CITY OF SAN DIEGO
FISCAL YEAR
2008 ANNUAL BUDGET

Financial Summary - Schedules

Financial Summary – Schedules

The following schedules summarize key information in the City's budget, specifically revenues, expenditures, and positions for all departments and funds, and reflects the funding sources and spending areas of the Capital Improvements Program. In addition, these schedules provide the City's Total Combined Budget, summarizing all of this information.

Note: At the time of publication, audited financial statements for Fiscal Year 2006 were not available. Therefore, the Fiscal Year 2006 and Fiscal Year 2007 columns in the budget schedules reflect final budget amounts from the Fiscal Year 2006 and 2007 Annual Budgets.

Schedule I

Summary of City Funds

This schedule summarizes all City funds by fund type for three fiscal years, first by operating funds and then capital funds, specifically as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Capital Improvements Program Funds

General Fund revenues and expenditures are listed by department. Total General Fund revenues must match General Fund expenditures. Internal Service Funds, Other Service Funds, and Interfund Transactions are subtracted from the Gross Total Operating Expenditures to arrive at the Net Total Combined Budget.

Financial Summary – Schedules

Schedule II

Summary of Positions by Department

This schedule summarizes all positions, by department, by fund type as follows:

- General Fund
- Special Revenue Fund
- Enterprise Funds
- Internal Service Funds
- Other Funds

Schedule III

Analysis of Revenue and Debt Obligations by Fund

This schedule summarizes the City's revenue sources by fund type and by revenue source for three fiscal years by operating funds as follows:

- General Fund
- Debt Service and Tax Funds
- Special Revenue Funds
- Enterprise Funds

This schedule also shows the Total Combined and Net Total Combined Budgets.

Schedule IV

Summary of Revenues by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted revenues by revenue category. The information in this schedule summarizes the revenue detail for each department found in Schedules II-V.

Schedule V

Summary of Revenues, Expenditures, and Fund Balances

This schedule displays fund balances, reserves, and total revenues, reflecting total available resources by fund, grouped by fund type. In addition, this schedule shows operating and capital expenses and total budgeted expenditures, as well as the projected expenditures of prior year funds, and resulting reserves and fund balances projected for fiscal year-end. This schedule includes the budgeted expenditures of the Capital Improvements Program, total revenues and expenditures, and the gross total combined budget. In addition, reserves and fund balances are summarized for the entire City budget.

Schedule VI

Summary of Expenditures by Category by Fund

This schedule provides an overview of the entire City budget and displays all budgeted funds by fund type, showing the allocation of each fund's budgeted expenditures by major expenditure category, specifically Salaries and Wages, Fringe Benefits, Supplies and Services, Data Processing, Energy and Utilities, and Equipment Outlay.

Schedule VII

Maintenance Assessment Districts

This schedule provides a summary of the expenditures for the Maintenance Assessment Districts.

Financial Summary – Schedules

NOTE: AT THE TIME OF PUBLICATION, AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2006 WERE NOT AVAILABLE. THEREFORE, THE FISCAL YEAR 2006 AND FISCAL YEAR 2007 COLUMNS IN THE BUDGET SCHEDULES REFLECT FINAL BUDGET AMOUNTS FROM THE FISCAL YEAR 2006 AND 2007 ANNUAL BUDGETS.

SCHEDULE I
SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
GENERAL FUND REVENUE			
Property Tax [1]	$ 290,444,405	$ 344,196,284	**$ 385,688,853**
Sales Tax [2]	144,142,130	234,876,334	**239,485,958**
Safety Sales Tax	6,087,926	8,193,840	**8,401,528**
Transient Occupancy Tax	67,337,368	72,862,596	**85,184,936**
Property Transfer Tax	14,906,437	14,872,876	**7,570,860**
Interest Earnings	1,200,223	1,000,000	**7,777,122**
Franchises	63,489,876	64,783,012	**69,431,697**
Motor Vehicle License Fees	9,516,832	9,255,341	**7,938,333**
Refuse Collector Business Tax	865,000	1,700,000	**2,000,000**
Transfers from Other Funds [7]	89,656,714	31,855,112	**58,929,619**
Business and Grant Administration [3], [6]	$ -	$ 41,516	**$ -**
Business and Support Services	-	-	**25,000**
City Attorney	8,014,550	8,014,550	**6,163,262**
City Auditor and Comptroller	2,333,769	3,022,039	**2,750,837**
City Clerk	32,100	42,625	**54,625**
City Manager [3]	80,000	-	**-**
City Planning and Community Investment [6]	3,104,298	3,035,606	**3,719,778**
City Treasurer [6]	17,549,500	17,915,000	**30,584,549**
Citywide Program Expenditures	893,812	-	**-**
Community and Legislative Services [3]	-	1,030,488	**258,900**
Community and Economic Development [6]	1,466,593	3,376,741	**-**
Customer Services [3]	-	212,037	**676,814**
Debt Management [6]	-	-	**1,526,389**
Development Services [6]	-	-	**1,321,088**
Engineering and Capital Projects	24,823,563	27,570,973	**26,999,153**
Environmental Services	80,000	354,079	**513,582**
Equal Opportunity Contracting [6]	2,215,711	1,693,235	**-**
Financial Management [4]	1,096,757	998,524	**116,658**
General Services [5], [6]	29,051,077	67,506,615	**42,532,708**
Governmental Relations [3]	106,907	-	**-**
Labor Relations [6]	100,000	3,530,090	**-**
Library	1,625,000	1,834,801	**1,694,422**
Mayor	184,255	-	**-**
Neighborhood Code Compliance [6]	932,050	1,621,088	**-**
Office of the Chief Financial Officer [6]	-	-	**350,000**
Office of the Chief Operating Officer [3]	-	80,000	**-**
Office of Ethics and Integrity [3]	-	484,101	**859,466**
Office of Homeland Security	332,391	886,666	**983,992**
Park and Recreation	20,796,820	18,762,167	**20,953,228**
Personnel [6]	34,994	641,776	**-**
Police [6]	21,802,718	24,645,141	**41,642,463**
Public Safety (Emergency Medical Services) [3]	-	131,109	**221,742**
Purchasing [4], [6]	-	854,865	**-**
Purchasing and Contracting [3]	-	781,074	**1,376,981**
Real Estate Assets	31,057,000	32,469,606	**39,194,996**
San Diego Fire-Rescue	8,273,829	14,742,682	**9,114,413**
Special Events	856,525	856,525	**287,000**
Stormwater Pollution Prevention [6]	428,782	471,984	**-**
TOTAL GENERAL FUND REVENUE	$ 864,919,912	$ 1,021,203,098	**$ 1,106,330,952**

[1] The Fiscal Year 2007 Property Tax budget includes a $16.9 million repayment of the ERAF III shift.
[2] Beginning in Fiscal Year 2007, General Fund Sales Tax budget was restructured to include all Sales Tax revenue received by the City.
[3] Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.
[4] Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.
[5] Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.
[6] Reflects the citywide restructuring of departments in Fiscal Year 2008.
[7] The Fiscal Year 2008 includes $10.6 million transfer from Special Promotional Programs and Employee Offset Savings.

Financial Summary – Schedules

SCHEDULE I
SUMMARY OF CITY FUNDS

GENERAL FUND EXPENDITURES	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
Business and Grant Administration [1], [4]	$ -	$ 946,237	**$ -**
Business and Support Services [1]	-	1,068,414	**2,383,091**
Citizens Assistance [1]	353,134	-	**-**
City Attorney	34,182,145	36,205,158	**36,911,174**
City Auditor and Comptroller	10,273,502	13,259,804	**11,511,090**
City Clerk	3,762,362	4,124,544	**4,408,261**
City Council District 1	850,000	990,000	**990,000**
City Council District 2	850,000	990,000	**990,000**
City Council District 3	850,000	990,000	**990,000**
City Council District 4	850,000	990,000	**990,000**
City Council District 5	850,000	990,000	**990,000**
City Council District 6	850,000	990,000	**990,000**
City Council District 7	850,000	990,000	**990,000**
City Council District 8	850,000	990,000	**990,000**
City Manager [1]	470,297	-	**-**
City Planning and Community Investment [4]	6,846,564	6,846,724	**16,716,335**
City Treasurer [4]	11,438,993	11,864,766	**14,441,916**
Citywide Program Expenditures	48,344,440	46,383,612	**47,811,862**
Community and Economic Development [4]	3,792,711	10,948,786	**-**
Community and Legislative Services [1]	-	3,804,389	**4,380,533**
Council Administration [1]	946,328	2,828,833	**1,849,471**
Customer Services [1]	-	2,060,780	**2,523,132**
Debt Management [4]	-	-	**2,730,401**
Development Services [4]	-	-	**6,703,916**
Engineering and Capital Projects	31,771,442	35,241,744	**35,424,428**
Environmental Services	36,368,960	38,222,681	**40,793,354**
Equal Opportunity Contracting [4]	2,453,858	2,429,846	**-**
Ethics Commission	670,426	1,008,385	**1,021,106**
Family Justice Center	556,964	670,728	**537,358**
Financial Management [2]	4,369,276	4,253,930	**4,117,777**
General Services [3], [4]	22,885,576	76,266,775	**108,049,461**
Governmental Relations [1]	749,479	-	**-**
Labor Relations [1]	1,331,687	4,519,030	**809,621**
Land Use and Economic Development [4]	-	-	**698,999**
Library	36,647,886	38,743,686	**37,630,664**
Mayor [1]	2,507,141	228,658	**627,891**
Neighborhood Code Compliance [4]	5,319,473	6,708,037	**-**
Office of the Chief Financial Officer	-	-	**1,067,349**
Office of the CIO [1]	-	12,594,392	**29,063,056**
Office of the Chief Operating Officer [1], [4]	-	2,982,629	**-**
Office of Ethics and Integrity [1]	-	1,194,683	**2,400,537**
Office of Homeland Security	589,284	1,562,766	**1,781,242**
Office of the IBA [4]	-	-	**1,316,334**
Park and Recreation	80,498,356	84,140,359	**87,520,141**
Personnel	5,908,910	6,991,385	**6,620,002**
Police [4]	336,477,474	360,134,725	**392,336,695**
Public and Media Affairs [1]	215,265	-	**-**
Public Safety (Emergency Medical Services) [1]	-	2,227,970	**3,053,186**
Public Works [1]	-	190,520	**854,530**
Purchasing [2], [4]	-	1,981,509	**-**
Purchasing and Contracting [1], [4]	-	1,645,662	**5,613,499**
Real Estate Assets	3,988,523	4,786,795	**4,261,462**
San Diego Fire-Rescue	160,337,603	169,509,660	**179,943,098**
Special Events	1,313,468	1,142,888	**497,980**
Stormwater Pollution Prevention [4]	2,748,385	13,561,608	**-**
TOTAL GENERAL FUND EXPENDITURES	$ 864,919,912	$ 1,021,203,098	**$ 1,106,330,952**

[1] Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.
[2] Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.
[3] Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.
[4] Reflects the citywide restructuring of departments in Fiscal Year 2008.

