

# Financial Summary and 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 2007 and Fiscal Year 2008 were not available. Therefore, the Fiscal Year 2007 and Fiscal Year 2008 columns in the budget schedules reflect the Annual Fiscal Year 2007 and 2008 Budget amounts.



## Schedule I

### Summary of City Funds

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

- 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 and Schedules

## Schedule II

### Summary of FTE 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 through V.

# Financial Summary and 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 and Schedules

**NOTE: AT THE TIME OF PUBLICATION, AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2007 AND 2008 WERE NOT AVAILABLE. THEREFORE, THE FISCAL YEAR 2007 AND 2008 COLUMNS IN THE BUDGET SCHEDULES REFLECT THE ANNUAL FISCAL YEAR 2007 AND FISCAL YEAR 2008 BUDGETED AMOUNTS.**

# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>GENERAL FUND REVENUE</b>			
Property Tax	\$ 344,196,284	\$ 385,688,853	\$ 411,141,755
Sales Tax	234,876,334	239,485,958	222,081,552
Safety Sales Tax	8,193,840	8,401,528	8,114,255
Transient Occupancy Tax	72,862,596	85,184,936	90,628,826
Property Transfer Tax	14,872,876	7,570,860	8,901,320
Interest Earnings	1,000,000	7,777,122	9,613,317
Franchises	64,783,012	69,431,697	69,482,159
Motor Vehicle License Fees	9,255,341	7,938,333	6,875,220
Refuse Collector Business Tax	1,700,000	2,000,000	1,800,000
Transfers from Other Funds	31,855,112	58,929,619	71,418,268
Administration <sup>(1),(2)</sup>	\$ 41,516	\$ -	\$ 103,074
Business Office <sup>(2)</sup>	-	25,000	-
City Attorney	8,014,550	6,163,262	5,001,558
City Clerk	42,625	54,625	29,477
City Comptroller <sup>(3)</sup>	3,022,039	2,750,837	3,870,654
City Planning and Community Investment <sup>(1)</sup>	3,035,606	3,719,778	4,640,508
City Treasurer <sup>(1)</sup>	17,915,000	30,584,549	29,048,691
Community and Economic Development <sup>(1)</sup>	3,376,741	-	-
Community and Legislative Services <sup>(1)</sup>	1,030,488	258,900	266,900
Customer Services <sup>(1)</sup>	212,037	676,814	704,021
Debt Management <sup>(1)</sup>	-	1,526,389	1,243,485
Development Services <sup>(1)</sup>	-	1,321,088	730,267
Engineering and Capital Projects <sup>(4)</sup>	27,570,973	26,999,153	63,064,976
Environmental Services	354,079	513,582	1,665,653
Equal Opportunity Contracting <sup>(1)</sup>	1,693,235	-	-
Family Justice Center	-	-	59,753
Financial Management <sup>(1)</sup>	998,524	116,658	652,784
Fire-Rescue	14,742,682	9,114,413	9,574,413
General Services <sup>(1)</sup>	67,506,615	42,532,708	41,424,657
Labor Relations <sup>(1)</sup>	3,530,090	-	-
Library	1,834,801	1,694,422	1,745,548
Neighborhood Code Compliance <sup>(1)</sup>	1,621,088	-	-
Office of Ethics and Integrity <sup>(1)</sup>	484,101	859,466	604,101
Office of Homeland Security	886,666	983,992	765,895
Office of the Chief Financial Officer <sup>(1)</sup>	-	350,000	350,000
Office of the Chief Operating Officer <sup>(1)</sup>	80,000	-	-
Park and Recreation	18,762,167	20,953,228	31,031,101
Personnel <sup>(1)</sup>	641,776	-	147,000
Police <sup>(1)</sup>	24,645,141	41,642,463	44,785,622
Public Safety (Emergency Medical Services) <sup>(1)</sup>	131,109	221,742	311,775
Purchasing <sup>(1)</sup>	854,865	-	-
Purchasing and Contracting <sup>(1)</sup>	781,074	1,376,981	865,121
Real Estate Assets	32,469,606	39,194,996	43,604,594
Special Events	856,525	287,000	-
Storm Water Pollution Prevention <sup>(1),(5)</sup>	471,984	-	6,260,091
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 1,021,203,098</b>	<b>\$ 1,106,330,952</b>	<b>\$ 1,192,608,391</b>

<sup>(1)</sup> Department was restructured in FY 2007 and/or FY 2008.

<sup>(2)</sup> Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

<sup>(3)</sup> Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and City Auditor departments.

<sup>(4)</sup> Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

<sup>(5)</sup> Beginning in FY 2009, Storm Water Department will be budgeted as a stand-alone department.

# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

GENERAL FUND EXPENDITURES	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
Administration <sup>(1),(2)</sup>	\$ 946,237	\$ -	\$ 1,897,380
Business Office <sup>(1),(2)</sup>	1,068,414	2,383,091	1,948,924
City Attorney	36,205,158	36,911,174	36,391,174
City Auditor <sup>(3)</sup>	-	-	1,677,628
City Clerk	4,124,544	4,408,261	4,496,396
City Comptroller <sup>(3)</sup>	13,259,804	11,511,090	12,097,492
City Council District 1	990,000	990,000	990,000
City Council District 2	990,000	990,000	990,000
City Council District 3	990,000	990,000	990,000
City Council District 4	990,000	990,000	990,000
City Council District 5	990,000	990,000	990,000
City Council District 6	990,000	990,000	990,000
City Council District 7	990,000	990,000	990,000
City Council District 8	990,000	990,000	990,000
City Planning and Community Investment <sup>(1)</sup>	6,846,724	16,716,335	17,898,126
City Planning and Development <sup>(1),(4)</sup>	-	698,999	534,098
City Treasurer <sup>(1)</sup>	11,864,766	14,441,916	14,917,574
Citywide Program Expenditures	46,383,612	47,811,862	67,542,463
Community and Economic Development <sup>(1)</sup>	10,948,786	-	-
Community and Legislative Services <sup>(1)</sup>	3,804,389	4,380,533	4,186,805
Community Services <sup>(2)</sup>	-	-	348,585
Council Administration <sup>(1)</sup>	2,828,833	1,849,471	1,975,158
Customer Services <sup>(1)</sup>	2,060,780	2,523,132	2,328,997
Debt Management <sup>(1)</sup>	-	2,730,401	2,753,916
Development Services <sup>(1)</sup>	-	6,703,916	6,499,347
Engineering and Capital Projects <sup>(5)</sup>	35,241,744	35,424,428	65,159,933
Environmental Services	38,222,681	40,793,354	40,511,321
Equal Opportunity Contracting <sup>(1)</sup>	2,429,846	-	-
Ethics Commission	1,008,385	1,021,106	1,006,299
Family Justice Center	670,728	537,358	643,682
Financial Management <sup>(1)</sup>	4,253,930	4,117,777	4,271,664
Fire-Rescue	169,509,660	179,943,098	190,696,777
General Services <sup>(1)</sup>	76,266,775	108,049,461	69,324,877
Labor Relations <sup>(1)</sup>	4,519,030	809,621	963,547
Library	38,743,686	37,630,664	37,013,557
Mayor <sup>(1)</sup>	228,658	627,891	775,950
Neighborhood Code Compliance <sup>(1)</sup>	6,708,037	-	-
Office of Ethics and Integrity <sup>(1)</sup>	1,194,683	2,400,537	2,087,168
Office of Homeland Security	1,562,766	1,781,242	1,603,908
Office of the Chief Financial Officer	-	1,067,349	1,025,169
Office of the Chief Operating Officer <sup>(1)</sup>	2,982,629	-	-
Office of the CIO <sup>(1)</sup>	12,594,392	29,063,056	24,963,599
Office of the IBA <sup>(1)</sup>	-	1,316,334	1,615,215
Park and Recreation	84,140,359	87,520,141	88,333,436
Personnel	6,991,385	6,620,002	6,458,415
Police <sup>(1)</sup>	360,134,725	392,336,695	410,670,845
Public Safety (Emergency Medical Services) <sup>(1)</sup>	2,227,970	3,053,186	2,421,907
Public Works <sup>(1)</sup>	190,520	854,530	324,388
Purchasing <sup>(1)</sup>	1,981,509	-	-
Purchasing and Contracting <sup>(1)</sup>	1,645,662	5,613,499	4,440,215
Real Estate Assets	4,786,795	4,261,462	4,062,120
Special Events	1,142,888	497,980	-
Storm Water Pollution Prevention <sup>(1),(6)</sup>	13,561,608	-	48,820,336
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 1,021,203,098</b>	<b>\$ 1,106,330,952</b>	<b>\$ 1,192,608,391</b>

<sup>(1)</sup> Department was restructured in FY 2007 and/or FY 2008.

<sup>(2)</sup> Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

<sup>(3)</sup> Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and City Auditor departments.

<sup>(4)</sup> Beginning in FY 2009, Land Use and Economic Development was retitled to City Planning and Development.

<sup>(5)</sup> Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

<sup>(6)</sup> Beginning in FY 2009, Storm Water Department will be budgeted as a stand-alone department.

# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>DEBT SERVICE AND TAX FUNDS</b>			
Bond Interest and Redemption	\$ 2,329,935	\$ 2,328,947	\$ 2,332,273
Tax and Revenue Anticipation Notes	2,130,000	5,109,000	3,094,061
Zoological Exhibits	7,676,765	8,946,525	9,679,780
<b>TOTAL DEBT SERVICE AND TAX FUND EXPENDITURES</b>	<b>\$ 12,136,700</b>	<b>\$ 16,384,472</b>	<b>\$ 15,106,114</b>
<b>SPECIAL REVENUE FUNDS OPERATING EXPENDITURES</b>			
AB 2928 - Transportation Relief	\$ 5,000,000	\$ -	\$ 12,676,642
Automated Refuse Container <sup>(1)</sup>	-	-	500,000
City Redevelopment Administration	3,192,002	3,661,696	3,338,616
Community Development Block Grant	1,472,076	202,856	-
Concourse and Parking Garages <sup>(2),(3)</sup>	2,817,033	2,826,170	4,592,461
Convention Center Complex	14,148,903	14,295,070	20,718,894
Energy Conservation Program	2,010,985	2,244,984	1,793,168
Environmental Growth - 1/3	3,953,319	5,068,068	5,489,127
Environmental Growth - 2/3	7,815,000	9,333,907	12,816,482
Facilities Financing	2,574,898	2,687,127	2,655,287
Fire/Emergency Medical Services Transport Program	8,400,188	6,667,968	7,105,288
Fire and Lifeguard Facilities	1,703,135	1,667,420	1,657,420
Gas Tax	24,117,687	24,358,245	24,403,398
Library Grant Funds <sup>(4)</sup>	681,048	731,373	-
Los Peñasquitos Canyon Preserve	213,866	226,695	227,838
New Convention Facility	4,339,198	4,339,198	4,339,198
Office of the CIO	9,903,308	15,137,320	12,062,867
PETCO Park	21,195,335	17,454,161	17,668,821
Police Decentralization	9,110,663	9,096,768	7,092,333
Public Art	30,000	30,000	30,000
QUALCOMM Stadium	15,243,008	17,741,579	17,962,887
Seized and Forfeited Assets	3,088,282	1,521,105	5,521,984
Serious Traffic Offenders Program <sup>(5)</sup>	1,387,904	1,327,904	1,200,000
Solid Waste Local Enforcement Agency	900,574	931,929	934,850
Special Districts Administration <sup>(2)</sup>	874,126	-	-
Special Promotional Programs	71,092,554	77,553,848	90,089,843
Storm Drain	6,046,746	6,046,746	6,046,746
TransNet <sup>(6)</sup>	15,967,771	16,255,048	-
TransNet Extension <sup>(6)</sup>	-	-	10,458,978
Trolley Extension Reserve	4,113,932	4,110,150	4,108,096
Undergrounding Utility Program	1,536,964	1,540,602	1,146,575
<b>TOTAL SPECIAL REVENUE FUND OPERATING EXPENDITURES</b>	<b>\$ 242,930,505</b>	<b>\$ 247,057,937</b>	<b>\$ 276,637,799</b>

<sup>(1)</sup> Fund was created in FY 2009.

