REQUEST FOR COUNCIL ACTION
CITY OF SAN DIEGO

CERTIFICATE NUMBER
(FOR COMPTROLLER'S USE ONLY)

TO:	FROM (ORIGINATING DEPARTMENT):	DATE:
CITY COUNCIL	Comptroller	1/5/2015

SUBJECT: Fiscal Year 2015 Financial Performance Reports (Charter Section 39 Reports) for Periods 3, 4 and 5

PRIMARY CONTACT (NAME, PHONE):	SECONDARY CONTACT (NAME, PHONE):
Jeffrey Peelle,(619)236-6712, MS: 6A	Marilyn Nguyen, (619)235-5885, MS: 6A

COMPLETE FOR ACCOUNTING PURPOSES

FUND					
FUNCTIONAL AREA					
COST CENTER					
GENERAL LEDGER ACCT					
WBS OR INTERNAL ORDER					
CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00

FUND					
FUNCTIONAL AREA					
COST CENTER					
GENERAL LEDGER ACCT					
WBS OR INTERNAL ORDER					
CAPITAL PROJECT No.					
AMOUNT	0.00	0.00	0.00	0.00	0.00

COST SUMMARY (IF APPLICABLE):

ROUTING AND APPROVALS

CONTRIBUTORS/REVIEWERS:		APPROVING AUTHORITY	APPROVAL SIGNATURE	DATE SIGNED
Liaison Office		ORIG DEPT.	Charvel, Rolando	01/16/2015
		CFO		
		DEPUTY CHIEF		
		COO		
		CITY ATTORNEY		
		COUNCIL PRESIDENTS OFFICE		

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

Accept Fiscal Year 2015 Financial Performance Reports (Charter Section 39 Reports) for periods 3, 4 and 5

STAFF RECOMMENDATIONS:
Accept the attached Charter Section 39 Reports for periods 3, 4 and 5

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

COUNCIL DISTRICT(S):	Citywide
COMMUNITY AREA(S):	
ENVIRONMENTAL IMPACT:	This is an informational item only.
CITY CLERK	

INSTRUCTIONS:	

COUNCIL ACTION
EXECUTIVE SUMMARY SHEET
CITY OF SAN DIEGO

DATE: 1/5/2015
ORIGINATING DEPARTMENT: Comptroller
SUBJECT: Fiscal Year 2015 Financial Performance Reports (Charter Section 39 Reports) for Periods 3, 4 and 5
COUNCIL DISTRICT(S): Citywide
CONTACT/PHONE NUMBER: Jeffrey Peelle/(619)236-6712, MS: 6A

DESCRIPTIVE SUMMARY OF ITEM:
Financial Performance Reports (Charter Section 39 Reports) for periods 3, 4 and 5 of Fiscal Year 2015
STAFF RECOMMENDATION:
Accept the attached Charter Section 39 Reports for periods 3, 4 and 5
EXECUTIVE SUMMARY OF ITEM BACKGROUND:
City Charter Section 39 requires that the Chief Financial Officer submits to the Mayor and to City Council at least monthly a summary statement of revenues and expenses for the preceding accounting period. In order to fulfill this reporting requirement, the Department of Finance under the Office of the City Comptroller is now submitting the Financial Performance Reports (Charter Section 39 Reports) for periods 3, 4 and 5 (as of September 30, October 31 and November 30, 2014, respectively) to the Budget and Government Efficiency Committee.

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

FISCAL CONSIDERATIONS: No fiscal impact

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

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

COMMUNITY PARTICIPATION AND PUBLIC OUTREACH EFFORTS: N/A

KEY STAKEHOLDERS AND PROJECTED IMPACTS: N/A

Charvel, Rolando
Originating Department

_____

Deputy Chief/Chief Operating Officer

FINANCIAL PERFORMANCE REPORT
FISCAL YEAR 2015

As of September 30, 2014

Department of Finance
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (September 30, 2014). The General Fund is the primary focus of this report; however, other budgeted funds are also included. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior Fiscal Year actual revenue and expenditure ("Actuals") and current year Actuals vs. current year Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of September 30, 2014, and therefore, does not include forward looking statements or projections.

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

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

This report was prepared as of September 30, 2014. Unless otherwise stated, the balances discussed are as of this date. Likewise, references to the previous year, or last year, are as of September 30, 2013.

This report includes the following components:

	Page #
General Fund	3
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Supporting Schedules	13
Appendices	20

General Fund

Fund Status Summary

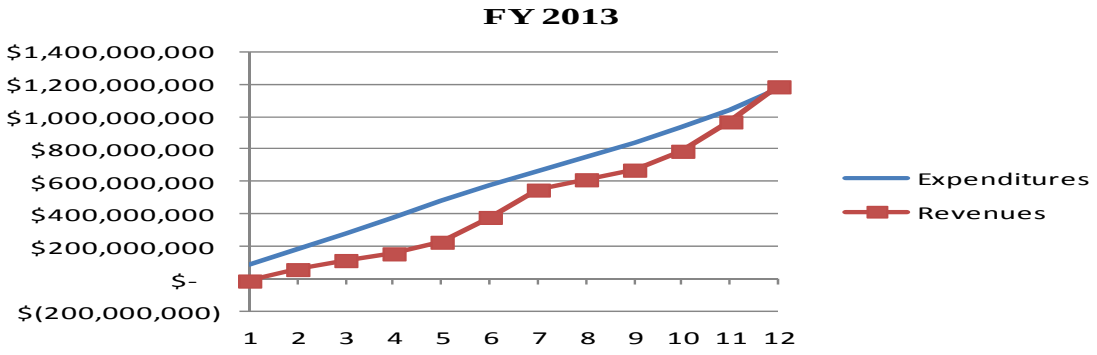
As of September 30, 2014, year-to-date General Fund expenditures of approximately $300.7 million exceed revenues of approximately $101.3 million by approximately $199.4 million. Once the $73.7 million of encumbered commitments are taken into account, this difference grows to $273.1 million.

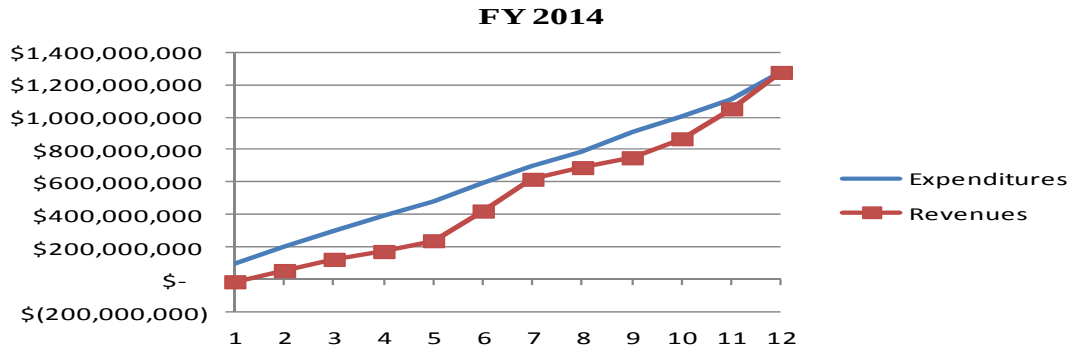
General Fund Status Summary

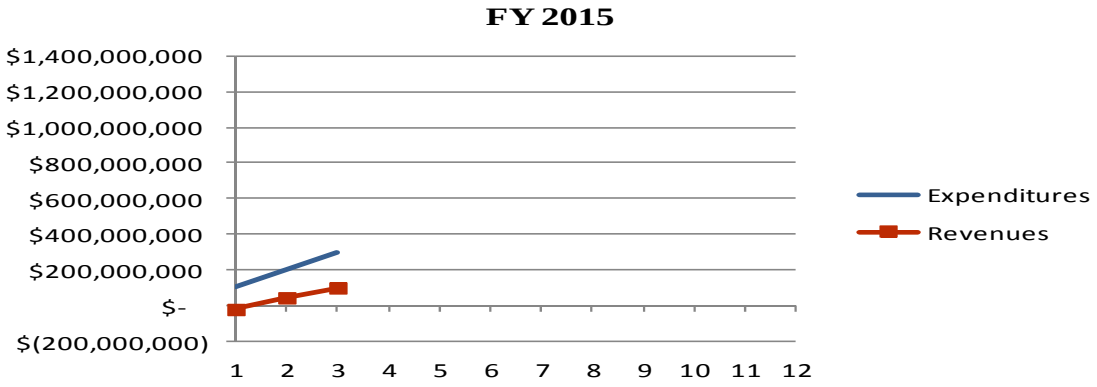
	Adopted Budget	Current Budget	FY15 YTD Actuals
Revenues	$ 1,188,550,460	$ 1,188,550,460	$ 101,248,356
Expenditures	(1,202,422,436)	(1,202,422,436)	(300,656,232)
	$ (13,871,976)	$ (13,871,976)	$ (199,407,876)
Encumbrances			(73,745,665)
Net Impact			**$ (273,153,541)**

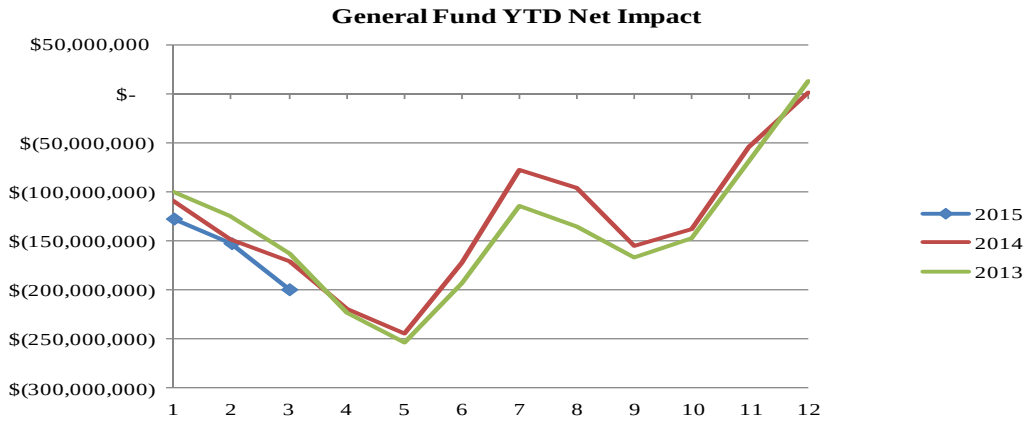
It is normal for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 69% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property Tax revenue, which represents about 37% of the total revenue budget, is mostly collected during December, January, April and May. Sales Tax, which represents about 22% of total revenue budget, consistently reflects a 2 month lag of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly, also contributing to the uneven pattern of revenue postings.

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


FY 2013
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


FY 2014
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


FY 2015
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


General Fund YTD Net Impact
$50,000,000
$-
$(50,000,000)
$(100,000,000)
$(150,000,000)
$(200,000,000)
$(250,000,000)
$(300,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
2015
2014
2013

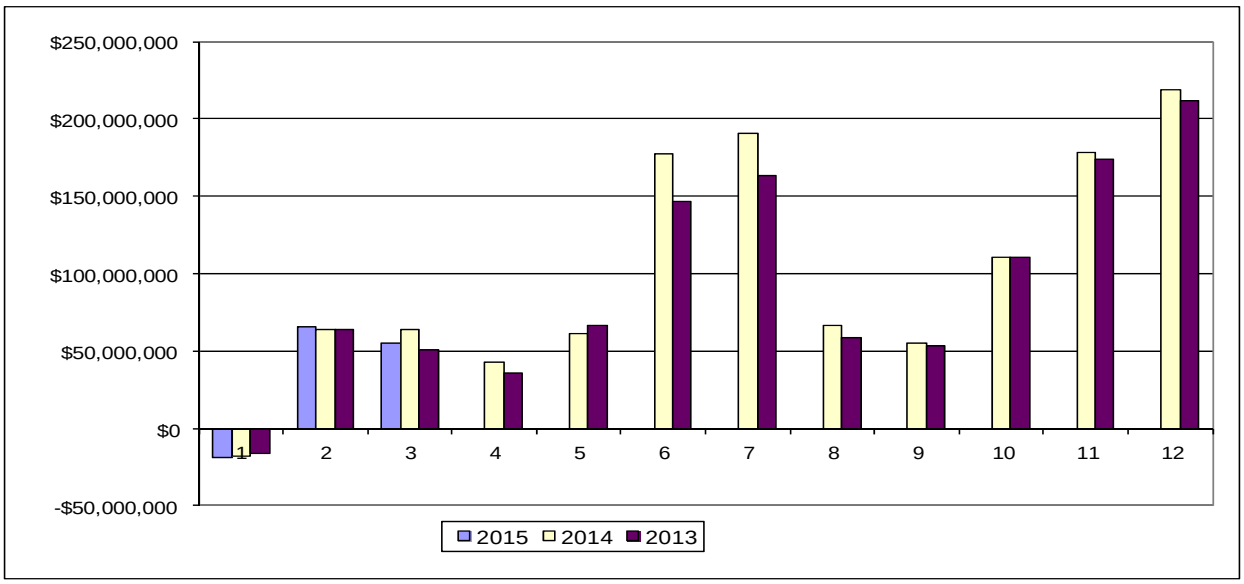
Revenue Summary

General Fund revenues totaled $101.3 million which is $8.3 million (7.5%) less than this point last Fiscal Year. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 3 of Fiscal Year 2015.

General Fund Revenue Analysis

Period	2015	2014	2013
1	$ (19,268,601)	$ (17,963,706)	$ (16,446,168)
2	65,250,858	63,563,684.44	64,289,835.72
3	55,266,099	64,010,893.69	50,920,934.58
YTD Pd 3	101,248,356	109,610,872	98,764,602
4		42,471,926	35,622,799
5		61,383,448	66,356,965
6		177,737,744	146,916,505
7		190,478,767	163,302,775
8		66,856,788	58,413,237
9		54,760,135	53,088,019
10		110,938,641	110,933,196
11		178,711,274	174,282,411
12		219,076,024	211,358,227
Adjustments		64,359,043	65,127,312
YTD Total		$ 1,276,384,661	$ 1,184,166,047

*Period 1 reflects negative amounts due to reversal of prior year revenue accruals.
**Adjustments reflect edits to previous year for comparison purpose these include Engineering and Capital Projects and Parking Meter Operations.



Revenue Variance by Category

The information below shows current year and prior year comparative data for General Fund revenues by category that, as of September 30, 2014, show significant year-over-year variances. Revenues that do not show significant variances are grouped under Remaining Revenue Categories. Additional detail of General Fund revenues can be found on the schedules accompanying this report.

General Fund Revenues by Category (Pd 3 YTD)

Category	FY15 Revenue	FY14 Revenue	Change	% Change
Sales Taxes	19,053,702	17,272,138	1,781,564	10.3%
Transient Occupancy Taxes	21,851,145	20,604,359	1,246,786	6.1%
Fines and Forfeitures	5,049,149	3,346,770	1,702,379	50.9%
Transfers	7,090,869	20,185,316	(13,094,447)	-64.9%
Remaining Revenue Categories	48,203,491	48,202,289	1,202	0.0%
Total GF Revenues	**$ 101,248,356**	**$ 109,610,872**	**$ (8,362,516)**	**-7.6%**

- *Sales Taxes* totaled approximately $19.1 million which is approximately $1.8 million higher than this point last year. This variance is due an increase in consumer spending in all major industry groups.

- *Transient Occupancy Taxes* totaled approximately $21.9 million which is approximately $1.2 million higher than this point last year. This variance is due to continued growth in the local tourism industry.

- *Fines and Forfeitures* totaled approximately $5 million which is approximately $1.7 million higher than this point last year. This increase is due to a timing difference in revenue related to parking citations.

- *Transfers* totaled $7.1 million which is approximately $13.1 million less than this point last year and is primarily due to a prior year one-time transfer of the SDG&E settlement for the 2007 wildfires from the Public Liability Fund to the General Fund in Fiscal Year 2014.

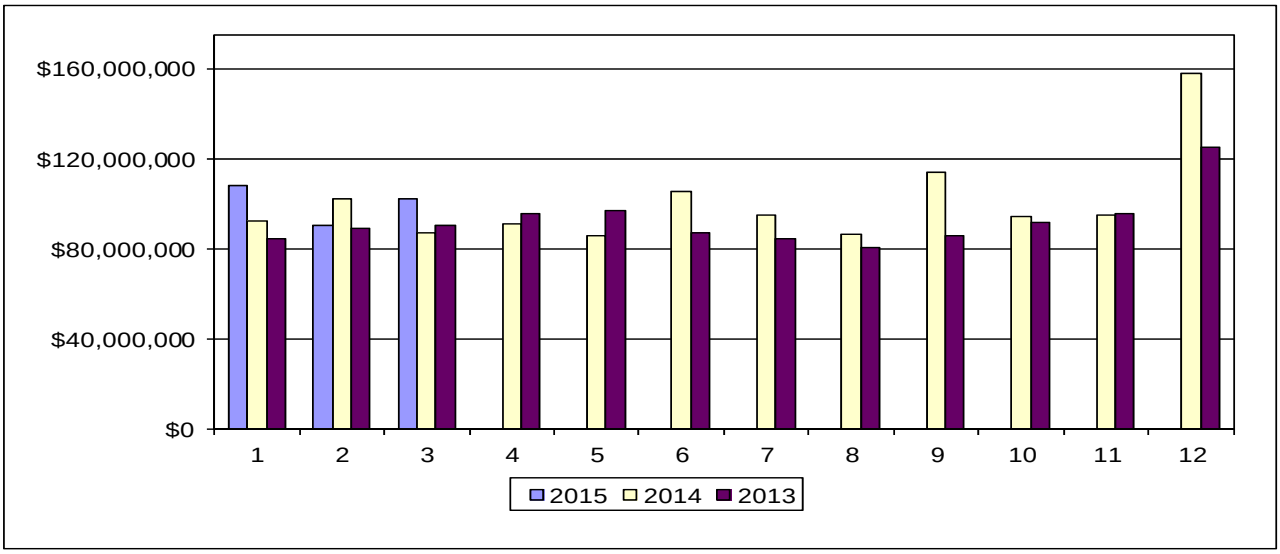
Expenditures Summary

General Fund expenditures totaled $300.7 million which is an approximate $18.9 million (6.7%) increase over Fiscal Year 2014. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 3 of Fiscal Year 2015.

General Fund Expenditure Analysis

Period	2015	2014	2013
1	$ 108,094,442	$ 92,205,231	$ 84,495,085
2	90,379,335	102,412,080	88,752,615
3	102,182,452	87,171,843	90,010,873
YTD Pd 3	300,656,230	281,789,154	263,258,573
4		91,074,260	95,855,275
5		85,635,057	96,932,461
6		105,090,727	86,763,052
7		94,716,090	84,123,180
8		86,619,464	80,291,280
9		114,177,415	85,532,401
10		94,442,236	91,727,080
11		94,670,646	95,617,969
12		157,925,336	125,092,606
Adjustments		68,880,998	65,882,960
YTD Total		$ 1,275,021,383	$ 1,171,076,836

**Adjustments reflect edits to previous year for comparison purpose these include Engineering and Capital Projects and Parking Meter Operations.



Expenditures Variance by Category

The information below shows current year and prior year comparative data for General Fund expenditures by category that, as of September 30, 2014, show significant year-over-year variances. Expenditures that do not show significant variances are grouped under Remaining Expenditure Categories. Additional detail of General Fund Expenses can be found on the schedules accompanying this report.

General Fund Expenditures By Category (Pd 3 YTD)

Category	FY15 Actuals	FY14 Actuals	YTD Change	%
Personnel Services	$ 128,288,532	$ 122,430,190	$ 5,858,342	4.8%
Supplies	5,963,092	8,026,832	(2,063,740)	-25.7%
Contracts	46,043,321	41,336,671	4,706,650	11.4%
Debt	93,647	1,183,795	(1,090,148)	-92.1%
Transfers	24,902,534	14,693,380	10,209,154	69.5%
Remaining Expenditure Categories	95,365,104	94,118,286	1,246,818	1.3%
Total Expenditures	**$ 300,656,230**	**$ 281,789,154**	**$ 18,867,076**	**6.7%**

- *Personnel Services* expenditures are up $5.9 million from this point last year primarily due to an increase in public safety overtime expenses. This variance is also increased due to termination pay and the elimination of salary reductions for various employee groups.

- *Supplies* expenditures are down approximately $2.1 million from this point last year which is primarily due to a one-time increase in the uniform allowance amount in Fiscal Year 2014.

- *Contracts* are up approximately $4.7 million from this point last year which is primarily due to a an advance to the San Diego Housing Commission for homelessness services and a payment to the County of San Diego for the Police Department's Animal Services Contract which was paid in period 6 of Fiscal Year 2014.

- *Debt* expenditures are down approximately $1.1 million from this point last year which is due to capital leases for the Police Department being paid off in FY14.

- *Transfers* are up approximately $10.2 million from this point last year which is due to a timing difference in budgeted transfers for existing Capital Improvement Projects. These capital improvement projects include sidewalks, street lighting, drainage, landfill, and miscellaneous park infrastructure improvements.

Department Expenditure Variances

The information below shows current year and prior year comparative data for General Fund expenditures by department that, as of September 30, 2014, show significant year-over-year variances. Departments that do not show significant variances are grouped under Remaining Departments. Additional details of General Fund expenditures can be found on the schedules accompanying this report.

