

REQUEST FOR COUNCIL ACTION CITY OF SAN DIEGO				CERTIFICATE NUMBER (FOR COMPTROLLER'S USE ONLY)	
TO: CITY COUNCIL		FROM (ORIGINATING DEPARTMENT): Comptroller		DATE: 5/26/2015	
SUBJECT: Fiscal Year 2015 Financial Performance Reports (Charter Section 39 Reports) for Periods 8, 9 and 10					
PRIMARY CONTACT (NAME, PHONE): Sarah Mayen, (619) 236-6852, MS: 6A			SECONDARY CONTACT (NAME, PHONE): Jeffrey Peelle, (619) 236-6712, MS: 6A		
COMPLETE FOR ACCOUNTING PURPOSES					
FUND					
FUNCTIONAL AREA					
COST CENTER					
GENERAL LEDGER ACCT					
WBS OR INTERNAL ORDER					
CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
FUND					
FUNCTIONAL AREA					
COST CENTER					
GENERAL LEDGER ACCT					
WBS OR INTERNAL ORDER					
CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
COST SUMMARY (IF APPLICABLE):					
ROUTING AND APPROVALS					
CONTRIBUTORS/REVIEWERS:		APPROVING AUTHORITY	APPROVAL SIGNATURE	DATE SIGNED	
Liaison Office		ORIG DEPT.	Mayen, Sarah	06/10/2015	
		CFO			
		DEPUTY CHIEF	Lewis, Mary	06/10/2015	
		COO			
		CITY ATTORNEY			
		COUNCIL PRESIDENTS OFFICE			
PREPARATION OF:	<input type="checkbox"/> RESOLUTIONS	<input type="checkbox"/> ORDINANCE(S)	<input type="checkbox"/> AGREEMENT(S)	<input type="checkbox"/> DEED(S)	
This is an informational item only					
STAFF RECOMMENDATIONS: Accept Fiscal Year 2015 Charter Section 39 Reports for Periods 8, 9 and 10					
SPECIAL CONDITIONS (REFER TO A.R. 3.20 FOR INFORMATION ON COMPLETING THIS SECTION)					
COUNCIL DISTRICT(S):	Citywide				
COMMUNITY AREA(S):					
ENVIRONMENTAL IMPACT:	Not applicable				
CITY CLERK					

INSTRUCTIONS:	
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**COUNCIL ACTION
EXECUTIVE SUMMARY SHEET
CITY OF SAN DIEGO**

DATE: 5/26/2015

ORIGINATING DEPARTMENT: Comptroller

SUBJECT: Fiscal Year 2015 Financial Performance Reports (Charter Section 39 Reports) for Periods 8, 9 and 10

COUNCIL DISTRICT(S): Citywide

CONTACT/PHONE NUMBER: Sarah Mayen/(619) 236-6852, MS: 6A

DESCRIPTIVE SUMMARY OF ITEM:

Financial Performance Reports (Charter Section 39 Reports) for Periods 8, 9 and 10 of Fiscal Year 2015

STAFF RECOMMENDATION:

Accept Fiscal Year 2015 Charter Section 39 Reports for Periods 8, 9 and 10

EXECUTIVE SUMMARY OF ITEM BACKGROUND:

City Charter Section 39 requires that the Chief Financial Officer submits to the Mayor and to City Council at least monthly a summary statement of revenues and expenses for the preceding accounting period. In order to fulfill this reporting requirement, the Department of Finance under the Office of the City Comptroller is now submitting the Financial Performance Reports (Charter Section 39 Reports) for Periods 8, 9 and 10 (as of February 28, 2015, March 31, 2015 and April 30, 2015, respectively) to the Budget and Government Efficiency Committee.

The purpose of the reports is to inform the Budget and Government Efficiency Committee of the fiscal status of General Fund and budgeted non-general funds each month. For each period, the analysis includes current fiscal year actuals vs. prior fiscal year actuals and current year actuals vs. the current year budget. Significant variances between categories of revenues and expenditures are discussed in the Period 10 report. In addition, departments with significant variances are also discussed in the Period 10 report.

GOALS AND OBJECTIVES:

Goal #1: Provide high quality service

Objective #2 Improve external and internal coordination and communication

FISCAL CONSIDERATIONS: No fiscal impact

EQUAL OPPORTUNITY CONTRACTING INFORMATION (IF APPLICABLE): N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION (describe any changes made to the item from what was presented at committee): None

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

Mayen, Sarah
Originating Department

Lewis, Mary
Deputy Chief/Chief Operating Officer

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of February 28, 2015



Finance Branch
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 8 (as of February 28, 2015).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of February 28, 2015, and therefore, does not include forward looking statements or projections.

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

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

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General Fund Summary (67% of Year Completed)

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

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

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

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 253,549,305	\$ 445,428,691	56.9%	\$ 275,962,441	\$ (22,413,136)	-8.1%
Sales Taxes	131,660,408	257,106,087	51.2%	123,283,774	8,376,634	6.8%
Transient Occupancy Taxes	55,342,953	92,332,290	59.9%	51,254,166	4,088,787	8.0%
Property Transfer Taxes	4,124,476	9,176,035	44.9%	4,339,407	(214,931)	-5.0%
Licenses & Permits¹						
Business Taxes	5,100,457	7,477,368	68.2%	5,053,188	47,269	0.9%
Rental Unit Taxes	4,525,936	7,271,794	62.2%	5,005,912	(479,976)	-9.6%
Alarm Permit Fees	1,891,656	2,876,016	65.8%	1,932,433	(40,777)	-2.1%
Application Fees	1,749,820	2,310,000	75.7%	1,662,754	87,066	5.2%
Other Licenses & Permits	2,932,644	4,524,679	64.8%	3,490,527	(557,883)	-16.0%
Total Licenses & Permits	16,200,513	24,459,857	66.2%	17,144,814	(944,301)	-5.5%
Fines & Forfeitures						
Parking Citations	11,859,330	19,723,478	60.1%	11,755,270	104,060	0.9%
Municipal Court	3,235,842	6,157,700	52.5%	3,427,027	(191,185)	-5.6%
Other Fines & Forfeitures	2,380,521	3,048,000	78.1%	1,954,548	425,973	21.8%
Total Fines & Forfeitures	17,475,693	28,929,178	60.4%	17,136,845	338,848	2.0%
Interest & Dividends	36,356	1,414,251	2.6%	43,895	(7,539)	-17.2%
Franchises						
SDG&E	25,252,208	40,014,617	63.1%	20,440,679	4,811,529	23.5%
CATV	9,469,907	18,093,332	52.3%	7,146,848	2,323,059	32.5%
Refuse Collection	5,190,561	9,500,000	54.6%	5,404,847	(214,286)	-4.0%
Other Franchises	3,571,147	4,436,000	80.5%	3,377,107	194,040	5.7%
Total Franchises	43,483,823	72,043,949	60.4%	36,369,481	7,114,342	19.6%
Rents & Concessions						
Mission Bay	17,706,226	30,045,411	58.9%	17,962,565	(256,339)	-1.4%
Pueblo Lands	3,765,787	4,866,395	77.4%	3,607,681	158,106	4.4%
Other Rents and Concessions	10,393,748	10,999,936	94.5%	7,274,535	3,119,213	42.9%
Total Rents & Concessions	31,865,761	45,911,742	69.4%	28,844,781	3,020,980	10.5%
Revenue from Other Agencies	7,293,346	9,869,782	73.9%	5,896,587	1,396,759	23.7%
Charges for Current Services²	70,447,478	118,405,686	59.5%	44,736,709	25,710,769	57.5%
Other Revenue	3,164,180	4,399,046	71.9%	3,704,641	(540,461)	-14.6%
Transfers	18,108,081	79,073,866	22.9%	39,737,101	(21,629,020)	-54.4%
Total General Fund Revenue	\$ 652,752,373	\$ 1,188,550,460	54.9%	\$ 648,454,642	\$ 4,297,731	0.7%
Adjustment for Comparison^{1,2}				42,018,659		
				\$ 690,473,301		

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

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

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

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 2,667,180	\$ 4,277,207	62.4%	\$ 2,092,990	\$ 574,190	27.4%
Performance & Analytics	798,428	1,437,206	55.6%	92,556	705,872	100.0%
Chief Operating Officer						
Office of Chief Operating Officer	610,894	973,312	62.8%	612,454	(1,560)	-0.3%
Communications	549,534	3,444,543	16.0%	384,586	164,948	42.9%
Public Safety						
Fire-Rescue	148,465,541	218,684,551	67.9%	145,226,169	3,239,372	2.2%
Police	277,440,027	419,512,764	66.1%	278,682,816	(1,242,789)	-0.4%
Office of Homeland Security	1,355,827	2,076,755	65.3%	1,171,012	184,815	15.8%
Office of the Chief Financial Officer						
City Comptroller	7,180,098	10,904,280	65.8%	7,016,428	163,670	2.3%
City Treasurer ³	8,916,786	15,615,696	57.1%	8,289,881	626,905	7.6%
Citywide Program Expenditures	56,913,007	86,219,071	66.0%	53,488,884	3,424,123	6.4%
Debt Management	1,648,404	2,521,214	65.4%	1,485,225	163,179	11.0%
Financial Management	2,606,982	4,233,395	61.6%	2,473,672	133,310	5.4%
Office of the Chief Financial Officer	329,771	566,161	58.2%	501,858	(172,087)	-34.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	703,949	1,119,966	62.9%	728,063	(24,114)	-3.3%
Infrastructure & Public Works⁴						
Environmental Services	21,773,183	35,265,239	61.7%	23,263,985	(1,490,802)	-6.4%
Public Utilities	1,454,688	2,005,200	72.5%	1,502,481	(47,793)	-3.2%
Public Works	756,962	1,662,754	45.5%	275,348	481,614	174.9%
Public Works - Contracting	1,282,055	2,132,792	60.1%	1,403,586	(121,531)	-8.7%
Public Works - General Services	11,513,611	17,781,913	64.7%	9,688,384	1,825,227	18.8%
Transportation & Storm Water	60,561,862	103,284,582	58.6%	49,701,018	10,860,844	21.9%
Internal Operations						
Internal Operations ¹	263,018	388,217	67.8%	-	263,018	100.0%
Department of Information Technology	46,767	500,000	9.4%	1,364,561	(1,317,794)	-96.6%
Human Resources	2,053,088	3,129,024	65.6%	1,967,917	85,171	4.3%
Purchasing & Contracting	3,393,548	6,291,735	53.9%	2,422,042	971,506	40.1%
Real Estate Assets	2,696,277	4,769,197	56.5%	2,776,206	(79,929)	-2.9%

Continued on Next Page

Schedule 2 (cont.)

	<u>FY15 Year-to-Date Expenditure</u>	<u>FY15 Current Budget</u>	<u>% Consumed</u>	<u>FY14 Year-to-Date Expenditure</u>	<u>FY15/FY14 Change</u>	<u>FY15/FY14 % Change</u>
Neighborhood Services						
Neighborhood Services ¹	514,296	970,898	53.0%	-	514,296	100.0%
Development Services	4,285,495	7,011,989	61.1%	8,337,740	(4,052,245)	-48.6%
Planning ¹	4,786,743	9,325,617	51.3%	-	4,786,743	100.0%
Total City Planning and Development²	9,586,534	17,308,504	55.4%	8,337,740	1,248,794	15.0%
Economic Development	7,266,559	14,248,718	51.0%	6,247,708	1,018,851	16.3%
Library	30,012,616	45,676,467	65.7%	27,035,335	2,977,281	11.0%
Park & Recreation	63,328,250	98,168,468	64.5%	58,458,030	4,870,220	8.3%
Non-Mayoral						
City Attorney	29,986,904	46,025,055	65.2%	29,295,363	691,541	2.4%
City Auditor	1,965,234	3,637,202	54.0%	2,122,221	(156,987)	-7.4%
City Clerk	3,312,468	5,341,813	62.0%	3,055,418	257,050	8.4%
Council Administration	1,169,531	2,122,912	55.1%	1,084,576	84,955	7.8%
City Council - District 1	588,378	1,071,844	54.9%	597,456	(9,078)	-1.5%
City Council - District 2	861,779	1,367,405	63.0%	556,040	305,739	55.0%
City Council - District 3	764,897	1,486,922	51.4%	494,579	270,318	54.7%
City Council - District 4	656,441	1,035,289	63.4%	692,928	(36,487)	-5.3%
City Council - District 5	538,123	1,308,809	41.1%	478,051	60,072	12.6%
City Council - District 6	564,606	1,135,786	49.7%	597,521	(32,915)	-5.5%
City Council - District 7	691,625	1,183,698	58.4%	655,492	36,133	5.5%
City Council - District 8	691,361	1,310,094	52.8%	603,463	87,898	14.6%
City Council - District 9	616,058	1,252,287	49.2%	564,111	51,947	9.2%
Ethics Commission	576,001	1,023,862	56.3%	592,966	(16,965)	-2.9%
Office of the IBA	1,163,410	1,813,699	64.1%	1,120,091	43,319	3.9%
Personnel	4,656,830	7,106,828	65.5%	4,530,663	126,167	2.8%
Total General Fund Expenditures	\$ 774,979,092	\$ 1,202,422,436	64.5%	\$ 743,731,874	\$ 31,247,218	4.2%
Adjustment for Comparison^{3,4}				42,060,039		
				\$ 785,791,913		

¹ New Departments in FY2015

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

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

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

Citywide Program Expenditure Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 6,332	\$ 571,004	9017.8%
Business Cooperation Program	13,108	350,000	3.7%	1,360	11,748	863.8%
Citywide Elections	124,480	1,800,000	6.9%	7,986,207	(7,861,727)	-98.4%
Corporate Master Leases Rent	4,313,003	7,196,638	59.9%	7,368,709	(3,055,706)	-41.5%
Deferred Capital Debt Service	9,523,534	14,509,106	65.6%	8,227,246	1,296,288	15.8%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	378,996	1,371,367	27.6%	-	378,996	100.0%
Insurance	1,631,509	2,206,891	73.9%	1,132,529	498,980	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	686,811	730,000	94.1%	695,208	(8,397)	-1.2%
Preservation of Benefits	-	1,700,000	-	1,000,000	(1,000,000)	-100.0%
Property Tax Administration	189,305	3,823,303	5.0%	211,654	(22,349)	-10.6%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	14,506,208	-	-
Public Liab Claims Xfer-Reserves	12,800,000	12,800,000	100.0%	101,700	12,698,300	12486.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	870,596	2,970,000	29.3%	922,055	(51,459)	-5.6%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	139,000	459,179	30.3%	339,000	(200,000)	-59.0%
Total Citywide Program Expenditures	\$ 56,913,007	\$ 86,219,071	66.0%	\$ 53,488,884	\$ 3,424,123	6.4%

¹ New program in Fiscal Year 2015.

