

Budget 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 2005 and Fiscal Year 2006 were not available. Therefore, the Fiscal Year 2005 and 2006 columns in the budget schedules reflect the Annual Fiscal Year 2005 and Fiscal Year 2006 Budget amounts.

■ 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:

1. General Fund
2. Debt Service and Tax Funds
3. Special Revenue Funds
4. Enterprise Funds
5. Internal Service Funds
6. Other Funds
7. 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.

■ 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 fund type 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 I-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.

NOTE: At the time of publication, audited financial statements for Fiscal Year 2005 and 2006 were not available. Therefore, the Fiscal Year 2005 and 2006 columns in the budget schedules reflect the annual Fiscal Year 2005 and Fiscal Year 2006 budgeted amounts.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE I
SUMMARY OF CITY FUNDS**

GENERAL FUND REVENUE	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
Property Tax ⁽¹⁾	\$ 269,553,640	\$ 290,444,405	\$ 344,196,284
Sales Tax ⁽²⁾	135,780,787	144,142,130	234,876,334
Safety Sales Tax	3,932,596	6,087,926	8,193,840
Transient Occupancy Tax	62,781,514	67,337,368	72,862,596
Property Transfer Tax	10,573,253	14,906,437	14,872,876
Interest Earnings	1,200,223	1,200,223	1,000,000
Franchises	56,782,641	63,489,876	64,783,012
Motor Vehicle License Fees	9,865,939	9,516,832	9,255,341
Refuse Collector Business Tax	1,180,000	865,000	1,700,000
Transfers from Other Funds	89,296,457	89,656,714	31,855,112
Business and Grant Administration ⁽³⁾	\$ -	\$ -	\$ 41,516
City Attorney	7,114,550	8,014,550.00	8,014,550.00
City Auditor and Comptroller	2,268,051	2,333,769	3,022,039
City Clerk	30,368	32,100	42,625
City Manager ⁽³⁾	80,000	80,000	-
City Treasurer	16,085,600	17,549,500	17,915,000
Citywide Program Expenditures	759,312	893,812	-
Community and Legislative Services ⁽³⁾	-	-	1,030,488
Community and Economic Development	4,089,074	1,466,593	3,376,741
Customer Services ⁽³⁾	-	-	212,037
Engineering and Capital Projects	25,822,393	24,823,563	27,570,973
Environmental Services	80,000	80,000	354,079
Equal Opportunity Contracting	2,782,677	2,215,711	1,693,235
Financial Management ⁽⁴⁾	983,414	1,096,757	998,524
General Services ⁽⁵⁾	29,399,189	29,051,077	67,506,615
Governmental Relations ⁽³⁾	106,907	106,907	-
Human Resources	100,000	100,000	3,530,090
Library	1,931,460	1,625,000	1,834,801
Mayor	184,255	184,255	-
Neighborhood Code Compliance	1,218,207	932,050	1,621,088
Office of Chief Operating Officer ⁽³⁾	-	-	80,000
Office of Ethics and Integrity ⁽³⁾	-	-	484,101
Office of Homeland Security	487,317	332,391	886,666
Park and Recreation	13,829,485	20,796,820	18,762,167
Personnel	34,994	34,994	641,776
Planning	3,047,608	3,104,298	3,035,606
Police	22,042,500	21,802,718	24,645,141
Public Safety (Emergency Medical Services) ⁽³⁾	-	-	131,109
Purchasing ⁽⁴⁾	-	-	854,865
Purchasing and Contracting ⁽³⁾	-	-	781,074
Real Estate Assets	31,044,000	31,057,000	32,469,606
San Diego Fire-Rescue	12,040,436	8,273,829	14,742,682
Special Projects	495,360	856,525	856,525
Stormwater Pollution Prevention	428,782	428,782	471,984
TOTAL GENERAL FUND REVENUE	\$ 817,432,989	\$ 864,919,912	\$ 1,021,203,098

⁽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.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE I
SUMMARY OF CITY FUNDS**

GENERAL FUND EXPENDITURES	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
Business and Grant Administration ⁽¹⁾	\$ -	\$ -	\$ 946,237
Business and Support Services ⁽¹⁾	-	-	1,068,414
Citizens Assistance ⁽¹⁾	331,417	353,134	-
City Attorney	32,153,174	34,182,145	36,205,158
City Auditor and Comptroller	9,272,977	10,273,502	13,259,804
City Clerk	3,585,995	3,762,362	4,124,544
City Council District 1	803,039	850,000	990,000
City Council District 2	927,951	850,000	990,000
City Council District 3	892,703	850,000	990,000
City Council District 4	958,945	850,000	990,000
City Council District 5	862,595	850,000	990,000
City Council District 6	867,938	850,000	990,000
City Council District 7	935,323	850,000	990,000
City Council District 8	941,735	850,000	990,000
City Manager ⁽¹⁾	444,944	470,297	-
City Treasurer	10,492,898	11,438,993	11,864,766
Citywide Program Expenditures	46,192,540	48,344,440	46,383,612
Community and Economic Development	9,296,863	3,792,711	10,948,786
Community and Legislative Services ⁽¹⁾	-	-	3,804,389
Council Administration ⁽¹⁾	810,017	946,328	2,828,833
Customer Services ⁽¹⁾	-	-	2,060,780
Engineering and Capital Projects	30,941,416	31,771,442	35,241,744
Environmental Services	34,523,010	36,368,960	38,222,681
Equal Opportunity Contracting	2,294,013	2,453,858	2,429,846
Ethics Commission	428,373	670,426	1,008,385
Family Justice Center	-	556,964	670,728
Financial Management ⁽²⁾	4,140,778	4,369,276	4,253,930
General Services ⁽³⁾	22,316,028	22,885,576	76,266,775
Governmental Relations ⁽¹⁾	716,429	749,479	-
Human Resources ⁽¹⁾	1,256,571	1,331,687	4,519,030
Information Technology and Communication ⁽¹⁾	-	-	12,594,392
Library	35,448,368	36,647,886	38,743,686
Mayor ⁽¹⁾	2,690,199	2,507,141	228,658
Neighborhood Code Compliance	5,403,363	5,319,473	6,708,037
Office of Chief Operating Officer ⁽¹⁾	-	-	2,982,629
Office of Ethics and Integrity ⁽¹⁾	-	-	1,194,683
Office of Homeland Security	433,381	589,284	1,562,766
Park and Recreation	77,291,010	80,498,356	84,140,359
Personnel	5,977,150	5,908,910	6,991,385
Planning	7,384,625	6,846,564	6,846,724
Police ⁽¹⁾	308,776,673	336,477,474	360,134,725
Public and Media Affairs ⁽¹⁾	192,283	215,265	-
Public Safety (Emergency Medical Services) ⁽¹⁾	-	-	2,227,970
Public Works ⁽¹⁾	-	-	190,520
Purchasing ⁽²⁾	-	-	1,981,509
Purchasing and Contracting ⁽¹⁾	-	-	1,645,662
Real Estate Assets	4,214,238	3,988,523	4,786,795
San Diego Fire-Rescue	149,549,130	160,337,603	169,509,660
Special Projects	1,341,704	1,313,468	1,142,888
Stormwater Pollution Prevention	2,343,193	2,748,385	13,561,608
TOTAL GENERAL FUND EXPENDITURES	\$ 817,432,989	\$ 864,919,912	\$ 1,021,203,098

⁽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.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE I
SUMMARY OF CITY FUNDS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
DEBT SERVICE AND TAX FUNDS			
Bond Interest and Redemption	\$ 2,333,935	\$ 2,329,135	\$ 2,329,935
Tax Anticipation Notes	1,614,405	2,130,000	2,130,000
Zoological Exhibits	<u>9,188,632</u>	<u>6,642,067</u>	<u>7,676,765</u>
TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES	<u>\$ 13,136,972</u>	<u>\$ 11,101,202</u>	<u>\$ 12,136,700</u>
SPECIAL REVENUE FUNDS OPERATING EXPENDITURES			
AB 2928 - Transportation Relief	\$ -	\$ -	\$ 5,000,000
Centre City Maintenance Program ⁽¹⁾	1,007,754	1,022,777	-
City Redevelopment Administration ⁽²⁾	-	2,496,358	3,192,002
Community Development Block Grant	1,326,000	1,436,020	1,472,076
Convention Center Complex	14,102,650	14,089,576	14,148,903
Energy Conservation Program	1,062,434	1,192,740	2,010,985
Environmental Growth - 1/3	4,099,134	4,040,379	3,953,319
Environmental Growth - 2/3	7,311,468	7,317,191	7,815,000
Facilities Financing	2,244,162	2,377,012	2,574,898
Fire/Emergency Medical Services Transport Program	10,535,419	8,166,918	8,400,188
Fire and Lifeguard Facilities Fund	1,753,471	1,748,371	1,703,135
Gas Tax	23,791,501	23,877,748	24,117,687
Library Grant Funds	1,434,030	670,119	681,048
Los Peñasquitos Canyon Preserve	194,476	207,981	213,866
Municipal Parking Garages ⁽¹⁾	-	-	2,817,033
New Convention Facility	4,564,172	4,039,198	4,339,198
Office of the CIO	8,376,179	8,274,041	9,903,308
Optimization Program	686,898	-	-
PETCO Park	13,393,478	19,344,317	21,195,335
Police Decentralization	8,717,669	8,935,823	9,110,663
Public Art	60,129	52,882	30,000
QUALCOMM Stadium	19,343,760	14,127,604	15,243,008
Seized and Forfeited Assets	1,220,000	1,223,348	3,088,282
Solid Waste Local Enforcement Agency	771,606	824,131	900,574
Special Districts Administration	806,500	897,425	874,126
Special Promotional Programs	97,025,977	104,066,841	71,092,554
Storm Drain	6,046,746	6,046,746	6,046,746
Street Division Operating ⁽³⁾	46,742,114	48,896,116	-
TransNet	16,164,384	15,967,771	15,967,771
Trolley Extension Reserve	3,836,619	4,106,264	4,113,932
Undergrounding Utility Program	1,292,229	1,358,461	1,536,964
Unlicensed Driver Vehicle Impound	<u>1,320,000</u>	<u>1,353,179</u>	<u>1,387,904</u>
TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES	<u>\$ 299,230,959</u>	<u>\$ 308,157,337</u>	<u>\$ 242,930,505</u>