Year-to-Year Variance Analysis (PD 3 YTD)

Department	FY15 Expenditures	FY14 Expenditures	Change	%
Development Services	$ 1,392,199	$ 2,998,051	$ (1,605,852)	-53.6%
Park & Recreation	25,266,121	21,599,392	3,666,729	17.0%
Economic Development	3,265,937	1,675,356	1,590,581	94.9%
Fire-Rescue	55,646,465	53,555,276	2,091,189	3.9%
Transportation and Storm Water	24,259,619	15,298,400	8,961,219	58.6%
Remaining Departments	190,825,889	186,662,679	4,163,210	2.2%
Total Expenditures	**$ 300,656,230**	**$ 281,789,154**	**$ 18,867,076**	**6.7%**

- *Development Services* expenditures totaled $1.4 million which is approximately $1.6 million lower than this point last year. This variance is due to the restructure of the Development Services Department into new business areas including City Planning and Facilities Financing.

- *Park and Recreation* expenditures totaled approximately $25.3 million which is $3.7 million higher than this point last year. This variance is primarily due to an increase in water costs and a transfer for fiscal year 2015 capital improvement projects. Capital improvement projects include updates to park facilities, sports field lighting, and trails.

- *Economic Development* expenditures totaled approximately $3.3 million which is $1.6 million higher than this point last year. This variance is due to an advance to the San Diego Housing Commission for homeless services in Fiscal Year 2015.

- *Fire-Rescue expe*nditures totaled approximately $55.6 million which is $2.1 million higher than this point last year and is primarily due to increases in personnel costs, as there was an increase in overtime pay from strike team deployments in Fiscal Year 2015 as well as termination pay.

- *Transportation and Storm Water* expenditures totaled approximately $24.3 million which is approximately $9 million higher than this point last year and is primarily due to a transfer for fiscal year 2015 capital improvement projects. Capital projects include sidewalk repair, streetlights, and drainage projects.

Other Budgeted Funds

Water Fund

Water Fund revenues totaled $95.8 million which is $7.1 million (8.1%) higher than last fiscal year. This increase is primarily due to the rate increase as well an increase in water sales and consumption.

Water Fund expenses totaled $104.4 million which represents an increase of $8.6 million (8.9%) from last year and is primarily due to increases in water purchases and utility costs.

As the following table indicates, operating expenses exceed revenues by $8.6 million. Once the $230.9 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately $239.4 million. This deficit will decrease as the year progresses and the budgeted revenues are collected.

Water Fund Summary

	Current Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenues [1]	$ 478,268,700	$ 95,809,866	$ -	$ 95,809,866
Expenses	462,671,644	104,362,714	230,869,804	335,232,518
Net Impact	**$ 15,597,056**	**$ (8,552,848)**	**$(230,869,804)**	**$(239,422,652)**

[1] Revenues include amount related to CIP projects.

Additional details of Water Fund revenues and expenses can be found on Schedule 5 and Schedule 6 accompanying this report.

Sewer Fund

Sewer Fund revenues totaled approximately $74.1 million which is approximately $4.8 million (12.6%) less than last fiscal year and is primarily due to decreases in State Revolving Fund loan proceeds as well as a decrease in capacity charges.

Sewer Fund expenses totaled approximately $36.6 million which represents an increase of $2.4 million (7.0%) from last year and is primarily due to increase in utility rates and personnel expenditures.

As the following table indicates, revenues exceed operating expenses by $37.5 million. Once the $176.7 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenues by approximately $139.1 million. This deficit will decrease as the year progresses and the budgeted revenues are collected.

Sewer Fund Summary

	Current Budget	Year-to-Date Actuals	Year-to-Date Encumbrances	Year-to-Date Actuals w/ Encumbrances
Revenues [1]	$ 421,631,100	$ 74,106,630	$ -	$ 74,106,630
Expenses	345,719,077	36,571,516	176,677,377	213,248,893
Net Impact	**$ 75,912,023**	**$ 37,535,114**	**$(176,677,377)**	**$(139,142,264)**

[1] Revenues include amount related to CIP projects.

Additional details of Sewer Fund revenues and expenses can be found on Schedule 5 and Schedule 6 accompanying this report.

Supporting Schedules

The schedules below are presented in the following pages:

	Page #
General Fund Summary	13
General Fund Revenue Status Report	14
General Fund Expenditure Status Report	15
Citywide Program Expenditure Status Report	16
Council Districts Expenditure Status Report	17
Other Budgeted Funds Revenue Status Report	18
Other Budgeted Funds Expenditure Status Report	19

Appendices

Financial information for the City's component units as of Period 3, Fiscal Year 2015 is included in the appendices starting on page 20. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego (not available)

Appendix B: San Diego City Employees' Retirement System (not available)

Appendix C: San Diego Housing Commission

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

General Fund Summary (25% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	$ 445,428,691	$ 445,428,691	$ 7,745,722	1.7%	$ 7,700,033	$ 45,689	0.6%
Sales Taxes	257,106,087	257,106,087	19,053,702	7.4%	17,272,138	1,781,564	10.3%
Transient Occupancy Taxes	92,332,290	92,332,290	21,851,145	23.7%	20,604,359	1,246,786	6.1%
Property Transfer Taxes	9,176,035	9,176,035	681,232	7.4%	669,109	12,123	1.8%
Licenses & Permits	24,459,857	24,459,857	4,856,823	19.9%	5,131,523	(274,700)	-5.4%
Fines & Forfeitures	28,929,178	28,929,178	5,049,149	17.5%	3,346,770	1,702,379	50.9%
Interest & Dividends	1,414,251	1,414,251	(248,408)	-17.6%	(366,476)	118,068	-32.2%
Franchises	72,043,949	72,043,949	1,462,163	2.0%	1,466,180	(4,017)	-0.3%
Rents & Concessions	45,911,742	45,911,742	12,920,096	28.1%	12,990,798	(70,702)	-0.5%
Revenues From Other Agencies	9,494,782	9,494,782	2,611,966	27.5%	1,670,576	941,390	56.4%
Charges for Current Services	120,671,341	120,671,341	17,535,991	14.5%	17,900,524	(364,533)	-2.0%
Miscellaneous Revenues	4,449,046	4,449,046	637,906	14.3%	1,040,022	(402,116)	-38.7%
Transfers	77,133,211	77,133,211	7,090,869	9.2%	20,185,316	(13,094,447)	-64.9%
Total General Fund Revenue	**$ 1,188,550,460**	**$ 1,188,550,460**	**$ 101,248,356**	**8.5%**	**$ 109,610,872**	**$ (8,362,516)**	**-7.6%**
Adjustment for Comparison[1]					**15,888,647**		
					$ 125,499,519		
Expenditures							
Personnel Services	$ 493,402,034	$ 496,569,196	$ 128,288,532	25.8%	$ 122,430,190	$ 5,858,342	4.8%
Total PE	493,402,034	496,569,196	128,288,532	25.8%	122,430,190	5,858,342	4.8%
Fringe Benefits	339,899,132	339,899,132	82,998,393	24.4%	82,639,561	358,832	0.4%
Supplies	27,035,505	24,856,104	5,963,092	24.0%	8,026,832	(2,063,740)	-25.7%
Contracts	173,706,365	175,639,286	46,043,321	26.2%	41,336,671	4,706,650	11.4%
Information Technology	25,922,400	26,467,842	1,593,190	6.0%	1,126,951	466,239	41.4%
Energy & Utilities	40,471,533	40,471,409	8,930,699	22.1%	8,583,072	347,627	4.1%
Capital Expenditure	3,355,837	2,329,133	1,208	0.1%	77,508	(76,300)	-98.4%
Debt	4,087,184	4,087,184	93,647	2.3%	1,183,795	(1,090,148)	-92.1%
Other Expenditures	5,381,576	5,381,576	1,841,614	34.2%	1,691,194	150,420	8.9%
Transfers	89,160,870	86,721,574	24,902,534	28.7%	14,693,380	10,209,154	69.5%
Total NPE	709,020,402	705,853,240	172,367,698	24.4%	159,358,964	13,008,734	8.2%
Total General Fund Expenditures	**$ 1,202,422,436**	**$ 1,202,422,436**	**$ 300,656,230**	**25.0%**	**$ 281,789,154**	**$ 18,867,076**	**6.7%**
Adjustment for Comparison[1]					14,823,107		
					$ 296,612,261		
General Fund Encumbrances			73,745,665		72,835,597	910,068	
Net Impact	**$ (13,871,976)**	**$ (13,871,976)**	**$ (273,153,539)**		**$ (245,013,879)**	**$ (28,139,660)**	

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

Schedule 1

General Fund Revenue Status Report

As of Period 3, Ended September 30, 2014 (25% Completed)

(Unaudited)

	FY15 Period-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Period-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	**$ 7,745,722**	$ 445,428,691	1.7%	$ 7,700,033	$ 45,689	0.6%
Sales Taxes	**19,053,702**	257,106,087	7.4%	17,272,138	1,781,564	10.3%
Transient Occupancy Taxes	**21,851,144**	92,332,290	23.7%	20,604,359	1,246,785	6.1%
Property Transfer Taxes	**681,232**	9,176,035	7.4%	669,109	12,123	1.8%
Licenses & Permits[1]						
Business Taxes	**1,916,726**	7,477,368	25.6%	1,828,752	87,974	4.8%
Rental Unit Taxes	**383,636**	7,271,794	5.3%	461,375	(77,739)	-16.8%
Alarm Permit Fees	**720,786**	2,876,016	25.1%	667,122	53,664	8.0%
Application Fees	**660,473**	2,310,000	28.6%	613,032	47,441	7.7%
Other Licenses & Permits	**1,175,202**	4,524,679	26.0%	1,561,242	(386,040)	-24.7%
Total Licenses & Permits	**4,856,823**	24,459,857	19.9%	5,131,523	(274,700)	-5.4%
Fines & Forfeitures						
Parking Citations	**3,352,212**	19,723,478	17.0%	1,527,550	1,824,662	119.5%
Municipal Court	**958,948**	6,157,700	15.6%	1,018,210	(59,262)	-5.8%
Other Fines & Forfeitures	**737,989**	3,048,000	24.2%	801,010	(63,021)	-7.9%
Total Fines & Forfeitures	**5,049,149**	28,929,178	17.5%	3,346,770	1,702,379	50.9%
Interest & Dividends	**(248,408)**	1,414,251	-17.6%	(366,476)	118,068	-32.2%
Franchises						
SDG&E	**(120,204)**	40,014,617	-0.3%	75,934	(196,138)	-258.3%
CATV	**247,191**	18,093,332	1.4%	(140,449)	387,640	-276.0%
Refuse Collection	**156,297**	9,500,000	1.6%	371,389	(215,092)	-57.9%
Other Franchises	**1,178,879**	4,436,000	26.6%	1,159,306	19,573	1.7%
Total Franchises	**1,462,163**	72,043,949	2.0%	1,466,180	(4,017)	-0.3%
Rents & Concessions						
Mission Bay	**8,409,727**	30,045,411	28.0%	8,815,836	(406,109)	-4.6%
Pueblo Lands	**1,441,267**	4,866,395	29.6%	1,391,082	50,185	3.6%
Other Rents and Concessions	**3,069,102**	10,999,936	27.9%	2,783,880	285,222	10.2%
Total Rents & Concessions	**12,920,096**	45,911,742	28.1%	12,990,798	(70,702)	-0.5%
Revenue from Other Agencies	**2,611,966**	9,494,782	27.5%	1,670,576	941,390	56.4%
Charges for Current Services[2]	**17,535,992**	120,671,341	14.5%	17,900,524	(364,532)	-2.0%
Other Miscellaneous Revenue	**637,906**	4,449,046	14.3%	1,040,022	(402,116)	-38.7%
Transfers	**7,090,869**	77,133,211	9.2%	20,185,316	(13,094,447)	-64.9%
Total General Fund Revenue	**$ 101,248,356**	**$1,188,550,460**	**8.5%**	**$ 109,610,872**	**$ (8,362,516)**	**-7.6%**
Adjustment for Comparison[1,2]				**15,888,647**		
				$ 125,499,519		

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

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

Schedule 2

General Fund Expenditure Status Report

As of Period 3, Ended September 30, 2014 (25% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services	**$ 1,392,199**	$ 7,011,989	19.9%	$ 2,998,051	$ (1,605,852)	-53.6%
City Planning & Development[1]	**191,400**	970,898	19.7%	-	-	-
Facilities Financing[1]	**1,699,565**	9,325,617	18.2%	-	-	-
Community Services						
Library	**10,196,210**	45,598,448	22.4%	9,157,333	1,038,877	11.3%
Park & Recreation	**25,266,121**	98,073,128	25.8%	21,599,392	3,666,729	17.0%
Office of the Assistant COO						
Business Office	**266,567**	1,437,206	18.5%	-	266,567	100.0%
Economic Development	**3,265,937**	14,248,718	22.9%	1,675,356	1,590,581	94.9%
Human Resources	**675,160**	3,129,024	21.6%	654,806	20,354	3.1%
Office of the Assistant Chief Operating Officer	**243,845**	1,116,966	21.8%	229,894	13,951	6.1%
Purchasing & Contracting	**1,195,970**	6,291,735	19.0%	868,250	327,720	37.7%
Office of the Chief Financial Officer						
City Comptroller	**2,514,546**	10,735,280	23.4%	2,587,853	(73,307)	-2.8%
City Treasurer[2]	**3,033,621**	15,455,696	19.6%	2,623,113	410,508	15.6%
Citywide Program Expenditures	**35,108,062**	86,319,071	40.7%	35,295,479	(187,417)	-0.5%
Debt Management	**595,988**	2,448,214	24.3%	539,479	56,509	10.5%
Department of Information Technology	**1,612**	500,000	0.3%	5,131	(3,519)	-68.6%
Financial Management	**935,390**	4,109,395	22.8%	881,282	54,108	6.1%
Office of the Chief Financial Officer	**116,427**	566,161	20.6%	153,977	(37,550)	-24.4%
Office of the Chief of Staff						
Community & Legislative Services	**1,002,386**	4,653,424	21.5%	801,217	201,169	25.1%
Multimedia Services	**175,483**	3,444,543	5.1%	130,887	44,596	34.1%
Office of the Mayor and COO						
Office of the Mayor and COO	**255,199**	924,312	27.6%	117,832	137,367	116.6%
Public Safety and Homeland Security						
Fire-Rescue	**55,646,465**	218,633,401	25.5%	53,555,276	2,091,189	3.9%
Office of Homeland Security	**484,957**	2,018,755	24.0%	440,834	44,123	10.0%
Police	**100,540,023**	419,405,884	24.0%	99,528,830	1,011,193	1.0%
Public Utilities						
Water	**656,981**	2,005,200	32.8%	1,322,183	(665,202)	-50.3%
Public Works[3]						
Contracting	**488,235**	2,111,792	23.1%	492,957	(4,722)	-
Environmental Services	**8,030,509**	35,265,239	22.8%	8,913,095	(882,586)	-9.9%
General Services	**3,872,340**	17,745,338	21.8%	3,371,045	501,295	14.9%
Public Works	**238,897**	1,643,754	14.5%	101,500	137,397	135.4%
Real Estate Assets	**902,727**	4,669,197	19.3%	987,498	(84,771)	-8.6%
Transportation & Storm Water	**24,259,619**	104,194,587	23.3%	15,298,400	8,961,219	58.6%
Non-Mayoral						
City Attorney	**10,830,462**	45,977,055	23.6%	10,720,645	109,817	1.0%
City Auditor	**678,853**	3,575,202	19.0%	717,212	(38,359)	-5.3%
City Clerk	**1,124,125**	5,348,352	21.0%	1,048,990	75,135	7.2%
Council Administration	**369,791**	2,122,912	17.4%	387,172	(17,381)	-4.5%
City Council - District 1	**187,080**	1,114,420	16.8%	207,095	(20,015)	-9.7%
City Council - District 2	**289,734**	1,443,166	20.1%	234,156	55,578	23.7%
City Council - District 3	**270,254**	1,496,650	18.1%	223,370	46,884	21.0%
City Council - District 4	**239,839**	1,034,501	23.2%	260,897	(21,058)	-8.1%
City Council - District 5	**195,091**	1,391,371	14.0%	164,050	31,041	18.9%
City Council - District 6	**200,601**	1,225,679	16.4%	216,295	(15,694)	-7.3%
City Council - District 7	**251,792**	1,217,661	20.7%	249,821	1,971	0.8%
City Council - District 8	**248,549**	1,292,348	19.2%	250,690	(2,141)	-0.9%
City Council - District 9	**220,722**	1,297,758	17.0%	199,856	20,866	10.4%
Ethics Commission	**199,024**	991,862	20.1%	195,648	3,376	1.7%
Office of the IBA	**441,041**	1,733,699	25.4%	372,559	68,482	18.4%
Personnel	**1,656,831**	7,106,828	23.3%	1,608,317	48,514	3.0%
Total General Fund Expenditures	**$ 300,656,230**	**$ 1,202,422,436**	**25.0%**	**$ 281,789,154**	**$ 16,976,111**	**6.0%**
Adjustment for Comparison[2,3]				14,823,107		
				$ 296,612,261		

[1] New Departments in FY2015

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

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

Schedule 3

Citywide Program Expenditure Status Report

As of Period 3, Ended September 30, 2014 (25% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Citywide Program Expenditures						
Assessments To Public Property	**$ -**	$ 567,800	-	$ 6,255	$ (6,255)	-100.0%
Business Cooperation Program	**-**	350,000	-	1,360	(1,360)	-100.0%
Citywide Elections	**-**	1,800,000	-	121,441	(121,441)	-100.0%
Corporate Master Leases Rent	**1,938,988**	7,196,638	26.9%	3,301,614	(1,362,626)	-41.3%
Deferred Capital Debt Service	**6,295,006**	14,509,106	43.4%	4,350,394	1,944,612	44.7%
Employee Personal Prop Claims	**-**	5,000	-	-	-	-
Engineering and Capital Projects [1]	**303,985**	1,471,367	20.7%	-	303,985	100.0%
Insurance	**1,631,509**	2,206,891	73.9%	1,132,529	498,980	44.1%
McGuigan Settlement	**8,007,668**	8,007,674	100.0%	8,007,674	(6)	0.0%
Memberships	**575,504**	730,000	78.8%	535,263	40,241	7.5%
Preservation of Benefits	**-**	1,700,000	-	-	-	-
Property Tax Administration	**41,030**	3,823,303	1.1%	28,647	12,383	43.2%
Public Liability Claims Xfer-Claims Fund	**14,506,208**	14,506,208	100.0%	14,506,209	(1)	-
Public Liab Claims Xfer-Reserves	**-**	12,800,000	-	101,700	(101,700)	-100.0%
Public Use Leases	**-**	1,582,144	-	1,582,144	(1,582,144)	-100.0%
Special Consulting Services	**238,857**	2,970,000	8.0%	219,391	19,466	8.9%
Supplemental COLA Benefit	**1,569,307**	1,588,350	98.8%	1,400,858	168,449	12.0%
Transfer to Park Improvement Funds	**-**	10,045,411	-	-	-	-
Transportation Subsidy	**-**	459,179	-	-	-	-
Total Citywide Program Expenditures	**$ 35,108,062**	**$ 86,319,071**	**40.7%**	**$ 35,295,479**	**$ (187,417)**	**-0.5%**

[1] New program in Fiscal Year 2015.