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

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

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

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

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

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

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

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

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

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Schedule 4 (cont.)

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

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

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

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of March 31, 2015



Finance Branch
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 9 (as of March 31, 2015).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 31, 2015, and therefore, does not include forward looking statements or projections.

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

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

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General Fund Summary (75% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	\$ 445,428,691	\$ 446,628,691	\$ 262,504,875	58.8%	\$ 282,588,561	\$ (20,083,686)	-7.1%
Sales Taxes	257,106,087	258,106,087	148,253,108	57.4%	141,249,930	7,003,178	5.0%
Transient Occupancy Taxes	92,332,290	92,332,290	62,603,638	67.8%	57,773,000	4,830,638	8.4%
Property Transfer Taxes	9,176,035	9,176,035	4,612,572	50.3%	4,936,342	(323,770)	-6.6%
Licenses & Permits	24,459,857	25,309,857	19,589,950	77.4%	20,158,469	(568,519)	-2.8%
Fines & Forfeitures	28,929,178	28,929,178	19,762,225	68.3%	19,703,244	58,981	0.3%
Interest & Dividends	1,414,251	1,414,251	135,473	9.6%	121,827	13,646	11.2%
Franchises	72,043,949	77,443,949	43,555,399	56.2%	37,937,151	5,618,248	14.8%
Rents & Concessions	45,911,742	45,911,742	34,633,394	75.4%	31,167,926	3,465,468	11.1%
Revenues from Other Agencies	9,494,782	11,989,782	8,705,067	72.6%	6,856,461	1,848,606	27.0%
Charges for Current Services	120,671,341	118,765,686	77,143,642	65.0%	49,594,555	27,549,087	55.5%
Other Revenue	4,449,046	6,209,046	3,349,693	53.9%	4,113,387	(763,694)	-18.6%
Transfers	77,133,211	79,073,866	25,333,146	32.0%	46,987,966	(21,654,820)	-46.1%
Total General Fund Revenue	\$ 1,188,550,460	\$ 1,201,290,460	\$ 710,182,182	59.1%	\$ 703,188,819	\$ 6,993,363	1.0%
Adjustment for Comparison ¹					47,712,035		
					\$ 750,900,854		
Expenditures							
Personnel Services	\$ 493,402,034	\$ 504,888,842	\$ 373,903,187	74.1%	\$ 359,582,949	\$ 14,320,238	4.0%
Total PE	493,402,034	504,888,842	373,903,187	74.1%	359,582,949	14,320,238	4.0%
Fringe Benefits	339,899,132	347,159,783	255,571,927	73.6%	252,694,079	2,877,848	1.1%
Supplies	27,035,505	26,396,801	20,465,687	77.5%	18,947,904	1,517,783	8.0%
Contracts	173,706,365	170,948,059	105,637,578	61.8%	125,038,117	(19,400,539)	-15.5%
Information Technology	25,922,400	27,518,255	15,816,300	57.5%	15,474,559	341,741	2.2%
Energy & Utilities	40,471,533	40,469,409	25,025,273	61.8%	25,460,315	(435,042)	-1.7%
Capital Expenditure	3,355,837	1,499,996	717,267	47.8%	748,916	(31,649)	-4.2%
Debt	4,087,184	4,087,184	2,476,487	60.6%	4,289,445	(1,812,958)	-42.3%
Other Expenditures	5,381,576	5,375,763	4,053,699	75.4%	3,219,660	834,039	25.9%
Transfers	89,160,870	90,718,344	72,093,061	79.5%	52,254,341	19,838,720	38.0%
Total NPE	709,020,402	714,173,594	501,857,279	70.3%	498,127,336	3,729,943	0.7%
Total General Fund Expenditures	\$ 1,202,422,436	\$ 1,219,062,436	\$ 875,760,466	71.8%	\$ 857,710,285	\$ 18,050,181	2.1%
Adjustment for Comparison ¹					47,709,592		
					\$ 905,419,877		
General Fund Encumbrances			49,656,462		45,647,093	4,009,369	
Net Impact	\$ (13,871,976)	\$ (17,771,976)	\$ (215,234,746)		\$ (200,168,559)	\$ (15,066,187)	

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

General Fund Revenue Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 262,504,875	\$ 446,628,691	58.8%	\$ 282,588,561	\$ (20,083,686)	-7.1%
Sales Taxes	148,253,108	258,106,087	57.4%	141,249,930	7,003,178	5.0%
Transient Occupancy Taxes	62,603,638	92,332,290	67.8%	57,773,000	4,830,638	8.4%
Property Transfer Taxes	4,612,572	9,176,035	50.3%	4,936,342	(323,770)	-6.6%
Licenses & Permits¹						
Business Taxes	5,731,126	7,477,368	76.6%	5,605,715	125,411	2.2%
Rental Unit Taxes	6,446,655	7,271,794	88.7%	6,574,101	(127,446)	-1.9%
Alarm Permit Fees	2,127,110	2,876,016	74.0%	2,164,088	(36,978)	-1.7%
Application Fees	1,982,539	2,310,000	85.8%	1,860,743	121,796	6.5%
Other Licenses & Permits	3,302,520	5,374,679	61.4%	3,953,822	(651,302)	-16.5%
Total Licenses & Permits	<u>19,589,950</u>	<u>25,309,857</u>	<u>77.4%</u>	<u>20,158,469</u>	<u>(568,519)</u>	<u>-2.8%</u>
Fines & Forfeitures						
Parking Citations	13,342,041	19,723,478	67.6%	13,378,559	(36,518)	-0.3%
Municipal Court	3,659,715	6,157,700	59.4%	3,939,123	(279,408)	-7.1%
Other Fines & Forfeitures	2,760,469	3,048,000	90.6%	2,385,562	374,907	15.7%
Total Fines & Forfeitures	<u>19,762,225</u>	<u>28,929,178</u>	<u>68.3%</u>	<u>19,703,244</u>	<u>58,981</u>	<u>0.3%</u>
Interest & Dividends	135,473	1,414,251	9.6%	121,827	13,646	11.2%
Franchises						
SDG&E	25,252,208	45,414,617	55.6%	20,440,679	4,811,529	23.5%
CATV	9,469,907	18,093,332	52.3%	8,600,490	869,417	10.1%
Refuse Collection	5,196,032	9,500,000	54.7%	5,405,211	(209,179)	-3.9%
Other Franchises	3,637,252	4,436,000	82.0%	3,490,771	146,481	4.2%
Total Franchises	<u>43,555,399</u>	<u>77,443,949</u>	<u>56.2%</u>	<u>37,937,151</u>	<u>5,618,248</u>	<u>14.8%</u>
Rents & Concessions						
Mission Bay	19,439,841	30,045,411	64.7%	19,123,932	315,909	1.7%
Pueblo Lands	4,240,633	4,866,395	87.1%	3,985,360	255,273	6.4%
Other Rents and Concessions	10,952,920	10,999,936	99.6%	8,058,634	2,894,286	35.9%
Total Rents & Concessions	<u>34,633,394</u>	<u>45,911,742</u>	<u>75.4%</u>	<u>31,167,926</u>	<u>3,465,468</u>	<u>11.1%</u>
Revenue from Other Agencies	8,705,067	11,989,782	72.6%	6,856,461	1,848,606	27.0%
Charges for Current Services²	77,143,642	118,765,686	65.0%	49,594,555	27,549,087	55.5%
Other Revenue	3,349,693	6,209,046	53.9%	4,113,387	(763,694)	-18.6%
Transfers	25,333,146	79,073,866	32.0%	46,987,966	(21,654,820)	-46.1%
Total General Fund Revenue	<u>\$ 710,182,182</u>	<u>\$ 1,201,290,460</u>	<u>59.1%</u>	<u>\$ 703,188,819</u>	<u>\$ 6,993,363</u>	<u>1.0%</u>
Adjustment for Comparison^{1,2}				<u>47,712,035</u>		
				<u>\$ 750,900,854</u>		

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

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

General Fund Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 3,032,233	\$ 4,283,226	70.8%	\$ 2,419,909	\$ 612,324	25.3%
Performance & Analytics	907,526	1,439,068	63.1%	109,776	797,750	726.7%
Chief Operating Officer						
Office of Chief Operating Officer	690,633	974,695	70.9%	750,249	(59,616)	-7.9%
Communications	808,032	3,446,106	23.4%	442,679	365,353	82.5%
Public Safety						
Fire-Rescue	167,451,436	228,281,088	73.4%	164,985,392	2,466,044	1.5%
Police	312,458,233	426,889,226	73.2%	315,238,538	(2,780,305)	-0.9%
Office of Homeland Security	1,559,068	2,199,513	70.9%	1,346,966	212,102	15.7%
Office of the Chief Financial Officer						
City Comptroller	8,161,151	10,919,616	74.7%	7,977,658	183,493	2.3%
City Treasurer ³	10,431,489	15,631,411	66.7%	9,948,253	483,236	4.9%
Citywide Program Expenditures	61,858,921	85,459,071	72.4%	70,115,359	(8,256,438)	-11.8%
Debt Management	1,871,924	2,525,112	74.1%	1,696,767	175,157	10.3%
Financial Management	2,956,217	4,239,264	69.7%	2,838,443	117,774	4.1%
Office of the Chief Financial Officer	372,477	566,891	65.7%	570,642	(198,165)	-34.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	784,131	1,121,613	69.9%	837,226	(53,095)	-6.3%
Infrastructure & Public Works⁴						
Environmental Services	24,391,935	35,284,874	69.1%	26,226,025	(1,834,090)	-7.0%
Public Utilities	1,650,382	2,365,200	69.8%	1,681,830	(31,448)	-1.9%
Public Works	852,956	1,664,238	51.3%	311,480	541,476	173.8%
Public Works - Contracting	1,441,279	2,135,671	67.5%	1,587,932	(146,653)	-9.2%
Public Works - General Services	12,972,496	17,799,167	72.9%	11,073,516	1,898,980	17.1%
Transportation & Storm Water	70,317,290	103,346,788	68.0%	60,647,680	9,669,610	15.9%
Internal Operations						
Internal Operations ¹	296,941	388,217	76.5%	-	296,941	100.0%
Department of Information Technology	47,861	500,000	9.6%	1,375,077	(1,327,216)	-96.5%
Human Resources	2,315,503	3,133,300	73.9%	2,268,999	46,504	2.0%
Purchasing & Contracting	3,881,507	6,300,097	61.6%	2,851,442	1,030,065	36.1%
Real Estate Assets	3,080,111	4,774,718	64.5%	3,210,385	(130,274)	-4.1%

