REQUEST FOR COUNCIL ACTION
CITY OF SAN DIEGO

CERTIFICATE NUMBER
(FOR COMPTROLLER'S USE ONLY)

TO:	FROM (ORIGINATING DEPARTMENT):	DATE:
CITY COUNCIL	Comptroller	10/03/2013

SUBJECT: Fiscal Year 2013 Year-End Financial Performance Report (Charter Section 39 Report).

PRIMARY CONTACT (NAME, PHONE):	SECONDARY CONTACT (NAME, PHONE):
Rolando Charvel,(619) 236-6869 MS-6A	Marilyn Nguyen, (619) 235-5885 MS-6A

COMPLETE FOR ACCOUNTING PURPOSES

FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00
FUND					
DEPT / FUNCTIONAL AREA					
ORG / COST CENTER					
OBJECT / GENERAL LEDGER ACCT					
JOB / WBS OR INTERNAL ORDER					
C.I.P./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
		ORIG DEPT.	Whitfield, Ken	10/3/2013
		CFO		
		DEPUTY CHIEF		
		COO		
		CITY ATTORNEY		
		COUNCIL PRESIDENTS OFFICE		

PREPARATION OF: ☐ RESOLUTIONS ☐ ORDINANCE(S) ☐ AGREEMENT(S) ☐ DEED(S)

Accept Fiscal Year 2013 Year-End Financial Performance Report (Charter Section 39 Report).

STAFF RECOMMENDATIONS:
Accept the attached Charter Section 39 Report for Fiscal Year-End 2013.

SPECIAL CONDITIONS (REFER TO A.R. 3.20 FOR INFORMATION ON COMPLETING THIS SECTION)

COUNCIL DISTRICT(S): Citywide

COMMUNITY AREA(S):	
ENVIRONMENTAL IMPACT:	
CITY CLERK INSTRUCTIONS:	

COUNCIL ACTION
EXECUTIVE SUMMARY SHEET
CITY OF SAN DIEGO

DATE: 10/03/2013
ORIGINATING DEPARTMENT: Comptroller
SUBJECT: Fiscal Year 2013 Year-End Financial Performance Report (Charter Section 39 Report).
COUNCIL DISTRICT(S): Citywide
CONTACT/PHONE NUMBER: Rolando Charvel/(619) 236-6869 MS-6A

DESCRIPTIVE SUMMARY OF ITEM:
Financial Performance Report (Charter Section 39 Report) for period 12 of Fiscal Year 2013.
STAFF RECOMMENDATION:
Accept the attached Charter Section 39 Report for Fiscal Year-End 2013.
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 City Comptroller is now submitting the Financial Performance Report (Charter Section 39 Report) for period ending June 30, 2013 (period 12 of Fiscal Year 2013) to the Budget and Finance Committee.

The purpose of this report is to inform the Budget and Finance Committee of the fiscal status of General Fund and budgeted non-general fund departments each month. For period 12, current fiscal year actuals are compared to prior fiscal year actuals. Significant variances between categories of revenues and expenditures are discussed. In addition, departments with significant variances are also explained in the report.

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

Whitfield, Ken
Originating Department

_____
Deputy Chief/Chief Operating Officer

FISCAL YEAR 2013
YEAR-END
FINANCIAL PERFORMANCE REPORT

Department of Finance
Office of the City Comptroller
As of June 30, 2013

Purpose, Scope and Content

This report is intended to serve as a summary of the financial activity for the City of San Diego during Fiscal Year 2013. The General Fund is the primary focus of this report; however, other budgeted funds are also discussed. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

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.

The focus of this report is the financial activity through Period 12, the final period of Fiscal Year 2013 (ended June 30, 2013). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of June 30, 2012.

This report includes the following components:

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General Fund

Fund Status Summary

Fiscal Year 2013 has reflected a year of continued recovery for the City of San Diego as major revenues for the General Fund continued to increase, most significantly Property Tax, Sales Tax, and Transient Occupancy Tax. The General Fund ended the year with revenues exceeding expenditures by approximately $12.6 million. When taking into account the projected deficit assumed in the revised budget of $14.5 million and excluding encumbrances of $6.7 million, the General Fund ended the fiscal year with a budgetary surplus of approximately $27.1 million.

At the end of Fiscal Year 2013, General Fund revenues totaled $1.184 billion which represents an approximate $5.0 million (0.4%) decrease from Fiscal Year 2012. This variance is mainly due to onetime prior year revenue from a litigation settlement related to the Fiscal Year 2007 Wildfires and onetime property taxes related to the dissolution of the former Redevelopment Agency. This decrease was offset by growth in Property Taxes, Sales Taxes, Transient Occupancy Taxes, and Revenue from Other Agencies. Additionally, actual revenues are approximately $12.2 million (1.0%) higher than the Fiscal Year 2013 Revised Budget.

General Fund expenditures totaled $1.171 billion as of June 30, 2013 which marks an increase of $35.0 million (3.1%) from Fiscal Year 2012. This variance is primarily due to increases in workers' compensation insurance in accordance with the revised City's Reserve Policy, retirement expenses allocated to the General Fund, and data center and network costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to outside vendors. Additionally, expenditures were under budget by approximately $15.0 million while expenditures and encumbrances together were $8.2 million (0.7%) lower than the Fiscal Year 2013 Revised Budget.

The following table shows a General Fund financial status summary for Fiscal Year 2013.

General Fund Status Summary

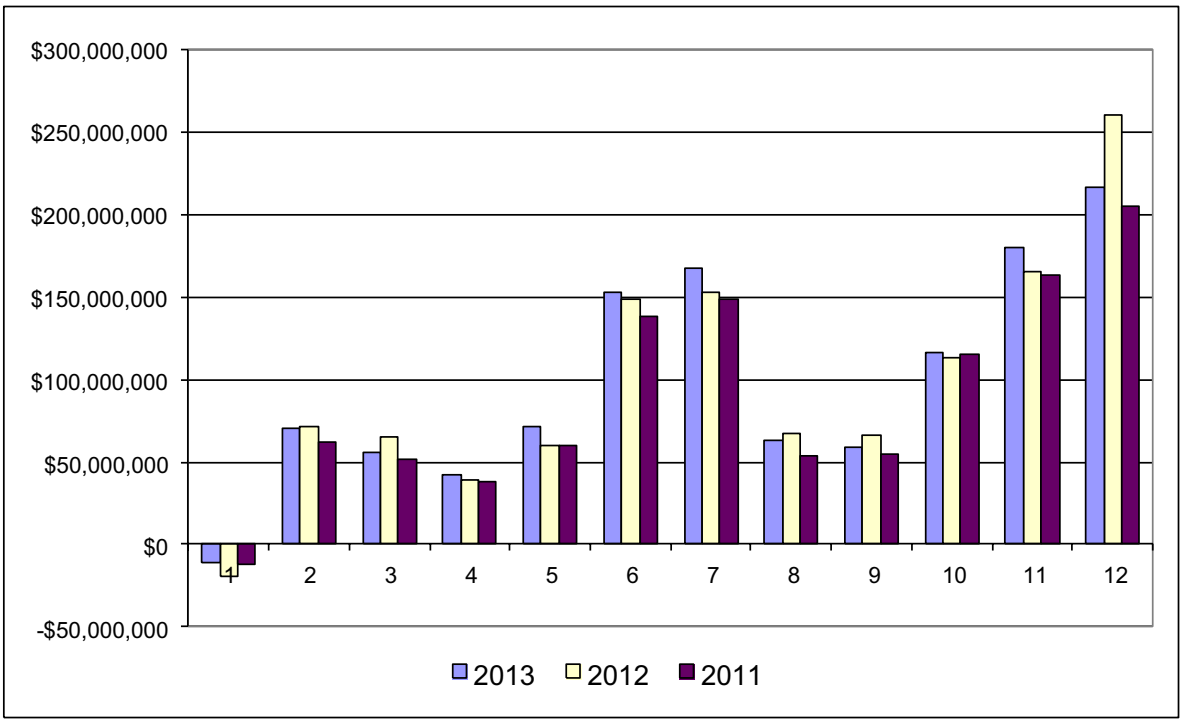
	Adopted Budget	Revised Budget	Actuals
Revenues	$ 1,151,215,145	$ 1,171,962,015	$ 1,184,117,228
Expenditures	1,163,942,747	1,186,423,499	1,171,470,316
Net Impact	**$ (12,727,602)**	**$ (14,461,484)**	**12,646,912**
Encumbrances			6,719,703
Net Impact after Encumbrances			**$ 5,927,209**

Revenue Summary

General Fund revenues totaled approximately $1,184 billion which is approximately $5.0 million (0.4%) lower than Fiscal Year 2012. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 12 of Fiscal Year 2013.

