



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED: April 8, 2009 REPORT NO:
ATTENTION: Budget and Finance Committee
SUBJECT: Financial Performance Report (Charter Section 39 Report)
Period 9 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 March 6, 2009 (Periods 1 through 9). 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 McGraner
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 9 Fiscal Year 2009

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FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2009

Period 9
As of March 6, 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>
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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 9 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 9 of Fiscal Year 2009 (ended March 6, 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 9 of Fiscal Year 2008 (ended March 7, 2008).

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

SUMMARY

As of the conclusion of Period 9, Fiscal Year 2009 (68.0% of the year completed), General Fund revenues totaled \$615.5 million. This is a \$34.5 million (5.9%) increase from the same point last year and is primarily due to increases in the Services & Transfers, Property Taxes, and Rents & Concessions categories. Additionally, actual revenues are \$45.1 million (6.8%) 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 \$752.4 million as of the conclusion of Period 9, which marks an increase of \$23.9 million (3.3%) from the same point last year. However, actual expenditures are \$51.5 million (6.4%) lower than the Period-to-Date Budget.

As of the conclusion of this reporting period, year-to-date General Fund expenditures exceed revenues by approximately \$136.9 million; however, once the \$39.5 million of encumbered commitments are taken into account, this difference grows to approximately \$176.4 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	\$ 615,459,225
Expenditures	1,193,432,471	1,166,861,437	752,386,870
	<u>\$ -</u>	<u>\$ (10,000,000)</u>	(136,927,645)
Encumbrances			39,520,624
Net Impact			<u>\$ (176,448,269)</u>

The pattern of expenditures exceeding revenue is typical during the first half 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 Mid-Year Budget Monitoring Report.

As of Period 9, 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.

General Fund Summary (68% of Year Completed)

	Adopted Budget	Revised Budget	FY09 Year-to-Date Actuals	% of Revised Budget	FY09/FY08 Change	FY08 Year-to-Date Actuals	FY08 Year-End Totals	% of FY08 Year-End Total
Revenue								
Property Taxes	\$ 411,141,755	\$ 396,620,386	\$ 221,897,744	55.9%	\$ 11,848,756	\$ 210,048,988	\$ 384,305,135	54.7%
Safety Sales Taxes	8,114,255	7,394,461	4,206,843	56.9%	(309,448)	4,516,291	7,710,311	58.6%
General Fund Sales Taxes	222,081,552	216,223,907	109,235,478	50.5%	(7,901,690)	117,137,168	227,868,377	51.4%
General Fund TOT	90,628,826	82,189,398	42,102,606	51.2%	(6,412,412)	48,515,018	83,730,159	57.9%
Property Transfer Taxes	8,901,320	6,452,301	2,668,896	41.4%	(1,817,231)	4,486,127	7,009,705	64.0%
Licenses & Permits	32,687,145	32,687,145	21,761,973	66.6%	(862,912)	22,624,885	33,828,221	66.9%
Fines & Forfeitures	34,215,008	34,215,008	18,596,806	54.4%	244,153	18,352,653	31,069,783	59.1%
Interest & Dividends	10,448,317	8,779,338	7,222,860	82.3%	197,278	7,025,582	13,092,599	53.7%
Franchises	69,636,238	68,365,147	32,871,553	48.1%	370,747	32,500,806	64,464,158	50.4%
Rents & Concessions	42,752,944	42,752,944	25,400,567	59.4%	4,145,676	21,254,891	36,802,224	57.8%
Motor Vehicle License Fees	6,875,220	6,029,889	2,461,116	40.8%	(1,656,240)	4,117,356	5,841,234	70.5%
Revenues From Other Agencies	15,801,363	15,786,787	3,486,873	22.1%	(2,626,642)	6,113,515	12,692,102	48.2%
Charges for Current Services	36,462,142	36,394,134	26,986,881	74.2%	4,124,181	22,862,700	35,655,171	64.1%
Services & Transfers	201,097,189	200,381,395	93,724,042	46.8%	34,313,580	59,410,462	143,967,005	41.3%
Miscellaneous Revenues	2,589,197	2,589,197	2,834,987	109.5%	857,474	1,977,513	3,463,829	57.1%
Total General Fund Revenue	\$ 1,193,432,471	\$ 1,156,861,437	\$ 615,459,225	53.2%	\$ 34,515,270	\$ 580,943,955	\$ 1,091,500,013	53.2%
Expenditures								
Personnel Services	\$ 541,702,137	\$ 530,879,832	\$ 358,743,016	67.6%	\$ 23,946,580	\$ 334,796,436	\$ 487,327,848	68.7%
Total PE	541,702,137	530,879,832	358,743,016	67.6%	23,946,580	334,796,436	487,327,848	68.7%
Fringe Benefits	283,970,410	284,371,328	198,859,536	69.9%	2,336,571	196,522,965	275,067,182	71.4%
Supplies / Services	293,519,797	278,171,780	144,029,481	51.8%	(4,482,676)	148,512,157	250,414,793 *	59.3%
Data Processing	36,781,869	37,432,677	29,690,541	79.3%	1,427,928	28,262,613	35,174,301	80.4%
Energy	27,649,538	27,880,895	17,429,567	62.5%	866,592	16,562,975	26,738,059	61.9%
Outlay	9,808,720	8,124,925	3,634,729	44.7%	(236,503)	3,871,232	6,803,196	56.9%
Total NPE	651,730,334	635,981,605	393,643,854	61.9%	(88,088)	393,731,942	594,197,531	66.3%
Total General Fund Expenditures	\$ 1,193,432,471	\$ 1,166,861,437	\$ 752,386,870	64.5%	\$ 23,858,492	\$ 728,528,378	\$ 1,081,525,379	67.4%
General Fund Encumbrances			39,520,624		(3,023,637)	42,544,261	35,487,525	
Net Impact	\$ -	\$ (10,000,000)	\$ (176,448,269)		\$ 13,680,415	\$ (190,128,684)	\$ (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 9 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 appropriation decreases which were offset by estimated revenue reductions.