Continued on Next Page

Schedule 2 (cont.)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Neighborhood Services						
Neighborhood Services ¹	586,428	972,272	60.3%	-	586,428	100.0%
Development Services Planning ¹	4,869,265	7,021,236	69.4%	9,497,136	(4,627,871)	-48.7%
	5,555,759	9,336,527	59.5%	-	5,555,759	100.0%
Total City Planning and Development²	11,011,452	17,330,035	63.5%	9,497,136	1,514,316	15.9%
Economic Development	8,469,868	13,776,849	61.5%	7,193,922	1,275,946	17.7%
Library	34,135,620	45,730,395	74.6%	30,960,771	3,174,849	10.3%
Park & Recreation	71,755,375	98,274,692	73.0%	66,101,255	5,654,120	8.6%
Non-Mayoral						
City Attorney	34,026,979	46,093,026	73.8%	33,171,991	854,988	2.6%
City Auditor	2,243,138	3,642,256	61.6%	2,371,012	(127,874)	-5.4%
City Clerk	3,847,412	5,347,879	71.9%	3,576,971	270,441	7.6%
Council Administration	1,342,690	2,125,610	63.2%	1,215,038	127,652	10.5%
City Council - District 1	675,067	1,070,586	63.1%	690,685	(15,618)	-2.3%
City Council - District 2	953,872	1,368,976	69.7%	621,320	332,552	53.5%
City Council - District 3	881,405	1,466,096	60.1%	597,671	283,734	47.5%
City Council - District 4	742,628	1,036,651	71.6%	786,608	(43,980)	-5.6%
City Council - District 5	768,521	1,292,520	59.5%	547,148	221,373	40.5%
City Council - District 6	642,386	1,134,532	56.6%	676,816	(34,430)	-5.1%
City Council - District 7	790,847	1,185,275	66.7%	754,473	36,374	4.8%
City Council - District 8	794,894	1,307,671	60.8%	696,929	97,965	14.1%
City Council - District 9	741,065	1,252,625	59.2%	633,014	108,051	17.1%
Ethics Commission	682,903	1,025,037	66.6%	677,709	5,194	0.8%
Office of the IBA	1,322,661	1,816,464	72.8%	1,271,733	50,928	4.0%
Personnel	5,339,951	7,117,091	75.0%	5,155,860	184,091	3.6%
Total General Fund Expenditures	\$ 875,760,466	\$ 1,219,062,436	71.8%	\$ 857,710,285	\$ 18,050,181	2.1%
Adjustment for Comparison^{3,4}				47,709,592		
				\$ 905,419,877		

¹ New Departments in FY2015

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

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

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

Citywide Program Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Citywide Program Expenditures						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 6,332	\$ 571,004	9017.8%
Business Cooperation Program	13,108	350,000	3.7%	20,355	(7,247)	-35.6%
Citywide Elections	124,481	200,000	62.2%	7,986,206	(7,861,725)	-98.4%
Corporate Master Leases Rent	5,424,649	7,196,638	75.4%	7,879,780	(2,455,131)	-31.2%
Deferred Capital Debt Service	11,992,062	12,549,106	95.6%	10,722,350	1,269,712	11.8%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	387,136	1,121,367	34.5%	-	387,136	100.0%
Insurance	1,631,509	2,206,891	73.9%	1,132,528	498,981	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	721,418	730,000	98.8%	697,708	23,710	3.4%
Preservation of Benefits	1,000,000	1,700,000	58.8%	1,000,000	-	-
Property Tax Administration	226,019	3,823,303	5.9%	255,764	(29,745)	-11.6%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	24,606,208	(10,100,000)	-41.0%
Public Liab Claims Xfer-Reserves	12,800,000	15,600,000	82.1%	3,301,700	9,498,300	287.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	906,874	2,970,000	30.5%	1,107,252	(200,378)	-18.1%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Capital Improvement Program	250,000	250,000	-	-	250,000	100.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	139,000	459,179	30.3%	408,500	(269,500)	-66.0%
Total Citywide Program Expenditures	\$ 61,858,921	\$ 85,459,071	72.4%	\$ 70,115,359	\$ (8,256,438)	-11.8%

¹ New program in Fiscal Year 2015.

Council Districts Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	%	Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	\$ 675,043	\$ 992,681	\$ 993,923	\$ 1,242	68.0%		\$ 672,190	\$ 2,853	0.4%
District 1 CPPS	24	122,527	76,663	(45,864)	0.0%		18,495	(18,471)	-99.9%
Total Council District 1	675,067	1,115,208	1,070,586	(44,622)	63.1%		690,685	(15,618)	-2.3%
Council District 2	878,340	1,194,251	1,195,822	1,571	73.5%		609,236	269,104	44.2%
District 2 CPPS	75,532	249,704	173,154	(76,550)	30.2%		12,084	63,448	525.1%
Total Council District 2	953,872	1,443,955	1,368,976	(74,979)	69.7%		621,320	332,552	53.5%
Council District 3	876,735	1,264,259	1,265,861	1,602	69.3%		600,492	276,243	46.0%
District 3 CPPS	4,670	233,180	200,235	(32,945)	2.0%		(2,821)	7,491	-265.5%
Total Council District 3	881,405	1,497,439	1,466,096	(31,343)	60.1%		597,671	283,734	47.5%
Council District 4	744,773	1,032,409	1,033,771	1,362	72.1%		820,280	(75,507)	-9.2%
District 4 CPPS	(2,145)	3,680	2,880	(800)	-58.3%		(33,672)	31,527	-93.6%
Total Council District 4	742,628	1,036,089	1,036,651	562	71.6%		786,608	(43,980)	-5.6%
Council District 5	639,363	1,034,295	1,035,708	1,413	61.8%		549,628	89,735	16.3%
District 5 CPPS	129,158	360,026	256,812	(103,214)	35.9%		(2,480)	131,638	-5308.0%
Total Council District 5	768,521	1,394,321	1,292,520	(101,801)	59.5%		547,148	221,373	40.5%
Council District 6	647,642	1,056,158	1,057,600	1,442	61.3%		677,822	(30,180)	-4.5%
District 6 CPPS	(5,256)	170,309	76,932	(93,377)	-3.1%		(1,006)	(4,250)	422.5%
Total Council District 6	642,386	1,226,467	1,134,532	(91,935)	56.6%		676,816	(34,430)	-5.1%
Council District 7	793,347	1,112,712	1,119,289	6,577	71.3%		748,359	44,988	6.0%
District 7 CPPS	(2,500)	105,737	65,986	(39,751)	-2.4%		6,114	(8,614)	-140.9%
Total Council District 7	790,847	1,218,449	1,185,275	(33,174)	66.7%		754,473	36,374	4.8%
Council District 8	796,107	1,109,450	1,134,027	24,577	71.8%		697,480	98,627	14.1%
District 8 CPPS	(1,213)	183,687	173,644	(10,043)	-0.7%		(551)	(662)	120.1%
Total Council District 8	794,894	1,293,137	1,307,671	14,534	60.8%		696,929	97,965	14.1%
Council District 9	704,277	1,063,375	1,064,713	1,338	66.2%		617,952	86,325	14.0%
District 9 CPPS	36,788	242,152	187,912	(54,240)	15.2%		15,062	21,726	144.2%
Total Council District 9	741,065	1,305,527	1,252,625	(52,902)	59.2%		633,014	108,051	17.1%
Total Council Districts	\$ 6,990,685	\$ 11,530,592	\$ 11,114,932	\$ (415,660)	60.6%		\$ 6,004,664	\$ 986,021	16.4%

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Airports Fund	\$ 3,340,317	\$ 4,778,882	69.9%	\$ 3,370,152	\$ (29,835)	-0.9%
Automated Refuse Container Fund	601,091	700,000	85.9%	553,680	47,411	8.6%
Balboa Park/Mission Bay Improvement	1,309,607	2,135,000	61.3%	1,376,424	(66,817)	-4.9%
Central Stores Internal Service Fund	7,914,244	13,341,277	59.3%	9,382,897	(1,468,653)	-15.7%
Concourse and Parking Garages Operating Fund	2,431,137	2,953,422	82.3%	2,264,119	167,018	7.4%
Convention Center Complex Funds	13,782,679	13,760,993	100.2%	9,512,258	4,270,421	44.9%
Development Services Fund	40,584,426	48,391,352	83.9%	38,376,279	2,208,147	5.8%
Energy Conservation Program Fund	2,371,757	2,253,884	105.2%	2,274,356	97,401	4.3%
Engineering and Capital Projects ¹	44,954,669	64,367,237	69.8%	41,158,805	3,795,864	9.2%
Environmental Growth Fund 1/3	2,819,365	4,455,069	63.3%	2,277,182	542,183	23.8%
Environmental Growth Fund 2/3	5,628,172	8,917,137	63.1%	4,556,037	1,072,135	23.5%
Facilities Financing Fund	1,239,378	2,275,110	54.5%	1,293,523	(54,145)	-4.2%
Fire/Emergency Medical Services Fund	8,540,442	11,552,358	73.9%	7,904,979	635,463	8.0%
Fire and Lifeguard Facilities Fund	1,381,213	1,379,719	100.1%	1,380,501	712	0.1%
Fleet Services Funds	53,364,234	77,525,786	68.8%	58,123,707	(4,759,473)	-8.2%
Gas Tax Fund	16,012,553	20,078,259	79.8%	13,715,424	2,297,129	16.7%
GIS Fund	1,677,219	1,801,061	93.1%	1,328,645	348,574	26.2%
Golf Course Fund	14,462,897	17,540,747	82.5%	14,169,447	293,450	2.1%
Information Technology Fund	8,682,830	8,673,318	100.1%	9,598,019	(915,189)	-9.5%
Junior Lifeguard Program Fund	504,831	595,779	84.7%	32,849	471,982	1436.8%
Los Penasquitos Canyon Preserve Fund	29,244	186,000	15.7%	138,664	(109,420)	-78.9%
Maintenance Assessment District (MAD) Funds	17,696,701	21,848,480	81.0%	14,368,043	3,328,659	23.2%
Mission Bay Improvement Fund	38,631	7,534,058	0.5%	24,171	14,460	59.8%
New Convention Facility Fund	3,399,910	3,400,000	100.0%	3,281,818	118,092	3.6%
OneSD Support Fund	19,932,319	19,918,068	100.1%	21,068,781	(1,136,462)	-5.4%
Parking Meter Operations ²	7,146,556	9,111,535	78.4%	6,553,231	593,325	9.1%
PETCO Park Fund	15,558,485	15,723,720	98.9%	15,840,888	(282,403)	-1.8%
Police Decentralization Fund	-	3,749,765	-	-	-	-
Prop 42 Replacement - Transportation Relief Fund	9,723,364	14,386,136	67.6%	12,344,168	(2,620,804)	-21.2%
Public Art Fund	440,181	108,709	404.9%	63,934	376,247	588.5%
Public Safety Needs & Debt Service Fund	6,076,228	8,707,775	69.8%	5,654,091	422,137	7.5%
Publishing Services Internal Fund	2,537,456	3,221,261	78.8%	2,348,578	188,878	8.0%
QUALCOMM Stadium Operating Fund	12,878,581	16,652,809	77.3%	12,030,747	847,834	7.0%

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	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Recycling Fund	\$ 13,289,569	\$ 18,427,651	72.1%	\$ 13,766,443	\$ (476,874)	-3.5%
Refuse Disposal Funds	22,015,276	29,136,434	75.6%	20,120,231	1,895,045	9.4%
Regional Park Improvements Fund	29,215	2,511,353	1.2%	21,843	7,372	33.7%
Risk Management Fund	943,665	9,314,487	10.1%	53,624	890,041	1659.8%
Seized and Forfeited Assets Funds	305,518	1,200,000	25.5%	1,130,915	(825,396)	-73.0%
Sewer Funds	278,303,012	421,631,100	66.0%	290,622,282	(12,319,269)	-4.2%
Solid Waste Local Enforcement Agency Fund	593,714	786,417	75.5%	609,359	(15,645)	-2.6%
Storm Drain Fund	3,873,489	5,700,000	68.0%	4,005,537	(132,048)	-3.3%
Transient Occupancy Tax Fund	56,291,323	84,088,446	66.9%	52,008,361	4,282,962	8.2%
TransNet Extension Fund	15,696,529	30,010,000	52.3%	13,819,847	1,876,682	13.6%
Trolley Extension Reserve Fund	254,058	1,071,728	23.7%	277,434	(23,376)	-8.4%
Underground Surcharge Fund	34,828,354	50,592,739	68.8%	26,007,600	8,820,754	33.9%
Water Department Fund	316,055,073	478,268,700	66.1%	312,979,205	3,075,868	1.0%
Wireless Communication Technology Fund	8,236,767	7,436,710	110.8%	7,351,185	885,582	12.0%
Zoological Exhibits Maintenance Fund	6,782,749	10,746,000	63.1%	6,190,206	592,543	9.6%