Schedule 4

Council Districts Expenditure Status Report

As of Period 3, Ended September 30, 2014 (25% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	$ 187,080	$ 992,681	$ 992,681	$ -	18.8%	$ 207,095	$ (20,015)	-9.7%
District 1 CPPS	-	122,527	121,739	(788)	-	-	-	-
Total Council District 1	**187,080**	**1,115,208**	**1,114,420**	**(788)**	**16.8%**	**207,095**	**(20,015)**	**-9.7%**
Council District 2	289,734	1,194,251	1,194,251	-	24.3%	234,156	55,578	23.7%
District 2 CPPS	-	249,704	248,916	(788)	-	-	-	-
Total Council District 2	**289,734**	**1,443,955**	**1,443,167**	**(788)**	**20.1%**	**234,156**	**55,578**	**23.7%**
Council District 3	264,612	1,264,259	1,264,259	-	20.9%	225,170	39,442	17.5%
District 3 CPPS	5,642	233,180	232,392	(788)	2.4%	(1,800)	7,442	-413.4%
Total Council District 3	**270,254**	**1,497,439**	**1,496,651**	**(788)**	**18.1%**	**223,370**	**46,884**	**21.0%**
Council District 4	239,711	1,032,409	1,032,409	-	23.2%	260,852	(21,141)	-8.1%
District 4 CPPS	128	3,680	2,092	(1,588)	3.5%	45	83	183.9%
Total Council District 4	**239,839**	**1,036,089**	**1,034,501**	**(1,588)**	**23.2%**	**260,897**	**(21,058)**	**-8.1%**
Council District 5	195,091	1,034,295	1,034,295	-	18.9%	174,050	21,040	12.1%
District 5 CPPS	-	360,026	357,076	(2,950)	-	(10,000)	10,000	-100.0%
Total Council District 5	**195,091**	**1,394,321**	**1,391,371**	**(2,950)**	**14.0%**	**164,050**	**31,040**	**18.9%**
Council District 6	200,601	1,056,158	1,056,158	-	19.0%	216,295	(15,694)	-7.3%
District 6 CPPS	-	170,309	169,521	(788)	-	-	-	-
Total Council District 6	**200,601**	**1,226,467**	**1,225,679**	**(788)**	**16.4%**	**216,295**	**(15,694)**	**-7.3%**
Council District 7	251,792	1,112,712	1,112,712	-	22.6%	238,986	12,806	5.4%
District 7 CPPS	-	105,737	104,949	(788)	-	10,835	(10,835)	-100.0%
Total Council District 7	**251,792**	**1,218,449**	**1,217,661**	**(788)**	**20.7%**	**249,821**	**1,971**	**0.8%**
Council District 8	248,549	1,109,450	1,109,450	-	22.4%	250,690	(2,141)	-0.9%
District 8 CPPS	-	183,687	182,899	(788)	-	-	-	-
Total Council District 8	**248,549**	**1,293,137**	**1,292,349**	**(788)**	**19.2%**	**250,690**	**(2,141)**	**-0.9%**
Council District 9	220,722	1,063,375	1,063,375	-	20.8%	199,856	20,865	10.4%
District 9 CPPS	-	242,152	234,384	(7,768)	-	-	-	-
Total Council District 9	**220,722**	**1,305,527**	**1,297,759**	**(7,768)**	**17.0%**	**199,856**	**20,865**	**10.4%**
Total Council Districts	**$ 2,103,662**	**$ 11,530,592**	**$ 11,513,554**	**(17,038)**	**18.2%**	**$ 2,006,231**	**$ 97,431**	**4.9%**

Schedule 5

Other Budgeted Funds Revenue Status Report

As of Period 3, Ended September 30, 2014 (25% Completed)

(Unaudited)

	FY15 Period-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Period-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	**$ 15,184,362**	$ 48,391,352	31.4%	$ 14,494,032	$ 690,330	4.8%
Facilities Financing Fund	**382,569**	2,275,110	16.8%	428,316	(45,747)	-10.7%
Mission Bay Improvement Fund	**6,442**	7,534,058	0.1%	4,318	2,124	49.2%
Regional Park Improvements Fund	**3,908**	2,511,353	0.2%	2,105	1,803	85.7%
Solid Waste Local Enforcement Agency Fund	**360,169**	786,417	45.8%	323,949	36,220	11.2%
Community Services						
Environmental Growth Fund 1/3	**(12,118)**	4,455,069	-0.3%	11,286	(23,404)	-207.4%
Environmental Growth Fund 2/3	**(30,502)**	8,917,137	-0.3%	19,347	(49,849)	-257.7%
Golf Course Enterprise Fund	**5,424,526**	17,540,747	30.9%	5,519,173	(94,647)	-1.7%
Los Penasquitos Canyon Preserve Fund	**10,132**	186,000	5.4%	10,634	(502)	-4.7%
Maintenance Assessment District (MAD) Funds	**350,208**	21,848,480	1.6%	156,257	193,952	124.1%
Office of the Assistant COO						
Central Stores Internal Service Fund	**2,036,381**	13,341,277	15.3%	2,020,538	15,843	0.8%
Information Technology						
GIS Fund	**25,116**	1,801,061	1.4%	11,884	13,232	111.3%
Information Technology Fund	**(792)**	8,673,318	-	(1,468)	676	-46.0%
SAP Support Fund	**(2,673)**	19,918,068	-	(3,986)	1,313	-32.9%
Wireless Communication Technology Fund	**233,880**	7,436,710	3.1%	19,222	214,658	1116.7%
Office of the Chief Financial Officer						
Risk Management Fund	**11,880**	9,314,487	0.1%	15,916	(4,036)	-25.4%
Office of the Chief of Staff						
Public Art Fund	**71,558**	108,709	65.8%	7,951	63,607	800.0%
Special Promotional Program -TOT	**19,475,747**	84,088,446	23.2%	18,483,018	992,729	5.4%
Public Utilities						
Metropolitan Wastewater Fund	**74,106,630**	421,631,100	17.6%	78,944,555	(4,837,925)	-6.1%
Water Department Fund	**95,809,866**	478,268,700	20.0%	88,668,518	7,141,348	8.1%
Public Safety and Homeland Security						
Emergency Medical Services Fund	**2,870,113**	11,552,358	24.8%	2,700,396	169,717	6.3%
Fire and Lifeguard Facilities Fund	**25**	1,379,719	-	(16)	41	-256.3%
Junior Lifeguard Program Fund	**-**	595,779	-	30,849	(30,849)	-100.0%
Police Decentralization Fund	**-**	3,749,765	-	-	-	-
Seized and Forfeited Assets Funds	**301,691**	1,200,000	25.1%	410,317	(108,626)	-26.5%
Public Works						
AB 2928 - Transportation Relief Fund	**3,858,423**	14,386,136	26.8%	3,068,165	790,258	25.8%
Automated Refuse Container Fund	**216,528**	700,000	30.9%	215,124	1,404	0.7%
City Airport Fund	**821,314**	4,778,882	17.2%	830,811	(9,497)	-1.1%
Concourse and Parking Garages Fund	**722,131**	2,713,422	26.6%	619,947	102,184	16.5%
Energy Conservation Program Fund	**125,609**	2,253,884	5.6%	112,981	12,628	11.2%
Engineering and Capital Projects[1]	**15,351,210**	64,367,237	23.8%	13,498,024	1,853,186	13.7%
Fleet Services Funds	**18,941,837**	77,525,786	24.4%	16,609,068	2,332,770	14.0%
New Convention Center	**(691)**	3,400,000	-	2,600,870	(2,601,561)	-100.0%
PETCO Park Fund	**171,246**	15,723,720	1.1%	4,604,275	(4,433,029)	-96.3%
Publishing Services Internal Fund	**719,918**	3,221,261	22.3%	627,676	92,242	14.7%
QUALCOMM Stadium Operating Fund	**859,702**	16,652,809	5.2%	3,999,164	(3,139,462)	-78.5%
Recycling Fund	**3,917,797**	18,427,651	21.3%	4,203,840	(286,043)	-6.8%
Refuse Disposal Funds	**7,374,629**	28,236,434	26.1%	7,299,639	74,990	1.0%
Storm Drain Fund	**1,121,551**	5,700,000	19.7%	1,138,004	(16,453)	-1.4%
Utilities Undergrounding Program Fund	**3,521**	50,592,739	-	(5,323)	8,844	-166.1%
Other						
Balboa Park/Mission Bay Improvement	**-**	1,960,000	-	308,542	(308,542)	-100.0%
Convention Center Complex Funds	**667**	13,760,993	-	3,501,006	(3,500,339)	-100.0%
Gas Tax Fund	**5,259,329**	20,078,259	26.2%	3,572,496	1,686,833	47.2%
Parking Meter Operations[2]	**2,386,749**	9,111,535	26.2%	2,390,623	(3,874)	-0.2%
Safety Sales Tax Fund	**1,513,242**	8,707,775	17.4%	1,433,129	80,113	5.6%
TransNet Extension Fund	**887,335**	30,010,000	3.0%	1,731,852	(844,517)	-48.8%
Trolley Extension Reserve Fund	**436**	1,071,728	-	218	218	100.0%
Zoological Exhibits Fund	**311,777**	10,746,000	2.9%	316,876	(5,099)	-1.6%

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

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

Schedule 6

Other Budgeted Funds Expenditure Status Report

As of Period 3, Ended September 30, 2014 (25% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	**$ 11,308,745**	$ 49,801,190	22.7%	$ 10,062,072	$ 1,246,673	12.4%
Facilities Financing Fund	**384,518**	2,275,110	16.9%	478,489	(93,971)	-19.6%
Solid Waste Local Enforcement Agency Fund	**178,874**	754,953	23.7%	175,371	3,503	2.0%
Community Services						
Environmental Growth Fund 1/3	**808,000**	4,547,305	17.8%	757,956	50,044	6.6%
Environmental Growth Fund 2/3	**2,003**	8,869,966	-	-	2,003	100.0%
Golf Course Enterprise Fund	**3,075,842**	16,653,723	18.5%	2,902,373	173,469	6.0%
Los Penasquitos Canyon Preserve Fund	**58,396**	221,661	26.3%	56,774	1,622	2.9%
Maintenance Assessment District (MAD) Funds	**4,086,924**	34,735,365	11.8%	3,212,732	874,192	27.2%
Office of the Assistant COO						
Central Stores Internal Service Fund	**2,135,073**	13,341,277	16.0%	2,882,966	(747,893)	-25.9%
Information Technology						
GIS Fund	**329,291**	1,905,499	17.3%	683,978	(354,687)	-51.9%
Information Technology Fund	**1,641,463**	10,488,568	15.7%	1,661,999	(20,536)	-1.2%
SAP Support	**1,645,109**	20,728,100	7.9%	2,995,086	(1,349,977)	-45.1%
Wireless Communication Technology Fund	**1,707,377**	8,412,052	20.3%	2,071,995	(364,618)	-17.6%
Office of the Chief Financial Officer						
Risk Management Fund	**2,422,707**	10,265,929	23.6%	2,263,631	159,076	7.0%
Office of the Chief of Staff						
Public Art Fund	**28,640**	117,349	24.4%	53,439	(24,799)	-46.4%
Special Promotional program -TOT	**859,266**	91,737,581	0.9%	15,085,973	(14,226,707)	-94.3%
Public Utilities						
Metropolitan Wastewater Fund	**36,571,516**	345,719,077	10.6%	34,175,655	2,395,861	7.0%
Water Department Fund	**104,362,714**	462,671,644	22.6%	95,794,298	8,568,416	8.9%
Public Safety and Homeland Security						
Emergency Medical Services Fund	**1,887,272**	12,702,437	14.9%	1,707,942	179,330	10.5%
Fire and Lifeguard Facilities Fund	**697,884**	1,425,931	48.9%	698,741	(857)	-0.1%
Junior Lifeguard Program Fund	**350,937**	595,779	58.9%	277,410	73,527	26.5%
Police Decentralization Fund	**8,200**	5,120,000	0.2%	223,543	(215,343)	-96.3%
Seized and Forfeited Assets Funds	**268,187**	1,800,000	14.9%	107,919	160,268	148.5%
Public Works						
AB 2928 - Transportation Relief Fund	**1,087,714**	38,437,658	2.8%	3,104,563	(2,016,849)	-65.0%
Automated Refuse Container Fund	**36,499**	800,000	4.6%	128,877	(92,378)	-71.7%
City Airport Fund	**708,095**	5,227,795	13.5%	740,964	(32,869)	-4.4%
Concourse and Parking Garages Fund	**188,339**	2,709,263	7.0%	266,352	(78,013)	-29.3%
Energy Conservation Program Fund	**480,956**	2,845,182	16.9%	418,258	62,698	15.0%
Engineering and Capital Projects[1]	**15,180,681**	64,367,237	23.6%	14,472,301	708,380	4.9%
Fleet Services Funds	**14,853,855**	107,457,282	13.8%	14,860,721	(6,866)	-
New Convention Center	**1,702,500**	3,405,000	50.0%	1,702,500	-	-
PETCO Park Fund	**5,446,561**	17,542,842	31.0%	5,559,095	(112,534)	-2.0%
Publishing Services Internal Fund	**709,625**	3,221,261	22.0%	683,154	26,471	3.9%
QUALCOMM Stadium Operating Fund	**4,451,094**	17,963,564	24.8%	4,494,472	(43,378)	-1.0%
Recycling Fund	**3,937,118**	22,561,192	17.5%	4,165,168	(228,050)	-5.5%
Refuse Disposal Funds	**4,987,656**	31,135,093	16.0%	5,644,136	(656,480)	-11.6%
Storm Drain Fund	**1,425,005**	5,700,000	25.0%	1,425,001	4	-
Utilities Undergrounding Program Fund	**1,905,071**	50,592,739	3.8%	3,708,460	(1,803,389)	-48.6%
Other						
Balboa/Mission Bay Improvement	**1,178,373**	1,955,700	60.3%	523,807	654,566	125.0%
Convention Center Complex Funds	**2,954,565**	13,980,650	21.1%	(74,105)	3,028,670	-4087.0%
Gas Tax Fund	**4,997,137**	20,078,259	24.9%	5,001,242	(4,105)	-0.1%
Parking Meter Operations[2]	**345,942**	9,111,535	3.8%	350,806	(4,864)	-1.4%
Safety Sales Tax Fund	**-**	8,707,775	-	-	-	-
TransNet Extension Fund	**2,785,614**	10,480,670	26.6%	2,982,770	(197,156)	-6.6%
Trolley Extension Reserve Fund	**897,842**	1,086,200	82.7%	2,695	895,147	33215.1%
Zoological Exhibits Fund	**-**	10,746,000	-	-	-	-

[1] Engineering and Capital Projects of Public Works was part of the General Fund in FY 2014, prior year expenditures have been added to this schedule accordingly for comparison purpose.
[2] Parking Meter Operations is a new Special Fund for FY2015, prior year expenditures have been added to this schedule for comparison purpose.

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 09/30/2014 - preliminary/unaudited

BALANCE SHEET

ASSETS		
Cash	$	23,362,495
Other Short Term		135,766,012
Long Term		423,582,878
Total Assets		582,711,386
LIABILITIES		
Short Term		13,398,403
Long Term		110,596,442
Total Liabilities		123,994,845
TOTAL EQUITY	$	458,716,541

INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	$ 31,549,889	$ 7,887,472	$ 7,668,275	$ 219,197
Non-Operating	204,317,272	51,079,318	43,946,796	7,132,522
Total Revenue	235,867,161	58,966,790	51,615,071	7,351,719
EXPENSES				
Operating	202,800,621	50,700,155	47,120,445	3,579,710
Non-Operating	5,602,164	1,400,541	1,471,989	(71,448)
Total Expenses	208,402,785	52,100,696	48,592,434	3,508,262
TOTAL CHANGE IN EQUITY	$ 27,464,376	$ 6,866,094	$ 3,022,637	$ 3,843,457

FINANCIAL PERFORMANCE REPORT
FISCAL YEAR 2015

As of October 31, 2014

Department of Finance
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (October 31, 2014). The General Fund is the primary focus of this report; however, other budgeted funds are also included. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior Fiscal Year actual revenue and expenditure ("Actuals") and current year Actuals vs. current year Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of October 31, 2014, and therefore, does not include forward looking statements or projections.

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

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

This report was prepared as of October 31, 2014. 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, 2013.

This report includes the following components: **Page #**

General Fund	3
Other Budgeted Funds	11
Supporting Schedules	14
Appendices	24

General Fund

Fund Status Summary

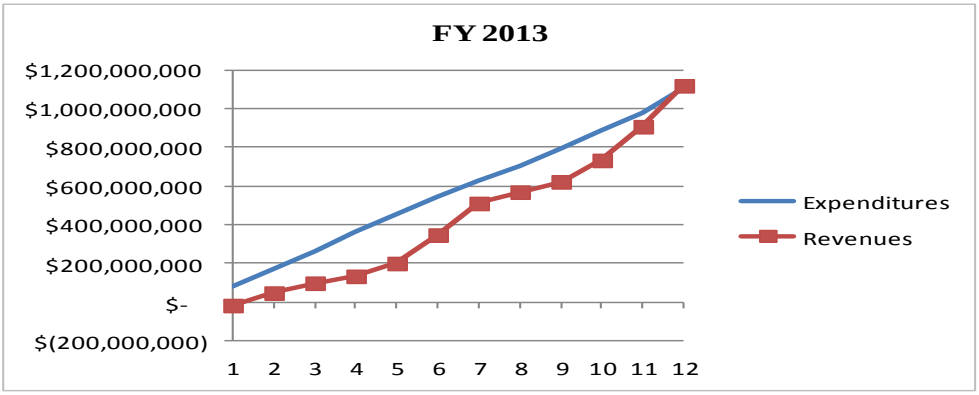
The General Fund's expenditure budget for Fiscal Year 2015 is $1.202 billion, supported by $1.188 billion in estimated revenues and the use of $13.9 million of fund balance (Excess Equity). As of October 31, 2014, year-to-date General Fund expenditures of approximately $398.2 million exceeded revenues of approximately $147.6 million by $250.6 million. Once the $75.1 million of encumbered commitments are taken into account, this difference grows to $325.7 million.

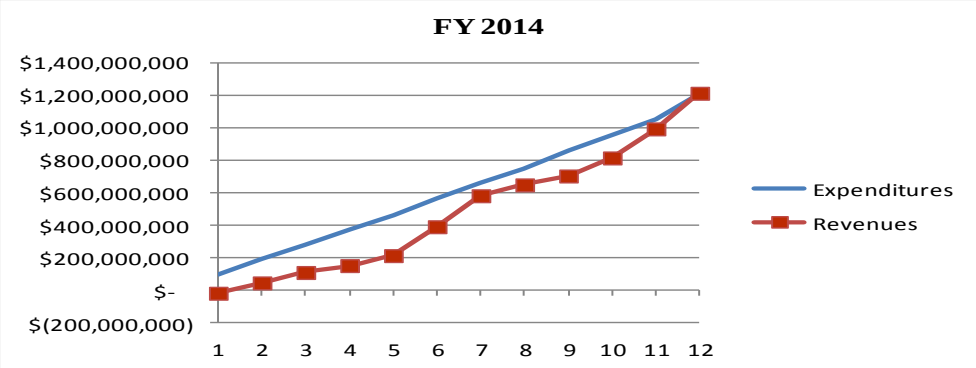
General Fund Status Summary

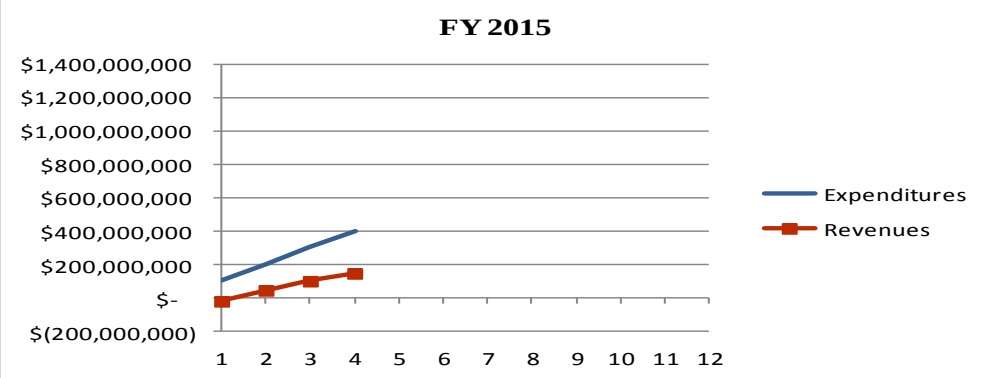
	Adopted Budget	Current Budget	FY15 YTD Actuals
Revenues	$ 1,188,550,460	$ 1,188,550,460	$ 147,559,890
Expenditures	(1,202,422,436)	(1,202,422,436)	(398,192,990)
	$ (13,871,976)	$ (13,871,976)	$ (250,633,100)
Encumbrances			(75,076,756)
Net Impact			**$ (325,709,856)**

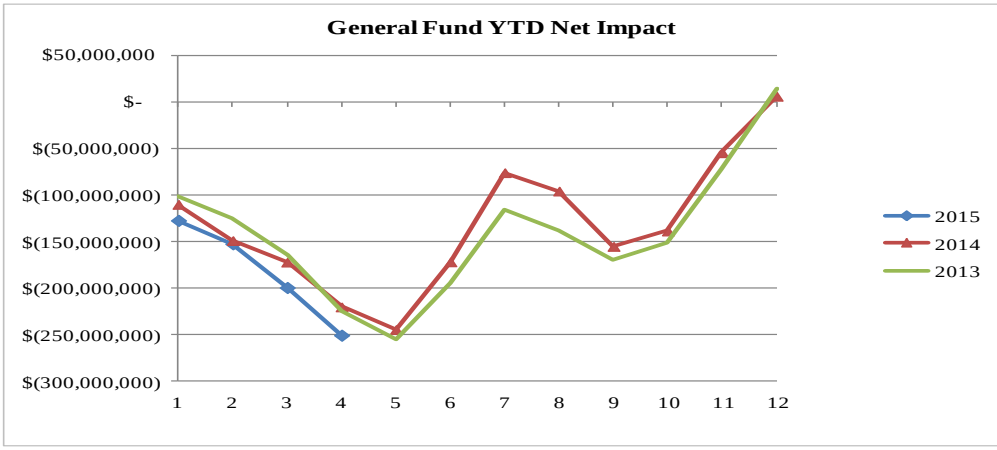
It is typical for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 69% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property Tax revenue, which represents about 37% of the total revenue budget, is mostly collected during December, January, April and May. Sales Tax, which represents about 22% of total revenue budget, consistently reflects a 2 month lag of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly, also contributing to the uneven pattern of revenue postings.