<sup>(2)</sup> Department was restructured in FY 2007 and/or FY 2008.

<sup>(3)</sup> Municipal Parking Garages was retitled to Concourse and Parking Garages.

<sup>(4)</sup> Reflects a reduction in grant funds from the State in FY 2009.

<sup>(5)</sup> Beginning in FY 2009, Unlicensed Driver Vehicle Impound was retitled to Serious Traffic Offenders Program.

<sup>(6)</sup> Reflects FY 2009 restructuring of TransNet into TransNet Extension.



# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>ENTERPRISE FUNDS OPERATING EXPENDITURES</b>			
Airports	\$ 3,140,032	\$ 2,864,304	\$ 3,180,953
Development Services	61,329,364	53,047,886	49,281,163
Golf Course	11,690,024	12,846,992	13,625,300
Recycling	24,452,777	24,005,762	23,053,222
Refuse Disposal	36,466,880	33,832,489	33,589,082
Sewer	374,430,740	369,767,582	397,200,048
Water	328,302,823	360,379,277	356,023,838
<b>TOTAL ENTERPRISE FUNDS OPERATING EXPENDITURES</b>	<b>\$ 839,812,640</b>	<b>\$ 856,744,292</b>	<b>\$ 875,953,606</b>
<b>INTERNAL SERVICE FUNDS OPERATING EXPENDITURES</b>			
Balboa Park/Mission Bay Improvements	6,948,990	6,949,448	6,955,219
Central Stores	\$ 18,697,055	\$ 23,829,301	\$ 23,773,316
Engineering and Capital Projects - Water/Wastewater <sup>(1)</sup>	25,429,887	25,487,865	-
Enterprise Resource Planning (ERP) <sup>(2)</sup>	-	4,342,500	4,064,106
Fleet Services <sup>(3)</sup>	41,264,881	81,372,661	89,252,034
Publishing Services	4,355,101	4,193,823	4,544,986
Risk Management <sup>(4)</sup>	9,968,285	9,073,934	8,868,110
<b>TOTAL INTERNAL SERVICE FUNDS OPERATING EXPENDITURES</b>	<b>\$ 106,664,199</b>	<b>\$ 155,249,532</b>	<b>\$ 137,457,771</b>
<b>OTHER SERVICE FUNDS OPERATING EXPENDITURES</b>			
City Employees' Retirement System	\$ 39,470,593	\$ 42,200,211	\$ 41,560,349
Open Space Park Facilities	438,300	437,025	1,162,022
<b>TOTAL OTHER SERVICE FUNDS OPERATING EXPENDITURES</b>	<b>\$ 39,908,893</b>	<b>\$ 42,637,236</b>	<b>\$ 42,722,371</b>
<b>GROSS TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,262,656,035</b>	<b>\$ 2,424,404,421</b>	<b>\$ 2,540,486,052</b>
Less: Internal Service Funds	\$ (106,664,199)	\$ (155,249,532)	\$ (137,457,771)
Less: Other Service Funds	(39,908,893)	(42,637,236)	(42,722,371)
<b>NET TOTAL OPERATING EXPENDITURES</b>	<b>\$ 2,116,082,943</b>	<b>\$ 2,226,517,653</b>	<b>\$ 2,360,305,910</b>

<sup>(1)</sup> Reflects FY 2009 restructuring due to Engineering and Capital Projects 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.

<sup>(3)</sup> Beginning in FY 2009, Equipment Division was retitled to Fleet Services.

<sup>(4)</sup> Department was restructured in FY 2007 and/or FY 2008.



# Financial Summary and Schedules

## SCHEDULE I SUMMARY OF CITY FUNDS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>CAPITAL IMPROVEMENTS PROGRAM FUNDS</b>			
Airports Fund	\$ 1,000,000	\$ 1,800,000	\$ 2,400,000
Capital Outlay - Sales Tax and Other	125,000	15,425,000	16,800,000
City General Fund	446,955	-	446,955
Community Development Block Grant Funds	1,491,326	3,997,624	1,486,074
Congestion Mitigation and Air Quality (CMAQ) Developer	3,400,000 11,743,000	- 1,056,888	- 153,000
Development Impact Fees	446,500	-	1,285,000
DIF - Planned Urbanizing Communities	-	-	3,500
Environmental Growth Funds	2,700,000	-	-
Environmental Services	6,457,000	4,457,000	6,042,122
Facilities Benefit Assessment	53,303,683	69,870,711	58,425,854
Federal Grants	-	941,610	5,894,000
General Services Bonds	-	24,700,000	-
General Services/Equipment	-	916,000	-
Golf Course Enterprise Fund	-	2,600,000	150,000
Highway Bridge Replacement/Repair Fund	23,788,434	400,000	446,000
Lease Revenue Bonds	29,303,092	-	77,500,000
Other Funding	5,876,535	26,130,316	27,084,016
Park Development Fees	-	-	66,713
Private Contributions	-	-	1,000,000
QUALCOMM Stadium	750,000	750,000	750,000
Sewer Revenue - Expansion	4,680,254	19,729,907	9,722,775
Sewer Revenue - Replacement	34,840,630	80,949,049	93,395,577
State Grants	480,000	255,535	16,265,941
TransNet <sup>(1)</sup>	19,694,768	20,237,952	-
TransNet Commercial Paper <sup>(1)</sup>	6,665,000	13,238,147	-
TransNet Extension <sup>(1)</sup>	-	-	17,134,022
TransNet Extension Commercial Paper <sup>(1)</sup>	-	-	12,638,973
TransNet Other	973,554	-	-
Undergrounding Utility District	55,000,000	58,605,247	60,000,000
Water Revenue - Expansion	10,175,797	32,798,639	47,920,680
Water Revenue - Replacement	20,329,965	112,776,613	129,948,397
<b>TOTAL CAPITAL IMPROVEMENTS PROGRAM</b>	<b>\$ 293,671,493</b>	<b>\$ 491,636,238</b>	<b>\$ 586,959,599</b>
<b>TOTAL COMBINED BUDGET EXPENDITURES</b>	<b>\$ 2,409,754,436</b>	<b>\$ 2,718,153,891</b>	<b>\$ 2,947,265,509</b>
Less: Interfund Transactions	\$ (147,188,995)	(\$212,485,553)	(\$276,580,027)
<b>NET TOTAL COMBINED BUDGET</b>	<b>\$ 2,262,565,441</b>	<b>\$ 2,505,668,338</b>	<b>\$ 2,670,685,482</b>

<sup>(1)</sup> Reflects FY 2009 restructuring of TransNet into TransNet Extension.

# Financial Summary and Schedules

## SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>GENERAL FUND</b>			
Administration <sup>(1),(2),(3)</sup>	9.25	-	17.75
Business Office <sup>(1),(2),(3)</sup>	8.00	19.25	11.25
City Attorney	335.22	338.22	339.22
City Auditor <sup>(4)</sup>	-	-	11.00
City Clerk	45.00	45.00	46.00
City Comptroller <sup>(4)</sup>	107.00	99.00	104.00
City Council District 1	10.00	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 Planning and Community Investment <sup>(1),(6)</sup>	60.25	93.45	84.45
City Planning and Development <sup>(1),(5)</sup>	-	4.00	3.00
City Treasurer <sup>(1)</sup>	102.95	124.00	126.00
Community and Economic Development <sup>(1)</sup>	48.40	-	-
Community and Legislative Services <sup>(1)</sup>	23.00	29.00	28.00
Community Services <sup>(2)</sup>	-	-	2.00
Council Administration	19.00	12.50	13.00
Customer Services <sup>(1)</sup>	19.00	20.00	23.00
Debt Management <sup>(1)</sup>	-	22.00	22.00
Development Services <sup>(1)</sup>	-	68.00	68.00
Engineering and Capital Projects <sup>(6)</sup>	293.22	286.47	520.50
Environmental Services	134.75	156.21	156.76
Equal Opportunity Contracting <sup>(1)</sup>	25.00	-	-
Ethics Commission	8.00	8.00	8.00
Family Justice Center	5.00	5.00	6.00
Financial Management <sup>(1)</sup>	34.00	30.00	31.00
Fire-Rescue	1,191.26	1,175.50	1,200.63
General Services <sup>(1)</sup>	557.74	462.58	385.92
Labor Relations <sup>(1)</sup>	37.50	6.00	7.00
Library	417.36	379.76	375.21
Mayor <sup>(1)</sup>	2.00	4.00	4.00
Neighborhood Code Compliance <sup>(1)</sup>	73.00	-	-
Office of Ethics and Integrity <sup>(1)</sup>	7.00	14.00	13.00
Office of Homeland Security	11.40	11.35	11.35
Office of the Chief Financial Officer	-	4.00	4.00
Office of the Chief Operating Officer <sup>(1)</sup>	17.50	-	-
Office of the IBA <sup>(1)</sup>	-	9.00	11.00
Park and Recreation	851.10	769.94	770.68
Personnel	65.38	60.20	59.00
Police <sup>(1)</sup>	2,818.00	2,818.50	2,787.00
Public Safety (Emergency Medical Services) <sup>(1)</sup>	2.00	7.00	5.50
Public Works <sup>(1)</sup>	1.00	4.50	1.50
Purchasing <sup>(1)</sup>	22.00	-	-
Purchasing and Contracting <sup>(1)</sup>	16.00	52.00	43.00
Real Estate Assets	39.00	36.50	34.50
Special Events <sup>(7)</sup>	6.00	3.00	-
Storm Water Pollution Prevention <sup>(1),(8)</sup>	25.34	-	131.00
<b>TOTAL GENERAL FUND</b>	<b>7,517.62</b>	<b>7,257.93</b>	<b>7,545.22</b>

<sup>(1)</sup> Department was restructured in FY 2007 and/or FY 2008.