⁽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⁾ Beginning in Fiscal Year 2007, Street Division became part of the General fund due to change in governance, transparency, or business process reengineering.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE I
SUMMARY OF CITY FUNDS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
ENTERPRISE FUND OPERATING EXPENDITURES			
Airports	\$ 2,851,710	\$ 2,724,514	\$ 3,140,032
Development Services	59,237,401	62,386,873	61,329,364
Golf Course	10,326,252	11,075,636	11,690,024
Recycling	23,288,685	23,907,460	24,452,777
Refuse Disposal	33,956,507	34,605,602	36,466,880
Sewer	340,195,377	386,812,863	374,430,740
Water	<u>301,052,417</u>	<u>311,103,533</u>	<u>328,302,823</u>
TOTAL ENTERPRISE FUND OPERATING EXPENDITURES	<u>\$ 770,908,349</u>	<u>\$ 832,616,481</u>	<u>\$ 839,812,640</u>
INTERNAL SERVICE FUNDS OPERATING EXPENDITURES			
Central Stores	\$ 19,153,264	\$ 19,267,575	\$ 18,697,055
Diversity ⁽¹⁾	588,270	524,244	-
Balboa Park/Mission Bay Improvements Fund	6,939,700	7,395,545	6,948,990
Engineering and Capital Projects - Water/Wastewater	29,782,027	29,887,611	25,429,887
Equipment Division	40,037,705	40,809,871	41,264,881
Publishing Services	4,696,705	4,749,298	4,355,101
Risk Management ⁽¹⁾	8,589,303	8,710,275	9,968,285
Special Training ⁽¹⁾	<u>1,045,308</u>	<u>1,092,938</u>	<u>-</u>
TOTAL INTERNAL SERVICE FUND OPERATING EXPENDITURES	<u>\$ 110,832,282</u>	<u>\$ 112,437,357</u>	<u>\$ 106,664,199</u>
OTHER SERVICE FUNDS OPERATING EXPENDITURES			
City Employees' Retirement System	\$ 27,810,408	\$ 33,216,709	\$ 39,470,593
Open Space Park Facilities	<u>7,311,468</u>	<u>715,000</u>	<u>438,300</u>
TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES	<u>\$ 35,121,876</u>	<u>\$ 33,931,709</u>	<u>\$ 39,908,893</u>
GROSS TOTAL OPERATING EXPENDITURES	<u>\$ 2,046,663,427</u>	<u>\$ 2,163,163,998</u>	<u>\$ 2,262,656,035</u>
Less: Internal Service Funds	\$ (110,832,282)	\$ (112,437,357)	\$ (106,664,199)
Less: Other Service Funds	(35,121,876)	(33,931,709)	(39,908,893)
NET TOTAL OPERATING EXPENDITURES	<u>\$ 1,900,709,269</u>	<u>\$ 2,016,794,932</u>	<u>\$ 2,116,082,943</u>

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

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE I
SUMMARY OF CITY FUNDS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
CAPITAL IMPROVEMENTS PROGRAM FUNDS			
Airports Fund	\$ 490,000	\$ 400,000	\$ 1,000,000
Capital Outlay - Sales Tax and Other	125,000	834,046	125,000
City General Fund	755,000	2,103,103	446,955
Community Development Block Grant Funds	2,025,326	1,771,326	1,491,326
Congestion Mitigation and Air Quality (CMAQ) Developer ⁽¹⁾	1,788,600	400,000	3,400,000
Developer ⁽¹⁾	9,894,047	18,025,875	11,743,000
Development Impact Fees	970,000	1,089,000	446,500
DIF - Planned Urbanizing Communities	1,682,924	-	-
Environmental Growth Funds	300,030	390,000	2,700,000
Environmental Services	5,150,000	5,067,000	6,457,000
Facilities Benefit Assessment	57,534,382	51,706,376	53,303,683
Federal Grants	8,055,719	350,000	-
Golf Course Enterprise Fund	3,200,000	3,700,000	-
Highway Bridge Replacement/Repair Fund	6,778,959	12,531,271	23,788,434
Lease Revenue Bonds	77,024,881	104,211,079	29,303,092
Other Funding	10,281,480	11,853,775	5,876,535
Park Development Fees	-	894,549	-
Park Service District Fees	44,000	99,564	-
Police Decentralization	2,411,351	-	-
Private Contributions	32,427,860	3,779,064	-
Public/Private Partnership	68,925	-	-
QUALCOMM Stadium	500,000	750,000	750,000
Redevelopment	20,000,000	10,000,000	-
San Diego Association of Governments (SANDAG)	-	103,000	-
Sewer Revenue - Expansion	16,402,606	6,221,155	4,680,254
Sewer Revenue - Replacement	136,547,874	30,424,711	34,840,630
Sludge Mitigation Fund	4,018,070	74,655	-
State Grants	22,423,127	18,038,105	480,000
Surface Transportation Program	6,154,315	-	-
Transient Occupancy Tax	80,984	58,000	-
TransNet	15,193,657	15,397,130	19,694,768
TransNet Commercial Paper	19,622,152	28,388,825	6,665,000
TransNet Other	-	-	973,554
Undergrounding Utility District	64,453,586	51,258,323	55,000,000
Water Revenue - Expansion	15,483,751	3,933,193	10,175,797
Water Revenue - Replacement	41,403,745	5,795,683	20,329,965
TOTAL CAPITAL IMPROVEMENTS PROGRAM ⁽²⁾	\$ 583,292,351	\$ 389,648,808	\$ 293,671,493
TOTAL COMBINED BUDGET EXPENDITURES	\$ 2,484,001,620	\$ 2,406,443,740	\$ 2,409,754,436
Less: Interfund Transactions	\$ (191,245,207)	\$ (205,544,013)	\$ (147,188,995)
NET TOTAL COMBINED BUDGET	\$ 2,292,756,413	\$ 2,200,899,727	\$ 2,262,565,441

⁽¹⁾ Figure reflects net impact of developer contributions and developer reimbursement.

⁽²⁾ Total Fiscal Year 2007 Capital Improvements Program expenditures include Mission Bay Improvement Fund, Regional Park Improvement Fund, and Environmental Growth Fund (2/3) capital improvements expenditures.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE II
SUMMARY OF POSITIONS BY DEPARTMENT**

GENERAL FUND	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
Business and Grant Administration ⁽¹⁾	-	-	9.25
Business and Support Services ⁽¹⁾	-	-	8.00
Citizens Assistance ⁽¹⁾	4.00	4.00	-
City Attorney	323.11	326.11	335.22
City Auditor and Comptroller	98.82	98.82	107.00
City Clerk	46.00	45.00	45.00
City Council District 1	9.00	9.00	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	9.00	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	2.00	-
City Treasurer	105.85	100.37	102.95
Citywide Program Expenditures ⁽¹⁾	12.00	11.00	-
Community and Economic Development	57.02	26.12	48.40
Community and Legislative Services ⁽¹⁾	-	-	23.00
Council Administration	7.00	7.00	19.00
Customer Services ⁽¹⁾	-	-	19.00
Engineering and Capital Projects	272.58	255.18	293.22
Environmental Services	144.08	132.57	134.75
Equal Opportunity Contracting	24.50	22.50	25.00
Ethics Commission	3.75	4.75	8.00
Family Justice Center	-	5.00	5.00
Financial Management ⁽²⁾	45.38	43.59	34.00
General Services ⁽³⁾	234.53	221.53	557.74
Governmental Relations ⁽¹⁾	3.00	3.00	-
Human Resources ⁽¹⁾	10.17	9.19	37.50
Library	408.53	397.42	417.36
Mayor ⁽¹⁾	29.00	25.00	2.00
Neighborhood Code Compliance	62.02	57.12	73.00
Office of Chief Operating Officer ⁽¹⁾	-	-	17.50
Office of Ethics and Integrity ⁽¹⁾	-	-	7.00
Office of Homeland Security	1.60	1.60	11.40
Park and Recreation	878.89	828.25	851.10
Personnel	57.88	55.88	65.38
Planning	66.60	55.68	60.25
Police	2,746.06	2,712.00	2,818.00
Public and Media Affairs ⁽¹⁾	1.02	1.00	-
Public Safety (Emergency Medical Services) ⁽¹⁾	-	-	2.00
Public Works ⁽¹⁾	-	-	1.00
Purchasing ⁽²⁾	-	-	22.00
Purchasing and Contracting ⁽¹⁾	-	-	16.00
Real Estate Assets	43.14	38.08	39.00
San Diego Fire-Rescue	1,161.35	1,171.23	1,191.26
Special Projects	7.08	7.02	6.00
Stormwater Pollution Prevention	20.35	18.35	25.34
TOTAL GENERAL FUND	<u>6,955.31</u>	<u>6,765.36</u>	<u>7,517.62</u>