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


FY 2013
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


FY 2014
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


FY 2015
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


General Fund YTD Net Impact
$50,000,000
$-
$(50,000,000)
$(100,000,000)
$(150,000,000)
$(200,000,000)
$(250,000,000)
$(300,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
2015
2014
2013

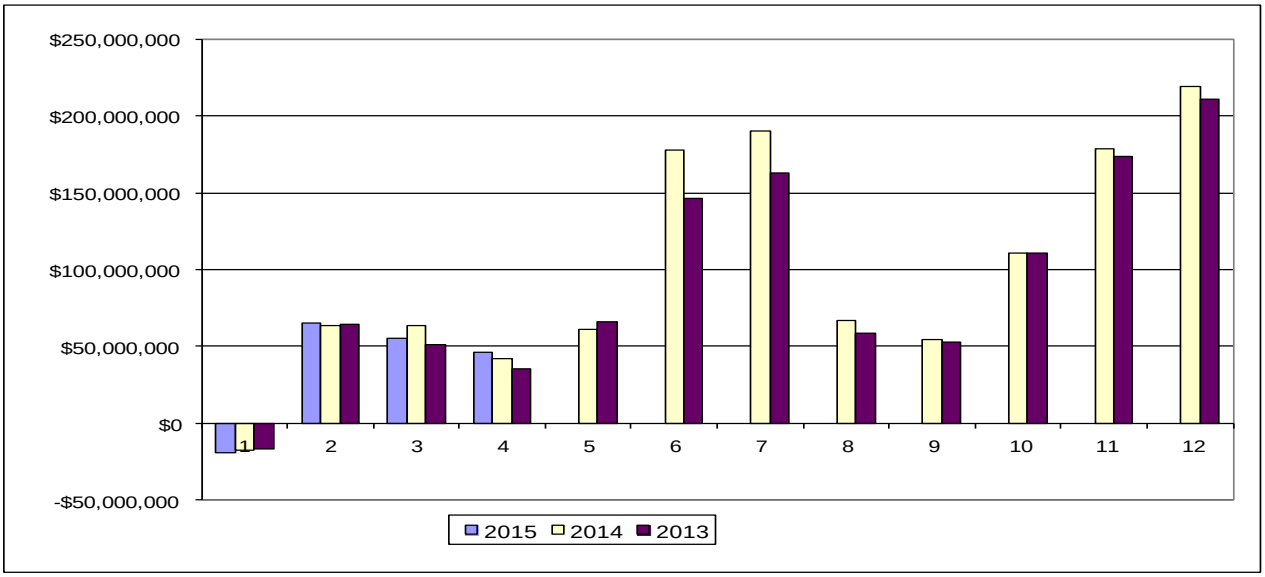
Revenue Summary

General Fund revenues totaled $147.6 million which is $4.5 million (3.0%) less than this point last Fiscal Year. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 4 of Fiscal Year 2015.

General Fund Revenue Analysis

Period	2015	2014	2013
1 *	$ (19,268,601)	$ (17,963,706)	$ (16,446,168)
2	65,250,858	63,563,684	64,289,836
3	55,266,099	64,010,894	50,920,934
4	46,311,534	42,461,869	35,622,799
YTD Pd 4	$ 147,559,890	152,072,741	134,387,401
5		61,383,448	66,356,965
6		177,737,744	146,916,505
7		190,478,767	163,302,775
8		66,856,788	58,413,237
9		54,760,135	53,088,019
10		110,938,641	110,933,196
11		178,711,274	174,282,411
12		219,086,079	211,358,226
Adjustments **		64,359,044	65,127,312
YTD Total		$ 1,276,384,661	$ 1,184,166,047

*Period 1 reflects negative amounts due to reversal of prior year revenue accruals.
**Adjustments reflect edits to previous year for comparison purpose; these include Engineering and Capital Projects and Parking Meter Operations.



Revenue Variance by Category

The information below shows current year and prior year comparative data for General Fund revenues by category that, as of October 31, 2014, show significant year-over-year variances. Revenues that do not show significant variances are grouped under Remaining Revenue Categories. Additional detail of General Fund revenues can be found on the schedules accompanying this report.

General Fund Revenues by Category (Pd 4 YTD)

Category	FY15 Revenue	FY14 Revenue	Change	% Change
Property Taxes	$ 9,909,591	$ 11,331,405	$ (1,421,814)	-12.5%
Sales Taxes	32,317,202	30,228,239	2,088,963	6.9%
Transient Occupancy Taxes	29,562,974	27,564,080	1,998,894	7.3%
Franchises	4,478,404	2,446,531	2,031,873	83.1%
Transfers	11,017,212	20,503,316	(9,486,104)	-46.3%
Remaining Revenue Categories	60,274,507	59,999,170	275,337	0.5%
Total GF Revenues	**$ 147,559,890**	**$ 152,072,741**	**$ (4,512,851)**	**-3.0%**

- *Property Taxes* totaled $9.9 million which is approximately $1.4 million lower than this point last year. This variance is due to timing differences in the collection of property taxes by the County.

- *Sales Taxes* totaled approximately $32.3 million which is approximately $2.1 million higher than this point last year. This variance is due an increase in consumer spending.

- *Transient Occupancy Taxes* totaled approximately $29.6 million which is approximately $2.0 million higher than this point last year. This variance is due to continued growth in hotel occupancy and increases to the average daily hotel rate.

- *Franchises* totaled approximately $4.5 million which is $2.0 million higher than this point last year. This variance is due to an increase in cable, refuse, and other miscellaneous franchise fees. The revenue increase related to miscellaneous franchise fees is due to a new water company paying franchise fees in a small area of the City.

- *Transfers* totaled $11.0 million which is approximately $9.5 million less than this point last year. This variance is primarily due to a prior year one-time transfer of the SDG&E settlement for the 2007 wildfires from the Public Liability Fund to the General Fund in Fiscal Year 2014, which is partially offset by an increase in Homeland Security grant reimbursements in Fiscal Year 2015.

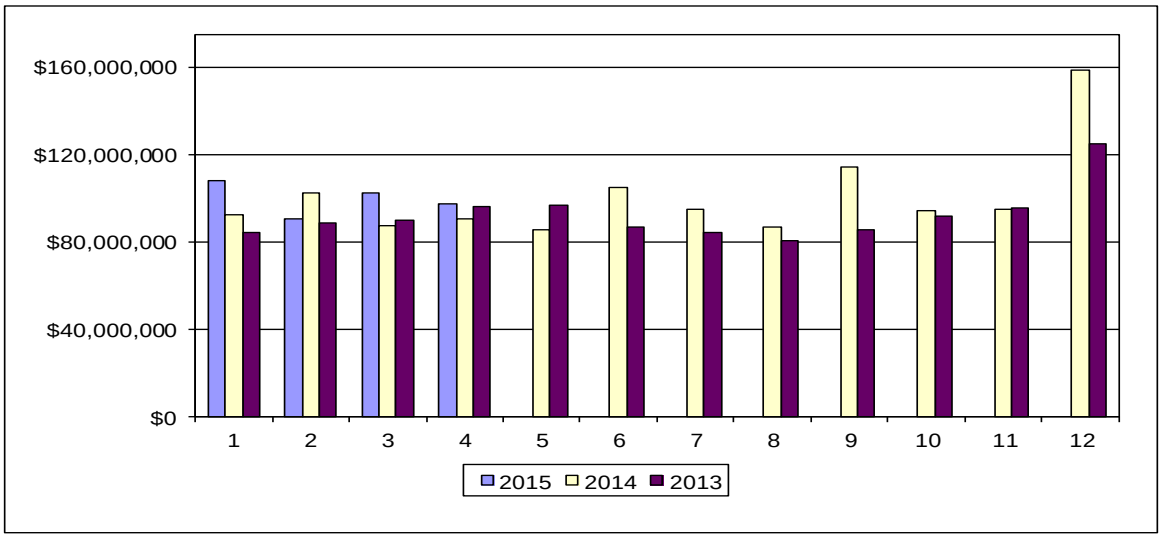
Expenditures Summary

General Fund expenditures totaled approximately $398.2 million which is an approximate $25.8 million (6.9%) increase over Fiscal Year 2014. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 4 of Fiscal Year 2015.

General Fund Expenditure Analysis

Period	2015	2014	2013
1	$ 108,094,442	$ 92,205,231	$ 84,495,085
2	90,379,335	102,412,080	88,752,615
3	102,182,453	87,171,843	90,010,873
4	97,536,760	90,568,266	95,855,275
YTD Pd 4	$ 398,192,990	372,357,420	359,113,848
5		85,635,057	96,932,461
6		105,090,727	86,763,052
7		94,716,090	84,123,180
8		86,619,464	80,291,280
9		114,177,415	85,532,401
10		94,442,236	91,727,080
11		94,670,646	95,617,969
12		158,431,329	125,092,605
Adjustments *		68,880,998	65,882,960
YTD Total		$ 1,275,021,382	$ 1,171,076,836

*Adjustments reflect edits to previous year for comparison purpose; these include Engineering and Capital Projects and Parking Meter Operations.



Expenditures Variance by Category

The information below shows current year and prior year comparative data for General Fund expenditures by category that, as of October 31, 2014, show significant year-over-year variances. Expenditures that do not show significant variances are grouped under Remaining Expenditure Categories. Additional detail of General Fund Expenditures can be found on the schedules accompanying this report.

General Fund Expenditures By Category (Pd 4 YTD)

Category	FY15 Actuals	FY14 Actuals	YTD Change	%
Personnel Services	$ 170,319,512	$ 162,600,094	$ 7,719,418	4.7%
Contracts	59,300,468	54,118,800	5,181,668	9.6%
Energy & Utilities	13,475,796	11,996,631	1,479,165	12.3%
Debt	93,647	1,231,005	(1,137,358)	-92.4%
Transfers	27,864,186	16,776,126	11,088,060	66.1%
Remaining Expenditure Categories	127,139,381	125,634,764	1,504,617	1.2%
Total Expenditures	**$ 398,192,990**	**$ 372,357,420**	**$ 25,835,570**	**6.9%**

- *Personnel Services* expenditures are up $7.7 million from this point last year due to increases in termination pay, the elimination of salary reductions for various employee groups, and an increase in public safety overtime expenditures.

- *Contracts* are up approximately $5.2 million from this point last year, which is primarily due to timing differences of payments to the County of San Diego for Police Department's Animal Control Services and to the San Diego Housing Commission for homeless services.

- *Energy and Utilities* expenditures are up approximately $1.5 million primarily due to increases in energy and water costs.

- *Debt* expenditures are down $1.1 million from this point last year, which is due to Police Department's capital leases being fully paid in Fiscal Year 2014.

- *Transfers* are up approximately $11.1 million from this point last year due to increases in Fiscal Year 2015 budgeted transfers to Capital Improvement Projects for the improvements of sidewalks, street lights, drainage, landfill, and miscellaneous park infrastructure.

Department Expenditure Variances

The information below shows current year and prior year comparative data for General Fund expenditures by department that, as of October 31, 2014, show significant year-over-year variances. Departments that do not show significant variances are grouped under Remaining Departments. Additional details of General Fund expenditures can be found on the schedules accompanying this report.

Year-to-Year Variance Analysis (PD 4 YTD)

Department	FY15 Expenditures	FY14 Expenditures	Change	%
Library	$ 14,161,738	$ 12,773,120	$ 1,388,618	10.9%
Park & Recreation	34,559,638	29,196,417	5,363,221	18.4%
Economic Development	3,758,669	2,462,735	1,295,934	52.6%
Citywide Program Expenditures	37,396,176	42,455,712	(5,059,536)	-11.9%
Fire-Rescue	74,180,353	71,135,665	3,044,688	4.3%
Police	137,516,413	132,812,235	4,704,178	3.5%
Transportation and Storm Water	31,927,828	21,290,345	10,637,483	50.0%
Remaining Departments	64,692,175	60,231,191	4,460,984	7.4%
Total Expenditures	**$ 398,192,990**	**$ 372,357,420**	**$ 25,835,570**	**6.9%**

- *Library* expenditures totaled approximately $14.2 million which is $1.4 million higher than this point last year. This variance is primarily due to extended library hours at all library branches.

- *Park and Recreation* expenditures totaled approximately $34.6 million which is approximately $5.4 million higher than this point last year. This variance is primarily due to increases in water costs and a Fiscal Year 2015 General Benefit Offset transfer from the General Fund to various Park and Recreation Department Maintenance Assessment District Funds (MAD).

- *Economic Development* expenditures totaled approximately $3.8 million which is $1.3 million higher than this point last year. This variance is due to an advance to the San Diego Housing Commission for homeless services in Fiscal Year 2015.

- *Citywide Program* expenditures totaled approximately $37.4 million which is approximately $5.1 million lower than this point last year. The variance is primarily due to Fiscal Year 2014 expenditures related to the Special Mayoral Elections.

- *Fire-Rescue* expenditures totaled approximately $74.2 million which is $3.0 million higher than this point last year. This increase is primarily in personnel costs due to overtime pay from strike team deployments during Fiscal Year 2015 as well increases in termination pay expenditures.

- *Police* expenditures totaled approximately $137.5 million which is approximately $4.7 million higher than this point last year. This variance is primarily due to an increase in both overtime and a timing difference in payments to the County of San Diego for Animal Control Services.

- *Transportation and Storm Water* expenditures totaled approximately $31.9 million which is approximately $10.6 million higher than this point last year and is primarily due to increases in Fiscal Year 2015 budgeted transfers to Capital Improvement Projects.

Other Budgeted Funds

Water Fund

The following table summarizes current year and prior year comparative data for Water Fund revenues and expenditures as of October 31, 2014.

Water Fund Summary

	Current Budget	Period 4 FY15 Actuals	Period 4 FY14 Actuals	FY15/FY14 Change	% Change
Revenues [1]	$ 478,268,700	$ 140,444,403	$ 133,810,369	$ 6,634,035	5.0%
Expenses	462,719,632	136,871,545	134,336,510	2,535,035	1.9%
	$ 15,549,068	3,572,858	(526,141)	4,099,000	
Encumbrances		211,786,249	192,853,001	18,933,248	
Net Impact		**$(208,213,390)**	**$(193,379,142)**	**$ (14,834,248)**	

[1] Revenues include amount related to CIP projects.

Water Fund revenues totaled $140.4 million, an increase of $6.6 million (5.0%) over the same period last fiscal year. This increase is primarily due to a water rate increase that went into effect on January 1, 2014. The increase was offset by a Fiscal Year 2014 one-time transfer of $3.3 million, received from the Public Liability fund, for a portion of the 2007 wildfires settlement.

Water Fund expenses totaled $136.9 million, which represent an increase of $2.5 million (1.9%) from last fiscal year and is primarily due to an increase in water costs.

As of Period 4 of Fiscal Year 2015, Water Fund revenues exceed operating expenses by approximately $3.6 million. Once the approximately $211.8 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately $208.2 million. It is anticipated that this deficit will decrease as the year progresses and budgeted revenues are collected.

Sewer Fund

The following table summarizes current year and prior year comparative data for Sewer Fund revenues and expenditures as of October 31, 2014.

Sewer Fund Summary

	Current Budget	Period 4 FY15 Actuals	Period 4 FY14 Actuals	FY15/FY14 Change	% Change
Revenues [1]	$ 421,631,100	$ 118,542,326	$ 135,344,756	$ (16,802,430)	-12.4%
Expenses	345,719,077	80,122,141	54,227,939	25,894,202	47.8%
	$ 75,912,023	38,420,185	81,116,817	(42,696,632)	
Encumbrances		151,296,801	190,874,615	(39,577,814)	
Net Impact		**$ (112,876,616)**	**$ (109,757,798)**	**$ (3,118,818)**	

[1] Revenues include amount related to CIP projects.

Sewer Fund revenues totaled approximately $118.5 million which is approximately $16.8 million (12.4%) less than last fiscal year and is primarily due to decreases in State Revolving Fund loan proceeds as well as a decrease in capacity charges.

Sewer Fund expenses totaled $80.1 million, which represents an increase of $25.9 million (47.8%) from last fiscal year and is primarily due to a timing difference of a debt service payment.

As of Period 4 of Fiscal Year 2015, Sewer Fund revenues exceeded operating expenses by $38.4 million. Once the approximately $151.3 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenues by approximately $112.9 million. It is anticipated that this deficit will decrease as the year progresses and budgeted revenues are collected.

Supporting Schedules

The schedules below are presented in the following pages:

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General Fund Summary	14
Schedule 1 - General Fund Revenue Status Report	15
Schedule 2 - General Fund Expenditure Status Report	16
Schedule 2a - Citywide Program Expenditure Status Report	18
Schedule 2b - Council Districts Expenditure Status Report	19
Schedule 3 - Other Budgeted Funds Revenue Status Report	20
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Appendices

Financial information for the City's component units as of Period 4, Fiscal Year 2015 is included in the appendices starting on page 24. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego City Employees' Retirement System

Appendix C: San Diego Housing Commission

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

General Fund Summary (33% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	$ 445,428,691	$ 445,428,691	$ 9,909,591	2.2%	$ 11,331,405	$ (1,421,814)	-12.5%
Sales Taxes	257,106,087	257,106,087	32,317,202	12.6%	30,228,239	2,088,963	6.9%
Transient Occupancy Taxes	92,332,290	92,332,290	29,562,974	32.0%	27,564,080	1,998,894	7.3%
Property Transfer Taxes	9,176,035	9,176,035	1,278,392	13.9%	1,697,430	(419,038)	-24.7%
Licenses & Permits	24,459,857	24,459,857	6,315,480	25.8%	6,762,121	(446,641)	-6.6%
Fines & Forfeitures	28,929,178	28,929,178	8,355,837	28.9%	7,634,970	720,867	9.4%
Interest & Dividends	1,414,251	1,414,251	(191,404)	-13.5%	(283,322)	91,918	-32.4%
Franchises	72,043,949	72,043,949	4,478,404	6.2%	2,446,531	2,031,873	83.1%
Rents & Concessions	45,911,742	45,911,742	16,471,747	35.9%	16,218,847	252,900	1.6%
Revenues From Other Agencies	9,494,782	9,494,782	3,561,475	37.5%	3,068,905	492,570	16.1%
Charges for Current Services	120,671,341	120,671,341	22,899,595	19.0%	23,221,791	(322,196)	-1.4%
Miscellaneous Revenues	4,449,046	4,449,046	1,583,385	35.6%	1,678,428	(95,043)	-5.7%
Transfers	77,133,211	77,133,211	11,017,212	14.3%	20,503,316	(9,486,104)	-46.3%
Total General Fund Revenue	**$ 1,188,550,460**	**$ 1,188,550,460**	**$ 147,559,890**	**12.4%**	**$ 152,072,741**	**$ (4,512,851)**	**-3.0%**
Adjustment for Comparison[1]					**21,772,082**		
					$ 173,844,823		
Expenditures							
Personnel Services	$ 493,402,034	$ 496,569,196	$ 170,319,512	34.3%	$ 162,600,094	$ 7,719,418	4.7%
Total PE	493,402,034	496,569,196	170,319,512	34.3%	162,600,094	7,719,418	4.7%
Fringe Benefits	339,899,132	339,899,132	110,915,832	32.6%	110,250,114	665,718	0.6%
Supplies	27,035,505	24,830,504	9,775,612	39.4%	9,933,649	(158,037)	-1.6%
Contracts	173,706,365	175,400,660	59,300,468	33.8%	54,118,800	5,181,668	9.6%
Information Technology	25,922,400	26,715,472	4,409,930	16.5%	3,427,850	982,080	28.7%
Energy & Utilities	40,471,533	40,471,409	13,475,796	33.3%	11,996,631	1,479,165	12.3%
Capital Expenditure	3,355,837	2,345,729	111,360	4.7%	222,822	(111,462)	-50.0%
Debt	4,087,184	4,087,184	93,647	2.3%	1,231,005	(1,137,358)	-92.4%
Other Expenditures	5,381,576	5,381,576	1,926,647	35.8%	1,800,329	126,318	7.0%
Transfers	89,160,870	86,721,574	27,864,186	32.1%	16,776,126	11,088,060	66.1%
Total NPE	709,020,402	705,853,240	227,873,478	32.3%	209,757,326	18,116,152	8.6%
Total General Fund Expenditures	**$ 1,202,422,436**	**$ 1,202,422,436**	**$ 398,192,990**	**33.1%**	**$ 372,357,420**	**$ 25,835,570**	**6.9%**
Adjustment for Comparison[1]					20,819,661		
					$ 393,177,081		
General Fund Encumbrances			75,076,756		67,213,444	7,863,312	
Net Impact	**$ (13,871,976)**	**$ (13,871,976)**	**$ (325,709,856)**		**$ (287,498,123)**	**$ (38,211,733)**	

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

Schedule 1

General Fund Revenue Status Report

As of Period 4, Ended October 31, 2014 (33% Completed)

(Unaudited)

