

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.

# Financial Summary – Schedules

## 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.**

# Financial Summary – Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>GENERAL FUND REVENUE</b>                               |                              |                              |                              |
| Property Tax <sup>(1)</sup>                               | \$ 290,444,405               | \$ 344,196,284               | \$ 385,688,853               |
| Sales Tax <sup>(2)</sup>                                  | 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 <sup>(7)</sup>                 | 89,656,714                   | 31,855,112                   | 58,929,619                   |
| Business and Grant Administration <sup>(3), (6)</sup>     | \$ -                         | \$ 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 <sup>(3)</sup>                               | 80,000                       | -                            | -                            |
| City Planning and Community Investment <sup>(6)</sup>     | 3,104,298                    | 3,035,606                    | 3,719,778                    |
| City Treasurer <sup>(6)</sup>                             | 17,549,500                   | 17,915,000                   | 30,584,549                   |
| Citywide Program Expenditures                             | 893,812                      | -                            | -                            |
| Community and Legislative Services <sup>(3)</sup>         | -                            | 1,030,488                    | 258,900                      |
| Community and Economic Development <sup>(6)</sup>         | 1,466,593                    | 3,376,741                    | -                            |
| Customer Services <sup>(3)</sup>                          | -                            | 212,037                      | 676,814                      |
| Debt Management <sup>(6)</sup>                            | -                            | -                            | 1,526,389                    |
| Development Services <sup>(6)</sup>                       | -                            | -                            | 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 <sup>(6)</sup>              | 2,215,711                    | 1,693,235                    | -                            |
| Financial Management <sup>(4)</sup>                       | 1,096,757                    | 998,524                      | 116,658                      |
| General Services <sup>(5), (6)</sup>                      | 29,051,077                   | 67,506,615                   | 42,532,708                   |
| Governmental Relations <sup>(3)</sup>                     | 106,907                      | -                            | -                            |
| Labor Relations <sup>(6)</sup>                            | 100,000                      | 3,530,090                    | -                            |
| Library   | 1,625,000                    | 1,834,801                    | 1,694,422                    |
| Mayor   | 184,255                      | -                            | -                            |
| Neighborhood Code Compliance <sup>(6)</sup>               | 932,050                      | 1,621,088                    | -                            |
| Office of the Chief Financial Officer <sup>(6)</sup>      | -                            | -                            | 350,000                      |
| Office of the Chief Operating Officer <sup>(3)</sup>      | -                            | 80,000                       | -                            |
| Office of Ethics and Integrity <sup>(3)</sup>             | -                            | 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 <sup>(6)</sup>                                  | 34,994                       | 641,776                      | -                            |
| Police <sup>(6)</sup>                                     | 21,802,718                   | 24,645,141                   | 41,642,463                   |
| Public Safety (Emergency Medical Services) <sup>(3)</sup> | -                            | 131,109                      | 221,742                      |
| Purchasing <sup>(4), (6)</sup>                            | -                            | 854,865                      | -                            |
| Purchasing and Contracting <sup>(3)</sup>                 | -                            | 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 <sup>(6)</sup>            | 428,782                      | 471,984                      | -                            |
| <b>TOTAL GENERAL FUND REVENUE</b>                         | <b>\$ 864,919,912</b>        | <b>\$ 1,021,203,098</b>      | <b>\$ 1,106,330,952</b>      |

<sup>(1)</sup> The Fiscal Year 2007 Property Tax budget includes a \$16.9 million repayment of the ERAF III shift.

<sup>(2)</sup> Beginning in Fiscal Year 2007, General Fund Sales Tax budget was restructured to include all Sales Tax revenue received by the City.

<sup>(3)</sup> Fiscal Year 2007 restructure due to change in governance, transparency, or business process reengineering.

<sup>(4)</sup> Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.

<sup>(5)</sup> Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

<sup>(6)</sup> Reflects the citywide restructuring of departments in Fiscal Year 2008.

<sup>(7)</sup> 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<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| Business and Grant Administration <sup>(1),(4)</sup>      | \$ -                         | \$ 946,237                   | \$ -                         |
| Business and Support Services <sup>(1)</sup>              | -                            | 1,068,414                    | 2,383,091                    |
| Citizens Assistance <sup>(1)</sup>                        | 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 <sup>(1)</sup>                               | 470,297                      | -                            | -                            |
| City Planning and Community Investment <sup>(4)</sup>     | 6,846,564                    | 6,846,724                    | 16,716,335                   |
| City Treasurer <sup>(4)</sup>                             | 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 <sup>(4)</sup>         | 3,792,711                    | 10,948,786                   | -                            |
| Community and Legislative Services <sup>(1)</sup>         | -                            | 3,804,389                    | 4,380,533                    |
| Council Administration <sup>(1)</sup>                     | 946,328                      | 2,828,833                    | 1,849,471                    |
| Customer Services <sup>(1)</sup>                          | -                            | 2,060,780                    | 2,523,132                    |
| Debt Management <sup>(4)</sup>                            | -                            | -                            | 2,730,401                    |
| Development Services <sup>(4)</sup>                       | -                            | -                            | 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 <sup>(4)</sup>              | 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 <sup>(2)</sup>                       | 4,369,276                    | 4,253,930                    | 4,117,777                    |
| General Services <sup>(3),(4)</sup>                       | 22,885,576                   | 76,266,775                   | 108,049,461                  |
| Governmental Relations <sup>(1)</sup>                     | 749,479                      | -                            | -                            |
| Labor Relations <sup>(1)</sup>                            | 1,331,687                    | 4,519,030                    | 809,621                      |
| Land Use and Economic Development <sup>(4)</sup>          | -                            | -                            | 698,999                      |
| Library   | 36,647,886                   | 38,743,686                   | 37,630,664                   |
| Mayor <sup>(1)</sup>                                      | 2,507,141                    | 228,658                      | 627,891                      |
| Neighborhood Code Compliance <sup>(4)</sup>               | 5,319,473                    | 6,708,037                    | -                            |
| Office of the Chief Financial Officer                     | -                            | -                            | 1,067,349                    |
| Office of the CIO <sup>(1)</sup>                          | -                            | 12,594,392                   | 29,063,056                   |
| Office of the Chief Operating Officer <sup>(1),(4)</sup>  | -                            | 2,982,629                    | -                            |
| Office of Ethics and Integrity <sup>(1)</sup>             | -                            | 1,194,683                    | 2,400,537                    |
| Office of Homeland Security                               | 589,284                      | 1,562,766                    | 1,781,242                    |
| Office of the IBA <sup>(4)</sup>                          | -                            | -                            | 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 <sup>(4)</sup>                                     | 336,477,474                  | 360,134,725                  | 392,336,695                  |
| Public and Media Affairs <sup>(1)</sup>                   | 215,265                      | -                            | -                            |
| Public Safety (Emergency Medical Services) <sup>(1)</sup> | -                            | 2,227,970                    | 3,053,186                    |
| Public Works <sup>(1)</sup>                               | -                            | 190,520                      | 854,530                      |
| Purchasing <sup>(2),(4)</sup>                             | -                            | 1,981,509                    | -                            |
| Purchasing and Contracting <sup>(1),(4)</sup>             | -                            | 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 <sup>(4)</sup>            | 2,748,385                    | 13,561,608                   | -                            |
| <b>TOTAL GENERAL FUND EXPENDITURES</b>                    | <b>\$ 864,919,912</b>        | <b>\$ 1,021,203,098</b>      | <b>\$ 1,106,330,952</b>      |

