



THE CITY OF SAN DIEGO  
**REPORT TO THE CITY COUNCIL**

DATE ISSUED:

REPORT NO:

ATTENTION: Budget and Finance Committee  
Meeting of May 16, 2007

SUBJECT: Charter Section 39 Report: Period Ten of Fiscal Year 2007

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:

The attached schedules provide period to date totals for the expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2006 through April 6, 2007 (Periods 1 through 10). These reports reflect the fiscal status of departments by comparing actual expenditures and revenues to both annual and period budgets. The annual budgets presented include the original FY07 adopted budget, and the current FY07 revised budget, while the period budgets represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

The Budget and Finance Committee requested the Auditor & Comptroller's Office to provide additional information on the most significant variances reported. Additional information and analysis in support of these variances for General Fund Expenditures is included. Similar information and analysis will be included in future reports.

FISCAL CONSIDERATIONS: N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

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Greg Levin, CPA  
Acting Deputy Comptroller

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Jay M. Goldstone  
Chief Financial Officer

Attachments:

Attachment A:

Period 10 Charter Section

Schedule 1—General Fund Status of Revenue by Category

Schedule 2—General Fund Status of Revenue by Department

Schedule 3—General Fund Status of Expenditures

Schedule 4—Non-General Fund Status of Revenue

Schedule 5—Non-General Fund Status of Expenditures

Period 10  
Charter Section 39 Report on Budgeted Revenues and Expenditures

Department of Finance  
Auditor & Comptroller's Office  
5/16/2007

## *Purpose and Scope*

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This report is designed to achieve the monthly reporting objective set forth by the City's electorate in Charter Sections 39 and 89 which requires the Auditor & Comptroller to provide schedules of City's revenues and expenditures detailed as to appropriations. This report also provides additional narrative analysis on selected topics. However, we note that the analysis of budgetary variances and the review of the achievement departmental objectives within appropriations limits is traditionally the role of the Financial Management division of the Department of Finance. Accordingly, we offer the following analysis of significant variances but recommend that the Budget and Finance Committee also consider the view points of other officials and responsible department managers prior making any conclusions on departmental performance.

**This is the first year in which departments were requested to prepare period-to-date budgets. These budgets are estimates of the expected spending and revenue patterns within the year. These estimates were the basis for quantifying departmental performance at the end of each period, as presented in this report. As is the case with many new initiatives, the process requires continuous improvement through the incorporation of lessons learned from actual practice. Accordingly, many of the variances presented relate to shortcomings in the estimates of current year revenue and expenditure cycles. It is anticipated that deficiencies will be addressed in the subsequent year when the period-to-date are evaluated for accuracy at the conclusion of FY 2007.**

The attached schedules contain **unaudited** information on actual departmental performance against appropriations. The timeframe reported on is from July 1, 2006 to April 6, 2007. These schedules were prepared using a budgetary basis of accounting (excluding encumbrances) and therefore do not contain the impacts of any revenue or expenditure accruals. The attached statements were not prepared in accordance with Generally Accepted Accounting Principals for external financial reporting and should not be relied upon for making investment decisions. The scope of this report is limited only to budgeted funds within the City's financial reporting entity and therefore does not contain the operating results of numerous special revenue funds, debt service funds, or fiduciary funds; the results of component units; or capital project funds.

## *Executive Summary*

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For the period ended April 6, 2007 (Period 10), the City realized total General Fund revenues of \$636.6 million. Through the monthly allocation of budgeted revenue estimates, the City anticipated receiving approximately \$654.9 million through the end of the period. The resulting variance between anticipated and actual revenues for period 10 was \$18.3 million. The variance is primarily attributable to approximately \$32 million less than anticipated revenues from Sales Taxes, Property Transfer Taxes, Fines and Forfeitures, Revenues from Other Agencies, Charges for Services and Services and Transfers. The unfavorable returns in the aforementioned revenues categories were offset primarily by Property Tax returns which exceeded expectations by \$12.1 million.

For the same period, the General Fund incurred expenditures of approximately \$734.6 million. Through the monthly allocation of budgeted expenditures the City anticipated to expend approximately \$787.9 million through the end of the period. The resulting variance between anticipated and actual expenditures for period 10 was \$53.3 million. The favorable variance of \$53.3 million is primarily attributable to less than expected personnel expenditures for the fiscal year.

	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total General Fund Revenues	\$ 1,023,333,098	\$ 1,033,557,339	\$ 636,579,563
Total General Fund Expenditures	1,023,333,098	1,039,702,880	734,612,757
Net Impact	\$ -	\$ (6,145,541)	\$ (98,033,194)

The table above shows the performance of the General Fund at the fund level. As of April 6, expenditures exceeded revenues by \$98.0 million. This is largely due to the timing of major revenue streams such as property tax, motor vehicle license fees, and franchise fees. These revenues are anticipated to be received in May, 2007 and are estimated to be \$69.5 million, \$28.3 million, and \$10.7 million respectively.

General Fund expenditure budget revisions exceeded revenue budget revisions by \$6.1 million. The additional appropriations were funded by the unallocated reserve. To date the City Council has appropriated approximately \$10 million from undesignated, unreserved fund balance in the General Fund. The effect of the appropriation of undesignated, unreserved fund balance is to increase total expenditure appropriations by a like amount without an offsetting revenue appropriation. This has the effect of showing the General Fund's revised budget as out of balance for the purposes of monthly reporting. The City Council has also taken action to de-appropriate \$4.1 million in transfers from the General Fund to the Transient Occupancy Tax fund; this action decreased general fund expenditure appropriations by approximately \$4 million while not adjusting the revenue appropriations for the General Fund. The resulting effect of these two actions is to show the General Fund Revised Budget out of balance by approximately \$6 million.

Another mitigating factor in this analysis was the creation of the Salary Reserve during the mid-year budget process. The creation of this reserve also effects the presentation of budgetary balance in these reports. The City Council's action was to simply move \$5.1 million of Personnel Expense Appropriations to a non- operating department (601 - Citywide) rather than to de-appropriate the expenditures. Thus, while appropriations were removed from operating department where they would be expended, they were not removed from total General Fund Expenditure Appropriations. Ostensibly, these appropriations will not be expended and will result in budgetary savings at the end of the year. Thus, one should consider the balance of the Personnel Expense reserve when evaluating budgetary balance. However, it should be noted, if the reserve is used by another department to cover budgetary shortfalls, the end of year savings would not be realized.

