



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

DATE ISSUED: December 4, 2009 REPORT NO:  
ATTENTION: Budget and Finance Committee  
SUBJECT: Financial Performance Report (Charter Section 39 Report)  
As of October 31, 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 October 31, 2009 (Periods 1 through 4). 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 October 31, 2009

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# FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2010

As of October 31, 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***

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This report is intended to serve as a summary of the financial activity for the City of San Diego through October 31, 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 October 31, 2009 (Period 4). Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of October 31, 2008.

This report includes the following components:	<u>Page #</u>
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<b>Other Budgeted Funds</b>	<b>9</b>
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## General Fund

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### SUMMARY

As of October 31, 2009, General Fund revenues totaled \$129.8 million which represents a \$35.4 million (21.4%) decrease from the same point last year and is mainly due to decreases in Sales Taxes, Fines & Forfeitures revenue, and Services & Transfers. Additionally, actual revenues are \$32.1 million (19.8%) lower than the Fiscal Year 2010 Period-to-Date Budget.

General Fund expenditures totaled \$366.9 million as of October 31, 2009 which marks a decrease of \$16.6 million (4.3%) from the same point last year. Additionally, actual expenditures are \$3.3 million (0.9%) higher than the Fiscal Year 2010 Period-to-Date Budget.

Upon the conclusion of Period 4, year-to-date General Fund expenditures exceed revenues by approximately \$237.1 million; however, once the \$50.1 million of encumbered commitments are taken into account, this difference grows to approximately \$287.2 million. This relationship is illustrated in the following table.

<b>General Fund Status Summary</b>			
	<b>Adopted Budget</b>	<b>Revised Budget</b>	<b>FY10 YTD Actuals</b>
Revenues	\$ 1,129,706,375	\$ 1,130,271,341	\$ 129,788,009
Expenditures	1,129,706,375	1,130,271,341	366,850,390
	<u>\$ -</u>	<u>\$ -</u>	(237,062,381)
Encumbrances			50,117,405
<b>Net Impact</b>			<u><b>\$ (287,179,786)</b></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 (33% 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>
<b>Revenue</b>								
Property Taxes	\$ 382,627,885	\$ 382,627,885	\$ 14,756,316	3.9%	\$ 66,087	\$ 14,690,229	\$ 398,743,287	3.7%
Safety Sales Taxes	7,057,580	7,057,580	1,548,139	21.9%	(385,184)	1,933,323	6,864,621	28.2%
Sales Taxes	210,141,169	210,141,169	23,144,779	11.0%	(3,855,288)	27,000,067	206,053,023	13.1%
Transient Occupancy Taxes	75,907,285	75,907,285	17,806,224	23.5%	(2,143,652)	19,949,876	74,165,454	26.9%
Property Transfer Taxes	4,511,178	4,511,178	914,923	20.3%	(186,489)	1,101,412	4,592,037	24.0%
Licenses & Permits	34,097,903	34,097,903	8,046,273	23.6%	(1,744,111)	9,790,384	31,268,162	31.3%
Fines & Forfeitures	32,890,758	32,890,758	4,187,147	12.7%	(5,572,192)	9,759,339	32,449,674	30.1%
Interest & Dividends	4,091,471	4,091,471	2,268,876	55.5%	(1,267,519)	3,536,395	9,271,366	38.1%
Franchises	73,716,929	73,716,929	3,035,285	4.1%	(1,086,669)	4,121,954	65,096,597	6.3%
Rents & Concessions	41,509,244	41,509,244	12,065,703	29.1%	(1,967,744)	14,033,447	40,436,616	34.7%
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	1,009,957	25.6%	(1,269,702)	2,279,659	8,560,995	26.6%
Charges for Current Services	32,242,124	32,242,124	10,755,978	33.4%	(3,363,621)	14,119,599	47,827,678	29.5%
Services & Transfers	218,844,571	218,713,994	27,518,406	12.6%	(12,583,000)	40,101,406	192,549,436	20.8%
Miscellaneous Revenues	4,360,691	4,925,657	1,824,031	37.0%	735,139	1,088,892	4,058,301	26.8%
<b>Total General Fund Revenue</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,130,271,341</b>	<b>\$ 129,788,009</b>	<b>11.5%</b>	<b>\$ (35,396,629)</b>	<b>\$ 165,184,638</b>	<b>\$ 1,126,493,164</b>	<b>14.7%</b>
<b>Expenditures</b>								
Personnel Services	\$ 516,133,494	\$ 516,133,494	\$ 171,300,984	33.2%	\$ (9,013,901)	\$ 180,314,885	\$ 526,808,955	34.2%
<b>Total PE</b>	<b>516,133,494</b>	<b>516,133,494</b>	<b>171,300,984</b>	<b>33.2%</b>	<b>(9,013,901)</b>	<b>180,314,885</b>	<b>526,808,955</b>	<b>34.2%</b>
Fringe Benefits	269,391,323	269,391,323	89,265,298	33.1%	(7,944,212)	97,209,510	281,275,239	34.6%
Supplies	24,150,332	24,097,306	4,782,095	19.8%	(3,855,902)	8,637,997	23,743,184	36.4%
Contracts	182,758,472	182,041,292	50,276,360	27.6%	4,272,088	46,004,272	149,497,925	30.8%
Information Technology	30,913,252	31,657,956	12,493,758	39.5%	603,615	11,890,143	30,576,749	38.9%
Energy & Utilities	32,398,514	32,406,638	7,512,951	23.2%	657,470	6,855,481	31,848,421	21.5%
Other	62,915,557	63,052,736	29,859,212	47.4%	(1,222,753)	31,081,965	59,724,393	52.0%
Capital Expenditure	5,586,387	5,582,202	139,340	2.5%	(100,327)	239,667	2,052,157	11.7%
Debt	5,459,044	5,908,394	1,220,392	20.7%	34,972	1,185,420	4,107,405	28.9%
<b>Total NPE</b>	<b>613,572,881</b>	<b>614,137,847</b>	<b>195,549,406</b>	<b>31.8%</b>	<b>(7,555,049)</b>	<b>203,104,455</b>	<b>582,825,473</b>	<b>34.8%</b>
<b>Total General Fund Expenditures</b>	<b>\$ 1,129,706,375</b>	<b>\$ 1,130,271,341</b>	<b>\$ 366,850,390</b>	<b>32.5%</b>	<b>\$ (16,568,950)</b>	<b>\$ 383,419,340</b>	<b>\$ 1,109,634,428</b>	<b>34.6%</b>
<b>General Fund Encumbrances</b>			50,117,405		8,802,750	41,314,655	27,401,680	
<b>Net Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (287,179,786)</b>		<b>\$ (27,630,429)</b>	<b>\$ (259,549,357)</b>	<b>\$ (10,542,944)</b>	

## GENERAL FUND BUDGET RECONCILIATION

One action, which was authorized in the Fiscal Year 2010 Appropriation Ordinance, has affected the Adopted Budget as of October 31, 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
<b>FY2010 Adopted Budget</b>	<b>O-19887</b>	<b>\$ 1,129,706,375</b>
Appropriation increase for TANS	O-19887	564,966
<b>Final FY2010 Revised Budget</b>		<b>\$ 1,130,271,341</b>