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		\$ 1,156,861,437

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		\$ 1,166,861,437

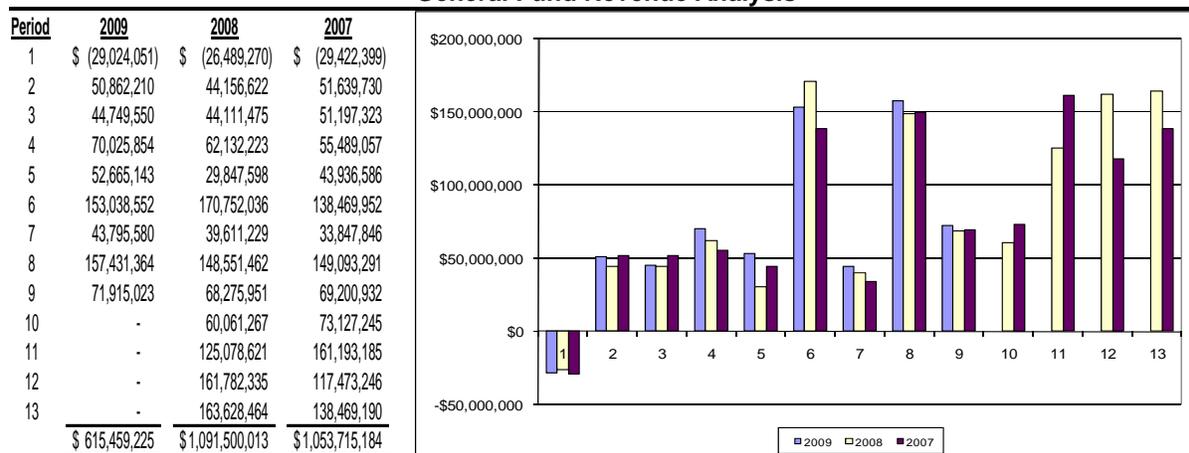
Expenditure Appropriation decreases were offset by:

Estimated Revenue Reduction	\$ (36,571,034)
General Fund Reserves	\$ 10,000,000

GENERAL FUND REVENUE

General Fund revenues totaled \$615.5 million which is \$34.5 million (5.9%) higher than this point last year and is \$45.1 million (6.8%) 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 nine periods of Fiscal Year 2009.

General Fund Revenue Analysis



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 \$221.9 million which is up \$11.8 million from this point last year and is primarily due to an increase in assessed property value in the local area.
- *General Fund Sales Taxes* revenue totaled \$109.2 million which is down \$7.9 million from this point last year and is \$2.4 million lower than the Period-to-Date Budget. This variance is primarily due to the recent economic downturn.
- *General Fund Transient Occupancy Taxes* revenue totaled \$42.1 million which is down \$6.4 million from this point last year and is \$6.3 million lower than the Period-to-Date Budget. These variances are primarily due to the slowdown in the tourism industry as well as to timing differences when posting TOT receipts.
- *Property Transfer Taxes* revenue totaled \$2.7 million which is down \$1.8 million from this point last year and is \$2.9 million lower than the Period-to-Date Budget. These variances are due to the slowdown of sales in the local real estate market.
- *Fines & Forfeitures* revenue totaled \$18.6 million which is \$5.6 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 \$25.4 million which is \$4.1 million higher than this point last year. This variance is partially due to an 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.
- *Services & Transfers* revenue totaled \$93.7 million which is \$34.3 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 \$24.5 million lower than the Period-to-Date Budget which is 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	FY09 YTD	Variance	%
	Budget	Actuals		
Services & Transfers	\$ 118,213,501	\$ 93,724,042	\$ (24,489,459)	-20.7%
General Fund TOT	48,417,698	42,102,606	(6,315,092)	-13.0%
Fines & Forfeitures	24,154,143	18,596,806	(5,557,337)	-23.0%
Property Transfer Taxes	5,579,646	2,668,896	(2,910,750)	-52.2%
General Fund Sales Taxes	111,596,149	109,235,478	(2,360,671)	-2.1%
All Other Revenue Categories	352,549,362	349,131,397	(3,417,965)	-1.0%
Total General Fund Revenues	\$ 660,510,499	\$ 615,459,225	\$ (45,051,274)	-6.8%

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

GENERAL FUND EXPENDITURES

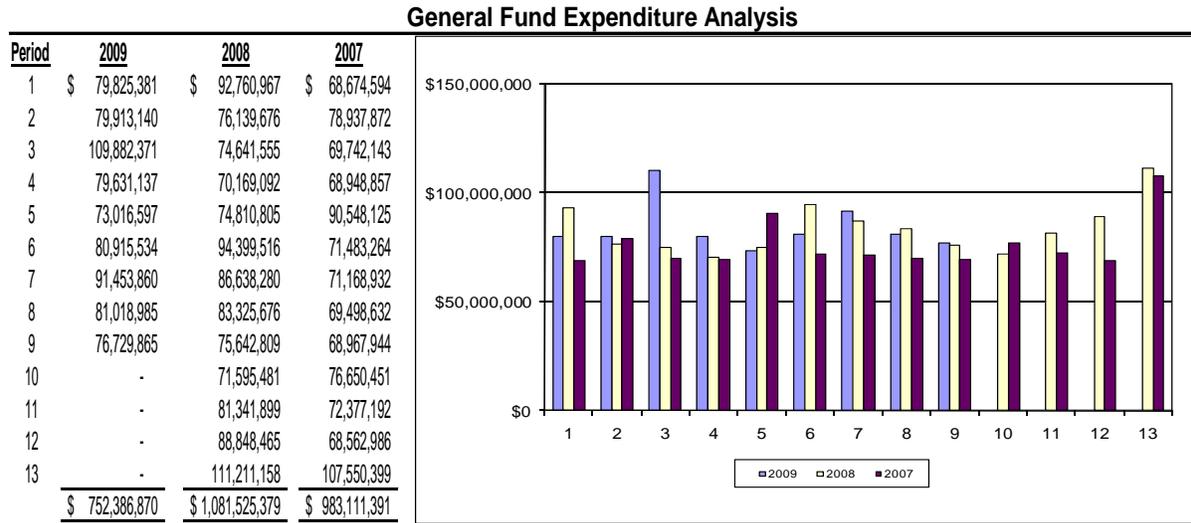
General Fund expenditures totaled \$752.4 million which is a \$23.9 million (3.3%) increase from last year. Despite this increase, the General Fund has expended \$51.5 million less than estimated in the Period-to-Date Budget. The discussion below addresses the expenditure categories with significant changes from last year and the individual departments that contribute to these totals.

- *Personnel* expenditures are up \$23.9 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. Additionally, this variance is due to the inclusion of the Special Engineering department in the General Fund in Fiscal Year 2009.
- *Supplies/Services* expenditures are down \$4.5 million from this point last year which is mainly due to a timing difference of a budgeted transfer to the Police Decentralization Fund.