General Fund Revenue Analysis

Period	2013	2012	2011
1	$ (11,111,353)	$ (19,314,950)	$ (12,649,542)
2	70,134,534	70,898,498	62,388,743
3	55,893,081	64,827,122	51,449,151
4	42,516,983	39,467,398	38,360,604
5	71,052,291	59,737,347	60,155,647
6	152,839,607	149,109,588	138,504,959
7	167,398,122	153,097,111	148,292,892
8	63,537,453	66,723,251	53,972,346
9	58,659,548	65,920,208	54,235,831
10	116,633,002	113,119,595	115,537,415
11	180,382,572	165,363,726	163,084,717
12	216,181,388	260,158,029	204,941,513
	$ 1,184,117,228	$ 1,189,106,923	$ 1,078,274,276



Revenue by Category

The table below shows current year and prior year comparative data for General Fund revenues by category followed by a discussion of significant year-to-year variances. Additional details of General Fund revenues can be found on the schedules accompanying this report.

General Fund Revenue Budget Variance Analysis

Category	Adopted Budget	Revised Budget	FY13 Revenue	FY12 Revenue	Variance	%
Property Taxes	$ 387,134,682	$ 398,140,448	$ 412,204,680	$ 411,314,842	$ 889,838	0.2%
Sales Taxes	236,258,330	236,258,330	232,939,137	220,276,730	12,662,407	5.7%
Transient Occupancy Taxes	81,710,904	81,710,904	83,904,215	78,268,079	5,636,136	7.2%
Fines & Forfeitures	31,405,844	32,023,844	29,367,152	62,419,257	(33,052,105)	-53.0%
Rents & Concessions	41,216,055	42,216,055	49,036,308	45,911,227	3,125,081	6.8%
Revenue from Other Agencies	3,998,987	6,592,858	11,431,471	3,233,274	8,198,197	253.6%
Transfers	73,421,129	73,621,129	87,978,989	92,225,799	(4,246,810)	-4.6%
Other Revenue	3,364,356	5,780,111	7,522,940	4,803,258	2,719,682	56.6%
Remaining Revenue Categories	292,704,858	295,618,336	269,732,336	270,654,457	(922,121)	-0.3%
Total General Fund Revenues	**$ 1,151,215,145**	**$ 1,171,962,015**	**$ 1,184,117,228**	**$ 1,189,106,923**	**$ (4,989,695)**	**-0.4%**

- *Property Taxes* totaled $412.2 million which is approximately $890 thousand higher than Fiscal Year 2012. The growth in property taxes between the current and prior fiscal years was offset by onetime revenue in both fiscal years. In the prior fiscal year, onetime property taxes from the dissolution of the former Redevelopment Agency increased property taxes by approximately $24 million. In the current fiscal year there was a onetime refund of about $6.9 million in property tax administration fees from the County of San Diego.

- *Sales Taxes* totaled $232.9 million which is approximately $12.7 million higher than Fiscal Year 2012. This variance is primarily due to increases in consumer spending.

- *Transient Occupancy Taxes* totaled $83.9 million which is $5.6 million higher than Fiscal Year 2012. This variance is primarily due to continued growth in the local tourism industry.

- *Fines and Forfeitures* totaled approximately $29.4 million which is approximately $33.1 million lower than Fiscal Year 2012. This variance is primarily due to a onetime receipt of a litigation settlement related to the Fiscal Year 2007 wildfires in Fiscal Year 2012 and also due to year over year decreases in other litigation awards.

- *Rents and Concessions* totaled approximately $49.0 million which is approximately $3.1 million higher than Fiscal Year 2012. This variance is primarily due to an increase in Mission Bay lease revenues.

- *Revenue from Other Agencies* totaled approximately $11.4 million which is approximately $8.2 million higher than Fiscal Year 2012. This variance is primarily due to the onetime distribution

of excess SAFE reserve funds from San Diego Association of Governments (SANDAG) and reimbursements from the Successor Agency for Civic San Diego administrative service costs.

- *Transfers* totaled approximately $88.0 million which is approximately $4.2 million lower than Fiscal Year 2012 and is primarily due to a onetime transfer from TransNet American Recovery and Reinvestment Act (ARRA) Exchange Fund to General Fund in Fiscal Year 2012.

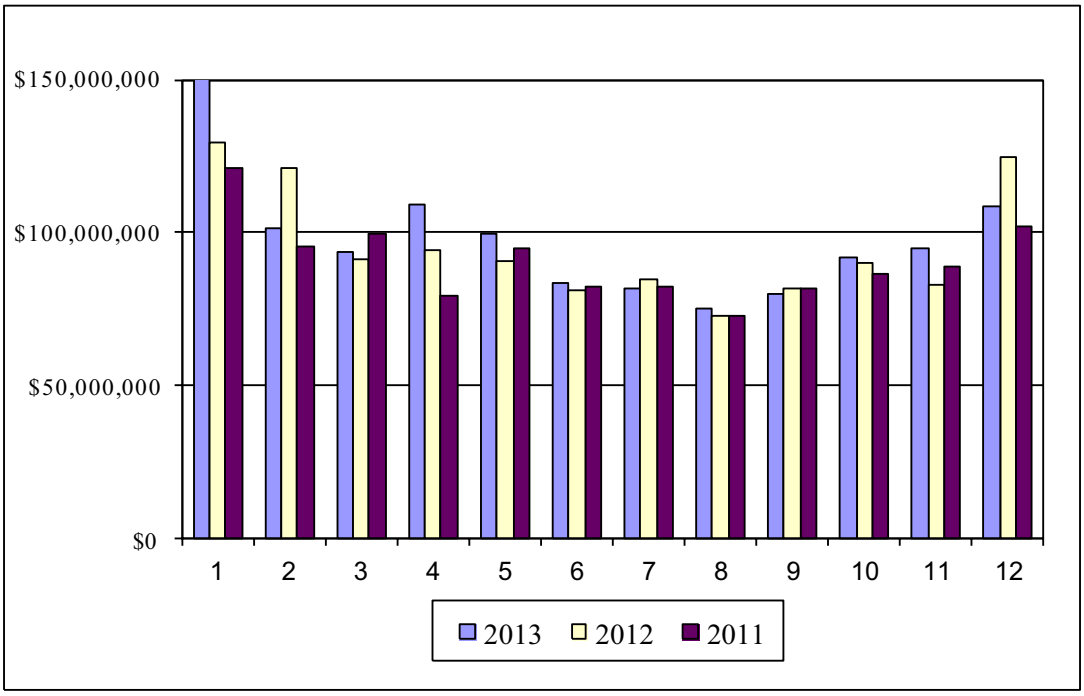
- *Other Revenue* totaled $7.5 million which is approximately $2.7 million higher than Fiscal Year 2012 and is primarily due to the City's TRAN bond premium recorded in Fiscal Year 2013.

Expenditures Summary

General Fund expenditures and encumbrances totaled approximately $1,178 billion which is a $33.1 million (2.9%) increase over Fiscal Year 2012. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 12 of Fiscal Year 2013.

General Fund Expenditure and Encumbrance Analysis

Period	2013	2012	2011
1	$ 157,780,423	$ 129,198,856	$ 121,258,108
2	101,578,658	120,964,926	95,369,213
3	93,895,577	91,240,997	99,369,652
4	109,229,567	94,484,366	79,426,088
5	99,699,847	90,873,915	94,792,454
6	83,816,181	81,002,213	82,518,248
7	81,613,058	84,718,768	82,647,154
8	75,148,912	72,806,013	72,977,581
9	79,929,071	81,735,887	81,571,724
10	92,032,848	90,302,046	86,680,020
11	95,031,871	82,921,486	89,076,507
12	108,434,006	124,823,585	101,988,948
	$ 1,178,190,019	$ 1,145,073,058	$ 1,087,675,697



Expenditures by Category

The table below shows current year and prior year comparative data for General Fund expenditures and encumbrances by category followed by a discussion of significant variances.

