

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of December 31, 2014



Department of Finance
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 6 (as of December 31, 2014).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of December 31, 2014, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **un-audited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

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General Fund Summary (50% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	\$ 445,428,691	\$ 445,428,691	\$ 128,087,741	28.8%	\$ 154,081,693	\$ (25,993,952)	-16.9%
Sales Taxes	257,106,087	257,106,087	67,927,932	26.4%	63,350,961	4,576,971	7.2%
Transient Occupancy Taxes	92,332,290	92,332,290	43,423,905	47.0%	40,881,852	2,542,053	6.2%
Property Transfer Taxes	9,176,035	9,176,035	2,726,721	29.7%	2,949,391	(222,670)	-7.5%
Licenses & Permits	24,459,857	24,459,857	9,320,653	38.1%	10,027,639	(706,986)	-7.1%
Fines & Forfeitures	28,929,178	28,929,178	13,250,473	45.8%	10,961,257	2,289,216	20.9%
Interest & Dividends	1,414,251	1,414,251	(108,375)	-7.7%	(160,575)	52,200	-32.5%
Franchises	72,043,949	72,043,949	19,446,119	27.0%	18,447,539	998,580	5.4%
Rents & Concessions	45,911,742	45,911,742	22,578,022	49.2%	22,549,033	28,989	0.1%
Revenues from Other Agencies	9,494,782	9,494,782	5,800,539	61.1%	4,721,553	1,078,986	22.9%
Charges for Current Services	120,671,341	120,721,341	34,743,164	28.8%	32,915,831	1,827,333	5.6%
Miscellaneous Revenues	4,449,046	4,399,046	2,400,455	54.6%	2,629,772	(229,317)	-8.7%
Transfers	77,133,211	77,133,211	18,108,081	23.5%	27,775,192	(9,667,111)	-34.8%
Total General Fund Revenue	\$ 1,188,550,460	\$ 1,188,550,460	\$ 367,705,430	30.9%	\$ 391,131,138	\$ (23,425,708)	-6.0%
Adjustment for Comparison ¹					32,170,728		
					\$ 423,301,866		
Expenditures							
Personnel Services	\$ 493,402,034	\$ 496,578,884	\$ 252,890,292	50.9%	\$ 242,069,168	\$ 10,821,124	4.5%
Total PE	493,402,034	496,578,884	252,890,292	50.9%	242,069,168	10,821,124	4.5%
Fringe Benefits	339,899,132	339,899,132	169,274,602	49.8%	165,798,752	3,475,850	2.1%
Supplies	27,035,505	24,991,577	14,602,172	58.4%	13,495,319	1,106,853	8.2%
Contracts	173,706,365	174,969,980	75,746,431	43.3%	81,868,471	(6,122,040)	-7.5%
Information Technology	25,922,400	27,219,118	8,676,568	31.9%	9,356,938	(680,370)	-7.3%
Energy & Utilities	40,471,533	40,471,409	18,453,089	45.6%	16,917,430	1,535,659	9.1%
Capital Expenditure	3,355,837	1,642,504	418,408	25.5%	539,462	(121,054)	-22.4%
Debt	4,087,184	4,087,184	647,658	15.8%	2,165,792	(1,518,134)	-70.1%
Other Expenditures	5,381,576	5,379,576	2,205,897	41.0%	2,228,033	(22,136)	-1.0%
Transfers	89,160,870	87,183,072	47,818,130	54.8%	28,318,353	19,499,777	68.9%
Total NPE	709,020,402	705,843,552	337,842,955	47.9%	320,688,550	17,154,405	5.3%
Total General Fund Expenditures	\$ 1,202,422,436	\$ 1,202,422,436	\$ 590,733,247	49.1%	\$ 562,757,718	\$ 27,975,529	5.0%
Adjustment for Comparison ¹					31,947,741		
					\$ 594,705,459		
General Fund Encumbrances			64,047,885		65,534,203	(1,486,318)	
Net Impact	\$ (13,871,976)	\$ (13,871,976)	\$ (287,075,702)		\$ (237,160,783)	\$ (49,914,919)	

¹Adjustment made for comparison reflects those programs that have moved out of the general fund for FY2015