⁽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.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE II
SUMMARY OF POSITIONS BY DEPARTMENT**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
SPECIAL REVENUE FUNDS			
Centre City Maintenance Coordination ⁽¹⁾	5.39	5.39	-
City Redevelopment Administration ⁽²⁾	-	22.70	27.80
Community Development Block Grant	13.50	13.50	13.50
Energy Conservation Program	6.85	6.85	10.00
Facilities Financing	15.02	15.06	17.00
Fire/Emergency Medical Service Transport Program	110.60	87.90	87.90
Office of the CIO	72.91	66.88	77.38
Library Grant Funds	20.80	8.60	8.60
Los Peñasquitos Canyon Preserve	2.00	2.00	2.00
Municipal Parking Garage	-	-	3.50
Optimization Program	6.66	-	-
PETCO Park	1.00	1.00	1.00
QUALCOMM Stadium	21.33	20.97	21.75
Solid Waste Local Enforcement Agency	5.00	5.00	6.00
Special Districts Administration	7.15	7.09	6.05
Special Promotional Programs	7.50	6.77	7.00
Street Division Operating ⁽³⁾	314.49	306.57	-
Undergrounding Utilities District	9.15	9.15	12.30
TOTAL SPECIAL REVENUE FUNDS	619.35	585.43	301.78
ENTERPRISE FUNDS			
Airports	22.00	18.50	19.50
Development Services ⁽¹⁾	532.03	507.39	576.00
Golf Course	92.00	92.00	96.00
Recycling	152.74	150.11	146.20
Refuse Disposal	200.63	190.25	206.13
Sewer	1,045.36	1,055.18	1,051.74
Water	857.87	889.39	914.06
TOTAL ENTERPRISE FUNDS	2,902.63	2,902.82	3,009.63
INTERNAL SERVICE FUNDS			
Central Stores	29.01	29.42	22.00
Diversity ⁽¹⁾	4.00	4.00	-
Engineering and Capital Projects - Water/Wastewater	217.78	203.78	205.48
Equipment Division	171.03	171.03	179.50
Publishing Services	35.51	35.01	35.00
Risk Management ⁽¹⁾	77.77	78.17	58.25
Special Training ⁽¹⁾	9.00	9.00	-
TOTAL INTERNAL SERVICE FUNDS	544.10	530.41	500.23
OTHER FUNDS			
City Employees' Retirement System	50.00	50.00	62.00
TOTAL OTHER FUNDS	50.00	50.00	62.00
TOTAL BUDGETED POSITIONS ⁽⁴⁾	11,071.39	10,834.02	11,391.26

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

⁽⁴⁾ Total Budgeted Positions exclude Maintenance Assessment Districts positions.

CITY EMPLOYEES PER 1,000 POPULATION					
FISCAL YEAR	NUMBER OF BUDGETED EMPLOYEES⁽¹⁾		CITY POPULATION	EMPLOYEES PER 1,000 POPULATION⁽¹⁾	
	<i>General Fund</i>	<i>Total City</i>		<i>General Fund</i>	<i>Total City</i>
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⁾	5.51	8.53
2002	7,100	11,000	1,251,700 ⁽³⁾	5.67	8.79
2003	7,172	11,236	1,281,400 ⁽³⁾	5.62	8.82
2004	7,043	11,269	1,294,000 ⁽³⁾	5.45	8.72
2005	6,955	11,096	1,300,343 ⁽⁵⁾	5.35	8.53
2006	6,748	10,816	1,311,162 ⁽⁵⁾	5.15	8.25
2007	7,518	11,416	1,324,500 ⁽⁵⁾	5.68	8.62

⁽¹⁾ Fiscal Years 1980 and 1990 include both regular and grant-funded employees. See Schedule II for a breakdown by funding category.

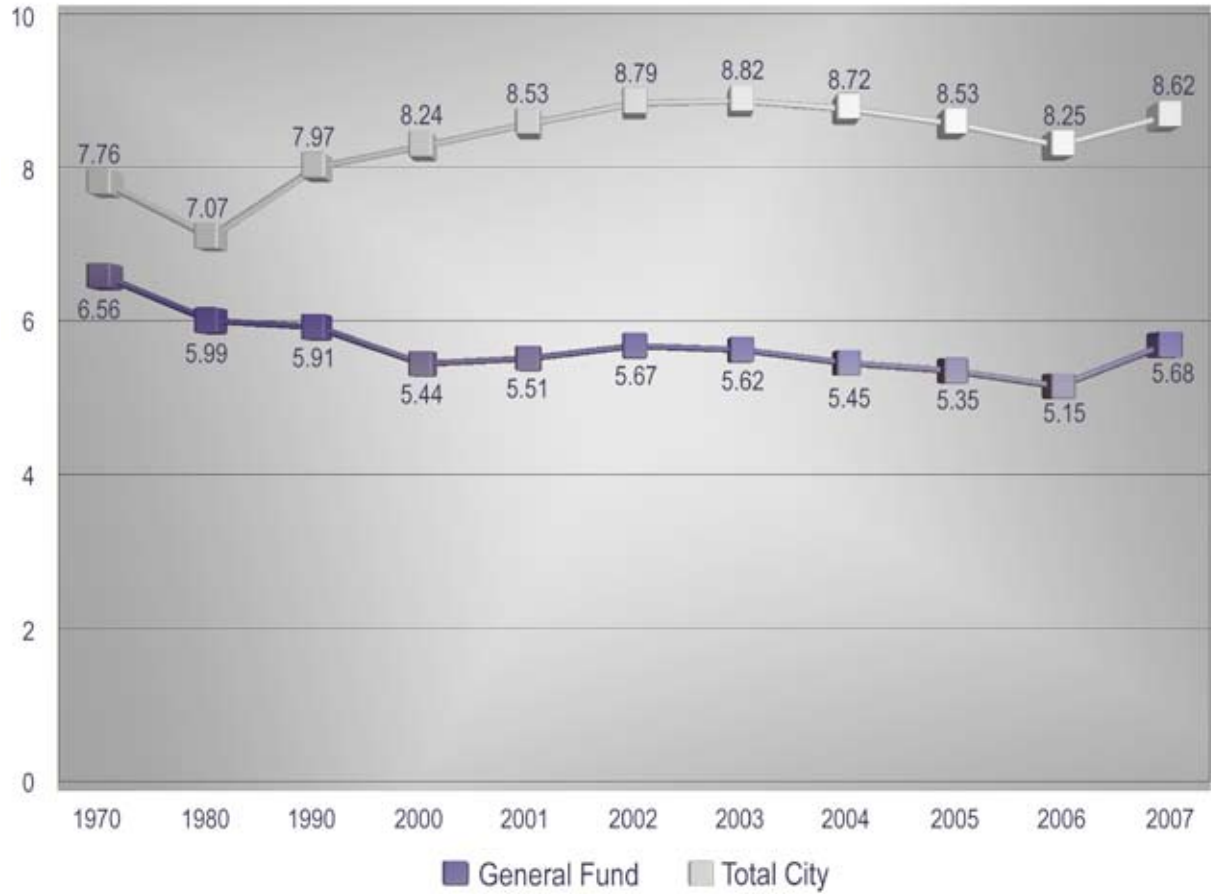
⁽²⁾ Census counts for April 1 of that year, as reported by the U.S. Department of Commerce, Federal Bureau of the Census.

⁽³⁾ The estimates reflect the most current figures available from the State Department of Finance, Demographic Research Unit, and are subject to revision.

⁽⁴⁾ Number revised due to internal restructuring.

⁽⁵⁾ The City population figure reflects the projection as of January 1, 2007 prepared by the City of San Diego, Planning Department, Urban Analysis section and is 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.

CITY EMPLOYEES PER 1,000 POPULATION



Figures are projected as of January 1st for each year.
 Source: City of San Diego Planning Department Urban Analysis

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
GENERAL FUND			
CARRYOVER FROM PRIOR YEAR ⁽¹⁾	\$ 11,600,000	\$ 9,930,966	\$ -
PROPERTY TAX REVENUE ⁽²⁾	\$ 269,553,640	\$ 290,444,405	\$ 344,196,284
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax ⁽³⁾	\$ 135,780,787	\$ 144,142,130	\$ 234,876,334
Safety Sales Tax ⁽³⁾	3,932,596	6,087,926	8,193,840
Property Transfer Tax	10,573,253	14,906,437	14,872,876
Transient Occupancy Tax	62,781,514	67,337,368	72,862,596
Subtotal Other Local Taxes	\$ 213,068,150	\$ 232,473,861	\$ 330,805,646
LICENSES AND PERMITS			
General Business Taxes	\$ 12,935,000	\$ 13,734,000	\$ 14,042,000
Other Regulatory Licenses	379,500	876,122	876,122
Bicycle Licenses	16,250	16,250	16,250
Street and Curb Permits	64,080	125,500	125,500
Other Licenses and Permits	6,650,545	7,033,444	8,775,292
Parking Meter Revenue	6,636,815	6,868,315	6,868,315
Subtotal Licenses and Permits	\$ 26,682,190	\$ 28,653,631	\$ 30,703,479
FINES, FORFEITURES, AND PENALTIES			
California Vehicle Code Violations	\$ 7,344,809	\$ 7,344,809	\$ 7,493,928
Other California and Municipal Violations	596,642	596,642	596,400
City Parking Violations	17,171,472	17,171,472	19,453,901
Litigation Awards and Cost Recovery	6,890,941	7,247,000	7,382,000
Subtotal Fines, Forfeitures, and Penalties	\$ 32,003,864	\$ 32,359,923	\$ 34,926,229
REVENUE FROM MONEY AND PROPERTY			
Interest Earnings	\$ 1,200,223	\$ 1,200,223	\$ 1,000,000
Franchises	56,782,641	63,489,876	64,783,012
Balboa Park Rents and Concessions	969,000	578,100	568,800
Mission Bay Park Rents and Concessions	23,181,000	22,950,355	24,463,379
Other Parks and Recreation Facilities Rents and Concessions	2,012,775	2,091,485	302,810
Centre City Rents	1,571,000	2,035,631	450,151
Other Rents and Concessions	6,611,419	6,508,457	6,877,375
Subtotal Revenue from Money and Property	\$ 92,328,058	\$ 98,854,127	\$ 98,445,527
REVENUE FROM OTHER AGENCIES			
Motor Vehicle License Fees	\$ 9,865,939	\$ 9,516,832	\$ 9,255,341
Other State Grants and Allocations	9,161,533	7,296,533	7,296,533
Federal Grants	487,317	508,587	3,154,174
Revenue from Other Sources ⁽¹⁾	1,193,094	1,227,170	10,318,883
Unified Port District Reimbursement	833,765	833,765	833,765
Subtotal Revenue from Other Agencies	\$ 21,541,648	\$ 19,382,887	\$ 30,858,696

⁽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 employees pick-up savings and budgeted in Revenue from Other Sources category.

