



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED:

REPORT NO:

ATTENTION: Budget and Finance Committee
Meeting of July 11, 2007

SUBJECT: Charter Section 39 Report: Period Eleven 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 May 4, 2007 (Periods 1 through 11). 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.

This report is submitted as an informational item only. Questions related to this report will be addressed with the presentation of the Charter Section 39 Report for Period 12.

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

Sarah Mayen
Financial Operations Manager

Greg Levin, CPA
City Comptroller

Clay Schoen
Principal Accountant

Attachments:

Attachment A:

Charter Section 39 Period 11 Report on Budgeted Revenues and Expenditures
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 11
Charter Section 39 Report on Budgeted Revenues and Expenditures

Department of Finance
Auditor & Comptroller's Office
7/11/2007

Purpose and Scope

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 of 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 viewpoints of other officials and responsible department managers prior to 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 May 4, 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.

General Fund Summary

For the period ended May 4, 2007 (Period 11), the City realized total General Fund revenues of \$797.8 million. Through the monthly allocation of budgeted revenue estimates, the City anticipated receiving approximately \$787.8 million through the end of the period. The resulting variance between anticipated and actual revenues as of period 11 was \$10.0 million. The majority of this variance is attributable to higher than anticipated receipts in Property Tax (\$22.2 million), Transient Occupancy Tax (\$6.2 million), and Franchise revenue (\$3.3 million). This is offset by lower than anticipated revenues in the majority of the remaining revenue categories.

For the same period, the General Fund incurred expenditures of approximately \$807.0 million. Through the monthly allocation of budgeted expenditures the City anticipated to expend approximately \$870.6 million through the end of the period. The resulting variance between anticipated and actual expenditures for Period 11 was \$63.6 million. The favorable variance of

\$63.6 million is primarily attributable to less than expected personnel expenditures for the fiscal year.

General Fund			
	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total General Fund Revenues	\$ 1,023,333,098	\$ 1,039,562,846	\$ 797,772,748
Total General Fund Expenditures	1,023,333,098	1,047,267,787	806,980,608
Net Impact	\$ -	\$ (7,704,941)	\$ (9,207,860)

The table above shows the performance of the General Fund at the fund level. As of Period 11, expenditures exceeded revenues by \$9.2 million. This is largely due to the timing of major revenue streams such as franchise fees. These revenues were received in Period 12, and will be reflected in the reported balances in the Charter Section 39 Report for Period 12.

General Fund expenditure budget revisions exceeded revenue budget revisions by \$7.7 million. The additional appropriations were funded by undesignated, unreserved fund balance. To date the City Council has appropriated approximately \$11.7 million from undesignated, unreserved fund balance in the General Fund. These transactions are detailed in the following table. The effect of the appropriation of undesignated, unreserved fund balance is to increase total expenditure appropriations by an 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 \$4.1 million while not adjusting the revenue appropriations for the General Fund. The resulting effect of these and other actions is to show the General Fund Revised Budget out of balance.

Summary of Appropriations from General Fund Reserves as of Period 11

Action	Authority	Amount
Taylor Street Slope Reconstruction	R-301630	\$ 1,226,848
Lobbying contracts for Sacramento, California and Washington D.C	O-19533	221,000
Macias, Gini, & O'Connell for audit services	O-19564	1,009,129
Latham Watkins and Levine Steinberg legal services	R-301605	2,000,000
Former and Current City official's investigation costs	R-302293	534,825
Reimbursement to Water Department for reservoir concession costs	O-19572	1,498,250
Mid-Year Budget Adjustments	O-19604	3,547,944
Outside Counsel Services for Otay Acquisition, National Enterprise, and Border Business Park	R-302168	200,000
SEC Oversight Consultant	O-19571	1,417,400
		<u>11,655,396</u>
Mid-Year Budget Adjustments- De-appropriation of TOT Transfer	O-19604	(4,112,000)
		<u>\$ 7,543,396</u>

Summary of Other Significant Funds

Sewer Funds:

For the period ended May 4, 2007, Sewer Funds realized total revenues of \$286.2 million. Through the monthly allocation of budgeted revenue estimates, the Sewer Funds anticipated receiving approximately \$269.6 million through the end of the period. The resulting favorable variance between anticipated and actual revenues for Period 11 was \$16.6 million.

For the same period, the Sewer Funds incurred expenses of approximately \$189.4 million. Through the monthly allocation of budgeted expenses the City anticipated to expend approximately \$304.9 million through the end of the period. The resulting favorable variance between anticipated and actual expenses for period 11 was \$115.5 million. As the table below indicates, revenues have exceeded expenses by \$96.8 million through Period 11. This amount is primarily comprised of \$26.1 million in CIP related expenses excluded from expense totals and \$55.2 million in debt service payments made in Period 12.

The Sewer Funds' adopted appropriations (\$374.4 million) exceed the adopted revenue budget (\$338.6 million) by \$35.9 million. The Sewer Funds are required to include in its annual budget a contingency reserve to enhance its bond creditworthiness profile. This year's contingency reserve was budgeted at \$39.3 million which is the primary cause of the difference between revenue and expense budgets.