### *Identification of Significant Variances*

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#### **Business and Support Services:**

##### Office of the Chief Information Officer

The Office of the Chief Information Officer has a favorable expenditure variance of \$3.1 million. The majority of this variance appears to be attributable to a cash transfer to the A-list Fund which has not occurred (\$1.0 million), lower than anticipated expenditures in hardware (\$1.3 million), and lower than anticipated expenditures in Supplies and Services (\$0.8 million).

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
<b>Business and Support Services</b>						
Office of the Chief Information Officer						
<b>Personnel Services</b>	-	-	-	-	-	-
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	-	-	-	-	-	-
Supplies/Serv/Other NP	2,321,077	2,321,077	2,022,826	1,198,271	824,555	41%
Data Processing	10,138,062	10,138,062	8,758,674	6,503,888	2,254,786	26%
Energy Resources/Utility	18,253	18,253	14,041	66,509	(52,468)	-374%
Outlay	117,000	117,000	90,000	527	89,473	99%
<b>Total NPE</b>	<u>12,594,392</u>	<u>12,594,392</u>	<u>10,885,541</u>	<u>7,769,196</u>	<u>3,116,345</u>	<u>29%</u>
<b>Departmental Total</b>	<u>12,594,392</u>	<u>12,594,392</u>	<u>10,885,541</u>	<u>7,769,196</u>	<u>3,116,345</u>	<u>29%</u>

### **Public Safety and Homeland Security:**

#### **San Diego Fire - Rescue**

San Diego Fire - Rescue has an unfavorable expenditure variance of \$3.8 million. Deficits in Personnel Services (\$2.1 million) and related Fringe (\$2.5 million) are partially offset by budgetary savings in other non-personnel categories.

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
<b>Public Safety and Homeland Security</b>						
San Diego Fire-Rescue						
<b>Personnel Services</b>	99,887,907	101,167,590	74,336,730	76,484,177	(2,147,447)	-
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	50,924,965	51,570,721	39,281,998	41,753,425	(2,471,427)	-
Supplies/Serv/Other NP	10,025,492	9,934,717	8,534,449	7,036,004	1,498,445	18%
Data Processing	1,138,892	1,167,864	943,234	654,089	289,145	31%
Energy Resources/Utility	3,074,457	3,074,457	2,205,195	2,442,741	(237,546)	-11%
Outlay	4,457,947	6,051,512	3,510,077	4,207,965	(697,888)	-
<b>Total NPE</b>	<u>69,621,753</u>	<u>71,799,271</u>	<u>54,474,953</u>	<u>56,094,224</u>	<u>(1,619,271)</u>	<u>-3%</u>
<b>Departmental Total</b>	<u>169,509,660</u>	<u>172,966,861</u>	<u>128,811,683</u>	<u>132,578,401</u>	<u>(3,766,718)</u>	<u>-3%</u>

\*\*\* The data presented above includes the Mid-year budget adjustment which added an additional appropriation of \$3.5 million to the San Diego Fire – Rescue Department’s budget.

**Public Works:**

**General Services**

The combined departments within General Services have a favorable expenditure variance of \$21.1 million. This variance can be attributed to large, unexecuted contracts in the Streets Division (\$11.0 million) and the Stormwater Division (\$7.1 million). Variances for Personnel Services (\$2.0 million) and related Fringe (\$0.8 million) also contribute to the total.

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
<b>Public Works</b>						
General Services						
General Services						
<b>Personnel Services</b>	193,335	193,335	254,036	189,891	64,145	25%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	85,547	85,547	115,200	87,930	27,270	24%
Supplies/Serv/Other NP	8,338	8,237	6,337	6,145	192	3%
Data Processing	2,448	2,448	1,883	152	1,731	92%
Energy Resources/Utility	6,317	6,317	4,859	3,011	1,848	38%
Outlay	-	-	-	-	-	-
<b>Total NPE</b>	<u>102,650</u>	<u>102,549</u>	<u>128,279</u>	<u>97,238</u>	<u>31,041</u>	<u>24%</u>
<b>Departmental Total</b>	<u>295,985</u>	<u>295,884</u>	<u>382,315</u>	<u>287,129</u>	<u>95,186</u>	<u>25%</u>
Facilities Maintenance						
<b>Personnel Services</b>	6,453,936	6,575,886	5,024,184	4,738,933	285,251	6%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	3,591,884	3,651,254	2,788,311	2,744,610	43,700	2%
Supplies/Serv/Other NP	4,037,343	4,275,609	3,203,811	3,498,399	(294,588)	-9%
Data Processing	145,692	145,692	112,071	111,398	673	1%
Energy Resources/Utility	913,230	913,230	702,485	688,271	14,214	2%
Outlay	1,705	1,705	1,312	70,138	(68,826)	-5248%
<b>Total NPE</b>	<u>8,689,854</u>	<u>8,987,490</u>	<u>6,807,990</u>	<u>7,112,816</u>	<u>(304,826)</u>	<u>-4%</u>
<b>Departmental Total</b>	<u>15,143,790</u>	<u>15,563,376</u>	<u>11,832,174</u>	<u>11,851,749</u>	<u>(19,575)</u>	<u>-</u>
Stormwater						
<b>Personnel Services</b>	1,518,861	1,518,861	1,208,624	948,434	260,190	22%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	714,684	714,684	576,636	506,692	69,944	12%
Supplies/Serv/Other NP	11,255,266	10,871,214	9,770,861	577,511	9,193,350	94%
Data Processing	45,205	45,205	22,603	58,569	(35,966)	-159%
Energy Resources/Utility	27,592	27,592	15,988	20,369	(4,381)	-27%
Outlay	-	382,937	293,515	2,234	291,281	99%
<b>Total NPE</b>	<u>12,042,747</u>	<u>12,041,632</u>	<u>10,679,603</u>	<u>1,165,375</u>	<u>9,514,228</u>	<u>89%</u>
<b>Departmental Total</b>	<u>13,561,608</u>	<u>13,560,493</u>	<u>11,888,227</u>	<u>2,113,809</u>	<u>9,774,418</u>	<u>82%</u>
Streets						
<b>Personnel Services</b>	15,308,797	15,308,797	11,547,758	9,944,771	1,602,987	14%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	8,536,258	8,536,258	6,457,745	5,711,502	746,243	12%
Supplies/Serv/Other NP	20,541,356	20,528,176	20,418,815	11,996,299	8,422,516	41%
Data Processing	726,283	726,283	558,679	558,918	(239)	0%
Energy Resources/Utility	4,880,178	4,880,178	3,753,983	3,355,519	398,464	11%
Outlay	688,214	688,214	529,395	201,919	327,476	62%
<b>Total NPE</b>	<u>35,372,289</u>	<u>35,359,109</u>	<u>31,718,617</u>	<u>21,824,157</u>	<u>9,894,460</u>	<u>31%</u>
<b>Departmental Total</b>	<u>50,681,086</u>	<u>50,667,906</u>	<u>43,266,375</u>	<u>31,768,928</u>	<u>11,497,447</u>	<u>27%</u>