<sup>(2)</sup> Reflects FY 2009 restructuring of Business Office (formerly titled Business and Support Services) into the Business Office, Administration (formerly titled Business and Grant Administration), and the newly budgeted Community Services Department.

<sup>(3)</sup> FY 2008 reflects a correction to the FTE count of 19.25 FTE that belongs to Business Office.

<sup>(4)</sup> Reflects FY 2009 restructuring of City Auditor and Comptroller into the City Comptroller and City Auditor departments.

<sup>(5)</sup> Retitled Land Use and Economic Development to City Planning and Development in FY 2009.

<sup>(6)</sup> Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

<sup>(7)</sup> Beginning in FY 2009, Special Events Department was transferred to Special Promotional Programs Fund.

<sup>(8)</sup> Beginning in FY 2009, Storm Water Department will be budgeted as a stand-alone department.

# Financial Summary and Schedules

## SCHEDULE II SUMMARY OF POSITIONS BY DEPARTMENT

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>SPECIAL REVENUE FUNDS</b>			
City Redevelopment Administration <sup>(1)</sup>	27.80	28.00	28.00
Community Development Block Grant	13.50	-	-
Concourse and Parking Garages <sup>(2)</sup>	3.50	3.00	3.00
Energy Conservation Program	10.00	10.00	8.85
Facilities Financing	17.00	16.00	16.00
Fire/Emergency Medical Service Transport Program	87.90	48.40	48.40
Library Grant Funds <sup>(3)</sup>	8.60	8.60	-
Los Peñasquitos Canyon Preserve	2.00	2.00	2.00
Office of the CIO	77.38	88.38	79.38
PETCO Park	1.00	0.50	0.50
QUALCOMM Stadium	21.75	22.75	22.75
Solid Waste Local Enforcement Agency	6.00	6.00	6.00
Special Districts Administration <sup>(1)</sup>	6.05	-	-
Special Promotional Programs	7.00	7.00	10.00
Undergrounding Utilities District	12.30	10.80	6.50
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>301.78</b>	<b>251.43</b>	<b>231.38</b>
<b>ENTERPRISE FUNDS</b>			
Airports	19.50	19.50	19.00
Development Services <sup>(1)</sup>	576.00	469.00	453.00
Golf Course	96.00	95.75	95.75
Recycling	146.20	137.37	144.52
Refuse Disposal	206.13	155.50	153.95
Sewer	1,051.74	916.44	840.50
Water	914.06	850.90	778.50
<b>TOTAL ENTERPRISE FUNDS</b>	<b>3,009.63</b>	<b>2,644.46</b>	<b>2,485.22</b>
<b>INTERNAL SERVICE FUNDS</b>			
Central Stores	22.00	22.00	22.00
Engineering and Capital Projects - Water/Wastewater <sup>(4)</sup>	205.48	165.73	-
Fleet Services <sup>(5)</sup>	179.50	249.00	248.50
Publishing Services	35.00	25.00	25.00
Risk Management <sup>(1)</sup>	58.25	84.25	82.75
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>500.23</b>	<b>545.98</b>	<b>378.25</b>
<b>OTHER FUNDS</b>			
City Employees' Retirement System	62.00	64.00	65.00
<b>TOTAL OTHER FUNDS</b>	<b>62.00</b>	<b>64.00</b>	<b>65.00</b>
<b>TOTAL BUDGETED POSITIONS <sup>(6)</sup></b>	<b>11,391.26</b>	<b>10,763.80</b>	<b>10,705.07</b>

<sup>(1)</sup> Department was restructured in FY 2007 and/or FY 2008.

<sup>(2)</sup> Retitled from Municipal Parking Garages to Concourse and Parking Garages.

<sup>(3)</sup> Reflects a reduction in grant funds from the State.

<sup>(4)</sup> Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

<sup>(5)</sup> Retitled from Equipment Division to Fleet Services.

<sup>(6)</sup> Total number of budgeted positions excludes positions from Maintenance Assessment Districts (MADs). Refer to Schedule VII for details on MADs budgets.

# Financial Summary and Schedules

## CITY EMPLOYEES PER 1,000 POPULATION

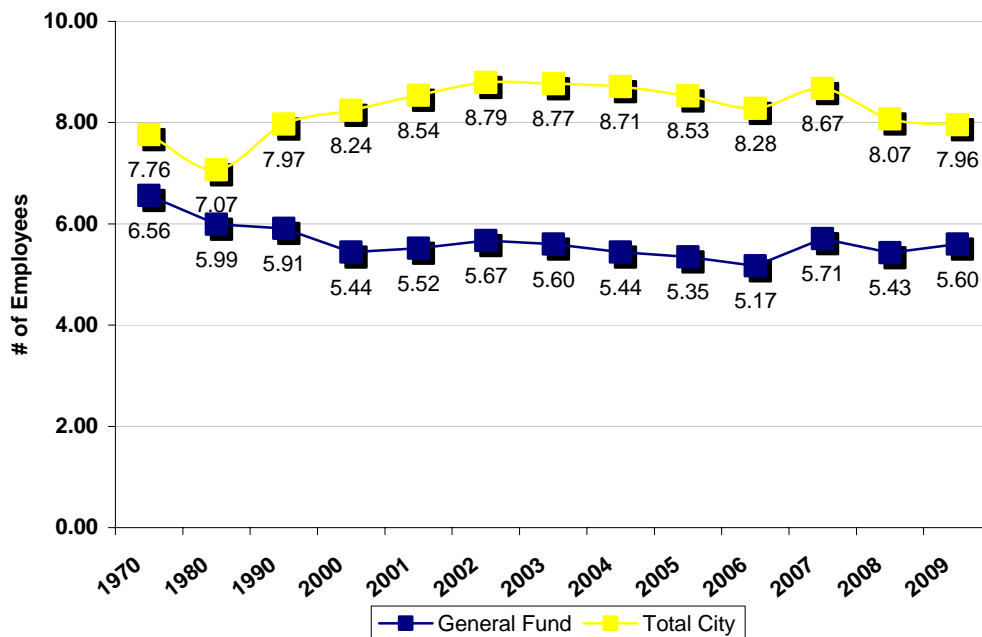
FISCAL YEAR	NUMBER OF BUDGETED EMPLOYEES		CITY POPULATION	EMPLOYEES PER 1,000 POPULATION	
	General Fund	Total City		General Fund	Total City
1970	4,570	5,407	697,027 <sup>(1)</sup>	6.56	7.76
1980	5,246	6,187	875,538 <sup>(1)</sup>	5.99	7.07
1990	6,565	8,852	1,110,623 <sup>(1)</sup>	5.91	7.97
2000	6,650	10,083	1,223,400 <sup>(1)</sup>	5.44	8.24
2001	6,836	10,576	1,238,500 <sup>(2)</sup>	5.52	8.54
2002	7,100	11,000	1,251,700 <sup>(2)</sup>	5.67	8.79
2003	7,172	11,236	1,281,400 <sup>(2)</sup>	5.60	8.77
2004	7,043	11,269	1,294,000 <sup>(2)</sup>	5.44	8.71
2005	6,955	11,096	1,300,343 <sup>(2)</sup>	5.35	8.53
2006	6,748	10,816	1,305,625 <sup>(2)</sup>	5.17	8.28
2007	7,518	11,416	1,316,837 <sup>(2)</sup>	5.71	8.67
2008	7,258	10,787	1,336,865 <sup>(3)</sup>	5.43	8.07
2009	7,545	10,729	1,348,000 <sup>(4)</sup>	5.60	7.96

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

<sup>(2)</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>(3)</sup> The City population figure was revised from 1,331,500 for January 1, 2008 as of June 2008; prepared by the City of San Diego, City Planning and Community Investment Department (subject to revision).

<sup>(4)</sup> The City population figure reflects the projection for January 1, 2009 as of June 2008; prepared by the City of San Diego, City Planning and Community Investment Department (subject to revision).



# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>GENERAL FUND</b>			
<b>PROPERTY TAX REVENUE</b>	\$ 344,196,284	\$ 385,688,853	\$ 411,141,755
<b>NON-PROPERTY TAX REVENUE</b>			
<b>OTHER LOCAL TAXES</b>			
Sales Tax	\$ 234,876,334	\$ 239,485,958	\$ 222,081,552
Safety Sales Tax	8,193,840	8,401,528	8,114,255
Property Transfer Tax	14,872,876	7,570,860	8,901,320
Transient Occupancy Tax	72,862,596	85,184,936	90,628,826
Subtotal Other Local Taxes	\$ 330,805,646	\$ 340,643,282	\$ 329,725,953
<b>LICENSES AND PERMITS</b>			
General Business Taxes <sup>(1)</sup>	\$ 14,042,000	\$ 19,958,041	\$ 17,810,935
Other Regulatory Licenses	876,122	876,122	876,122
Bicycle Licenses	16,250	16,150	16,150
Street and Curb Permits	125,500	145,500	95,500
Other Licenses and Permits	8,775,292	6,472,672	6,220,438
Parking Meter Revenue	6,868,315	6,883,999	7,614,000
Subtotal Licenses and Permits	\$ 30,703,479	\$ 34,352,484	\$ 32,633,145
<b>FINES, FORFEITURES, AND PENALTIES</b>			
California Vehicle Code Violations	\$ 7,493,928	\$ 7,493,928	\$ 7,493,928
Other California and Municipal Violations	596,400	594,000	590,000
City Parking Violations	19,453,901	19,417,599	19,417,599
Litigation Awards and Cost Recovery	7,382,000	7,590,000	7,044,000
Subtotal Fines, Forfeitures, and Penalties	\$ 34,926,229	\$ 35,095,527	\$ 34,545,527
<b>REVENUE FROM MONEY AND PROPERTY</b>			
Interest Earnings	\$ 1,000,000	\$ 7,777,122	\$ 9,613,317
Franchises <sup>(2)</sup>	64,783,012	69,585,776	69,636,238
Balboa Park Rents and Concessions	568,800	606,200	612,079
Mission Bay Park Rents and Concessions	24,463,379	30,065,000	29,932,209
Other Parks and Recreation Facilities Rents and Concessions	302,810	1,804,268	1,450,546
Centre City Rents	450,151	626,047	2,064,458
Other Rents and Concessions	6,877,375	7,656,389	13,145,088
Subtotal Revenue from Money and Property	\$ 98,445,527	\$ 118,120,802	\$ 126,453,935
<b>REVENUE FROM OTHER AGENCIES</b>			
Motor Vehicle License Fees	\$ 9,255,341	\$ 7,938,333	\$ 6,875,220
Other State Grants and Allocations	7,296,533	7,619,759	2,635,374
Federal Grants	3,154,174	1,881,807	1,629,856
Revenue from Other Sources <sup>(3)</sup>	10,318,883	674,798	15,329,787
Unified Port District Reimbursement	833,765	753,760	753,760
Subtotal Revenue from Other Agencies	\$ 30,858,696	\$ 18,868,457	\$ 27,223,997

<sup>(1)</sup> Beginning in FY 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. In FY 2009, Franchise Tax Board revenue is expected to be \$3.5 million.

