

# **FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015**

As of February 28, 2015



Finance Branch  
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 8 (as of February 28, 2015).

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 February 28, 2015, 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 (67% of Year Completed)**

|  | <b>FY15<br/>Adopted<br/>Budget</b> | <b>FY15<br/>Current<br/>Budget</b> | <b>FY15<br/>Year-to-Date<br/>Actuals</b> | <b>FY15 % of<br/>Current<br/>Budget</b> | <b>FY14<br/>Year-to-Date<br/>Actuals</b> | <b>Actuals<br/>FY15/FY14<br/>Change</b> | <b>FY15/FY14<br/>% Change</b> |
|--|------------------------------------|------------------------------------|--|---|--|---|-------------------------------|
| <b>Revenue</b>                         |                                    |                                    |  |   |  |   |                               |
| Property Taxes                         | \$ 445,428,691                     | \$ 445,428,691                     | \$ 253,549,305                           | 56.9%                                   | \$ 275,962,441                           | \$ (22,413,136)                         | -8.1%                         |
| Sales Taxes                            | 257,106,087                        | 257,106,087                        | 131,660,408                              | 51.2%                                   | 123,283,774                              | 8,376,634                               | 6.8%                          |
| Transient Occupancy Taxes              | 92,332,290                         | 92,332,290                         | 55,342,953                               | 59.9%                                   | 51,254,166                               | 4,088,787                               | 8.0%                          |
| Property Transfer Taxes                | 9,176,035                          | 9,176,035                          | 4,124,476                                | 44.9%                                   | 4,339,407                                | (214,931)                               | -5.0%                         |
| Licenses & Permits                     | 24,459,857                         | 24,459,857                         | 16,200,513                               | 66.2%                                   | 17,144,814                               | (944,301)                               | -5.5%                         |
| Fines & Forfeitures                    | 28,929,178                         | 28,929,178                         | 17,475,693                               | 60.4%                                   | 17,136,845                               | 338,848                                 | 2.0%                          |
| Interest & Dividends                   | 1,414,251                          | 1,414,251                          | 36,356                                   | 2.6%                                    | 43,895                                   | (7,539)                                 | -17.2%                        |
| Franchises                             | 72,043,949                         | 72,043,949                         | 43,483,823                               | 60.4%                                   | 36,369,481                               | 7,114,342                               | 19.6%                         |
| Rents & Concessions                    | 45,911,742                         | 45,911,742                         | 31,865,761                               | 69.4%                                   | 28,844,781                               | 3,020,980                               | 10.5%                         |
| Revenues from Other Agencies           | 9,494,782                          | 9,869,782                          | 7,293,346                                | 73.9%                                   | 5,896,587                                | 1,396,759                               | 23.7%                         |
| Charges for Current Services           | 120,671,341                        | 118,405,686                        | 70,447,478                               | 59.5%                                   | 44,736,709                               | 25,710,769                              | 57.5%                         |
| Other Revenue                          | 4,449,046                          | 4,399,046                          | 3,164,180                                | 71.9%                                   | 3,704,641                                | (540,461)                               | -14.6%                        |
| Transfers                              | 77,133,211                         | 79,073,866                         | 18,108,081                               | 22.9%                                   | 39,737,101                               | (21,629,020)                            | -54.4%                        |
| <b>Total General Fund Revenue</b>      | <b>\$ 1,188,550,460</b>            | <b>\$ 1,188,550,460</b>            | <b>\$ 652,752,373</b>                    | <b>54.9%</b>                            | <b>\$ 648,454,642</b>                    | <b>\$ 4,297,731</b>                     | <b>0.7%</b>                   |
| Adjustment for Comparison <sup>1</sup> |                                    |                                    |  |   | <b>42,018,659</b>                        |   |                               |
|  |                                    |                                    |  |   | <b>\$ 690,473,301</b>                    |   |                               |
| <b>Expenditures</b>                    |                                    |                                    |  |   |  |   |                               |
| Personnel Services                     | \$ 493,402,034                     | \$ 496,596,503                     | \$ 332,293,518                           | 66.9%                                   | \$ 319,542,683                           | \$ 12,750,835                           | 4.0%                          |
| <b>Total PE</b>                        | <b>493,402,034</b>                 | <b>496,596,503</b>                 | <b>332,293,518</b>                       | <b>66.9%</b>                            | <b>319,542,683</b>                       | <b>12,750,835</b>                       | <b>4.0%</b>                   |
| Fringe Benefits                        | 339,899,132                        | 339,899,132                        | 226,008,838                              | 66.5%                                   | 222,821,721                              | 3,187,117                               | 1.4%                          |
| Supplies                               | 27,035,505                         | 25,890,799                         | 18,648,506                               | 72.0%                                   | 17,276,401                               | 1,372,105                               | 7.9%                          |
| Contracts                              | 173,706,365                        | 172,704,879                        | 93,702,307                               | 54.3%                                   | 105,356,264                              | (11,653,957)                            | -11.1%                        |
| Information Technology                 | 25,922,400                         | 27,509,755                         | 13,299,670                               | 48.3%                                   | 12,618,764                               | 680,906                                 | 5.4%                          |
| Energy & Utilities                     | 40,471,533                         | 40,469,409                         | 23,306,245                               | 57.6%                                   | 22,994,995                               | 311,250                                 | 1.4%                          |
| Capital Expenditure                    | 3,355,837                          | 1,499,996                          | 414,965                                  | 27.7%                                   | 674,163                                  | (259,198)                               | -38.4%                        |
| Debt                                   | 4,087,184                          | 4,087,184                          | 1,015,551                                | 24.8%                                   | 2,221,456                                | (1,205,905)                             | -54.3%                        |
| Other Expenditures                     | 5,381,576                          | 5,366,710                          | 2,987,477                                | 55.7%                                   | 3,128,254                                | (140,777)                               | -4.5%                         |
| Transfers                              | 89,160,870                         | 88,398,069                         | 63,302,015                               | 71.6%                                   | 37,097,173                               | 26,204,842                              | 70.6%                         |
| <b>Total NPE</b>                       | <b>709,020,402</b>                 | <b>705,825,933</b>                 | <b>442,685,574</b>                       | <b>62.7%</b>                            | <b>424,189,191</b>                       | <b>18,496,383</b>                       | <b>4.4%</b>                   |
| <b>Total General Fund Expenditures</b> | <b>\$ 1,202,422,436</b>            | <b>\$ 1,202,422,436</b>            | <b>\$ 774,979,092</b>                    | <b>64.5%</b>                            | <b>\$ 743,731,874</b>                    | <b>\$ 31,247,218</b>                    | <b>4.2%</b>                   |
| Adjustment for Comparison <sup>1</sup> |                                    |                                    |  |   | 42,060,039                               |   |                               |
|  |                                    |                                    |  |   | <b>\$ 785,791,913</b>                    |   |                               |
| <b>General Fund Encumbrances</b>       |                                    |                                    | 56,910,585                               |   | 52,306,464                               | 4,604,121                               |                               |
| <b>Net Impact</b>                      | <b>\$ (13,871,976)</b>             | <b>\$ (13,871,976)</b>             | <b>\$ (179,137,304)</b>                  |   | <b>\$ (147,583,696)</b>                  | <b>\$ (31,553,608)</b>                  |                               |