SCHEDULE I
SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
DEBT SERVICE AND TAX FUNDS			
Bond Interest and Redemption	$ 2,329,135	$ 2,329,935	**$ 2,328,947**
Tax Anticipation Notes	2,130,000	2,130,000	**5,109,000**
Zoological Exhibits	6,642,067	7,676,765	**8,946,525**
TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES	$ 11,101,202	$ 12,136,700	**$ 16,384,472**
SPECIAL REVENUE FUNDS OPERATING EXPENDITURES			
AB 2928 - Transportation Relief	$ -	$ 5,000,000	**$ -**
Centre City Maintenance Program [1]	1,022,777	-	**-**
City Redevelopment Administration [2]	2,496,358	3,192,002	**3,661,696**
Community Development Block Grant	1,436,020	1,472,076	**202,856**
Convention Center Complex	14,089,576	14,148,903	**14,295,070**
Energy Conservation Program	1,192,740	2,010,985	**2,244,984**
Environmental Growth - 1/3	4,040,379	3,953,319	**5,068,068**
Environmental Growth - 2/3	7,317,191	7,815,000	**9,333,907**
Facilities Financing	2,377,012	2,574,898	**2,687,127**
Fire/Emergency Medical Services Transport Program	8,166,918	8,400,188	**6,667,968**
Fire and Lifeguard Facilities	1,748,371	1,703,135	**1,667,420**
Gas Tax	23,877,748	24,117,687	**24,358,245**
Library Grant Funds	670,119	681,048	**731,373**
Los Peñasquitos Canyon Preserve	207,981	213,866	**226,695**
Municipal Parking Garages [1]	-	2,817,033	**2,826,170**
New Convention Facility	4,039,198	4,339,198	**4,339,198**
Office of the CIO	8,274,041	9,903,308	**15,137,320**
PETCO Park	19,344,317	21,195,335	**17,454,161**
Police Decentralization	8,935,823	9,110,663	**9,096,768**
Public Art	52,882	30,000	**30,000**
QUALCOMM Stadium	14,127,604	15,243,008	**17,741,579**
Seized and Forfeited Assets	1,223,348	3,088,282	**1,521,105**
Solid Waste Local Enforcement Agency	824,131	900,574	**931,929**
Special Districts Administration [3]	897,425	874,126	**-**
Special Promotional Programs	104,066,841	71,092,554	**77,553,848**
Storm Drain	6,046,746	6,046,746	**6,046,746**
Street Division [4]	48,896,116	-	**-**
TransNet	15,967,771	15,967,771	**16,255,048**
Trolley Extension Reserve	4,106,264	4,113,932	**4,110,150**
Undergrounding Utility Program	1,358,461	1,536,964	**1,540,602**
Unlicensed Driver Vehicle Impound	1,353,179	1,387,904	**1,327,904**
TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES	$ 308,157,337	$ 242,930,505	**$ 247,057,937**

[1] Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.
[2] Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to the Special Revenue Funds.
[3] Reflects the citywide restructuring of departments in Fiscal Year 2008.
[4] Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

Financial Summary – Schedules

SCHEDULE I
SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
ENTERPRISE FUNDS OPERATING EXPENDITURES			
Airports	$ 2,724,514	$ 3,140,032	**$ 2,864,304**
Development Services	62,386,873	61,329,364	**53,047,886**
Golf Course	11,075,636	11,690,024	**12,846,992**
Recycling	23,907,460	24,452,777	**24,005,762**
Refuse Disposal	34,605,602	36,466,880	**33,832,489**
Sewer	386,812,863	374,430,740	**369,767,582**
Water	311,103,533	328,302,823	**360,379,277**
TOTAL ENTERPRISE FUND OPERATING EXPENDITURES	$ 832,616,481	$ 839,812,640	**$ 856,744,292**
INTERNAL SERVICE FUNDS OPERATING EXPENDITURES			
Central Stores	$ 19,267,575	$ 18,697,055	**$ 23,829,301**
Diversity [1]	524,244	-	**-**
Balboa Park/Mission Bay Improvements	7,395,545	6,948,990	**6,949,448**
Engineering and Capital Projects - Water/Wastewater	29,887,611	25,429,887	**25,487,865**
Enterprise Resource Planning (ERP) [2]	-	-	**4,342,500**
Equipment Division	40,809,871	41,264,881	**81,372,661**
Publishing Services	4,749,298	4,355,101	**4,193,823**
Risk Management [1]	8,710,275	9,968,285	**9,073,934**
Special Training [1]	1,092,938	-	**-**
TOTAL INTERNAL SERVICE FUND OPERATING EXPENDITURES	$ 112,437,357	$ 106,664,199	**$ 155,249,532**
OTHER SERVICE FUNDS OPERATING EXPENDITURES			
City Employees' Retirement System	$ 33,216,709	$ 39,470,593	**$ 42,200,211**
Open Space Park Facilities	715,000	438,300	**437,025**
TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES	$ 33,931,709	$ 39,908,893	**$ 42,637,236**
GROSS TOTAL OPERATING EXPENDITURES	$ 2,163,163,998	$ 2,262,656,035	**$ 2,424,404,421**
Less: Internal Service Funds	$ (112,437,357)	$ (106,664,199)	**$ (155,249,532)**
Less: Other Service Funds	(33,931,709)	(39,908,893)	**(42,637,236)**
NET TOTAL OPERATING EXPENDITURES	$ 2,016,794,932	$ 2,116,082,943	**$ 2,226,517,653**

[1] Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

[2] Reflects the implementation of the Enterprise Resource Planning (ERP) Core System project which will replace the major software systems currently in use by the City.

SCHEDULE I
SUMMARY OF CITY FUNDS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
Airports Fund	$ 400,000	$ 1,000,000	**$ 1,800,000**
Capital Outlay - Sales Tax and Other	834,046	125,000	**15,425,000**
City General Fund	2,103,103	446,955	**-**
Community Development Block Grant Funds	1,771,326	1,491,326	**3,997,624**
Congestion Mitigation and Air Quality (CMAQ)	400,000	3,400,000	**-**
Developer [1]	18,025,875	11,743,000	**1,056,888**
Development Impact Fees	1,089,000	446,500	**-**
Environmental Growth Funds	390,000	2,700,000	**-**
Environmental Services	5,067,000	6,457,000	**4,457,000**
Facilities Benefit Assessment	51,706,376	53,303,683	**69,870,711**
Federal Grants	350,000	-	**941,610**
General Services Bonds [2]	-	-	**24,700,000**
General Services/Equipment	-	-	**916,000**
Golf Course Enterprise Fund	3,700,000	-	**2,600,000**
Highway Bridge Replacement/Repair Fund	12,531,271	23,788,434	**400,000**
Lease Revenue Bonds	104,211,079	29,303,092	**-**
Other Funding	11,853,775	5,876,535	**26,130,316**
Park Development Fees	894,549	-	**-**
Park Service District Fees	99,564	-	**-**
Private Contributions	3,779,064	-	**-**
QUALCOMM Stadium	750,000	750,000	**750,000**
Redevelopment	10,000,000	-	**-**
San Diego Association of Governments (SANDAG)	103,000	-	**-**
Sewer Revenue - Expansion	6,221,155	4,680,254	**19,729,907**
Sewer Revenue - Replacement	30,424,711	34,840,630	**80,949,049**
Sludge Mitigation Fund	74,655	-	**-**
State Grants	18,038,105	480,000	**255,535**
Transient Occupancy Tax	58,000	-	**-**
TransNet	15,397,130	19,694,768	**20,237,952**
TransNet Commercial Paper	28,388,825	6,665,000	**13,238,147**
TransNet Other	-	973,554	**-**
Undergrounding Utility District	51,258,323	55,000,000	**58,605,247**
Water Revenue - Expansion	3,933,193	10,175,797	**32,798,639**
Water Revenue - Replacement	5,795,683	20,329,965	**112,776,613**
TOTAL CAPITAL IMPROVEMENTS PROGRAM [3]	$ 389,648,808	$ 293,671,493	**$ 491,636,238**
TOTAL COMBINED BUDGET EXPENDITURES	$ 2,406,443,740	$ 2,409,754,436	**$ 2,718,153,891**
Less: Interfund Transactions	$ (205,544,013)	$ (147,188,995)	**($212,485,553)**
NET TOTAL COMBINED BUDGET	$ 2,200,899,727	$ 2,262,565,441	**$ 2,505,668,338**

[1] Figure reflects net impact of developer contributions and developer reimbursement.
[2] Includes $16.3 million for the implementation of the ERP System.
[3] Beginning in Fiscal Year 2007, Capital Improvements Program includes Mission Bay Improvement Fund & Regional Park Improvement Fund.

Financial Summary – Schedules

SCHEDULE II
SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
GENERAL FUND			
Business and Grant Administration [1], [10]	-	9.25	**19.25**
Business and Support Services [1]	-	8.00	**-**
Citizens Assistance [1]	4.00	-	**-**
City Attorney	326.11	335.22	**338.22**
City Auditor and Comptroller	98.82	107.00	**99.00**
City Clerk	45.00	45.00	**45.00**
City Council District 1	9.00	10.00	**10.00**
City Council District 2	11.00	11.00	**11.00**
City Council District 3	10.00	10.00	**10.00**
City Council District 4	10.00	10.00	**10.00**
City Council District 5	9.00	9.00	**9.00**
City Council District 6	10.00	10.00	**10.00**
City Council District 7	10.00	10.00	**10.00**
City Council District 8	10.00	10.00	**10.00**
City Manager [1]	2.00	-	**-**
City Planning and Community Investment [9]	55.68	60.25	**93.45**
City Treasurer [12]	100.37	102.95	**124.00**
Citywide Program Expenditures [1]	11.00	-	**-**
Community and Economic Development [9]	26.12	48.40	**-**
Community and Legislative Services [1]	-	23.00	**29.00**
Council Administration	7.00	19.00	**12.50**
Customer Services [1]	-	19.00	**20.00**
Debt Management [13]	-	-	**22.00**
Development Services [6]	-	-	**68.00**
Engineering and Capital Projects	255.18	293.22	**286.47**
Environmental Services	132.57	134.75	**156.21**
Equal Opportunity Contracting [8]	22.50	25.00	**-**
Ethics Commission	4.75	8.00	**8.00**
Family Justice Center	5.00	5.00	**5.00**
Financial Management [2]	43.59	34.00	**30.00**
General Services [3], [12]	221.53	557.74	**462.58**
Governmental Relations [1]	3.00	-	**-**
Labor Relations [1], [11]	9.19	37.50	**6.00**
Land Use and Economic Development [5]	-	-	**4.00**
Library	397.42	417.36	**379.76**
Mayor [1]	25.00	2.00	**4.00**
Neighborhood Code Compliance [6]	57.12	73.00	**-**
Office of the Chief Financial Officer	-	-	**4.00**
Office of the Chief Operating Officer [1], [5]	-	17.50	**-**
Office of Ethics and Integrity [1]	-	7.00	**14.00**
Office of Homeland Security	1.60	11.40	**11.35**
Office of the IBA [7]	-	-	**9.00**
Park and Recreation	828.25	851.10	**769.94**
Personnel	55.88	65.38	**60.20**
Police [14]	2,712.00	2,818.00	**2,818.50**
Public and Media Affairs [1]	1.00	-	**-**
Public Safety (Emergency Medical Services) [1]	-	2.00	**7.00**
Public Works [1]	-	1.00	**4.50**
Purchasing [2], [8]	-	22.00	**-**
Purchasing and Contracting [1], [8]	-	16.00	**52.00**
Real Estate Assets	38.08	39.00	**36.50**
San Diego Fire-Rescue	1,171.23	1,191.26	**1,175.50**
Special Projects	7.02	6.00	**3.00**
Stormwater Pollution Prevention [4]	18.35	25.34	**-**
TOTAL GENERAL FUND	6,765.36	7,517.62	**7,257.93**