	FY15 Period-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Period-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	**$ 9,909,591**	$ 445,428,691	2.2%	$ 11,331,405	$ (1,421,814)	-12.5%
Sales Taxes	**32,317,202**	257,106,087	12.6%	30,228,239	2,088,963	6.9%
Transient Occupancy Taxes	**29,562,974**	92,332,290	32.0%	27,564,080	1,998,894	7.3%
Property Transfer Taxes	**1,278,392**	9,176,035	13.9%	1,697,430	(419,038)	-24.7%
Licenses & Permits[1]						
Business Taxes	**2,450,682**	7,477,368	32.8%	2,447,730	2,952	0.1%
Rental Unit Taxes	**476,651**	7,271,794	6.6%	585,370	(108,719)	-18.6%
Alarm Permit Fees	**981,961**	2,876,016	34.1%	899,577	82,384	9.2%
Application Fees	**897,704**	2,310,000	38.9%	853,528	44,176	5.2%
Other Licenses & Permits	**1,508,482**	4,524,679	33.3%	1,975,916	(467,434)	-23.7%
Total Licenses & Permits	**6,315,480**	24,459,857	25.8%	6,762,121	(446,641)	-6.6%
Fines & Forfeitures						
Parking Citations	**5,830,789**	19,723,478	29.6%	5,136,972	693,817	13.5%
Municipal Court	**1,471,353**	6,157,700	23.9%	1,461,846	9,507	0.7%
Other Fines & Forfeitures	**1,053,695**	3,048,000	34.6%	1,036,152	17,543	1.7%
Total Fines & Forfeitures	**8,355,837**	28,929,178	28.9%	7,634,970	720,867	9.4%
Interest & Dividends	**(191,404)**	1,414,251	-13.5%	(283,322)	91,918	-32.4%
Franchises						
SDG&E	**(120,204)**	40,014,617	-0.3%	75,935	(196,139)	-258.3%
CATV	**1,533,015**	18,093,332	8.5%	671,410	861,605	128.3%
Refuse Collection	**997,900**	9,500,000	10.5%	382,504	615,396	160.9%
Other Franchises	**2,067,693**	4,436,000	46.6%	1,316,682	751,011	57.0%
Total Franchises	**4,478,404**	72,043,949	6.2%	2,446,531	2,031,873	83.1%
Rents & Concessions						
Mission Bay	**10,687,344**	30,045,411	35.6%	10,952,650	(265,306)	-2.4%
Pueblo Lands	**1,966,306**	4,866,395	40.4%	1,804,203	162,103	9.0%
Other Rents and Concessions	**3,818,097**	10,999,936	34.7%	3,461,994	356,103	10.3%
Total Rents & Concessions	**16,471,747**	45,911,742	35.9%	16,218,847	252,900	1.6%
Revenue from Other Agencies	**3,561,475**	9,494,782	37.5%	3,068,905	492,570	16.1%
Charges for Current Services[2]	**22,899,595**	120,671,341	19.0%	23,221,791	(322,196)	-1.4%
Other Miscellaneous Revenue	**1,583,385**	4,449,046	35.6%	1,678,428	(95,043)	-5.7%
Transfers	**11,017,212**	77,133,211	14.3%	20,503,316	(9,486,104)	-46.3%
Total General Fund Revenue	**$ 147,559,890**	**$ 1,188,550,460**	**12.4%**	**$ 152,072,741**	**$ (4,512,851)**	**-3.0%**
Adjustment for Comparison[1,2]				**21,772,082**		
				$ 173,844,823		

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

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

Schedule 2

General Fund Expenditure Status Report

As of Period 4, Ended October 31, 2014 (33% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services	**$ 2,047,003**	$ 7,011,989	29.2%	$ 4,131,365	$ (2,084,362)	-50.5%
City Planning & Development[1]	**246,207**	970,898	25.4%	-	246,207	100.0%
Facilities Financing[1]	**2,326,522**	9,325,617	24.9%	-	2,326,522	100.0%
Total City Planning and Development[2]	**4,619,732**	17,308,504	26.7%	4,131,365	488,367	11.8%
Community Services						
Library	**14,161,738**	45,598,448	31.1%	12,773,120	1,388,618	10.9%
Park & Recreation	**34,559,638**	98,081,873	35.2%	29,196,417	5,363,221	18.4%
Office of the Assistant COO						
Business Office	**354,508**	1,437,206	24.7%	-	354,508	100.0%
Economic Development	**3,758,669**	14,248,718	26.4%	2,462,735	1,295,934	52.6%
Human Resources	**918,272**	3,129,024	29.3%	945,615	(27,343)	-2.9%
Office of the Assistant Chief Operating Officer	**364,217**	1,119,966	32.5%	337,286	26,931	8.0%
Purchasing & Contracting	**1,656,344**	6,291,735	26.3%	1,180,749	475,595	40.3%
Office of the Chief Financial Officer						
City Comptroller	**3,458,564**	10,904,280	31.7%	3,495,271	(36,707)	-1.1%
City Treasurer[3]	**4,200,755**	15,615,696	26.9%	3,876,071	324,684	8.4%
Citywide Program Expenditures	**37,396,176**	86,319,071	43.3%	42,455,712	(5,059,536)	-11.9%
Debt Management	**817,847**	2,521,214	32.4%	729,527	88,320	12.1%
Department of Information Technology	**2,132**	500,000	0.4%	126,917	(124,785)	-98.3%
Financial Management	**1,284,807**	4,233,395	30.3%	1,198,990	85,817	7.2%
Office of the Chief Financial Officer	**157,069**	566,161	27.7%	218,402	(61,333)	-28.1%
Office of the Chief of Staff						
Community & Legislative Services	**1,384,163**	4,665,424	29.7%	1,039,575	344,588	33.1%
Multimedia Services	**238,010**	3,444,543	6.9%	179,288	58,722	32.8%
Office of the Mayor and COO						
Office of the Mayor and COO	**312,972**	973,312	32.2%	155,826	157,146	100.8%
Public Safety and Homeland Security						
Fire-Rescue	**74,180,353**	218,639,551	33.9%	71,135,665	3,044,688	4.3%
Office of Homeland Security	**680,525**	2,076,755	32.8%	588,493	92,032	15.6%
Police	**137,516,413**	419,428,389	32.8%	132,812,235	4,704,178	3.5%
Public Utilities						
Water	**852,551**	2,005,200	42.5%	1,093,334	(240,783)	-22.0%

Continued on Next Page

Schedule 2 (cont.)

	FY15 Period-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Public Works[4]						
Contracting	**659,124**	2,132,792	30.9%	681,386	(22,262)	-3.3%
Environmental Services	**11,675,955**	35,265,239	33.1%	11,007,670	668,285	6.1%
General Services	**5,466,543**	17,745,338	30.8%	4,647,466	819,077	17.6%
Public Works	**334,053**	1,662,754	20.1%	137,006	197,047	143.8%
Real Estate Assets	**1,241,234**	4,669,197	26.6%	1,372,183	(130,949)	-9.5%
Transportation & Storm Water	**31,927,828**	103,256,587	30.9%	21,290,345	10,637,483	50.0%
Non-Mayoral						
City Attorney	**14,804,150**	46,025,055	32.2%	14,479,589	324,561	2.2%
City Auditor	**970,864**	3,637,202	26.7%	886,754	84,110	9.5%
City Clerk	**1,598,186**	5,348,352	29.9%	1,475,302	122,884	8.3%
Council Administration	**533,177**	2,122,912	25.1%	531,327	1,850	0.3%
City Council - District 1	**273,201**	1,114,420	24.5%	286,325	(13,124)	-4.6%
City Council - District 2	**420,792**	1,437,016	29.3%	300,413	120,379	40.1%
City Council - District 3	**378,174**	1,496,650	25.3%	283,581	94,593	33.4%
City Council - District 4	**331,176**	1,034,501	32.0%	340,337	(9,161)	-2.7%
City Council - District 5	**280,854**	1,391,371	20.2%	228,414	52,440	23.0%
City Council - District 6	**281,018**	1,203,174	23.4%	294,871	(13,853)	-4.7%
City Council - District 7	**354,788**	1,213,916	29.2%	324,659	30,129	9.3%
City Council - District 8	**344,389**	1,315,348	26.2%	332,318	12,071	3.6%
City Council - District 9	**307,856**	1,297,758	23.7%	277,265	30,591	11.0%
Ethics Commission	**272,817**	1,023,862	26.6%	275,171	(2,354)	-0.9%
Office of the IBA	**587,004**	1,813,699	32.4%	514,000	73,004	14.2%
Personnel	**2,274,352**	7,106,828	32.0%	2,258,445	15,907	0.7%
Total General Fund Expenditures	**$ 398,192,990**	**$ 1,202,422,436**	**33.1%**	**$ 372,357,420**	**$ 25,835,570**	**6.9%**
Adjustment for Comparison[3,4]				20,819,661		
				$ 393,177,081		

[1] New Departments in FY2015

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

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

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

Schedule 2a

Citywide Program Expenditure Status Report

As of Period 4, Ended October 31, 2014 (33% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Citywide Program Expenditures						
Assessments To Public Property	**$ -**	$ 567,800	-	$ 6,332	$ (6,332)	-100.0%
Business Cooperation Program	**-**	350,000	-	1,360	(1,360)	-100.0%
Citywide Elections	**19,666**	1,800,000	1.1%	4,787,259	(4,767,593)	-99.6%
Corporate Master Leases Rent	**2,453,235**	7,196,638	34.1%	4,011,024	(1,557,789)	-38.8%
Deferred Capital Debt Service	**6,295,006**	14,509,106	43.4%	5,638,846	656,160	11.6%
Employee Personal Prop Claims	**-**	5,000	-	-	-	-
Engineering and Capital Projects [1]	**325,836**	1,471,367	22.1%	-	325,836	100.0%
Insurance	**1,631,509**	2,206,891	73.9%	1,132,529	498,980	44.1%
McGuigan Settlement	**8,007,669**	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	**576,254**	730,000	78.9%	537,264	38,990	7.3%
Preservation of Benefits	**-**	1,700,000	-	-	-	-
Property Tax Administration	**45,261**	3,823,303	1.2%	42,168	3,093	7.3%
Public Liability Claims Xfer-Claims Fund	**14,506,208**	14,506,208	100.0%	14,506,208	-	-
Public Liab Claims Xfer-Reserves	**-**	12,800,000	-	101,700	(101,700)	-100.0%
Public Use Leases	**1,582,144**	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	**384,080**	2,970,000	12.9%	500,346	(116,266)	-23.2%
Supplemental COLA Benefit	**1,569,308**	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Park Improvement Funds	**-**	10,045,411	-	-	-	-
Transportation Subsidy	**-**	459,179	-	200,000	(200,000)	-100.0%
Total Citywide Program Expenditures	**$ 37,396,176**	**$ 86,319,071**	**43.3%**	**$ 42,455,712**	**$ (5,059,536)**	**-11.9%**

[1] New program in Fiscal Year 2015.

Schedule 2b

Council Districts Expenditure Status Report

As of Period 4, Ended October 31, 2014 (33% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Period-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	**$ 273,201**	$ 992,681	$ 992,681	$ -	27.5%	$ 283,353	$ (10,152)	-3.6%
District 1 CPPS	**-**	122,527	121,739	(788)	-	2,972	(2,972)	-100.0%
Total Council District 1	**273,201**	1,115,208	1,114,420	(788)	24.5%	286,325	(13,124)	-4.6%
Council District 2	**400,092**	1,194,251	1,194,251	-	33.5%	300,413	99,679	33.2%
District 2 CPPS	**20,700**	249,704	242,766	(6,938)	8.3%	-	20,700	100.0%
Total Council District 2	**420,792**	1,443,955	1,437,017	(6,938)	29.3%	300,413	120,379	40.1%
Council District 3	**372,532**	1,264,259	1,264,259	-	29.5%	285,381	87,151	30.5%
District 3 CPPS	**5,642**	233,180	232,392	(788)	2.4%	(1,800)	7,442	-413.4%
Total Council District 3	**378,174**	1,497,439	1,496,651	(788)	25.3%	283,581	94,593	33.4%
Council District 4	**330,984**	1,032,409	1,032,409	-	32.1%	363,026	(32,042)	-8.8%
District 4 CPPS	**192**	3,680	2,092	(1,588)	5.2%	(22,689)	22,881	-100.8%
Total Council District 4	**331,176**	1,036,089	1,034,501	(1,588)	32.0%	340,337	(9,161)	-2.7%
Council District 5	**272,854**	1,034,295	1,034,295	-	26.4%	238,414	34,440	14.4%
District 5 CPPS	**8,000**	360,026	357,076	(2,950)	2.2%	(10,000)	18,000	-180.0%
Total Council District 5	**280,854**	1,394,321	1,391,371	(2,950)	20.2%	228,414	52,440	23.0%
Council District 6	**281,018**	1,056,158	1,056,158	-	26.6%	294,871	(13,853)	-4.7%
District 6 CPPS	**-**	170,309	147,016	(23,293)	-	-	-	-
Total Council District 6	**281,018**	1,226,467	1,203,174	(23,293)	23.4%	294,871	(13,853)	-4.7%
Council District 7	**352,288**	1,112,712	1,117,712	(5,000)	31.7%	313,824	38,464	12.3%
District 7 CPPS	**2,500**	105,737	96,204	(9,533)	2.4%	10,835	(8,335)	-76.9%
Total Council District 7	**354,788**	1,218,449	1,213,916	(14,533)	29.2%	324,659	30,129	9.3%
Council District 8	**344,389**	1,109,450	1,132,450	(23,000)	31.0%	332,318	12,071	3.6%
District 8 CPPS	**-**	183,687	182,899	(788)	-	-	-	-
Total Council District 8	**344,389**	1,293,137	1,315,349	(23,788)	26.2%	332,318	12,071	3.6%
Council District 9	**307,856**	1,063,375	1,063,375	-	29.0%	274,828	33,028	12.0%
District 9 CPPS	**-**	242,152	234,384	(7,768)	-	2,437	(2,437)	-100.0%
Total Council District 9	**307,856**	1,305,527	1,297,759	(7,768)	23.7%	277,265	30,591	11.0%
Total Council Districts	**$ 2,972,248**	**$ 11,530,592**	**$ 11,504,154**	**$ (82,438)**	**25.8%**	**$ 2,668,183**	**$ 304,065**	**11.4%**

Schedule 3

Other Budgeted Funds Revenue Status Report

As of Period 4, Ended October 31, 2014 (33% Completed)

(Unaudited)

	FY15 Period-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Period-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	**$ 19,218,816**	$ 48,391,352	39.7%	$ 19,251,679	$ (32,863)	-0.2%
Facilities Financing Fund	**524,390**	2,275,110	23.0%	577,138	(52,748)	-9.1%
Mission Bay Improvement Fund	**15,119**	7,534,058	0.2%	8,528	6,591	77.3%
Regional Park Improvements Fund	**10,827**	2,511,353	0.4%	6,351	4,476	70.5%
Solid Waste Local Enforcement Agency Fund	**446,370**	786,417	56.8%	382,719	63,651	16.6%
Community Services						
Environmental Growth Fund 1/3	**(11,422)**	4,455,069	-0.3%	11,482	(22,904)	-199.5%
Environmental Growth Fund 2/3	**(28,973)**	8,917,137	-0.3%	20,360	(49,333)	-242.3%
Golf Course Enterprise Fund	**6,892,362**	17,540,747	39.3%	6,881,655	10,707	0.2%
Los Penasquitos Canyon Preserve Fund	**13,147**	186,000	7.1%	13,954	(807)	-5.8%
Maintenance Assessment District (MAD) Funds	**1,678,089**	21,848,480	7.7%	256,369	1,421,719	554.6%
Office of the Assistant COO						
Central Stores Internal Service Fund	**2,749,024**	13,341,277	20.6%	3,195,645	(446,621)	-14.0%
Information Technology						
GIS Fund	**25,291**	1,801,061	1.4%	11,798	13,493	114.4%
Information Technology Fund	**6,297**	8,673,318	0.1%	(1,194)	7,491	-627.4%
SAP Support Fund	**288**	19,918,068	0.0%	(4,437)	4,725	-106.5%
Wireless Communication Technology Fund	**244,558**	7,436,710	3.3%	28,164	216,394	768.3%
Office of the Chief Financial Officer						
Risk Management Fund	**27,781**	9,314,487	0.3%	21,541	6,240	29.0%
Office of the Chief of Staff						
Public Art Fund	**180,267**	108,709	165.8%	56,821	123,446	217.3%
Special Promotional Program -TOT	**26,357,373**	84,088,446	31.3%	24,647,634	1,709,739	6.9%
Public Utilities						
Metropolitan Wastewater Fund	**118,542,326**	421,631,100	28.1%	135,344,756	(16,802,430)	-12.4%
Water Department Fund	**140,444,403**	478,268,700	29.4%	133,810,369	6,634,035	5.0%
Public Safety and Homeland Security						
Emergency Medical Services Fund	**2,939,717**	11,552,358	25.4%	2,766,036	173,681	6.3%
Fire and Lifeguard Facilities Fund	**(161)**	1,379,719	-	(143)	(18)	12.6%
Junior Lifeguard Program Fund	**-**	595,779	-	30,849	(30,849)	-100.0%
Police Decentralization Fund	**-**	3,749,765	-	-	-	-
Seized and Forfeited Assets Funds	**302,946**	1,200,000	25.2%	457,456	(154,510)	-33.8%

Continued on Next Page

Schedule 3 (cont.)

	FY15 Period-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Period-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	**5,258,599**	14,386,136	36.6%	4,780,599	478,000	10.0%
Automated Refuse Container Fund	**277,166**	700,000	39.6%	283,575	(6,409)	-2.3%
City Airport Fund	**1,153,259**	4,778,882	24.1%	1,122,024	31,235	2.8%
Concourse and Parking Garages Fund	**1,028,199**	2,713,422	37.9%	963,443	64,756	6.7%
Energy Conservation Program Fund	**155,950**	2,253,884	6.9%	1,918,596	(1,762,646)	-91.9%
Engineering and Capital Projects[1]	**20,751,213**	64,367,237	32.2%	18,644,915	2,106,298	11.3%
Fleet Services Funds	**25,760,042**	77,525,786	33.2%	22,702,326	3,057,717	13.5%
New Convention Center	**2,599,835**	3,400,000	76.5%	2,601,379	(1,544)	-0.1%
PETCO Park Fund	**3,589,776**	15,723,720	22.8%	5,016,096	(1,426,320)	-28.4%
Publishing Services Internal Fund	**1,023,953**	3,221,261	31.8%	945,129	78,824	8.3%
QUALCOMM Stadium Operating Fund	**5,292,970**	16,652,809	31.8%	5,217,297	75,673	1.5%
Recycling Fund	**5,602,798**	18,427,651	30.4%	4,763,432	839,366	17.6%
Refuse Disposal Funds	**11,176,500**	28,236,434	39.6%	8,817,776	2,358,724	26.7%
Storm Drain Fund	**1,663,597**	5,700,000	29.2%	1,709,181	(45,584)	-2.7%
Utilities Undergrounding Program Fund	**47,951**	50,592,739	0.1%	19,384	28,567	147.4%
Other						
Balboa Park/Mission Bay Improvement	**888,281**	1,960,000	45.3%	933,601	(45,320)	-4.9%
Convention Center Complex Funds	**10,001,388**	13,760,993	72.7%	6,902,985	3,098,404	44.9%
Gas Tax Fund	**7,357,602**	20,078,259	36.6%	5,527,845	1,829,757	33.1%
Parking Meter Operations[2]	**3,207,168**	9,111,535	35.2%	3,127,167	80,001	2.6%
Safety Sales Tax Fund	**2,074,733**	8,707,775	23.8%	2,025,479	49,254	2.4%
TransNet Extension Fund	**4,344,079**	30,010,000	14.5%	5,200,240	(856,161)	-16.5%
Trolley Extension Reserve Fund	**82**	1,071,728	0.0%	(85)	167	-196.5%
Zoological Exhibits Fund	**335,447**	10,746,000	3.1%	382,361	(46,914)	-12.3%

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

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

Schedule 4

Other Budgeted Funds Expenditure Status Report

As of Period 4, Ended October 31, 2014 (33% Completed)

(Unaudited)

	FY15 Period-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	**$ 15,356,033**	$ 49,801,190	30.8%	$ 13,668,650	$ 1,687,383	12.3%
Facilities Financing Fund	**534,245**	2,275,110	23.5%	632,975	(98,730)	-15.6%
Solid Waste Local Enforcement Agency Fund	**244,542**	754,953	32.4%	241,247	3,295	1.4%
Community Services						
Environmental Growth Fund 1/3	**1,033,208**	4,547,305	22.7%	962,207	71,001	7.4%
Environmental Growth Fund 2/3	**2,635**	8,869,966	0.0%	-	2,635	100.0%
Golf Course Enterprise Fund	**4,334,967**	16,653,723	26.0%	4,104,941	230,026	5.6%
Los Penasquitos Canyon Preserve Fund	**75,818**	221,661	34.2%	74,222	1,596	2.2%
Maintenance Assessment District (MAD) Funds	**5,615,301**	34,735,365	16.2%	4,884,000	731,301	15.0%
Office of the Assistant COO						
Central Stores Internal Service Fund	**2,948,095**	13,341,277	22.1%	3,891,225	(943,130)	-24.2%
Information Technology						
GIS Fund	**547,768**	1,905,499	28.7%	851,000	(303,232)	-35.6%
Information Technology Fund	**2,210,102**	10,488,568	21.1%	2,498,077	(287,975)	-11.5%
SAP Support	**2,700,647**	20,728,100	13.0%	4,079,326	(1,378,679)	-33.8%
Wireless Communication Technology Fund	**2,398,265**	8,412,052	28.5%	2,774,726	(376,461)	-13.6%
Office of the Chief Financial Officer						
Risk Management Fund	**3,233,648**	10,265,929	31.5%	3,030,111	203,537	6.7%
Office of the Chief of Staff						
Public Art Fund	**39,858**	132,349	30.1%	71,825	(31,967)	-44.5%
Special Promotional program -TOT	**22,069,489**	91,737,581	24.1%	20,345,307	1,724,182	8.5%
Public Utilities						
Metropolitan Wastewater Fund	**80,122,141**	345,719,077	23.2%	54,227,939	25,894,202	47.8%
Water Department Fund	**136,871,545**	462,719,632	29.6%	134,336,510	2,535,035	1.9%
Public Safety and Homeland Security						
Emergency Medical Services Fund	**2,679,393**	12,702,437	21.1%	2,357,828	321,565	13.6%
Fire and Lifeguard Facilities Fund	**697,986**	1,425,931	48.9%	699,663	(1,677)	-0.2%
Junior Lifeguard Program Fund	**364,623**	595,779	61.2%	294,017	70,606	24.0%
Police Decentralization Fund	**8,200**	5,120,000	0.2%	231,743	(223,543)	-96.5%
Seized and Forfeited Assets Funds	**705,947**	1,800,000	39.2%	188,371	517,576	274.8%

Continued on Next Page

Schedule 4 (cont.)