⁽²⁾ The Fiscal Year 2007 Property Tax budget includes a \$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.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
CHARGES FOR CURRENT SERVICES			
Library Revenue	\$ 1,836,460	\$ 1,345,000	\$ 1,644,779
Golf Course Revenue	265,000	255,902	253,270
Swimming Pool Revenue	1,806,715	1,864,758	1,633,621
Miscellaneous Recreation Revenue	3,233,305	3,087,904	2,772,547
Cemetery Revenue	804,600	904,600	910,745
Repair and Damage Recoveries	60,000	30,000	255,000
Election Fees	4,500	8,100	18,625
Planning and Miscellaneous Filing Fees	193,880	193,880	226,880
Police Services	3,042,000	3,232,597	3,754,307
Emergency Medical Services	152,500	170,333	131,109
Fire Services	7,770,736	3,947,292	8,826,886
Engineering Services	5,934,213	5,378,339	5,970,315
Redevelopment Services	1,800,694	-	-
Services to Unified Port District	3,000,000	3,250,000	3,578,000
Parking Citation Processing	145,000	145,000	145,000
Other Services	3,809,979	3,703,643	5,910,853
Services to Transient Occupancy Tax Fund	611,086	519,204	520,684
Engineering Services to Other City Funds	12,574,080	12,319,945	14,586,042
Street Division Services to Other Funds	-	-	1,169,000
Facilities Maintenance Services to Other City Funds	3,674,577	3,674,577	4,181,816
Community Services to Other City Funds	272,950	281,139	281,139
General Government and Financial Services to Other City Funds	25,183,071	22,496,573	22,794,273
Real Estate Assets Services to Other City Funds	1,137,380	730,000	765,000
Miscellaneous Services to Other City Funds	5,289,800	4,878,678	7,974,626
Subtotal Charges for Current Services	\$ 82,602,526	\$ 72,417,464	\$ 88,304,517
TRANSFERS FROM OTHER FUNDS			
Transient Occupancy Tax Fund	\$ 32,841,197	\$ 39,110,036	\$ -
Engineering Services to Other City Funds	7,093,379	7,070,365	7,094,681
Street Maintenance Services to Other City Funds	5,042,385	4,988,967	15,742,547
General Government and Financial Services to Other City Funds	247,850	2,435,457	2,991,568
Miscellaneous Services to Other City Funds	1,677,537	1,833,781	1,664,458
Environmental Growth Fund	2,191,932	8,791,932	8,791,932
Other Transfers and Contributions	18,079,765	15,355,443	25,871,106
Subtotal Transfers from Other Funds	\$ 67,174,045	\$ 79,585,981	\$ 62,156,292
OTHER REVENUE			
Sale of Personal Property	\$ 186,868	\$ 135,000	\$ 136,000
Miscellaneous Revenue	692,000	681,667	670,428
Subtotal Other Revenue	\$ 878,868	\$ 816,667	\$ 806,428
TOTAL NON-PROPERTY TAX REVENUE	\$ 536,279,349	\$ 564,544,541	\$ 677,006,814
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 817,432,989	\$ 864,919,912	\$ 1,021,203,098

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
DEBT SERVICE AND TAX FUNDS			
BALANCES FROM PRIOR YEAR	\$ 5,644,635	\$ 2,375,832	\$ 2,388,014
PROPERTY TAX REVENUE			
Bond Interest and Redemption	\$ 2,143,541	\$ 2,095,449	\$ 2,019,589
Zoological Exhibits	5,843,760	6,522,188	7,676,765
Total Property Tax Revenue	\$ 7,987,301	\$ 8,617,637	\$ 9,696,354
NON-PROPERTY TAX REVENUE			
Tax Anticipation Notes	\$ 1,614,405	\$ 2,137,500	\$ 2,137,500
Total Non-Property Tax Revenue	\$ 1,614,405	\$ 2,137,500	\$ 2,137,500
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (2,109,369)	\$ (2,029,767)	\$ (2,085,168)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE			
	\$ 13,136,972	\$ 11,101,202	\$ 12,136,700
SPECIAL REVENUE FUNDS			
BALANCES FROM PRIOR YEAR	\$ 86,155,985	\$ 50,966,112	\$ 53,525,447
NON-PROPERTY TAX REVENUE			
OTHER LOCAL TAXES			
Sales Tax ⁽¹⁾	\$ 64,098,658	\$ 69,713,606	\$ -
Safety Sales Tax ⁽¹⁾	2,796,600	1,646,408	-
Transient Occupancy Tax	57,074,104	61,215,789	66,238,724
Facilities Benefits Assessments	1,625,010	1,627,762	1,843,912
Subtotal Other Local Taxes	\$ 125,594,372	\$ 134,203,565	\$ 68,082,636
REVENUE FROM MONEY AND PROPERTY			
QUALCOMM Stadium	\$ 9,938,737	\$ 6,279,000	\$ 6,752,850
Midway and Sports Arena Leases	3,223,545	3,320,251	3,419,859
Franchises	50,015,590	54,614,671	53,454,724
Interest Earnings	1,187,818	1,396,861	1,455,488
Miscellaneous	397,781	506,000	2,339,030
Subtotal Revenue from Money and Property	\$ 64,763,471	\$ 66,116,783	\$ 67,421,951
REVENUE FROM OTHER AGENCIES			
Gas Tax	\$ 23,532,052	\$ 23,538,467	\$ 23,773,651
TransNet Funds	29,341,467	30,782,249	32,013,539
Storm Drain Fees	6,046,746	6,046,746	6,046,746
Miscellaneous	714,496	328,959	306,803
Federal Seized Assets	800,000	800,000	800,000
Library Grant	565,103	514,346	769,145
CDBG Federal Grant	1,326,000	1,326,000	1,326,000
AB 2928 - Transportation Relief	-	-	5,000,000
Other Agencies ⁽²⁾	4,695,100	6,770,321	11,156,500
Subtotal Revenue from Other Agencies	\$ 67,020,964	\$ 70,107,088	\$ 81,192,384

⁽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 2006 the City Redevelopment Administration was added to the Special Revenue Funds.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
TRANSFERS FROM OTHER FUNDS			
Transfers from Transient Occupancy Tax Fund	\$ 33,528,420	\$ 36,521,455	\$ 42,759,521
Transfers Miscellaneous	9,073,852	8,480,257	12,795,682
Transfers from Landscape Maintenance Districts	483,469	488,971	532,251
Transfers from General Fund ⁽¹⁾	1,400,913	1,626,073	19,316,610
Transfers from Gas Tax Fund ⁽²⁾	18,994,953	18,338,562	-
Transfers from TransNet Fund ⁽²⁾	10,877,297	12,728,673	126,263
Transfers from Water and Sewer Funds	3,300,795	816,996	1,127,891
Subtotal Transfers from Other Funds	\$ 77,659,699	\$ 79,000,987	\$ 76,658,218
OTHER REVENUE			
Unlicensed Driver Vehicle Impound Fee	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Facility Fees	246,465	246,465	846,465
Tonnage Fees	317,200	317,200	317,200
Paramedic Limited Liability Company Fees	9,091,052	6,115,709	6,115,709
Bond Proceeds	19,622,151	28,388,825	7,115,000
Miscellaneous	4,171,690	3,054,256	2,192,101
Subtotal Other Revenue	\$ 34,613,558	\$ 39,287,455	\$ 17,751,475
TOTAL NON-PROPERTY TAX REVENUE	\$ 369,652,064	\$ 388,715,878	\$ 311,106,664
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (156,577,090)	\$ (131,524,653)	\$ (121,701,606)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 299,230,959	\$ 308,157,337	\$ 242,930,505
ENTERPRISE FUNDS			
AIRPORTS FUND			
BALANCE FROM PRIOR YEAR	\$ 8,413,300	\$ 6,431,788	\$ 7,402,127
REVENUE			
CIP Grants	\$ -	\$ 1,710,000	\$ -
Interest	300,000	300,000	150,000
Leases - Aviation/Non-Aviation	2,975,845	3,050,249	3,055,129
Leases to Other City Departments	295,169	310,968	310,968
Airport Fees	469,262	483,741	555,140
Miscellaneous Revenue	20,000	19,900	29,958
Revenue For Future Obligations/CIP	(9,621,866)	(9,582,132)	(8,363,290)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 2,851,710	\$ 2,724,514	\$ 3,140,032

⁽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.

