



THE CITY OF SAN DIEGO
REPORT TO THE CITY COUNCIL

DATE ISSUED: January 14, 2010 REPORT NO:
ATTENTION: Budget and Finance Committee
SUBJECT: Financial Performance Report (Charter Section 39 Report)
As of November 30, 2009

REQUESTED ACTION: Accept report.

STAFF RECOMMENDATION: Accept report.

SUMMARY:


The attached report provides year-to-date totals for expenditures and revenues of the General Fund and other budgeted funds. This report includes actual (unaudited) expenditure and revenue data from July 1, 2009 through November 30, 2009 (Periods 1 through 5). The budgets presented include the original FY10 adopted budget, the current FY10 revised budget, and period-to-date budgets which represent operational department staff's estimated apportionment of departmental budgets through the designated accounting period.

FISCAL CONSIDERATIONS: N/A

PREVIOUS COUNCIL and/or COMMITTEE ACTION: N/A

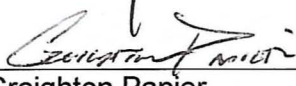
COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A


Kenton C. Whitfield
City Comptroller


Clay Schoen
Financial Operations Manager


Mary Lewis
Chief Financial Officer


Creighton Papier
Principal Accountant

Attachment:
Financial Performance Report (Charter Section 39 Report) As of November 30, 2009

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FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2010

As of November 30, 2009



Department of Finance
Office of the City Comptroller

Performance at a Glance

General Fund Revenues
General Fund Expenditures
Water Department Revenues
Water Department Expenses
Sewer Funds Revenue
Sewer Funds Expenses

	<i>Period Performance</i>	<i>Year-to-Year Performance</i>	<i>Page Number</i>
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General Fund Expenditures	▲	▼	7
Water Department Revenues	▲	▼	9
Water Department Expenses	▼	▼	9
Sewer Funds Revenue	▼	▼	10
Sewer Funds Expenses	▼	▲	10

Purpose, Scope, and Content

This report is intended to serve as a summary of the financial activity for the City of San Diego through November 30, 2009. 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 following report, including the attached supporting schedules, provides a comparative analysis of the activities between the current and previous fiscal year. This type of analysis results in a variance between two definite values rather than between one definite value and an estimate. Nevertheless, comparisons to the Period-to-Date Budget continue to be important and are therefore included in the supporting schedules as an informational item. The General Fund Revenue and Expenditure sections of this report also include summary tables showing the top five variances between Period-to-Date estimates and actual balances. Period-to-Date Budget information, which was recently submitted by departments, is continually monitored and updated throughout the fiscal year.

Additionally, Financial Performance Reports issued by the Office of the City Comptroller in Fiscal Year 2010 contain data generated by the City's newly implemented Enterprise Resource Program. As is the case with all financial system conversions, a period of testing and verifying the quality of data following implementation is imperative in order to identify and resolve any operational or financial reporting discrepancies.

Furthermore, the attached schedules contain **un-audited** information, were not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes, and should not be relied upon for making investment decisions. Likewise, this report is not a replacement for the City of San Diego's Comprehensive Annual Financial Report (CAFR). For additional information about the City's financial reporting, please visit the internet at:
<http://www.sandiego.gov/comptroller/reports/index.shtml>.

This report was prepared as of November 30, 2009 (Period 5). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of November 30, 2008.

This report includes the following components:	<u>Page #</u>
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General Fund

SUMMARY

As of November 30, 2009, General Fund revenues totaled \$190.1 million which represents a \$32.6 million (14.6%) decrease from the same point last year. This variance is mainly due to decreases in Sales Taxes, Fines & Forfeitures revenue, and Services & Transfers. Additionally, actual revenues are \$50.7 million (21.0%) lower than the Fiscal Year 2010 Period-to-Date Budget.

General Fund expenditures totaled \$456.6 million as of November 30, 2009 which marks a decrease of \$22.9 million (4.8%) from the same point last year. However, actual expenditures are relatively consistent with the amounts projected in the Fiscal Year 2010 Period-to-Date Budget.

Upon the conclusion of Period 5, year-to-date General Fund expenditures exceed revenues by approximately \$266.4 million; however, once the \$48.9 million of encumbered commitments are taken into account, this difference grows to approximately \$315.3 million. This relationship is illustrated in the following table.

General Fund Status Summary			
	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>FY10 YTD Actuals</u>
Revenues	\$ 1,129,706,375	\$ 1,130,271,341	\$ 190,140,605
Expenditures	1,129,706,375	1,130,271,341	456,589,319
	<u>\$ -</u>	<u>\$ -</u>	(266,448,714)
Encumbrances			48,870,669
Net Impact			<u>\$ (315,319,383)</u>

The pattern of expenditures exceeding revenue is typical during the first half of the fiscal year. This negative equity position is reversed, however, by revenue generated in excess of expenditures which has historically occurred in the second half of the fiscal year. Realizing that this concept is consistent with the operating activity in previous years, the current deficit impact to General Fund equity is not indicative of projected year-end performance.

Additionally, the Chief Financial Officer released a memo on September 10, 2009 which explained Management's decision to eliminate the use of "prior year" budgets. Prior to Fiscal Year 2010, regular operating funds retained a prior year budget as a means to preserve appropriations for encumbered commitments that are in place at the end of a fiscal year. However, beginning in Fiscal Year 2010, the new policy states that prior year budgets will be eliminated and expenditures related to prior year commitments will consume current year budget. Therefore, the expenditure information contained in this report includes activity related to prior year commitments as well as current year activity. This policy change is currently in the process of being implemented; however, once completed, the Mayor and Council will notice an improvement in the transparency of the City's financial reporting as well as to budgetary control.

General Fund Summary (42% of Year Completed)