<sup>(2)</sup> Includes \$154,000 of franchise revenue from EDCO facility. This revenue is included in Schedule I in the Environmental Services Department.

<sup>(3)</sup> Reflects \$5.8 million in Proposition 1B funding, \$5.9 million in Federal Emergency Management Agency (FEMA) reimbursement, and \$2 million reimbursement for Soledad Mountain Road repair.

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>CHARGES FOR CURRENT SERVICES</b>			
Library Revenue	\$ 1,644,779	\$ 1,537,779	\$ 1,588,905
Golf Course Revenue	253,270	255,587	281,037
Swimming Pool Revenue	1,633,621	1,245,521	1,258,286
Miscellaneous Recreation Revenue	2,772,547	3,445,506	6,450,543
Cemetery Revenue	910,745	810,566	810,566
Repair and Damage Recoveries	255,000	235,000	235,000
Election Fees	18,625	18,625	8,600
Planning and Miscellaneous Filing Fees	226,880	227,003	137,003
Police Services	3,754,307	3,754,307	3,517,307
Emergency Medical Services	131,109	173,127	161,663
Fire Services	8,826,886	5,183,678	5,278,778
Engineering Services	5,970,315	5,925,508	5,752,461
Services to Unified Port District	3,578,000	3,263,000	3,263,000
Parking Citation Processing	145,000	110,000	100,000
Other Services <sup>(1)</sup>	5,910,853	3,849,931	8,237,370
Services to Transient Occupancy Tax Fund	520,684	568,279	568,279
Engineering Services to Other City Funds <sup>(1)</sup>	14,586,042	13,608,537	27,287,864
Street Division Services to Other Funds	1,169,000	1,169,000	6,169,000
Facilities Maintenance Services to Other City Funds	4,181,816	3,096,053	2,897,100
Community Services to Other City Funds	281,139	281,139	281,139
General Government and Financial Services to Other City Funds <sup>(1)</sup>	22,794,273	25,996,951	53,973,743
Real Estate Assets Services to Other City Funds	765,000	748,100	805,795
Miscellaneous Services to Other City Funds	7,974,626	5,843,509	5,051,544
Subtotal Charges for Current Services	\$ 88,304,517	\$ 81,346,706	\$ 134,114,983
<b>TRANSFERS FROM OTHER FUNDS</b>			
Transient Occupancy Tax Fund <sup>(2)</sup>	\$ -	\$ 10,579,289	\$ 16,227,968
Engineering Services to Other City Funds	7,094,681	6,361,814	6,789,256
Street Maintenance Services to Other City Funds	15,742,547	17,063,654	13,167,870
General Government and Financial Services to Other City Funds	2,991,568	2,827,239	2,861,498
Miscellaneous Services to Other City Funds	1,664,458	1,247,700	1,376,285
Environmental Growth Fund	8,791,932	11,137,255	11,737,255
Employee Offset Savings <sup>(3)</sup>	-	20,200,000	17,714,000
Other Transfers and Contributions	25,871,106	22,170,890	26,068,740
Subtotal Transfers from Other Funds	\$ 62,156,292	\$ 91,587,841	\$ 95,942,872
<b>OTHER REVENUE</b>			
Sale of Personal Property	\$ 136,000	\$ 136,000	\$ 120,877
Miscellaneous Revenue	670,428	491,000	705,347
Subtotal Other Revenue	\$ 806,428	\$ 627,000	\$ 826,224
TOTAL NON-PROPERTY TAX REVENUE	\$ 677,006,814	\$ 720,642,099	\$ 781,466,636
TOTAL GENERAL FUND BALANCE AND REVENUE	\$ 1,021,203,098	\$ 1,106,330,952	\$ 1,192,608,391

<sup>(1)</sup> Reflects FY 2009 restructuring due to Engineering and Capital Projects Business Process Reengineering.

<sup>(2)</sup> The transfer of \$10.5 million from the Transient Occupancy Fund in FY 2008 reflects a transfer of discretionary funds from Special Promotional Programs.

<sup>(3)</sup> Employee Offset Savings (EOS) used to backfill the Tobacco Settlement Revenues securitized by the City in FY 2006. In FY 2007 the EOS were budgeted in the Revenue from Other Agencies category. In FY 2008 and FY 2009, the EOS were budgeted in the Transfers from Other Funds category. Refer to the Transfer from Other Funds section in the General Fund Revenue Summary of the budget for more information.

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>DEBT SERVICE AND TAX FUNDS</b>			
BALANCES FROM PRIOR YEAR	\$ 2,388,014	\$ 3,881,341	\$ 2,519,256
<b>PROPERTY TAX REVENUE</b>			
Bond Interest and Redemption	\$ 2,019,589	\$ 2,097,999	\$ 1,996,510
Zoological Exhibits	7,676,765	8,946,525	9,679,780
Total Property Tax Revenue	\$ 9,696,354	\$ 11,044,524	\$ 11,676,290
<b>NON-PROPERTY TAX REVENUE</b>			
Tax and Revenue Anticipation Notes	\$ 2,137,500	\$ 5,109,000	\$ 3,104,981
Total Non-Property Tax Revenue	\$ 2,137,500	\$ 5,109,000	\$ 3,104,981
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (2,085,168)	\$ (3,650,393)	\$ (2,194,413)
TOTAL DEBT SERVICE AND TAX FUND BALANCES AND REVENUE	<u>\$ 12,136,700</u>	<u>\$ 16,384,472</u>	<u>\$ 15,106,114</u>
<b>SPECIAL REVENUE FUNDS</b>			
BALANCES FROM PRIOR YEAR	\$ 53,525,447	\$ 50,213,627	\$ 63,232,538
<b>NON-PROPERTY TAX REVENUE</b>			
<b>OTHER LOCAL TAXES</b>			
Transient Occupancy Tax	66,238,724	77,440,851	82,389,843
Facilities Benefits Assessments	1,843,912	1,879,604	2,266,087
Subtotal Other Local Taxes	\$ 68,082,636	\$ 79,320,455	\$ 84,655,930
<b>REVENUE FROM MONEY AND PROPERTY</b>			
QUALCOMM Stadium	\$ 6,752,850	\$ 6,481,553	\$ 6,611,553
Midway and Sports Arena Leases <sup>(1)</sup>	3,419,859	3,522,454	-
Franchises	53,454,724	59,811,440	62,298,144
Interest Earnings	1,455,488	1,244,336	1,459,647
Miscellaneous	2,339,030	2,913,035	3,229,035
Subtotal Revenue from Money and Property	\$ 67,421,951	\$ 73,972,818	\$ 73,598,379
<b>REVENUE FROM OTHER AGENCIES</b>			
Gas Tax	\$ 23,773,651	\$ 24,011,388	\$ 24,055,572
TransNet Funds	32,013,539	35,483,500	27,593,000
Storm Drain Fees	6,046,746	6,046,746	6,046,746
Miscellaneous	306,803	369,400	369,400
Federal Seized Assets	800,000	800,000	1,000,000
Library Grant <sup>(2)</sup>	769,145	753,000	-
CDBG Federal Grant	1,326,000	1,326,000	-
AB 2928 - Transportation Relief	5,000,000	-	12,676,642
Other Agencies	11,156,500	9,482,059	15,612,479
Subtotal Revenue from Other Agencies	\$ 81,192,384	\$ 78,272,093	\$ 87,353,839

<sup>(1)</sup> Beginning FY 2009 Midway and Sports Arena Lease revenue is transferred to the General Fund.

<sup>(2)</sup> Reflects a reduction in grant funds from the State.



# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>TRANSFERS FROM OTHER FUNDS</b>			
Transfers from Transient Occupancy Tax Fund	\$ 42,759,521	\$ 38,703,889	\$ 47,585,798
Transfers Miscellaneous	12,795,682	16,194,671	14,349,104
Transfers from Landscape Maintenance Districts	532,251	-	-
Transfers from General Fund	19,316,610	16,555,690	15,036,027
Transfers from TransNet Fund	126,263	134,765	-
Transfers from Water and Sewer Funds	1,127,891	1,119,156	795,752
Subtotal Transfers from Other Funds	\$ 76,658,218	\$ 72,708,171	\$ 77,766,681
<b>OTHER REVENUE</b>			
Unlicensed Driver Vehicle Impound Fees	\$ 1,165,000	\$ 1,165,000	\$ 1,165,000
Facility Fees	846,465	846,465	846,465
Tonnage Fees	317,200	317,200	317,200
Paramedic Limited Liability Company Fees	6,115,709	5,336,545	5,309,467
Bond Proceeds	7,115,000	13,238,147	12,638,973
Miscellaneous	2,192,101	1,323,795	3,281,767
Subtotal Other Revenue	\$ 17,751,475	\$ 22,227,152	\$ 23,558,872
TOTAL NON-PROPERTY TAX REVENUE	\$ 311,106,664	\$ 326,500,689	\$ 346,933,701
REVENUE RESERVED FOR FUTURE OBLIGATIONS	\$ (121,701,606)	\$ (129,656,379)	\$ (133,528,440)
TOTAL SPECIAL REVENUE FUND BALANCES AND REVENUE	\$ 242,930,505	\$ 247,057,937	\$ 276,637,799
<b>ENTERPRISE FUNDS</b>			
<b>AIRPORTS FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 7,402,127	\$ 7,363,290	\$ 7,566,944
<b>REVENUE</b>			
Interest	150,000	165,000	165,000
Leases - Aviation/Non-Aviation	3,055,129	3,768,930	3,451,190
Leases to Other City Departments	310,968	332,528	332,528
Airport Fees	555,140	569,460	569,460
Miscellaneous Revenue	29,958	32,040	32,040
Revenue For Future Obligations/CIP	(8,363,290)	(9,366,944)	(8,936,209)
TOTAL AIRPORTS FUND BALANCE AND REVENUE	\$ 3,140,032	\$ 2,864,304	\$ 3,180,953