Sewer Funds			
	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total Revenues	\$ 338,564,516	\$ 338,564,516	\$ 286,205,980
Total Expenses	374,430,740	374,078,447	189,433,395
Net Impact	\$ (35,866,224)	\$ (35,513,931)	\$ 96,772,585

Water Department Fund:

For the period ended May 4, 2007, the Water Department Fund realized total revenues of \$307.6 million. Through the monthly allocation of budgeted revenue estimates, the Water Department Fund anticipated receiving approximately \$305.5 million through the end of the period. The resulting favorable variance between anticipated and actual revenues for Period 11 was \$2.1 million.

For the same period, the Water Department Fund incurred expenses of approximately \$223.0 million. Through the monthly allocation of budgeted expenses the City anticipated to expend approximately \$276.8 million through the end of the period. The resulting favorable variance between anticipated and actual expenses for period 11 was \$53.8 million. As the table on the following page indicates, revenues have exceeded expenses by \$84.6 million through Period 11. This amount is comprised of approximately \$29.9 million in CIP related expenses excluded from expense totals, \$30.7 million in CIP related bond proceeds, and approximately \$17.0 million of water purchases in arrears.

The Water Department Fund's adopted revenue budget (\$359.8 million) exceeds the adopted appropriations (\$328.5 million) by approximately \$31.3 million. This difference is primarily due to

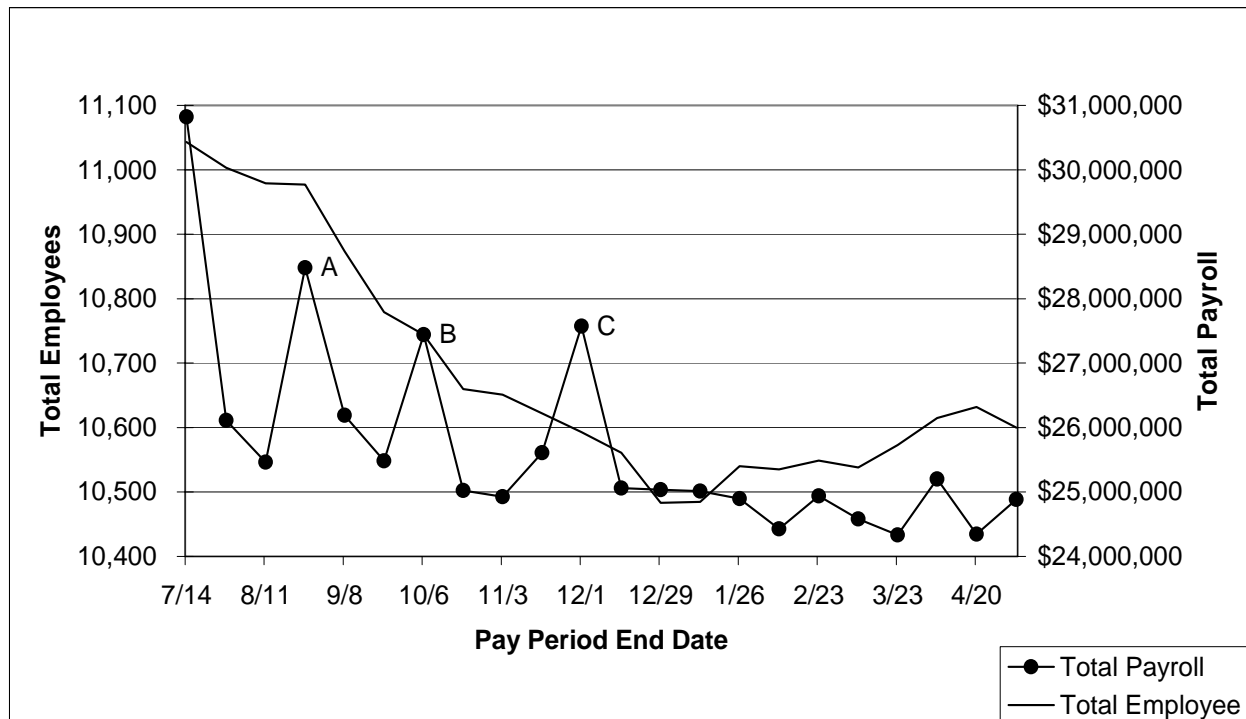
the inclusion of \$37.3 million in the adopted revenue budget for CIP related bond proceeds. This is partially offset by \$5.2 million of contingency reserves included in the adopted appropriations.

Water Department Fund			
	Original Adopted Budget	Revised Budget	Year-to-Date Actuals
Total Revenues	\$ 359,825,406	\$ 361,323,656	\$ 307,590,729
Total Expenses	328,503,930	328,241,181	222,962,257
Net Impact	\$ 31,321,476	\$ 33,082,475	\$ 84,628,472

Summary of Payroll Activity

One of the significant functions of the Auditor & Comptroller's Office is the distribution of the City of San Diego's bi-weekly payroll. The graph below represents the trend of total number of employees and total dollar amount of bi-weekly pay over the past six months. While non-recurring activity, such as larger terminal payouts and the cashing out of accumulated annual leave, may distort individual distributions, the trends described below is a reasonable indicator of City staffing levels and payroll obligations. Following the graph is an assortment of relevant payroll statistics including accrued balances owed to employees.

Payroll Trend Analysis



- A) This spike in payroll related expenditures represents the payment of annual uniform allowances.
- B) This spike in payroll related expenditures is from Bid-to-Goal expenses for Sewer Funds.
- C) This spike in payroll related expenditures is from the cash pay out of unused flexible benefits.