	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>FY10 Year-to-Date Actuals</u>	<u>% of Revised Budget</u>	<u>FY10/FY09 Change</u>	<u>FY09 Year-to-Date Actuals</u>	<u>FY09 Year-End Totals</u>	<u>% of FY09 Year-End Total</u>
Revenue								
Property Taxes	\$ 382,627,885	\$ 382,627,885	\$ 25,079,171	6.6%	\$ 1,667,910	\$ 23,411,261	\$ 398,743,287	5.9%
Safety Sales Taxes	7,057,580	7,057,580	2,031,910	28.8%	(479,722)	2,511,632	6,864,621	36.6%
Sales Taxes	210,141,169	210,141,169	34,798,679	16.6%	(8,095,628)	42,894,307	206,053,023	20.8%
Transient Occupancy Taxes	75,907,285	75,907,285	21,778,088	28.7%	(4,028,627)	25,806,715	74,165,454	34.8%
Property Transfer Taxes	4,511,178	4,511,178	1,285,760	28.5%	(295,054)	1,580,814	4,592,037	34.4%
Licenses & Permits	34,097,903	34,097,903	9,845,355	28.9%	(1,391,457)	11,236,812	31,268,162	35.9%
Fines & Forfeitures	32,890,758	32,890,758	5,452,483	16.6%	(5,500,796)	10,953,279	32,449,674	33.8%
Interest & Dividends	4,091,471	4,091,471	2,798,384	68.4%	(1,443,403)	4,241,787	9,271,366	45.8%
Franchises	73,716,929	73,716,929	14,845,726	20.1%	938,689	13,907,037	65,096,597	21.4%
Rents & Concessions	41,509,244	41,509,244	14,153,722	34.1%	(1,277,083)	15,430,805	40,436,616	38.2%
Motor Vehicle License Fees	3,900,000	3,900,000	905,972	23.2%	(772,684)	1,678,656	4,555,917	36.8%
Revenues From Other Agencies	3,807,587	3,938,164	1,473,789	37.4%	(1,185,777)	2,659,566	8,560,995	31.1%
Charges for Current Services	32,242,124	32,242,124	13,139,720	40.8%	(4,203,376)	17,343,096	47,827,678	36.3%
Services & Transfers	218,844,571	218,713,994	40,443,230	18.5%	(7,230,962)	47,674,192	192,549,436	24.8%
Miscellaneous Revenues	4,360,691	4,925,657	2,108,616	42.8%	726,908	1,381,708	4,058,301	34.0%
Total General Fund Revenue	\$ 1,129,706,375	\$ 1,130,271,341	\$ 190,140,605	16.8%	\$ (32,571,062)	\$ 222,711,667	\$ 1,126,493,164	19.8%
Expenditures								
Personnel Services	\$ 516,133,494	\$ 516,133,494	\$ 210,290,755	40.7%	\$ (10,448,823)	\$ 220,739,578	\$ 526,808,955	41.9%
Total PE	516,133,494	516,133,494	210,290,755	40.7%	(10,448,823)	220,739,578	526,808,955	41.9%
Fringe Benefits	269,391,323	269,391,323	109,474,746	40.6%	(10,243,945)	119,718,691	281,275,239	42.6%
Supplies	24,150,332	24,110,815	6,001,821	24.9%	(5,292,392)	11,294,213	24,551,522	46.0%
Contracts	182,758,472	181,752,200	61,332,937	33.7%	(9,422,361)	70,755,298	171,112,501	41.4%
Information Technology	30,913,252	32,110,047	13,676,680	42.6%	552,241	13,124,439	33,109,005	39.6%
Energy & Utilities	32,398,514	32,408,638	15,814,777	48.8%	6,643,898	9,170,879	31,857,710	28.8%
Other	62,915,557	63,054,236	37,505,951	59.5%	5,128,123	32,377,828	60,984,777	53.1%
Capital Expenditure	5,586,387	5,402,194	223,603	4.1%	(508,499)	732,102	2,469,153	29.6%
Debt	5,459,044	5,908,394	2,268,049	38.4%	731,710	1,536,339	4,107,405	37.4%
Total NPE	613,572,881	614,137,847	246,298,564	40.1%	(12,411,225)	258,709,789	609,467,312	42.4%
Total General Fund Expenditures	\$ 1,129,706,375	\$ 1,130,271,341	\$ 456,589,319	40.4%	\$ (22,860,048)	\$ 479,449,367	\$ 1,136,276,267	42.2%
General Fund Encumbrances			48,870,669		(12,413,605)	61,284,274	31,636,667	
Net Impact	\$ -	\$ -	\$ (315,319,383)		\$ 2,702,591	\$ (318,021,974)	\$ (41,419,770)	

GENERAL FUND BUDGET RECONCILIATION

One action, which was authorized in the Fiscal Year 2010 Appropriation Ordinance, has affected the Adopted Budget as of November 30, 2009 and is detailed in the table presented below. Net appropriations have increased by \$564,966 as a result of interest earnings in the Tax & Revenue Anticipation Notes fund. This appropriation adjustment was offset by a corresponding increase to estimated revenue.

General Fund Budget Reconciliation

Estimated Revenue		
Action	Authority	Amount
FY2010 Adopted Budget	O-19887	\$ 1,129,706,375
Appropriation increase for TANS interest earnings	O-19887	564,966
Final FY2010 Revised Budget		\$ 1,130,271,341

Expenditure Appropriations		
Action	Authority	Amount
FY2010 Adopted Budget	O-19887	\$ 1,129,706,375
Appropriation increase for TANS interest earnings	O-19887	564,966
Final FY2010 Revised Budget		\$ 1,130,271,341

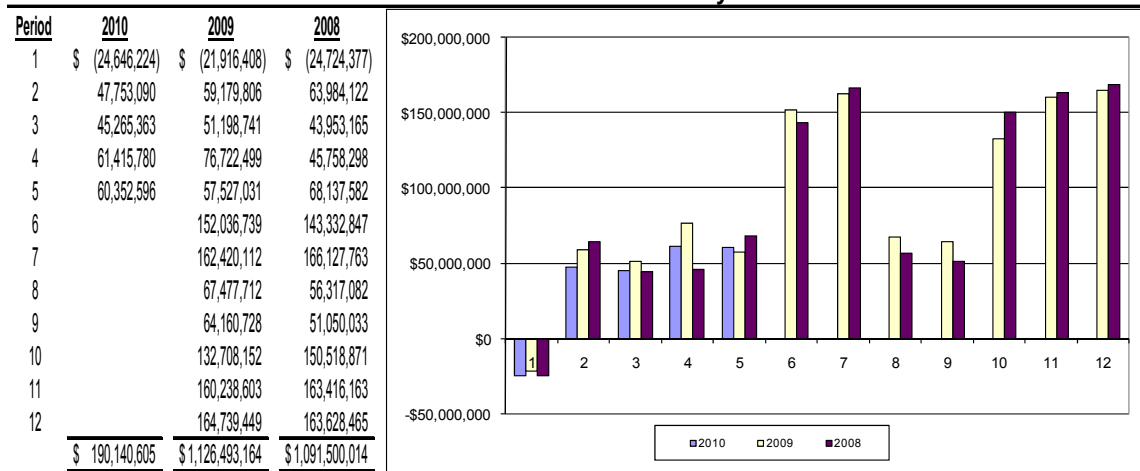
Expenditure Appropriation increases were funded by:

Excess Revenue	\$	564,966
General Fund Reserves	\$	-

GENERAL FUND REVENUE

General Fund revenues totaled \$190.1 million which is \$32.6 million (14.6%) lower than this point last year and is \$50.7 million (21.0%) lower than estimated in the Period-to-Date Budget. The following table illustrates the historical trend of the City's revenue as well as a comparison to the revenue generated as of Period 5 of Fiscal Year 2010.

General Fund Revenue Analysis



The following is a discussion of revenue categories with significant year-to-year changes in actual operating activity.

- *Sales Taxes* revenue totaled \$34.8 million which is \$8.1 million less than this point last year and is primarily due to the economic downturn.
- *Transient Occupancy Taxes* revenue totaled \$21.8 million which is \$4.0 million less than this point last year and is primarily due to the slowdown in the tourism market.
- *Fines & Forfeitures* revenue totaled \$5.5 million which is \$5.5 million less than this point last year. This variance is primarily due to a delay in the reconciliation of the Parking Citation receipts clearing account as well as to the receipt of a one-time litigation settlement (\$3.7 million) in Fiscal Year 2009 which was not received in Fiscal Year 2010.
- *Charges for Current Services* revenue totaled \$13.1 million which is \$4.2 million less than this point last year. This variance is partially due to a one-time reimbursement in Fiscal Year 2009 related to the October 2007 Wildfires (\$1.1 million) and partially due to a decrease in services provided by the Police, Fire-Rescue, Engineering & Capital Projects, and Park & Recreation departments.
- *Services & Transfers* revenue totaled \$40.4 million which is \$7.2 million less than this point last year. This variance is primarily due to delays of budgeted transfers of Gas Tax and Parking Garage funds as well as to a delay of the TOT transfer due to lower than anticipated revenue.

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

General Fund Revenue Period-to-Date Budget Variance Analysis				
Category	PTD	FY10 YTD	Variance	%
	Budget	Actuals		
Services & Transfers	\$ 50,719,128	\$ 40,443,230	\$ (10,275,898)	-20.3%
Property Taxes	33,131,500	25,079,171	(8,052,329)	-24.3%
Fines & Forfeitures	13,389,517	5,452,483	(7,937,034)	-59.3%
Rents & Concessions	21,267,189	14,153,722	(7,113,467)	-33.4%
Sales Taxes	41,756,659	34,798,679	(6,957,980)	-16.7%
Remaining Revenue Categories	80,547,172	70,213,320	(10,333,852)	-12.8%
Total General Fund Revenues	\$ 240,811,165	\$ 190,140,605	\$ (50,670,560)	-21.0%

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

GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$456.6 million which is a \$22.9 million (4.8%) decrease from last year. Additionally, General Fund expenditures are \$842,580 (0.2%) lower than estimated in the Period-to-Date Budget. As previously discussed in the summary section of this report, General Fund expenditures presented in this report includes activity related to both current and prior year commitments. The discussion below addresses the expenditure categories with significant changes from last year.