General Fund Expenditures by Category

	Revised	FY09 YTD	FY08 YTD	YTD	%
	Budget	Actuals	Actuals	Change	
Personnel Services	\$ 530,879,832	\$ 358,743,016	\$ 334,796,436	\$ 23,946,580	7.2%
Fringe Benefits	284,371,328	198,859,536	196,522,965	2,336,571	1.2%
Supplies / Services	278,171,780	144,029,481	148,512,157	(4,482,676)	-3.0%
Data Processing	37,432,677	29,690,541	28,262,613	1,427,928	5.1%
Energy	27,880,895	17,429,567	16,562,975	866,592	5.2%
Outlay	8,124,925	3,634,729	3,871,232	(236,503)	-6.1%
Total General Fund Expenditures	\$ 1,166,861,437	\$ 752,386,870	\$ 728,528,378	\$ 23,858,492	3.3%

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



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 \$26.4 million which is \$4.1 million lower than this point last year and is primarily due to a decrease in contractual services and refuse disposal fee expenditures.
- *Citywide Program* expenditures totaled \$39.5 million which is \$9.5 million higher than this point last year and is primarily due to increased transfers to the Public Liability Claims Fund.
- *Police Department* expenditures totaled \$263.7 million which is \$4.7 million lower than this point last year and \$14.2 million below the Period-to-Date Budget. These variances are primarily due to timing differences of the budgeted transfer to the Police Decentralization Fund and Supplies/Services expenditures as well as to lower than anticipated personnel expenditures.
- *San Diego Fire-Rescue* expenditures totaled \$134.8 million which is \$4.4 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 \$39.1 million which is \$16.3 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, actual expenditures for this department are \$5.3 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 \$38.1 million which is \$8.3 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 \$14.5 million which is \$12.0 million higher than this point last year and is mainly due to increased personnel costs, motive equipment rentals, and transfers for a Capital Improvement Project. However, this department is \$14.7 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 Budget	FY09 YTD Actuals	Variance	%
Storm Water	\$ 29,175,922	\$ 14,491,713	\$ 14,684,209	50.3%
Police	277,893,979	263,650,287	14,243,692	5.1%
General Services	46,385,745	38,108,570	8,277,175	17.8%
Engineering and Capital Projects	44,410,640	39,142,129	5,268,511	11.9%
San Diego Fire-Rescue	130,415,447	134,772,968	(4,357,521)	-3.3%
All Other Departments	275,609,004	262,221,203	13,387,801	4.9%
Total General Fund Expenditures	\$ 803,890,737	\$ 752,386,870	\$ 51,503,867	6.4%

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

Other Budgeted Funds

WATER DEPARTMENT

Water Department revenue totaled \$329.6 million which is a \$64.0 million (24.1%) 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 \$15.1 million (4.4%) 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 \$274.2 million which is a \$57.8 million (26.7%) 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 \$84.8 million (23.6%) 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 \$61.8 million. However, CIP expenses exceed CIP revenue by \$6.4 million. In aggregate, year-to-date revenue exceeds expenses by \$55.4 million. However, once the \$134.7 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$79.3 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	\$ 253,290,843	\$ -	\$ 253,290,843
Expenses	335,808,205	191,446,193	9,949,314	201,395,507
	<u>(2,057,206)</u>	<u>61,844,650</u>	<u>(9,949,314)</u>	<u>51,895,336</u>
Capital Improvement Project				
Revenue	176,659,017	76,298,486	-	76,298,486
Expenses	353,318,242	82,705,333	124,799,840	207,505,173
	<u>(176,659,225)</u>	<u>(6,406,847)</u>	<u>(124,799,840)</u>	<u>(131,206,687)</u>
Contingency Reserve	19,936,102	-	-	-
Net Impact	<u>\$ (198,652,533)</u>	<u>\$ 55,437,803</u>	<u>\$ (134,749,154)</u>	<u>\$ (79,311,351)</u>

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

SEWER FUNDS

Sewer Funds revenue totaled \$278.0 million which marks a decrease of \$1.4 million (0.5%) 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 \$49.6 million (15.1%) 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 \$169.3 million which is down \$3.2 million (1.9%) from last year and is \$130.3 million (43.5%) 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 \$105.3 million and CIP revenue exceeds CIP expenses by \$3.3 million. In aggregate, year-to-date revenue exceeds expenses by \$108.6 million. However, once the \$110.1 million of encumbered commitments are taken into account, year-to-date expenses and encumbrances exceed revenue by \$1.5 million.

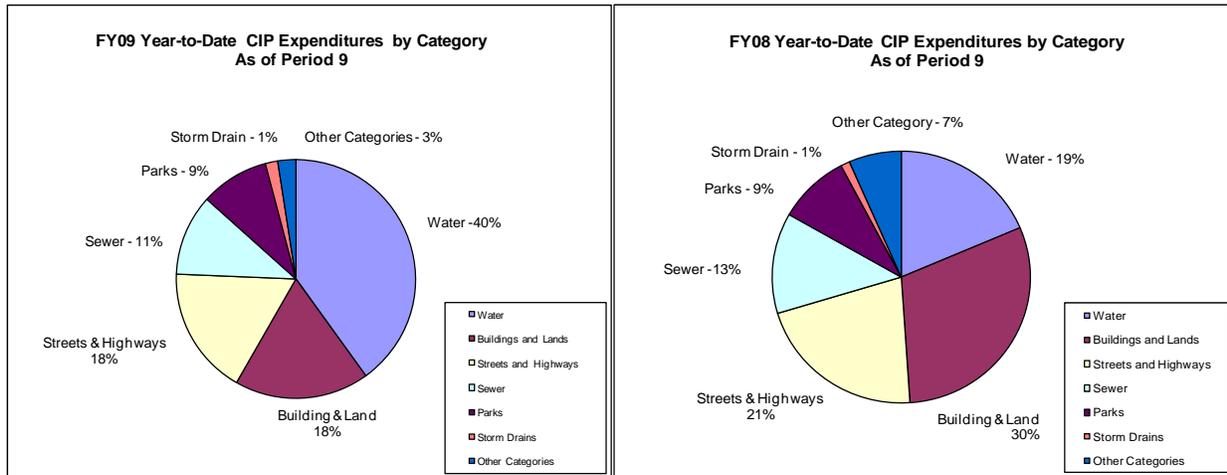
Sewer Department Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	\$ 365,868,000	\$ 252,565,743	\$ -	\$ 252,565,743
Expenses	364,879,817	147,251,570	26,939,996	174,191,566
	<u>988,183</u>	<u>105,314,173</u>	<u>(26,939,996)</u>	<u>78,374,177</u>
Capital Improvement Project				
Revenue	118,200,000	25,418,777	-	25,418,777
Expenses	219,066,646	22,089,636	83,159,514	105,249,150
	<u>(100,866,646)</u>	<u>3,329,141</u>	<u>(83,159,514)</u>	<u>(79,830,373)</u>
Contingency Reserve	32,320,233	-	-	-
Net Impact	<u>\$ (132,198,696)</u>	<u>\$ 108,643,314</u>	<u>\$ (110,099,510)</u>	<u>\$ (1,456,196)</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 \$203.9 million which is an increase of \$69.4 million (51.6%) from last year's expenditures of \$134.5 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 9 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	\$ 58,123,879	\$ 38,007,872	\$ 24,115,738
LOGAN HEIGHTS BRANCH LIBRARY	10,319,403	7,076,229	3,941,357

Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MIRAMAR WTP FLOC & SEDIMENTATION BASIN (732840) CONTRACT B 188770	\$ 56,681,618	\$ 43,669,241	\$ 21,186,941
ALVARADO WTP-OZONE IMPROVEMENTS (PH IV) SUB OF CIP 732613 WO 189030	40,589,302	13,535,863	12,037,248
OTAY WATER TREATMENT PLANT UPGRADE - PHASE I JO 182490/186300	21,578,962	11,188,950	5,933,117
OTAY WATER TREATMENT PLANT UPGRADE - PH. II (SUB OF CIP732850)JO188460/188950	14,568,425	6,929,348	4,948,702
OTAY SECOND PIPELINE-CAST IRON REPLACEMENT PHASE (732860 SUB) WO187030	11,743,052	6,281,491	3,906,574
MIRAMAR WTP CONTRACT C	20,473,663	4,573,705	3,212,783
RANCHO BERNARDO RESERVOIR	9,101,771	8,638,067	2,555,695
DESIGN/BUILD 554 - WATER	3,447,000	2,146,965	1,820,101
OTAY SECOND PIPELINE	6,445,356	2,542,259	1,767,612

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	\$ 2,350,614	\$ 2,200,379
SEWER & WATER GJ 796 (AA440010) WO 178740	4,063,202	2,451,679	2,137,066
PALM AVENUE ACCEL SEWER PROJECT(AA462060) WO 177770	3,288,623	2,620,110	1,899,174

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	\$ 5,000,502	\$ 5,000,502
SEISMIC RETRO. - BRIDGE NO. HARBOR DR. OVER NAVY ESTUARY (AA530370) HBRR	17,584,481	5,761,610	4,430,973
SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT	14,500,000	11,293,093	4,123,210
DESERT VIEW DRIVE ALLEY (AA 528050)	6,750,000	3,642,393	3,642,393
ASPHALT OVERLAY GROUP I -FY08 (AA590010)	6,157,113	2,871,248	2,871,248

Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
CARMEL VALLEY COMMUNITY PARK SOUTH - NEIGHBORHOOD PARK	\$ 9,977,841	\$ 7,158,311	\$ 3,980,566
CARMEL VALLEY COMMUNITY PARK SOUTH RECREATION BUILDING	5,800,000	3,846,806	2,743,346
RANCH ENCANTADA PARK - NEIGHBORHOOD NO1	2,800,000	2,798,977	2,741,334
NEIGHBORHOOD PARK NO.1	5,760,089	3,593,286	1,662,337

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	\$ 1,980,098	\$ 1,932,827

Other

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
WEST MIRAMAR LANDFILL LINER MODULE E	\$ 9,350,715	\$ 2,917,516	\$ 2,910,525

General Fund Revenue Status Report
For Period 9, Ended March 06, 2009 (68% 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	\$ 221,897,744	\$ 396,620,386	55.9%	\$ 222,309,505	\$ (411,761)	-0.2%	\$ 210,048,988	\$ 11,848,756	5.6%
Safety Sales Taxes	4,206,843	7,394,461	56.9%	5,654,640	(1,447,797)	-25.6%	4,516,291	(309,448)	-6.9%
General Fund Sales Taxes	109,235,478	216,223,907	50.5%	111,596,149	(2,360,671)	-2.1%	117,137,168	(7,901,690)	-6.7%
General Fund TOT	42,102,606	82,189,398	51.2%	48,417,698	(6,315,092)	-13.0%	48,515,018	(6,412,412)	-13.2%
Property Transfer Taxes	2,668,896	6,452,301	41.4%	5,579,646	(2,910,750)	-52.2%	4,486,127	(1,817,231)	-40.5%
Licenses & Permits									
Business Taxes	6,217,608	11,035,935	56.3%	7,164,411	(946,803)	-13.2%	6,015,839	201,769	3.4%
Rental Unit Taxes	5,039,587	6,775,000	74.4%	4,214,068	825,519	19.6%	5,011,087	28,500	0.6%
Parking Meters	4,579,058	6,900,000	66.4%	4,538,820	40,238	0.9%	4,557,100	21,958	0.5%
Refuse Collector Business Taxes	616,801	1,800,000	34.3%	1,253,365	(636,564)	-50.8%	1,462,657	(845,856)	-57.8%
Other Misc Licenses & Permits	5,308,919	6,176,210	86.0%	4,201,535	1,107,384	26.4%	5,578,202	(269,283)	-4.8%
Total Licenses & Permits	21,761,973	32,687,145	66.6%	21,372,199	389,774	1.8%	22,624,885	(862,912)	-3.8%
Fines & Forfeitures									
Parking Citations	8,019,574	19,417,599	41.3%	13,442,949	(5,423,375)	-40.3%	10,182,900	(2,163,326)	-21.2%
Municipal Court	4,951,483	7,613,809	65.0%	5,458,976	(507,493)	-9.3%	5,088,099	(136,616)	-2.7%
Negligent Impound	2,306,281	2,850,000	80.9%	1,973,079	333,202	16.9%	1,685,794	620,487	36.8%
Other Misc Fines & Forfeitures	3,319,468	4,333,600	76.6%	3,279,139	40,329	1.2%	1,395,860	1,923,608	137.8%
Total Fines & Forfeitures	18,596,806	34,215,008	54.4%	24,154,143	(5,557,337)	-23.0%	18,352,653	244,153	1.3%
Interest & Dividends	7,222,860	8,779,338	82.3%	6,655,881	566,979	8.5%	7,025,582	197,278	2.8%
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	8,097,586	17,627,585	45.9%	8,636,440	(538,854)	-6.2%	8,017,991	79,595	1.0%
Refuse Collection	3,992,491	9,100,000	43.9%	4,638,255	(645,764)	-13.9%	4,599,115	(606,624)	-13.2%
Other Franchises	264,460	259,079	102.1%	245,330	19,130	7.8%	351,732	(87,272)	-24.8%
Total Franchises	32,871,553	68,365,147	48.1%	35,085,695	(2,214,142)	-6.3%	32,500,806	370,747	1.1%
Rents & Concessions									
Mission Bay	16,906,233	29,867,209	56.6%	17,090,946	(184,713)	-1.1%	15,932,244	973,989	6.1%
Pueblo Lands	3,209,985	5,544,964	57.9%	3,838,824	(628,839)	-16.4%	2,450,144	759,841	31.0%
Other Rents and Concessions	5,284,349	7,340,771	72.0%	4,659,669	624,680	13.4%	2,872,503	2,411,846	84.0%
Total Rents & Concessions	25,400,567	42,752,944	59.4%	25,589,439	(188,872)	-0.7%	21,254,891	4,145,676	19.5%
Motor Vehicle License Fees	2,461,116	6,029,889	40.8%	4,458,236	(1,997,120)	-44.8%	4,117,356	(1,656,240)	-40.2%
Revenues from Other Agencies	3,486,873	15,786,787	22.1%	5,098,030	(1,611,157)	-31.6%	6,113,515	(2,626,642)	-43.0%
Charges for Current Services	26,986,881	36,394,134	74.2%	24,681,962	2,304,919	9.3%	22,862,700	4,124,181	18.0%
Services & Transfers	93,724,042	200,381,395	46.8%	118,213,501	(24,489,459)	-20.7%	59,410,462	34,313,580	57.8%
Miscellaneous Revenue	2,834,987	2,589,197	109.5%	1,643,775	1,191,212	72.5%	1,977,513	857,474	43.4%
Total General Fund Revenue	\$ 615,459,225	\$ 1,156,861,437		\$ 660,510,499	\$ (45,051,274)	-6.8%	\$ 580,943,955	\$ 34,515,270	5.9%