Summary of Significant Statistics as of PPE 05/04/2007

Total Payroll	\$	24,884,041
Accrued Comp Time	\$	4,721,244
Accrued Annual Leave	\$	82,260,353
Accrued Old Sick Leave	\$	788,285
Total Employees		10,600

Identification of Significant Variances

Park and Recreation (Schedule 3—General Fund Status of Expenditures)

The Park and Recreation Department has expenditures as of Period 11 of \$67.0 million. This is less than the anticipated expenditures of \$72.9 million; the result is a favorable expenditure variance of \$5.9 million. This variance is primarily due to \$2.8 million in savings in personnel and fringe expenditures and \$2.5 million in Supplies and Services expenditures. Savings as of Period 11 are partially offset by \$2.5 million in encumbrances primarily in Supplies and Services.

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Park and Recreation						
Personnel Services	35,235,046	34,591,341	29,460,320	26,928,128	2,532,192	9%
Non-Personnel Expenditures						
Fringe Benefits	18,169,456	18,169,456	15,376,441	15,062,810	313,631	2%
Supplies/Serv/Other NP	19,100,105	23,074,096	18,710,073	16,232,852	2,477,221	13%
Data Processing	526,925	526,925	463,503	437,371	26,132	6%
Energy Resources/Utility	8,348,199	8,348,199	6,805,262	7,018,817	(213,555)	-3%
Outlay	2,760,628	2,100,962	2,053,955	1,315,158	738,797	36%
Total NPE	<u>48,905,313</u>	<u>52,219,638</u>	<u>43,409,234</u>	<u>40,067,008</u>	<u>3,342,226</u>	<u>8%</u>
Departmental Total	<u>84,140,359</u>	<u>86,810,979</u>	<u>72,869,554</u>	<u>66,995,136</u>	<u>5,874,418</u>	<u>8%</u>

Police Department (Schedule 3—General Fund Status of Expenditures)

The Police Department has expenditures as of Period 11 of \$299.2 million. This is less than the anticipated expenditures of \$308.6 million; the result is a favorable expenditure variance of \$9.4 million. This is largely due to salary savings of \$9.2 million.

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Police Department						
Personnel Services	206,401,136	206,036,557	173,800,654	164,570,873	9,229,781	5%
Non-Personnel Expenditures						
Fringe Benefits	107,377,319	110,087,892	92,856,300	93,319,042	(462,742)	-
Supplies/Serv/Other NP	28,404,245	28,135,846	23,724,337	24,648,641	(924,304)	-4%
Data Processing	6,754,240	8,621,232	7,276,333	5,621,377	1,654,956	23%
Energy Resources/Utility	5,522,473	6,905,785	5,827,619	5,466,452	361,167	6%
Outlay	5,675,312	6,064,080	5,114,814	5,556,856	(442,042)	-9%
Total NPE	<u>153,733,589</u>	<u>159,814,835</u>	<u>134,799,403</u>	<u>134,612,368</u>	<u>187,035</u>	<u>-</u>
Departmental Total	<u>360,134,725</u>	<u>365,851,392</u>	<u>308,600,057</u>	<u>299,183,241</u>	<u>9,416,816</u>	<u>3%</u>

Parking Citations (Schedule 1—General Fund Status of Revenue by Category)

The Parking Citation revenue category has received \$13.1 million as of Period 11. This is less than the anticipated amount of \$16.4 million; the result is an unfavorable variance of \$3.3 million. Period-to-date budgets do not account for processing times which often delay the recognition of revenue. Projections indicate year-end revenues in this category to be approximately \$18.0 million, resulting in an unfavorable variance of approximately \$1.5 million. The primary driver of decreased citation collection is departmental vacancies.