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>DEVELOPMENT SERVICES FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 5,942,946	\$ 7,597,378	\$ 56,945
<b>REVENUE</b>			
Building Permits/Plan Check Fees	\$ 12,148,542	\$ 7,319,261	\$ 7,740,713
Structural, Electrical, Mechanical and Combination Permits	14,742,066	10,275,019	9,853,480
Engineering and Development Fees	989,451	517,999	587,310
Interest	1,079,421	1,325,671	877,072
Other Fees and Revenue	7,583,040	6,601,781	5,680,942
Zoning and Sign Permit Revenue	609,766	524,350	614,847
Development and Environmental Planning	3,277,188	2,640,061	6,438,202
Fire Plan Check and Inspection	4,310,442	2,652,514	2,952,932
TransNet	463,695	526,935	-
Water/Sewer Reimbursement	378,539	169,398	189,545
Subdivision Permits	16,958,007	13,004,464	13,902,955
Reimbursement for Fire Permit Fees Waived	-	-	700,000
Revenue Reserved for Transfer - CIP	-	-	(30,000)
Revenue for Future Obligations	(7,153,739)	(106,945)	(283,780)
<b>TOTAL DEVELOPMENT SERVICES FUND BALANCE AND REVENUE</b>	<b>\$ 61,329,364</b>	<b>\$ 53,047,886</b>	<b>\$ 49,281,163</b>
<b>GOLF COURSE FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 15,357,316	\$ 15,471,457	\$ 14,662,618
<b>REVENUE</b>			
Golf Fees	\$ 10,200,000	\$ 13,149,100	\$ 13,240,300
Rents and Concessions	1,792,000	1,917,900	1,819,300
Interest	175,000	363,800	398,400
Revenue Reserved for Transfer - CIP	-	(2,600,000)	(150,000)
Revenue For Future Obligations	(15,834,292)	(15,455,265)	(16,345,318)
<b>TOTAL GOLF COURSE FUND BALANCE AND REVENUE</b>	<b>\$ 11,690,024</b>	<b>\$ 12,846,992</b>	<b>\$ 13,625,300</b>
<b>RECYCLING FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 4,932,823	\$ 4,290,000	\$ 6,900,000
<b>REVENUE</b>			
Recycling Fees	\$ 11,480,000	\$ 11,500,000	\$ 10,715,000
Interest Revenue	140,000	140,000	200,000
SB 332 Revenue	800,000	890,000	890,000
Transfer of Navy and Other Exempt Tonnage Subsidy	1,040,000	1,040,000	640,000
Facility Franchise Fee Apportionment	2,500,000	2,500,000	1,985,000
Curbside Recycling Revenue	2,850,000	4,000,000	4,500,000
State Grants	480,503	387,000	316,000
Other Revenue	221,000	136,000	254,620
Service to Other Departments	-	407,700	707,920
Revenue Reserved for Transfer - CIP	-	-	(26,072)
Revenue for Future Obligations	8,451	(1,284,938)	(4,029,246)
<b>TOTAL RECYCLING FUND BALANCE AND REVENUE</b>	<b>\$ 24,452,777</b>	<b>\$ 24,005,762</b>	<b>\$ 23,053,222</b>

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>REFUSE DISPOSAL FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 14,185,886	\$ 12,253,741	\$ 8,600,000
<b>REVENUE</b>			
Interest	\$ 1,235,000	\$ 1,500,000	\$ 1,500,000
Green Fees	1,640,000	1,675,000	1,675,000
General Fund Loan Repayment for Operations Station	1,845,196	1,845,196	1,845,196
Miscellaneous Revenue	1,608,453	1,134,953	1,386,836
Disposal Fees	30,975,000	31,075,000	28,112,860
Revenue Reserved for Transfer - CIP	(6,457,000)	(4,457,000)	(6,042,122)
Revenue for Future Obligations	(8,565,655)	(11,194,401)	(3,488,688)
<b>TOTAL REFUSE DISPOSAL FUND BALANCE AND REVENUE</b>	<b>\$ 36,466,880</b>	<b>\$ 33,832,489</b>	<b>\$ 33,589,082</b>
<b>SEWER FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 140,185,928	\$ 188,226,141	\$ 108,463,933
<b>REVENUE</b>			
Bond Proceeds	\$ -	\$ -	\$ 106,200,000
Contributions in Aid	5,089,566	-	-
Grant Receipts	-	375,498	375,500
Capacity Charges	12,000,000	15,796,074	12,000,000
Sewer Service Charges	242,548,300	260,859,540	291,887,500
New Sewer Service Connections	200,000	200,000	50,000
Sewage Treatment Plant Services	65,111,027	68,312,656	62,000,000
Services Rendered to Others	7,345,168	7,489,900	6,816,000
Other Revenue	210,133	199,073	167,000
Interest	5,000,000	4,400,172	5,500,000
Cogeneration Electric Power Sales	1,060,322	1,397,510	1,772,000
Revenue Reserved for Transfer - CIP	(39,504,832)	(100,678,956)	(103,118,352)
Revenue Reserved for Future Obligations	(64,814,872)	(76,810,026)	(94,913,533)
<b>TOTAL SEWER FUND BALANCE AND REVENUE</b>	<b>\$ 374,430,740</b>	<b>\$ 369,767,582</b>	<b>\$ 397,200,048</b>

# Financial Summary and Schedules

## SCHEDULE III ANALYSIS OF FINANCING DOLLARS

	FY 2007 ADOPTED BUDGET	FY 2008 ADOPTED BUDGET	FY 2009 ADOPTED BUDGET
<b>WATER FUND</b>			
BALANCE FROM PRIOR YEAR	\$ 62,710,708	\$ 155,622,954	\$ 218,588,449
<b>REVENUE</b>			
Bond Proceeds	\$ 37,307,762	\$ 117,753,345	\$ 165,193,489
Capacity Charges	12,457,000	11,244,286	11,465,528
Contributions in Aid	75,000	75,000	75,000
Grant Receipts	4,110,000	3,385,000	8,000,000
Change in Anticipated Contributions	(272,788)	-	-
Reimbursement from Capital Outlay Fund	100,000	100,000	600,000
Water Sales	277,875,129	297,677,782	292,330,535
Reclaimed Water	4,012,261	5,628,593	7,876,063
Land and Building Rentals	4,252,382	5,144,436	5,818,210
New Water Services	2,402,400	2,402,400	2,115,497
Sale of Discarded Materials and Facilities	14,000	14,000	-
Interest	3,032,000	4,132,000	4,132,000
Damages Recovered	290,200	290,200	264,596
Services Rendered to Others	10,302,589	10,730,528	8,004,740
Service Charges	1,375,000	1,375,000	1,227,488
Other Revenue	379,883	380,047	806,870
Lakes Recreation	1,839,800	1,841,845	2,500,000
Revenue Reserved for Transfer - CIP	(53,296,803)	(145,575,252)	(177,869,077)
Revenue Reserved for Future Obligations	(40,663,700)	(111,842,887)	(195,105,550)
<b>TOTAL WATER FUND BALANCE AND REVENUE</b>	<b>\$ 328,302,823</b>	<b>\$ 360,379,277</b>	<b>\$ 356,023,838</b>
<b>TOTAL ENTERPRISE FUND BALANCES AND REVENUE</b>	<b>\$ 839,812,640</b>	<b>\$ 856,744,292</b>	<b>\$ 875,953,606</b>
<b>TOTAL OPERATING BUDGET</b>	<b>\$ 2,116,082,943</b>	<b>\$ 2,226,517,653</b>	<b>\$ 2,360,305,910</b>

# Financial Summary and 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>	\$ 411,141,755	\$ 329,725,953	\$ 32,633,145	\$ 34,545,527	\$ 126,453,935
<b>Debt Service and Tax Funds</b>					
Public Safety Communication Bonds	\$ 1,941,510	\$ -	\$ -	\$ -	\$ 55,000
Tax and Revenue Anticipation Notes	-	-	-	-	835,000
Zoological Exhibits	9,679,780	-	-	-	-
<b>TOTAL</b>	\$ 11,621,290	\$ -	\$ -	\$ -	\$ 890,000
<b>Special Revenue Funds</b>					
AB 2928 - Transportation Relief	\$ -	\$ 12,676,642	\$ -	\$ -	\$ -
Automated Refuse Container	-	-	-	-	-
City Redevelopment Administration	-	-	-	-	-
Concourse and Parking Garages <sup>(1)</sup>	-	-	-	-	3,323,035
Convention Center Expansion Project	-	-	-	-	185,000
Energy Conservation Program	-	-	-	-	-
Environmental Growth - 1/3	-	4,738,842	-	-	53,500
Environmental Growth - 2/3	-	9,477,683	-	-	53,500
Facilities Financing	-	-	2,267,487	-	18,300
Emergency Medical Services	-	-	-	-	-
Fire and Lifeguard Facilities Fund	-	-	-	-	-
Gas Tax	-	-	-	-	347,826
Los Peñasquitos Canyon Preserve	-	-	-	-	6,000
Mission Bay Improvements Fund	-	-	-	-	-
New Convention Facility	-	-	-	-	-
Office of the CIO	-	-	-	-	-
PETCO Park	-	-	-	-	1,730,000
Police Decentralization	-	-	-	-	-
Public Art	-	-	-	-	-
QUALCOMM Stadium	-	-	-	-	6,189,394
Regional Park Improvements Fund	-	-	-	-	-
Seized and Forfeited Assets	-	-	-	-	-
Solid Waste Local Enforcement Agency	-	-	563,665	-	20,000
Special Promotional Programs	-	82,389,843	50,000	-	-
Serious Traffic Offenders Program <sup>(2)</sup>	-	-	-	1,165,000	35,000
Storm Drain	-	-	-	-	-
TransNet Extension <sup>(3)</sup>	-	27,593,000	-	-	-
Trolley Extension Reserve	-	-	-	-	-
Utilities Undergrounding District	-	48,402,165	-	-	-
<b>TOTAL</b>	\$ -	\$ 185,278,175	\$ 2,881,152	\$ 1,165,000	\$ 11,961,555
<b>Enterprise Funds</b>					
City Airports Fund	\$ -	\$ -	\$ -	\$ -	\$ 3,970,800
Development Services	-	-	25,265,219	2,006	877,072
Golf Course	-	-	-	-	1,533,700
Recycling	-	-	-	-	409,620
Refuse Disposal	-	-	-	30,000	1,500,000
Sewer	-	-	-	-	5,577,000
Water	-	-	1,000	-	9,950,210
<b>TOTAL</b>	\$ -	\$ -	\$ 25,266,219	\$ 32,006	\$ 23,818,402
<b>Capital Project Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Internal Service Funds</b>					
Central Stores	\$ -	\$ -	\$ -	\$ -	\$ -
Balboa Park/Mission Bay Improvements	-	-	-	-	-
Engineering and Capital Projects - Water/Wastewater	-	-	-	-	-
Fleet Services <sup>(4)</sup>	-	-	-	20,000	-
Enterprise Resource Planning (ERP)	-	-	-	-	-
Publishing Services	-	-	-	-	-
Risk Management	-	-	-	-	-
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ 20,000	\$ -
<b>Other Funds</b>					
Open Space Park Facilities	\$ -	\$ -	\$ -	\$ -	\$ 53,500
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ 53,500
<b>GROSS TOTAL COMBINED BUDGET REVENUES</b>	\$ 422,763,045	\$ 515,004,128	\$ 60,780,516	\$ 35,762,533	\$ 163,177,392
Percent of Total	14.0%	17.1%	2.0%	1.2%	5.4%

<sup>(1)</sup> Retitled from Municipal Parking Garages to Concourse and Parking Garages.