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

<sup>(2)</sup> Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.

<sup>(3)</sup> Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

<sup>(4)</sup> Reflects the citywide restructuring of departments in Fiscal Year 2008.



# Financial Summary – Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

|  | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| <b>DEBT SERVICE AND TAX FUNDS</b>                        |                              |                              |                              |
| 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                    |
| <b>TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES</b>      | <b>\$ 11,101,202</b>         | <b>\$ 12,136,700</b>         | <b>\$ 16,384,472</b>         |
| <b>SPECIAL REVENUE FUNDS OPERATING EXPENDITURES</b>      |                              |                              |                              |
| AB 2928 - Transportation Relief                          | \$ -                         | \$ 5,000,000                 | \$ -                         |
| Centre City Maintenance Program <sup>(1)</sup>           | 1,022,777                    | -                            | -                            |
| City Redevelopment Administration <sup>(2)</sup>         | 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 <sup>(1)</sup>                 | -                            | 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 <sup>(3)</sup>          | 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 <sup>(4)</sup>                           | 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                    |
| <b>TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES</b> | <b>\$ 308,157,337</b>        | <b>\$ 242,930,505</b>        | <b>\$ 247,057,937</b>        |

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

<sup>(2)</sup> Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to the Special Revenue Funds.

<sup>(3)</sup> Reflects the citywide restructuring of departments in Fiscal Year 2008.

<sup>(4)</sup> 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<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>ENTERPRISE FUNDS OPERATING EXPENDITURES</b>            |                              |                              |                              |
| 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                  |
| <b>TOTAL ENTERPRISE FUND OPERATING EXPENDITURES</b>       | <b>\$ 832,616,481</b>        | <b>\$ 839,812,640</b>        | <b>\$ 856,744,292</b>        |
| <b>INTERNAL SERVICE FUNDS OPERATING EXPENDITURES</b>      |                              |                              |                              |
| Central Stores  | \$ 19,267,575                | \$ 18,697,055                | \$ 23,829,301                |
| Diversity <sup>(1)</sup>                                  | 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) <sup>(2)</sup>         | -                            | -                            | 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 <sup>(1)</sup>                            | 8,710,275                    | 9,968,285                    | 9,073,934                    |
| Special Training <sup>(1)</sup>                           | 1,092,938                    | -                            | -                            |
| <b>TOTAL INTERNAL SERVICE FUND OPERATING EXPENDITURES</b> | <b>\$ 112,437,357</b>        | <b>\$ 106,664,199</b>        | <b>\$ 155,249,532</b>        |
| <b>OTHER SERVICE FUNDS OPERATING EXPENDITURES</b>         |                              |                              |                              |
| City Employees' Retirement System                         | \$ 33,216,709                | \$ 39,470,593                | \$ 42,200,211                |
| Open Space Park Facilities                                | 715,000                      | 438,300                      | 437,025                      |
| <b>TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES</b>   | <b>\$ 33,931,709</b>         | <b>\$ 39,908,893</b>         | <b>\$ 42,637,236</b>         |
| <b>GROSS TOTAL OPERATING EXPENDITURES</b>                 | <b>\$ 2,163,163,998</b>      | <b>\$ 2,262,656,035</b>      | <b>\$ 2,424,404,421</b>      |
| 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)                 |
| <b>NET TOTAL OPERATING EXPENDITURES</b>                   | <b>\$ 2,016,794,932</b>      | <b>\$ 2,116,082,943</b>      | <b>\$ 2,226,517,653</b>      |

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

<sup>(2)</sup> 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.

# Financial Summary – Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>CAPITAL IMPROVEMENTS PROGRAM FUNDS</b>                             |                              |                              |                              |
| 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) Developer <sup>(1)</sup> | 400,000                      | 3,400,000                    | -                            |
|   | 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 <sup>(2)</sup>                                 | -                            | -                            | 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                  |
| <b>TOTAL CAPITAL IMPROVEMENTS PROGRAM <sup>(3)</sup></b>              | <b>\$ 389,648,808</b>        | <b>\$ 293,671,493</b>        | <b>\$ 491,636,238</b>        |
| <b>TOTAL COMBINED BUDGET EXPENDITURES</b>                             | <b>\$ 2,406,443,740</b>      | <b>\$ 2,409,754,436</b>      | <b>\$ 2,718,153,891</b>      |
| Less: Interfund Transactions  | \$ (205,544,013)             | \$ (147,188,995)             | (\$212,485,553)              |
| <b>NET TOTAL COMBINED BUDGET</b>                                      | <b>\$ 2,200,899,727</b>      | <b>\$ 2,262,565,441</b>      | <b>\$ 2,505,668,338</b>      |

<sup>(1)</sup> Figure reflects net impact of developer contributions and developer reimbursement.