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

**General Fund Revenue Status Report**  
**As of Period 8, Ended February 28, 2015 (67% Completed)**  
**(Unaudited)**

|   | FY15<br>Year-to-Date<br>Revenue | FY15<br>Current<br>Budget | FY15 % of<br>Current<br>Budget | FY14<br>Year-to-Date<br>Revenue | FY15/FY14<br>Change | FY15/FY14<br>% Change |
|---|---------------------------------|---------------------------|--------------------------------|---------------------------------|---------------------|-----------------------|
| <b>Property Taxes</b>                           | \$ 253,549,305                  | \$ 445,428,691            | 56.9%                          | \$ 275,962,441                  | \$ (22,413,136)     | -8.1%                 |
| <b>Sales Taxes</b>                              | 131,660,408                     | 257,106,087               | 51.2%                          | 123,283,774                     | 8,376,634           | 6.8%                  |
| <b>Transient Occupancy Taxes</b>                | 55,342,953                      | 92,332,290                | 59.9%                          | 51,254,166                      | 4,088,787           | 8.0%                  |
| <b>Property Transfer Taxes</b>                  | 4,124,476                       | 9,176,035                 | 44.9%                          | 4,339,407                       | (214,931)           | -5.0%                 |
| <b>Licenses &amp; Permits<sup>1</sup></b>       |                                 |                           |                                |                                 |                     |                       |
| Business Taxes                                  | 5,100,457                       | 7,477,368                 | 68.2%                          | 5,053,188                       | 47,269              | 0.9%                  |
| Rental Unit Taxes                               | 4,525,936                       | 7,271,794                 | 62.2%                          | 5,005,912                       | (479,976)           | -9.6%                 |
| Alarm Permit Fees                               | 1,891,656                       | 2,876,016                 | 65.8%                          | 1,932,433                       | (40,777)            | -2.1%                 |
| Application Fees                                | 1,749,820                       | 2,310,000                 | 75.7%                          | 1,662,754                       | 87,066              | 5.2%                  |
| Other Licenses & Permits                        | 2,932,644                       | 4,524,679                 | 64.8%                          | 3,490,527                       | (557,883)           | -16.0%                |
| <b>Total Licenses &amp; Permits</b>             | <u>16,200,513</u>               | <u>24,459,857</u>         | <u>66.2%</u>                   | <u>17,144,814</u>               | <u>(944,301)</u>    | <u>-5.5%</u>          |
| <b>Fines &amp; Forfeitures</b>                  |                                 |                           |                                |                                 |                     |                       |
| Parking Citations                               | 11,859,330                      | 19,723,478                | 60.1%                          | 11,755,270                      | 104,060             | 0.9%                  |
| Municipal Court                                 | 3,235,842                       | 6,157,700                 | 52.5%                          | 3,427,027                       | (191,185)           | -5.6%                 |
| Other Fines & Forfeitures                       | 2,380,521                       | 3,048,000                 | 78.1%                          | 1,954,548                       | 425,973             | 21.8%                 |
| <b>Total Fines &amp; Forfeitures</b>            | <u>17,475,693</u>               | <u>28,929,178</u>         | <u>60.4%</u>                   | <u>17,136,845</u>               | <u>338,848</u>      | <u>2.0%</u>           |
| <b>Interest &amp; Dividends</b>                 | 36,356                          | 1,414,251                 | 2.6%                           | 43,895                          | (7,539)             | -17.2%                |
| <b>Franchises</b>                               |                                 |                           |                                |                                 |                     |                       |
| SDG&E   | 25,252,208                      | 40,014,617                | 63.1%                          | 20,440,679                      | 4,811,529           | 23.5%                 |
| CATV  | 9,469,907                       | 18,093,332                | 52.3%                          | 7,146,848                       | 2,323,059           | 32.5%                 |
| Refuse Collection                               | 5,190,561                       | 9,500,000                 | 54.6%                          | 5,404,847                       | (214,286)           | -4.0%                 |
| Other Franchises                                | 3,571,147                       | 4,436,000                 | 80.5%                          | 3,377,107                       | 194,040             | 5.7%                  |
| <b>Total Franchises</b>                         | <u>43,483,823</u>               | <u>72,043,949</u>         | <u>60.4%</u>                   | <u>36,369,481</u>               | <u>7,114,342</u>    | <u>19.6%</u>          |
| <b>Rents &amp; Concessions</b>                  |                                 |                           |                                |                                 |                     |                       |
| Mission Bay                                     | 17,706,226                      | 30,045,411                | 58.9%                          | 17,962,565                      | (256,339)           | -1.4%                 |
| Pueblo Lands                                    | 3,765,787                       | 4,866,395                 | 77.4%                          | 3,607,681                       | 158,106             | 4.4%                  |
| Other Rents and Concessions                     | 10,393,748                      | 10,999,936                | 94.5%                          | 7,274,535                       | 3,119,213           | 42.9%                 |
| <b>Total Rents &amp; Concessions</b>            | <u>31,865,761</u>               | <u>45,911,742</u>         | <u>69.4%</u>                   | <u>28,844,781</u>               | <u>3,020,980</u>    | <u>10.5%</u>          |
| <b>Revenue from Other Agencies</b>              | 7,293,346                       | 9,869,782                 | 73.9%                          | 5,896,587                       | 1,396,759           | 23.7%                 |
| <b>Charges for Current Services<sup>2</sup></b> | 70,447,478                      | 118,405,686               | 59.5%                          | 44,736,709                      | 25,710,769          | 57.5%                 |
| <b>Other Revenue</b>                            | 3,164,180                       | 4,399,046                 | 71.9%                          | 3,704,641                       | (540,461)           | -14.6%                |
| <b>Transfers</b>                                | 18,108,081                      | 79,073,866                | 22.9%                          | 39,737,101                      | (21,629,020)        | -54.4%                |
| <b>Total General Fund Revenue</b>               | <u>\$ 652,752,373</u>           | <u>\$ 1,188,550,460</u>   | <u>54.9%</u>                   | <u>\$ 648,454,642</u>           | <u>\$ 4,297,731</u> | <u>0.7%</u>           |
| <b>Adjustment for Comparison<sup>1,2</sup></b>  |                                 |                           |                                | <u>42,018,659</u>               |                     |                       |
|   |                                 |                           |                                | <u>\$ 690,473,301</u>           |                     |                       |