General Fund Expenditures and Encumbrances by Category

Category	Adopted Budget	Revised Budget	FY13 Actuals	FY12 Actuals	Change	%
Personnel Services	$ 511,515,097	$ 510,453,831	$ 505,689,746	$ 502,430,110	$ 3,259,636	0.6%
Fringe Benefits	321,092,953	321,412,668	321,503,240	311,283,717	10,219,523	3.3%
Supplies	21,389,768	24,097,726	25,487,384	24,430,157	1,057,227	4.3%
Contracts	136,959,037	157,365,969	155,191,944	162,117,315	(6,925,371)	-4.3%
Information Technology	42,897,399	44,056,973	42,356,776	30,947,868	11,408,908	36.9%
Energy & Utilities	42,754,883	41,836,872	40,257,804	31,402,365	8,855,439	28.2%
Transfers	67,939,515	68,680,975	72,334,655	69,540,227	2,794,428	4.0%
Other	10,867,959	9,514,839	6,526,423	5,595,499	930,924	16.6%
Capital Expenditure	2,438,008	1,200,276	1,200,276	927,563	272,713	29.4%
Debt	6,088,128	7,803,370	7,641,771	6,398,237	1,243,534	19.4%
Total Expenditures	**$ 1,163,942,747**	**$ 1,186,423,499**	**$ 1,178,190,019**	**$ 1,145,073,058**	**$ 33,116,961**	**2.9%**

- *Personnel Services* expenditures are up approximately $3.3 million from Fiscal Year 2012 mostly due to citywide increases in discretionary leave and vacation pay in lieu of annual leave expenses.

- *Fringe Benefits* expenditures are up $10.2 million from Fiscal Year 2012 which is mainly due to current year increases related to workers' compensation insurance in accordance with the revised City's Reserve Policy, increases in the supplemental pension saving plan costs, as well as a greater allocation of retirement expenditures to the General Fund.

- *Contract* expenditures and encumbrances are down $6.9 million from Fiscal Year 2012 which is mainly due to the reclassification of fleet fuel costs to Energy and Utilities. This decrease was partially offset by increases in SAP allocation transfers, construction expenditures and professional services related to work performed by Civic San Diego.

- *Information Technology* expenditures and encumbrances are up $11.4 million from Fiscal Year 2012 which is primarily due to an increase in data center and network costs associated with the transition from San Diego Data Processing Corporation (SDDPC) to Atos IT Solutions & Services, CGI Technologies and Solutions, Inc., and Xerox State & Local Solutions, Inc.

- *Energy and Utilities* expenditures and encumbrances are up approximately $8.9 million from Fiscal Year 2012 which is primarily due to the reclassification of fleet fuel costs previously reported as Contracts expenditures.

- *Transfers* are up $2.8 million from Fiscal Year 2012 which is primarily due to the increase in transfers to Police Decentralization Fund.

Department Expenditure Variances

The table below shows current year and prior year comparative data for General Fund expenditures and encumbrances by department followed by a discussion of significant variances. Additional details of General Fund expenditures and encumbrances can be found on the schedules accompanying this report.

Year-to-Year Variance Analysis

Department	FY13 Expenditures & Encumbrances	FY12 Expenditures & Encumbrances	Change	%
Library	$ 39,504,929	$ 33,547,852	$ 5,957,077	17.8%
Park and Recreation	86,700,222	83,709,795	2,990,427	3.6%
Economic Development	11,531,119	4,158,357	7,372,762	177.3%
Citywide Program Expenditures	76,406,938	81,687,436	(5,280,498)	-6.5%
Police	414,102,906	399,090,502	15,012,404	3.8%
Engineering and Capital Projects	59,923,448	57,780,615	2,142,833	3.7%
Transportation and Storm Water	88,143,365	85,927,312	2,216,053	2.6%
Remaining Departments	401,877,092	399,171,189	2,705,903	0.7%
Total Expenditures	**$ 1,178,190,019**	**$ 1,145,073,058**	**$ 33,116,961**	**2.9%**

- *Library* expenditures and encumbrances totaled $39.5 million which is approximately $6.0 million higher than Fiscal Year 2012. This variance is primarily due to restoring hours and services to the public, and increases in retiree health contributions, data center and network costs, and internal delivery services.

- *Park and Recreation* expenditures and encumbrances totaled $86.7 million which is approximately $3.0 million higher than Fiscal Year 2012. This variance is primarily due to increases in retiree health contributions, water hydrant costs, data center and network costs, in grant matching for Carmel Valley brush management, and expenses related to replacement trailers for Pershing Yard.

- *Economic Development* expenditures and encumbrances totaled $11.5 million which is approximately $7.4 million higher than Fiscal Year 2012. This variance is primarily due to increases in reimbursements to San Diego Housing Commission for oversight and management of the Neil Good Day Center, administrative expenses for Civic San Diego, as well as a Fiscal Year 2013 restructure which moved Economic Growth Services from the Community and Legislative Services Department to the Economic Development Department.

- *Citywide Program* expenditures and encumbrances totaled $76.4 million which is approximately $5.3 million lower than Fiscal Year 2012. This variance is primarily due to a prior year onetime transfer of litigation settlement revenue related to the Fiscal Year 2007 wildfires in Fiscal Year 2012, which was partially offset by increases in debt service payments on Deferred Capital Financing bonds, cash transfers to the Public Liability fund, cash transfers to the Capital Improvement Project Fund, and cash transfers to other special funds for public use leases.

- *Police* expenditures and encumbrances totaled $414.1 million which is $15.0 million higher than Fiscal Year 2012 and is primarily due to increases in discretionary leave, workers' compensation insurance, retirement expenses, data center and network costs, SAP allocation transfers, and transfers to the Police Decentralization Fund.

- *Engineering and Capital Projects* expenditures and encumbrances totaled approximately $60.0 million which is $2.1 million higher than Fiscal Year 2012 and is primarily due to an increase in data center and network costs.

- *Transportation and Storm Water* expenditures and encumbrances totaled $88.1 million which is approximately $2.2 million higher than Fiscal Year 2012 and is primarily due to increases in transfers to Capital Improvement Projects. The increases were partially offset by decreases in debt service payments on Deferred Capital Financing bonds and in equipment rental expenses.

Budget Reconciliation

The following actions authorized by the City Council have affected the Adopted Budget as of June 30, 2013 and are reflected in the table presented below:

1. Increase in estimated revenue and appropriations by approximately $4.5 million related to Civic San Diego administrative services budget.
2. Increase in appropriations by $481 thousand. Both actions are related to the Civic San Diego administrative services budget.
3. Increase in both estimated revenue and appropriations by $200 thousand for implementing the vendor registration and electronic sourcing system.
4. Increase in both estimated revenue and appropriations by $6.9 million for the computer aided dispatch (CAD) replacement project.
5. Increased resulting from the *FY13 Mid-Year Budget Revisions* in both estimated revenue and appropriations by $6.8 million (*Section 1*) and increased appropriations by $1.1 million (*Section 2*) using FY13 projected surplus.
6. Increase in both estimated revenue and appropriations by $2.3 million for debt service interest payments of the Tax and Revenue Anticipation Notes (TRANs).
7. Increased appropriations to Park and Recreation Department per grant matching requirement.

General Fund Budget Reconciliation

Estimated Revenue

Action	Authority	Amount
Fiscal Year 2013 Adopted Budget	**O-20185**	**$ 1,151,215,145**
Revenue Increase for the Civic San Diego Budget	R-307536	4,495,349
Revenue Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Revenue Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Revenue Increase per Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	6,800,000
Revenue Increase for the TRAN Debt Service Interest Payment	O-20185	2,315,755
Fiscal Year 2013 Revised Budget		**1,171,962,015**

Expenditure Appropriations

Action	Authority	Amount
Fiscal Year 2013 Adopted Budget	**O-20185**	**$ 1,163,942,747**
Appropriation Increase for the Civic San Diego Budget	R-307536	4,495,349
Appropriation Increase for the Civic San Diego Budget	O-20185	480,765
Appropriation Increase for Vendor Registration and eSourcing Software	R-307767	200,000
Appropriation Increase for the Computer Aided Dispatch (CAD) Replacement Project	R-308028	6,935,766
Appropriation Increase per Fiscal Year 2013 Mid-Year Budget Revisions- Section 1	R-308030	6,800,000
Appropriation Increase per Fiscal Year 2013 Mid-Year Budget Revisions-Section 2	R-308030	1,050,000
Appropriation Increase for the TRAN Debt Service Interest Payment	O-20185	2,315,755
Appropriation Increase for Park and Recreation Department-Open Space Division	R-308086	203,117
Fiscal Year 2013 Revised Budget		**$ 1,186,423,499**

Expenditure Appropriation increase was offset by:

General Fund Reserves	**$ 14,461,484**

Other Budgeted Funds

Water Fund

Water Fund revenue totaled approximately $448.6 million which is $79.5 million (15.1%) lower than Fiscal Year 2012 and is primarily due to lower State Revolving Loan Fund proceeds and bond proceeds, which were partially offset by increases in water sales, capacity charges, disaster recovery payments from FEMA related to the 2007 wildfires, and a payment related to the assignment of the Witman Ranch claim for wildfire damage.