<sup>(2)</sup> Includes \$16.3 million for the implementation of the ERP System.

<sup>(3)</sup> 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<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>GENERAL FUND</b>                                       |                              |                              |                              |
| Business and Grant Administration <sup>(1),(10)</sup>     | -                            | 9.25                         | 19.25                        |
| Business and Support Services <sup>(1)</sup>              | -                            | 8.00                         | -                            |
| Citizens Assistance <sup>(1)</sup>                        | 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 <sup>(1)</sup>                               | 2.00                         | -                            | -                            |
| City Planning and Community Investment <sup>(9)</sup>     | 55.68                        | 60.25                        | 93.45                        |
| City Treasurer <sup>(12)</sup>                            | 100.37                       | 102.95                       | 124.00                       |
| Citywide Program Expenditures <sup>(1)</sup>              | 11.00                        | -                            | -                            |
| Community and Economic Development <sup>(9)</sup>         | 26.12                        | 48.40                        | -                            |
| Community and Legislative Services <sup>(1)</sup>         | -                            | 23.00                        | 29.00                        |
| Council Administration                                    | 7.00                         | 19.00                        | 12.50                        |
| Customer Services <sup>(1)</sup>                          | -                            | 19.00                        | 20.00                        |
| Debt Management <sup>(13)</sup>                           | -                            | -                            | 22.00                        |
| Development Services <sup>(6)</sup>                       | -                            | -                            | 68.00                        |
| Engineering and Capital Projects                          | 255.18                       | 293.22                       | 286.47                       |
| Environmental Services                                    | 132.57                       | 134.75                       | 156.21                       |
| Equal Opportunity Contracting <sup>(8)</sup>              | 22.50                        | 25.00                        | -                            |
| Ethics Commission   | 4.75                         | 8.00                         | 8.00                         |
| Family Justice Center                                     | 5.00                         | 5.00                         | 5.00                         |
| Financial Management <sup>(2)</sup>                       | 43.59                        | 34.00                        | 30.00                        |
| General Services <sup>(3),(12)</sup>                      | 221.53                       | 557.74                       | 462.58                       |
| Governmental Relations <sup>(1)</sup>                     | 3.00                         | -                            | -                            |
| Labor Relations <sup>(1),(11)</sup>                       | 9.19                         | 37.50                        | 6.00                         |
| Land Use and Economic Development <sup>(5)</sup>          | -                            | -                            | 4.00                         |
| Library   | 397.42                       | 417.36                       | 379.76                       |
| Mayor <sup>(1)</sup>                                      | 25.00                        | 2.00                         | 4.00                         |
| Neighborhood Code Compliance <sup>(6)</sup>               | 57.12                        | 73.00                        | -                            |
| Office of the Chief Financial Officer                     | -                            | -                            | 4.00                         |
| Office of the Chief Operating Officer <sup>(1),(5)</sup>  | -                            | 17.50                        | -                            |
| Office of Ethics and Integrity <sup>(1)</sup>             | -                            | 7.00                         | 14.00                        |
| Office of Homeland Security                               | 1.60                         | 11.40                        | 11.35                        |
| Office of the IBA <sup>(7)</sup>                          | -                            | -                            | 9.00                         |
| Park and Recreation                                       | 828.25                       | 851.10                       | 769.94                       |
| Personnel   | 55.88                        | 65.38                        | 60.20                        |
| Police <sup>(14)</sup>                                    | 2,712.00                     | 2,818.00                     | 2,818.50                     |
| Public and Media Affairs <sup>(1)</sup>                   | 1.00                         | -                            | -                            |
| Public Safety (Emergency Medical Services) <sup>(1)</sup> | -                            | 2.00                         | 7.00                         |
| Public Works <sup>(1)</sup>                               | -                            | 1.00                         | 4.50                         |
| Purchasing <sup>(2),(8)</sup>                             | -                            | 22.00                        | -                            |
| Purchasing and Contracting <sup>(1),(8)</sup>             | -                            | 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 <sup>(4)</sup>            | 18.35                        | 25.34                        | -                            |
| <b>TOTAL GENERAL FUND</b>                                 | <b>6,765.36</b>              | <b>7,517.62</b>              | <b>7,257.93</b>              |

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

<sup>(2)</sup> Beginning in Fiscal Year 2007, Purchasing was removed from Financial Management's budget due to change in governance, transparency, or business process reengineering.

<sup>(3)</sup> Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

<sup>(4)</sup> Beginning in Fiscal Year 2008, Stormwater Pollution Prevention Program was transferred to General Services Department.

<sup>(5)</sup> Reflects the restructuring of the Office of Chief Operating Officer in Fiscal Year 2008.

<sup>(6)</sup> Beginning in Fiscal Year 2008, Neighborhood Code Compliance Department was transferred to Development Services Department.

<sup>(7)</sup> Beginning in Fiscal Year 2008, the Office of the IBA is added as a new department.

<sup>(8)</sup> Beginning in Fiscal Year 2008, Equal Opportunity Contracting and Purchasing Department positions are reflected in the Purchasing and Contracting Department.

<sup>(9)</sup> Reflects the restructuring of Community and Economic Development Department in Fiscal Year 2008.

<sup>(10)</sup> Beginning in Fiscal Year 2008, Business and Grant Administration Department was combined with Business and Support Services Department.

<sup>(11)</sup> Beginning in Fiscal Year 2008, Human Resources Department was restructured and renamed Labor Relations.

