



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

DATE ISSUED: July 13, 2011 REPORT NO:  
ATTENTION: Budget and Finance Committee  
SUBJECT: City Comptroller's Year-End Financial Performance Report (Charter Section 39 Report) as of June 30, 2010 (REVISED)

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:

As requested by the Budget and Finance Committee on May 25, 2011, attached is the revised Year-End Financial Performance Report (Charter Section 39 Report) for the fiscal year ended June 30, 2010.

The most significant adjustment that impacted the General Fund subsequent to the issuance of the May 25, 2011 memo to the Budget & Finance Committee is the posting of interest revenue amounting to approximately \$579,000. Additionally, year-end General Fund expenditures have remained consistent in comparison to the memo issued on May 25, 2011.

FISCAL CONSIDERATIONS: N/A

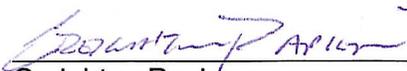
PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

  
Kenton C. Whitfield  
City Comptroller

  
Mary Lewis  
Chief Financial Officer

  
Creighton Papier  
Director of Financial Reporting

Attachment:  
City Comptroller's Revised Year-End Financial Performance Report (Charter Section 39 Report) as of June 30, 2010

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**FISCAL YEAR 2010  
YEAR-END  
FINANCIAL PERFORMANCE REPORT  
(REVISED)**



Department of Finance  
Office of the City Comptroller  
As of June 30, 2010

## ***Purpose, Scope, and Content***

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This report is intended to serve as a summary of the financial activity for the City of San Diego during Fiscal Year 2010. The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

Furthermore, the attached schedules contain **un-audited** information, were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes and should not be relied upon for making investment decisions.

Likewise, this report is not a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). For additional information about the City's financial reporting, please visit the internet at:

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

The focus of this report is the financial activity through Period 12, the final period of the Fiscal Year 2010 (ended June 30, 2010). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of June 30, 2009.

This report includes the following components:

	<u>Page #</u>
<b>General Fund</b>	<b>3</b>
<b>Other Budgeted Funds</b>	<b>9</b>
<b>Supporting Schedules</b>	<b>11</b>

## **General Fund**

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### **SUMMARY**

As of the conclusion of Fiscal Year 2010, General Fund revenues totaled \$1.111 billion which represents a \$15.1 million (1.3%) decrease from Fiscal Year 2009. This variance is mainly due to decreases in Property Tax, Sales Tax, and Transient Occupancy Tax revenues. Additionally, actual revenues are approximately \$25.8 million (2.3%) lower than the Fiscal Year 2010 Revised Budget.

General Fund expenditures and encumbrances totaled \$1.115 billion as of June 30, 2010 which marks a decrease of \$52.4 million (4.5%) from Fiscal Year 2009. Additionally, actual expenditures and encumbrances are \$39.2 million (3.4%) lower than the Fiscal Year 2010 Revised Budget.

Upon the conclusion of Fiscal Year 2010, General Fund expenditures and encumbrances exceed revenues by approximately \$4.1 million and is illustrated in the following table.

**Fiscal Year 2010 General Fund Summary**

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	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Actuals</b>
<b>Revenues</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,137,202,657</b>	<b>\$ 1,111,375,264</b>
<b>Expenditures &amp; Encumbrances</b>	<b>1,129,706,375</b>	<b>1,154,692,947</b>	<b>1,115,494,143</b>
	<b>\$ -</b>	<b>\$ (17,490,290)</b>	<b>\$ (4,118,879)</b>

Additionally, the Fiscal Year 2010 closing process was completed prior to the issuance of this report. However, post-close transactions will be recorded subsequent to the issuance of the report which is consistent with the CAFR compilation and audit process in prior years.

## General Fund Summary

	FY10 Adopted Budget	FY10 Revised Budget	FY10 Actuals	FY10 % of Revised Budget	FY10/FY09 Change	FY09 Revised Budget	FY09 Actuals	FY09 % of Revised Budget
<b>Revenue</b>								
Property Taxes	\$ 382,627,885	\$ 382,627,885	\$ 391,381,974	102.3%	\$ (7,361,313)	\$ 396,620,386	\$ 398,743,287	100.5%
Safety Sales Taxes	7,057,580	7,057,580	6,332,765	89.7%	(531,856)	7,394,461	6,864,621	92.8%
Sales Taxes	210,141,169	210,141,169	186,317,473	88.7%	(19,735,550)	216,223,907	206,053,023	95.3%
Transient Occupancy Taxes	75,907,285	75,907,285	65,222,206	85.9%	(8,943,248)	82,189,398	74,165,454	90.2%
Property Transfer Taxes	4,511,178	4,511,178	5,154,276	114.3%	562,239	6,452,301	4,592,037	71.2%
Licenses & Permits	32,435,859	32,435,859	28,024,458	86.4%	(3,243,704)	32,240,145	31,268,162	97.0%
Fines & Forfeitures	32,433,877	32,376,877	30,176,632	93.2%	(2,273,042)	34,215,008	32,449,674	94.8%
Interest & Dividends	4,091,471	4,091,471	4,794,762	117.2%	(4,476,604)	8,779,338	9,271,366	105.6%
Franchises	73,716,929	73,716,929	67,442,394	91.5%	2,345,798	68,365,147	65,096,596	95.2%
Rents & Concessions	41,726,728	41,726,728	40,897,841	98.0%	461,225	42,752,944	40,436,616	94.6%
Motor Vehicle License Fees	3,900,000	3,900,000	3,987,686	102.2%	(568,231)	6,029,889	4,555,917	75.6%
Revenues From Other Agencies	3,275,025	3,413,127	5,065,760	148.4%	(3,495,235)	15,786,787	8,560,995	54.2%
Services and Transfers	253,728,411	260,614,182	268,032,652	102.8%	27,655,536	234,477,716	240,377,116	102.5%
Other Revenue	4,152,978	4,682,387	8,544,385	182.5%	4,486,084	2,763,197	4,058,301	146.9%
<b>Total General Fund Revenue</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,137,202,657</b>	<b>\$ 1,111,375,264</b>	<b>97.7%</b>	<b>\$ (15,117,901)</b>	<b>\$ 1,154,290,624</b>	<b>\$ 1,126,493,165</b>	<b>97.6%</b>
<b>Expenditures</b>								
Personnel Services	\$ 516,133,494	\$ 508,859,904	\$ 497,559,859	97.8%	\$ (29,249,096)	\$ 538,526,078	\$ 526,808,955	97.8%
<b>Total PE</b>	<b>516,133,494</b>	<b>508,859,904</b>	<b>497,559,859</b>	<b>97.8%</b>	<b>(29,249,096)</b>	<b>538,526,078</b>	<b>526,808,955</b>	<b>97.8%</b>
Fringe Benefits	269,391,323	279,679,544	290,586,171	103.9%	9,310,932	286,616,099	281,275,239	98.1%
Supplies	24,150,332	23,334,931	20,871,589	89.4%	(3,679,933)	(3,668,202)	24,551,522	-669.3%
Contracts	182,758,472	181,073,592	171,954,281	95.0%	841,780	224,006,677	171,112,501	76.4%
Information Technology	30,913,252	32,943,871	30,946,333	93.9%	(2,162,672)	39,444,096	33,109,005	83.9%
Energy & Utilities	32,398,514	33,049,847	30,964,955	93.7%	(892,755)	31,344,034	31,857,710	101.6%
Other	62,915,557	85,877,224	61,132,267	71.2%	147,490	76,807,577	60,984,777	79.4%
Capital Expenditure	5,586,387	3,998,252	715,183	17.9%	(1,753,970)	5,000,670	2,469,153	49.4%
Debt	5,459,044	5,875,782	5,745,506	97.8%	1,638,101	14,698,160	4,107,405	27.9%
<b>Total NPE</b>	<b>613,572,881</b>	<b>645,833,043</b>	<b>612,916,286</b>	<b>94.9%</b>	<b>3,448,974</b>	<b>674,249,111</b>	<b>609,467,312</b>	<b>90.4%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,154,692,947</b>	<b>\$ 1,110,476,144</b>	<b>96.2%</b>	<b>\$ (25,800,123)</b>	<b>\$ 1,212,775,189</b>	<b>\$ 1,136,276,267</b>	<b>93.7%</b>
<b>General Fund Encumbrances</b>			5,017,999		(26,618,668)		31,636,667	
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (4,118,879)</b>		<b>\$ 37,300,890</b>		<b>\$ (41,419,769)</b>	