Explanation of Schedules

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 May 4, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Property Taxes	\$ 344,196,284	\$ 354,720,284	\$ 294,813,996	\$ 317,051,739	\$ 22,237,743	8%
Safety Sales Taxes	8,193,840	8,193,840	6,161,748	6,081,643	(80,105)	-1%
General Fund Sales Taxes	234,876,334	234,876,334	145,945,982	141,209,127	(4,736,855)	-3%
General Fund TOT¹	72,862,596	72,862,596	53,684,967	59,848,147	6,163,180	11%
Property Transfer Taxes	14,872,876	14,872,876	11,004,028	5,555,531	(5,448,497)	-50%
Licenses & Permits						
Business Taxes	7,312,000	7,312,000	6,166,989	5,812,509	(354,480)	-6%
Rental Unit Taxes	6,730,000	6,730,000	5,676,126	6,413,657	737,531	13%
Parking Meters	6,504,315	6,504,315	5,485,782	5,356,547	(129,235)	-2%
Refuse Collector Business Taxes	1,700,000	1,700,000	1,462,683	1,682,450	219,767	15%
Other Misc Licenses & Permits	8,561,164	8,561,164	7,149,215	7,751,210	601,995	8%
Total Licenses & Permits	30,807,479	30,807,479	25,940,795	27,016,373	1,075,578	4%
Fines & Forfeitures						
Parking Citations	19,453,901	19,453,901	16,410,021	13,118,222	(3,291,799)	-20%
Municipal Court	7,613,809	7,613,809	6,424,267	6,218,892	(205,375)	-3%
Negligent Impound	2,850,000	2,850,000	2,403,709	2,426,968	23,259	1%
Other Misc Fines & Forfeitures	4,630,256	6,032,341	5,551,601	5,407,607	(143,994)	-3%
Total Fines & Forfeitures	34,547,966	35,950,051	30,789,598	27,171,689	(3,617,909)	-12%
Interest & Dividends	3,130,000	7,130,000	4,219,780	6,389,630	2,169,850	51%
Franchises						
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	7,128,545	1,979,287	38%
Other Franchises	249,079	249,079	249,079	280,683	31,604	13%
Total Franchises	64,783,012	64,783,012	32,287,865	35,619,949	3,332,083	10%
Rents and Concessions						
Mission Bay	24,390,379	24,390,379	20,638,013	20,075,713	(562,300)	-3%
Pueblo Lands	3,331,758	3,331,758	2,819,179	2,717,416	(101,763)	-4%
Other Rents and Concessions	3,799,061	3,799,061	3,212,666	3,535,569	322,903	10%
Total Rents and Concessions	31,521,198	31,521,198	26,669,858	26,328,698	(341,160)	-1%
Motor Vehicle License Fees	9,255,341	9,255,341	7,722,715	7,002,396	(720,319)	-9%
Revenues from Other Agencies	17,621,283	17,620,858	17,122,325	10,945,055	(6,177,270)	-36%
Charges for Current Services³	34,869,261	32,360,304	28,297,671	27,576,890	(720,781)	-3%
Services and Transfers²	119,180,103	121,993,148	101,301,075	97,810,899	(3,490,176)	-3%
Miscellaneous Revenues²	2,615,525	2,615,525	1,776,043	2,164,982	388,939	22%
Total General Fund Revenues	<u>\$ 1,023,333,098</u>	<u>\$ 1,039,562,846</u>	<u>\$ 787,738,446</u>	<u>\$ 797,772,748</u>	<u>\$ 10,034,302</u>	<u>1%</u>

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

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

³ 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 May 4, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Major General Fund Revenues						
Charges for Current Services	\$ -	\$ -	\$ -	\$ 3,434	\$ 3,434	100%
Fines and Forfeitures	6,400	6,400	5,415	22,196	16,781	310%
Franchises						
San Diego Gas and Electric	38,089,183	38,089,183	19,044,592	20,429,308	1,384,716	7%
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	7,128,545	1,979,287	38%
Other Franchises	95,000	95,000	95,000	280,683	185,683	195%
Interest and Dividends	3,130,000	7,130,000	4,219,780	6,389,630	2,169,850	51%
Licenses and Permits						
Refuse Collector Business Taxes	1,700,000	1,700,000	1,462,683	1,682,450	219,767	15%
Other Licenses and Permits	-	-	-	5,028	5,028	100%
Motor Vehicle License Fees	9,255,341	9,255,341	7,722,715	7,002,396	(720,319)	-9%
Property Taxes	344,196,284	354,720,284	294,813,996	317,051,739	22,237,743	8%
Property Transfer Taxes	14,872,876	14,872,876	11,004,028	5,555,531	(5,448,497)	-50%
Rents and Concessions	-	-	-	1,201	1,201	100%
Revenues from Other Agencies	14,556,713	14,556,713	14,556,713	7,343,978	(7,212,735)	-50%
Safety Sales Taxes	8,193,840	8,193,840	6,161,748	6,081,643	(80,105)	-1%
Sales Taxes	234,876,334	234,876,334	145,945,982	141,209,127	(4,736,855)	-3%
Services and Transfers	17,075,650	17,075,650	15,655,650	31,365,150	15,709,500	100%
Transient Occupancy Tax¹	72,862,596	72,862,596	53,684,967	59,848,147	6,163,180	11%
Miscellaneous	365,428	365,428	106,133	80,705	(25,428)	-24%
Total Major General Fund Revenues	785,720,395	800,244,395	587,473,596	619,262,304	31,788,708	5%
Business and Support Services						
Business and Grant Administration	41,516	41,516	31,137	-	(31,137)	-100%
Business Office	-	-	-	154	154	100%
Citywide Program Expenditures	-	-	-	100	100	100%
Human Resources ³	3,530,090	3,530,090	2,977,301	11,268	(2,966,033)	-100%
Office of the Chief Information Officer	-	-	-	640	640	100%
Personnel	641,776	2,776	-	8,124	8,124	100%
Purchasing and Contracting	3,329,174	3,166,145	2,686,075	1,105,407	(1,580,668)	-59%
Community and Legislative Services						
Community and Legislative Services	1,030,488	849,488	783,892	1,271	(782,621)	-100%
Department of Finance						
City Auditor and Comptroller	3,022,039	2,722,552	2,407,366	1,815,000	(592,366)	-25%
City Treasurer	17,079,000	24,208,315	20,417,452	20,664,501	247,049	1%
Debt Management	836,000	836,000	707,385	463,208	(244,177)	-35%
Department of Finance	-	-	-	-	-	-
Financial Management	998,524	873,524	752,908	129,085	(623,823)	-83%
Land Use and Economic Development						
City Planning and Community Investment	3,035,606	3,035,606	2,723,083	3,006,021	282,938	10%
Community and Economic Development	3,376,741	3,376,741	2,822,315	2,879,065	56,750	2%
Neighborhood Code Compliance	1,621,088	1,621,088	1,371,690	1,485,840	114,150	8%
Real Estate Assets	32,469,606	32,469,606	27,474,257	26,603,011	(871,246)	-3%
Land Use and Economic Development	-	102,678	-	-	-	-
Neighborhood and Customer Services						
Customer Services	212,037	212,037	179,416	436,056	256,640	143%
Neighborhood and Customer Services	-	10,683	-	-	-	-
Library	1,834,801	1,834,801	1,552,524	1,515,959	(36,565)	-2%
Park and Recreation	18,762,167	18,762,167	10,028,044	7,560,863	(2,467,181)	-25%
Special Projects	856,525	286,525	439,751	295,406	(144,345)	-33%