General Fund Revenue Status Report
As of Period 6, Ended December 31, 2014 (50% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 128,087,741	\$ 445,428,691	28.8%	\$ 154,081,693	\$ (25,993,952)	-16.9%
Sales Taxes	67,927,932	257,106,087	26.4%	63,350,961	4,576,971	7.2%
Transient Occupancy Taxes	43,423,905	92,332,290	47.0%	40,881,852	2,542,053	6.2%
Property Transfer Taxes	2,726,721	9,176,035	29.7%	2,949,391	(222,670)	-7.5%
Licenses & Permits¹						
Business Taxes	3,849,535	7,477,368	51.5%	3,754,432	95,103	2.5%
Rental Unit Taxes	641,116	7,271,794	8.8%	766,413	(125,297)	-16.3%
Alarm Permit Fees	1,404,618	2,876,016	48.8%	1,427,938	(23,320)	-1.6%
Application Fees	1,320,879	2,310,000	57.2%	1,284,854	36,025	2.8%
Other Licenses & Permits	2,104,505	4,524,679	46.5%	2,794,002	(689,497)	-24.7%
Total Licenses & Permits	9,320,653	24,459,857	38.1%	10,027,639	(706,986)	-7.1%
Fines & Forfeitures						
Parking Citations	9,023,376	19,723,478	45.7%	7,046,971	1,976,405	28.0%
Municipal Court	2,289,137	6,157,700	37.2%	2,452,087	(162,950)	-6.6%
Other Fines & Forfeitures	1,937,960	3,048,000	63.6%	1,462,199	475,761	32.5%
Total Fines & Forfeitures	13,250,473	28,929,178	45.8%	10,961,257	2,289,216	20.9%
Interest & Dividends	(108,375)	1,414,251	-7.7%	(160,575)	52,200	-32.5%
Franchises						
SDG&E	9,394,467	40,014,617	23.5%	8,973,172	421,295	4.7%
CATV	4,880,106	18,093,332	27.0%	4,156,674	723,432	17.4%
Refuse Collection	2,722,802	9,500,000	28.7%	3,031,794	(308,992)	-10.2%
Other Franchises	2,448,744	4,436,000	55.2%	2,285,899	162,845	7.1%
Total Franchises	19,446,119	72,043,949	27.0%	18,447,539	998,580	5.4%
Rents & Concessions						
Mission Bay	14,338,816	30,045,411	47.7%	14,555,676	(216,860)	-1.5%
Pueblo Lands	2,694,735	4,866,395	55.4%	2,656,311	38,424	1.4%
Other Rents and Concessions	5,544,471	10,999,936	50.4%	5,337,046	207,425	3.9%
Total Rents & Concessions	22,578,022	45,911,742	49.2%	22,549,033	28,989	0.1%
Revenue from Other Agencies	5,800,539	9,494,782	61.1%	4,721,553	1,078,986	22.9%
Charges for Current Services²	34,743,164	120,721,341	28.8%	32,915,831	1,827,333	5.6%
Other Miscellaneous Revenue	2,400,455	4,399,046	54.6%	2,629,772	(229,317)	-8.7%
Transfers	18,108,081	77,133,211	23.5%	27,775,192	(9,667,111)	-34.8%
Total General Fund Revenue	\$ 367,705,430	\$ 1,188,550,460	30.9%	\$ 391,131,138	\$ (23,425,708)	-6.0%
Adjustment for Comparison^{1,2}				32,170,728		
				\$ 423,301,866		

¹ In FY2015, parking meter revenue is reported in a special fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

² In FY2015, charges for current services of Engineering and Capital Projects is reported in an internal service fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