## GENERAL FUND BUDGET RECONCILIATION

Four actions, which were authorized by the City Council, have affected the Adopted Budget in Fiscal Year 2010 and are detailed in the table presented below. Net appropriations have increased by \$25.0 million as a result of interest earnings in the Tax & Revenue Anticipation Notes fund, the extension of a contract in the General Services Department, the first and fourth quarter budget adjustments. These appropriation adjustments were offset by corresponding adjustments to estimated revenue as well as General Fund reserves.

### General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
<b>FY2010 Adopted Budget</b>	<b>O-19887</b>	<b>\$ 1,129,706,375</b>
Appropriation increase for TANS interest earnings	O-19887	627,966
Appropriation increase for the General Services Department	O-19905	5,034,593
First Quarter Budget Adjustments	O-19917	1,833,723
<b>FY2010 Revised Budget</b>		<b>\$ 1,137,202,657</b>

Expenditure Appropriations		
Action	Authority	Amount
<b>FY2010 Adopted Budget</b>	<b>O-19887</b>	<b>\$ 1,129,706,375</b>
Appropriation increase for TANS interest earnings	O-19887	627,966
Appropriation increase for the General Services Department	O-19905	5,034,593
First Quarter Budget Adjustments	O-19917	1,833,723
Year-End Budget Adjustments	O-20063	17,490,290
<b>FY2010 Revised Budget</b>		<b>\$ 1,154,692,947</b>

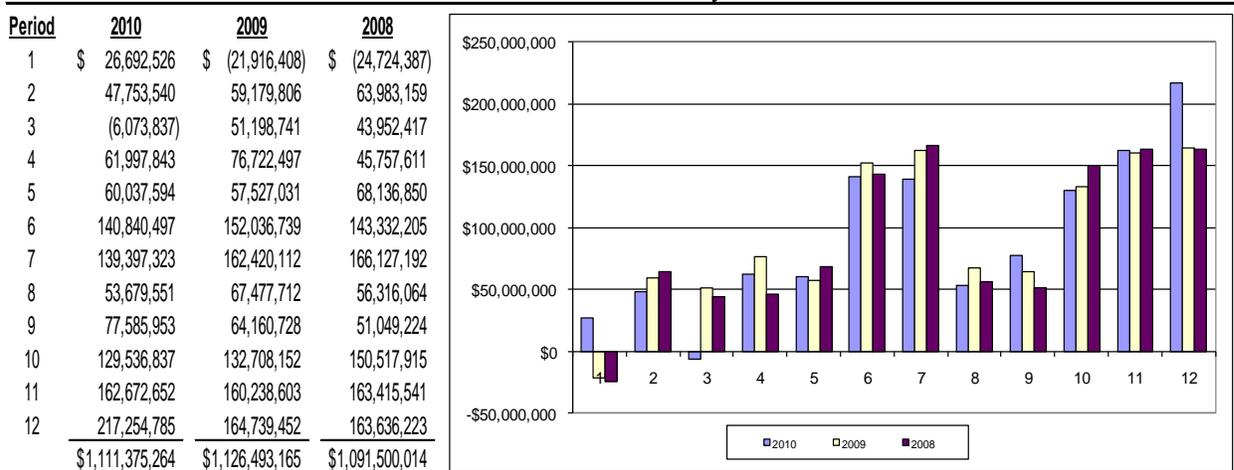
Expenditure Appropriation increases were offset by:

Revenue Increase	\$ 7,496,282
General Fund Reserves	\$ 17,490,290

## GENERAL FUND REVENUE

General Fund revenues totaled \$1.111 billion which is \$15.1 million (1.3%) lower than Fiscal Year 2009 and is \$25.8 million (2.3%) lower than the Revised Budget. The following table illustrates the historical trend of the City's revenue for the past three fiscal years.

### General Fund Revenue Analysis



The following is a discussion of revenue categories with significant year-to-year changes.

- *Property Tax* revenue totaled \$391.4 million which is \$7.4 million less than Fiscal Year 2009 and is mainly due to the downturn in the real estate market. In addition, this revenue category is \$8.8 million higher than the Revised Budget and is primarily due to an increase in collection rates of property taxes paid during Fiscal Year 2010.
- *Sales Tax* revenue totaled \$186.3 million which is \$23.8 million below the Revised Budget. This variance is primarily due to the economic downturn.
- *Transient Occupancy Tax* revenue totaled \$65.2 million which is \$10.7 million below the Revised Budget. This variance is primarily due to the slowdown in the tourism market.
- *Services and Transfers* revenue totaled \$268.0 million which is \$27.7 million more than Fiscal Year 2009. This variance is primarily due to an increase in transfers related to the McGuigan Settlement.
- *Other* revenue totaled \$8.5 million which is \$4.5 million more than Fiscal Year 2009. This variance is primarily due to a reimbursement from the COPS grants for prior year Police expenditures.