<sup>(2)</sup> Retitled from Unlicensed Driver Vehicle Impound to Serious Traffic Offenders Program.

<sup>(3)</sup> TransNet Extension Fund resulted from restructuring of TransNet due to extension of the TransNet Extension Ordinance and Expenditure Plan which went into effect April 2008.

<sup>(4)</sup> Retitled from Equipment Division to Fleet Services.

# Financial Summary and Schedules

## SCHEDULE IV SUMMARY OF REVENUES BY CATEGORY BY FUND

Revenue from Other Agencies	Charges for Current Services	Other Revenue	Transfers from Other Funds	Total Revenues	Fund Type / Title
\$ 27,223,997	\$ 134,114,983	\$ 826,224	\$ 95,942,872	\$ 1,192,608,391	<b>GENERAL FUND</b>
-	-	-	-	1,996,510	<b>Debt Service and Tax Funds</b>
-	-	-	2,269,981	3,104,981	Bond Interest and Redemption
-	-	-	-	9,679,780	Tax and Revenue Anticipation Notes
-	-	-	-	-	Zoological Exhibits
-	-	-	2,269,981	14,781,271	<b>TOTAL</b>
-	-	-	-	12,676,642	<b>Special Revenue Funds</b>
-	500,000	-	-	500,000	AB 2928 - Transportation Relief
-	-	-	-	-	Automated Refuse Container
-	-	-	3,338,616	3,338,616	City Redevelopment Administration
4,500,000	-	-	-	3,323,035	(1) Concourse and Parking Garages
-	-	-	-	20,313,553	Convention Center Complex
-	-	-	1,802,168	1,802,168	Energy Conservation Program
-	-	-	-	4,792,342	Environmental Growth - 1/3
-	-	-	727,422	10,258,605	Environmental Growth - 2/3
-	83,700	100	285,700	2,655,287	Facilities Financing
500,000	1,517,828	5,309,467	-	7,327,295	Emergency Medical Services
-	-	-	1,621,208	1,621,208	Fire and Lifeguard Facilities Fund
24,055,572	-	-	-	24,403,398	Gas Tax
-	-	-	-	170,000	Los Peñasquitos Canyon Preserve
-	-	-	-	2,466,802	Mission Bay Improvements Fund
-	-	-	-	4,339,198	New Convention Facility
-	269,700	-	-	12,946,791	Office of the CIO
-	-	1,043,000	-	12,727,447	PETCO Park
-	-	-	-	6,712,161	Police Decentralization
-	-	-	-	30,000	Public Art
-	-	46,600	-	10,852,504	QUALCOMM Stadium
-	-	-	-	2,466,803	Regional Park Improvements Fund
1,000,000	-	-	-	-	Seized and Forfeited Assets
-	-	-	273,863	857,528	Solid Waste Local Enforcement Agency
7,650,000	-	-	-	90,089,843	Special Promotional Programs
-	-	-	-	-	(2) Serious Traffic Offenders Program
-	6,046,746	-	-	6,046,746	Storm Drain
-	-	12,638,973	-	40,231,973	(3) TransNet Extension
-	-	-	4,008,096	4,008,096	Trolley Extension Reserve
-	-	-	88,801	48,490,966	Undergrounding Utility District
37,705,572	8,417,974	19,038,140	80,486,133	346,933,701	<b>TOTAL</b>
-	579,418	-	-	4,550,218	<b>Enterprise Funds</b>
-	21,190,233	101,115	2,102,353	49,537,998	Airports
-	13,719,300	-	205,000	15,458,000	Development Services
890,000	14,055,000	4,853,920	-	20,208,540	Golf Course
-	29,807,360	462,140	2,720,392	34,519,892	Recycling
375,500	371,670,500	106,250,000	2,895,000	486,768,000	Refuse Disposal
8,075,000	316,862,782	166,148,654	9,372,370	510,410,016	Sewer
9,340,500	767,884,593	277,815,829	17,295,115	1,121,452,664	Water
-	-	-	-	-	<b>TOTAL</b>
-	-	191,190,989	-	191,190,989	<b>Capital Project Funds</b>
-	-	30,000	-	23,773,316	<b>Internal Service Funds</b>
-	-	-	23,743,316	6,955,219	Central Stores
-	-	-	6,955,219	-	Balboa Park/Mission Bay Improvements
-	1,772,917	2,295,000	87,052,402	91,140,319	Engineering and Capital Projects - Water/Wastewater
-	-	6,825,624	2,564,106	9,389,730	(4) Fleet Services
-	-	-	4,618,052	4,618,052	Enterprise Resource Planning (ERP)
-	-	-	6,599,088	6,599,088	Publishing Services
-	-	-	-	-	Risk Management
-	1,772,917	9,150,624	131,532,183	142,475,724	<b>TOTAL</b>
-	-	-	434,600	488,100	<b>Other Funds</b>
-	-	-	-	488,100	Open Space Park Facilities
-	-	-	-	-	<b>TOTAL</b>
74,270,069	912,190,467	498,021,806	327,960,884	3,009,930,840	<b>GROSS TOTAL COMBINED BUDGET REVENUES</b>
2.5%	30.3%	16.5%	10.9%	100%	Percent of Total

# Financial Summary and Schedules

## SCHEDULE V SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES

Fund Type / Title	Fund Balances and Reserves	CIP and Operating Revenue	Total Resources	CIP Project Expense
<b>GENERAL FUND</b>	\$ -	\$ 1,192,608,391	\$ 1,192,608,391	\$ -
<b>Debt Service and Tax Funds</b>				
Bond Interest and Redemption	\$ 2,519,256	\$ 1,996,510	\$ 4,515,766	\$ -
Tax and Revenue Anticipation Notes	-	3,104,981	3,104,981	-
Zoological Exhibits	-	9,679,780	9,679,780	-
<b>TOTAL</b>	<b>\$ 2,519,256</b>	<b>\$ 14,781,271</b>	<b>\$ 17,300,527</b>	<b>\$ -</b>
<b>Special Revenue Funds</b>				
AB 2928 - Transportation Relief	\$ -	\$ 12,676,642	\$ 12,676,642	\$ -
Automated Refuse Container	-	500,000	500,000	-
City Redevelopment Administration	-	3,338,616	3,338,616	-
Concourse and Parking Garages <sup>(5)</sup>	1,819,426	3,323,035	5,142,461	-
Convention Center Complex	8,045,087	20,313,553	28,358,640	-
Energy Conservation Program	956,550	1,802,168	2,758,718	509,000
Environmental Growth - 1/3	1,553,574	4,792,342	6,345,916	-
Environmental Growth - 2/3	4,129,767	10,258,605	14,388,372	-
Facilities Financing	-	2,655,287	2,655,287	-
Fire and Lifeguard Facilities	200,000	1,621,208	1,821,208	-
Fire/Emergency Medical Services Transport Program	3,600,632	7,327,295	10,927,927	-
Gas Tax	-	24,403,398	24,403,398	-
Los Peñasquitos Canyon Preserve	64,211	176,000	240,211	-
Mission Bay Improvements Fund	-	2,466,802	2,466,802	2,466,802
New Convention Facility	623,777	4,339,198	4,962,975	-
Office of the CIO	4,417,528	13,216,491	17,634,019	3,341,763
PETCO Park	8,569,754	15,500,447	24,070,201	-
Police Decentralization	380,172	6,712,161	7,092,333	-
Public Art	156,193	30,000	186,193	-
QUALCOMM Stadium	2,700,000	17,088,498	19,788,498	750,000
Regional Park Improvements Fund	-	2,466,803	2,466,803	2,466,803
Seized and Forfeited Assets	8,199,388	1,000,000	9,199,388	-
Serious Traffic Offenders Program <sup>(6)</sup>	7,600	1,200,000	1,207,600	-
Solid Waste Local Enforcement Agency	497,931	857,528	1,355,459	-
Special Promotional Programs	5,120,323	90,089,843	95,210,166	-
Storm Drain	-	6,046,746	6,046,746	-
TransNet Extension <sup>(7)</sup>	-	40,231,973	40,231,973	29,772,995
Trolley Extension Reserve	2,720,501	4,008,096	6,728,597	-
Undergrounding Utility District	12,655,609	48,490,966	61,146,575	60,000,000
<b>TOTAL</b>	<b>\$ 66,418,023</b>	<b>\$ 346,933,701</b>	<b>\$ 413,351,724</b>	<b>\$ 99,307,363</b>
<b>Enterprise Funds</b>				
Airports	\$ 7,566,944	\$ 4,550,218	\$ 12,117,162	\$ 2,400,000
Development Services	56,945	49,537,998	49,594,943	30,000
Golf Course	14,662,618	15,458,000	30,120,618	150,000
Recycling	6,900,000	20,208,540	27,108,540	26,072
Refuse Disposal	8,600,000	34,519,892	43,119,892	6,042,122
Sewer	108,463,933	486,768,000	595,231,933	103,118,352
Water	218,588,449	510,410,016	728,998,465	177,869,077
<b>TOTAL</b>	<b>\$ 364,838,889</b>	<b>\$ 1,121,452,664</b>	<b>\$ 1,486,291,553</b>	<b>\$ 289,635,623</b>
<b>Capital Project Funds</b>	\$ -	\$ 191,190,989	\$ 191,190,989	\$ 191,190,989
<b>Internal Service Funds</b>				
Balboa Park/Mission Bay Improvements	\$ 3,969,453	\$ 6,955,219	\$ 10,924,672	\$ -
Central Stores	1,247,937	23,773,316	25,021,253	-
Enterprise Resource Planning (ERP)	24,790,765	9,389,730	34,180,495	6,825,624
Fleet Services <sup>(8)</sup>	46,600,000	91,140,319	137,740,319	-
Publishing Services	(1,400,000)	4,618,052	3,218,052	-
Risk Management	2,269,022	6,599,088	8,868,110	-
<b>TOTAL</b>	<b>\$ 77,477,177</b>	<b>\$ 142,475,724</b>	<b>\$ 219,952,901</b>	<b>\$ 6,825,624</b>
<b>Other Funds</b>				
City Employees' Retirement System	\$ -	\$ -	\$ -	\$ -
Open Space Park Facilities	673,922	488,100	1,162,022	-
<b>TOTAL</b>	<b>\$ 673,922</b>	<b>\$ 488,100</b>	<b>\$ 1,162,022</b>	<b>\$ -</b>
<b>GROSS TOTAL COMBINED BUDGET</b>	<b>\$ 511,927,267</b>	<b>\$ 3,009,930,840</b>	<b>\$ 3,521,858,107</b>	<b>\$ 586,959,599</b>
General Fund Reserves <sup>(1)</sup>	\$ 73,831,827 <sup>(2)</sup>	\$ 3,687,718 <sup>(3)</sup>	\$ 77,519,545	\$ -

<sup>(1)</sup> General Fund Reserves include the Emergency Reserves, the Appropriated Reserves and the Unappropriated Reserves, or fund balance.