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

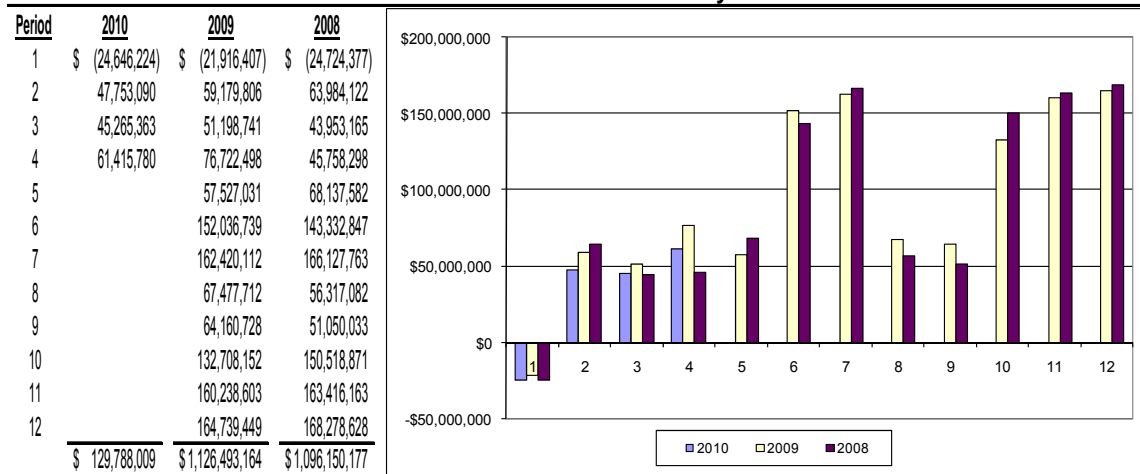
Expenditure Appropriation increases were funded by:

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

## GENERAL FUND REVENUE

General Fund revenues totaled \$129.8 million which is \$35.4 million (21.4%) lower than this point last year and is \$32.1 million (19.8%) 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 4 of Fiscal Year 2010.

General Fund Revenue Analysis



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

- *Sales Taxes* revenue totaled \$23.1 million which is \$3.9 million less than this point last year and is primarily due to the economic downturn.
- *Transient Occupancy Taxes* revenue totaled \$17.8 million which is \$2.1 million less than this point last year and is primarily due to the slowdown in the tourism market.
- *Fines & Forfeitures* revenue totaled \$4.2 million which is \$5.6 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 in Fiscal Year 2009 which was not received in Fiscal Year 2010.
- *Charges for Current Services* revenue totaled \$10.8 million which is \$3.4 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 which was not received in Fiscal Year 2010 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 \$27.5 million which is \$12.6 million less than this point last year. This variance is primarily due to delays of budgeted transfers of Gas Taxes and Parking Garage funds as well as to the elimination of the budgeted 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.

<b>General Fund Revenue Period-to-Date Budget Variance Analysis</b>				
<b>Category</b>	<b>PTD Budget</b>	<b>FY10 YTD Actuals</b>	<b>Variance</b>	<b>%</b>
Services & Transfers	\$ 39,199,451	\$ 27,518,406	\$ (11,681,045)	-29.8%
Fines & Forfeitures	10,650,673	4,187,147	(6,463,526)	-60.7%
Rents & Concessions	18,283,582	12,065,703	(6,217,879)	-34.0%
Sales Taxes	26,687,267	23,144,779	(3,542,488)	-13.3%
Transient Occupancy Taxes	20,418,414	17,806,224	(2,612,190)	-12.8%
Remaining Revenue Categories	46,674,220	45,065,750	(1,608,470)	-3.4%
<b>Total General Fund Revenues</b>	<b>\$ 161,913,607</b>	<b>\$ 129,788,009</b>	<b>\$ (32,125,598)</b>	<b>-19.8%</b>

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



## GENERAL FUND EXPENDITURES

General Fund expenditures totaled \$366.9 million which is a \$16.6 million (4.3%) decrease from last year. Despite this decrease, General Fund expenditures are \$3.3 million (0.9%) higher 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.

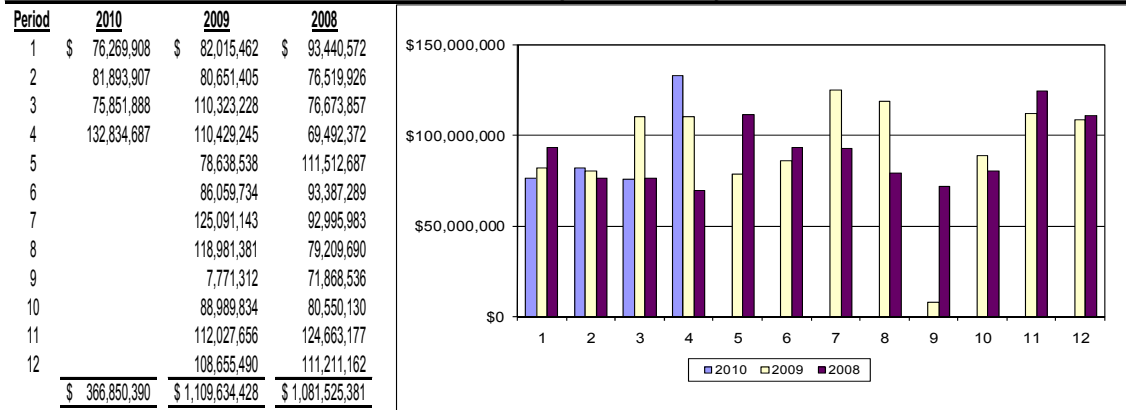
- *Personnel Services* expenditures are down \$9.0 million from this point last year which is primarily due to decreases in labor services in the Police and Fire-Rescue departments.
- *Fringe Benefits* expenditures are down \$7.9 million from this point last year which is primarily due to a decrease in general retirement and flexible benefit plan expenditures as a result of the decrease in Personnel expenditures.
- *Supplies* expenditures are down \$3.9 million from this point last year which is mainly due to a re-classification of expenditure commitment items in Fiscal Year 2010 resulting from the implementation of SAP. Additionally, the General Services and Police departments contributed to this variance with less Supplies expenditures than last year.
- *Contracts* expenditures are up \$4.3 million from this point last year which is mainly due to a timing difference of a \$3.6 million payment to the County of San Diego for animal services.
- *Other* expenditures are down \$1.2 million from this point last year which is mainly due to a decrease of the transfer to the Public Liability Claims Fund. This expenditure category is new in SAP and mainly consists of transfers to other funds.

### General Fund Expenditures By Category

Category	Revised Budget	FY10 YTD Actuals	FY09 YTD Actuals	YTD Change	%
Personnel Services	\$ 516,133,494	\$ 171,300,984	\$ 180,314,885	\$ (9,013,901)	-5.0%
Fringe Benefits	269,391,323	89,265,298	97,209,510	(7,944,212)	-8.2%
Supplies	24,097,306	4,782,095	8,637,997	(3,855,902)	-44.6%
Contracts	182,041,292	50,276,360	46,004,272	4,272,088	9.3%
Information Technology	31,657,956	12,493,758	11,890,143	603,615	5.1%
Energy & Utilities	32,406,638	7,512,951	6,855,481	657,470	9.6%
Other	63,052,736	29,859,212	31,081,965	(1,222,753)	-3.9%
Capital Expenditure	5,582,202	139,340	239,667	(100,327)	-41.9%
Debt	5,908,394	1,220,392	1,185,420	34,972	3.0%
<b>Total Expenditures</b>	<b>\$ 1,130,271,341</b>	<b>\$ 366,850,390</b>	<b>\$ 383,419,340</b>	<b>\$ (16,568,950)</b>	<b>-4.3%</b>

The following exhibit illustrates the historical trend of the City's expenditures as well as a comparison to the expenditures incurred as of October 31, 2009.