The following table compares actual revenues to the corresponding amounts reported in the Revised Budget and identifies the categories with the five largest variances.

<b>General Fund Revenue Revised Budget Variance Analysis</b>					
<b>Category</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>FY10 Revenue</b>	<b>Variance</b>	<b>%</b>
General Fund Sales Taxes	\$ 210,141,169	\$ 210,141,169	\$ 186,317,473	\$ (23,823,696)	-11.3%
General Fund TOT	75,907,285	75,907,285	65,222,206	(10,685,079)	-14.1%
Property Taxes	382,627,885	382,627,885	391,381,974	8,754,089	2.3%
Services and Transfers	253,728,411	260,614,182	268,032,652	7,418,470	2.8%
Franchises	73,716,929	73,716,929	67,442,394	(6,274,535)	-8.5%
Remaining Revenue Categories	133,584,696	134,195,207	132,978,565	(1,216,642)	-0.9%
<b>Total General Fund Revenues</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,137,202,657</b>	<b>\$1,111,375,264</b>	<b>\$ (25,827,393)</b>	<b>-2.3%</b>

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

## GENERAL FUND EXPENDITURES

General Fund expenditures and encumbrances totaled \$1.115 billion which is a \$52.4 million (4.5%) decrease from Fiscal Year 2009 and is \$39.2 million (3.4%) less than the Revised Budget. The discussion below addresses the expenditure categories with significant changes from last year.

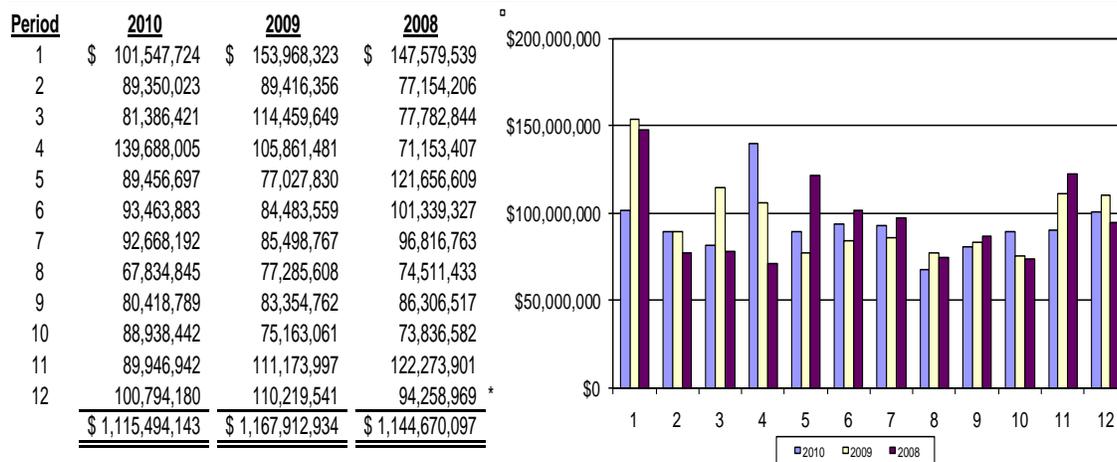
- *Personnel* expenditures were down \$29.2 million from Fiscal Year 2009 which is primarily due to staffing level decreases in the Police and Fire-Rescue departments.
- *Fringe Benefits* expenditures were up \$9.4 million from Fiscal Year 2009 which is mostly due to the McGuigan Settlement charges.
- *Contracts* expenditures and encumbrances were down \$21.6 million from Fiscal Year 2009 which is mainly due to a decrease in encumbrances related to miscellaneous and contractual services.

### General Fund Expenditures and Encumbrances By Category

Category	Adopted Budget	Revised Budget	FY10 YTD Actuals	FY09 YTD Actuals	YTD Change	%
Personnel Services	\$ 516,133,494	\$ 508,859,904	\$ 497,645,237	\$ 526,808,955	\$ (29,163,718)	-5.5%
Fringe Benefits	269,391,323	279,679,544	290,632,607	281,275,239	9,357,368	3.3%
Supplies	24,150,332	23,334,931	21,369,579	25,385,848	(4,016,269)	-15.8%
Contracts	182,758,472	181,073,592	176,296,171	197,887,135	(21,590,964)	-10.9%
Information Technology	30,913,252	32,943,871	30,962,902	36,775,174	(5,812,272)	-15.8%
Energy & Utilities	32,398,514	33,049,847	30,993,902	31,991,507	(997,605)	-3.1%
Other	62,915,557	85,877,224	61,133,057	60,984,862	148,195	0.2%
Capital Expenditure	5,586,387	3,998,252	715,182	2,680,070	(1,964,888)	-73.3%
Debt	5,459,044	5,875,782	5,745,506	4,124,144	1,621,362	39.3%
<b>Total Expenditures</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,154,692,947</b>	<b>\$ 1,115,494,143</b>	<b>\$ 1,167,912,934</b>	<b>\$ (52,418,791)</b>	<b>-4.5%</b>

The following exhibit illustrates the historical trend of the City's expenditures for the past three fiscal years.

### General Fund Expenditure Analysis



\* Expenditures in the above table do not include the \$55.0 million transfer to the Emergency Reserve.

The following discussion addresses the departments with significant year-to-year changes.

- *Department of Information Technology* expenditures and encumbrances totaled \$16.4 million which is \$8.6 million lower than Fiscal Year 2009 and is primarily due to a decentralization of fixed expenditures. This decrease is offset by information technology expenditure increases in other departments.
- *Citywide Program* expenditures and encumbrances totaled \$48.1 million which is \$7.8 million lower than Fiscal Year 2009 and \$3.5 million below the Revised Budget. These variances are primarily due to a decrease in transfers to the Public Liability Claims Fund and Park Improvement Funds.
- *Police* expenditures and encumbrances totaled \$388.2 million which is 10.5 million lower than Fiscal Year 2009 and is mainly due to a decrease in Personnel expenditures resulting from lower staffing levels.
- *Fire-Rescue* expenditures and encumbrances totaled \$190.4 million which is \$8.2 million lower than Fiscal Year 2009 and is primarily due to a decrease in Personnel expenditures resulting from lower staffing levels.
- *General Services* expenditures and encumbrances totaled \$62.9 million which is \$12.1 million lower than Fiscal Year 2009 and is mainly due to a delay in Fiscal Year 2010 street maintenance contracts related to the appropriation increase for the Slurry Seal Group II project (O-19905). The department is also \$3.4 million below the Revised Budget which is due to a decrease in road maintenance and repair contracts.

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

## Other Budgeted Funds

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### WATER DEPARTMENT

Water Department revenue totaled \$468.5 million which is a \$20.1 million (4.1%) decrease from Fiscal Year 2009 and is primarily due to lower than anticipated bond reimbursements related to capital improvement projects.