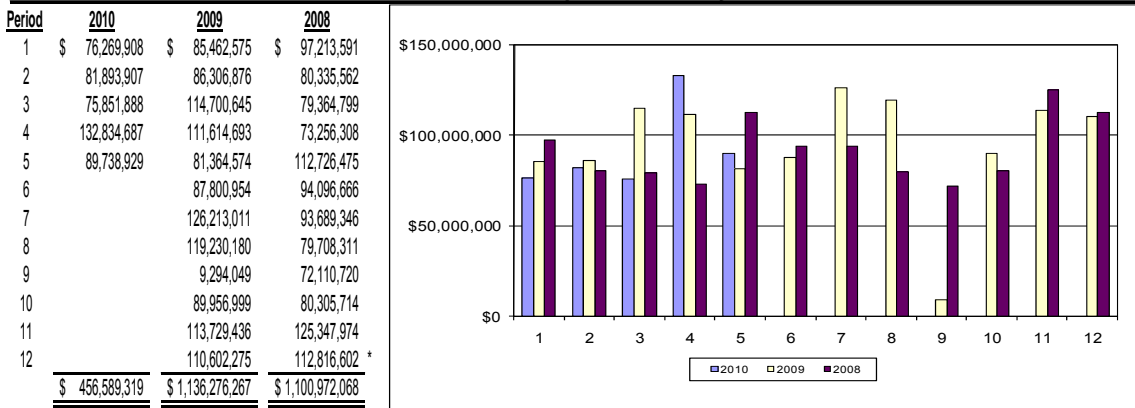
- *Personnel Services* expenditures are down \$10.4 million from this point last year which is primarily due to decreases in labor services in the Police and Fire-Rescue departments.
- *Fringe Benefits* expenditures are down \$10.2 million from this point last year which is primarily due to a decrease in general retirement and flexible benefit plan expenditures as a result of the decrease in Personnel expenditures.
- *Contracts* expenditures are down \$9.4 million from this point last year which is mainly due to lower General Services street maintenance expenditures.
- *Energy & Utilities* expenditures are up \$6.6 million from this point last year which is primarily due to a timing difference of the \$6.6 million Wireless Communications transfer.
- *Other* expenditures are up \$5.1 million from this point last year which is mainly due to the transfer for a Lease Revenue Bond interest payment in the General Services department which did not exist in Fiscal Year 2009.

General Fund Expenditures By Category

<u>Category</u>	<u>Revised Budget</u>	<u>FY10 YTD Actuals</u>	<u>FY09 YTD Actuals</u>	<u>YTD Change</u>	<u>%</u>
Personnel Services	\$ 516,133,494	\$ 210,290,755	\$ 220,739,578	\$ (10,448,823)	-4.7%
Fringe Benefits	269,391,323	109,474,746	119,718,691	(10,243,945)	-8.6%
Supplies	24,110,815	6,001,821	11,294,213	(5,292,392)	-46.9%
Contracts	181,752,200	61,332,937	70,755,298	(9,422,361)	-13.3%
Information Technology	32,110,047	13,676,680	13,124,439	552,241	4.2%
Energy & Utilities	32,408,638	15,814,777	9,170,879	6,643,898	72.4%
Other	63,054,236	37,505,951	32,377,828	5,128,123	15.8%
Capital Expenditure	5,402,194	223,603	732,102	(508,499)	-69.5%
Debt	5,908,394	2,268,049	1,536,339	731,710	47.6%
Total Expenditures	\$ 1,130,271,341	\$ 456,589,319	\$ 479,449,367	\$ (22,860,048)	-4.8%

The following exhibit illustrates the historical trend of the City’s expenditures as well as a comparison to the expenditures incurred as of November 30, 2009.

General Fund Expenditure Analysis



*This amount does not include the \$55.0 million transfer to the Emergency Reserve.

The following discussion addresses the departments with significant year-to-year changes in actual operating activity.

- *Citywide Program Expenditures* totaled \$30.7 million which is \$7.2 million lower than this point last year and is primarily due to a decrease in Citywide Election charges and transfers to the Public Liability Claims Fund as well as to a timing difference of a property insurance payment.
- *Police* expenditures totaled \$157.6 million which is \$2.2 million lower than this point last year and is primarily due to a decrease in Personnel expenditures.
- *Fire-Rescue* expenditures totaled \$80.9 million which is \$3.5 million lower than this point last year and is mainly due to a decrease in Personnel expenditures.
- *General Services* expenditures totaled \$25.4 million which is \$7.0 million lower than this point last year and is primarily due to lower street maintenance expenditures.
- *Storm Water* expenditures totaled \$14.7 million which is \$5.3 million higher than this point last year. This variance is mainly due to an increase of transfers to fund capital improvement projects as well as to an increase in contractual expenditures.

The following table compares actual expenditures to the corresponding amounts reported in the Period-to-Date Budget and identifies the departments with the five largest variances.

General Fund Expenditure Period-to-Date Budget Variance Analysis				
Department	Period-to-Date Budget	FY10 Actuals	Variance	%
Storm Water	\$ 9,224,079	\$ 14,672,060	\$ (5,447,981)	-59.1%
Fire-Rescue	76,283,477	80,868,675	(4,585,198)	-6.0%
Police	161,903,610	157,631,159	4,272,451	2.6%
Library	16,175,401	13,911,766	2,263,635	14.0%
Citywide Program Expenditures	32,070,727	30,709,087	1,361,640	4.2%
Remaining Departments	161,774,605	158,796,572	2,978,033	1.8%
Total Expenditures	\$ 457,431,899	\$ 456,589,319	\$ 842,580	0.2%

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

Other Budgeted Funds

WATER DEPARTMENT

Water Department revenue totaled \$166.1 million which is a \$36.7 million (18.1%) decrease from last year and is primarily due to a delay of bond reimbursements related to CIP expenses. Additionally, revenue in the department is \$42.0 million (20.2%) below the Period-to-Date Budget.

Water Department expenses totaled \$170.8 million which is a \$6.6 million (3.7%) decrease from last year and is primarily due to timing differences of Reimbursement Agreement transactions. In addition, Water Department expenses are \$17.2 million (11.2%) higher than the Period-to-Date Budget.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$12.2 million and CIP expenses exceed CIP revenue by \$16.9 million. In aggregate, year-to-date expenses exceed revenue by \$4.7 million. However, once the \$73.3 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$78.0 million.

Water Fund Summary

	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Operations				
Revenue	\$ 386,037,272	\$ 135,623,397	\$ -	\$ 135,623,397
Expenses	352,443,584	123,473,175	17,376,485	140,849,660
	<u>33,593,688</u>	<u>12,150,222</u>	<u>(17,376,485)</u>	<u>(5,226,263)</u>
Capital Improvement Project				
Revenue	127,593,000	30,430,651	-	30,430,651
Expenses	150,202,063	47,305,047	55,912,238	103,217,285
	<u>(22,609,063)</u>	<u>(16,874,396)</u>	<u>(55,912,238)</u>	<u>(72,786,634)</u>
Contingency Reserve	31,671,700	-	-	-
Net Impact	<u>\$ (20,687,075)</u>	<u>\$ (4,724,174)</u>	<u>\$ (73,288,723)</u>	<u>\$ (78,012,897)</u>

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

SEWER FUNDS

Sewer Funds revenue totaled \$145.2 million which marks a decrease of \$11.4 million (7.3%) from last fiscal year and is primarily due to bond drawdown that has not been processed, lower capacity in building permits, and posting delays. However, revenue in the department is \$13.2 million (10.0%) higher than the Period-to-Date Budget.