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Parking Management						
<b>Personnel Services</b>	4,730,806	-	-	159,858	(159,858)	-100%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	2,646,276	-	-	95,867	(95,867)	-100%
Supplies/Serv/Other NP	1,391,124	(4,117)	-	(11)	11	100%
Data Processing	618,471	-	-	-	-	-
Energy Resources/Utility	46,001	-	-	-	-	-
Outlay	150,395	-	-	-	-	-
<b>Total NPE</b>	<u>4,852,267</u>	<u>(4,117)</u>	<u>-</u>	<u>95,856</u>	<u>(95,856)</u>	<u>-100%</u>
<b>Departmental Total</b>	<u>9,583,073</u>	<u>(4,117)</u>	<u>-</u>	<u>255,714</u>	<u>(255,714)</u>	<u>-100%</u>
Station 38						
<b>Personnel Services</b>	342,149	342,149	263,192	270,622	(7,430)	-3%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	208,399	208,399	160,307	143,484	16,823	10%
Supplies/Serv/Other NP	3,734	3,434	2,567	5,070	(2,503)	-97%
Data Processing	6,713	6,713	5,164	5,352	(188)	-4%
Energy Resources/Utility	1,846	1,846	1,420	2,741	(1,321)	-93%
Outlay	-	-	-	-	-	-
<b>Total NPE</b>	<u>220,692</u>	<u>220,392</u>	<u>169,458</u>	<u>156,647</u>	<u>12,811</u>	<u>8%</u>
<b>Departmental Total</b>	<u>562,841</u>	<u>562,541</u>	<u>432,650</u>	<u>427,269</u>	<u>5,381</u>	<u>1%</u>
<b>General Services Totals</b>						
<b>Personnel Services</b>	28,547,884	23,939,028	18,297,794	16,252,509	2,045,285	11%
<b>Non-Personnel Expenditures</b>						
Fringe Benefits	15,783,048	13,196,142	10,098,199	9,290,085	808,114	8%
Supplies/Serv/Other NP	37,237,161	35,682,555	33,402,391	16,083,413	17,318,978	52%
Data Processing	1,544,812	926,341	700,400	734,389	(33,989)	-5%
Energy Resources/Utility	5,875,164	5,829,163	4,478,735	4,069,911	408,824	9%
Outlay	840,314	1,072,856	824,222	274,291	549,931	67%
<b>Total NPE</b>	<u>61,280,499</u>	<u>56,707,057</u>	<u>49,503,947</u>	<u>30,452,089</u>	<u>19,051,858</u>	<u>38%</u>
<b>General Services Total</b>	<u>89,828,383</u>	<u>80,646,085</u>	<u>67,801,741</u>	<u>46,704,598</u>	<u>21,097,143</u>	<u>31%</u>



## *Explanation of Schedules*

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### **General Fund Revenue by Category:** (Schedule 1)

The General Fund Revenue by Category schedule provides a “big picture overview” of General Fund revenue trends by category. Revenues are categorized in accordance with the funding source and legal restrictions on the use of revenues. For example, while the funding source for the public safety sales tax is the same as the City’s core sale tax allotment we have determined to show the two separately because of the legal restrictions put in place by Proposition 172. This enables the reviewer of the report to understand variances as it relates to categorical revenues restricted to a specific purpose. Accordingly, we have also provided enhanced detail on funding sources like Licenses and Permits which have multiple underlying sources. This is to enable the reader to identify variances which may be caused by more than one operational trend.

### **General Fund Departmental Revenue Status:** (Schedule 2)

The General Fund Revenue by Department schedule details major general fund revenues followed by program specific revenues that are attributable to a specific department. In this schedule major general fund revenues are shown to enable the reviewer to correlate the bottom line of this revenue schedule to the previously discussed General Fund by Revenue Category (Schedule 1). For the purposes of this schedule, program specific revenues are defined as revenues earned by a department as compensation for providing a specific service. Common types of program specific revenues include revenues from permits, fines, service level agreements and other fee for service arrangements.

### **General Fund Expenditure Status Report:** (Schedule 3)

The General Fund Expenditure Status Report details General Fund expenditures by department. This schedule is organized to display departments by business unit so as to enable the Council to better determine the responsible Deputy Chief Operating Officer.

### **Other Budgeted Funds Revenue and Expenditure Status Reports:** (Schedules 4 & 5)

The Other Budgeted Funds Revenue Status Report and Expenditure Status Report details revenues and expenditures recorded by Business Center and fund. The funds reported in this schedule were established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Examples of special regulations, restrictions or limitations include council policies, municipal code and external legislation in addition to determinations made by previous city management. Each fund is a separate accounting entity with a set of self balancing accounts that records the funds asset, liability and equity balances.