### General Fund Expenditure Analysis



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

- *Department of Information Technology* expenditures totaled \$16,968 which is \$7.7 million lower than this point last year and is primarily due to a decentralization of fixed expenditures. This decrease is offset by expenditure increases in other departments.
- *Citywide Program Expenditures* totaled \$28.6 million which is \$6.5 million lower than this point last year and is primarily due to a \$2.9 million decrease in the transfer to the Public Liability Claims Fund as well as to a timing difference of a \$1.2 million property insurance payment.
- *Police Department* expenditures totaled \$127.6 million which is \$2.6 million lower than this point last year and is primarily due to a decrease in Personnel expenditures.
- *Fire-Rescue* expenditures totaled \$66.5 million which is \$2.0 million lower than this point last year and is mainly due to a decrease in Personnel expenditures.
- *Storm Water* expenditures totaled \$11.6 million which is \$6.0 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	FY10	Variance	%
	Budget	Actuals		
Storm Water	\$ 4,897,418	\$ 11,607,041	\$ (6,709,623)	-137.0%
Fire-Rescue	60,766,874	66,451,457	(5,684,583)	-9.4%
Police	130,364,120	127,554,163	2,809,957	2.2%
Citywide Program Expenditures	30,836,081	28,588,022	2,248,059	7.3%
Library	13,079,154	11,492,953	1,586,201	12.1%
Remaining Departments	123,641,010	121,156,754	2,484,256	2.0%
<b>Total Expenditures</b>	<b>\$ 363,584,657</b>	<b>\$ 366,850,390</b>	<b>\$ (3,265,733)</b>	<b>-0.9%</b>

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

## Other Budgeted Funds

### WATER DEPARTMENT

Water Department revenue totaled \$119.9 million which is a \$46.3 million (27.9%) decrease from last year and is primarily due to a delay of bond reimbursements related to CIP expenses. Additionally, revenue in the department is \$40.4 million (25.2%) below the Period-to-Date Budget.

Water Department expenses totaled \$140.6 million which is \$8.9 million (6.8%) increase from last year and is primarily due to new construction related to the water replacement program and other water treatment plant projects. In addition, Water Department expenses are \$9.4 million (7.2%) higher than the Period-to-Date Budget.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$20.4 million and CIP expenses exceed CIP revenue by \$41.1 million. In aggregate, year-to-date expenses exceed revenue by \$20.8 million. However, once the \$70.4 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately \$91.1 million.

<b>Water Fund Summary</b>				
	Revised Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
<b>Operations</b>				
Revenue	\$ 386,037,272	\$ 119,151,140	\$ -	\$ 119,151,140
Expenses	369,349,714	98,764,071	13,054,338	111,818,409
	<u>16,687,558</u>	<u>20,387,069</u>	<u>(13,054,338)</u>	<u>7,332,731</u>
<b>Capital Improvement Project</b>				
Revenue	127,593,000	714,967	-	714,967
Expenses	150,202,063	41,852,414	57,335,941	99,188,355
	<u>(22,609,063)</u>	<u>(41,137,447)</u>	<u>(57,335,941)</u>	<u>(98,473,388)</u>
<b>Contingency Reserve</b>	14,765,570	-	-	-
<b>Net Impact</b>	<u>\$ (20,687,075)</u>	<u>\$ (20,750,378)</u>	<u>\$ (70,390,279)</u>	<u>\$ (91,140,657)</u>

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

## SEWER FUNDS

Sewer Funds revenue totaled \$121.3 million which marks a decrease of \$5.2 million (4.1%) from last fiscal year and is primarily due to delays in recording Participating Agency revenue and CIP bond reimbursements. However, revenue in the department is \$14.6 million (13.7%) higher than the Period-to-Date Budget.

Sewer expenses totaled \$81.2 million which is up \$20.1 million (32.8%) from last year and is primarily due to increased activity related to CIP projects. Additionally, Sewer expenses are \$11.5 million (16.5%) higher than the Period-to-Date Budget.

As the following table indicates, year-to-date operating revenue exceeds operating expenses by \$52.6 million and CIP expenses exceed CIP revenue by \$12.4 million. In aggregate, year-to-date revenue exceeds expenses by \$40.1 million. However, once the \$111.5 million of encumbered commitments are taken into account, year-to-date expenses and encumbrances exceed revenue by \$71.4 million.

<b>Sewer Department Summary</b>				
	<u>Revised Budget</u>	<u>Year-to-Date Actuals</u>	<u>Year-to-Date Encumbrances</u>	<u>Year-to-Date Actuals w/ Encumbrances</u>
<b>Operations</b>				
Revenue	\$ 378,707,556	\$ 112,485,703	\$ -	\$ 112,485,703
Expenses	343,631,756	59,931,963	51,970,175	111,902,138
	<u>35,075,800</u>	<u>52,553,740</u>	<u>(51,970,175)</u>	<u>583,565</u>
<b>Capital Improvement Project</b>				
Revenue	70,625,000	8,815,644	-	8,815,644
Expenses	134,080,636	21,228,729	59,561,190	80,789,919
	<u>(63,455,636)</u>	<u>(12,413,085)</u>	<u>(59,561,190)</u>	<u>(71,974,275)</u>
<b>Contingency Reserve</b>	15,657,852	-	-	-
<b>Net Impact</b>	<u>\$ (44,037,688)</u>	<u>\$ 40,140,655</u>	<u>\$ (111,531,365)</u>	<u>\$ (71,390,710)</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 \$108.6 million which is an increase of \$30.5 million (39.1%) from last year's expenditures of \$78.1 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	\$ 8,853,120	\$ 4,187,285	\$ 4,187,285
LOGAN HEIGHTS BRANCH LIBR	13,932,300	9,978,609	1,303,525

### Water

ALVARADO WTP-OZONE IMPROVEMENTS (PH IV)	\$ 76,347,794	\$ 35,598,767	\$ 8,135,427
ALVARADO WTP REHAB FLOC/SED BASIN PH 3	16,280,204	5,350,468	4,708,654
MIRAMAR WTP CNTRCT C OZONE EQUIP/INSTALL	34,451,801	17,806,543	4,661,147
RANCHO PEN WTR PUMP STATION NO. 2	8,689,981	3,102,416	3,102,416
OTAY WATER TRTMNT PLNT UPGRADE - PHASE I	33,170,454	20,088,284	2,967,663
MIRAMAR WTP FLOC & SEDIMENTATION BASIN	69,500,864	53,640,649	1,839,500
GROUP 3011-WATER GROUP 651 <sup>1</sup>	2,794,296	2,049,344	1,796,438
OTAY WATER TRTMNT PLNT UPGRADE - PH. II	20,897,203	10,937,993	1,668,261
DESIGN/BUILD 555 - WATER GROUP 903	6,836,196	2,781,598	1,314,795
WATER GROUP 532	9,834,574	2,228,407	979,339
GROUP 3011-WATER GROUP 807	1,672,945	1,117,162	918,649

### Sewer

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
PIPELINE REHAB PH G-1	\$ 20,348,379	\$ 13,990,200	\$ 2,392,218
GROUP 3011-SEWER & WATER 648 <sup>1</sup>	2,652,128	2,317,994	1,986,892
PIPELINE REHAB PHASE F-1 IN-HOUSE ENG	16,768,174	5,936,201	1,568,252
PIPELINE REHAB PH H-1	11,699,999	3,033,567	1,292,442
SEWER & WATER GRP 684A	7,068,716	3,052,755	1,057,817