[1] Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.
[2] Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering
[3] Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.
[4] Beginning in Fiscal Year 2008, Stormwater Pollution Prevention Program was transferred to General Services Department.
[5] Reflects the restructuring of the Office of Chief Operating Officer in Fiscal Year 2008
[6] Beginning in Fiscal Year 2008, Neighborhood Code Compliance Department was transferred to Development Services Department.
[7] Beginning in Fiscal Year 2008, the Office of the IBA is added as a new department.
[8] Beginning in Fiscal Year 2008, Equal Opportunity Contracting and Purchasing Department positions are reflected in the Purchasing and Contracting Department
[9] Reflects the restructuring of Community and Economic Development Department in Fiscal Year 2008.
[10] Beginning in Fiscal Year 2008, Business and Grant Administration Department was combined with Business and Support Services Department.
[11] Beginning in Fiscal Year 2008, Human Resources Department was restructured and renamed Labor Relations.
[12] Beginning in Fiscal Year 2008, a portion of Parking Management was restructured and Debt Management became a new department.
[13] Beginning in Fiscal Year 2008, Debt Management was transferred out of City Treasurer and Special Districts was transferred from Special Revenue Funds.
[14] Reflects Fiscal Year 2008 restructure of the Parking Management and the implementation of the fleet business process reengineering.

SCHEDULE II
SUMMARY OF POSITIONS BY DEPARTMENT

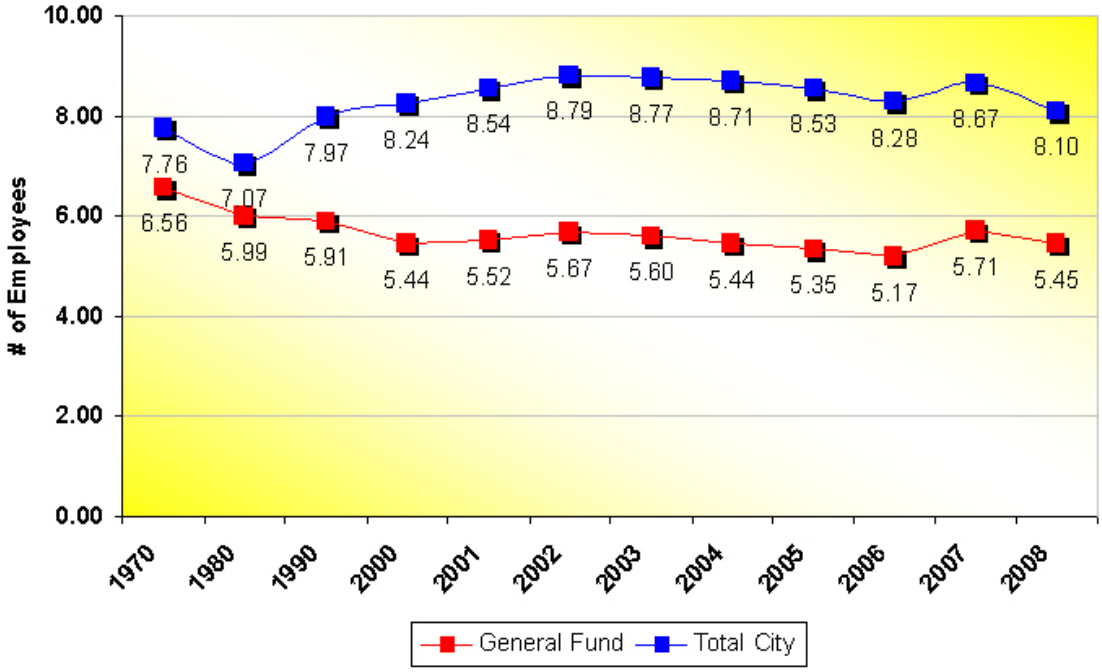
	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
SPECIAL REVENUE FUNDS			
Centre City Maintenance Program [1]	5.39	-	**-**
City Redevelopment Administration [2]	22.70	27.80	**28.00**
Community Development Block Grant	13.50	13.50	**-**
Energy Conservation Program	6.85	10.00	**10.00**
Facilities Financing	15.06	17.00	**16.00**
Fire/Emergency Medical Service Transport Program	87.90	87.90	**48.40**
Office of the CIO	66.88	77.38	**88.38**
Library Grant Funds	8.60	8.60	**8.60**
Los Peñasquitos Canyon Preserve	2.00	2.00	**2.00**
Municipal Parking Garage	-	3.50	**3.00**
PETCO Park	1.00	1.00	**0.50**
QUALCOMM Stadium	20.97	21.75	**22.75**
Solid Waste Local Enforcement Agency	5.00	6.00	**6.00**
Special Districts Administration [3]	7.09	6.05	**-**
Special Promotional Programs	6.77	7.00	**7.00**
Street Division Operating [4]	306.57	-	**-**
Undergrounding Utilities District	9.15	12.30	**10.80**
TOTAL SPECIAL REVENUE FUNDS	585.43	301.78	**251.43**
ENTERPRISE FUNDS			
Airports	18.50	19.50	**19.50**
Development Services [1]	507.39	576.00	**469.00**
Golf Course	92.00	96.00	**95.75**
Recycling	150.11	146.20	**137.37**
Refuse Disposal	190.25	206.13	**155.50**
Sewer	1,055.18	1,051.74	**916.44**
Water	889.39	914.06	**850.90**
TOTAL ENTERPRISE FUNDS	2,902.82	3,009.63	**2,644.46**
INTERNAL SERVICE FUNDS			
Central Stores	29.42	22.00	**22.00**
Diversity [1]	4.00	-	**-**
Engineering and Capital Projects - Water/Wastewater	203.78	205.48	**165.73**
Equipment Division	171.03	179.50	**249.00**
Publishing Services	35.01	35.00	**25.00**
Risk Management [1]	78.17	58.25	**84.25**
Special Training [1]	9.00	-	**-**
TOTAL INTERNAL SERVICE FUNDS	530.41	500.23	**545.98**
OTHER FUNDS			
City Employees' Retirement System	50.00	62.00	**64.00**
TOTAL OTHER FUNDS	50.00	62.00	**64.00**
TOTAL BUDGETED POSITIONS [5]	10,834.02	11,391.26	**10,763.80**

[1] Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.
[2] Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to Special Revenue Funds.
[3] In Fiscal Year 2008, the Special Districts Administration Fund was moved to the Debt Management Department.
[4] Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.
[5] Total number of budgeted positions excludes positions from Maintenance Assessment Districts (MADs). The MADs include 22.84 positions in Fiscal Year 2008. Refer to Schedule VII for details on MADs budgets.

CITY EMPLOYEES PER 1,000 POPULATION

FISCAL YEAR	NUMBER OF BUDGETED EMPLOYEES[1]		CITY POPULATION	EMPLOYEES PER 1,000 POPULATION [1]	
	General Fund	*Total City*		*General Fund*	*Total City*
1970	4,570	5,407	697,027[2]	6.56	7.76
1980	5,246	6,187	875,538[2]	5.99	7.07
1990	6,565	8,852	1,110,623[2]	5.91	7.97
2000	6,650	10,083	1,223,400[2]	5.44	8.24
2001	6,836[4]	10,576	1,238,500[3]	5.52	8.54
2002	7,100	11,000	1,251,700[3]	5.67	8.79
2003	7,172	11,236	1,281,400[3]	5.60	8.77
2004	7,043	11,269	1,294,000[3]	5.44	8.71
2005	6,955	11,096	1,300,343[3]	5.35	8.53
2006	6,748	10,816	1,305,625[3]	5.17	8.28
2007	7,518	11,416	1,316,837[3]	5.71	8.67
2008	7,258	10,787	1,331,500[5]	5.45	8.10

[1] Fiscal Years 1980 and 1990 include both regular and grant-funded employees. See Schedule II for a breakdown by funding category.
[2] Census counts for April 1 of that year, as reported by the U.S. Department of Commerce, Federal Bureau of the Census.
[3] The estimates reflect the most current figures available from the State Department of Finance, Demographic Research Unit, and are subject to revision. The Fiscal Year 2007 Annual Budget includes 430 supplemental positions that represent city employees actively working on the payroll but not budgeted in Fiscal Year 2006.
[4] Number revised due to internal restructuring.
[5] The City population figure reflects the projection as of July 2007 for January 1, 2008; prepared by the City of San Diego, Planning Department, Urban Analysis section and is subject to revision.



SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
GENERAL FUND			
CARRYOVER FROM PRIOR YEAR [1]	$ 9,930,966	$ -	**$ -**
PROPERTY TAX REVENUE [2]	$ 290,444,405	$ 344,196,284	**$ 385,688,853**
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax [3]	$ 144,142,130	$ 234,876,334	**$ 239,485,958**
Safety Sales Tax [3]	6,087,926	8,193,840	**8,401,528**
Property Transfer Tax	14,906,437	14,872,876	**7,570,860**
Transient Occupancy Tax	67,337,368	72,862,596	**85,184,936**
Subtotal Other Local Taxes	$ 232,473,861	$ 330,805,646	**$ 340,643,282**
LICENSES AND PERMITS			
General Business Taxes [4]	$ 13,734,000	$ 14,042,000	**$ 19,958,041**
Other Regulatory Licenses	876,122	876,122	**876,122**
Bicycle Licenses	16,250	16,250	**16,150**
Street and Curb Permits	125,500	125,500	**145,500**
Other Licenses and Permits	7,033,444	8,775,292	**6,472,672**
Parking Meter Revenue	6,868,315	6,868,315	**6,883,999**
Subtotal Licenses and Permits	$ 28,653,631	$ 30,703,479	**$ 34,352,484**
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	$ 7,344,809	$ 7,493,928	**$ 7,493,928**
Other California and Municipal Violations	596,642	596,400	**594,000**
City Parking Violations	17,171,472	19,453,901	**19,417,599**
Litigation Awards and Cost Recovery	7,247,000	7,382,000	**7,590,000**
Subtotal Fines, Forfeitures, and Penalties	$ 32,359,923	$ 34,926,229	**$ 35,095,527**
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	$ 1,200,223	$ 1,000,000	**$ 7,777,122**
Franchises [5]	63,489,876	64,783,012	**69,585,776**
Balboa Park Rents and Concessions	578,100	568,800	**606,200**
Mission Bay Park Rents and Concessions	22,950,355	24,463,379	**30,065,000**
Other Parks and Recreation Facilities Rents and Concessions	2,091,485	302,810	**1,804,268**
Centre City Rents	2,035,631	450,151	**626,047**
Other Rents and Concessions	6,508,457	6,877,375	**7,656,389**
Subtotal Revenue from Money and Property	$ 98,854,127	$ 98,445,527	**$ 118,120,802**
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	$ 9,516,832	$ 9,255,341	**$ 7,938,333**
Other State Grants and Allocations	7,296,533	7,296,533	**7,619,759**
Federal Grants	508,587	3,154,174	**1,881,807**
Revenue from Other Sources [1]	1,227,170	10,318,883	**674,798**
Unified Port District Reimbursement	833,765	833,765	**753,760**
Subtotal Revenue from Other Agencies	$ 19,382,887	$ 30,858,696	**$ 18,868,457**

[1] Beginning in Fiscal Year 2007, no carryover was budgeted due to the securitization of the Tobacco Settlement Revenues (TSRs). The TSRs have been backfilled with Employee Offset Savings and budgeted in Revenue from Other Sources category in Fiscal Year 2007.

[2] The Fiscal Year 2007 Property Tax budget includes $16.9 million repayment of the ERAF III shift.

[3] Beginning in Fiscal Year 2007, General Fund Sales Tax and Safety Sales Tax budgets were restructured to include all Sales Tax and Safety Sales Tax revenue received by the City.

[4] Beginning in Fiscal Year 2008, the General Business Taxes category includes approximately $6 million from the California Franchise Tax Board for a new program established by the City which will enhance the Business License Tax compliance.

[5] Includes $154,000 of franchise revenue from EDCO facility. This revenue is included in Schedule I in the Environmental Services Department.

Financial Summary – Schedules

SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
CHARGES FOR CURRENT SERVICES			
Library Revenue	$ 1,345,000	$ 1,644,779	**$ 1,537,779**
Golf Course Revenue	255,902	253,270	**255,587**
Swimming Pool Revenue	1,864,758	1,633,621	**1,245,521**
Miscellaneous Recreation Revenue	3,087,904	2,772,547	**3,445,506**
Cemetery Revenue	904,600	910,745	**810,566**
Repair and Damage Recoveries	30,000	255,000	**235,000**
Election Fees	8,100	18,625	**18,625**
Planning and Miscellaneous Filing Fees	193,880	226,880	**227,003**
Police Services	3,232,597	3,754,307	**3,754,307**
Emergency Medical Services	170,333	131,109	**173,127**
Fire Services	3,947,292	8,826,886	**5,183,678**
Engineering Services	5,378,339	5,970,315	**5,925,508**
Services to Unified Port District	3,250,000	3,578,000	**3,263,000**
Parking Citation Processing	145,000	145,000	**110,000**
Other Services	3,703,643	5,910,853	**3,849,931**
Services to Transient Occupancy Tax Fund	519,204	520,684	**568,279**
Engineering Services to Other City Funds	12,319,945	14,586,042	**13,608,537**
Street Division Services to Other Funds	-	1,169,000	**1,169,000**
Facilities Maintenance Services to Other City Funds	3,674,577	4,181,816	**3,096,053**
Community Services to Other City Funds	281,139	281,139	**281,139**
General Government and Financial Services to Other City Funds	22,496,573	22,794,273	**25,996,951**
Real Estate Assets Services to Other City Funds	730,000	765,000	**748,100**
Miscellaneous Services to Other City Funds	4,878,678	7,974,626	**5,843,509**
Subtotal Charges for Current Services	$ 72,417,464	$ 88,304,517	**$ 81,346,706**
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund [1]	$ 39,110,036	$ -	**$ 10,579,289**
Engineering Services to Other City Funds	7,070,365	7,094,681	**6,361,814**
Street Maintenance Services to Other City Funds	4,988,967	15,742,547	**17,063,654**
General Government and Financial Services to Other City Funds	2,435,457	2,991,568	**2,827,239**
Miscellaneous Services to Other City Funds	1,833,781	1,664,458	**1,247,700**
Environmental Growth Fund	8,791,932	8,791,932	**11,137,255**
Employee Offset Savings [2]	-	-	**20,200,000**
Other Transfers and Contributions	15,355,443	25,871,106	**22,170,890**
Subtotal Transfers from Other Funds	$ 79,585,981	$ 62,156,292	**$ 91,587,841**
OTHER REVENUE			
Sale of Personal Property	$ 135,000	$ 136,000	**$ 136,000**
Miscellaneous Revenue	681,667	670,428	**491,000**
Subtotal Other Revenue	$ 816,667	$ 806,428	**$ 627,000**
TOTAL NON-PROPERTY TAX REVENUE	$ 564,544,541	$ 677,006,814	**$ 720,642,099**
TOTAL GENERAL FUND BALANCE AND REVENUE	$ 864,919,912	$ 1,021,203,098	**$ 1,106,330,952**

[1] The transfer of $10.5 million from the Transient Occupancy Fund in Fiscal Year 2008 reflects a transfer of discretionary funds from Special Promotional Programs.

[2] Employee Offset Savings (EOS) used to backfill the Tobacco Settlement Revenues securitized by the City in Fiscal Year 2006. In Fiscal Year 2007, the EOS were budgeted in Revenue from Other Agencies category. Refer to the Transfer from Other Funds section in the General Fund Revenue Summary of the budget for more information.

SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	$ 2,375,832	$ 2,388,014	**$ 3,881,341**
PROPERTY TAX REVENUE			
Bond Interest and Redemption	$ 2,095,449	$ 2,019,589	**$ 2,097,999**
Zoological Exhibits	6,522,188	7,676,765	**8,946,525**
Total Property Tax Revenue	$ 8,617,637	$ 9,696,354	**$ 11,044,524**
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	$ 2,137,500	$ 2,137,500	**$ 5,109,000**
Total Non-Property Tax Revenue	$ 2,137,500	$ 2,137,500	**$ 5,109,000**
REVENUE RESERVED FOR FUTURE OBLIGATIONS	$ (2,029,767)	$ (2,085,168)	**$ (3,650,393)**
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	$ 11,101,202	$ 12,136,700	**$ 16,384,472**
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	$ 50,966,112	$ 53,525,447	**$ 50,213,627**
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax [1]	$ 69,713,606	$ -	**$ -**
Safety Sales Tax [1]	1,646,408	-	**-**
Transient Occupancy Tax	61,215,789	66,238,724	**77,440,851**
Facilities Benefits Assessments	1,627,762	1,843,912	**1,879,604**
Subtotal Other Local Taxes	$ 134,203,565	$ 68,082,636	**$ 79,320,455**
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	$ 6,279,000	$ 6,752,850	**$ 6,481,553**
Midway and Sports Arena Leases	3,320,251	3,419,859	**3,522,454**
Franchises	54,614,671	53,454,724	**59,811,440**
Interest Earnings	1,396,861	1,455,488	**1,244,336**
Miscellaneous	506,000	2,339,030	**2,913,035**
Subtotal Revenue from Money and Property	$ 66,116,783	$ 67,421,951	**$ 73,972,818**
REVENUE FROM OTHER AGENCIES			
Gas Tax	$ 23,538,467	$ 23,773,651	**$ 24,011,388**
TransNet Funds	30,782,249	32,013,539	**35,483,500**
Storm Drain Fees	6,046,746	6,046,746	**6,046,746**
Miscellaneous	328,959	306,803	**369,400**
Federal Seized Assets	800,000	800,000	**800,000**
Library Grant	514,346	769,145	**753,000**
CDBG Federal Grant	1,326,000	1,326,000	**1,326,000**
AB 2928 - Transportation Relief	-	5,000,000	**-**
Other Agencies [2]	6,770,321	11,156,500	**9,482,059**
Subtotal Revenue from Other Agencies	$ 70,107,088	$ 81,192,384	**$ 78,272,093**

[1] Fiscal Year 2007 restructure due to transparency in Special Promotional Programs, Sales Tax, and Safety Sales Tax. Beginning in Fiscal Year 2007, all Sales Tax and Safety Sales Tax revenue is budgeted in the General Fund.
[2] Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to Special Revenue Funds.

Financial Summary – Schedules

SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	$ 36,521,455	$ 42,759,521	**$ 38,703,889**
Transfers Miscellaneous	8,480,257	12,795,682	**16,194,671**
Transfers from Landscape Maintenance Districts	488,971	532,251	**-**
Transfers from General Fund [1]	1,626,073	19,316,610	**16,555,690**
Transfers from Gas Tax Fund [2]	18,338,562	-	**-**
Transfers from TransNet Fund [2]	12,728,673	126,263	**134,765**
Transfers from Water and Sewer Funds	816,996	1,127,891	**1,119,156**
Subtotal Transfers from Other Funds	$ 79,000,987	$ 76,658,218	**$ 72,708,171**
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fees	$ 1,165,000	$ 1,165,000	**$ 1,165,000**
Facility Fees	246,465	846,465	**846,465**
Tonnage Fees	317,200	317,200	**317,200**
Paramedic Limited Liability Company Fees	6,115,709	6,115,709	**5,336,545**
Bond Proceeds	28,388,825	7,115,000	**13,238,147**
Miscellaneous	3,054,256	2,192,101	**1,323,795**
Subtotal Other Revenue	$ 39,287,455	$ 17,751,475	**$ 22,227,152**
TOTAL NON-PROPERTY TAX REVENUE	$ 388,715,878	$ 311,106,664	**$ 326,500,689**
REVENUE RESERVED FOR FUTURE OBLIGATIONS	$ (131,524,653)	$ (121,701,606)	**$ (129,656,379)**
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	$ 308,157,337	$ 242,930,505	**$ 247,057,937**
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	$ 6,431,788	$ 7,402,127	**$ 7,363,290**
REVENUE			
CIP Grants	$ 1,710,000	$ -	**$ -**
Interest	300,000	150,000	**165,000**
Leases - Aviation/Non-Aviation	3,050,249	3,055,129	**3,768,930**
Leases to Other City Departments	310,968	310,968	**332,528**
Airport Fees	483,741	555,140	**569,460**
Miscellaneous Revenue	19,900	29,958	**32,040**
Revenue For Future Obligations/CIP	(9,582,132)	(8,363,290)	**(9,366,944)**
TOTAL AIRPORTS FUND BALANCE AND REVENUE	$ 2,724,514	$ 3,140,032	**$ 2,864,304**

[1] Fiscal Year 2007 restructure due to transparency in Special Promotional Programs, Sales Tax, and Safety Sales Tax. Beginning in Fiscal Year 2007, all Sales Tax and Safety Sales Tax revenue is budgeted in General Fund.