# City of San Diego Auditor & Comptroller

## General Fund

Fiscal Year 2007 Revenue Status Report by Category (Unaudited)  
For the Period Ending April 6, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
<b>Property Taxes</b>	\$ 344,196,284	\$ 354,720,284	\$ 198,736,175	\$ 210,845,326	\$ 12,109,151	6%
<b>Safety Sales Taxes</b>	8,193,840	8,193,840	5,530,367	5,496,081	(34,286)	-1%
<b>General Fund Sales Taxes</b>	234,876,334	234,876,334	134,935,838	130,520,653	(4,415,185)	-3%
<b>General Fund TOT<sup>1</sup></b>	72,862,596	72,862,596	53,684,967	53,140,251	(544,716)	-1%
<b>Property Transfer Taxes</b>	14,872,876	14,872,876	10,136,991	5,036,259	(5,100,732)	-50%
<b>Licenses &amp; Permits</b>						
Business Taxes	7,312,000	7,312,000	5,270,800	5,306,813	36,013	1%
Rental Unit Taxes	6,730,000	6,730,000	5,613,634	6,163,102	549,468	10%
Parking Meters	6,504,315	6,504,315	4,985,450	4,919,059	(66,391)	-1%
Refuse Collector Business Taxes	1,700,000	1,700,000	1,344,024	1,524,835	180,811	13%
Other Misc Licenses & Permits	8,561,164	8,561,164	6,476,742	6,607,575	130,833	2%
<b>Total Licenses &amp; Permits</b>	30,807,479	30,807,479	23,690,650	24,521,384	830,734	4%
<b>Fines &amp; Forfeitures</b>						
Parking Citations	19,453,901	19,453,901	14,913,567	8,781,558	(6,132,009)	-41%
Municipal Court	7,613,809	7,613,809	5,838,589	5,455,239	(383,350)	-7%
Negligent Impound	2,850,000	2,850,000	2,184,478	2,224,966	40,488	2%
Other Misc Fines & Forfeitures	4,630,256	6,032,341	4,927,230	5,181,832	254,602	5%
<b>Total Fines &amp; Forfeitures</b>	34,547,966	35,950,051	27,863,864	21,643,595	(6,220,269)	-22%
<b>Interest &amp; Dividends</b>	3,130,000	7,130,000	3,413,461	5,214,414	1,800,953	53%
<b>Franchises</b>						
SDG&E	38,089,183	38,089,183	19,044,592	20,429,308	1,384,716	7%
CATV	15,844,750	15,844,750	7,844,936	7,781,413	(63,523)	-1%
Refuse Collection	10,600,000	10,600,000	5,149,258	4,848,092	(301,166)	-6%
Other Franchises	249,079	249,079	225,329	259,927	34,598	15%
<b>Total Franchises</b>	64,783,012	64,783,012	32,264,115	33,318,740	1,054,625	3%
<b>Rents and Concessions</b>						
Mission Bay	24,390,379	24,390,379	18,761,830	17,880,651	(881,179)	-5%
Pueblo Lands	3,331,758	3,331,758	2,562,890	2,356,472	(206,418)	-8%
Other Rents and Concessions	3,799,061	3,799,061	2,921,885	3,103,525	181,640	6%
<b>Total Rents and Concessions</b>	31,521,198	31,521,198	24,246,605	23,340,648	(905,957)	-4%
<b>Motor Vehicle License Fees</b>	9,255,341	9,255,341	6,833,391	6,061,662	(771,729)	-11%
<b>Revenues from Other Agencies</b>	17,621,283	17,620,858	16,950,632	10,695,793	(6,254,839)	-37%
<b>Charges for Current Services<sup>3</sup></b>	34,869,261	32,360,304	25,735,586	24,508,727	(1,226,859)	-5%
<b>Services and Transfers<sup>2</sup></b>	119,180,103	115,987,641	89,277,457	80,229,419	(9,048,038)	-10%
<b>Miscellaneous Revenues<sup>2</sup></b>	2,615,525	2,615,525	1,603,887	2,006,611	402,724	25%
<b>Total General Fund Revenues</b>	<u>\$ 1,023,333,098</u>	<u>\$ 1,033,557,339</u>	<u>\$ 654,903,986</u>	<u>\$ 636,579,563</u>	<u>\$ (18,324,423)</u>	<u>-3%</u>

<sup>1</sup> Total City Transient Occupancy Tax budget for Fiscal Year 2007 is \$139 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup> Actuals revised to reflect revenue deposited into Streets Fund which is no longer in use due to the FY2007 budget restructuring.

<sup>3</sup> Actuals revised to reflect revenue deposited into Diversity Fund and Special Training Fund, which is no longer in use due to the FY2007 budget restructuring.