Water Fund expenses and encumbrances totaled $422.6 million which represents an increase of approximately $25.0 million (6.3%) from Fiscal Year 2012 and is primarily due to increases in water purchases, and expensing of prior year CIP related costs which had been previously capitalized.

As the following table indicates, Fiscal Year 2013 revenue exceeds operating expenses by approximately $39.3 million. Once the $13.3 million of encumbered commitments are taken into account, revenue continues to exceed expenses and encumbrances approximately $25.9 million.

Water Fund Summary

	Revised Budget	FY13 Actuals	FY13 Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue [1]	$ 467,014,802	$ 448,579,585	$ -	$ 448,579,585
Expenses	436,920,454	409,296,744	13,342,865	422,639,609
Impact from Operations	30,094,348	39,282,842	(13,342,865)	25,939,976
Contingency Reserve	3,735	-	-	-
Total Net Impact	**$ 30,090,613**	**$ 39,282,842**	**$ (13,342,865)**	**$ 25,939,976**

[1] Revenue includes amounts related to CIP projects.

Additional details of Water Fund revenue and expenses can be found on Schedule 4 and Schedule 5 accompanying this report.

Sewer Fund

Sewer Fund revenue totaled approximately $406.2 million which is approximately $13.9 million (3.3%) lower than Fiscal Year 2012 and is primarily due to decreases in bond proceeds and sewer service charges. These decreases are partially offset by increases in capacity charges and State Revolving Loan Fund proceeds.

Sewer Fund expenses and encumbrances totaled approximately $334.1 million which represent an increase of approximately $4.7 million (1.4%) from Fiscal Year 2012 and is primarily due to an increase in refunds to Participating Agencies and expensing of prior year CIP related costs which had previously been capitalized, partially offset by a reduction in debt service payments.

As the following table indicates, Fiscal Year 2013 revenue exceeds operating expenses by approximately $92.4 million. Once the $20.3 million of encumbered commitments are taken into account, revenue continues to exceed expenses and encumbrances by approximately $72.1 million.

Sewer Fund Summary

	Revised Budget	FY13 Actuals	FY13 Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue [1]	$ 410,300,578	$ 406,196,993	$ -	$ 406,196,993
Expenses	344,412,334	313,838,407	20,289,471	334,127,878
Impact from Operations	65,888,244	92,358,586	(20,289,471)	72,069,115
Contingency Reserve	578,102	-	-	-
Total Net Impact	**$ 65,310,142**	**$ 92,358,586**	**$ (20,289,471)**	**$ 72,069,115**

[1] Revenue includes amounts related to CIP projects.

Additional details of Sewer Fund revenue and expenses can be found on Schedule 4 and Schedule 5 accompanying this report.

Supporting Schedules

The schedules below are presented in the following pages:

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General Fund Expenditure Status Report	17
Citywide Program Expenditure Status Report	18
Other Budgeted Funds Revenue Status Report	19
Other Budgeted Funds Expenditure Status Report	20

Appendices

Financial information for the City's component units as of Period 12, Fiscal Year 2013 is included in the appendices starting on page 21. 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 Data Processing Corporation

Appendix C: Southeastern Economic Development Corporation

Appendix D: San Diego City Employees' Retirement System

Appendix E: San Diego Housing Commission

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

General Fund Summary

	FY13 Adopted Budget	FY13 Revised Budget	FY13 Actuals	FY13 % of Revised Budget	FY13/FY12 Change	FY12 Revised Budget	FY12 Actuals	FY12 % of Revised Budget
Revenue								
Property Taxes	$ 387,134,682	$ 398,140,448	$ 412,204,680	103.5%	$ 889,838	$ 383,408,544	$ 411,314,842	107.3%
Sales Taxes	236,258,330	236,258,330	232,939,137	98.6%	12,662,407	217,528,835	220,276,730	101.3%
Transient Occupancy Taxes	81,710,904	81,710,904	83,904,215	102.7%	5,636,136	76,787,161	78,268,079	101.9%
Property Transfer Taxes	6,359,105	6,359,105	6,967,672	109.6%	1,220,876	5,147,851	5,746,796	111.6%
Licenses & Permits	31,899,632	32,099,632	32,773,149	102.1%	1,656,009	35,214,676	31,117,140	88.4%
Fines & Forfeitures	31,405,844	32,023,844	29,367,152	91.7%	(33,052,105)	64,675,175	62,419,257	96.5%
Interest & Dividends	1,354,233	1,354,233	2,063,449	152.4%	(497,242)	1,888,098	2,560,691	135.6%
Franchises	71,678,516	71,678,516	67,722,616	94.5%	(1,348,273)	67,808,948	69,070,889	101.9%
Rents & Concessions	41,216,055	42,216,055	49,036,308	116.2%	3,125,081	41,863,736	45,911,227	109.7%
Motor Vehicle License Fees	-	-	705,454	-	705,454	3,264,364	-	0.0%
Revenues From Other Agencies	3,998,987	6,592,858	11,431,471	173.4%	8,198,197	1,985,509	3,233,274	162.8%
Charges for Current Services	181,413,372	184,126,850	159,499,996	86.6%	(2,658,945)	178,448,112	162,158,941	90.9%
Transfers	73,421,129	73,621,129	87,978,989	119.5%	(4,246,810)	73,774,176	92,225,799	125.0%
Miscellaneous Revenues	3,364,356	5,780,111	7,522,940	130.2%	2,719,682	3,146,881	4,803,258	152.6%
Total General Fund Revenue	**$ 1,151,215,145**	**$ 1,171,962,015**	**$ 1,184,117,228**	**101.0%**	**$ (4,989,695)**	**$ 1,154,942,066**	**$ 1,189,106,923**	**103.0%**
Expenditures								
Personnel Services	$ 511,515,097	$ 510,453,831	$ 505,689,746	99.1%	$ 3,259,636	$ 510,056,673	$ 502,430,110	98.5%
Total PE	511,515,097	510,453,831	505,689,746	99.1%	3,259,636	510,056,673	502,430,110	98.5%
Fringe Benefits	321,092,953	321,412,668	321,503,240	100.0%	10,219,523	311,786,320	311,283,717	99.8%
Supplies	21,389,768	24,097,726	23,646,893	98.1%	1,509,536	20,374,928	22,137,357	108.6%
Contracts	136,959,037	157,365,969	151,780,515	96.5%	(4,561,577)	171,416,317	156,342,092	91.2%
Information Technology	42,897,399	44,056,973	42,131,545	95.6%	11,318,733	32,257,234	30,812,812	95.5%
Energy & Utilities	42,754,883	41,836,872	40,132,526	95.9%	8,928,974	32,944,525	31,203,552	94.7%
Transfers	67,939,515	68,680,975	71,248,847	103.7%	1,726,440	69,480,660	69,522,407	100.1%
Other	10,867,959	9,514,839	6,521,473	68.5%	925,974	6,107,796	5,595,499	91.6%
Capital Expenditure	2,438,008	1,200,276	1,183,321	98.6%	358,277	1,336,568	825,044	61.7%
Debt	6,088,128	7,803,370	7,632,210	97.8%	1,272,674	6,739,889	6,359,536	94.4%
Total NPE	652,427,650	675,969,668	665,780,570	98.5%	31,698,554	652,444,238	634,082,016	97.2%
Total General Fund Expenditures	**$ 1,163,942,747**	**$ 1,186,423,499**	**$ 1,171,470,316**	**98.7%**	**$ 34,958,190**	**$ 1,162,500,911**	**$ 1,136,512,126**	**97.8%**
General Fund Encumbrances			6,719,703		(1,841,229)		8,560,932	
Net Impact	**$ (12,727,602)**	**$ (14,461,484)**	**$ 5,927,209**		**$ (38,106,656)**		**$ 44,033,865**	

General Fund Revenue Status Report

For Fiscal Year Ended June 30, 2013

(Unaudited)