Water Department expenses and encumbrances totaled \$516.4 million which is a \$48.9 million (8.7%) decrease from Fiscal Year 2009 and is primarily due to a decrease in capital improvement project expenses related to the Miramar Water Treatment Plant Contracts.

As the following table indicates, Fiscal Year 2010 revenue exceeds expenses by \$3.2 million. However, once the \$51.1 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$47.9 million.

### Water Department Summary

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	Revised Budget	FY10 Actuals	FY10 Encumbrances	FY10 Actuals w/ Encumbrances
<b>Operations</b>				
Revenue	\$ 386,037,272	\$ 387,353,465	\$ -	\$ 387,353,465
Expenses	371,939,557	349,064,878	6,248,385	355,313,263
	<u>14,097,715</u>	<u>38,288,588</u>	<u>(6,248,385)</u>	<u>32,040,202</u>
<b>Capital Improvement Project</b>				
Revenue	127,593,000	81,144,524	-	81,144,524
Expenses	341,189,673	116,273,879	44,804,806	161,078,685
	<u>(213,596,673)</u>	<u>(35,129,355)</u>	<u>(44,804,806)</u>	<u>(79,934,161)</u>
<b>Contingency Reserve</b>	17,704,516	-	-	-
<b>Net Impact</b>	<u>\$ (217,203,474)</u>	<u>\$ 3,159,233</u>	<u>\$ (51,053,191)</u>	<u>\$ (47,893,959)</u>

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

## SEWER DEPARTMENT

Sewer Department revenue totaled \$471.9 million which is a \$79.5 million (20.3%) increase from Fiscal Year 2009 and is primarily due a rate increase of 7% effective on 5/1/2009. Additionally, this variance is due to an increase in bond reimbursements related to capital improvement projects.

Sewer Department expenses and encumbrances totaled \$478.1 million which represents a increase of \$59.3 million (14.2%) from Fiscal Year 2009 and is mainly due increases in capital improvement expenses, debt service interest payments, operational expenses related to chemical purchases and Contractual expenses.

As the following table indicates, Fiscal Year 2010 revenue exceeds expenses by \$65.4 million. However, once the \$71.6 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by \$6.2 million.

### Sewer Department Summary

	Revised Budget	FY10 Actuals	FY10 Encumbrances	FY10 Actuals w/ Encumbrances
<b>Operations</b>				
Revenue	\$ 378,707,556	\$ 400,382,875	\$ -	\$ 400,382,875
Expenses	372,077,937	326,335,446	13,449,937	339,785,383
	<u>6,629,619</u>	<u>74,047,429</u>	<u>(13,449,937)</u>	<u>60,597,492</u>
<b>Capital Improvement Project</b>				
Revenue	70,625,000	71,538,705	-	71,538,705
Expenses	305,452,653	80,188,934	58,151,600	138,340,534
	<u>(234,827,653)</u>	<u>(8,650,229)</u>	<u>(58,151,600)</u>	<u>(66,801,829)</u>
<b>Contingency Reserve</b>	11,066,223	-	-	-
<b>Net Impact</b>	<u>\$ (239,264,257)</u>	<u>\$ 65,397,200</u>	<u>\$ (71,601,537)</u>	<u>\$ (6,204,337)</u>

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

**General Fund Revenue Status Report**  
**For the Fiscal Year Ended June 30, 2010**  
**(Unaudited)**

	FY10 Revenue	Adopted Budget	Revised Budget	Variance	% Variance	FY09 Revenue	FY10/FY09 Change	% Change
<b>Property Taxes</b>	<b>\$ 391,381,974</b>	\$ 382,627,885	\$ 382,627,885	\$ 8,754,089	2.3%	\$ 398,743,287	\$ (7,361,313)	-1.8%
<b>Safety Sales Taxes</b>	<b>6,332,765</b>	7,057,580	7,057,580	(724,815)	-10.3%	6,864,621	(531,856)	-7.7%
<b>Sales Taxes</b>	<b>186,317,473</b>	210,141,169	210,141,169	(23,823,696)	-11.3%	206,053,023	(19,735,550)	-9.6%
<b>Transient Occupancy Taxes</b>	<b>65,222,206</b>	75,907,285	75,907,285	(10,685,079)	-14.1%	74,165,454	(8,943,248)	-12.1%
<b>Property Transfer Taxes</b>	<b>5,154,276</b>	4,511,178	4,511,178	643,098	14.3%	4,592,037	562,239	12.2%
<b>Licenses &amp; Permits</b>								
Business Taxes	7,545,127	8,781,861	8,781,861	(1,236,734)	-14.1%	9,195,797	(1,650,670)	-18.0%
Rental Unit Taxes	5,096,235	6,775,000	6,775,000	(1,678,765)	-24.8%	7,048,076	(1,951,841)	-27.7%
Parking Meters	6,899,907	6,900,000	6,900,000	(93)	-	6,869,290	30,617	0.4%
Refuse Collector Business Taxes	724,261	1,000,000	1,000,000	(275,739)	-27.6%	868,194	(143,933)	-16.6%
Other Licenses & Permits	7,758,928	8,978,998	8,978,998	(1,220,070)	-13.6%	7,286,805	472,123	6.5%
<b>Total Licenses &amp; Permits</b>	<b>28,024,458</b>	32,435,859	32,435,859	(4,411,401)	-13.6%	31,268,162	(3,243,704)	-10.4%
<b>Fines &amp; Forfeitures</b>								
Parking Citations	15,998,342	17,323,315	17,323,315	(1,324,973)	-7.6%	15,898,173	100,169	0.6%
Municipal Court	8,897,068	7,813,809	7,813,809	1,083,259	13.9%	8,470,620	426,448	5.0%
Negligent Impound	2,485,823	2,850,000	2,850,000	(364,177)	-12.8%	3,261,985	(776,162)	-23.8%
Other Fines & Forfeitures	2,795,399	4,446,753	4,389,753	(1,594,354)	-36.3%	4,818,896	(2,023,497)	-42.0%
<b>Total Fines &amp; Forfeitures</b>	<b>30,176,632</b>	32,433,877	32,376,877	(2,200,245)	-6.8%	32,449,674	(2,273,042)	-7.0%
<b>Interest &amp; Dividends</b>	<b>4,794,762</b>	4,091,471	4,091,471	703,291	17.2%	9,271,366	(4,476,604)	-48.3%
<b>Franchises</b>								
SDG&E	37,404,650	41,410,761	41,410,761	(4,006,111)	-9.7%	40,342,099	(2,937,449)	-7.3%
CATV	17,889,917	18,091,168	18,091,168	(201,251)	-1.1%	16,859,871	1,030,046	6.1%
Refuse Collection	9,169,153	11,330,000	11,330,000	(2,160,847)	-19.1%	7,560,874	1,608,279	21.3%
Other Franchises	2,978,674	2,885,000	2,885,000	93,674	3.2%	333,752	2,644,922	792.5%
<b>Total Franchises</b>	<b>67,442,394</b>	73,716,929	73,716,929	(6,274,535)	-8.5%	65,096,596	2,345,798	3.6%
<b>Rents &amp; Concessions</b>								
Mission Bay	23,984,104	-	28,036,208	(4,052,104)	-14.5%	27,948,073	(3,963,969)	-14.2%
Pueblo Lands	5,157,349	5,327,472	5,327,472	(170,123)	-3.2%	4,763,142	394,207	8.3%
Other Rents and Concessions	11,756,388	36,399,256	8,363,048	3,393,340	40.6%	7,725,401	4,030,987	52.2%
<b>Total Rents &amp; Concessions</b>	<b>40,897,841</b>	41,726,728	41,726,728	(828,887)	-2.0%	40,436,616	461,225	1.1%
<b>Motor Vehicle License Fees</b>	<b>3,987,686</b>	3,900,000	3,900,000	87,686	2.2%	4,555,917	(568,231)	-12.5%
<b>Revenue from Other Agencies</b>	<b>5,065,760</b>	3,275,025	3,413,127	1,652,633	48.4%	8,560,995	(3,495,235)	-40.8%
<b>Services and Transfers</b>	<b>268,032,652</b>	253,728,411	260,614,182	7,418,470	2.8%	240,377,116	27,655,536	11.5%
<b>Other Revenue</b>	<b>8,544,385</b>	4,152,978	4,682,387	3,861,998	82.5%	4,058,301	4,486,084	110.5%
<b>Total General Fund Revenue</b>	<b>\$ 1,111,375,264</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,137,202,657</b>	<b>\$ (25,827,393)</b>	<b>-2.3%</b>	<b>\$ 1,126,493,165</b>	<b>\$ (15,117,901)</b>	<b>-1.3%</b>