City of San Diego Auditor & Comptroller

General Fund

Fiscal Year 2007 Revenue Status Report by Department (Unaudited)
For the Period Ending May 4, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Office of Ethics and Integrity						
Office of Ethics and Integrity	484,101	484,101	409,624	1,192	(408,432)	-100%
Public Safety and Homeland Security						
Family Justice Center	-	-	-	-	-	-
Office of Homeland Security	886,666	886,666	750,256	565,612	(184,644)	-25%
Police	24,645,141	43,199,042	36,434,357	37,013,019	578,662	2%
Public Safety	131,109	131,980	111,374	140,107	28,733	26%
San Diego Fire-Rescue	14,742,682	14,742,682	11,656,175	12,809,372	1,153,197	10%
Public Works						
Engineering and Capital Projects	27,570,973	27,437,817	23,766,039	23,942,713	176,674	-
Environmental Services	354,079	354,079	323,310	112,240	(211,070)	-65%
General Services ²	67,511,615	47,866,243	40,485,604	30,141,816	(10,343,788)	-26%
Storm Water Pollution Prevention ⁴	471,984	471,984	344,379	202,252	(142,127)	-41%
Total General Services	<u>67,983,599</u>	<u>48,338,227</u>	<u>40,829,983</u>	<u>30,344,068</u>	<u>(10,485,915)</u>	<u>-26%</u>
Public Works	-	197,344	98,672	-	(98,672)	-100%
Other						
Chief Operating Officer	80,000	80,000	67,694	92,953	25,259	37%
Mayor	-	-	-	-	-	-
Non-Mayoral						
City Attorney	8,014,550	5,481,550	8,426,703	5,408,323	(3,018,380)	-36%
City Clerk	42,625	42,625	36,067	55,666	19,599	54%
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	-	-	-	44,200	44,200	100%
Total General Fund Revenues	<u>\$ 1,023,333,098</u>	<u>\$ 1,039,562,846</u>	<u>\$ 787,738,446</u>	<u>\$ 797,772,748</u>	<u>\$ 10,034,302</u>	<u>1%</u>

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

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

³ 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.