Sewer expenses totaled \$126.0 million which is up \$14.2 million (12.7 %) from last year and is primarily due to increased activity related to CIP projects. Additionally, Sewer expenses are \$14.0 million (12.5%) higher than the Period-to-Date Budget.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$27.1 million and CIP expenses exceed CIP revenue by \$7.9 million. In aggregate, year-to-date revenue exceeds expenses by \$19.2 million. However, once the \$191.7 million of encumbered commitments are taken into account, year-to-date expenses and encumbrances exceed revenue by \$172.6 million.

Sewer Department Summary				
	<u>Revised Budget</u>	<u>Year-to-Date Actuals</u>	<u>Year-to-Date Encumbrances</u>	<u>Year-to-Date Actuals w/ Encumbrances</u>
Operations				
Revenue	\$ 378,707,556	\$ 127,241,483	\$ -	\$ 127,241,483
Expenses	<u>343,899,673</u>	<u>100,141,712</u>	<u>125,781,900</u>	<u>225,923,612</u>
	<u>34,807,883</u>	<u>27,099,771</u>	<u>(125,781,900)</u>	<u>(98,682,129)</u>
Capital Improvement Project				
Revenue	70,625,000	17,927,442	-	17,927,442
Expenses	<u>134,057,316</u>	<u>25,855,732</u>	<u>65,946,331</u>	<u>91,802,063</u>
	<u>(63,432,316)</u>	<u>(7,928,290)</u>	<u>(65,946,331)</u>	<u>(73,874,621)</u>
Contingency Reserve	15,394,852	-	-	-
Net Impact	<u>\$ (44,019,285)</u>	<u>\$ 19,171,481</u>	<u>\$ (191,728,231)</u>	<u>\$ (172,556,750)</u>

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

Capital Improvement Projects

Year-to-date Capital Improvement Project (CIP) expenditures totaled \$116.0 million which is an increase of \$13.6 million (13.3%) from last year's expenditures of \$102.4 million. A significant amount of this variance is due to increased CIP activities in the Sewer Funds and additional funding received by the Water Department which enabled additional construction contracts for three water treatment plants as well as for water main replacement projects.

The following tables present the 25 largest projects currently within the City based on year-to-date expenditures. Also included are project-to-date expenditures.

Building and Land

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ONESD CAPITAL	\$ 9,874,376	\$ 6,376,103	\$ 6,376,103
METRO FACILITIES CONTROL SYS UPGRADE	8,056,871	3,447,649	1,997,660
LOGAN HEIGHTS BRANCH LIBR	11,209,097	10,436,195	1,521,919

Water

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ALVARADO WTP-OZONE IMPROVEMENTS (PH IV)	\$ 59,171,122	\$ 37,869,320	\$ 9,962,805
MIRAMAR WTP CNTRCT C OZONE EQUIP/INSTALL	25,298,663	19,935,767	6,061,017
RANCHO PEN WTR PUMP STATION NO. 2	13,801,105	9,827,970	3,304,748
OTAY WATER TRTMNT PLNT UPGRADE - PHASE I	28,014,892	21,461,935	3,233,730
MIRAMAR WTP FLOC & SEDIMENTATION BASIN	61,461,885	54,899,151	2,503,984
OTAY WATER TRTMNT PLNT UPGRADE - PH. II	14,893,625	11,476,229	1,826,814
ALVARADO WTP REHAB FLOC/SED BASIN PH 3	8,461,009	2,216,767	1,574,953
DESIGN/BUILD 555 - WATER GROUP 903	4,151,499	3,152,224	1,195,457
WATER GROUP 532	5,338,103	2,754,545	1,098,041
CASTIRON REPLACEMENT	13,641,996	11,355,482	864,798

Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPELINE REHAB PH G-1	\$ 8,834,988	\$ 4,855,941	\$ 1,798,090
SEWER & WATER GRP 684A	4,518,147	3,451,137	1,456,200
PIPELINE REHAB PH H-1	6,585,361	3,453,851	1,442,323
SEWER GROUP 703 SEWER MAIN REPLACEMENT	3,290,434	1,724,753	1,200,349
OLD ROSE CYN TS RELOCATION	6,335,820	1,984,707	941,362

Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
ASPHALT OVERLAY GROUP I FY09	\$ 10,269,419	\$ 6,687,801	\$ 6,484,887
N HARBOR DR O/NAVY ESTUARY SEISMIC RETRO	17,584,481	14,132,270	3,121,302
FIRST AVENUE BRIDGE OVER MAPLE CANYON	13,767,953	7,145,819	1,519,317
DISTRICT 2 BLOCK 2-E UUD	4,721,283	2,231,865	1,407,494
ASPHALT OVERLAY GROUP II-FY08	9,968,829	9,616,489	921,655

Storm Drains

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MURPHY CANYON ROAD STORM DRAIN REPAIR	\$ 6,475,725	\$ 2,273,491	\$ 2,273,491

Parks

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
TAYLOR STREET SLOPE RECONSTRUCTION	\$ 1,226,848	\$ 1,065,021	\$ 858,132

General Fund Revenue Status Report
As of Period 5, Ended November 30, 2009 (42% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09 Period-to-Date Revenue	FY10/FY09 Change	% Change
Property Taxes	\$ 25,079,171	\$ 382,627,885	6.6%	\$ 33,131,500	\$ (8,052,329)	-24.3%	\$ 23,411,261	\$ 1,667,910	7.1%
Safety Sales Taxes	2,031,910	7,057,580	28.8%	2,409,554	(377,644)	-15.7%	2,511,632	(479,722)	-19.1%
Sales Taxes	34,798,679	210,141,169	16.6%	41,756,659	(6,957,980)	-16.7%	42,894,307	(8,095,628)	-18.9%
Transient Occupancy Taxes	21,778,088	75,907,285	28.7%	26,412,805	(4,634,717)	-17.5%	25,806,715	(4,028,627)	-15.6%
Property Transfer Taxes	1,285,760	4,511,178	28.5%	1,483,167	(197,407)	-13.3%	1,580,814	(295,054)	-18.7%
Licenses & Permits									
Business Taxes	3,098,713	8,781,861	35.3%	3,063,852	34,861	1.1%	3,706,691	(607,978)	-16.4%
Rental Unit Taxes	540,700	6,775,000	8.0%	472,142	68,558	14.5%	672,283	(131,583)	-19.6%
Parking Meters	2,834,322	6,900,000	41.1%	2,894,194	(59,872)	-2.1%	2,819,078	15,244	0.5%
Refuse Collector Business Taxes	327,900	1,000,000	32.8%	416,665	(88,765)	-21.3%	427,740	(99,840)	-23.3%
Other Misc Licenses & Permits	3,043,720	10,641,042	28.6%	4,268,838	(1,225,118)	-28.7%	3,611,020	(567,300)	-15.7%
Total Licenses & Permits	9,845,355	34,097,903	28.9%	11,115,691	(1,270,336)	-11.4%	11,236,812	(1,391,457)	-12.4%
Fines & Forfeitures									
Parking Citations	-	17,323,315	-	7,218,045	(7,218,045)	-100.0%	3,947,307	(3,947,307)	-100.0%
Municipal Court	2,823,429	7,813,809	36.1%	3,116,455	(293,026)	-9.4%	2,936,522	(113,093)	-3.9%
Negligent Impound	1,099,288	2,850,000	38.6%	1,187,500	(88,212)	-7.4%	1,224,165	(124,877)	-10.2%
Other Misc Fines & Forfeitures	1,529,766	4,903,634	31.2%	1,867,517	(337,751)	-18.1%	2,845,285	(1,315,519)	-46.2%
Total Fines & Forfeitures	5,452,483	32,890,758	16.6%	13,389,517	(7,937,034)	-59.3%	10,953,279	(5,500,796)	-50.2%
Interest & Dividends	2,798,384	4,091,471	68.4%	1,490,327	1,308,057	87.8%	4,241,787	(1,443,403)	-34.0%
Franchises									
SDG&E	9,911,090	41,410,761	23.9%	11,100,422	(1,189,332)	-10.7%	9,610,034	301,056	3.1%
CATV	1,783,327	18,091,168	9.9%	4,584,433	(2,801,106)	-61.1%	2,184,723	(401,396)	-18.4%
Refuse Collection	2,407,791	11,330,000	21.3%	2,327,299	80,492	3.5%	2,016,906	390,885	19.4%
Other Franchises	743,518	2,885,000	25.8%	642,356	101,162	15.7%	95,374	648,144	679.6%
Total Franchises	14,845,726	73,716,929	20.1%	18,654,510	(3,808,784)	-20.4%	13,907,037	938,689	6.7%
Rents & Concessions									
Mission Bay	8,892,610	28,036,208	31.7%	16,280,649	(7,388,039)	-45.4%	10,758,914	(1,866,304)	-17.3%
Pueblo Lands	2,025,582	5,327,472	38.0%	2,193,553	(167,971)	-7.7%	1,771,687	253,895	14.3%
Other Rents and Concessions	3,235,530	8,145,564	39.7%	2,792,987	442,543	15.8%	2,900,204	335,326	11.6%
Total Rents & Concessions	14,153,722	41,509,244	34.1%	21,267,189	(7,113,467)	-33.4%	15,430,805	(1,277,083)	-8.3%
Motor Vehicle License Fees	905,972	3,900,000	23.2%	1,542,661	(636,689)	-41.3%	1,678,656	(772,684)	-46.0%
Revenues from Other Agencies	1,473,789	3,938,164	37.4%	1,248,508	225,281	18.0%	2,659,566	(1,185,777)	-44.6%
Charges for Current Services	13,139,720	32,242,124	40.8%	13,093,927	45,793	0.3%	17,343,096	(4,203,376)	-24.2%
Services & Transfers	40,443,230	218,713,994	18.5%	50,719,128	(10,275,898)	-20.3%	47,674,192	(7,230,962)	-15.2%
Miscellaneous Revenue	2,108,616	4,925,657	42.8%	3,096,022	(987,406)	-31.9%	1,381,708	726,908	52.6%
Total General Fund Revenue	\$ 190,140,605	\$ 1,130,271,341	16.8%	\$ 240,811,165	\$ (50,670,560)	-21.0%	\$ 222,711,667	\$ (32,571,062)	-14.6%