	FY13 Revenue	Adopted Budget	Revised Budget	Variance	% Variance	FY12 Revenue	FY13/FY12 Change	% Change
Property Taxes	**$ 412,204,680**	$ 387,134,682	$ 398,140,448	$ 14,064,232	3.5%	$ 411,314,842	$ 889,838	0.2%
Sales Taxes	**232,939,137**	236,258,330	236,258,330	(3,319,193)	-1.4%	220,276,730	12,662,407	5.7%
Transient Occupancy Taxes	**83,904,215**	81,710,904	81,710,904	2,193,311	2.7%	78,268,079	5,636,136	7.2%
Property Transfer Taxes	**6,967,672**	6,359,105	6,359,105	608,567	9.6%	5,746,796	1,220,876	21.2%
Licenses & Permits								
Business Taxes	**7,301,479**	6,613,129	6,613,129	688,350	10.4%	7,564,869	(263,390)	-3.5%
Rental Unit Taxes	**7,285,488**	5,925,000	5,925,000	1,360,488	23.0%	6,980,380	305,108	4.4%
Parking Meters	**8,190,229**	7,879,891	7,879,891	310,338	3.9%	7,929,613	260,616	3.3%
Refuse Collector Business Taxes	**661,559**	660,000	660,000	1,559	0.2%	636,775	24,784	3.9%
Other Licenses & Permits	**9,334,394**	10,821,612	11,021,612	(1,687,218)	-15.3%	8,005,503	1,328,891	16.6%
Total Licenses & Permits	**32,773,149**	31,899,632	32,099,632	673,517	2.1%	31,117,140	1,656,009	5.3%
Fines & Forfeitures								
Parking Citations	**18,859,285**	18,000,054	18,618,054	241,231	1.3%	18,667,528	191,757	1.0%
Municipal Court	**7,494,573**	8,454,924	8,454,924	(960,351)	-11.4%	8,547,600	(1,053,027)	-12.3%
Negligent Impound	**-**	-	-	-	-	357,346	(357,346)	-100.0%
Other Fines & Forfeitures	**3,013,294**	4,950,866	4,950,866	(1,937,572)	-39.1%	34,846,783	(31,833,489)	-91.4%
Total Fines & Forfeitures	**29,367,152**	31,405,844	32,023,844	(2,656,692)	-8.3%	62,419,257	(33,052,105)	-53.0%
Interest & Dividends	**2,063,449**	1,354,233	1,354,233	709,216	52.4%	2,560,691	(497,242)	-19.4%
Franchises								
SDG&E	**34,851,423**	37,736,863	37,736,863	(2,885,440)	-7.6%	37,220,033	(2,368,610)	-6.4%
CATV	**18,675,250**	19,365,448	19,365,448	(690,198)	-3.6%	18,595,892	79,358	0.4%
Refuse Collection	**9,607,187**	9,950,000	9,950,000	(342,813)	-3.4%	9,087,505	519,682	5.7%
Other Franchises	**4,588,756**	4,626,205	4,626,205	(37,449)	-0.8%	4,167,459	421,297	10.1%
Total Franchises	**67,722,616**	71,678,516	71,678,516	(3,955,900)	-5.5%	69,070,889	(1,348,273)	-2.0%
Rents & Concessions								
Mission Bay	**30,857,086**	26,003,095	27,003,095	3,853,991	14.3%	27,949,147	2,907,939	10.4%
Pueblo Lands	**4,530,774**	4,818,228	4,818,228	(287,454)	-6.0%	4,260,590	270,184	6.3%
Other Rents and Concessions	**13,648,448**	10,394,732	10,394,732	3,253,716	31.3%	13,701,490	(53,042)	-0.4%
Total Rents & Concessions	**49,036,308**	41,216,055	42,216,055	6,820,253	16.2%	45,911,227	3,125,081	6.8%
Motor Vehicle License Fees	**705,454**	-	-	705,454	-	-	705,454	-
Revenue from Other Agencies	**11,431,471**	3,998,987	6,592,858	4,838,613	73.4%	3,233,274	8,198,197	253.6%
Charges for Current Services	**159,499,996**	181,413,372	184,126,850	(24,626,854)	-13.4%	162,158,941	(2,658,945)	-1.6%
Other Revenue	**7,522,940**	3,364,356	5,780,111	1,742,829	30.2%	4,803,258	2,719,682	56.6%
Transfers	**87,978,989**	73,421,129	73,621,129	14,357,860	19.5%	92,225,799	(4,246,810)	-4.6%
Total General Fund Revenue	**$ 1,184,117,228**	**$ 1,151,215,145**	**$ 1,171,962,015**	**$ 12,155,213**	**1.0%**	**$ 1,189,106,923**	**$ (4,989,695)**	**-0.4%**

General Fund Expenditure Status Report

For the Fiscal Year Ended June 30, 2013

(Unaudited)

	FY13 Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	FY12 Expenditures and Encumbrances	FY13/FY12 Change	% Change
City Planning and Development								
City Planning & Community Investment	**$ 13,505,129**	$ 14,243,885	$ 13,744,671	$ 239,542	1.7%	$ 14,231,421	$ (726,292)	-5.1%
Community Services								
Library	**39,504,929**	39,291,642	39,504,929	-	0.0%	33,547,852	5,957,077	17.8%
Park & Recreation	**86,700,222**	85,971,850	87,402,425	702,203	0.8%	83,709,795	2,990,427	3.6%
Office of the Assistant COO								
Administration	**2,538,056**	2,931,271	2,781,271	243,215	8.7%	2,147,506	390,550	18.2%
Business Office	**683,044**	1,122,992	1,122,992	439,948	39.2%	955,290	(272,246)	-28.5%
Economic Development	**11,531,119**	6,821,730	12,247,844	716,725	5.9%	4,158,357	7,372,762	177.3%
Human Resources	**2,184,907**	2,404,564	2,404,564	219,657	9.1%	1,781,072	403,835	22.7%
Office of the Assistant Chief Operating Officer	**321,567**	314,036	329,036	7,469	2.3%	310,409	11,158	3.6%
Purchasing & Contracting	**3,097,044**	3,166,747	3,166,747	69,703	2.2%	5,071,429	(1,974,385)	-38.9%
Office of the Chief Financial Officer								
City Comptroller	**10,038,918**	10,195,223	10,195,223	156,305	1.5%	10,072,381	(33,463)	-0.3%
City Treasurer	**19,344,658**	19,648,529	20,235,568	890,910	4.4%	17,663,724	1,680,934	9.5%
Citywide Program Expenditures	**76,406,938**	66,437,965	72,523,731	(3,883,207)	-5.4%	81,687,436	(5,280,498)	-6.5%
Debt Management	**2,136,992**	2,356,856	2,356,856	219,864	9.3%	2,105,826	31,166	1.5%
Department of Information Technology	**483,426**	500,000	500,000	16,574	-	193,067	290,359	150.4%
Financial Management	**3,689,319**	4,209,030	4,009,030	319,711	8.0%	3,759,754	(70,435)	-1.9%
Office of the Chief Financial Officer	**459,101**	841,996	841,996	382,895	45.5%	518,188	(59,087)	-11.4%
Office of the Chief of Staff								
Community & Legislative Services	**3,430,078**	4,102,579	4,102,579	672,501	16.4%	5,219,837	(1,789,759)	-34.3%
Multimedia Services[1]	**490,467**	423,014	493,514	3,047	0.6%	-	490,467	-
Office of the Mayor and COO								
Office of the Mayor and COO	**485,630**	538,024	538,024	52,394	9.7%	519,990	(34,360)	-6.6%
Other								
Tax Anticipation Notes	**2,532,907**	500,000	2,815,755	282,848	10.0%	923,285	1,609,622	174.3%
General Fund Appropriation Reserve [1]	**-**	3,928,250	2,671,250	2,671,250	100.0%	-	-	-
Public Safety and Homeland Security								
Office of Homeland Security	**1,696,307**	1,744,465	1,744,465	48,158	2.8%	1,546,922	149,385	9.7%
Police	**414,102,906**	406,529,645	414,184,613	81,707	0.0%	399,090,502	15,012,404	3.8%
Fire-Rescue	**207,734,606**	201,562,113	207,785,754	51,148	0.0%	208,075,295	(340,689)	-0.2%
Public Utilities								
Water	**2,053,742**	1,706,193	2,106,193	52,451	2.5%	1,350,195	703,547	52.1%
Public Works								
Engineering and Capital Projects	**59,923,448**	61,086,289	60,497,203	573,755	0.9%	57,780,615	2,142,833	3.7%
Environmental Services	**33,999,262**	34,492,606	34,106,310	107,048	0.3%	33,179,408	819,854	2.5%
General Services	**15,406,699**	15,191,845	15,406,698	(1)	0.0%	15,344,963	61,736	0.4%
Public Works	**497,125**	575,749	575,749	78,624	13.7%	1,967,268	(1,470,143)	-74.7%
Real Estate Assets	**4,201,560**	4,541,750	4,341,750	140,190	3.2%	3,782,525	419,035	11.1%
Transportation and Storm Water	**88,143,365**	92,421,891	88,448,422	305,057	0.3%	85,927,312	2,216,053	2.6%
Non-Mayoral								
City Attorney	**43,139,673**	43,602,031	43,460,921	321,248	0.7%	41,859,374	1,280,299	3.1%
City Auditor	**3,163,790**	3,809,105	3,309,105	145,315	4.4%	3,434,617	(270,827)	-7.9%
City Clerk	**4,634,196**	4,809,806	4,811,531	177,335	3.7%	4,495,910	138,286	3.1%
Council Administration	**1,792,328**	2,010,627	1,997,500	205,172	10.3%	2,121,209	(328,881)	-15.5%
City Council - District 1	**1,058,298**	1,180,093	1,149,203	90,905	7.9%	1,007,804	50,494	5.0%
City Council - District 2	**1,056,215**	1,253,507	1,206,507	150,292	12.5%	860,889	195,326	22.7%
City Council - District 3	**1,139,048**	1,287,756	1,264,668	125,620	9.9%	1,015,176	123,872	12.2%
City Council - District 4	**1,056,329**	1,335,955	1,317,227	260,898	19.8%	913,245	143,084	15.7%
City Council - District 5	**987,777**	1,298,905	1,271,532	283,755	22.3%	767,174	220,603	28.8%
City Council - District 6	**1,017,360**	1,190,241	1,145,169	127,809	11.2%	966,316	51,044	5.3%
City Council - District 7	**1,074,480**	1,218,300	1,177,750	103,270	8.8%	1,097,116	(22,636)	-2.1%
City Council - District 8	**1,229,708**	1,336,685	1,321,320	91,612	6.9%	1,124,362	105,346	9.4%
City Council - District 9	**546,313**	629,826	629,826	83,513	13.3%	-	546,313	-
Ethics Commission	**816,574**	928,923	928,923	112,349	12.1%	821,561	(4,987)	-0.6%
Office of the IBA	**1,651,376**	1,701,668	1,700,565	49,189	2.9%	1,563,515	87,861	5.6%
Personnel	**6,503,083**	6,546,590	6,546,590	43,507	0.7%	6,403,166	99,917	1.6%
Total General Fund Expenditures	**$ 1,178,190,019**	**$ 1,163,942,747**	**$ 1,186,423,499**	**$ 8,233,480**	**0.7%**	**$ 1,145,073,058**	**$ 33,116,961**	**2.9%**