	FY15 Period-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Period-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	**1,508,289**	38,437,658	3.9%	4,676,558	(3,168,269)	-67.7%
Automated Refuse Container Fund	**185,150**	800,000	23.1%	136,753	48,397	35.4%
City Airport Fund	**928,823**	5,227,795	17.8%	1,001,721	(72,898)	-7.3%
Concourse and Parking Garages Fund	**408,665**	2,709,263	15.1%	427,377	(18,712)	-4.4%
Energy Conservation Program Fund	**696,663**	2,845,182	24.5%	580,899	115,764	19.9%
Engineering and Capital Projects[1]	**20,609,374**	64,367,237	32.0%	20,352,797	256,577	1.3%
Fleet Services Funds	**20,076,641**	107,457,282	18.7%	20,840,631	(763,990)	-3.7%
New Convention Center	**2,270,000**	3,405,000	66.7%	2,270,000	-	-
PETCO Park Fund	**5,467,378**	17,542,842	31.2%	5,562,327	(94,949)	-1.7%
Publishing Services Internal Fund	**906,393**	3,221,261	28.1%	955,020	(48,627)	-5.1%
QUALCOMM Stadium Operating Fund	**5,344,014**	17,963,564	29.7%	5,626,510	(282,496)	-5.0%
Recycling Fund	**5,451,113**	22,561,192	24.2%	5,626,358	(175,245)	-3.1%
Refuse Disposal Funds	**7,747,342**	31,135,093	24.9%	8,696,778	(949,436)	-10.9%
Storm Drain Fund	**1,430,935**	5,700,000	25.1%	1,430,751	184	-
Utilities Undergrounding Program Fund	**5,140,052**	50,592,739	10.2%	5,507,244	(367,192)	-6.7%
Other						
Balboa/Mission Bay Improvement	**1,209,573**	1,955,700	61.8%	1,052,977	156,596	14.9%
Convention Center Complex Funds	**3,108,999**	13,980,650	22.2%	2,996,383	112,616	3.8%
Gas Tax Fund	**5,486,633**	20,078,259	27.3%	5,481,720	4,913	0.1%
Parking Meter Operations[2]	**482,537**	9,111,535	5.3%	466,864	15,673	3.4%
Safety Sales Tax Fund	**-**	8,707,775	-	-	-	-
TransNet Extension Fund	**3,072,828**	10,480,670	29.3%	3,272,951	(200,123)	-6.1%
Trolley Extension Reserve Fund	**897,944**	1,086,200	82.7%	891,542	6,402	0.7%
Zoological Exhibits Fund	**-**	10,746,000	-	-	-	-

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

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

CIVIC SAN DIEGO

As of the Period Ended 10/31/2014

BALANCE SHEET

ASSETS	
Cash	$ 2,165,679
Other Short erm	4,861,339
ong erm	260,814
otal Assets	7,287,832
LIABILITIES	
Short erm	143,694
ong erm	6,768,597
otal iabilities	6,912,291
O A E I	$ 375,541

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ 6,761,636	$ -	$ 1,731,583	$ -
on Operating	-	-	-	-
otal Revenue	6,761,636	-	1,731,583	-
EXPENSES				
Operating	6,760,000	-	1,765,815	-
on Operating	-	-	-	-
otal Expenses	6,760,000	-	1,765,815	-
O A C A GE I E I	$ 1,636	$ -	$ (34,232)	$ -

* If applicable

SAN DIEGO CITY EMPLOYEES' RETIREMENT SYSTEM (SDCERS)

As of the Period Ended 10/31/2014

BALANCE SHEET

ASSETS		
Cash	$ 298,716,952	
Other Short erm	297,730,438	
ong erm	6,781,734,279	
otal Assets	7,378,181,669	
LIABILITIES		
Short erm	652,058,638	
ong erm	2,091,626	*
otal iabilities	.. 654,150,264	
O A E I	$ 6,724,031,405	

INCOME STATEMENT

	Annual Budget	YTD** Budget	YTD Actual	YTD** Variance
REVENUE				
Operating	$ -	$ -	$ -	$ -
on Operating	-	-	-	-
otal Revenue	-	-	-	-
EXPENSES				
Operating	46,787,733	-	14,773,643	
on Operating		-	-	-
otal Expenses	46,787,733	-	14,773,643	-
O A C A GE I E I	$ (46,787,733)	$ -	$ (14,773,643)	$ -

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

** If applicable

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 10/31/2014 - preliminary/unaudited

BALANCE SHEET

ASSETS		
Cash	$	21,167,172
Other Short erm		137,428,984
ong erm		423,654,180
otal Assets	..	582,250,336
LIABILITIES		
Short erm		12,667,346
ong erm		110,436,730
otal iabilities	..	123,104,076
O A E I	$	459,146,260

INCOME STATEMENT

		Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE					
Operating	$	31,549,889	$ 10,516,630	$ 10,313,625	$ 203,005
on Operating		204,317,272	68,105,757	57,930,132	10,175,626
otal Revenue	..	235,867,161	78,622,387	68,243,757	10,378,631
EXPENSES					
Operating		202,800,621	67,600,207	62,401,491	5,198,716
on Operating		5,602,164	1,867,388	1,944,107	(76,719)
otal Expenses		208,402,785	69,467,595	64,345,598	5,121,997
O A C A GE I E I	$	27,464,376	$ 9,154,792	$ 3,898,159	$ 5,256,634

FINANCIAL PERFORMANCE REPORT
FISCAL YEAR 2015

As of November 30, 2014

Department of Finance
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for the preceding accounting period (November 30, 2014). The General Fund is the primary focus of this report; however, other budgeted funds are also included. This report does not contain the operating results of numerous special revenue funds, debt service funds, enterprise funds, internal service funds, fiduciary funds, or capital project funds.

The report, including the attached supporting schedules, provides a variety of comparative financial metrics including current vs. prior Fiscal Year actual revenue and expenditure ("Actuals") and current year Actuals vs. current year Budget. These types of analytics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of November 30, 2014, and therefore, does not include forward looking statements or projections.

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

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

This report was prepared as of November 30, 2014. 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, 2013.

This report includes the following components: **Page #**

General Fund	3
Other Budgeted Funds	11
Supporting Schedules	14
Appendices	24

General Fund

Fund Status Summary

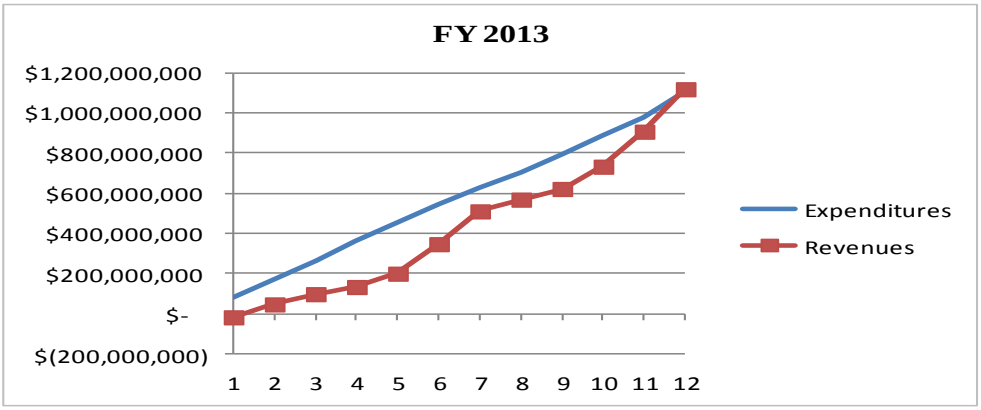
The General Fund's expenditure budget for Fiscal Year 2015 is $1.202 billion, supported by $1.188 billion in estimated revenues and the use of $13.9 million of fund balance (excess equity). As of November 30, 2014, year-to-date General Fund expenditures of approximately $495.6 million exceeded revenues of $206.1 million by $289.4 million. Once the $71.5 million of encumbered commitments are taken into account, this difference grows to $360.9 million.

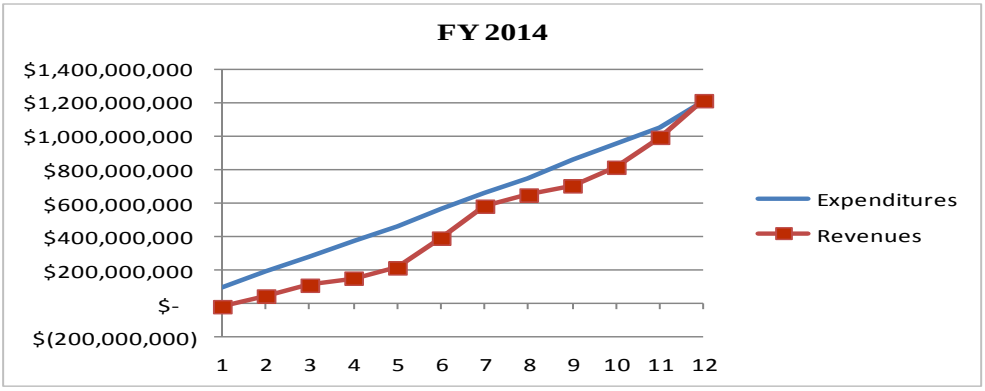
General Fund Status Summary

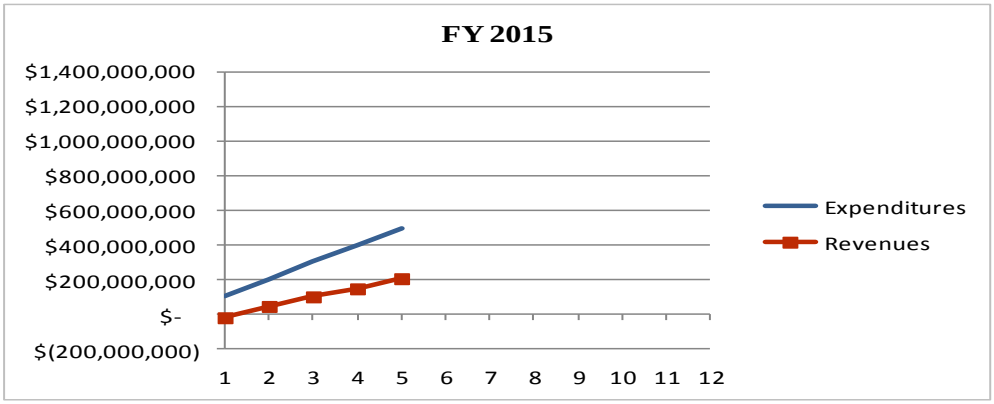
	Adopted Budget	Current Budget	FY15 YTD Actuals
Revenues	$ 1,188,550,460	$ 1,188,550,460	$ 206,149,224
Expenditures	(1,202,422,436)	(1,202,422,436)	(495,574,782)
	$ (13,871,976)	$ (13,871,976)	$ (289,425,558)
Encumbrances			(71,508,930)
Net Impact			**$ (360,934,488)**

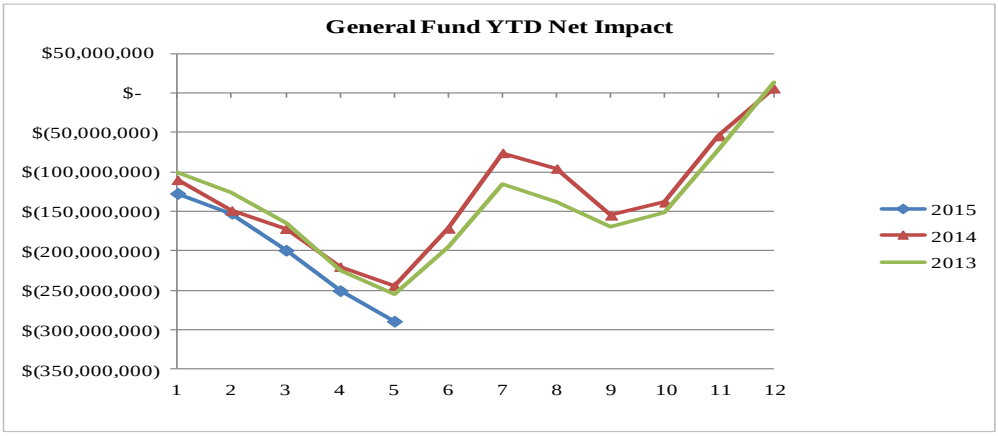
It is typical for year-to-date expenditures to exceed year-to-date revenues for most of the year. Personnel and Fringe expenditures, which represent about 69% of the expenditure budget, are generally recorded on a biweekly basis through the payroll process, reflecting an even expenditure pattern throughout the year. In contrast, some of the General Fund's major revenue sources reflect an uneven collection pattern. Property Tax revenue, which represents about 37% of the total revenue budget, is mostly collected during December, January, April and May. Sales Tax, which represents about 22% of total revenue budget, consistently reflects a two month lag of the amount due to the City because of the State's sales tax distribution method. Other revenue categories, such as Franchise Fees, are collected quarterly, also contributing to the uneven pattern of revenue postings.

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


FY 2013
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


FY 2014
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


FY 2015
$1,400,000,000
$1,200,000,000
$1,000,000,000
$800,000,000
$600,000,000
$400,000,000
$200,000,000
$-
$(200,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
Expenditures
Revenues


General Fund YTD Net Impact
$50,000,000
$-
$(50,000,000)
$(100,000,000)
$(150,000,000)
$(200,000,000)
$(250,000,000)
$(300,000,000)
$(350,000,000)
1 2 3 4 5 6 7 8 9 10 11 12
2015
2014
2013

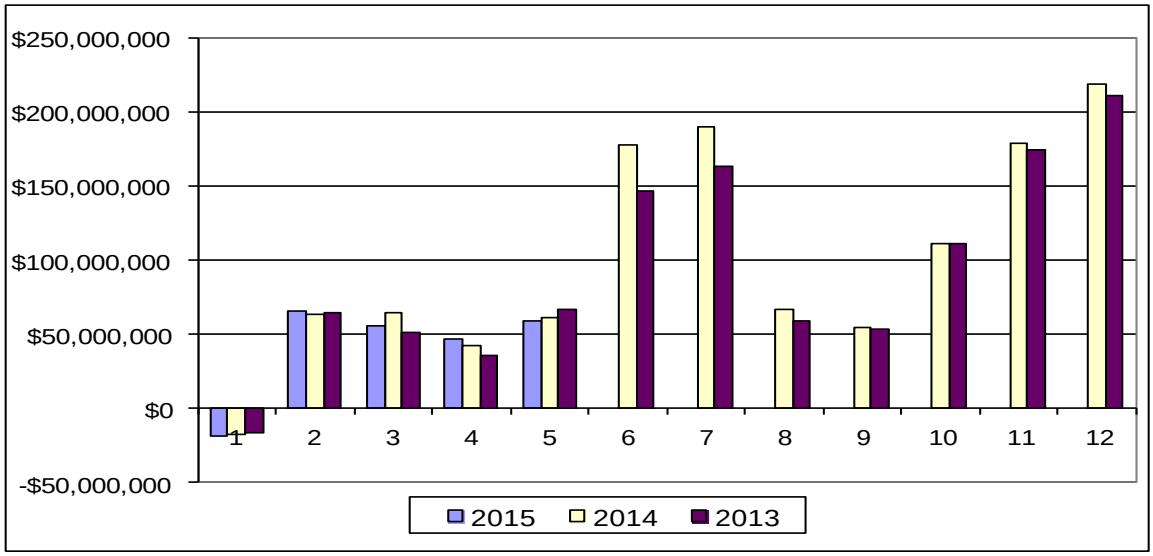
Revenue Summary

General Fund revenues totaled $206.1 million which is approximately $7.3 million (3.4%) less than this point last Fiscal Year. The following table illustrates the historical trend of General Fund revenue for the two previous fiscal years and the revenue generated as of Period 5 of Fiscal Year 2015.

General Fund Revenue Analysis

Period	2015	2014	2013
1 *	$ (19,268,601)	$ (17,963,706)	$ (16,446,168)
2	65,250,858	63,563,684	64,289,836
3	55,266,099	64,010,894	50,920,934
4	46,311,534	42,461,869	35,622,799
5	58,589,334	61,359,933	66,356,965
YTD Pd 5	$ 206,149,224	213,432,674	200,744,366
6		177,737,744	146,916,505
7		190,478,767	163,302,775
8		66,856,788	58,413,237
9		54,760,135	53,088,019
10		110,938,641	110,933,196
11		178,711,274	174,282,411
12		219,109,594	211,358,226
Adjustments **		64,359,044	65,127,312
YTD Total		$ 1,276,384,661	$ 1,184,166,047

*Period 1 reflects negative amounts due to reversal of prior year revenue accruals.
**Adjustments reflect edits to previous year for comparison purpose, also see Schedule 1.



Revenue Variance by Category

The information below shows current year and prior year comparative data for General Fund revenues by category that, as of November 30, 2014, show significant year-over-year variances. Revenues that do not show significant variances are grouped under Remaining Revenue Categories. Additional detail of General Fund revenues can be found on the schedules accompanying this report.

General Fund Revenues by Category (Pd 5 YTD)

Category	FY15 Revenue	FY14 Revenue	Change	% Change
Property Taxes	$ 23,598,782	$ 20,225,611	$ 3,373,171	16.7%
Sales Taxes	49,835,001	47,503,038	2,331,963	4.9%
Transient Occupancy Taxes	36,529,053	34,312,815	2,216,238	6.5%
Franchises	9,731,622	17,463,277	(7,731,655)	-44.3%
Revenues from Other Agencies	4,970,437	3,327,056	1,643,381	49.4%
Transfers	11,017,212	20,504,733	(9,487,521)	-46.3%
Remaining Revenue Categories	70,467,117	70,096,144	370,973	0.5%
Total GF Revenues	**$ 206,149,224**	**$ 213,432,674**	**$ (7,283,450)**	**-3.4%**

- *Property Taxes* totaled approximately $23.6 million which is approximately $3.4 million higher than this point last year. This variance is due to a slight increase in the 1.0 percent base property taxes.

- *Sales Taxes* totaled $49.8 million which is approximately $2.3 million higher than this point last year. This variance is due an increase in consumer spending.

- *Transient Occupancy Taxes* totaled $36.5 million which is $2.2 million higher than this point last year. This variance is due to continued growth in hotel occupancy and increases to the average daily hotel rate.

- *Franchises* totaled $9.7 million which is $7.7 million lower than this point last year. This variance is primarily due to a timing difference in collecting franchise fees from San Diego Gas and Electric. Offsetting this were slight increases in cable and refuse fees.

- *Revenues from Other Agencies* totaled approximately $5.0 million which is $1.6 million higher than this point last year. This variance is primarily due to timing differences in reimbursements from the Successor Agency for Civic San Diego administration costs and a one-time distribution of the remaining San Diego Data Processing Corporation (SDDPC) Money Purchase Pension Plan forfeitures funds.

- *Transfers* totaled $11.0 million which is approximately $9.5 million less than this point last year. This variance is primarily due to a prior year one-time transfer of the SDG&E settlement for the 2007 wildfires from the Public Liability Fund to the General Fund in Fiscal Year 2014, which is partially offset by an increase in Homeland Security grant reimbursements in Fiscal Year 2015.

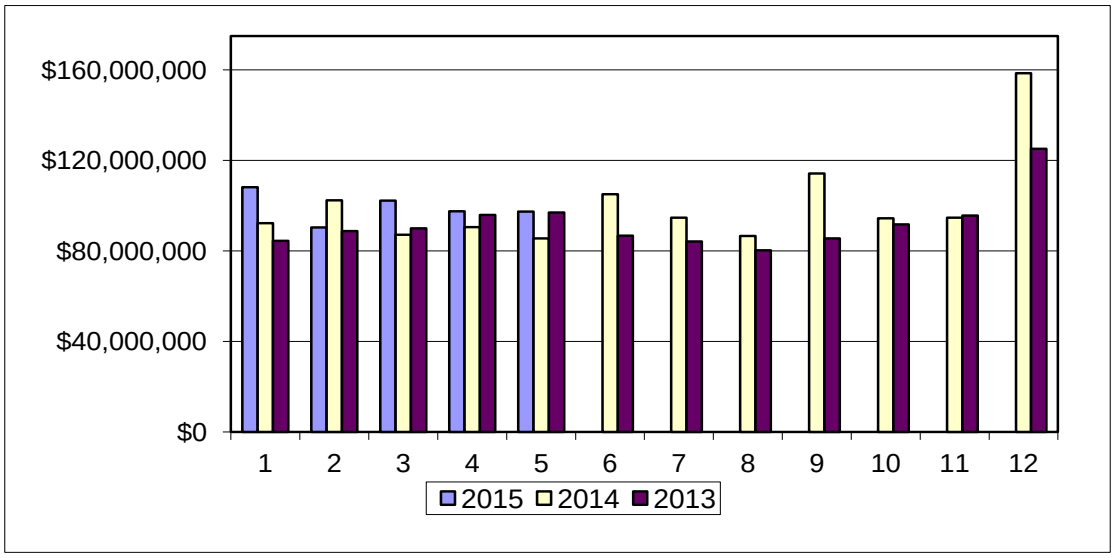
Expenditures Summary

General Fund expenditures totaled approximately $495.6 million which is an approximate $37.7 million (8.2%) increase over Fiscal Year 2014. The following exhibit illustrates the historical trend of General Fund expenditures as well as a comparison to the expenditures incurred as of Period 5 of Fiscal Year 2015.