⁴ Stormwater Department was transferred from MWWWD 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 May 4, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Business and Support Services						
Business and Grant Administration	\$ 946,237	\$ 727,300	\$ 680,629	\$ 714,540	\$ (33,911)	-5%
Business Office	1,068,414	1,066,739	903,153	658,297	244,856	27%
Citywide Program Expenditures						
Assessments to Public Property	480,837	480,837	373,984	166,402	207,582	56%
Deferred Maintenance	12,788,412	12,788,412	9,826,508	4,820,480	5,006,028	51%
Elections	731,636	731,636	636,692	508,503	128,189	20%
Employee Personal Prop Claims	-	5,000	-	3,295	(3,295)	-100%
Health ³	16,273	40,262	40,262	40,262	-	-
Insurance	2,028,000	2,028,000	1,700,773	1,078,885	621,888	37%
Memberships	705,268	650,000	644,483	569,850	74,633	12%
Office Space	6,983,769	6,983,769	5,905,575	6,172,256	(266,681)	-5%
Public Liability Claims	10,000,000	19,279,550	17,979,550	17,979,550	-	-
Reserve Contribution	7,200,097	7,200,097	-	-	-	-
Special Consulting	440,062	466,341	380,442	586,562	(206,120)	-54%
Special Promotional Programs	4,731,181	619,181	-	-	-	-
Transportation Subsidy	278,077	278,077	208,558	208,500	58	-
Salary Reserve	-	3,679,000	-	-	-	-
Miscellaneous	-	-	-	11,732	(11,732)	-100%
Total Citywide Program Expenditures	46,383,612	55,230,162	37,696,827	32,146,277	5,550,550	15%
Human Resources ^{2,5}	4,519,030	1,557,605	2,343,082	1,124,723	1,218,359	52%
Office of the Chief Information Officer	12,594,392	12,594,392	11,455,158	8,402,892	3,052,266	27%
Personnel	6,991,385	6,991,385	5,915,787	5,164,513	751,274	13%
Purchasing and Contracting ⁵	6,057,017	6,359,117	5,470,921	3,982,467	1,488,454	27%
Community and Legislative Services						
Community and Legislative Services	3,804,389	4,478,322	3,489,156	3,128,732	360,424	10%
Department of Finance						
City Auditor and Comptroller	13,259,804	13,636,967	12,531,640	11,503,983	1,027,657	8%
City Treasurer	10,089,069	13,929,417	10,916,468	9,071,429	1,845,039	17%
Debt Management	1,775,697	1,775,656	1,496,597	1,027,411	469,186	31%
Department of Finance	201,356	370,979	265,335	192,860	72,475	27%
Financial Management	4,052,574	3,809,569	3,256,976	2,801,718	455,258	14%
Land Use and Economic Development						
City Planning and Community Investment	6,846,724	7,041,172	5,880,876	5,483,283	397,593	7%
Community and Economic Development	10,948,786	11,221,727	7,683,406	6,976,641	706,765	9%
Neighborhood Code Compliance	6,708,037	6,702,177	5,889,872	4,894,870	995,002	17%
Real Estate Assets	4,786,795	4,783,360	4,122,966	2,818,254	1,304,712	32%
Land Use and Economic Development	-	127,058	108,890	180,977	(72,087)	-66%
Neighborhood and Customer Services						
Customer Services	2,060,780	1,854,820	1,664,425	1,719,447	(55,022)	-3%
Neighborhood and Customer Services	-	254,117	-	282,793	(282,793)	-100%
Library	38,743,686	38,665,727	32,832,800	30,175,014	2,657,786	8%
Park and Recreation	84,140,359	86,810,979	72,869,554	66,995,136	5,874,418	8%
Special Projects	1,142,888	666,252	728,747	782,618	(53,871)	-7%
Office of Ethics and Integrity						
Office of Ethics and Integrity	1,194,683	1,194,611	1,010,849	820,953	189,896	19%
Public Safety and Homeland Security						
Family Justice Center	670,728	670,534	564,253	496,662	67,591	12%
Office of Homeland Security	1,562,766	1,562,609	1,357,704	938,039	419,665	31%
Police	360,134,725	365,851,392	308,600,057	299,183,241	9,416,816	3%
Public Safety	2,227,970	2,334,807	1,336,035	440,210	895,825	67%
San Diego Fire-Rescue	169,509,660	173,025,795	142,039,455	145,616,366	(3,576,911)	-3%
Public Works						
Engineering and Capital Projects	35,241,744	35,079,318	29,648,008	25,652,155	3,995,853	13%
Environmental Services	38,222,681	38,217,424	32,646,440	30,852,078	1,794,362	5%
General Services ¹	76,266,775	73,046,610	61,495,002	51,156,323	10,338,679	17%
Storm Water Pollution Prevention ⁴	13,561,608	13,560,493	12,718,501	2,432,926	10,285,575	81%
Total General Services	89,828,383	86,607,103	74,213,503	53,589,249	20,624,254	28%
Public Works	190,520	444,637	288,247	361,063	(72,816)	-25%

City of San Diego Auditor & Comptroller

General Fund

**Fiscal Year 2007 Expenditure Status Report (Unaudited)
For the Period Ending May 4, 2007**

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expenditures	(Over)/Under Period-to-Date Budget	Variance
Other						
Chief Operating Officer	2,982,629	2,980,116	2,491,115	2,497,404	(6,289)	-
Mayor	228,658	242,522	200,365	189,086	11,279	6%
Tax and Revenue Anticipation Notes	2,130,000	6,130,000	3,595,213	4,543,659	(948,446)	-26%
Non-Mayoral						
City Attorney	36,205,158	36,388,158	30,921,737	29,519,282	1,402,455	5%
City Clerk	4,124,544	4,124,544	3,534,699	3,256,816	277,883	8%
City Council - District 1	990,000	990,000	837,692	798,001	39,691	5%
City Council - District 2	990,000	990,000	837,692	721,673	116,019	14%
City Council - District 3	990,000	990,000	837,692	811,444	26,248	3%
City Council - District 4	990,000	990,000	837,692	782,918	54,774	7%
City Council - District 5	990,000	990,000	837,692	704,538	133,154	16%
City Council - District 6	990,000	990,000	837,692	720,667	117,025	14%
City Council - District 7	990,000	990,000	837,692	746,652	91,040	11%
City Council - District 8	990,000	990,000	837,692	825,341	12,351	1%
Council Administration	2,828,833	2,828,833	2,393,628	2,152,204	241,424	10%
Ethics Commission	1,008,385	1,008,385	853,864	515,915	337,949	40%
Miscellaneous	-	-	-	16,117	(16,117)	-100%
Total General Fund Expenditures	<u>1,023,333,098</u>	<u>\$ 1,047,265,787</u>	<u>\$ 870,599,973</u>	<u>\$ 806,980,608</u>	<u>\$ 63,619,365</u>	<u>7%</u>