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

<sup>2</sup> 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 8, Ended February 28, 2015 (67% Completed)**  
**(Unaudited)**

|  | FY15<br>Year-to-Date<br>Expenditure | FY15<br>Current<br>Budget | %        | FY14<br>Year-to-Date<br>Expenditure | FY15/FY14<br>Change | FY15/FY14<br>% Change |
|--|-------------------------------------|---------------------------|----------|-------------------------------------|---------------------|-----------------------|
|  |                                     |                           | Consumed |                                     |                     |                       |
| <b>Mayor</b>   |                                     |                           |          |                                     |                     |                       |
| Office of the Mayor                                  | \$ 2,667,180                        | \$ 4,277,207              | 62.4%    | \$ 2,092,990                        | \$ 574,190          | 27.4%                 |
| Performance & Analytics                              | 798,428                             | 1,437,206                 | 55.6%    | 92,556                              | 705,872             | 100.0%                |
| <b>Chief Operating Officer</b>                       |                                     |                           |          |                                     |                     |                       |
| Office of Chief Operating Officer                    | 610,894                             | 973,312                   | 62.8%    | 612,454                             | (1,560)             | -0.3%                 |
| Communications                                       | 549,534                             | 3,444,543                 | 16.0%    | 384,586                             | 164,948             | 42.9%                 |
| <b>Public Safety</b>                                 |                                     |                           |          |                                     |                     |                       |
| Fire-Rescue  | 148,465,541                         | 218,684,551               | 67.9%    | 145,226,169                         | 3,239,372           | 2.2%                  |
| Police   | 277,440,027                         | 419,512,764               | 66.1%    | 278,682,816                         | (1,242,789)         | -0.4%                 |
| Office of Homeland Security                          | 1,355,827                           | 2,076,755                 | 65.3%    | 1,171,012                           | 184,815             | 15.8%                 |
| <b>Office of the Chief Financial Officer</b>         |                                     |                           |          |                                     |                     |                       |
| City Comptroller                                     | 7,180,098                           | 10,904,280                | 65.8%    | 7,016,428                           | 163,670             | 2.3%                  |
| City Treasurer <sup>3</sup>                          | 8,916,786                           | 15,615,696                | 57.1%    | 8,289,881                           | 626,905             | 7.6%                  |
| Citywide Program Expenditures                        | 56,913,007                          | 86,219,071                | 66.0%    | 53,488,884                          | 3,424,123           | 6.4%                  |
| Debt Management                                      | 1,648,404                           | 2,521,214                 | 65.4%    | 1,485,225                           | 163,179             | 11.0%                 |
| Financial Management                                 | 2,606,982                           | 4,233,395                 | 61.6%    | 2,473,672                           | 133,310             | 5.4%                  |
| Office of the Chief Financial Officer                | 329,771                             | 566,161                   | 58.2%    | 501,858                             | (172,087)           | -34.3%                |
| <b>Office of the Assistant COO</b>                   |                                     |                           |          |                                     |                     |                       |
| Office of the Assistant Chief Operating Officer      | 703,949                             | 1,119,966                 | 62.9%    | 728,063                             | (24,114)            | -3.3%                 |
| <b>Infrastructure &amp; Public Works<sup>4</sup></b> |                                     |                           |          |                                     |                     |                       |
| Environmental Services                               | 21,773,183                          | 35,265,239                | 61.7%    | 23,263,985                          | (1,490,802)         | -6.4%                 |
| Public Utilities                                     | 1,454,688                           | 2,005,200                 | 72.5%    | 1,502,481                           | (47,793)            | -3.2%                 |
| Public Works   | 756,962                             | 1,662,754                 | 45.5%    | 275,348                             | 481,614             | 174.9%                |
| Public Works - Contracting                           | 1,282,055                           | 2,132,792                 | 60.1%    | 1,403,586                           | (121,531)           | -8.7%                 |
| Public Works - General Services                      | 11,513,611                          | 17,781,913                | 64.7%    | 9,688,384                           | 1,825,227           | 18.8%                 |
| Transportation & Storm Water                         | 60,561,862                          | 103,284,582               | 58.6%    | 49,701,018                          | 10,860,844          | 21.9%                 |
| <b>Internal Operations</b>                           |                                     |                           |          |                                     |                     |                       |
| Internal Operations <sup>1</sup>                     | 263,018                             | 388,217                   | 67.8%    | -                                   | 263,018             | 100.0%                |
| Department of Information Technology                 | 46,767                              | 500,000                   | 9.4%     | 1,364,561                           | (1,317,794)         | -96.6%                |
| Human Resources                                      | 2,053,088                           | 3,129,024                 | 65.6%    | 1,967,917                           | 85,171              | 4.3%                  |
| Purchasing & Contracting                             | 3,393,548                           | 6,291,735                 | 53.9%    | 2,422,042                           | 971,506             | 40.1%                 |
| Real Estate Assets                                   | 2,696,277                           | 4,769,197                 | 56.5%    | 2,776,206                           | (79,929)            | -2.9%                 |

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Schedule 2 (cont.)