General Fund Expenditure Status Report
As of Period 5, Ended November 30, 2009 (42% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09 Period-to-Date Expenditure	FY10/FY09 Change	% Change
City Planning and Development									
City Planning & Community Investment	\$ 4,101,559	\$ 14,802,681	27.7%	\$ 3,787,128	\$ (314,431)	-8.3%	\$ 4,260,111	\$ (158,552)	-3.7%
Development Services	2,348,197	6,530,597	36.0%	2,478,177	129,980	5.2%	2,734,900	(386,703)	-14.1%
Community Services									
Library	13,911,766	37,068,257	37.5%	16,175,401	2,263,635	14.0%	15,741,958	(1,830,192)	-11.6%
Park & Recreation	33,660,552	85,952,859	39.2%	34,029,981	369,429	1.1%	35,527,908	(1,867,356)	-5.3%
Office of the Assistant COO									
Administration	1,161,313	3,915,763	29.7%	1,328,076	166,763	12.6%	578,169	583,144	100.9%
Business Office	374,019	1,456,057	25.7%	360,533	(13,486)	-3.7%	644,731	(270,712)	-42.0%
Department of Information Technology	6,642,950	16,511,184	40.2%	6,774,353	131,403	1.9%	7,734,502	(1,091,552)	-14.1%
Human Resources	988,824	2,466,151	40.1%	882,287	(106,537)	-12.1%	424,662	564,162	132.8%
Office of the Assistant Chief Operating Officer	111,520	526,242	21.2%	124,262	12,742	10.3%	-	111,520	100.0%
Purchasing & Contracting	1,452,877	4,267,264	34.0%	1,404,058	(48,819)	-3.5%	1,638,829	(185,952)	-11.3%
Office of the Chief Financial Officer									
Appropriated Reserve	-	1,666,935	-	-	-	-	-	-	-
City Comptroller	4,676,286	10,598,676	44.1%	4,450,268	(226,018)	-5.1%	4,380,431	295,855	6.8%
City Treasurer	5,332,299	17,866,743	30.2%	5,762,833	370,534	6.4%	5,103,434	289,865	5.7%
Citywide Program Expenditures	30,709,087	51,594,748	59.5%	32,070,727	1,361,640	4.2%	37,914,613	(7,205,526)	-19.0%
Debt Management	959,279	2,632,092	36.4%	936,795	(22,484)	-2.4%	954,685	4,594	0.5%
Financial Management	1,554,752	3,788,279	41.0%	1,572,316	17,564	1.1%	1,788,808	(234,056)	-13.1%
Office of the Chief Financial Officer	248,796	879,473	28.3%	219,086	(29,710)	-13.6%	288,661	(39,865)	-13.8%
Office of the Chief of Staff									
Community & Legislative Services	2,108,324	5,878,025	35.9%	2,450,927	342,603	14.0%	1,697,439	410,885	24.2%
Office of the Mayor and COO									
Office of the Mayor and COO	261,754	642,234	40.8%	274,686	12,932	4.7%	285,300	(23,546)	-8.3%
Other									
Tax Anticipation Notes	142,915	1,891,297	7.6%	1,318,308	1,175,393	89.2%	471,042	(328,127)	-69.7%
Public Safety and Homeland Security									
Office of Homeland Security	499,234	1,536,220	32.5%	494,765	(4,469)	-0.9%	659,154	(159,920)	-24.3%
Police	157,631,159	398,258,568	39.6%	161,903,610	4,272,451	2.6%	159,820,364	(2,189,205)	-1.4%
Fire-Rescue	80,868,675	191,092,571	42.3%	76,283,477	(4,585,198)	-6.0%	84,414,100	(3,545,425)	-4.2%
Public Utilities									
Water ¹	568,397	1,994,583	28.5%	831,075	262,678	31.6%	1,124,017	(555,620)	-49.4%
Public Works									
Engineering and Capital Projects	25,221,534	63,344,067	39.8%	24,957,689	(263,845)	-1.1%	23,387,723	1,833,811	7.8%
Environmental Services	14,914,772	37,270,592	40.0%	15,018,482	103,710	0.7%	16,617,710	(1,702,938)	-10.2%
General Services	25,383,654	61,393,308	41.3%	24,713,416	(670,238)	-2.7%	32,424,253	(7,040,599)	-21.7%
Public Works	109,503	314,407	34.8%	123,499	13,996	11.3%	107,188	2,315	2.2%
Real Estate Assets	1,343,029	3,798,100	35.4%	1,437,906	94,877	6.6%	1,634,187	(291,158)	-17.8%
Storm Water	14,672,060	37,651,248	39.0%	9,224,079	(5,447,981)	-59.1%	9,375,892	5,296,168	56.5%
Non-Mayoral									
City Attorney	15,111,206	37,790,631	40.0%	16,187,352	1,076,146	6.6%	15,739,436	(628,230)	-4.0%
City Auditor	791,716	2,531,417	31.3%	840,302	48,586	5.8%	584,455	207,261	35.5%
City Clerk	1,734,732	4,404,528	39.4%	1,778,233	43,501	2.4%	1,796,217	(61,485)	-3.4%
Council Administration	648,515	1,712,081	37.9%	732,065	83,550	11.4%	698,252	(49,737)	-7.1%
City Council - District 1	361,964	939,500	38.5%	406,877	44,913	11.0%	401,922	(39,958)	-9.9%
City Council - District 2	354,508	939,500	37.7%	417,302	62,794	15.0%	279,500	75,008	26.8%
City Council - District 3	370,724	966,986	38.3%	399,840	29,116	7.3%	407,046	(36,322)	-8.9%
City Council - District 4	333,838	939,500	35.5%	393,848	60,010	15.2%	425,690	(91,852)	-21.6%
City Council - District 5	343,444	971,500	35.4%	403,969	60,525	15.0%	340,501	2,943	0.9%
City Council - District 6	368,603	971,500	37.9%	441,965	73,362	16.6%	385,000	(16,397)	-4.3%
City Council - District 7	414,293	971,500	42.6%	433,012	18,719	4.3%	405,454	8,839	2.2%
City Council - District 8	362,776	971,500	37.3%	402,822	40,046	9.9%	417,344	(54,568)	-13.1%
Ethics Commission	395,538	891,287	44.4%	374,299	(21,239)	-5.7%	408,052	(12,514)	-3.1%
Office of the IBA	616,304	1,453,234	42.4%	597,707	(18,597)	-3.1%	610,056	6,248	1.0%
Personnel	2,362,072	6,227,456	37.9%	2,234,106	(127,966)	-5.7%	2,268,336	93,736	4.1%
Miscellaneous ²	-	-	-	-	-	-	2,547,335	(2,547,335)	-100.0%
Total General Fund Expenditures	\$ 456,589,319	\$ 1,130,271,341	40.4%	\$ 457,431,899	\$ 842,580	0.2%	\$ 479,449,367	\$ (22,860,048)	-4.8%

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

² Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2010.