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

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

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

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

⁵ 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 May 4, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Revenue	Over/(Under) Period-to-Date Budget	Variance
Business and Support Services						
Information Technology Fund	\$ 10,202,940	\$ 10,202,940	\$ 8,633,257	\$ 9,378,581	\$ 745,324	9%
Risk Management Administration Fund	12,138,162	12,138,162	10,270,752	10,151,585	(119,167)	-1%
Department of Finance						
Central Stores Internal Service Fund	19,297,359	25,697,359	21,773,335	22,631,468	858,133	4%
Special Districts Fund	912,279	912,279	557,344	522,943	(34,401)	-6%
Land Use and Economic Development						
City Airport Fund	4,101,195	4,101,195	3,470,242	4,747,530	1,277,288	37%
Development Services Enterprise Fund	62,540,157	62,540,157	52,918,593	41,522,904	(11,395,689)	-22%
Facilities Financing Fund	2,291,978	2,291,978	1,948,742	1,793,066	(155,676)	-8%
Municipal Parking Garages Fund	3,187,248	3,187,248	2,696,902	2,668,955	(27,947)	-1%
PETCO Park Fund	20,670,999	20,670,999	5,980,874	10,701,840	4,720,966	79%
QUALCOMM Stadium Operating Fund	15,681,009	15,681,009	9,561,160	11,944,290	2,383,130	25%
Redevelopment Fund	3,196,637	3,196,637	2,704,847	1,586,986	(1,117,861)	-41%
Solid Waste Local Enforcement Agency Fund	846,028	846,028	715,869	611,399	(104,470)	-15%
Neighborhood and Customer Services						
Environmental Growth Fund 1/3	3,868,801	3,868,801	1,951,460	2,351,576	400,116	21%
Environmental Growth Fund 2/3	7,684,103	7,684,103	3,860,571	4,686,424	825,853	21%
Golf Course Enterprise Fund	12,167,000	12,167,000	10,707,633	13,613,860	2,906,227	27%
Library Grants Fund	514,346	514,346	514,346	757,480	243,134	47%
Los Penasquitos Canyon Preserve Fund	176,000	176,000	146,327	133,677	(12,650)	-9%
Open Space Park Facilities Fund	491,800	491,800	477,654	10,538	(467,116)	-98%
Public Art Fund	30,000	30,000	25,385	30,000	4,615	18%
Public Safety and Homeland Security						
Emergency Medical Services Fund	8,138,153	8,138,153	6,535,510	5,146,182	(1,389,328)	-21%
Fire and Lifeguard Facilities Fund	1,629,458	1,629,458	1,629,458	1,638,658	9,200	1%
Police Decentralization Fund	9,060,507	9,060,507	7,641,691	9,060,507	1,418,816	19%
Seized and Forfeited Assets Funds	2,540,000	2,540,000	2,142,253	3,378,483	1,236,230	58%
Unlicensed Driver Vehicle Impound Fees	1,200,000	1,200,000	1,012,088	980,328	(31,760)	-3%
Public Works						
E&CP-Water/Wastewater Fund	25,429,887	25,490,431	17,308,865	14,994,719	(2,314,146)	-13%
Energy Conservation Program Fund	2,010,985	2,010,985	1,948,877	2,156,317	207,440	11%
Equipment Operating Fund	28,795,587	28,795,587	24,365,497	24,033,536	(331,961)	-1%
Equipment Replacement Fund	21,060,429	22,561,127	19,086,062	20,005,513	919,451	5%
Publishing Services Internal Fund	4,749,298	4,749,298.00	4,018,638	3,172,588	(846,050)	-21%
Recycling Fund	19,511,503	19,511,503	14,900,034	18,070,681	3,170,647	21%
Refuse Disposal Funds	37,303,649	37,303,649	32,076,278	33,906,975	1,830,697	6%
Sewer Funds	338,564,516	338,564,516	269,634,135	286,205,980	16,571,845	6%
Utilities Undergrounding Program Fund	42,347,124	1,625,765	371,061	692,517	321,456	87%
Water Department Fund	359,825,406	361,323,656	305,508,179	307,590,729	2,082,550	1%
Other						
AB 2928 - Transportation Relief Fund	5,000,000	8,475,809	7,931,520	11,653,624	3,722,104	47%
Balboa Park/Mission Bay Park Imprv Funds	6,948,990	6,948,990	5,860,824	6,948,990	1,088,166	19%
Bond Interest and Redemption Fund	2,408,931	2,408,931	2,311,032	2,000,044	(310,988)	-13%
Convention Center Complex Funds	14,148,836	14,148,836	8,992,421	8,581,794	(410,627)	-5%
Gas Tax Fund	24,117,687	24,117,687	17,439,882	18,412,275	972,393	6%
Mission Bay Improvements Fund	1,097,595	1,097,595	-	12,107	12,107	100%
Regional Park Improvements Fund	1,097,595	1,097,595	-	7,890	7,890	100%
Storm Drain Fund	6,046,746	6,046,746	4,319,100	4,345,864	26,764	1%
TOT - Convention Center Fund	4,339,198	4,339,198	4,339,198	4,316,523	(22,675)	-1%
Transient Occupancy Tax Fund	71,082,902	71,082,902	48,899,936	54,778,771	5,878,835	12%
TransNet (1/2% Sales Tax) Fund	42,327,539	42,327,539	27,822,799	26,130,371	(1,692,428)	-6%
Trolley Extension Reserve Fund	4,079,172	4,079,172	1,019,793	1,113,396	93,603	9%
Zoological Exhibits Fund	7,676,765	8,423,463	8,057,429	7,295,948	(761,481)	-9%

City of San Diego Auditor & Comptroller

Other Budgeted Funds Fiscal Year 2007 Expenditure Status Report (Unaudited) For the Period Ending May 4, 2007