<sup>(12)</sup> Beginning in Fiscal Year 2008, a portion of Parking Management was restructured and Debt Management became a new department.

<sup>(13)</sup> Beginning in Fiscal Year 2008, Debt Management was transferred out of City Treasurer and Special Districts was transferred from Special Revenue Funds.

<sup>(14)</sup> Reflects Fiscal Year 2008 restructure of the Parking Management and the implementation of the fleet business process reengineering.

# Financial Summary – Schedules

## SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>SPECIAL REVENUE FUNDS</b>                        |                              |                              |                              |
| Centre City Maintenance Program <sup>(1)</sup>      | 5.39                         | -                            | -                            |
| City Redevelopment Administration <sup>(2)</sup>    | 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 <sup>(3)</sup>     | 7.09                         | 6.05                         | -                            |
| Special Promotional Programs                        | 6.77                         | 7.00                         | 7.00                         |
| Street Division Operating <sup>(4)</sup>            | 306.57                       | -                            | -                            |
| Undergrounding Utilities District                   | 9.15                         | 12.30                        | 10.80                        |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>                  | <b>585.43</b>                | <b>301.78</b>                | <b>251.43</b>                |
| <b>ENTERPRISE FUNDS</b>                             |                              |                              |                              |
| Airports  | 18.50                        | 19.50                        | 19.50                        |
| Development Services <sup>(1)</sup>                 | 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                       |
| <b>TOTAL ENTERPRISE FUNDS</b>                       | <b>2,902.82</b>              | <b>3,009.63</b>              | <b>2,644.46</b>              |
| <b>INTERNAL SERVICE FUNDS</b>                       |                              |                              |                              |
| Central Stores                                      | 29.42                        | 22.00                        | 22.00                        |
| Diversity <sup>(1)</sup>                            | 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 <sup>(1)</sup>                      | 78.17                        | 58.25                        | 84.25                        |
| Special Training <sup>(1)</sup>                     | 9.00                         | -                            | -                            |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>                 | <b>530.41</b>                | <b>500.23</b>                | <b>545.98</b>                |
| <b>OTHER FUNDS</b>                                  |                              |                              |                              |
| City Employees' Retirement System                   | 50.00                        | 62.00                        | 64.00                        |
| <b>TOTAL OTHER FUNDS</b>                            | <b>50.00</b>                 | <b>62.00</b>                 | <b>64.00</b>                 |
| <b>TOTAL BUDGETED POSITIONS <sup>(5)</sup></b>      | <b>10,834.02</b>             | <b>11,391.26</b>             | <b>10,763.80</b>             |

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

<sup>(2)</sup> Beginning in Fiscal Year 2006, the City Redevelopment Administration was added to Special Revenue Funds.

<sup>(3)</sup> In Fiscal Year 2008, the Special Districts Administration Fund was moved to the Debt Management Department.

<sup>(4)</sup> Beginning in Fiscal Year 2007, Street Division became part of the General Fund due to change in governance, transparency, or business process reengineering.

<sup>(5)</sup> 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.

# Financial Summary – Schedules

## CITY EMPLOYEES PER 1,000 POPULATION

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

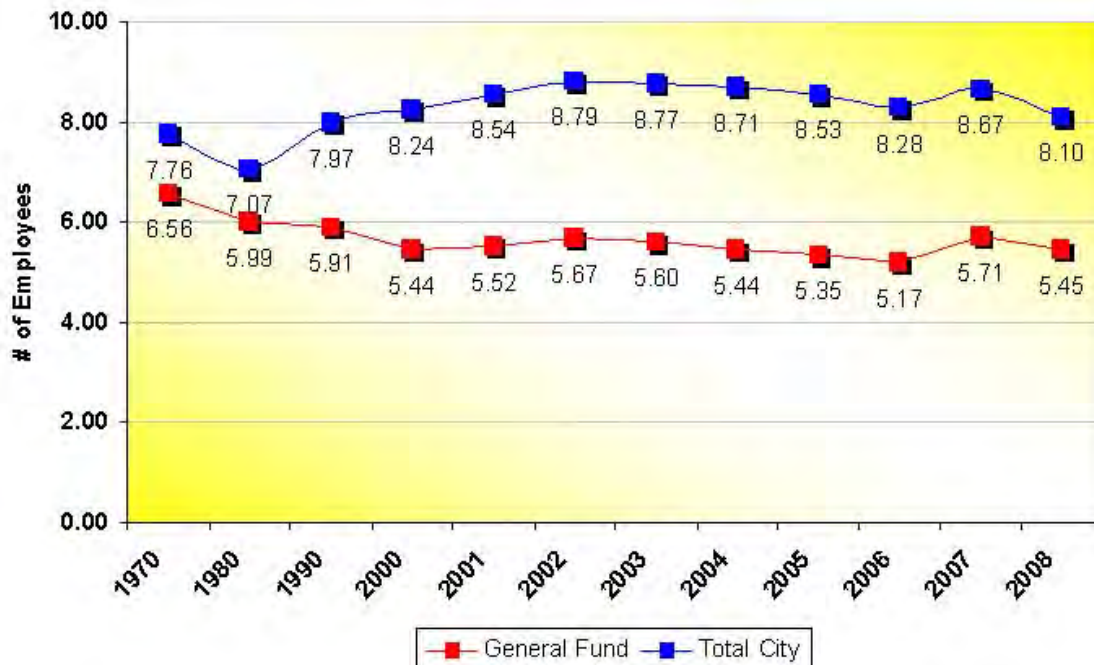
<sup>(1)</sup> Fiscal Years 1980 and 1990 include both regular and grant-funded employees. See Schedule II for a breakdown by funding category.

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

<sup>(3)</sup> 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.

<sup>(4)</sup> Number revised due to internal restructuring.

<sup>(5)</sup> 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.