General Fund Expenditure Status Report
As of Period 6, Ended December 31, 2014 (50% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 1,998,800	\$ 4,277,207	46.7%	\$ 1,592,869	\$ 405,931	25.5%
Performance & Analytics	571,742	1,437,206	39.8%	57,152	514,590	100.0%
Chief Operating Officer						
Office of Chief Operating Officer	460,658	973,312	47.3%	305,037	155,621	51.0%
Communications	392,845	3,444,543	11.4%	285,355	107,490	37.7%
Public Safety						
Fire-Rescue	111,716,812	218,639,551	51.1%	108,657,974	3,058,838	2.8%
Police	206,450,549	419,484,495	49.2%	210,111,064	(3,660,515)	-1.7%
Office of Homeland Security	1,063,398	2,076,755	51.2%	873,212	190,186	21.8%
Office of the Chief Financial Officer						
City Comptroller	5,316,343	10,904,280	48.8%	5,288,197	28,146	0.5%
City Treasurer ³	6,302,134	15,615,696	40.4%	6,251,293	50,841	0.8%
Citywide Program Expenditures	51,844,064	86,219,071	60.1%	44,772,767	7,071,297	15.8%
Debt Management	1,236,844	2,521,214	49.1%	1,099,605	137,239	12.5%
Financial Management	1,948,551	4,233,395	46.0%	1,878,805	69,746	3.7%
Office of the Chief Financial Officer	234,278	566,161	41.4%	352,197	(117,919)	-33.5%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	544,382	1,119,966	48.6%	524,251	20,131	3.8%
Infrastructure & Public Works⁴						
Environmental Services	16,074,852	35,265,239	45.6%	16,817,740	(742,888)	-4.4%
Public Utilities	1,219,239	2,005,200	60.8%	1,175,796	43,443	3.7%
Public Works	528,516	1,662,754	31.8%	208,647	319,869	153.3%
Public Works - Contracting	967,427	2,132,792	45.4%	1,049,203	(81,776)	-7.8%
Public Works - General Services	8,866,811	17,776,913	49.9%	7,156,091	1,710,720	23.9%
Transportation & Storm Water	46,747,806	103,281,587	45.3%	36,425,379	10,322,427	28.3%
Internal Operations						
Internal Operations	196,169	388,217	50.5%	-	196,169	100.0%
Department of Information Technology	37,898	500,000	7.6%	863,766	(825,868)	-95.6%
Human Resources	1,415,792	3,129,024	45.2%	1,486,205	(70,413)	-4.7%
Purchasing & Contracting	2,493,707	6,291,735	39.6%	1,806,465	687,242	38.0%
Real Estate Assets	1,961,902	4,769,197	41.1%	2,204,817	(242,915)	-11.0%

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Schedule 2 (cont.)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Neighborhood Services						
Neighborhood Services ¹	366,686	970,898	37.8%	-	366,686	100.0%
Development Services	3,169,696	7,011,989	45.2%	6,262,862	(3,093,166)	-49.4%
Planning ¹	3,546,588	9,325,617	38.0%	-	3,546,588	100.0%
Total City Planning and Development²	7,082,970	17,308,504	40.9%	6,262,862	820,108	13.1%
Economic Development	5,749,015	14,248,718	40.3%	4,734,779	1,014,236	21.4%
Library	22,381,439	45,639,393	49.0%	20,696,000	1,685,439	8.1%
Park & Recreation	48,795,053	98,130,418	49.7%	44,628,938	4,166,115	9.3%
Non-Mayoral						
City Attorney	22,274,862	46,025,055	48.4%	22,019,707	255,155	1.2%
City Auditor	1,369,549	3,637,202	37.7%	1,334,472	35,077	2.6%
City Clerk	2,438,668	5,341,256	45.7%	2,328,085	110,583	4.7%
Council Administration	831,755	2,122,912	39.2%	832,934	(1,179)	-0.1%
City Council - District 1	419,764	1,088,420	38.6%	438,022	(18,258)	-4.2%
City Council - District 2	716,538	1,367,405	52.4%	424,939	291,599	68.6%
City Council - District 3	555,130	1,497,439	37.1%	397,674	157,456	39.6%
City Council - District 4	492,080	1,035,289	47.5%	506,534	(14,454)	-2.9%
City Council - District 5	380,042	1,391,309	27.3%	347,237	32,805	9.4%
City Council - District 6	435,644	1,166,477	37.3%	448,689	(13,045)	-2.9%
City Council - District 7	511,998	1,193,759	42.9%	495,532	16,466	3.3%
City Council - District 8	507,297	1,316,137	38.5%	472,651	34,646	7.3%
City Council - District 9	442,980	1,252,844	35.4%	442,603	377	0.1%
Ethics Commission	417,317	1,023,862	40.8%	448,731	(31,414)	-7.0%
Office of the IBA	873,182	1,813,699	48.1%	817,733	55,449	6.8%
Personnel	3,466,445	7,106,828	48.8%	3,435,709	30,736	0.9%
Total General Fund Expenditures	\$ 590,733,247	\$ 1,202,422,436	49.1%	\$ 562,757,718	\$ 27,975,529	5.0%
Adjustment for Comparison^{3,4}				31,947,741		
				\$ 594,705,459		

¹ New Departments in FY2015

² Total City Planning and Development has been added for comparison purpose.

