Operating	-	-	-	-
Total Expenses	<u>2,716,900</u>	<u>2,264,083</u>	<u>1,808,286</u>	<u>(455,798)</u>
TOTAL CHANGE IN EQUITY ..	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (50)</u>	<u>\$ (50)</u>

San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 3/31/09

BALANCE SHEET

ASSETS

Cash	\$	431,148,308
Other Short Term		3,463,724,872
Long Term		344,050,626
Total Assets		<u>4,238,923,806</u>

LIABILITIES

Short Term		867,919,954
Long Term		343,622,614
Total Liabilities		<u>1,211,542,568</u>

TOTAL EQUITY	\$	<u>3,027,381,238</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ -	\$ -
Non-Operating	-	-
Total Revenue	<u>-</u>	<u>-</u>
EXPENSES		
Operating	41,368,095	24,237,464
Non-Operating	-	-
Total Expenses	<u>41,368,095</u>	<u>24,237,464</u>
TOTAL CHANGE IN EQUITY	<u>\$ (41,368,095)</u>	<u>\$ (24,237,464)</u>

-Year-to-Date Budget information is not available

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 2/28/2009

Draft - Interm Financials prepared on a Cash Basis

BALANCE SHEET

ASSETS	
Cash	\$ 6,094,470
Other Short Term	105,839,128
Long Term	<u>256,557,715</u>
Total Assets	<u>368,491,313</u>
LIABILITIES	
Short Term	7,155,613
Long Term	<u>29,308,099</u>
Total Liabilities	<u>36,463,712</u>
TOTAL EQUITY	<u>\$ 332,027,601</u>

INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	283,765,569	\$ 189,177,046	\$ 16,889,469	\$ (172,287,577)
Non-Operating	<u>2,131,255</u>	<u>\$ 1,420,837</u>	<u>102,022,434</u>	<u>100,601,597</u>
Total Revenue	<u>285,896,824</u>	<u>190,597,883</u>	<u>118,911,903</u>	<u>(71,685,980)</u>
EXPENSES				
Operating	283,765,569	189,177,046	116,550,071	(72,626,975)
Non-Operating	<u>2,131,255</u>	<u>1,420,837</u>	<u>1,118,885</u>	<u>(301,952)</u>
Total Expenses	<u>285,896,824</u>	<u>190,597,883</u>	<u>117,668,956</u>	<u>(72,928,927)</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,242,947</u>	<u>\$ 1,242,947</u>

-restricted cash/pension contributions payable are eliminated
office rent-internal svcs/office space usage charges are eliminated