**City of San Diego**  
**Auditor & Comptroller**  
**General Fund**

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)  
For the Period Ending April 6, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
<b>Major General Fund Revenues</b>						
<b>Charges for Current Services</b>	\$ -	\$ -	\$ -	\$ 3,459	\$ 3,459	100%
<b>Fines and Forfeitures</b>	6,400	6,400	4,923	18,520	13,597	276%
<b>Franchises</b>						
San Diego Gas and Electric	38,089,183	38,089,183	19,044,592	20,429,308	1,384,716	-
Cable Television	15,844,750	15,844,750	7,844,936	7,781,413	(63,523)	-1%
Refuse Collection	10,600,000	10,600,000	5,149,258	4,848,092	(301,167)	-6%
Other Franchises	95,000	95,000	71,250	259,927	188,676	265%
<b>Interest and Dividends</b>	3,130,000	7,130,000	3,413,461	5,214,414	1,800,953	53%
<b>Licenses and Permits</b>						
Refuse Collector Business Taxes	1,700,000	1,700,000	1,344,024	1,524,835	180,811	13%
Other Licenses and Permits	-	-	-	5,028	5,028	100%
<b>Motor Vehicle License Fees</b>	9,255,341	9,255,341	6,833,391	6,061,662	(771,729)	-11%
<b>Property Taxes</b>	344,196,284	354,720,284	198,736,175	210,845,326	12,109,151	6%
<b>Property Transfer Taxes</b>	14,872,876	14,872,876	10,136,991	5,036,259	(5,100,732)	-50%
<b>Rents and Concessions</b>	-	-	-	1,101	1,101	100%
<b>Revenues from Other Agencies</b>	14,556,713	14,556,713	14,556,713	7,343,978	(7,212,735)	-50%
<b>Safety Sales Taxes</b>	8,193,840	8,193,840	5,530,367	5,496,081	(34,286)	-
<b>Sales Taxes</b>	234,876,334	234,876,334	134,935,838	130,520,653	(4,415,185)	-3%
<b>Services and Transfers</b>	17,075,650	17,075,650	15,655,650	24,916,771	9,261,121	59%
<b>Transient Occupancy Tax<sup>1</sup></b>	72,862,596	72,862,596	53,684,967	53,140,251	(544,716)	-1%
<b>Miscellaneous</b>	365,428	365,428	96,483	75,685	(20,798)	-22%
<b>Total Major General Fund Revenues</b>	<b>785,720,395</b>	<b>800,244,395</b>	<b>477,039,019</b>	<b>483,522,763</b>	<b>6,483,744</b>	<b>1%</b>
<b>Business and Support Services</b>						
Business and Grant Administration	41,516	41,516	31,137	-	(31,137)	-100%
Business Office	-	-	-	154	154	100%
Citywide Program Expenditures	-	-	-	100	100	100%
Equal Opportunity Contracting	1,693,235	2,100,990	1,330,444	411,313	(919,131)	-69%
Human Resources <sup>3</sup>	3,530,090	3,530,090	2,705,756	11,268	(2,694,488)	-100%
Office of the Chief Information Officer	-	-	-	7,609	7,609	100%
Personnel	641,776	2,776	-	6,150	6,150	100%
Purchasing and Contracting	781,074	210,290	458,131	-	(458,131)	-100%
<b>Community and Legislative Services</b>						
Community and Legislative Services	1,030,488	849,488	751,094	1,271	(749,823)	-100%
<b>Department of Finance</b>						
City Auditor and Comptroller	3,022,039	2,722,552	2,249,774	1,676,356	(573,418)	-25%
City Treasurer	17,079,000	24,208,315	18,311,817	18,969,892	658,075	4%
Debt Management	836,000	836,000	643,077	434,909	(208,168)	-32%
Department of Finance	-	-	-	-	-	-
Financial Management	1,853,389	1,728,389	1,397,214	658,067	(739,147)	-53%
<b>Land Use and Economic Development</b>						
City Planning and Community Investment	3,035,606	3,035,606	2,566,821	2,711,117	144,296	-
Community and Economic Development	3,376,741	3,376,741	2,645,668	2,606,800	(38,868)	-1%
Neighborhood Code Compliance	1,621,088	1,621,088	1,246,991	1,352,261	105,270	8%
Real Estate Assets	32,469,606	32,469,606	24,976,598	23,583,406	(1,393,192)	-6%
Land Use and Economic Development	-	102,678	-	-	-	-
<b>Neighborhood and Customer Services</b>						
Customer Services	212,037	212,037	163,105	116,744	(46,361)	-28%
Neighborhood and Customer Services	-	10,683	-	-	-	-
Library	1,834,801	1,834,801	1,411,385	1,396,096	(15,289)	-1%
Park and Recreation	18,762,167	18,762,167	9,237,538	6,957,852	(2,279,686)	-25%
Special Projects	856,525	286,525	516,365	199,804	(316,561)	-61%

# City of San Diego Auditor & Comptroller

## General Fund

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)  
For the Period Ending April 6, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
<b>Office of Ethics and Integrity</b>						
Office of Ethics and Integrity	484,101	484,101	372,385	1,192	(371,193)	-100%
<b>Public Safety and Homeland Security</b>						
Family Justice Center	-	-	-	-	-	-
Office of Homeland Security	886,666	886,666	682,051	516,201	(165,850)	-24%
Police	24,645,141	43,199,042	33,111,354	29,159,521	(3,951,833)	-12%
Public Safety	131,109	131,980	101,071	126,342	25,271	25%
San Diego Fire-Rescue	14,742,682	14,742,682	10,569,150	11,621,378	1,052,228	10%
<b>Public Works</b>						
Engineering and Capital Projects	27,570,973	27,437,817	21,610,456	21,660,674	50,218	-
Environmental Services	354,079	354,079	307,925	102,702	(205,223)	-67%
General Services <sup>2</sup>	67,511,615	41,860,736	32,175,679	23,281,128	(8,894,551)	-28%
Storm Water Pollution Prevention <sup>4</sup>	471,984	471,984	311,195	178,482	(132,713)	-43%
Public Works	-	197,344	49,336	-	(49,336)	-
<b>Other</b>						
Chief Operating Officer	80,000	80,000	61,540	92,953	31,413	51%
Mayor	-	-	-	-	-	-
<b>Non-Mayoral</b>						
City Attorney	8,014,550	5,481,550	7,837,122	5,156,159	(2,680,963)	-34%
City Clerk	42,625	42,625	32,788	41,699	8,911	27%
City Council - District 1	-	-	-	-	-	-
City Council - District 2	-	-	-	-	-	-
City Council - District 3	-	-	-	-	-	-
City Council - District 4	-	-	-	-	-	-
City Council - District 5	-	-	-	-	-	-
City Council - District 6	-	-	-	-	-	-
City Council - District 7	-	-	-	-	-	-
City Council - District 8	-	-	-	-	-	-
Council Administration	-	-	-	-	-	-
Ethics Commission	-	-	-	17,200	17,200	100%
<b>Total General Fund Revenues</b>	<u>\$ 1,023,333,098</u>	<u>\$ 1,033,557,339</u>	<u>\$ 654,903,986</u>	<u>\$ 636,579,563</u>	<u>\$ (18,324,423)</u>	<u>3%</u>

<sup>1</sup> Total City Transient Occupancy Tax budget for Fiscal Year 2007 is \$139 million. The balance is budgeted in the Transient Occupancy Tax Fund.

<sup>2</sup> Actuals revised to reflect revenue deposited into Streets Fund which is no longer in use due to the FY2007 budget restructuring.

<sup>3</sup> Actuals revised to reflect revenue deposited into Diversity Fund and Special Training Fund, which is no longer in use due to the FY2007 budget restructuring.

<sup>4</sup> Stormwater Department was transferred from MWW to General Services as directed by Mid-year Report (O-19604).