³ Parking Meter Operations of City Treasurer's has moved to special budgeted fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

⁴ Engineering and Capital Projects of Public Works has moved to an internal service fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

Citywide Program Expenditure Status Report
As of Period 6, Ended December 31, 2014 (50% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	\$ 415	\$ 567,800	0.1%	\$ 6,332	\$ (5,917)	-93.4%
Business Cooperation Program	-	350,000	-	1,360	(1,360)	-100.0%
Citywide Elections	124,481	1,800,000	6.9%	4,787,259	(4,662,778)	-97.4%
Corporate Master Leases Rent	3,461,017	7,196,638	48.1%	5,943,573	(2,482,556)	-41.8%
Deferred Capital Debt Service	6,295,006	14,509,106	43.4%	5,638,846	656,160	11.6%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	367,275	1,371,367	26.8%	-	367,275	100.0%
Insurance	1,631,509	2,206,891	73.9%	1,132,529	498,980	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	583,024	730,000	79.9%	582,119	905	0.2%
Preservation of Benefits	-	1,700,000	-	-	-	-
Property Tax Administration	97,229	3,823,303	2.5%	105,028	(7,799)	-7.4%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	14,506,208	-	-
Public Liab Claims Xfer-Reserves	12,800,000	12,800,000	100.0%	101,700	12,698,300	12486.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	679,779	2,970,000	22.9%	707,637	(27,858)	-3.9%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	139,000	459,179	30.3%	269,500	(130,500)	-48.4%
Total Citywide Program Expenditures	\$ 51,844,064	\$ 86,219,071	60.1%	\$ 44,772,767	\$ 7,071,297	15.8%

¹ New program in Fiscal Year 2015.

Council Districts Expenditure Status Report
As of Period 6, Ended December 31, 2014 (50% Completed)
(Unaudited)

	FY15	FY15	FY15	%	FY14	FY15/FY14	FY15/FY14	
	Year-to-Date	Adopted	Current	FY15 Budget	Consumed	Year-to-Date	Change	% Change
	Expenditure	Budget	Budget	Change		Expenditure		
Council District 1	\$ 419,796	\$ 992,681	\$ 992,681	\$ -	42.3%	\$ 441,527	\$ (21,731)	-4.9%
District 1 CPPS	(32)	122,527	95,739	(26,788)	0.0%	(3,505)	3,473	-99.1%
Total Council District 1	419,764	1,115,208	1,088,420	(26,788)	38.6%	438,022	(18,258)	-4.2%
Council District 2	641,814	1,194,251	1,194,251	-	53.7%	433,855	207,959	47.9%
District 2 CPPS	74,724	249,704	173,154	(76,550)	29.9%	(8,916)	83,640	100.0%
Total Council District 2	716,538	1,443,955	1,367,405	(76,550)	52.4%	424,939	291,599	68.6%
Council District 3	555,460	1,264,259	1,264,259	-	43.9%	401,495	153,965	38.3%
District 3 CPPS	(330)	233,180	233,180	-	-0.1%	(3,821)	3,491	-91.4%
Total Council District 3	555,130	1,497,439	1,497,439	-	37.1%	397,674	157,456	39.6%
Council District 4	496,863	1,032,409	1,032,409	-	48.1%	546,857	(49,994)	-9.1%
District 4 CPPS	(4,783)	3,680	2,880	(800)	-130.0%	(40,323)	35,540	-88.1%
Total Council District 4	492,080	1,036,089	1,035,289	(800)	47.5%	506,534	(14,454)	-2.9%
Council District 5	408,542	1,034,295	1,034,295	-	39.5%	365,717	42,825	11.7%
District 5 CPPS	(28,500)	360,026	357,014	(3,013)	-7.9%	(18,480)	(10,020)	54.2%
Total Council District 5	380,042	1,394,321	1,391,309	(3,013)	27.3%	347,237	32,805	9.4%
Council District 6	440,900	1,056,158	1,056,158	-	41.7%	453,495	(12,595)	-2.8%
District 6 CPPS	(5,256)	170,309	110,319	(59,990)	-3.1%	(4,806)	(450)	9.4%
Total Council District 6	435,644	1,226,467	1,166,477	(59,990)	37.3%	448,689	(13,045)	-2.9%
Council District 7	514,498	1,112,712	1,117,712	(5,000)	46.2%	489,418	25,080	5.1%
District 7 CPPS	(2,500)	105,737	76,047	(29,690)	-2.4%	6,114	(8,614)	-140.9%
Total Council District 7	511,998	1,218,449	1,193,759	(34,690)	42.9%	495,532	16,466	3.3%
Council District 8	513,510	1,109,450	1,132,450	(23,000)	46.3%	475,202	38,308	8.1%
District 8 CPPS	(6,213)	183,687	183,687	-	-3.4%	(2,551)	(3,662)	143.6%
Total Council District 8	507,297	1,293,137	1,316,137	(23,000)	38.5%	472,651	34,646	7.3%
Council District 9	454,632	1,063,375	1,063,375	-	42.8%	413,541	41,091	9.9%
District 9 CPPS	(11,652)	242,152	189,469	(52,683)	-4.8%	29,062	(40,714)	-140.1%
Total Council District 9	442,980	1,305,527	1,252,844	(52,683)	35.4%	442,603	377	0.1%
Total Council Districts	\$ 4,461,473	\$ 11,530,592	\$ 11,309,079	\$ (227,514)	38.7%	\$ 3,973,881	\$ 487,592	12.3%