[1] New Department in Fiscal Year 2013.

Citywide Program Expenditure Status Report

For the Fiscal Year Ended June 30, 2013

(Unaudited)

	FY13 Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	FY12 Expenditures and Encumbrances	FY13/FY12 Change	% Change
Citywide Program Expenditures								
Assessments To Public Property	**$ 530,109**	$ 463,235	$ 463,235	$ (66,874)	-14.4%	$ 839,894	$ (309,785)	-36.9%
Business Cooperation Program [1]	**344,697**	350,000	350,000	5,303	1.5%	225,915	118,782	52.6%
Citywide Elections	**864,331**	1,800,000	800,000	(64,331)	-8.0%	2,488,726	(1,624,395)	-65.3%
Corporate Master Leases Rent	**10,815,479**	10,683,503	10,683,503	(131,976)	-1.2%	9,790,398	1,025,081	10.5%
Deferred Capital Debt Service [1]	**9,213,044**	8,877,870	8,877,870	(335,174)	-3.8%	-	9,213,044	-
Employee Personal Prop Claims	**-**	5,000	5,000	5,000	100.0%	(34)	34	-100.0%
Insurance	**1,575,524**	1,281,700	1,281,700	(293,824)	-22.9%	1,166,960	408,564	35.0%
McGuigan Settlement	**8,007,672**	7,973,053	7,973,053	(34,619)	-0.4%	7,970,716	36,956	0.5%
Memberships	**728,403**	630,000	630,000	(98,403)	-15.6%	692,030	36,373	5.3%
Preservation of Benefits	**1,405,434**	1,700,000	1,700,000	294,566	17.3%	1,001,753	403,681	40.3%
Property Tax Administration	**3,764,872**	5,102,711	3,551,064	(213,808)	-6.0%	5,597,018	(1,832,146)	-32.7%
Public Liability Claims Xfer-Claims Fund	**12,206,208**	12,206,208	12,206,208	-	-	41,506,208	(29,300,000)	-70.6%
Public Liab Claims Xfer-Reserves [1]	**6,100,000**	6,100,000	6,100,000	-	-	-	6,100,000	-
Public Use Leases [1]	**1,502,488**	1,502,488	1,502,488	-	-	-	1,502,488	-
Redistricting Commission	**-**	-	-	-	-	158,414	(158,414)	100.0%
Special Consulting Services	**3,096,723**	4,300,000	3,450,000	353,277	10.2%	3,711,149	(614,426)	-16.6%
Transfer to Capital Improvement Program	**7,935,766**	-	7,935,766	-	-	1,130,040	6,805,726	602.3%
Transfer to Park Improvement Funds	**7,857,086**	3,003,095	4,554,742	(3,302,344)	-72.5%	4,949,147	2,907,939	58.8%
Transportation Subsidy	**459,102**	459,102	459,102	-	-	459,102	-	-
Total Citywide Program Expenditures	**$ 76,406,938**	**$ 66,437,965**	**$ 72,523,731**	**$ (3,883,207)**	**-5.4%**	**$ 81,687,436**	**$ (5,280,498)**	**-6.5%**

[1] New program in Fiscal Year 2013.

Other Budgeted Funds Revenue Status Report

For the Fiscal Year Ended June 30, 2013

(Unaudited)