Citywide Program Expenditure Status Report
As of Period 5, Ended November 30, 2009 (42% Completed)
(Unaudited)

	Period-to-Date Expenditure	Revised Budget	% Consumed	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09		
							Period-to-Date Expenditure	FY10/FY09 Change	% Change
Citywide Program Expenditures									
Annual Audit	\$ -	\$ 98,703	-	\$ -	\$ -	-	\$ 510,307	\$ (510,307)	-100.0%
Assessments To Public Property	-	450,235	-	250,000	250,000	100.0%	199,486	(199,486)	-100.0%
Citywide Elections	-	2,000,000	-	-	-	-	1,070,510	(1,070,510)	-100.0%
Corporate Master Leases Rent	3,622,826	9,350,765	38.7%	3,896,150	273,324	7.0%	4,801,265	(1,178,439)	-24.5%
Employee Personal Prop Claims	1,344	5,000	26.9%	1,812	468	25.8%	2,063	(719)	-34.9%
Insurance	18,914	1,358,129	1.4%	1,316,415	1,297,501	98.6%	1,206,297	(1,187,383)	-98.4%
Memberships	614,699	531,297	115.7%	583,500	(31,199)	-5.3%	587,195	27,504	4.7%
Preservation of Benefits	1,158,000	1,425,000	81.3%	500,000	(658,000)	-131.6%	1,110,078	47,922	4.3%
Property Tax Administration	52,042	4,639,984	1.1%	130,000	77,958	60.0%	135,433	(83,391)	-61.6%
Public Liability Claims Xfer-Claims Fund	25,071,350	25,071,350	100.0%	25,071,350	-	-	28,000,000	(2,928,650)	-10.5%
Special Consulting Services	30,912	1,350,000	2.3%	252,000	221,088	87.7%	291,129	(260,217)	-89.4%
Transfer to Park Improvement Funds	-	5,036,208	-	-	-	-	-	-	-
Transportation Subsidy	139,000	278,077	50.0%	69,500	(69,500)	-100.0%	-	139,000	100.0%
Miscellaneous ¹	-	-	-	-	-	-	850	(850)	-100.0%
Total Citywide Program Expenditures	\$ 30,709,087	\$ 51,594,748	59.5%	\$ 32,070,727	\$ 1,361,640	4.2%	\$ 37,914,613	\$ (7,205,526)	-19.0%

¹ Miscellaneous programs defined as those unbudgeted in Fiscal Year 2010.

Other Budgeted Funds Revenue Status Report
As of Period 5, Ended November 30, 2009 (42% Completed)
(Unaudited)

	Period-to-Date Revenue	Revised Budget	% Recognized	Period-to-Date Budget	Period-to-Date Variance	% Variance	FY09 Period-to-Date Revenue	FY10/FY09 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 16,762,103	\$ 45,868,370	36.5%	\$ 19,111,690	\$ (2,349,587)	-12.3%	\$ 16,954,145	\$ (192,042)	-1.1%
Facilities Financing Fund	688,587	2,337,579	29.5%	806,543	(117,956)	-14.6%	866,368	(177,782)	-20.5%
HUD Programs Administration Fund ¹	3,390	2,358,969	0.1%	982,900	(979,510)	-99.7%	-	3,390	100.0%
Mission Bay Improvement Fund	56,829	2,536,208	2.2%	-	56,829	100.0%	48,264	8,565	17.7%
Redevelopment Fund	1,194,189	3,399,596	35.1%	1,375,000	(180,811)	-13.1%	1,214,962	(20,773)	-1.7%
Regional Park Improvements Fund	45,998	2,500,000	1.8%	-	45,998	100.0%	46,292	(294)	-0.6%
Solid Waste Local Enforcement Agency Fund	414,303	857,528	48.3%	549,686	(135,383)	-24.6%	315,601	98,702	31.3%
Community Services									
Environmental Growth Fund 1/3	1,106,852	4,654,696	23.8%	1,545,620	(438,768)	-28.4%	1,086,925	19,927	1.8%
Environmental Growth Fund 2/3	2,210,524	9,255,891	23.9%	3,082,714	(872,190)	-28.3%	2,175,315	35,208	1.6%
Golf Course Enterprise Fund	7,206,632	17,013,019	42.4%	7,458,707	(252,075)	-3.4%	6,973,504	233,128	3.3%
Library Grants Fund	-	455,000	-	-	-	-	3,239	(3,239)	-100.0%
Los Penasquitos Canyon Preserve Fund	10,420	176,000	5.9%	3,478	6,942	199.6%	6,250	4,170	66.7%
Office of the Assistant COO									
Central Stores Internal Service Fund	121,687	23,780,557	0.5%	9,765,664	(9,643,977)	-98.8%	12,680,623	(12,558,936)	-99.0%
Information Technology Fund	336,249	3,164,595	10.6%	-	336,249	100.0%	177,077	159,173	89.9%
Office of the Chief Financial Officer									
Risk Management Fund	3,220,096	7,895,579	40.8%	3,122,647	97,449	3.1%	2,817,623	402,473	14.3%
SAP Support ¹	(12,671)	12,898,704	-0.1%	-	(12,671)	-100.0%	-	(12,671)	-100.0%
Office of the Chief of Staff									
Public Art Fund	-	30,000	-	-	-	-	-	-	-
Special Promotional Program -TOT	19,539,017	80,477,372	24.3%	30,551,079	(11,012,062)	-36.0%	26,369,704	(6,830,687)	-25.9%
Public Utilities									
Metropolitan Wastewater Fund	145,168,925	449,332,556	32.3%	131,964,547	13,204,378	10.0%	156,530,808	(11,361,883)	-7.3%
Water Department Fund	166,054,048	513,630,272	32.3%	208,061,393	(42,007,345)	-20.2%	202,789,727	(36,735,679)	-18.1%
Public Safety and Homeland Security									
Emergency Medical Services Fund	2,043,127	7,327,295	27.9%	2,287,115	(243,988)	-10.7%	1,753,472	289,655	16.5%
Fire and Lifeguard Facilities Fund	536,247	1,617,570	33.2%	-	536,247	100.0%	546,788	(10,541)	-1.9%
Police Decentralization Fund	2,000,000	7,824,648	25.6%	3,912,324	(1,912,324)	-48.9%	-	2,000,000	100.0%
Seized and Forfeited Assets Funds	698,164	1,000,000	69.8%	416,665	281,499	67.6%	534,099	164,065	30.7%
STOP- Serious Traffic Offenders Program	146,508	1,200,000	12.2%	499,995	(353,487)	-70.7%	388,362	(241,854)	-62.3%
Public Works									
AB 2928 - Transportation Relief Fund	2,831,602	15,535,558	18.2%	2,728,555	103,047	3.8%	3,268,512	(436,910)	-13.4%
Automated Refuse Container Fund	266,529	500,000	53.3%	208,330	58,199	27.9%	266,330	199	0.1%
City Airport Fund	2,498,611	5,434,888	46.0%	1,851,771	646,840	34.9%	2,255,542	243,069	10.8%
Concourse and Parking Garages Fund	1,382,344	3,323,005	41.6%	1,328,337	54,007	4.1%	1,342,006	40,338	3.0%
Energy Conservation Program Fund	224,918	2,002,305	11.2%	1,688,849	(1,463,931)	-86.7%	246,825	(21,906)	-8.9%
Fleet Services Funds	35,015,437	90,272,345	38.8%	-	35,015,437	100.0%	36,493,529	(1,478,093)	-4.1%
New Convention Center	5,463,241	4,153,439	131.5%	2,002,646	3,460,595	172.8%	1,995,777	3,467,464	173.7%
PETCO Park Fund	7,175,502	17,701,165	40.5%	7,178,815	(3,313)	-	5,017,123	2,158,379	43.0%
Publishing Services Internal Fund	1,357,221	5,475,862	24.8%	2,005,607	(648,386)	-32.3%	1,921,604	(564,383)	-29.4%
QUALCOMM Stadium Operating Fund	4,885,870	18,672,629	26.2%	2,854,485	2,031,385	71.2%	6,881,945	(1,996,074)	-29.0%
Recycling Fund	9,353,150	15,866,794	58.9%	6,104,577	3,248,573	53.2%	9,403,076	(49,926)	-0.5%
Refuse Disposal Funds	13,317,564	30,594,511	43.5%	13,537,109	(219,545)	-1.6%	15,529,279	(2,211,715)	-14.2%
Storm Drain Fund	2,392,444	6,046,746	39.6%	2,537,599	(145,155)	-5.7%	2,436,475	(44,031)	-1.8%
Utilities Undergrounding Program Fund	23,921,473	50,030,432	47.8%	12,538,006	11,383,467	90.8%	12,185,555	11,735,918	96.3%
Wireless Communication Technology Fund ¹	8,689,483	8,967,673	96.9%	8,517,673	171,810	2.0%	-	8,689,483	100.0%
Other									
Balboa/Mission Bay Improvement	4,707,982	5,468,428	86.1%	2,278,510	2,429,472	106.6%	6,190,208	(1,482,226)	-23.9%
Bond Interest and Redemption Fund	179,847	1,996,510	9.0%	22,915	156,932	684.8%	193,448	(13,601)	-7.0%
Convention Center Complex Funds	76,216	14,159,142	0.5%	-	76,216	100.0%	4,307,633	(4,231,417)	-98.2%
Gas Tax Fund	7,621,012	24,644,732	30.9%	11,999,418	(4,378,406)	-36.5%	13,220,336	(5,599,324)	-42.4%
TransNet Extension Fund	74,815	34,299,528	0.2%	-	74,815	100.0%	8,779,262	(8,704,447)	-99.1%
Trolley Extension Reserve Fund	529,318	942,078	56.2%	392,530	136,788	34.8%	39,146	490,172	1252.2%
Zoological Exhibits Fund	808,823	9,679,780	8.4%	-	808,823	100.0%	731,667	77,155	10.5%