<sup>(2)</sup> Projected beginning balance for Fiscal Year 2009.

<sup>(3)</sup> The Fiscal Year 2009 Annual Budget includes \$3,687,718 to the General Fund Reserves.

<sup>(4)</sup> Operating Expense excludes transfers to the Capital Improvements Program.

<sup>(5)</sup> Retitled from Municipal Parking Garages to Concourse and Parking Garages.

<sup>(6)</sup> Retitled from Unlicensed Driver Vehicle Impound to Serious Traffic Offenders Program.

<sup>(7)</sup> TransNet Extension Fund resulted from restructuring of TransNet due to extension of the TransNet Extension Ordinance and Expenditure Plan which went into effect April 2008.

<sup>(8)</sup> Retitled from Equipment Division to Fleet Services.



# Financial Summary and 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 6/30/09	Fund Type / Title
\$ 1,192,608,391	\$ 1,192,608,391	\$ -	\$ -	\$ -	<b>GENERAL FUND</b>
					<b>Debt Service and Tax Funds</b>
\$ 2,332,273	\$ 2,332,273	\$ -	\$ -	\$ 2,183,493	Bond Interest and Redemption
3,094,061	3,094,061	-	-	10,920	Tax and Revenue Anticipation Notes
9,679,780	9,679,780	-	-	-	Zoological Exhibits
<u>\$ 15,106,114</u>	<u>\$ 15,106,114</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,194,413</u>	<b>TOTAL</b>
					<b>Special Revenue Funds</b>
\$ 12,676,642	\$ 12,676,642	\$ -	\$ -	\$ -	AB 2928 - Transportation Relief
500,000	500,000	-	-	-	Automated Refuse Container
3,338,616	3,338,616	-	-	-	City Redevelopment Administrator
4,592,461	4,592,461	-	550,000	-	(5) Concourse and Parking Garages
20,718,894	20,718,894	-	6,849,219	790,527	Convention Center Complex
1,793,168	2,302,168	-	456,550	-	Energy Conservation Program
5,489,127	5,489,127	-	300,000	556,789	Environmental Growth - 1/3
12,816,482	12,816,482	-	-	1,571,890	Environmental Growth - 2/3
2,655,287	2,655,287	-	-	-	Facilities Financing
1,657,420	1,657,420	-	-	163,788	Fire and Lifeguard Facilities
7,105,288	7,105,288	-	500,000	3,322,639	Fire/Emergency Medical Services Transport Program
24,403,398	24,403,398	-	-	-	Gas Tax
227,838	227,838	-	-	12,373	Los Peñasquitos Canyon Preserve
-	2,466,802	-	-	-	Mission Bay Improvements Fund
4,339,198	4,339,198	-	505,490	118,287	New Convention Facility
12,062,867	15,404,630	-	905,520	1,323,869	Office of the CIO
17,668,821	17,668,821	-	5,657,279	744,101	PETCO Park
7,092,333	7,092,333	-	-	-	Police Decentralization
30,000	30,000	-	-	156,193	Public Art
17,962,887	18,712,887	-	-	1,075,611	QUALCOMM Stadium
-	2,466,803	-	-	-	Regional Park Improvements Fund
5,521,984	5,521,984	-	-	3,677,404	Seized and Forfeited Assets
1,200,000	1,200,000	-	-	7,600	(6) Serious Traffic Offenders Program
934,850	934,850	-	250,000	170,609	Solid Waste Local Enforcement Agency
90,089,843	90,089,843	-	5,120,323	-	Special Promotional Programs
6,046,746	6,046,746	-	-	-	Storm Drain
10,458,978	40,231,973	-	-	-	(7) TransNet Extension
4,108,096	4,108,096	-	2,043,591	576,910	Trolley Extension Reserve
1,146,575	61,146,575	-	-	-	Undergrounding Utility District
<u>\$ 276,637,799</u>	<u>\$ 375,945,162</u>	<u>\$ -</u>	<u>\$ 23,137,972</u>	<u>\$ 14,268,590</u>	<b>TOTAL</b>
					<b>Enterprise Funds</b>
\$ 3,180,953	\$ 5,580,953	\$ -	\$ 3,591,859	\$ 2,944,350	Airports
49,281,163	49,311,163	50,000	50,000	183,780	Development Services
13,625,300	13,775,300	350,695	7,868,511	8,126,112	Golf Course
23,053,222	23,079,294	-	4,029,246	-	Recycling
33,589,082	39,631,204	500,000	2,906,356	82,332	Refuse Disposal
397,200,048	500,318,400	-	94,913,533	-	Sewer
356,023,838	533,892,915	-	179,062,067	16,043,483	Water
<u>\$ 875,953,606</u>	<u>\$ 1,165,589,229</u>	<u>\$ 900,695</u>	<u>\$ 292,421,572</u>	<u>\$ 27,380,057</u>	<b>TOTAL</b>
					<b>Capital Project Funds</b>
\$ -	\$ 191,190,989	\$ -	\$ -	\$ -	<b>Internal Service Funds</b>
\$ 6,955,219	\$ 6,955,219	\$ -	\$ 3,589,425	\$ 380,028	Balboa Park/Mission Bay Improvements
23,773,316	23,773,316	-	-	1,247,937	Central Stores
4,064,106	10,889,730	-	23,290,765	-	Enterprise Resource Planning (ERP)
89,252,034	89,252,034	19,400,000	-	29,088,285	(8) Fleet Services
4,544,986	4,544,986	-	-	(1,326,934)	Publishing Services
8,868,110	8,868,110	-	-	-	Risk Management
<u>\$ 137,457,771</u>	<u>\$ 144,283,395</u>	<u>\$ 19,400,000</u>	<u>\$ 26,880,190</u>	<u>\$ 29,389,316</u>	<b>TOTAL</b>
					<b>Other Funds</b>
\$ 41,560,349	\$ 41,560,349	\$ -	\$ -	\$ (41,560,349)	City Employees' Retirement System
1,162,022	1,162,022	-	-	-	Open Space Park Facilities
<u>\$ 42,722,371</u>	<u>\$ 42,722,371</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (41,560,349)</u>	<b>TOTAL</b>
<u>\$ 2,540,486,052</u> <sup>(4)</sup>	<u>\$ 3,127,445,651</u>	<u>\$ 20,300,695</u>	<u>\$ 342,439,734</u>	<u>\$ 31,672,027</u>	<b>GROSS TOTAL COMBINED BUDGET</b>
\$ -	\$ -	\$ -	\$ 77,519,545	\$ -	(1) General Fund Reserves

# Financial Summary and 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>	\$ 541,702,137	\$ 283,970,410	\$ 825,672,547	\$ 291,355,261
<b>Debt Service &amp; Tax Funds</b>				
Public Safety Communication Bonds	\$ -	\$ -	\$ -	\$ 2,332,273
Tax and Revenue Anticipation Notes	-	-	-	3,094,061
Zoological Exhibits	-	-	-	9,679,780
<b>TOTAL</b>	\$ -	-	\$ -	\$ 15,106,114
<b>Special Revenue Funds</b>				
AB 2928 - Transportation Relief	\$ -	\$ -	\$ -	\$ 12,676,642
Automated Refuse Container	-	-	-	500,000
City Redevelopment Administration	1,997,042	1,013,945	3,010,987	200,238
Concourse and Parking Garages <sup>(1)</sup>	181,808	92,069	273,877	4,173,944
Convention Center Complex	-	-	-	20,708,084
Fire/Emergency Medical Services Transport Program	4,140,921	1,797,510	5,938,431	395,629
Energy Conservation Program	648,674	314,467	963,141	959,291
Environmental Growth 1/3	-	-	-	3,808,189
Environmental Growth 2/3	-	-	-	12,816,482
Facilities Financing	1,068,901	537,940	1,606,841	946,373
Fire and Lifeguard Facilities	-	-	-	1,657,420
Gas Tax	-	-	-	24,403,398
Los Penasquitos Canyon Preserve	110,007	60,055	170,062	56,755
Mission Bay Improvement	-	-	-	2,466,802
New Convention Facility	50,000	-	50,000	4,289,198
Office of the CIO	5,627,312	2,840,472	8,467,784	2,373,564
PETCO Park	55,000	26,777	81,777	17,572,119
Police Decentralization	-	-	-	7,092,093
Public Art	-	-	-	27,000
QUALCOMM Stadium	2,376,824	712,086	3,088,910	13,636,383
Regional Park Improvements	-	-	-	2,466,803
Seized & Forfeited Assets	-	-	-	4,520,289
Solid Waste Local Enforcement Agency	408,512	201,308	609,820	298,336
Special Promotional Program	704,771	355,161	1,059,932	88,703,843
Serious Traffic Offenders Program <sup>(2)</sup>	-	-	-	1,180,000
Storm Drain	-	-	-	6,046,746
TransNet Extension <sup>(3)</sup>	-	-	-	40,231,973
Trolley Extension Reserve	-	-	-	4,108,096
Undergrounding Utility District	391,057	201,006	592,063	60,446,318
<b>TOTAL</b>	\$ 17,760,829	\$ 8,152,796	\$ 25,913,625	\$ 338,762,008
<b>Enterprise Funds</b>				
Airports	\$ 1,017,664	\$ 559,025	\$ 1,576,689	3,682,055
Development Services	22,588,878	14,133,852	36,722,730	8,317,236
Golf Course	4,082,755	2,476,035	6,558,790	5,429,699
Recycling	7,032,701	4,281,339	11,314,040	10,876,164
Refuse Disposal	8,695,491	4,668,724	13,364,215	22,844,960
Water	44,576,486	23,106,270	67,682,756	446,302,254
Sewer	53,688,994	26,569,395	80,258,389	382,889,967
<b>TOTAL</b>	\$ 141,682,969	\$ 75,794,640	\$ 217,477,609	\$ 880,342,335
<b>Capital Project Funds</b>	\$ -	\$ -	\$ -	\$ 191,190,989
<b>Internal Service Funds</b>				
Balboa / Mission Bay Improvement	\$ -	\$ -	\$ -	\$ 6,955,219
Central Stores	852,948	534,909	1,387,857	22,175,213
Enterprise Resource Planning (ERP)	-	-	-	7,479,046
Fleet Services <sup>(4)</sup>	13,511,743	7,384,733	20,896,476	13,072,604
Publishing Services	1,093,255	672,805	1,766,060	2,249,557
Risk Management Administration	4,634,618	2,505,135	7,139,753	867,728
<b>TOTAL</b>	\$ 20,092,564	\$ 11,097,582	\$ 31,190,146	\$ 52,799,367
<b>Other Service Funds</b>				
City Employees' Retirement System	\$ 5,249,776	\$ 2,487,521	\$ 7,737,297	\$ 31,531,772
Open Space Park Facilities	-	-	-	1,162,022
<b>TOTAL</b>	\$ 5,249,776	\$ 2,487,521	\$ 7,737,297	\$ 32,693,794
<b>GROSS TOTAL COMBINED BUDGET EXPENDITURES</b>	\$ 726,488,275	\$ 381,502,949	\$ 1,107,991,224	\$ 1,802,249,868
Percent of Total	23.2%	12.2%	35.4%	57.6%

<sup>(1)</sup> Retitled from Municipal Parking Garages to Concourse and Parking Garages.