[2] Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	$ 10,439,224	$ 5,942,946	**$ 7,597,378**
REVENUE			
Building Permits/Plan Check Fees	$ 11,873,889	$ 12,148,542	**$ 7,319,261**
Structural, Electrical, Mechanical and Combination Permits	13,471,142	14,742,066	**10,275,019**
Engineering and Development Fees	904,156	989,451	**517,999**
Interest	427,249	1,079,421	**1,325,671**
Other Fees and Revenue	7,949,490	7,583,040	**6,601,781**
Zoning and Sign Permit Revenue	571,662	609,766	**524,350**
Development and Environmental Planning	5,796,491	3,277,188	**2,640,061**
Fire Plan Check and Inspection	4,237,867	4,310,442	**2,652,514**
TransNet	493,695	463,695	**526,935**
Water/Sewer Reimbursement	332,117	378,539	**169,398**
Subdivision Permits	17,748,654	16,958,007	**13,004,464**
Revenue for Future Obligations	(11,858,763)	(7,153,739)	**(106,945)**
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	$ 62,386,873	$ 61,329,364	**$ 53,047,886**
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	$ 12,750,215	$ 15,357,316	**$ 15,471,457**
REVENUE			
Golf Fees	$ 10,200,000	$ 10,200,000	**$ 13,149,100**
Rents and Concessions	1,617,000	1,792,000	**1,917,900**
Interest	175,000	175,000	**363,800**
Revenue Reserved for Transfer - CIP	(3,700,000)	-	**(2,600,000)**
Revenue For Future Obligations	(9,966,579)	(15,834,292)	**(15,455,265)**
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	$ 11,075,636	$ 11,690,024	**$ 12,846,992**
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	$ 6,469,941	$ 4,932,823	**$ 4,290,000**
REVENUE			
Recycling Fees	$ 11,480,000	$ 11,480,000	**$ 11,500,000**
Interest Revenue	140,000	140,000	**140,000**
SB 332 Revenue	800,000	800,000	**890,000**
Transfer of Navy and Other Exempt Tonnage Subsidy	1,040,000	1,040,000	**1,040,000**
Facility Franchise Fee Apportionment	2,000,000	2,500,000	**2,500,000**
Curbside Recycling Revenue	2,400,000	2,850,000	**4,000,000**
State Grants	387,000	480,503	**387,000**
Other Revenue	165,400	221,000	**136,000**
Service to Other Departments	-	-	**407,700**
Revenue for Future Obligations	(974,881)	8,451	**(1,284,938)**
TOTAL RECYCLING FUND BALANCE AND REVENUE	$ 23,907,460	$ 24,452,777	**$ 24,005,762**

Financial Summary – Schedules

SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	$ 15,195,243	$ 14,185,886	**$ 12,253,741**
REVENUE			
Interest	$ 1,025,000	$ 1,235,000	**$ 1,500,000**
Green Fees	1,640,000	1,640,000	**1,675,000**
General Fund Loan Repayment for Operations Station	1,845,196	1,845,196	**1,845,196**
Miscellaneous Revenue	1,258,716	1,608,453	**1,134,953**
Disposal Fees	29,770,000	30,975,000	**31,075,000**
Revenue Reserved for Transfer - CIP	(5,067,000)	(6,457,000)	**(4,457,000)**
Revenue for Future Obligations	(11,061,553)	(8,565,655)	**(11,194,401)**
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	$ 34,605,602	$ 36,466,880	**$ 33,832,489**
SEWER FUND			
BALANCE FROM PRIOR YEAR	$ 173,451,638	$ 140,185,928	**$ 188,226,141**
REVENUE			
Bond Proceeds	$ -	$ -	**$ -**
Contributions in Aid	-	5,089,566	**-**
Grant Receipts	100,000	-	**375,498**
Capacity Charges	12,000,000	12,000,000	**15,796,074**
Sewer Service Charges	239,347,319	242,548,300	**260,859,540**
New Sewer Service Connections	200,000	200,000	**200,000**
Sewage Treatment Plant Services	64,464,863	65,111,027	**68,312,656**
Services Rendered to Others	7,188,634	7,345,168	**7,489,900**
Other Revenue	241,533	210,133	**199,073**
Interest	5,000,000	5,000,000	**4,400,172**
Cogeneration Electric Power Sales	1,075,896	1,060,322	**1,397,510**
Revenue Reserved for Transfer - CIP	(36,645,866)	(39,504,832)	**(100,678,956)**
Revenue Reserved for Future Obligations	(79,611,154)	(64,814,872)	**(76,810,026)**
TOTAL SEWER FUND BALANCE AND REVENUE	$ 386,812,863	$ 374,430,740	**$ 369,767,582**

SCHEDULE III
ANALYSIS OF FINANCING DOLLARS

	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET	**FY 2008 ADOPTED BUDGET**
WATER FUND			
BALANCE FROM PRIOR YEAR	$ 162,751,571	$ 62,710,708	**$ 155,622,954**
REVENUE			
Bond Proceeds	$ -	$ 37,307,762	**$ 117,753,345**
Capacity Charges	16,574,000	12,457,000	**11,244,286**
Contributions in Aid	675,000	75,000	**75,000**
Grant Receipts	5,782,828	4,110,000	**3,385,000**
Change in Anticipated Contributions	-	(272,788)	**-**
Reimbursement from Capital Outlay Fund	3,157,700	100,000	**100,000**
Water Sales	261,391,273	277,875,129	**297,677,782**
Reclaimed Water	3,513,700	4,012,261	**5,628,593**
Land and Building Rentals	4,121,333	4,252,382	**5,144,436**
New Water Services	2,100,000	2,402,400	**2,402,400**
Sale of Discarded Materials and Facilities	14,000	14,000	**14,000**
Interest	2,532,000	3,032,000	**4,132,000**
Damages Recovered	290,200	290,200	**290,200**
Services Rendered to Others	10,170,391	10,302,589	**10,730,528**
Service Charges	600,000	1,375,000	**1,375,000**
Other Revenue	322,615	379,883	**380,047**
Lakes Recreation	1,454,300	1,839,800	**1,841,845**
Revenue Reserved for Transfer - CIP	(11,440,376)	(53,296,803)	**(145,575,252)**
Revenue Reserved for Future Obligations	(152,907,002)	(40,663,700)	**(111,842,887)**
TOTAL WATER FUND BALANCE AND REVENUE	$ 311,103,533	$ 328,302,823	**$ 360,379,277**
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	$ 832,616,481	$ 839,812,640	**$ 856,744,292**
TOTAL OPERATING BUDGET	$ 2,016,794,932	$ 2,116,082,943	**$ 2,226,517,653**

Financial Summary – Schedules

SCHEDULE IV
SUMMARY OF REVENUES BY CATEGORY BY FUND

Fund Type / Title	Property Taxes	Sales and Other Local Taxes	Licenses and Permits	Fines, Forfeitures, and Penalties	Revenue from Money and Property
GENERAL FUND	**$ 385,688,853**	**$ 410,229,058**	**$ 34,456,484**	**$ 34,769,264**	**$ 46,182,435**
Debt Service and Tax Funds					
Bond Interest and Redemption	$ 2,073,103	$ -	$ -	$ -	$ 24,896
Tax Anticipation Notes	-	-	-	-	6,656,442
Zoological Exhibits	8,946,525	-	-	-	-
TOTAL	**$ 11,019,628**	**$ -**	**$ -**	**$ -**	**$ 6,681,338**
Special Revenue Funds					
City Redevelopment Administration	$ -	$ -	$ -	$ -	$ -
Community Development Block Grant	-	-	-	-	-
Convention Center Complex	-	-	-	-	106,950
Energy Conservation Program	-	-	-	-	-
Environmental Growth - 1/3	-	4,713,742	-	-	53,500
Environmental Growth - 2/3	-	9,427,485	-	-	53,500
Facilities Financing	-	-	1,881,004	-	18,300
Fire/Emergency Medical Services Transport Program	-	-	-	-	-
Fire and Lifeguard Facilities Fund	-	-	-	-	-
Gas Tax	-	-	-	-	344,985
Library Grant Funds	-	-	-	-	-
Los Peñasquitos Canyon Preserve	-	-	-	-	6,000
Mission Bay Improvements Fund	-	-	-	-	-
Municipal Parking Garages	-	-	-	-	3,257,035
New Convention Facility	-	-	-	-	-
Office of the CIO	-	-	-	-	-
PETCO Park	-	-	-	-	1,261,452
Police Decentralization	-	-	-	-	-
Public Art	-	-	-	-	-
QUALCOMM Stadium	-	-	-	-	9,711,848
Regional Park Improvements Fund	-	-	-	-	-
Seized and Forfeited Assets	-	-	-	-	-
Solid Waste Local Enforcement Agency	-	-	563,665	-	8,500
Special Promotional Programs	-	77,440,851	-	-	-
Storm Drain	-	-	-	-	-
TransNet	-	35,483,500	-	-	-
Trolley Extension Reserve	-	-	-	-	-
Undergrounding Utility District	-	-	-	-	45,953,546
Unlicensed Driver Vehicle Impound	-	-	-	1,165,000	35,000
TOTAL	**$ -**	**$ 127,065,578 0**	**$ 2,444,669**	**$ 1,165,000**	**$ 60,810,616**
Enterprise Funds					
Airports	$ -	$ -	$ -	$ -	$ 4,288,540
Development Services	-	-	27,250,148	2,006	755,352
Golf Course	-	-	-	-	1,387,300
Recycling	-	-	-	-	236,000
Refuse Disposal	-	-	-	50,000	1,500,000
Sewer	-	-	-	-	4,500,705
Water	-	-	1,000	-	9,276,436
TOTAL	**$ -**	**$ -**	**$ 27,251,148**	**$ 52,006**	**$ 21,944,333**
Capital Project Funds	**$ -**	**$ 48,951,099**	**$ -**	**$ -**	**$ -**
Internal Service Funds					
Central Stores	$ -	$ -	$ -	$ -	$ -
Balboa Park/Mission Bay Improvements	-	-	-	-	-
Engineering and Capital Projects - Water/Wastewater	-	-	-	-	-
Equipment Division	-	-	-	-	-
Enterprise Resource Planning (ERP)	-	-	-	-	-
Publishing Services	-	-	-	-	-
Risk Management	-	-	-	-	-
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Other Funds					
Open Space Park Facilities	$ -	$ -	$ -	$ -	$ 53,500
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ 53,500**
GROSS TOTAL COMBINED BUDGET REVENUES	**$ 396,708,481**	**$ 586,245,735**	**$ 64,152,301**	**$ 35,986,270**	**$ 135,672,222**
Percent of Total	**14.8%**	**21.8%**	**2.4%**	**1.3%**	**5.0%**