General Fund Expenditure Status Report
For Period 9, Ended March 6, 2009 (68% 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	\$ 8,675,943	\$ 16,771,870	51.7%	\$ 10,787,850	\$ 2,111,907	19.6%	\$ 9,561,698	\$ (885,755)	-9.3%
City Planning and Development	277,040	267,048	103.7%	267,048	(9,992)	-3.7%	459,794	(182,754)	-39.7%
Development Services	4,472,080	6,327,916	70.7%	4,423,342	(48,738)	-1.1%	4,926,283	(454,203)	-9.2%
Real Estate Assets	2,608,063	3,822,627	68.2%	2,661,455	53,392	2.0%	2,477,106	130,957	5.3%
Community and Legislative Services									
Community and Legislative Services	2,787,461	3,983,006	70.0%	2,811,081	23,620	0.8%	2,826,164	(38,703)	-1.4%
Economic Growth Services ¹	160,128	633,382	25.3%	211,116	50,988	24.2%	-	160,128	100.0%
Community Services									
Community Services ¹	228,537	177,624	128.7%	177,624	(50,913)	-28.7%	-	228,537	100.0%
Customer Services	1,275,236	1,189,794	107.2%	1,189,794	(85,442)	-7.2%	1,556,524	(281,288)	-18.1%
Environmental Services	26,375,012	38,994,116	67.6%	27,447,494	1,072,482	3.9%	30,426,252	(4,051,240)	-13.3%
Library	24,806,697	36,710,701	67.6%	25,313,516	506,819	2.0%	24,907,437	(100,740)	-0.4%
Park and Recreation	55,991,555	86,815,764	64.5%	58,714,546	2,722,991	4.6%	56,378,151	(386,596)	-0.7%
Office of the Chief Financial Officer									
Office of the Chief Financial Officer	725,677	955,392	76.0%	480,644	(245,033)	-51.0%	510,505	215,172	42.1%
City Comptroller	7,547,809	12,097,492	62.4%	8,211,494	663,685	8.1%	7,212,038	335,771	4.7%
City Treasurer	8,473,837	14,164,860	59.8%	9,939,693	1,465,856	14.7%	7,784,159	689,678	8.9%
Citywide Program Expenditures	39,506,519	58,484,764	67.6%	42,053,056	2,546,537	6.1%	30,050,032	9,456,487	31.5%
Debt Management	1,503,027	2,753,916	54.6%	1,868,253	365,226	19.5%	1,612,296	(109,269)	-6.8%
Financial Management	2,858,605	3,886,220	73.6%	2,629,126	(229,479)	-8.7%	1,811,368	1,047,237	57.8%
Purchasing and Contracting	2,681,047	4,304,168	62.3%	2,899,864	218,817	7.5%	3,398,410	(717,363)	-21.1%
Office of Ethics and Integrity									
Office of Ethics and Integrity	901,183	1,022,588	88.1%	1,066,084	164,901	15.5%	1,154,230	(253,047)	-21.9%
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	513,213	775,950	66.1%	537,165	23,952	4.5%	367,984	145,229	39.5%
City Auditor ¹	1,046,316	1,677,628	62.4%	1,143,293	96,977	8.5%	-	1,046,316	100.0%
Administration ¹	1,131,059	3,367,198	33.6%	1,361,647	230,588	16.9%	738	1,130,321	153160.0%
Business Office	894,175	1,482,172	60.3%	1,373,302	479,127	34.9%	1,567,859	(673,684)	-43.0%
Human Resources ¹	919,972	1,698,656	54.2%	969,423	49,451	5.1%	556,362	363,610	65.4%
Office of the Chief Information Officer	22,560,185	24,826,754	90.9%	22,877,413	317,228	1.4%	23,774,570	(1,214,385)	-5.1%
Office of the Assistant Chief Operating Officer	-	180,753	-	60,249	60,249	100.0%	-	-	-
Other									
Tax and Revenue Anticipation Notes	1,585,847	3,094,061	51.3%	398,596	(1,187,251)	-297.9%	604,578	981,269	162.3%
Public Safety and Homeland Security									
Office of Homeland Security	925,112	1,520,107	60.9%	1,094,280	169,168	15.5%	1,135,330	(210,218)	-18.5%
Police	263,650,287	405,114,193	65.1%	277,893,979	14,243,692	5.1%	268,349,686	(4,699,399)	-1.8%
Public Safety	567,695	720,903	78.7%	1,211,731	644,036	53.2%	879,303	(311,608)	-35.4%
San Diego Fire-Rescue	134,772,968	188,411,827	71.5%	130,415,447	(4,357,521)	-3.3%	132,104,283	2,668,685	2.0%
Public Works									
Engineering and Capital Projects ¹	39,142,129	64,950,437	60.3%	44,410,640	5,268,511	11.9%	22,855,471	16,286,658	71.3%
General Services	38,108,570	63,260,284	60.2%	46,385,745	8,277,175	17.8%	41,668,160	(3,559,590)	-8.5%
Storm Water ¹	14,491,713	43,146,521	33.6%	29,175,922	14,684,209	50.3%	2,446,682	12,045,031	492.3%
Public Works	177,174	324,388	54.6%	224,532	47,358	21.1%	465,823	(288,649)	-62.0%
Non-Mayoral									
City Attorney	25,514,057	36,391,174	70.1%	25,156,565	(357,492)	-1.4%	25,773,296	(259,239)	-1.0%
City Clerk	2,924,686	4,360,450	67.1%	3,084,785	160,099	5.2%	2,932,603	(7,917)	-0.3%
City Council - District 1	639,092	940,500	68.0%	669,232	30,140	4.5%	582,414	56,678	9.7%
City Council - District 2	484,736	940,500	51.5%	664,092	179,356	27.0%	615,093	(130,357)	-21.2%
City Council - District 3	690,699	940,500	73.4%	684,792	(15,907)	-0.9%	643,355	47,344	7.4%
City Council - District 4	702,271	990,000	70.9%	685,359	(16,912)	-2.5%	648,376	53,895	8.3%
City Council - District 5	583,541	940,500	62.0%	674,510	90,969	13.5%	555,336	28,205	5.1%
City Council - District 6	624,077	990,000	63.0%	685,350	61,273	8.9%	597,083	26,994	4.5%
City Council - District 7	719,615	940,500	76.5%	713,191	(6,424)	-0.9%	630,082	89,533	14.2%
City Council - District 8	678,733	990,000	68.6%	685,332	6,599	1.0%	626,404	52,329	8.4%
Council Administration	1,158,648	1,876,400	61.7%	1,381,802	223,154	16.1%	1,130,389	28,259	2.5%
Ethics Commission	665,532	948,427	70.2%	660,201	(5,331)	-0.8%	536,594	128,938	24.0%
Office of the IBA	1,038,783	1,466,204	70.8%	1,062,174	23,391	2.2%	925,015	113,768	12.3%
Personnel	3,606,455	6,231,202	57.9%	4,396,908	790,453	18.0%	4,121,946	(515,481)	-12.5%
Miscellaneous ²	14,074	-	100.0%	-	(14,074)	-100.0%	730,913	(716,839)	-98.1%
Total General Fund Expenditures	\$ 752,386,870	\$ 1,166,861,437	64.5%	\$ 803,890,737	\$ 51,503,867	6.4%	\$ 728,528,378	\$ 23,858,492	3.3%