|  | <u>FY15<br/>Year-to-Date<br/>Expenditure</u> | <u>FY15<br/>Current<br/>Budget</u> | <u>%<br/>Consumed</u> | <u>FY14<br/>Year-to-Date<br/>Expenditure</u> | <u>FY15/FY14<br/>Change</u> | <u>FY15/FY14<br/>% Change</u> |
|--|--|------------------------------------|-----------------------|--|-----------------------------|-------------------------------|
| <b>Neighborhood Services</b>                           |  |                                    |                       |  |                             |                               |
| Neighborhood Services <sup>1</sup>                     | 514,296                                      | 970,898                            | 53.0%                 | -  | 514,296                     | 100.0%                        |
| Development Services Planning <sup>1</sup>             | 4,285,495                                    | 7,011,989                          | 61.1%                 | 8,337,740                                    | (4,052,245)                 | -48.6%                        |
|  | 4,786,743                                    | 9,325,617                          | 51.3%                 | -  | 4,786,743                   | 100.0%                        |
| <b>Total City Planning and Development<sup>2</sup></b> | <b>9,586,534</b>                             | <b>17,308,504</b>                  | <b>55.4%</b>          | <b>8,337,740</b>                             | <b>1,248,794</b>            | <b>15.0%</b>                  |
| Economic Development                                   | 7,266,559                                    | 14,248,718                         | 51.0%                 | 6,247,708                                    | 1,018,851                   | 16.3%                         |
| Library  | 30,012,616                                   | 45,676,467                         | 65.7%                 | 27,035,335                                   | 2,977,281                   | 11.0%                         |
| Park & Recreation                                      | 63,328,250                                   | 98,168,468                         | 64.5%                 | 58,458,030                                   | 4,870,220                   | 8.3%                          |
| <b>Non-Mayoral</b>                                     |  |                                    |                       |  |                             |                               |
| City Attorney  | 29,986,904                                   | 46,025,055                         | 65.2%                 | 29,295,363                                   | 691,541                     | 2.4%                          |
| City Auditor   | 1,965,234                                    | 3,637,202                          | 54.0%                 | 2,122,221                                    | (156,987)                   | -7.4%                         |
| City Clerk   | 3,312,468                                    | 5,341,813                          | 62.0%                 | 3,055,418                                    | 257,050                     | 8.4%                          |
| Council Administration                                 | 1,169,531                                    | 2,122,912                          | 55.1%                 | 1,084,576                                    | 84,955                      | 7.8%                          |
| City Council - District 1                              | 588,378                                      | 1,071,844                          | 54.9%                 | 597,456                                      | (9,078)                     | -1.5%                         |
| City Council - District 2                              | 861,779                                      | 1,367,405                          | 63.0%                 | 556,040                                      | 305,739                     | 55.0%                         |
| City Council - District 3                              | 764,897                                      | 1,486,922                          | 51.4%                 | 494,579                                      | 270,318                     | 54.7%                         |
| City Council - District 4                              | 656,441                                      | 1,035,289                          | 63.4%                 | 692,928                                      | (36,487)                    | -5.3%                         |
| City Council - District 5                              | 538,123                                      | 1,308,809                          | 41.1%                 | 478,051                                      | 60,072                      | 12.6%                         |
| City Council - District 6                              | 564,606                                      | 1,135,786                          | 49.7%                 | 597,521                                      | (32,915)                    | -5.5%                         |
| City Council - District 7                              | 691,625                                      | 1,183,698                          | 58.4%                 | 655,492                                      | 36,133                      | 5.5%                          |
| City Council - District 8                              | 691,361                                      | 1,310,094                          | 52.8%                 | 603,463                                      | 87,898                      | 14.6%                         |
| City Council - District 9                              | 616,058                                      | 1,252,287                          | 49.2%                 | 564,111                                      | 51,947                      | 9.2%                          |
| Ethics Commission                                      | 576,001                                      | 1,023,862                          | 56.3%                 | 592,966                                      | (16,965)                    | -2.9%                         |
| Office of the IBA                                      | 1,163,410                                    | 1,813,699                          | 64.1%                 | 1,120,091                                    | 43,319                      | 3.9%                          |
| Personnel  | 4,656,830                                    | 7,106,828                          | 65.5%                 | 4,530,663                                    | 126,167                     | 2.8%                          |
| <b>Total General Fund Expenditures</b>                 | <b>\$ 774,979,092</b>                        | <b>\$ 1,202,422,436</b>            | <b>64.5%</b>          | <b>\$ 743,731,874</b>                        | <b>\$ 31,247,218</b>        | <b>4.2%</b>                   |
| <b>Adjustment for Comparison<sup>3,4</sup></b>         |  |                                    |                       | 42,060,039                                   |                             |                               |
|  |  |                                    |                       | <b>\$ 785,791,913</b>                        |                             |                               |

<sup>1</sup> New Departments in FY2015

<sup>2</sup> Total City Planning and Development has been added for comparison purpose.

<sup>3</sup> 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.

<sup>4</sup> 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 8, Ended February 28, 2015 (67% Completed)**  
**(Unaudited)**

|   | FY15<br>Year-to-Date<br>Expenditure | FY15<br>Current<br>Budget | %            | FY14<br>Year-to-Date<br>Expenditure | FY15/FY14<br>Change | FY15/FY14<br>% Change |
|---|-------------------------------------|---------------------------|--------------|-------------------------------------|---------------------|-----------------------|
|   |                                     |                           | Consumed     |                                     |                     |                       |
| <b>Citywide Program Expenditures</b>          |                                     |                           |              |                                     |                     |                       |
| Assessments To Public Property                | \$ 577,336                          | \$ 567,800                | 101.7%       | \$ 6,332                            | \$ 571,004          | 9017.8%               |
| Business Cooperation Program                  | 13,108                              | 350,000                   | 3.7%         | 1,360                               | 11,748              | 863.8%                |
| Citywide Elections                            | 124,480                             | 1,800,000                 | 6.9%         | 7,986,207                           | (7,861,727)         | -98.4%                |
| Corporate Master Leases Rent                  | 4,313,003                           | 7,196,638                 | 59.9%        | 7,368,709                           | (3,055,706)         | -41.5%                |
| Deferred Capital Debt Service                 | 9,523,534                           | 14,509,106                | 65.6%        | 8,227,246                           | 1,296,288           | 15.8%                 |
| Employee Personal Prop Claims                 | -                                   | 5,000                     | -            | -                                   | -                   | -                     |
| Engineering and Capital Projects <sup>1</sup> | 378,996                             | 1,371,367                 | 27.6%        | -                                   | 378,996             | 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                                   | 686,811                             | 730,000                   | 94.1%        | 695,208                             | (8,397)             | -1.2%                 |
| Preservation of Benefits                      | -                                   | 1,700,000                 | -            | 1,000,000                           | (1,000,000)         | -100.0%               |
| Property Tax Administration                   | 189,305                             | 3,823,303                 | 5.0%         | 211,654                             | (22,349)            | -10.6%                |
| 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                   | 870,596                             | 2,970,000                 | 29.3%        | 922,055                             | (51,459)            | -5.6%                 |
| 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%        | 339,000                             | (200,000)           | -59.0%                |
| <b>Total Citywide Program Expenditures</b>    | <b>\$ 56,913,007</b>                | <b>\$ 86,219,071</b>      | <b>66.0%</b> | <b>\$ 53,488,884</b>                | <b>\$ 3,424,123</b> | <b>6.4%</b>           |

<sup>1</sup> New program in Fiscal Year 2015.