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
DEVELOPMENT SERVICES FUND			
BALANCE FROM PRIOR YEAR	\$ 6,790,206	\$ 10,439,224	\$ 5,942,946
REVENUE			
Building Permits/Plan Check Fees	\$ 12,456,070	\$ 11,873,889	\$ 12,148,542
Structural, Electrical, Mechanical and Combination Permits	14,504,723	13,471,142	14,742,066
Engineering and Development Fees	344,460	904,156	989,451
Interest	530,000	427,249	1,079,421
Other Fees and Revenue	1,581,515	7,949,490	7,583,040
Zoning and Sign Permit Revenue	598,324	571,662	609,766
Development and Environmental Planning	5,207,648	5,796,491	3,277,188
Fire Plan Check and Inspection	1,974,271	4,237,867	4,310,442
TransNet	548,550	493,695	463,695
Water/Sewer Reimbursement	2,653,390	332,117	378,539
Subdivision Permits	19,586,990	17,748,654	16,958,007
Revenue for Future Obligations	(7,538,746)	(11,858,763)	(7,153,739)
TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE	\$ 59,237,401	\$ 62,386,873	\$ 61,329,364
GOLF COURSE FUND			
BALANCE FROM PRIOR YEAR	\$ 10,402,511	\$ 12,750,215	\$ 15,357,316
REVENUE			
Golf Fees	\$ 10,059,929	\$ 10,200,000	\$ 10,200,000
Rents and Concessions	1,464,045	1,617,000	1,792,000
Interest	215,900	175,000	175,000
Revenue Reserved for Transfer - CIP	(3,200,000)	(3,700,000)	-
Revenue For Future Obligations	(8,616,133)	(9,966,579)	(15,834,292)
TOTAL GOLF COURSE FUND BALANCE AND REVENUE	\$ 10,326,252	\$ 11,075,636	\$ 11,690,024
RECYCLING FUND			
BALANCE FROM PRIOR YEAR	\$ 8,182,796	\$ 6,469,941	\$ 4,932,823
REVENUE			
Recycling Fees	\$ 11,380,000	\$ 11,480,000	\$ 11,480,000
Interest Revenue	400,000	140,000	140,000
SB 332 Revenue	800,000	800,000	800,000
Transfer of Navy and Other Exempt Tonnage Subsidy	860,000	1,040,000	1,040,000
Facility Franchise Fee Apportionment	1,700,000	2,000,000	2,500,000
Curbside Recycling Revenue	2,100,000	2,400,000	2,850,000
State Grants	487,000	387,000	480,503
Other Revenue	153,400	165,400	221,000
Revenue for Future Obligations	(2,774,511)	(974,881)	8,451
TOTAL RECYCLING FUND BALANCE AND REVENUE	\$ 23,288,685	\$ 23,907,460	\$ 24,452,777

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
REFUSE DISPOSAL FUND			
BALANCE FROM PRIOR YEAR	\$ 16,199,934	\$ 15,195,243	\$ 14,185,886
REVENUE			
Interest	\$ 1,550,000	\$ 1,025,000	\$ 1,235,000
Green Fees	1,640,000	1,640,000	1,640,000
General Fund Loan Repayment for Operations Station	960,124	1,845,196	1,845,196
Miscellaneous Revenue	1,335,311	1,258,716	1,608,453
Disposal Fees	29,660,000	29,770,000	30,975,000
Revenue Reserved for Transfer - CIP	(5,150,000)	(5,067,000)	(6,457,000)
Revenue for Future Obligations	(12,238,862)	(11,061,553)	(8,565,655)
TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE	\$ 33,956,507	\$ 34,605,602	\$ 36,466,880
SEWER FUND			
BALANCE FROM PRIOR YEAR	\$ 163,301,398	\$ 173,451,638	\$ 140,185,928
REVENUE			
Bond Proceeds	\$ 313,627,118	\$ -	\$ -
Contributions in Aid	5,482,698	-	5,089,566
Grant Receipts	605,718	100,000	-
Capacity Charges	17,000,000	12,000,000	12,000,000
State Revolving Fund Proceeds	20,980,158	-	-
Sewer Service Charges	224,000,000	239,347,319	242,548,300
New Sewer Service Connections	200,000	200,000	200,000
Sewage Treatment Plant Services	63,104,427	64,464,863	65,111,027
Services Rendered to Others	6,872,066	7,188,634	7,345,168
Other Revenue	261,497	241,533	210,133
Interest	5,000,000	5,000,000	5,000,000
Cogeneration Electric Power Sales	1,101,870	1,075,896	1,060,322
Revenue Reserved for Transfer - CIP	(308,595,214)	(36,645,866)	(39,504,832)
Revenue Reserved for Future Obligations	(172,746,359)	(79,611,154)	(64,814,872)
TOTAL SEWER FUND BALANCE AND REVENUE	\$ 340,195,377	\$ 386,812,863	\$ 374,430,740

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE III
ANALYSIS OF FINANCING DOLLARS**

	FY 2005 ADOPTED BUDGET	FY 2006 ADOPTED BUDGET	FY 2007 ADOPTED BUDGET
WATER FUND			
BALANCE FROM PRIOR YEAR	\$ 176,185,695	\$ 162,751,571	\$ 62,710,708
REVENUE			
Bond Proceeds	\$ 66,074,570	\$ -	\$ 37,307,762
Capacity Charges	16,916,000	16,574,000	12,457,000
Contributions in Aid	175,000	675,000	75,000
Grant Receipts	4,372,495	5,782,828	4,110,000
Change in Anticipated Contributions	-	-	(272,788)
Reimbursement from Capital Outlay Fund	114,700	3,157,700	100,000
Water Sales	243,698,739	261,391,273	277,875,129
Reclaimed Water	3,279,000	3,513,700	4,012,261
Land and Building Rentals	3,871,032	4,121,333	4,252,382
New Water Services	2,100,000	2,100,000	2,402,400
Sale of Discarded Materials and Facilities	14,000	14,000	14,000
Interest	4,532,000	2,532,000	3,032,000
Damages Recovered	290,200	290,200	290,200
Services Rendered to Others	7,723,195	10,170,391	10,302,589
Service Charges	509,000	600,000	1,375,000
Other Revenue	379,685	322,615	379,883
Lakes Recreation	1,402,600	1,454,300	1,839,800
Revenue Reserved for Transfer - CIP	(57,563,517)	(11,440,376)	(53,296,803)
Revenue Reserved for Future Obligations	(173,021,977)	(152,907,002)	(40,663,700)
TOTAL WATER FUND BALANCE AND REVENUE	\$ 301,052,417	\$ 311,103,533	\$ 328,302,823
TOTAL ENTERPRISE FUND BALANCES AND REVENUE	\$ 770,908,349	\$ 832,616,481	\$ 839,812,640
TOTAL OPERATING BUDGET	\$ 1,900,709,269	\$ 2,016,794,932	\$ 2,116,082,943

■ BUDGET 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	\$ 344,196,284	\$ 330,805,646	\$ 30,703,479	\$ 34,926,229	\$ 98,445,527
Debt Service and Tax Funds					
Bond Interest and Redemption	\$ 1,995,994	\$ -	\$ -	\$ -	\$ 23,595
Tax Anticipation Notes	-	-	-	-	2,137,500
Zoological Exhibits	7,676,765	-	-	-	-
TOTAL	\$ 9,672,759	\$ -	\$ -	\$ -	\$ 2,161,095
Special Revenue Funds					
AB 2928 - Transportation Relief	\$ -	\$ -	\$ -	\$ -	\$ -
City Redevelopment Administration	-	-	-	-	-
Community Development Block Grant (CDBG)	-	-	-	-	-
Convention Center Complex	-	-	-	-	106,950
Energy Conservation Program	-	-	-	-	-
Environmental Growth - 1/3	-	-	-	-	3,868,801
Environmental Growth - 2/3	-	-	-	-	7,684,103
Facilities Financing	-	-	1,845,412	-	13,000
Fire/Emergency Medical Services Transport Program	-	-	-	-	-
Fire and Lifeguard Facilities Fund	-	-	-	-	-
Gas Tax	-	-	-	-	344,036
Library Grant Funds	-	-	-	-	-
Los Peñasquitos Canyon Preserve	-	-	-	-	6,000
Mission Bay Improvements Fund	-	-	-	-	-
Municipal Parking Garages	-	-	-	-	943,030
New Convention Facility	-	-	-	-	-
Office of the CIO	-	-	-	-	-
PETCO Park	-	-	-	-	1,211,734
Police Decentralization	-	-	-	-	-
Public Art	-	-	-	-	-
QUALCOMM Stadium	-	-	-	-	10,167,409
Regional Park Improvements Fund	-	-	-	-	-
Seized and Forfeited Assets	-	-	-	-	-
Solid Waste Local Enforcement Agency	-	-	563,665	-	8,500
Special Districts Administration	-	-	-	-	-
Special Promotional Programs	-	66,238,724	-	-	-
Storm Drain	-	-	-	-	-
TransNet	-	32,013,539	-	-	-
Trolley Extension Reserve	-	-	-	-	-
Undergrounding Utility District	-	-	-	-	42,258,323
Unlicensed Driver Vehicle Impound	-	-	-	1,165,000	35,000
TOTAL	\$ -	\$ 98,252,263	\$ 2,409,077	\$ 1,165,000	\$ 66,646,886
Enterprise Funds					
Airports	\$ -	\$ -	\$ -	\$ -	\$ 3,536,097
Development Services	-	-	38,605,472	2,867	1,079,421
Golf Course	-	-	-	-	1,352,000
Recycling	-	-	-	-	236,000
Refuse Disposal	-	-	-	35,000	1,235,000
Sewer	-	-	-	-	5,100,533
Water	-	-	1,000	-	7,284,382
TOTAL	\$ -	\$ -	\$ 38,606,472	\$ 37,867	\$ 19,823,433
Capital Project Funds	\$ -	\$ 32,960,722	\$ -	\$ -	\$ -
Internal Service Funds					
Central Stores	\$ -	\$ -	\$ -	\$ -	\$ -
Balboa Park Improvements Fund	-	-	-	-	-
Engineering and Capital Projects - Water/Wastewater	-	-	-	-	-
Equipment Division	-	-	-	-	-
Publishing Services	-	-	-	-	-
Risk Management	-	-	-	-	-
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
Other Funds					
Open Space Park Facilities	\$ -	\$ -	\$ -	\$ -	\$ 53,500
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 53,500
GROSS TOTAL COMBINED BUDGET REVENUES	\$ 353,869,043	\$ 462,018,631	\$ 71,719,028	\$ 36,129,096	\$ 187,130,441
Percent of Total	14.6%	19.0%	3.0%	1.5%	7.7%