### Streets and Highways

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
N HARBOR DR O/NAVY ESTUARY SEISMIC RETRO	\$ 26,273,114	\$ 13,904,675	\$ 3,951,266
ASPHALT OVERLAY GROUP I FY09	12,696,960	3,460,883	3,418,714
SOLEDAD MOUNTAIN ROAD EMERGENCY REPAIR PROJECT	22,808,656	14,819,182	1,111,151
DISTRICT 2 BLOCK 2-E UUD	8,804,858	1,813,861	1,082,821
ASPHALT OVERLAY GROUP II-FY08	11,894,496	9,403,313	1,034,315
CARROLL CANYON RD/SORRENTO VALLEY ROAD (DISTRICT 1	11,182,070	6,218,674	984,745

### Storm Drains

Project	Project-to-Date Budget	Project-to-Date Expenditures	Year-to-Date Expenditures
MURPHY CANYON ROAD STORM DRAIN REPAIR	\$ 6,475,725	\$ 1,584,433	\$ 1,584,433

<sup>1</sup> These projects are sublets and budgetary control is monitored at the annual allocation level. Therefore, these project areas may have project-to-date expenditures in excess of the project-to-date budget.

**General Fund Revenue Status Report**  
**As of Period 4, Ended October 31, 2009 (33% 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
<b>Property Taxes</b>	\$ 14,756,316	\$ 382,627,885	3.9%	\$ 16,159,599	\$ (1,403,283)	-8.7%	\$ 14,690,229	\$ 66,087	0.4%
<b>Safety Sales Taxes</b>	1,548,139	7,057,580	21.9%	1,848,594	(300,455)	-16.3%	1,933,323	(385,184)	-19.9%
<b>Sales Taxes</b>	23,144,779	210,141,169	11.0%	26,687,267	(3,542,488)	-13.3%	27,000,067	(3,855,288)	-14.3%
<b>Transient Occupancy Taxes</b>	17,806,224	75,907,285	23.5%	20,418,414	(2,612,190)	-12.8%	19,949,876	(2,143,652)	-10.7%
<b>Property Transfer Taxes</b>	914,923	4,511,178	20.3%	1,018,148	(103,225)	-10.1%	1,101,412	(186,489)	-16.9%
<b>Licenses &amp; Permits</b>	2,627,919	8,781,861	29.9%	2,554,148	73,771	2.9%	3,158,455	(530,536)	-16.8%
Business Taxes	475,084	6,775,000	7.0%	415,154	59,930	14.4%	596,860	(121,776)	-20.4%
Rental Unit Taxes	2,323,609	6,900,000	33.7%	2,321,936	1,673	0.1%	2,360,332	(36,723)	-1.6%
Parking Meters	261,800	1,000,000	26.2%	333,332	(71,532)	-21.5%	369,621	(107,821)	-29.2%
Refuse Collector Business Taxes	2,357,861	10,641,042	22.2%	3,377,281	(1,019,420)	-30.2%	3,305,116	(947,255)	-28.7%
Other Misc Licenses & Permits	8,046,273	34,097,903	23.6%	9,001,851	(955,578)	-10.6%	9,790,384	(1,744,111)	-17.8%
<b>Fines &amp; Forfeitures</b>	-	17,323,315	-	5,774,436	(5,774,436)	-100.0%	3,947,307	(3,947,307)	-100.0%
Parking Citations	2,011,758	7,813,809	25.7%	2,445,412	(433,654)	-17.7%	2,082,080	(70,322)	-3.4%
Municipal Court	855,692	2,850,000	30.0%	950,000	(94,308)	-9.9%	1,058,109	(202,417)	-19.1%
Negligent Impound	1,319,697	4,903,634	26.9%	1,480,825	(161,128)	-10.9%	2,671,843	(1,352,146)	-50.6%
Other Misc Fines & Forfeitures	4,187,147	32,890,758	12.7%	10,650,673	(6,463,526)	-60.7%	9,759,339	(5,572,192)	-57.1%
<b>Total Fines &amp; Forfeitures</b>	2,268,876	4,091,471	55.5%	1,118,735	1,150,141	102.8%	3,536,395	(1,267,519)	-35.8%
<b>Interest &amp; Dividends</b>	-	41,410,761	-	-	-	-	2,876	(2,876)	-100.0%
<b>Franchises</b>	(115,736)	18,091,168	-0.6%	87,661	(203,397)	-232.0%	2,006,798	(2,122,534)	-105.8%
SDG&E	2,407,791	11,330,000	21.3%	1,264,643	1,143,148	90.4%	2,016,906	390,885	19.4%
CATV	743,230	2,885,000	25.8%	340,552	402,678	118.2%	95,374	647,856	679.3%
Refuse Collection	3,035,285	73,716,929	4.1%	1,692,856	1,342,429	79.3%	4,121,954	(1,086,669)	-26.4%
Other Franchises	-	-	-	-	-	-	-	-	-
<b>Total Franchises</b>	7,843,121	28,036,208	28.0%	14,233,139	(6,390,018)	-44.9%	10,139,548	(2,296,427)	-22.6%
<b>Rents &amp; Concessions</b>	1,579,271	5,327,472	29.6%	1,785,305	(206,034)	-11.5%	1,384,308	194,963	14.1%
Mission Bay	2,643,311	8,145,564	32.5%	2,265,138	378,173	16.7%	2,509,591	133,720	5.3%
Pueblo Lands	12,065,703	41,509,244	29.1%	18,283,582	(6,217,879)	-34.0%	14,033,447	(1,967,744)	-14.0%
Other Rents and Concessions	905,972	3,900,000	23.2%	1,489,624	(583,652)	-39.2%	1,678,656	(772,684)	-46.0%
<b>Total Rents &amp; Concessions</b>	1,009,957	3,938,164	25.6%	1,010,114	(157)	-	2,279,659	(1,269,702)	-55.7%
<b>Motor Vehicle License Fees</b>	10,755,978	32,242,124	33.4%	10,526,601	229,377	2.2%	14,119,599	(3,363,621)	-23.8%
<b>Revenues from Other Agencies</b>	27,518,406	218,713,994	12.6%	39,199,451	(11,681,045)	-29.8%	40,101,406	(12,583,000)	-31.4%
<b>Charges for Current Services</b>	1,824,031	4,925,657	37.0%	2,808,098	(984,067)	-35.0%	1,088,892	735,139	67.5%
<b>Services &amp; Transfers</b>	1,824,031	4,925,657	37.0%	2,808,098	(984,067)	-35.0%	1,088,892	735,139	67.5%
<b>Miscellaneous Revenue</b>	1,824,031	4,925,657	37.0%	2,808,098	(984,067)	-35.0%	1,088,892	735,139	67.5%
<b>Total General Fund Revenue</b>	<u>\$ 129,788,009</u>	<u>\$ 1,130,271,341</u>	<u>11.5%</u>	<u>\$ 161,913,607</u>	<u>\$ (32,125,598)</u>	<u>-19.8%</u>	<u>\$ 165,184,638</u>	<u>\$ (35,396,629)</u>	<u>-21.4%</u>