¹ Year-to-year changes 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 9, Ended March 6, 2009 (68% 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
Citywide Program Expenditures									
Annual Audit	\$ -	\$ 1,000,000	-	\$ 675,000	\$ 675,000	100.0%	\$ 1,219,065	\$ (1,219,065)	-100.0%
Assessments To Public Property	199,486	425,235	46.9%	275,000	75,514	27.5%	198,727	759	0.4%
Citywide Elections	724,874	2,700,000	26.8%	2,518,805	1,793,931	71.2%	504	724,370	143724.2%
Corporate Master Leases Rent	6,878,966	9,023,325	76.2%	6,573,325	(305,641)	-4.6%	4,745,774	2,133,192	44.9%
Employee Personal Prop Claims	2,148	5,000	43.0%	5,000	2,852	57.0%	3,552	(1,404)	-39.5%
Insurance	1,210,571	1,365,879	88.6%	1,360,849	150,278	11.0%	1,271,429	(60,858)	-4.8%
Leverage of Employee Pick-Up Savings	-	14,000	-	-	-	-	-	-	-
Memberships	689,636	630,000	109.5%	630,000	(59,636)	-9.5%	681,678	7,958	1.2%
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	332,016	3,027,643	11.0%	280,000	(52,016)	-18.6%	449,608	(117,592)	-26.2%
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	219,744	1,982,000	11.1%	496,000	276,256	55.7%	1,358,923	(1,139,179)	-83.8%
Transfer to Park Improvement Funds	-	4,933,605	-	-	-	-	-	-	-
Transportation Subsidy	139,000	278,077	50.0%	139,077	77	0.1%	139,000	-	-
General Fund Fringe Benefits Reserve	-	4,000,000	-	-	-	-	-	-	-
Miscellaneous ²	-	-	-	-	-	-	1,432	(1,432)	-100.0%
Total Citywide Program Expenditures	\$ 39,506,519	\$ 58,484,764	67.6%	\$ 42,053,056	\$ 2,546,537	6.1%	\$ 30,050,032	\$ 9,456,487	31.5%

¹ Year-to-Year changes are due to a result of structural changes.

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

Other Budgeted Funds Revenue Status Report
For Period 9, Ended March 06, 2009 (68% 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	\$ 25,985,575	\$ 49,537,998	52.5%	\$ 32,708,267	\$ (6,722,692)	-20.6%	\$ 32,822,822	\$ (6,837,247)	-20.8%
Facilities Financing Fund	1,772,709	2,655,287	66.8%	1,366,455	406,254	29.7%	1,447,056	325,653	22.5%
Mission Bay Improvements Fund	96,346	2,466,802	3.9%	-	96,346	100.0%	64,652	31,694	49.0%
Municipal Parking Garages Fund	2,249,717	3,323,035	67.7%	2,274,219	(24,502)	-1.1%	2,567,250	(317,533)	-12.4%
PETCO Park Fund	10,477,958	15,500,447	67.6%	14,099,961	(3,622,003)	-25.7%	8,757,964	1,719,994	19.6%
QUALCOMM Stadium Operating Fund	13,907,876	17,088,498	81.4%	13,339,404	568,472	4.3%	11,419,824	2,488,052	21.8%
Redevelopment Fund	1,999,418	3,338,616	59.9%	2,336,000	(336,582)	-14.4%	1,442,991	556,427	38.6%
Regional Park Improvements Fund ²	90,896	2,466,803	3.7%	-	90,896	100.0%	50,673	40,223	79.4%
Solid Waste Local Enforcement Agency Fund	514,051	857,528	59.9%	690,101	(176,050)	-25.5%	625,466	(111,415)	-17.8%
Community and Legislative Services									
Public Art Fund	-	30,000	-	20,772	(20,772)	-100.0%	-	-	-
Transient Occupancy Tax Fund	45,134,067	89,354,186	50.5%	44,689,758	444,309	1.0%	43,862,939	1,271,128	2.9%
Community Services									
Automated Refuse Container Fund ¹	392,132	500,000	78.4%	346,158	45,974	13.3%	129,451	262,681	202.9%
Energy Conservation Program Fund	1,704,084	1,802,168	94.6%	1,642,168	61,916	3.8%	2,283,415	(579,331)	-25.4%
Environmental Growth Fund 1/3	2,324,709	4,792,342	48.5%	3,588,381	(1,263,672)	-35.2%	2,231,451	93,258	4.2%
Environmental Growth Fund 2/3	4,668,837	10,258,605	45.5%	7,143,927	(2,475,090)	-34.6%	4,483,723	185,114	4.1%
Golf Course Enterprise Fund	10,677,629	15,458,000	69.1%	9,702,823	974,806	10.0%	11,362,492	(684,863)	-6.0%
Los Penasquitos Canyon Preserve Fund	65,000	176,000	36.9%	61,918	3,082	5.0%	76,174	(11,174)	-14.7%
Open Space Park Facilities Fund ²	9,235	488,100	1.9%	459,806	(450,571)	-98.0%	18,705	(9,470)	-50.6%
Recycling Fund	14,062,016	20,208,540	69.6%	14,227,959	(165,943)	-1.2%	15,702,108	(1,640,092)	-10.4%
Refuse Disposal Funds	24,791,106	34,519,892	71.8%	24,410,266	380,840	1.6%	26,853,359	(2,062,253)	-7.7%
Office of the Chief Financial Officer									
Central Stores Internal Service Fund	20,535,735	23,773,316	86.4%	16,558,911	3,976,824	24.0%	19,895,126	640,609	3.2%
Risk Management Fund	3,847,265	6,599,088	58.3%	4,568,598	(721,333)	-15.8%	6,163,379	(2,316,114)	-37.6%
Office of the Mayor and COO									
Information Technology Fund	10,422,560	12,967,680	80.4%	10,277,438	145,122	1.4%	10,345,008	77,552	0.7%
Public Utilities									
Metropolitan Wastewater Fund	277,984,520	484,068,000	57.4%	327,535,380	(49,550,860)	-15.1%	279,395,274	(1,410,754)	-0.5%
Water Department Fund	329,589,329	510,410,016	64.6%	344,642,755	(15,053,426)	-4.4%	265,607,128	63,982,201	24.1%
Public Works									
AB 2928 - Transportation Relief Fund	4,917,580	12,676,642	38.8%	8,776,134	(3,858,554)	-44.0%	102,637	4,814,943	4691.2%
City Airport Fund	3,896,457	4,550,218	85.6%	3,234,492	661,965	20.5%	4,020,870	(124,413)	-3.1%
Fleet Services Fund	36,929,382	52,795,829	69.9%	35,790,064	1,139,318	3.2%	33,706,092	3,223,290	9.6%
Fleet Services Replacement Fund	24,390,822	38,735,344	63.0%	27,290,598	(2,899,776)	-10.6%	25,305,599	(914,777)	-3.6%
Publishing Services Internal Fund	3,513,816	4,618,052	76.1%	2,835,748	678,068	23.9%	3,017,628	496,188	16.4%
Utilities Undergrounding Program Fund	1,075,012	48,490,966	2.2%	33,570,666	(32,495,654)	-96.8%	927,129	147,883	16.0%
Public Safety and Homeland Security									
Emergency Medical Services Fund	3,052,223	7,327,295	41.7%	3,750,142	(697,919)	-18.6%	3,852,579	(800,356)	-20.8%
Fire and Lifeguard Facilities Fund ¹	549,800	1,621,208	33.9%	-	549,800	100.0%	1,628,925	(1,079,125)	-66.2%
Police Decentralization Fund ¹	-	6,712,161	-	2,000,000	(2,000,000)	-100.0%	7,860,507	(7,860,507)	-100.0%
Seized and Forfeited Assets Funds	992,307	1,000,000	99.2%	615,384	376,923	61.3%	1,556,093	(563,786)	-36.2%
STOP- Serious Traffic Offenders Program ¹	703,550	1,200,000	58.6%	741,148	(37,598)	-5.1%	365,310	338,240	92.6%
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	1,372,591	1,996,510	68.7%	880,427	492,164	55.9%	1,367,691	4,900	0.4%
Convention Center Complex Funds	8,391,040	20,313,553	41.3%	13,816,166	(5,425,126)	-39.3%	2,566,506	5,824,534	226.9%
Enterprise Resource Planning (ERP)	2,546,751	9,389,730	27.1%	6,500,583	(3,953,832)	-60.8%	86,317	2,460,434	2850.5%
Gas Tax Fund	18,487,547	27,936,551	66.2%	18,743,840	(256,293)	-1.4%	16,273,840	2,213,707	13.6%
Storm Drain Fund	4,031,299	6,046,746	66.7%	4,186,206	(154,907)	-3.7%	4,269,444	(238,145)	-5.6%
TOT - Convention Center Fund	4,321,271	4,339,198	99.6%	4,339,198	(17,927)	-0.4%	4,304,317	16,954	0.4%
TransNet Extension Fund ¹	15,624,498	40,231,973	38.8%	19,734,515	(4,110,017)	-20.8%	61,911	15,562,587	25137.0%
Trolley Extension Reserve Fund ¹	73,702	4,008,096	1.8%	3,097,284	(3,023,582)	-97.6%	1,114,707	(1,041,005)	-93.4%
Zoological Exhibits Fund	5,792,316	9,679,780	59.8%	5,408,553	383,763	7.1%	5,183,669	608,647	11.7%