Other Budgeted Funds Revenue Status Report
As of Period 6, Ended December 31, 2014 (50% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	\$ 27,048,624	\$ 48,391,352	55.9%	\$ 28,850,799	\$ (1,802,175)	-6.2%
Facilities Financing Fund	773,459	2,275,110	34.0%	839,530	(66,071)	-7.9%
Mission Bay Improvement Fund	25,682	7,534,058	0.3%	15,361	10,321	67.2%
Regional Park Improvements Fund	19,129	2,511,353	0.8%	13,200	5,929	44.9%
Solid Waste Local Enforcement Agency Fund	489,242	786,417	62.2%	489,244	(2)	0.0%
Community Services						
Environmental Growth Fund 1/3	1,052,887	4,455,069	23.6%	1,000,014	52,873	5.3%
Environmental Growth Fund 2/3	2,093,377	8,917,137	23.5%	1,998,924	94,453	4.7%
Golf Course Enterprise Fund	9,610,616	17,540,747	54.8%	9,552,454	58,162	0.6%
Los Penasquitos Canyon Preserve Fund	19,530	186,000	10.5%	128,880	(109,350)	-84.8%
Maintenance Assessment District (MAD) Funds	4,559,761	21,848,480	20.9%	3,097,861	1,461,900	47.2%
Office of the Assistant COO						
Central Stores Internal Service Fund	4,907,743	13,341,277	36.8%	6,229,851	(1,322,108)	-21.2%
Information Technology						
GIS Fund	48,968	1,801,061	2.7%	38,925	10,043	25.8%
Information Technology Fund	6,280	8,673,318	0.1%	(1,712)	7,992	-466.8%
SAP Support Fund	(584)	19,918,068	0.0%	21,053,884	(21,054,468)	-100.0%
Wireless Communication Technology Fund	7,996,550	7,436,710	107.5%	33,925	7,962,625	23471.3%
Office of the Chief Financial Officer						
Risk Management Fund	274,283	9,314,487	2.9%	34,004	240,279	706.6%
Office of the Chief of Staff						
Public Art Fund	327,956	108,709	301.7%	57,762	270,194	467.8%
Special Promotional Program -TOT	38,940,181	84,088,446	46.3%	36,705,324	2,234,857	6.1%
Public Utilities						
Metropolitan Wastewater Fund	172,587,935	421,631,100	40.9%	191,219,673	(18,631,738)	-9.7%
Water Department Fund	212,421,855	478,268,700	44.4%	208,524,479	3,897,376	1.9%
Public Safety and Homeland Security						
Emergency Medical Services Fund	5,744,728	11,552,358	49.7%	5,243,314	501,414	9.6%
Fire and Lifeguard Facilities Fund	1,380,281	1,379,719	100.0%	(514)	1,380,795	-268637.2%
Junior Lifeguard Program Fund	-	595,779	-	30,849	(30,849)	-100.0%
Police Decentralization Fund	-	3,749,765	-	-	-	-
Seized and Forfeited Assets Funds	304,166	1,200,000	25.3%	688,335	(384,168)	-55.8%