**General Fund Expenditure Status Report**  
As of Period 4, Ended October 31, 2009 (33% 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
<b>City Planning and Development</b>									
City Planning & Community Investment	\$ 3,499,946	\$ 14,802,681	23.6%	\$ 3,119,099	\$ (380,847)	-12.2%	\$ 3,390,046	\$ 109,900	3.2%
Development Services	1,955,741	6,530,597	29.9%	1,952,592	(3,149)	-0.2%	2,206,503	(250,762)	-11.4%
<b>Community Services</b>									
Library	11,492,953	37,068,257	31.0%	13,079,154	1,586,201	12.1%	12,002,021	(509,068)	-4.2%
Park & Recreation	27,506,614	85,952,859	32.0%	27,136,420	(370,194)	-1.4%	28,078,554	(571,940)	-2.0%
<b>Office of the Assistant COO</b>									
Administration	757,506	3,915,763	19.3%	1,018,044	260,538	25.6%	477,860	279,646	58.5%
Business Office	315,733	1,456,057	21.7%	300,823	(14,910)	-5.0%	560,653	(244,920)	-43.7%
Department of Information Technology	16,968	16,511,184	0.1%	107,323	90,355	84.2%	7,692,670	(7,675,702)	-99.8%
Human Resources	804,431	2,466,151	32.6%	728,105	(76,326)	-10.5%	340,725	463,706	136.1%
Office of the Assistant Chief Operating Officer <sup>1</sup>	91,133	526,242	17.3%	99,319	8,186	8.2%	-	91,133	100.0%
Purchasing & Contracting	1,210,241	4,267,264	28.4%	1,146,593	(63,648)	-5.6%	1,338,833	(128,592)	-9.6%
<b>Office of the Chief Financial Officer</b>									
Appropriated Reserve	-	1,666,935	-	-	-	-	-	-	-
City Comptroller	3,947,449	10,598,676	37.2%	3,697,158	(250,291)	-6.8%	3,424,983	522,466	15.3%
City Treasurer	4,130,341	17,866,743	23.1%	4,524,023	393,682	8.7%	3,951,859	178,482	4.5%
Citywide Program Expenditures	28,588,022	51,594,748	55.4%	30,836,081	2,248,059	7.3%	35,109,081	(6,521,059)	-18.6%
Debt Management	798,300	2,632,092	30.3%	755,079	(43,221)	-5.7%	767,678	30,622	4.0%
Financial Management	1,266,832	3,788,279	33.4%	1,218,582	(48,250)	-4.0%	1,467,750	(200,918)	-13.7%
Office of the Chief Financial Officer	214,962	879,473	24.4%	178,278	(36,684)	-20.6%	234,913	(19,951)	-8.5%
<b>Office of the Chief of Staff</b>									
Community & Legislative Services	1,746,328	5,878,025	29.7%	2,002,698	256,370	12.8%	1,359,382	386,946	28.5%
<b>Office of the Mayor and COO</b>									
Office of the Mayor and COO	216,252	642,234	33.7%	226,344	10,092	4.5%	232,601	(16,349)	-7.0%
<b>Other</b>									
Tax Anticipation Notes	139,586	1,891,297	7.4%	1,318,308	1,178,722	89.4%	440,301	(300,715)	-68.3%
<b>Public Safety and Homeland Security</b>									
Office of Homeland Security	438,461	1,536,220	28.5%	393,427	(45,034)	-11.4%	532,983	(94,522)	-17.7%
Police	127,554,163	398,258,568	32.0%	130,364,120	2,809,957	2.2%	130,113,294	(2,559,131)	-2.0%
Fire-Rescue	66,451,457	191,092,571	34.8%	60,766,874	(5,684,583)	-9.4%	68,472,102	(2,020,645)	-3.0%
<b>Public Utilities</b>									
Water <sup>2</sup>	507,912	1,994,583	25.5%	664,860	156,948	23.6%	969,287	(461,375)	-47.6%
<b>Public Works</b>									
Engineering and Capital Projects	20,762,075	63,344,067	32.8%	19,875,301	(886,774)	-4.5%	18,865,344	1,896,731	10.1%
Environmental Services	12,308,382	37,270,592	33.0%	12,223,475	(84,907)	-0.7%	13,801,632	(1,493,250)	-10.8%
General Services	17,131,670	61,393,308	27.9%	18,282,006	1,150,336	6.3%	18,260,125	(1,128,455)	-6.2%
Public Works	90,607	314,407	28.8%	96,835	6,228	6.4%	87,371	3,236	3.7%
Real Estate Assets	1,077,155	3,798,100	28.4%	1,141,580	64,425	5.6%	1,295,676	(218,521)	-16.9%
Storm Water	11,607,041	37,651,248	30.8%	4,897,418	(6,709,623)	-137.0%	5,620,472	5,986,569	106.5%
<b>Non-Mayoral</b>									
City Attorney	12,454,504	37,790,631	33.0%	13,380,828	926,324	6.9%	12,801,468	(346,964)	-2.7%
City Auditor	629,565	2,531,417	24.9%	674,410	44,845	6.8%	462,935	166,630	36.0%
City Clerk	1,453,786	4,404,528	33.0%	1,452,291	(1,495)	-0.1%	1,430,252	23,534	1.6%
Council Administration	539,986	1,712,081	31.5%	597,245	57,259	9.6%	556,874	(16,888)	-3.0%
City Council - District 1	304,235	939,500	32.4%	335,108	30,873	9.2%	322,330	(18,095)	-5.6%
City Council - District 2	290,794	939,500	31.0%	348,058	57,264	16.5%	233,107	57,687	24.7%
City Council - District 3	303,733	966,986	31.4%	327,279	23,546	7.2%	334,604	(30,871)	-9.2%
City Council - District 4	269,705	939,500	28.7%	324,024	54,319	16.8%	346,034	(76,329)	-22.1%
City Council - District 5	283,971	971,500	29.2%	330,442	46,471	14.1%	281,693	2,278	0.8%
City Council - District 6	302,768	971,500	31.2%	374,160	71,392	19.1%	317,510	(14,742)	-4.6%
City Council - District 7	342,659	971,500	35.3%	362,963	20,304	5.6%	325,497	17,162	5.3%
City Council - District 8	293,399	971,500	30.2%	324,846	31,447	9.7%	340,614	(47,215)	-13.9%
Ethics Commission	327,315	891,287	36.7%	309,115	(18,200)	-5.9%	332,687	(5,372)	-1.6%
Office of the IBA	505,623	1,453,234	34.8%	480,771	(24,852)	-5.2%	491,451	14,172	2.9%
Personnel	1,920,086	6,227,456	30.8%	1,813,198	(106,888)	-5.9%	1,765,861	154,225	8.7%
Miscellaneous <sup>3</sup>	-	-	-	-	-	-	1,981,724	(1,981,724)	-100.0%
<b>Total General Fund Expenditures</b>	<b>\$ 366,850,390</b>	<b>\$ 1,130,271,341</b>	<b>32.5%</b>	<b>\$ 363,584,657</b>	<b>\$ (3,265,733)</b>	<b>-0.9%</b>	<b>\$ 383,419,340</b>	<b>\$ (16,568,950)</b>	<b>-4.3%</b>

<sup>1</sup> Department did not exist during this period last year.

<sup>2</sup> Department was combined with Park & Recreation in Fiscal Year 2009 but is budgeted separately in Fiscal Year 2010.

<sup>3</sup> Miscellaneous programs defined as those departments unbudgeted in Fiscal Year 2010.