■ BUDGET SUMMARY SCHEDULES ■

**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
\$ 30,858,696	\$ 88,304,517	\$ 806,428	\$ 62,156,292	\$ 1,021,203,098	GENERAL FUND
\$ -	\$ -	\$ -	\$ -	\$ 2,019,589	Debt Service and Tax Funds
-	-	-	-	2,137,500	Bond Interest and Redemption
-	-	-	-	7,676,765	Tax Anticipation Notes
-	-	-	-	-	Zoological Exhibits
\$ -	\$ -	\$ -	\$ -	\$ 11,833,854	TOTAL
\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000	Special Revenue Funds
-	-	-	3,196,637	3,196,637	AB 2928 - Transportation Relief
-	1,326,000	-	-	1,326,000	City Redevelopment Administration
4,500,000	-	-	9,541,886	14,148,836	Community Development Block Grant (CDBG)
-	-	-	2,010,985	2,010,985	Convention Center Complex
-	-	-	-	3,868,801	Energy Conservation Program
-	-	-	-	7,684,103	Environmental Growth - 1/3
-	-	-	-	2,291,978	Environmental Growth - 2/3
-	61,400	500	371,666	2,291,978	Facilities Financing
220,000	1,802,444	6,115,709	-	8,138,153	Fire/Emergency Medical Services Transport Program
-	-	-	1,629,458	1,629,458	Fire and Lifeguard Facilities Fund
23,773,651	-	-	-	24,117,687	Gas Tax
769,145	-	-	-	769,145	Library Grant Funds
-	-	-	170,000	176,000	Los Peñasquitos Canyon Preserve
-	-	-	1,097,595	1,097,595	Mission Bay Improvements Fund
-	-	-	2,244,218	3,187,248	Municipal Parking Garages
-	-	-	4,339,198	4,339,198	New Convention Facility
-	685,267	-	9,517,673	10,202,940	Office of the CIO
-	-	190,000	19,269,265	20,670,999	PETCO Park
-	-	-	9,060,507	9,060,507	Police Decentralization
-	-	-	30,000	30,000	Public Art
-	-	13,600	5,500,000	15,681,009	QUALCOMM Stadium
-	-	-	1,097,595	1,097,595	Regional Park Improvements Fund
800,000	-	1,740,000	-	2,540,000	Seized and Forfeited Assets
-	-	-	273,863	846,028	Solid Waste Local Enforcement Agency
-	532,251	-	380,028	912,279	Special Districts Administration
70,000	-	22,599	4,751,579	71,082,902	Special Promotional Programs
-	6,046,746	-	-	6,046,746	Storm Drain
-	13,000	10,301,000	-	42,327,539	TransNet
-	-	-	4,079,172	4,079,172	Trolley Extension Reserve
-	-	-	88,801	42,347,124	Undergrounding Utility District
-	-	-	-	1,200,000	Unlicensed Driver Vehicle Impound
\$ 35,132,796	\$ 10,467,108	\$ 18,383,408	\$ 78,650,126	\$ 311,106,664	TOTAL
\$ -	\$ 565,098	\$ -	\$ -	\$ 4,101,195	Enterprise Funds
-	21,480,346	113,114	1,258,937	62,540,157	Airports
-	10,640,000	-	175,000	12,167,000	Development Services
1,380,503	15,030,000	2,865,000	-	19,511,503	Golf Course
-	33,171,200	263,000	2,599,449	37,303,649	Recycling
-	322,954,844	5,269,539	5,239,600	338,564,516	Refuse Disposal
4,185,000	302,636,154	37,929,462	7,789,408	359,825,406	Sewer
\$ 5,565,503	\$ 706,477,642	\$ 46,440,115	\$ 17,062,394	\$ 834,013,426	TOTAL
\$ 31,672,860	\$ -	\$ 63,572,059	\$ 446,955	\$ 128,652,596	Capital Project Funds
\$ -	\$ -	\$ 30,000	\$ 19,267,359	\$ 19,297,359	Internal Service Funds
-	-	-	6,948,990	6,948,990	Central Stores
-	-	-	25,429,887	25,429,887	Balboa Park Improvements Fund
-	1,480,000	1,111,500	47,264,516	49,856,016	Engineering and Capital Projects - Water/Wastewater
-	-	-	4,749,298	4,749,298	Equipment Division
-	-	-	12,138,162	12,138,162	Publishing Services
-	-	-	-	-	Risk Management
\$ -	\$ 1,480,000	\$ 1,141,500	\$ 115,798,212	\$ 118,419,712	TOTAL
\$ -	\$ -	\$ -	\$ 438,300	\$ 491,800	Other Funds
\$ -	\$ -	\$ -	\$ 438,300	\$ 491,800	Open Space Park Facilities
\$ 103,229,855	\$ 806,729,267	\$ 130,343,510	\$ 274,552,279	\$ 2,425,721,150	GROSS TOTAL COMBINED BUDGET REVENUES
4.3%	33.3%	5.4%	11.3%	100.0%	Percent of Total

BUDGET 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	\$ -	\$ 1,021,203,098	\$ 1,021,203,098	\$ -
Debt Service and Tax Funds				
Bond Interest and Redemption	\$ 2,370,514	\$ 2,019,589	\$ 4,390,103	\$ -
Tax Anticipation Notes	17,500	2,137,500	2,155,000	-
Zoological Exhibits	-	7,676,765	7,676,765	-
TOTAL	\$ 2,388,014	\$ 11,833,854	\$ 14,221,868	\$ -
Special Revenue Funds				
AB 2928 - Transportation Relief	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -
City Redevelopment Administration	-	3,196,637	3,196,637	-
Community Development Block Grant	146,076	1,326,000	1,472,076	-
Convention Center Complex	7,567,456	14,148,836	21,716,292	-
Energy Conservation Program	678,451	2,010,985	2,689,436	-
Environmental Growth - 1/3	809,058	3,868,801	4,677,859	200,000
Environmental Growth - 2/3	3,178,456	7,684,103	10,862,559	2,500,000
Facilities Financing	282,920	2,291,978	2,574,898	-
Fire/Emergency Medical Services Transport Program	864,550	8,138,153	9,002,703	-
Fire and Lifeguard Facilities	154,531	1,629,458	1,783,989	-
Gas Tax	-	24,117,687	24,117,687	-
Library Grant Funds	130,727	769,145	899,872	-
Los Peñasquitos Canyon Preserve	56,147	176,000	232,147	-
Mission Bay Improvements Fund	-	1,097,595	1,097,595	1,097,595
Municipal Parking Garages	-	3,187,248	3,187,248	-
New Convention Facility	613,223	4,339,198	4,952,421	-
Office of the CIO	1,732,684	10,202,940	11,935,624	-
PETCO Park	9,909,683	20,670,999	30,580,682	-
Police Decentralization	1,249,225	9,060,507	10,309,732	-
Public Art	234,966	30,000	264,966	-
QUALCOMM Stadium	644,004	15,681,009	16,325,013	750,000
Regional Park Improvements Fund	-	1,097,595	1,097,595	1,097,595
Seized and Forfeited Assets	2,501,577	2,540,000	5,041,577	-
Solid Waste Local Enforcement Agency	638,368	846,028	1,484,396	-
Special Districts Administration	-	912,279	912,279	-
Special Promotional Programs	5,515,777	71,082,902	76,598,679	-
Storm Drain	-	6,046,746	6,046,746	-
TransNet	-	42,327,539	42,327,539	26,359,768
Trolley Extension Reserve	2,106,200	4,079,172	6,185,372	-
Undergrounding Utility District	14,189,840	42,347,124	56,536,964	55,000,000
Unlicensed Driver Vehicle Impound	321,528	1,200,000	1,521,528	-
TOTAL	\$ 53,525,447	\$ 311,106,664	\$ 364,632,111	\$ 87,004,958
Enterprise Funds				
Airports	\$ 7,402,127	\$ 4,101,195	\$ 11,503,322	\$ 1,000,000
Development Services	5,942,946	62,540,157	68,483,103	-
Golf Course	15,357,316	12,167,000	27,524,316	-
Recycling	4,932,823	19,511,503	24,444,326	-
Refuse Disposal	14,185,886	37,303,649	51,489,535	6,457,000
Sewer	140,185,928	338,564,516	478,750,444	39,504,832
Water	62,710,708	359,825,406	422,536,114	31,052,107
TOTAL	\$ 250,717,734	\$ 834,013,426	\$ 1,084,731,160	\$ 78,013,939
Capital Project Funds	\$ -	\$ 128,652,596	\$ 128,652,596	\$ 128,652,596
Internal Service Funds				
Central Stores	\$ 1,117,105	\$ 19,297,359	\$ 20,414,464	\$ -
Balboa Park Improvements Fund	3,828,316	6,948,990	10,777,306	-
Engineering and Capital Projects - Water/Wastewater	-	25,429,887	25,429,887	-
Equipment Division	48,572,683	49,856,016	98,428,699	-
Publishing Services	119,022	4,749,298	4,868,320	-
Risk Management	-	12,138,162	12,138,162	-
TOTAL	\$ 53,637,126	\$ 118,419,712	\$ 172,056,838	\$ -
Other Funds				
City Employees' Retirement System	\$ -	\$ -	\$ -	\$ -
Open Space Park Facilities	2,700,836	491,800	3,192,636	-
TOTAL	\$ 2,700,836	\$ 491,800	\$ 3,192,636	\$ -
GROSS TOTAL COMBINED BUDGET	\$ 362,969,157	\$ 2,425,721,150	\$ 2,788,690,307	\$ 293,671,493
Unappropriated Reserve ⁽¹⁾	\$ 45,162,009 ⁽²⁾	\$ 7,200,097 ⁽³⁾	\$ 52,362,106	\$ -

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

⁽²⁾ Projected beginning balance for Fiscal Year 2007.