SCHEDULE IV
SUMMARY OF REVENUES BY CATEGORY BY FUND

Revenue from Other Agencies	Charges for Current Services	Other Revenue	Transfers from Other Funds	Total Revenues	Fund Type / Title
$ 15,156,389	**$ 28,850,177**	**$ 2,218,847**	**$ 148,779,445**	**$ 1,106,330,952**	**GENERAL FUND**
					Debt Service and Tax Funds
$ -	$ -	$ -	$ -	**$ 2,097,999**	Bond Interest and Redemption
-	-	-	-	**5,109,000**	Tax Anticipation Notes
-	-	-	-	**8,946,525**	Zoological Exhibits
$ -	**$ -**	**$ -**	**$ -**	**$ 16,153,524**	**TOTAL**
					Special Revenue Funds
$ -	$ -	$ -	$ 3,661,696	**$ 3,661,696**	City Redevelopment Administration
-	1,326,000	-	-	**1,326,000**	Community Development Block Grant
4,500,000	-	-	9,702,435	**14,309,385**	Convention Center Complex
-	-	-	2,244,984	**2,244,984**	Energy Conservation Program
-	-	-	-	**4,767,242**	Environmental Growth - 1/3
-	-	-	-	**9,480,985**	Environmental Growth - 2/3
-	83,700	100	420,465	**2,403,569**	Facilities Financing
500,000	1,538,927	5,336,545	-	**7,375,472**	Fire/Emergency Medical Services Transport Program
-	-	-	1,621,208	**1,621,208**	Fire and Lifeguard Facilities Fund
24,013,260	-	-	-	**24,358,245**	Gas Tax
753,000	-	-	-	**753,000**	Library Grant Funds
-	-	-	170,000	**176,000**	Los Peñasquitos Canyon Preserve
-	-	-	2,500,000	**2,500,000**	Mission Bay Improvements Fund
-	-	-	-	**3,257,035**	Municipal Parking Garages
-	-	-	4,339,198	**4,339,198**	New Convention Facility
-	269,700	-	15,506,899	**15,776,599**	Office of the CIO
-	-	300,000	14,107,374	**15,668,826**	PETCO Park
-	-	-	7,897,799	**7,897,799**	Police Decentralization
-	-	-	30,000	**30,000**	Public Art
-	-	46,600	6,445,000	**16,203,448**	QUALCOMM Stadium
-	-	-	2,500,000	**2,500,000**	Regional Park Improvements Fund
800,000	-	-	-	**800,000**	Seized and Forfeited Assets
-	-	-	273,863	**846,028**	Solid Waste Local Enforcement Agency
30,000	-	-	82,997	**77,553,848**	Special Promotional Programs
-	6,046,746	-	-	**6,046,746**	Storm Drain
-	13,000	14,284,647	-	**49,781,147**	TransNet
-	-	-	4,079,882	**4,079,882**	Trolley Extension Reserve
-	-	-	88,801	**46,042,347**	Undergrounding Utility District
-	-	-	-	**1,200,000**	Unlicensed Driver Vehicle Impound
$ 30,596,260	**$ 9,278,073**	**$ 19,967,892**	**$ 75,672,601**	**$ 327,000,689**	**TOTAL**
					Enterprise Funds
$ -	$ 579,418	$ -	$ -	**$ 4,867,958**	Airports
-	15,551,422	79,154	1,919,371	**45,557,453**	Development Services
-	13,598,500	-	445,000	**15,430,800**	Golf Course
1,277,000	15,050,000	4,037,700	400,000	**21,000,700**	Recycling
-	32,767,500	290,000	2,622,649	**37,230,149**	Refuse Disposal
375,498	348,839,144	116,176	5,198,900	**359,030,423**	Sewer
3,460,000	322,844,634	118,375,045	8,217,347	**462,174,462**	Water
$ 5,112,498	**$ 749,230,618**	**$ 122,898,075**	**$ 18,803,267**	**$ 945,291,945**	**TOTAL**
$ 10,354,769	**$ -**	**$ 62,585,015**	**$ -**	**121,890,883**	**Capital Project Funds**
					Internal Service Funds
$ -	$ -	$ 30,000	$ 23,897,238	**$ 23,927,238**	Central Stores
-	-	-	6,949,448	**6,949,448**	Balboa Park/Mission Bay Improvements
-	-	-	25,487,865	**25,487,865**	Engineering and Capital Projects - Water/Wastewater
-	2,030,000	1,727,000	80,444,934	**84,201,934**	Equipment Division
-	-	16,300,000	842,500	**17,142,500**	Enterprise Resource Planning (ERP)
-	-	-	4,500,000	**4,500,000**	Publishing Services
-	-	-	9,073,934	**9,073,934**	Risk Management
$ -	**$ 2,030,000**	**$ 18,057,000**	**$ 151,195,919**	**$ 171,282,919**	**TOTAL**
					Other Funds
$ -	$ -	$ -	$ 437,025	**$ 490,525**	Open Space Park Facilities
$ -	**$ -**	**$ -**	**$ 437,025**	**$ 490,525**	**TOTAL**
$ 61,219,916	**$ 789,388,868**	**$ 225,726,829**	**$ 394,888,257**	**$ 2,688,441,437**	**GROSS TOTAL COMBINED BUDGET REVENUES**
2.3%	**29.4%**	**8.4%**	**14.7%**	**100%**	Percent of Total

Financial Summary – Schedules

SCHEDULE V
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Fund Type / Title	Fund Balances and Reserves	CIP and Operating Revenue	Total Resources	CIP Project Expense
GENERAL FUND	**$ -**	**$ 1,106,330,952**	**$ 1,106,330,952**	**$ -**
Debt Service and Tax Funds				
Bond Interest and Redemption	$ 2,379,625	$ 2,097,999	**$ 4,477,624**	$ -
Tax Anticipation Notes	1,501,716	5,109,000	**6,610,716**	-
Zoological Exhibits	-	8,946,525	**8,946,525**	-
TOTAL	**$ 3,881,341**	**$ 16,153,524**	**$ 20,034,865**	**$ -**
Special Revenue Funds				
City Redevelopment Administration	$ -	$ 3,661,696	**$ 3,661,696**	$ -
Community Development Block Grant	-	1,326,000	**1,326,000**	-
Convention Center Complex	7,567,456	14,309,385	**21,876,841**	-
Energy Conservation Program	471,776	2,244,984	**2,716,760**	450,000
Environmental Growth - 1/3	1,584,400	4,767,242	**6,351,642**	-
Environmental Growth - 2/3	1,644,026	9,480,985	**11,125,011**	-
Facilities Financing	283,558	2,403,569	**2,687,127**	-
Fire/Emergency Medical Services Transport Program	602,515	7,375,472	**7,977,987**	-
Fire and Lifeguard Facilities	125,966	1,621,208	**1,747,174**	-
Gas Tax	-	24,358,245	**24,358,245**	-
Library Grant Funds	218,824	753,000	**971,824**	-
Los Peñasquitos Canyon Preserve	69,670	176,000	**245,670**	-
Mission Bay Improvements Fund	-	2,500,000	**2,500,000**	2,500,000
Municipal Parking Garages	-	3,257,035	**3,257,035**	-
New Convention Facility	623,777	4,339,198	**4,962,975**	-
Office of the CIO	1,532,316	15,776,599	**17,308,915**	-
PETCO Park	8,279,423	15,668,826	**23,948,249**	-
Police Decentralization	1,199,069	7,897,799	**9,096,868**	-
Public Art	121,163	30,000	**151,163**	-
QUALCOMM Stadium	2,400,000	16,203,448	**18,603,448**	750,000
Regional Park Improvements Fund	-	2,500,000	**2,500,000**	2,500,000
Seized and Forfeited Assets	1,953,295	800,000	**2,753,295**	-
Solid Waste Local Enforcement Agency	583,832	846,028	**1,429,860**	-
Special Promotional Programs	4,641,193	77,553,848	**82,195,041**	-
Storm Drain	-	6,046,746	**6,046,746**	-
TransNet	-	49,781,147	**49,781,147**	33,526,099
Trolley Extension Reserve	2,071,441	4,079,882	**6,151,323**	-
Undergrounding Utility District	14,106,303	46,042,347	**60,148,650**	58,608,048
Unlicensed Driver Vehicle Impound	133,624	1,200,000	**1,333,624**	-
TOTAL	**$ 50,213,627**	**$ 327,000,689**	**$ 377,214,316**	**$ 98,334,147**
Enterprise Funds				
Airports	$ 7,363,290	$ 4,867,958	**$ 12,231,248**	$ 1,800,000
Development Services	7,597,378	45,557,453	**53,154,831**	-
Golf Course	15,471,457	15,430,800	**30,902,257**	2,600,000
Recycling	4,290,000	21,000,700	**25,290,700**	-
Refuse Disposal	12,253,741	37,230,149	**49,483,890**	4,457,000
Sewer	188,226,141	359,030,423	**547,256,564**	100,678,956
Water	155,622,954	462,174,462	**617,797,416**	145,575,252
TOTAL	**$ 390,824,961**	**$ 945,291,945**	**$ 1,336,116,906**	**$ 255,111,208**
Capital Project Funds	**$ -**	**$ 121,890,883**	**$ 121,890,883**	**$ 121,890,883**
Internal Service Funds				
Central Stores	$ 1,717,409	$ 23,927,238	**$ 25,644,647**	$ -
Balboa Park/Mission Bay Improvements	3,952,562	6,949,448	**10,902,010**	-
Engineering and Capital Projects - Water/Wastewater	-	25,487,865	**25,487,865**	-
Enterprise Resource Planning (ERP)	8,500,000	17,142,500	**25,642,500**	16,300,000
Equipment Division	38,800,000	84,201,934	**123,001,934**	-
Publishing Services	(1,229,191)	4,500,000	**3,270,809**	-
Risk Management	-	9,073,934	**9,073,934**	-
TOTAL	**$ 51,740,780**	**$ 171,282,919**	**$ 223,023,699**	**$ 16,300,000**
Other Funds				
City Employees' Retirement System	$ -	$ -	**$ -**	$ -
Open Space Park Facilities	411,154	490,525	**901,679**	-
TOTAL	**$ 411,154**	**$ 490,525**	**$ 901,679**	**$ -**
GROSS TOTAL COMBINED BUDGET	**$ 497,071,863**	**$ 2,688,441,437**	**$ 3,185,513,300**	**$ 491,636,238**
Total Working Capital as of 07/01/07 (1)	**$ 90,781,847** (2)	**$ 3,328,641** (3)	**$ 94,110,488**	**$ -**

(1) The City maintains a General Fund Unappropriated Reserve to fund major General Fund emergencies.