**Citywide Program Expenditure Status Report**  
**As of Period 4, Ended October 31, 2009 (33% Completed)**  
**(Unaudited)**

	<u>Period-to-Date Expenditure</u>	<u>Revised Budget</u>	<u>% Consumed</u>	<u>Period-to-Date Budget</u>	<u>Period-to-Date Variance</u>	<u>% Variance</u>	<u>FY09 Period-to-Date Expenditure</u>	<u>FY10/FY09 Change</u>	<u>% Change</u>
<b>Citywide Program Expenditures</b>									
Assessments To Public Property	\$ -	\$ 450,235	-	\$ -	\$ -	-	\$ 199,486	\$ (199,486)	-100.0%
Citywide Elections	-	2,000,000	-	-	-	-	866,340	(866,340)	-100.0%
Corporate Master Leases Rent	2,182,737	9,350,765	23.3%	3,116,920	934,183	30.0%	3,645,056	(1,462,319)	-40.1%
Employee Personal Prop Claims	1,344	5,000	26.9%	1,396	52	3.7%	1,605	(261)	-16.3%
Insurance <sup>1</sup>	18,914	1,358,129	1.4%	1,316,415	1,297,501	98.6%	1,204,774	(1,185,860)	-98.4%
Memberships	607,987	630,000	96.5%	583,500	(24,487)	-4.2%	585,195	22,792	3.9%
Preservation of Benefits	500,000	1,425,000	35.1%	500,000	-	-	500,000	-	-
Property Tax Administration	48,559	4,639,984	1.0%	80,000	31,441	39.3%	98,866	(50,307)	-50.9%
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 <sup>1</sup>	353,634	1,350,000	26.2%	97,000	(256,634)	-264.6%	7,759	345,875	4457.7%
Transfer to Park Improvement Funds	-	5,036,208	-	-	-	-	-	-	-
Transportation Subsidy <sup>1</sup>	139,000	278,077	50.0%	69,500	(69,500)	-100.0%	-	139,000	100.0%
FY2009 Department Accrual Reversal	(335,503)	-	-100.0%	-	335,503	100.0%	-	(335,503)	-100.0%
<b>Total Citywide Program Expenditures</b>	<b>\$ 28,588,022</b>	<b>\$ 51,594,748</b>	<b>55.4%</b>	<b>\$ 30,836,081</b>	<b>\$ 2,248,059</b>	<b>7.3%</b>	<b>\$ 35,109,081</b>	<b>\$ (6,521,059)</b>	<b>-18.6%</b>

<sup>1</sup> Year-to-Year changes are a result of timing difference of transactions.



**Other Budgeted Funds Revenue Status Report**  
**As of Period 4, Ended October 31, 2009 (33% 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
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 14,549,416	\$ 45,868,370	31.7%	\$ 15,289,352	\$ (739,936)	-4.8%	\$ 14,252,139	\$ 297,277	2.1%
Facilities Financing Fund	577,497	2,337,579	24.7%	611,772	(34,275)	-5.6%	728,082	(150,586)	-20.7%
HUD Programs Administration Fund <sup>1</sup>	31,231	2,358,969	1.3%	786,320	(755,089)	-96.0%	-	31,231	100.0%
Mission Bay Improvement Fund	44,375	2,536,208	1.7%	-	44,375	100.0%	35,969	8,407	23.4%
Redevelopment Fund	998,561	3,399,596	29.4%	1,125,000	(126,439)	-11.2%	1,025,331	(26,770)	-2.6%
Regional Park Improvements Fund	36,937	2,500,000	1.5%	-	36,937	100.0%	34,801	2,136	6.1%
Solid Waste Local Enforcement Agency Fund	191,713	857,528	22.4%	526,865	(335,152)	-63.6%	407,346	(215,632)	-52.9%
<b>Community Services</b>									
Environmental Growth Fund 1/3 <sup>2</sup>	4,166	4,654,696	0.1%	1,539,676	(1,535,510)	-100.0%	15,662	(11,496)	-73.4%
Environmental Growth Fund 2/3 <sup>2</sup>	4,415	9,255,891	-	3,077,770	(3,073,355)	-99.9%	30,069	(25,654)	-85.3%
Golf Course Enterprise Fund	6,003,198	17,013,019	35.3%	6,300,009	(296,811)	-4.7%	5,756,840	246,358	4.3%
Library Grants Fund <sup>2</sup>	-	455,000	-	-	-	-	2,572	(2,572)	-100.0%
Los Penasquitos Canyon Preserve Fund	8,418	176,000	4.8%	2,978	5,440	182.7%	5,000	3,418	68.4%
<b>Office of the Assistant COO</b>									
Central Stores Internal Service Fund	73,952	23,780,557	0.3%	7,816,584	(7,742,632)	-99.1%	9,190,700	(9,116,749)	-99.2%
Information Technology Fund	320,806	3,164,595	10.1%	-	320,806	100.0%	177,070	143,736	81.2%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	2,641,530	7,895,579	33.5%	2,464,683	176,847	7.2%	2,310,954	330,576	14.3%
SAP Support <sup>1</sup>	(5,993)	12,898,704	-	-	(5,993)	-100.0%	-	(5,993)	-100.0%
<b>Office of the Chief of Staff</b>									
Public Art Fund	-	30,000	-	-	-	-	-	-	-
Special Promotional Program -TOT	15,888,133	80,477,372	19.7%	25,702,808	(9,814,675)	-38.2%	23,170,321	(7,282,188)	-31.4%
<b>Public Utilities</b>									
Metropolitan Wastewater Fund	121,301,347	449,332,556	27.0%	106,665,572	14,635,775	13.7%	126,494,986	(5,193,639)	-4.1%
Water Department Fund	119,866,107	513,630,272	23.3%	160,311,946	(40,445,839)	-25.2%	166,146,571	(46,280,464)	-27.9%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	1,839,243	7,327,295	25.1%	1,829,692	9,551	0.5%	1,296,976	542,267	41.8%
Fire and Lifeguard Facilities Fund	535,790	1,617,570	33.1%	-	535,790	100.0%	546,018	(10,228)	-1.9%
Police Decentralization Fund	-	7,824,648	-	1,956,162	(1,956,162)	-100.0%	-	-	-
Seized and Forfeited Assets Funds	692,487	1,000,000	69.2%	333,332	359,155	107.7%	515,213	177,274	34.4%
STOP- Serious Traffic Offenders Program	74,339	1,200,000	6.2%	399,996	(325,657)	-81.4%	324,985	(250,647)	-77.1%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	2,808,163	15,535,558	18.1%	2,728,555	79,608	2.9%	3,265,040	(456,878)	-14.0%
Automated Refuse Container Fund	226,659	500,000	45.3%	166,664	59,995	36.0%	227,331	(673)	-0.3%
City Airport Fund	2,108,851	5,434,888	38.8%	1,397,107	711,744	50.9%	1,985,633	123,219	6.2%
Concourse and Parking Garages Fund	1,149,989	3,323,005	34.6%	1,072,615	77,374	7.2%	1,105,838	44,151	4.0%
Energy Conservation Program Fund	186,545	2,002,305	9.3%	1,644,070	(1,457,525)	-88.7%	210,038	(23,493)	-11.2%
Fleet Services Funds	27,966,923	90,272,345	31.0%	29,656,221	(1,689,298)	-5.7%	29,647,176	(1,680,252)	-5.7%
New Convention Center	2,000,670	4,153,439	48.2%	2,002,646	(1,976)	-0.1%	1,999,679	991	-
PETCO Park Fund <sup>3</sup>	508,240	17,701,165	2.9%	5,743,052	(5,234,812)	-91.2%	4,830,099	(4,321,859)	-89.5%
Publishing Services Internal Fund	1,350,053	5,475,862	24.7%	1,503,655	(153,602)	-10.2%	1,487,806	(137,753)	-9.3%
QUALCOMM Stadium Operating Fund <sup>3</sup>	1,530,974	18,672,629	8.2%	2,283,588	(752,614)	-33.0%	6,107,104	(4,576,131)	-74.9%
Recycling Fund	8,236,647	15,866,794	51.9%	3,757,553	4,479,094	119.2%	8,617,967	(381,320)	-4.4%
Refuse Disposal Funds	10,990,159	30,594,511	35.9%	11,146,533	(156,374)	-1.4%	13,029,770	(2,039,612)	-15.7%
Storm Drain Fund	2,128,408	6,046,746	35.2%	2,035,250	93,158	4.6%	1,971,454	156,954	8.0%
Utilities Undergrounding Program Fund	12,064,662	50,030,432	24.1%	12,483,577	(418,915)	-3.4%	398,513	11,666,150	2927.4%
Wireless Communication Technology Fund <sup>1</sup>	169,342	8,967,673	1.9%	-	169,342	100.0%	-	169,342	100.0%
<b>Other</b>									
Balboa/Mission Bay Improvement	4,707,982	5,468,428	86.1%	1,822,808	2,885,174	158.3%	6,190,208	(1,482,226)	-23.9%
Bond Interest and Redemption Fund	116,522	1,996,510	5.8%	18,332	98,190	535.6%	134,151	(17,629)	-13.1%
Convention Center Complex Funds <sup>3</sup>	70,832	14,159,142	0.5%	108,573	(37,741)	-34.8%	4,291,559	(4,220,726)	-98.3%
Gas Tax Fund	7,588,755	24,644,732	30.8%	9,702,510	(2,113,755)	-21.8%	13,177,939	(5,589,183)	-42.4%
TransNet Extension Fund	61,750	34,299,528	0.2%	147,593	(85,843)	-58.2%	6,841,371	(6,779,621)	-99.1%
Trolley Extension Reserve Fund <sup>2</sup>	45,152	942,078	4.8%	314,024	(268,872)	-85.6%	29,686	15,466	52.1%
Zoological Exhibits Fund	508,265	9,679,780	5.3%	-	508,265	100.0%	489,106	19,159	3.9%