**Council Districts Expenditure Status Report**  
**As of Period 8, Ended February 28, 2015 (67% Completed)**  
**(Unaudited)**

|                                 | FY15                        |                      | FY15                 |                       |               | FY14                        |                     |                       |
|---------------------------------|-----------------------------|----------------------|----------------------|-----------------------|---------------|-----------------------------|---------------------|-----------------------|
|                                 | Year-to-Date<br>Expenditure | Adopted<br>Budget    | Current<br>Budget    | FY15 Budget<br>Change | %<br>Consumed | Year-to-Date<br>Expenditure | FY15/FY14<br>Change | FY15/FY14<br>% Change |
| Council District 1              | \$ 588,410                  | \$ 992,681           | \$ 992,681           | \$ -                  | 59.3%         | \$ 584,961                  | \$ 3,449            | 0.6%                  |
| District 1 CPPS                 | (32)                        | 122,527              | 79,163               | (43,364)              | 0.0%          | 12,495                      | (12,527)            | -100.3%               |
| <b>Total Council District 1</b> | <b>588,378</b>              | <b>1,115,208</b>     | <b>1,071,844</b>     | <b>(43,364)</b>       | <b>54.9%</b>  | <b>597,456</b>              | <b>(9,078)</b>      | <b>-1.5%</b>          |
| Council District 2              | 787,055                     | 1,194,251            | 1,194,251            | -                     | 65.9%         | 554,956                     | 232,099             | 41.8%                 |
| District 2 CPPS                 | 74,724                      | 249,704              | 173,154              | (76,550)              | 29.9%         | 1,084                       | 73,640              | 100.0%                |
| <b>Total Council District 2</b> | <b>861,779</b>              | <b>1,443,955</b>     | <b>1,367,405</b>     | <b>(76,550)</b>       | <b>63.0%</b>  | <b>556,040</b>              | <b>305,739</b>      | <b>55.0%</b>          |
| Council District 3              | 765,227                     | 1,264,259            | 1,264,259            | -                     | 60.5%         | 497,400                     | 267,827             | 53.8%                 |
| District 3 CPPS                 | (330)                       | 233,180              | 222,663              | (10,517)              | -0.1%         | (2,821)                     | 2,491               | -88.3%                |
| <b>Total Council District 3</b> | <b>764,897</b>              | <b>1,497,439</b>     | <b>1,486,922</b>     | <b>(10,517)</b>       | <b>51.4%</b>  | <b>494,579</b>              | <b>270,318</b>      | <b>54.7%</b>          |
| Council District 4              | 661,086                     | 1,032,409            | 1,032,409            | -                     | 64.0%         | 726,600                     | (65,514)            | -9.0%                 |
| District 4 CPPS                 | (4,645)                     | 3,680                | 2,880                | (800)                 | -126.2%       | (33,672)                    | 29,027              | -86.2%                |
| <b>Total Council District 4</b> | <b>656,441</b>              | <b>1,036,089</b>     | <b>1,035,289</b>     | <b>(800)</b>          | <b>63.4%</b>  | <b>692,928</b>              | <b>(36,487)</b>     | <b>-5.3%</b>          |
| Council District 5              | 561,623                     | 1,034,295            | 1,034,294            | -                     | 54.3%         | 480,531                     | 81,092              | 16.9%                 |
| District 5 CPPS                 | (23,500)                    | 360,026              | 274,515              | (85,512)              | -6.5%         | (2,480)                     | (21,020)            | 847.6%                |
| <b>Total Council District 5</b> | <b>538,123</b>              | <b>1,394,321</b>     | <b>1,308,809</b>     | <b>(85,512)</b>       | <b>41.1%</b>  | <b>478,051</b>              | <b>60,072</b>       | <b>12.6%</b>          |
| Council District 6              | 569,862                     | 1,056,158            | 1,056,158            | -                     | 54.0%         | 598,527                     | (28,665)            | -4.8%                 |
| District 6 CPPS                 | (5,256)                     | 170,309              | 79,628               | (90,681)              | -3.1%         | (1,006)                     | (4,250)             | 422.5%                |
| <b>Total Council District 6</b> | <b>564,606</b>              | <b>1,226,467</b>     | <b>1,135,786</b>     | <b>(90,681)</b>       | <b>49.7%</b>  | <b>597,521</b>              | <b>(32,915)</b>     | <b>-5.5%</b>          |
| Council District 7              | 694,125                     | 1,112,712            | 1,117,712            | 5,000                 | 62.4%         | 649,378                     | 44,747              | 6.9%                  |
| District 7 CPPS                 | (2,500)                     | 105,737              | 65,986               | (39,751)              | -2.4%         | 6,114                       | (8,614)             | -140.9%               |
| <b>Total Council District 7</b> | <b>691,625</b>              | <b>1,218,449</b>     | <b>1,183,698</b>     | <b>(34,751)</b>       | <b>58.4%</b>  | <b>655,492</b>              | <b>36,133</b>       | <b>5.5%</b>           |
| Council District 8              | 697,574                     | 1,109,450            | 1,132,450            | 23,000                | 62.9%         | 606,014                     | 91,560              | 15.1%                 |
| District 8 CPPS                 | (6,213)                     | 183,687              | 177,644              | (6,043)               | -3.4%         | (2,551)                     | (3,662)             | 143.6%                |
| <b>Total Council District 8</b> | <b>691,361</b>              | <b>1,293,137</b>     | <b>1,310,094</b>     | <b>16,957</b>         | <b>52.8%</b>  | <b>603,463</b>              | <b>87,898</b>       | <b>14.6%</b>          |
| Council District 9              | 619,970                     | 1,063,375            | 1,063,375            | -                     | 58.3%         | 549,049                     | 70,921              | 12.9%                 |
| District 9 CPPS                 | (3,912)                     | 242,152              | 188,912              | (53,240)              | -1.6%         | 15,062                      | (18,974)            | -126.0%               |
| <b>Total Council District 9</b> | <b>616,058</b>              | <b>1,305,527</b>     | <b>1,252,287</b>     | <b>(53,240)</b>       | <b>49.2%</b>  | <b>564,111</b>              | <b>51,947</b>       | <b>9.2%</b>           |
| <b>Total Council Districts</b>  | <b>\$ 5,973,268</b>         | <b>\$ 11,530,592</b> | <b>\$ 11,152,134</b> | <b>\$ (378,458)</b>   | <b>51.8%</b>  | <b>\$ 5,239,641</b>         | <b>\$ 733,627</b>   | <b>14.0%</b>          |