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Schedule 3 (cont.)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	6,582,922	14,386,136	45.8%	9,641,462	(3,058,540)	-31.7%
Automated Refuse Container Fund	393,113	700,000	56.2%	393,157	(44)	0.0%
City Airport Fund	2,274,215	4,778,882	47.6%	2,395,518	(121,303)	-5.1%
Concourse and Parking Garages Fund	1,592,076	2,713,422	58.7%	1,479,853	112,223	7.6%
Energy Conservation Program Fund	2,277,472	2,253,884	101.0%	1,976,190	301,282	15.2%
Engineering and Capital Projects ¹	30,510,730	64,367,237	47.4%	27,755,634	2,755,096	9.9%
Fleet Services Funds	35,753,994	77,525,786	46.1%	38,623,930	(2,869,936)	-7.4%
New Convention Center	3,399,901	3,400,000	100.0%	3,281,792	118,109	3.6%
PETCO Park Fund	6,474,984	15,723,720	41.2%	6,636,180	(161,196)	-2.4%
Publishing Services Internal Fund	1,737,371	3,221,261	53.9%	1,551,297	186,074	12.0%
QUALCOMM Stadium Operating Fund	8,367,731	16,652,809	50.2%	8,604,548	(236,817)	-2.8%
Recycling Fund	8,495,252	18,427,651	46.1%	8,069,046	426,206	5.3%
Refuse Disposal Funds	14,913,918	28,236,434	52.8%	12,929,222	1,984,696	15.4%
Storm Drain Fund	2,585,709	5,700,000	45.4%	2,627,895	(42,186)	-1.6%
Utilities Undergrounding Program Fund	12,525,724	50,592,739	24.8%	12,008,433	517,291	4.3%
Other						
Balboa Park/Mission Bay Improvement	1,020,181	1,960,000	52.1%	1,072,231	(52,050)	-4.9%
Convention Center Complex Funds	10,008,078	13,760,993	72.7%	6,906,726	3,101,353	44.9%
Gas Tax Fund	10,906,724	20,078,259	54.3%	10,560,266	346,458	3.3%
Parking Meter Operations ²	4,697,954	9,111,535	51.6%	4,415,094	282,860	6.4%
Safety Sales Tax Fund	3,665,717	8,707,775	42.1%	3,495,432	170,285	4.9%
TransNet Extension Fund	7,812,703	30,010,000	26.0%	8,035,120	(222,417)	-2.8%
Trolley Extension Reserve Fund	254,593	1,071,728	23.8%	278,053	(23,460)	-8.4%
Zoological Exhibits Fund	4,235,877	10,746,000	39.4%	3,553,890	681,987	19.2%

¹ In FY2014, revenue of Engineering and Capital Projects was reported in the General Fund, prior year revenue has been added to this schedule for comparison purpose.

² In FY2014, parking meter revenue was reported in the General Fund, prior year revenue has been added to this schedule accordingly for comparison purpose.

Other Budgeted Funds Expenditure Status Report
As of Period 6, Ended December 31, 2014 (50% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	%	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
City Planning and Development						
Development Services Enterprise Fund	\$ 22,786,707	\$ 49,801,190	45.8%	\$ 20,911,526	\$ 1,875,181	9.0%
Facilities Financing Fund	796,816	2,275,110	35.0%	923,216	(126,400)	-13.7%
Solid Waste Local Enforcement Agency Fund	368,366	754,953	48.8%	365,827	2,539	0.7%
Community Services						
Environmental Growth Fund 1/3	1,385,982	4,547,305	30.5%	1,278,911	107,071	8.4%
Environmental Growth Fund 2/3	3,125	8,869,966	0.0%	147	2,978	2025.9%
Golf Course Enterprise Fund	6,307,065	16,653,723	37.9%	6,155,932	151,133	2.5%
Los Penasquitos Canyon Preserve Fund	113,501	221,661	51.2%	109,722	3,779	3.4%
Maintenance Assessment District (MAD) Funds	8,458,938	34,737,865	24.4%	7,588,079	870,859	11.5%
Office of the Assistant COO						
Central Stores Internal Service Fund	4,234,094	13,341,277	31.7%	6,399,882	(2,165,788)	-33.8%
Information Technology						
GIS Fund	633,656	1,905,499	33.3%	947,883	(314,227)	-33.2%
Information Technology Fund	3,717,191	10,488,568	35.4%	4,279,173	(561,982)	-13.1%
SAP Support	7,774,110	20,728,100	37.5%	9,067,433	(1,293,323)	-14.3%
Wireless Communication Technology Fund	3,689,517	8,412,052	43.9%	3,936,579	(247,062)	-6.3%
Office of the Chief Financial Officer						
Risk Management Fund	4,872,811	10,265,929	47.5%	4,724,455	148,356	3.1%
Office of the Chief of Staff						
Public Art Fund	57,691	132,349	43.6%	87,198	(29,507)	-33.8%
Special Promotional program -TOT	28,528,239	91,737,581	31.1%	26,026,682	2,501,557	9.6%
Public Utilities						
Metropolitan Wastewater Fund	115,237,159	345,837,925	33.3%	110,679,848	4,557,311	4.1%
Water Department Fund	217,056,526	462,719,632	46.9%	198,313,324	18,743,202	9.5%
Public Safety and Homeland Security						
Emergency Medical Services Fund	4,055,019	12,702,437	31.9%	3,602,136	452,883	12.6%
Fire and Lifeguard Facilities Fund	697,986	1,425,931	48.9%	702,259	(4,273)	-0.6%
Junior Lifeguard Program Fund	388,530	595,779	65.2%	324,022	64,508	19.9%
Police Decentralization Fund	33,063	5,120,000	0.6%	622,300	(589,237)	-94.7%
Seized and Forfeited Assets Funds	848,565	1,800,000	47.1%	293,407	555,158	189.2%