	FY13 Revenue	Adopted Budget	Revised Budget	Variance	% Variance	FY12 Revenue	FY13/FY12 Change	% Change
City Planning and Development								
Development Services Enterprise Fund	$ 44,700,034	$ 45,586,082	$ 45,586,082	$ (886,048)	-1.9%	$ 40,186,024	$ 4,514,010	11.2%
Facilities Financing Fund	1,705,249	2,067,150	2,067,150	(361,901)	-17.5%	1,843,589	(138,340)	-7.5%
Mission Bay Improvement Fund	5,378,627	503,095	503,095	4,875,532	969.1%	2,452,535	2,926,092	119.3%
Regional Park Improvements Fund	2,539,403	2,500,000	2,500,000	39,403	1.6%	2,553,336	(13,933)	-0.5%
Solid Waste Local Enforcement Agency Fund	726,311	795,693	795,693	(69,382)	-8.7%	704,492	21,819	3.1%
Community Services								
Environmental Growth Fund 1/3	3,888,513	4,246,484	4,246,484	(357,971)	-8.4%	4,154,196	(265,683)	-6.4%
Environmental Growth Fund 2/3	7,784,736	8,439,470	8,439,470	(654,734)	-7.8%	8,315,363	(530,627)	-6.4%
Golf Course Enterprise Fund	18,564,221	16,558,714	16,558,714	2,005,507	12.1%	17,699,864	864,357	4.9%
Los Penasquitos Canyon Preserve Fund	206,997	186,000	186,000	20,997	11.3%	172,311	34,686	20.1%
Maintenance Assessment District (MAD) Funds	20,390,580	20,343,609	20,343,609	46,971	0.2%	20,040,183	350,397	1.7%
Office of the Assistant COO								
Central Stores Internal Service Fund	12,050,556	13,342,058	13,342,058	(1,291,502)	-9.7%	9,933,671	2,116,885	21.3%
Information Technology								
GIS Fund	1,499,761	1,616,274	1,616,274	(116,513)	-7.2%	1,408,717	91,044	6.5%
Information Technology Fund	7,865,644	7,818,160	7,818,160	47,484	0.6%	5,508,809	2,356,835	42.8%
SAP Support Fund	25,949,825	25,638,857	25,905,857	43,968	0.2%	21,404,040	4,545,785	21.2%
Wireless Communication Technology Fund	8,576,851	8,621,354	8,621,354	(44,503)	-0.5%	9,799,769	(1,222,918)	-12.5%
Office of the Chief Financial Officer								
Risk Management Fund	9,484,225	9,728,039	9,728,039	(243,814)	-2.5%	9,460,886	23,339	0.2%
Office of the Chief of Staff								
Public Art Fund	62,034	-	-	62,034	-	182,405	(120,371)	-66.0%
Major Events Fund-TOT	567,717	-	-	567,717	-	245,916	321,801	130.9%
Special Promotional Program -TOT	75,808,674	74,432,640	74,432,640	1,376,034	1.8%	70,645,977	5,162,697	7.3%
Public Utilities								
Metropolitan Wastewater Fund	406,196,993	410,300,578	410,300,578	(4,103,585)	-1.0%	420,090,278	(13,893,285)	-3.3%
Water Department Fund	448,579,585	467,014,802	467,014,802	(18,435,217)	-3.9%	528,107,659	(79,528,074)	-15.1%
Public Safety and Homeland Security								
Emergency Medical Services Fund	10,459,719	10,750,000	10,827,000	(367,281)	-3.4%	10,328,204	131,515	1.3%
Fire and Lifeguard Facilities Fund	893,806	1,630,125	1,630,125	(736,319)	-45.2%	1,632,449	(738,643)	-45.2%
Junior Lifeguard Program Fund	561,718	567,716	567,716	(5,998)	-1.1%	633,961		
Police Decentralization Fund	5,124,648	5,124,648	5,124,648	-	-	1,824,648	3,300,000	180.9%
Seized and Forfeited Assets Funds	1,764,842	1,010,000	1,010,000	754,842	74.7%	638,147	1,126,695	176.6%
Public Works								
AB 2928 - Transportation Relief Fund	12,078,171	15,248,190	15,248,190	(3,170,019)	-20.8%	18,512,872	(6,434,701)	-34.8%
Automated Refuse Container Fund	854,060	500,000	500,000	354,060	70.8%	887,453	(33,393)	-3.8%
City Airport Fund	4,713,049	4,690,580	4,703,580	9,469	0.2%	4,603,805	109,244	2.4%
Concourse and Parking Garages Fund	2,912,215	2,683,220	2,683,220	228,995	8.5%	2,929,939	(17,724)	-0.6%
Energy Conservation Program Fund	3,605,373	3,926,679	3,926,679	(321,306)	-8.2%	3,241,247	364,126	11.2%
Fleet Services Funds	76,872,634	75,800,717	77,700,717	(828,083)	-1.1%	80,335,031	(3,462,397)	-4.3%
New Convention Center	3,401,302	3,400,000	3,400,000	1,302	0.0%	3,408,911	(7,609)	-0.2%
PETCO Park Fund	17,997,704	17,397,100	17,397,100	600,604	3.5%	18,154,699	(156,995)	-0.9%
Publishing Services Internal Fund	3,124,330	3,773,269	3,773,269	(648,939)	-17.2%	3,819,835	(695,505)	-18.2%
QUALCOMM Stadium Operating Fund	16,616,956	14,922,801	14,922,801	1,694,155	11.4%	15,126,849	1,490,107	9.9%
Recycling Fund	20,205,927	18,826,994	18,826,994	1,378,933	7.3%	21,667,214	(1,461,287)	-6.7%
Refuse Disposal Funds	25,916,783	26,174,497	26,174,497	(257,714)	-1.0%	26,491,856	(575,073)	-2.2%
Storm Drain Fund	5,717,986	5,446,746	5,446,746	271,240	5.0%	5,928,649	(210,663)	-3.6%
Utilities Undergrounding Program Fund	12,514,336	49,444,555	49,444,555	(36,930,219)	-74.7%	48,408,419	(35,894,083)	-74.1%
Other								
Balboa Park/Mission Bay Improvement	1,600,000	1,600,000	1,600,000	-	-	1,509,207	90,793	6.0%
Bond Interest and Redemption Fund	453	-	-	453	-	92,515	(92,062)	-99.5%
Convention Center Complex Funds	14,187,324	14,172,763	14,172,763	14,561	0.1%	15,135,493	(948,169)	-6.3%
Gas Tax Fund	20,727,431	20,920,006	20,920,006	(192,575)	-0.9%	22,299,613	(1,572,182)	-7.1%
Safety Sales Tax Fund	7,996,835	7,781,541	7,993,342	3,493	0.0%	7,379,141	617,694	8.4%
TransNet Extension Fund	30,049,905	27,135,229	27,135,229	2,914,676	10.7%	27,370,356	2,679,549	9.8%
Trolley Extension Reserve Fund	482,058	278,716	278,716	203,342	73.0%	1,220,714	(738,656)	-60.5%
Zoological Exhibits Fund	10,310,086	8,081,538	10,223,744	86,342	0.8%	10,169,022	141,064	1.4%

Other Budgeted Funds Expenditure Status Report

For the Fiscal Year Ended June 30, 2013

(Unaudited)