**Other Budgeted Funds Revenue Status Report**  
**As of Period 8, Ended February 28, 2015 (67% Completed)**  
**(Unaudited)**

|  | FY15<br>Year-to-Date<br>Revenue | FY15<br>Current<br>Budget | FY15 % of<br>Current<br>Budget | FY14<br>Year-to-Date<br>Revenue | FY15/FY14<br>Change | FY15/FY14<br>% Change |
|--|---------------------------------|---------------------------|--------------------------------|---------------------------------|---------------------|-----------------------|
| Airports Fund                                    | \$ 2,880,408                    | \$ 4,778,882              | 60%                            | \$ 3,055,582                    | \$ (175,174)        | -6%                   |
| Automated Refuse Container Fund                  | 528,841                         | 700,000                   | 75.5%                          | 499,365                         | 29,476              | 5.9%                  |
| Balboa Park/Mission Bay Improvement              | 1,309,607                       | 1,960,000                 | 66.8%                          | 1,376,424                       | (66,817)            | -4.9%                 |
| Central Stores Internal Service Fund             | 6,851,103                       | 13,341,277                | 51.4%                          | 8,617,412                       | (1,766,309)         | -20.5%                |
| Concourse and Parking Garages Operating Fund     | 2,076,864                       | 2,713,422                 | 76.5%                          | 1,965,348                       | 111,516             | 5.7%                  |
| Convention Center Complex Funds                  | 10,013,251                      | 13,760,993                | 72.8%                          | 6,910,263                       | 3,102,988           | 44.9%                 |
| Development Services Fund                        | 35,786,814                      | 48,391,352                | 74%                            | 34,660,659                      | 1,126,155           | 0                     |
| Energy Conservation Program Fund                 | 2,372,799                       | 2,253,884                 | 105.3%                         | 2,225,500                       | 147,299             | 6.6%                  |
| Engineering and Capital Projects <sup>1</sup>    | 39,333,415                      | 64,367,237                | 61.1%                          | 36,209,483                      | 3,123,932           | 8.6%                  |
| Environmental Growth Fund 1/3                    | 2,818,339                       | 4,455,069                 | 63.3%                          | 2,276,731                       | 541,608             | 23.8%                 |
| Environmental Growth Fund 2/3                    | 5,625,290                       | 8,917,137                 | 63.1%                          | 4,554,240                       | 1,071,050           | 23.5%                 |
| Facilities Financing Fund                        | 1,072,105                       | 2,275,110                 | 47.1%                          | 1,136,532                       | (64,427)            | -5.7%                 |
| Fire/Emergency Medical Services Fund             | 8,425,480                       | 11,552,358                | 72.9%                          | 7,783,137                       | 642,343             | 8.3%                  |
| Fire and Lifeguard Facilities Fund               | 1,380,876                       | 1,379,719                 | 100.1%                         | 1,380,244                       | 632                 | 0.0%                  |
| Fleet Services Funds                             | 47,689,270                      | 77,525,786                | 61.5%                          | 51,084,442                      | (3,395,172)         | -6.6%                 |
| Gas Tax Fund                                     | 14,160,769                      | 20,078,259                | 70.5%                          | 11,987,039                      | 2,173,730           | 18.1%                 |
| GIS Fund   | 71,206                          | 1,801,061                 | 4.0%                           | 56,991                          | 14,215              | 24.9%                 |
| Golf Course Fund                                 | 12,436,576                      | 17,540,747                | 70.9%                          | 12,486,513                      | (49,937)            | -0.4%                 |
| Information Technology Fund                      | 7,490                           | 8,673,318                 | 0.1%                           | (1,974)                         | 9,464               | -479.4%               |
| Junior Lifeguard Program Fund                    | 2,000                           | 595,779                   | 0.3%                           | 32,849                          | (30,849)            | -93.9%                |
| Los Penasquitos Canyon Preserve Fund             | 26,100                          | 186,000                   | 14.0%                          | 135,465                         | (109,365)           | -80.7%                |
| Maintenance Assessment District (MAD) Funds      | 11,450,878                      | 21,848,480                | 52.4%                          | 8,592,010                       | 2,858,868           | 33.3%                 |
| Mission Bay Improvement Fund                     | 33,963                          | 7,534,058                 | 0.5%                           | 21,809                          | 12,154              | 55.7%                 |
| New Convention Facility Fund                     | 3,399,907                       | 3,400,000                 | 100.0%                         | 3,281,814                       | 118,093             | 3.6%                  |
| OneSD Support Fund                               | 19,927,157                      | 19,918,068                | 100.0%                         | 21,065,251                      | (1,138,094)         | -5.4%                 |
| Parking Meter Operations <sup>2</sup>            | 6,271,679                       | 9,111,535                 | 68.8%                          | 5,809,176                       | 462,503             | 8.0%                  |
| PETCO Park Fund                                  | 15,557,407                      | 15,723,720                | 98.9%                          | 15,839,896                      | (282,489)           | -1.8%                 |
| Police Decentralization Fund                     | -                               | 3,749,765                 | -                              | -                               | -                   | -                     |
| Prop 42 Replacement - Transportation Relief Fund | 8,428,599                       | 14,386,136                | 58.6%                          | 10,936,866                      | (2,508,267)         | -22.9%                |
| Public Art Fund                                  | 440,181                         | 108,709                   | 404.9%                         | 63,872                          | 376,309             | 589.2%                |
| Public Safety Needs & Debt Service Fund          | 5,120,060                       | 8,707,775                 | 58.8%                          | 4,771,044                       | 349,016             | 7.3%                  |
| Publishing Services Internal Fund                | 2,251,046                       | 3,221,261                 | 69.9%                          | 1,979,738                       | 271,308             | 13.7%                 |
| QUALCOMM Stadium Operating Fund                  | 12,080,732                      | 16,652,809                | 72.5%                          | 10,963,506                      | 1,117,226           | 10.2%                 |