**General Fund Expenditure Status Report**  
**For the Fiscal Year Ended June 30, 2010**  
(Unaudited)

	FY10 Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	FY09 Expenditures and Encumbrances	FY10/FY09 Change	% Change
<b>City Planning and Development</b>								
City Planning & Community Investment	\$ 12,762,134	\$ 14,802,681	\$ 13,194,921	\$ 432,787	3.3%	\$ 18,144,879	\$ (5,382,745)	-29.7%
Development Services	6,096,964	6,530,597	6,267,880	170,916	2.7%	6,581,606	(484,642)	-7.4%
<b>Community Services</b>								
Library	35,885,817	37,068,257	35,852,807	(33,010)	-0.1%	37,059,408	(1,173,591)	-3.2%
Park & Recreation	86,718,479	85,952,859	86,688,463	(30,016)	-	85,235,503	1,482,976	1.7%
<b>Office of the Assistant COO</b>								
Administration	2,754,432	3,915,763	3,145,779	391,347	12.4%	3,381,855	(627,423)	-18.6%
Business Office	904,461	1,456,057	1,295,819	391,358	30.2%	1,169,701	(265,240)	-22.7%
Department of Information Technology	16,355,525	16,511,184	16,355,525	-	-	24,924,021	(8,568,496)	-34.4%
Human Resources	2,555,620	2,466,151	2,555,620	-	-	1,814,525	741,095	40.8%
Office of the Assistant Chief Operating Officer	284,041	526,242	429,150	145,109	33.8%	90,782	193,259	212.9%
Purchasing & Contracting	3,600,829	4,267,264	4,054,049	453,220	11.2%	3,928,851	(328,022)	-8.3%
<b>Office of the Chief Financial Officer</b>								
Appropriated Reserve	-	1,666,935	1,666,935	1,666,935	100.0%	-	-	-
City Comptroller	11,023,768	10,598,676	11,007,070	(16,698)	-0.2%	11,431,727	(407,959)	-3.6%
City Treasurer	17,480,895	17,866,743	17,463,760	(17,135)	-0.1%	14,813,207	2,667,688	18.0%
Citywide Program Expenditures	48,053,315	51,594,748	51,594,748	3,541,433	6.9%	55,832,031	(7,778,716)	-13.9%
Debt Management	2,353,689	2,632,092	2,527,035	173,346	6.9%	2,298,648	55,041	2.4%
Financial Management	3,953,512	3,788,279	3,953,512	-	-	3,874,180	79,332	2.0%
Office of the Chief Financial Officer	780,708	879,473	878,434	97,726	11.1%	955,209	(174,501)	-18.3%
<b>Office of the Chief of Staff</b>								
Community & Legislative Services	5,728,836	5,878,025	5,877,548	148,712	2.5%	3,980,735	1,748,101	43.9%
<b>Office of the Mayor and COO</b>								
Office of the Mayor and COO	718,849	642,234	718,849	-	-	768,658	(49,809)	-6.5%
<b>Other</b>								
Tax Anticipation Notes	1,903,748	1,326,331	1,954,297	50,549	2.6%	3,133,006	(1,229,258)	-39.2%
<b>Public Safety and Homeland Security</b>								
Office of Homeland Security	1,289,962	1,536,220	1,536,069	246,107	16.0%	1,336,133	(46,171)	-3.5%
Police	388,218,137	398,258,568	388,568,435	350,298	0.1%	398,748,710	(10,530,573)	-2.6%
Fire-Rescue	190,377,597	191,092,571	190,338,043	(39,554)	-	198,612,734	(8,235,137)	-4.1%
<b>Public Utilities</b>								
Water <sup>1</sup>	1,233,394	1,994,583	1,994,583	761,189	38.2%	2,179,296	(945,902)	-43.4%
<b>Public Works</b>								
Engineering and Capital Projects	63,314,146	63,344,067	63,286,174	(27,972)	-	59,724,825	3,589,321	6.0%
Environmental Services	35,052,865	37,270,592	36,872,562	1,819,697	4.9%	37,354,203	(2,301,338)	-6.2%
General Services	62,882,761	61,393,308	66,263,678	3,380,917	5.1%	74,951,810	(12,069,049)	-16.1%
Public Works	323,075	314,407	336,388	13,313	4.0%	261,333	61,742	23.6%
Real Estate Assets	3,435,562	3,798,100	3,679,355	243,793	6.6%	3,938,544	(502,982)	-12.8%
Storm Water	45,099,755	37,651,248	45,390,658	290,903	0.6%	45,664,055	(564,300)	-1.2%
<b>Non-Mayoral</b>								
City Attorney	38,566,914	37,790,631	38,533,057	(33,857)	-0.1%	37,193,271	1,373,643	3.7%
City Auditor	3,197,956	2,531,417	3,221,204	23,248	0.7%	2,349,625	848,331	36.1%
City Clerk	4,395,179	4,404,528	4,395,179	-	-	4,247,624	147,555	3.5%
Council Administration	1,705,959	1,712,081	1,705,959	-	-	1,757,699	(51,740)	-2.9%
City Council - District 1	939,371	939,500	939,371	-	-	974,349	(34,978)	-3.6%
City Council - District 2	939,371	939,500	939,371	-	-	940,500	(1,129)	-0.1%
City Council - District 3	966,857	966,986	966,857	-	-	1,005,855	(38,998)	-3.9%
City Council - District 4	939,371	939,500	939,371	-	-	1,008,045	(68,674)	-6.8%
City Council - District 5	971,384	971,500	971,384	-	-	979,324	(7,940)	-0.8%
City Council - District 6	971,371	971,500	971,371	-	-	990,000	(18,629)	-1.9%
City Council - District 7	971,371	971,500	971,371	-	-	1,031,285	(59,914)	-5.8%
City Council - District 8	971,371	971,500	971,371	-	-	1,003,369	(31,998)	-3.2%
Ethics Commission	955,785	891,287	955,785	-	-	961,237	(6,452)	-0.6%
Office of the IBA	1,586,612	1,453,234	1,586,612	-	-	1,476,153	110,459	7.5%
Personnel	6,272,395	6,227,456	6,296,914	23,969	0.4%	5,529,914	742,481	13.4%
Miscellaneous <sup>2</sup>	-	-	-	-	-	4,274,509	(4,274,509)	0.0%
FY11 General Fund Reserve	-	-	24,580,174	24,580,174	100.0%	-	-	-
<b>Total General Fund Expenditures</b>	<b>\$ 1,115,494,143</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,154,692,947</b>	<b>\$ 39,198,804</b>	<b>3.4%</b>	<b>\$ 1,167,912,934</b>	<b>\$ (52,418,791)</b>	<b>-4.5%</b>