General Fund Expenditure Analysis

Period	2015	2014	2013
1	$ 108,094,442	$ 92,205,231	$ 84,495,085
2	90,379,335	102,412,080	88,752,615
3	102,182,453	87,171,843	90,010,873
4	97,536,760	90,568,266	95,855,275
5	97,381,792	85,506,435	96,932,461
YTD Pd 5	$ 495,574,782	457,863,855	456,046,309
6		105,090,727	86,763,052
7		94,716,090	84,123,180
8		86,619,464	80,291,280
9		114,177,415	85,532,401
10		94,442,236	91,727,080
11		94,670,646	95,617,969
12		158,559,951	125,092,605
Adjustments *		68,880,998	65,882,960
YTD Total		$ 1,275,021,382	$ 1,171,076,836

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



Expenditures Variance by Category

The information below shows current year and prior year comparative data for General Fund expenditures by category that, as of November 30, 2014, show significant year-over-year variances. Expenditures that do not show significant variances are grouped under Remaining Expenditure Categories. Additional detail of General Fund Expenditures can be found on the schedules accompanying this report.

General Fund Expenditures By Category (Pd 5 YTD)

Category	FY15 Actuals	FY14 Actuals	YTD Change	%
Personnel Services	$ 210,559,506	$ 202,279,005	$ 8,280,501	4.1%
Fringe Benefits	138,913,272	136,768,953	2,144,319	1.6%
Contracts	67,344,131	62,602,322	4,741,809	7.6%
Energy & Utilities	15,924,649	14,936,586	988,063	6.6%
Debt	963,581	2,007,778	(1,044,197)	-52.0%
Transfers	41,546,800	18,945,610	22,601,190	119.3%
Remaining Expenditure Categories	20,322,843	20,323,601	(758)	0.0%
Total Expenditures	**$ 495,574,782**	**$ 457,863,855**	**$ 37,710,927**	**8.2%**

- *Personnel Services* expenditures are up approximately $8.3 million from this point last year due to increases in retention and termination pay, the elimination of salary reductions for various employee groups, and an increase in public safety overtime expenditures.

- *Fringe Benefits* expenditures are up $2.1 million from this point last year, which is primarily due to increases in contributions to Supplemental Pension Saving Plan–Hourly (SPSP-H) for new employees, and increases to flexible benefit costs in accordance with the five-year labor agreements.

- *Contracts* are up approximately $4.7 million from this point last year, which is primarily due to timing differences of payments to the County of San Diego for Police Department's Animal Control Services and to the San Diego Housing Commission for homeless services.

- *Energy and Utilities* expenditures are up $988 thousand primarily due to increases in energy and water costs, partially offset by a decrease in fuel costs.

- *Debt* expenditures are down $1.0 million from this point last year, which is due to Police Department's capital leases being fully paid in Fiscal Year 2014.

- *Transfers* are up $22.6 million from this point last year due to increases in Fiscal Year 2015 budgeted transfers to Public Liability Reserve Fund and to Capital Improvement Projects.

Department Expenditure Variances

The information below shows current year and prior year comparative data for General Fund expenditures by department that, as of November 30, 2014, show significant year-over-year variances. Departments that do not show significant variances are grouped under Remaining Departments. Additional details of General Fund expenditures can be found on the schedules accompanying this report.

Year-to-Year Variance Analysis (PD 5 YTD)

Department	FY15 Expenditures	FY14 Expenditures	Change	%
Fire-Rescue	92,329,041	89,166,268	3,162,773	3.5%
Police	170,265,584	166,046,613	4,218,971	2.5%
Citywide Program Expenditures	50,810,038	43,207,692	7,602,346	17.6%
Public Works - General Services	7,126,125	5,760,017	1,366,108	23.7%
Transportation and Storm Water	37,957,840	28,856,781	9,101,059	31.5%
Economic Development	4,618,070	3,069,354	1,548,716	50.5%
Library	17,634,833	15,923,419	1,711,414	10.7%
Park & Recreation	41,755,370	36,223,872	5,531,498	15.3%
Remaining Departments	73,077,881	69,609,839	3,468,042	5.0%
Total Expenditures	**$ 495,574,782**	**$ 457,863,855**	**$ 37,710,927**	**8.2%**

- *Fire-Rescue* expenditures totaled $92.3 million which is approximately $3.2 million higher than this point last year. This increase is primarily in personnel costs due to overtime pay from strike team deployments during Fiscal Year 2015, combined with increases in termination pay and equipment rental expenses.

- *Police* expenditures totaled approximately $170.3 million which is approximately $4.2 million higher than this point last year. This variance is primarily due to an increase in overtime combined with a timing difference in payments to the County of San Diego for Animal Control Services.

- *Citywide Program* expenditures totaled approximately $50.8 million which is approximately $7.6 million higher than this point last year. The variance is primarily due an increase in Fiscal Year 2015 budgeted transfers to Public Liability Reserve Fund, which is partially offset by decreases in rent expenses and expenditures related to Mayoral Special Elections in Fiscal Year 2014.

- *Public Works - General Services* expenditures totaled $7.1 million which is approximately $1.4 million higher than this point last year. This variance is primarily due to service charges related to the Facilities Condition Assessment and the Portland Loos projects.

- *Transportation and Storm Water* expenditures totaled approximately $38.0 million which is approximately $9.1 million higher than this point last year and is primarily due to increases in Fiscal Year 2015 budgeted transfers to Capital Improvement Projects.

- *Economic Development* expenditures totaled approximately $4.6 million which is $1.5 million higher than this point last year. This variance is due to an advance to the San Diego Housing Commission for homeless services in Fiscal Year 2015.

- *Library* expenditures totaled approximately $17.6 million which is $1.7 million higher than this point last year. This variance is primarily due to extended library hours, combined with increases in parking garage management services and electricity costs at the new Central Library.

- *Park and Recreation* expenditures totaled approximately $41.8 million which is $5.5 million higher than this point last year. This variance is primarily due to increases in water costs and Fiscal Year 2015 budgeted transfer to Capital Improvement Projects and General Benefit Offset transfer to various Park and Recreation Department Maintenance Assessment District Funds (MAD).

Other Budgeted Funds

Water Fund

The following table summarizes current year and prior year comparative data for Water Fund revenues and expenditures as of November 30, 2014.

Water Fund Summary

	Current Budget	FY15 YTD Actuals	FY14 YTD Actuals	FY15/FY14 Change	% Change
Revenues [1]	$ 478,268,700	$ 175,717,294	$ 171,840,856	$ 3,876,438	2.3%
Expenses	462,719,632	166,843,127	144,515,624	22,327,503	15.4%
	$ 15,549,068	8,874,167	27,325,232	(18,451,065)	
Encumbrances		192,053,548	193,504,811	(1,451,263)	
Net Impact		**$(183,179,382)**	**$(166,179,579)**	**$ (16,999,803)**	

[1] Revenues include amount related to CIP projects.

Water Fund revenues totaled $175.7 million, an increase of approximately $3.9 million (2.3%) over the same period last fiscal year. This increase is primarily due to a water rate increase that went into effect on January 1, 2014. The increase was offset by a decrease in capacity charges and a Fiscal Year 2014 one-time transfer of $3.3 million, received from the Public Liability Fund, for a portion of the 2007 wildfires settlement.

Water Fund expenses totaled $166.8 million, which represent an increase of $22.3 million (15.4%) from last fiscal year and is primarily due to an increase in fixed and variable costs for Water Purchases and Condition Assessment expenses.

As of Period 5 of Fiscal Year 2015, Water Fund revenues exceed operating expenses by approximately $8.9 million. Once the approximately $192.1 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenue by approximately $183.2 million. It is anticipated that this deficit will decrease as the year progresses and budgeted revenues are collected.

Sewer Fund

The following table summarizes current year and prior year comparative data for Sewer Fund revenues and expenditures as of November 30, 2014.

Sewer Fund Summary

	Current Budget	FY15 YTD Actuals	FY14 YTD Actuals	FY15/FY14 Change	% Change
Revenues [1]	$ 421,631,100	$ 144,848,824	$ 165,414,592	$ (20,565,768)	-12.4%
Expenses	345,837,925	97,127,726	90,542,804	6,584,922	7.3%
	$ 75,793,175	47,721,098	74,871,788	(27,150,690)	
Encumbrances		147,388,789	166,234,857	(18,846,068)	
Net Impact		**$ (99,667,691)**	**$ (91,363,069)**	**$ (8,304,622)**	

[1] Revenues include amount related to CIP projects.

Sewer Fund revenues totaled $144.8 million which is approximately $20.6 million (12.4%) less than last fiscal year and is primarily due to decreases in State Revolving Fund loan proceeds as well as a decrease in capacity charges.

Sewer Fund expenses totaled $97.1 million, which represents an increase of $6.6 million (7.3%) from last fiscal year and is primarily due to an increase in energy and utilities expenditures based on SDG&E rate increases, contractual payments made earlier in the current fiscal year as compared to the previous fiscal year, and an increase in debt service in Fiscal Year 2015 due to utilization of excess debt reserve funds to partially offset payments made in Fiscal Year 2014 that are not available in the current fiscal year.

As of Period 5 of Fiscal Year 2015, Sewer Fund revenues exceeded operating expenses by $47.7 million. Once the approximately $147.4 million of encumbered commitments are taken into account, expenses and encumbrances exceed revenues by approximately $99.7 million. It is anticipated that this deficit will decrease as the year progresses and budgeted revenues are collected.

Supporting Schedules

The schedules below are presented in the following pages:

	Page #
General Fund Summary	14
Schedule 1 - General Fund Revenue Status Report	15
Schedule 2 - General Fund Expenditure Status Report	16
Schedule 2a - Citywide Program Expenditure Status Report	18
Schedule 2b - Council Districts Expenditure Status Report	19
Schedule 3 - Other Budgeted Funds Revenue Status Report	20
Schedule 4 - Other Budgeted Funds Expenditure Status Report	22

Appendices

Financial information for the City's component units as of Period 5, Fiscal Year 2015 is included in the appendices starting on page 24. Only component units with ongoing financial activity are included in these appendices, and therefore, certain debt service funds have been excluded due to their lack of operational activity. Financial information for the component units listed below was submitted directly by the entities and was not compiled by the City Comptroller's Office. Additionally, all attached schedules and tables contain un-audited information, and therefore, should not be relied upon for making investment decisions.

Appendix A: Civic San Diego

Appendix B: San Diego City Employees' Retirement System

Appendix C: San Diego Housing Commission

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

General Fund Summary (42% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	$ 445,428,691	$ 445,428,691	$ 23,598,782	5.3%	$ 20,225,611	$ 3,373,171	16.7%
Sales Taxes	257,106,087	257,106,087	49,835,001	19.4%	47,503,038	2,331,963	4.9%
Transient Occupancy Taxes	92,332,290	92,332,290	36,529,053	39.6%	34,312,815	2,216,238	6.5%
Property Transfer Taxes	9,176,035	9,176,035	2,191,650	23.9%	2,401,673	(210,023)	-8.7%
Licenses & Permits	24,459,857	24,459,857	7,601,692	31.1%	8,078,715	(477,023)	-5.9%
Fines & Forfeitures	28,929,178	28,929,178	10,711,889	37.0%	10,291,384	420,505	4.1%
Interest & Dividends	1,414,251	1,414,251	(165,751)	-11.7%	(213,814)	48,063	-22.5%
Franchises	72,043,949	72,043,949	9,731,622	13.5%	17,463,277	(7,731,655)	-44.3%
Rents & Concessions	45,911,742	45,911,742	18,603,927	40.5%	18,948,672	(344,745)	-1.8%
Revenues from Other Agencies	9,494,782	9,494,782	4,970,437	52.3%	3,327,056	1,643,381	49.4%
Charges for Current Services	120,671,341	120,671,341	29,386,402	24.4%	28,246,113	1,140,289	4.0%
Miscellaneous Revenues	4,449,046	4,449,046	2,137,308	48.0%	2,343,401	(206,093)	-8.8%
Transfers	77,133,211	77,133,211	11,017,212	14.3%	20,504,733	(9,487,521)	-46.3%
Total General Fund Revenue	**$ 1,188,550,460**	**$ 1,188,550,460**	**$ 206,149,224**	**17.3%**	**$ 213,432,674**	**$ (7,283,450)**	**-3.4%**
Adjustment for Comparison[1]					**26,834,450**		
					$ 240,267,124		
Expenditures							
Personnel Services	$ 493,402,034	$ 496,578,884	$ 210,559,506	42.4%	$ 202,279,005	$ 8,280,501	4.1%
Total PE	493,402,034	496,578,884	210,559,506	42.4%	202,279,005	8,280,501	4.1%
Fringe Benefits	339,899,132	339,899,132	138,913,272	40.9%	136,768,953	2,144,319	1.6%
Supplies	27,035,505	24,874,819	12,045,074	48.4%	11,702,059	343,015	2.9%
Contracts	173,706,365	175,090,038	67,344,131	38.5%	62,602,322	4,741,809	7.6%
Information Technology	25,922,400	26,774,091	5,943,799	22.2%	5,959,340	(15,541)	-0.3%
Energy & Utilities	40,471,533	40,471,409	15,924,649	39.3%	14,936,586	988,063	6.6%
Capital Expenditure	3,355,837	2,345,729	308,796	13.2%	500,608	(191,812)	-38.3%
Debt	4,087,184	4,087,184	963,581	23.6%	2,007,778	(1,044,197)	-52.0%
Other Expenditures	5,381,576	5,379,576	2,025,174	37.6%	2,161,594	(136,420)	-6.3%
Transfers	89,160,870	86,921,574	41,546,800	47.8%	18,945,610	22,601,190	119.3%
Total NPE	709,020,402	705,843,552	285,015,276	40.4%	255,584,850	29,430,426	11.5%
Total General Fund Expenditures	**$ 1,202,422,436**	**$ 1,202,422,436**	**$ 495,574,782**	**41.2%**	**$ 457,863,855**	**$ 37,710,927**	**8.2%**
Adjustment for Comparison[1]					26,051,902		
					$ 483,915,757		
General Fund Encumbrances			71,508,930		63,395,767	8,113,163	
Net Impact	**$ (13,871,976)**	**$ (13,871,976)**	**$ (360,934,488)**		**$ (307,826,948)**	**$ (53,107,540)**	

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

Schedule 1

General Fund Revenue Status Report

As of Period 5, Ended November 30, 2014 (42% Completed)

(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	**$ 23,598,782**	$ 445,428,691	5.3%	$ 20,225,611	$ 3,373,171	16.7%
Sales Taxes	**49,835,001**	257,106,087	19.4%	47,503,038	2,331,963	4.9%
Transient Occupancy Taxes	**36,529,053**	92,332,290	39.6%	34,312,815	2,216,238	6.5%
Property Transfer Taxes	**2,191,650**	9,176,035	23.9%	2,401,673	(210,023)	-8.7%
Licenses & Permits[1]						
Business Taxes	**2,973,931**	7,477,368	39.8%	2,888,777	85,154	2.9%
Rental Unit Taxes	**557,228**	7,271,794	7.7%	678,065	(120,837)	-17.8%
Alarm Permit Fees	**1,189,593**	2,876,016	41.4%	1,124,605	64,988	5.8%
Application Fees	**1,112,307**	2,310,000	48.2%	1,022,801	89,506	8.8%
Other Licenses & Permits	**1,768,633**	4,524,679	39.1%	2,364,467	(595,834)	-25.2%
Total Licenses & Permits	**7,601,692**	24,459,857	31.1%	8,078,715	(477,023)	-5.9%
Fines & Forfeitures						
Parking Citations	**7,556,384**	19,723,478	38.3%	7,046,971	509,413	7.2%
Municipal Court	**1,934,360**	6,157,700	31.4%	2,009,036	(74,676)	-3.7%
Other Fines & Forfeitures	**1,221,145**	3,048,000	40.1%	1,235,377	(14,232)	-1.2%
Total Fines & Forfeitures	**10,711,889**	28,929,178	37.0%	10,291,384	420,505	4.1%
Interest & Dividends	**(165,751)**	1,414,251	-11.7%	(213,814)	48,063	-22.5%
Franchises						
SDG&E	**(120,204)**	40,014,617	-0.3%	8,941,633	(9,061,837)	-101.3%
CATV	**4,880,106**	18,093,332	27.0%	4,156,674	723,432	17.4%
Refuse Collection	**2,711,454**	9,500,000	28.5%	2,200,357	511,097	23.2%
Other Franchises	**2,260,266**	4,436,000	51.0%	2,164,613	95,653	4.4%
Total Franchises	**9,731,622**	72,043,949	13.5%	17,463,277	(7,731,655)	-44.3%
Rents & Concessions						
Mission Bay	**11,860,638**	30,045,411	39.5%	12,836,923	(976,285)	-7.6%
Pueblo Lands	**2,222,494**	4,866,395	45.7%	2,260,866	(38,372)	-1.7%
Other Rents and Concessions	**4,520,795**	10,999,936	41.1%	3,850,883	669,912	17.4%
Total Rents & Concessions	**18,603,927**	45,911,742	40.5%	18,948,672	(344,745)	-1.8%
Revenue from Other Agencies	**4,970,437**	9,494,782	52.3%	3,327,056	1,643,381	49.4%
Charges for Current Services[2]	**29,386,402**	120,671,341	24.4%	28,246,113	1,140,289	4.0%
Other Miscellaneous Revenue	**2,137,308**	4,449,046	48.0%	2,343,401	(206,093)	-8.8%
Transfers	**11,017,212**	77,133,211	14.3%	20,504,733	(9,487,521)	-46.3%
Total General Fund Revenue	**$ 206,149,224**	**$ 1,188,550,460**	**17.3%**	**$ 213,432,674**	**$ (7,283,450)**	**-3.4%**
Adjustment for Comparison[1,2]				**26,834,450**		
				$ 240,267,124		

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

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

Schedule 2

General Fund Expenditure Status Report

As of Period 5, Ended November 30, 2014 (42% Completed)

(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Mayor						
Office of the Mayor	**$ 1,578,411**	$ 4,277,207	36.9%	$ 1,260,347	$ 318,064	25.2%
Performance & Analytics	**449,976**	1,437,206	31.3%	24,059	425,917	100.0%
Chief Operating Officer						
Office of Chief Operating Officer	**382,070**	973,312	39.3%	206,244	175,826	85.3%
Communications	**310,054**	3,444,543	9.0%	226,259	83,795	37.0%
Public Safety						
Fire-Rescue	**92,329,041**	218,639,551	42.2%	89,166,268	3,162,773	3.5%
Police	**170,265,584**	419,442,659	40.6%	166,046,613	4,218,971	2.5%
Office of Homeland Security	**816,056**	2,076,755	39.3%	713,799	102,257	14.3%
Office of the Chief Financial Officer						
City Comptroller	**4,339,154**	10,904,280	39.8%	4,297,797	41,357	1.0%
City Treasurer[3]	**5,192,745**	15,615,696	33.3%	4,856,580	336,165	6.9%
Citywide Program Expenditures	**50,810,038**	86,219,071	58.9%	43,207,692	7,602,346	17.6%
Debt Management	**1,008,964**	2,521,214	40.0%	897,962	111,002	12.4%
Financial Management	**1,588,981**	4,233,395	37.5%	1,510,674	78,307	5.2%
Office of the Chief Financial Officer	**200,483**	566,161	35.4%	278,110	(77,627)	-27.9%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	**441,973**	1,119,966	39.5%	433,601	8,372	1.9%
Infrastructure & Public Works[4]						
Environmental Services	**14,205,092**	35,265,239	40.3%	13,744,344	460,748	3.4%
Public Utilities	**993,833**	2,005,200	49.6%	1,506,739	(512,906)	-34.0%
Public Works	**425,468**	1,662,754	25.6%	168,562	256,906	152.4%
Public Works - Contracting	**802,711**	2,132,792	37.6%	845,398	(42,687)	-5.0%
Public Works - General Services	**7,126,125**	17,745,338	40.2%	5,760,017	1,366,108	23.7%
Transportation & Storm Water	**37,957,840**	103,281,587	36.8%	28,856,781	9,101,059	31.5%
Internal Operations						
Internal Operations	**160,474**	388,217	41.3%	-	160,474	100.0%
Department of Information Technology	**28,125**	500,000	5.6%	741,019	(712,894)	-96.2%
Human Resources	**1,153,886**	3,129,024	36.9%	1,190,109	(36,223)	-3.0%
Purchasing & Contracting	**2,042,302**	6,291,735	32.5%	1,466,470	575,832	39.3%
Real Estate Assets	**1,552,464**	4,769,197	32.6%	1,735,245	(182,781)	-10.5%