Continued on Next Page

|   | <b>FY15<br/>Year-to-Date<br/>Revenue</b> | <b>FY15<br/>Current<br/>Budget</b> | <b>FY15 % of<br/>Current<br/>Budget</b> | <b>FY14<br/>Year-to-Date<br/>Revenue</b> | <b>FY15/FY14<br/>Change</b> | <b>FY15/FY14<br/>% Change</b> |
|---|--|------------------------------------|---|--|-----------------------------|-------------------------------|
| Recycling Fund                            | \$ 12,218,326                            | \$ 18,427,651                      | 66%                                     | \$ 12,391,705                            | \$ (173,379)                | -1%                           |
| Refuse Disposal Funds                     | 19,713,254                               | 28,236,434                         | 69.8%                                   | 18,032,276                               | 1,680,978                   | 9.3%                          |
| Regional Park Improvements Fund           | 25,585                                   | 2,511,353                          | 1.0%                                    | 19,549                                   | 6,036                       | 30.9%                         |
| Risk Management Fund                      | 795,863                                  | 9,314,487                          | 8.5%                                    | 50,681                                   | 745,182                     | 1470.3%                       |
| Seized and Forfeited Assets Funds         | 305,036                                  | 1,200,000                          | 25.4%                                   | 1,025,369                                | (720,333)                   | -70.3%                        |
| Solid Waste Local Enforcement Agency Fund | 577,078                                  | 786,417                            | 73.4%                                   | 583,895                                  | (6,817)                     | -1.2%                         |
| Storm Drain Fund                          | 3,426,865                                | 5,700,000                          | 60.1%                                   | 3,575,702                                | (148,837)                   | -4.2%                         |
| Transient Occupancy Tax Fund              | 49,710,032                               | 84,088,446                         | 59.1%                                   | 46,108,780                               | 3,601,252                   | 7.8%                          |
| TransNet Extension Fund                   | 12,637,593                               | 30,010,000                         | 42.1%                                   | 12,603,594                               | 33,999                      | 0.3%                          |
| Trolley Extension Reserve Fund            | 254,252                                  | 1,071,728                          | 23.7%                                   | 277,600                                  | (23,348)                    | -8.4%                         |
| Underground Surcharge Fund                | 34,799,590                               | 50,592,739                         | 68.8%                                   | 25,990,262                               | 8,809,328                   | 33.9%                         |
| Wastewater Department Funds               | 250,263,790                              | 421,631,100                        | 59.4%                                   | 264,606,049                              | (14,342,260)                | -5.4%                         |
| Water Department Fund                     | 281,616,188                              | 478,268,700                        | 58.9%                                   | 278,998,692                              | 2,617,496                   | 0.9%                          |
| Wireless Communication Technology Fund    | 8,019,695                                | 7,436,710                          | 107.8%                                  | 7,344,545                                | 675,150                     | 9.2%                          |
| Zoological Exhibits Maintenance Fund      | 6,501,748                                | 10,746,000                         | 60.5%                                   | 5,961,792                                | 539,956                     | 9.1%                          |

<sup>1</sup> 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.

<sup>2</sup> 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 8, Ended February 28, 2015 (67% Completed)**  
**(Unaudited)**