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Schedule 4 (cont.)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	2,233,504	29,120,958	7.7%	6,891,567	(4,658,063)	-67.6%
Automated Refuse Container Fund	353,462	800,000	44.2%	294,106	59,356	20.2%
City Airport Fund	1,407,595	5,227,795	26.9%	1,478,747	(71,152)	-4.8%
Concourse and Parking Garages Fund	763,415	2,709,263	28.2%	656,816	106,599	16.2%
Energy Conservation Program Fund	1,146,644	2,845,182	40.3%	911,506	235,138	25.8%
Engineering and Capital Projects ¹	30,778,982	64,367,237	47.8%	31,233,146	(454,164)	-1.5%
Fleet Services Funds	31,988,646	107,457,282	29.8%	34,055,435	(2,066,789)	-6.1%
New Convention Center	3,405,000	3,405,000	100.0%	3,405,000	-	-
PETCO Park Fund	5,508,481	17,542,842	31.4%	5,723,523	(215,042)	-3.8%
Publishing Services Internal Fund	1,554,194	3,221,261	48.2%	1,470,004	84,190	5.7%
QUALCOMM Stadium Operating Fund	7,182,829	17,963,564	40.0%	7,440,685	(257,856)	-3.5%
Recycling Fund	8,765,931	22,561,192	38.9%	8,923,064	(157,133)	-1.8%
Refuse Disposal Funds	12,786,385	31,135,093	41.1%	13,448,778	(662,393)	-4.9%
Storm Drain Fund	2,849,121	5,700,000	50.0%	2,848,907	214	0.0%
Utilities Undergrounding Program Fund	5,603,406	50,592,739	11.1%	12,046,220	(6,442,814)	-53.5%
Other						
Balboa/Mission Bay Improvement	1,252,639	1,955,700	64.1%	1,133,689	118,950	10.5%
Convention Center Complex Funds	3,185,814	13,980,650	22.8%	2,997,783	188,031	6.3%
Gas Tax Fund	9,758,584	20,078,259	48.6%	10,080,614	(322,030)	-3.2%
Parking Meter Operations ²	835,309	9,111,535	9.2%	714,595	120,714	16.9%
Safety Sales Tax Fund	1,379,719	8,707,775	15.8%	-	1,379,719	100.0%
TransNet Extension Fund	5,906,494	10,480,670	56.4%	5,966,840	(60,346)	-1.0%
Trolley Extension Reserve Fund	897,945	1,086,200	82.7%	891,712	6,233	0.7%
Zoological Exhibits Fund	4,801,889	10,746,000	44.7%	4,011,798	790,091	19.7%

¹ Engineering and Capital Projects of Public Works was part of the General Fund in FY 2014, prior year expenditures have been added to this schedule accordingly for comparison purpose.

² Parking Meter Operations is a new Special Fund for FY2015, prior year expenditures have been added to this schedule for comparison purpose.