<sup>1</sup> Department was combined with Park & Recreation in Fiscal Year 2009 but is budgeted separately in Fiscal Year 2010.

<sup>2</sup> Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2010.

**Citywide Program Expenditure Status Report**  
**For the Fiscal Year Ended June 30, 2010**  
**(Unaudited)**

	FY10 Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	FY09 Expenditures and Encumbrances	FY10/FY09 Change	% Change
<b>Citywide Program Expenditures</b>								
Annual Audit	\$ 46,968	\$ -	\$ 98,703	\$ 51,735	52.4%	\$ 1,768,533	\$ (1,721,565)	-97.3%
Assessments To Public Property	498,503	450,235	450,235	(48,268)	-10.7%	555,178	(56,675)	-10.2%
Citywide Elections	917,394	2,000,000	2,000,000	1,082,606	54.1%	724,874	192,520	26.6%
Corporate Master Leases Rent	9,222,423	9,350,765	11,856,765	2,634,342	22.2%	9,456,720	(234,297)	-2.5%
Employee Personal Prop Claims	1,323	5,000	5,000	3,677	73.5%	2,818	(1,495)	-53.1%
Insurance	1,274,935	1,358,129	1,358,129	83,194	6.1%	1,214,736	60,199	5.0%
Memberships	805,675	630,000	531,297	(274,378)	-51.6%	689,636	116,039	16.8%
Preservation of Benefits	1,362,553	1,425,000	1,425,000	62,447	4.4%	1,210,078	152,475	12.6%
Property Tax Administration	5,022,873	4,639,984	4,639,984	(382,889)	-8.3%	4,649,256	373,617	8.0%
Public Liability Claims Xfer-Claims Fund	25,071,350	25,071,350	25,071,350	-	-	28,000,000	(2,928,650)	-10.5%
Special Consulting Services	2,497,715	1,350,000	2,344,000	(153,715)	-6.6%	3,290,504	(792,789)	-24.1%
Transfer to Park Improvement Funds	984,103	5,036,208	1,536,208	552,105	35.9%	3,974,026	(2,989,923)	-75.2%
Transportation Subsidy	347,500	278,077	278,077	(69,423)	-25.0%	278,077	69,423	25.0%
Miscellaneous <sup>1</sup>	-	-	-	-	-	17,595	(17,595)	-100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 48,053,315</b>	<b>\$ 51,594,748</b>	<b>\$ 51,594,748</b>	<b>\$ 3,541,433</b>	<b>6.9%</b>	<b>\$ 55,832,031</b>	<b>\$ (7,778,716)</b>	<b>-13.9%</b>

<sup>1</sup> Miscellaneous programs defined as those unbudgeted in Fiscal Year 2010.