# Financial Summary – Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>GENERAL FUND</b>   |                              |                              |                              |
| CARRYOVER FROM PRIOR YEAR <sup>(1)</sup>                    | \$ 9,930,966                 | \$ -                         | \$ -                         |
| <b>PROPERTY TAX REVENUE <sup>(2)</sup></b>                  | \$ 290,444,405               | \$ 344,196,284               | \$ 385,688,853               |
| <b>NON-PROPERTY TAX REVENUE</b>                             |                              |                              |                              |
| <b>OTHER LOCAL TAXES</b>                                    |                              |                              |                              |
| Sales Tax <sup>(3)</sup>                                    | \$ 144,142,130               | \$ 234,876,334               | \$ 239,485,958               |
| Safety Sales Tax <sup>(3)</sup>                             | 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               |
| <b>LICENSES AND PERMITS</b>                                 |                              |                              |                              |
| General Business Taxes <sup>(4)</sup>                       | \$ 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                |
| <b>FINES, FORFEITURES, AND PENALTIES</b>                    |                              |                              |                              |
| 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                |
| <b>REVENUE FROM MONEY AND PROPERTY</b>                      |                              |                              |                              |
| Interest Earnings   | \$ 1,200,223                 | \$ 1,000,000                 | \$ 7,777,122                 |
| Franchises <sup>(5)</sup>                                   | 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               |
| <b>REVENUE FROM OTHER AGENCIES</b>                          |                              |                              |                              |
| 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 <sup>(1)</sup>                   | 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                |

<sup>(1)</sup> 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.

<sup>(2)</sup> The Fiscal Year 2007 Property Tax budget includes \$16.9 million repayment of the ERAF III shift.

<sup>(3)</sup> 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.

<sup>(4)</sup> 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.

<sup>(5)</sup> 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<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>CHARGES FOR CURRENT SERVICES</b>                           |                              |                              |                              |
| 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                |
| <b>TRANSFERS FROM OTHER FUNDS</b>                             |                              |                              |                              |
| Transient Occupancy Tax Fund <sup>(1)</sup>                   | \$ 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 <sup>(2)</sup>                        | -                            | -                            | 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                |
| <b>OTHER REVENUE</b>  |                              |                              |                              |
| 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             |

<sup>(1)</sup> 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.

<sup>(2)</sup> 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.



# Financial Summary – Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>DEBT SERVICE AND TAX FUNDS</b>                       |                              |                              |                              |
| BALANCES FROM PRIOR YEAR                                | \$ 2,375,832                 | \$ 2,388,014                 | \$ 3,881,341                 |
| <b>PROPERTY TAX REVENUE</b>                             |                              |                              |                              |
| 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                              | <u>\$ 8,617,637</u>          | <u>\$ 9,696,354</u>          | <u>\$ 11,044,524</u>         |
| <b>NON-PROPERTY TAX REVENUE</b>                         |                              |                              |                              |
| Tax Anticipation Notes                                  | \$ 2,137,500                 | \$ 2,137,500                 | \$ 5,109,000                 |
| Total Non-Property Tax Revenue                          | <u>\$ 2,137,500</u>          | <u>\$ 2,137,500</u>          | <u>\$ 5,109,000</u>          |
| REVENUE RESERVED FOR FUTURE OBLIGATIONS                 | \$ (2,029,767)               | \$ (2,085,168)               | \$ (3,650,393)               |
| TOTAL DEBT SERVICE AND TAX FUND<br>BALANCES AND REVENUE | <u><u>\$ 11,101,202</u></u>  | <u><u>\$ 12,136,700</u></u>  | <u><u>\$ 16,384,472</u></u>  |
| <b>SPECIAL REVENUE FUNDS</b>                            |                              |                              |                              |
| BALANCES FROM PRIOR YEAR                                | \$ 50,966,112                | \$ 53,525,447                | \$ 50,213,627                |
| <b>NON-PROPERTY TAX REVENUE</b>                         |                              |                              |                              |
| <b>OTHER LOCAL TAXES</b>                                |                              |                              |                              |
| Sales Tax <sup>(1)</sup>                                | \$ 69,713,606                | \$ -                         | \$ -                         |
| Safety Sales Tax <sup>(1)</sup>                         | 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                              | <u>\$ 134,203,565</u>        | <u>\$ 68,082,636</u>         | <u>\$ 79,320,455</u>         |
| <b>REVENUE FROM MONEY AND PROPERTY</b>                  |                              |                              |                              |
| 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                | <u>\$ 66,116,783</u>         | <u>\$ 67,421,951</u>         | <u>\$ 73,972,818</u>         |
| <b>REVENUE FROM OTHER AGENCIES</b>                      |                              |                              |                              |
| 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 <sup>(2)</sup>                           | 6,770,321                    | 11,156,500                   | 9,482,059                    |
| Subtotal Revenue from Other Agencies                    | <u>\$ 70,107,088</u>         | <u>\$ 81,192,384</u>         | <u>\$ 78,272,093</u>         |

<sup>(1)</sup> 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.

<sup>(2)</sup> 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<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| <b>TRANSFERS FROM OTHER FUNDS</b>                  |                              |                              |                              |
| 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 <sup>(1)</sup>         | 1,626,073                    | 19,316,610                   | 16,555,690                   |
| Transfers from Gas Tax Fund <sup>(2)</sup>         | 18,338,562                   | -                            | -                            |
| Transfers from TransNet Fund <sup>(2)</sup>        | 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                |
| <b>OTHER REVENUE</b>                               |                              |                              |                              |
| 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<br>AND REVENUE | \$ 308,157,337               | \$ 242,930,505               | \$ 247,057,937               |
| <b>ENTERPRISE FUNDS</b>                            |                              |                              |                              |
| <b>AIRPORTS FUND</b>                               |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                            | \$ 6,431,788                 | \$ 7,402,127                 | \$ 7,363,290                 |
| <b>REVENUE</b>                                     |                              |                              |                              |
| 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                 |

<sup>(1)</sup> 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.