⁽³⁾ The Fiscal Year 2007 Annual Budget includes a \$ 7.2 million increase to the Unappropriated Reserve.

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

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE V
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCE**

Operating Expense	Total Expense	Expenditure of Prior Year		Estimated Fund Balance as of 6/30/07	Fund Type / Title
		Funds	Reserves		
\$ 1,021,203,098	\$ 1,021,203,098	\$ -	\$ -	\$ -	GENERAL FUND
					Debt Service and Tax Funds
\$ 2,329,935	\$ 2,329,935	\$ -	\$ -	\$ 2,060,168	Bond Interest and Redemption
2,130,000	2,130,000	-	-	25,000	Tax Anticipation Notes
7,676,765	7,676,765	-	-	-	Zoological Exhibits
\$ 12,136,700	\$ 12,136,700	\$ -	\$ -	\$ 2,085,168	TOTAL
					Special Revenue Funds
\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	AB 2928 - Transportation Relief
3,192,002	3,192,002	-	-	4,635	City Redevelopment Administration
1,472,076	1,472,076	-	-	-	Community Development Block Grant
14,148,903	14,148,903	-	6,850,531	716,858	Convention Center Complex
2,010,985	2,010,985	-	678,451	-	Energy Conservation Program
3,953,319	4,153,319	-	300,000	224,540	Environmental Growth - 1/3
7,815,000	10,315,000	-	-	547,559	Environmental Growth - 2/3
2,574,898	2,574,898	-	-	-	Facilities Financing
8,400,188	8,400,188	-	500,000	102,515	Fire/Emergency Medical Services Transport Program
1,703,135	1,703,135	-	-	80,854	Fire and Lifeguard Facilities
24,117,687	24,117,687	-	-	-	Gas Tax
681,048	681,048	-	-	218,824	Library Grant Funds
213,866	213,866	-	-	18,281	Los Peñasquitos Canyon Preserve
-	1,097,595	-	-	-	Mission Bay Improvements Fund
2,817,033	2,817,033	-	-	370,215	Municipal Parking Garages
4,339,198	4,339,198	-	505,490	107,733	New Convention Facility
9,903,308	9,903,308	-	1,750,000	282,316	Office of the CIO
21,195,335	21,195,335	-	7,520,345	1,865,002	PETCO Park
9,110,663	9,110,663	-	-	1,199,069	Police Decentralization
30,000	30,000	-	234,966	-	Public Art
15,243,008	15,993,008	-	-	332,005	QUALCOMM Stadium
-	1,097,595	-	-	-	Regional Park Improvements Fund
3,088,282	3,088,282	-	-	1,953,295	Seized and Forfeited Assets
900,574	900,574	-	250,000	333,822	Solid Waste Local Enforcement Agency
874,126	874,126	-	-	38,153	Special Districts Administration
71,092,554	71,092,554	-	5,506,125	-	Special Promotional Programs
6,046,746	6,046,746	-	-	-	Storm Drain
15,967,771	42,327,539	-	-	-	TransNet
4,113,932	4,113,932	-	-	2,071,440	Trolley Extension Reserve
1,536,964	56,536,964	-	-	-	Undergrounding Utility District
1,387,904	1,387,904	-	-	133,624	Unlicensed Driver Vehicle Impound
\$ 242,930,505	\$ 329,935,463	\$ -	\$ 24,095,908	\$ 10,600,740	TOTAL
					Enterprise Funds
\$ 3,140,032	\$ 4,140,032	\$ -	\$ 3,591,859	\$ 3,771,431	Airports
61,329,364	61,329,364	50,000	2,550,000	4,553,739	Development Services
11,690,024	11,690,024	1,146,941	8,880,814	5,806,537	Golf Course
24,452,777	24,452,777	-	-	(8,451)	Recycling
36,466,880	42,923,880	500,000	8,065,655	-	Refuse Disposal
374,430,740	413,935,572	-	36,399,847	28,415,025	Sewer
328,302,823	359,354,930	-	46,005,710	17,175,474	Water
\$ 839,812,640	\$ 917,826,579	\$ 1,696,941	\$ 105,493,885	\$ 59,713,755	TOTAL
\$ -	\$ 128,652,596	\$ -	\$ -	\$ -	Capital Project Funds
					Internal Service Funds
\$ 18,697,055	\$ 18,697,055	\$ -	\$ -	\$ 1,717,409	Central Stores
6,948,990	6,948,990	-	3,632,093	196,223	Balboa Park Improvements Fund
25,429,887	25,429,887	-	-	-	Engineering and Capital Projects - Water/Wastewater
41,264,881	41,264,881	8,465,069	-	48,698,749	Equipment Division
4,355,101	4,355,101	-	-	513,219	Publishing Services
9,968,285	9,968,285	1,983,020	-	186,857	Risk Management
\$ 106,664,199	\$ 106,664,199	\$ 10,448,089	\$ 3,632,093	\$ 51,312,457	TOTAL
					Other Funds
\$ 39,470,593	\$ 39,470,593	\$ -	\$ -	\$ (39,470,593)	City Employees' Retirement System
438,300	438,300	-	-	2,754,336	Open Space Park Facilities
\$ 39,908,893	\$ 39,908,893	\$ -	\$ -	\$ (36,716,257)	TOTAL
\$ 2,262,656,035 ⁽⁴⁾	\$ 2,556,327,528	\$ 12,145,030	\$ 133,221,886	\$ 86,995,863	GROSS TOTAL COMBINED BUDGET
\$ -	\$ -	\$ -	\$ 52,362,106	\$ -	⁽¹⁾ Unappropriated Reserve

■ BUDGET 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	\$ 495,843,494	\$ 252,902,759	\$ 748,746,253	\$ 201,615,822
Debt Service and Tax Funds				
Bond Interest and Redemption	\$ -	\$ -	\$ -	\$ 2,329,935
Tax Anticipation Notes	-	-	-	2,130,000
Zoological Exhibits	-	-	-	7,676,765
TOTAL	\$ -	\$ -	\$ -	\$ 12,136,700
Special Revenue Funds				
AB 2928 - Transportation Relief	\$ -	\$ -	\$ -	\$ 5,000,000
City Redevelopment Administration	1,950,364	922,809	2,873,173	248,852
Community Development Block Grant	840,424	428,734	1,269,158	202,756
Convention Center Complex	-	-	-	14,148,903
Energy Conservation Program	679,688	318,622	998,310	594,189
Environmental Growth - 1/3	-	-	-	2,886,872
Environmental Growth - 2/3	-	-	-	10,315,000
Facilities Financing	1,134,276	528,117	1,662,393	806,001
Fire/Emergency Medical Services Transport Program	5,018,036	2,546,333	7,564,369	556,298
Fire and Lifeguard Facilities Fund	-	-	-	1,703,135
Gas Tax	-	-	-	24,117,687
Library Grant Funds	394,494	208,776	603,270	77,675
Los Peñasquitos Canyon Preserve	104,861	55,504	160,365	52,598
Mission Bay Improvements Fund	-	-	-	1,097,595
Municipal Parking Garages	192,820	96,559	289,379	2,300,593
New Convention Facility	50,000	-	50,000	4,289,198
Office of the CIO	5,484,099	2,576,717	8,060,816	1,369,982
PETCO Park	111,600	49,255	160,855	21,029,639
Police Decentralization	-	-	-	9,110,448
Public Art	-	-	-	27,000
QUALCOMM Stadium	2,292,087	650,880	2,942,967	11,549,996
Regional Park Improvements Fund	-	-	-	1,097,595
Seized and Forfeited Assets	-	-	-	1,250,038
Solid Waste Local Enforcement Agency	396,654	183,470	580,124	293,811
Special Districts Administration	431,096	199,518	630,614	183,112
Special Promotional Programs	468,298	226,757	695,055	70,337,147
Storm Drain	-	-	-	6,046,746
TransNet	-	-	-	42,327,539
Trolley Extension Reserve	-	-	-	4,113,932
Undergrounding Utility District	689,772	313,156	1,002,928	55,442,229
Unlicensed Driver Vehicle Impound	797,904	-	797,904	430,000
TOTAL	\$ 21,036,473	\$ 9,305,207	\$ 30,341,680	\$ 293,006,566
Enterprise Funds				
Airports	\$ 906,345	\$ 474,870	\$ 1,381,215	\$ 2,456,458
Development Services	34,271,253	16,091,048	50,362,301	6,350,575
Golf Course	3,956,656	2,206,198	6,162,854	4,061,744
Recycling	7,815,360	4,165,987	11,981,347	10,200,449
Refuse Disposal	10,167,726	5,216,438	15,384,164	23,351,693
Sewer	63,231,152	29,997,715	93,228,867	285,116,655
Water	50,372,788	23,824,420	74,197,208	263,788,792
TOTAL	\$ 170,721,280	\$ 81,976,676	\$ 252,697,956	\$ 595,326,366
Capital Project Funds	\$ -	\$ -	\$ -	\$ 128,652,596
Internal Service Funds				
Central Stores	\$ 837,732	\$ 491,777	\$ 1,329,509	\$ 17,130,735
Balboa Park Improvements Fund	-	-	-	6,948,990
Engineering and Capital Projects - Water/Wastewater	11,408,524	5,072,519	16,481,043	4,396,176
Equipment Division	8,836,600	4,650,795	13,487,395	6,658,633
Publishing Services	1,217,715	729,684	1,947,399	2,232,068
Risk Management	3,316,041	1,656,657	4,972,698	4,192,845
TOTAL	\$ 25,616,612	\$ 12,601,432	\$ 38,218,044	\$ 41,559,447
Other Service Funds				
City Employees' Retirement System	\$ 4,410,146	\$ 2,018,312	\$ 6,428,458	\$ 31,694,985
Open Space Park Facilities	-	-	-	438,300
TOTAL	\$ 4,410,146	\$ 2,018,312	\$ 6,428,458	\$ 32,133,285
GROSS TOTAL COMBINED BUDGET EXPENDITURES	\$ 717,628,005	\$ 358,804,386	\$ 1,076,432,391	\$ 1,304,430,782
Percent of Total	28.1%	14.0%	42.1%	51.0%