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

<sup>2</sup> Year-to-year changes are due to interest earned resulting from changes in cash balances.

<sup>3</sup> Year-to-year changes are due to the timing differences of transactions.

**Other Budgeted Funds Expenditure Status Report**  
**As of Period 4, Ended October 31, 2009 (33% 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
<b>City Planning and Development</b>									
Development Services Enterprise Fund	\$ 11,803,236	\$ 44,009,130	26.8%	\$ 10,641,576	\$ (1,161,660)	-10.9%	\$ 15,100,929	\$ (3,297,693)	-21.8%
Facilities Financing Fund	619,292	2,473,364	25.0%	576,037	(43,255)	-7.5%	633,796	(14,504)	-2.3%
HUD Programs Administration Fund <sup>1</sup>	594,821	2,300,196	25.9%	760,679	165,858	21.8%	-	594,821	100.0%
Mission Bay Improvement Fund	28,091	2,536,208	1.1%	-	(28,091)	-100.0%	39,320	(11,229)	-28.6%
Redevelopment Fund	1,098,111	3,399,596	32.3%	1,182,968	84,857	7.2%	1,161,942	(63,831)	-5.5%
Regional Park Improvements Fund	852,126	2,500,000	34.1%	-	(852,126)	-100.0%	278,718	573,408	205.7%
Solid Waste Local Enforcement Agency Fund	211,480	894,705	23.6%	280,491	69,011	24.6%	198,946	12,534	6.3%
<b>Community Services</b>									
Environmental Growth Fund 1/3	864,336	5,552,099	15.6%	703,425	(160,911)	-22.9%	1,026,998	(162,662)	-15.8%
Environmental Growth Fund 2/3	679,551	8,896,882	7.6%	565,538	(114,013)	-20.2%	821,705	(142,154)	-17.3%
Golf Course Enterprise Fund	3,534,983	13,685,717	25.8%	3,347,572	(187,411)	-5.6%	3,363,504	171,479	5.1%
Library Grants Fund	-	455,000	-	108,793	108,793	100.0%	95,339	(95,339)	-100%
Los Penasquitos Canyon Preserve Fund	61,423	194,838	31.5%	57,073	(4,350)	-7.6%	72,122	(10,699)	-14.8%
<b>Office of the Assistant COO</b>									
Central Stores Internal service Fund	6,021,754	23,780,557	25.3%	7,891,436	1,869,682	23.7%	8,001,515	(1,979,761)	-24.7%
Information Technology Fund	3,007,191	4,304,839	69.9%	1,169,565	(1,837,626)	-157.1%	2,838,492	168,699	5.9%
<b>Office of the Chief Financial Officer</b>									
Risk Management Fund	2,950,751	9,100,205	32.4%	2,912,332	(38,419)	-1.3%	2,779,907	170,844	6.1%
SAP Support <sup>1</sup>	2,720,105	12,592,861	21.6%	2,419,783	(300,322)	-12.4%	-	2,720,105	100.0%
<b>Office of the Chief of Staff</b>									
Public Art Fund <sup>2</sup>	10,224	30,000	34.1%	807	(9,417)	-1166.9%	5,053	5,171	102.3%
Special Promotional program -TOT <sup>3</sup>	9,222,250	80,477,372	11.5%	23,584,447	14,362,197	60.9%	25,174,518	(15,952,268)	-63.4%
<b>Public Utilities</b>									
Metropolitan Wastewater Fund	81,160,692	493,370,244	16.5%	69,653,384	(11,507,308)	-16.5%	61,104,612	20,056,080	32.8%
Water Department Fund	140,616,485	534,317,347	26.3%	131,193,012	(9,423,473)	-7.2%	131,668,999	8,947,486	6.8%
<b>Public Safety and Homeland Security</b>									
Emergency Medical Services Fund	2,222,217	7,154,723	31.1%	2,041,300	(180,917)	-8.9%	1,849,090	373,127	20.2%
Fire and Lifeguard Facilities Fund	547,822	1,663,782	32.9%	732,517	184,695	25.2%	553,206	(5,384)	-1.0%
Police Decentralization Fund <sup>3</sup>	916,090	7,824,648	11.7%	2,608,212	1,692,122	64.9%	180,180	735,910	408.4%
Seized and Forfeited Assets Funds	970,304	2,042,684	47.5%	680,876	(289,428)	-42.5%	494,146	476,158	96.4%
STOP- Serious Traffic Offenders Program	290,733	1,200,000	24.2%	292,964	2,231	0.8%	357,062	(66,329)	-18.6%
<b>Public Works</b>									
AB 2928 - Transportation Relief Fund	-	15,535,558	-	-	-	-	-	-	-
Automated Refuse Container Fund	128,871	500,000	25.8%	166,664	37,793	22.7%	18,144	110,727	610.3%
City Airport Fund	1,716,911	3,100,398	55.4%	1,302,716	(414,195)	-31.8%	1,218,797	498,114	40.9%
Concourse and Parking Garages Fund <sup>3</sup>	687,671	3,984,236	17.3%	2,325,431	1,637,760	70.4%	2,395,375	(1,707,704)	-71.3%
Energy Conservation Program Fund	669,881	1,845,379	36.3%	612,744	(57,137)	-9.3%	526,311	143,570	27.3%
Fleet Services Funds	25,084,506	86,120,515	29.1%	32,950,631	7,866,125	23.9%	23,867,680	1,216,826	5.1%
New Convention Center	3,000,284	3,905,278	76.8%	1,301,756	(1,698,528)	-130.5%	3,226,132	(226,848)	-7.0%
PETCO Park Fund	6,719,046	23,423,234	28.7%	7,370,955	651,909	8.8%	5,953,790	765,256	12.9%
Publishing Services Internal Fund	2,147,039	5,475,862	39.2%	1,692,874	(454,165)	-26.8%	1,694,211	452,828	26.7%
QUALCOMM Stadium Operating Fund	5,931,977	18,080,125	32.8%	8,097,564	2,165,587	26.7%	5,898,316	33,661	0.6%
Recycling Fund	5,644,574	21,695,273	26.0%	5,694,265	49,691	0.9%	6,238,764	(594,190)	-9.5%
Refuse Disposal Funds	7,811,075	36,765,823	21.2%	12,582,493	4,771,418	37.9%	7,213,909	597,166	8.3%
Storm Drain Fund <sup>3</sup>	18,398	6,046,746	0.3%	1,511,687	1,493,289	98.8%	1,276,043	(1,257,645)	-98.6%
Utilities Undergrounding Program Fund	268,448	1,173,395	22.9%	325,225	56,777	17.5%	262,280	6,168	2.4%
Wireless Communication Technology Fund <sup>1</sup>	1,591,107	10,055,665	15.8%	3,248,755	1,657,348	51.0%	-	1,591,407	100.0%
<b>Other</b>									
Balboa/Mission Bay Improvement	4,993,724	9,041,884	55.2%	2,667,416	(2,326,308)	-87.2%	6,109,048	(1,115,324)	-18.3%
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	6,855,524	21,784,341	31.5%	4,534,448	(2,321,076)	-51.2%	6,983,926	(128,402)	-1.8%
Gas Tax Fund <sup>3</sup>	1,890,754	24,644,732	7.7%	2,002,638	111,884	5.6%	5,371,576	(3,480,822)	-64.8%
TransNet Extension Fund	2,114,101	34,299,528	6.2%	2,177,270	63,169	2.9%	2,847,578	(733,477)	-25.8%
Trolley Extension Reserve Fund	13,303	6,074,131	0.2%	2,024,700	2,011,397	99.3%	5,697	7,606	133.5%
Zoological Exhibits Fund <sup>2</sup>	7,502,943	9,679,780	77.5%	-	(7,502,943)	-100.0%	-	7,502,943	100.0%