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

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

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	%	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Airports Fund	\$ 2,227,443	\$ 5,227,795	42.6%	\$ 2,124,426	\$ 103,017	4.8%
Automated Refuse Container Fund	464,697	800,000	58.1%	405,722	58,975	14.5%
Balboa/Mission Bay Improvement	1,876,957	2,130,700	88.1%	1,820,319	56,638	3.1%
Central Stores Internal Service Fund	7,626,474	13,341,277	57.2%	9,645,764	(2,019,290)	-20.9%
Concourse and Parking Garages Operating Fund	1,139,075	2,949,263	38.6%	991,188	147,887	14.9%
Convention Center Complex Funds	13,125,927	13,980,650	93.9%	12,495,270	630,657	5.0%
Development Services Fund	38,265,907	49,801,190	76.8%	32,164,579	6,101,328	19.0%
Energy Conservation Program Fund	1,832,708	2,845,182	64.4%	1,434,020	398,688	27.8%
Engineering and Capital Projects ¹	46,948,415	64,367,237	72.9%	46,598,542	349,873	0.8%
Environmental Growth Fund 1/3	2,088,464	4,547,305	45.9%	1,990,754	97,710	4.9%
Environmental Growth Fund 2/3	3,413	8,869,966	0.0%	1,085	2,328	214.6%
Facilities Financing Fund	1,313,978	2,275,110	57.8%	1,346,242	(32,264)	-2.4%
Fire/Emergency Medical Services Fund	6,218,334	12,702,437	49.0%	5,244,352	973,982	18.6%
Fire and Lifeguard Facilities Fund	1,386,526	1,425,931	97.2%	1,398,084	(11,558)	-0.8%
Fleet Services Funds	44,766,159	107,457,282	41.7%	47,700,707	(2,934,548)	-6.2%
Gas Tax Fund	15,517,480	20,078,259	77.3%	16,037,925	(520,445)	-3.2%
GIS Fund	1,603,934	1,905,499	84.2%	1,148,914	455,020	39.6%
Golf Course Fund	12,677,828	16,653,723	76.1%	8,802,347	3,875,481	44.0%
Information Technology Fund	5,893,796	10,488,568	56.2%	6,622,499	(728,703)	-11.0%
Junior Lifeguard Program Fund	436,531	595,779	73.3%	385,437	51,094	13.3%
Los Penasquitos Canyon Preserve Fund	169,192	221,661	76.3%	163,318	5,874	3.6%
Maintenance Assessment District (MAD) Funds	15,924,422	34,783,528	45.8%	15,018,956	905,466	6.0%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	-
OneSD Support Fund	11,641,167	20,728,100	56.2%	12,036,544	(395,377)	-3.3%
Parking Meter Operations ²	1,729,505	9,111,535	19.0%	1,111,050	618,455	55.7%
PETCO Park Fund	15,848,033	17,542,842	90.3%	15,726,400	121,633	0.8%
Police Decentralization Fund	2,500,847	5,120,000	48.8%	1,374,080	1,126,767	82.0%
Prop 42 Replacement - Transportation Relief Fund	4,035,438	29,120,958	13.9%	7,227,746	(3,192,308)	-44.2%
Public Art Fund	72,457	136,526	53.1%	95,387	(22,930)	-24.0%
Public Safety Needs & Debt Service Fund	1,379,719	8,707,775	15.8%	3,495,432	(2,115,713)	-60.5%
Publishing Services Internal Fund	2,453,938	3,221,261	76.2%	2,361,135	92,803	3.9%
QUALCOMM Stadium Operating Fund	12,584,333	17,963,564	70.1%	13,015,596	(431,263)	-3.3%

Continued on Next Page

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Recycling Fund	\$ 13,673,098	\$ 22,561,192	60.6%	\$ 13,951,475	\$ (278,377)	-2.0%
Refuse Disposal Funds	21,305,403	32,035,093	66.5%	20,224,776	1,080,627	5.3%
Risk Management Fund	7,237,244	10,265,929	70.5%	7,094,450	142,794	2.0%
Seized and Forfeited Assets Funds	877,056	1,800,000	48.7%	450,314	426,742	94.8%
Sewer Funds	177,342,642	345,948,291	51.3%	161,190,435	16,152,207	10.0%
Solid Waste Local Enforcement Agency Fund	557,465	754,953	73.8%	557,432	33	0.0%
Storm Drain Fund	4,271,112	5,700,000	74.9%	4,271,914	(802)	0.0%
Transient Occupancy Tax Fund	46,350,651	91,737,581	50.5%	42,596,944	3,753,707	8.8%
TransNet Extension Fund	8,516,895	10,480,670	81.3%	8,337,599	179,296	2.2%
Trolley Extension Reserve Fund	1,062,443	1,086,200	97.8%	1,074,519	(12,076)	-1.1%
Underground Surcharge Fund	22,611,322	50,592,739	44.7%	17,508,027	5,103,295	29.1%
Water Department Fund	299,815,437	462,847,758	64.8%	283,775,982	16,039,455	5.7%
Wireless Communication Technology Fund	5,909,568	8,412,052	70.3%	5,698,086	211,482	3.7%
Zoological Exhibits Maintenance Fund	4,801,888	10,746,000	44.7%	4,011,799	790,089	19.7%

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

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

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of April 30, 2015



Finance Branch
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (April 30, 2015). The General Fund is the primary focus of this report; however, other budgeted funds are also included. 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.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior Fiscal Year actual revenue and expenditure (“Actuals”) and current year Actuals vs. current year Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of April 30, 2015, and therefore, does not include forward looking statements or projections.

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

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

This report was prepared as of April 30, 2015. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of April 30, 2014.

This report includes the following components:	<u>Page #</u>
General Fund	3
Other Budgeted Funds	14
Supporting Schedules	16
Appendices	27

General Fund

Fund Status Summary

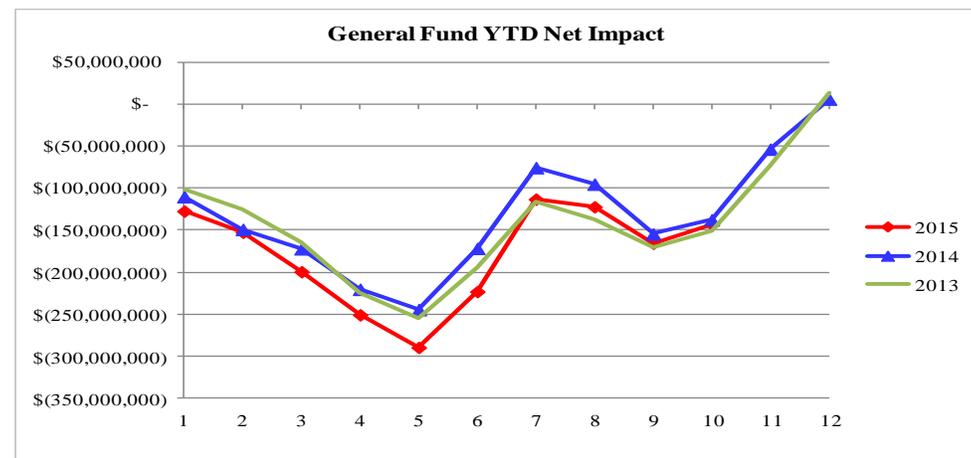
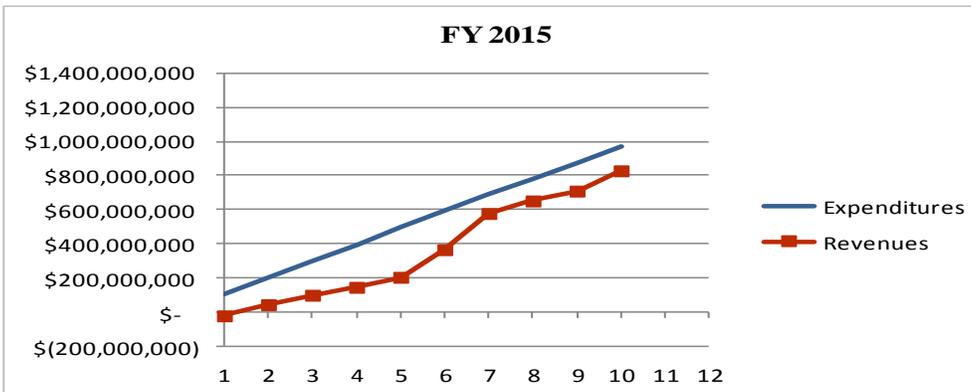
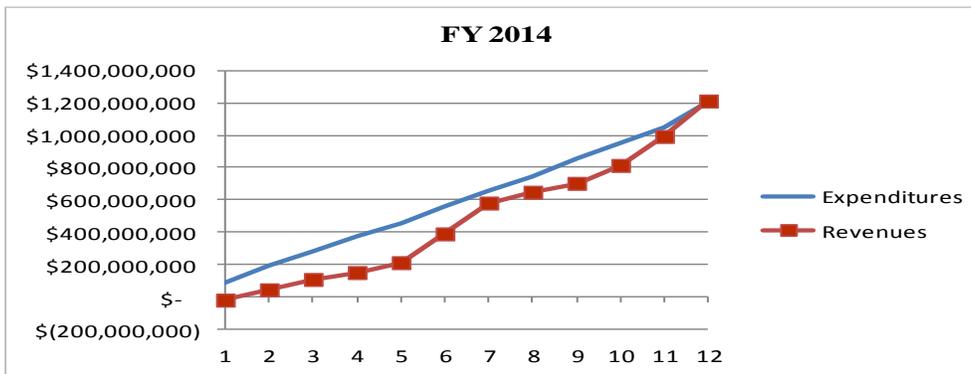
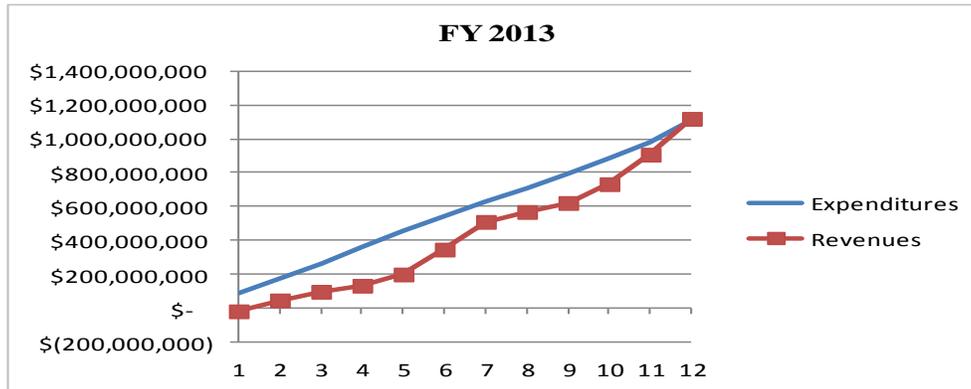
The General Fund’s expenditure budget for Fiscal Year 2015 is \$1.215 billion, supported by \$1.201 billion in estimated revenues and the budgeted appropriation of \$13.8 million of fund balance (excess equity). As of April 30, 2015, year-to-date General Fund expenditures of approximately \$972 million exceeded revenues of \$829 million by \$143 million. Once the \$43.8 million of encumbered commitments are taken into account, this difference grows to \$186.8 million.

General Fund Status Summary

	<u>Adopted Budget</u>	<u>Current Budget</u>	<u>FY15 YTD Actuals</u>
Revenue	\$ 1,188,550,460	\$ 1,201,290,460	\$ 828,983,629
Excess Equity	13,871,976	13,871,976	-
	<u>\$ 1,202,422,436</u>	<u>\$ 1,215,162,436</u>	<u>\$ -</u>
Expenditures	(1,202,422,436)	(1,215,162,436)	(971,950,623)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (142,966,994)</u>
Encumbrances			(43,804,292)
Net Impact			<u>\$ (186,771,286)</u>

It is typical for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 70% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund’s major revenue sources reflect an uneven collection pattern. Property Tax revenue, which represents about 37% of the total revenue budget, is mostly collected during December, January, April and May. Sales Tax, which represents about 21% of total revenue budget, consistently reflects a two month lag of the amount due to the City because of the State’s sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly, also contributing to the uneven pattern of revenue postings.

The graphs on the following page illustrate these patterns for the previous three fiscal years. The first three graphs show year-to-date revenues and expenditures for fiscal years 2013, 2014 and 2015. As evidenced by the graphs, revenue typically trails expenditures until close to the end of the fiscal year. The fourth graph illustrates the cumulative net impact (deficit) for each period of Fiscal Years 2013, 2014 and 2015. The pattern reflects increasingly large deficits through Period 5 and then a general reduction of those deficits as property taxes are collected in periods 6, 7, 10 and 11 and as other revenue is recorded throughout the Fiscal Year.



Revenue Summary

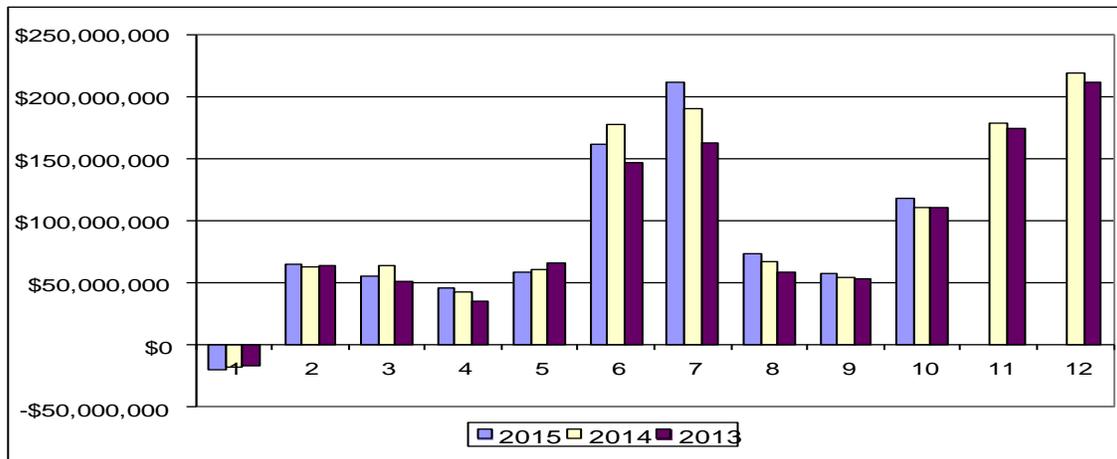
General Fund revenues totaled \$829 million which is approximately \$14.8 million (1.8%) more than this point last Fiscal Year. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 10 of Fiscal Year 2015.