Continued on Next Page

Schedule 2 (cont.)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Neighborhood Services						
Neighborhood Services[1]	**300,865**	970,898	31.0%	-	300,865	100.0%
Development Services	**2,578,655**	7,011,989	36.8%	5,041,531	(2,462,876)	-48.9%
Planning[1]	**2,910,589**	9,325,617	31.2%	-	2,910,589	100.0%
Total City Planning and Development[2]	**5,790,109**	17,308,504	33.5%	5,041,531	748,578	14.8%
Economic Development	**4,618,070**	14,248,718	32.4%	3,069,354	1,548,716	50.5%
Library	**17,634,833**	45,619,393	38.7%	15,923,419	1,711,414	10.7%
Park & Recreation	**41,755,370**	98,111,161	42.6%	36,223,872	5,531,498	15.3%
Non-Mayoral						
City Attorney	**18,217,319**	46,025,055	39.6%	17,841,274	376,045	2.1%
City Auditor	**1,243,277**	3,637,202	34.2%	1,113,302	129,975	11.7%
City Clerk	**1,998,309**	5,348,352	37.4%	1,834,949	163,360	8.9%
Council Administration	**664,447**	2,122,912	31.3%	647,114	17,333	2.7%
City Council - District 1	**341,455**	1,087,632	31.4%	347,670	(6,215)	-1.8%
City Council - District 2	**511,805**	1,398,246	36.6%	355,390	156,415	44.0%
City Council - District 3	**462,193**	1,496,650	30.9%	332,251	129,942	39.1%
City Council - District 4	**404,824**	1,034,501	39.1%	417,906	(13,082)	-3.1%
City Council - District 5	**348,339**	1,391,371	25.0%	283,818	64,521	22.7%
City Council - District 6	**347,094**	1,203,174	28.8%	363,923	(16,829)	-4.6%
City Council - District 7	**430,905**	1,192,971	36.1%	396,906	33,999	8.6%
City Council - District 8	**423,218**	1,315,348	32.2%	392,434	30,784	7.8%
City Council - District 9	**376,035**	1,294,758	29.0%	349,577	26,458	7.6%
Ethics Commission	**334,421**	1,023,862	32.7%	369,383	(34,962)	-9.5%
Office of the IBA	**705,872**	1,813,699	38.9%	653,239	52,633	8.1%
Personnel	**2,805,037**	7,106,828	39.5%	2,765,854	39,183	1.4%
Total General Fund Expenditures	**$ 495,574,782**	**$ 1,202,422,436**	**41.2%**	**$ 457,863,855**	**$ 37,710,927**	**8.2%**
Adjustment for Comparison[3,4]				26,051,902		
				$ 483,915,757		

[1] New Departments in FY2015

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

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

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

Schedule 2a

Citywide Program Expenditure Status Report

As of Period 5, Ended November 30, 2014 (42% Completed)

(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Citywide Program Expenditures						
Assessments To Public Property	**$ 415**	$ 567,800	0.1%	$ 6,332	$ (5,917)	-93.4%
Business Cooperation Program	**-**	350,000	-	1,360	(1,360)	-100.0%
Citywide Elections	**19,666**	1,800,000	1.1%	4,787,259	(4,767,593)	-99.6%
Corporate Master Leases Rent	**2,969,311**	7,196,638	41.3%	4,719,283	(1,749,972)	-37.1%
Deferred Capital Debt Service	**6,295,006**	14,509,106	43.4%	5,638,846	656,160	11.6%
Employee Personal Prop Claims	**-**	5,000	-	-	-	-
Engineering and Capital Projects [1]	**351,101**	1,371,367	25.6%	-	351,101	100.0%
Insurance	**1,631,509**	2,206,891	73.9%	1,132,529	498,980	44.1%
McGuigan Settlement	**8,007,669**	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	**580,874**	730,000	79.6%	577,499	3,375	0.6%
Preservation of Benefits	**-**	1,700,000	-	-	-	-
Property Tax Administration	**64,800**	3,823,303	1.7%	53,990	10,810	20.0%
Public Liability Claims Xfer-Claims Fund	**14,506,208**	14,506,208	100.0%	14,506,208	-	-
Public Liab Claims Xfer-Reserves	**12,800,000**	12,800,000	100.0%	101,700	12,698,300	12486.0%
Public Use Leases	**1,582,144**	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	**432,027**	2,970,000	14.5%	492,010	(59,983)	-12.2%
Supplemental COLA Benefit	**1,569,308**	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Park Improvement Funds	**-**	10,045,411	-	-	-	-
Transportation Subsidy	**-**	459,179	-	200,000	(200,000)	-100.0%
Total Citywide Program Expenditures	**$ 50,810,038**	**$ 86,219,071**	**58.9%**	**$ 43,207,692**	**$ 7,602,346**	**17.6%**

[1] New program in Fiscal Year 2015.

Schedule 2b

Council Districts Expenditure Status Report

As of Period 5, Ended November 30, 2014 (42% Completed)

(Unaudited)

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	**$ 341,455**	$ 992,681	$ 992,681	$ -	34.4%	$ 350,695	$ (9,240)	-2.6%
District 1 CPPS	**-**	122,527	94,951	(27,576)	-	(3,025)	3,025	-100.0%
Total Council District 1	**341,455**	1,115,208	1,087,632	(27,576)	31.4%	347,670	(6,215)	-1.8%
Council District 2	**491,105**	1,194,251	1,194,251	-	41.1%	357,388	133,717	37.4%
District 2 CPPS	**20,700**	249,704	203,996	(45,708)	8.3%	(1,998)	22,698	100.0%
Total Council District 2	**511,805**	1,443,955	1,398,247	(45,708)	36.6%	355,390	156,415	44.0%
Council District 3	**456,551**	1,264,259	1,264,259	-	36.1%	335,049	121,502	36.3%
District 3 CPPS	**5,642**	233,180	232,392	(788)	2.4%	(2,798)	8,440	-301.6%
Total Council District 3	**462,193**	1,497,439	1,496,651	(788)	30.9%	332,251	129,942	39.1%
Council District 4	**404,564**	1,032,409	1,032,409	-	39.2%	445,590	(41,026)	-9.2%
District 4 CPPS	**260**	3,680	2,092	(1,588)	7.1%	(27,684)	27,944	-100.9%
Total Council District 4	**404,824**	1,036,089	1,034,501	(1,588)	39.1%	417,906	(13,082)	-3.1%
Council District 5	**337,839**	1,034,295	1,034,295	-	32.7%	293,818	44,021	15.0%
District 5 CPPS	**10,500**	360,026	357,076	(2,950)	2.9%	(10,000)	20,500	-205.0%
Total Council District 5	**348,339**	1,394,321	1,391,371	(2,950)	25.0%	283,818	64,521	22.7%
Council District 6	**347,094**	1,056,158	1,056,158	-	32.9%	364,921	(17,827)	-4.9%
District 6 CPPS	**-**	170,309	147,016	(23,293)	-	(998)	998	-100.0%
Total Council District 6	**347,094**	1,226,467	1,203,174	(23,293)	28.8%	363,923	(16,829)	-4.6%
Council District 7	**428,405**	1,112,712	1,117,712	(5,000)	38.5%	390,068	38,337	9.8%
District 7 CPPS	**2,500**	105,737	75,259	(30,478)	2.4%	6,838	(4,338)	-63.4%
Total Council District 7	**430,905**	1,218,449	1,192,971	(35,478)	36.1%	396,906	33,999	8.6%
Council District 8	**423,218**	1,109,450	1,132,450	(23,000)	38.1%	393,432	29,786	7.6%
District 8 CPPS	**-**	183,687	182,899	(788)	-	(998)	998	-100.0%
Total Council District 8	**423,218**	1,293,137	1,315,349	(23,788)	32.2%	392,434	30,784	7.8%
Council District 9	**376,035**	1,063,375	1,063,375	-	35.4%	336,515	39,520	11.7%
District 9 CPPS	**-**	242,152	231,384	(10,768)	-	13,062	(13,062)	-100.0%
Total Council District 9	**376,035**	1,305,527	1,294,759	(10,768)	29.0%	349,577	26,458	7.6%
Total Council Districts	**$ 3,645,868**	**$ 11,530,592**	**$ 11,414,651**	**$ (171,941)**	**31.6%**	**$ 3,239,875**	**$ 405,993**	**12.5%**

Schedule 3

Other Budgeted Funds Revenue Status Report

As of Period 5, Ended November 30, 2014 (42% Completed)

(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	**$ 23,418,643**	$ 48,391,352	48.4%	$ 23,066,259	$ 352,384	1.5%
Facilities Financing Fund	**637,851**	2,275,110	28.0%	699,585	(61,734)	-8.8%
Mission Bay Improvement Fund	**20,074**	7,534,058	0.3%	13,006	7,068	54.3%
Regional Park Improvements Fund	**14,743**	2,511,353	0.6%	10,846	3,897	35.9%
Solid Waste Local Enforcement Agency Fund	**460,386**	786,417	58.5%	444,906	15,480	3.5%
Community Services						
Environmental Growth Fund 1/3	**(7,352)**	4,455,069	-0.2%	999,735	(1,007,087)	-100.7%
Environmental Growth Fund 2/3	**(20,471)**	8,917,137	-0.2%	1,997,817	(2,018,288)	-101.0%
Golf Course Enterprise Fund	**8,168,107**	17,540,747	46.6%	8,240,041	(71,934)	-0.9%
Los Penasquitos Canyon Preserve Fund	**16,278**	186,000	8.8%	17,181	(903)	-5.3%
Maintenance Assessment District (MAD) Funds	**2,300,503**	21,848,480	10.5%	630,888	1,669,615	264.6%
Office of the Assistant COO						
Central Stores Internal Service Fund	**3,149,092**	13,341,277	23.6%	4,178,909	(1,029,817)	-24.6%
Information Technology						
GIS Fund	**48,960**	1,801,061	2.7%	39,025	9,935	25.5%
Information Technology Fund	**6,449**	8,673,318	0.1%	(1,375)	7,824	-569.0%
SAP Support Fund	**712**	19,918,068	0.0%	(5,563)	6,275	-112.8%
Wireless Communication Technology Fund	**247,224**	7,436,710	3.3%	27,453	219,771	800.5%
Office of the Chief Financial Officer						
Risk Management Fund	**32,134**	9,314,487	0.3%	28,405	3,729	13.1%
Office of the Chief of Staff						
Public Art Fund	**272,088**	108,709	250.3%	57,254	214,834	375.2%
Special Promotional Program -TOT	**32,666,855**	84,088,446	38.8%	30,778,380	1,888,475	6.1%
Public Utilities						
Metropolitan Wastewater Fund	**144,848,824**	421,631,100	34.4%	165,414,592	(20,565,768)	-12.4%
Water Department Fund	**175,717,294**	478,268,700	36.7%	171,840,856	3,876,438	2.3%
Public Safety and Homeland Security						
Emergency Medical Services Fund	**5,567,417**	11,552,358	48.2%	5,239,311	328,106	6.3%
Fire and Lifeguard Facilities Fund	**1,379,878**	1,379,719	100.0%	(386)	1,380,264	-357581.3%
Junior Lifeguard Program Fund	**-**	595,779	-	30,849	(30,849)	-100.0%
Police Decentralization Fund	**-**	3,749,765	-	-	-	-
Seized and Forfeited Assets Funds	**303,535**	1,200,000	25.3%	645,875	(342,340)	-53.0%

Continued on Next Page

Schedule 3 (cont.)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	**5,272,368**	14,386,136	36.6%	6,252,207	(979,839)	-15.7%
Automated Refuse Container Fund	**323,059**	700,000	46.2%	334,656	(11,597)	-3.5%
City Airport Fund	**1,471,917**	4,778,882	30.8%	1,493,745	(21,828)	-1.5%
Concourse and Parking Garages Fund	**1,222,758**	2,713,422	45.1%	1,081,917	140,841	13.0%
Energy Conservation Program Fund	**2,241,585**	2,253,884	99.5%	1,949,018	292,567	15.0%
Engineering and Capital Projects[1]	**25,215,714**	64,367,237	39.2%	23,082,553	2,133,161	9.2%
Fleet Services Funds	**31,204,779**	77,525,786	40.3%	30,831,892	372,887	1.2%
New Convention Center	**2,999,927**	3,400,000	88.2%	3,001,672	(1,745)	-0.1%
PETCO Park Fund	**6,155,727**	15,723,720	39.1%	6,222,881	(67,154)	-1.1%
Publishing Services Internal Fund	**1,402,313**	3,221,261	43.5%	1,247,096	155,217	12.4%
QUALCOMM Stadium Operating Fund	**6,412,282**	16,652,809	38.5%	7,156,615	(744,333)	-10.4%
Recycling Fund	**7,559,808**	18,427,651	41.0%	6,686,700	873,108	13.1%
Refuse Disposal Funds	**13,561,255**	28,236,434	48.0%	10,914,381	2,646,874	24.3%
Storm Drain Fund	**2,108,370**	5,700,000	37.0%	2,177,690	(69,320)	-3.2%
Utilities Undergrounding Program Fund	**71,817**	50,592,739	0.1%	11,961,914	(11,890,097)	-99.4%
Other						
Balboa Park/Mission Bay Improvement	**888,281**	1,960,000	45.3%	933,601	(45,320)	-4.9%
Convention Center Complex Funds	**10,004,542**	13,760,993	72.7%	6,905,435	3,099,107	44.9%
Gas Tax Fund	**7,372,278**	20,078,259	36.7%	7,061,628	310,650	4.4%
Parking Meter Operations[2]	**3,879,194**	9,111,535	42.6%	3,751,897	127,297	3.4%
Safety Sales Tax Fund	**2,836,937**	8,707,775	32.6%	2,733,663	103,274	3.8%
TransNet Extension Fund	**6,648,781**	30,010,000	22.2%	7,011,006	(362,225)	-5.2%
Trolley Extension Reserve Fund	**254,824**	1,071,728	23.8%	278,217	(23,393)	-8.4%
Zoological Exhibits Fund	**747,603**	10,746,000	7.0%	631,965	115,638	18.3%

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

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

Schedule 4

Other Budgeted Funds Expenditure Status Report

As of Period 5, Ended November 30, 2014 (42% Completed)

(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	**$ 18,783,233**	$ 49,801,190	37.7%	$ 16,878,301	$ 1,904,932	11.3%
Facilities Financing Fund	**650,594**	2,275,110	28.6%	764,553	(113,959)	-14.9%
Solid Waste Local Enforcement Agency Fund	**300,915**	754,953	39.9%	302,754	(1,839)	-0.6%
Community Services						
Environmental Growth Fund 1/3	**1,168,278**	4,547,305	25.7%	1,138,037	30,241	2.7%
Environmental Growth Fund 2/3	**2,999**	8,869,966	0.0%	66	2,933	100.0%
Golf Course Enterprise Fund	**5,334,368**	16,653,723	32.0%	5,064,547	269,821	5.3%
Los Penasquitos Canyon Preserve Fund	**94,662**	221,661	42.7%	92,583	2,079	2.2%
Maintenance Assessment District (MAD) Funds	**7,024,895**	34,735,365	20.2%	6,160,929	863,966	14.0%
Office of the Assistant COO						
Central Stores Internal Service Fund	**3,524,889**	13,341,277	26.4%	5,363,940	(1,839,051)	-34.3%
Information Technology						
GIS Fund	**595,334**	1,905,499	31.2%	891,467	(296,133)	-33.2%
Information Technology Fund	**2,750,003**	10,488,568	26.2%	3,209,754	(459,751)	-14.3%
SAP Support	**6,925,274**	20,728,100	33.4%	6,808,773	116,501	1.7%
Wireless Communication Technology Fund	**3,107,902**	8,412,052	36.9%	3,363,577	(255,675)	-7.6%
Office of the Chief Financial Officer						
Risk Management Fund	**3,965,717**	10,265,929	38.6%	3,735,074	230,643	6.2%
Office of the Chief of Staff						
Public Art Fund	**40,909**	132,349	30.9%	82,132	(41,223)	-50.2%
Special Promotional program -TOT	**25,990,478**	91,737,581	28.3%	24,068,586	1,921,892	8.0%
Public Utilities						
Metropolitan Wastewater Fund	**97,127,726**	345,837,925	28.1%	90,542,804	6,584,922	7.3%
Water Department Fund	**166,843,127**	462,719,632	36.1%	144,515,624	22,327,503	15.4%
Public Safety and Homeland Security						
Emergency Medical Services Fund	**3,394,277**	12,702,437	26.7%	2,852,184	542,093	19.0%
Fire and Lifeguard Facilities Fund	**697,986**	1,425,931	48.9%	701,476	(3,490)	-0.5%
Junior Lifeguard Program Fund	**374,618**	595,779	62.9%	308,713	65,905	21.3%
Police Decentralization Fund	**49,864**	5,120,000	1.0%	231,743	(181,879)	-78.5%
Seized and Forfeited Assets Funds	**780,065**	1,800,000	43.3%	242,573	537,492	221.6%

Continued on Next Page

Schedule 4 (cont.)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	**2,180,997**	38,437,658	5.7%	6,152,255	(3,971,258)	-64.5%
Automated Refuse Container Fund	**223,929**	800,000	28.0%	238,810	(14,881)	-6.2%
City Airport Fund	**1,193,025**	5,227,795	22.8%	1,229,239	(36,214)	-2.9%
Concourse and Parking Garages Fund	**529,926**	2,709,263	19.6%	558,924	(28,998)	-5.2%
Energy Conservation Program Fund	**949,612**	2,845,182	33.4%	697,863	251,749	36.1%
Engineering and Capital Projects[1]	**25,321,533**	64,367,237	39.3%	25,476,142	(154,609)	-0.6%
Fleet Services Funds	**24,215,129**	107,457,282	22.5%	26,083,232	(1,868,103)	-7.2%
New Convention Center	**2,837,500**	3,405,000	83.3%	2,837,500	-	-
PETCO Park Fund	**5,484,337**	17,542,842	31.3%	5,574,483	(90,146)	-1.6%
Publishing Services Internal Fund	**1,282,171**	3,221,261	39.8%	1,155,209	126,962	11.0%
QUALCOMM Stadium Operating Fund	**6,334,086**	17,963,564	35.3%	6,491,894	(157,808)	-2.4%
Recycling Fund	**6,875,948**	22,561,192	30.5%	7,071,659	(195,711)	-2.8%
Refuse Disposal Funds	**10,683,428**	31,135,093	34.3%	10,954,269	(270,841)	-2.5%
Storm Drain Fund	**1,435,450**	5,700,000	25.2%	1,435,738	(288)	0.0%
Utilities Undergrounding Program Fund	**5,363,439**	50,592,739	10.6%	7,623,664	(2,260,225)	-29.6%
Other						
Balboa/Mission Bay Improvement	**1,242,699**	1,955,700	63.5%	1,087,627	155,072	14.3%
Convention Center Complex Funds	**3,185,030**	13,980,650	22.8%	2,996,582	188,448	6.3%
Gas Tax Fund	**5,897,686**	20,078,259	29.4%	5,932,267	(34,581)	-0.6%
Parking Meter Operations[2]	**654,741**	9,111,535	7.2%	575,760	78,981	13.7%
Safety Sales Tax Fund	**1,379,719**	8,707,775	15.8%	-	1,379,719	-
TransNet Extension Fund	**3,320,310**	10,480,670	31.7%	3,525,834	(205,524)	-5.8%
Trolley Extension Reserve Fund	**897,944**	1,086,200	82.7%	891,336	6,608	0.7%
Zoological Exhibits Fund	**-**	10,746,000	-	-	-	-

[1] Engineering and Capital Projects of Public Works was part of the General Fund in FY 2014, prior year expenditures have been added to this schedule accordingly for comparison purpose.
[2] Parking Meter Operations is a new Special Fund for FY2015, prior year expenditures have been added to this schedule for comparison purpose.

CIVIC SAN DIEGO

As of the Period Ended 11/30/2014

BALANCE SHEET

ASSETS	
Cash	$ 2,084,073
Other Short erm	5,156,428
ong erm	131,706
otal Assets	7,372,207
LIABILITIES	
Short erm	134,452
ong erm	6,756,542
otal iabilities	6,890,994
O A E I	$ 481,213

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ 6,761,636	$ -	$ 2,303,160	$ -
Non-Operating	-	-	-	-
otal Revenue	6,761,636	-	2,303,160	-
EXPENSES				
Operating	6,760,000	-	2,231,720	-
Non-Operating	-	-	-	-
otal Expenses	6,760,000	-	2,231,720	-
O A C A GE I E I	$ 1,636	$ -	$ 71,440	$ -

* If applicable

SAN DIEGO CITY EMPLOYEE' RETIREMENT SYSTEM (SDCERS)

As of the Period Ended 11/30/2014

BALANCE SHEET

ASSETS	
Cash	$ 255,853,710
Other Short erm	334,130,652
ong erm	6,836,513,007
otal Assets	7,426,497,369
LIABILITIES	
Short erm	642,226,624
ong erm	2,091,626
otal iabilities	644,318,250
O A E I	$ 6,782,179,119

INCOME STATEMENT

	Annual Budget	YTD* Budget	YTD Actual	YTD* Variance
REVENUE				
Operating	$ -	$ -	$ -	$ -
on Operating	-	-	-	-
otal Revenue	-	-	-	-
EXPENSES				
Operating	46,787,733	19,573,614	18,250,898	1,322,716
on Operating	-	-	-	-
otal Expenses	46,787,733	19,573,614	18,250,898	1,322,716
O A C A GE I E I	$ (46,787,733)	$ (19,573,614)	$ (18,250,898)	$ (1,322,716)

* If applicable

SAN DIEGO HOUSING COMMISSION

As of the Period Ended 11/30/2014 - preliminary/unaudited

BALANCE SHEET

ASSETS		
Cash	$	20,010,678
Other Short erm		138,727,886
ong erm		423,784,290
otal Assets ..		582,522,854
LIABILITIES		
Short erm		12,831,706
ong erm		109,163,731
otal iabilities ..		121,995,437
O A E I	$	460,527,417

INCOME STATEMENT

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
REVENUE				
Operating	$ 31,549,889	$ 13,145,787	$ 13,044,219	$ 101,568
Non-Operating	204,317,272	85,132,197	73,530,649	11,601,548
otal Revenue ..	235,867,161	98,277,984	86,574,868	11,703,116
EXPENSES				
Operating	202,800,621	84,500,259	78,471,469	6,028,789
Non-Operating	5,602,164	2,334,235	2,413,334	(79,099)
otal Expenses	208,402,785	86,834,494	80,884,803	5,949,690
O A C A GE I E I	$ 27,464,376	$ 11,443,490	$ 5,690,065	$ 5,753,426