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

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

<sup>2</sup> Year-to-Year changes are a result of increased contractual services expenditures.

<sup>3</sup> Year-to-Year changes are a result of timing difference of transactions.

## **APPENDICES**

Financial information for the City's component units as of Period 4, 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 10/31/09

## BALANCE SHEET

### ASSETS

Cash .....	\$ 915,732
Other Short Term .....	578,156
Long Term .....	568,339
Total Assets .....	<u>2,062,227</u>

### LIABILITIES

Short Term .....	332,749
Long Term .....	1,729,478
Total Liabilities .....	<u>2,062,227</u>

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

	<u>Annual Budget</u>	<u>YTD Actual</u>
<b>REVENUE</b>		
Operating .....	\$ 8,900,000	\$ 2,154,368
Non-Operating .....	-	-
Total Revenue .....	<u>8,900,000</u>	<u>2,154,368</u>
<b>EXPENSES</b>		
Operating .....	8,900,000	2,154,368
Non-Operating .....	-	-
Total Expenses .....	<u>8,900,000</u>	<u>2,154,368</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 10/31/09

## BALANCE SHEET

### ASSETS

Cash .....	\$ 3,819,465
Other Short Term .....	7,431,893
Long Term .....	<u>11,833,734</u>
Total Assets .....	<u>23,085,092</u>

### LIABILITIES

Short Term .....	9,690,367
Long Term .....	<u>358,767</u>
Total Liabilities .....	<u>10,049,134</u>

TOTAL EQUITY .....	<u><u>\$ 13,035,958</u></u>
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## INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
<b>REVENUE</b>				
Operating .....	\$ 44,576,150	\$ 15,066,137	\$ 15,130,250	\$ 64,113
Non-Operating .....	<u>50,000</u>	<u>16,667</u>	<u>126,032</u>	<u>109,365</u>
Total Revenue .....	<u>44,626,150</u>	<u>15,082,804</u>	<u>15,256,282</u>	<u>173,478</u>
<b>EXPENSES</b>				
Operating .....	45,226,150	15,192,940	14,648,957	(543,983)
Non-Operating .....	<u>2,000,000</u>	<u>505,800</u>	<u>1,268,761</u>	<u>762,961</u>
Total Expenses .....	<u>47,226,150</u>	<u>15,698,740</u>	<u>15,917,718</u>	<u>218,978</u>
TOTAL CHANGE IN EQUITY .....	<u><u>\$ (2,600,000)</u></u>	<u><u>\$ (615,936)</u></u>	<u><u>\$ (661,436)</u></u>	<u><u>\$ (45,500)</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 10/31/09

## BALANCE SHEET

### ASSETS

Cash .....	\$	62,603
Other Short Term .....		261,979
Long Term .....		<u>33,735</u>
<b>Total Assets .....</b>		<b><u>358,317</u></b>

### LIABILITIES

Short Term .....		42,355
Long Term .....		294,270
Other Liabilities.....		<u>42,190</u>
<b>Total Liabilities .....</b>		<b><u>378,815</u></b>

TOTAL EQUITY .....	\$	<u><u>(20,498)</u></u>
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## INCOME STATEMENT

	<u>Annual Budget FY2010</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
<b>REVENUE</b>				
Operating .....	\$ 2,345,600	\$ 781,867	\$ 666,252	\$ (115,615)
Non-Operating .....	-	-	-	-
<b>Total Revenue .....</b>	<b><u>2,345,600</u></b>	<b><u>781,867</u></b>	<b><u>666,252</u></b>	<b><u>(115,615)</u></b>
<b>EXPENSES</b>				
Operating .....	2,345,600	781,867	714,652	(67,214)
Non-Operating .....	-	-	-	-
<b>Total Expenses .....</b>	<b><u>2,345,600</u></b>	<b><u>781,867</u></b>	<b><u>714,652</u></b>	<b><u>(67,214)</u></b>
<b>TOTAL CHANGE IN EQUITY ..</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (48,400)</u></b>	<b><u>\$ (48,400)</u></b>

# San Diego City Employees' Retirement System (SDCERS)

As of the Period Ended 9/30/09

## BALANCE SHEET

### ASSETS

Cash .....	\$	404,610,486
Other Short Term .....		4,266,506,639
Long Term .....		362,388,519
<b>Total Assets .....</b>		<b><u>5,033,505,644</u></b>

### LIABILITIES

Short Term .....		842,054,027
Long Term .....		362,308,748
<b>Total Liabilities .....</b>		<b><u>1,204,362,775</u></b>

TOTAL EQUITY .....	\$	<b><u>3,829,142,869</u></b>
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## INCOME STATEMENT

	<u>Annual Budget</u>	<u>YTD Actual</u>
<b>REVENUE</b>		
Operating .....	\$ -	\$ -
Non-Operating .....	-	-
<b>Total Revenue .....</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>EXPENSES</b>		
Operating .....	38,709,206	8,094,091
Non-Operating .....	-	-
<b>Total Expenses .....</b>	<b><u>38,709,206</u></b>	<b><u>8,094,091</u></b>
<b>TOTAL CHANGE IN EQUITY .....</b>	<b><u>\$ (38,709,206)</u></b>	<b><u>\$ (8,094,091)</u></b>

-Year-to-Date Budget information is not available