General Fund Revenue Analysis

Period	2015	2014	2013
1 *	\$ (19,268,601)	\$ (17,963,706)	\$ (16,446,168)
2	65,250,858	63,563,684	64,289,836
3	55,266,099	64,010,894	50,920,934
4	46,311,534	42,461,869	35,622,799
5	58,589,334	61,359,933	66,356,965
6	161,556,206	177,698,464	146,916,505
7	211,515,684	190,478,802	163,302,775
8	73,531,259	66,844,702	58,413,237
9	57,429,809	54,734,177	53,088,019
10	<u>118,801,447</u>	<u>111,038,934</u>	<u>110,933,196</u>
YTD Pd 10	<u>\$ 828,983,629</u>	814,227,753	733,398,098
11		178,711,274	174,282,411
12		219,086,590	211,358,226
Adjustments **		<u>64,359,044</u>	<u>65,127,312</u>
YTD Total		<u>\$ 1,276,384,661</u>	<u>\$ 1,184,166,047</u>

*Period 1 reflects negative amounts due to reversal of prior year revenue accruals.

**Adjustments reflect edits to previous year for comparison purpose, also see Schedule 1.



Revenue Variance by Category

The information below shows current year and prior year comparative data for General Fund revenues by category as of April 30, 2015, with significant year-over-year variances of more than \$1 million. Revenues that do not show significant variances are grouped under Remaining Revenue Categories. Additional detail of General Fund revenues can be found on the schedules accompanying this report.

General Fund Revenues by Category (Pd 10 YTD)

Category	FY15 Revenue	FY14 Revenue	Change	% Change
Property Taxes	\$ 341,166,360	\$ 354,807,201	\$ (13,640,841)	-3.8%
Sales Taxes	160,364,208	153,130,530	7,233,678	4.7%
Transient Occupancy Taxes	71,775,118	66,008,405	5,766,713	8.7%
Franchises	45,250,193	39,531,520	5,718,673	14.5%
Rents and Concessions	38,467,802	34,793,367	3,674,435	10.6%
Revenues from Other Agencies	9,050,549	7,508,490	1,542,059	20.5%
Charges for Current Services	83,814,998	56,584,196	27,230,802	48.1%
Transfers	25,333,146	47,115,529	(21,782,383)	-46.2%
Remaining Revenue Categories	53,761,255	54,748,515	(987,260)	-1.8%
Total GF Revenues	\$ 828,983,629	\$ 814,227,753	\$ 14,755,876	1.8%

- *Property Taxes* totaled \$341.2 million which is approximately \$13.6 million lower than this point last year. This variance is due to a one-time property tax receipt from the Redevelopment Property Tax Trust Fund (RPTTF) related to the non-housing Due Diligence Review in Fiscal Year 2014, which is offset by an increase in the 1.0 percent base property taxes in Fiscal Year 2015 and Motor Vehicle License Fee (MVLFF) backfill.
- *Sales Taxes* totaled approximately \$160.4 million which is \$7.2 million higher than this point last year. This variance is due to an increase in consumer spending.
- *Transient Occupancy Taxes* totaled approximately \$71.8 million which is approximately \$5.8 million higher than this point last year. This variance is due to gains in occupancy and room rates, and an increase in overnight visitors to San Diego.
- *Franchises* totaled \$45.3 million which is \$5.7 million higher than this point last year. This variance is primarily due to the increase in San Diego Gas and Electric franchise fee revenue from increased energy rates and consumption.
- *Rents and Concessions* totaled \$38.5 million which is \$3.7 million higher than this point last year. This variance is primarily due to timing differences in the rent payment of the Development Services Department Office and the Golf Enterprise Fund.

- *Revenues from Other Agencies* totaled approximately \$9.1 million which is approximately \$1.5 million higher than this point last year. This variance is primarily due to reimbursements from the State of California's Office of Emergency Services (Cal OES) for the Bernardo wildfire and a higher distribution of Public Safety Realignment (AB 109) funds in Fiscal Year 2015.
- *Charges for Current Services* totaled \$83.8 million which is \$27.2 million higher than this point last year. This variance is primarily due to timing differences in billing of General Government Services and reimbursements from the San Diego County Airport Authority for fire services.
- *Transfers* totaled \$25.3 million which is approximately \$21.8 million lower than this point last year. This variance is primarily due to a one-time transfer of the SDG&E settlement for the 2007 wildfires from the Public Liability Fund to the General Fund and a one-time transfer as the result of the San Diego Data Processing Corporation dissolution in Fiscal Year 2014.

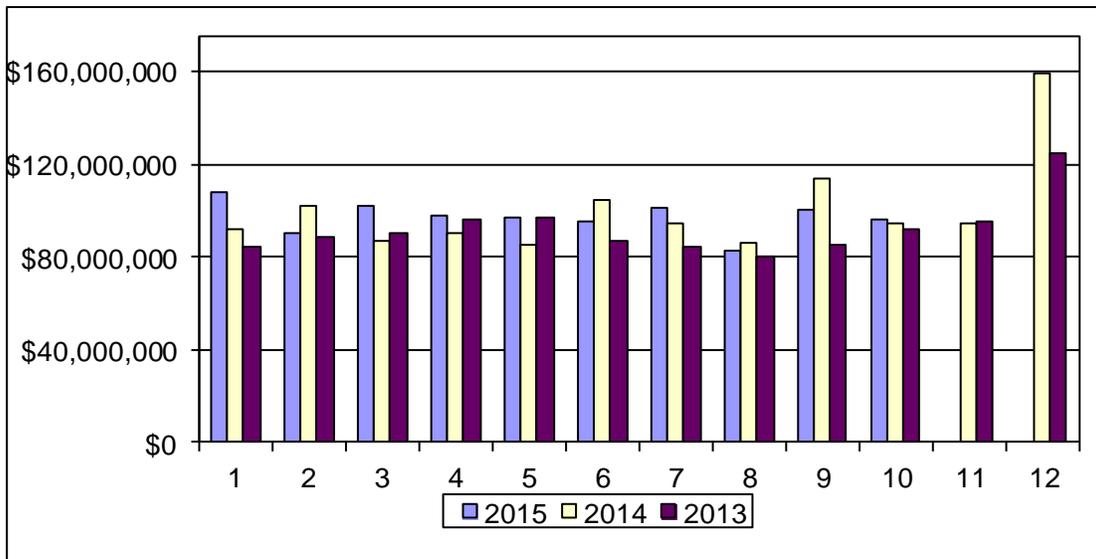
Expenditures Summary

General Fund expenditures totaled approximately \$972 million which is \$20 million (2.1%) increase over Fiscal Year 2014. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 10 of Fiscal Year 2015.

General Fund Expenditure Analysis

Period	2015	2014	2013
1	\$ 108,094,442	\$ 92,205,231	\$ 84,495,085
2	90,379,335	102,412,080	88,752,615
3	102,182,453	87,171,843	90,010,873
4	97,536,760	90,568,266	95,855,275
5	97,381,792	85,506,435	96,932,461
6	95,158,465	104,893,863	86,763,052
7	101,554,072	94,513,425	84,123,180
8	82,691,773	86,460,731	80,291,280
9	100,781,374	113,978,411	85,532,401
10	96,190,157	94,244,898	91,727,080
YTD Pd 10	<u>971,950,623</u>	951,955,183	884,483,302
11		94,670,646	95,617,969
12		159,514,555	125,092,605
Adjustments *		68,880,998	65,882,960
YTD Total		<u>\$ 1,275,021,382</u>	<u>\$ 1,171,076,836</u>

*Adjustments reflect edits to previous year for comparison purpose, also see Schedule 2.



Expenditures Variance by Category

The information below shows current year and prior year comparative data for General Fund expenditures by category as of April 30, 2015, with year-over-year variances over \$1 million. Expenditures that do not show significant variances are grouped under Remaining Expenditure Categories. Additional detail of General Fund Expenditures can be found on the schedules accompanying this report.

General Fund Expenditures By Category (Pd 10 YTD)

Category	FY15 Actuals	FY14 Actuals	YTD Change	%
Personnel Services	\$ 415,109,089	\$ 399,592,124	\$ 15,516,965	3.9%
Fringe Benefits	284,028,440	282,299,141	1,729,299	0.6%
Supplies	22,825,451	20,860,274	1,965,177	9.4%
Contracts	122,194,708	141,464,120	(19,269,412)	-13.6%
Energy & Utilities	27,692,266	28,888,907	(1,196,641)	-4.1%
Debt	2,476,487	4,289,445	(1,812,958)	-42.3%
Transfers	75,241,001	52,566,106	22,674,895	43.1%
Remaining Expenditure Categories	22,383,181	21,995,066	388,115	1.8%
Total Expenditures	\$ 971,950,623	\$ 951,955,183	\$ 19,995,440	2.1%

- *Personnel Services* expenditures are up approximately \$15.5 million from this point last year due to increases in Public Safety’s overtime and termination pay, the elimination of salary reductions for various employee groups, and an increase in holiday pay for the Police Department
- *Fringe Benefits* expenditures are up approximately \$1.7 million from this point last year, which is primarily due to an increase to flexible benefit costs in accordance with the five-year labor agreements, which is offset by a decrease in the Actuarially Determined Contribution to San Diego City Employees’ Retirement System (SDCERS).
- *Supplies* are up approximately \$2 million from this point last year, which is primarily due to an increase in on-body camera purchases for Police Department.
- *Contracts* are down approximately \$19.3 million from this point last year, which is primarily due to an additional transfer to the Public Liability Claim Fund in Fiscal Year 2014, expenditures related to Mayoral Special Elections in Fiscal Year 2014, timing differences in payments to the County of San Diego for Animal Control Services, and savings in rent expenses as the City renegotiated office space leases. These expenditure reductions are partially offset by increases in Fiscal Year 2015 budgeted transfers to other funds for public liability operating funds.

- *Energy and utilities* expenditures are down approximately \$1.2 million, which is primarily due to a decrease in fleet fuel costs, which is offset by an increase in energy costs attributed to electricity rates.
- *Debt* expenditures are down approximately \$1.8 million from this point last year, which is primarily due to Police Department's capital leases for helicopter being fully paid in Fiscal Year 2014 and the Fire-Rescue Department's refinancing of a helicopter.
- *Transfers* are up approximately \$22.7 million from this point last year primarily due to increases in Fiscal Year 2015 budgeted transfers to the Public Liability Reserve Fund and to Capital Improvement Projects. Also contributing to this variance was a transfer to General Fund CIP Contribution Fund for the upgrade and maintenance of the Public Safety's 9-1-1 call managing system.

Department Expenditure Variances

The information below shows current year and prior year comparative data for General Fund expenditures by department as of April 30, 2015 with year-over-year variances that are over \$1 million. Departments that do not show significant variances are grouped under Remaining Departments. Additional details of General Fund expenditures can be found on the schedules accompanying this report.

Year-to-Year Variance Analysis (PD 10 YTD)

Department	FY15 Expenditures	FY14 Expenditures	Change	%
Fire-Rescue	\$ 186,215,530	\$ 183,501,493	\$ 2,714,037	1.5%
Police	345,029,571	351,162,663	(6,133,092)	-1.7%
Citywide Program Expenditures	69,081,983	75,023,452	(5,941,469)	-7.9%
Environmental Services	27,136,754	29,170,851	(2,034,097)	-7.0%
Public Works - General Services	14,236,442	12,568,818	1,667,624	13.3%
Transportation & Storm Water	78,855,924	67,261,502	11,594,422	17.2%
Department of Information Technology ¹	47,525	1,498,362	(1,450,837)	-96.8%
Purchasing and Contracting	4,299,232	3,189,735	1,109,497	34.8%
Economic Development	9,279,096	8,137,248	1,141,848	14.0%
Library	37,709,797	34,461,318	3,248,479	9.4%
Park & Recreation	79,844,182	73,206,658	6,637,524	9.1%
Remaining Departments	120,214,587	112,773,083	7,441,504	6.6%
Total Expenditures	\$ 971,950,623	\$ 951,955,183	\$ 19,995,440	2.1%

¹ This department is used exclusively for the replacement of General Fund computers

- *Fire-Rescue* expenditures totaled approximately \$186.2 million which is approximately \$2.7 million higher than this point last year. This increase is primarily due to overtime pay for Strike Team deployments and constant staffing requirements during Fiscal Year 2015, combined with increases in termination pay and flexible benefit costs. Partially offsetting these are decreases in expenses related to capital leases.
- *Police* expenditures totaled \$345 million which is approximately \$6.1 million lower than this point last year. This variance is primarily due to timing differences in payments to the County of San Diego for Animal Control Services combined with a decrease in expenses related to uniform allowance and capital leases. Partially offsetting these are increases in overtime, holiday pay, and flexible benefit costs.
- *Citywide Program* expenditures totaled approximately \$69.1 million which is \$5.9 million lower than this point last year. The variance is primarily due to expenses related to the Mayoral Special Elections in Fiscal Year 2014, and rent expenses, which are partially offset by increases in Fiscal Year 2015 budgeted transfers for public liability operating and reserve and debt service payments.