■ BUDGET SUMMARY SCHEDULES ■

**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
\$ 30,573,541	\$ 25,695,465	\$ 14,572,017	\$ 272,456,845	\$ 1,021,203,098	GENERAL FUND
					Debt Service and Tax Funds
\$ -	\$ -	\$ -	\$ 2,329,935	\$ 2,329,935	Bond Interest and Redemption
-	-	-	2,130,000	2,130,000	Tax Anticipation Notes
-	-	-	7,676,765	7,676,765	Zoological Exhibits
\$ -	\$ -	\$ -	\$ 12,136,700	\$ 12,136,700	TOTAL
					Special Revenue Funds
\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	AB 2928 - Transportation Relief
53,869	15,830	278	318,829	3,192,002	City Redevelopment Administration
162	-	-	202,918	1,472,076	Community Development Block Grant
-	-	-	14,148,903	14,148,903	Convention Center Complex
370,746	17,362	30,378	1,012,675	2,010,985	Energy Conservation Program
624	1,265,823	-	4,153,319	4,153,319	Environmental Growth - 1/3
-	-	-	10,315,000	10,315,000	Environmental Growth - 2/3
95,353	8,375	2,776	912,505	2,574,898	Facilities Financing
44,988	17,329	217,204	835,819	8,400,188	Fire/Emergency Medical Services Transport Program
-	-	-	1,703,135	1,703,135	Fire and Lifeguard Facilities Fund
-	-	-	24,117,687	24,117,687	Gas Tax
103	-	-	77,778	681,048	Library Grant Funds
112	791	-	53,501	213,866	Los Peñasquitos Canyon Preserve
-	-	-	1,097,595	1,097,595	Mission Bay Improvements Fund
8,278	183,783	35,000	2,527,654	2,817,033	Municipal Parking Garages
-	-	-	4,289,198	4,339,198	New Convention Facility
195,212	172,702	104,596	1,842,492	9,903,308	Information Technology and Communications
92	4,749	-	21,034,480	21,195,335	PETCO Park
-	215	-	9,110,663	9,110,663	Police Decentralization
3,000	-	-	30,000	30,000	Public Art
80,181	1,353,164	66,700	13,050,041	15,993,008	QUALCOMM Stadium
-	-	-	1,097,595	1,097,595	Regional Park Improvements Fund
-	14,944	1,823,300	3,088,282	3,088,282	Seized and Forfeited Assets
22,971	3,668	-	320,450	900,574	Solid Waste Local Enforcement Agency
54,549	3,846	2,005	243,512	874,126	Special Districts Administration
51,230	8,122	1,000	70,397,499	71,092,554	Special Promotional Programs
-	-	-	6,046,746	6,046,746	Storm Drain
-	-	-	42,327,539	42,327,539	TransNet
-	-	-	4,113,932	4,113,932	Trolley Extension Reserve
51,299	4,302	36,206	55,534,036	56,536,964	Undergrounding Utility District
-	-	160,000	590,000	1,387,904	Unlicensed Driver Vehicle Impound
\$ 1,032,769	\$ 3,075,005	\$ 2,479,443	\$ 299,593,783	\$ 329,935,463	TOTAL
					Enterprise Funds
\$ 83,673	\$ 200,827	\$ 17,859	\$ 2,758,817	\$ 4,140,032	Airports
3,358,177	861,168	397,143	10,967,063	61,329,364	Development Services
80,227	992,549	392,650	5,527,170	11,690,024	Golf Course
1,017,816	86,584	1,166,581	12,471,430	24,452,777	Recycling
1,733,707	1,550,001	904,315	27,539,716	42,923,880	Refuse Disposal
14,949,227	18,384,471	2,256,352	320,706,705	413,935,572	Sewer
11,877,849	8,321,888	1,169,193	285,157,722	359,354,930	Water
\$ 33,100,676	\$ 30,397,488	\$ 6,304,093	\$ 665,128,623	\$ 917,826,579	TOTAL
\$ -	\$ -	\$ -	\$ 128,652,596	\$ 128,652,596	Capital Project Funds
					Internal Service Funds
\$ 120,293	\$ 116,518	\$ -	\$ 17,367,546	\$ 18,697,055	Central Stores
-	-	-	6,948,990	6,948,990	Balboa Park Improvements Fund
3,994,397	170,500	387,771	8,948,844	25,429,887	Engineering and Capital Projects - Water/Wastewater
440,879	7,470,444	13,207,530	27,777,486	41,264,881	Equipment Division
99,828	75,806	-	2,407,702	4,355,101	Publishing Services
774,860	23,882	4,000	4,995,587	9,968,285	Risk Management
\$ 5,430,257	\$ 7,857,150	\$ 13,599,301	\$ 68,446,155	\$ 106,664,199	TOTAL
					Internal Service Funds
\$ 1,262,860	\$ 73,116	\$ 11,174	\$ 33,042,135	\$ 39,470,593	City Employees' Retirement System
-	-	-	438,300	438,300	Open Space Park Facilities
\$ 1,262,860	\$ 73,116	\$ 11,174	\$ 33,480,435	\$ 39,908,893	TOTAL
\$ 71,400,103	\$ 67,098,224	\$ 36,966,028	\$ 1,479,895,137	\$ 2,556,327,528	GROSS TOTAL COMBINED BUDGET EXPENDITURES
2.8%	2.6%	1.5%	57.9%	100.0%	Percent of Total

■ BUDGET SUMMARY SCHEDULES ■

**SCHEDULE VII
MAINTENANCE ASSESSMENT DISTRICT EXPENDITURE SUMMARY**

	POSITIONS	PERSONNEL EXPENSE	NON-PERSONNEL EXPENSE	FY 2007 ADOPTED BUDGET
Assessment District Management	9.00	\$ 794,868	\$ 997,084	\$ 1,791,952
Adams Avenue	0.00	-	53,198	53,198
Bay Terraces - Honey Drive	0.02	1,742	24,096	25,838
Bay Terraces - Parkside	0.05	4,351	51,386	55,737
Bird Rock	0.00	-	183,298	183,298
Black Mtn Ranch South	1.00	87,019	984,235	1,071,254
Calle Cristobal	0.20	17,403	336,353	353,756
Campus Point	0.05	4,351	36,642	40,993
Carmel Mountain Ranch	0.30	26,105	609,792	635,897
Carmel Valley	1.85	160,982	2,225,847	2,386,829
Carmel Valley Neighborhood #10	0.30	26,105	508,509	534,614
CED Management	0.00	-	193,255	193,255
Central Commercial	0.00	-	339,550	339,550
City Heights	0.00	-	482,118	482,118
College Heights	0.00	-	439,653	439,653
Coral Gate	0.25	21,754	188,120	209,874
Coronado View	0.03	2,611	33,176	35,787
Del Mar Terrace	0.00	-	294,162	294,162
Downtown PBID	0.00	-	5,803,550	5,803,550
Eastgate Technology Park	0.20	17,403	283,180	300,583
El Cajon Boulevard	0.40	34,807	437,723	472,530
First SD River Imp Project	0.40	34,806	261,292	296,098
Gateway Center East	0.20	17,403	259,847	277,250
Hillcrest	0.05	4,351	29,918	34,269
Kings Row	0.03	2,611	11,066	13,677
La Jolla Village Drive	0.15	13,052	101,172	114,224
Liberty Station/NTC	0.00	-	208,636	208,636
Linda Vista Community	0.25	21,754	222,422	244,176
Little Italy	0.00	-	614,960	614,960
Mira Mesa	0.80	69,616	1,338,213	1,407,829
Miramar Ranch North	1.00	87,017	2,270,900	2,357,917
Mission Boulevard	0.05	4,351	148,020	152,371
Newport Avenue	0.00	-	53,094	53,094
North Park	0.42	36,548	759,801	796,349
Ocean View Hills	0.61	53,081	1,041,374	1,094,455
Otay International Center	0.50	43,511	403,841	447,352
Pacific Highlands Ranch	0.15	13,053	227,531	240,584
Park Village	0.35	30,456	534,594	565,050
Penasquitos East	0.50	43,511	423,913	467,424
Rancho Bernardo	0.50	43,511	666,931	710,442
Rancho Encantada	0.04	3,481	183,577	187,058
Remington Hills	0.00	-	84,364	84,364
Robinhood Ridge	0.14	12,184	135,538	147,722
Sabre Springs	0.30	26,105	269,870	295,975
Scripps/Miramar Ranch	1.00	87,017	987,507	1,074,524
Stonecrest Village	0.75	65,264	964,707	1,029,971
Street Light District #1	0.00	-	622,544	622,544
Talmadge	0.08	6,962	214,663	221,625
Tierrasanta	1.00	87,017	1,758,829	1,845,846
Torrey Highlands	1.00	87,019	518,595	605,614
Torrey Hills	1.00	87,017	2,162,195	2,249,212
University Heights	0.05	4,351	72,373	76,724
Washington Street	0.05	4,351	120,331	124,682
Webster-Federal Boulevard	0.07	6,091	95,883	101,974
TOTAL EXPENDITURE	25.09	\$ 2,194,992	\$ 32,273,428	\$ 34,468,420