# City of San Diego Auditor & Comptroller

## General Fund

Fiscal Year 2007 Expenditure Status Report (Unaudited)  
For the Period Ending April 6, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
<b>Business and Support Services</b>						
Business and Grant Administration	\$ 946,237	\$ 727,300	\$ 662,086	\$ 649,403	\$ 12,683	2%
Business Office	1,068,414	1,066,739	821,391	615,563	205,828	25%
<b>Citywide Program Expenditures</b>						
Assessments to Public Property	480,837	480,837	320,558	166,402	154,156	48%
Deferred Maintenance	12,788,412	12,788,412	8,188,757	4,574,097	3,614,660	44%
Elections	731,636	731,636	589,220	508,503	80,717	14%
Employee Personal Prop Claims	-	5,000	-	3,072	(3,072)	-100%
Health <sup>3</sup>	16,273	40,262	40,262	40,262	-	-
Insurance	2,028,000	2,028,000	1,587,160	1,078,885	508,275	32%
Memberships	705,268	650,000	614,091	569,850	44,241	7%
Office Space	6,983,769	6,983,769	5,366,478	5,576,203	(209,725)	-4%
Public Liability Claims	10,000,000	16,362,150	12,327,325	16,362,150	(4,034,825)	-33%
Reserve Contribution	7,200,097	7,200,097	-	-	-	-
Special Consulting	440,062	466,341	350,637	276,369	74,268	21%
Special Promotional Programs	4,731,181	619,181	-	-	-	-
Transportation Subsidy	278,077	278,077	208,558	208,500	58	-
Miscellaneous	-	5,079,000	-	4,454	(4,454)	-100%
<b>Total Citywide Program Expenditures</b>	<b>46,383,612</b>	<b>53,712,762</b>	<b>29,593,046</b>	<b>29,368,747</b>	<b>224,299</b>	<b>1%</b>
Equal Opportunity Contracting	2,429,846	3,131,291	2,272,331	1,940,021	332,310	15%
Human Resources <sup>2,5,6</sup>	4,519,030	1,557,605	2,735,821	2,449,444	286,377	10%
Office of the Chief Information Officer	12,594,392	12,594,392	10,885,541	7,769,196	3,116,345	29%
Personnel	6,991,385	6,991,385	5,377,988	4,681,644	696,344	13%
Purchasing and Contracting <sup>6</sup>	1,645,662	994,303	1,103,054	157,316	945,738	86%
<b>Community and Legislative Services</b>						
Community and Legislative Services	3,804,389	4,478,322	3,103,473	2,851,369	252,104	8%
<b>Department of Finance</b>						
City Auditor and Comptroller	13,259,804	13,636,967	10,579,898	8,608,718	1,971,180	19%
City Treasurer	10,089,069	13,929,417	9,871,876	8,324,768	1,547,108	16%
Debt Management	1,775,697	1,775,656	1,360,567	918,863	441,704	32%
Department of Finance	201,356	370,979	219,187	172,720	46,467	21%
Financial Management	6,034,083	6,043,092	4,645,996	4,102,610	543,386	12%
<b>Land Use and Economic Development</b>						
City Planning and Community Investment	6,846,724	7,041,172	5,308,672	4,980,425	328,247	6%
Community and Economic Development	10,948,786	11,221,727	7,227,838	6,723,125	504,713	7%
Neighborhood Code Compliance	6,708,037	6,702,177	5,355,564	4,491,431	864,133	16%
Real Estate Assets	4,786,795	4,783,360	3,569,258	2,563,104	1,006,154	28%
Land Use and Economic Development	-	127,058	99,809	153,322	(53,513)	-54%
<b>Neighborhood and Customer Services</b>						
Customer Services	2,060,780	1,854,820	1,569,232	1,531,894	37,338	2%
Neighborhood and Customer Services	-	254,117	-	240,485	(240,485)	-100%
Library	38,743,686	38,665,727	29,931,554	27,625,976	2,305,578	8%
Park and Recreation	84,140,359	86,798,413	66,359,525	61,335,640	5,023,885	8%
Special Projects	1,142,888	666,252	759,990	719,803	40,187	5%
<b>Office of Ethics and Integrity</b>						
Office of Ethics and Integrity	1,194,683	1,194,611	918,967	753,369	165,598	18%
<b>Public Safety and Homeland Security</b>						
Family Justice Center	670,728	670,534	511,113	455,727	55,386	11%
Office of Homeland Security	1,562,766	1,562,609	1,255,251	880,377	374,874	30%
Police	360,134,725	365,844,053	280,455,556	273,251,514	7,204,042	3%
Public Safety	2,227,970	2,334,807	1,185,567	387,330	798,237	67%
San Diego Fire-Rescue	169,509,660	172,962,861	128,811,683	132,578,401	(3,766,718)	-3%
<b>Public Works</b>						
Engineering and Capital Projects	35,241,744	35,077,668	26,846,192	23,423,346	3,422,846	13%
Environmental Services	38,222,681	38,217,424	29,851,445	28,225,102	1,626,343	5%
General Services <sup>1</sup>	76,266,775	67,085,592	55,913,514	44,590,789	11,322,725	20%
Storm Water Pollution Prevention <sup>4</sup>	13,561,608	13,560,493	11,888,227	2,113,809	9,774,418	82%
Total General Services	<u>89,828,383</u>	<u>80,646,085</u>	<u>67,801,741</u>	<u>46,704,598</u>	<u>21,097,143</u>	<u>31%</u>
Public Works	190,520	444,637	210,072	318,594	(108,522)	-52%

# City of San Diego Auditor & Comptroller

## General Fund

**Fiscal Year 2007 Expenditure Status Report (Unaudited)  
For the Period Ending April 6, 2007**

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
<b>Other</b>						
Chief Operating Officer	2,982,629	2,980,116	2,289,655	2,289,655	-	-
Mayor	228,658	242,522	181,699	181,699	-	-
Tax and Revenue Anticipation Notes	2,130,000	6,130,000	3,769,000	4,488,659	(719,659)	-19%
<b>Non-Mayoral</b>						
City Attorney	36,205,158	36,388,158	28,165,399	26,763,257	1,402,142	5%
City Clerk	4,124,544	4,124,544	3,213,350	2,965,178	248,172	8%
City Council - District 1	990,000	990,000	761,538	729,180	32,358	4%
City Council - District 2	990,000	990,000	761,538	650,182	111,356	15%
City Council - District 3	990,000	990,000	761,538	736,540	24,998	3%
City Council - District 4	990,000	990,000	761,538	706,329	55,209	7%
City Council - District 5	990,000	990,000	761,538	637,961	123,577	16%
City Council - District 6	990,000	990,000	761,538	652,994	108,544	14%
City Council - District 7	990,000	990,000	761,538	678,206	83,332	11%
City Council - District 8	990,000	990,000	761,538	748,514	13,024	2%
Council Administration	2,828,833	2,828,833	2,176,025	1,953,277	222,748	10%
Ethics Commission	1,008,385	1,008,385	776,603	462,267	314,336	40%
<b>Miscellaneous</b>	-	-	-	14,914	(14,914)	-100%
<b>Total General Fund Expenditures</b>	<u>\$ 1,023,333,098</u>	<u>\$ 1,039,702,880</u>	<u>\$ 787,925,319</u>	<u>\$ 734,612,757</u>	<u>\$ 53,312,562</u>	<u>7%</u>

<sup>1</sup> Actuals revised to reflect expenditures charged to Streets Fund which is no longer in use due to the FY2007 budget restructuring.