	FY13 Expenditures and Encumbrances	Adopted Budget	Revised Budget	Variance	% Variance	FY12 Expenditures and Encumbrances	FY13/FY12 Change	% Change
City Planning and Development								
Development Services Enterprise Fund	**$ 41,960,302**	$ 44,139,126	$ 44,139,126	$ 2,178,824	4.9%	$ 38,740,704	$ 3,219,598	8.3%
Facilities Financing Fund	**1,958,788**	2,067,150	2,067,150	108,362	5.2%	1,919,156	39,632	2.1%
Regional Park Improvements Fund	**-**	-	-	-	-	-	-	-
Solid Waste Local Enforcement Agency Fund	**669,871**	851,056	851,056	181,185	21.3%	756,297	(86,426)	-11.4%
Community Services								
Environmental Growth Fund 1/3	**4,367,985**	4,408,198	4,408,198	40,213	0.9%	3,992,103	375,882	9.4%
Environmental Growth Fund 2/3	**8,078,081**	8,078,081	8,078,081	-	-	8,078,081	-	-
Golf Course Enterprise Fund	**14,850,748**	14,757,337	14,757,337	(93,411)	-0.6%	14,412,399	438,349	3.0%
Los Penasquitos Canyon Preserve Fund	**205,900**	201,804	204,804	(1,096)	-0.5%	197,279	8,621	4.4%
Maintenance Assessment District (MAD) Funds	**21,435,942**	33,371,900	33,518,164	12,082,222	36.0%	23,018,997	(1,583,055)	-6.9%
Office of the Assistant COO								
Central Stores Internal Service Fund	**9,400,402**	13,342,058	13,342,058	3,941,656	29.5%	10,694,114	(1,293,712)	-12.1%
Information Technology								
GIS Fund	**1,554,894**	1,640,459	1,640,459	85,565	5.2%	1,175,614	379,280	32.3%
Information Technology Fund	**7,344,189**	9,085,716	9,085,716	1,741,527	19.2%	4,529,899	2,814,290	62.1%
SAP Support Fund	**25,492,270**	25,678,944	26,488,944	996,674	3.8%	20,448,318	5,043,952	24.7%
Wireless Communication Technology Fund	**9,281,134**	9,869,693	9,869,693	588,559	6.0%	9,417,017	(135,883)	-1.4%
Office of the Chief Financial Officer								
Risk Management Fund	**9,033,655**	9,530,180	9,556,180	522,525	5.5%	8,500,989	532,666	6.3%
Office of the Chief of Staff								
Public Art Fund	**90,245**	56,300	335,976	245,731	73.1%	9,493	80,752	850.6%
Major Events Fund- TOT	**805,916**	-	561,768	(244,148)	-43.5%	448,299	357,617	79.8%
Special Promotional program -TOT	**71,362,322**	74,432,640	74,432,640	3,070,318	4.1%	70,632,331	729,991	1.0%
Public Utilities								
Metropolitan Wastewater Fund	**334,127,878**	344,733,177	344,990,436	10,862,558	3.1%	329,469,994	4,657,884	1.4%
Water Department Fund	**422,639,609**	436,924,188	436,924,189	14,284,580	3.3%	397,671,863	24,967,746	6.3%
Public Safety and Homeland Security								
Emergency Medical Services Fund	**14,013,931**	14,995,600	15,835,600	1,821,669	11.5%	15,906,538	(1,892,607)	-11.9%
Fire and Lifeguard Facilities Fund	**1,108,312**	1,676,337	1,676,337	568,025	33.9%	1,580,236	(471,924)	-29.9%
Junior Lifeguard Program Fund	**581,065**	567,716	567,716	(13,349)	-2.4%	467,963	113,102	24.2%
Police Decentralization Fund	**4,522,230**	7,242,553	7,242,553	2,720,323	37.6%	3,415,147	1,107,083	32.4%
Seized and Forfeited Assets Funds	**165,153**	1,499,093	1,499,093	1,333,940	89.0%	999,468	(834,315)	-83.5%
Public Works								
AB 2928 - Transportation Relief Fund	**15,707,690**	15,248,190	25,881,487	10,173,797	39.3%	20,737,930	(5,030,240)	-24.3%
Automated Refuse Container Fund	**642,683**	800,000	800,000	157,317	19.7%	777,545	(134,862)	-17.3%
City Airport Fund	**4,222,554**	5,882,910	5,895,910	1,673,356	28.4%	3,164,832	1,057,722	33.4%
Concourse and Parking Garages Fund	**2,938,454**	2,641,944	2,641,944	(296,510)	-11.2%	2,942,957	(4,503)	-0.2%
Energy Conservation Program Fund	**2,410,708**	2,361,424	2,361,424	(49,284)	-2.1%	2,070,806	339,902	16.4%
Fleet Services Funds	**73,990,665**	66,979,754	103,183,373	29,192,708	28.3%	77,346,772	(3,356,107)	-4.3%
New Convention Center	**3,405,000**	3,405,000	3,405,000	-	-	3,405,278	(278)	-
PETCO Park Fund	**16,177,501**	17,466,309	17,466,309	1,288,808	7.4%	16,562,371	(384,870)	-2.3%
Publishing Services Internal Fund	**2,953,883**	3,388,151	3,388,151	434,268	12.8%	3,679,860	(725,977)	-19.7%
QUALCOMM Stadium Operating Fund	**15,806,136**	16,549,074	16,549,074	742,938	4.5%	16,298,007	(491,871)	-3.0%
Recycling Fund	**19,148,064**	23,300,027	23,300,027	4,151,963	17.8%	18,269,876	878,188	4.8%
Refuse Disposal Funds	**30,590,631**	34,548,056	34,548,056	3,957,425	11.5%	30,766,534	(175,903)	-0.6%
Storm Drain Fund	**5,446,746**	5,446,746	5,446,746	-	-	5,723,207	(276,461)	-4.8%
Utilities Undergrounding Program Fund	**54,257,306**	49,444,555	49,444,555	(4,812,751)	-9.7%	47,620,324	6,636,982	13.9%
Other								
Balboa/Mission Bay Improvement	**2,033,088**	2,059,694	2,059,694	26,606	1.3%	1,425,597	607,491	42.6%
Bond Interest and Redemption Fund	**515,586**	536,617	536,617	21,031	3.9%	2,314,480	(1,798,894)	-77.7%
Convention Center Complex Funds	**13,850,480**	14,140,038	14,140,038	289,558	2.0%	14,889,492	(1,039,012)	-7.0%
Gas Tax Fund	**20,920,006**	20,920,006	20,920,006	-	-	20,521,002	399,004	1.9%
Safety Sales Tax Fund	**7,988,645**	7,781,541	7,993,342	4,697	0.1%	7,383,838	604,807	8.2%
TransNet Extension Fund	**9,091,921**	9,530,515	9,567,147	475,226	5.0%	9,855,010	(763,089)	-7.7%
Trolley Extension Reserve Fund	**1,168,044**	1,180,374	1,180,374	12,330	1.0%	1,170,113	(2,069)	-0.2%
Zoological Exhibits Fund	**10,223,744**	8,081,538	10,223,744	-	-	9,980,324	243,420	2.4%

CIVIC SAN DIEGO

As of the Period Ended 06/30/2013 - Preliminary

BALANCE SHEET

ASSETS	
Cash	$ 2,548,638
Other Short Term	927,930
Long Term	159,487
Total Assets	3,636,055
LIABILITIES	
Short Term	177,057
Long Term	3,458,998
Total Liabilities	3,636,055
TOTAL EQUITY	$ -

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ 6,065,000	$ -	$ 4,756,541	$ -
Non-Operating	-	-	-	-
Total Revenue	6,065,000	-	4,756,541	-
EXPENSES				
Operating	6,065,000	-	4,711,687	-
Non-Operating	-	-	-	-
Total Expenses	6,065,000	-	4,711,687	-
TOTAL CHANGE IN EQUITY	$ -	$ -	$ 44,854	$ -

* If applicable

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 6/30/2013 - UNAUDITED

BALANCE SHEET

ASSETS	
Cash	$ 10,671,163
Other Short Term	1,400,320
Long Term	4,029,545
Total Assets	16,101,028
LIABILITIES	
Short Term	1,085,107
Long Term	-
Total Liabilities	1,085,107
TOTAL EQUITY	$ 15,015,921

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ 16,092,655	$ 16,092,655	$ 15,236,949	$ (855,706)
Non-Operating	-	-	21,458	21,458
Total Revenue	16,092,655	16,092,655	15,258,407	(834,248)
EXPENSES				
Operating	16,092,655	16,092,655	15,022,139	1,070,516
Non-Operating	-	-	-	-
Total Expenses	16,092,655	16,092,655	15,022,139	1,070,516
TOTAL CHANGE IN EQUITY	$ -	$ -	$ 236,268	$ 236,268
Procured Services Activity	$ 515,972	$ 515,972	$ 4,228,390	$ 3,712,418

* If applicable

Note:
Non-Operating expenses represents the use of prior-year net assets.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION
As of the Period Ended 06/30/2013

BALANCE SHEET

ASSETS	
Cash	$ -
Other Short Term	-
Long Term	-
Total Assets	-
LIABILITIES	
Short Term	-
Long Term	-
Other Liabilities	-
Total Liabilities	-
TOTAL EQUITY	$ -

INCOME STATEMENT

	Annual Budget FY 2013	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ 137,798	$ 137,798	$ 84,946	$ 52,852
Non-Operating	-	-	813	(813)
Total Revenue	137,798	137,798	85,759	52,039
EXPENSES				
Operating	137,798	137,798	86,138	51,660
Non-Operating	-	-	(363,650)	363,650
Total Expenses	137,798	137,798	(277,512)	415,310
TOTAL CHANGE IN EQUITY	$ -	$ -	$ 363,270	$ (363,270)

* If applicable

SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)

As of the Period Ended 06/30/2013

BALANCE SHEET

ASSETS	
Cash	$ 237,014,562
Other Short Term	211,543,698
Long Term	5,940,100,164
Total Assets	6,388,658,424
LIABILITIES	
Short Term	612,119,557
Long Term	493,035,130
Total Liabilities	1,105,154,687
TOTAL EQUITY	$ 5,283,503,737

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ -	$ -	$ -	$ -
Non-Operating	-	-	-	-
Total Revenue	-	-	-	-
EXPENSES				
Operating	39,330,444	-	39,294,800	-
Non-Operating		-	-	-
Total Expenses	39,330,444	-	39,294,800	-
TOTAL CHANGE IN EQUITY	$ (39,330,444)	$ -	$ (39,294,800)	$ -

* If applicable

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 06/30/2013 - preliminary/unaudited

BALANCE SHEET

ASSETS	
Cash	$ 30,464,703
Other Short Term	201,034,820
Long Term	442,889,698
Total Assets	674,389,221
LIABILITIES	
Short Term	101,443,019
Long Term	128,892,419
Total Liabilities	230,335,438
TOTAL EQUITY	$ 444,053,783

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD** Actual	YTD Variance
REVENUE				
Operating	$ 92,127,385	$ 92,127,385	$ 34,757,111	$ 57,370,274
Non-Operating	256,939,000	256,939,000	196,867,798	60,071,202
Total Revenue	349,066,385	349,066,385	231,624,909	117,441,476
EXPENSES				
Operating	343,175,701	343,175,701	204,315,433	138,860,268
Non-Operating	5,890,684	5,890,684	5,950,169	(59,485)
Total Expenses	349,066,385	349,066,385	210,265,602	138,800,783
TOTAL CHANGE IN EQUITY	$ -	$ -	$ 21,359,307	$ (21,359,307)

* Annual Budget Operating Revenue includes prior year carryover
Annual Budget Operating Expenses include reserves

** Actual YTD operating expenses does not include commitments