<sup>(2)</sup> 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 III ANALYSIS OF FINANCING DOLLARS

|  | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|--|------------------------------|------------------------------|------------------------------|
| <b>DEVELOPMENT SERVICES FUND</b>                           |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                                    | \$ 10,439,224                | \$ 5,942,946                 | \$ 7,597,378                 |
| <b>REVENUE</b>   |                              |                              |                              |
| 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)                    |
| <b>TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE</b> | <b>\$ 62,386,873</b>         | <b>\$ 61,329,364</b>         | <b>\$ 53,047,886</b>         |
| <b>GOLF COURSE FUND</b>                                    |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                                    | \$ 12,750,215                | \$ 15,357,316                | \$ 15,471,457                |
| <b>REVENUE</b>   |                              |                              |                              |
| 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)                 |
| <b>TOTAL GOLF COURSE FUND BALANCE AND REVENUE</b>          | <b>\$ 11,075,636</b>         | <b>\$ 11,690,024</b>         | <b>\$ 12,846,992</b>         |
| <b>RECYCLING FUND</b>                                      |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                                    | \$ 6,469,941                 | \$ 4,932,823                 | \$ 4,290,000                 |
| <b>REVENUE</b>   |                              |                              |                              |
| 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)                  |
| <b>TOTAL RECYCLING FUND BALANCE AND REVENUE</b>            | <b>\$ 23,907,460</b>         | <b>\$ 24,452,777</b>         | <b>\$ 24,005,762</b>         |

# Financial Summary – Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>REFUSE DISPOSAL FUND</b>                           |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                               | \$ 15,195,243                | \$ 14,185,886                | \$ 12,253,741                |
| <b>REVENUE</b>  |                              |                              |                              |
| 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)                 |
| <b>TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE</b> | <b>\$ 34,605,602</b>         | <b>\$ 36,466,880</b>         | <b>\$ 33,832,489</b>         |
| <b>SEWER FUND</b>                                     |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                               | \$ 173,451,638               | \$ 140,185,928               | \$ 188,226,141               |
| <b>REVENUE</b>  |                              |                              |                              |
| 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)                 |
| <b>TOTAL SEWER FUND BALANCE AND REVENUE</b>           | <b>\$ 386,812,863</b>        | <b>\$ 374,430,740</b>        | <b>\$ 369,767,582</b>        |

# Financial Summary – Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

|   | FY 2006<br>ADOPTED<br>BUDGET | FY 2007<br>ADOPTED<br>BUDGET | FY 2008<br>ADOPTED<br>BUDGET |
|---|------------------------------|------------------------------|------------------------------|
| <b>WATER FUND</b>                                 |                              |                              |                              |
| BALANCE FROM PRIOR YEAR                           | \$ 162,751,571               | \$ 62,710,708                | \$ 155,622,954               |
| <b>REVENUE</b>                                    |                              |                              |                              |
| 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)                |
| <b>TOTAL WATER FUND BALANCE AND REVENUE</b>       | <b>\$ 311,103,533</b>        | <b>\$ 328,302,823</b>        | <b>\$ 360,379,277</b>        |
| <b>TOTAL ENTERPRISE FUND BALANCES AND REVENUE</b> | <b>\$ 832,616,481</b>        | <b>\$ 839,812,640</b>        | <b>\$ 856,744,292</b>        |
| <b>TOTAL OPERATING BUDGET</b>                     | <b>\$ 2,016,794,932</b>      | <b>\$ 2,116,082,943</b>      | <b>\$ 2,226,517,653</b>      |

# 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 |
|---|----------------|-----------------------------|----------------------|-----------------------------------|---------------------------------|
| <b>GENERAL FUND</b>                                 | \$ 385,688,853 | \$ 410,229,058              | \$ 34,456,484        | \$ 34,769,264                     | \$ 46,182,435                   |
| <b>Debt Service and Tax Funds</b>                   |                |                             |                      |                                   |                                 |
| Bond Interest and Redemption                        | \$ 2,073,103   | \$ -                        | \$ -                 | \$ -                              | \$ 24,896                       |
| Tax Anticipation Notes                              | -              | -                           | -                    | -                                 | 6,656,442                       |
| Zoological Exhibits                                 | 8,946,525      | -                           | -                    | -                                 | -                               |
| <b>TOTAL</b>  | \$ 11,019,628  | \$ -                        | \$ -                 | \$ -                              | \$ 6,681,338                    |
| <b>Special Revenue Funds</b>                        |                |                             |                      |                                   |                                 |
| 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                          |
| <b>TOTAL</b>  | \$ -           | \$ 127,065,578              | \$ 2,444,669         | \$ 1,165,000                      | \$ 60,810,616                   |
| <b>Enterprise Funds</b>                             |                |                             |                      |                                   |                                 |
| 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                       |
| <b>TOTAL</b>  | \$ -           | \$ -                        | \$ 27,251,148        | \$ 52,006                         | \$ 21,944,333                   |
| <b>Capital Project Funds</b>                        | \$ -           | \$ 48,951,099               | \$ -                 | \$ -                              | \$ -                            |
| <b>Internal Service Funds</b>                       |                |                             |                      |                                   |                                 |
| Central Stores                                      | \$ -           | \$ -                        | \$ -                 | \$ -                              | \$ -                            |
| Balboa Park/Mission Bay Improvements                | -              | -                           | -                    | -                                 | -                               |
| Engineering and Capital Projects - Water/Wastewater | -              | -                           | -                    | -                                 | -                               |
| Equipment Division                                  | -              | -                           | -                    | -                                 | -                               |
| Enterprise Resource Planning (ERP)                  | -              | -                           | -                    | -                                 | -                               |
| Publishing Services                                 | -              | -                           | -                    | -                                 | -                               |
| Risk Management                                     | -              | -                           | -                    | -                                 | -                               |
| <b>TOTAL</b>  | \$ -           | \$ -                        | \$ -                 | \$ -                              | \$ -                            |
| <b>Other Funds</b>                                  |                |                             |                      |                                   |                                 |
| Open Space Park Facilities                          | \$ -           | \$ -                        | \$ -                 | \$ -                              | \$ 53,500                       |
| <b>TOTAL</b>  | \$ -           | \$ -                        | \$ -                 | \$ -                              | \$ 53,500                       |
| <b>GROSS TOTAL COMBINED BUDGET REVENUES</b>         | \$ 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%                            |