<sup>2</sup> Actuals revised to reflect expenditures charged to Diversity and Special Training Funds which is no longer in use due to the FY2007 budget restructuring.

<sup>3</sup> Expenditures in this Citywide Program are for un-allocable public health costs such as beach monitoring and vector control.

<sup>4</sup> Stormwater Department was transferred from MWWD to General Services as directed by Mid-Year Report (O-19604).

<sup>5</sup> As part of BPR Process and Mid-Year Appropriation Adjustment, \$1.3 million in expenditures has been identified for transfer to the Risk Management Fund; this transfer is pending verification

<sup>6</sup> Period-to-date budgets are reported as submitted by department.

# City of San Diego Auditor & Comptroller

## Other Budgeted Funds Fiscal Year 2007 Revenue Status Report (Unaudited) For the Period Ending April 6, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
<b>Business and Support Services</b>						
Information Technology Fund	\$ 10,202,940	\$ 10,202,940	\$ 7,848,415	\$ 9,363,830	\$ 1,515,415	19%
Risk Management Administration Fund	12,138,162	12,138,162	9,337,048	9,268,710	(68,338)	-1%
<b>Department of Finance</b>						
Central Stores Internal Service Fund	19,297,359	19,297,359	14,914,631	20,668,916	5,754,285	39%
Special Districts Fund	912,279	912,279	531,872	454,543	(77,329)	-15%
<b>Land Use and Economic Development</b>						
City Airport Fund	4,101,195	4,101,195	3,154,765	4,352,364	1,197,599	38%
Development Services Enterprise Fund	62,540,157	62,540,157	48,107,812	37,744,389	(10,363,423)	-22%
Facilities Financing Fund	2,291,978	2,291,978	1,777,275	1,631,401	(145,874)	-8%
Municipal Parking Garages Fund	3,187,248	3,187,248	2,451,729	2,295,180	(156,549)	-6%
PETCO Park Fund	20,670,999	20,670,999	5,970,874	10,085,361	4,114,487	69%
QUALCOMM Stadium Operating Fund	15,681,009	15,681,009	9,315,739	11,613,102	2,297,363	25%
Redevelopment Fund	3,196,637	3,196,637	2,458,952	1,453,702	(1,005,250)	-41%
Solid Waste Local Enforcement Agency Fund	846,028	846,028	650,790	601,997	(48,793)	-
<b>Neighborhood and Customer Services</b>						
Environmental Growth Fund 1/3	3,868,801	3,868,801	1,946,679	2,338,696	392,017	20%
Environmental Growth Fund 2/3	7,684,103	7,684,103	3,856,455	4,651,007	794,552	21%
Golf Course Enterprise Fund	12,167,000	12,167,000	9,493,989	11,964,285	2,470,296	26%
Library Grants Fund	514,346	514,346	514,346	755,464	241,118	47%
Los Penasquitos Canyon Preserve Fund	176,000	176,000	62,115	132,427	70,312	113%
Open Space Park Facilities Fund	491,800	491,800	470,580	10,358	(460,222)	-98%
Public Art Fund	30,000	30,000	23,077	30,000	6,923	-
<b>Public Safety and Homeland Security</b>						
Emergency Medical Services Fund	8,138,153	8,138,153	5,987,049	4,406,403	(1,580,646)	-26%
Fire and Lifeguard Facilities Fund	1,629,458	1,629,458	1,629,458	1,637,142	7,684	-
Police Decentralization Fund	9,060,507	9,060,507	6,944,729	9,060,507	2,115,778	30%
Seized and Forfeited Assets Funds	2,540,000	2,540,000	1,946,868	3,312,662	1,365,794	70%
Unlicensed Driver Vehicle Impound Fees	1,200,000	1,200,000	919,780	895,510	(24,270)	-3%
<b>Public Works</b>						
E&CP-Water/Wastewater Fund	25,429,887	25,429,887	15,578,870	13,843,087	(1,735,783)	-11%
Energy Conservation Program Fund	2,010,985	2,010,985	1,917,823	2,099,321	181,498	9%
Equipment Operating Fund	28,795,587	28,795,587	22,150,452	21,744,936	(405,516)	-2%
Equipment Replacement Fund	23,406,065	24,530,372	19,133,318	9,122,341	(10,010,977)	-52%
Publishing Services Internal Fund	4,749,298	4,749,298	3,653,308	2,530,893	(1,122,415)	-31%
Recycling Fund	19,511,503	19,511,503	14,243,259	15,083,006	839,747	6%
Refuse Disposal Funds	37,303,649	37,303,649	29,219,100	31,077,941	1,858,841	6%
Sewer Funds	338,564,516	338,564,516	250,520,378	265,717,303	15,196,925	6%
Utilities Undergrounding Program Fund	42,347,124	1,625,765	337,328	588,972	251,644	75%
Water Department Fund	359,825,406	361,323,656	278,136,965	308,643,955	30,506,990	11%
<b>Other</b>						
AB 2928 - Transportation Relief Fund	5,000,000	5,000,000	7,664,150	11,584,983	3,920,833	51%
Balboa Park/Mission Bay Park Imprv Funds	6,948,990	6,948,990	5,326,286	6,948,990	1,622,704	-
Bond Interest and Redemption Fund	2,408,931	2,408,931	2,039,217	1,417,010	(622,207)	-31%
Convention Center Complex Funds	14,148,836	14,148,836	8,992,421	8,555,673	(436,748)	-5%
Gas Tax Fund	24,117,687	24,117,687	15,549,340	16,425,550	876,210	6%
Mission Bay Improvements Fund	1,097,595	1,097,595	-	10,612	10,612	100%
Regional Park Improvements Fund	1,097,595	1,097,595	-	6,907	6,907	100%
Storm Drain Fund	6,046,746	6,046,746	3,887,190	3,928,166	40,976	1%
TOT - Convention Center Fund	4,339,198	4,339,198	4,339,198	4,317,396	(21,802)	-
Transient Occupancy Tax Fund	71,082,902	71,082,902	48,891,244	48,066,224	(825,020)	-2%
TransNet (1/2% Sales Tax) Fund	42,327,539	42,327,539	25,359,219	23,414,886	(1,944,333)	-8%
Trolley Extension Reserve Fund	4,079,172	4,079,172	1,019,793	1,101,124	81,331	8%
Zoological Exhibits Fund	7,676,765	7,676,765	6,577,610	5,136,962	(1,440,648)	-22%