¹ This fund was established in Fiscal year 2010.

Other Budgeted Funds Expenditure Status Report
As of Period 5, Ended November 30, 2009 (42% Completed)
(Unaudited)

	Period-to-Date Expenditures	Revised Budget	% Consumed	Period-to-Date Budget*	Period-to-Date Variance	% Variance	FY09 Period-to-Date Expenditures	FY10/FY09 Change	% Change
City Planning and Development									
Development Services Enterprise Fund	\$ 14,207,145	\$ 44,009,130	32.3%	\$ 12,459,790	\$ (1,747,355)	-14.0%	\$ 18,411,365	\$ (4,204,220)	-22.8%
Facilities Financing Fund	742,556	2,473,364	30.0%	722,088	(20,468)	-2.8%	781,450	(38,894)	-5.0%
HUD Programs Administration Fund ¹	727,516	2,300,196	31.6%	942,944	215,428	22.8%	-	727,516	100.0%
Mission Bay Improvement Fund	39,721	2,536,208	1.6%	-	(39,721)	-100.0%	41,418	(1,697)	-4.1%
Redevelopment Fund	1,338,622	3,399,596	39.4%	1,441,533	102,911	7.1%	1,395,799	(57,177)	-4.1%
Regional Park Improvements Fund	954,110	2,500,000	38.2%	-	(954,110)	-100.0%	342,500	611,610	178.6%
Solid Waste Local Enforcement Agency Fund	257,384	894,705	28.8%	345,645	88,261	25.5%	246,556	10,828	4.4%
Community Services									
Environmental Growth Fund 1/3	1,061,103	5,552,099	19.1%	912,884	(148,219)	-16.2%	1,256,234	(195,131)	-15.5%
Environmental Growth Fund 2/3	858,722	8,896,882	9.7%	713,888	(144,834)	-20.3%	1,001,098	(142,376)	-14.2%
Golf Course Enterprise Fund	4,239,403	13,685,717	31.0%	4,165,240	(74,163)	-1.8%	4,181,101	58,302	1.4%
Library Grants Fund	-	455,000	-	156,781	156,781	100.0%	114,338	(114,338)	-100%
Los Penasquitos Canyon Preserve Fund	74,817	194,838	38.4%	70,372	(4,445)	-6.3%	87,586	(12,769)	-14.6%
Office of the Assistant COO									
Central Stores Internal service Fund	7,425,518	23,780,557	31.2%	9,852,117	2,426,599	24.6%	10,429,486	(3,003,968)	-28.8%
Information Technology Fund	3,635,333	4,304,839	84.4%	1,479,322	(2,156,011)	-145.7%	3,958,722	(323,389)	-8.2%
Office of the Chief Financial Officer									
Risk Management Fund	3,622,613	9,100,205	39.8%	3,518,073	(104,540)	-3.0%	3,508,124	114,489	3.3%
SAP Support ¹	6,172,240	12,592,861	49.0%	4,004,173	(2,168,067)	-54.1%	-	6,172,240	100.0%
Office of the Chief of Staff									
Public Art Fund	10,269	30,000	34.2%	1,031	(9,238)	-896.0%	23,227	(12,958)	-55.8%
Special Promotional program -TOT	22,998,616	80,477,372	28.6%	30,281,347	7,282,731	24.1%	28,155,490	(5,156,874)	-18.3%
Public Utilities									
Metropolitan Wastewater Fund	125,997,444	493,351,841	25.5%	112,029,089	(13,968,355)	-12.5%	111,843,163	14,154,281	12.7%
Water Department Fund	170,778,222	534,317,347	32.0%	153,568,397	(17,209,825)	-11.2%	177,364,308	(6,586,086)	-3.7%
Public Safety and Homeland Security									
Emergency Medical Services Fund	2,592,970	7,154,723	36.2%	2,619,711	26,741	1.0%	2,366,405	226,565	9.6%
Fire and Lifeguard Facilities Fund	551,155	1,663,782	33.1%	782,200	231,045	29.5%	553,892	(2,737)	-0.5%
Police Decentralization Fund	916,090	7,824,648	11.7%	3,260,265	2,344,175	71.9%	187,637	728,453	388.2%
Seized and Forfeited Assets Funds	1,225,599	2,042,684	60.0%	851,095	(374,504)	-44.0%	1,487,278	(261,679)	-17.6%
STOP- Serious Traffic Offenders Program	339,691	1,200,000	28.3%	366,205	26,514	7.2%	427,437	(87,746)	-20.5%
Public Works									
AB 2928 - Transportation Relief Fund	-	15,535,558	-	-	-	-	-	-	-
Automated Refuse Container Fund	184,568	500,000	36.9%	208,330	23,762	11.4%	71,207	113,361	159.2%
City Airport Fund	1,957,868	3,100,398	63.1%	1,520,512	(437,356)	-28.8%	1,758,681	199,187	11.3%
Concourse and Parking Garages Fund	765,582	3,984,236	19.2%	2,532,775	1,767,193	69.8%	2,576,601	(1,811,019)	-70.3%
Energy Conservation Program Fund	779,935	1,845,379	42.3%	750,062	(29,873)	-4.0%	665,149	114,786	17.3%
Fleet Services Funds	33,920,063	86,120,515	39.4%	34,052,629	132,566	0.4%	30,973,594	2,946,469	9.5%
New Convention Center	3,484,497	3,905,278	89.2%	1,627,195	(1,857,302)	-114.1%	3,782,665	(298,168)	-7.9%
PETCO Park Fund	6,742,180	23,423,234	28.8%	7,396,536	654,356	8.8%	6,047,484	694,696	11.5%
Publishing Services Internal Fund	2,344,550	5,475,862	42.8%	1,940,630	(403,920)	-20.8%	1,900,237	444,313	23.4%
QUALCOMM Stadium Operating Fund	6,984,625	18,080,125	38.6%	9,042,284	2,057,659	22.8%	6,762,597	222,028	3.3%
Recycling Fund	6,973,498	21,695,273	32.1%	7,154,182	180,684	2.5%	8,028,287	(1,054,789)	-13.1%
Refuse Disposal Funds	10,073,739	36,765,823	27.4%	13,553,326	3,479,587	25.7%	9,600,549	473,190	4.9%
Storm Drain Fund	1,272,142	6,046,746	21.0%	1,511,687	239,544	15.8%	1,280,693	(8,551)	-0.7%
Utilities Undergrounding Program Fund	323,825	1,173,395	27.6%	421,625	97,800	23.2%	353,312	(29,487)	-8.3%
Wireless Communication Technology Fund ¹	2,818,585	10,055,665	28.0%	4,002,244	1,183,659	29.6%	-	2,818,585	100.0%
Other									
Balboa/Mission Bay Improvement	5,024,881	9,041,884	55.6%	3,334,270	(1,690,611)	-50.7%	6,140,702	(1,115,821)	-18.2%
Bond Interest and Redemption Fund	2,183,493	2,327,798	93.8%	2,327,798	144,305	6.2%	2,123,780	59,713	2.8%
Convention Center Complex Funds	6,856,164	21,784,341	31.5%	9,758,544	2,902,380	29.7%	6,996,375	(140,211)	-2.0%
Gas Tax Fund	6,539,541	24,644,732	26.5%	8,123,295	1,583,754	19.5%	9,159,179	(2,619,638)	-28.6%
TransNet Extension Fund	2,505,898	34,299,528	7.3%	2,230,456	(275,442)	-12.3%	3,061,286	(555,388)	-18.1%
Trolley Extension Reserve Fund	492,795	6,074,131	8.1%	2,530,875	2,038,080	80.5%	94,138	398,657	423.5%
Zoological Exhibits Fund	-	9,679,780	-	-	-	-	247,968	(247,968)	-100.0%