# Financial Summary – Schedules

## SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

| Revenue from<br>Other Agencies | Charges for<br>Current Services | Other Revenue         | Transfers from<br>Other Funds | Total Revenues          | Fund Type / Title                                   |
|--------------------------------|---------------------------------|-----------------------|-------------------------------|-------------------------|---|
| \$ 15,156,389                  | \$ 28,850,177                   | \$ 2,218,847          | \$ 148,779,445                | \$ 1,106,330,952        | <b>GENERAL FUND</b>                                 |
|                                |                                 |                       |                               |                         | <b>Debt Service and Tax Funds</b>                   |
| \$ -                           | \$ -                            | \$ -                  | \$ -                          | \$ 2,097,999            | Bond Interest and Redemption                        |
| -                              | -                               | -                     | -                             | 5,109,000               | Tax Anticipation Notes                              |
| -                              | -                               | -                     | -                             | 8,946,525               | Zoological Exhibits                                 |
| <b>\$ -</b>                    | <b>\$ -</b>                     | <b>\$ -</b>           | <b>\$ -</b>                   | <b>\$ 16,153,524</b>    | <b>TOTAL</b>  |
|                                |                                 |                       |                               |                         | <b>Special Revenue Funds</b>                        |
| \$ -                           | \$ -                            | \$ -                  | \$ 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                   |
| <b>\$ 30,596,260</b>           | <b>\$ 9,278,073</b>             | <b>\$ 19,967,892</b>  | <b>\$ 75,672,601</b>          | <b>\$ 327,000,689</b>   | <b>TOTAL</b>  |
|                                |                                 |                       |                               |                         | <b>Enterprise Funds</b>                             |
| \$ -                           | \$ 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   |
| <b>\$ 5,112,498</b>            | <b>\$ 749,230,618</b>           | <b>\$ 122,898,075</b> | <b>\$ 18,803,267</b>          | <b>\$ 945,291,945</b>   | <b>TOTAL</b>  |
| <b>\$ 10,354,769</b>           | <b>\$ -</b>                     | <b>\$ 62,585,015</b>  | <b>\$ -</b>                   | <b>\$ 121,890,883</b>   | <b>Capital Project Funds</b>                        |
|                                |                                 |                       |                               |                         | <b>Internal Service Funds</b>                       |
| \$ -                           | \$ -                            | \$ 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                                     |
| <b>\$ -</b>                    | <b>\$ 2,030,000</b>             | <b>\$ 18,057,000</b>  | <b>\$ 151,195,919</b>         | <b>\$ 171,282,919</b>   | <b>TOTAL</b>  |
| \$ -                           | \$ -                            | \$ -                  | \$ 437,025                    | \$ 490,525              | <b>Other Funds</b>                                  |
| \$ -                           | \$ -                            | \$ -                  | \$ 437,025                    | \$ 490,525              | Open Space Park Facilities                          |
| <b>\$ 61,219,916</b>           | <b>\$ 789,388,868</b>           | <b>\$ 225,726,829</b> | <b>\$ 394,888,257</b>         | <b>\$ 2,688,441,437</b> | <b>GROSS TOTAL COMBINED BUDGET REVENUES</b>         |
| 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<br>and Reserves | CIP and<br>Operating<br>Revenue | Total Resources         | CIP<br>Project<br>Expense |
|---|-------------------------------|---------------------------------|-------------------------|---------------------------|
| <b>GENERAL FUND</b>                                 | \$ -                          | \$ 1,106,330,952                | \$ 1,106,330,952        | \$ -                      |
| <b>Debt Service and Tax Funds</b>                   |                               |                                 |                         |                           |
| 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               | -                         |
| <b>TOTAL</b>  | <b>\$ 3,881,341</b>           | <b>\$ 16,153,524</b>            | <b>\$ 20,034,865</b>    | <b>\$ -</b>               |
| <b>Special Revenue Funds</b>                        |                               |                                 |                         |                           |
| 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               | -                         |
| <b>TOTAL</b>  | <b>\$ 50,213,627</b>          | <b>\$ 327,000,689</b>           | <b>\$ 377,214,316</b>   | <b>\$ 98,334,147</b>      |
| <b>Enterprise Funds</b>                             |                               |                                 |                         |                           |
| 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               |
| <b>TOTAL</b>  | <b>\$ 390,824,961</b>         | <b>\$ 945,291,945</b>           | <b>\$ 1,336,116,906</b> | <b>\$ 255,111,208</b>     |
| <b>Capital Project Funds</b>                        | \$ -                          | \$ 121,890,883                  | \$ 121,890,883          | \$ 121,890,883            |
| <b>Internal Service Funds</b>                       |                               |                                 |                         |                           |
| 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               | -                         |
| <b>TOTAL</b>  | <b>\$ 51,740,780</b>          | <b>\$ 171,282,919</b>           | <b>\$ 223,023,699</b>   | <b>\$ 16,300,000</b>      |
| <b>Other Funds</b>                                  |                               |                                 |                         |                           |
| City Employees' Retirement System                   | \$ -                          | \$ -                            | \$ -                    | \$ -                      |
| Open Space Park Facilities                          | 411,154                       | 490,525                         | 901,679                 | -                         |
| <b>TOTAL</b>  | <b>\$ 411,154</b>             | <b>\$ 490,525</b>               | <b>\$ 901,679</b>       | <b>\$ -</b>               |
| <b>GROSS TOTAL COMBINED BUDGET</b>                  | <b>\$ 497,071,863</b>         | <b>\$ 2,688,441,437</b>         | <b>\$ 3,185,513,300</b> | <b>\$ 491,636,238</b>     |
| Unappropriated Reserves (3) of 07/01/07 (1)         | \$ 90,300,000 (2)             | \$ 3,328,641 (3)                | \$ 92,628,641           | \$ -                      |

(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.