**Other Budgeted Funds Revenue Status Report**  
**For the Fiscal Year Ended June 30, 2010**  
**(Unaudited)**

	<b>FY10 Revenue</b>	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>Variance</b>	<b>% Variance</b>	<b>FY09 Revenue</b>	<b>FY10/FY09 Change</b>	<b>% Change</b>
<b>City Planning and Development</b>								
Development Services Enterprise Fund	\$ 33,200,138	\$ 45,868,370	\$ 45,868,370	\$ (12,668,232)	-27.6%	\$ 39,341,521	\$ (6,141,383)	-15.6%
Facilities Financing Fund	2,261,796	2,337,579	2,337,579	(75,783)	-3.2%	2,356,133	(94,337)	-4.0%
HUD Programs Administration Fund <sup>1</sup>	1,858,406	-	2,358,969	(500,563)	-21.2%	-	1,858,406	100.0%
Mission Bay Improvement Fund	115,603	2,536,208	2,536,208	(2,420,605)	-95.4%	2,119,446	(2,003,843)	-94.5%
Redevelopment Fund	3,377,866	3,399,596	3,399,596	(21,730)	-0.6%	3,212,134	165,732	5.2%
Regional Park Improvements Fund	1,068,563	2,500,000	2,500,000	(1,431,437)	-57.3%	2,110,258	(1,041,695)	-49.4%
Solid Waste Local Enforcement Agency Fund	666,315	857,528	857,528	(191,213)	-22.3%	688,230	(21,915)	-3.2%
<b>Community Services</b>								
Environmental Growth Fund 1/3	4,181,132	4,654,696	4,654,696	(473,564)	-10.2%	4,550,425	(369,293)	-8.1%
Environmental Growth Fund 2/3	8,366,973	9,255,891	9,255,891	(888,918)	-9.6%	9,158,128	(791,155)	-8.6%
Golf Course Enterprise Fund	16,380,294	17,013,019	17,013,019	(632,725)	-3.7%	16,907,188	(526,894)	-3.1%
Library Grants Fund	494,667	455,000	455,000	39,667	8.7%	470,095	24,572	5.2%
Los Penasquitos Canyon Preserve Fund	199,576	176,000	176,000	23,576	13.4%	269,379	(69,803)	-25.9%
<b>Office of the Assistant COO</b>								
Central Stores Internal Service Fund	30,808,488	23,780,557	40,001,321	(9,192,833)	-23.0%	31,891,180	(1,082,692)	-3.4%
Information Technology Fund	3,248,260	3,164,595	2,990,226	258,034	8.6%	13,253,250	(10,004,990)	-75.5%
<b>Office of the Chief Financial Officer</b>								
Risk Management Fund	3,904,593	7,895,579	7,770,270	(3,865,677)	-49.7%	4,052,532	(147,939)	-3.7%
SAP Support <sup>1</sup>	12,849,491	12,898,704	12,898,704	(49,213)	-0.4%	-	12,849,491	100.0%
<b>Office of the Chief of Staff</b>								
Public Art Fund	30,000	30,000	30,000	-	-	5,886	24,114	409.7%
Special Promotional Program -TOT	70,629,100	80,477,372	80,477,372	(9,848,272)	-12.2%	81,688,494	(11,059,394)	-13.5%
<b>Public Utilities</b>								
Metropolitan Wastewater Fund	471,921,580	449,332,556	449,332,556	22,589,024	5.0%	392,382,408	79,539,172	20.3%
Water Department Fund	468,497,989	513,630,272	513,630,272	(45,132,283)	-8.8%	488,637,912	(20,139,923)	-4.1%
<b>Public Safety and Homeland Security</b>								
Emergency Medical Services Fund	6,791,956	7,327,295	7,327,295	(535,339)	-7.3%	7,609,075	(817,119)	-10.7%
Fire and Lifeguard Facilities Fund	1,622,559	1,617,570	1,617,570	4,989	0.3%	1,621,227	1,332	0.1%
Police Decentralization Fund	7,824,648	7,824,648	7,824,648	-	-	6,219,490	1,605,158	25.8%
Seized and Forfeited Assets Funds	1,599,634	1,000,000	1,000,000	599,634	60.0%	1,486,996	112,638	7.6%
STOP- Serious Traffic Offenders Program	982,968	1,200,000	1,200,000	(217,032)	-18.1%	975,569	7,399	0.8%
<b>Public Works</b>								
AB 2928 - Transportation Relief Fund	12,510,562	15,535,558	15,535,558	(3,024,996)	-19.5%	10,568,504	1,942,058	18.4%
Automated Refuse Container Fund	623,730	500,000	500,000	123,730	24.7%	560,587	63,143	11.3%
City Airport Fund	5,220,671	5,434,888	5,698,888	(478,217)	-8.4%	5,377,517	(156,846)	-2.9%
Concourse and Parking Garages Fund	3,385,916	3,323,005	3,323,005	62,911	1.9%	3,227,614	158,302	4.9%
Energy Conservation Program Fund	2,134,039	2,002,305	2,002,305	131,734	6.6%	1,914,470	219,569	11.5%
Fleet Services Funds	83,330,204	90,272,345	85,232,345	(1,902,141)	-2.2%	90,144,187	(6,813,983)	-7.6%
New Convention Center	4,165,258	4,153,439	4,153,439	11,819	0.3%	4,324,200	(158,942)	-3.7%
PETCO Park Fund	16,290,630	17,701,165	17,701,165	(1,410,535)	-8.0%	12,591,792	3,698,838	29.4%
Publishing Services Internal Fund	5,543,378	5,475,862	5,890,482	(347,104)	-5.9%	5,348,365	195,013	3.6%
QUALCOMM Stadium Operating Fund	20,106,328	18,672,629	20,106,328	-	-	20,230,518	(124,190)	-0.6%
Recycling Fund	19,201,446	15,866,794	15,866,794	3,334,652	21.0%	17,658,815	1,542,631	8.7%
Refuse Disposal Funds	28,594,101	30,594,511	30,594,511	(2,000,410)	-6.5%	34,060,366	(5,466,265)	-16.0%
Storm Drain Fund	5,785,268	6,046,746	6,046,746	(261,478)	-4.3%	6,010,205	(224,937)	-3.7%
Utilities Undergrounding Program Fund	64,555,807	50,030,432	52,433,721	12,122,086	23.1%	48,896,770	15,659,037	32.0%
Wireless Communication Technology Fund <sup>1</sup>	12,177,796	8,967,673	8,918,956	3,258,840	36.5%	-	12,177,796	100.0%
<b>Other</b>								
Balboa/Mission Bay Improvement	5,468,428	5,468,428	5,468,428	-	-	6,959,297	(1,490,869)	-21.4%
Bond Interest and Redemption Fund	2,351,775	1,996,510	2,351,775	-	-	2,369,542	(17,767)	-0.7%
Convention Center Complex Funds	14,056,775	14,159,142	14,159,142	(102,367)	-0.7%	20,008,663	(5,951,888)	-29.7%
Gas Tax Fund	22,074,165	24,644,732	24,644,732	(2,570,567)	-10.4%	27,736,473	(5,662,308)	-20.4%
TransNet Extension Fund	864,349	34,299,528	34,299,528	(33,435,179)	-97.5%	20,165,805	(19,301,456)	-95.7%
Trolley Extension Reserve Fund	1,044,539	942,078	942,078	102,461	10.9%	4,124,311	(3,079,772)	-74.7%
Zoological Exhibits Fund	9,650,075	9,679,780	9,679,780	(29,705)	-0.3%	9,996,114	(346,039)	-3.5%

<sup>1</sup> This fund was established in Fiscal Year 2010.