<sup>(2)</sup> Retitled from Unlicensed Driver Vehicle Impound to Serious Traffic Offenders Program.

<sup>(3)</sup> TransNet Extension Fund resulted from restructuring of TransNet due to extension of the TransNet Extension Ordinance and Expenditure Plan which went into effect April 2008.

<sup>(4)</sup> Retitled from Equipment Division to Fleet Services.

# Financial Summary and 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
\$ 38,071,177	\$ 27,649,538	\$ 9,859,868	\$ 366,935,844	\$ 1,192,608,391	<b>GENERAL FUND</b>
-	-	-	2,332,273	2,332,273	Debt Service & Tax Funds
-	-	-	3,094,061	3,094,061	Public Safety Communication Bonds
-	-	-	9,679,780	9,679,780	Tax and Revenue Anticipation Notes
-	-	-	15,106,114	15,106,114	Zoological Exhibits
-	-	-	-	-	<b>TOTAL</b>
-	-	-	12,676,642	12,676,642	<b>Special Revenue Funds</b>
-	-	-	500,000	500,000	AB 2928 - Transportation Relief
114,138	12,695	558	327,629	3,338,616	Automated Refuse Container
19,475	90,165	35,000	4,318,584	4,592,461	City Redevelopment Administration
10,810	-	-	20,718,894	20,718,894	(1) Concourse and Parking Garages
40,465	15,022	715,741	1,166,857	7,105,288	Convention Center Complex
333,086	16,272	30,378	1,339,027	2,302,167	Fire/Emergency Medical Services Transport Program
1,736	1,679,202	-	5,489,127	5,489,127	Energy Conservation Program
-	-	-	12,816,482	12,816,482	Environmental Growth 1/3
91,315	7,982	2,776	1,048,446	2,655,287	Environmental Growth 2/3
-	-	-	1,657,420	1,657,420	Facilities Financing
-	-	-	24,403,398	24,403,398	Fire and Lifeguard Facilities
111	910	-	57,776	227,838	Gas Tax
-	-	-	2,466,802	2,466,802	Los Penasquitos Canyon Preserve
-	-	-	4,289,198	4,339,198	Mission Bay Improvement
936,192	227,899	3,399,191	6,936,846	15,404,630	New Convention Facility
2,937	11,988	-	17,587,044	17,668,821	Office of the CIO
-	240	-	7,092,333	7,092,333	PETCO Park
3,000	-	-	30,000	30,000	Police Decentralization
96,566	1,713,508	177,520	15,623,977	18,712,887	Public Art
-	-	-	2,466,803	2,466,803	QUALCOMM Stadium
-	501,695	500,000	5,521,984	5,521,984	Regional Park Improvements
24,535	2,159	-	325,030	934,850	Seized & Forfeited Assets
315,811	8,457	1,800	89,029,911	90,089,843	Solid Waste Local Enforcement Agency
-	-	20,000	1,200,000	1,200,000	Special Promotional Program
-	-	-	6,046,746	6,046,746	(2) Serious Traffic Offenders Program
-	-	-	40,231,973	40,231,973	Storm Drain
-	-	-	4,108,096	4,108,096	(3) TransNet Extension
67,934	4,054	36,206	60,554,512	61,146,575	Trolley Extension Reserve
-	-	-	-	-	Undergrounding Utility District
\$ 2,058,111	\$ 4,292,248	\$ 4,919,170	\$ 350,031,537	\$ 375,945,162	<b>TOTAL</b>
84,233	220,117	17,859	4,004,264	5,580,953	<b>Enterprise Funds</b>
3,047,825	826,229	397,143	12,588,433	49,311,163	Airports
235,964	1,158,197	392,650	7,216,510	13,775,300	Development Services
615,948	91,514	181,628	11,765,254	23,079,294	Golf Course
1,419,912	1,756,771	245,346	26,266,989	39,631,204	Recycling
8,619,440	10,431,508	856,957	466,210,159	533,892,915	Refuse Disposal
12,984,255	22,483,856	1,701,933	420,060,011	500,318,400	Water
\$ 27,007,577	\$ 36,968,192	\$ 3,793,516	\$ 948,111,620	\$ 1,165,589,229	<b>TOTAL</b>
-	-	-	191,190,989	191,190,989	<b>Capital Project Funds</b>
-	-	-	6,955,219	6,955,219	<b>Internal Service Funds</b>
110,706	99,540	-	22,385,459	23,773,316	Balboa / Mission Bay Improvement
1,833,514	13,064	1,564,106	10,889,730	10,889,730	Central Stores
557,302	17,956,167	36,769,485	68,355,558	89,252,034	Enterprise Resource Planning (ERP)
429,833	99,536	-	2,778,926	4,544,986	(4) Fleet Services
809,557	43,170	7,902	1,728,357	8,868,110	Publishing Services
\$ 3,740,912	\$ 18,211,477	\$ 74,797,698	\$ 113,093,249	\$ 144,283,395	Risk Management Administration
-	-	-	-	-	<b>TOTAL</b>
1,795,471	56,408	439,401	33,823,052	41,560,349	<b>Other Service Funds</b>
-	-	-	1,162,022	1,162,022	City Employees' Retirement System
\$ 1,795,471	\$ 56,408	\$ 439,401	\$ 34,985,074	\$ 42,722,371	Open Space Park Facilities
-	-	-	-	-	<b>TOTAL</b>
\$ 72,673,248	\$ 87,177,863	\$ 93,809,653	\$ 2,019,454,427	\$ 3,127,445,651	<b>GROSS TOTAL COMBINED BUDGET EXPENDITURES</b>
2.3%	2.8%	3.0%	64.6%	100.0%	Percent of Total

# Financial Summary and Schedules

## SCHEDULE VII MAINTENANCE ASSESSMENT DISTRICTS EXPENDITURE SUMMARY

	Positions	Personnel Expense	Non-Personnel Expense	FY 2009 Annual Budget
Adams Avenue MAD	0.00	\$ -	\$ 51,268	\$ 51,268
Assessment District Management	8.75	893,361	987,351	1,880,712
Bay Terraces - Honey Drive MAD	0.02	1,868	27,743	29,611
Bay Terraces - Parkside MAD	0.03	2,802	68,367	71,169
Bird Rock MAD	0.00	-	420,887	420,887
Black Mountain Ranch North MAD	0.00	-	521,550	521,550
Black Mtn Ranch South MAD	0.35	32,682	2,156,260	2,188,942
Calle Cristobal MAD	0.10	9,340	406,905	416,245
Camino Santa Fe MAD	0.15	14,008	681,695	695,703
Campus Point MAD	0.02	1,868	32,215	34,083
Carmel Mountain Ranch MAD	0.30	28,012	633,251	661,263
Carmel Valley MAD	1.45	135,403	2,755,038	2,890,441
Carmel Valley Nbd #10 MAD	0.20	18,674	559,528	578,202
CED MAD Management	0.00	-	193,255	193,255
Central Commercial MAD	0.00	-	334,276	334,276
City Heights MAD	0.00	-	491,404	491,404
College Heights MAD	0.00	-	436,229	436,229
Coral Gate MAD	0.12	11,205	172,975	184,180
Coronado View MAD	0.03	2,802	44,109	46,911
Del Mar Terrace MAD	0.00	-	447,729	447,729
Downtown PBID	0.00	-	5,649,652	5,649,652
Eastgate Technology Park MAD	0.15	14,008	250,456	264,464
El Cajon Boulevard MAD	0.40	37,354	556,717	594,071
First SD River Imp Project MAD	0.30	28,015	344,262	372,277
Gateway Center East MAD	0.20	18,678	266,510	285,188
Hillcrest MAD	0.05	4,670	27,888	32,558
Kings Row MAD	0.03	2,802	12,556	15,358
La Jolla Village Drive MAD	0.18	16,810	84,658	101,468
Liberty Station/NTC MAD	0.00	-	263,421	263,421
Linda Vista Community MAD	0.25	23,344	265,857	289,201
Little Italy MAD	0.00	-	621,854	621,854
Mira Mesa MAD	0.80	74,704	1,541,384	1,616,088
Miramar Ranch North MAD	1.00	93,381	1,923,803	2,017,184
Mission Boulevard MAD	0.05	4,670	124,667	129,337
Newport Avenue MAD	0.00	-	52,204	52,204
North Park MAD	0.42	39,220	987,758	1,026,978
North Torrey Pines Road MAD	0.20	18,678	974,412	993,090
Ocean View Hills MAD	0.70	65,368	1,087,562	1,152,930
Otay International Center MAD	0.63	58,828	417,812	476,640
Pacific Highlands Ranch MAD	0.15	14,010	290,620	304,630
Park Village MAD	0.40	37,352	585,873	623,225
Penasquitos East MAD	0.50	46,692	476,833	523,525
Rancho Bernardo MAD	0.50	46,692	869,956	916,648
Rancho Encantada MAD	0.05	4,668	350,853	355,521
Remington Hills MAD	0.00	-	87,876	87,876
Robinhood Ridge MAD	0.14	13,072	170,701	183,773
Sabre Springs MAD	0.30	28,012	282,091	310,103
Scripps/Miramar Ranch MAD	1.00	93,381	1,115,191	1,208,572
Stonecrest Village MAD	0.60	56,030	1,195,739	1,251,769
Street Light District #1 MAD	0.00	-	706,586	706,586
Talmadge MAD	0.08	7,472	431,535	439,007
Tierrasanta MAD	1.00	93,381	1,902,963	1,996,344
Torrey Highlands MAD	1.00	93,383	1,394,718	1,488,101
Torrey Hills MAD	1.00	93,381	2,317,359	2,410,740
University Heights MAD	0.05	4,670	69,080	73,750
Washington Street MAD	0.05	4,670	136,969	141,639
Webster-Federal Boulevard MAD	0.05	\$ 4,670	\$ 82,715	\$ 87,385
<b>TOTAL</b>	<b>23.75</b>	<b>\$ 2,294,091</b>	<b>\$ 39,343,126</b>	<b>\$ 41,637,217</b>