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 9, Ended March 06, 2009 (68% Completed)
(Unaudited)

	<u>Period-to-Date Expenditure</u>	<u>Revised Budget</u>	<u>% Consumed</u>	<u>Period-to-Date Budget</u>	<u>Period-to-Date Variance</u>	<u>% Variance</u>	<u>FY08 Period-to-Date Expenditure</u>	<u>FY09/FY08 Change</u>	<u>% Change</u>
City Planning & Development									
Development Services Enterprise Fund	\$ 33,439,608	\$ 49,281,163	67.9%	\$ 32,161,651	\$ (1,277,957)	-4.0%	\$ 33,548,602	\$ (108,994)	-0.3%
Facilities Financing Fund	1,655,340	2,655,287	62.3%	1,366,455	(288,885)	-21.1%	1,317,846	337,494	25.6%
Mission Bay Improvements Fund	194,273	1,261,817	15.4%	-	(194,273)	-100.0%	2,742	191,531	6985.1%
Municipal Parking Garages Fund	3,120,491	4,592,461	67.9%	3,705,194	584,703	15.8%	1,311,388	1,809,103	138.0%
PETCO Park Fund	15,516,936	17,668,821	87.8%	15,932,460	415,524	2.6%	16,023,474	(506,538)	-3.2%
QUALCOMM Stadium Operating Fund	13,002,938	18,712,887	69.5%	14,867,155	1,864,217	12.5%	14,470,293	(1,467,355)	-10.1%
Redevelopment Fund	2,281,506	3,338,616	68.3%	2,337,732	56,226	2.4%	2,158,988	122,518	5.7%
Regional Park Improvements Fund	426,604	3,387,750	12.6%	918,684	492,080	53.6%	336,202	90,402	26.9%
Solid Waste Local Enforcement Agency Fund	397,091	934,850	42.5%	653,072	255,981	39.2%	300,693	96,398	32.1%
Community & Legislative Services									
Public Art Fund	7,477	30,000	24.9%	20,754	13,277	64.0%	19,872	(12,395)	-62.4%
Transient Occupancy Tax Fund	42,966,057	89,354,186	48.1%	53,754,035	10,787,978	20.1%	41,033,892	1,932,165	4.7%
Community Services									
Automated Refuse Container Fund	160,682	500,000	32.1%	346,158	185,476	53.6%	152,318	8,364	5.5%
Energy Conservation Program Fund	1,123,234	1,802,168	62.3%	1,208,128	84,894	7.0%	1,137,198	(13,964)	-1.2%
Environmental Growth Fund 1/3	1,899,442	5,489,127	34.6%	2,010,165	110,723	5.5%	1,655,734	243,708	14.7%
Environmental Growth Fund 2/3 ¹	1,769,337	14,902,183	11.9%	1,771,956	2,619	0.1%	(155,299)	1,924,636	-1239.3%
Golf Course Enterprise Fund	9,499,573	13,625,300	69.7%	7,763,699	(1,735,874)	-22.4%	7,048,597	2,450,976	34.8%
Los Penasquitos Canyon Preserve Fund	142,873	227,838	62.7%	155,842	12,969	8.3%	146,448	(3,575)	-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	13,697,394	23,079,294	59.3%	13,992,452	295,058	2.1%	14,142,698	(445,304)	-3.1%
Refuse Disposal Funds	16,806,315	33,646,204	50.0%	19,501,944	2,695,629	13.8%	17,243,393	(437,078)	-2.5%
Office of the Chief Financial Officer									
Central Stores Internal Service Fund	19,784,928	23,773,316	83.2%	16,458,464	(3,326,464)	-20.2%	19,553,594	231,334	1.2%
Risk Management Fund	5,692,599	8,868,110	64.2%	6,227,722	535,123	8.6%	5,668,015	24,584	0.4%
Office of the Mayor and COO									
Information Technology Fund	9,148,346	15,155,819	60.4%	10,522,561	1,374,215	13.1%	8,720,581	427,765	4.9%
Public Utilities									
Metropolitan Wastewater Fund	169,341,206	616,266,696	27.5%	299,659,552	130,318,346	43.5%	172,572,983	(3,231,777)	-1.9%
Water Department Fund	274,151,526	709,062,549	38.7%	358,944,362	84,792,836	23.6%	216,313,351	57,838,175	26.7%
Public Works									
AB 2928 - Transportation Relief Fund	-	12,676,642	-	8,776,134	8,776,134	100.0%	4,106,043	(4,106,043)	-100.0%
City Airport Fund	2,675,462	5,680,953	47.9%	3,632,715	957,253	26.4%	1,742,907	932,555	53.5%
Fleet Services Fund	30,567,794	52,795,829	57.9%	34,631,946	4,064,152	11.7%	31,528,350	(960,556)	-3.0%
Fleet Services Replacement Fund	19,533,048	129,759,314	15.1%	24,196,921	4,663,873	19.3%	14,025,404	5,507,644	39.3%
Publishing Services Internal Fund	3,392,221	4,544,986	74.6%	3,182,961	(209,260)	-6.6%	3,728,977	(336,756)	-9.0%
Utilities Undergrounding Program Fund	653,912	1,146,575	57.0%	798,289	144,377	18.1%	888,784	(234,872)	-26.4%
Public Safety and Homeland Security									
Emergency Medical Services Fund	3,791,008	7,105,288	53.4%	4,930,090	1,139,082	23.1%	4,184,277	(393,269)	-9.4%
Fire and Lifeguard Facilities Fund	560,930	1,657,420	33.8%	575,099	14,169	2.5%	574,358	(13,428)	-2.3%
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	1,603,030	5,521,984	29.0%	2,678,440	1,075,410	40.2%	887,813	715,217	80.6%
STOP- Serious Traffic Offenders Program	712,930	1,200,000	59.4%	608,544	(104,386)	-17.2%	595,723	117,207	19.7%
Other									
Balboa/Mission Bay Improvement	6,235,637	6,955,219	89.7%	6,261,552	25,915	0.4%	6,118,299	117,338	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	6,982,230	20,718,894	33.7%	18,020,479	11,038,249	61.3%	6,847,324	134,906	2.0%
Enterprise Resource Planning (ERP)	2,116,444	16,907,016	12.5%	7,700,171	5,583,727	72.5%	1,318,353	798,091	60.5%
Gas Tax Fund	12,268,154	24,403,398	50.3%	14,265,682	1,997,528	14.0%	14,007,497	(1,739,343)	-12.4%
Storm Drain Fund	2,550,387	6,046,746	42.2%	4,186,206	1,635,819	39.1%	3,093,673	(543,286)	-17.6%
TOT - Convention Center Fund	4,122,238	13,732,203	30.0%	3,004,056	(1,118,182)	-37.2%	4,339,198	(216,960)	-5.0%
TransNet Extension Fund ¹	6,091,518	70,004,968	8.7%	29,521,047	23,429,529	79.4%	-	6,091,518	100.0%
Trolley Extension Reserve Fund	338,248	4,108,096	8.2%	3,118,784	2,780,536	89.2%	395,270	(57,022)	-14.4%
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 9, 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 03/31/09