**Other Budgeted Funds Expenditure Status Report**  
**For the Fiscal Year Ended June 30, 2010**  
(Unaudited)

	FY10 Expenditures and Encumbrances	Adopted Budget	Revised Budget*	Variance	% Variance	FY09 Expenditures and Encumbrances	FY10/FY09 Change	% Change
<b>City Planning and Development</b>								
Development Services Enterprise Fund	\$ 37,462,904	\$ 44,009,130	\$ 44,476,673	\$ 7,013,769	15.8%	\$ 46,354,435	\$ (8,891,531)	-19.2%
Facilities Financing Fund	2,289,562	2,473,364	2,476,627	187,065	7.6%	2,221,132	68,430	3.1%
HUD Programs Administration Fund <sup>1</sup>	1,684,002	-	2,300,196	616,194	26.8%	-	1,684,002	100.0%
Mission Bay Improvement Fund	372,070	2,536,208	8,182,253	7,810,183	95.5%	269,101	102,969	38.3%
Redevelopment Fund	3,375,851	3,399,596	3,610,467	234,616	6.5%	3,220,003	155,848	4.8%
Regional Park Improvements Fund	1,680,914	2,500,000	7,776,770	6,095,856	78.4%	2,439,969	(759,055)	-31.1%
Solid Waste Local Enforcement Agency Fund	736,141	894,705	895,086	158,945	17.8%	586,245	149,896	25.6%
<b>Community Services</b>								
Environmental Growth Fund 1/3	4,118,915	5,552,099	5,724,846	1,605,931	28.1%	4,712,786	(593,871)	-12.6%
Environmental Growth Fund 2/3	8,873,323	8,896,882	10,562,103	1,688,780	16.0%	11,063,035	(2,189,712)	-19.8%
Golf Course Enterprise Fund	14,001,233	13,685,717	14,128,801	127,568	0.9%	13,365,320	635,913	4.8%
Library Grants Fund	26,491	455,000	455,000	428,509	94.2%	197,985	(171,494)	-86.6%
Los Peñasquitos Canyon Preserve Fund	187,803	194,838	194,838	7,035	3.6%	203,259	(15,456)	-7.6%
<b>Office of the Assistant COO</b>								
Central Stores Internal service Fund	39,578,010	23,780,557	40,001,321	423,311	1.1%	41,721,779	(2,143,769)	-5.1%
Information Technology Fund	6,662,532	4,304,839	4,407,373	(2,255,159)	-51.2%	14,459,016	(7,796,484)	-53.9%
<b>Office of the Chief Financial Officer</b>								
Risk Management Fund	9,372,131	9,100,205	9,408,594	36,463	0.4%	9,037,528	334,603	3.7%
SAP Support <sup>1</sup>	11,359,901	12,592,861	12,592,861	1,232,960	9.8%	-	11,359,901	100.0%
<b>Office of the Chief of Staff</b>								
Public Art Fund	34,478	30,000	52,365	17,887	34.2%	49,367	(14,889)	-30.2%
Special Promotional program -TOT	70,792,419	80,477,372	85,186,733	14,394,314	16.9%	87,955,192	(17,162,773)	-19.5%
<b>Public Utilities</b>								
Metropolitan Wastewater Fund	478,125,917	493,351,841	688,596,813	210,470,896	30.6%	418,796,444	59,329,474	14.2%
Water Department Fund	516,391,948	534,317,347	730,833,746	214,441,798	29.3%	565,309,351	(48,917,402)	-8.7%
<b>Public Safety and Homeland Security</b>								
Emergency Medical Services Fund	6,653,899	7,154,723	8,921,076	2,267,177	25.4%	8,086,112	(1,432,213)	-17.7%
Fire and Lifeguard Facilities Fund	1,647,711	1,663,782	1,663,782	16,071	1.0%	1,640,641	7,070	0.4%
Police Decentralization Fund	6,509,698	7,824,648	7,824,648	1,314,950	16.8%	10,265,101	(3,755,403)	-36.6%
Seized and Forfeited Assets Funds	2,108,649	2,042,684	2,213,656	105,007	4.7%	3,874,355	(1,765,706)	-45.6%
STOP- Serious Traffic Offenders Program	443,273	1,200,000	1,200,833	757,560	63.1%	977,744	(534,471)	-54.7%
<b>Public Works</b>								
AB 2928 - Transportation Relief Fund	7,905,266	15,535,558	26,354,062	18,448,796	70.0%	7,543,419	361,847	4.8%
Automated Refuse Container Fund	577,304	500,000	715,872	138,568	19.4%	493,901	83,403	16.9%
City Airport Fund	4,183,745	3,100,398	5,153,881	970,136	18.8%	5,290,151	(1,106,406)	-20.9%
Concourse and Parking Garages Fund	3,250,655	3,984,236	4,139,358	888,703	21.5%	4,848,661	(1,598,006)	-33.0%
Energy Conservation Program Fund	1,868,750	1,845,379	2,068,855	200,105	9.7%	1,924,008	(55,258)	-2.9%
Fleet Services Funds	96,433,270	86,120,515	216,187,182	119,753,913	55.4%	92,654,193	3,779,076	4.1%
New Convention Center	3,993,628	3,905,278	12,515,958	8,522,330	68.1%	5,209,873	(1,216,245)	-23.3%
PETCO Park Fund	22,521,125	23,423,234	23,426,528	905,403	3.9%	17,137,967	5,383,158	31.4%
Publishing Services Internal Fund	5,660,828	5,475,862	5,890,482	229,654	3.9%	5,287,938	372,890	7.1%
QUALCOMM Stadium Operating Fund	20,529,918	18,080,125	20,537,322	7,404	0.0%	20,567,222	(37,304)	-0.2%
Recycling Fund	18,323,045	21,695,273	22,549,656	4,226,611	18.7%	20,926,993	(2,603,948)	-12.4%
Refuse Disposal Funds	33,405,143	36,765,823	39,559,227	6,154,084	15.6%	29,190,738	4,214,405	14.4%
Storm Drain Fund	6,038,273	6,046,746	6,546,746	508,473	7.8%	5,546,592	491,681	8.9%
Utilities Undergrounding Program Fund	19,421,062	1,173,395	15,579,047	(3,842,015)	-24.7%	1,064,442	18,356,620	1724.5%
Wireless Communication Technology Fund <sup>1</sup>	9,932,518	10,055,665	10,006,948	74,430	0.7%	-	9,932,518	100.0%
<b>Other</b>								
Balboa/Mission Bay Improvement	5,642,156	9,041,884	5,801,641	159,485	2.7%	7,041,804	(1,399,648)	-19.9%
Bond Interest and Redemption Fund	2,328,440	2,327,798	2,328,440	-	-	2,332,915	(4,475)	-0.2%
Convention Center Complex Funds	20,713,203	21,784,341	21,784,341	1,071,138	4.9%	19,767,702	945,501	4.8%
Gas Tax Fund	22,713,580	24,644,732	24,644,732	1,931,152	7.8%	27,937,737	(5,224,157)	-18.7%
TransNet Extension Fund	23,193,283	34,299,528	41,046,706	17,853,423	43.5%	15,100,372	8,092,910	53.6%
Trolley Extension Reserve Fund	5,700,999	6,074,131	6,074,131	373,132	6.1%	1,259,484	4,441,515	352.6%
Zoological Exhibits Fund	9,768,563	9,679,780	9,768,564	1	0.0%	11,502,943	(1,734,380)	-15.1%

<sup>1</sup> This fund was established in Fiscal Year 2010.

\* Revised Budgets include prior year carry-over appropriations.