|  | <b>FY15<br/>Year-to-Date<br/>Expenditures</b> | <b>FY15<br/>Current<br/>Budget</b> | <b>%<br/>Consumed</b> | <b>FY14<br/>Year-to-Date<br/>Expenditures</b> | <b>FY15/FY14<br/>Change</b> | <b>FY15/FY14<br/>% Change</b> |
|--|---|------------------------------------|-----------------------|---|-----------------------------|-------------------------------|
| Airports Fund                                    | \$ 2,007,491                                  | \$ 5,227,795                       | 38.4%                 | \$ 1,893,595                                  | \$ 113,896                  | 6.0%                          |
| Automated Refuse Container Fund                  | 424,969                                       | 800,000                            | 53.1%                 | 352,297                                       | 72,672                      | 20.6%                         |
| Balboa/Mission Bay Improvement                   | 1,749,014                                     | 1,955,700                          | 89.4%                 | 1,660,935                                     | 88,079                      | 5.3%                          |
| Central Stores Internal Service Fund             | 6,611,264                                     | 13,341,277                         | 49.6%                 | 8,847,957                                     | (2,236,693)                 | -25.3%                        |
| Concourse and Parking Garages Operating Fund     | 1,050,944                                     | 2,709,263                          | 38.8%                 | 939,176                                       | 111,768                     | 11.9%                         |
| Convention Center Complex Funds                  | 3,342,359                                     | 13,980,650                         | 23.9%                 | 3,004,802                                     | 337,557                     | 11.2%                         |
| Development Services Fund                        | 33,878,205                                    | 49,801,190                         | 68.0%                 | 28,106,827                                    | 5,771,378                   | 20.5%                         |
| Energy Conservation Program Fund                 | 1,618,958                                     | 2,845,182                          | 56.9%                 | 1,197,848                                     | 421,110                     | 35.2%                         |
| Engineering and Capital Projects <sup>1</sup>    | 41,159,407                                    | 64,367,237                         | 63.9%                 | 41,069,688                                    | 89,719                      | 0.2%                          |
| Environmental Growth Fund 1/3                    | 1,666,652                                     | 4,547,305                          | 36.7%                 | 1,601,973                                     | 64,679                      | 4.0%                          |
| Environmental Growth Fund 2/3                    | 3,288   | 8,869,966                          | 0.0%                  | 772   | 2,516                       | 325.9%                        |
| Facilities Financing Fund                        | 1,145,984                                     | 2,275,110                          | 50.4%                 | 1,205,375                                     | (59,391)                    | -4.9%                         |
| Fire/Emergency Medical Services Fund             | 5,534,491                                     | 12,702,437                         | 43.6%                 | 4,715,933                                     | 818,558                     | 17.4%                         |
| Fire and Lifeguard Facilities Fund               | 699,292                                       | 1,425,931                          | 49.0%                 | 710,696                                       | (11,404)                    | -1.6%                         |
| Fleet Services Funds                             | 40,074,615                                    | 107,457,282                        | 37.3%                 | 42,683,718                                    | (2,609,103)                 | -6.1%                         |
| Gas Tax Fund                                     | 10,438,629                                    | 20,078,259                         | 52.0%                 | 10,860,200                                    | (421,571)                   | -3.9%                         |
| GIS Fund   | 1,551,964                                     | 1,905,499                          | 81.4%                 | 1,107,823                                     | 444,141                     | 40.1%                         |
| Golf Course Fund                                 | 11,750,925                                    | 16,653,723                         | 70.6%                 | 8,008,166                                     | 3,742,759                   | 46.7%                         |
| Information Technology Fund                      | 5,150,196                                     | 10,488,568                         | 49.1%                 | 5,951,033                                     | (800,837)                   | -13.5%                        |
| Junior Lifeguard Program Fund                    | 415,880                                       | 595,779                            | 69.8%                 | 363,216                                       | 52,664                      | 14.5%                         |
| Los Penasquitos Canyon Preserve Fund             | 150,470                                       | 221,661                            | 67.9%                 | 146,181                                       | 4,289                       | 2.9%                          |
| Maintenance Assessment District (MAD) Funds      | 11,064,268                                    | 34,806,011                         | 31.8%                 | 10,562,707                                    | 501,561                     | 4.7%                          |
| New Convention Facility Fund                     | 3,405,000                                     | 3,405,000                          | 100.0%                | 3,405,000                                     | -                           | -                             |
| OneSD Support Fund                               | 9,481,338                                     | 20,728,100                         | 45.7%                 | 10,549,800                                    | (1,068,462)                 | -10.1%                        |
| Parking Meter Operations <sup>2</sup>            | 1,485,600                                     | 9,111,535                          | 16.3%                 | 990,351                                       | 495,249                     | 50.0%                         |
| PETCO Park Fund                                  | 15,828,198                                    | 17,542,842                         | 90.2%                 | 15,695,461                                    | 132,737                     | 0.8%                          |
| Police Decentralization Fund                     | 43,479  | 5,120,000                          | 0.8%                  | 1,246,362                                     | (1,202,883)                 | -96.5%                        |
| Prop 42 Replacement - Transportation Relief Fund | 3,697,620                                     | 29,120,958                         | 12.7%                 | 7,200,391                                     | (3,502,771)                 | -48.6%                        |
| Public Art Fund                                  | 68,909  | 132,349                            | 52.1%                 | 94,843  | (25,934)                    | -27.3%                        |
| Public Safety Needs & Debt Service Fund          | 1,379,719                                     | 8,707,775                          | 15.8%                 | 3,495,432                                     | (2,115,713)                 | 100.0%                        |
| Publishing Services Internal Fund                | 2,164,206                                     | 3,221,261                          | 67.2%                 | 2,072,228                                     | 91,978                      | 4.4%                          |
| QUALCOMM Stadium Operating Fund                  | 11,958,215                                    | 17,963,564                         | 66.6%                 | 11,247,006                                    | 711,209                     | 6.3%                          |

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Schedule 4 (cont.)

|   | <b>FY15<br/>Year-to-Date<br/>Expenditures</b> | <b>FY15<br/>Current<br/>Budget</b> | <b>%<br/>Consumed</b> | <b>FY14<br/>Year-to-Date<br/>Expenditures</b> | <b>FY15/FY14<br/>Change</b> | <b>FY15/FY14<br/>% Change</b> |
|---|---|------------------------------------|-----------------------|---|-----------------------------|-------------------------------|
| Recycling Fund                            | \$ 12,242,545                                 | \$ 22,561,192                      | 54.3%                 | \$ 12,203,950                                 | \$ 38,595                   | 0.3%                          |
| Refuse Disposal Funds                     | 18,370,252                                    | 31,135,093                         | 59.0%                 | 18,085,963                                    | 284,289                     | 1.6%                          |
| Risk Management Fund                      | 6,271,610                                     | 10,265,929                         | 61.1%                 | 6,175,058                                     | 96,552                      | 1.6%                          |
| Seized and Forfeited Assets Funds         | 874,401                                       | 1,800,000                          | 48.6%                 | 389,076                                       | 485,325                     | 124.7%                        |
| Solid Waste Local Enforcement Agency Fund | 488,417                                       | 754,953                            | 64.7%                 | 504,623                                       | (16,206)                    | -3.2%                         |
| Storm Drain Fund                          | 2,857,758                                     | 5,700,000                          | 50.1%                 | 2,858,544                                     | (786)                       | 0.0%                          |
| Transient Occupancy Tax Fund              | 40,899,682                                    | 91,737,581                         | 44.6%                 | 38,785,511                                    | 2,114,171                   | 5.5%                          |
| TransNet Extension Fund                   | 6,270,056                                     | 10,480,670                         | 59.8%                 | 6,145,602                                     | 124,454                     | 2.0%                          |
| Trolley Extension Reserve Fund            | 898,243                                       | 1,086,200                          | 82.7%                 | 898,086                                       | 157                         | 0.0%                          |
| Underground Surcharge Fund                | 20,040,033                                    | 50,592,739                         | 39.6%                 | 15,805,361                                    | 4,234,672                   | 26.8%                         |
| Wastewater Department Funds               | 158,685,060                                   | 345,943,086                        | 45.9%                 | 143,264,356                                   | 15,420,704                  | 10.8%                         |
| Water Department Fund                     | 270,593,233                                   | 462,842,757                        | 58.5%                 | 252,946,261                                   | 17,646,972                  | 7.0%                          |
| Wireless Communication Technology Fund    | 4,843,845                                     | 8,412,052                          | 57.6%                 | 4,880,674                                     | (36,829)                    | -0.8%                         |
| Zoological Exhibits Maintenance Fund      | 4,801,889                                     | 10,746,000                         | 44.7%                 | 4,011,799                                     | 790,090                     | 19.7%                         |

<sup>1</sup> 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.

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