- *Environmental Services* expenditures totaled approximately \$27.1 million which is \$2 million lower than this point last year. The variance is primarily due to a decrease in the equipment usage rate.
- *Public Works - General Services* expenditures totaled \$14.2 million which is approximately \$1.7 million higher than this point last year. This variance is primarily due to timing differences of service charges related to the Facilities Condition Assessment and small increases in personnel costs for filling vacancies in Fiscal Year 2015.
- *Transportation and Storm Water* expenditures totaled approximately \$78.9 million which is approximately \$11.6 million higher than this point last year. The variance is primarily due to increases in Fiscal Year 2015 budgeted transfers to Capital Improvement Projects, a payment for Regional Storm Water Share costs and low flow diversion monthly usage fees.
- *Department of Information Technology* expenditures totaled approximately \$47,000 which is approximately \$1.5 million lower than this point last year. This department is used exclusively for the replacement of General Fund computers. The variance is primarily due to a one-time expense in Fiscal Year 2014 to upgrade computers to support a newer version of the Microsoft operating system.
- *Purchasing and Contracting* expenditures totaled approximately \$4.3 million which is approximately \$1.1 million higher than this point last year. The variance is primarily due to the department adding additional positions in Fiscal Year 2015.
- *Economic Development* expenditures totaled approximately \$9.3 million which is approximately \$1.1 million higher than this point last year. The variance is primarily due to timing differences as the funds for Homeless Solutions programs were advanced at the beginning of the fiscal year 2015; whereas in 2014, funding occurred over the course of the fiscal year. Additionally, there is a timing difference in the reimbursement to Civic San Diego for professional services.
- *Library* expenditures totaled approximately \$37.7 million, which is approximately \$3.2 million higher than this point last year. This variance is primarily due to extended library hours, combined with increases in computer maintenance, periodical purchases, and Central Library parking garage management and building maintenance services.
- *Park and Recreation* expenditures totaled \$79.8 million which is approximately \$6.6 million higher than this point last year. This variance is primarily due to increases in Fiscal Year 2015 budgeted transfer to Capital Improvement Projects, a General Benefit Offset transfer to various Park and Recreation Department Maintenance Assessment District Funds (MAD) for the General Fund (public benefit) cost of the Maintenance Assessment Districts. In addition, there are other small increases in salaries, flexible benefit costs, electrical and water costs.

General Fund Budget Reconciliation

One action authorized by the City Council has affected the Fiscal Year 2015 Adopted Budget as of April 30, 2015 and is detailed in the table presented below. The action is related to the Fiscal Year 2015 Mid-Year Budget Revision, which increased estimated revenue and appropriations by \$12.7 million.

General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
Fiscal Year 2015 Adopted Budget	O-20389	\$ 1,188,550,460
Revenue Increase - Fiscal Year 2015 Mid-Year Budget Revisions	R-309524	12,740,000
Fiscal Year 2015 Revenue Budget		\$ 1,201,290,460
General Fund Unrestricted Fund Balance (Excess Equity)		13,871,976
Fiscal Year 2015 Revised Budget		\$ 1,215,162,436
Expenditure Appropriations		
Action	Authority	Amount
Fiscal Year 2015 Adopted Budget	O-20389	\$ 1,202,422,436
Appropriation Increase - Fiscal Year 2015 Mid-Year Budget Revisions	R-309524	12,740,000
Fiscal Year 2015 Revised Budget		\$ 1,215,162,436

Other Budgeted Funds

Wastewater Department Fund

The following table summarizes current year and prior year comparative data for Wastewater Fund revenues and expenditures as of April 30, 2015.

Wastewater Fund Summary

	Current Budget	FY15 YTD Actuals	FY14 YTD Actuals	FY15/FY14 Change	% Change
Revenues ¹	\$ 421,631,100	\$ 325,722,735	\$ 336,367,154	\$ (10,644,419)	-3.2%
Expenses	345,949,274	195,667,111	183,163,483	12,503,628	6.8%
	<u>\$ 75,681,826</u>	130,055,624	153,203,671	(23,148,047)	
Encumbrances		122,283,223	122,546,006	(262,783)	
Net Impact		<u>\$ 7,772,401</u>	<u>\$ 30,657,665</u>	<u>\$ (22,885,264)</u>	

¹ Revenues include amount related to CIP projects.

Wastewater Fund revenues totaled approximately \$325.7 million which is \$10.6 million (3.2%) less than last fiscal year and is primarily due to decreases in State Revolving Fund (SRF) loan proceeds. These decreases are partially offset by an increase in sewer service charges.

Wastewater Fund expenses totaled \$195.7 million, which represents an increase of \$12.5 million (6.8%) from last fiscal year and is primarily due to timing differences in the transfer of General Government Services Billing and an increase in electric services costs due to a San Diego Gas and Electric rate increase.

As of Period 10 of Fiscal Year 2015, Wastewater Fund revenues exceeded operating expenses by approximately \$130.1 million. Once the \$122.3 million of encumbered commitments are taken into account, revenues exceed expenses and encumbrances by \$7.8 million.

Water Department Fund

The following table summarizes current year and prior year comparative data for Water Fund revenues and expenditures as of April 30, 2015.

Water Fund Summary					
	Current Budget	FY15 YTD Actuals	FY14 YTD Actuals	FY15/FY14 Change	% Change
Revenues ¹	\$478,268,700	\$ 359,161,175	\$ 350,740,718	\$ 8,420,457	2.4%
Expenses	462,849,374	329,215,358	309,361,929	19,853,429	6.4%
	<u>\$ 15,419,326</u>	29,945,817	41,378,789	(11,432,972)	
Encumbrances		94,822,432	86,915,257	7,907,175	
Net Impact		<u>\$ (64,876,616)</u>	<u>\$ (45,536,468)</u>	<u>\$ (19,340,147)</u>	

¹ Revenues include amount related to CIP projects.

Water Fund revenues totaled \$359.2 million, an increase of \$8.4 million (2.4%) over the same period last fiscal year. This increase is primarily due to previously approved water rate increases. This was offset by a decrease in reclaimed water sales combined with a Fiscal Year 2014 one-time transfer of \$3.3 million from the Public Liability Fund for a portion of the 2007 wildfires settlement.

Water Fund expenses totaled approximately \$329.2 million, which represent an increase of \$19.9 million (6.4%) from last fiscal year and is primarily due to a timing difference in transfer of General Government Services Billing, and increases in water purchase costs.

As of Period 10 of Fiscal Year 2015, Water Fund operating revenues exceed expenses by approximately \$29.9 million. Once the \$94.8 million of encumbered commitments are taken into account, expenses and encumbrances exceed operating revenues by \$64.9 million. It is anticipated that this deficit will decrease as the year progresses and budgeted revenues are collected.

Supporting Schedules

The schedules below are presented in the following pages:

	<u>Page #</u>
General Fund Summary	17
Schedule 1 - General Fund Revenue Status Report	18
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Schedule 2a - Citywide Program Expenditure Status Report	21
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Schedule 3 - Other Budgeted Funds Revenue Status Report	23
Schedule 4 - Other Budgeted Funds Expenditure Status Report	25

Appendices

Financial information for the City's component units as of Period 10, Fiscal Year 2015 is included in the appendices starting on page 27. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego City Employees' Retirement System

Appendix C: San Diego Housing Commission

Appendix D: San Diego Convention Center Corporation (not available)

General Fund Summary (83% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	\$ 445,428,691	\$ 446,628,691	\$ 341,166,360	76.4%	\$ 354,807,201	\$ (13,640,841)	-3.8%
Sales Taxes	257,106,087	258,106,087	160,364,208	62.1%	153,130,530	7,233,678	4.7%
Transient Occupancy Taxes	92,332,290	93,732,290	71,775,118	76.6%	66,008,405	5,766,713	8.7%
Property Transfer Taxes	9,176,035	9,176,035	5,219,857	56.9%	5,436,064	(216,207)	-4.0%
Licenses & Permits	24,459,857	25,309,857	21,355,925	84.4%	22,204,553	(848,628)	-3.8%
Fines & Forfeitures	28,929,178	28,929,178	23,102,069	79.9%	22,570,310	531,759	2.4%
Interest & Dividends	1,414,251	1,414,251	272,029	19.2%	206,312	65,717	31.9%
Franchises	72,043,949	77,443,949	45,250,193	58.4%	39,531,520	5,718,673	14.5%
Rents & Concessions	45,911,742	45,911,742	38,467,802	83.8%	34,793,367	3,674,435	10.6%
Revenues from Other Agencies	9,494,782	11,989,782	9,050,549	75.5%	7,508,490	1,542,059	20.5%
Charges for Current Services	120,671,341	118,765,686	83,814,998	70.6%	56,584,196	27,230,802	48.1%
Other Revenue	4,449,046	4,809,046	3,811,375	79.3%	4,331,276	(519,901)	-12.0%
Transfers	77,133,211	79,073,866	25,333,146	32.0%	47,115,529	(21,782,383)	-46.2%
Total General Fund Revenue	\$ 1,188,550,460	\$ 1,201,290,460	\$ 828,983,629	69.0%	\$ 814,227,753	\$ 14,755,876	1.8%
Adjustment for Comparison ¹					53,211,596		
					\$ 867,439,349		
Expenditures							
Personnel Services	\$ 493,402,034	\$ 504,888,842	\$ 415,109,089	82.2%	\$ 399,592,124	\$ 15,516,965	3.9%
Total PE	493,402,034	504,888,842	415,109,089	82.2%	399,592,124	15,516,965	3.9%
Fringe Benefits	339,899,132	347,159,783	284,028,440	81.8%	282,299,141	1,729,299	0.6%
Supplies	27,035,505	26,374,417	22,825,451	86.5%	20,860,274	1,965,177	9.4%
Contracts	173,706,365	168,517,749	122,194,708	72.5%	141,464,120	(19,269,412)	-13.6%
Information Technology	25,922,400	27,539,893	17,302,100	62.8%	17,124,198	177,902	1.0%
Energy & Utilities	40,471,533	38,769,409	27,692,266	71.4%	28,888,907	(1,196,641)	-4.1%
Capital Expenditure	3,355,837	1,539,564	764,937	49.7%	802,344	(37,407)	-4.7%
Debt	4,087,184	4,087,184	2,476,487	60.6%	4,289,445	(1,812,958)	-42.3%
Other Expenditures	5,381,576	5,375,763	4,316,144	80.3%	4,068,524	247,620	6.1%
Transfers	89,160,870	90,909,832	75,241,001	82.8%	52,566,106	22,674,895	43.1%
Total NPE	709,020,402	710,273,594	556,841,534	78.4%	552,363,059	4,478,475	0.8%
Total General Fund Expenditures	\$ 1,202,422,436	\$ 1,215,162,436	\$ 971,950,623	80.0%	\$ 951,955,183	\$ 19,995,440	2.1%
Adjustment for Comparison ¹					52,808,024		
					\$ 1,004,763,207		
General Fund Encumbrances			43,804,292		38,737,072	5,067,220	
Net Impact	\$ (13,871,976)	\$ (13,871,976)	\$ (186,771,286)		\$ (176,464,502)	\$ (10,306,784)	

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

General Fund Revenue Status Report
As of Period 10, Ended April 30, 2015 (83% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 341,166,360	\$ 446,628,691	76.4%	\$ 354,807,201	\$ (13,640,841)	-3.8%
Sales Taxes	160,364,208	258,106,087	62.1%	153,130,530	7,233,678	4.7%
Transient Occupancy Taxes	71,775,118	93,732,290	76.6%	66,008,405	5,766,713	8.7%
Property Transfer Taxes	5,219,857	9,176,035	56.9%	5,436,064	(216,207)	-4.0%
Licenses & Permits¹						
Business Taxes	6,281,712	7,477,368	84.0%	6,271,538	10,174	0.2%
Rental Unit Taxes	6,744,968	7,271,794	92.8%	6,880,610	(135,642)	-2.0%
Alarm Permit Fees	2,370,562	2,876,016	82.4%	2,488,650	(118,088)	-4.7%
Application Fees	2,231,671	2,310,000	96.6%	2,089,801	141,870	6.8%
Other Licenses & Permits	3,727,012	5,374,679	69.3%	4,473,954	(746,942)	-16.7%
Total Licenses & Permits	<u>21,355,925</u>	<u>25,309,857</u>	<u>84.4%</u>	<u>22,204,553</u>	<u>(848,628)</u>	<u>-3.8%</u>
Fines & Forfeitures						
Parking Citations	15,076,620	19,723,478	76.4%	15,283,141	(206,521)	-1.4%
Municipal Court	4,747,986	6,157,700	77.1%	4,516,696	231,290	5.1%
Other Fines & Forfeitures	3,277,463	3,048,000	107.5%	2,770,473	506,990	18.3%
Total Fines & Forfeitures	<u>23,102,069</u>	<u>28,929,178</u>	<u>79.9%</u>	<u>22,570,310</u>	<u>531,759</u>	<u>2.4%</u>
Interest & Dividends	272,029	1,414,251	19.2%	206,312	65,717	31.9%
Franchises						
SDG&E	25,252,208	45,414,617	55.6%	20,440,679	4,811,529	23.5%
CATV	10,868,326	18,093,332	60.1%	9,743,788	1,124,538	11.5%
Refuse Collection	5,284,145	9,500,000	55.6%	5,708,398	(424,253)	-7.4%
Other Franchises	3,845,514	4,436,000	86.7%	3,638,655	206,859	5.7%
Total Franchises	<u>45,250,193</u>	<u>77,443,949</u>	<u>58.4%</u>	<u>39,531,520</u>	<u>5,718,673</u>	<u>14.5%</u>
Rents & Concessions						
Mission Bay	21,891,650	30,045,411	72.9%	21,730,284	161,366	0.7%
Pueblo Lands	4,579,873	4,866,395	94.1%	4,422,692	157,181	3.6%
Other Rents and Concessions	11,996,279	10,999,936	109.1%	8,640,391	3,355,888	38.8%
Total Rents & Concessions	<u>38,467,802</u>	<u>45,911,742</u>	<u>83.8%</u>	<u>34,793,367</u>	<u>3,674,435</u>	<u>10.6%</u>
Revenue from Other Agencies	9,050,549	11,989,782	75.5%	7,508,490	1,542,059	20.5%
Charges for Current Services²	83,814,998	118,765,686	70.6%	56,584,196	27,230,802	48.1%
Other Revenue	3,811,375	4,809,046	79.3%	4,331,276	(519,901)	-12.0%
Transfers	25,333,146	79,073,866	32.0%	47,115,529	(21,782,383)	-46.2%
Total General Fund Revenue	<u>\$ 828,983,629</u>	<u>\$ 1,201,290,460</u>	<u>69.0%</u>	<u>\$ 814,227,753</u>	<u>\$ 14,755,876</u>	<u>1.8%</u>
Adjustment for Comparison^{1,2}				<u>53,211,596</u>		
				<u>\$ 867,439,349</u>		