BALANCE SHEET

ASSETS

Cash	\$	783,362
Other Short Term		702,222
Long Term		538,746
Total Assets		<u>2,024,330</u>

LIABILITIES

Short Term		250,810
Long Term		1,773,520
Total Liabilities		<u>2,024,330</u>

TOTAL EQUITY	\$	<u><u>-</u></u>
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INCOME STATEMENT

	Annual Budget	YTD Actual
REVENUE		
Operating	\$ 10,476,500	\$ 5,997,490
Non-Operating	-	-
Total Revenue	<u>10,476,500</u>	<u>5,997,490</u>
EXPENSES		
Operating	10,476,500	5,997,490
Non-Operating	-	-
Total Expenses	<u>10,476,500</u>	<u>5,997,490</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

- Year-to-Date Budget information is not available

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 03/31/09

BALANCE SHEET

ASSETS

Cash	\$ 4,570,119
Other Short Term	7,659,048
Long Term	<u>12,707,931</u>
Total Assets	<u>24,937,098</u>

LIABILITIES

Short Term	11,861,487
Long Term	<u>306,050</u>
Total Liabilities	<u>12,167,537</u>

TOTAL EQUITY	<u><u>\$ 12,769,561</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	\$ 33,801,095	\$ 35,631,078	\$ 1,829,983
Non-Operating	<u>200,000</u>	<u>162,500</u>	<u>118,762</u>	<u>(43,738)</u>
Total Revenue	<u>45,550,597</u>	<u>33,963,595</u>	<u>35,749,840</u>	<u>1,786,245</u>
EXPENSES				
Operating	46,537,597	35,189,944	35,018,670	(171,274)
Non-Operating	<u>1,661,000</u>	<u>1,579,656</u>	<u>1,982,000</u>	<u>402,344</u>
Total Expenses	<u>48,198,597</u>	<u>36,769,600</u>	<u>37,000,670</u>	<u>231,070</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ (2,648,000)</u></u>	<u><u>\$ (2,806,005)</u></u>	<u><u>\$ (1,250,830)</u></u>	<u><u>\$ 2,017,315</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 03/31/09

BALANCE SHEET

ASSETS

Cash	\$ 65,807
Other Short Term	309,275
Long Term	<u>12,640</u>
Total Assets	<u>387,723</u>

LIABILITIES

Short Term	44,606
Long Term	<u>294,270</u>
Total Liabilities	<u>338,875</u>

TOTAL EQUITY	<u>\$ 48,848</u>
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INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	\$ 2,716,900	\$ 2,037,675	\$ 1,560,972	\$ (476,703)
Non-Operating	-	-	-	-
Total Revenue	<u>2,716,900</u>	<u>2,037,675</u>	<u>1,560,972</u>	<u>(476,703)</u>
EXPENSES				
Operating	2,716,900	2,037,675	1,560,972	(476,703)
Non-Operating	-	-	-	-
Total Expenses	<u>2,716,900</u>	<u>2,037,675</u>	<u>1,560,972</u>	<u>(476,703)</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 2/27/09

BALANCE SHEET

ASSETS

Cash	\$	408,245,338
Other Short Term		3,292,598,308
Long Term		341,413,603
Total Assets		<u>4,042,257,249</u>

LIABILITIES

Short Term		813,483,945
Long Term		341,666,996
Total Liabilities		<u>1,155,150,941</u>

TOTAL EQUITY	\$	<u>2,887,106,308</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	24,315,018
Non-Operating	-	-
Total Expenses	<u>41,368,095</u>	<u>24,315,018</u>
TOTAL CHANGE IN EQUITY	<u>\$ (41,368,095)</u>	<u>\$ (24,315,018)</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