	Original Adopted Budget	Revised Budget	Period-to-Date Budget	Period-to-Date Expense/ Expenditure	(Over)/Under Period-to-Date Budget	Variance
Business and Support Services						
Information Technology Fund	\$ 9,903,308	\$ 10,132,752	\$ 8,572,187	\$ 7,628,430	\$ 943,757	11%
Risk Management Administration Fund	9,968,285	13,062,848	9,981,984	6,476,523	3,505,461	35%
Department of Finance						
Central Stores Internal Service Fund	18,697,055	25,697,055	15,826,714	22,663,360	(6,836,646)	-43%
Special Districts Fund	874,126	874,126	746,461	566,140	180,321	24%
Land Use and Economic Development						
City Airport Fund	3,140,032	3,140,032	2,656,950	1,982,789	674,161	25%
Development Services Enterprise Fund	61,329,364	61,209,050	51,894,080	45,946,160	5,947,920	11%
Facilities Financing Fund	2,574,898	2,574,898	2,209,268	1,937,090	272,178	12%
Municipal Parking Garages Fund	2,817,033	2,817,033	2,375,904	1,416,541	959,363	40%
PETCO Park Fund	21,346,751	21,346,751	20,940,976	16,328,925	4,612,051	22%
QUALCOMM Stadium Operating Fund	15,993,008	15,999,008	13,983,314	12,237,212	1,746,102	12%
Redevelopment Fund	3,191,965	3,191,965	2,700,893	2,442,682	258,211	10%
Solid Waste Local Enforcement Agency Fund	900,574	900,574	762,025	508,030	253,995	33%
Neighborhood and Customer Services						
Environmental Growth Fund 1/3	4,153,319	4,153,319	2,123,547	1,755,969	367,578	17%
Environmental Growth Fund 2/3	10,317,191	12,817,191	1,811,752	720,239	1,091,513	60%
Golf Course Enterprise Fund	11,690,024	11,690,024	10,097,604	10,164,884	(67,280)	-1%
Library Grants Fund	681,048	681,048	576,184	460,732	115,452	20%
Los Penasquitos Canyon Preserve Fund	213,866	213,866	180,964	161,376	19,588	11%
Open Space Park Facilities Fund	438,300	438,300	438,300	438,300	-	-
Public Art Fund	30,000	30,000	25,302	19,879	5,423	21%
Public Safety and Homeland Security						
Emergency Medical Services Fund	8,400,188	8,400,188	7,063,087	5,448,502	1,614,585	23%
Fire and Lifeguard Facilities Fund	1,703,135	1,703,135	1,689,957	1,638,155	51,802	3%
Police Decentralization Fund	9,110,663	9,110,663	7,683,993	2,764,346	4,919,647	64%
Seized and Forfeited Assets Funds	3,088,282	3,088,282	2,604,677	2,039,351	565,326	22%
Unlicensed Driver Vehicle Impound Fees	1,387,904	1,387,904	1,170,567	782,031	388,536	33%
Public Works						
E&CP-Water/Wastewater Fund	25,429,887	25,490,431	15,775,713	16,807,774	(1,032,061)	-7%
Energy Conservation Program Fund	2,010,985	2,010,985	1,639,917	1,095,706	544,211	33%
Equipment Operating Fund	28,281,481	28,281,481	23,930,484	24,165,868	(235,384)	-1%
Equipment Replacement Fund	23,406,065	24,906,764	21,337,721	10,090,403	11,247,318	53%
Publishing Services Internal Fund	4,355,101	4,355,101	3,665,456	3,557,967	107,489	3%
Recycling Fund	24,452,777	24,452,777	20,549,499	18,397,924	2,151,575	10%
Refuse Disposal Funds	36,466,880	36,351,560	28,119,021	22,048,818	6,070,203	22%
Sewer Funds ¹	374,430,740	374,078,447	304,897,951	189,433,395	115,464,556	38%
Utilities Undergrounding Program Fund ¹	1,536,964	3,536,964	3,182,373	3,040,658	141,715	4%
Water Department Fund ¹	328,503,930	328,241,181	276,840,776	222,962,257	53,878,519	19%
Other						
AB 2928 - Transportation Relief Fund	5,000,000	18,817,704	3,927,144	11,866,331	(7,939,187)	-202%
Balboa Park/Mission Bay Park Imprv Funds	6,948,990	6,948,990	5,860,824	6,829,190	(968,366)	-17%
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	14,114,733	13,694,241	420,492	3%
Gas Tax Fund	24,117,687	24,117,687	20,341,016	19,369,876	971,140	5%
Mission Bay Improvements Fund	1,097,595	1,195,190	-	7,991	(7,991)	-100%
Regional Park Improvements Fund	1,097,595	2,195,190	-	10,370	(10,370)	-100%
Storm Drain Fund	6,046,746	6,046,746	5,099,865	4,678,407	421,458	8%
TOT - Convention Center Fund	9,393,644	9,393,644	8,210,984	4,339,198	3,871,786	47%
Transient Occupancy Tax Fund	71,092,554	71,092,554	49,825,593	47,599,428	2,226,165	4%
TransNet (1/2% Sales Tax) Fund	57,600,099	78,148,241	65,910,742	13,866,016	52,044,726	79%
Trolley Extension Reserve Fund	4,113,932	4,113,932	3,216,919	470,741	2,746,178	85%
Zoological Exhibits Fund	7,676,765	8,423,463	3,838,382	4,700,000	(861,618)	-22%

¹ Capital Improvements Program expenditures have been excluded.