# City of San Diego Auditor & Comptroller

## Other Budgeted Funds Fiscal Year 2007 Expenditure Status Report (Unaudited) For the Period Ending April 6, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expense/ Expenditure	(Over)/Under Period-to-Date Budget	Variance
<b>Business and Support Services</b>						
Information Technology Fund	\$ 9,903,308	\$ 9,903,308	\$ 7,792,744	\$ 6,883,513	\$ 909,231	12%
Risk Management Administration Fund	9,968,285	9,968,285	8,441,552	4,498,687	3,942,865	47%
<b>Department of Finance</b>						
Central Stores Internal Service Fund	18,697,055	18,697,055	14,387,923	20,502,905	(6,114,982)	-43%
Special Districts Fund	874,126	874,126	682,919	513,302	169,617	25%
<b>Land Use and Economic Development</b>						
City Airport Fund	3,140,032	3,140,032	2,415,409	1,771,072	644,337	27%
Development Services Enterprise Fund	61,329,364	61,329,364	47,176,436	42,383,705	4,792,731	10%
Facilities Financing Fund	2,574,898	2,574,898	2,034,787	1,789,393	245,394	12%
Municipal Parking Garages Fund	2,817,033	2,817,033	2,159,209	1,290,671	868,538	40%
PETCO Park Fund	21,346,751	21,346,751	20,738,088	16,065,980	4,672,108	23%
QUALCOMM Stadium Operating Fund	15,993,008	15,999,008	13,439,225	11,899,691	1,539,534	11%
Redevelopment Fund	3,191,965	3,191,965	2,455,357	2,195,840	259,517	11%
Solid Waste Local Enforcement Agency Fund	900,574	900,574	692,750	475,433	217,317	31%
<b>Neighborhood and Customer Services</b>						
Environmental Growth Fund 1/3	4,153,319	4,153,319	1,995,521	1,629,041	366,480	18%
Environmental Growth Fund 2/3	10,317,191	12,817,191	1,466,531	716,472	750,059	51%
Golf Course Enterprise Fund	11,690,024	11,690,024	9,329,194	9,389,615	(60,421)	-1%
Library Grants Fund	681,048	681,048	523,804	417,722	106,082	20%
Los Penasquitos Canyon Preserve Fund	213,866	213,866	164,512	146,530	17,982	11%
Open Space Park Facilities Fund	438,300	438,300	438,300	438,300	-	-
Public Art Fund	30,000	30,000	22,995	19,662	3,333	14%
<b>Public Safety and Homeland Security</b>						
Emergency Medical Services Fund	8,400,188	8,400,188	6,394,558	4,849,351	1,545,207	24%
Fire and Lifeguard Facilities Fund	1,703,135	1,703,135	1,684,457	1,636,900	47,557	3%
Police Decentralization Fund	9,110,663	9,110,663	6,983,173	1,898,771	5,084,402	73%
Seized and Forfeited Assets Funds	3,088,282	3,088,282	2,367,117	1,896,828	470,289	20%
Unlicensed Driver Vehicle Impound Fees	1,387,904	1,387,904	1,063,806	702,230	361,576	34%
<b>Public Works</b>						
E&CP-Water/Wastewater Fund	25,429,887	25,429,887	14,348,769	15,490,105	(1,141,336)	-8%
Energy Conservation Program Fund	2,010,985	2,010,985	1,444,183	995,351	448,832	31%
Equipment Operating Fund	28,281,481	28,281,481	21,754,985	22,434,523	(679,538)	-3%
Equipment Replacement Fund	23,406,065	24,530,372	19,133,318	9,122,341	10,010,977	52%
Publishing Services Internal Fund	4,355,101	4,355,101	3,338,918	3,074,111	264,807	8%
Recycling Fund	24,452,777	24,452,777	18,733,471	16,875,769	1,857,702	10%
Refuse Disposal Funds	36,466,880	36,466,880	25,946,134	19,729,374	6,216,760	24%
Sewer Funds <sup>1</sup>	374,430,740	374,488,265	277,805,565	175,843,265	101,962,300	37%
Utilities Undergrounding Program Fund <sup>1</sup>	1,536,964	3,536,964	3,035,395	2,956,120	79,275	3%
Water Department Fund <sup>1</sup>	349,999,773	350,030,884	251,745,628	221,432,623	30,313,005	12%
<b>Other</b>						
AB 2928 - Transportation Relief Fund	5,000,000	15,341,895	3,390,717	-	3,390,717	100%
Balboa Park/Mission Bay Park Imprv Funds	6,948,990	6,948,990	5,326,286	6,003,087	(676,801)	-13%
Bond Interest and Redemption Fund	2,329,935	2,329,935	2,329,935	2,330,577	(642)	-
Convention Center Complex Funds	14,357,394	14,357,394	14,090,224	13,687,480	402,744	3%
Gas Tax Fund	24,117,687	24,117,687	18,485,810	14,316,092	4,169,718	23%
Mission Bay Improvements Fund	1,097,595	1,195,190	-	6,681	(6,681)	-100%
Regional Park Improvements Fund	1,097,595	2,195,190	-	50	(50)	-100%
Storm Drain Fund	6,046,746	6,046,746	4,634,731	3,074,307	1,560,424	34%
TOT - Convention Center Fund	9,393,644	9,393,644	7,619,185	4,339,198	3,279,987	43%
Transient Occupancy Tax Fund	71,092,554	71,092,554	46,240,670	45,789,762	450,908	1%
TransNet (1/2% Sales Tax) Fund	58,942,099	78,163,241	59,899,338	18,143,925	41,755,413	70%
Trolley Extension Reserve Fund	4,113,932	4,113,932	3,214,649	468,124	2,746,525	85%
Zoological Exhibits Fund	7,676,765	7,676,765	3,838,382	4,700,000	(861,618)	-22%

<sup>1</sup> Capital Improvements Program expenditures have been excluded.