(2) Projected beginning balance for Fiscal Year 2008.

(3) The Fiscal Year 2008 Annual Budget includes $3.3 million to the Unappropriated Reserve.

(4) Operating Expense excludes transfers to the Capital Improvements Program.

SCHEDULE V
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Operating Expense	Total Expense	Expenditure of Prior Year Funds	Reserves	Estimated Fund Balance as of 6/30/08	Fund Type / Title
$ 1,106,330,952	$ 1,106,330,952	$ -	$ -	$ -	**GENERAL FUND**
					Debt Service and Tax Funds
$ 2,328,947	$ 2,328,947	$ -	$ -	$ 2,148,677	Bond Interest and Redemption
5,109,000	5,109,000	-	-	1,501,716	Tax Anticipation Notes
8,946,525	8,946,525	-	-	-	Zoological Exhibits
$ 16,384,472	$ 16,384,472	$ -	$ -	$ 3,650,393	**TOTAL**
					Special Revenue Funds
$ 3,661,696	$ 3,661,696	$ -	$ -	$ -	City Redevelopment Administration
202,856	202,856	-	-	1,123,144	Community Development Block Grant
14,295,070	14,295,070	-	6,850,531	731,240	Convention Center Complex
2,244,984	2,694,984	-	21,776	-	Energy Conservation Program
5,068,068	5,068,068		300,000	983,574	Environmental Growth - 1/3
9,333,907	9,333,907	-	-	1,791,104	Environmental Growth - 2/3
2,687,127	2,687,127	-	-	-	Facilities Financing
6,667,968	6,667,968	-	500,000	810,019	Fire/Emergency Medical Services Transport Program
1,667,420	1,667,420	-	-	79,754	Fire and Lifeguard Facilities
24,358,245	24,358,245	-	-	-	Gas Tax
731,373	731,373	-	-	240,451	Library Grant Funds
226,695	226,695	-	-	18,975	Los Peñasquitos Canyon Preserve
-	2,500,000	-	-	-	Mission Bay Improvements Fund
2,826,170	2,826,170	-	-	430,865	Municipal Parking Garages
4,339,198	4,339,198	-	505,490	118,287	New Convention Facility
15,137,320	15,137,320	-	1,250,000	921,595	Office of the CIO
17,454,161	17,454,161	-	5,700,000	794,088	PETCO Park
9,096,768	9,096,768	-	-	100	Police Decentralization
30,000	30,000	-	93,971	27,192	Public Art
17,741,579	18,491,579	-	-	111,869	QUALCOMM Stadium
-	2,500,000	-	-	-	Regional Park Improvements Fund
1,521,105	1,521,105	-	-	1,232,190	Seized and Forfeited Assets
931,929	931,929	-	250,000	247,931	Solid Waste Local Enforcement Agency
77,553,848	77,553,848	-	4,641,193	-	Special Promotional Programs
6,046,746	6,046,746	-	-	-	Storm Drain
16,255,048	49,781,147	-	-	-	TransNet
4,110,150	4,110,150	-	-	2,041,173	Trolley Extension Reserve
1,540,602	60,148,650	-	-	-	Undergrounding Utility District
1,327,904	1,327,904	-	-	5,720	Unlicensed Driver Vehicle Impound
$ 247,057,937	$ 345,392,084	$ -	$ 20,112,961	$ 11,709,271	**TOTAL**
					Enterprise Funds
$ 2,864,304	$ 4,664,304	$ -	$ 3,591,859	$ 3,975,085	Airports
53,047,886	53,047,886	50,000	50,000	6,945	Development Services
12,846,992	15,446,992	580,473	10,203,561	4,671,231	Golf Course
24,005,762	24,005,762	-	1,284,938	-	Recycling
33,832,489	38,289,489	500,000	10,694,401	-	Refuse Disposal
369,767,582	470,446,538	-	76,810,026	-	Sewer
360,379,277	505,954,529	-	71,152,901	40,689,986	Water
$ 856,744,292	$ 1,111,855,500	$ 1,130,473	$ 173,787,686	$ 49,343,247	**TOTAL**
$ -	$ 121,890,883	$ -	$ -	$ -	**Capital Project Funds**
					Internal Service Funds
$ 23,829,301	$ 23,829,301	$ -	$ -	$ 1,815,346	Central Stores
6,949,448	6,949,448	-	3,632,093	320,469	Balboa Park/Mission Bay Improvements
25,487,865	25,487,865	-	-	-	Engineering and Capital Projects - Water/Wastewater
4,342,500	20,642,500	-	-	-	Enterprise Resource Planning (ERP)
81,372,661	81,372,661	8,100,000	5,000,000	28,529,273	Equipment Division
4,193,823	4,193,823	-	-	(923,014)	Publishing Services
9,073,934	9,073,934	-	-	-	Risk Management
$ 155,249,532	$ 171,549,532	$ 8,100,000	$ 8,632,093	$ 29,742,074	**TOTAL**
					Other Funds
$ 42,200,211	$ 42,200,211	$ -	$ -	$ (42,200,211)	City Employees' Retirement System
437,025	437,025	-	464,654	-	Open Space Park Facilities
$ 42,637,236	$ 42,637,236	$ -	$ 464,654	$ (42,200,211)	**TOTAL**
$ 2,424,404,421 [4]	$ 2,916,040,659	$ 9,230,473	$ 202,997,394	$ 52,244,774	**GROSS TOTAL COMBINED BUDGET**
$ -	$ -	$ -	$ 94,110,488	$ -	Unappropriated Reserve [1]

Financial Summary – Schedules

SCHEDULE VI
SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Fund Type / Title	Salaries and Wages	Fringe Benefits	Subtotal Personnel Expense	Supplies and Services
GENERAL FUND	**$ 499,191,888**	**$ 271,645,420**	**$ 770,837,308**	**$ 259,804,185**
Debt Service and Tax Funds				
Bond Interest and Redemption	$ -	$ -	**$ -**	$ 2,328,947
Tax Anticipation Notes	-	-	**-**	5,109,000
Zoological Exhibits	-	-	**-**	8,946,525
TOTAL	**$ -**	**$ -**	**$ -**	**$ 16,384,472**
Special Revenue Funds				
City Redevelopment Administration	$ 2,009,699	$ 1,019,100	**$ 3,028,799**	$ 564,769
Community Development Block Grant		-	**-**	202,756
Convention Center Complex	-	-	**-**	14,295,070
Energy Conservation Program	724,350	362,582	**1,086,932**	965,118
Environmental Growth - 1/3	-	-	**-**	3,601,689
Environmental Growth - 2/3	-	-	**-**	9,333,907
Facilities Financing	1,071,044	549,883	**1,620,927**	944,265
Fire/Emergency Medical Services Transport Program	4,013,043	1,721,844	**5,734,887**	395,483
Fire and Lifeguard Facilities Fund	-	-	**-**	1,667,420
Gas Tax	-	-	**-**	24,358,245
Library Grant Funds	408,745	244,860	**653,605**	77,675
Los Peñasquitos Canyon Preserve	110,652	61,319	**171,971**	53,682
Mission Bay Improvements Fund	-	-	**-**	2,500,000
Municipal Parking Garages	167,067	91,279	**258,346**	2,315,593
New Convention Facility	50,000	-	**50,000**	4,289,198
Office of the CIO	6,245,681	3,174,774	**9,420,455**	1,973,172
PETCO Park	55,609	23,056	**78,665**	17,364,248
Police Decentralization	-	-	**-**	9,096,543
Public Art	-	-	**-**	27,000
QUALCOMM Stadium	2,380,206	731,365	**3,111,571**	13,543,039
Regional Park Improvements Fund	-	-	**-**	2,500,000
Seized and Forfeited Assets	-	-	**-**	1,509,762
Solid Waste Local Enforcement Agency	408,512	205,925	**614,437**	298,347
Special Promotional Programs	486,197	250,659	**736,856**	76,753,076
Storm Drain	-	-	**-**	6,046,746
TransNet	-	-	**-**	49,781,147
Trolley Extension Reserve	-	-	**-**	4,110,150
Undergrounding Utility District	659,722	343,170	**1,002,892**	59,053,466
Unlicensed Driver Vehicle Impound	797,904	-	**797,904**	430,000
TOTAL	**$ 19,588,431**	**$ 8,779,816**	**$ 28,368,247**	**$ 308,051,566**
Enterprise Funds				
Airports	$ 1,051,500	$ 589,548	**$ 1,641,048**	$ 2,686,451
Development Services	25,647,672	14,999,343	**40,647,015**	7,484,694
Golf Course	4,111,583	2,455,772	**6,567,355**	7,252,640
Recycling	7,368,036	4,143,981	**11,512,017**	10,825,244
Refuse Disposal	8,662,908	4,720,217	**13,383,125**	20,981,337
Sewer	59,837,143	29,859,113	**89,696,256**	343,631,082
Water	50,268,860	25,727,728	**75,996,588**	411,020,929
TOTAL	**$ 156,947,702**	**$ 82,495,702**	**$ 239,443,404**	**$ 803,882,377**
Capital Project Funds	**$ -**	**$ -**	**$ -**	**$ 121,890,883**
Internal Service Funds				
Central Stores	$ 853,838	$ 551,179	**$ 1,405,017**	$ 22,200,321
Balboa Park/Mission Bay Improvements	-	-	**-**	6,949,448
Engineering and Capital Projects - Water/Wastewater	11,516,458	5,610,150	**17,126,608**	4,701,179
Equipment Division	13,484,599	7,557,420	**21,042,019**	13,319,760
Enterprise Resource Planning (ERP)	-	-	**-**	20,642,500
Publishing Services	1,092,181	695,045	**1,787,226**	2,244,383
Risk Management	4,765,050	2,632,401	**7,397,451**	747,793
TOTAL	**$ 31,712,126**	**$ 17,046,195**	**$ 48,758,321**	**$ 70,805,384**
Other Service Funds				
City Employees' Retirement Sytem	$ 4,939,275	$ 2,392,888	**$ 7,332,163**	$ 32,851,630
Open Space Park Facilities	-	-	**-**	437,025
TOTAL	**$ 4,939,275**	**$ 2,392,888**	**$ 7,332,163**	**$ 33,288,655**
GROSS TOTAL COMBINED BUDGET EXPENDITURES	**$ 712,379,422**	**$ 382,360,021**	**$ 1,094,739,443**	**$ 1,614,107,522**
Percent of Total	**24.4%**	**13.1%**	**37.5%**	**55.4%**