# Financial Summary – Schedules

## 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        | \$ -                            | \$ -                     | \$ -                                 | <b>GENERAL FUND</b>                                 |
|  |                         |                                 |                          |                                      | <b>Debt Service and Tax Funds</b>                   |
| \$ 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                                 |
| <u>\$ 16,384,472</u>                   | <u>\$ 16,384,472</u>    | <u>\$ -</u>                     | <u>\$ -</u>              | <u>\$ 3,650,393</u>                  | <b>TOTAL</b>  |
|  |                         |                                 |                          |                                      | <b>Special Revenue Funds</b>                        |
| \$ 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                   |
| <u>\$ 247,057,937</u>                  | <u>\$ 345,392,084</u>   | <u>\$ -</u>                     | <u>\$ 20,112,961</u>     | <u>\$ 11,709,271</u>                 | <b>TOTAL</b>  |
|  |                         |                                 |                          |                                      | <b>Enterprise Funds</b>                             |
| \$ 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   |
| <u>\$ 856,744,292</u>                  | <u>\$ 1,111,855,500</u> | <u>\$ 1,130,473</u>             | <u>\$ 173,787,686</u>    | <u>\$ 49,343,247</u>                 | <b>TOTAL</b>  |
|  |                         |                                 |                          |                                      | <b>Capital Project Funds</b>                        |
|  |                         |                                 |                          |                                      | <b>Internal Service Funds</b>                       |
| \$ 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                                     |
| <u>\$ 155,249,532</u>                  | <u>\$ 171,549,532</u>   | <u>\$ 8,100,000</u>             | <u>\$ 8,632,093</u>      | <u>\$ 29,742,074</u>                 | <b>TOTAL</b>  |
|  |                         |                                 |                          |                                      | <b>Other Funds</b>                                  |
| \$ 42,200,211                          | \$ 42,200,211           | \$ -                            | \$ -                     | \$ (42,200,211)                      | City Employees' Retirement System                   |
| 437,025                                | 437,025                 | -                               | 464,654                  | -                                    | Open Space Park Facilities                          |
| <u>\$ 42,637,236</u>                   | <u>\$ 42,637,236</u>    | <u>\$ -</u>                     | <u>\$ 464,654</u>        | <u>\$ (42,200,211)</u>               | <b>TOTAL</b>  |
| <u>\$ 2,424,404,421</u> <sup>(4)</sup> | <u>\$ 2,916,040,659</u> | <u>\$ 9,230,473</u>             | <u>\$ 202,997,394</u>    | <u>\$ 52,244,774</u>                 | <b>GROSS TOTAL COMBINED BUDGET</b>                  |
| \$ -                                   | \$ -                    | \$ -                            | <del>\$ 81,620,488</del> | \$ -                                 | Unappropriated Reserve <sup>(1)</sup>               |

# 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 |
|---|--------------------|-----------------|----------------------------|-----------------------|
| <b>GENERAL FUND</b>                                 | \$ 499,191,888     | \$ 271,645,420  | \$ 770,837,308             | \$ 259,804,185        |
| <b>Debt Service and Tax Funds</b>                   |                    |                 |                            |                       |
| Bond Interest and Redemption                        | \$ -               | \$ -            | \$ -                       | \$ 2,328,947          |
| Tax Anticipation Notes                              | -                  | -               | -                          | 5,109,000             |
| Zoological Exhibits                                 | -                  | -               | -                          | 8,946,525             |
| <b>TOTAL</b>  | \$ -               | \$ -            | \$ -                       | \$ 16,384,472         |
| <b>Special Revenue Funds</b>                        |                    |                 |                            |                       |
| 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               |
| <b>TOTAL</b>  | \$ 19,588,431      | \$ 8,779,816    | \$ 28,368,247              | \$ 308,051,566        |
| <b>Enterprise Funds</b>                             |                    |                 |                            |                       |
| 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           |
| <b>TOTAL</b>  | \$ 156,947,702     | \$ 82,495,702   | \$ 239,443,404             | \$ 803,882,377        |
| <b>Capital Project Funds</b>                        | \$ -               | \$ -            | \$ -                       | \$ 121,890,883        |
| <b>Internal Service Funds</b>                       |                    |                 |                            |                       |
| 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               |
| <b>TOTAL</b>  | \$ 31,712,126      | \$ 17,046,195   | \$ 48,758,321              | \$ 70,805,384         |
| <b>Other Service Funds</b>                          |                    |                 |                            |                       |
| City Employees' Retirement System                   | \$ 4,939,275       | \$ 2,392,888    | \$ 7,332,163               | \$ 32,851,630         |
| Open Space Park Facilities                          | -                  | -               | -                          | 437,025               |
| <b>TOTAL</b>  | \$ 4,939,275       | \$ 2,392,888    | \$ 7,332,163               | \$ 33,288,655         |
| <b>GROSS TOTAL COMBINED BUDGET EXPENDITURES</b>     | \$ 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%                 |

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

# Financial Summary – Schedules

## SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICT EXPENDITURE SUMMARY

|                                    | Positions    | Personnel<br>Expense | Non-Personnel<br>Expense | FY 2008<br>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 Nbfd #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/Ldsce 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                 |
|                                    | <b>22.84</b> | <b>\$ 2,179,495</b>  | <b>\$ 35,821,877</b>     | <b>\$ 38,001,372</b>      |