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

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

General Fund Expenditure Status Report
As of Period 10, Ended April 30, 2015 (83% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	%	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Mayor						
Office of the Mayor	\$ 3,381,653	\$ 4,283,226	79.0%	\$ 2,811,655	\$ 569,998	20.3%
Performance & Analytics	1,007,406	1,439,068	70.0%	131,398	876,008	666.7%
Chief Operating Officer						
Office of Chief Operating Officer	770,627	974,695	79.1%	907,221	(136,594)	-15.1%
Communications	1,074,725	3,446,106	31.2%	498,831	575,894	115.4%
Public Safety						
Fire-Rescue	186,215,530	227,591,087	81.8%	183,501,493	2,714,037	1.5%
Police	345,029,571	426,890,633	80.8%	351,162,663	(6,133,092)	-1.7%
Office of Homeland Security	1,691,899	2,199,513	76.9%	1,499,348	192,551	12.8%
Office of the Chief Financial Officer						
City Comptroller	9,104,979	10,919,616	83.4%	8,839,151	265,828	3.0%
City Treasurer ³	11,614,868	15,631,411	74.3%	11,032,445	582,423	5.3%
Citywide Program Expenditures	69,081,983	85,459,071	80.8%	75,023,452	(5,941,469)	-7.9%
Debt Management	2,071,743	2,525,112	82.0%	1,900,790	170,953	9.0%
Financial Management	3,271,270	4,239,264	77.2%	3,182,492	88,778	2.8%
Office of the Chief Financial Officer	416,675	566,891	73.5%	644,988	(228,313)	-35.4%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	879,005	1,121,613	78.4%	1,077,548	(198,543)	-18.4%
Infrastructure & Public Works⁴						
Environmental Services	27,136,754	35,285,174	76.9%	29,170,851	(2,034,097)	-7.0%
Public Utilities	1,786,027	2,365,200	75.5%	1,899,772	(113,745)	-6.0%
Public Works	922,926	1,664,238	55.5%	345,646	577,280	167.0%
Public Works - Contracting	1,576,779	2,135,671	73.8%	1,754,116	(177,337)	-10.1%
Public Works - General Services	14,236,442	17,799,167	80.0%	12,568,818	1,667,624	13.3%
Transportation & Storm Water	78,855,924	103,346,788	76.3%	67,261,502	11,594,422	17.2%
Internal Operations¹						
Internal Operations ¹	331,287	388,217	85.3%	-	331,287	100.0%
Department of Information Technology	47,525	500,000	9.5%	1,498,362	(1,450,837)	-96.8%
Human Resources	2,548,010	3,133,300	81.3%	2,498,538	49,472	2.0%
Purchasing & Contracting	4,299,232	6,300,097	68.2%	3,189,735	1,109,497	34.8%
Real Estate Assets	3,428,581	4,774,718	71.8%	3,519,029	(90,448)	-2.6%

Continued on Next Page

Schedule 2 (cont.)

	<u>FY15 Year-to-Date Expenditure</u>	<u>FY15 Current Budget</u>	<u>% Consumed</u>	<u>FY14 Year-to-Date Expenditure</u>	<u>FY15/FY14 Change</u>	<u>FY15/FY14 % Change</u>
Neighborhood Services						
Neighborhood Services ¹	660,923	972,272	68.0%	-	660,923	100.0%
Development Services	5,448,201	7,021,236	77.6%	10,572,970	(5,124,769)	-48.5%
Planning ¹	6,338,488	9,336,527	67.9%	-	6,338,488	100.0%
Total City Planning and Development²	12,447,612	17,330,035	71.8%	10,572,970	1,874,642	17.7%
Economic Development	9,279,096	12,926,849	71.8%	8,137,248	1,141,848	14.0%
Library	37,709,797	45,730,395	82.5%	34,461,318	3,248,479	9.4%
Park & Recreation	79,844,182	95,933,813	83.2%	73,206,658	6,637,524	9.1%
Non-Mayoral						
City Attorney	37,748,589	46,093,026	81.9%	36,903,089	845,500	2.3%
City Auditor	2,493,749	3,642,256	68.5%	2,609,446	(115,697)	-4.4%
City Clerk	4,271,963	5,347,879	79.9%	3,979,876	292,087	7.3%
Council Administration	1,500,475	2,125,610	70.6%	1,351,738	148,737	11.0%
City Council - District 1	757,392	1,060,587	71.4%	786,434	(29,042)	-3.7%
City Council - District 2	1,037,306	1,368,976	75.8%	710,574	326,732	46.0%
City Council - District 3	980,777	1,459,675	67.2%	688,447	292,330	42.5%
City Council - District 4	810,628	1,036,351	78.2%	880,840	(70,212)	-8.0%
City Council - District 5	848,919	1,292,520	65.7%	634,771	214,148	33.7%
City Council - District 6	709,816	1,134,532	62.6%	748,405	(38,589)	-5.2%
City Council - District 7	876,177	1,185,275	73.9%	829,630	46,547	5.6%
City Council - District 8	881,427	1,307,671	67.4%	782,020	99,407	12.7%
City Council - District 9	820,848	1,248,518	65.7%	743,707	77,141	10.4%
Ethics Commission	754,491	1,025,037	73.6%	753,692	799	0.1%
Office of the IBA	1,475,022	1,816,464	81.2%	1,423,289	51,733	3.6%
Personnel	5,920,936	7,117,091	83.2%	5,831,187	89,749	1.5%
Total General Fund Expenditures	\$ 971,950,623	\$ 1,215,162,436	80.0%	\$ 951,955,183	\$ 19,995,440	2.1%
Adjustment for Comparison^{3,4}				52,808,024		
				\$1,004,763,207		

¹ New Departments in FY2015

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

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

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

Citywide Program Expenditure Status Report
As of Period 10, Ended April 30, 2015 (83% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 420,928	\$ 156,408	37.2%
Business Cooperation Program	181,435	350,000	51.8%	20,355	161,080	791.4%
Citywide Elections	124,481	200,000	62.2%	7,986,951	(7,862,470)	-98.4%
Corporate Master Leases Rent	5,751,586	7,196,638	79.9%	8,878,499	(3,126,913)	-35.2%
Deferred Capital Debt Service	11,992,062	12,549,106	95.6%	10,722,350	1,269,712	11.8%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	389,397	1,121,367	34.7%	-	389,397	100.0%
Insurance	1,631,510	2,206,891	73.9%	1,132,529	498,981	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	721,418	730,000	98.8%	697,708	23,710	3.4%
Preservation of Benefits	1,000,000	1,700,000	58.8%	1,000,000	-	-
Property Tax Administration	3,814,538	3,823,303	99.8%	3,663,311	151,227	4.1%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	24,606,208	(10,100,000)	-41.0%
Public Liab Claims Xfer-Reserves	15,600,000	15,600,000	100.0%	3,301,700	12,298,300	372.5%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	1,174,391	2,970,000	39.5%	1,193,737	(19,346)	-1.6%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Capital Improvement Program	250,000	250,000	100.0%	-	250,000	100.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	208,500	459,179	45.4%	408,500	(200,000)	-49.0%
Total Citywide Program Expenditures	\$ 69,081,983	\$ 85,459,071	80.8%	\$ 75,023,452	\$ (5,941,469)	-7.9%

¹ New program in Fiscal Year 2015.

Council Districts Expenditure Status Report
As of Period 10, Ended April 30, 2015 (83% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	\$ 757,368	\$ 992,681	\$ 993,923	\$ 1,242	76.3%	\$ 751,939	\$ 5,429	0.7%
District 1 CPPS	24	122,527	66,664	(55,863)	0.0%	34,495	(34,471)	-99.9%
Total Council District 1	757,392	1,115,208	1,060,587	(54,621)	71.4%	786,434	(29,042)	-3.7%
Council District 2	957,745	1,194,251	1,195,822	1,571	80.2%	698,490	259,255	37.1%
District 2 CPPS	79,561	249,704	173,154	(76,550)	31.9%	12,084	67,477	558.4%
Total Council District 2	1,037,306	1,443,955	1,368,976	(74,979)	75.8%	710,574	326,732	46.0%
Council District 3	976,107	1,264,259	1,265,861	1,602	77.2%	691,268	284,839	41.2%
District 3 CPPS	4,670	233,180	193,814	(39,366)	2.0%	(2,821)	7,491	-265.5%
Total Council District 3	980,777	1,497,439	1,459,675	(37,764)	67.2%	688,447	292,330	42.5%
Council District 4	812,773	1,032,409	1,033,471	1,062	78.7%	907,346	(94,573)	-10.4%
District 4 CPPS	(2,145)	3,680	2,880	(800)	-58.3%	(26,506)	24,361	-91.9%
Total Council District 4	810,628	1,036,089	1,036,351	262	78.2%	880,840	(70,212)	-8.0%
Council District 5	704,761	1,034,295	1,035,708	1,413	68.1%	617,251	87,510	14.2%
District 5 CPPS	144,158	360,026	256,812	(103,214)	40.0%	17,520	126,638	722.8%
Total Council District 5	848,919	1,394,321	1,292,520	(101,801)	65.7%	634,771	214,148	33.7%
Council District 6	715,072	1,056,158	1,057,600	1,442	67.7%	749,411	(34,339)	-4.6%
District 6 CPPS	(5,256)	170,309	76,932	(93,377)	-3.1%	(1,006)	(4,250)	422.5%
Total Council District 6	709,816	1,226,467	1,134,532	(91,935)	62.6%	748,405	(38,589)	-5.2%
Council District 7	878,677	1,112,712	1,119,289	6,577	79.0%	823,516	55,161	6.7%
District 7 CPPS	(2,500)	105,737	65,986	(39,751)	-2.4%	6,114	(8,614)	-140.9%
Total Council District 7	876,177	1,218,449	1,185,275	(33,174)	73.9%	829,630	46,547	5.6%
Council District 8	882,640	1,109,450	1,134,027	24,577	79.6%	782,571	100,069	12.8%
District 8 CPPS	(1,213)	183,687	173,644	(10,043)	-0.7%	(551)	(662)	120.1%
Total Council District 8	881,427	1,293,137	1,307,671	14,534	67.4%	782,020	99,407	12.7%
Council District 9	781,680	1,063,375	1,064,713	1,338	73.5%	689,245	92,435	13.4%
District 9 CPPS	39,168	242,152	183,805	(58,347)	16.2%	54,462	(15,294)	-28.1%
Total Council District 9	820,848	1,305,527	1,248,518	(57,009)	65.7%	743,707	77,141	10.4%
Total Council Districts	\$ 7,723,290	\$ 11,530,592	\$ 11,094,105	\$ (436,487)	67.0%	\$ 6,804,828	\$ 918,462	13.5%