* Period-To-Date Budgets do not include Capital Improvement Project transactions.

¹ This fund was established in Fiscal Year 2010.

APPENDICES

Financial information for the City's component units as of Period 5, Fiscal Year 2010 is included in the following appendices. 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: Centre City Development Corporation

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 (not available)

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

CENTRE CITY DEVELOPMENT CORPORATION

As of the Period Ended 11/30/09

BALANCE SHEET

ASSETS

Cash	\$ 952,917
Other Short Term	545,464
Long Term	568,339
Total Assets	<u>2,066,720</u>

LIABILITIES

Short Term	337,242
Long Term	1,729,478
Total Liabilities	<u>2,066,720</u>

TOTAL EQUITY	<u>\$ -</u>
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INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
REVENUE		
Operating	\$ 8,900,000	\$ 2,704,714
Non-Operating	-	-
Total Revenue	<u>8,900,000</u>	<u>2,704,714</u>
EXPENSES		
Operating	8,900,000	2,704,714
Non-Operating	-	-
Total Expenses	<u>8,900,000</u>	<u>2,704,714</u>
TOTAL CHANGE IN EQUITY	<u>\$ -</u>	<u>\$ -</u>

-Year-to-Date Budget information is not available

SAN DIEGO DATA PROCESSING CORPORATION

As of the Period Ended 11/30/09

BALANCE SHEET

ASSETS

Cash	\$ 2,064,531
Other Short Term	9,499,253
Long Term	<u>11,730,896</u>
Total Assets	<u>23,294,680</u>

LIABILITIES

Short Term	9,777,044
Long Term	<u>365,390</u>
Total Liabilities	<u>10,142,434</u>

TOTAL EQUITY	<u><u>\$ 13,152,246</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	\$ 44,576,150	\$ 18,586,931	\$ 18,868,943	\$ 282,012
Non-Operating	<u>50,000</u>	<u>20,833</u>	<u>126,174</u>	<u>105,341</u>
Total Revenue	<u>44,626,150</u>	<u>18,607,764</u>	<u>18,995,117</u>	<u>387,353</u>
EXPENSES				
Operating	45,226,150	18,874,223	18,257,393	(616,830)
Non-Operating	<u>2,000,000</u>	<u>626,550</u>	<u>1,282,872</u>	<u>656,322</u>
Total Expenses	<u>47,226,150</u>	<u>19,500,773</u>	<u>19,540,265</u>	<u>39,492</u>
TOTAL CHANGE IN EQUITY	<u><u>\$ (2,600,000)</u></u>	<u><u>\$ (893,009)</u></u>	<u><u>\$ (545,148)</u></u>	<u><u>\$ 347,861</u></u>

Note:

Non-Operating expenses represents the use of prior-year net assets for the OneSD Project.

SOUTHEASTERN ECONOMIC DEVELOPMENT CORPORATION

As of the Period Ended 11/30/09

BALANCE SHEET

ASSETS

Cash	\$	111,363
Other Short Term		222,842
Long Term		33,735
Total Assets		<u>367,940</u>

LIABILITIES

Short Term		34,479
Long Term		294,270
Other Liabilities.....		42,190
Total Liabilities		<u>370,939</u>

TOTAL EQUITY	\$	<u>(2,999)</u>
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INCOME STATEMENT

	<u>Annual Budget FY2010</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
REVENUE				
Operating	\$ 2,345,600	\$ 977,333	\$ 812,193	\$ (165,140)
Non-Operating	-	-	-	-
Total Revenue	<u>2,345,600</u>	<u>977,333</u>	<u>812,193</u>	<u>(165,140)</u>
EXPENSES				
Operating	2,345,600	977,333	860,594	(116,739)
Non-Operating	-	-	-	-
Total Expenses	<u>2,345,600</u>	<u>977,333</u>	<u>860,594</u>	<u>(116,739)</u>
TOTAL CHANGE IN EQUITY ..	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48,400)</u>	<u>\$ (48,400)</u>

Reconciliation of Total Change in Equity (Posted as of JUN09 Previous FY)

Reduction of Revenue for PY voided Check	19,700
Reverse to Expense for Prepaid billed in PY	36,616
Decrease to Expense for an Accrual billed in PY	(7,916)
	<u>48,400</u>

San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 10/31/09

BALANCE SHEET

ASSETS

Cash	\$	416,573,126
Other Short Term		4,044,326,849
Long Term		365,623,909
Total Assets		4,826,523,884

LIABILITIES

Short Term		780,898,078
Long Term		365,515,706
Total Liabilities		1,146,413,784

TOTAL EQUITY	\$	3,680,110,100
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INCOME STATEMENT

	Annual Budget	YTD Actual
REVENUE		
Operating	\$ -	\$ -
Non-Operating	-	-
Total Revenue	-	-
EXPENSES		
Operating	38,709,206	11,042,142
Non-Operating	-	-
Total Expenses	38,709,206	11,042,142
TOTAL CHANGE IN EQUITY	\$ (38,709,206)	\$ (11,042,142)

-Year-to-Date Budget information is not available