SCHEDULE VI
SUMMARY OF EXPENDITURES BY CATEGORY BY FUND

Data Processing	Energy and Utilities	Equipment Outlay	Subtotal Non-Personnel Expense	Total Expenditures	Fund Type / Title
$ 39,272,572	**$ 25,655,302**	**$ 10,761,585**	**$ 335,493,644**	**$ 1,106,330,952**	**GENERAL FUND**
					Debt Service and Tax Funds
$ -	$ -	$ -	**$ 2,328,947**	**$ 2,328,947**	Bond Interest and Redemption
-	-	-	**5,109,000**	**5,109,000**	Tax Anticipation Notes
-	-	-	**8,946,525**	**8,946,525**	Zoological Exhibits
$ -	**$ -**	**$ -**	**$ 16,384,472**	**$ 16,384,472**	**TOTAL**
					Special Revenue Funds
$ 56,384	$ 11,186	$ 558	**632,897**	**3,661,696**	City Redevelopment Administration
100	-	-	**202,856**	**202,856**	Community Development Block Grant
-	-	-	**14,295,070**	**14,295,070**	Convention Center Complex
596,655	15,901	30,378	**1,608,052**	**2,694,984**	Energy Conservation Program
1,317	1,465,062	-	**5,068,068**	**5,068,068**	Environmental Growth - 1/3
-	-	-	**9,333,907**	**9,333,907**	Environmental Growth - 2/3
110,274	8,885	2,776	**1,066,200**	**2,687,127**	Facilities Financing
24,299	17,558	495,741	**933,081**	**6,667,968**	Fire/Emergency Medical Services Transport Program
-	-	-	**1,667,420**	**1,667,420**	Fire and Lifeguard Facilities Fund
-	-	-	**24,358,245**	**24,358,245**	Gas Tax
93	-	-	**77,768**	**731,373**	Library Grant Funds
185	857	-	**54,724**	**226,695**	Los Peñasquitos Canyon Preserve
-	-	-	**2,500,000**	**2,500,000**	Mission Bay Improvements Fund
23,593	193,638	35,000	**2,567,824**	**2,826,170**	Municipal Parking Garages
-	-	-	**4,289,198**	**4,339,198**	New Convention Facility
471,424	202,417	3,069,852	**5,716,865**	**15,137,320**	Office of the CIO
527	10,721	-	**17,375,496**	**17,454,161**	PETCO Park
-	225	-	**9,096,768**	**9,096,768**	Police Decentralization
3,000	-	-	**30,000**	**30,000**	Public Art
113,663	1,438,106	285,200	**15,380,008**	**18,491,579**	QUALCOMM Stadium
-	-	-	**2,500,000**	**2,500,000**	Regional Park Improvements Fund
-	11,343	-	**1,521,105**	**1,521,105**	Seized and Forfeited Assets
16,860	2,285	-	**317,492**	**931,929**	Solid Waste Local Enforcement Agency
58,193	4,723	1,000	**76,816,992**	**77,553,848**	Special Promotional Programs
-	-	-	**6,046,746**	**6,046,746**	Storm Drain
-	-	-	**49,781,147**	**49,781,147**	TransNet
-	-	-	**4,110,150**	**4,110,150**	Trolley Extension Reserve
51,890	4,196	36,206	**59,145,758**	**60,148,650**	Undergrounding Utility District
-	-	100,000	**530,000**	**1,327,904**	Unlicensed Driver Vehicle Impound
$ 1,528,457	**$ 3,387,103**	**$ 4,056,711**	**$ 317,023,837**	**$ 345,392,084**	**TOTAL**
					Enterprise Funds
$ 98,902	$ 218,044	$ 19,859	**3,023,256**	**4,664,304**	Airports
3,779,507	739,527	397,143	**12,400,871**	**53,047,886**	Development Services
129,386	1,104,961	392,650	**8,879,637**	**15,446,992**	Golf Course
685,444	92,424	890,633	**12,493,745**	**24,005,762**	Recycling
1,531,753	1,732,928	660,346	**24,906,364**	**38,289,489**	Refuse Disposal
14,577,814	20,839,453	1,701,933	**380,750,282**	**470,446,538**	Sewer
9,725,265	8,287,554	924,193	**429,957,941**	**505,954,529**	Water
$ 30,528,071	**$ 33,014,891**	**$ 4,986,757**	**$ 872,412,096**	**$ 1,111,855,500**	**TOTAL**
$ -	**$ -**	**$ -**	**$ 121,890,883**	**$ 121,890,883**	**Capital Project Funds**
					Internal Service Funds
$ 113,956	$ 110,007	$ -	**22,424,284**	**23,829,301**	Central Stores
-	-	-	**6,949,448**	**6,949,448**	Balboa Park/Mission Bay Improvements
3,180,338	91,969	387,771	**8,361,257**	**25,487,865**	Engineering and Capital Projects - Water/Wastewater
620,808	14,476,635	31,913,439	**60,330,642**	**81,372,661**	Equipment Division
-	-	-	**20,642,500**	**20,642,500**	Enterprise Resource Planning (ERP)
109,052	53,162	-	**2,406,597**	**4,193,823**	Publishing Services
879,766	41,022	7,902	**1,676,483**	**9,073,934**	Risk Management
$ 4,903,920	**$ 14,772,795**	**$ 32,309,112**	**$ 122,791,211**	**$ 171,549,532**	**TOTAL**
					Internal Service Funds
$ 1,845,097	$ 51,321	$ 120,000	**34,868,048**	**42,200,211**	City Employees' Retirement Sytem
-	-	-	**437,025**	**437,025**	Open Space Park Facilities
$ 1,845,097	**$ 51,321**	**$ 120,000**	**$ 35,305,073**	**$ 42,637,236**	**TOTAL**
$ 78,078,117	**$ 76,881,412**	**$ 52,234,165**	**$ 1,821,301,216**	**$ 2,916,040,659**	**GROSS TOTAL COMBINED BUDGET EXPENDITURES**
2.7%	**2.6%**	**1.9%**	**62.5%**	**100%**	Percent of Total

Financial Summary – Schedules

SCHEDULE VII
MAINTENANCE ASSESSMENT DISTRICT EXPENDITURE SUMMARY

	Positions	Personnel Expense	Non-Personnel Expense	FY 2008 Adopted Budget
Adams Avenue MAD	0.00	$ -	$ 51,136	**$ 51,136**
Assessment District Management MAD	8.75	897,770	1,005,735	**1,903,505**
Bay Terraces - Honey Drive MAD	0.02	1,819	28,370	**30,189**
Bay Terraces - Parkside MAD	0.03	2,730	57,026	**59,756**
Bird Rock MAD	0.00	-	258,676	**258,676**
Black Mountain Ranch South MAD	0.00	-	1,578,881	**1,578,881**
Black Mountain Ranch North MAD	0.00	-	256,711	**256,711**
Calle Cristobal MAD	0.20	18,193	346,167	**364,360**
Camino Santa Fe MAD	0.20	18,193	375,750	**393,943**
Campus Point MAD	0.02	1,821	33,686	**35,507**
Carmel Mountain Ranch MAD	0.30	27,289	620,409	**647,698**
Carmel Valley MAD	1.85	168,289	2,462,131	**2,630,420**
Carmel Valley Nbhd #10 MAD	0.25	22,740	517,034	**539,774**
CED Management MAD	0.00	-	193,255	**193,255**
Central Commercial MAD	0.00	-	333,972	**333,972**
City Heights MAD	0.00	-	485,517	**485,517**
College Heights MAD	0.00	-	436,734	**436,734**
Coral Gate MAD	0.12	10,915	191,983	**202,898**
Coronado View MAD	0.03	2,728	36,961	**39,689**
Del Mar Terrace MAD	0.00	-	341,031	**341,031**
Downtown PBID MAD	0.00	-	5,654,958	**5,654,958**
Eastgate Technology Park MAD	0.20	18,193	260,142	**278,335**
El Cajon Boulevard MAD	0.40	36,388	485,909	**522,297**
First SD River Imp Project MAD	0.40	36,388	279,131	**315,519**
Gateway Center East MAD	0.20	18,193	284,120	**302,313**
Hillcrest MAD	0.05	4,549	33,287	**37,836**
Kings Row MAD	0.03	2,728	11,728	**14,456**
La Jolla Village Drive MAD	0.18	16,374	92,823	**109,197**
Liberty Station/NTC MAD	0.00	-	229,803	**229,803**
Linda Vista Community MAD	0.25	22,742	237,557	**260,299**
Little Italy MAD	0.00	-	620,794	**620,794**
Mira Mesa MAD	0.80	72,775	1,280,961	**1,353,736**
Miramar Ranch North MAD	1.00	90,966	2,148,824	**2,239,790**
Mission Boulevard MAD	0.05	4,549	109,504	**114,053**
Newport Avenue MAD	0.00	-	51,885	**51,885**
North Park MAD	0.42	38,205	811,650	**849,855**
North Torrey Pines Road MAD	0.20	18,193	694,203	**712,396**
Ocean View Hills MAD	0.65	59,128	974,315	**1,033,443**
Otay International Center MAD	0.63	57,313	423,022	**480,335**
Pacific Highlands Ranch MAD	0.15	13,646	190,273	**203,919**
Park Village MAD	0.35	31,838	582,738	**614,576**
Penasquitos East MAD	0.50	45,486	453,742	**499,228**
Rancho Bernardo MAD	0.50	45,486	779,307	**824,793**
Rancho Encantada MAD	0.04	3,639	365,032	**368,671**
Remington Hills MAD	0.00	-	92,867	**92,867**
Robinhood Ridge MAD	0.14	12,735	171,941	**184,676**
Sabre Springs MAD	0.30	27,289	278,005	**305,294**
Scrip/Mir Ltg/Ldscpe MAD	1.00	90,966	1,190,843	**1,281,809**
Stonecrest MAD	0.60	54,578	1,046,304	**1,100,882**
Street Light District #1 MAD	0.00	-	651,209	**651,209**
Talmadge MAD	0.08	7,277	358,858	**366,135**
Tierrasanta MAD	1.00	90,966	1,824,784	**1,915,750**
Torrey Highlands MAD	0.80	72,773	790,357	**863,130**
Torrey Hills MAD	0.00	-	2,460,579	**2,460,579**
University Heights MAD	0.05	4,549	72,172	**76,721**
Washington Street MAD	0.05	4,549	125,901	**130,450**
Webster-Federal Boulevard MAD	0.05	$ 4,547	$ 91,184	**$ 95,731**
	22.84	**$ 2,179,495**	**$ 35,821,877**	**$ 38,001,372**