Other Budgeted Funds Revenue Status Report
As of Period 10, Ended April 30, 2015 (83% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Airports Fund	\$ 3,710,460	\$ 4,778,882	77.6%	\$ 3,740,139	\$ (29,679)	-0.8%
Automated Refuse Container Fund	673,733	700,000	96.2%	613,359	60,374	9.8%
Balboa Park/Mission Bay Improvement	1,435,944	2,135,000	67.3%	1,509,207	(73,263)	-4.9%
Central Stores Internal Service Fund	9,203,790	13,341,277	69.0%	9,973,661	(769,871)	-7.7%
Concourse and Parking Garages Operating Fund	2,639,688	2,953,422	89.4%	2,514,983	124,705	5.0%
Convention Center Complex Funds	13,784,822	13,760,993	100.2%	9,513,413	4,271,409	44.9%
Development Services Fund	45,899,640	48,391,352	94.9%	42,305,215	3,594,425	8.5%
Energy Conservation Program Fund	2,374,807	2,253,884	105.4%	2,336,891	37,916	1.6%
Engineering and Capital Projects ¹	50,057,993	64,367,237	77.8%	46,022,741	4,035,252	8.8%
Environmental Growth Fund 1/3	2,820,478	4,455,069	63.3%	2,277,571	542,907	23.8%
Environmental Growth Fund 2/3	5,631,687	8,917,137	63.2%	4,557,811	1,073,876	23.6%
Facilities Financing Fund	1,397,749	2,275,110	61.4%	1,454,794	(57,045)	-3.9%
Fire/Emergency Medical Services Fund	8,703,763	11,552,358	75.3%	7,910,979	792,784	10.0%
Fire and Lifeguard Facilities Fund	1,381,407	1,379,719	100.1%	1,380,622	785	0.1%
Fleet Services Funds	59,378,371	77,525,786	76.6%	65,622,155	(6,243,785)	-9.5%
Gas Tax Fund	19,583,317	20,078,259	97.5%	16,788,283	2,795,034	16.6%
GIS Fund	1,677,509	1,801,061	93.1%	1,328,834	348,675	26.2%
Golf Course Fund	16,202,147	17,540,747	92.4%	15,930,520	271,627	1.7%
Information Technology Fund	8,685,671	8,673,318	100.1%	9,599,509	(913,838)	-9.5%
Junior Lifeguard Program Fund	504,831	595,779	84.7%	600,886	(96,055)	-16.0%
Los Penasquitos Canyon Preserve Fund	32,654	186,000	17.6%	141,668	(109,014)	-77.0%
Maintenance Assessment District (MAD) Funds	18,271,355	21,848,480	83.6%	15,157,922	3,113,433	20.5%
Mission Bay Improvement Fund	44,303	7,534,058	0.6%	26,497	17,806	67.2%
New Convention Facility Fund	3,399,914	3,400,000	100.0%	3,281,821	118,093	3.6%
OneSD Support Fund	19,937,930	19,918,068	100.1%	21,071,877	(1,133,947)	-5.4%
Parking Meter Operations ²	8,084,346	9,111,535	88.7%	7,188,854	895,492	12.5%
PETCO Park Fund	15,559,751	15,723,720	99.0%	15,859,928	(300,177)	-1.9%
Police Decentralization Fund	-	3,749,765	-	-	-	-
Prop 42 Replacement - Transportation Relief Fund	11,805,148	14,386,136	82.1%	14,941,820	(3,136,672)	-21.0%
Public Art Fund	440,181	108,709	404.9%	431,087	9,094	2.1%
Public Safety Needs & Debt Service Fund	6,682,288	8,707,775	76.7%	6,253,339	428,949	6.9%
Publishing Services Internal Fund	2,819,937	3,221,261	87.5%	2,674,337	145,600	5.4%
QUALCOMM Stadium Operating Fund	13,593,879	16,652,809	81.6%	13,043,115	550,764	4.2%

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	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Recycling Fund	\$ 14,150,865	\$ 18,427,651	76.8%	\$ 14,768,995	\$ (618,130)	-4.2%
Refuse Disposal Funds	24,558,684	29,136,434	84.3%	22,411,776	2,146,908	9.6%
Regional Park Improvements Fund	33,565	2,511,353	1.3%	24,077	9,488	39.4%
Risk Management Fund	948,104	9,314,487	10.2%	57,307	890,797	1554.4%
Seized and Forfeited Assets Funds	306,109	1,200,000	25.5%	1,207,503	(901,394)	-74.6%
Sewer Funds	325,722,735	421,631,100	77.3%	336,367,154	(10,644,419)	-3.2%
Solid Waste Local Enforcement Agency Fund	639,191	786,417	81.3%	653,424	(14,233)	-2.2%
Storm Drain Fund	4,394,841	5,700,000	77.1%	4,514,440	(119,599)	-2.6%
Transient Occupancy Tax Fund	64,619,422	84,088,446	76.8%	59,432,468	5,186,954	8.7%
TransNet Extension Fund	20,007,557	30,010,000	66.7%	17,459,865	2,547,692	14.6%
Trolley Extension Reserve Fund	253,768	1,071,728	23.7%	277,235	(23,467)	-8.5%
Underground Surcharge Fund	34,862,317	50,592,739	68.9%	26,024,014	8,838,303	34.0%
Water Department Fund	359,161,175	478,268,700	75.1%	350,740,718	8,420,457	2.4%
Wireless Communication Technology Fund	8,248,264	7,436,710	110.9%	7,352,198	896,066	12.2%
Zoological Exhibits Maintenance Fund	9,436,394	10,746,000	87.8%	8,568,066	868,328	10.1%

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

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

Other Budgeted Funds Expenditure Status Report
As of Period 10, Ended April 30, 2015 (83% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	%	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Airports Fund	\$ 2,509,964	\$ 5,227,795	48.0%	\$ 2,342,893	\$ 167,071	7.1%
Automated Refuse Container Fund	521,300	800,000	65.2%	509,179	12,121	2.4%
Balboa Park/Mission Bay Improvement	1,921,529	2,130,700	90.2%	1,837,909	83,620	4.5%
Central Stores Internal Service Fund	8,959,173	13,341,277	67.2%	10,357,177	(1,398,004)	-13.5%
Concourse and Parking Garages Operating Fund	1,332,162	2,949,263	45.2%	1,339,298	(7,136)	-0.5%
Convention Center Complex Funds	13,193,866	13,980,650	94.4%	12,497,041	696,824	5.6%
Development Services Fund	42,075,040	49,801,190	84.5%	35,801,567	6,273,473	17.5%
Energy Conservation Program Fund	1,972,174	2,845,182	69.3%	1,613,253	358,921	22.2%
Engineering and Capital Projects ¹	52,038,224	64,367,237	80.8%	51,578,337	459,887	0.9%
Environmental Growth Fund 1/3	2,311,165	4,547,305	50.8%	2,162,643	148,522	6.9%
Environmental Growth Fund 2/3	3,738	8,869,966	0.0%	1,572	2,166	137.8%
Facilities Financing Fund	1,444,997	2,275,110	63.5%	1,478,527	(33,530)	-2.3%
Fire/Emergency Medical Services Fund	6,955,766	12,702,437	54.8%	5,813,177	1,142,589	19.7%
Fire and Lifeguard Facilities Fund	1,386,946	1,425,931	97.3%	1,398,069	(11,123)	-0.8%
Fleet Services Funds	50,047,228	107,391,808	46.6%	53,446,578	(3,399,350)	-6.4%
Gas Tax Fund	15,957,923	20,078,259	79.5%	16,483,051	(525,128)	-3.2%
GIS Fund	1,644,808	1,905,499	86.3%	1,173,765	471,043	40.1%
Golf Course Fund	13,582,256	16,653,723	81.6%	9,710,911	3,871,345	39.9%
Information Technology Fund	6,807,168	10,488,568	64.9%	7,216,279	(409,111)	-5.7%
Junior Lifeguard Program Fund	454,828	595,779	76.3%	403,674	51,154	12.7%
Los Penasquitos Canyon Preserve Fund	188,363	221,661	85.0%	183,280	5,083	2.8%
Maintenance Assessment District (MAD) Funds	17,571,041	34,798,528	50.5%	16,461,269	1,109,771	6.7%
New Convention Facility Fund	3,405,000	3,405,000	100.0%	3,405,000	-	0.0%
OneSD Support Fund	13,093,902	20,728,100	63.2%	12,786,732	307,170	2.4%
Parking Meter Operations ²	1,903,180	9,111,535	20.9%	1,229,687	673,493	54.8%
PETCO Park Fund	16,099,341	17,542,842	91.8%	15,971,926	127,415	0.8%
Police Decentralization Fund	3,656,036	5,120,000	71.4%	2,318,290	1,337,746	57.7%
Prop 42 Replacement - Transportation Relief Fund	4,249,513	29,120,958	14.6%	7,387,099	(3,137,586)	-42.5%
Public Art Fund	78,912	136,526	57.8%	95,711	(16,799)	-17.6%
Public Safety Needs & Debt Service Fund	1,379,719	8,707,775	15.8%	3,495,432	(2,115,713)	-60.5%
Publishing Services Internal Fund	2,681,074	3,221,261	83.2%	2,616,069	65,005	2.5%
QUALCOMM Stadium Operating Fund	13,203,700	17,963,564	73.5%	13,537,766	(334,066)	-2.5%

Continued on Next Page

Schedule 4 (cont.)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	%	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
			Consumed			
Recycling Fund	\$ 15,083,067	\$ 22,561,192	66.9%	\$ 15,916,365	\$ (833,298)	-5.2%
Refuse Disposal Funds	24,023,654	32,035,093	75.0%	22,505,849	1,517,805	6.7%
Risk Management Fund	7,987,708	10,265,929	77.8%	7,891,441	96,267	1.2%
Seized and Forfeited Assets Funds	879,711	1,800,000	48.9%	580,210	299,501	51.6%
Sewer Funds	195,667,111	345,949,274	56.6%	183,163,483	12,503,628	6.8%
Solid Waste Local Enforcement Agency Fund	616,334	754,953	81.6%	616,799	(465)	-0.1%
Storm Drain Fund	4,276,468	5,700,000	75.0%	4,276,941	(473)	0.0%
Transient Occupancy Tax Fund	48,338,255	91,737,581	52.7%	44,509,860	3,828,395	8.6%
TransNet Extension Fund	8,609,146	10,480,670	82.1%	8,357,906	251,241	3.0%
Trolley Extension Reserve Fund	1,062,443	1,086,200	97.8%	1,074,504	(12,061)	-1.1%
Underground Surcharge Fund	24,830,394	50,592,739	49.1%	21,782,503	3,047,891	14.0%
Water Department Fund	329,215,358	462,849,374	71.1%	309,361,929	19,853,429	6.4%
Wireless Communication Technology Fund	6,590,517	8,412,052	78.3%	6,623,508	(32,991)	-0.5%
Zoological Exhibits Maintenance Fund	4,801,889	10,746,000	44.7%	4,011,797	790,092	19.7%

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

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

CIVIC SAN DIEGO
As of the Period Ended 04/30/2015

BALANCE SHEET

ASSETS

Cash	\$ 2,805,045
Other Short term	4,245,760
ong term	453,540
otal Assets	<u>7,504,345</u>

LIABILITIES

Short term	195,772
ong term	7,308,573
otal liabilities	<u>7,504,345</u>

O A E I Y	<u>\$ -</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD* Budget</u>	<u>YTD Actual</u>	<u>YTD* Variance</u>
REVENUE				
Operating	\$ 6,761,636	\$ -	\$ 5,037,761	\$ -
on Operating	-	-	-	-
otal Revenue	<u>6,761,636</u>	<u>-</u>	<u>5,037,761</u>	<u>-</u>
EXPENSES				
Operating	6,760,000	-	4,644,590	-
on Operating	-	-	-	-
otal Expenses	<u>6,760,000</u>	<u>-</u>	<u>4,644,590</u>	<u>-</u>
O A C A G E I E I Y	<u>\$ 1,636</u>	<u>\$ -</u>	<u>\$ 393,171</u>	<u>\$ -</u>

* If applicable

SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)

As of the Period Ended 04/30/2015

BALANCE SHEET

ASSETS

Cash	\$	255,599,961
Other Short term		264,607,174
Long term		<u>6,763,217,233</u>
Total Assets		<u>7,283,424,368</u>

LIABILITIES

Short term		444,250,280
Long term		<u>2,091,626</u> *
Total liabilities		<u>446,341,906</u>

O A E I Y	\$	<u>6,837,082,462</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD** Budget</u>	<u>YTD Actual</u>	<u>YTD** Variance</u>
REVENUE				
Operating	\$ -	\$ -	\$ -	\$ -
Non Operating	-	-	-	-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENSES				
Operating	46,787,733	39,012,742	36,156,286	
Non Operating	-	-	-	-
Total Expenses	<u>46,787,733</u>	<u>39,012,742</u>	<u>36,156,286</u>	<u>-</u>
O A C A G E I E I Y	<u>\$ (46,787,733)</u>	<u>\$ (39,012,742)</u>	<u>\$ (36,156,286)</u>	<u>\$ -</u>

* According to GASB #67, DROP Liabilities are now reported as a component of reserves; previously classified as long term

** If applicable

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 04/30/2015 - preliminary/unaudited

BALANCE SHEET

ASSETS

Cash	\$	25,882,136	
Other Short term		138,370,640	
Long term		424,976,601	
Total Assets	..	<u>589,229,378</u>	

LIABILITIES

Short term		11,916,528	
Long term		108,330,064	
Total liabilities	..	<u>120,246,591</u>	

O A E I Y	\$	<u>468,982,787</u>	
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INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	\$ 31,549,889	\$ 26,291,575	\$ 27,495,201	\$ (1,203,627)
Non Operating	204,317,272	170,264,394	156,956,603	13,307,790
Total Revenue	.. <u>235,867,162</u>	<u>196,555,968</u>	<u>184,451,805</u>	<u>12,104,163</u>
EXPENSES				
Operating	202,800,621	169,000,518	163,076,388	5,924,130
Non Operating	5,602,164	4,668,470	5,175,817	(507,348)
Total Expenses	<u>208,402,785</u>	<u>173,668,987</u>	<u>168,252,205</u>	<u>5,416,782</u>
O A C A G E I E I Y	<u>\$ 27,464,377</u>	<u>\$ 22,886,981</u>	<u>\$ 16,199,600</u>	<u>\$ 6,687,381</u>